

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.
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Arxis Technology, Inc.

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Education:

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

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 Valuators and 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 CRD #4253499 (2000)

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 and Damages 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 Valuators and Analysts
Los Angeles County Bar Association
San Fernando Valley Bar Association
Ventura County Bar Association

Books & Media:

"Financial Valuation – Application and Models," co-author, 3rd edition published April, 2011
Featured as on-camera expert in "Bookwars" broadcast by NBC (2.15.09) after 2 years of investigative work on a case involving government agency fraud.
"Interviewing Tips for Corporate Fraud Investigations," Quoted in online article: <http://i-sight.com/investigation/interviewing-tips-for-corporate-fraud-investigations> (April, 2012)

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)
Buy-Sell Agreements (Approved for MCLE credit by State Bar of California)

Professional Volunteer Activities:

Member, National Association of Certified Valuation Analysts Course Review Committee
Member of Editorial Board, *Insights on Valuation*
Member, Education Quality Assurance Board (NACVA)
Member, "Panel of Experts" for Financial Valuation and Litigation Expert Journal
Member, "Panel of Experts" for i-sight.com
Board Member and CFO, Legacy Secondary Schools, Inc.
Chairman, Grace Community Church Elder Board
Board member, The Master's College and Seminary

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* (April, 2000)
- "Affect of Asbestos Litigation on the Valuation of a Business," *The Valuation Examiner* (Aug, 2002).
- "Executive Compensation & the Value of a Closely Held Company," *The Valuation Examiner* (June 03).
- "Engagement Letters," *The Valuation Examiner* (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)
- "How to Select a Business Valuation Expert," *Insights on Valuation* (June 2008)
- "Top 10 Business Valuation Errors," *California CPA* (Aug 2008)
- "Family Limited Partnerships: Great Facts & the Taxpayer Still Loses," *Insights On Valuation* (Aug
2008)
- "Business Valuation in Buy-Sell Agreements," *Santa Barbara Lawyer* (October, 2008)
- "Real Estate Fraud Litigation," *Valley Lawyer* (June 2009)
- "The Trust Hazard," *CPA Insider*, American Institute of CPA's (November, 2009)
- "Business Valuation Services for Liquidation or Re-evaluation," *Financial Valuation and Litigation
Expert* (March 2010)
- "Business Valuation Services for Marital Dissolution," *Valley Lawyer* (May, 2010)
- "Commercial Litigation and Forensic Accounting," *Valley Lawyer* (November 2011)
- "IRS: Discount for Lack of Marketability Developments," *Insights on Valuation* (December, 2011)
- "What We Can Learn from a Fraud Investigation," <http://i-sight.com> (June, 2012)
- "Financial Statement Audits Don't Expose Fraud," <http://i-sight.com> (July, 2012)
- "Clandestine Forensic Accounting Adventure to Uncover Fraud," <http://i-sight.com> (August, 2012)
- "7 Simple Steps to Corporate Fraud Prevention: A Case Study," <http://i-sight.com> (September, 2012)
- "Combatting Workplace Fraud through Internal Controls," <http://i-sight.com> (October, 2012)

Seminars and Speaking Engagements – 2012 & 2013 (Scheduled)

| Date | Topic | Location |
|-------------|--|--------------------|
| Jan, 2012 | Three Case Studies of Corporate Financial Fraud | Los Angeles, CA |
| Jan, 2012 | Business Valuation: Fundamentals, Techniques, and Theory | Salt Lake City, UT |
| Apr, 2012 | Business Valuation Training – CA Franchise Tax Board | Sacramento, CA |
| Apr, 2012 | Forensic Accounting Issues in Wildland Fire Cases | Sacramento, CA |
| May, 2012 | Fraud and Forensic Accounting – CalCPA | Van Nuys, CA |
| May, 2012 | Understanding Tax Returns – FLBA | Ventura, CA |
| May, 2012 | SFV Estate Planning Council Roundtable | CSUN, CA |
| Jun, 2012 | Corporate Fraud | Simi Valley, CA |
| Aug, 2012 | Forensic Accounting - CalCPA | Pasadena, CA |
| Aug, 2012 | Advanced Business Valuation | Washington, D.C. |
| Oct, 2012 | Valuation Fundamentals, Theory & Technique | San Diego, CA |
| Oct, 2012 | Cost of Capital – Discount and Capitalization Rates in Valuation | San Diego, CA |
| Oct, 2012 | Fraud & Forensic Accounting – CalCPA | Beverly Hills, CA |
| Oct, 2012 | Advanced Business Valuation & Valuation Fundamentals | Atlanta, GA |
| Oct, 2012 | Valuation – Income and Asset Approach | Atlanta, GA |
| Oct, 2012 | Cost of Capital – Discount and Capitalization Rates in Valuation | Chicago, IL |
| Oct, 2012 | Advanced Business Valuation: Family Limited Partnerships | Chicago, IL |
| Nov, 2012 | Fraud & Forensic Accounting – CalCPA | Santa Monica, CA |
| Nov, 2012 | Forensic Accounting Academy | Philadelphia, PA |
| Dec, 2012 | Valuation Fundamentals, Theory & Techniques | Ft. Lauderdale, FL |
| Dec, 2012 | FT&T Accelerator – Featured Guest | National Webinar |
| Jan, 2013 | Valuation Fundamentals, Theory & Techniques – IRS training | National Webinar |
| Jan, 2013 | Valuation Fundamentals, Theory & Techniques | Phoenix, AZ |
| Jan, 2013 | Understanding Financial Disclosures – SFVBA MCLE Marathon | Encino, CA |
| Mar, 2013 | Forensic Accounting Academy – Interviews and Interrogation | Chicago, IL |
| Jun, 2013 | Guideline Public Company Method – NACVA National Conf. | Washington, DC |
| Jul, 2013 | Valuation Fundamentals, Theory & Techniques | Cincinnati, OH |
| Oct, 2013 | Valuation – Income and Asset Approach | Chicago, IL |
| Oct, 2013 | Valuation Fundamentals, Theory & Techniques | San Diego, CA |
| Nov, 2013 | Valuation – Income and Asset Approach | Houston, TX |