

## **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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### **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: 1<sup>st</sup> 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

**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)  
"How to Select a Business Valuation Expert," *Insights on Valuation* (June 2008)  
"Without Further Ado... Top 10 Business Valuation Errors," *California CPA* (August 2008)  
"Family Limited Partnerships: Great Facts and the Taxpayer Still Loses," *Insights On Valuation* (August 2008)  
"Business Valuation in Buy-Sell Agreements," *Santa Barbara Lawyer* (October, 2008)

**Books & Media:**

“Financial Valuation – Application and Models,” co-author of 2<sup>nd</sup> 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

**Seminars and Speaking Engagements – 2008/2009**

Date	Topic	Location
Mar, 2008	What Business Litigators Need To Know About Accounting & Finance	Oxnard, CA
Mar, 2008	Private Morality and Public Consequences	Simi Valley, CA
Jun, 2008	Advanced Business Valuation	Las Vegas, NV
Sep, 2008	Income and Asset Approach to Valuation	Columbus, OH
Sep, 2008	What CPA's Should Know About Fraud	Pasadena, CA
Oct, 2008	Valuation Fundamentals, Theory & Techniques	San Antonio, TX
Nov, 2008	Capitalization & Discount Rates	Chicago, IL
Dec, 2008	Valuation Fundamentals, Theory & Techniques	San Diego, CA
Jan, 2009	Valuing Small Closely-Held Businesses	Webinar - National
Jan, 2009	Income and Asset Approach to Valuation	Phoenix, AZ
Mar, 2009	Private Morality and Public Consequences	Pasadena, CA
Apr 2009	Valuation Tools For Consultants	Monterey, CA
Jun, 2009	Corporate Fraud	Woodland Hills, CA
Jul, 2009	Valuation Fundamentals, Theory & Techniques	San Diego, CA
Jul, 2009	Valuation Fundamentals and Theory	Webinar – IRS
Aug, 2009	Fraud Prevention For CPA's	Santa Barbara, CA
Sep, 2009	Valuation Fundamentals, Theory & Techniques	San Francisco, CA
Oct, 2009	Valuation Fundamentals, Theory & Techniques	New Orleans, LA
Nov, 2009	Income & Asset Approach to Valuation	Indianapolis, IN
Dec, 2009	Capitalization & Discount Rates	Atlanta, GA