



Contact

**Mary B. Kuusisto**

**Partner**

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Mary B. Kuusisto is a partner in the Private Funds Group, a member of the Tax Department, former co-head of the London office and a past member of the Firm's Executive Committee.

Mary has almost 30 years of experience in the private equity industry. She advises clients on structuring and operations of private investment funds globally, including secondary transactions, with particular experience in tax-related matters. She has represented numerous private investment funds in their formation and operational activities, including venture capital, buyout, distressed debt, mezzanine finance, natural resource, secondary, and funds of funds, as well as geographic and sector specific funds. Mary also advises investment fund managers and general partners with respect to their internal governance, compensation arrangements and economic structures.

Another significant aspect of Mary's practice involves advising various types of institutional investors on their investments in global private investment funds. Among others, she has advised funds of funds, pension funds, endowments and foundations – both U.S. and non-U.S. – in connection with their alternative investment strategies.

Mary also has extensive experience advising both buyers and sellers of secondary fund interests in connection with tax matters.

Mary was registered as a certified public accountant in Massachusetts and, prior to becoming a lawyer, worked for several years as an auditor and tax accountant with Big 4 public accounting firms.

#### Practices

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Investment Management, Secondary Transactions and Liquidity Solutions, Private Funds, Tax

#### Industries

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Private Equity, Private Capital, Asset Management

#### Market Solutions

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Environmental, Social and Corporate Governance (ESG)

#### Education

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Boston University School of Law, J.D.

*magna cum laude*

University of Florida, B.S.

With Highest Honors

#### Admissions & Qualifications

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Admitted only in Massachusetts

Registered Foreign Lawyer in England and Wales

#### Memberships

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American Bar Association (Tax Section Committees on U.S. Activities of Foreign Taxpayers and Tax Treaties and on Foreign Activities of U.S. Taxpayers)

European Private Equity & Venture Capital Association - EVCA (Professional Standards Committee 2009-2011)

British Venture Capital Association – BVCA (Tax Committee 2008-2013)

#### Awards & Recognition

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Chambers Global: UK: Tax: Investment Funds 2022-2025

Chambers USA 2007-2009, 2015-2016

Best Lawyers in America: Private Investment Funds/Hedge Funds (Boston): Lawyer of the Year 2022

Best Lawyers in America: Private Investment Funds 2009, 2013-2016, 2018-2024  
Massachusetts Super Lawyers  
Shortlist, "Best in Investment Funds", Euromoney LMG 2015 Americas Women in  
Business Law Awards  
The Legal 500 United States: International Tax 2017, 2023  
The Legal 500 United States: Tax: Domestic Tax: East Coast 2007-2008, 2015  
The Legal 500 United States: Investment Fund Formation and Management: Private  
Equity Funds 2014  
The Legal 500 United Kingdom: Corporate: Tax 2017, 2019-2021, 2023-2025  
Chambers UK: Investment Funds: Private Equity: UK-wide 2010-2012  
Chambers UK: Tax: Investment Funds 2021-2022, 2024  
PLC Cross-Border Tax on Transactions Handbook 2010-2011  
Expert Guides: Guide to the World's Leading Investment Funds Lawyers 2010  
Expert Guides: Guide to the World's Leading Private Equity Lawyers 2010  
Practical Law Company Which Lawyer? 2009  
Law Business Research's Who's Who Legal: Private Funds 2024