

Mark P. Goshko

Partner

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OVERVIEW

Mark is a partner at the firm and has practiced law for over 30 years. He focuses his practice on investment management law, including the representation of registered open- and closed-end investment companies, investment company directors, unregistered hedge funds and other private investment vehicles, investment advisers, broker-dealers, and banks. He deals regularly with the SEC, FINRA, the Commodity Futures Trading Commission, the National Futures Association, the New York Stock Exchange, and other regulatory agencies and organizations. Mark previously served as a practice group coordinator for the firm's Asset Management and Investment Funds practice.

In the registered investment company area, Mark serves as the lead partner in representing several mutual fund complexes of varying size. He assists these fund complexes in creating a wide variety of investment company products, including many innovative products such as registered funds of hedge funds and funds targeted to investors with certain expected retirement dates. He regularly obtains SEC exemptive orders and no-action letters on behalf of investment company clients. He has served as lead partner in over 50 closed-end fund offerings of common and preferred stock that raised over $30 billion in new assets under management for the sponsoring advisers. Mark has extensively assisted investment companies in implementing compliance programs and other regulatory requirements. As counsel to independent directors, Mark advises several investment company boards, concerning a wide range of ongoing developments in fund governance and oversight, including those imposed by the Sarbanes-Oxley Act and several new SEC rules.

Mark counsels hedge funds and their advisers on a broad range of issues, including structuring options, offering requirements, drafting of organizational and offering documents, tax optimization strategies, and compliance with regulatory requirements, including those under the Investment Company Act, the Investment Advisers Act, the Commodity Exchange, and ERISA. Mark has extensive experience working with both onshore and offshore hedge funds, as well as a variety of master-feeder funds and funds of funds. His hedge fund manager clients range from major national and international financial services organizations to entrepreneurial start-up companies. Mark is also experienced in setting up new operating companies for groups of individuals entering the hedge fund business, hedge fund joint ventures between different firms, and arrangements in which hedge fund managers receive an equity stake in hedge fund operations sponsored by their employers.

Mark works with registered investment advisers in negotiating management contracts with their institutional clients, and in setting up "wrap," "SMA," and other investment advisory programs. Mark counsels investment advisers, concerning performance advertising, "soft dollars," directed brokerage, trade allocation, solicitation arrangements, and other compliance issues. Mark conducts general and topic focused compliance reviews for adviser clients and represents them in connection with SEC exams and enforcement proceedings. Mark regularly counsels buyers and sellers of investment adviser operations, regarding corporate structuring, regulatory, and tax issues.

ACHIEVEMENTS

- Recognized by *Chambers Global* for Registered Funds, USA-Nationwide, 2020-2026
- Recognized by *Chambers USA*
  - Hedge & Mutual Funds in Massachusetts, 2008-2026
  - Registered Funds, USA-Nationwide, 2019-2026
- Recognized by *The Legal 500 United States* as a Hall of Fame member for Mutual/Registered/Exchange-Traded Funds, 2023-2026
- Recognized by *The Legal 500 United States* as a Recommended Lawyer for Alternative/Hedge Funds, 2024
- Recognized in *Best Lawyers in America*® in Boston, MA
  - Mutual Funds Law, 2023-2027
  - Private Funds/Hedge Funds Law, 2024-2027
- Recommended by Who's Who Legal in the area of Private Funds, 2024
- Listed in *American Registry*, America's Most Honored Lawyers
- Recognized by *BTI Consulting Group*, Client Service All-Star award

PROFESSIONAL / CIVIC ACTIVITIES

- Former Practice Group Coordinator, K&L Gates Asset Management and Investment Funds Practice
- Former Co-Chair, Boston Bar Association Committee on Investment Companies and Investment Advisers
- Law Clerk, Judge Jerry E. Smith, United States Court of Appeals for the Fifth Circuit (immediately following graduation from law school)
- Former Member, Massachusetts Judicial Nominating Council, Gubernatorial appointee on board that recommends candidates for judicial appointments to the Governor
- Former Member, Boston Finance Commission, Gubernatorial appointee on commission that oversees City of Boston Finances on behalf the Commonwealth

- Former Overseer, Handel & Haydn Society

SPEAKING ENGAGEMENTS

Mark speaks frequently on investment management law topics at programs sponsored by the National Society of Compliance Professionals, Financial Research Associates, Glasser LegalWorks, Directors Roundtable, and others. Mark also writes articles for investment industry and general business publications on investment management law topics and frequently is cited as a source in news in articles reporting on such matters.

EDUCATION

- J.D., University of Pennsylvania Law School, 1988
- B.A., Harvard University, 1985 *(magna cum laude)*

ADMISSIONS

- Bar of Massachusetts

THOUGHT LEADERSHIP *POWERED BY HUB*

- 28 April 2026, United States: What a Relief! Sec Staff Extends Co-Investment Orders to Open-End Funds and Allows Delegation to Board Committee
- November 2025, 2025 Asset Management and Investment Funds Fall Conference—Boston
- 9 November 2023, Asset Management and Investment Funds Fall Conferences - Boston
- 17 March 2022, ETF Handbook, Third Edition
- 23 November 2020, What Boards Need to Know About the SEC's New Derivatives Rule
- 29 October 2020, Unraveling the SEC's Fund of Funds Rule
- 26 October 2020, SEC Adopts New Rule 12d1-4 Overhauling Fund of Funds Arrangements--Are You Ready?
- September 2020, Understanding the SEC's Proposed Modernized Fund Shareholder Reports and Disclosures
- 19 August 2020, SEC Proposes Major Changes to Prospectus and Shareholder Report Disclosure Scheme
- 29 April 2020, SEC Proposes New Fair Value Rule 2a-5
- 10 April 2020, Closed-End Fund and BDC Offering, Filing and Disclosure Changes: Some Benefits, Some Burdens
- 25 March 2020, COVID-19: UPDATED Regulatory Relief for Registered Funds and Investment Advisers

OTHER PUBLICATIONS

- "How Do You Organize a Private Fund?," 15-16 May 2001
- "Summary of New SEC Rules Regarding Independent Directors of Investment Companies," 6 February 2001

NEWS & EVENTS

- 10 June 2026, K&L Gates Receives More Than 200 Firm, Individual Recommendations in *The Legal 500 United States* 2026 Edition
- 4 June 2026, K&L Gates Receives Nearly 235 Firm, Individual Rankings in 2026 *Chambers USA* Guide
- 12 February 2026, *Chambers Global* 2026 Guide Ranks K&L Gates Lawyers, Practices
- 13 June 2025, K&L Gates Receives 200 Firm, Individual Recommendations in *The Legal 500 United States* 2025 Edition
- 5 June 2025, K&L Gates Receives More Than 240 Firm, Individual Rankings in 2025 *Chambers USA* Guide
- 13 February 2025, *Chambers Global* 2025 Guide Ranks K&L Gates Lawyers, Practices
- 12 June 2024, K&L Gates Receives More Than 225 Firm, Individual Recommendations in *The Legal 500 United States* 2024 Edition
- 6 June 2024, K&L Gates Receives More Than 200 Firm, Individual Rankings in 2024 *Chambers USA* Guide
- 15 February 2024, *Chambers Global* 2024 Guide Ranks K&L Gates Lawyers, Practices
- 7 June 2023, The Legal 500 Recognizes K&L Gates Practices, Lawyers in 2023 United States Edition
- 1 June 2023, K&L Gates Receives Firm, Individual Rankings in 2023 *Chambers USA* Guide
- 16 February 2023, K&L Gates Recognized in 2023 *Chambers Global* Guide
- 3 November 2022, 2022 K&L Gates Asset Management and Investment Funds Conference — Boston
- 8 June 2022, K&L Gates Practices and Lawyers Recognized in *The Legal 500 United States* 2022 Edition
- 1 June 2022, K&L Gates Receives Firm, Individual Rankings in 2022 *Chambers USA* Guide
- 17 February 2022, K&L Gates Recognized in 2022 Chambers Global Guide
- 25 June 2021, K&L Gates Asset Management and Investment Funds Practice Ranked in 2021 Legal 500 United States Guide
- 21 May 2021, K&L Gates Asset Management and Investment Funds Practice, Lawyers Named Among Leaders in 2021 Chambers USA Guide
- 24 February 2021, K&L Gates Recognized in 2021 Chambers Global Guide
- 28 October - 19 November 2020, Unraveling the SEC's Fund of Funds Rule Series

- 13 July 2020, K&L Gates Asset Management and Investment Funds Practice Ranked in Three Categories, with 17 Lawyers Recommended, in The Legal 500 United States 2020 Guide
- 25 June 2020, K&L Gates Practices and Lawyers Recognized in 2020 Legal 500 United States Guide
- 23 April 2020, K&L Gates, Lawyers Recognized in 2020 Chambers USA Guide
- 6 June 2019, K&L Gates Earns Practice and Lawyer Recognitions in 2019 *Legal 500 United States* Guide
- 26 April 2019, Chambers USA 2019 Guide Ranks K&L Gates, Lawyers Among Leaders
- 19 June 2017, K&L Gates Earns Tier 1 M&A, Six New Practice Rankings in 2017 The Legal 500 U.S. Guide
- 23 June 2016, K&L Gates, Lawyers Recognized as Leaders in Chambers USA 2016 Guide
- 22 June 2016, Legal 500 Recognizes K&L Gates Among Leading Law Firms
- 20 May 2015, Chambers USA 2015 Guide Recognizes K&L Gates, Lawyers as Industry Leaders

AREAS OF FOCUS

- Asset Management and Investment Funds