

## 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 (5<sup>th</sup> 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)
- “Fire Loss to Generational Family Business,” *Litigation Consulting Update* (Aug 2025)

**SEMINARS AND SPEAKING ENGAGEMENTS: 2021- 2025**

<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
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
Mar 2025	Valuation Fundamentals, Theory & Techniques (2 Days)	Salt Lake City, UT
May 2025	Lie to Me: Fraud, Morality, and the Law	Reagan Presidential Library