Donald R. Looper

Looper Goodwine P.C.

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Donald R. Looper is a co-founder of Looper Goodwine and a tax lawyer leading the Corporate and Tax Practice and the International and Global Projects Practice groups. With a career spanning four decades, Don has used longstanding relationships and his deep knowledge and broad understanding of domestic and international tax, compliance, and business transactions to achieve clients' goals. Based in Houston, he focuses on project finance, project development, structuring partnerships, and corporate and international transactions across a multitude of industries. Truly a global leader, Don has represented companies and organizations working in-country in 39 countries worldwide, and <u>IR Global recognizes him as a leading tax attorney in the international Oil & Gas industry</u>.

Domestic clients rely on Don's tax and project management skills to navigate treaty issues and handle acquisitions in foreign countries, including the supervision of local lawyers and accountants, tax reporting, and contracting. His familiarity and expertise with handling United States and United Nations regulatory and trade sanctions make him the preferred choice of counsel for contracting in sanctioned foreign districts and with designated nationals. In the 1994 U.S. District Court case of Looper v. Morgan, Don successfully upheld measures to protect client work product and communications, which stemmed from his role managing an international refinery and marketing acquisition while complying with international sanctions against Libya.

Don works with privately held investment funds and foreign companies investing in U.S. assets. He is known for his breadth of expertise in areas including leveraged buyouts and complex or non-traditional forms of financing, off-balance sheet transactions, and letter of credit facilities. Clients trust Don to manage projects that require the highest degree of confidentiality. Understanding the clients' business is key to his success.

In addition to energy clients upstream and midstream, Don's oil and gas projects extend to seismic gathering and processing, refinery acquisitions, exploiting new oil field service technologies, commodity trading and logistics, and rail and pipeline throughput projects. He also manages agriculture contracts and pesticide, herbicide, and new technology business development. Don enjoys a close working relationship with general counsels and executives, representing public and privately held companies and private equity funds in a variety of industries requiring innovative technology business development.

Super Lawyers has consistently recognized Don for his international tax expertise, 2005-2022 and Martindale-Hubbell Peer Review has designated him AV Preeminent® which is the highest possible designation for the rankings.



Representative Matters

- Working with National Energy Services Reunited, a BVI corporation listed on Nasdaq, Don managed the acquisition of two oil field service companies, in Oman and UAE, with the total purchase price of \$1.1 billion to qualify under its SPAC to release trust funds for capitalization.
- The acquisition of Hamburg refinery from Esso; included acquisition of 85 km pipeline, interest in deep water terminal, and joint sharing for rail, pipes and docks with lube operations; net back crude contracts with National Oil Company; Gdansk refinery in Poland.
- Oil and product terminal contracting, also chemical plants and refinery modifications in Europe, Colombia and Texas.
- Negotiated offshore exploration licenses in Bahamas and operating agreements between BPC, Ltd, an AIM company, and Statoil.
- Represented ASX companies investing to develop oil and gas reserves in the United States.
- Organized international petroleum product marketing company in Cyprus, operating in Cyprus for 19 years and negotiated sale in Egypt.
- Negotiated first-of-its-kind Bermuda based insurance policy to cover U.S. oil exploration loan losses.
- Structured a joint venture from inception for development of container sized biodiesel production units in Brazil.
- Represented ASX companies investing to develop oil and gas reserves in the United States.
- Formed offshore companies for international operations in Cyprus, British Virgin Islands, Hong Kong, Panama, Cayman Islands, Trinidad, Bermuda, Isle of Man, and The Bahamas.
- Tax planning for international companies, including Gowan Company and Jala Group, Inc.
- Negotiated international work outs, including a hijacked vessel in Ecuador.
- Investigated and negotiated a breach of construction contract in Uganda.
- Represented private equity funded management team in pursuit of midstream projects in Mexico.
- Negotiated sale of pipe threading company to a Russian steel company.
- Negotiated barter contracts, including oil for construction contracts and methanol for gas trading by modifying NAESB form.

Bar Admissions

- Texas, 1981
- Colorado, 1979 (inactive)

Court Admissions

• U.S. District Court for the Southern District of Texas

- U.S. Court of Appeals for the Fifth Circuit
- U.S. Tax Court

Education

- University of Houston: Law Center, J.D. cum laude, 1979
 - Houston Law Review: Member
- University of Texas at Austin, Master of Professional Accounting in Tax, 1976
 Tax Law Association: Member
- University of Texas at Austin, B.B.A. with honors, Accounting, 1974

Publications

- "Don Looper Drills into the Thick of Major Global Energy Deals." Houston Business Journal July 10, 2009
- "Energy Alternatives, Solutions Remain Work in Progress." Houston Business Journal November 14, 2008

Presentations

- Profit & Peril: The Secrets to Global Expansion / PKF panel discussion September 2015
- Project Finance Trends for Oil Exploration Projects / Lexwork Corporate Business Conference October 2013
- Recent Iranian Sanctions and its Effect on the Petroleum Industry and Your Company / Looper Reed Brown Bag Webinar Series October 2010
- Dealing with the Ever-Changing International Marketplace / Entrepreneurship Institute, Houston October 2008