

CURRICULUM VITAE

CHRIS HAMILTON, CPA, CFE, CVA

Certified Public Accountant
Certified Fraud Examiner
Certified Valuation Analyst

Principal and Officer of:

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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 (5th edition published Apr 2024)

PUBLICATIONS/ARTICLES (PRIOR 10 YEARS):

- “Fraud Prevention 101” *NACVA QuickRead* (Jan 2015)
- “Purchase Price Allocation,” *Litigation Consulting Update* (Apr 2015)
- “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)
- “Risky Business: When Lost Value Damages Do Not Involve Lost Income,” *The Valuation Examiner* (Apr 2024)
- “Probate Dispute- Hidden and Stolen Assets,” *Litigation Consulting Update* (Apr 2024)

SEMINARS AND SPEAKING ENGAGEMENTS: 2021- 2024

| Date | Topic | Location |
|-------------|--|---|
| 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 |
| Jun 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 |
| May 2023 | Valuation Fundamentals, Theory & Techniques (2 Days) | Salt Lake City, UT |
| Jun 2023 | Ethics, Morality, and Law | Reagan Presidential Library |
| Oct 2023 | Judicial Training: Demystifying Business Valuation | American College of Business Court Judges |
| Dec 2023 | Judicial Training: Commercial Damages and Lost Profits | American College of Business Court Judges |
| May 2024 | Using Financial Disclosures to Find Fraud | Woodland Hills, CA |
| May 2024 | Ethics, Morality, and the Law | Reagan Presidential Library |
| May 2024 | Valuation Fundamentals, Theory & Techniques (2 Days) | Salt Lake City, UT |