

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

William P. Prescott, of Cleveland, Ohio, is a shareholder in the law firm of Wickens, Herzer, Panza, Cook & Batista Co., of Avon, Ohio. Bill represents dentists and specialty practitioners in the areas of **practice sales and acquisitions, succession planning, valuations of solo and group practices, associate buy-ins, owner buy-outs, group practice operations, entity selection, fringe benefit and retirement planning.**

Former Dental Equipment and Supply Representative

Prior to practicing law in the representation of dentists and dental specialists for over 21 years with the same Firm, Bill worked as a dental dealer in the dental equipment and supply industry for 16½ years as a territory salesman, equipment specialist and General Manager of Saslow Dental Company — Northern Ohio.

Publications

Bill is the author of: **Joining And Leaving the Dental Practice**, January, 2008; **Business, Legal, And Tax Planning for the Dental Practice**, Second Edition, 2001, First Edition, 1994 PennWell Corporation; **The Practice Acquisition Handbook**, Randall K. Berning and Affiliates, 1997; **The Limited Liability Company and Other Entities for Dentistry**, Randall K. Berning and Affiliates, 1996.

Bill is also the author of the **Quarterly Supplement to Business, Legal, And Tax Planning for the Dental Practice**. The purpose of the **Quarterly Supplement** is to continually update the material contained in such book.

Upcoming Publications

Joining And Leaving the Dental Practice, Second Edition, to be released in 2011; **Business, Legal, And Tax Planning for the Dental Practice**, Third Edition, to be released in 2012.

Member

Bill is a member of the following organizations: American Bar Association, Section of Taxation, Closely Held Businesses Committee; Ohio Bar Association; Cleveland Metropolitan Bar Association; Small Business Council of America.

Appointments

Chair, Closely Held Businesses Committee, American Bar Association, Section of Taxation, 2007-2009 Term; Vice-Chair, Professional Practices, 2005-2007 and 2009-2011 Terms; Chair, Subcommittee for Doctors, Lawyers and Other Professionals, 2003-2005 Term; Editorial Board, **The Practical Tax Lawyer**, American Law Institute/American Bar Association, 2007 - Present.

William P. Prescott, E.M.B.A., J.D.
Wickens, Herzer, Panza, Cook & Batista Co.
35765 Chester Road • Avon, OH 44011
Phone 440/930-8067 • Cell 440/320-8984 • Fax 440/930-8098
WPrescott@WickensLaw.com
www.WickensLaw.com — Click on Dental Law

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
A.	2011		
1.	Case Western Reserve University School of Dental-Medicine	February	Practice Options & Acquisitions; Cleveland, Ohio
2.	The Cleveland Clinic	February	Practice Options & Acquisitions; Cleveland, Ohio
3.	MetroHealth Medical Center	February	Practice Options & Acquisitions; Cleveland, Ohio
4.	Case Western Reserve University School of Dental Medicine	February	Practice Options & Acquisitions; Cleveland, Ohio
5.	Cleveland Society of Orthodontists	March	Joining And Leaving the Orthodontic Practice; Akron, Ohio
6.	Heights Dental Study Club	March	Joining And Leaving the Dental Practice; Solon, Ohio
7.	American Bar Association, Section of Taxation	May	IRS Perspectives on Health Care Reform, Panel; Washington, DC
8.	Ohio State University School of Dentistry, Orthodontic Residents	May	Joining And Leaving the Orthodontic Practice; Columbus, Ohio
9.	Ohio Dental Association, Annual Session	September	Practice Options; Columbus, Ohio
10.	Ohio Dental Association, Annual Session	September	Joining And Leaving the Dental Practice; Columbus, Ohio
B.	2010		
1.	Case Western Reserve University School of Dental-Medicine	February	Practice Options & Acquisitions; Cleveland, Ohio
2.	Case Western Reserve University School of Dental Medicine	February	Practice Options & Acquisitions; Cleveland, Ohio
3.	Veterans Administration Hospital	February	Practice Options & Acquisitions; Cleveland, Ohio
4.	Chicago Dental Society – Mid-Winter Meeting — The Chicago Dental Society	February	Preparing for Practice Ownership, Panel, Sponsored by Matsco; Chicago, Illinois

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
5.	Chicago Dental Society – Mid-Winter Meeting — The Chicago Dental Society	February	Blueprint for Success, Panel – Sponsored by Matsco; Chicago, Illinois
6.	MetroHealth Medical Center, Dental Department	March	Planning Associate Buy-Ins & Owner Buy-Outs; Cleveland, Ohio
7.	Case Western Reserve University School of Dental-Medicine	April	Practice Options & Associate Employment; Cleveland, Ohio
8.	Ohio State University School of Dentistry	March	Planning Associate Buy-Ins & Owner Buy-Outs; Columbus, Ohio
9.	Ohio State University School of Dentistry – Orthodontic Residents	April	Joining And Leaving the Orthodontic Practice; Columbus, Ohio
10.	WRCS/Forum Health, Department of Surgery	April	Planning Associate Buy-Ins & Owner Buy-Outs; Youngstown, Ohio
11.	American Bar Association, Section of Taxation	May	Entity Selection, Fringe Benefits and 409A Compliance for Closely-Held Businesses and Professional Practices, Panel; Washington, DC
12.	American Bar Association, Section of Taxation	May	Worker Classification Challenges – The Hinge on Which So Many Business Issues Turn, Panel; Washington, DC
13.	Seeskin, Blackburn, CPAs	July	Co-Ownership — A Taxing Relationship; Cincinnati, Ohio — Telecast
14.	Case Western Reserve University School of Dental-Medicine – Pediatric Dental Residents	July	Joining And Leaving the Dental Practice; Cleveland, Ohio
15.	American Bar Association, Annual Meeting	August	Entity Selection, Fringe Benefits and 409A Compliance for Closely-Held Businesses and Professional Practices, Panel; San Francisco, California
16.	Pride Institute — Co-Lecture with Mr. Hy Smith	August	Associates, Partnerships & Appraisals; San Francisco, California

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
17.	American Bar Association, Section of Taxation	August	Telecast: Entity Selection, Fringe Benefits and 409A Compliance for Closely-Held Businesses and Professional Practices, Panel
18.	Case Western Reserve University School of Dental-Medicine	August	Practice Options & Associate Employment; Cleveland, Ohio
19.	Case Western Reserve University School of Dental-Medicine	September	Joining And Leaving the Dental Practice; Cleveland, Ohio
20.	American Bar Association, Section of Taxation	September	Co-Ownership — A Taxing Problem, Panel; Toronto, Canada
21.	American Bar Association, Section of Taxation	September	Current Developments for Closely Held Businesses and Professional Practices, Panel; Toronto, Canada
22.	American Dental Sales, Inc. — Practice Brokers	October	Co-Ownership — A Taxing Relationship; Orlando, Florida
23.	American Dental Association, Annual Session	October	Preparing for Practice Ownership, Panel — Sponsored by Matsco; Orlando, Florida
24.	Pride Institute — National Alumni Meeting	October	Current Developments in Dentistry and the Law
25.	Pride Institute — Co-Lecture with Mr. Hy Smith	November	Associates, Partnerships & Appraisals; Boston, Massachusetts
26.	American Dental Association	December	Podcast — Associate Employment Questions
27.	Ohio Society of CPAs — Co-Lecture with Michael P. Coyne, Esq.	December	Providing Health Insurance Under the New Laws; Small Business Council of America, What It Does and Who It Is; Columbus, Ohio
C.	2009		
1.	Pride Institute – Co-Lecture with Mr. Hy Smith	January	Associates, Partnerships & Appraisals; San Rafael, California
2.	Case Western Reserve University School of Dental-Medicine	February	Joining And Leaving the Dental Practice; Cleveland, Ohio

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
3.	Case Western Reserve University School of Dental-Medicine	February	Joining And Leaving the Dental Practice; Cleveland, Ohio
4.	ADS Midwest – Co-Lecture with Peter Ackerman, CPA	March	Successful Transitions; Chicago, Illinois
5.	Ohio State University School of Dentistry-Orthodontic Residents	April	Joining And Leaving the Orthodontic Practice; Columbus, Ohio
6.	American Bar Association, Section of Taxation	May	Update on Personal Goodwill; Washington, DC
7.	American Bar Association, Section of Taxation	May	Buy-Sell Agreements; Washington, DC
8.	American Bar Association – Annual Meeting	July	Buy-Sell Agreements; Chicago, Illinois
9.	American Dental Sales, Inc.	July	Update on Personal Goodwill and Anti-Churning Regulations Affecting Dentistry; Chicago, Illinois
10.	Case Western Reserve University School of Dental-Medicine	August	Joining And Leaving the Dental Practice; Cleveland, Ohio
11.	Case Western Reserve University School of Dental-Medicine	September	Joining And Leaving the Dental Practice; Cleveland, Ohio
12.	Hobe & Lucas, CPAs	September	Partnerships – Three Ways To Do It – Seven Problems To Deal With; Independence, Ohio
13.	Practice Valuation Study Group	October	Partnerships – Three Ways To Do It – Seven Problems To Deal With; Denver, Colorado
14.	Academy of Dental CPAs	October	Partnerships – Three Ways To Do It – Seven Problems To Deal With; Estes Park, Colorado
15.	Northern Virginia Dental Society	November	Joining And Leaving the Dental Practice; Fairfax, Virginia
16.	William P. Prescott, M.B.A., J.D. - Dental Seminars, LLC	November	Joining And Leaving the Dental Practice; Baltimore, Maryland

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
17.	The Cleveland Clinic	December	Associate Employment; Cleveland, Ohio
18.	Pride Institute – Co-Lecture with Mr. Hy Smith	December	Associates, Partnership & Appraisals; Alexandria, Virginia
19.	Case Western Reserve University School of Dental-Medicine	December	Associate Employment; Cleveland, Ohio
D.	2008		
1.	Case Western Reserve University School of Dental-Medicine	January	Practice Options & Acquisitions; Cleveland, Ohio
2.	American Bar Association, Section of Taxation	January	Buy-Sell Agreements – What's New?; Lake Las Vegas, Nevada
3.	Case Western Reserve University School of Dental-Medicine	January	Practice Options & Acquisitions; Cleveland, Ohio
4.	Case Western Reserve University School of Dental-Medicine; Pediatric Dental Residents	February	Practice Options & Acquisitions; Cleveland, Ohio
5.	General Electric Commercial Credit	February	Partnerships - Expert Panel; Atlanta, Georgia
6.	Pride Institute – Co-Lecture with Mr. Hy Smith	March	Associates, Partnerships & Appraisals; San Francisco, California
7.	Pride Institute – Co-Lecture with Mr. Hy Smith	April	Associates, Partnerships & Appraisals; Cleveland, Ohio
8.	Ohio State University School of Dentistry	April	Practice Options & Acquisitions; Columbus, Ohio
9.	Cleveland Society of Orthodontists	April	Joining And Leaving the Orthodontic Practice; Solon, Ohio
10.	Michigan Dental Association; Co-Sponsored with Bank of America	May	Joining And Leaving the Dental Practice; Farmington Hills, Michigan
11.	American Bar Association, Section of Taxation	May	Tax Aspects of the Sale and Purchase of a Professional Practice; Washington, DC

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
12.	American Bar Association, Section of Taxation	May	Changing Entity Forms for Professional Practices; Washington, DC
13.	American Dental Association Annual Meeting – Student Division	June	Joining And Leaving the Dental Practice; New Orleans, Louisiana
14.	Case Western Reserve University School of Dental-Medicine	July	Practice Options & Acquisitions; Cleveland, Ohio
15.	Ohio State University School of Dentistry – Orthodontic Residents	July	Joining And Leaving the Orthodontic Practice; Columbus, Ohio
16.	Case Western Reserve University School of Dental-Medicine	August	Practice Options & Acquisitions; Cleveland, Ohio
17.	Office of Chief Counsel, Internal Revenue Service – Continuing Legal Education Program	August	Worker Classification: Employee or Independent Contractor? Atlanta, Georgia
18.	Case Western Reserve University School of Dental-Medicine	September	Joining And Leaving the Dental Practice; Cleveland, Ohio
19.	Practice Valuation Study Group	October	Worker Classification - Update for the Dental Profession / Legal Updates
20.	Chagrin Valley Study Group	October	Joining And Leaving the Dental Practice
21.	Lorain County Dental Society	October	Joining And Leaving the Dental Practice
22.	William P. Prescott, M.B.A., J.D. – Dental Seminars, LLC	October	Joining And Leaving the Dental Practice; Cincinnati, Ohio
23.	William P. Prescott, M.B.A., J.D. – Dental Seminars, LLC	October	Joining And Leaving the Dental Practice; Columbus, Ohio
24.	William P. Prescott, M.B.A., J.D. – Dental Seminars, LLC	November	Joining And Leaving the Dental Practice; Cleveland, Ohio
25.	Case Western Reserve University School of Dental – Medicine - Endodontic Residents	December	Joining And Leaving the Dental Practice

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
E.	2007		
1.	Pride Institute-Co-Lecture with Mr. Hy Smith	January	Associates, Partnerships & Appraisals; Atlanta, Georgia
2.	Case Western Reserve University School of Dental-Medicine	January	Practice Options & Acquisitions; Cleveland, Ohio
3.	UNLV School of Dentistry	February	Practice Options & Acquisitions; Las Vegas, Nevada
4.	Case Western Reserve University School of Dental-Medicine	February	Practice Options & Acquisitions; Cleveland, Ohio
5.	Ohio State University School of Dentistry	March	Practice Options & Acquisitions; Columbus, Ohio
6.	Pride Institute – Co-Lecture with Mr. Hy Smith	March	Associates, Partnerships & Appraisals; Seattle, Washington
7.	The Dental Marketplace – Co-Lecture with Pete Ackerman, CPA	March	Successful Transitions; Chicago, Illinois
8.	The Dental Marketplace – Co-Lecture with Guy Jaffe	April	Successful Transitions; St. Louis, Missouri
9.	Pride Institute – Co-Lecture with Mr. Hy Smith	April	Associates, Partnerships & Appraisals; Detroit, Michigan
10.	Pride Institute – Co-Lecture with Mr. Hy Smith	April	Associates, Partnerships & Appraisals; St. Louis, Missouri
11.	Case Western Reserve University School of Dental-Medicine	June	Practice Options & Acquisitions; Cleveland, Ohio
12.	Pride Institute – Co-Lecture with Mr. Hy Smith	June	Associates, Partnerships & Appraisals; San Francisco, California
13.	Pride Institute	August	National Alumni Meeting; Sonoma, California
14.	Ohio State University School of Dentistry – Orthodontic Residents	August	The ABCs And XYZs for the Dentist; Columbus, Ohio

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
15.	Pride Institute – Co-Lecture with Mr. Hy Smith	August	Associates, Partnerships & Appraisals; Las Vegas, Nevada
16.	Arizona Dental School Located in Mesa	September	The ABCs And XYZs for the Dentist; Mesa, Arizona
17.	Pride Institute – Co-Lecture with Mr. Hy Smith	September	Associates, Partnerships & Appraisals; Nashville, Tennessee
18.	Case Western Reserve University School of Dental-Medicine	September	The ABCs And XYZs for the Dentist; Cleveland, Ohio
19.	Pride Institute – Co-Lecture with Mr. Hy Smith	November	Associates, Partnerships & Appraisals; Tampa, Florida
20.	Collier, Sarner & Associates, Inc.	December	Practice Transitions; Chicago, Illinois
F.	2006		
1.	Case Western Reserve University School of Dental-Medicine	January	Practice Options & Acquisitions; Cleveland, Ohio
2.	Western Regional Dental Convention – Arizona Dental Society; Co-Lecture with Amy Morgan, CEO of Pride Institute	March	Planning Your Ideal Transition, Life and Practice; Phoenix, Arizona
3.	Ohio State University School of Dentistry	March	Practice Options & Acquisitions; Columbus, Ohio
4.	American Bar Association, Section of Taxation	May	Personal Goodwill – What's New? – Panelist/Program Chair
5.	Case Western Reserve University School of Dental-Medicine	July	Practice Options & Acquisitions; Cleveland, Ohio
6.	Pride Institute – Co-Lecture with Mr. Hy Smith	July	Associates, Partnerships and Appraisals; Newport Beach, California
7.	Pride Institute – Co-Lecture with Mr. Hy Smith	July	Associates, Partnerships and Appraisals; Boston, Massachusetts
8.	Case Western Reserve University School of Dental-Medicine	August	Practice Options & Acquisitions; Cleveland, Ohio

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
9.	Case Western Reserve University School of Dental-Medicine	September	Practice Options & Acquisitions; Cleveland, Ohio
10.	American Law Institute/American Bar Association	September	Representing the Professional Practice and Closely Held Business
11.	Pride Institute – Co-Lecture with Mr. Hy Smith	October	Associates, Partnerships and Appraisals; New York City, New York
12.	Pride Institute – Co-Lecture with Mr. Hy Smith	December	Associates, Partnerships and Appraisals; Memphis, Tennessee
13.	William P. Prescott M.B.A., J.D., Dental Seminars, LLC	December	The ABCs And XYZs for the Dentist; Arlington, Virginia
G.	2005		
1.	American Bar Association, Section of Taxation	January	Exotic Applications of Personal Goodwill and Unreasonable Compensation; San Diego, California
2.	Ohio State University School of Dentistry	February	Practice Options & Acquisitions; Columbus, Ohio
3.	William P. Prescott, M.B.A., J.D. - Dental Seminars, LLC	April	Foundations for Successful Valuations & Transitions; Chicago, Illinois
4.	Veterinary Practice Broker Association	April	Joining And Leaving the Professional Practice; Cleveland, Ohio
5.	Ohio State University School of Dentistry	April	Practice Options & Acquisitions; Columbus, Ohio
6.	The St. Louis Dental Society	May	The ABCs And XYZs for the Dentist; St. Louis, Missouri
7.	Case Western Reserve University School of Dental-Medicine	July	Practice Options & Acquisitions; Cleveland, Ohio
8.	Case Western Reserve University School of Dentistry-Medicine	July	Practice Valuations; Cleveland, Ohio
9.	Case Western Reserve University School of Dentistry-Medicine	September	Practice Options & Acquisitions; Cleveland, Ohio

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
10.	American Bar Association, Section of Taxation	September	Splitting Up the Family Business; San Francisco, California
11.	Sullivan – Schein Dental Company	September	Designing, Relocating or Establishing the Practice Facility; Cleveland, Ohio
12.	Academy of Dental CPAs	October	Joining And Leaving the Dental Practice; St. Louis, Missouri
13.	William P. Prescott, M.B.A., J.D. - Dental Seminars, LLC	November	The ABCs And XYZs for the Dentist; Pittsburgh, Pennsylvania
14.	Holiday Dental Conference	November	The Law & Your Dental Practice/Practice Succession & Associates; Charlotte, North Carolina
H.	2004		
1.	American Bar Association, Section of Taxation	January	Fringe Benefits for Professional Practices; Orlando, Florida
2.	Northeast Ohio Dental Society Study Club	January	Practice Succession; Beachwood, Ohio
3.	Cleveland Clinic Foundation	January	Practice Options; Cleveland, Ohio
4.	Gunderson Lutheran Hospital, Annual Meeting	February	The ABCs And XYZs for the Dentist; Lacrosse, Wisconsin
5.	Cleveland Clinic Foundation	February	Practice Options; Cleveland, Ohio
6.	Ohio State University School of Dentistry	March	Practice Options; Columbus, Ohio
7.	Case Western Reserve University School of Dentistry; Endodontic Residents	April	Practice Options; Cleveland, Ohio
8.	Ohio State University School of Dentistry	April	Practice Options; Columbus, Ohio
9.	University of Maryland; Endodontic Residents	May	Practice Options; Baltimore, Maryland

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
10.	North Coast Spring Meeting	May	Practice Succession & Associates/Practice Operations; Cleveland, Ohio
11.	American Bar Association, Section of Taxation	May	Personal Goodwill; Washington, DC
12.	Case Western Reserve School of Dentistry	June	Practice Options/The Associate Interview Process; Cleveland, Ohio
13.	William P. Prescott M.B.A., J.D. - Dental Seminars, LLC	June	The ABCs And XYZs for the Dentist; Detroit, Michigan
14.	Case Western Reserve School of Dentistry	September	Practice Options/the Associate Interview Process; Cleveland, Ohio
15.	1William P. Prescott, M.B.A., J.D. - Dental Seminars, LLC	November	The ABCs And XYZs for the Dentist; New Orleans, Louisiana
I.	2003		
1.	American Bar Association, Section of Taxation	January	Tax Aspects of Joining And Leaving a Professional Corporation; San Antonio, Texas
2.	Prescott/McCafferty Initiative, LLC – Self-Sponsored	January	Practice Succession & Associates; Cleveland, Ohio
3.	American Academy of Dental Group Practice – Annual Meeting	February	Joining And Leaving a Group Practice; Miami, Florida
4.	American Bar Association, Section of Taxation	February	Tax Aspects of Joining And Leaving a Professional Corporation; National Teleconference
5.	North Coast Spring Meeting/The Greater Cleveland Dental Society, Lake, Geauga, Summit, Lorain, Stark and Trumbull County Dental Societies	May	Business, Legal, And Tax Planning For The Dental Practice; Cleveland, Ohio
6.	Case Western Reserve University School of Dentistry	July	The Young Doctor/Practice Options
7.	Case Western Reserve University School of Dentistry	September	The Young Doctor/Practice Options

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
8.	Academy of Dental CPA's	November	Succession Planning for Dentistry
9.	Prescott/McCafferty Initiative, LLC – Self-Sponsored	December	Business, Legal, And Tax Planning for the Dental Practice; Chicago, Illinois
J.	2002		
1.	Rocky River Dental Study Club	February	Exit Strategies; Rocky River, Ohio
2.	Sullivan-Schein Dental – Through Prescott/McCafferty Initiative, LLC	March	Practice Succession; Natick, Massachusetts
3.	Ohio State University School of Dentistry	May	The Young Doctor/Practice Options
4.	North Coast Spring Meeting/The Greater Cleveland Dental Society, Lake, Geauga, Summit, Lorain, Stark and Trumbull County Dental Societies	May	Business, Legal, And Tax Planning For The Dental Practice; Cleveland, Ohio
5.	Case Western Reserve University School of Dentistry	July	The Young Doctor/Practice Options
6.	Case Western Reserve University School of Dentistry	September	The Young Doctor/Practice Options
7.	Bass Lake Study Club	October	Practice Succession and Retirement Plan Design; Mentor, Ohio
8.	Sullivan-Schein Dental – Through Prescott/McCafferty Initiative, LLC	November	Practice Succession; Cincinnati, Ohio
9.	Ohio State University – School of Dentistry	November	The Young Doctor/Practice Options
10.	Prescott/McCafferty Initiative, LLC – Self-Sponsored	December	Practice Succession & Associates
K.	2001		
1.	American Bar Association - Tax Section	January	Succession Planning for Professionals; Scottsdale, Arizona
2.	Lorain County Dental Society	January	Minimizing Risks in Succession Planning; Lorain, Ohio

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
3.	Cleveland Clinic Foundation	February	Understanding Associate Contracts
4.	Genesee District Dental Society	March	Succession Planning, Associates and Valuations; Flint, Michigan
5.	Case Western University Reserve School of Dentistry	April	The Young Doctor/Practice Options; Cleveland, Ohio
6.	Case Western University Reserve School of Dentistry	July	The Young Doctor/Practice Options; Cleveland, Ohio
7.	Case Western University Reserve School of Dentistry	October	Practice Succession & Associates/The Sale & Purchase Seminar; Chicago, Illinois
8.	Prescott/McCafferty Initiative, LLC – Self-sponsored	October	The Young Doctor/Practice Options; Cleveland, Ohio
9.	Prescott/McCafferty Initiative, LLC – Self-sponsored	November	Business, Legal, And Tax Planning For The Dental Practice; Dallas, Texas
10.	North Eastern Ohio Dental Study Club	November	Practice Succession
11.	1Prescott/McCafferty Initiative, LLC – Self-sponsored	December	Practice Operations & Personal Planning; Chicago, Illinois
L.	2000		
1.	Peter Ackerman, CPA	March	The Law and Practice Transitions; Chicago, Illinois
2.	Prescott/McCafferty Initiative, LLC – Self-sponsored	October	Practice Succession & Associates/The Sale & Purchase Seminar; Cincinnati, Ohio
3.	Prescott/McCafferty Initiative, LLC – Self-sponsored	October	Practice Succession & Associates/The Sale & Purchase Seminar; Dallas, Texas
4.	Prescott/McCafferty Initiative, LLC – Self-sponsored	December	Practice Succession & Associates/The Sale & Purchase Seminar; Chicago, Illinois
5.	The Cleveland Clinic Foundation	December	Understanding Associate Contracts

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
M.	1999		
1.	American Dental Sales, Inc.	March	Co-Ownership Arrangements; Orlando, Florida
2.	Prescott/McCafferty Initiative, LLC – Self-sponsored	March	Practice Succession & Associates/ The Sale & Purchase Seminar; Cleveland, Ohio
3.	Dental Summit V	April	Legal Issues and Dental Management Service Organizations; Chicago, Illinois
4.	Prescott/McCafferty Initiative, LLC – Self-sponsored	May	Practice Succession & Associates/ The Sale & Purchase Seminar; Columbus, Ohio
5.	Prescott/McCafferty Initiative, LLC – Self-sponsored	September	Practice Succession & Associates/ The Sale & Purchase Seminar; Atlanta, Georgia
6.	Southwest Dental Study Club	November	Legal Issues in Patient Treatment; Cleveland, Ohio
7.	Peter Ackerman, CPA	December	The Law and Practice Transitions; Chicago, Illinois
N.	1998		
1.	National Residents Conference, Sponsored in 1998 by the MetroHealth Medical Center Division of Oral and Maxillofacial Surgery	February	Associates/Partnerships and Practice Transitions
2.	MetroHealth Medical Center	March	Practice Options/Segment 1
3.	Southern Hills Study Club	March	Dental Malpractice
4.	MetroHealth Medical Center	March	Practice Options/Segment 2
5.	Beachwood with Owen McCafferty, CPA and Lloyd Hollander, D.D.S., Ph.D. – Self-sponsored	May	Relocation or Establishment of the Dental Practice
6.	Southwest Study Club	September	Legal Issues in Dentistry
7.	Medina County Study Club	September	Legal Issues in Dentistry

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
8.	Case Western Reserve University School of Dentistry	October	Associateships and Practice Transitions
9.	American Dental Sales, Inc. Presentation	October	Formation of Prescott/McCafferty Initiative LLC
10.	Prescott/McCafferty Initiative LLC – Self-sponsored	December	Practice Succession & Associates/ The Sale & Purchase Seminar; New Orleans, Louisiana
O.	1997		
1.	Alpha Omega Dental Fraternity Alumni Chapter, Case Western Reserve School of Dentistry	February	Legal Issues in Relocating or Establishing the Practice Facility
2.	The Greater Cleveland Dental Society	March	Establishing Your Retirement Plan and Selected Practice Transition Topics
3.	MetroHealth Medical Center	May	Practice Options, Segment 1
4.	Columbus Dental Society with Dr. Ronald Arndt	May	Planning for Retirement
5.	MetroHealth Medical Center-Dental Residents	May	Practice Options, Segment 2
6.	Anicom Systems, Inc. with Owen McCafferty, CPA and Lloyd H. Hollander, D.D.S., Ph.D.	September	Legal, Accounting and Psychological Issues in Relocating or Establishing the Practice Facility
7.	MasterMind Dental Study Group	September	The Basics of Hiring and Firing
8.	Practice Valuation Study Group, San Antonio, Texas	November	Minimizing Risks in Advising Dental Clients
P.	1996		
1.	Southwest Dental Study Club	March	The Law and your Dental Practice/Associates, Partnerships and Ownership Transitions
2.	MetroHealth Medical Center - Dental Residents	March	Practice Options

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
3.	North Coast Spring Meeting, Sponsored by The Greater Cleveland Dental Society, Lake, Geauga, Summit, Lorain, Stark & Trumbull County Dental Societies	April	Employment Relations in the Dental Practice
4.	Case Western Reserve University School of Dentistry	June	Practice Options
5.	Mercer Global Advisors	October	The Law and Your Dental Practice
Q.	1995		
1.	Case Western Reserve University School of Dentistry	January	Practice Options
2.	MetroHealth Medical Center - Dental Residents	March	Practice Options
3.	Pride Institute Detroit, Michigan	June	The Law and Dentistry
4.	Pride Institute, Greenbrae, California	July	Employment Relations in the Dental Practice
5.	Meer Dental Company Chicago, Illinois	September	The Law and Your Dental Practice/ Associates, Partnerships & Ownership Transitions
6.	Meer Dental Company Open House/Cleveland, Ohio	November	The Law and Your Dental Practice/Associates/Partnerships & Ownership Transitions
7.	Case Western Reserve University School of Dentistry/Alumni	November	Current Topics in Dentistry/Selling Your Dental Practice
R.	1994		
1.	Case Western Reserve University School of Dentistry	January	Entering Private Practice
2.	Study Group, Comprised of Approximately 50 Tax Lawyers, Certified Public Accountants and Bankers; Dayton, Ohio	February	Tax Aspects of Buy-Sell Agreements

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
3.	MetroHealth Medical Center-Dental Residents	March	Legal Issues in Dentistry; Part I
4.	MetroHealth Medical Center-Dental Residents	April	Legal Issues in Dentistry; Part II
5.	Meer Dental Company Cleveland, Ohio	August	The Purchase and Sale of a Dental Practice
6.	7th Annual Dentistry and Law Conference, Chicago, Illinois	October	Limited Liability Companies in Dentistry
7.	Ohio Society of CPA's, Annual Accounting Show	October	Asset Protection
S.	1993		
1.	Case Western Reserve University School of Dentistry	January	Entering Private Practice
2.	Case Western Reserve University School of Dentistry	February	Entering Private Practice
3.	MetroHealth Medical Center - Dental Residents	March	Legal Issues in Dentistry; Part I
4.	MetroHealth Medical Center - Dental Residents	March	Legal Issues in Dentistry; Part II
5.	North Coast Spring Meeting The Greater Cleveland Dental Society, Lake, Geauga, Summit, Lorain, Stark and Trumbull County Dental Societies	May	Practice Succession Planning in Dentistry
T.	1992		
1.	Fortune Practice Management	February	Purchase and Sale of a Professional Practice
2.	National Association of Certified Public Accountants	March	Fringe Benefit Planning
3.	QualChoice, Business Executives and Owners with over 100 Employees	March	Fringe Benefit Planning and Health Insurance

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
4.	MetroHealth Medical Center, Dental and Oral Surgery Departments	March	Legal Issues in Dentistry/Purchase and Sale of a Dental Practice; Part I
5.	Greenbriar Dental Study Club	March	Legal Issues in Dentistry/Purchase and Sale of a Dental Practice
6.	North Coast Spring Meeting, The Greater Cleveland Dental Society, Lake, Geauga, Summit, Lorain, Stark and Trumbull County Dental Societies	April	Legal Issues in Dentistry/Purchase and Sale of a Dental Practice
7.	Rocky River Dental Study Club	April	Legal Issues in Dentistry/Purchase and Sale of a Dental Practice
8.	MetroHealth Medical Center, Dental and Oral Surgery Departments	April	Legal Issues in Dentistry/Purchase Sale of a Dental Practice; Part II
9.	Hobe & Lucas, CPA's	August	Fringe Benefit Planning
10.	Baldwin-Wallace College Executive M.B.A. Program	September	Business Issues
11.	IForest City Dental Study Club	September	Legal Issues in Dentistry/Purchase and Sale of a Dental Practice
12.	Ohio Society of CPA's	November	The Taxation of the Purchase and Sale of a Business
U.	1991		
1.	MetroHealth Medical Center - Dental Residents	February	Legal Issues in Dentistry; Part I
2.	MetroHealth Medical Center - Dental Residents	March	Legal Issues in Dentistry; Part II
V.	1990		
1.	MetroHealth Medical Center - Dental Residents	March	Legal Issues in Dentistry
2.	North Coast Spring Meeting, The Greater Cleveland Dental Society, Lake, Geauga, Summit, Lorain, Stark and Trumbull County Dental Societies	May	Practice Succession Planning in Dentistry

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	Sponsor	Date	Topic/Location
3.	Meer Dental Company Annual Open House	October	Practice Succession Planning in Dentistry
W.	1989		
1.	Lorain County Dental Society	October	Practice Valuation for Dental Practices

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

ARTICLES

A. 2011

1. "Professional Practice Transitions, Section 197, And The Anti-Churning Rules", The Practical Tax Lawyer, Winter, 2011 — Co-Authored with Mark P. Altieri, J.D., L.L.M., CPA, PFS and Phillip Thornton, Ph.D.
2. "Current Developments in the Sale of Personal Goodwill", The Practical Tax Lawyer, Spring, 2011 — Co-Authored with Paul D. Rang, D.M.D., J.D.

B. 2010

1. "Worker Classification in Professional Practices", The Practical Tax Lawyer; Summer, 2010 — Co-Authored with Mark P. Altieri, J.D., L.L.M., CPA, PFS and Kelly A. Means, J.D.
2. "Co-Ownership — a taxing relationship", Dental Economics; September, 2010.
3. "Perils for practice transition: Double taxation of goodwill", Dental Economics, November, 2010, Co-Authored with Paul D. Rang, D.M.D., J.D.
4. "Health Care Reform for Small Employers", The Practical Tax Lawyer; Fall, 2010, Co-Authored with Kelly A. Means, J.D., Richard A. Naegele, M.A., J.D., and Mark P. Altieri, J.D., L.L.M., CPA, PFS.
5. "A Taxing Decision", ADS Insider, November, 2010, Co-Authored with Paul D. Rang, D.M.D., J.D.
6. "A Taxing Decision", ADS Florida Insider, November, 2010, Co-Authored with Paul D. Rang, D.M.D., J.D.

C. 2009

1. "Technology Versus Cost", Dental Economics; May, 2009.
2. "Technology Versus Cost", Proofs; June, 2009.
3. "Retirement Plan Option for Small Employers May Make 401(k) Plans Affordable", Co-authored with Richard A. Naegele, M.A., J.D., Legal Basics for Small Business, Ohio Bar Association; 2009.
4. "Do You Need A Letter of Intent?", The Greater Cleveland Dental Society, The Bulletin, Fall, 2009.

D. 2007

1. "Who Are You?", ADS Florida Insider; September, 2007.
2. "Three Prong Approach", ADS Florida Insider; October, 2007.

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

ARTICLES - Continued

E. 2006

"Try To Take It Personally: Revising the Role of Goodwill in the Sale of a Professional Service Corporation", The Practical Tax Lawyer, Vol. 20, Number 3, Spring 2006, Co-authored with Kamran Idrees, J.D., L.L.M.

F. 2005

"Entity Selection", Strategies for Success, The Matsco Companies, Spring, 2005.

G. 2004

"Retirement Plan Option for Small Employers May Make 401(k) Plans Affordable", Co-authored with Richard A. Naegele, M.A., J.D., Legal Basics for Small Business, Ohio Bar Association, 2004.

H. 2002

"Succession Planning for Group Practices", Contact, Academy of Dental Group Practice, Due for Publication, December, 2002.

I. 2001

"Ready, Set, Retire!", Dental Economics, Co-authored with Dr. James R. Pride, PennWell Corporation, July, 2001.

J. 2000

"Retirement Plan Option For Small Employers May Make 401(k) Plans Affordable", Co-authored with Richard A. Naegele, M.A., J.D., Legal Basics for Small Business, Ohio State Bar Association, 2000.

K. 1999

1. Dental Business Monthly, Newsletter Publication, Co-founded with Dr. James R. Pride and Brian C. Hufford, CPA, CFP; January- December, 1999; Monthly.
2. "Safe Harbor 401(k) Plans," Co-authored with Richard A. Naegele, M.A., J.D., Wickens, Herzer & Panza, Briefs, July, 1999.
3. "The Right Stuff - How to Assess Whether a Practice is Right for You," Strategies for Success, The Matsco Companies, Summer, 1999.
4. "401(k) Plans," The Greater Cleveland Dental Society, The Bulletin, Winter, 1999, Vol.53, No.2.

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

ARTICLES - Continued

L. 1998

1. "Lease and Real Estate Matters," The Greater Cleveland Dental Society, The Bulletin, Fall, 1998, Vol.52, No.6.
2. "Buyers Must be Wary of the Practice Real Estate," Veterinary Business, Fall, 1998, Vol.1, No.2.
3. "Early Warnings When Signing onto MSOs", Interview, IMPACT, Academy of General Dentistry, July, 1998.
4. "Selling Your Practice to or Accepting Employment With a Dental Management Company," The Greater Cleveland Dental Society, The Bulletin, Summer, 1998, Vol.52, No.4.
5. "Who's the Boss?", Dental Economics, Co-authored with Dr. James R. Pride, PennWell Corporation, March, 1998.

M. 1997

1. "Determining Practice Value," Strategies for Success, The Matsco Companies, Summer, 1997, Vol.1, No.1.
2. "Practice Valuations," The Greater Cleveland Dental Society, The Bulletin, Summer, 1997, Vol.51, No.4.
3. "Retaining Employees," The MasterMind Network, Newsletter, October, 1997.

N. 1996

1. "Hiring and Firing," The Greater Cleveland Dental Society, The Bulletin, Fall, 1996.
2. "The Basics of Hiring and Firing," Journal of the California Dental Association, July, 1996.
3. "Travel and Entertainment Expenses: How Do They Affect Income," Wickens, Herzer & Panza, Briefs, Contributing Author, June, 1996.

O. 1995

1. "The Law and Managed Care Plans," Journal of the California Dental Association, June, 1995.
2. "Employment Practices, Hiring Considerations," PrideNews, Summer, 1995, Vol.8/No.1.

P. 1990

1. "Lease vs. Purchase of Dental Equipment," The Greater Cleveland Dental Society, The Bulletin, Winter, 1990.

WILLIAM P. PRESCOTT, E.M.B.A., J.D.

BIOGRAPHICAL INFORMATION

ARTICLES - Continued

2. "Word of Mouth," Meer Dental Company, Vol. II, No.5. Practice Options, Part 3 of 3, October, 1990.
3. "Word of Mouth," Meer Dental Company, Vol. II, No.5. Practice Options, Part 2 of 3, September, 1990.
4. "Word of Mouth," Meer Dental Company, Vol. II, No.5. Practice Options, Part 1 of 3, July, 1990.
5. "What Records Will You Need When It's Tax Time Next Year?", Proofs, PennWell Publishing Co., March, 1990.

Q. 1989

1. "Lease vs. Purchase of Dental Equipment," Dental Economics, PennWell Corporation, Dick Hale, Editor—Comments by Attorney Prescott, December, 1989.