CURRICULUM VITAE

CHRIS HAMILTON, CPA, CFE, CVA

Certified Public Accountant

Certified Fraud Examiner

Certified Valuation Analyst

Chris Hamilton, Principal

Arxis Financial, Inc.

Arxis Wealth Management, LLC

Arxis Technology, Inc.

Web sites: www.arxisgroup.com

E-Mail: chamilton@arxisgroup.com

**Education:**

BACHELOR OF SCIENCE, BUSINESS ADMINISTRATION

Option: Accounting Theory and Practice

California State University, Northridge (1985)

**Professional Designations and Licenses:**

CPA: State of California Department of Consumer Affairs #51826E (1988)

CFE: Association of Certified Fraud Examiners #44856 (1997)

CVA: National Association of Certified Valuators and Analysts #970399 (1998)

**Experience:**

* 1. Clifford Heffner, CPA; Staff Accountant, Auditor

1987-1988 Zurn Industries, Inc.; Division Controller, Operations Manager

* 1. Fishman Block + Gaby; Senior Accountant
  2. Gaby & Hamilton; Partner

1996-present Arxis Financial, Inc.; Principal

**Professional Specializations:**

Business and Damages Valuation

Litigation Consulting / Forensic Accounting

Fraud – prevention and detection

**Professional Affiliations:**

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Association of Certified Fraud Examiners

National Association of Certified Valuators and Analysts

Los Angeles County Bar Association

San Fernando Valley Bar Association

Ventura County Bar Association

ForensisGroup – Member, Network of Experts

**Books & Media:**

“Financial Valuation – Application and Models,” co-author, 3rd edition published April, 2011

Featured as on-camera expert in “Bookwars” broadcast by NBC (2.15.09) after 2 years of investigative work on a case involving government agency fraud.

“Interviewing Tips for Corporate Fraud Investigations,” Quoted in online article: http://i-sight.com/investigation/interviewing-tips-for-corporate-fraud-investigations (April, 2012)

**Course Materials Authored:**

Business Valuations: Calculations and Applications of Income and Asset Approaches (co-author)

Capitalization/Discount Rates: Assessing the Alternatives

Business Valuations: Fundamentals, Techniques, and Theory (contributing author)

Buy-Sell Agreements: Business Valuations in Succession and Estate Planning\*

Cost of Capital and the Income and Asset Approaches

Financial Fraud Litigation: Legal Strategies and Forensic Accounting Essentials\*

Economic Damages and Forensic Accounting: Calculations, Discovery, and Expert Testimony\*

Business Valuations: An Introduction with Real-World Applications\*

Understanding Financial Statements: What Every Business Attorney Needs to Know\*

(\* Approved for MCLE credit by State Bar of California)

**Professional Volunteer Activities:**

Member, National Association of Certified Valuation Analysts Course Review Committee

Member of Editorial Board, *Insights on Valuation*

Member, Education Quality Assurance Board (NACVA)

Member, "Panel of Experts" for *Financial Valuation and Litigation Expert Journal*

Board Member and CFO, Legacy Secondary Schools, Inc.

**Publications/Articles (Prior 10 Years):**

“How Do I Know What My Business is Worth?” *Insights on Valuation* (January, 2006)

“What is a Discount Rate?” *Insights on Valuation* (January, 2006)

“What about Subsequent Events,” *Insights On Valuation* (August, 2006)

“Price Value and Proceeds – There is a Difference,” *Insights on Valuation* (October 2006)

“How to Value a Business When Data and Cooperation Are Not Forthcoming From Management: An In-depth Explanation of Forensic Business Valuations,” *Orange County Lawyer* (June 2007)

“So You Need To Read A Valuation Report,” *Insights on Valuation* (July 2007)

“Valuing Professional Goodwill In re Marriage of Ackerman,” *Insights on Valuation* (Oct. 2007)

“How to Select a Business Valuation Expert,” *Insights on Valuation* (June 2008)

“Top 10 Business Valuation Errors,” *California CPA* (Aug 2008)

“Family Limited Partnerships: Great Facts & the Taxpayer Still Loses,” *Insights on Valuation* (Aug 2008)

“Business Valuation in Buy-Sell Agreements,” *Santa Barbara Lawyer* (October, 2008)

“Real Estate Fraud Litigation,” *Valley Lawyer* (June 2009)

“The Trust Hazard,” *CPA Insider*, American Institute of CPA’s (November, 2009)

“Business Valuation Services for Liquidation or Re-evaluation,” *Financial Valuation and Litigation Expert* (March 2010)

“Business Valuation Services for Marital Dissolution,” *Valley Lawyer* (May, 2010)

“Commercial Litigation and Forensic Accounting,” *Valley Lawyer* (November 2011)

“Is it the Market Approach or the Income Approach?” *Financial Valuation and Litigation Expert* (November 2011)

“IRS: Discount for Lack of Marketability Developments,” *Insights on Valuation* (December, 2011)

# “What We Can Learn from a Fraud Investigation,” *http://i-sight.com* (June, 2012)

“Financial Statement Audits Don’t Expose Fraud,” *http://i-sight.com* (July, 2012)

“Clandestine Forensic Accounting Adventure to Uncover Fraud,” *http://i-sight.com* (August, 2012)

“7 Simple Steps to Corporate Fraud Prevention: A Case Study,” *http://i-sight.com* (September, 2012)

“Combatting Workplace Fraud through Internal Controls,” *http://i-sight.com* (October, 2012)

“The Financial Expert: An Essential Addition to the Litigation Team,” *Valley Lawyer* (February, 2013)

“Long Term Growth – Have the Facts Changed?” *Financial Valuation and Litigation Expert* (July, 2013)

“Fraud Prevention 101” *NACVA QuickRead* (January 2015)

“Valuing Contract Earn-out Provisions,” *Financial Valuation and Litigation Expert* (July 2014)

“Valuing Businesses for Family Court: Rules of the Road,” *Valley Lawyer* (July, 2015)

“Benefit Stream Error: Locking in Adjustments for an Eternity,” *Financial Valuation and Litigation Expert* (February, 2016)

“The Role of Financial Experts in Damage Cases: Effective Trial Preparation and Presentation,” *NACVA QuickRead* (February 2016)

**Seminars and Speaking Engagements: 2014- 2016**

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| **Date** | **Topic** | **Location** |
| Jan, 2014 | Understanding Financial Disclosures | Encino, CA |
| Jun, 2014 | Fraud and Corporate Ethics | Reagan Library, CA |
| Aug, 2014 | Valuation Fundamentals, Theory & Techniques | Minneapolis, MN |
| Sep, 2014 | Valuation for Financial Planners - FPA | Pasadena, CA |
| Oct, 2014 | Cost of Capital and the Income Approach to Valuation | Denver, CO |
| Oct, 2014 | Advanced Business Valuation | New Orleans, LA |
| Oct, 2014 | Income and Asset Approach to Valuation | New Orleans, LA |
| Dec, 2014 | Valuation Fundamentals, Theory & Techniques | San Diego, CA |
| Dec, 2014 | Cost of Capital and the Income Approach to Valuation | San Diego, CA |
| Jan, 2015 | Valuation Fundamentals, Theory & Techniques | Las Vegas, NV |
| Jan, 2015 | Understanding Financial Disclosures – SFVBA | Encino, CA |
| Feb, 2015 | Damages and Forensic Accounting – CalCPA | Pasadena, CA |
| Feb, 2015 | Business Valuation for Insurance Agents and Brokers - NAIFA | Woodland Hills, CA |
| Mar, 2015 | Fraud and Corporate Ethics | Wood Ranch, CA |
| Mar, 2015 | Fraud and Corporate Ethics | Simi Valley, CA |
| May, 2015 | Standard of Value: Why it Matters – CalCPA | Los Angeles, CA |
| May, 2015 | Valuation Fundamentals, Theory & Techniques – Certification Training | Chicago, IL |
| Jun, 2015 | Financial Ethics, Morality, and the Law | Reagan Library, CA |
| Aug, 2015 | Valuation Fundamentals, Theory & Techniques – Certification Training | Salt Lake City, UT |
| Aug, 2015 | Income & Asset Approach to Valuation | Salt Lake City, UT |
| Oct, 2015 | Fraud & Corporate Ethics | Simi Valley, CA |
| Oct, 2015 | Market Approach to Valuation | Las Vegas, NV |
| Oct, 2015 | Special Purpose Valuations | Las Vegas, NV |
| Oct, 2015 | Valuation Fundamentals, Theory & Techniques – Certification Training | Houston, TX |
| Oct, 2015 | Income & Asset Approach to Valuation | Houston, TX |
| Nov, 2015 | Valuation Fundamentals, Theory & Techniques – Certification Training | San Diego, CA |
| Jan, 2016 | Valuation Fundamentals, Theory & Techniques – Certification Training | Las Vegas, NV |
| Apr, 2016 | Fraud and Forensic Accounting – CalCPA | Ventura, CA |
| May, 2016 | Standard of Value: The Crucial Element for Accurate Valuations | San Diego, CA |
| Jun, 2016 | Financial Ethics, Morality, and the Law | Reagan Library, CA |
| Jun, 2016 | Explaining Damages to Juries and Others | San Diego, Ca |
| Aug, 2016 | Valuation Fundamentals, Theory & Techniques – Certification Training | San Antonio, TX |
| Sep, 2016 | Valuation Fundamentals, Theory & Techniques – Certification Training | Washington, DC |
| Sep, 2016 | Valuing Complex Debt and Equity Structures | Washington, DC |
| Nov, 2016 | Calculating and Explaining Damages | Chicago, IL |
| Nov, 2016 | Market Approach to Valuation | Chicago, IL |
| Nov, 2016 | Special Purpose Valuations | Chicago, IL |
| Dec, 2016 | Valuing Earnouts and other Performance Based Contracts | Las Vegas, NV |
| Dec, 2016 | Trial Preparation: Direct Examination | Webinar |