



David Mattingly

PARTNER

Advising on the tax aspects of cross-border transactions and business operations, David has deep experience helping a diverse group of clients on their tax matters.

CONTACT

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Overview

David's clients include publicly traded partnerships, financial institutions, institutional investors, commodities dealers and private equity funds. He also works closely with foreign governments, mutual funds, asset securitization vehicles, privately held corporations, and others.

David regularly gives counsel to institutional clients on the tax aspects of debt and equity securities offerings in both public and private markets in the U.S. as well as in Canada. His work focuses on clients across diverse fields, including natural resources, real estate, derivatives trading, infrastructure, finance, and others. He also frequently advises foreign entities and individuals regarding U.S. tax reporting and compliance.

Featured Work

Privatization of Brookfield Property Partners

Torlys acted as counsel to Brookfield Asset Management in its acquisition of all of the limited partnership units of Brookfield Property Partners L.P., representing a value for public unitholders of US\$6.5 billion

Superior Plus offering of 4.500% senior unsecured notes

Torlys acted as counsel to Superior Plus in its US\$600 million cross-border private placement of 4.500% senior unsecured notes in the United States and Canada

Norbord C\$4 billion sale to West Fraser Timber

Torlys acted as counsel to Norbord in its C\$4 billion sale to West Fraser Timber Co. Ltd., to create a diversified wood products leader

Brookfield Renewable Corporation in the US\$772.5 million secondary public offering of Class A exchangeable subordinate voting shares by subsidiaries of Brookfield Asset Management Inc.

Brookfield Renewable in the C\$374 million public secondary offering of class A exchangeable subordinate voting shares by a subsidiary of Brookfield Asset Management Inc.

Brookfield Renewable in its acquisition of US\$1.5 billion of shares of TerraForm Power, Inc. not already owned by Brookfield Renewable and its affiliates

Brookfield Infrastructure Partners in its unit split and special distribution of class A shares to create Brookfield Infrastructure Corporation, a new dual-listed Canadian corporation

Fengate Capital as an equity provider to Conrac Solutions, the developer selected to design, build, finance, operate and maintain a new US\$500 million multi-level garage complex and consolidated rental car facility at Newark Liberty International Airport, which won Project Finance International's 2019 P3 Deal of the Year for the Americas and Proximo's 2019 North America PPP Deal of the Year

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Recognition and Awards

2017-2023 *Super Lawyers*—Leading lawyer in tax

Insights

2024 U.S. elections: tax update

Both parties' proposed tax plans, if enacted, could materially impact businesses' cashflow and cross-border investment activity, with significant implications to many taxpayers.

Three ways the U.S. tax system offers a beacon of stability for cross-border investment

The latest in U.S. tax developments

The GILTI Regime and the Changing Face of U.S. Tax Rules

New IRS Approach to U.S. Tax-Deferred Spin-Offs a Boon to Pharma and Tech

U.S. Tax Reform: Key Changes for Corporations and Individuals

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News

Canadian Law Awards recognizes Torys with three Deal of the Year awards

Torys receives award for Corporate/Strategic Deal of the Year for RhythmOne acquisition of YuMe Inc.

David Mattingly Says Canadian Pension Funds Continue to Have "Deep Pockets" for U.S. Assets

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Professional Involvement

David was Editor-in-Chief of the *Georgetown Law Journal*. As a member of the New York State Bar Association's Tax Section, David regularly contributes to its reports. He is also a member of the Tax Club of New York City and the Tax Section for both the New York State Bar Association and the American Bar Association, as well as the U.S. Branch of the International Fiscal Association. Previously, David enjoyed a career as a classical pianist and a university professor.

Education and Bar Admissions

Education

JD, 2006

Georgetown University Law Center

DMA, 1993

Eastman School of Music

Fulbright Scholar, 1989

Staatliche Hochschule für Musik Stuttgart

MM, 1987

Eastman School of Music

Bar Admissions

New York, 2007