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Mr. Zigrang is the co-author of “*The Adviser’s Guide to Healthcare – 2nd Edition*” [AICPA - 2015], numerous chapters in legal treatises and anthologies, and peer-reviewed and industry articles such as: *The Guide to Valuing Physician Compensation and Healthcare Service Arrangements* (BVR/AHLA); *The Accountant’s Business Manual* (AICPA); *Valuing Professional Practices and Licenses* (Aspen Publishers); *Valuation Strategies*; *Business Appraisal Practice*; and, *NACVA QuickRead*.

Additionally, Mr. Zigrang has served as faculty before professional and trade associations such as the American Society of Appraisers (ASA); the National Association of Certified Valuators and Analysts (NACVA); the American Health Lawyers Association (AHLA); the American Bar Association (ABA); the Association of International Certified Professional Accountants (AICPA); the Physician Hospitals of America (PHA); the Institute of Business Appraisers (IBA); the Healthcare Financial Management Association (HFMA); and, the CPA Leadership Institute. He also serves on the Editorial Board of *The Value Examiner* and *QuickRead*, both of which are published by NACVA.

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- *"Valuation of Healthcare Entities and Assets - The Impact of 2010 Legislation,"* CPA Leadership Institute Webinar (October 23, 2013).
- *"Physician Compensation Methods,"* CPA Leadership Institute Webinar (July 17, 2013).
- *"Valuation of Healthcare Entities and Assets - The Impact of 2010 Legislation,"* CPA Leadership Institute Webinar (June 6, 2013).
- *"Physician Compensation Arrangements: Fair Market Value and Commercial Reasonableness,"* CPA Leadership Institute Webinar (October 2, 2012).
- *"Hospital-Physician Alignment: Options and Strategic Implications,"* Co-presenter Anne P. Sharamitaro, Esq., CPA Leadership Institute Webinar (August 2, 2012).
- *"Controlling Healthcare Costs Through Accountable Care Organizations,"* Co-presenter Anne P. Sharamitaro, Esq., CPA Leadership Institute Webinar (July 31, 2012).
- *"Valuation of Healthcare Entities and Assets- The Impact of 2010 Legislation,"* Presenter Anne P. Sharamitaro, Esq., CPA Leadership Institute Webinar (June 13, 2012).
- *"Valuing Physician and Executive Compensation Arrangements: Fair Market Value & Commercial Reasonableness Thresholds,"* Co-presenter Robert James Cimasi, MHA, ASA, MCBA, FRICS, CVA, CM&AA, Physician Hospitals of America (PHA), New Orleans, LA (September 24, 2009).
- *"Valuation of Medical Practices in a Changing Regulatory and Reimbursement Environment,"* Co-presenter Robert James Cimasi, MHA, ASA, MCBA, FRICS, CVA, CM&AA, The Institute of Business Appraisers â€™ Education Course #1011, Cleveland, OH (November 8, 2006).

LECTURES AND PRESENTATIONS

- *"COVID-19 Healthcare Valuation Implications,"* Co-presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2021 Business Valuation & Financial Litigation Hybrid & Virtual Super Conference (December 17, 2021).
- *"Valuation of Physician Compensation,"* Co-presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2021 Business Valuation & Financial Litigation Super Conference (June 22, 2021).
- *"Technological Advancements in the Healthcare Industry,"* Co-presented with Rebecca E. Gwilt, Esq., National Association of Certified Valuators and Analysts (NACVA), 2021 Business Valuation & Financial Litigation Super Conference (June 22, 2021).

LECTURES AND PRESENTATIONS (CONTINUED)

- *"Development of a Commercial Reasonableness Opinion,"* Co-presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2021 Business Valuation & Financial Litigation Super Conference (June 22, 2021).
- *"Competitive Forces in the Healthcare Industry,"* Co-presented with Jason Centolella, Esq., National Association of Certified Valuators and Analysts (NACVA), 2021 Business Valuation & Financial Litigation Super Conference (June 22, 2021).
- *"Stark Law Modernization: The Healthcare Valuation Implications,"* Co-presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2021 Business Valuation & Financial Litigation Super Conference (June 21, 2021).
- *"The Valuation of Healthcare Enterprises in a Changing Reimbursement Environment,"* Co-presented with Lisa G. Han, Esq., National Association of Certified Valuators and Analysts (NACVA), 2021 Business Valuation & Financial Litigation Super Conference (June 21, 2021).
- *"The Due Diligence Imperative in the Era of Value Based Reimbursement,"* Co-presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2021 Business Valuation & Financial Litigation Super Conference (June 21, 2021).
- *"Regulatory Overview for Valuation Professionals,"* Co-presented with John M. Kirsner, Esq., National Association of Certified Valuators and Analysts (NACVA), 2021 Business Valuation & Financial Litigation Super Conference (June 21, 2021).
- *"Regulatory Overview for Valuation Professionals,"* Co Presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2020 Financial Valuation Virtual Conference (December 8, 2020).
- *"Regulatory Overview for Valuation Professionals,"* Co Presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2020 Financial Valuation Virtual Conference (November 17, 2020).
- *"Grab a Seat at the Table: Strategic Planning and Tools for Physicians and Group Practices,"* Co-presented with Sarah Swank, Esq., Khaled Klele, Esq., and, Monique Anawis, MD, American Bar Association (ABA), ABA Physicians Legal Issues: Healthcare Delivery & Innovation Virtual Conference (September 25, 2020).
- *"COVID-19 Healthcare Valuation Implications,"* Co Presented with Daniel J. Chen, MSF, CVA, National Association of Certified Valuators and Analysts (NACVA), 2020 Business Valuation and Financial Litigation Virtual Super Conference (August 4, 2020).
- *"Technological Advancements in the Healthcare Industry,"* Co Presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2020 Business Valuation and Financial Litigation Virtual Super Conference (August 4, 2020).
- *"COVID-19 Healthcare Valuation Implications,"* Co Presented with Daniel J. Chen, MSF, CVA, National Association of Certified Valuators and Analysts (NACVA), 2020 Business Valuation and Financial Litigation Virtual Super Conference (June 16, 2020).
- *"Technological Advancements in the Healthcare Industry,"* Co Presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2020 Business Valuation and Financial Litigation Virtual Super Conference (June 16, 2020).
- *"Development of a Commercial Reasonableness Opinion,"* Co Presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2020 Business Valuation and Financial Litigation Virtual Super Conference (June 16, 2020).
- *"Competitive Forces in the Healthcare Industry,"* Co Presented with Roger D. Strode, Esq., National Association of Certified Valuators and Analysts (NACVA), 2020 Business Valuation and Financial Litigation Virtual Super Conference (June 16, 2020).
- *"Stark Law Modernization - The Healthcare Valuation Implications,"* Co Presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2020 Business Valuation and Financial Litigation Virtual Super Conference (June 15, 2020).
- *"The Valuation of Healthcare Enterprises in a Changing Reimbursement Environment,"* Co Presented with Lisa G. Han, Esq., 2020 Business Valuation and Financial Litigation Virtual Super Conference (June 15, 2020).
- *"The Due Diligence Imperative in the Era of Value-Based Reimbursement,"* Co Presented with Jessica

LECTURES AND PRESENTATIONS (CONTINUED)

- Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2020 Business Valuation and Financial Litigation Virtual Super Conference (June 15, 2020).
- *"Regulatory Overview for Valuation Professionals,"* Co-presented with John Kirsner, Esq., National Association of Certified Valuators and Analysts (NACVA), 2020 Business Valuation and Financial Litigation Virtual Super Conference (June 15, 2020).
 - *"The Due Diligence Imperative in the Era of Value-Based Reimbursement,"* Co Presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts (NACVA), 2019 Financial Valuation SuperConference (December 11, 2019).
 - *"The Path to Successful Utilization of Alternative Payment Models,"* Co Presented with Khaled Klele, Esq., and Latoya Caprice Dawkins, Esq., American Bar Association (ABA), 17th Annual Washington Health Law Summit (December 9, 2019).
 - *"The Due Diligence Imperative in the Era of Value-Based Reimbursement,"* Co-presented with Jessica Bailey-Wheaton, Esq., Missouri Society of Certified Public Accountants (MOCPA), Missouri Society of CPAs Health Care Conference (October 17, 2019).
 - *"Regulatory Updates,"* Co-presented with Jessica Bailey-Wheaton, Esq., NSCHBC 2019 Annual Conference (June 14, 2019).
 - *"The Due Diligence Imperative in the Era of Value-Based Reimbursement,"* Co-presented with Jessica Bailey-Wheaton, Esq., NACVA and CTI's Annual Consultants' Conference (June 6, 2019).
 - *"Private Equity's Fast and Furious Entry into Healthcare,"* Co-presented with Joy Hord, Esq., North Carolina Medical Group Management Association (NCMGMA) Annual Conference (May 9, 2019).
 - *"Healthcare Valuation - A Healthcare Reform Update,"* Co-presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts, Consultants' Training Institute, NACVA and the CTI's Financial Valuation SuperConference (December 11, 2018).
 - *"Healthcare Valuations: The New, the Old, and the Ugly,"* Lsa Cribben, CPA/ABV, ASA, CMA, American Institute of Certified Public Accountants (AICPA), AICPA Forensic and Valuation Conference (November 5, 2018).
 - *"Tax Cuts & Jobs Act of 2017 - What does the Tax Reform Bill Mean for the Healthcare Industry?,"* Missouri Society of Certified Public Accountants (MOCPA), Missouri Society of CPAs Health Care Conference (October 18, 2018).
 - *"Conversations with the Masters,"* National Association of Certified Valuators and Analysts, Consultants' Training Institute, 2017 NACVA Financial Valuation SuperConference (December 13, 2017).
 - *"Commercial Reasonableness of Physician Compensation - Analytical Update with MACRA,"* National Association of Certified Valuators and Analysts, Consultants' Training Institute, 2017 NACVA Financial Valuation SuperConference (December 13, 2017).
 - *"Hot Topics in Healthcare Valuation,"* Co-presented with Robert James Cimasi, MHA, ASA, MCBA, FRICS, CVA, CM&AA, Missouri Society of Certified Public Accountants (MOCPA), MOCPA's Healthcare Conference (September 28, 2017).
 - *"Commercial Reasonableness of Physician Compensation - Analytical Update with MACRA,"* Co-presented with Jessica Bailey-Wheaton, Esq., National Association of Certified Valuators and Analysts, Consultants' Training Institute, NACVA and the CTI's 2017 Annual Consultants' Conference (June 8, 2017).
 - *"Accountable Care Organizations: Creation, Capitalization, and Contracting,"* Co-presented with Barry S. Herrin, CHPS, FAHIMA, FACHE, Esq., and Belinda P. Coleman, Georgia Association of Healthcare Executives, Georgia ACHE Chapter Panel Discussion (September 22, 2016).
 - *"Can't See the Forest for the Trees: The Misapplication of Economic Theory to the Increasing Regulatory Trend Against Vertical Healthcare Integration,"* National Association of Certified Valuators and Analysts, Consultants' Training Institute (CTI), NACVA and CTI's Annual Consultants' Conference (June 9, 2016).
 - *"How to put Clinically Integrated Networks to Work in an Era of Value Based Reimbursement,"* Co-presented with Lisa G. Han, Esq., and Roger W. Logan, ASA, CPA, MS, American College of Healthcare Executives (ACHE), 2016 Congress on Healthcare Leadership (March 18, 2016).
 - *"The Imperative of Considering the Concept of Highest and Best Use in Healthcare Valuation,"* National Association of Certified Valuators and Analysts, Consultants' Training Institute, Exit Planning, Transaction

LECTURES AND PRESENTATIONS (CONTINUED)

- Advisory Service, and Healthcare Valuation Conference (November 18, 2015).
- *"Application & Implementation of ACO Waivers and Ongoing Compliance Issues,"* Accountable Care Expos, LLC, Midwest Accountable Care Expo 2015 (August 13, 2015).
 - *"Hot Topics in Healthcare Valuation,"* Co-presented with Roger D. Strode, Esq., American Bar Association, ABA Physicians Legal Issues Conference (June 11, 2015).
 - *"Four Pillars of Healthcare Value in an Era of Reform,"* Co-presented with Robert James Cimasi, MHA, ASA, FRICS, MCBA, CVA, CM&AA, Healthcare Financial Management Association (HFMA), HFMA Annual Joint Spring Conference (May 13, 2015).
 - *"Capital Formation of Accountable Care Organizations,"* Co-presented with Robert James Cimasi, MHA, ASA, FRICS, MCBA, CVA, CM&AA, Accountable Care Expos, LLC, Midwest Accountable Care Expo (August 27, 2014).
 - *"Four Pillars of Healthcare Value in an Era of Reform,"* American Society of Appraisers (ASA) Western New York Chapter (May 13, 2014).
 - *"Four Pillars of Healthcare Value in an Era of Reform,"* Co-presented with Robert James Cimasi, MHA, ASA, FRICS, MCBA, CVA, CM&AA, St. Louis Business Valuation Roundtable (November 13, 2013).
 - *"ACOs: Value Metrics and Capital Planning for Long-Term Care,"* The Senior Living Forum (May 2, 2013).
 - *"How to Prepare and Plan for New Reimbursement Models,"* Greater St. Louis Chapter: Future of Health Care Reimbursement Annual Insurance Payer Panel Program (March 26, 2013).
 - *"Cutting Edge Challenges in Determining FMV for Hospital-Physician Arrangements and Transactions,"* New Jersey Hospital Association (NJHA), (December 11, 2012).
 - *"Business Case for Episode of Care Management,"* Healthcare Financial Management Association (HFMA), HFMA Greater St. Louis Missouri Healthcare Executive Group Discussion (September 11, 2012).
 - *"Accountable Care Organizations: Physician Integration/Affiliation/Development Strategies and Capital Planning,"* 2012 National CPA Health Care Advisors Association (HCAA) Spring Conference (May 3, 2012).
 - *"A Primer for Research and Benchmarking Methods for Healthcare Financial Consulting Projects,"* 2012 National CPA Health Care Advisors Association (HCAA) Spring Conference (May 3, 2012).
 - *"Accountable Care Organizations: Development Strategies and Capital Planning,"* Co-presented with Anne P. Sharamitaro, Esq., Decatur Memorial Hospital Research Day (October 19, 2011).
 - *"Accountable Care Organizations: Developing Strategies for Successful Implementation,"* Infocast Executive Education Series (October 3, 2011).
 - *"Healthcare M&A,"* Association for Corporate Growth (May 26, 2011).
 - *"Hospital-Physician Alignment Seminar,"* Co-presented with Scott A. Edelstein, Esq., and Mary C. Reed, Infocast Executive Education Series (March 9-10, 2011).
 - *"Hospital - Physician Alignment,"* Co-presented with Scott A. Edelstein, Esq., and Mary C. Reed, Infocast Executive Education Series (February 16-17, 2011).
 - *"Value Drivers for Surgical Hospital Joint Ventures and Mergers in the Wake of Healthcare Reform,"* Physicians Hospitals of America (PHA), 2010 PHA Annual Conference (September 23, 2010).
 - *"Physician-Hospital Relationships in a Changing Regulatory Environment,"* McDonough District Hospital (June 16, 2010).
 - *"A Primer for Research Methods for Valuation Projects,"* Co-presented with Anne P. Sharamitaro, Esq., (Author: Robert James Cimasi, MHA, ASA, MCBA, FRICS, CVA, CM&AA), ASA St. Louis Chapter 049, (February 6, 2009).
 - *"Effect of Healthcare Regulatory and Policy Planning on Dental Practices,"* Practice Valuation Study Group, Practice Valuation Study Group Conference (October 4, 2008).
 - *"In the Eye of the Beholder: The Valuation of Surgical Hospitals in a Changing Reimbursement and Regulatory Environment,"* Co-presented with Anne P. Sharamitaro, Esq., (Author: Robert James Cimasi, MHA, ASA, MCBA, FRICS, CVA, CM&AA), Physician Hospital of America (PHA), 2007 PHA Annual Conference (September 13, 2007).
 - *"Making Sense of Performance Transformation Methodologies,"* Missouri HEG/ACHE (May 24, 2007).
 - *"The Specialty Hospital Moratorium: The Impact on Physician Ownership of Specialty Surgical Hospitals,"* Co-presented with Robert James Cimasi, MHA, ASA, MCBA, FRICS, CVA, CM&AA, Healthcare Financial

LECTURES AND PRESENTATIONS (CONTINUED)

Management Association (HFMA), HFMA Regional Joint Meeting (September 16, 2004).

- *"Business and Industry Research, Application to Valuation Engagements: The Internet and Other Sources,"*
Co-presented with Tim Alexander, MLS, St. Louis Business Valuation Roundtable (July 12, 2000).

QUOTATIONS AND CITATIONS

- NACVA/CTI *"Around the Valuation World,"* (October 18, 2021).
- NACVA/CTI *"Around the Valuation World,"* (June 24, 2021).
- NACVA/CTI *"Around the Valuation World,"* (May 17, 2021).
- NACVA/CTI *"Around the Valuation World,"* (August 21, 2017).
- The Ambulatory M&A Advisor *"Defining the Quality of Earnings Assessment for a Prospective Buyer,"*
(November 9, 2016).
- The Ambulatory M&A Advisor *"Dealing with an Increase in Purchase Price During Due Diligence,"* (October 21, 2016).
- The Ambulatory M&A Advisor *"Using New Debt to Increase the Value of your Business,"* (August 19, 2016).
- NACVA/CTI *"Around the Valuation World,"* (January 25, 2016).
- The Ambulatory M&A Advisor *"Valuations: Working Capital in Urgent Care M&A Transactions,"* (January 9, 2015).