



## Health Care Services

Marshall & Stevens Health Care Valuation professionals value healthcare facilities and practices, equity ownership interests, real estate, medical equipment, compensation agreements, and rental agreements. Our hospital and physician valuation experts understand the nuances of conducting valuations within the context of the Stark and Anti-Kickback statutes.

Drawing upon the full range of our valuation and professional expertise, we combine multiple methodologies, as required, to analyze each situation.

### Our Hospital and Physician Valuation Services

We pride ourselves on our ability to demonstrate a complete understanding of your needs and financial considerations, and provide the necessary input and solutions to the challenges you face. Our healthcare valuation services include, but are not limited to:

**Pre-Acquisition and Construction** Valuation for absorption studies, current/prospective valuations, demographic analysis, development cost analysis, financial feasibility studies, highest and best analysis, market feasibility studies, need and supply analysis, and site and area analysis

**Merger & Acquisition/Divestiture** Advising for Buy/Sell consideration, cash flow analysis, financing including bonds, HUD232 and 242 requirements, liquidation analysis and purchase price allocation

**Existing Operations** Valuations for alternative use studies, ASC 350 impairment testing, capital asset review “ghost assets”, claim disputes, depreciation studies, expert testimony, insurance valuations, internal planning, partial interest valuations, property tax consulting, operational overviews, and revenue and expense analysis

### Our Health Care Valuation Experience

Our hospital and physician valuation experts have typically provided high-quality health care services to the following health care facilities and medical practices:

- Acute Care Hospitals
- Ambulatory Surgery Centers
- Dental Practices
- Dialysis Centers
- Diagnostic Imaging Centers
- Home Health Providers
- Hospice Providers
- Inpatient and Outpatient Rehabilitation Units
- Long-Term Acute Care Hospitals
- Nursing Homes
- Physical Therapy Clinics
- Physician Practices
- Radiation Therapy Centers
- Specialty Hospitals
- Senior Living Facilities

## About Marshall & Stevens

Marshall & Stevens is a recognized leader in valuation and litigation support. We assist our clients with planning, due diligence, negotiation and reporting issues related to financings, mergers, acquisitions, divestitures, restructurings, insurance placement and tax-related transactions. Our in-house specialists provide a full portfolio of valuation-related services, including transaction advisory for machinery & equipment, facilities, real estate, businesses and intangible assets, and debt and equity instruments.

## Our Experience

At Marshall & Stevens, our professionals understand the importance of client service. We value each client and assignment, knowing that our work becomes an integral part of your process. Our professionals provide independent, credible valuation and advisory services. Our reputation for delivering high-quality work has grown through an insightful service-oriented approach.

## Our Team

Our professionals are highly trained and well educated, and continue their career education, with many having prestigious designations including Certified Public Accountants (CPA), the Accredited Senior Appraiser designation from the American Society of Appraisers (ASA), Member of the Appraisal Institute (MAI), the Royal Institute of Chartered Surveyors (MRICS and FRICS), Certification in Distressed Business Valuation (CDBV), as well as Accredited in Business Valuation (ABV) by the American Institute of Certified Public Accountants (AICPA).

## Services Offered by Marshall & Stevens

- Business Valuation and Opinions
- Cost Segregation
- Dispute & Litigation Support
- ESOP Valuation
- Financial Reporting
- Financial Valuation
- Health Care Valuation
- Machinery & Equipment Valuation
- Private Equity & Portfolio Analyses
- Real Estate Valuation
- Structured Finance / Leasing
- Tax Planning & Reporting
- Transaction Opinion Services

**For Further Information** about our health care valuation services, please contact:

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## Our Locations

With multiple offices throughout the United States, Marshall & Stevens has the ability to quickly assemble teams to satisfy client needs

### New York

### Chicago

### Los Angeles

### Tampa