



Albert Y. Lin

PARTNER

AUSTIN, TX

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OVERVIEW

Albert has spent more than 20 years in private legal practice and is trusted counsel in a wide variety of transactional areas for healthcare clients.

His prior background as a certified public accountant provides particularly strong depth by identifying the tax consequences early in the lifetime of a deal.

Albert has represented hospital districts, large hospital systems, physician groups of all sizes and practice specialties, management companies and nonprofit healthcare organizations at every stage in their lifecycle. He enjoys being a part of a team that can handle complex mergers and transactions in the healthcare field alongside members of Husch Blackwell's regulatory team.

He has particularly significant experience in the nonprofit, tax-exempt organizations area and is part of the Husch Blackwell nonprofit organizations group, having handled virtually all aspects of tax and transactional matters for the healthcare industry. He has applied for and received tax-exempt status for dozens of organizations and has been a frequent writer on the topic for state

“He’s peerless in his ability to synthesize complex transactions into their foundational parts in order to provide actionable, strategic direction.”

— CEO, major healthcare system

Industry

Healthcare

Services

Corporate

Healthcare M&A, Joint Ventures, and Other Transactions

Healthcare Operations

Healthcare Providers

Hospice & Palliative Care

Litigation & Alternative Dispute Resolution

Nonprofit Organizations & Religious Institutions

State & Local Taxation (SaLT)

Tax

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and national publications, such as the *Texas Tax Lawyer* and *Wolters Kluwer Exempt Organization Reports*.

A longtime Austin resident, he remains involved in a variety of charitable and professional nonprofit organizations, proudly being an original founding member of the Austin Asian American Bar Association and helping the younger generations of Texas Asian American attorneys develop.

Experience

- Represented tax-exempt organizations in connection with securing state and local franchise, sales and property tax exemptions.
- Advised clients in connection with proper structuring of mergers and acquisitions agreements to minimize federal, state and local taxes.
- Represented home healthcare agencies and facilities in connection with acquisitions by private equity firms and large healthcare systems.
- Served as primary corporate and tax counsel in \$100 million healthcare system sale to large tax-exempt healthcare system.
- Served as primary corporate and tax counsel in \$75 million neurodiagnostic health system sale to private equity firm.
- Counseled a \$70 million physician practice group in connection with its entire group's sale to publicly traded healthcare system.
- Represented group of in-vitro fertilization (IVF) physicians in connection with extensive reorganization and \$15 million sale of partial ownership interests to private equity fund.
- Represented large group of anesthesiologists in connection with \$90 million sale to publicly traded healthcare system.
- Represented Texas franchise of pizza restaurants in \$12 million sale to private equity fund.

Experience

- Counseled nonprofit, tax-exempt organizations (ranging from small medical research foundations to rural hospitals to governmental health maintenance organizations) in all aspects of operation, including formation, tax-exempt applications, governance and dispute matters, Internal Revenue Service audits, reorganizations and joint ventures with for-profit entities.
- Represented UpHealth Holdings, Inc. in its merger with GigCapital2, Inc. (a special purpose acquisition company). This transaction involved the acquisition by UpHealth of five operating companies, one of which was a cross-border acquisition of an Indian target, and several involved extensive healthcare licensing and regulatory complexities. We negotiated the business combination agreement with GigCapital2 as well a PIPE and convertible note round totaling \$285M. The final piece includes a merger with Cloudbreak Health, LLC, totaling an implied market capitalization to be in excess of \$1.6B, making UpHealth one of the largest global digital health companies.

Recognition

- *Austin Monthly* magazine, Top Austin Attorney, Attorneys for Nonprofits, 2019-2024; Tax Law, 2019
- David Wellington Chew Award, Asian Pacific Interest Section (APIS) of the State Bar of Texas, 2016

Education

- J.D., Southern Methodist University Dedman School of Law
 - *SMU Law Review*, Texas Survey Editor
- Master of Law, Georgetown University Law Center
- M.P.A., University of Texas at Austin
 - Accounting
- B.B.A., University of Texas at Austin

Admissions

- Texas
- U.S. Tax Court

Community Leadership

- Hospice Austin, Board of Directors, 2024-2026
- Any Baby Can of Austin, Child and Family Resource Center, director, 2008-2015
- Communication Service for the Deaf, Board of Directors, 2014-2017
- Foundation for Pediatric Acute Care and Quality, director, 2011-2012



2023 Austin Monthly Top Attorneys