

SERVICES

Audit Services

Case Management

Chief Medical Officer
Services

Clinical Advisory Services

Coding & Compliance

Fair Market Value
Compensation

Financial Consulting

Health Information
Management (HIM)

Hospital Compliance
Services

Human Resources

Internal Audit

Litigation Support

Managed Care

Medical Economics

Mergers and Acquisitions

Performance
Improvement

Physician Coding
Compliance

Physician Services

Quality Management

Real Estate

Reimbursement

Retirement Plan
Consulting

Revenue Cycle

Strategic Planning

Tax Services

Valuation Services

PYA provides valuation services in connection with a broad range of litigation and dispute matters across the United States.

Our valuation analysts have broad industry experience and highly regarded credentials from organizations such as the American Institute of Certified Public Accountants, American Society of Appraisers, and the Association of Certified Fraud Examiners.

We understand that business dispute outcomes often hinge on credible valuation opinions and effective expert testimony. Our testifying experts have not only the ability to analyze and simplify complex financial information, but also the communication skills needed to clearly explain our findings and opinions in and out of the court room.

Our litigation and dispute services include:

- Shareholder disputes (buyouts, oppression, dissent)
- Bankruptcy and restructuring (solvency, fair value of assets)
- Post-merger and acquisition disputes (material adverse changes, earnouts, post-close adjustments)
- Economic damages (lost profits, lost value)
- Family law/divorce matters



Our Valuation Leadership Team provides a full range of valuation services to a broad spectrum of businesses, healthcare organizations, non-profit entities, and individuals across the United States.

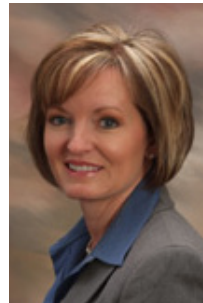
Our valuation professionals have broad industry experience and highly regarded credentials from organizations such as the American Institute of Certified Public Accountants and the American Society of Appraisers.



W. James (Jim) Lloyd is a shareholder and valuation services practice leader for the firm. Jim has valued hundreds of businesses and related intangible assets spanning a broad range of industries including healthcare, banking, manufacturing,

real estate, and wholesale distribution among others. Expert testimony experience includes federal and various state and local courts and arbitration proceedings across the United States. Jim is a frequent speaker at national and regional conferences on valuation related topics and holds leadership roles with several appraisal organizations including the American Institute of CPAs and the American Society of Appraisers.

- Certified Public Accountant (CPA) - licensed in the state of Tennessee
- Accredited in Business Valuation (ABV) - American Institute of Certified Public Accountants
- Accredited Senior Appraiser (ASA) - American Society of Appraisers
- Certified Business Appraiser (CBA) - Institute of Business Appraisers
- Certified Fraud Examiner (CFE) - Association of Certified Fraud Examiners
- Certified in Financial Forensics (CFF) - American Institute of Certified Public Accountants



Carol Carden is a shareholder and senior member of PYA's Valuation Services Team. Carol provides business valuation and related consulting services to a wide variety of business organizations. Carol's primary areas of expertise are in finance and

business valuation.

- Certified Public Accountant (CPA) – licensed in the state of Tennessee
- Accredited in Business Valuation (ABV) - American Institute of Certified Public Accountants
- Accredited Senior Appraiser (ASA) – American Society of Appraisers
- Certified Fraud Examiner (CFE) – Association of Certified Fraud Examiners

