



## ERIC D. TETRAULT

HFM Partner Eric Tetrault counsels clients in the planning and structuring of tax, corporate, and real estate transactional matters.

Mr. Tetrault is experienced in merger and acquisition transactions, the acquisition and disposition of commercial real estate (including purchase and sale transactions, leasing, and financing), joint ventures, tax planning, and a broad range of business matters.

Mr. Tetrault is an adjunct professor of Partnership Tax at University of San Diego School of Law.

### PRACTICE GROUPS

- ▶ Corporate & Securities
- ▶ Real Estate
- ▶ Tax Law

### EDUCATION

- ▶ L.L.M., Taxation, with honors, Golden Gate University School of Law (2010)
- ▶ J.D., Golden State University School of Law (2009)
- ▶ B.A., University of Arizona (2004)

### ADMITTED TO PRACTICE

- ▶ California
- ▶ District Courts for the Northern, Eastern, and Central Districts of California
- ▶ United States Tax Court

### AFFILIATIONS

- ▶ State Bar of California
- ▶ San Diego County Bar Association

### AWARDS & HONORS

- Putting the Opportunity in Opportunity Zones: New Tax Law Creates Incentives to Invest in Low- Income Communities
- Broadened Scope of DTT Creates Trap for Uninformed