

CURRICULUM VITAE

CHRIS HAMILTON, CPA, CFE, CVA
Certified Public Accountant
Certified Fraud Examiner
Certified Valuation Analyst

Chris Hamilton, Principal
Arxis Group, Inc.
Arxis Financial, Inc.
Arxis Wealth Management, LLC
FGIS, LLC

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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:

1980-1987 Clifford Heffner, CPA; Staff Accountant, Auditor
1987-1988 Zurn Industries, Inc.; Division Controller, Operations Manager
1988-1991 Fishman Block + Gaby; Senior Accountant
1991-1995 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

Books & Media:

“Financial Valuation – Application and Models,” co-author (4th edition published April, 2017)
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://insight.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)
Valuing Earnouts and other Performance Based Contracts
Valuing Complex Capital Structures
Impact of Adverse Regulatory Action on Damages and Business Valuation
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*

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: 2016- 2017

Date	Topic	Location
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 – NACVA National Conference	San Diego, Ca
Jun, 2016	Valuation Fundamentals, Theory & Techniques – Certification Training	Philadelphia, PA
Jul, 2016	Economic Damage Calculations	Webinar
Jul, 2016	Explaining Damages to Juries and Others - CalCPA	Pasadena, 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—Exploring the Pricing Component	Chicago, IL
Nov, 2016	Special Purpose Valuations	Chicago, IL
Dec, 2016	Expert Deposition and Trial Testimony	Webinar
Dec, 2016	Trial Preparation: Direct Examination	Webinar
Dec, 2016	Best Practices in Valuation and Litigation Services	Las Vegas, CA
Dec, 2016	Valuing Earnouts and other Performance Based Contracts	Las Vegas, NV
Dec, 2016	Business Valuation Methods	Las Vegas, NV
Dec, 2016	Trial Preparation: Direct Examination	Webinar
Jan, 2017	Prisoner No. 61727-054	Encino, CA
Mar, 2017	Expert Depositions and Testimony	Webinar
Mar, 2017	Economic Damages Calculations	Webinar
Apr, 2017	What Financial Planners Need to Know about Business Valuation	Los Angeles
Apr, 2017	Income and Asset Approach to Valuation	Washington, DC
Apr, 2017	Market Approach—Exploring the Pricing Component	Washington DC
Apr, 2017	Special Purpose Valuations	Washington DC
May, 2017	Business Valuations: An Introduction with Real-World Applications	Westlake Village, CA
May, 2017	Prisoner #61727-054: Fraud's Origin and Consequences	Thousand Oaks, CA
Jun, 2017	Prisoner #61727-054: Fraud's Origin and Consequences	Reagan Library
Jun, 2017	The Impact of Adverse Regulatory Action Valuation and Damages	Chicago, IL
Jun, 2017	Hardball With the Masters	Chicago, IL
Jun, 2017	Business Valuations: An Introduction with Real-World Applications	Glendale, CA
Jul, 2017	The Impact of Adverse Regulatory Action Valuation and Damages	Webinar
Sep, 2017	Forensic Accounting Academy	Washington, DC
Oct, 2017	Special Purpose Business Valuations	Salt Lake City, UT
Oct, 2017	Market Approach—Exploring the Pricing Component	Salt Lake City, UT
Oct, 2017	Valuation Fundamentals, Theory & Techniques – Certification Training	Philadelphia, PA
Oct, 2017	Damages and the Application to <i>Howell v. Hamilton Meats</i>	Oxnard, CA
Nov, 2017	Forensic Accounting Academy	Chicago, IL
Dec, 2017	The Impact of Adverse Regulatory Action Valuation and Damages	San Diego, CA
Dec, 2017	Advanced Business Valuation	San Diego, CA