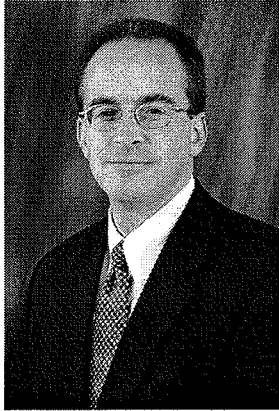


## Mark Lofgren

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### **Principal**

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Mark 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 several Fortune 500 companies, handling major plan redesign projects, workforce restructurings, IRS rulings and correction issues, participant communication materials, and benefit claim analysis. His work includes significant plan design and compliance projects for changes to non-qualified and other executive compensation plans in light of the requirements of Code Section 409A. Since 1995, Mark 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. Mark has played a lead role in the compliance review of tax-qualified plans of several large employers.

Mark 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 private letter rulings on various tax issues, and has worked on numerous formal comments to proposed Treasury regulations on a variety of tax-qualification requirements. He is a member of ASPPA, a national professional society of benefits professionals, where he currently serves on ASPPA's Government Affairs Committee. On behalf of ASPPA's membership, he frequently interacts with the IRS and Treasury on regulations and other tax issues affecting retirement plans.

Mark is a former adjunct professor at the Georgetown University Law Center, where he co-taught a course on tax-qualification rules for retirement plans. 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, Mark practiced as a C.P.A. in the area of business and individual taxation for four years.

Mark is admitted to practice in the District of Columbia and Minnesota.