Mark Windfeld-Hansen

Senior Counsel

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Tax

Mark Windfeld-Hansen has 20+ years of experience as a tax lawyer. Prior to joining Cooley in 2008, Mark was a shareholder of Heller Ehrman and member of its Venture Law Group. Before its merger with Heller Ehrman, he was a director of Venture Law Group and head of its tax group. Prior to joining VLG, he was a partner and co-chairman of Morrison & Foerster's tax department.

Mark's practice focuses on tax issues arising in business transactions and executive compensation, with particular emphasis on the tax concerns of emerging growth companies and their executives. He advises clients on federal and state tax issues in M&A (domestic and cross-border), spin-offs, restructurings, equity and debt financings, leveraged buy-outs, limited liability companies and other pass-through entities, liquidations and other significant transactions. He has been the lead tax lawyer on a large number of high-profile transactions for clients such as Yahoo, Seagate, Macrovision, Oracle, Collagen, Aspect Communications and RITA Medical Systems, and he has represented the selling company in numerous acquisitions by some of the world's most active buyers, such as Cisco Systems, Microsoft, Boston Scientific, IBM, AOL, Intel, Nokia, Qualcomm and Alcatel. In the past 1 1/2 years, he has been the principal tax lawyer on 80+ acquisitions having an aggregate value in excess of $10 billion (see recent representative transactions below).

Mark speaks regularly on tax topics for organizations such as Council on State Taxation, the Southern Federal Tax Institute, various state bar associations and the California CPA Society, and he has assisted in teaching classes on tax issues in venture capital transactions at Stanford Law School and Santa Clara University School of Law. He is co-author of "State Taxation of Pass-Through Entities," part of the Tax Management Multistate Tax Portfolio series.

Recent representative transactions:

- Sopra Group's (Euronext Paris) Axway subsidiary in its $140 million cash acquisition of Tumbleweed Communications (September 2008).
- Belden's $133 million cash acquisition of Trapeze Networks (July 2008).
- Macrovision Solutions' $2.8 billion stock and cash acquisition of Gemstar-TV Guide International and related financing transactions.
- Danger's executives' $500 million cash sale of Danger to Microsoft (February 2008).
- Stratify's $158 million cash sale to Iron Mountain (December 2007).
- Seagate Technology's eVault subsidiary's $85 million cash acquisition of Metalincs (December 2007).
- AkaRx's development agreement and option's acquisition by MGI Pharma for aggregate $300 million cash

(October 2007).

- Avista's $170 million cash sale of its Avista Energy subsidiary to Coral Energy Holding (June 2007).
- Ironport Systems' $800 million stock and cash acquisition by Cisco Systems (June 2007).
- Yahoo's $100 million cash acquisition (with Section 338(h)(10) election) of Rivals.com (July 2007).
- Adeza Biomedical's $450 million cash acquisition by Cytyc (April 2007).
- @Road's $500 million stock and cash acquisition by Trimble Navigation (March 2007).
- Seagate Technology's $185 million cash acquisition of EVault (January 2007).
- Kudelski's $132 million cash acquisition of a controlling interest in OpenTV from Liberty Media (January 2007).
- RITA Medical Systems' $225 million stock and cash acquisition by AngioDynamics (January 2007).
- Atom Entertainment's $200 million cash acquisition by Viacom (October 2006).
- Grouper Networks' $65 million cash acquisition by Sony Pictures Entertainment (September 2006).
- Secure Computing's $295 million stock and cash acquisition of CyberGuard (September 2006).
- Lazard Alternative Investments as special tax counsel in $25 million equity piece of investment in Mapleton Communications (summer 2006).
- Xenogen's $80 million stock and warrants acquisition by Caliper Life Sciences (August 2006).
- Identix's $770 million stock acquisition by Viisage Technology (August 2006).
- Limelight Networks' $130 million recapitalization led by Goldman Sachs Capital Partners (July 2006).
- Dimatix's acquisition by Fuji Photo Film for undisclosed purchase price (July 2006).
- M-Qube's $250 million cash acquisition by Verasign (May 2006).
- QPass' $275 million cash acquisition by Amdocs (April 2006).
- Calix Networks' $105 million stock acquisition of Optical Solutions (January 2006).
- Agility's $70 million stock acquisition by JDS Uniphase (2005).
- Aspect Communications' $1 billion cash acquisition by Concerto Software (2005).
- AMN Healthcare's $190 million cash acquisition of The MHA Group (2005).
- Airespace's $450 million stock acquisition by Cisco Systems (2005).
- Iridigm Display's $170 million cash sale to Qualcomm (2004).
- Yahoo's 20+ acquisitions over a number of years between 1997 and 2007, including its $4.6 billion stock merger with GeoCities (1999).

Education

Yale Law School
JD, 1982

Amherst College
BA, History, summa cum laude, 1978

Admissions & Credentials

California

Rankings & Accolades

Rankings & Accolades

Best Lawyers in America: Tax Law

Legal 500 US: Domestic Tax (2015)