

WILLIAM P. PRESCOTT, ESQ., EXECUTIVE M.B.A.

BIOGRAPHICAL INFORMATION

William P. Prescott is a shareholder in the law firm of Wickens Herzer Panza, Avon, Ohio. Bill represents dentists, dental specialists and other professional practices in the areas of **practice sales and acquisitions, succession planning, dental and dental specialty valuations of group practice and solo group arrangements, associate buy-ins, owner buy-outs, group practice operations, entity selection, fringe benefit and retirement plan design.**

Martindale-Hubbell has awarded Bill an AV rating for preeminent legal ability and having the highest ethical standards. Bill has also been elected as a Fellow, American College of Tax Counsel.

Former Dental Equipment and Supply Representative

Prior to practicing law in the representation of dentists and dental specialists for over 30 years with the same Firm, Bill worked in the dental equipment and supply industry for 16½ years as a territory salesman, equipment specialist and General Manager, Saslow Dental Company — Northern Ohio.

Books

- ***Joining and Leaving The Dental Practice, Fourth Edition, American Dental Association, December 2021.*** (ADA members can download the eBook for free at <https://www.ada.org/resources/careers/joining-and-leaving-the-dental-practice.>)
- *Joining and Leaving The Dental Practice*, Third Edition, American Dental Association, January 2018.
- *Joining And Leaving The Dental Practice*, Second Edition, Berning & Affiliates, Inc., December 2012.
- *Joining And Leaving The Dental Practice*, First Edition, 2008.
- *Business, Legal, And Tax Planning for the Dental Practice*, Second Edition, PennWell Corporation, 2001.
- *Business, Legal, And Tax Planning for the Dental Practice*, First Edition, PennWell Corporation, 1994.
- *The Practice Acquisition Handbook*, Berning & Affiliates, Inc., 1997.
- *The Limited Liability Company and Other Entities For Dentistry*, Berning & Affiliates, Inc., 1996.

Bill is also the author of numerous articles on the law and dentistry.

Member

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

Appointments

Fellow, American College of Tax Counsel; ADA Consultant, 2017-2018; American Bar Association, Section of Taxation, Closely Held Businesses Committee, Chair, 2007-2009 Term; Vice-Chair, Professional Practices, 2009-Present; Editorial Board, *The Practical Tax Lawyer*, American Law Institute, 2007-Present.

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ARTICLES

A. 2024

1. "Purchasing dental practice charts and records", *Dental Economics*, November 2024.
2. "Hiring an associate with a future sale in mind", *Dental Economics*, October 2024.
3. "If associate noncompete provisions remain enforceable", *Dental Economics*, July-August 2024.
4. "Important developments for noncompete agreements", *Dental Economics*, June 2024.
5. "Letter of intent provisions in a complete sale and purchase of a dental practice", *Dental Economics*, March 2024.
6. "Finding a specialty practice buyer, an associate's buy-out obligations, and buy-sell agreement stipulations", Prescott's Perspective on Transitions, *Dental Economics*, February 2024.

B. 2023

1. "Proper termination of an employee", *Dental Economics*, July 2023.
2. "Associates: Salary and productivity, partnerships, and retirement planning", Prescott's Perspective on Transitions, *Dental Economics*, June 2023.
3. "Co-ownership business and tax structures", Prescott's Perspective on Transitions, *Dental Economics*, May 2023.
4. "Alternatives to selling, which CPA to use, and which buyer to choose", Prescott's Perspective on Transitions, *Dental Economics*, March 2023.
5. "Update on Worker Classification for Professional Practices and Businesses", *The Practical Lawyer*, February 2023, Co-authored with Adam L. Abrahams, Esq. and William Hays Weissman, Esq.
6. "Selling to a corporate buyer: Risks and benefits", *Dental Economics*, January 2023.

C. 2022

1. "Purchasing a minority interest in a corporate or large dentist-owned practice", *Dental Economics*, December 2022.
2. "Setting a buy-out price without appraisal; collections levels and hiring an associate", Prescott's Perspective on Transitions, *Dental Economics*, November 2022.
3. "Avoiding disputes and dispute resolution in partnerships" (Part 2), Prescott's Perspective on Transitions, *Dental Economics*, July 2022.
4. "Avoiding disputes and dispute resolution in partnerships" (Part 1), Prescott's Perspective on Transitions, *Dental Economics*, June 2022.

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ARTICLES - Continued

5. "Appropriate associate compensation", Prescott's Perspective on Transitions, *Dental Economics*, March 2022.
6. "Representing the Professional Selling or Purchasing a Minority Interest in a Corporate Practice", *The Practical Tax Lawyer*, March 2022, Co-authored with Adam Abrahams, Esq. and Galina P. Petrova, Esq.

D. 2021

1. "What "almost equal" equals; associate retreatment provisions", Prescott's Perspective on Transitions, *Dental Economics*, December 2021.
2. "Determining the purchase price of your practice; should you sell the building?", Prescott's Perspective on Transitions, *Dental Economics*, October 2021.
3. "Transitions Roundtable", *Dental Economics*, August 2021, Roundtable co-written with Amy Morgan.
4. "New associate's potential ownership; building production as a part-time associate", Prescott's Perspective on Transitions, *Dental Economics*, August 2021.
5. "Transitions Roundtable", *Dental Economics*, July 2021, Roundtable with Thomas L. Snyder, DMD, MBA.

E. 2020

1. "Transitions Roundtable", *Dental Economics*, December 2020, Roundtable with Allen M. Schiff, CPA, CFE.
2. "The pandemic's effect on selling or purchasing a dental practice" (Part 2), *Dental Economics*, December 2020.
3. "The pandemic's effect on selling or purchasing a dental practice" (Part 1), *Dental Economics*, November 2020.
4. "Practice values: Now what's it worth?" (Part 2), *Dental Economics*, October 2020.
5. "Practice values: Now what's it worth?" (Part 1), *Dental Economics*, September 2020.
6. "Employee vs. Independent Contractor: Establishing the Right Classification", *Focus*, January-February 2020, Co-authored with David Thein, DDS, MSD, MBA.
7. "Transitions Roundtable", *Dental Economics*, February 2020, Roundtable with Thomas L. Snyder, DMD, MBA.
8. "Successfully onboarding an associate", *Dental Economics*, January 2020.

F. 2019

1. "Partnerships: Do those seemingly unfair tax rules still apply?", *Dental Economics*, December 2019.

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2. "Strategic planning: How does it apply to me?" (Part 3), *Dental Economics*, November 2019.
3. "Strategically managing risks" (Part 2), *Dental Economics*, October 2019.
4. "Strategically assessing practice exit and entry choices" (Part 1), *Dental Economics*, September 2019.
5. "Entity choice: Opportunities and traps" (Part 2), *Dental Economics*, August 2019.
6. "Entity choice: Opportunities and traps" (Part 1), *Dental Economics*, July 2019.
7. "Transitions Roundtable", *Dental Economics*, February 2019, Roundtable with Allen Schiff, CFE, CPA.

G. 2018

1. "Worker Classification Best Practices and Remedies for Error: Options for Professional Practices", *The Practical Tax Lawyer*, Fall 2018, Co-authored with Betty J. Williams, Esq., Galina Petrova, Esq., Robb A. Longman, Esq.
2. "Transitions Roundtable", *Dental Economics*, September 2018, with Brandon S. Collier, J.D., LL.M.
3. "Professional Practice Transitions, Section 197, And The Anti-Churning Rules", *The Practical Tax Lawyer*, Summer 2018, Co-authored with Mark P. Altieri, J.D., LL.M., CPA, PFS.
4. "Section 199A and entity selection", *Dental Economics*, July 2018.

H. 2017

1. "Worker classification: A continuing problem", *Dental Economics*, October 2017.
2. "Group practice: Sharing pay, control, and other stuff" (Part 3), *Dental Economics*, September 2017.
3. "Group practice: Getting in and getting out unscathed" (Part 2), *Dental Economics*, August 2017.
4. "Group practice: Look before you leap, especially into a nontraditional group" (Part 1), *Dental Economics*, July 2017.
5. "The dental associate contract" (Part 2), *Dental Economics*, June 2017.
6. "The dental associate contract" (Part 1), *Dental Economics*, May 2017.
7. "Personal Goodwill in Asset Sale of "C" Corporations", *The Practical Tax Lawyer*, Spring 2017, Co-authored with Mark G. Sklarz; Jeffrey M. Dirmann; Evangeline V. Kliegman.

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8. "Worker Classification Issues: Generally and in Professional Practices", *The Practical Tax Lawyer*, Winter 2017, Co-authored with Mark P. Altieri, J.D., LL.M., CPA, PFS; Kelly A. VanDenHaute, J.D.; Russell I. Tietz, CPA.

I. 2016

1. "Compensation-based buy-ins to C corporations", *Dental Economics*, December 2016.
2. "The current status of personal goodwill", *Dental Economics*, October 2016.
3. "Professional Practice Transitions, Section 197, and the Anti-Churning Rules", *The Practical Tax Lawyer*, Spring 2016, Co-authored with Mark P. Altieri, J.D., LL.M., CPA, PFS.
4. "Your Map to Technology Purchases", *The New Dentist*, Spring 2016.
5. "Change is Good – You Go First", *Dental Economics*, January 2016.

J. 2015

1. "Letters of Intent", *Dental Economics*, November 2015.
2. "Co-Ownership - What Works, What Doesn't and Why!", *Dental Economics*, April 2015.
3. "Succession Planning for Dental and Dental Specialty Practices", *The Practical Tax Lawyer*, Spring 2015, Co-authored with Mark P. Altieri, J.D., LL.M., CPA, PFS.
4. "Exit Choices", *Dental Economics*, January 2015.

K. 2014

1. "Change is Good — You Go First!", *ODA Today*, Ohio Dental Association, February 2014.
2. "Exit Planning for Professionals", *Probate & Property*, a Publication of the Real Property, Trust and Estate Law Section, American Bar Association, January-February 2014, Co-authored with Daniel H. McCarthy and Steven B. Gorin.

L. 2013

1. "Hiring and Retaining Quality Employees", *NYMO*, American Association of Orthodontists, August 2013.

M. 2012

1. "Co-Ownership — It's Taxing!", *Contact*, American Academy of Dental Group Practice, December 2012.
2. "Co-Ownership in Dental Practices: It's Taxing", *The Practical Tax Lawyer*, Summer 2012.

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3. "Taxing Decisions: More Current Developments In The Sale Of Personal Goodwill", *The Practical Tax Lawyer*, Spring 2012, Co-authored with Paul D. Rang, D.M.D., J.D.
4. "Payroll Taxable Wages Of An Owner And Employee Of An S Corporation", *The Practical Tax Lawyer*, Winter 2012, Co-authored with Mark P. Altieri, J.D., LL.M., CPA, PFS and Kelly A. Means, J.D.

N. 2011

1. "The effects of health care reform", *Dental Economics*, October 2011, Co-authored with Kelly A. Means, J.D.
2. "Legislation Affecting Your Practice", *Dental Economics*, September 2011.
3. "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.
4. "Ohio Tax Risk", *Roe Reports*, Spring 2011.
5. "Professional Practice Transitions, Section 197, And The Anti-Churning Rules", *The Practical Tax Lawyer*, Winter 2011, Co-authored with Mark P. Altieri, J.D., LL.M., CPA, PFS and Phillip Thornton, Ph.D.

O. 2010

1. "A Taxing Decision", *ADS Insider*, November 2010, Co-authored with Paul D. Rang, D.M.D., J.D.
2. "A Taxing Decision", *ADS Florida Insider*, November 2010, Co-authored with Paul D. Rang, D.M.D., J.D.
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., LL.M., CPA, PFS.
5. "Co-Ownership: a taxing relationship", *Dental Economics*, September 2010.
6. "Worker Classification Issues in Professional Practices", *The Practical Tax Lawyer*, Summer 2010, Co-authored with Mark P. Altieri, J.D., LL.M., CPA, PFS and Kelly A. Means, J.D.

P. 2009

1. "Selling or Acquiring Your Practice — Do You Need A Letter of Intent?", *The Bulletin*, The Greater Cleveland Dental Society, Fall 2009.
2. "Technology Versus Cost", *Proofs*, June 2009.

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3. "Technology Versus Cost", *Dental Economics*, May 2009.
4. "Retirement Plan Option for Small Employers May Make 401(k) Plans Affordable", *Legal Basics for Small Business*, Ohio Bar Association, 2009, Co-authored with Richard A. Naegele, M.A., J.D.

Q. 2007

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

R. 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, No.3, Spring 2006, Co-authored with Kamran Idrees, J.D., LL.M. Prescott WP, Idrees K. **

S. 2005

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

T. 2004

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

U. 2002

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

V. 2001

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

W. 2000

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

X. 1999

1. "Safe Harbor 401(k) Plans", *Briefs*, Wickens, Herzer & Panza, July 1999, Co-authored with Richard A. Naegele, M.A., J.D.

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2. "The Right Stuff - How to Assess Whether a Practice is Right for You", *Strategies for Success*, The Matsco Companies, Summer 1999.
3. *Dental Business Monthly*, Newsletter Publication, Co-founded with Dr. James R. Pride and Brian C. Hufford, CPA, CFP; January-December 1999, Monthly.
4. "401(k) Plans", *The Bulletin*, The Greater Cleveland Dental Society, Vol.53, No.2., Winter 1999.

Y. 1998

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

Z. 1997

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

AA. 1996

1. "Hiring and Firing", *The Bulletin*, The Greater Cleveland Dental Society, 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", *Briefs*, Wickens, Herzer & Panza, Contributing Author, June 1996.

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ARTICLES - Continued

BB. 1995

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

CC. 1990

1. "Lease vs. Purchase of Dental Equipment", *The Bulletin*, The Greater Cleveland Dental Society, Winter 1990.
2. "Practice Options, Part 3 of 3", *Word of Mouth*, Meer Dental Company, Vol.II, No.5. October 1990.
3. "Practice Options, Part 2 of 3", *Word of Mouth*, Meer Dental Company, Vol.II, No.5. September 1990.
4. "Practice Options, Part 1 of 3", *Word of Mouth*, Meer Dental Company, Vol.II, No.5. July 1990.
5. "What Records Will You Need When It's Tax Time Next Year?", *Proofs*, PennWell Publishing Co., March 1990.

DD. 1989

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

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SPEAKING ENGAGEMENTS

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
A. 2024			
1.	American Bar Association, Section of Taxation	May 2-4, 2024	May Tax Meeting, Washington, DC
2.	The Ohio State University, School of Dentistry — Orthodontic Residents	March 8, 2024	Entering Practice — Make The First Choice The Right Choice!; Webinar
3.	American Bar Association, Section of Taxation	January 18-20, 2024	Mid-Year Meeting; San Francisco, California
4.	Dental Economics	January 12, 2024	Dentistry Unmasked; Podcast
B. 2023			
1.	American Bar Association, Section of Taxation	May 4-6, 2023	May Tax Meeting, Washington, DC
2.	The Ohio State University, School of Dentistry — Orthodontic Residents	March 10, 2023	Entering Practice - Make the First Choice the Right Choice!; Webinar
3.	American Bar Association, Section of Taxation	February 9-11, 2023	Mid-Year Meeting; San Diego, California
C. 2022			
1.	American Bar Association, Section of Taxation	May 12-24, 2022	Hybrid 2022 May Tax Meeting; Washington, D.C.
2.	The Ohio State University	April 8, 2022	"Entering Practice"; Virtual
3.	American Bar Association	February 9-14, 2022	Mid-Year Meeting; Seattle, Washington
4.	American Bar Association, Section of Taxation	February 3, 2022	"Worker Classification"; Virtual
D. 2021			
1.	American Bar Association, Section of Taxation, Closely-Held Business Committee	May 13, 2021	May 2021 Annual Meeting; Webinar
2.	The Ohio State University	March 26, 2021	Practice Management Course; Webinar
3.	The Ohio State University	March 26, 2021	Practice Management Course; Webinar

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E. 2020			
1.	American Dental Association, Council on Dental Practice	August 28, 2020	Columbus Implant Study Club; Columbus, Ohio
2.	American Dental Association	August 18, 2020	"Practicing After COVID"; Webinar
3.	American Bar Association, Section of Taxation	June 18, 2020	"Cleaning Up a Client's Past Behavior"; Webinar
4.	American Bar Association, Closely-Held Businesses Meeting	May 13, 2020	The Tax Fallout of Business Breakups; Webinar
5.	The Ohio State University	March 27, 2020	Practice Management Course; Columbus, Ohio
6.	American Bar Association, Closely-Held Businesses Meeting	January 31, 2020	Boca Raton, Florida
F. 2019			
1.	American Dental Association, Council on Dental Practice	October 18, 2019	To Be Determined; Orlando, Florida
2.	American Dental Association; Big Idea 2019, Transitions Conference	August 9, 2019	You'll Need a Lawyer; Chicago, Illinois
3.	American Bar Association, Section of Taxation Meeting	May 10, 2019	Section 197 and Personal Goodwill in Professional Practices; Panel; Washington, D.C.
4.	Case Western Reserve University, School of Dental-Medicine — Endodontic Residents	April 24, 2019	Entering Practice — Make the First Choice the Right Choice!; Cleveland, Ohio
5.	Case Western Reserve University, School of Dental-Medicine	April 2, 2019	Entering Practice — Make the First Choice the Right Choice!; Cleveland, Ohio
6.	The Ohio State University, School of Dentistry — Orthodontic Residents	March 22, 2019	Entering Practice — Make the First Choice the Right Choice!; Columbus, Ohio
7.	Queens County Dental Society Meeting	February 5, 2019	Practice Operations and Succession; Queens County, New York

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G. 2018			
1.	American Dental Association	November 8, 2018	GPS Managing Finances Webinar: Making More Dollars and Sense Through Strategic Practice Planning; Webinar
2.	Ross Dental Study Group	October 3, 2018	Practice Forms & Transitions; Mayfield Heights, Ohio
3.	Summa Health Care	September 26, 2018	Co-Ownership – What Works, What Doesn't, and Why!; Akron, Ohio
4.	Summa Health Care	September 19, 2018	Entering Practice — Make the First Choice the Right Choice!; Akron, Ohio
5.	American Bar Association, Section of Taxation	May 11, 2018	Worker Classification — the States, the IRS and DOL; Panel; Washington, D.C.
6.	The Ohio State University, School of Dentistry — Orthodontic Residents	March 16, 2018	Entering Practice — Make the First Choice the Right Choice!; Columbus, Ohio
7.	American Dental Association Headquarters	March 8-9, 2018	Managing Success Panel; Chicago, Illinois
8.	American Bar Association, Section of Taxation	February 9, 2018	Worker Classification Issues — Generally and in Professional Practices; Panel; San Diego, California
H. 2017			
1.	Case Western Reserve University, School of Dental-Medicine	February 13, 2017	Entering Practice — Make the First Choice the Right Choice!; Cleveland, Ohio
2.	Roseman Dental School	March 25, 2017	Entering Practice — Make the First Choice the Right Choice!; South Jordan, Utah
3.	The Ohio State University, School of Dentistry — Orthodontic Residents	March 31, 2017	Entering Practice — Make the First Choice the Right Choice!; Columbus, Ohio
4.	American Bar Association, Section of Taxation, Meeting	May 12, 2017	Dissolving or Selling Your Law Practice: Practical and Ethical Considerations; Panel; Washington, DC
5.	Connecticut Society of Periodontists	May 17, 2017	Business, Legal, And Tax Planning for the Dental Practice; Cromwell, Connecticut

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6.	Roseman Dental School	October 7, 2017	Entering Practice — Make the First Choice the Right Choice!; South Jordan, Utah
I.	2016		
1.	American Bar Association, Section of Taxation, Meeting	January 29, 2016	Independent Contractors — What's New is Old Again; Panel; Los Angeles, California
2.	Case Western Reserve University, School of Dental-Medicine	February 29, 2016	Entering Practice — Make the First Choice the Right Choice!; Cleveland, Ohio
3.	Case Western Reserve University, School of Dental-Medicine — Endodontic Residents	March 4, 2016	Entering Practice — Make the First Choice the Right Choice!; Cleveland, Ohio
4.	Roseman Dental School	March 19, 2016	Joining And Leaving the Dental Practice; South Jordan, Utah
5.	The Ohio State University, School of Dentistry — Orthodontic Residents	April 1, 2016	Joining And Leaving the Dental Practice; Columbus, Ohio
6.	American Bar Association, Section of Taxation, Meeting	May 6, 2016	Best Practices for the Planning, Valuation and Sale of Personal Goodwill; Panel; Washington, D.C.
7.	Medina County Dental Society	May 10, 2016	Practice Succession & Operations; Medina, Ohio
8.	Case Western Reserve University, School of Dental-Medicine	September 24, 2016	Joining And Leaving the Dental Practice; Cleveland, Ohio
9.	Delta Sigma Delta Dental Fraternity – Cleveland Chapter	September 28, 2016	Practice Succession & Operations; Valley View, Ohio
10.	Women in Peds – Pediatric Dental Study Group	October 10, 2016	Practice Succession & Entry Planning; Cleveland, Ohio
11.	BIG Idea: Small Group Practice – American Dental Association	October 19, 2016	Building the Legal Entity; Denver, Colorado
12.	Alpha Omega Dental Fraternity – Cleveland Chapter	November 30, 2016	Practice Succession & Operations; Mayfield Hts., Ohio

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	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
J.	2015		
1.	American Bar Association, Section of Taxation	January 30, 2015	Retirement Plans for Professional Practice Owners; Panel; Houston, Texas
2.	Chicago Dental Society, Midwinter Meeting	February 26, 2015	Morning: Valuations & Associates: What You Need to Know Before You Hire an Associate; Panel; Chicago, Illinois
3.	Chicago Dental Society, Midwinter Meeting	February 26, 2015	Afternoon: Practice Transitions — The Process For a Complete or Fractional Sale; Panel; Chicago, Illinois
4.	Roseman Dental School	March 14, 2015	Joining And Leaving the Dental Practice; South Jordan, Utah
5.	American Association of Endodontists — Annual Meeting	May 8, 2015	Entering Practice — Make the First Choice the Right Choice!; Seattle, Washington
6.	Virginia Dental Association, Annual Session — Annual Meeting	September 17, 2015	Joining And Leaving The Dental Practice; Morning Session; Afternoon Session; Norfolk, Virginia
7.	Virginia Dental Association, Annual Session — Annual Meeting	September 19, 2015	Entering Practice — Make the First Choice the Right Choice!; Morning Session; Norfolk, Virginia
8.	Case Western Reserve University School of Dental Medicine	September 29, 2015	Joining And Leaving the Dental Practice; Cleveland, Ohio
9.	William P. Prescott — WHP	December 4, 2015	Joining And Leaving the Dental Practice; Worthington, Ohio
10.	William P. Prescott — WHP	December 11, 2015	Joining And Leaving the Dental Practice; Independence, Ohio
K.	2014		
1.	American Bar Association, Section of Taxation	January 24, 2014	Entity Choice; The Purchase and Sale of a Closely Held Business and Professional Practice; Panel; Phoenix, Arizona
2.	Case Western Reserve University, School of Dental-Medicine — Third Year Students	February 10, 2014	Entering Practice — Make the First Choice the Right Choice!; Cleveland, Ohio

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<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
3. Case Western Reserve University, School of Dental-Medicine — Third Year Students	February 24, 2014	Entering Practice — Make the First Choice the Right Choice!; Cleveland, Ohio
4. American Association of Orthodontists	March 4, 2014	The Basics of Hiring and Firing; Webinar
5. American Association of Orthodontists	March 18, 2014	Employment Policies You Need To Know; Webinar
6. Ohio Dental Association	March 28-29, 2014	Leadership Institute — Keynote Address and Breakout Sessions; Exit Strategies — The Rate Race Is Over And The Rats Didn't Win!; Entering Practice — Make the First Choice the Right Choice!; Columbus, Ohio
7. American Bar Association, Section of Taxation	May 9, 2014	Worker Classification In Professional Practices; Panel; Washington, D.C.
8. Oregon Health and Sciences University, Orthodontic Residents	May 16, 2014	Entering Practice - Make the First Choice the Right Choice!; Webinar
9. University of Pittsburgh, Orthodontic Residents	May 20, 2014	Entering Practice - Make the First Choice the Right Choice!; Pittsburgh, Pennsylvania
10. American Bar Association, Section of Taxation	September 19, 2014	Succession Planning for Closely Held Businesses and Professional Practices II; Panel; Denver, Colorado
11. Case Western Reserve University School of Dental-Medicine	September 27, 2014	Joining And Leaving the Dental Practice; Cleveland, Ohio
12. Winer + Bevilacqua Symposium	October 22, 2014	Exit Strategies — The Rat Race Is Over And The Rats Didn't Win!; Akron, Ohio

L. 2013

1. MetroHealth Medical Center — Pediatric Dental Residents	January 22, 2013	Practice Options & Acquisitions, Cleveland, Ohio
2. American Bar Association, Section of Taxation	January 26, 2013	Update on Healthcare Reform, Panel; Orlando, Florida
3. Case Western Reserve University School of Dental Medicine	February 4, 2013	Practice Options & Acquisitions, Cleveland, Ohio

WILLIAM P. PRESCOTT, ESQ., EXECUTIVE M.B.A.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
4. MetroHealth Medical Center — Dental Residents	February 5, 2013	Practice Options & Acquisitions, Cleveland, Ohio
5. The Cleveland Clinic — Dental Residents	February 5, 2013	Practice Options & Acquisitions, Cleveland, Ohio
6. Case Western Reserve University School of Dental Medicine	February 11, 2013	Practice Options & Acquisitions, Cleveland, Ohio
7. Chicago Dental Society, Midwinter Meeting	February 21, 2013	Morning: Exit Strategies — The Rat Race Is Over And The Rats Didn't Win!; Chicago, Illinois
8. Chicago Dental Society, Midwinter Meeting	February 21, 2013	Afternoon: Entering Practice — Make the First Choice the Right Choice!; Chicago, Illinois
9. Chicago Dental Society, Midwinter Meeting	February 22, 2013	Co-Ownership — Getting In, Staying In and Getting Out: The Good, The Bad and the Tax!; Chicago, Illinois
10. Ohio State University School of Dentistry — Orthodontic Residents	March 15, 2013	Entering Practice — Make the First Choice the Right Choice!; Columbus, Ohio
11. American Association of Orthodontists	May 3, 2013	2013 Key to Excellence, Annual Session Practice Transition Seminar; Philadelphia, Pennsylvania
12. American Bar Association, Section of Taxation	May 10, 2013	Worker Classification in Professional Practices, Panel; Washington, D.C.
13. CEA Dental Management Symposium	May 24, 2013	Exit Strategies — The Rat Race Is Over And The Rats Didn't Win!; San Diego, California
14. CEA Dental Management Symposium	May 24, 2013	Entering Practice, Make Your First Choice the Right Choice!; San Diego, California
15. ROE Dental Laboratory	August 21, 2013	Exit Strategies — The Rat Race Is Over And The Rats Didn't Win!; Cleveland, Ohio
16. ROE Dental Laboratory	August 28, 2013	Co-Ownership — Getting In, Staying In and Getting Out: The Good, The Bad and The Tax!; Cleveland, Ohio
17. American Bar Association, Section of Taxation	September 19, 2013	Buy-Sell Agreements in Dental Practices; San Francisco, California

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BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
18.	Case Western Reserve University School of Dental Medicine, Senior Dental Class	September 28, 2013	Joining And Leaving the Dental Practice; Cleveland, Ohio
19.	William P. Prescott — WHP	December 4, 2013	Joining And Leaving the Dental Practice; Cincinnati, Ohio
20.	William P. Prescott — WHP	December 11, 2013	Joining And Leaving the Dental Practice; Cleveland, Ohio
M. 2012			
1.	American Academy of Dental Group Practice	February 3, 2012	Getting In, Staying In and Getting Out. Co- Ownership: The Good, The Bad and The Tax!; Las Vegas, Nevada
2.	American Bar Association, Section of Taxation	February 17, 2012	Personal Goodwill, After the Appeal, Panel; San Diego, California Current Developments in Health Care Reform, Panel; San Diego, California
3.	American Bar Association, Section of Taxation	May, 2012	NRP Audits and Worker Classification for Professional Practices — What's New?, Panel; Washington, D.C. Buy-Sell Agreements for Professional Practices — What's Important?, Panel; Washington, D.C.
4.	American Bar Association, Section of Taxation	September 14, 2012	Structuring Buy-Outs for Retiring Professionals, Panel; Boston, Massachusetts Issues in Dividing Up and Transferring Property Out of Corporations and Partnerships, Panel; Boston, Massachusetts
5.	Case Western Reserve University School of Dental Medicine, Senior Dental Class	September 29, 2012	Joining And Leaving the Dental Practice; Cleveland, Ohio
6.	BNA Tax Management — Dial-In Conference; Co-Lecture with Alan Gassman, Esq.	November 30, 2012	Why Dentists Are Different — Representing the Dental or Dental Specialty Practice
7.	William P. Prescott — WHP	December 6, 2012	Joining And Leaving the Dental Practice; Pittsburgh, Pennsylvania

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BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
N. 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, D.C.
8.	Ohio State University School of Dentistry, Orthodontic Residents	May	Joining And Leaving the Orthodontic Practice; Columbus, Ohio
9.	Case Western Reserve University School of Dental-Medicine, Endodontic Residents	August 1, 2011	Practice Options & Acquisitions; Cleveland, Ohio
10.	Case Western Reserve University School of Dental-Medicine, Senior Dental Class	August 17, 2011	Practice Options & Acquisitions; Cleveland, Ohio
11.	BNA Tax Management — Dial-In Conference	August 30, 2011	Why Dentists Are Different — Representing the Dental or Dental Specialty Practice
12.	Ohio Dental Association, Annual Session	September 16, 2011	Exit Strategies — The Rat Race Is Over And The Rats Didn't Win!
13.	Case Western Reserve University School of Dental-Medicine, Orthodontic Residents	September 30, 2011	Practice Options & Acquisitions; Cleveland, Ohio
14.	Cleveland Clinic Foundation, Dental Residents	October 6, 2011	Practice Options & Acquisitions; Cleveland, Ohio

WILLIAM P. PRESCOTT, ESQ., EXECUTIVE M.B.A.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
15.	American Bar Association, Section of Taxation	October 21, 2011	Non-Tax Succession Planning — For The Dental Practice, Panel; Denver, Colorado
16.	Case Western Reserve University School of Dental-Medicine, AEGD Residents	November 10, 2011	Practice Options & Acquisitions; Cleveland, Ohio
17.	William P. Prescott, E.M.B.A., J.D. — Dental Seminars, LLC	December 9, 2011	Joining And Leaving the Dental Practice; Crystal City, Virginia

O. 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
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

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SPEAKING ENGAGEMENTS - Continued

<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
11. American Bar Association, Section of Taxation	May	Entity Selection, Fringe Benefits and 409A Compliance for Closely-Held Businesses and Professional Practices, Panel; Washington, D.C.
12. American Bar Association, Section of Taxation	May	Worker Classification Challenges – The Hinge on Which So Many Business Issues Turn, Panel; Washington, D.C.
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
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, Ontario, 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

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BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
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

P. 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
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, D.C.
7. American Bar Association, Section of Taxation	May	Buy-Sell Agreements; Washington, D.C.
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

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SPEAKING ENGAGEMENTS - Continued

<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
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
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

Q. 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

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SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
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, D.C.
12.	American Bar Association, Section of Taxation	May	Changing Entity Forms for Professional Practices; Washington, D.C.
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

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SPEAKING ENGAGEMENTS - Continued

<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
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
R. 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

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SPEAKING ENGAGEMENTS - Continued

<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
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
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

S. 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

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SPEAKING ENGAGEMENTS - Continued

<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
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
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

T. 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

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<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
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
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

U. 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

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	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
8.	Ohio State University School of Dentistry	April	Practice Options; Columbus, Ohio
9.	University of Maryland; Endodontic Residents	May	Practice Options; Baltimore, Maryland
10.	North Coast Spring Meeting	May	Practice Succession & Associates/Practice Operations; Cleveland, Ohio
11.	American Bar Association, Section of Taxation	May	Personal Goodwill; Washington, D.C.
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.	William P. Prescott, M.B.A., J.D. - Dental Seminars, LLC	November	The ABCs And XYZs for the Dentist; New Orleans, Louisiana

V. 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

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<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
7. Case Western Reserve University School of Dentistry	September	The Young Doctor/Practice Options
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
W. 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

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SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
X.	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
3.	Cleveland Clinic Foundation	February	Understanding Associate Contracts
4.	Gennesee 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.	Prescott/McCafferty Initiative, LLC – Self-sponsored	December	Practice Operations & Personal Planning; Chicago, Illinois
Y.	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

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SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
	5. The Cleveland Clinic Foundation	December	Understanding Associate Contracts
Z. 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
AA. 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

WILLIAM P. PRESCOTT, ESQ., EXECUTIVE M.B.A.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
7. Medina County Study Club	September	Legal Issues in Dentistry
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

BB. 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

CC. 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

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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

DD. 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

EE. 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
3. MetroHealth Medical Center- Dental Residents	March	Legal Issues in Dentistry; Part I

WILLIAM P. PRESCOTT, ESQ., EXECUTIVE M.B.A.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
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
FF. 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
GG. 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
4. MetroHealth Medical Center, Dental and Oral Surgery Departments	March	Legal Issues in Dentistry/Purchase and Sale of a Dental Practice; Part I

WILLIAM P. PRESCOTT, ESQ., EXECUTIVE M.B.A.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

	<u>Sponsor</u>	<u>Date</u>	<u>Topic/Location</u>
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

HH. 1991

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| 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 |

II. 1990

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| 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 |
| 3. | Meer Dental Company Annual Open House | October | Practice Succession Planning in Dentistry |

WILLIAM P. PRESCOTT, ESQ., EXECUTIVE M.B.A.

BIOGRAPHICAL INFORMATION

SPEAKING ENGAGEMENTS - Continued

Sponsor	Date	Topic/Location
JJ. 1989		
1. Lorain County Dental Society	October	Practice Valuation for Dental Practices