

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

Books & Media:

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

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*
Board Member and CFO, Legacy Secondary Schools, Inc.
Member, "Panel of Experts" for Financial Valuation and Litigation Expert Journal
Chairman, Grace Community Church Elder Board

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)

Seminars and Speaking Engagements – 2010 & 2011

Date	Topic	Location
Jan, 2010	What Lawyers Need to Know About Business Valuation	Encino, CA
Feb, 2010	Webinar: Issues in the Valuation of Small Businesses for Divorce	National
Mar, 2010	Valuing Intellectual Property	Ventura, CA
Apr, 2010	Valuing Intellectual Property	Woodland Hills, CA
May, 2010	Financial Statements from the View of a Forensic Accountant	Van Nuys, CA
May, 2010	Forensic Accounting	Los Angeles, CA
Jun, 2010	Financial Statements from the View of a Forensic Accountant	Pasadena, CA
Aug, 2010	Income & Asset Approach – Valuation	Newport Beach, CA
Aug, 2010	Advanced Business Valuation	Newport Beach, CA
Sep, 2010	Income & Asset Approach – Valuation	Dallas, TX
Sep, 2010	Advanced Business Valuation	Dallas, TX
Sep, 2010	Valuation Fundamentals, Theory & Techniques	Seattle, WA
Oct, 2010	Valuing Damages, Businesses, and Intellectual Property	Ventura, CA
Oct, 2010	Income & Asset Approach – Valuation	Phoenix, AZ
Oct, 2010	Valuation Fundamentals, Theory & Techniques	Webinar
Nov, 2010	Valuation Fundamentals, Theory & Techniques	Atlanta, GA
Nov, 2010	Fraud & Forensic Accounting in the Real World	Beverly Hills, CA
Dec, 2010	Capitalization and Discount Rates	Las Vegas, NV
Jan, 2011	Private Morality and Public Consequences	Los Angeles, CA
Jan, 2011	Forensic Accounting Academy	Atlanta, GA
Mar, 2011	Evaluating Valuation Reports – Common Errors	Pasadena, CA (DOL)
Apr, 2011	Interpreting Financial Statements	Ventura, CA
Apr, 2011	Real Estate Fraud	Ventura, CA
Apr, 2011	Forensic Accounting Academy	New York, NY
Jun, 2011	Corporate Ethics	Los Angeles, CA
Jun, 2011	Market Approach is the Same as the Income Approach	San Diego, CA
Jun, 2011	Valuation – Income and Asset Approach	San Diego, CA
Oct. 2011	Valuation Fundamentals, Theory & Techniques	San Francisco, CA
Oct, 2011	Forensic Accounting Academy	San Francisco, CA
Oct, 2011	Advanced Business Valuation	San Francisco, CA
Nov, 2011	Valuation Fundamentals, Theory & Techniques	Chicago, IL
Nov, 2011	Forensic Accounting Academy	Chicago, IL
Nov, 2011	Cost of Capital	Chicago, IL