

## CORPORATE REORGANIZATION AND DEBTORS'/CREDITORS' RIGHTS

We provide advice on a wide range of issues related to corporate reorganizations under Federal bankruptcy laws. The group's lawyers have broad experience in representing businesses of all sizes in manufacturing, service, high technology, and retail sectors in restructuring their affairs either informally or in the context of Chapter 11 of the Bankruptcy Code, and have represented numerous creditors committees, individual creditors and creditor constituencies in many complex and highly visible Chapter 11 cases. The group also provides advice on all phases of stock and asset acquisitions of financially distressed companies, of lending to troubled companies and the general conduct of business with Chapter 11 debtor entities.

- Business workouts
- Debt-restructurings
- Acquisition of troubled companies and assets out of bankruptcy
- Claims trading
- Debtor-in-possession lending
- Enforcement of creditors' rights
- Protection of debtors' rights
- Asset protection.

## TAX

We play an integral role in structuring, negotiating and implementing many forms of business and not-for-profit transactions, combinations and financings. The group advises on various aspects of Federal and State taxation, including tax planning, tax exemption and representation before the Internal Revenue Service. Given the large number of institutional healthcare providers that we represent, we also advise Boards of Trustees on executive employment agreements, including compensation and benefits in order to assure compliance with IRS guidelines.

## TECHNOLOGY

The group provides legal services to users, vendors and manufacturers in the technology sector.

- Hardware and software system acquisitions
- Software development
- Website development and co-branding
- Contracts between software/hardware manufacturers and authorized resellers
- License agreements for intellectual property licenses
- Strategic alliances between hardware/software vendors and customers
- Intellectual property issues
- Consulting agreements
- Policies on regulatory and practical aspects of technology use and confidentiality

## PERSONAL SERVICES AND ESTATE PLANNING PRACTICE GROUP

We advise clients in the preparation of wills and trust instruments, as well as in estate administration and probate, gift planning and implementation in the preservation of family businesses and assets.

- Estate planning, including wills, and revocable and irrevocable trusts
- Asset structuring for tax-saving opportunities
- Gift planning techniques for donors, tax-exempt recipients
- Retirement plans, distribution calculations and beneficiary designations
- Family limited partnerships
- Generational planning to preserve family assets
- Practice and business succession issues
- Charitable giving techniques
- Advanced tax planning
- Insurance analysis and utilization and insurance trusts



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**GW** GARFUNKEL WILD, P.C.  
ATTORNEYS AT LAW

## OBTAINING RESULTS THROUGH TEAMWORK, EXPERIENCE AND COMMITMENT.

Garfunkel Wild, P.C. is a full service law firm that is among the nation's most active firms in healthcare law. With offices in New York, New Jersey and Connecticut, the firm advises clients from almost every sector of the healthcare industry, including healthcare systems and individual hospitals, physicians and other healthcare practitioners, group practices, assisted living facilities, long term care facilities, testing and diagnostic centers, provider organizations, equipment providers and manufacturers, management companies, and professional and trade associations and other healthcare industry groups.

In addition, the firm's diverse client base includes businesses and individuals in a variety of other industries. With more than 80 lawyers, Garfunkel Wild is well situated to meet the most demanding legal and business needs of clients in complex transactions and matters such as mergers and acquisitions, corporate and regulatory compliance, federal and state litigation, public and private financing, real estate and construction, high tech equipment acquisition and financing, environmental regulation, debtors'/creditors' rights, and estate planning.

Since its inception, Garfunkel Wild (formerly known as Garfunkel, Wild & Travis, P.C.) has consistently served its clients at the highest attainable level and in the most practical and cost effective manner.



### OUR PHILOSOPHY

*To provide cost-efficient, high quality, effective legal services with integrity, confidentiality, professionalism and mutual respect consistent with the highest standards of the legal profession.*

### GARFUNKEL WILD'S PRACTICE GROUPS

Our practice group structure helps us meet two important goals: first, by participating in more than one group, our attorneys maintain a broad range of skills and expertise; second, we offer clients a flexible and integrated approach that effectively and efficiently meets their needs.

#### HEALTHCARE

Our greatest challenge is to help our healthcare clients adapt to rapid and often profound changes that impact their fiscal integrity and clinical effectiveness. While we have been responsible for many major transactions and a number of landmark legal decisions in health law, our primary focus is on the everyday legal, regulatory, business and financial issues that constantly confront our clients. The firm provides useful, pragmatic advice on a wide range of matters to institutional, individual and corporate health clients, including:

- Federal and State regulatory compliance
- Medicare/Medicaid compliance, audit, reimbursement appeals
- Managed care/third-party payor contracting and dispute resolution
- Certificate of need, licensing, accreditation and certification
- Medical staff, faculty practice plan and physician contracting, including antitrust issues
- Mergers and acquisitions, joint ventures and business structuring
- Corporate reorganizations
- Alternative delivery arrangements
- Strategic planning
- For-profit and not-for-profit taxation
- HIPAA compliance
- Real estate construction

#### BUSINESS

We provide advice on general commercial matters. In addition to the firm's general corporate clients, the group advises our non-institutional healthcare clients in connection with general commercial, litigation and regulatory matters, including:

- Contracts
- Mergers, sales and acquisitions
- Business structuring and corporate reorganizations
- Business strategy and tax planning
- Employment and equity ownership agreements
- Management service organizations
- Fringe benefit, pensions and profit-sharing plans
- Real estate transactions



### LITIGATION AND ARBITRATION

We advise clients on all aspects of Federal and State trial and appellate matters, arbitrations and administrative agency hearings, appeals and related matters including:

- General commercial and corporate
- Antitrust
- Civil rights and discrimination
- Break-up/dissolution of business entities and practice groups
- Employment law: including wrongful discharge, age, sex, race and national origin discrimination, sexual harassment, Title VII, Family Leave Act, Americans with Disabilities Act
- Environmental
- Professional licensing, medical staff credentialing and peer review
- Third party reimbursement and audits; ACGME accreditation
- Patient rights, including guardianship proceedings
- Real estate
- Trusts and estates and related proceedings

### SPECIAL REGULATORY SERVICES

**Insurance:** We provide ongoing counsel to insurance related companies, such as preferred provider organizations, independent practice associations, indemnity insurance companies and health maintenance organizations. Garfunkel Wild has considerable expertise in working with insurance regulators to find novel and pragmatic solutions to regulatory issues. In addition, we have represented clients in transactional acquisitions in the insurance industry.

**Environmental Compliance:** We provide environmental compliance programs to hospitals and other large institutions; we assist in clients' self-audits to comply with EPA's "Hospital Audit Program"; we advise on remediation issues and documentation requirements. We work with clients to create environmental management systems to monitor ongoing compliance with Federal, State, and County laws and regulations. We also assist clients in resolving Federal, State and local regulatory issues relating to environmental matters and represent clients before environmental regulatory agencies.

**Compliance:** We provide compliance programs to school districts regarding procedures and protocols for prescribing, documenting and billing for school-based student medical/therapy services. We oversee internal audits of services, and provide advice on business/billing privacy issues (HIPAA), and student record privacy issues (FERPA).

### COMPLIANCE AND WHITE COLLAR DEFENSE

We advise clients on compliance related matters, including the formulation of client-specific compliance programs. Garfunkel Wild represents hospitals, nursing homes, certified and licensed home health agencies, individual and group practitioners, and others in connection with Federal, State, criminal, civil and administrative investigations, audits and prosecutions. All of the attorneys in this group are former government prosecutors or criminal defense attorneys.

- "White collar" defense, including audits, investigations and other "healthcare fraud" and non-healthcare matters
- Development, implementation and supervision of corporate compliance programs in accordance with the Federal Sentencing Guidelines, the model programs published by the Office of the Inspector General (OIG) of the U.S. Department of Health and Human Services, state law, and the requirements of "Sarbanes Oxley" and other Corporate integrity requirements
- Conflict of interest issues
- Legal audits of affiliation, managed care and all other agreements, including "Stark," "Safe Harbor," fraud and abuse, private inurement, antitrust issues and general corporate integrity
- CPT and chargemaster analysis, Medicare and Medicaid provider and other third-party billing, false claims and civil monetary penalties
- Defense of licenses before professional licensing boards and agencies



### FINANCE AND REAL ESTATE

We provide legal advice related to the acquisition and financing of real estate and other capital assets, including buying, selling, leasing and mortgaging real property, equipment and other major capital improvements. The firm has participated in the issuance of more than \$5 billion in tax-exempt bonds and tax-exempt leases through various governmental and commercial lenders.

- Tax-exempt and taxable financing
- Asset-based loans (including those secured by accounts receivable) from commercial lenders
- All phases of commercial and residential real estate, including sale, exchange, purchase, and development
- Environmental compliance (including conducting compliance and due diligence audits)
- Construction, construction manager, architect and engineer's agreements for projects ranging from small residential to complex healthcare and commercial projects