



PROFESSIONAL EXPERIENCE

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|-----------------|---|--------------|
| 2018 to Present | JW Infinity Consulting, LLC
Senior Valuation Analyst | NEW YORK, NY |
| 2015 to 2018 | Consultant <ul style="list-style-type: none">• Executor for an estate in probate court in New York, New Hampshire and Florida.• Performed business valuations for tax purposes.• Conducted a feasibility analysis for a captive insurance company. | UNION, NJ |
| 2004 – 2015 | Grant Thornton
Director, FINANCIAL AND PRICING SERVICES <ul style="list-style-type: none">• Led the financial and pricing services group for the financial services practice of Grant Thornton.• Supervised the valuation analyses and valuation audits of <i>private equity and hedge funds</i>.<ul style="list-style-type: none">○ The investment sectors included in these analyses represent value investing, distressed, health care, short selling, volatility, international (Indonesia, Vietnam, China, Korea, Japan, United Kingdom, France, Canada, Germany and Netherlands), European special investments (CLOs and CDOs), real estate, distressed residential mortgages and sovereign debt.○ The investments encompassed in the analyses and review audits encompass collateralized debt obligations, credit default swaps, currency forwards, stock warrants and options, private companies, restricted securities, convertible preferred and debt securities and residential mortgage backed securities, commercial mortgage backed securities, real property loans, real property equity, bank core deposits, interest rate swaps and pipes.• Developed litigation analysis for commercial mortgage backed portfolio.• Valuation audits are also conducted for public REITS, business development corporations, CDO trusts, broker-dealers, investment management companies, mutual funds, public and private banks, public companies and non-profit entities.• Supervise the review of investments underlying Grant Thornton's pricing review of certain Pension Benefit Guarantee Corporation's pension plans.• Member of Grant Thornton's task force for FASB 157 implementation. | NEW YORK, NY |



CHRISTOPHER E. RAHNE, C.P.A., C.F.A.

(929) 502-7711 crahne@jw-infinity.com www.jwinfinityconsulting.com

- 1992 – 2004 **BDO USA** NEW YORK, NY
Senior Manager, FINANCIAL VALUATIONS
- Conduct international tax transfer pricing studies.
 - Expert witness for stock options and business valuations in New York Supreme Court and U.S. Bankruptcy Court and for broker relationships in Dade County Court.
 - Performed the analyses and research for the Internal Revenue Service for the valuation areas associated with Mandelbaum v. Commissioner, T.C. Memo 1995-255 (1995).
 - Perform valuation studies for transaction pricing and structure (acquisition, divestiture, reorganization), taxation (federal income, gift and estate), financing (securitization, recapitalization, restructuring), bankruptcy court, litigation and management information and planning.
 - Developed industry specializations in investment management, health care and apparel firms.
- 1987 -1992 **Deloitte** NEW YORK, NY
Manager, FINANCIAL VALUATIONS
- Valued common stock, preferred stock, partnership interests, options, warrants, promissory notes and subordinated debentures.
 - Identified and determined the value of intangible assets.
 - Developed an industry specialization in purchase price allocations for institutional money management firms and mutual funds.
 - Prepared a valuation study for U.S. Tax Court.
- 1985 – 1987 **Valuation Counselors, Inc.** PRINCETON, NJ
Financial Project Manager
- Valued the common stock of client companies for purposes of merger/acquisition, estate planning, employee stock ownership plans and proxy statements.
 - Performed an extensive analysis of the restricted discounts associated with the non-voting common shares of a NYSE listed company for taxation purposes.
- 1982 -1984 **Securities and Exchange Commission** WASHINGTON, DC
Senior Financial Analyst
- Analyzed financial statements for a variety of SEC reports to ensure adequate disclosure for informed investment decisions.
 - Examined initial public stock offerings, foreign stock offerings, mergers, spin-offs, leveraged buy-outs, debentures and corporate liquidations.
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1977 -1982

Federal Bureau of Investigation
Statistician

WASHINGTON, DC

- Researched, developed and implemented procedures for a nationwide uniform data reporting system.
- Participated in accounting task forces for the Foreign Corrupt Practice Act and with the Criminal Fraud Unit of the Department of Justice.

EDUCATION

Postgraduate
M.B.A.
B.S.

George Washington University, Washington, D.C.
University of North Florida, Jacksonville, Florida
Jacksonville University, Jacksonville, Florida

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant, District of Columbia
Chartered Financial Analyst

PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants
CFA Institute
New York Society of Security Analysts

LECTURES

"Valuation of Financial Institutions" 2012 Grant Thornton National Valuation Training
"Introduction to Swaps" 2011-Grant Thornton Northeast Valuation Training
"Valuation of Illiquid Investments under SFAS 157" 2008 – Grant Thornton Webcast
"Valuation Training for Financial Services" 2007 – Grant Thornton Financial Services training, New York
"Valuation of Stock Options and Warrants" 1994 - BDO Seidman Superconference, Texas
"Valuation of Bankrupt Companies" 1993 - BDO Seidman National Conference, New York
"Valuations from an Investor's Perspective" 1989 - Div of Corp Fin., S.E.C., Wash, D.C.