

# **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.](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.

**Wickens Herzer Panza**  
35765 Chester Road • Avon, OH 44011  
Phone 440/695-8067 • Cell 440/320-8984 • Fax 440/695-8098  
[WPrescott@WickensLaw.com](mailto:WPrescott@WickensLaw.com)  
[www.PrescottDentalLaw.com](http://www.PrescottDentalLaw.com)

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## **BIOGRAPHICAL INFORMATION**

### **ARTICLES**

#### **A. 2025**

1. "Why solo group arrangements for dental practices make sense ... sometimes", *Dental Economics*, July 16, 2025.

#### **B. 2024**

1. "Purchasing dental practice charts and records", *Dental Economics*, November-December 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.

#### **C. 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.

#### **D. 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.

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## **BIOGRAPHICAL INFORMATION**

### **ARTICLES - Continued**

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.
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.

#### **E. 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.

#### **F. 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.

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## **BIOGRAPHICAL INFORMATION**

### **ARTICLES - Continued**

8. "Successfully onboarding an associate", *Dental Economics*, January 2020.

#### **G. 2019**

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

#### **H. 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.

#### **I. 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.

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## **BIOGRAPHICAL INFORMATION**

### **ARTICLES - Continued**

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.
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.

#### **J. 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.

#### **K. 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.

#### **L. 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.

#### **M. 2013**

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

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## **BIOGRAPHICAL INFORMATION**

### **ARTICLES - Continued**

#### **N. 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.
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.

#### **O. 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.

#### **P. 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.

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## **BIOGRAPHICAL INFORMATION**

### **ARTICLES - Continued**

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.

#### **Q. 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.
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.

#### **R. 2007**

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

#### **S. 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. \*\*

#### **T. 2005**

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

#### **U. 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.

#### **V. 2002**

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

#### **W. 2001**

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



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## **BIOGRAPHICAL INFORMATION**

### **ARTICLES - Continued**

#### **X. 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.

#### **Y. 1999**

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

#### **Z. 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.

#### **AA. 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.

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## **BIOGRAPHICAL INFORMATION**

### **ARTICLES - Continued**

#### **BB. 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.

#### **CC. 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.

#### **DD. 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.

#### **EE. 1989**

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

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

## BIOGRAPHICAL INFORMATION

### SPEAKING ENGAGEMENTS

|                | <u>Sponsor</u>                                                                 | <u>Date</u>         | <u>Topic/Location</u>                                                |
|----------------|--------------------------------------------------------------------------------|---------------------|----------------------------------------------------------------------|
| <b>A. 2024</b> |                                                                                |                     |                                                                      |
| 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>B. 2023</b> |                                                                                |                     |                                                                      |
| 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                              |
| <b>C. 2022</b> |                                                                                |                     |                                                                      |
| 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                                     |
| <b>D. 2021</b> |                                                                                |                     |                                                                      |
| 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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## **BIOGRAPHICAL INFORMATION**

### **SPEAKING ENGAGEMENTS - Continued**

|                | <b>Sponsor</b>                                                                    | <b>Date</b>      | <b>Topic/Location</b>                                                                |
|----------------|-----------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------------|
| <b>E. 2020</b> |                                                                                   |                  |                                                                                      |
| 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                                                                  |
| <b>F. 2019</b> |                                                                                   |                  |                                                                                      |
| 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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### **SPEAKING ENGAGEMENTS - Continued**

| <b>Sponsor</b>                                                            | <b>Date</b>        | <b>Topic/Location</b>                                                                                     |
|---------------------------------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------|
| <b>G. 2018</b>                                                            |                    |                                                                                                           |
| 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      |
| <b>H. 2017</b>                                                            |                    |                                                                                                           |
| 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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## BIOGRAPHICAL INFORMATION

### SPEAKING ENGAGEMENTS - Continued

|                | <u>Sponsor</u>                                                                    | <u>Date</u>        | <u>Topic/Location</u>                                                                             |
|----------------|-----------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------|
| 6.             | Roseman Dental School                                                             | October 7, 2017    | Entering Practice — Make the First Choice the Right Choice!; South Jordan, Utah                   |
| <b>I. 2016</b> |                                                                                   |                    |                                                                                                   |
| 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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## BIOGRAPHICAL INFORMATION

### SPEAKING ENGAGEMENTS - Continued

|           | <u>Sponsor</u>                                                                   | <u>Date</u>        | <u>Topic/Location</u>                                                                                              |
|-----------|----------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>J.</b> | <b>2015</b>                                                                      |                    |                                                                                                                    |
| 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                                                        |
| <b>K.</b> | <b>2014</b>                                                                      |                    |                                                                                                                    |
| 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                                       |

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

## BIOGRAPHICAL INFORMATION

### SPEAKING ENGAGEMENTS - Continued

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

## **L. 2013**

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



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

## **BIOGRAPHICAL INFORMATION**

### **SPEAKING ENGAGEMENTS - Continued**

|     | <b>Sponsor</b>                                                    | <b>Date</b>        | <b>Topic/Location</b>                                                                                    |
|-----|-------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------|
| 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                                       |

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

## BIOGRAPHICAL INFORMATION

### SPEAKING ENGAGEMENTS - Continued

|     | <u>Sponsor</u>                                                                       | <u>Date</u>        | <u>Topic/Location</u>                                        |
|-----|--------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------|
| 18. | Case Western Reserve University<br>School of Dental Medicine,<br>Senior Dental Class | September 28, 2013 | Joining And Leaving the Dental Practice;<br>Cleveland, Ohio  |
| 19. | William P. Prescott — WHP                                                            | December 4, 2013   | Joining And Leaving the Dental Practice;<br>Cincinnati, Ohio |
| 20. | William P. Prescott — WHP                                                            | December 11, 2013  | Joining And Leaving the Dental Practice;<br>Cleveland, Ohio  |

## **M. 2012**

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

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

## **BIOGRAPHICAL INFORMATION**

### **SPEAKING ENGAGEMENTS - Continued**

|                | <b>Sponsor</b>                                                                   | <b>Date</b>        | <b>Topic/Location</b>                                                             |
|----------------|----------------------------------------------------------------------------------|--------------------|-----------------------------------------------------------------------------------|
| <b>N. 2011</b> |                                                                                  |                    |                                                                                   |
| 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**

|     | <b>Sponsor</b>                                                            | <b>Date</b>       | <b>Topic/Location</b>                                                          |
|-----|---------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------|
| 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                   |

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

## **BIOGRAPHICAL INFORMATION**

### **SPEAKING ENGAGEMENTS - Continued**

|     | <b>Sponsor</b>                                                                         | <b>Date</b> | <b>Topic/Location</b>                                                                                                                          |
|-----|----------------------------------------------------------------------------------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| 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                                                                |

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

## 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                                         |

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

## BIOGRAPHICAL INFORMATION

### 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;<br>Independence, Ohio    |
| 13. | Practice Valuation Study Group                               | October     | Partnerships – Three Ways To Do It –Seven Problems To Deal With;<br>Denver, Colorado      |
| 14. | Academy of Dental CPAs                                       | October     | Partnerships – Three Ways To Do It – Seven Problems To Deal With;<br>Estes Park, Colorado |
| 15. | Northern Virginia Dental Society                             | November    | Joining And Leaving the Dental Practice;<br>Fairfax, Virginia                             |
| 16. | William P. Prescott, M.B.A., J.D. -<br>Dental Seminars, LLC  | November    | Joining And Leaving the Dental Practice;<br>Baltimore, Maryland                           |
| 17. | The Cleveland Clinic                                         | December    | Associate Employment;<br>Cleveland, Ohio                                                  |
| 18. | Pride Institute – Co-Lecture with<br>Mr. Hy Smith            | December    | Associates, Partnership & Appraisals;<br>Alexandria, Virginia                             |
| 19. | Case Western Reserve University<br>School of Dental-Medicine | December    | Associate Employment;<br>Cleveland, Ohio                                                  |

#### **Q. 2008**

|    |                                                                                             |          |                                                                     |
|----|---------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------|
| 1. | Case Western Reserve University<br>School of Dental-Medicine                                | January  | Practice Options & Acquisitions;<br>Cleveland, Ohio                 |
| 2. | American Bar Association,<br>Section of Taxation                                            | January  | Buy-Sell Agreements – What's New?;<br>Lake Las Vegas, Nevada        |
| 3. | Case Western Reserve University<br>School of Dental-Medicine                                | January  | Practice Options & Acquisitions;<br>Cleveland, Ohio                 |
| 4. | Case Western Reserve University<br>School of Dental-Medicine;<br>Pediatric Dental Residents | February | Practice Options & Acquisitions;<br>Cleveland, Ohio                 |
| 5. | General Electric Commercial<br>Credit                                                       | February | Partnerships - Expert Panel;<br>Atlanta, Georgia                    |
| 6. | Pride Institute – Co-Lecture with<br>Mr. Hy Smith                                           | March    | Associates, Partnerships & Appraisals;<br>San Francisco, California |

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

## **BIOGRAPHICAL INFORMATION**

### **SPEAKING ENGAGEMENTS - Continued**

|     | <b>Sponsor</b>                                                                         | <b>Date</b> | <b>Topic/Location</b>                                                             |
|-----|----------------------------------------------------------------------------------------|-------------|-----------------------------------------------------------------------------------|
| 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                                           |



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

## BIOGRAPHICAL INFORMATION

### SPEAKING ENGAGEMENTS - Continued

|     | <u>Sponsor</u>                                                                           | <u>Date</u> | <u>Topic/Location</u>                                        |
|-----|------------------------------------------------------------------------------------------|-------------|--------------------------------------------------------------|
| 22. | William P. Prescott, M.B.A., J.D. –<br>Dental Seminars, LLC                              | October     | Joining And Leaving the Dental Practice;<br>Cincinnati, Ohio |
| 23. | William P. Prescott, M.B.A., J.D. –<br>Dental Seminars, LLC                              | October     | Joining And Leaving the Dental Practice;<br>Columbus, Ohio   |
| 24. | William P. Prescott, M.B.A., J.D. –<br>Dental Seminars, LLC                              | November    | Joining And Leaving the Dental Practice;<br>Cleveland, Ohio  |
| 25. | Case Western Reserve University<br>School of Dental –<br>Medicine - Endodontic Residents | December    | Joining And Leaving the Dental Practice                      |

## **R. 2007**

|     |                                                                   |          |                                                               |
|-----|-------------------------------------------------------------------|----------|---------------------------------------------------------------|
| 1.  | Pride Institute-Co-Lecture with<br>Mr. Hy Smith                   | January  | Associates, Partnerships & Appraisals;<br>Atlanta, Georgia    |
| 2.  | Case Western Reserve University<br>School of Dental-Medicine      | January  | Practice Options & Acquisitions;<br>Cleveland, Ohio           |
| 3.  | UNLV School of Dentistry                                          | February | Practice Options & Acquisitions;<br>Las Vegas, Nevada         |
| 4.  | Case Western Reserve University<br>School of Dental-Medicine      | February | Practice Options & Acquisitions;<br>Cleveland, Ohio           |
| 5.  | Ohio State University School of<br>Dentistry                      | March    | Practice Options & Acquisitions;<br>Columbus, Ohio            |
| 6.  | Pride Institute – Co-Lecture with<br>Mr. Hy Smith                 | March    | Associates, Partnerships & Appraisals;<br>Seattle, Washington |
| 7.  | The Dental Marketplace –<br>Co-Lecture with Pete Ackerman,<br>CPA | March    | Successful Transitions;<br>Chicago, Illinois                  |
| 8.  | The Dental Marketplace –<br>Co-Lecture with Guy Jaffe             | April    | Successful Transitions;<br>St. Louis, Missouri                |
| 9.  | Pride Institute – Co-Lecture with<br>Mr. Hy Smith                 | April    | Associates, Partnerships & Appraisals;<br>Detroit, Michigan   |
| 10. | Pride Institute – Co-Lecture with<br>Mr. Hy Smith                 | April    | Associates, Partnerships & Appraisals;<br>St. Louis, Missouri |

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

## BIOGRAPHICAL INFORMATION

### 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            |

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

## BIOGRAPHICAL INFORMATION

### SPEAKING ENGAGEMENTS - Continued

|     | <u>Sponsor</u>                                               | <u>Date</u> | <u>Topic/Location</u>                                                 |
|-----|--------------------------------------------------------------|-------------|-----------------------------------------------------------------------|
| 5.  | Case Western Reserve University<br>School of Dental-Medicine | July        | Practice Options & Acquisitions;<br>Cleveland, Ohio                   |
| 6.  | Pride Institute – Co-Lecture with<br>Mr. Hy Smith            | July        | Associates, Partnerships and Appraisals;<br>Newport Beach, California |
| 7.  | Pride Institute – Co-Lecture with<br>Mr. Hy Smith            | July        | Associates, Partnerships and Appraisals;<br>Boston, Massachusetts     |
| 8.  | Case Western Reserve University<br>School of Dental-Medicine | August      | Practice Options & Acquisitions;<br>Cleveland, Ohio                   |
| 9.  | Case Western Reserve University<br>School of Dental-Medicine | September   | Practice Options & Acquisitions;<br>Cleveland, Ohio                   |
| 10. | American Law Institute/American<br>Bar Association           | September   | Representing the Professional Practice and<br>Closely Held Business   |
| 11. | Pride Institute – Co-Lecture with<br>Mr. Hy Smith            | October     | Associates, Partnerships and Appraisals;<br>New York City, New York   |
| 12. | Pride Institute – Co-Lecture with<br>Mr. Hy Smith            | December    | Associates, Partnerships and Appraisals;<br>Memphis, Tennessee        |
| 13. | William P. Prescott M.B.A., J.D.,<br>Dental Seminars, LLC    | December    | The ABCs And XYZs for the Dentist;<br>Arlington, Virginia             |

#### **T. 2005**

|    |                                                             |          |                                                                                                     |
|----|-------------------------------------------------------------|----------|-----------------------------------------------------------------------------------------------------|
| 1. | American Bar Association, Section<br>of Taxation            | January  | Exotic Applications of Personal Goodwill<br>and Unreasonable Compensation;<br>San Diego, California |
| 2. | Ohio State University School of<br>Dentistry                | February | Practice Options & Acquisitions;<br>Columbus, Ohio                                                  |
| 3. | William P. Prescott, M.B.A., J.D. -<br>Dental Seminars, LLC | April    | Foundations for Successful Valuations &<br>Transitions; Chicago, Illinois                           |
| 4. | Veterinary Practice Broker<br>Association                   | April    | Joining And Leaving the Professional<br>Practice; Cleveland, Ohio                                   |
| 5. | Ohio State University School of<br>Dentistry                | April    | Practice Options & Acquisitions;<br>Columbus, Ohio                                                  |
| 6. | The St. Louis Dental Society                                | May      | The ABCs And XYZs for the Dentist;<br>St. Louis, Missouri                                           |

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

## BIOGRAPHICAL INFORMATION

### SPEAKING ENGAGEMENTS - Continued

|     | <u>Sponsor</u>                                                  | <u>Date</u> | <u>Topic/Location</u>                                                                            |
|-----|-----------------------------------------------------------------|-------------|--------------------------------------------------------------------------------------------------|
| 7.  | Case Western Reserve University<br>School of Dental-Medicine    | July        | Practice Options & Acquisitions;<br>Cleveland, Ohio                                              |
| 8.  | Case Western Reserve University<br>School of Dentistry-Medicine | July        | Practice Valuations; Cleveland, Ohio                                                             |
| 9.  | Case Western Reserve University<br>School of Dentistry-Medicine | September   | Practice Options & Acquisitions;<br>Cleveland, Ohio                                              |
| 10. | American Bar Association,<br>Section of Taxation                | September   | Splitting Up the Family Business;<br>San Francisco, California                                   |
| 11. | Sullivan – Schein Dental Company                                | September   | Designing, Relocating or Establishing the<br>Practice Facility; Cleveland, Ohio                  |
| 12. | Academy of Dental CPAs                                          | October     | Joining And Leaving the Dental Practice;<br>St. Louis, Missouri                                  |
| 13. | William P. Prescott, M.B.A., J.D. -<br>Dental Seminars, LLC     | November    | The ABCs And XYZs for the Dentist;<br>Pittsburgh, Pennsylvania                                   |
| 14. | Holiday Dental Conference                                       | November    | The Law & Your Dental Practice/Practice<br>Succession & Associates;<br>Charlotte, North Carolina |

## **U. 2004**

|    |                                                                                 |          |                                                                 |
|----|---------------------------------------------------------------------------------|----------|-----------------------------------------------------------------|
| 1. | American Bar Association,<br>Section of Taxation                                | January  | Fringe Benefits for Professional Practices;<br>Orlando, Florida |
| 2. | Northeast Ohio Dental Society<br>Study Club                                     | January  | Practice Succession; Beachwood, Ohio                            |
| 3. | Cleveland Clinic Foundation                                                     | January  | Practice Options; Cleveland, Ohio                               |
| 4. | Gunderson Lutheran Hospital,<br>Annual Meeting                                  | February | The ABCs And XYZs for the Dentist;<br>Lacrosse, Wisconsin       |
| 5. | Cleveland Clinic Foundation                                                     | February | Practice Options; Cleveland, Ohio                               |
| 6. | Ohio State University School of<br>Dentistry                                    | March    | Practice Options; Columbus, Ohio                                |
| 7. | Case Western Reserve University<br>School of Dentistry; Endodontic<br>Residents | April    | Practice Options; 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>                                                 |
|-----|----------------------------------------------------------|-------------|-----------------------------------------------------------------------|
| 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                                                      |

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

## **BIOGRAPHICAL INFORMATION**

### **SPEAKING ENGAGEMENTS - Continued**

|    | <b>Sponsor</b>                                       | <b>Date</b> | <b>Topic/Location</b>                                                        |
|----|------------------------------------------------------|-------------|------------------------------------------------------------------------------|
| 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                                           |

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

## **BIOGRAPHICAL INFORMATION**

### **SPEAKING ENGAGEMENTS - Continued**

|                | <b>Sponsor</b>                                        | <b>Date</b> | <b>Topic/Location</b>                                                           |
|----------------|-------------------------------------------------------|-------------|---------------------------------------------------------------------------------|
| <b>X. 2001</b> |                                                       |             |                                                                                 |
| 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.             | Gennesece 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                      |
| <b>Y. 2000</b> |                                                       |             |                                                                                 |
| 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 |

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

## BIOGRAPHICAL INFORMATION

### SPEAKING ENGAGEMENTS - Continued

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



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

## **BIOGRAPHICAL INFORMATION**

### **SPEAKING ENGAGEMENTS - Continued**

|     | <b>Sponsor</b>                                         | <b>Date</b> | <b>Topic/Location</b>                                                                       |
|-----|--------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------|
| 7.  | Medina County Study Club                               | September   | Legal Issues in Dentistry                                                                   |
| 8.  | Case Western Reserve University<br>School of Dentistry | October     | Associateships and Practice Transitions                                                     |
| 9.  | American Dental Sales, Inc.<br>Presentation            | October     | Formation of Prescott/McCafferty Initiative<br>LLC                                          |
| 10. | Prescott/McCafferty Initiative<br>LLC – Self-sponsored | December    | Practice Succession & Associates/<br>The Sale & Purchase Seminar;<br>New Orleans, Louisiana |

#### **BB. 1997**

|    |                                                                                              |           |                                                                                                      |
|----|----------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------------------|
| 1. | Alpha Omega Dental Fraternity<br>Alumni Chapter, Case Western<br>Reserve School of Dentistry | February  | Legal Issues in Relocating or Establishing the<br>Practice Facility                                  |
| 2. | The Greater Cleveland Dental<br>Society                                                      | March     | Establishing Your Retirement Plan and<br>Selected Practice Transition Topics                         |
| 3. | MetroHealth Medical Center                                                                   | May       | Practice Options, Segment 1                                                                          |
| 4. | Columbus Dental Society with<br>Dr. Ronald Arndt                                             | May       | Planning for Retirement                                                                              |
| 5. | MetroHealth Medical Center-<br>Dental Residents                                              | May       | Practice Options, Segment 2                                                                          |
| 6. | Anicom Systems, Inc. with Owen<br>McCafferty, CPA and Lloyd H.<br>Hollander, D.D.S., Ph.D.   | September | Legal, Accounting and Psychological Issues<br>in Relocating or Establishing the Practice<br>Facility |
| 7. | MasterMind Dental Study Group                                                                | September | The Basics of Hiring and Firing                                                                      |
| 8. | Practice Valuation Study Group,<br>San Antonio, Texas                                        | November  | Minimizing Risks in Advising Dental Clients                                                          |

#### **CC. 1996**

|    |                                                  |       |                                                                                           |
|----|--------------------------------------------------|-------|-------------------------------------------------------------------------------------------|
| 1. | Southwest Dental Study Club                      | March | The Law and your Dental<br>Practice/Associates, Partnerships and<br>Ownership Transitions |
| 2. | MetroHealth Medical Center -<br>Dental Residents | March | Practice Options                                                                          |

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

## **BIOGRAPHICAL INFORMATION**

### **SPEAKING ENGAGEMENTS - Continued**

| <b>Sponsor</b>                                                                                                                                                       | <b>Date</b> | <b>Topic/Location</b>                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------|
| 3. North Coast Spring Meeting,<br>Sponsored by The Greater<br>Cleveland Dental Society, Lake,<br>Geauga, Summit, Lorain, Stark &<br>Trumbull County Dental Societies | April       | Employment Relations in the Dental Practice |
| 4. Case Western Reserve University<br>School of Dentistry                                                                                                            | June        | Practice Options                            |
| 5. Mercer Global Advisors                                                                                                                                            | October     | The Law and Your Dental Practice            |

#### **DD. 1995**

|                                                                  |           |                                                                                          |
|------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------|
| 1. Case Western Reserve University<br>School of Dentistry        | January   | Practice Options                                                                         |
| 2. MetroHealth Medical Center -<br>Dental Residents              | March     | Practice Options                                                                         |
| 3. Pride Institute Detroit, Michigan                             | June      | The Law and Dentistry                                                                    |
| 4. Pride Institute,<br>Greenbrae, California                     | July      | Employment Relations in the Dental Practice                                              |
| 5. Meer Dental Company<br>Chicago, Illinois                      | September | The Law and Your Dental Practice/<br>Associates, Partnerships & Ownership<br>Transitions |
| 6. Meer Dental Company<br>Open House/Cleveland, Ohio             | November  | The Law and Your Dental<br>Practice/Associates/Partnerships &<br>Ownership Transitions   |
| 7. Case Western Reserve University<br>School of Dentistry/Alumni | November  | Current Topics in Dentistry/Selling Your<br>Dental Practice                              |

#### **EE. 1994**

|                                                                                                                            |          |                                    |
|----------------------------------------------------------------------------------------------------------------------------|----------|------------------------------------|
| 1. Case Western Reserve University<br>School of Dentistry                                                                  | January  | Entering Private Practice          |
| 2. Study Group, Comprised of<br>Approximately 50 Tax Lawyers,<br>Certified Public Accountants and<br>Bankers; Dayton, Ohio | February | Tax Aspects of Buy-Sell Agreements |
| 3. MetroHealth Medical Center-<br>Dental Residents                                                                         | March    | Legal Issues in Dentistry; Part I  |

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

## **BIOGRAPHICAL INFORMATION**

### **SPEAKING ENGAGEMENTS - Continued**

|    | <b>Sponsor</b>                                                | <b>Date</b> | <b>Topic/Location</b>                      |
|----|---------------------------------------------------------------|-------------|--------------------------------------------|
| 4. | MetroHealth Medical Center-Dental Residents                   | April       | Legal Issues in Dentistry; Part II         |
| 5. | Meer Dental Company<br>Cleveland, Ohio                        | August      | The Purchase and Sale of a Dental Practice |
| 6. | 7th Annual Dentistry and Law<br>Conference, Chicago, Illinois | October     | Limited Liability Companies in Dentistry   |
| 7. | Ohio Society of CPA's, Annual<br>Accounting Show              | October     | Asset Protection                           |

#### **FF. 1993**

|    |                                                                                                                                                       |          |                                           |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------------------------------|
| 1. | Case Western Reserve University<br>School of Dentistry                                                                                                | January  | Entering Private Practice                 |
| 2. | Case Western Reserve University<br>School of Dentistry                                                                                                | February | Entering Private Practice                 |
| 3. | MetroHealth Medical Center -<br>Dental Residents                                                                                                      | March    | Legal Issues in Dentistry; Part I         |
| 4. | MetroHealth Medical Center -<br>Dental Residents                                                                                                      | March    | Legal Issues in Dentistry; Part II        |
| 5. | North Coast Spring Meeting The<br>Greater Cleveland Dental Society,<br>Lake, Geauga, Summit, Lorain,<br>Stark and Trumbull County Dental<br>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<br>Public Accountants                  | March    | Fringe Benefit Planning                                                     |
| 3. | QualChoice, Business Executives<br>and Owners with over 100<br>Employees | March    | Fringe Benefit Planning and Health Insurance                                |
| 4. | MetroHealth Medical Center,<br>Dental and Oral Surgery<br>Departments    | March    | Legal Issues in Dentistry/Purchase and Sale<br>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

|    |                                               |          |                                    |
|----|-----------------------------------------------|----------|------------------------------------|
| 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

|    |                                                                                                                                            |         |                                           |
|----|--------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------------------------------|
| 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**

|                 | <b>Sponsor</b>               | <b>Date</b> | <b>Topic/Location</b>                   |
|-----------------|------------------------------|-------------|-----------------------------------------|
| <b>JJ. 1989</b> |                              |             |                                         |
| 1.              | Lorain County Dental Society | October     | Practice Valuation for Dental Practices |