

CURRICULUM VITAE

CHRIS HAMILTON, CPA, CFE, CVA
Certified Public Accountant
Certified Fraud Examiner
Certified Valuation Analyst

Chris Hamilton, Principal
Arxis Financial, Inc.
Arxis Wealth Management, LLC
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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)

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
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://insight.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)
Cost of Capital and the Income and Asset Approaches

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*
Board Member and CFO, Legacy Secondary Schools, Inc.
Chairman, Grace Community Church Elder Board
Board member, The Master's College and Seminary

Publications/Articles:

“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)
 “Is it the Market Approach of the Income Approach?” *Financial Valuation and Litigation Expert* (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)
 “The Financial Expert: An Essential Addition to the Litigation Team,” *Valley Lawyer* (February, 2013)
 “Long Term Growth – Have the Facts Changed?” *Financial Valuation and Litigation Expert* (June 2013)

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
Mar, 2013	National Judicial College: Complex Commercial/Business Litigation	Reno, NV
May, 2013	Fraud and Corporate Ethics	Simi Valley, CA
Jun, 2013	Managing the Forensic Engagement – NACVA National Conference	Washington, DC
Jun, 2013	Synthesis of Valuation Conclusions – NACVA National Conference	Washington, DC
Jun, 2013	Unraveling the Mystery of Financial Experts	Santa Ana, CA
Aug, 2013	Valuation Fundamentals, Theory & Techniques	Denver, CO
Jul, 2013	What CPA's Should Know About Business Valuation	Camarillo, CA
Aug, 2013	Synthesizing Valuation Results	Webinar
Sep, 2013	Fraud and Fraud Technology	Ventura, CA
Sep, 2013	Valuation Fundamentals, Theory & Techniques	Atlanta, GA
Oct, 2013	Cost of Capital and the Income and Asset Approaches	NACVA Webinar
Oct, 2013	Advanced Valuation – Income Approach and Cost of Capital	Chicago, IL
Oct, 2013	Valuation – Applications and Calculations: Income and Asset Approach	Chicago, IL
Oct, 2013	Cost of Capital and the Income and Asset Approaches	Washington, DC
Oct, 2013	Valuation Fundamentals, Theory & Techniques	San Diego, CA
Oct, 2013	Business Valuation Report Writing Clinic	NACVA Webinar
Nov, 2013	Cost of Capital and the Income and Asset Approaches	Houston, TX
Nov, 2013	Advanced Valuation – Income Approach and Cost of Capital	Houston, TX
Dec, 2013	Financial Forensic and Accounting Tools, Techniques, & Methodologies	Las Vegas, NV
Dec, 2013	Cost of Capital and the Income and Asset Approaches	Las Vegas, NV