



Rachel B. Reisberg

Partner, Tax

P: 212.403.1159

RBReisberg@wlrk.com

Rachel B. Reisberg is a partner in Wachtell, Lipton, Rosen & Katz's Tax Department. She focuses on the tax aspects of U.S. and cross-border mergers and acquisitions, spin-offs and other dispositions, joint ventures, and financing transactions.

Among other matters, Ms. Reisberg has represented:

- **NuStar Energy L.P.** in its pending \$7.3 billion all-equity sale to Sunoco LP
- **eBay** in the \$9.2 billion acquisition of its Classified business by Adevinta ASA, its \$2.25 billion sale of shares of Adevinta ASA to Permira, and its pending sale and exchange of shares of Adevinta ASA as part of the acquisition of Adevinta ASA by a consortium led by Permira and Blackstone, the \$3.8 billion sale of a majority of its Korean businesses to Emart, the sale of StubHub to viagogo for \$4.06 billion, and the separation of eBay and PayPal into two public companies
- **PENN Entertainment** in its exclusive strategic alliance with ESPN for U.S. online sports betting, its \$2 billion acquisition of Score Media and Gaming, its \$2.8 billion acquisition of Pinnacle Entertainment, and its separation of its gaming properties into a publicly-traded REIT
- **Public Storage** in its \$2.2 billion acquisition of Simply Self Storage from Blackstone Real Estate Income Trust
- **Nielsen** in its \$16 billion acquisition by a consortium led by Evergreen Coast Capital, an affiliate of Elliott, and Brookfield and in the \$2.7 billion sale of its Global Connect business to Advent International
- **IAC/InterActiveCorp** in its spin-off of its Vimeo business and in its separation of Match Group from its remaining businesses

- **Marathon Petroleum Corporation** in the \$21 billion acquisition of its Speedway business by 7-Eleven
- **Varian Medical Systems** in its \$16.4 billion sale to Siemens Healthineers and in the spin-off of its Imaging Components business
- **ConocoPhillips** in its \$13 billion all-stock acquisition of Concho Resources and in the \$22 billion spin-off of its refining & marketing businesses, Phillips 66
- **United Technologies** in its separation into three independent public companies, forming Otis Worldwide Corp. and Carrier Global Corporation, and in its \$147 billion merger of equals of its Aerospace business with Raytheon Company, forming Raytheon Technologies Corporation
- **New York Media** in its sale to Vox Media
- **Broadcom** in its \$10.7 billion acquisition of Symantec's Enterprise Security business and in its \$18.9 billion all-cash acquisition of CA Technologies
- **Publicis Groupe** in its \$4.4 billion acquisition of Alliance Data's Epsilon business
- **Michael Kors Holdings Limited** (now renamed **Capri Holdings Limited**) in its €1.83 billion acquisition of Gianni Versace S.p.A.
- **Energen** in its \$9.2 billion all-stock merger with Diamondback Energy
- **C. R. Bard** in its \$24 billion sale to Becton Dickinson
- **FMC** in its acquisition of DuPont's Crop Protection business in exchange for FMC's Health and Nutrition business and \$1.2 billion in cash
- **Whole Foods Market** in its \$13.7 billion acquisition by Amazon.com
- **Regency Centers** in its \$15.6 billion merger with Equity One
- **Cousins Properties** in its merger with Parkway Properties and simultaneous spin-off of their combined Houston assets, creating two publicly-traded REITs with a combined gross asset value of \$7 billion
- **Gaming and Leisure Properties** in its \$5.1 billion acquisition of Pinnacle Entertainment's real estate assets
- **Coventry Health Care** in its \$7.3 billion sale to Aetna
- **Cooper Industries plc** in its \$11.8 billion combination with Eaton Corporation

Ms. Reisberg received a B.S. in accounting and a B.S. in finance, each *cum laude*, from the University of Maryland in 2006. Ms. Reisberg received a J.D., *cum laude*, from Harvard Law School in 2010 where she served as executive technical editor of the *Journal on Legislation*.

Ms. Reisberg was featured in [Bloomberg Law's They've Got Next: The 40 under 40 in 2022](#), was named a "Rising Star" by *Law360* in 2020, is a member of the Tax Section of the New York State Bar Association and past chair of the Tax Section's Under 10 club, in addition to being a member of the New York City Bar Association and the American Bar Association.

Recent Publications

[Spin-Off Guide - 2021](#), in Harvard Law School Forum on Corporate Governance, June 15, 2021.