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 Information Technology Group, Inc.

Web sites: www.arxisfinancial.com www.arxiswealth.com www.itgusa.com

E-Mail: chamilton@arxisgroup.com

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 Member, National Association of Certified Valuation Analysts Course Review Committee

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 Hamilton Boynton & Associates; Principal

Professional Specializations:

Litigation Consulting / Forensic Accounting
Fraud – prevention and detection
Business Valuation
Accounting Theory & Practice
Income and Estate Taxation

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Professional Affiliations:

American Institute of Certified Public Accountants
California Society of Certified Public Accountants
Litigation Services Committee of the California Society of CPA's
Association of Certified Fraud Examiners
National Association of Certified Valuation Analysts
San Fernando Valley Bar Association
The American College of Forensic Examiners
Ventura County Bar Association

Seminars:

Instructor for NACVA ("2004 Instructor of Exceptional Distinction")

Prepared and presented the following topics for various business audiences:

Forensic Accounting	Business Valuation	
Use of Financial Experts in Litigation	Fraud Prevention and Detection	
Income, Estate, Gift and Corporate Taxation	Finance/Cash Flow/ Business Operations	
Business Ethics		

Publications/Articles/Course Materials:

- "Valuing Economic Damages after an Armed Robbery," *The Forensic Examiner* (March, 1999), Reprinted: *The Accounting World* (October, 2001) Hyderadab, 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). Topic presented at national conference of the National Association of Certified Valuation Analysts, San Diego, CA (May, 2002).
- "Executive Compensation and the Value of a Closely Held Company," *The Valuation Examiner* (May/June, 2003). Topic presented at national conference of the National Association of Certified Valuation Analysts, New York, NY (May, 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)
- "Capitalization/Discount Rates: Assessing the Alternatives" Seminar materials written for, and used by, National Association of Certified Valuation Analysts (Updated 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)
- "Financial Valuation Application and Models," co-author of 2nd edition to be published July, 2006

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Volunteer Activities:

Member of Editorial Board, Insights on Valuation, a publication of NACVA

Member of Advisory Board, First Commerce Bank, Encino, CA

Elected Member, Hollow Hills Fundamental School Site Council, 1998–2002, 2004–2006; Chairman 1999–2001, 2004-2005

Elected Member, Sinaloa Middle School Site Council, 2005-2007

Participant in Joint Civilian Operations Conference (JCOC62) by invitation of the United States Secretary of Defense, May, 1999

Member, Rotary International – Simi Sunrise; Board Member, Simi Sunrise Rotary Charitable Foundation

Member, Grace Community Church, Sun Valley, CA; Volunteer Member-High School Staff

Scheduled Seminars and Speaking Engagements – 2006/2007

<u>Date</u>	<u>Topic</u>	<u>Location</u>
June, 2006	Advanced Business Valuation	San Francisco, CA
July, 2006	Valuation Fundamentals, Theory & Techniques	San Diego, CA
August, 2006	Income & Asset Approach	Atlanta, CA
September, 2006	Ethics and Corporate Fraud	Simi Valley, CA
October, 2006	Valuation Fundamentals, Theory & Techniques	Cincinnati, OH
December, 2006	Capitalization & Discount Rates	San Diego, CA
January, 2007	Income & Asset Approach	Phoenix, AZ

Seminars and Speaking Engagements – 2005

<u>Date</u>	<u>Topic</u>	<u>Location</u>
January, 2005	Business Valuation for Financial Advisors (1 st Global Web Conference)	World Wide Web
April, 2005	Corporate Fraud: Not As Complicated As it Sounds	Pasadena, CA
June, 2005	Ethics and Public Company Fraud	Simi Valley, CA
June, 2005	Corporate Fraud	Nixon Presidential Library
July, 2005	Advanced Business Valuation	Salt Lake City, UT
September, 2005	Advanced Business Valuation	Atlanta, GA
September, 2005	Advanced Business Valuation	Las Vegas, NV
October, 2005	Capitalization & Discount Rates	Jersey City, NJ
October, 2005	Advanced Business Valuation	Jersey City, NJ
November, 2005	Advanced Business Valuation	Las Vegas, NV
December, 2005	Capitalization & Discount Rates	Ft. Lauderdale, FL
December, 2005	Advanced Case Law	Ft. Lauderdale, FL