

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
Arxis Technology, Inc.

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Education:

1985 BACHELOR OF SCIENCE, BUSINESS ADMINISTRATION
Option: Accounting Theory and Practice
California State University, Northridge

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 Valuation 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 (NASD) CRD #4253499 (2000)
Investment Advisor Representative, 1st Global Advisors, Inc.
Appointed Court Economic Expert – Ventura County Superior and Municipal Courts

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 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 Valuation Analysts
Los Angeles County Bar Association
San Fernando Valley Bar Association
Ventura County Bar Association

Seminars:

Instructor for National Association of Certified Valuation Analysts
Prepared and presented the following topics for various business audiences:

Forensic Accounting	Business Valuation
Use of Financial Experts in Litigation	Fraud Prevention and Detection

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* (March/April, 2000)
"The Affect of Asbestos Litigation on the Valuation of a Business," *The Valuation Examiner* (August, 2002).
"Executive Compensation and the Value of a Closely Held Company," *The Valuation Examiner* (May/June, 2003).
"Engagement Letters," *The Valuation Examiner* (March/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)

Books:

"Financial Valuation – Application and Models," co-author of 2nd edition published September, 2006

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)

Professional & Personal Volunteer Activities:

Member, National Association of Certified Valuation Analysts Course Review Committee
Member, Ethics Oversight Board, National Association of Certified Valuation Analysts
Member of Editorial Board, *Insights on Valuation*
Participant in Joint Civilian Operations Conference (JCOC62) by invitation of the United States Secretary of Defense, May, 1999
Member, Grace Community Church, Sun Valley, CA; Volunteer Member-High School Staff

Seminars and Speaking Engagements – 2008

<u>Date</u>	<u>Topic</u>	<u>Location</u>
March, 2008	What Business Litigators Need To Know About Accounting & Finance	Oxnard, CA
March, 2008	Private Morality and Public Consequences	Simi Valley, CA
June, 2008	Advanced Business Valuation	Las Vegas, NV
September, 2008	Income and Asset Approach to Valuation	Columbus, OH
October, 2008	Valuation Fundamentals, Theory & Techniques	San Antonio, TX
November, 2008	Capitalization & Discount Rates	Chicago, IL
December, 2008	Valuation Fundamentals, Theory & Techniques	San Diego, CA
January, 2009	Income and Asset Approach to Valuation	Phoenix, AZ

Seminars and Speaking Engagements – 2007

<u>Date</u>	<u>Topic</u>	<u>Location</u>
January, 2007	Income & Asset Approach	Phoenix, AZ
February, 2007	Advanced Business Valuation	Salt Lake City, UT
May, 2007	Valuation Case Analysis	Dallas, TX
June, 2007	Corporate Fraud	Simi Valley, CA
July, 2007	Valuation Fundamentals, Theory & Techniques	San Diego, CA
September, 2007	Valuation Case Analysis	Columbus, OH
October, 2007	Capitalization & Discount Rates	Philadelphia, PA
October, 2007	Buy-Sell Agreements	Valencia, CA
November, 2007	Advanced Business Valuation	Washington, DC
November, 2007	Buy-sell Agreements	Burbank, CA
December, 2007	Income & Asset Approach to Valuation	Pasadena, CA