



Steve R. Ray

PARTNER

Silicon Valley

P +1 650 463 5265

Los Angeles

P +1 424 214 1800

Steve is a partner in our Silicon Valley office.

Steve serves as fund counsel to seed, early stage and growth stage venture capital firms, as well as incubators and accelerators. In addition to fund formation, he also provides advice regarding operations, investor relations and financing activities on a daily basis. His practice also encompasses corporate and partnership taxation with an emphasis on structuring partnerships and joint venture arrangements, structuring corporate start-ups and spinouts, and mergers and acquisitions of public and private companies.

Steve has published numerous articles on taxation issues, including “Key Provisions of the U.S. Tax Reform Act of 1986” in the *International Business Law Journal*, No. 5 (co-authored with John I. Forry), and contributed to numerous publications, including *Taxation of Financial Institutions* (Mathew Bender). Before beginning his law career, Steve was a CPA with Peat, Marwick, Mitchell & Co. (now KPMG) in Los Angeles. Prior to joining the firm, Steve was practiced law with Morgan, Lewis & Bockius, in Los Angeles. He is admitted to practice in California.

Credentials

EDUCATION

- University of Southern California, J.D.
- University of Southern California, M.S., Business Taxation
- University of Southern California, B.S., Business Administration with high honors

BAR ADMISSIONS

- California

Focus Areas

Fund Formation

Fund Operations and Compliance

Tax

Related News & Insights

INSIGHTS

Recent Fund Formations Represented by Gunderson Dettmer*

CLIENT NEWS

Star Therapeutics Announces \$90M Series C Financing Led by Sofinnova

CLIENT NEWS

Business Insider Recognizes 7 Gunderson Dettmer Clients as Rising Star VCs in LA

CLIENT NEWS

U.S. Venture Partners Announces New \$400M Fund, USVP XIII

CLIENT NEWS

Ancora Biotech Announces \$60M Series A Co-Led by Lightspeed Venture

Partners and SR One

CLIENT NEWS

Electra Therapeutics Raises \$84M in Series B Financing

CLIENT NEWS

Star Therapeutics Announces Emergence from Stealth Mode

CLIENT NEWS

Teneobio Acquired by Amgen for \$2.5B

CLIENT NEWS

Amgen Acquisition of Rodeo Therapeutics

CLIENT NEWS

Docupace Aquired by FTV Capital

CLIENT NEWS

Susa Ventures raises \$140 million for two new funds

CLIENT NEWS

Psyonix announces acquisition by Epic Games

CLIENT NEWS

Gunderson Dettmer advises Fullscreen in acquisition by Otter Media