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P R O F E S S I O N A L E X P E R I E N C E

Medicare Training & Consulting, Inc.
Lansing, IL
President

1990 to Present

President of a company devoted to training healthcare professionals in cost reporting and audit techniques of Medicare/Medicaid programs. The company currently prepares cost reports and consults for over 150 hospitals, home health agencies, and hospices.

Extensive experience with Provider Reimbursements Review Board appeals. Testified before the Board as an expert witness.

Deloitte & Touche
Chicago, IL
Senior Consultant

1989 to 1990

Consulted with Midwest hospitals on reimbursement forecasting, cost reporting, and revenue enhancement. Performed financial analysis for multi-state nursing home chain.

Blue Cross/Blue Shield Association
Chicago, IL
Senior Consultant

1983 to 1989

Trained 300 Medicare auditors annually on cost report auditing techniques, increased revenues from \$90,000 to \$160,000 over a two-year period through selling, designing, and conducting training seminars for Blue Cross plans.

Riveredge Hospital (HCA)
Forest Park, IL
Assistant Controller

1982 to 1983

Supervised payroll, accounts payable and data processing for 204 bed proprietary hospital, prepared all financial reports including general ledger, balance sheet, income statements, budgets, and departmental variances.

E D U C A T I O N

Indiana University
Bloomington, IN
B.S., Accounting

May, 1979

E X P E R T W I T N E S S

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|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| March 2017 | United States v Knight et al (FACT Witness) |
| March 2017 | Professional Home Health Care Certificate of Need Hearing |
| February, 2016 | David John Vedros vs Kelli Soileau Vedros, 24 th Jdc, Number 684-047; Division P |
| February, 2016 | Mower, Marilyn vs Mower, Gregory, 4 th District Court; Provo, UT Case 134400091 |
| April, 2014 | Incare Home Healthcare, Inc., and Jerry Fozzard vs Prime Health Care Services, Inc. |
| August 2003 | Northern Home Care Trial vs Rick Reid and Plante & Moran, LLP |
| April 2002 | All Care Home Health /PRRB |
| January 2001 | Cargivers plus vs DSF Corp / Northern District Court of IN |
| May 2000 | Reliable Home Health Care, Inc. vs Union Central Insurance and the Gapion Group, Inc. / United States District Court, Eastern District of LA |
| August 1999 | Campbell County Memorial Hospital / PRRB |
| April 1997 Medicaid | Campbell County Memorial Hospital / administrative hearing, Wyoming |
| September 1996 | Barton Creek Healthcare / PRRB |

DEPOSITIONS

Campbell County Memorial Hospital vs McGladrey Pullen, Civil Action 133-402, District Court of Laramie County, Sate of Wyoming (1995)

Reliable Home Health Care, Inc. vs Union Central Insurance and the Glapion Group, Inc. Case No. 98-2157, Section "L", United States District Court, Eastern Dist. of LA (2000)

Northern Home Care vs Rick Reid and Plante & Morgan, LLP, Case No. 99-02974-JDG, US Dist. Court Western Dist. of Michigan Southern Division (2003)

Marvin Ja Vellana, vs Raymond D. Dolan; Case No. 2011 CH 10653; Circuit Court of Cook County, Illinois County Department, Chancery Division (2012)