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ESTATE PLANNING & PROBATE, TAXATION, TAX-EXEMPT ORGANIZATIONS,
CLOSELY HELD BUSINESSES, PARTNERSHIPS & JOINT VENTURES



Michael D. Mulligan is the Co-chair of the Firm's estate planning department. Prior to joining Lewis, Rice & Fingersh, Mr. Mulligan served as a law clerk to Hon. William H. Webster, then U.S. District Judge, E.D.Mo., subsequently Director of both the Federal Bureau of Investigation and the Central Intelligence Agency.

Mr. Mulligan is currently a member of the Editorial Boards of *Estate Planning Magazine* and *The Journal of Taxation*, having written numerous articles for both publications as well as the *Journal of the Missouri Bar* among other tax and professional journals. He is also a member of the Advisory Board of *Tax Management Estates, Gifts and Trusts Journal*. As a respected expert in his practice, he is a frequent lecturer on tax and estate planning subjects, and has spoken at tax institutes and seminars across the country.

Mr. Mulligan is a fellow of the American College of Trust and Estate Counsel, and is a member of the Estate Planning Council of St. Louis, the St. Louis Metropolitan Bar Association, the Missouri Bar, and the American Bar Association. He is a member of the Taxation Section and the Real Property, Probate, and Trust Section of the American Bar Association as well as the Taxation Section and the Probate and Trust Section of the Missouri Bar, formerly a Chairman of the latter section.

Mr. Mulligan is AV® Preeminent™ Peer Review Rated by Martindale-Hubbell, was selected by his peers for inclusion in *The Best Lawyers in America*® 1987-2014, and was selected for inclusion in *Missouri & Kansas Super Lawyers*® 2005 and 2007-2012.

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