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Education

J.D., Boston College Law School, 1987 (*magna cum laude*, Order of the Coif)

B.A., Case Western Reserve University, 1984 (*magna cum laude*)

Bar Admissions

New York
Connecticut

David Rievman advises U.S. and international clients with respect to the tax aspects of complex transactions, including U.S. and cross-border mergers and acquisitions, financings, divestitures (including spin-offs), financial restructurings and recapitalizations, joint ventures and other business transactions. Mr. Rievman represents public corporations, privately held businesses, investment banks, and private equity and other sponsor entities. He has been repeatedly selected for inclusion in *Chambers Global*, *Chambers USA (Band 1)*, *The Best Lawyers in America*, *The Legal 500, ITR World Tax. Expert Guides' Guide to the World's Leading Tax Advisers* and Lawdragon 500 Leading Lawyers in Business.

Significant representations include:

- **Activision Blizzard, Inc.**, a publisher of video games, in its $8.2 billion separation from Vivendi S.A., a telecommunications and media company, into an independent public company
- **Adevinta ASA** in its $9.2 billion acquisition of eBay Classifieds Group from eBay Inc.
- **Air Products & Chemicals Inc.** in the tax-free spin-off of its materials technologies business into a separate, publicly owned company called Versum Materials, Inc.
- **Armstrong World Industries, Inc.** in the tax-free spin-off of its flooring and ceiling businesses into two separate, publicly traded companies
- **Bentley Pharmaceuticals** in its spin-off of CPEX, Inc. and in the $360 million sale of Bentley to Teva Pharmaceutical Industries Ltd.
- **Chiquita Brands International** in its proposed cross-border business combination transaction with Fyffes plc and its unsolicited, but subsequently agreed upon, $1.3 billion merger with an affiliate of the Cutrale-Safra group
- **The Coca-Cola Company** in several matters, including:
  - the U.S. tax matters related to the combination of Coca-Cola Enterprises, Inc., Coca-Cola Iberian Partners SA (Spain) and Coca-Cola Erfrischungsgetränke AG (Germany) to form a new company called Coca-Cola European Partners plc
  - the combination of its South and East African non-alcoholic, ready-to-drink bottling operations with those of SABMiller plc and Gutsche Family Investments in a joint venture with approximately $2.3 billion of gross assets and $2.9 billion of annual revenue
  - the tax-free split-off of the European bottling businesses of Coca-Cola Enterprises (CCE), its 35%-owned, publicly traded subsidiary, resulting in Coca-Cola's tax-free acquisition of 100% of CCE, which owns Coca-Cola's North American bottling business
  - its $4.1 billion acquisition of Energy Brands d/b/a Glacéau
  - its acquisitions of Honest Tea and Fuze Beverage
  - the acquisition of its minority-owned, publicly traded Greek subsidiary, Coca-Cola Hellenic, by HBC, a Swiss corporation
- **Convera** in its $910 million acquisition of Western Union Business Solutions
- **Danaher Corp.** in the tax-free spin-off of its specialty industrials business into a separate, publicly traded company called Fortive Corp.
- **Dover Corporation** in the tax-free spin-off of certain of its communication technologies businesses into a separate, publicly traded company called Knowles Corporation

- **DowDuPont Inc.** in its:
  - $21.6 billion spin-off of its Agricultural Division (now Corteva, Inc.) and the debut of DuPont de Nemours, Inc. as a stand-alone company
  - $42 billion spin-off of its Materials Science Division, now named Dow Inc.
- **DuPont de Nemours, Inc.** in the $45.4 billion merger of its Nutrition & Biosciences business with International Flavors & Fragrances Inc. This was a reverse Morris trust transaction
- **E. I. du Pont de Nemours and Company** in several matters, including:
  - its $130 billion merger-of-equals with The Dow Chemical Company. This deal was awarded the Americas M&A Deal of the Year at the 2016 *International Tax Review* Americas Awards
  - its $4.9 billion sale of DuPont Performance Coatings to The Carlyle Group
  - its $7.4 billion acquisition of Danisco, one of Denmark's largest companies
  - its $15 billion divestiture of Conoco, Inc. through an IPO and tax-free split-off transaction
  - the tax-free spin-off of its performance chemicals business into a separate, publicly traded company called The Chemours Company
- **Endo Health Solutions Inc.** in its $1.6 billion acquisition of Canadian pharmaceutical company Paladin Labs Inc.; $2.9 billion acquisition of American Medical Systems Holdings Inc.; and $1.2 billion acquisition of Qualitest Pharmaceuticals Inc.
- **Express Scripts, Inc.** in its $4.7 billion acquisition of WellPoint, Inc.'s NextRx subsidiaries; and $29.1 billion acquisition of Medco Health Solutions, Inc., which was named Corporate Deal of the Year by *Mergermarket* at the Americas' M&A Awards 2011
- **Fortive Corporation** in its:
  - $3 billion tax-free spin-off via a reverse Morris trust of four operating companies from its Automation & Specialty platform to Altra Industrial Motion Corp.
  - proposed separation into two independent, publicly traded companies. The transaction will create an industrial technology company, which will retain the Fortive name, and a yet-to-be-named global industrial company (NewCo), which will focus on transportation and mobility markets
- **Hillshire Brands Company** (formerly Sara Lee Corporation) in connection with the $11 billion spin-off and redomiciliation in the Netherlands of its international coffee and tea business
- **Joh. A. Benckiser**, a holding company based in Germany, in its $1 billion acquisition of Peet's Coffee & Tea, Inc.; and $340 million acquisition of Caribou Coffee Company, Inc.
- **KAR Auction Services, Inc.** in the tax-free spin-off of its Insurance Auto Auctions salvage auction business unit
- **Liberty Interactive Corporation** in its:
  - tax-free split-off of Liberty Expedia Holdings, Inc.
  - acquisition and split-off of General Communication, Inc. This transaction was named Americas Media and Entertainment Tax Deal of the Year at *International Tax Review*'s Americas Tax Awards 2018
- **Liberty Media Corporation** in:
  - the tax aspects of the $4.8 billion spin-off of its cable assets into a separate, publicly traded company. The new unit is called Liberty Broadband Corp.
  - its split-off of Atlanta Braves Holdings
  - its pending split-off of its 83% interest in SiriusXM, followed by a merger of Splitco with SiriusXM
- **Mark IV Industries, Inc. / Dayco Products** in its bankruptcy reorganization and restructuring
- **McDonnell Douglas** in its $13.3 billion merger with Boeing
- **NCR Corporation** in its tax-free spin-off of its ATM business, NCR Atleos, from its digital commerce business, NCR Voyix
- **Paul Allen**, as principal shareholder of Charter Communications, Inc., in connection with the prearranged Chapter 11 bankruptcy cases of Charter Communications
- **SHFL Entertainment, Inc.** in its $1.3 billion acquisition by Bally Technologies, Inc.
- **SharkNinja, Inc.** in its spin-off from JS Global Lifestyle Company Limited (Hong Kong). As a result of the transaction, SharkNinja became a publicly traded company
- **TOM FORD** in its acquisition by The Estée Lauder Companies Inc. at an enterprise value of $2.8 billion
- **Trane, Inc.** (formerly American Standard) in its $10.1 billion acquisition by Ingersoll-Rand Company Limited and its spin-off of WABCO, Inc.
- **Trinity Industries, Inc.** in the tax-free spin-off of its infrastructure-related businesses into two separate, publicly traded companies

- **Valeant Pharmaceuticals International** in several transactions, including its $3.5 billion merger with Biovail Corporation; and $8.7 billion acquisition of Bausch & Lomb Inc.
- **Vulcan Energy Corporation** in its contested leveraged buyout of Plains Resources Inc.; and in various matters involving Plains All American Pipeline, LP (PAA), including the acquisition of a majority interest in the general partner of PAA, the proposed IPO of the general partner of PAA, the acquisition by PAA of general partner and limited partner interests in Pacific Energy Partners, and the disposition of Vulcan Energy's equity interests in the general partner of PAA
- **Vulcan, Inc.** in connection with the spin-off and $1 billion IPO of DreamWorks Animation SKG, Inc.
- **Yahoo! Inc.** in the $4.5 billion sale of its operating business to Verizon Communications Inc.
- **ZeniMax Media Inc.** in its $7.5 billion acquisition by Microsoft Corporation

Mr. Rievman serves on the Executive Committee of the New York State Bar Association Tax Section. Additionally, he serves on the Executive Committee and as chair of the NYU Institute on Federal Taxation's Corporate Tax program and on the USC Tax Institute Executive Committee. He frequently writes and lectures on tax-related topics, including in programs sponsored by the New York State Bar Association, the American Bar Association, the USC Tax Institute, the NYU Institute on Federal Taxation, the University of Chicago Law School's Federal Tax Conference, the Practising Law Institute, the Tax Executives Institute and other organizations. Mr. Rievman also has been a guest lecturer in advanced tax classes at the University of Michigan Law School.