

LEON E. “Ed” LeBRETON

CEO – The Lancaster Group, LLC

Mr. LeBreton is the Chief Executive Officer of The Lancaster Group, LLC. Immediately prior to his tenure at The Lancaster Group, LLC, Mr. LeBreton served as a Director in the KPMG LLP Senior Living Services Practice located in the Harrisburg, Pennsylvania office (1/1995 – 1/2004). Mr. LeBreton also served as the Chief Financial Officer of a 21-site, \$100 million asset senior housing and services provider for 2 ½ years while he transitioned, during his noncompetition agreement, from KPMG LLP to The Lancaster Group, LLC.

His extensive and in-depth knowledge is concentrated in performance improvement, third-party reimbursement (including billing and cost reporting), litigation support (including designation as an expert witness for trial testimony and writing expert reports) and regulatory compliance and which includes all aspects of cost reporting, licensure, Medicare/Medicaid certification and managed care credentialing. He also develops computerized spreadsheet models designed to meet specific client requirements to provide analytical capabilities. Examples of his advisory experience include:

Relevant Experience

- 34 years experience in healthcare and long term care and senior housing operations and finance, including Medicare and Medicaid reimbursement.
- Preparation of Medicare and Medicaid cost reports for nursing facilities, acute care and specialty hospitals and home health and hospice agencies.
- Preparation of licensure applications for license renewals and change of ownership.
- Preparation of Medicare (CMS Form 855A) and Medicaid applications.
- Preparation of Managed Care credentialing applications.
- Preparation of Personal Care Home policies and procedures.
- Assisting providers with strategies to improve Five-Star status.
- Assisting SNF providers as an expert witness in their defense against general or professional liability matters.
- Analyzing SNF Medicare resident accounts for eligibility for Medicare bad debt reimbursement.
- Developed Medicare bad debt log algorithm to identify potential claims errors prior to submission.
- Operational assessments of nursing facilities assisted living facilities and continuing care retirement communities (CCRCs).
- Performance improvement and business planning services for various healthcare and long term care and senior housing provider clients including the transition from government ownership to private ownership.
- Co-management of CCRC and skilled nursing facility providers.
- Responding to ZPIC and RAC audits and ADR requests.
- Testifying at trial in federal and state court as an expert witness.
- Testifying before the Medicare Provider Reimbursement Review Board as an expert witness.

- Testifying before the Pennsylvania Medicaid Office of Hearings and Appeals (predecessor to the Bureau of Hearings and Appeals) as an expert witness.
- Representation of various healthcare clients in the appeal of audit adjustments to the Medicaid and Medicare cost reports.
- Assisting clients in response to Medicare and Medicaid audit inquiry relating to the application of the 1984 DEFRA Act as it pertains to capital cost reimbursement.
- Representation of long term care clients in Administrative Law Judge appeals of denied Medicare claims.
- Projection of future Medicaid rates.
- Preparing related party analyses and requests for exception to the Medicare related party principles.
- Assisting healthcare providers with the defense against government allegations of cost report and billing fraud.
- Acted in the capacity of a Department of Justice approved Fee Examiner in a federal nursing facility bankruptcy case.
- Assisting Pennsylvania not-for-profit entities in the request for sales tax and real estate tax exemption under the Pennsylvania Act 55 and other related guidelines.
- Presentations to provider and provider organizations addressing various due diligence and Medicare and Medicaid reimbursement issues.
- Assisting long term care providers entering or in bankruptcy in various accounting, reimbursement and other operational matters.
- Assisting SNF providers in third party ancillary (including rehabilitative therapy) dispute resolution, including calculation of Prospective Payment System contract therapy rates.
- Performing Medicare and Medicaid compliance and billing training to SNF providers.
- Assisting SNF providers with the submission of Medicare and Medicaid claims.
- Operational and financial analysis regarding Medicare SNF PPS and consolidated billing issues including regulatory compliance.
- Assisting providers with a competitive bidding process for the procurement of ancillary services.
- Assistance in the Medicare and Medicaid provider enrollment process and education on the Medicare and Medicaid billing systems.
- Analysis of managed care contracts and pricing of the same.

Background

Prior to his consulting experience at The Lancaster Group, LLC and KPMG LLP, Mr. LeBreton served in the capacity of chief financial officer of a 361-bed government owned and operated long-term care facility in Pennsylvania for nine years (9/1985 – 12/1994). Mr. LeBreton received Bachelor of Science degrees in Accounting and Finance from the University of Delaware.

Speeches

Mr. LeBreton has participated as an instructor/speaker on topics such as Medicare SNF PPS and Consolidated Billing and Mergers and Acquisitions Due Diligence at various seminars and conventions for associations such as the American Health Care

Association (AHCA), American Health Lawyers Association (AHLA), Gulf States Association of Homes and Services for the Aging (Gulf States AHSA), Louisiana Nursing Home Association (LNHA), Pennsylvania Association of Non-Profit Homes for the Aging (PANPHA), the Pennsylvania Health Care Association (PHCA), the Hospital and Healthsystem Association of Pennsylvania (HAP), the New York Association of Homes and Services for the Aging (NYAHSA), the University of Louisiana at Lafayette and various Healthcare Financial Management Association (HFMA) meetings. Mr. LeBreton has been a contributing writer to the Gulf States AHSA monthly newsletter. Additionally, Mr. LeBreton has testified before a select committee of the Louisiana Senate on that state's Medicaid reimbursement system.

Other

Mr. LeBreton is a certified public accountant (passed the CPA exam upon the first sitting) and is a member of the American Institute of Certified Public Accountants, American Health Lawyers Association, Pennsylvania Institute of Certified Public Accountants and the Healthcare Financial Management Association. Mr. LeBreton volunteers for Fore!Kids Foundation and Salvation Army and supports various other charitable organizations in Pennsylvania and many other states.