

MARCH 2009 EDITION

The American Recovery and Reinvestment Act Makes Technical Corrections to the MMSEA Favorable to LTACHs

On February 17, 2009 President Obama signed into law a \$787 billion economic stimulus package called the [American Recovery and Reinvestment Act](#) (Act). The Act provides \$13 million in funding for LTACHs by making important technical corrections to the Medicare, Medicaid, and SCHIP Extension Act of 2007 (MMSEA) impacting application of the “25% Rule” and to rules generally placing a three-year moratorium on the establishment and classification of new LTACHs, LTACH satellite facilities, and LTACH beds in existing LTACHs or satellite facilities.

The Act also included several important provisions impacting the healthcare industry generally, including provisions providing: \$87 billion in Medicaid funding for states; about \$20 billion in Medicare and Medicaid funding to help physicians and hospitals adopt health care information technology by 2014; and \$24.7 billion to help workers who have lost their jobs maintain health insurance under the Consolidated Omnibus Budget Reconciliation Act (COBRA). The measure provides a 65% subsidy for nine months to help workers who have lost their jobs keep their COBRA coverage.

Congress appears to have made key technical corrections to the MMSEA partially in response to criticism from the Medicare Payment Advisory Commission (MedPAC) and certain industry groups, including the American Hospital Association (AHA), the Acute Long Term Hospital Association (ALTHA), and the National Association of Long Term Hospitals (NALTH). These groups have suggested that the Centers for Medicare and Medicaid Services’ (CMS) interpretation of the MMSEA’s provision for a three-year delay in the application of the 25% Rule payment adjustment in certain instances is problematic because it does not set a uniform standard across all LTACHs.

All three groups previously urged CMS to change how it implements this provision to “bring it into line with congressional intent—three years of 25% Rule relief for all LTACHs.”

Section 4502 of the Act aligns the start date of the three-year delay in the implementation of the 25% Rule’s patient threshold adjustment for referrals from non-co-located facilities for freestanding LTACHs and grandfathered HwHs with the original effective date for the phase-in of this regulatory policy. This new effective date is July 1, 2007.

It also aligns the start date of the three-year delay in the implementation of the 25% Rule’s patient threshold for referrals from co-located hospitals with the original effective date for the phase-in of this regulatory policy (at regulation Section 412.534(g)). The new effective date is October 1, 2007. The effective date is July 1, 2007 for grandfathered LTACH satellite facilities. The Act also clarifies that the 3-year delay from the 25% Rule policy for referrals from non-co-located facilities applies to LTACH or LTACH satellites that are co-located with an entity that is a provider-based, off-campus location of an LTACH, which did not provide LTACH services at the off-campus location.

Finally, Section 4502(c) of the Act clarifies that the three-year moratorium on the addition of LTACH beds does not apply to existing freestanding LTACHs and satellite facilities if such facilities:

obtained a certificate of need for an increase in beds that is in a State for which such certificate of need is required and that was issued on or after April 1, 2005, and before December 29, 2007” (the effective date of the MMSEA); or

if the hospital or facility is located in a state in which there is only one other LTACH, and requests an increase in beds following the closure or the decrease in the number of beds of another LTACH in the state.

\$15 Billion in Federal Relief Spending to Become Immediately Available for State Medicaid Programs

LTACHs that are heavily reliant upon state Medicaid reimbursement should note that beginning Wednesday, February 25, the Federal government began distributing \$15 billion in Federal funds to help states shore up their financially strapped Medicaid programs. Many Medicaid programs have not paid providers in months, which, in turn, has impacted providers' ability to pay for key services and supplies. The [American Recovery and Reinvestment Act](#) sets aside a total of \$87 billion in Federal funds for state Medicaid programs through increases in the Federal Medical Assistance Percentage (FMAP).

President Obama told states' governors on February 23 that "this plan will also help ensure that you don't need to make cuts to essential services Americans rely on now more than ever." President Obama pledged that by late February, state funds would be available "to help 20 million vulnerable Americans . . . get health coverage and 49 million Americans keep it."

The first two quarters of fiscal year 2009 funding for states has been set up in special Treasury accounts so that states, the District of Columbia, and the territories can start drawing down on those funds, Obama said, emphasizing that states will need to meet Medicaid eligibility requirements outlined in the stimulus package to receive the new funding. (Read the [White House Press Release](#)).

"Heard it Through the Grapevine"—EBITDA Multiples Appear to be Down for Minority Interests in LTACHs

Over the past few months, a growing number of LTACHs have had an increasingly difficult time accessing credit markets and obtaining capital necessary to continue operations and pay staff and key vendors. Many LTACHs are facing a "perfect storm" of reimbursement and credit woes, including (i) decreased and/or delayed Medicaid reimbursement; (ii) a payor mix that is shifting away from privately insured patients; (iii) growing bad debt; (iv) small

operations size that limits economies of scale; (v) increased competition from new market entrants; (vi) increasing union organizing activities; (vii) decreasing reimbursement for key ancillary services; (viii) increasing payroll expenses; and (ix) increasing insurance costs.

LTACHs, like other healthcare providers, have been laying off staff and reducing the variety of services provided in an effort to cut costs. In some instances, however, even the most aggressive cost containment measures have not been enough.

We have seen a sharp uptick over the past eight weeks in the number of LTACHs looking for new or additional joint venture partners in an effort to help raise capital, streamline and reduce operations costs, and generally spread financial risk across multiple parties. This increase in activity, however, appears to be having the effect of further driving down EBITDA multiples for minority equity interests in such sellers, which already had decreased markedly from their 2008 first quarter levels. This is good news for bargain hunters with a healthy balance sheet, but it also probably means that a number of forced sales and consolidations may still be on the horizon.

Employee Free Choice Act (EFCA) Update: Methinks Thou Dost Protest

The below article, written by my colleague [Ruth L. Goodboe](#), provides an overview of the status of the Employee Free Choice Act (EFCA), which *if passed would significantly impact all employers—not just LTACHs*.

EFCA is legislation that, in its current form, would amend the National Labor Relations Act to enable unions to be certified as the representative of an appropriate bargaining unit whenever a simple majority of employees in such unit sign union authorization cards (this is referred to as the "card check" process). Under current U.S. labor law, employers are not required to recognize card check, and may still require unions to hold a secret-ballot election overseen by the National Labor Relations Board (NLRB).

Employers are concerned that organizers will use coercive, threatening, and unlawful organizing tactics to persuade employees to sign union authorization cards, and that they may not even know that their employees have been organized until it is too late to discuss unionizing issues with employees and to attempt to dissuade employees from organizing into a bargaining unit.

As an increasing number of jobs have moved abroad, unions have become savvy at targeting domestic industries that are unable to move operations overseas (e.g., the health care and hospitality industries). Some LTACH employees may already be organized into bargaining units. It is not uncommon for CNAs, PCTs, environmental and food services staff, non-management nurses, and some physicians, to organize into bargaining units. EFCA will only increase unions' ability to organize employees in the health care industry—thereby potentially driving up organizational costs. LTACHs should closely monitor this important legislation.

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Last November, when Barack Obama was elected President and Democrats took control of Congress, passage of the Employee Free Choice Act (EFCA) seemed all but a done deal. Labor even boasted that EFCA would be part of the new president's 100-day agenda. But then came the economic crisis, TARP, the auto industry bail out, and the loss of nearly 600,000 jobs in January 2009 alone.

Key Proposed Provisions

EFCA has three basic components.

- First, as written, EFCA would require employers to recognize a union if the union obtained signed authorization cards from a majority of workers in the proposed bargaining unit. This provision, often referred to as “card check,” has received most of the media attention because many see this aspect of the bill as the most controversial. Recently, pro-business blogs have noted the increase in letters to the editor

challenging claims that EFCA does away with secret ballot elections. While it is technically correct that elections may still be possible under EFCA, the language of the bill only authorizes an election if organizers stop gathering cards before getting half of the employees' signatures. This means a secret ballot election will only be held if the union, not the employees, is willing to call for an election. Since EFCA was introduced to avoid secret ballot elections (which unions have been losing in ever increasing numbers), it is highly unlikely unions will make such a request of the Board.

- Second, EFCA would mandate mediation and binding arbitration on first contracts when the union and employer cannot agree to the terms of a collective bargaining agreement within certain limited deadlines. Although not receiving as much press, this aspect of the bill is as dangerous to business as the card check provision.
- Third, EFCA, if passed, would increase penalties for unfair labor practices.

Administration Squeamishness

Although Senator Obama co-sponsored the Senate bill in April 2005, less than a week before his inauguration, he seemed to pull back slightly from his support of EFCA in its current form. In a January 15, 2009 interview with *The Washington Post*, then President-Elect Obama, while restating his support for the basic principle of making it “easier and fairer” for workers to join unions, acknowledged his willingness to consider “some modifications and tweaks to the general concept of EFCA.” He offered to listen to both labor and the business community to “see if there are ways that we can bring those parties together and restore some balance.” Most notably, he recognized that while the country is “losing half a million jobs a month,” his focus must be first on key economic priority items.

Since becoming President, Obama has restated his support for EFCA, but continues to encourage the two sides to reach a compromise, noting that business has legitimate concerns about the bill. As reported by *The*

Philadelphia Inquirer in a February 12, 2009 article, President Obama said “he would not urge a delay in consideration of [EFCA] legislation,” but there are no indications he is pushing it to the front of his agenda either.

Interestingly, in a January 29, 2009 interview with CNBC, Vice President Joe Biden said he thought the administration would move “prudently,” with an understanding that there is “only so much on the plate these first couple months” and that there will need to be compromise. When pressed as to whether that meant EFCA would be pushed to 2010 or beyond, Biden emphatically denied a significant delay, saying he expected it could move forward this year, “hopefully with some bipartisan support.”

Labor Infighting

The most interesting news, however, may be indications there are rifts within labor itself regarding how, when and in what form to push EFCA. Amidst the economic crisis and the auto industry’s pitch for a financial bail out, there were signs the AFL-CIO may be willing to compromise on EFCA in an attempt to save its members’ manufacturing jobs and the payment of their dues. This could mean omission of the card check procedure in exchange for shorter election periods, card check with a “super majority,” access to employees in the work place, or merely an agreement to take EFCA off the legislative front burner for now. Change to Win, on the other hand (with SEIU as its largest and most influential member), represents employees who hold mostly low-paying service industry jobs. Consequently, Change to Win is not likely to shift its focus from EFCA and its organizing potential, which was the basis for SEIU’s departure from the AFL-CIO in the first place.

Now there are reports that the “civil war” brewing between rival factions within UNITE-HERE may threaten that union’s support for EFCA. Greg Sargent, of the blog *WhoRunsGov*, and Ben Smith at *Politico*, both reported that members of HERE locals (including locals in Las Vegas and New York) are distributing flyers asking members not to support UNITE’s EFCA campaign. According to HERE

supporters quoted on *Politico*, the fliers are “an attempt to forestall a sneak attack from the UNITE side,” which is led by union co-president Bruce Raynor, who favors dissolving the merged union.

HERE accuses UNITE of inserting an anti-UNITE-HERE message in its internal EFCA communications. UNITE has denied this allegation, but Raynor’s comments in his February 9, 2009 *Huffington Post* article entitled, “The UNITE HERE Merger - A Missed Opportunity,” belies that claim. As it turns out, Raynor and UNITE-HERE co-president, John Wilhem, differ drastically in their view of EFCA and organizing strategies. Raynor is not shy about chiding Wilhem for his position, memorialized in a September 2008 memo to the Director of the Change to Win Strategic Organizing Center. In that memo, Wilhem takes issue with Change to Win’s strategy of centering a proposed massive campaign on EFCA. As Wilhem says, even if passed, EFCA will be tied up for a long time while new Board members are appointed and regulations and procedures for EFCA are developed. While Wilhem believes the legislation is “desirable,” he does not think it is a “magic wand.” Raynor takes great issue with this comment, and these divergent views of EFCA may be one reason the merged union is coming apart.

Where Are We Now

So where does that leave EFCA? There were rumors EFCA was going to be re-introduced in the House during the second week of February, but that did not occur. As Mark Toth, Chief Legal Officer for Manpower North America, noted on his “*Employment Blawg*” recently, President Obama’s and Vice President Biden’s comments, taken together, seem to indicate that EFCA will be more or less “on hold” until the Fall and “some experts feel that the President’s three recent pro-labor executive orders were expressly designed to pacify the unions until then.” These observations on timing were echoed by House Majority Leader Steny Hoyer (D-MD), who stated that House action on EFCA is unlikely until the spring. Senate Majority Leader Harry Reid (D-NV) has said the Senate probably will not take up EFCA until the summer. Both indicated, as have the

President and Vice President, that compromise is likely.

In the months since the election and amidst increasing panic from business, opposition to the legislation has gotten louder and stronger. While the current economic situation has negatively affected business, it has made the anti-EFCA message more palatable to a larger segment of the public. In a media climate that has not been kind to unions recently, they are, under their breath, also conceding that compromise may be necessary.

As Bill Barry, Director of Labor Studies at Baltimore County Community College, put it: “[a] basic question in calculating the chances for EFCA are the amount of IOU’s that the incoming Obama administration owes to union officials.” Barry points out that although the labor movement takes a great deal of credit for the Democrats’ victory, union votes in the election actually declined for the third consecutive election. His December 2008 article appearing on *Gangbox* on January 12, 2009, cites to a survey conducted by Peter D. Hart Research Associates, Inc. The survey reported that 67 percent of union members voted for Obama, about the same percentage voting Democratic as in 2004 and 2000. Barry opines: “Among Obama’s many political skills is an unbelievable ability to count hard numbers, so he may well figure that his debts to the unions are less than AFL officers claim.”

Finally, even if EFCA passes in its current form, implementation may be delayed, as it is likely EFCA will face constitutional challenges.

IRS Report Provides Insight into Community Benefit and Executive Compensation Practices of Tax-Exempt Hospitals

On February 12, 2009, the Internal Revenue Services released its long-anticipated [Final Report](#) (Report) containing the results of a two-year study focusing on community benefit reporting practices and executive compensation practices of tax-exempt hospitals. The results are based on a survey the IRS sent to 500 tax-exempt hospitals in May 2006, and builds on analysis

of results first released by the IRS in an [Interim Report](#) in July 2007.

While the Report comes amid continued questioning over whether tax-exempt hospitals are doing enough to justify their tax exemption, the Report fails to reach specific conclusions concerning whether the existing community benefit standard is appropriate and whether tax-exempt hospital executives are being compensated appropriately. Nonetheless, the findings, an overview of which are provided below, are worth noting to LTACH Administrators and CEOs, Chief Financial Officers and Directors (in particular, to members of the compensation committee). For-profit hospitals should also be aware that a similar survey may be sent to them in the near future.

The Current Community Benefit Standard

The current “community benefit” standard was established by the IRS in 1969 in Revenue Ruling 69-545. The standard sets out factors to be considered in measuring community benefit, including: (i) a board made up of a broad base of community members; (ii) an open medical staff; (iii) participation in Medicare and Medicaid; (iv) application of surplus funds toward improving facilities, equipment, patient care, medical training, research, and education; and (v) a full-time emergency room open to all regardless of ability to pay (the emergency room standard applies differently to tax-exempt LTACHs that do not maintain a full array of emergency department services). Under the current community benefit standard, individual hospitals are given flexibility to determine what services best serve their communities.

Findings Show that Tax-Exempt Hospitals Provide Substantial Community Benefit—Depending on How “Community Benefit” was Defined

The Report found that responding hospitals spent an average of 9% of their total revenues on providing community benefit, including free medical care, education, and research. 58% of hospital in the study reported uncompensated care amounts of less than or

equal to 5% of total revenue. Slightly more than 20% of the hospitals reported aggregate community benefit expenditures of less than 2% of total revenue. Uncompensated care was the largest reported community benefit expenditure overall, accounting for 56% of aggregate community benefit expenditures reported by tax-exempt hospitals in the study. Average and median percentages of uncompensated care as a percentage of total revenues totaled 7% and 4%, respectively.

The Report contains positive and negative news with respect to the amount and types of community benefit being provided. For example, while the Report shows that tax-exempt hospitals are doing a worthy job as a whole in providing uncompensated care, and that such care is the largest component of the community benefit matrix, critics will likely note that community benefit and charity care spending are concentrated in a relatively small number of hospitals. Furthermore, many hospitals included uncompensated care based on bad debt, Medicare shortfalls, and private insurer shortfalls in their definitions of community benefit. Some commentators believe that there is a risk that Congress, state legislatures, and state attorneys' general will use the percentages of community benefit and uncompensated care in the Report to establish inflexible minimum community benefit standards similar to the minimum standards introduced by Illinois Attorney General Lisa Madigan in 2005, and which have repeatedly been proposed by Senator Charles Grassley, Senate Finance Committee ranking member.

Senator Grassley Disappointed that the Report Fails to Provide a Definition of "Community Benefit."

During the last several years members of Congress have raised concerns over whether tax-exempt hospitals provide enough free care and other community benefits to justify their tax exemptions. Senator Grassley, in particular, has been an outspoken critic of the amount of community benefit and charity care provided by the tax-exempt hospital sector. He commented that while the Report reflects a significant effort by the IRS, he was disappointed that it did not go further by providing guidance to hospitals on how

to define community benefit and uncompensated care. Senator Grassley also expressed disappointment that the Report did not include data on for-profit hospitals' level of uncompensated care and other community benefits and compensation. Expressing his concern, Senator Grassley commented that:

Neither the IRS nor Congress has done a very good job when it comes to establishing the criteria for enjoying this tax[-exempt] status since the IRS scrapped charity care for its community benefit standard in 1969 [in Revenue Ruling 69-545]. The Treasury Department could do a lot of good, and probably more quickly than Congress, by re-establishing those charity care requirements, and if it looks like that can't get done, then Congress will have to step in.

In December 2008, Senator Grassley proposed bringing back rigid community benefit and charity care standards for tax-exempt hospitals that existed prior to the IRS's release of Revenue Ruling 69-545.

Partly in response to the Report, Senator Grassley attempted to persuade House and Senate compromise committee conferees attempting to reconcile competing versions of the [American Recovery and Reinvestment Act](#) to include two amendments in the final version of the Bill to be signed by President Obama, after a cloture vote cut off further amendments to the Senate bill. The two amendments, which ultimately were not included, would have required: (i) the Centers for Medicare & Medicaid Services to coordinate with the IRS and the Medicare Payment Advisory Commission to develop a single, uniform definition of uncompensated care and charity care, and (ii) the IRS to study the activities of for-profit hospitals, particularly the amount of uncompensated care they provide.

Senator Grassley and Senator Jeff Bingaman have together announced that they plan to introduce legislation by July establishing new charity care and community benefit standards for tax-exempt hospitals and accountability measures for those standards. Senator Grassley has also said that any bill proposing

to overhaul the American healthcare system, whether it is a bill drafted by him, Senator Kennedy, or the White House, should include these standards.

Some Executive Compensation May be High but Generally Appears to be Established According to the Rebuttable Presumption Safe Harbor

According to a summary of the Report, CEOs of tax-exempt hospitals earned \$490,431, on average, in total compensation. Overall trends from the Report indicate that higher compensation was paid to executives at larger urban hospitals and hospitals with higher revenues. “Amounts reported appear high but also appear supported under current law. For some, there may be a disconnect between what, as members of the public, they might consider reasonable, and what is permitted under the tax law,” the IRS said. Some CEOs of tax-exempt hospitals are concerned that the Report may instigate a visceral response from members of Congress who may, in turn, attempt to enact legislation that would limit executive compensation for tax-exempt organizations, much in the way that it has done for Wall Street executives.

The IRS said that it would continue its enforcement work in this area through examinations of executive compensation and other compliance initiatives. As part of this work, the IRS intends to seek a better understanding of the impact of certain aspects of existing law, including the permitted use of for-profit comparables when establishing executive compensation for tax-exempt executives (e.g., using the salaries of comparable executive positions at for-profit organization to establish executive compensation for tax-exempt executives).

The Report showed that nearly all examined compensation amounts were upheld as established according to the IRS’s rebuttable presumption process and within the range of reasonable compensation. Exempt organizations officials noted that while 85% of respondents used the rebuttable presumption to set salaries, 15% did not. In at least one instance, compensation was excessive under IRS rules.

The rebuttable presumption of reasonableness established under IRS Code Section 4958 is a safe harbor for setting executive compensation that is intended to keep tax-exempt officials from being hit with penalties for providing excessive compensation to their top executives. A tax-exempt hospital may create a rebuttable presumption that the amount of compensation it pays is reasonable, and therefore not considered an excess benefit, when: (i) the compensation arrangement is reviewed and approved by the organization’s disinterested and authorized governing body; (ii) the authorized body determines the reasonableness of compensation using and relying upon appropriate comparability data, such as similarly situated tax-exempt (and arguably for-profit organizations), functionally comparable positions, and compensation surveys compiled by independent firms; and (iii) the authorized body adequately and concurrently documents the basis for its determination.

What’s Next for Tax-Exempt Hospitals—Changes to Internal Revenue Code Sections 501(c)(3) and 501(c)(4)

Since mid-October 2008, Senator Grassley has promised to introduce bi-partisan legislation to establish national, quantifiable community benefit standards. No bill has been proposed to date, but Senator Grassley has promised to introduce comprehensive healthcare reform legislation in the coming months, which would likely contain a fixed community benefit standard.

Senator Grassley has often advocated in favor of Congress legislating special rules for hospitals seeking tax-exempt status under Sections 501(c)(3) and 501(c)(4) of the Internal Revenue Code. In particular, he has proposed making the requirements for obtaining Section 501(c)(3) tax-exempt status more stringent than those for obtaining Section 501(c)(4) status since 501(c)(3) organizations are eligible for tax-exempt bond financing and are eligible to receive tax-deductible contributions in accordance with Code Section 170. In next month’s newsletter I will discuss Senator Grassley’s proposals for changing the requirements for obtaining and

maintaining 501(c)(3) status that may appear in legislation proposed by Senator Grassley later this year.

***GreisGuide to LTACHs* News Posted in February**

- [11 Key Concepts from the Stark Law](#)
- [Medicare Recovery Audit Contractors \(RACs\): What Providers Need to Know and How to Prepare](#)
- ["RACs Are Here: Are You Prepared?" Webinar Slideshow](#)
- [Alternative Risk Financing Mechanisms: The Financial Benefits Are Good For Post-Acute Care Providers, But Are Not the End of the Story](#)
- [Stimulus Legislation Expands Privacy Regulation for Health Care Businesses](#)
- [Federal Stimulus Bill Significantly Expands the Scope of HIPAA's Privacy and Security Requirements](#)
- [Red Flag Rules Deadline Extended: 1\) Which Health Care Providers Must Comply, and 2\) Requirements for Health Care Providers](#)
- [RAC Program Proceeds; Bid Protest Withdrawn](#)
- [Court Upholds Physician Prison Sentence for Medicare Fraud](#)
- [Illinois Health Facilities Planning Board Adopts Newly Revised Part 1110 Rules](#)
- [Physician-Owned Hospitals \(including LTACHs\) Safe . . . For Now: SCHIP Bill Passes without Provision Restricting Physician Ownership or Investment Interests](#)
- [Jason Bootz joins CHC as Vice President/Post Acute Care](#)
- [Kindred LTACH Development Continues into 2009 and 2010](#)

Upcoming *GreisGuide to LTACHs* Articles

- Proposed Budget Contains Provision Requiring the Bundled Payments for Certain Acute and Post-Acute Care Services in an Effort to Reduce Hospital Readmission Rates
- An Overview of Senator Charles Grassley's Proposal for Making 501(c)(3) Status More Difficult to Obtain and Maintain

Upcoming Events

- [March 12, 2009: Accelerating Hospital-Physician Collaboration](#)
- [March 24, 2009: Operationalizing Stark: From Complexity to Reality](#)
- [March 25, 2009: Institute on Medicare and Medicaid Payment Issues](#)
- [April 30, 2009: NALTH Annual Conference](#)

Developing, Buying and Selling Facilities.

I am regularly approached by companies and individuals interested in developing, buying, and selling LTACHs and other post-acute care provider facilities, acute care hospitals, dialysis centers, ambulatory surgery centers, billing companies, management companies, and various other healthcare-related businesses. Please contact me if you have an interest in any of these opportunities.

Looking for Guest Columnists

Do you have an LTACH-related story or news that you want to share with peers? Please [contact me](#) if you are interested in reaching a large audience of key executives and professionals in the LTACH industry.

Please [contact me](#) if you have questions about the Newsletter or a weblog topic, if you would like to be removed from my distribution list, if you are interested in advertising on the weblog, or if you know of someone who would like to receive the Newsletter. More frequent content updates are posted regularly on the weblog, together with links to valuable business and legal resources, recently published articles, presentations, white papers, and details regarding upcoming industry events.

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