



**NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS**

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**NACVA AND THE IBA'S 2010 ANNUAL CONSULTANTS' CONFERENCE *SESSION SUMMARY***  
**THE FONTAINEBLEAU MIAMI BEACH MIAMI BEACH, FL USA**

**Track:** Healthcare Consulting

**Session Title:** *Hospital Joint Ventures – Understanding Both Sides of the Transaction*

**Session Summary:** Joint ventures between hospitals and for-profit entities present unique challenges. Understanding both sides is crucial in developing the proper value calculation for joint ventures between hospitals and buyers.

**CPE Hours / Fields of Study:** Two (2) hours / Specialized Knowledge & Applications (SK&A)

**Presenter Bio:**



**Kent Pummel**, CPA/ABV, CVA, Chair of Clark, Schaefer, Hackett & Company's Business Valuation and Litigation Support Committee. Clark, Schaefer, Hackett & Company is a top-60 public accounting firm based in Ohio with a large client base in health care.

Mr. Pummel has prior experience valuing small businesses and medical practices for estate and gift tax purposes, 409A compliance, buy-sell agreements and divorce. Kent serves on NACVA's State Chapters Committee as well as the Grading Committee.