

MVP: Davis Polk's Kyoko Takahashi Lin

By Rachel Stone

Law360 (September 21, 2021, 4:33 PM EDT) -- Kyoko Takahashi Lin of Davis Polk & Wardwell LLP worked on the benefits and executive compensation aspects of IHS Markit's merger with S&P Global, earning her a spot among Law360's 2021 Benefits MVPs.

HER BIGGEST ACCOMPLISHMENT THIS YEAR:

To Lin, the deal that felt the most significant in the past year — IHS Markit's \$44 billion merger with S&P Global — also happened to be considered the largest M&A deal of 2020.

Lin told Law360 that she had worked with IHS or its predecessors since around 2004, and had guided the information and analytics company on important milestones. To work on the executive compensation and employee benefits matters of the company's sale felt especially significant for her, she said.

"The team at IHS Markit is an incredible team of people," Lin said. "To be able to work alongside them has been a really wonderful experience."

Lin also emphasized the relative complexity of a sale of a professional services company. "Those are some of the most difficult because the people are the asset," she said.

Even outside a global pandemic, a sale can be tumultuous for workers, Lin said. "You're really trying to think about how to keep people engaged and involved in their day-to-day jobs, plus also getting the sale done," she told Law360.

HER BIGGEST CHALLENGE:

Talking about the rigor and considerations behind every deal this past year means factoring in the COVID-19 pandemic, which affected companies Lin worked with in unpredictable ways.

"It was a really unique, unprecedented year for so many of our clients," she told Law360, in a year that saw some companies' strategies totally upended — whether they were restaurants attempting to work



around having no customers, or health care companies invested in vaccine research.

"I was called upon to advise benefits teams and boards on some really difficult and unprecedented kinds of questions. It was challenging, but it was also a time for me to really step up and try to rise to the occasion," Lin said.

"But this is all in the name of working with our clients and helping them [during their] best of times and their worst of times," she said.

WHY SHE BECAME A BENEFITS ATTORNEY:

"Becoming a lawyer in this area was somewhat serendipitous," Lin told Law360.

She was introduced to the benefits practice through the rotation program for corporate lawyers at Davis Polk. Within a week of her starting in the practice area, Lin realized she loved it, saying it felt like a light bulb turned on.

"This is a practice area that's really about people — it's about how to motivate people, how to treat people," Lin said. But, she pointed out, benefits and employee compensation law is an extremely technical discipline.

"We think about corporate laws, tax laws, securities laws and employment laws, but it's really about how to connect," she said.

"We're really trying to empower companies to be able to work well with their employees and their executives," Lin told Law360. "Doing that was really what attracted me to the practice area; I have been doing this now for over 20 years and never really looked back."

WHAT MOTIVATES HER:

Simply because a practice area can be rigorous and multidisciplinary doesn't mean it's abstract, Lin told Law360. While she works mostly on behalf of companies, she thinks about the people who are affected by her work, and while some are executives, it's mostly "ordinary, relatable people" at the center.

"I feel like the work I do is extremely tangible," she said.

Lin also feels motivated by the complexity of this area of law, and she enjoys that it draws upon various legal fields and requires knowledge of non-legal concepts like human resources and communications.

"From a purely intellectual perspective, it's such a fascinating practice area," she said. "There's definitely never a dull moment."

— *As told to Rachel Stone. Editing by Adam LoBelia.*

Law360's MVPs are attorneys who have distinguished themselves from their peers over the past year through high-stakes litigation, record-breaking deals and complex global matters. A team of Law360 editors selected the 2021 MVP winners after reviewing nearly 900 submissions.