

T: 202-861-6614  
F: 202-659-4503  
E: mlofgren@groom.com



**Mark L.  
Lofgren**  
Principal

---

#### PRACTICES

Plan Design and Taxation

#### EDUCATION

J.D., William and Mary, *Order of the Coif*

B.S., University of Maryland  
Certified Public Accountant

#### BAR & COURT ADMISSIONS

District of Columbia  
Minnesota

---

Mark L. Lofgren has been practicing employee benefits law since 1992, specializing in the design and operational issues for tax-qualified and nonqualified retirement plan arrangements. He manages the legal work for the retirement plans of employers of all sizes, handling major plan redesign projects, IRS rulings, plan compliance reviews, plan correction issues, participant communication materials, and benefit claim analysis. Since 1995, Mr. Lofgren has worked extensively with cash balance plan conversions and ongoing issues related to the regulation, operation, and litigation involving cash balance plans. He also has handled many plan mergers and other issues related to the retirement plan implications of corporate transactions.

Mr. Lofgren regularly interacts with IRS and Treasury officials on behalf of clients on both a formal and informal basis. He works with the IRS to resolve operational failures for qualified plans and to obtain rulings on various tax issues, and has worked on numerous formal comments to proposed Treasury regulations on a variety of tax-qualification requirements.

Recent speaking engagements include presentations regarding litigation and legislative changes affecting cash balance and other hybrid pension plans, as well as new regulations and other Federal agency developments affecting tax-qualified retirement plans. He has contributed a number of articles to professional publications on topics such as cash balance plans, participant notice requirements, 401(k) plan testing issues, and plan loans. Prior to attending law school, Mr. Lofgren practiced as a C.P.A. in the area of business and individual taxation for four years.

#### HONORS & DISTINCTIONS

Leading Lawyer, *The Legal 500 US*, Tax Law, Employee Benefits and Executive Compensation (2011)

Listed, *The Legal 500 US*, Tax Law, Employee Benefits and Executive Compensation (2007-2011)

*Biography Continued*

Former Adjunct Professor, Georgetown University Law Center  
Managing Editor, William and Mary Administrative Law Review

PROFESSIONAL AFFILIATIONS

The American Society of Pension Professionals & Actuaries  
Tax Section, American Bar Association