

## CURRICULUM VITAE

CHRIS L. HAMILTON, CPA, CFE, CVA, DABFA  
Certified Public Accountant  
Certified Fraud Examiner  
Certified Valuation Analyst  
Diplomate, American Board of Forensic Accountants

Chris L. Hamilton, Principal  
Arxis Financial, Inc.  
Arxis Wealth Management, 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)  
DABFA: The American College of Forensic Examiners #12015 (1997)  
Life and Disability Agent: California Department of Insurance #0D02386 (2000)  
General Securities Rep: National Association of Securities Dealers CRD #4253499 (2000)  
Investment Advisor Representative: 1<sup>st</sup> Global Advisors, Inc.

### **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  
Litigation Services Committee of the California Society of CPA's  
The American College of Forensic Examiners  
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, 3<sup>rd</sup> 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:**

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 (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  
Member, "Panel of Experts" for i-sight.com  
Board Member and CFO, Legacy Secondary Schools, Inc.  
Chairman, Grace Community Church Elder Board

**Publications/Articles/Course Materials:**

- "Valuing Economic Damages after an Armed Robbery," *The Forensic Examiner* (March, 1999),  
Reprinted: *The Accounting World* (October, 2001) Hyderabad, India
- "An Expert's Job Does Not Begin in Court," *Los Angeles Lawyer* (March, 2000)
- "The Effective Use of A Financial Expert," *Citations* (April, 2000)
- "Business Valuation in Divorce Engagements," *The Valuation Examiner* (April, 2000)
- "Affect of Asbestos Litigation on the Valuation of a Business," *The Valuation Examiner* (Aug, 2002).
- "Executive Compensation & the Value of a Closely Held Company," *The Valuation Examiner* (June 03).
- "Engagement Letters," *The Valuation Examiner* (April, 2004)
- "Developing Appropriate Capitalization and Discount Rates," *Valuation Strategies* (April, 2004)
- "Forensic Business Valuation," *Journal of Forensic Accounting* (June, 2004)
- "Is the Estate Tax Coming Back or Going Away?" *Insights on Valuation* (April, 2005)
- "Getting Your Business Ready to Sell," *Insights on Valuation* (July, 2005)
- "How to Find a Business Appraiser," *Insights on Valuation* (October, 2005)
- "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)
- "IRS: Discount for Lack of Marketability Developments," *Insights on Valuation* (December, 2011)

**Seminars and Speaking Engagements – 2011 & 2012**

<b>Date</b>	<b>Topic</b>	<b>Location</b>
Jan, 2011	Forensic Accounting Academy	Atlanta, GA
Mar, 2011	Evaluating Valuation Reports – USDOL Enforcement Division	Pasadena, CA
Apr, 2011	Interpreting Financial Statements	Ventura, CA
Apr, 2011	Real Estate Fraud	Ventura, CA
Apr, 2011	Forensic Accounting Academy	New York, NY
May, 2011	Understanding Financial Statements and Those Who Use Them	Los Angeles, CA
Jun, 2011	Corporate Ethics – Private Morality & Public Consequences	Los Angeles, CA
Jun, 2011	Market Approach to Valuation - NACVA National Conference	San Diego, CA
Jun, 2011	Valuation – Income and Asset Approach	San Diego, CA
Aug, 2011	Market Approach to Valuation	Los Angeles, CA
Aug, 2011	Accounting, Finance, and Forensic Accounting for Lawyers	Beverly Hills, CA
Sep, 2011	Corporate Fraud – CalCPA	Pasadena, CA
Sep, 2011	Advanced Case Law and Valuation Errors	Woodland Hills, CA
Oct, 2011	Valuation Fundamentals, Theory & Techniques/Advanced BV	San Francisco, CA
Oct, 2011	Forensic Accounting Academy	San Francisco, CA
Oct, 2011	Forensic Accounting Academy	Atlanta, GA
Oct, 2011	Advanced Business Valuation	Atlanta GA
Nov, 2011	Valuation Fundamentals, Theory & Techniques/Cost of Capital	Chicago, IL
Nov, 2011	Forensic Accounting Academy	Chicago, IL
Jan, 2012	Three Case Studies of Corporate Financial Fraud	Los Angeles, CA
Jan, 2012	Business Valuation: Fundamentals, Techniques, and Theory	Salt Lake City, UT
Apr, 2012	Business Valuation Training – CA Franchise Tax Board	Sacramento, CA
Apr, 2012	Forensic Accounting Issues in Wildland Fire Cases	Sacramento, CA
May, 2012	Fraud and Forensic Accounting – CalCPA	Van Nuys, CA
May, 2012	Understanding Tax Returns – FLBA	Ventura, CA
May, 2012	SFV Estate Planning Council Roundtable	CSUN, CA
Jun, 2012	Corporate Fraud	Simi Valley, CA
Aug, 2012	Forensic Accounting - CalCPA	Pasadena, CA
Aug, 2012	Advanced Business Valuation	Washington, D.C.
Oct, 2012	Forensic Accounting: Interview & Interrogation	San Diego, CA
Oct, 2012	Valuation Fundamentals, Theory & Techniques and Advanced BV	San Diego, CA
Oct, 2012	Advanced Business Valuation	Atlanta, GA
Oct, 2012	Cost of Capital	Chicago, IL
Nov, 2012	Forensic Accounting: Interview & Interrogation	Chicago, IL
Nov, 2012	Advanced Business Valuation	Philadelphia, PA
Dec, 2012	Valuation Fundamentals, Theory & Techniques	Ft. Lauderdale, FL
Dec, 2012	Cost of Capital	Ft. Lauderdale, FL
Dec, 2012	Forensic Accounting: Interview & Interrogation	Ft. Lauderdale, FL