



Wilhelm Dingler

Of Counsel
Direct Dial: 206.521.6409
wilhelm.dingler@bullivant.com

Wilhelm Dingler devotes his practice to the defense of professionals, primarily accountants, attorneys and real estate professionals. He also provides risk management services and advice to CPAs across the country on "hotlines" under contract with three national insurance carriers.

A trial attorney for more than 30 years, Wilhelm has litigated hundreds of cases in state and federal courts in Pennsylvania, Washington, Virginia, Alaska, and Oregon. He has provided legal counsel to thousands of professionals. Prior to his engagement in the private practice of law, Wilhelm served as an assistant attorney general for the State of Washington providing counsel to the state's industrial insurance agency. During his tenure, he was the prosecutor for the Medical Disciplinary Board. He left for private practice where he focused on asbestos litigation, medical malpractice, and securities litigation. The state of Washington contracted with Wilhelm's new firm to have him appointed as special assistant attorney general prosecutor for the Medical Disciplinary Board—a contractual relationship which lasted an additional three years following his departure from state employ.

Prior to joining Bullivant, Wilhelm was a shareholder at Marshall, Dennehey, Warner, Coleman & Goggin, P.C. in their Philadelphia, Pennsylvania headquarters. In his career, he was senior vice president of West Coast Operations for C. R. Vince & Associate, Inc. (a Northbrook, Illinois based TPA), heading the firm's Seattle office. There he focused on professional liability claims, coverage issues, and risk management for accountants, architects, and engineers. He also responded to callers on the "Accountant's Professional Liability Advice Line," assisting accountants with risk management in their day-to-day practice—a service he continues to provide at Bullivant.

Significant Representative Matters

- Engaged by a prominent national insurer to represent a group of Texas accountants in a multi-million dollar lawsuit venued in the United States District Court for the Eastern District of Virginia, at Norfolk. Successfully resolved the matter within the limited amount of coverage available and was able to insulate clients from substantial excess verdict exposure.
- Acted as co-counsel in an adversary proceeding in the United States Bankruptcy Court for the Eastern District of Pennsylvania. Was instrumental in securing a complete defense verdict on behalf of a Philadelphia law firm after a bench trial, which consumed 20 days over the better part of four months.

- Wilhelm won the first case he ever took to trial. He was representing the defendant, the State of Washington and Bellingham County. The plaintiff appealed to the intermediate appellate court. The appellate court ruled 2-1 in the plaintiff's favor. Wilhelm appealed to the Washington Supreme Court and convinced the justices to rule 9-0 in favor of his clients.

Practice Areas

Business & Corporate Law
Commercial Litigation
Construction
Insurance Law
Professional Liability / D&O
Real Estate & Land Use

Education

University of Toledo College of Law - J.D., *cum laude*, 1983
University of Notre Dame - B.A., 1980

Bar Admissions

- Washington, 1983
- Pennsylvania, 2005

Court Admissions

- U.S. District Court, Western District of Washington, 1983
- U.S. District Court, Eastern District of Washington, 1984
- U.S. Court of Appeals, Ninth Circuit, 1990
- U.S. District Court, Eastern District of Pennsylvania, 2005
- U.S. Bankruptcy Court, Eastern District of Pennsylvania, 2005
- U.S. Tax Court, 2008
- U.S. Court of Appeals, Third Circuit, 2008
- U.S. Bankruptcy Court, Middle District of Pennsylvania, 2008
- U.S. District Court, Middle District of Pennsylvania, 2014

Professional and Civic Involvement

- Defense Research Institute (DRI) (Member, Professional Liability Committee)
- International Association of Defense Counsel (IADC) (Member)
- Order of the Barrister (Member)
- Professional Liability Underwriting Society (PLUS) (Member)

Awards and Honors

- Distinguished®, Peer Review Rated by Martindale-Hubbell

Publications and Presentations

- Co-Author, "CPA 'Comfort Letters' to Lenders and Third Parties May Be Traps for Violating Professional Standards and Creates Litigation Risk for Accountants," Travelers Insurance Co. Advisory Bulletin (2018)
- Co-Author, "Tax Preparation Red Flags: Investigate Red Flags When Preparing Tax Returns for Multiple Related Entities to Prevent Possible Loss Litigation," Pearl Insurance Risk Management Blog (2018)
- Author, "Outsmarting the Identity Thief," Pearl Insurance Risk Management Blog (2017)
- Author, "Comfort Letters – What to Do?" Pearl Insurance Risk Management Blog (2017)
- Speaker, "Use of Expert Testimony in Professional Liability," International Association of Defense Counsel (IADC) Professional Liability Roundtable (2017)
- Speaker, "Breakfast Q&A with the IRS," Greater Philadelphia Society of CPAs Tax Seminar (2017)
- Panelist, "Top 10 Trouble Spots for Accountants and How to Defend Against Them," Defense Research Institute (DRI) Professional Liability Seminar (2016)
- Speaker, "Dos and Don'ts of Engagement Letters," Pennsylvania Institute of Certified Public Accountants (2016)
- Speaker, "The Top Ten Trouble Spots for Accountants," North American Professional Liability Insurance Agency (NAPLIA) (2016)
- Speaker, "Risk Management - Practical Lessons from the Trenches," Bucks and Montgomery County Chapters of the Pennsylvania Society of Tax & Accounting Professionals (2016)
- Speaker, "Perception vs. Reality of Engagement Letters," Wisconsin Institute of Certified Public Accountants Annual Conference (2015)
- Speaker, "What's New for Accountants and Lawyers PLI?" Professional Liability Underwriting Society (PLUS) International Conference (2014)
- Speaker, "Buying & Selling Accounting Law and Other Non-Medical Professional Practices," Montgomery County Bar Association (2014)
- Speaker, "Ethical Considerations When Dealing with Distressed Property," National Business Institute (NBI) (2014)
- Speaker, "Risk Management and Loss Prevention for Accountants," Kansas City and Kansas Society of CPAs (2014)
- Speaker, "Accountant's Professional Liability," Travelers Insurance Co. (2013)
- Speaker, "Handling the Accountant Embezzlement Claim - A Case Study," Travelers Insurance Co. (2013)
- Speaker, "Forensic Reports: The Federal and State Rules of

- Evidence - Kovel Letters," Pennsylvania Institute of CPAs Forensic and Litigation Divorce Conference (2013)
- Panelist, "I Think My Bookkeeper Is Stealing from Me," PICPA Cooperates with the Bar and Other Professionals (2013)
 - Speaker, "Handling the Accountant Embezzlement Claim - A Case Study," Institute of CPAs Joint Committee on Cooperation with the Bar and Other Professionals (2013)
 - Speaker, "Multi-Disciplinary Approach to Accountants Professional Liability Claims Handling, Litigation and Underwriting," GenStar (a Berkshire Hathaway Company) and Markel Corp. Midwest Region (2013)
 - Speaker, "Accountants Professional Liability - Claims Training and Current Issues Discussion," GenStar and Markel Corp. / AllRisks (2013)
 - Author, "Another Arrow in the Defense Quiver," Agents of America, *E&O Prevention Weekly* (2012)
 - Author, "The IRS, QuickBooks, and You," *Of Mutual Interest* (2012)
 - Speaker, "Advanced Issues in Foreclosure" (2011)
 - Speaker, "Maintaining Professionalism in the Legal Practice," National Business Institute (NBI) Webinar (2011)
 - Speaker, "Tax Consequences of Foreclosure," National Business Institute (NBI) Webinar (2011)
 - Speaker, "Risk Management and Insurance Coverage - Practical Lessons from the Trenches," Philadelphia Chapter of the Pennsylvania Society of Public Accountants Annual Meeting (2011)
 - Speaker, "Risky Business: Risk Management Techniques for Accounting Firms," Argo Pro, Insight Insurance Services and Contract Solutions Group Webinar (2010)
 - Speaker, "Accountants' Liability Claims Perspective and Risk Management," Argo Pro and Insight Insurance Services Webinar (2010)
 - Speaker, "Agents and Brokers - A Better Understanding of Legal Developments and Risk Assessment," Liberty Mutual Agency Underwriters and Claims (2010)
 - Speaker, "Dos and Don'ts of Engagement Letters in IRS Tax Representation," Winning Strategies LLC (2009)
 - Speaker, "New Auditing Standards, IRS Regulations: The Turmoil in the American Automotive Market and How Each May Impact Claims, Litigation and Risk Management," National Alliance of Auto Dealer Advisors (NAADA) Annual Meeting (2009)
 - Speaker, "Case Trends: Risk Management and Issues Effecting Underwriting and Claims against Accountants and Attorneys," (2009)
 - Author, "Remember Risk Management with Adoption of New Work Paradigms," *Pennsylvania CPA Journal*, Vol. 80, No. 1, p. 16 (2009)

- Speaker, "A Comprehensive Guide to Claims Administration," Mutual Marine (2009)
- Author, "In Bad Economy, Protect Yourself from Portfolio Collapse Lawsuits," *Pennsylvania CPA Journal*, Vol. 79, No. 3, p. 14 (2008)
- Author, "Confronting the Inevitable Blame Game," *Pennsylvania CPA Journal*, Vol. 79, No. 2, p. 14 (2008)
- Author, "Top Ten Trouble Spots: Will We Ever Learn?" *Pennsylvania CPA Journal*, Vol. 78, No. 4, pp. 12-13 (2008)
- Speaker, "New Auditing Standards for Non-Public Companies/Liability and Risk Management Issues," Morris J. Cohen & Co, PC (2007)
- Speaker, "New Auditing Standards Recently Promulgated by the AICPA and Their Effects on Claims Trends and Underwriting," Everest National Insurance Company (2007)
- Author, "Mind the Gap in Liability Coverage," *Pennsylvania CPA Journal*, Vol. 77, No. 4 (2007)
- Author, "Never Slack on Security," *Pennsylvania CPA Journal*, Vol. 77, No. 3 (2006)
- Speaker, "Claims Trends and Risk Management Techniques for Professional Liability Attorneys, Claims Handlers and Underwriters," Crittenden Conferences Specialty Coverages Conference (2004)
- Speaker, Professional Liability Underwriting Society (PLUS) Mid-Year Miscellaneous E&O Symposium (2004)
- Author, "The Benefits of Advice: One Step to a Better Night's Sleep," *The Asset Column* (2000)
- Author, "Experience Begets Advice," *The Asset Column*, Vol. 6, No. 3 (1999)
- Author, "Fact and Fiction of Mediation and the Accountant: A Case Study," *Pennsylvania CPA Journal*, Vol. 68, No. 4 (1998)
- Author, "Claims Made and Reported: A View from the Top," *The Asset Column*, Vol. 4, No. 3 (1997)

Outside Interests

When not practicing law, Wilhelm runs in local and regional races raising funds for the benefit of the American Cancer Society and the American Heart Association.