

Biography:

JAMES ZWALD

ADVISOR



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James Zwald joined GlassRatner in 2016, and has over 15 years of valuation experience gained by working with independent appraisal firms and big four accounting firms. Mr. Zwald was also a health care specialist/consultant with the Atlanta law firm of Long, Aldridge and Norman, LLP (now Dentons) and a health care consultant with Medical Management Associates, Inc. He also served as an administrator for the Transplant and Nephrology Programs at the University of Illinois at Chicago Hospital and as Director of Urological Services for Georgia Baptist Medical Center.

Mr. Zwald provides valuation related services primarily to organizations in the health care industry. Specific areas of expertise include health systems, acute care and specialty hospitals, physician group practices, outpatient diagnostic centers and multiple joint venture arrangements. He also has extensive experience with health care regulatory issues including fraud and abuse, certificates of need and licensure.

Representative examples of relevant valuation work performed include:

- Business valuations of multiple health care providers as listed above;
- Provided valuation and ongoing strategic services to buyers of ambulatory services centers;
- Valuation of intangible assets including non-competition agreements, certificates of need, operating licenses, management services agreements and related;
- Valuations related to various compensation arrangements including physician base compensation, medical directorships, on-call, per click, under arrangements and related;
- Provided strategic services to health systems in acquisitions of medical practices in order to develop centers of excellence;
- Valuation of health care life sciences including orthopedic device manufacturers, dental antiseptic products and laser therapies;
- Provided third party valuations and audit review support pertaining to financial accounting (FASB) purchase prices allocation and goodwill impairment.

Recent Speaking Engagements include:

- KPMG Healthcare Tax Seminar, Valuation and Transfer Pricing Issues in Health Care. December 2014, Orlando Florida.
- Expert Testimony-Deposition of for Defendant Party in Civil Case Involving Ownership Interests in Ambulatory Surgery Center. August 2014, Atlanta, Georgia.
- 14th Annual Conference of Emerging Issues in Healthcare Law-American Bar Association. Interest Group Luncheon Panel-Physician Group Practice Issues. February 2013, Miami Beach, Florida.
- 5th Annual Healthcare Deal Making Summit-Multi-Specialty Medical Group Perspectives on Strategic Alignment-Panel. September 2012, Nashville, Tennessee.