

## CURRICULUM VITAE

### CHRIS HAMILTON, CPA, CFE, CVA

Certified Public Accountant  
Certified Fraud Examiner  
Certified Valuation Analyst

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Principal and Officer of:

Arxis Group, Inc.; Arxis Financial, Inc.; Arxis Wealth Management, LLC; FGIS, LLC  
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#### **PROFESSIONAL DESIGNATIONS AND LICENSES:**

CPA: State of California Department of Consumer Affairs; License #51826E (1988)  
CFE: Association of Certified Fraud Examiners; Cert. #44856 (1997)  
CVA: National Association of Certified Valuators and Analysts; Cert. #970399 (1998)

#### **EDUCATION:**

Bachelor of Science, Business Administration; Option: Accounting Theory and Practice  
California State University, Northridge (1985)

#### **PROFESSIONAL SPECIALIZATIONS:**

Valuation of Businesses, Intangible Assets, and Damages  
Forensic Accounting / Litigation Consulting  
Fraud Examination and Prevention

#### **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: Valuing the Business\*  
Cost of Capital and the Income and Asset Approaches  
Understanding & Evaluating Financial Fraud Accusations \*  
Economic Damages and Forensic Accounting \*  
What Lawyers Should Know About Business Valuations \*  
Understanding Financial Statements \*

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

#### **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  
Ventura County Bar Association

## **BOOKS & MEDIA:**

“Financial Valuation – Application and Models,” co-author (4<sup>th</sup> edition published Apr 2017)

## **PUBLICATIONS/ARTICLES (PRIOR 10 YEARS):**

“Valuation of Earn-out Provisions,” *Litigation Consulting Update* (Jul 2014)

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

“Purchase Price Allocation,” *Litigation Consulting Update* (Apr 2015)

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

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

“Valuation for Charitable Contribution of Business Interest,” *Litigation Consulting Update* (Aug 2015)

“Avoiding Litigation When Shareholders Leave,” *Litigation Consulting Update* (Dec 2015)

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

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

“Comparative Analysis for Family Law Dispute,” *Litigation Consulting Update* (Jun 2016)

“Impact of Tainted Food Product – Lost Profits,” *Litigation Consulting Update* (Apr 2017)

“Reviewing and Critiquing a Valuation Report,” *Litigation Consulting Update* (Aug 2017)

“Balance Sheets and the Asset Approach,” *Financial Valuation and Litigation Expert* (Dec 2017)

“Found the Income! Asset Tracing in Family Law Cases,” *Litigation Consulting Update* (Dec 2017)

“Fraud Examination with Surprising Results,” *Litigation Consulting Update* (Apr 2018)

“Fraud Examination with Disappointing Results,” *Litigation Consulting Update* (Aug 2018)

“Wildfires,” *Litigation Consulting Update* (Dec 2018)

“Over-buying Valuation Work,” *Litigation Consulting Update* (Apr 2019)

“Clandestine Forensic Accounting,” *Valley Lawyer* (Jun 2019)

“Damages: Returning to the Basics,” *Financial Valuation and Litigation Expert* (Aug 2019)

“Curriculum Vitae’s: Marketing or Evidence?” *Financial Valuation and Litigation Expert* (Nov 2019)

“Bad Faith — Damages for Fire and Business Failure,” *Financial Valuation and Litigation Expert* (Feb 2020)

“Partner Dispute and the Business Valuation,” *Financial Valuation and Litigation Expert* (Apr 2020)

“What We Can Learn from a Fraud Investigation,” *Financial Valuation and Litigation Expert* (Jun 2020)

“Lost Income via Facilities Management Company,” *Financial Valuation and Litigation Expert* (Aug 2020)

“Valuation of Earn-out Provisions in Acquisitions,” *Litigation Consulting Update* (Oct 2020)

“Embezzlement: What the Auditors Could Not Find,” *Litigation Consulting Update* (Dec 2020)

“Purchase Price Allocation,” *Litigation Consulting Update* (Feb 2021)

“Valuing a Business for Purposes of a Buy-Sell Agreement,” *Litigation Consulting Update* (Apr 2021)

“Valuing the Contribution of an Equity Interest in a Business,” *Litigation Consulting Update* (Jun 2021)

“Business Interruption Claims: Retaining a Forensic Accountant,” *Litigation Consulting Update* (Aug 2021)

“The Impact of Valuation Errors on Estate Planning,” *Litigation Consulting Update* (Oct 2021)

“Family Law: Shareholder Income from an S Corporation,” *Litigation Consulting Update* (Dec 2021)

“Valuing Multiple Entities under Common Ownership,” *Litigation Consulting Update* (Feb 2022)

“Valuing 50% Ownership Interest,” *Litigation Consulting Update* (Apr 2022)

“A Fraud Case that Wasn’t Litigated — Why?” *Litigation Consulting Update* (Jun 2022)

“Comparative Analysis for Family Law Disputes,” *Litigation Consulting Update* (Aug 2022)

“Over Valuation,” *Litigation Consulting Update* (Oct 2022)

“When Attorneys Misuse Independent Experts,” *Litigation Consulting Update* (Dec 2022)

**SEMINARS AND SPEAKING ENGAGEMENTS: 2021- 2023  
(INCLUDING SCHEDULED)**

<b>Date</b>	<b>Topic</b>	<b>Location</b>
Jan, 2021	Valuation Fundamentals, Theory & Techniques (2 Days)	Webinar - NACVA
Mar, 2021	Valuation Fundamentals, Theory & Techniques (2 Days)	Webinar - NACVA
Mar, 2021	Using Seller's Discretionary Earnings Multiple for Valuation	Webinar-Pocket Experts
Mar, 2021	Using Cash Flow Multiples to Value a Company	Webinar-Pocket Experts
Jun, 2021	Valuation Fundamentals, Theory & Techniques (2 Days)	Webinar - NACVA
Mar, 2022	Valuation Fundamentals, Theory & Techniques (2 Days)	Webinar - NACVA
June, 2021	Valuation Fundamentals, Theory & Techniques (2 Days)	Webinar - NACVA
May, 2022	Surviving a Supply Chain Crisis in Today's Market	Webinar-Pocket Experts
Jun, 2022	Valuation Fundamentals, Theory & Techniques (2 Days)	Salt Lake City, UT
Jul, 2022	The Effect of Inflation on Margins and Profitability	Webinar-Pocket Experts
Oct, 2022	The Impact of Inflation on Valuation and Damage Calculations	Around the Valuation World
Oct, 2022	Valuation Fundamentals, Theory & Techniques (4 Days)	Internal Revenue Service
Oct, 2022	Valuation Fundamentals, Theory & Techniques (2 Days)	Webinar - NACVA
Dec, 2022	Valuation Fundamentals, Theory & Techniques (2 Days)	Park City, UT
Dec, 2022	Income and Asset Approaches to Valuation	Park City, UT
Jan, 2023	Believing Your Lying Eyes – Fraud in Broad Daylight	Ventura, CA
Jan, 2023	How and When to Use a Valuation Expert	Woodland Hills, CA