



## Mark E. Kellogg

SHAREHOLDER, FIRM TREASURER & SECRETARY / LANSING

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### AREAS OF FOCUS

[Agri-Business](#)  
[Associations](#)  
[Banking and Financial Institutions](#)  
[Business & Tax](#)  
[Business Financing & Securities](#)  
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[Corporations & Limited Liability Companies](#)  
[Development & Financing](#)  
[Elder Law](#)  
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[Licensing & Compliance](#)  
[Medicaid Planning](#)  
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[Non-Profit Organizations](#)  
[Probate Litigation](#)  
[Property Tax Appeals](#)  
[Purchase & Sale](#)  
[Real Estate Law](#)  
[Sports Law](#)  
[Tax Planning](#)  
[Taxation](#)  
[Trusts & Estates](#)

### EDUCATION

- Washington and Lee University School of Law (J.D., cum laude)
- Hillsdale College (B.A., summa cum laude, Valedictorian)

### BAR & COURT ADMISSIONS

- State Bar of Michigan

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### EXPERIENCE

Mark E. Kellogg has devoted his nearly 30 years of practice to the needs of family and closely-held businesses and enterprises, business succession, commercial lending, and estate planning.

In addition to having a wide breadth of experience practicing law, Mark is a certified public accountant. This skillset gives his clients unique insight into business and tax implications.

Mark holds several leadership positions for legal organizations dealing with business, agriculture, estate and probate law. He is also actively

involved in various charitable, trade and community organizations throughout his professional career. He was elected to Fraser Trebilcock's Board of Directors and is serving as the Treasurer & Secretary.

Mark also serves on the Board of the international organization of Attorneys for Family-held Enterprises (AFHE), is the President of the Board of Directors for Highfields, Inc., and is also the President of the DeWitt Public Schools Board of Education.

Other Professional Experience:

- Attorney, Chalgian & Tripp Law Offices, PLLC
- Attorney, Lasky Ficarek & Hogan P.C.
- Tax Manager, Ernst & Young

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PROFESSIONAL ASSOCIATIONS

- Michigan Bar Association
    - Taxation Section
    - Business Law Section
    - Probate and Estate Planning Section
    - Probate and Estate Planning Council
    - Agricultural Law Section
    - Agricultural Law Council
    - Business Law Council
  - Ingham County Bar Association
    - Board of Directors (President)
  - American Association of Attorney-Certified Public Accountants
    - President, Michigan Chapter
  - Family Firm Institute
  - Attorney for Family-held Enterprises
    - Member of Board of Directors
    - Membership Committee
  - Greater Lansing Estate Planning Council (1992 - present; previously served on Board of Directors)
  - DeWitt Public Schools Board Member (2004-Present)
    - Treasurer (2005-2008)
    - Secretary (2008-2009);
    - President (2010-Present)
  - Lansing Regional Chamber of Commerce - Board of Directors (2009-2012)
  - Make-A-Wish Foundation of America (1997-2003)
  - City of DeWitt Planning Commission (2003-2004)
  - DeWitt Soccer Club Board of Directors (1999-2008)
  - Greater Lansing Catholic Education Foundation - Board of Trustees (1991-2002)
  - Springbrook Homeowners~ Association - Board of Directors (1996-1999)
  - Make-A-Wish Foundation of Michigan - Board of Directors (1991-1997)
  - Greater Lansing Estate Planning Council (1992-Present)
  - Caring About Kids, Inc. - Founding Board Member (1994)
  - Young Lawyers Section, Ingham County Bar Association (1991-1994)
  - Highfields, Inc. Board of Trustees - President (Present, Previous Board Member since 2013)
  - City of Lansing Income Tax Board of Review
  - Catholic Diocese of Lansing, Fr. Albers Trust Committee, Chairman
  - R.E. Olds Transportation Museum, Board of Trustees (1989-1991)
  - Capital City Express AAU Girls Basketball Club - Director (2007-2009)
  - Active in community youth sports and recreational programs as a coach (basketball, soccer, softball)
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## HONORS & DISTINCTIONS

- Achieved an AV Preeminent<sup>®</sup> peer review rating by Martindale-Hubbell
  - Listed in [The Best Lawyers in America](#), Closely Held Companies and Family Businesses Law in Lansing 2018; first listed in 2014
  - Listed in Super Lawyers in 2017 for Estate & Probate
  - Selected as a '2018 Leading Michigan Lawyer' by Leading Lawyers for Trust, Will & Estate Planning; first named in 2013
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## PUBLICATIONS & PRESENTATIONS

- "Transition of the Family Business", The Greater Lansing Business Monthly, April 1989
  - "Michigan Estate Planning Handbook", Second Edition, Author, Chapter 2, Tax Considerations (2011-2016)
  - Estate Strategies
    - The New World of Portability, February 2012 (Published by Detroit Legal News Publishing LLC; Legal News.com; Washtenaw County Legal News)
    - Planning for the Family Cottage or Cabin, July 2014 (Published by Oakland County Legal News)
    - Year-end Tax Planning Considerations, December 2014 (Published by Washtenaw County Legal News)
  - Fraser Trebilcock Blog (various topics)
  - Presentation : "The 'Golden Age' of Retirement Plans"; 31st Annual Small Practitioners Conference, August 22, 2008; Sponsored by The Michigan Association of Certified Public Accountants
  - Presentation: "Michigan Business Courts"; MSU College of Law Student Business Law Section; February 13, 2013
  - Presentation: "Business Breakups and Owner Buyouts: Legal, Tax and Accounting Issues"; Sponsored by the Michigan Association of Certified Public Accountants, Small Business Forum and Commercial Litigation Committee
  - Presentation: "Planning for Unique Assets"; Greater Lansing Estate Planning Council, Jackson Estate Planning Council
  - Also served as program speaker on numerous occasions covering a variety of topics, including Estate Planning, Trusts and Trust Administration, Business Valuations, Michigan Inheritance Tax, Current Matter - Tax Update, Tax Aspects of Social Clubs, Real Estate Matters, Like-Kind Exchanges, Buying and Selling Businesses, Retirement Plans and Tax Planning.
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## TESTIMONIALS & CLIENT MATTERS

"Many thanks to Mark for all of his help and advice on our joint trust. We feel very happy and relieved about the outcome. It was a pleasure working with Mark. Though our paths may never cross again, we know our documents are in good hands." ù Anne and Michael Conwell

"Mark is a top notch business attorney." ù Private Practice Attorney

"Mark Kellogg is an experienced business law attorney and a licensed CPA." ù Private Practice Attorney

"Mark Kellogg is an experienced estate planning and business law attorney. His credential as a licensed CPA is an added bonus. He is a council member of the State Bar of Michigan Probate and Estate Planning Section." ù Private Practice Attorney

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## RELATED NEWS

- [Fraser Trebilcock Announces 2018 Board of Directors](#)  
01.05.18
  - [23 Fraser Trebilcock Lawyers Selected for 2017 List of Super Lawyers, Rising Stars in Michigan](#)  
10.09.17
  - [Fraser Trebilcock Lawyers Selected Among "The Best Lawyers in America"](#)  
08.15.17
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## RELATED BLOG POSTS

- [Presentation Wrap Up: Legal & Financial Planning for Alzheimer's Disease](#)  
01.18.18
- [Fraser Trebilcock Hosts Ingham County Probate Court Summer Interns](#)  
08.04.17

- [Lessons of March Madness as Applied to the Real World](#)

04.10.17