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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.

Mr. Zigrang holds a Master of Science in Health Administration (MHA) and a Master of Business Administration (MBA) from the University of Missouri at Columbia. He is a Fellow of the American College of Healthcare Executives (FACHE) and holds the Certified Valuation Analyst (CVA) designation from NACVA. Mr. Zigrang also holds the Accredited Senior Appraiser (ASA) designation from the American Society of Appraisers, where he has served as President of the St. Louis Chapter.



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- *"An Exploration of Recent Trends, Industry Guidance and Developing Best Practices,"* Co-presenter Alex T. Krouse, JD, Roger W. Logan, MS, CPA/ABV, ASA, CMPE, Robert A. Wade, Esq., and Tina Hogeman, MT, MS, CPA, CHFP, CMPE, American Health Lawyers Association (February 7, 2018).
- *"Physician Compensation Methods,"* Presenter CPA Leadership Institute (November 28, 2017).
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- *"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).