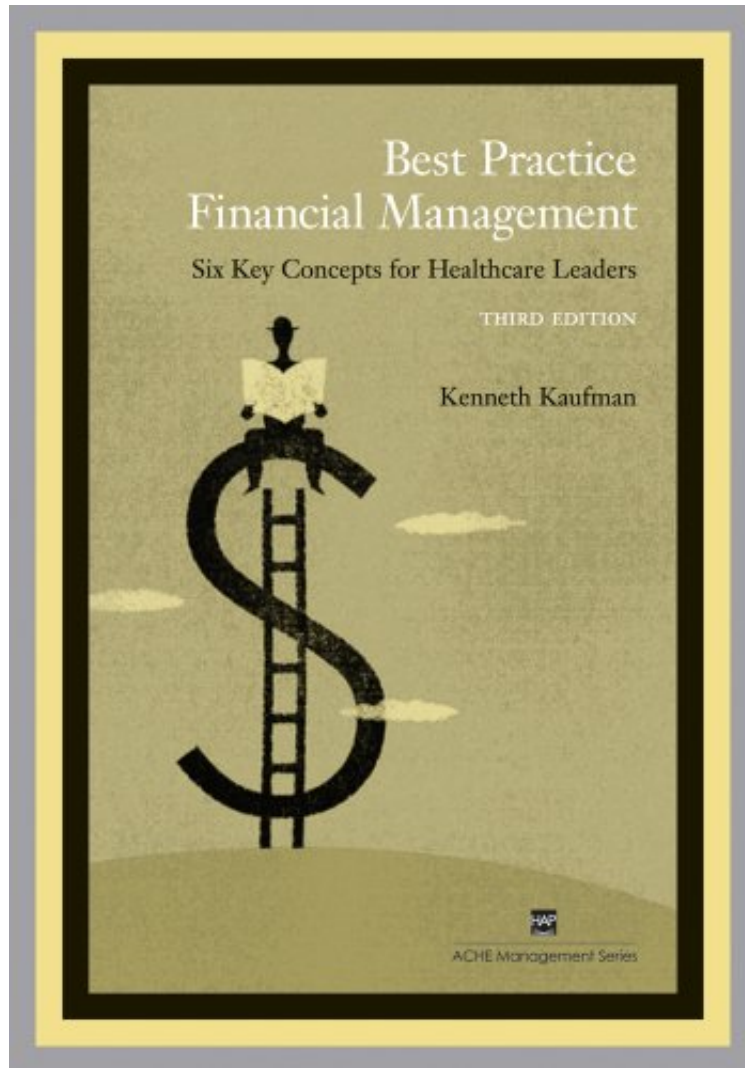


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About the Author Kenneth Kaufman is managing partner of Kaufman, Hall Associates, Inc., a healthcare financial and capital consulting firm. His consulting expertise includes strategic, financial, and capital planning; capital allocation; financial advisory services; and mergers, acquisitions, and joint ventures. Mr. Kaufman has presented more than 200 programs and seminars and is a widely published author, having written five books and more than 30 articles on healthcare financial management.