

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 independent and objective valuation opinions to assist individuals and businesses with various types of tax planning and compliance needs.

Our valuation analysts have substantial experience with valuing a wide range of entities, financial interests, and intangible assets in connection with business succession planning, estate and gift tax planning and income tax related transactions.

We understand that successful tax planning strategies often depend on independent and credible valuation opinions, which is why so many leading tax attorneys and business owners turn to us to assist with:

- Transfers of privately-held business interests
- Family limited partnerships
- General partnership interests
- Undivided interests in real estate
- Joint ventures
- Purchase price allocations



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.

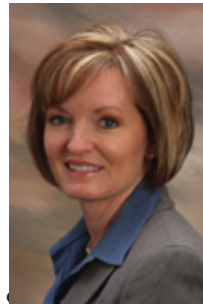
Our valuation professionals have broad industry experience and highly regarded credentials from organizations such as the American Institute of Certified Public Accountants and the American Society of Appraisers.



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 of expertise are in finance

and business valuation.

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