

Philadelphia Bar Association Health Care Law Committee
Breakfast Meeting – April 15, 2010

Baratz & Associates, P.A.
Cliff Simmons, CPA

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- 1) OIG Advisory Opinion No. 2007 – 10.
- 2) OIG Advisory Opinion No. 2009 – 05.
- 3) 1994 IRS Integrated Delivery Systems Training and Guidance Document for
 IRS Personnel.
- 4) 1995 Integrated Delivery Systems and Joint Venture Dissolutions Update.
- 5) 1996 Valuation of Medical Practices Training and Guidance Document for
 IRS Personnel.
- 6) BVR’s Guide to Healthcare Valuation 2009 Edition. Chapter 10, Pages 10-1
 through 10-8 Choosing and Using the Right Valuation Methods for Physician
 Practices.
- 7) Understanding and Determining Enterprise Goodwill in a Medical Practice
 (Dietrich, 2000)