

Christian Heuer, CFA, ASA, CBA, FHFMA

Professional Summary

Christian Heuer has extensive experience in assisting private and public companies on a variety of valuation and consulting assignments, specializing in the valuation of businesses and intangible assets as well as debt and equity securities and derivatives. Past engagements have been for financial reporting (primarily related to compliance with ASC 350, 360, 410, 718, 805, 820 and 954-805 / 958-805), tax and estate planning and compliance, litigation support services, recapitalizations, regulatory compliance and other matters.

Christian's healthcare experience ranges from valuing single physician practices for "Stark Law" purposes to assisting some of the nation's largest healthcare systems with financial reporting needs.

Typical regulatory compliance engagements relate to physician practices/compensation, call coverage//medical director/management agreements, "under arrangement" transactions, and similar matters.

Past clients span the healthcare industry and include, among others:

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| ■ Hospitals | ■ Surgery Centers | ■ Pharmacies | ■ Physician Practices |
| ■ Senior care | ■ Imaging Centers | ■ DME | ■ Dental Practices |
| ■ Home care | ■ Dialysis Centers | ■ Laboratories | ■ PT / OT Practices |

In addition, Christian works with healthcare related services and manufacturing businesses.

Licenses and Certifications

- Chartered Financial Analyst (CFA) designation, CFA Institute
- Accredited Senior Appraiser (ASA) designation, American Society of Appraisers
- Certified Business Appraiser (CBA) designation, The Institute of Business Appraisers
- Fellow of the Healthcare Financial Management Association (FHFMA) designation

Professional Affiliations

- President, CFA Society of Nashville
- Past President, Middle Tennessee Chapter of the American Society of Appraisers
- Nashville Health Care Council
- Leadership Health Care
- Healthcare Financial Management Association
- Association for Corporate Growth
- Elected to Membership in Beta Gamma Sigma, the national honor society in business and management, and Phi Kappa Phi, a national academic honor society

Education

- Bachelor of Arts, Lipscomb University, Nashville, Tennessee
- Master of Business Administration, The University of Memphis, Memphis, Tennessee
- Master of Arts in Economics, The University of Memphis, Memphis, Tennessee