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PROFESSIONAL EXPERIENCE:

2000 – Present Member / Brennan, Manna & Diamond, LLC

- Member attorney practicing in the Health Law and Tax areas of an expanding firm serving the health care and emerging business market. Primary focus is on tax issues that effect for profit, as well as not for profit payors and providers, with an emphasis on joint ventures, structural issues and regulatory issues related to fraud and abuse, anti-kickback and false claims. Current clients include major health care systems, regional, physician owned community and specialty hospitals, physician groups, long term care facilities, public and private universities, public charities, private foundations and social clubs. Recent activities include closing on a \$160M HUD 242 Hospital Loan and structuring transactions for funding through the China Import - Export Bank.

1999 - 2000 Of Counsel / Buckingham, Doolittle & Burroughs LLP

- Of Counsel attorney practicing in both the Health Law and Tax & Employee Benefits Departments of a 150 attorney firm. Responsibilities included legal and consulting services for healthcare and tax-exempt organizations in the Northern Ohio area and on a National basis. Significant achievements include:
 - Development, submission and negotiation of Self-Disclosure Protocols with HHS/OIG and the U.S. Attorney.
 - Development of a Disease Management projects for physician alignment with a regional health center.
 - Negotiation of physician employment and affiliation arrangements.
 - Structuring Funding for Physician Owned and Physician Affiliated Hospitals.

1994 - 1998 Tax Principal / Ernst & Young LLP

- Responsibilities included tax and business advisory services to healthcare and exempt organizations. Clients included major healthcare systems, regional and community hospitals, physician groups, long term care facilities, public and private universities, public charities, private foundations and social clubs. Significant achievements include:
 - Management of and participation in CEP examinations by the IRS for major health care systems including exempt status, inurement, payroll, joint venture and for-profit subsidiary issues.

- Development of physician employment and acquisition checklists and guidelines for exempt healthcare entities.
- Planning and development of integrated delivery system strategies, plans and structures in compliance with IRS pronouncements including acquisitions, joint ventures and compensation arrangements.
- Area product champion for the E&Y/SMS Corporate Compliance and Integrity programs for the healthcare industry and limited scope internal audit and litigation support projects.

1991 - 1994 Chief Financial Officer / The E.J. Group

- The E.J. Group is a 107 year old tax exempt organization which provides resident and health-care service to the elderly in the Cleveland area. Duties and responsibilities included financial and tax reporting, development of long range plans, construction supervision and participation with the management team in the operation of the Group's home care, nursing, specialty care and CCRC facilities. Significant achievements included:
 - Assistance in the reorganization of the Boards of 6 affiliated nonprofit and 4 for profit entities to achieve common Board focus and direction.
 - Development of expansion plans for the development of assisted living facilities, fitness center and expanded independent living units.
 - Negotiation with the IRS in the retention of exempt status for the 6 exempt Group entities.

1985 - 1991 Tax Senior Manager / Deloitte & Touche

- Accounting and tax experience in developing the Cleveland Office Corporate Specialty Group. The Group's functions included consolidated return issues, international tax, corporate state and local tax issues, corporate alternative minimum tax and accounting for income tax issues. This Group was also responsible for the office healthcare and exempt organization clients.

1984 - 1985 Tax Analyst / Sherwin Williams

- Corporate tax experience within the research and planning area of the corporate tax department. Functions included review and analysis of amortizable intangible assets and the review of Purchase Agreements, Sales Agreements, Leases and Contracts.

1967 - 1984 Store Manager / Rego West, Inc.

- Experience at the retail store level in the operation and management of a retail food business. Business responsibilities were performed in conjunction with attaining my undergraduate and law degrees.

EDUCATION:

John Carroll University, A.B. Cum Laude, May 1974 - History major with extensive course work in Economics, Political Science, Sociology and Education. Selection to Dean's List and Varsity Letters in Football.

University of Toledo, College of Law, J.D., June 1978 - Basic legal studies with advanced course work in international transactions and tax.

Cleveland State University, Cleveland Marshall College of Law - Special student in the provisional LL.M. in Tax Program (1978 - 1981).

Case Western Reserve University, School of Law, LL.M, August 1995 - Completion of the LL.M. in Tax program.

ORGANIZATIONS AND ACTIVITIES:

- Part-Time Faculty Member, University of Akron Masters in Tax Program
- Former Part-Time Faculty Member, Case Western Reserve University, School of Law, LL.M. in Taxation Program.
- Part-Time Faculty Member, Kent State University , Department of Justice Studies
- HFMA, former member of the Papers Committee and Physician Practice Committee
- Former Trustee, Family Services of Summit County, Former Treasurer
- Former Trustee, Arthritis Foundation, Northeast Ohio Chapter
- Trustee, Regina Health Center
- Founding Trustee and Former Treasurer, The Three-Deuce-Five Marine Foundation
- Founding Trustee, Military Warrior Support Foundation
- Advisory Board Member, Jeffrey A. Boskovitch Memorial Foundation, Inc.
- Advisory Board Member, Cpl. Brad Squires Memorial Fund, Inc.

PROFESSIONAL MEMBERSHIPS:

The American Bar Association
The Ohio Bar Association
The Cleveland Bar Association
The American Health Lawyer's Association
The Ohio Society of CPA's
The AICPA
HFMA - Follmer Bronze Award Winner