

## CURRICULUM VITAE

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

Chris Hamilton, Principal  
Arxis Financial, Inc.  
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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, 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://insight.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)  
Cost of Capital and the Income and Asset Approaches

**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.  
Chairman, Grace Community Church Elder Board  
Board member, The Master's College and Seminary

**Publications/Articles:**

“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)

"Is it the Market Approach of 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)

## Seminars and Speaking Engagements – 2013 & 2014 (Scheduled)

<b>Date</b>	<b>Topic</b>	<b>Location</b>
Jan, 2013	Valuation Fundamentals, Theory & Techniques – IRS training	Webinar
Jan, 2013	Valuation Fundamentals, Theory & Techniques	Phoenix, AZ
Jan, 2013	Understanding Financial Disclosures – SFVBA MCLE Marathon	Encino, CA
Mar, 2013	Forensic Accounting Academy – Interviews and Interrogation	Chicago, IL
Mar, 2013	National Judicial College: Complex Commercial/Business Litigation	Reno, NV
May, 2013	Fraud and Corporate Ethics	Simi Valley, CA
Jun, 2013	Managing the Forensic Engagement – NACVA National Conference	Washington, DC
Jun, 2013	Synthesis of Valuation Conclusions – NACVA National Conference	Washington, DC
Jun, 2013	Unraveling the Mystery of Financial Experts	Santa Ana, CA
Aug, 2013	Valuation Fundamentals, Theory & Techniques	Denver, CO
Jul, 2013	What CPA's Should Know About Business Valuation	Camarillo, CA
Aug, 2013	Synthesizing Valuation Results	Webinar
Sep, 2013	Fraud and Fraud Technology	Ventura, CA
Sep, 2013	Valuation Fundamentals, Theory & Techniques	Atlanta, GA
Oct, 2013	Cost of Capital and the Income and Asset Approaches	Webinar
Oct, 2013	Advanced Valuation – Income Approach and Cost of Capital	Chicago, IL
Oct, 2013	Valuation – Applications and Calculations: Income and Asset Approach	Chicago, IL
Oct, 2013	Valuation Fundamentals, Theory & Techniques	San Diego, CA
Nov, 2013	Cost of Capital and the Income and Asset Approaches	Houston, TX
Nov, 2013	Advanced Valuation – Income Approach and Cost of Capital	Houston, TX
Dec, 2013	Synthesis of Valuation Conclusions	Webinar
Dec, 2013	Managing the Valuation Engagement	Las Vegas, NV
Dec, 2013	Normalizing Valuation Adjustments	Las Vegas, NV
Dec, 2013	Cost of Capital and the Income Approach to Valuation	Las Vegas, NV
Aug, 2014	Valuation Fundamentals, Theory & Techniques	Minneapolis, MN
Sep, 2014	Cost of Capital and the Income Approach to Valuation	Atlanta, GA
Sep, 2014	Valuation for Financial Planners	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