



PKaufmann@hansonbridgett.com
(415) 995-5043

Hanson Bridgett LLP
425 Market Street, 26th Floor
San Francisco, CA 94105

Firm Leadership

Senior Care Practice Leader

Areas of Focus

- Senior Housing and Care
- Health Care
- Nonprofit Law
- Corporate Governance

Pamela S. Kaufmann

Partner

Pam is a seasoned attorney with more than 36 years of experience helping clients navigate legal issues related to senior care and housing, health care, affordable housing, and tax-exempt organizations. Best Lawyers named her the 2026 Best Lawyer of the Year for Nonprofit/Charities Law in San Francisco. She leads Hanson Bridgett's senior care and housing group and its nonprofit practice.

Pam advises life plan communities, assisted living facilities, skilled nursing facilities, hospices, home care agencies, federally qualified health centers, community clinics, PACE providers, affordable housing operators, and other providers at all phases: development (corporate structuring, financing, licensing, and tax exemption), operations (contracting, regulatory compliance, risk management, and nonprofit compliance), and delicensing or down-licensing.

As economics dictate or opportunities arise, Pam guides clients through mergers, affiliations, sales, joint ventures, expansions, repositionings, and dissolutions, including all attendant filings. She has intimate knowledge of the Attorney General approval process and interacts with the AG's office routinely. Pam also has a keen eye for corporate governance issues and routinely advises clients' boards of directors as they navigate these changes.

Pam's deep insight into clients' operations and her extensive tax-exempt knowledge make her a natural choice for borrower's counsel when clients incur tax-exempt debt. She routinely works with the Cal-



Scan for expanded vCard

Mortgage program at the Department of Health Care Access and Information.

Pam has also collaborated with our bankruptcy team to guide a senior care client through a Chapter 11 bankruptcy.

Pam remains on the cutting edge of legal reforms and developments in senior care and housing. She regularly speaks before the American Bar Association, American Health Lawyers Association, California Assisted Living Association, LeadingAge, and several LeadingAge state affiliates on issues including cannabis, psychedelics, aid in dying, violence, and mental health in senior care. She has contributed articles on these and other subjects (such as fair housing) to a wide variety of senior care journals. She has also written many scholarly articles on executive compensation and intermediate sanctions for tax journals including *The Journal on Taxation*, *Taxation of Exempts*, and *The Exempt Organization Tax Review*.

Pam is a long-time member and past chair of the national LeadingAge Legal Committee and has served on the LeadingAge California board of directors. She was also an active participant in various LeadingAge and LeadingAge California task forces and the state committees that rewrote California's continuing care laws and introduced "care at home" legislation.

Pam is a co-author of the annual edition of the California Continuing Education of the Bar treatise, *Advising California Nonprofit Corporations*, and a past Chair of the Tax-Exempt Organizations Committee of the Taxation Section of the State Bar. A recognized expert on nonprofit and tax-exempt issues, Pam testified before the IRS on intermediate sanctions issues and regularly advocates on behalf of the charitable sector.

Pam is an advocate of plain English and simple solutions.

Publications

"New California Elder Abuse Reporting Rules to Take Effect in 2024," co-author, *Senior Housing and Care Legal Alert* (October 2023)

"Private Pay Assisted Living Providers Are Eligible for HHS Provider Relief Payments - But Only Briefly," *Senior Housing and Care Law Alert* (September 2020)

"Main Street Lending Program Now Open for Nonprofits," co-author, *Tax + Health Care Law Alert* (July 2020)

"Last Chance for ACA-Related Protective Refund Claims for 2016," co-author, *Tax Law Alert* (July 2020)

"Business Realities in the Age of COVID-19," co-author, *Seniors Housing Business* (June 2020)

“Aid-in-Dying Laws Present New Challenges for Health Care Providers,” *The Voice of Experience* (October 2017)

“Legal Marijuana Raises Burning Issues in Senior Care,” *Senior Housing Business* (September 2017)

“Aid-in-Dying Laws Present New Challenges for Health Care Providers,” *American Bar Association Health Law Section* (August 2017)

“CMS Reverses Its Position Regarding Arbitration Agreements in Long-Term Care,” co-author, *Senior Housing and Care Law Alert* (June 2017)

“Death with Dignity: Applying the End of Life Option Act to residential care facilities for the elderly,” *Chicago Medicine* (February 2017)

“21st Century Cures Act Holds Promise for Seniors and Senior Care Providers,” co-author, *Health Care Law Alert* (January 2017)

“Death with Dignity in Assisted Living: Applying the End of Life Option Act to RCFEs,” *CALA Legal Update* (October 2016)

“The Eleven Habits of Ineffective Nonprofit Boards,” *LeadingAge* (May 2016)

“OIG Finds that Hospices Inappropriately Billed Medicare \$268 Million,” co-author, *AHLA Alert* (April 2016)

“New Law Streamlines Dissolution for Dormant Nonprofit Corporations in California,” co-author, *Nonprofit Law Alert* (November 2015)

“New California Assisted Suicide Law Gives Senior Care Providers Limited Protection,” co-author, *Senior Housing & Care Law Alert* (October 2015)

“New Enforcement Initiatives in Dementia Care Could Affect SNFs’ Five-Star Rating,” co-author, *Health & Senior Care Law Alert* (May 2015)

“IRS Notice Liberalizes Private Use Rules Governing Bond-Financed Facilities,” co-author, *Health Care Law Alert* (November 2014)

Advising California Nonprofit Corporations, co-author, California Continuing Education of the Bar (1st, 2nd, and 3rd Editions)

Developing Retirement Communities: Business Strategies, Regulation, Taxation by Paul Gordon (co-author: 1990-1996 updates)

Advising California Nonprofit Corporations, co-author, California Continuing Education of the Bar (1st, 2nd, and 3rd Editions)

“Cannabis in Long-Term Care: A Risk Management Assessment,” American Bar Association Health eSource (April 2020)

“Court Reinstates End of Life Option Act Pending Further Hearings,” *Senior Housing and Care Alert* (June 2018)

“Is This The End of the End of Life Option Act? The Suspension’s Impact on Senior Care Providers,” *Senior Housing and Care Alert* (June 2018)

“Aid-in-Dying Laws Present New Challenges for Health Care Providers,” *The Voice of Experience* (October 2017)

“Legal Marijuana Raises Burning Issues in Senior Care,” *Senior Housing Business* (September 2017)

“Aid-in-Dying Laws Present New Challenges for Health Care Providers,” *American Bar Association Health Law Section* (August 2017)

“CMS Reverses Its Position Regarding Arbitration Agreements in Long-Term Care,” co-author, *Senior Housing and Care Law Alert* (June 2017)

“Death with Dignity: Applying the End of Life Option Act to residential care facilities for the elderly,” *Chicago Medicine* (February 2017)

“21st Century Cures Act Holds Promise for Seniors and Senior Care Providers,” co-author, *Health Care Law Alert* (January 2017)

“Death with Dignity in Assisted Living: Applying the End of Life Option Act to RCFEs,” *CALA Legal Update* (October 2016)

“The Eleven Habits of Ineffective Nonprofit Boards,” *LeadingAge* (May 2016)

“OIG Finds that Hospices Inappropriately Billed Medicare \$268 Million,” co-author, *AHLA Alert* (April 2016)

“New Law Streamlines Dissolution for Dormant Nonprofit Corporations in California,” co-author, *Nonprofit Law Alert* (November 2015)

“New California Assisted Suicide Law Gives Senior Care Providers Limited Protection,” co-author, *Senior Housing & Care Law Alert* (October 2015)

“New Enforcement Initiatives in Dementia Care Could Affect SNFs’ Five-Star Rating,” co-author, *Health & Senior Care Law Alert* (May 2015)

“IRS Notice Liberalizes Private Use Rules Governing Bond-Financed Facilities,” co-author, *Health Care Law Alert* (November 2014)

“Advising California Nonprofit Corporations,” co-author, *California Continuing Education of the Bar* (1st, 2nd, and 3rd Editions)

Presentations

“Options at the End of Life and the Role of Hospice,” co-speaker, CALA Fall Conference & Trade Show (November 2025)

“The More Things Change: Workforce Challenges in 2025,” co-speaker, The LeadingAge California BOLD Annual Conference & Expo (May 2025)

“SB 99 Training Conversation,” co-speaker, The LeadingAge Oregon Annual Conference (May 2025)

“Psychedelics – A Mental Health Option in Senior Care?,” California Assisted Living Association Spring Conference and Expo (June 2024)

“End of Life Options for Residents Who Lack Capacity,” LeadingAge Oregon’s Annual Conference and Expo (May 2024)

“Selling Your Senior Communities Without Losing Your Mind,” The LeadingAge California BOLD Annual Conference & Expo (May 2024)

“Psychedelics: Clearing the New Frontier in Mental Health Therapy,” co-presenter, ABA Washington Health Law Summit (December 2023)

“Turn On, Tune In, Drop Out: Use of Psychedelics in Senior Living and Care,” co-presenter, LeadingAge Washington Annual Conference (June 2023)

“Dealing with Challenging Families,” co-presenter, California Assisted Living Association Fall Conference (June 2023)

“Culturally Competent Care for Happiness and Lower Risk,” LeadingAge Annual Conference (May 2023)

“Critical Considerations for Providing Culturally Competent Care,” CALA Fall Conference (November 2022)

“Work at Home; Care at Home,” co-presenter, LeadingAge Annual Conference (May 2022)

“Recognizing LGBT Rights in Long-Term Care: A National Trend,” ABA Washington Health Law Summit, Washington, D.C. (December 2021)

“COVID-19 in Senior Care: Lessons Learned,” LeadingAge Washington’s 2021 Virtual Conference (June 2021)

“COVID-19 in Senior Care: Lessons Learned,” LeadingAge Oregon’s 2021 Virtual Conference (May 2021)

“Navigating Cannabis Use in Senior Care,” South Dakota Association of Healthcare Organizations (May 2021)

“LGBT Considerations in Senior Living,” LeadingAge California (May 2021)

“COVID: Access and Other Challenges in Long-Term Care,” co-presenter, ABA Washington Health Law Summit (December 2020)

“Business Realities in the Age of COVID-19,” co-presenter, LeadingAge Webinar (December 2020)

“Cannabis Use by Seniors: A Growing Trend,” co-presenter, Keiro Life Long Learning Webinar (October 2020)

“Hemp: The New Alternative to Marijuana in Senior Care?,” co-presenter, LeadingAge Washington Webinar (June 2020)

“Coping with COVID in Home and Community Based Services,” co-presenter, LeadingAge California Webinar (May 2020)

“Addressing Medical and Recreational Cannabis in Senior Care and Housing,” HJ Sims Late Winter Conference (February 2020)

“Mental Health Care in the U.S.: a Prescription for Change,” co-presenter, ABA Washington Health Law Summit (December 2019)

“Preparing for Marijuana Use in Aging Services,” LeadingAge Annual Meeting and Expo (October 2019)

“Anticipating and Managing Violence in Senior Care,” Global Ageing Conference (September 2019)

“When Clients Light Up: A Fiduciary’s Risks and Obligations in the Age of Legal Marijuana,” Professional Fiduciary Association of CA, Northern Region (September 2019)

“Records Management and Retention Policies: Why They Matter, How to Get Started, and Best Practices,” co-presenter, Strength Matters Webinar (July 2019)

“Mental Health Challenges Across the Care Continuum,” co-presenter, American Health Lawyers Association Annual Meeting (June 2019)

“What If Marijuana Were Completely Legal?”, co-presenter, LeadingAge Washington (June 2019)

“Continuing Care at Home: Is It Right for Your Organization?”, co-presenter, LeadingAge California (May 2019)

“Anticipating and Managing Violence in Senior Care,” co-presenter, LeadingAge Oregon (May 2019)

“Best Practices for Managing Cannabis Use in Seniors Housing,” Alberta Seniors Communities & Housing Association Webinar (March 2019)

“Anticipating and Managing Violence in Senior Care,” co-presenter, AHLA Long-Term Care and the Law (February 2019)

“Medical and Recreational Marijuana in Senior Living,” co-presenter, LeadingAge Webinar (December 2018)

“Identifying & Addressing Mental Health Issues,” presenter, CALA Fall Conference & Trade Show (November 2018)

“Resident and Employee Marijuana Use: Issues and Answers,” co-presenter, CALA Fall Conference (November 2018)

“Whole Person Care Initiative Seminar on End of Life Care on the Frontline – Caring for the Sick and Dying,” presenter, St. Thomas More Society (October 2018)

“Confronting Mental Health Needs in Senior Care,” presenter, LeadingAge Meeting and Expo (October 2018)

“Confronting Mental Health Needs in Senior Care,” presenter, LeadingAge Colorado Annual Meeting (September 2018)

“Confronting Mental and Behavioral Health Needs in Long-Term Care,” presenter, American Health Lawyers Association Webinar (July 2018)

“Confronting Mental Health Needs in Senior Care,” presenter, LeadingAge Washington Annual Meeting (June 2018)

“A Candid Conversation About Cannabis,” co-presenter, California Assisted Living Association (June 2018)

“Legal Issues Roundtable, CCRC Class Actions,” LeadingAge In-House Counsel Meeting (May 2018)

“CCRC Class Actions: Prepare Yourself!” co-presenter, LeadingAge California Meeting (May 2018)

“Confronting Mental Health Needs in Health Care,” ABA Washington Health Law Summit (December 2017)

“End of Life Option Act One Year Later,” American Health Lawyers Association Annual Meeting (June 2017)

“Reefer Madness: Marijuana in Senior Care and Housing,” LeadingAge Washington Annual Meeting (June 2017)

“Evaluating the End-of-Life Option Act, Year 1,” California Assisted Living Association Spring Conference (June 2017)

“The Many Faces of Discrimination,” Private Client (June 2017)

“Death With Dignity: Right to Die Issues in Senior Care and Housing” 56th LeadingAge California 56th Annual Conference (May 2017).

“Death With Dignity: What Now?,” LeadingAge Colorado Annual Meeting (May 2017)

“Reefer Madness: Marijuana in Senior Care and Housing,” LeadingAge Oregon Annual Meeting (May 2017)

“Building Financial Resilience in an Ever-Changing Market” speaker, LeadingAge California 56th Annual Conference (May 2017)

“Living with the End of Life Option Act: A Look at the First Year,” LeadingAge California 2017 Policy & Leadership Summit (March 2017)

“Death with Dignity: A Medico-Legal Perspective,” co-presenter, American Health Lawyers’ Association Long-Term Care and the Law Meeting (February 2017)

“The Many Faces of Discrimination,” Private Client (February 2017)

“Physician-Assisted Death: Balancing the Rights of Providers, Patients, and Other Stakeholders,” co-speaker, ABA Health Law Summit (December 2016)

“Legal Challenges in Sales and Marketing to Senior Care Residents” University of Southern California (November 2016)

“Right to Die: Issues to Consider,” co-speaker, LeadingAge Annual Meeting (November 2016)

“Resident-Led Initiatives: Balancing Autonomy and Liability,” LeadingAge Annual Meeting (October 2016)

“Death with Dignity: Right to Die Issues in Senior Care and Housing,” co-speaker, LeadingAge WA (June 2016)

“Legal Issues in End-of-Life Care,” LeadingAge CO 2016 Annual Conference and Exposition (May 2016)

“Right to Die Issues in Senior Care and Housing,” LeadingAge OR 2016 Annual Conference and Exposition (May 2016)

“Right to Die Issues in Senior Care and Housing” and “The State of the Repayable Entrance Fee in 2016,” LeadingAge CA 2016 Annual Conference and Exposition (May 2016)

“Legal Issues Update: The State of the Repayable Entrance Fee,” LeadingAge PEAK Summit (March 2016)

“Finding Your Voice,” co-speaker, American Conference Institute’s Women Leaders in Healthcare Law Conference (September 2015)

“Social Accountability: The Next Generation,” co-speaker, Be the Voice – LeadingAge Washington and Arizona Conferences (June 2015)

“Social Accountability: The Next Generation,” co-speaker, Be the Voice – LeadingAge California and Oregon Conferences (May 2015)

“Senior Community Sales: A Report From the Field,” co-speaker, Senior Living In-House Counsel Retreat (September 2014)

“Save Your Tax Exemption: Strategies for Survival,” and “Resident Transfer and Review: A Play in 3 or 4 Acts,” co-speaker, LeadingAge California Annual Conference (May 2014)

“The Inside Track on Negotiating Contracts with MCOs, ACOs and BPOs,” Senior Living 100 (February 2014)

“Liability Risk and Response in Senior Care and Housing,” University of Southern California (January 2014)

“Issues and Trends in Senior Care,” LeadingAge (October 2013)

“Regulatory Issues in Senior Facility Sales,” Private Client (October 2013)

“Are You Doing Enough to Protect Your Trustees?” California State Bar (October 2013)

“The Dream Nonprofit Senior Care Executive,” LeadingAge Washington (June 2013)

“Innovative Solutions to Thorny Resident Problems,” LeadingAge California (May 2013)

“Who Do You Need in Your C-Suite?” moderator, Senior Living 100 (February 2013)

“Care at Home: An Evolving Landscape,” American Health Lawyers Association Long Term Care and the Law (February 2013)

“Liability Risk and Response in Senior Care and Housing,” University of Southern California (January 2013)

“Combating Asset Divestiture,” Private Client (December 2012)

“The Many Faces of Discrimination,” Private Client (November 2012)

“Governance: Legal Problems Your Board Can Avoid,” webinar, Senior Living Business Interactive (November 2012)

“Executive Compensation: A Legal Perspective,” co-speaker, LeadingAge (October 2012)

“Sane Corporate Compliance,” Legal Issues Forum, LeadingAge (October 2012)

“Community Benefit Meets Senior Care and Housing,” American Health Lawyers Association, Tax Issues for Healthcare Organizations (October 2012)

“Combating Asset Divestiture,” Private Client (September 2012)

“Tips for a Successful Marriage: Joint Venturing in Senior Care,” Aging Services of Washington (June 2012)

“Real-World Corporate Compliance: A Sane Approach,” LeadingAge Oregon (May 2012)

“Closures from the Transferee’s and Payor’s Perspectives,” LeadingAge, CA (May 2012)

“Legal Issues Roundtable: A Panel of Experts,” co-speaker, LeadingAge PEAK Leadership Summit (April 2012)

“The Surge of For-Profit in Distressed Health Care – What Moves a Nonprofit to the For-Profit Option and How Do Nonprofit Boards Decide to Make the Move?” American Bar Association Business Law Spring Meeting (March 2012)

“Health Care Reform: Why Senior Living is Key to Making it Work,” Senior Living 100 (March 2012)

“Current Issues in Aging Services Management – Liability Risk and Response in Senior Care and Housing,” University of Southern California (January 2012)

“Continuing Care at Home and Other At-Home Options, American Health Lawyers Association,” LTC-SIR Practice Group Tutorials (January 2012)

“Strategies for CCRCs in a Tough Economy, American Health Lawyers Association,” LTC-SIR Practice Group Tutorials (January 2012)

“Marketing Issues in Senior Care,” Private Client (December 2011)

“Reorganization: Business Opportunity Meets Mission,” Private Client (November 2011)

“Combating Asset Divestiture,” LeadingAge 2011 Annual Meeting (October 2011)

“Tax Survival Kit for Charitable Providers,” LeadingAge, CA Webinar Series (June 2011)

“Tiptoe Through the Minefield: Legal Risks,” Prevention and Response in Senior Care and Housing, OASHS 2011 Annual Meeting (June 2011)

“Coping With Disability Discrimination Laws,” Private Client (May 2011)

“Asset Divestitures: Tools to Fight Back,” LeadingAge, CA 2011 Annual Meeting (May 2011)

“Legal Update II: Asset Divestitures: Tools to Fight Back,” LeadingAge (April 2011)

“Tiptoe Through the Minefield: Prevention and Response Strategies for Boards,” LeadingAge, CA Webinar Series (March 2011)

“Friendly Family Counseling For a Family of Corporations,” Private Client (February 2011)

“Beyond Good Ad Copy: Fair Housing and Other Legal Challenges in Advertising,” Aging Services of California Webinar Series (January 2011)

“Legal Update III – Good Facilities, Bad Times – A Report from the Field,” AAHSA 2010 Annual Meeting (November 2010)

“Creative Strategies to Fulfill Your Organization’s Charitable Mission,” AAHSA Annual Meeting (November 2010)

“Coping with Disability Discrimination Laws,” Private Client (October 2010)

“Who’s Minding the Store? A Primer for Nonprofit Directors,” Private Client (September 2010)

“Strategies for Challenging Times,” Oregon Alliance of Senior & Health Services (May 2010)

“Detecting & Responding to Signs of Financial Distress,” LeadingAge, CA Annual Meeting (May 2010)

“Home-Grown Innovations in Senior Care,” LeadingAge, CA Annual Meeting (May 2010)

“Coping With Disability Discrimination Laws,” Private Client (April 2010)

“The Legal Implications of Financial Instability,” AAHSA Future of Aging Services Conference (February 2010)

“Disclosure—A Legal Perspective,” Cain Brothers Women in Senior Living Webinar (November 2009)

“Maintaining Social Accountability In Tough Economic Times” and “Current Tax Issues Facing Not-for-Profit Providers,” American Association of Homes and Services for the Aging 2009 Annual Meeting (November 2009)

“Create and Sustain Your Own Charity-Legal Insights,” American Baptist Seminary of the West Presentation (September 2009)

“Responding To The Warning Signs of Financial Distress,” LeadingAge, CA Freestanding Communities Retreat (August 2009)

“Home-Grown Innovations In Senior Care,” International Association of Homes and Services for the Aging 8th International Conference (July 2009)

“Legal Minefields and Ways Your Nonprofit Board Can Avoid Them,” American Association of Homes and Services for the Aging Audio Conference (June 2009)

“Social Accountability: It’s Not Going Away!” Aging Services of Washington and California Annual Conference (June 2009)

“Alternative Financing Models, or Strategies in a Soft Market” and “Continuing Care At Home and The Provider Advantage,” Aging Services of California Public Policy Conference (February 2009)

“A Nonprofit Director’s Guide to Senior Care Governance,” Private Client (December 2008)

“Social Accountability: A Legal Imperative?” Private Client (October 2008)

“Legal Issues, Part I—Nonprofit Developments,” AAHSA Annual Meeting (October 2008)

“Legal Hot Topics—Strategies for Succeeding in a Soft Market,” AAHSA Annual Meeting (October 2008)

“Risk Management Meets Business Opportunity: The Case for Reorganization,” Private Client (July 2008)

“A Trustee’s Guide to Senior Care Governance,” Aging Services of California Annual Meeting (May 2008)

“Legal & Accounting Update,” Ziegler 2008 California Senior Living CFO Workshop (May 2008)

“Nonprofit Accountability in 2008,” Private Client, Building Capacity, Improving Systems, Strengthening Communities (April 2008)

“Legal Update II: Social Accountability,” AAHSA Future of Aging Services Conference (March 2008)

“Senior Care Board Governance in 2008,” Aging Services of California Board Meeting (February 2008)

“CCRC Board Governance in 2008,” Private Client (February 2008)

Press

“Organizations Looking at Mergers, Affiliations Must ‘Get Their House in Order’,” *McKnight’s Senior Living* (November 2023)

“A Good Hill to Try On,” *Seniors Housing Business* (March 2020)

“2019 Health Care Law Trailblazers,” *The National Law Journal* (May 2019)

“Quantifying Your Impact: Social Accountability,” *LeadingAge* (January 2018)

Honors & Awards

AV Preeminent Attorney, The American Registry (2025)

Best Lawyers (2009-2026); Lawyer of the Year (2017, 2019, 2024, 2026)

California Lawyers Association, Wiley W. Manuel Pro Bono Legal Services Award (2019-2024)

Best Lawyers, Women in the Law Award (2016-2019, 2022-2023)

The American Lawyer, Woman Leader in The Law (2020)

Chambers and Partners USA, Healthcare

Martindale-Hubbell, Top Rated Lawyers in Healthcare Law (2013)

Martindale-Hubbell, AV Preeminent Rating

Super Lawyers, Health Care (2010-2012)

Professional Affiliations

LeadingAge California, former Board of Directors Member

LeadingAge (National) Legal Committee, member (2001-2025) and former Chair

Education

J.D., University of Virginia School of Law (1986)

B.A., with distinction in all subjects Cornell University (1980)

Admissions and Courts

California