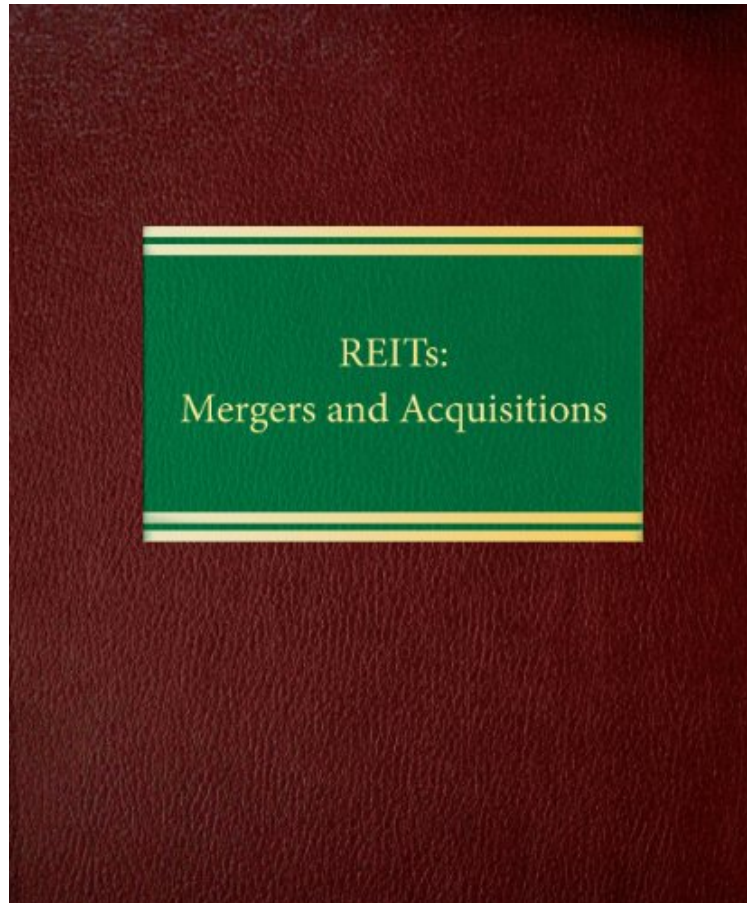


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REITs: Mergers and Acquisitions (Real Estate Series)

David M. Einhorn, Adam O. Emmerich, Robin Panovka

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Since the early 1990s, the market capitalization of REITs has increased from about \$10 billion to over \$330 billion, and MA transactions involving REITs and UPREITs have changed the corporate and real estate landscape. REITs: Mergers and Acquisitions is a new and important guide to this growing area of law. Covering both fundamental and advanced issues, the authors discuss: structural considerations, directors' duties, documenting the deal, financing, tax considerations, friendly and hostile transactions, defensive techniques and the processes for selling or taking REITs private. REITs: Mergers and Acquisitions provides essential discussion of how the customs of corporate and real estate transactions differ and how conflicts involving letters of intent, due diligence, exclusivity periods and contingencies to the deal can be resolved. At a time of dynamic deal activity in the REIT industry, corporate and real

estate lawyers, REIT CEOs and CFOs, investment bankers, analysts, accountants and other professionals will all benefit from the strategic guidance this new book offers.

About the Author David M. Einhorn has been a partner in the Tax Department at Wachtell, Lipton, Rosen Katz since 1982. He specializes in the tax aspects of partnerships, bankruptcy reorganizations and mergers and acquisitions, with an emphasis on transactions involving Real Estate Investment Trusts (REITs). Mr. Einhorn is a member of the Tax Sections of the New York State and American Bar Associations and has lectured and written about tax matters relating to REITs, bankruptcies and mergers and acquisitions. He received a J.D. degree from Fordham University in 1976 and an LL.M. from New York University in 1979. He is admitted to practice in the New York State courts and in the Southern and Eastern Districts of New York, as well as the U.S. Tax Court and U.S. Court of Federal Claims.