

## CURRICULUM VITAE

### CHRIS HAMILTON, CPA, CFE, CVA

Certified Public Accountant  
Certified Fraud Examiner  
Certified Valuation Analyst

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Principal and Officer of:

Arxis Group, Inc.; Arxis Financial, Inc.; Arxis Wealth Management, LLC; FGIS, LLC  
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#### **PROFESSIONAL DESIGNATIONS AND LICENSES:**

CPA: State of California Department of Consumer Affairs; License #51826E (1988)  
CFE: Association of Certified Fraud Examiners; Cert. #44856 (1997)  
CVA: National Association of Certified Valuators and Analysts; Cert. #970399 (1998)

#### **PROFESSIONAL SPECIALIZATIONS:**

Valuation of Business and Intangible Assets  
Forensic Accounting / Litigation Consulting  
Fraud Examination and Prevention

#### **COURSE MATERIALS AUTHORED:**

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)  
Valuing Earnouts and other Performance Based Contracts  
Valuing Complex Capital Structures  
Impact of Adverse Regulatory Action on Damages and Business Valuation  
Buy-Sell Agreements: Valuing the Business\*  
Cost of Capital and the Income and Asset Approaches  
Understanding & Evaluating Financial Fraud Accusations \*  
Economic Damages and Forensic Accounting \*  
What Lawyers Should Know About Business Valuations \*  
Understanding Financial Statements \*

(\* Approved for MCLE credit by State Bar of California)

#### **BOOKS & MEDIA:**

"Financial Valuation – Application and Models," co-author (4<sup>th</sup> edition published Apr 2017)  
Featured as on-camera expert in "Bookwars" broadcast by NBC (Feb 2009) 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> (Apr 2012)

**PUBLICATIONS/ARTICLES (PRIOR 10 YEARS):**

- "Business Valuation Services for Liquidation," *Financial Valuation and Litigation Expert* (Mar 2010)
- "Business Valuation Services for Marital Dissolution," *Valley Lawyer* (May, 2010)
- "Commercial Litigation and Forensic Accounting," *Valley Lawyer* (Nov 2011)
- "Is it the Market Approach or the Income Approach?" *Financial Valuation and Litigation Expert* (Nov 2011)
- "IRS: Discount for Lack of Marketability Developments," *Insights on Valuation* (Dec, 2011)
- "What We Can Learn from a Fraud Investigation," <http://i-sight.com> (Jun 2012)
- "Financial Statement Audits Don't Expose Fraud," <http://i-sight.com> (Jul 2012)
- "Clandestine Forensic Accounting Adventure to Uncover Fraud," <http://i-sight.com> (Aug 2012)
- "7 Simple Steps to Corporate Fraud Prevention: A Case Study," <http://i-sight.com> (Sep 2012)
- "Combatting Workplace Fraud through Internal Controls," <http://i-sight.com> (Oct 2012)
- "The Financial Expert: An Essential Addition to the Litigation Team," *Valley Lawyer* (Feb 2013)
- "Long Term Growth – Have the Facts Changed?" *Financial Valuation and Litigation Expert* (Jul 2013)
- "Valuation of Earn-out Provisions," *Litigation Consulting Update* (Jul 2014)
- "Fraud Prevention 101" *NACVA QuickRead* (Jan 2015)
- "Purchase Price Allocation," *Litigation Consulting Update* (Apr 2015)
- "Valuing Contract Earn-out Provisions," *Financial Valuation and Litigation Expert* (Jul 2014)
- "Valuing Businesses for Family Court: Rules of the Road," *Valley Lawyer* (Jul 2015)
- "Valuation for Charitable Contribution of Business Interest," *Litigation Consulting Update* (Aug 2015)
- "Avoiding Litigation When Shareholders Leave," *Litigation Consulting Update* (Dec 2015)
- "Benefit Stream Error: Locking in Adjustments for an Eternity," *Financial Valuation and Litigation Expert* (Feb 2016)
- "The Role of Financial Experts in Damage Cases: Effective Trial Preparation and Presentation," *NACVA QuickRead* (Feb 2016)
- "Comparative Analysis for Family Law Dispute," *Litigation Consulting Update* (Jun 2016)
- "Impact of Tainted Food Product – Lost Profits," *Litigation Consulting Update* (Apr 2017)
- "Reviewing and Critiquing a Valuation Report," *Litigation Consulting Update* (Aug 2017)
- "Balance Sheets and the Asset Approach," *Financial Valuation and Litigation Expert* (Dec 2017)
- "Found the Income! Asset Tracing in Family Law Cases," *Litigation Consulting Update* (Dec 2017)
- "Fraud Examination with Surprising Results," *Litigation Consulting Update* (Apr 2018)
- "Fraud Examination with Disappointing Results," *Litigation Consulting Update* (Aug 2018)
- "Wildfires," *Litigation Consulting Update* (Dec 2018)
- "Over-buying Valuation Work," *Litigation Consulting Update* (Apr 2019)
- "Clandestine Forensic Accounting," *Valley Lawyer* (Jun 2019)

**EDUCATION:**

Bachelor of Science, Business Administration; Option: Accounting Theory and Practice  
California State University, Northridge (1985)

**PROFESSIONAL AFFILIATIONS:**

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

**SEMINARS AND SPEAKING ENGAGEMENTS: 2017- 2019 (SCHEDULED)**

<b>Date</b>	<b>Topic</b>	<b>Location</b>
Jan, 2017	Prisoner No. 61727-054	Encino, CA
Mar, 2017	Expert Depositions and Testimony	Webinar
Mar, 2017	Economic Damages Calculations	Webinar
Apr, 2017	What Financial Planners Need to Know about Business Valuation	Los Angeles
Apr, 2017	Business Valuation Certification Training	Washington, DC
May, 2017	Business Valuations: An Introduction with Real-World Applications	Westlake Village, CA
May, 2017	Prisoner #61727-054: Fraud's Origin and Consequences	Thousand Oaks, CA
Jun, 2017	Prisoner #61727-054: Fraud's Origin and Consequences	Ronald Reagan Library
Jun, 2017	The Impact of Adverse Regulatory Action Valuation and Damages	Chicago, IL
Jun, 2017	Business Valuations: An Introduction with Real-World Applications	Glendale, CA
Sep, 2017	Forensic Accounting Academy	Washington, DC
Oct, 2017	Business Valuation Certification Training	Salt Lake City, UT
Oct, 2017	Valuation Fundamentals, Theory & Techniques – Certification Training	Philadelphia, PA
Oct, 2017	Damages and the Application to <i>Howell v. Hamilton Meats</i>	Oxnard, CA
Dec, 2017	Intermediate Business Valuation (3 Days)	San Diego, CA
Feb, 2018	Depositions and Testimony	Webinar
Mar, 2018	Business Valuation: 10 Things an Attorney Needs to Know	Valencia, CA
Apr, 2018	Business Valuation: 10 Things an Attorney Needs to Know	Encino, CA
Jun, 2018	Ethics, Morality, and the Law	Ronald Reagan Library
Jun, 2018	Managing the Basics of a Business Valuation Engagement	Webinar
Jun, 2018	Business Valuation Methods	Webinar
Jun, 2018	Discounts and Premiums	Webinar
Jun, 2018	WACC or Wacky – Application of the Weighted Average Cost of Capital	Las Vegas, NV
Jun, 2018	Transitioning to Full-time Litigation/Forensics/Valuation	Las Vegas, NV
Jun, 2018	Damages and Forensic Accounting	Valencia, CA
Jul, 2018	Income and Asset Approach to Valuation	Washington, DC
Jul, 2018	Market Approach—Exploring the Pricing Component	Washington DC
Jul, 2018	Special Purpose Valuations	Washington DC
Aug, 2018	Five Facts About Fraud	Azusa Pacific Univ
Aug, 2018	Business Valuation: 10 Things an Attorney Needs to Know	Westlake Village, CA
Aug, 2018	Income and Asset Approach to Valuation	San Diego, CA
Aug, 2018	Market Approach—Exploring the Pricing Component	San Diego, CA
Aug, 2018	Special Purpose Valuations	San Diego, CA
Oct, 2018	Valuation Fundamentals, Theory & Techniques (3 Days)	Salt Lake City, UT
Nov, 2018	10 Facts to Simplify and Clarify Business Valuation	Woodland Hills, CA
Dec, 2018	Inevitable Realities of Fraud	Cal Lutheran Univ
Dec, 2018	WACC or Wacky – Application of the Weighted Average Cost of Capital	Ft. Lauderdale, FL
Mar, 2019	Business Valuation in Litigation	Webinar
May, 2019	Taxation Issues in Forensic Accounting Examinations	Woodland Hills, CA
Jun, 2019	Ethics, Morality, and the Law	Ronald Reagan Library
Jun, 2019	Valuation Fundamentals, Theory & Techniques (2 Days)	Washington, DC
Jun, 2019	Income and Asset Approach to Valuation	Washington, DC
Sep, 2019	Valuation Fundamentals, Theory & Techniques (2 Days)	Atlanta, GA
Sep, 2019	Income and Asset Approach to Valuation	Atlanta, GA