



Rachel B. Reisberg

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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.

Ms. Reisberg was recognized as one of the 500 leading global tax lawyers by *Lawdragon* in 2025, was featured in [Bloomberg Law's They've Got Next: The 40 under 40 in 2022](#), and was named a "Rising Star" by *Law360* in 2020. She is a member of the Executive Committee of the Tax Section of the New York State Bar Association and is 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.

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*.

Among other matters, Ms. Reisberg has represented:

- **Abbott Laboratories** in its \$22 billion acquisition of Exact Sciences
- **Noetica** in its acquisition by Thomson Reuters
- **Rockefeller Capital Management** in its \$6.6 billion recapitalization and secondary sale of minority interests and in its \$622 million sale of a minority interest to IGM Financial Inc.

- **Premier** in its \$2.6 billion acquisition by an affiliate of Patient Square Capital
- **An Ad Hoc Group of Senior Secured Noteholders** in AMC's \$1.2 billion debt restructuring and an Ad Hoc Group of Second Lien Noteholders in AMC's \$2.45 billion debt restructuring
- **Capri Holdings Limited** in its \$1.375 billion sale of Versace to Prada (and in its prior acquisition of Versace)
- **IAC/InterActiveCorp** in its spin-off of Angi, in its spin-off of its Vimeo business, and in its separation of Match Group from its remaining businesses
- **Centerbridge** and other lenders in the \$2.017 billion restructuring and recapitalization transactions of Springs Window Fashions
- **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 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
- **3M Company** in the \$9.6 billion spin-off of its healthcare business, Solventum Corporation
- **NuStar Energy L.P.** in its \$7.3 billion all-equity sale to Sunoco LP
- **Regeneron Pharmaceuticals** in its acquisitions of Decibel Therapeutics and Checkmate Pharmaceuticals and the \$11.6 billion secondary offering and repurchase of its stock held by Sanofi
- **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
- **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

- **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
- **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

Recent Publications

[The One Big Beautiful Bill Act & M&A](#), in Harvard Law School Forum on Corporate Governance, July 15, 2025.

[Spin-Off Guide](#), 2025.