



Mark M. Foster

PARTNER

San Francisco

E mfoster@gunder.com

P +1 650 463 5343

Pragmatic and Intelligent Tax Advice.

Mark's practice encompasses all areas of general corporate and partnership income taxation. His particular expertise is on tax concerns of emerging growth companies throughout their life-cycle. He advises clients on tax issues in formation, financings, restructurings, spin-offs, and liquidations with an emphasis on taxable and tax-free mergers and acquisitions (domestic and cross-border). Mark also advises clients in connection with the tax and structuring aspects of complex business transactions, including the structuring of partnership and joint venture arrangements, both domestically and internationally. In addition, his practice includes venture capital fund formation and operation.

Mark received his JD, *magna cum laude*, from Gonzaga University and also holds an LLM in taxation from Georgetown University Law Center. He earned his BS, *magna cum laude*, from Embry-Riddle Aeronautical University.

EDUCATION

- Gonzaga University School of Law, J.D.
 - *magna cum laude*
- Georgetown University Law Center, LL.M.
- Embry-Riddle Aeronautical University, B.S., Aviation
 - *magna cum laude*

CLERKSHIPS

U.S. Tax Court – Hon. Robert P. Ruwe

FOCUS

- Tax
- Fund Formation
- Fund Operations

ADMISSIONS

- California
- District of Columbia (Inactive)
- Maryland (Inactive)