

## LESLIE R KELLOGG AMONG BUSINESS FIRST'S 40 UNDER FORTY

November 15, 2006

Leslie R. Kellogg, a partner in Hodgson Russ LLP's General/International Tax Practice Group and International/Cross-Border Practice Group, was honored as one of Business First's 2007 40 Under Forty.

The 40 honorees, nominated by Business First readers and selected by an independent committee, are chosen for their outstanding achievements as well as their commitment to the Western New York community. The winners are young leaders in various segments of the Buffalo Niagara business community, including law, government, health care, nonprofit, and more.

At the award luncheon November 9, Hodgson Russ partner Kenneth P. Friedman encouraged the 40 Under Forty winners to use their influence to "help make Buffalo the best place it can be." Mr. Friedman, who is one of Hodgson Russ's six 40 Under Forty alumni, was one of two speakers at the event.

Ms. Kellogg received her J.D. from the State University of New York at Buffalo School of Law and concentrates her practice at Hodgson Russ in international and business tax matters and estate planning. Her practice often focuses on cross-border matters including business expansion into the United States, tax considerations in private and public offerings, the tax implications of relinquishment of U.S. citizenship or lawful permanent resident ("green card") status, and the application of the U.S. anti-deferral regimes.

Ms. Kellogg's community involvement includes her roles as president of the board of directors of Church Mission of Help Counseling, a member of the Denison University Alumni Recruiting Team, and board member of Jog for the Jake, which benefits the Jacobs Neurological Institute.

With more than 230 attorneys practicing in all major areas of law, Hodgson Russ is among the 200 largest law firms headquartered in the United States. It is one of approximately 100 firms in the country listed in America's Greatest Places to Work With a Law Degree. In June 2005, Hodgson Russ received the Carol S. Knox Family-Friendly Employer Award from the Capital District Women's Bar Association. Established in 1817, Hodgson Russ is among the oldest law firms in the United States. Hodgson Russ has offices in Albany, Buffalo, Johnstown, and New York, New York; Boca Raton, Florida; and Toronto, Ontario, Canada.

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