



## RAYMOND RATH, ASA, CEIV, CFA

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Ray is a Managing Director in our Los Angeles office. He has over 30 years of financial valuation expertise and is a recognized leader in the valuation of businesses, securities interests, and intangible assets. Ray has performed valuation projects for financial (both U.S. GAAP and IFRS) and tax reporting, transactions, and litigation projects.

In addition to performing valuations, Ray has extensive experience in the review of third-party and management prepared valuations. During his tenure at PricewaterhouseCoopers LLP, he served as the valuation specialist for a large number of audit engagement teams. As a valuation specialist, Ray worked with management, third-party appraisers, and audit engagement teams to ensure the reasonableness of valuation conclusions and documentation of review processes.

Ray is extremely active in enhancing the quality of valuation practice both domestically and internationally. He has organized and moderated conferences for the *American Society of Appraisers (ASA)* on fair value issues including presentations by staff of the *SEC, PCAOB, FASB, and IASB* and has led efforts resulting in an education and certification program for an Intangible Assets valuation specialty designation.

Ray has a wealth of experience in a wide range of industries. In recent years, much of his work has focused on technology and Internet firms. Other industries where he has significant project expertise include consumer products, entertainment and media, food services, health care, and manufacturing, in addition to early stage, rapid growth firms.

Prior to joining Globalview Advisors in 2012, Ray was a Director in the Valuation Services Practice at PricewaterhouseCoopers LLP. He was also a Senior Manager in the Valuation Services Practice at KPMG LLP and KPMG Consulting, Inc., as well as a Manager at Arthur Andersen & Company.

Ray has testified in Federal Bankruptcy and Civil Courts on valuation matters, and has been named as an expert witness in numerous matters.

Ray received his MBA from the University of Southern California and his BS in Business Administration, *cum laude*, from the University of Kansas. He is an accredited senior Member of the *American Society of Appraisers (ASA)* in the business and intangible assets valuation disciplines as well as Appraisal Review and Management. Ray holds the Certified in Entity and Intangible Valuations™ (CEIV) Credential designation and is also a Chartered Financial Analyst (CFA®) charterholder.