

**John E. Altstadt**  
**Altstadt Consulting**

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## **Summary of Qualifications**

John E. Altstadt specializes in assisting attorneys and their clients in summarizing economic, financial and accounting data to litigation matters and providing expert testimony. Mr. Altstadt has practiced in the fields of accounting and consulting for over thirty years. During that period, he has specialized in providing services to the automotive industry. His clients have included manufacturers and distributors, retail dealerships, captive finance companies and individual dealers. Mr. Altstadt has provided a variety of services including audit, review and compilations; corporate and individual tax planning and compliance work; and various consulting engagements such as buy/sell analysis and loan restructuring. In the specialized practice area of dispute consulting, Mr. Altstadt has provided a variety of services including expert witness testimony, business valuation, forensic accounting, fraud investigations, lost profits and lost earnings analysis, damage assessment and evaluation, liability analysis and pre-trial discovery assistance.

## **Experience**

**May 1998 to Present** – Co-Owner – Altstadt Consulting

**May 1998 to June 2006** - Co-Founder and Partner - Lit.Econ LLP

**October 1996 to May 1998**-Senior Manager, Dispute Consulting Services, Deloitte & Touche LLP, Costa Mesa, California

**May 1995 to October 1996**-Senior Manager, Dispute Analysis and Corporate Recovery, Price Waterhouse LLP, Costa Mesa, California

**August 1986 to May 1995**-Various managerial positions in the audit and litigation services groups of KPMG Peat Marwick, Costa Mesa, California

**June 1980 to August 1986**-Various staff positions, Parke, Guptill & Co., C.P.A.s, Newport Beach and West Covina, California

## **Education**

Bachelor of Arts degree in business administration with an emphasis in accounting, California State University at Fullerton, June 1980

## **Volunteer Experience**

President, Constitutional Rights Foundation of Orange County  
Treasurer, Public Law Center of Orange County  
Committee Chair, Orange County Bar Association  
President, Supporting Cast of South Coast Repertory Theater  
Board Member, Center 500 of Orange County Performing Arts Center

## Memberships

Association of Business Trial Lawyers – Associate Member  
Orange County Trial Lawyers – Associate Member

## Selected Testimony

*In Re: Honda Santa Ana* (Various attorneys) Mr. Altstadt acted as a third party independent mediator in this claim by a Honda dealership against its insurance carriers.

*Toyota of Visalia, Inc. v. Toyota Motor Distributors, Inc.* (Robert Ebe-McCutceon Doyle Brown & Enersen) Mr. Altstadt testified as an expert before the California New Motor Vehicle Board on behalf of the respondent in this franchise termination dispute.

*Quaid Automotive, Inc. v. Mitsubishi Motor-Sales of America, Inc.* (Elizabeth Grimes-Gibson Dunn & Crutcher) Mr. Altstadt provided an expert deposition on behalf of the respondent in this franchise termination dispute.

*American Eagle Wheel Corporation v. American Racing Equipment, Inc.* (Cynthia Schaldenbrand-Freeburg, Judy & Nettels) Mr. Altstadt provided an expert report in the United States District Court (Santa Ana, California) on behalf of the defendant in a patent infringement matter.

*Kemp v. Mazda Motor of America, Inc.* (Job Taylor-Latham & Watkins) Mr. Altstadt testified as an expert in State Supreme Court (Long Island, New York) on behalf of the defendant in a breach of contract matter.

*Doris Weiss v. Kramer Motors, Inc.* (Margaret Henry-Henry & Tenner) Mr. Altstadt testified as an expert in Superior Court (Santa Monica, California) on behalf of the defendant in a discrimination matter.

*Irvine Central Motors, Inc. v. Mazda Motor of America, Inc.* (Maurice Sanchez-Alvarado, Smith, Villa & Sanchez) Mr. Altstadt testified before the California New Motor Vehicle Board on behalf of the respondent in a franchise protest matter.

*Romero Corp. v. Liebman, Reiner* (Paul Mahoney- Jones, Mahoney, Brayton & Soll) Mr. Altstadt provided an expert deposition on behalf of the plaintiff in a legal malpractice matter.

*Presley Wilkes v. Barbara Hill* (Mitchell Shapiro-Shapiro, Posell, Rosendfeld & Close) Mr. Altstadt testified as an expert in Superior Court (San Bernardino County, California) on behalf of the plaintiff in a breach of contract matter.

*MacPherson Properties. v. Rangs Automotive* (Jim Ferruzzo-Ferruzzo & Ferruzzo) Mr. Altstadt provided an expert declaration on behalf of the plaintiff in a construction defect matter.

*William Karges v. Dellis Montell* (Harold Light-Law Offices of Harold J. Light) Mr. Altstadt testified as an expert in Superior Court (Los Angeles, California) on behalf of the defendant in a breach of fiduciary duty matter.

*Michael Treadway v. Steven Hiller, et al.* (Stan Jones-Law Offices of Stanely R. Jones) Mr. Altstadt testified as an expert in a JAMS arbitration on behalf of the plaintiff in a breach of fiduciary matter. Testimony included an opinion of the value of an Orange County Lexus dealership.

*Aircraft and Boat Leasing v. Advantage Loma Linda LLC, et al.* (David Werner-Stream & Stream) Mr. Altstadt testified in a AAA arbitration on behalf of the plaintiff in a breach of contract matter.

*Mazda Motor of America, Inc. v. David J. Phillips Mazda* (Maurice Sanchez – Alvarado, Smith & Sanchez) Mr. Altstadt testified as an expert in Superior Court (Orange County, California) on behalf of the plaintiff in a breach of contract matter.

*Rockville Harley-Davidson, Inc. v. Harley-Davidson Motor Company* (Brad Weiss – Charapp & Weiss) Mr. Altstadt testified as an expert witness before the Maryland Office of Administrative Hearings on behalf of the plaintiff in a breach of contract matter.

*James Barker v. David J. Wilson, et al.* (Stuart Jasper – Jasper & Jasper) Mr. Altstadt testified as an expert witness in a JAMS arbitration on behalf of the plaintiff in a breach of contract matter.

*American Isuzu Motors v. Ray Fladeboe, et al.* (James Mulcahy – The Mulcahy Law Firm) Mr. Altstadt testified as an expert witness in Superior Court (Orange County, California) on behalf of the plaintiff in a trademark infringement matter. Additionally, Mr. Altstadt provided an expert report in a separate matter in United States District Court (Los Angeles)

*S&C Kia v. Kia Motors America* (Maurice Sanchez – Adorno, Yoss, et al.) Mr. Altstadt testified before the California New Motor Vehicle Board on behalf of the respondent in this franchise termination matter.

*Cascade Motorsports of Oregon v. American Suzuki Motor Corporation* (James Mulcahy – The Mulcahy Law Firm) Mr. Altstadt provided an expert report in United States District Court (District of Oregon) on behalf of the defendant in a franchise termination matter.

*National Business Brokers v. Hooman Nissani* (Christopher Reeder – Sheppard Mullin Richter & Hampton) Mr. Altstadt provided an expert deposition in Superior Court (Orange County, California) on behalf of the defendant in a breach of contract case.

*In Re: IRMO Feldman* (Several) Mr. Altstadt was the court appointed third party appraiser in a divorce matter in San Diego County. The appraisal included eight automobile franchises in San Diego and Mexico. Trial testimony was provided.

*U.S. Bank v. Downtown Automotive Group, et al.* (Greg E. Montgomery - Miller Nash) Mr. Altstadt provided an expert deposition in Superior court (King County, Washington) on behalf of the plaintiff in a breach of contract matter involving a Seattle area Nissan dealership.

*Hooman Nissani v. Long Beach Motors* (Christopher Reeder – Sheppard, Mullin, Richter & Hampton) Mr. Altstadt provided an expert deposition in Superior Court (Los Angeles) on behalf of the plaintiff in a breach of contract case.

*In Re: Burger* (Steven Bishop – Law Offices of Steven Bishop) Mr. Altstadt critiqued the valuation of a Chrysler Jeep Dodge franchise in La Mesa, California in a divorce matter in San Diego County. Mr. Altstadt provided a written report to the court.

*Bradley Cooper v. Cadillac of Whittier* (Brian Plessala – Gray Duffy and Ron Brand – Fisher & Phillips) Mr. Altstadt provided an expert deposition in an arbitration on behalf of the defendant in a breach of contract matter resulting from the resignation of a sales manager of a Cadillac dealership in Whittier, California.

*College Park Motors, Inc. v. Volkswagen of America* (Michael Charapp – Charapp & Weiss) Mr. Altstadt testified before the Maryland Office of Administrative Hearings on behalf of the claimant in a franchise termination matter involving the Volkswagen dealership in College Park, Maryland.

*In Re: Carl Burger Estate* (Charles Harris – Harris & Collins) Mr. Altstadt provided a written valuation report of the Chrysler Jeep and Dodge franchises in La Mesa, California for estate tax purposes.

*Mullahey Chevrolet v. General Motors Corporation* (Jim Ferruzzo – Ferruzzo & Ferruzzo) Mr. Altstadt testified in an AAA Arbitration on behalf of the claimant in a franchise reinstatement matter involving the Chevrolet franchise in Fullerton, California.

*Wm. L. Morris - Simi Chevrolet v. General Motors Corporation* (Greg Ferruzzo – Ferruzzo & Ferruzzo) Mr. Altstadt testified in an AAA Arbitration on behalf of the claimant in a franchise reinstatement matter involving the Chevrolet franchise in Simi Valley, California.

*Hardin Automotive, Inc. v. General Motors Corporation* (Greg Ferruzzo – Ferruzzo & Ferruzzo) Mr. Altstadt prepared an expert report in an AAA Arbitration on behalf of the claimant in a franchise reinstatement matter involving the Buick-GMC franchise in Anaheim, California.

*In Re: Carl Burger's Dodge Chrysler-Jeep World* (Rick Gattis – Gattis & Kuncz) Mr. Altstadt provided a written valuation report of the Chrysler Jeep and Dodge franchises in La Mesa, California for corporate reorganization purposes.

*In Re: Hardin Automotive, Inc.* (No Attorney) Mr. Altstadt provided a written valuation report of the Honda and Buick-Pontiac-GMC franchises in Anaheim, California for shareholder sale purposes.

## **Selected Consulting Engagements**

*In Re: Grand Chevrolet* (Peter White-Manning, Leaver, Bruder & Berberich) Mr. Altstadt managed an engagement to track \$13 million worth of cash collateral of this dealership in bankruptcy.

*Howard Schneider v. Gary Winnick, et al.* (Seed, Mackall, Nida & Cole) Mr. Altstadt analyzed the proposed operations of a large Santa Barbara dealer group for purposes of debt restructuring.

*CAMT, Inc. v. Merle Yost* (Robert Currie-Latham & Watkins) Mr. Altstadt analyzed the damages claimed by a minority shareholder in an Orange County Toyota dealership.

*Infiniti Division of Nissan Motor Corp in USA v. Meier, et al.* (Maurice Guinn-Gentry, Tipton, et al.) Mr. Altstadt analyzed the operations of this Knoxville, TN dealership in a breach of contract matter.

*Toyota Motor Distributors, Inc. v. Mike Harvey Toyota* (Elizabeth Grimes-Gibson, Dunn & Crutcher) Mr. Altstadt analyzed the operations of this dealership during its Chapter 11 bankruptcy for plan confirmation purposes.

*Joe Conti Toyota v. Toyota Motor Sales of America* (Merritt Spencer-Strasburger & Price) Mr. Altstadt analyzed the operations of this Texas dealership during its Chapter 11 bankruptcy for plan confirmation purposes.

*In Re: Holmes Tuttle* (Tom Ferruzzo-Ferruzzo & Ferruzzo) Mr. Altstadt performed a business interruption analysis on two dealerships to be closed for construction defect repairs.

*Roger Hogan v. Tokai Credit Corp.* (Steve Bloom-Frandzel & Share) Mr. Altstadt analyzed the profitability of a Nissan dealership operating in bankruptcy for plan confirmation purposes.

*Roger Miller v. Dorothy Smith* (David Ostrove-Ostrove & Ostrove) Mr. Altstadt evaluated the performance of a Southern California Honda dealership in a dispute between the buyer and seller of the franchise.

*In Re: Tab Automotive Group* (No Outside Attorney) Mr. Altstadt investigated allegations of embezzlement at an Oregon dealership on behalf of the owners.

*In Re: MacHoward Leasing* (Tom Ferruzzo-Ferruzzo & Ferruzzo) Mr. Altstadt evaluated certain accounting treatments related to the sale of this dealership group.

*Whithorn v. Fritts Ford* (Lee Sherman – Callahan, McCune & Willis) Mr. Altstadt evaluated various consumer lease issues in a consumer fraud matter.

*Michael Smits v. Jim Lukens* Mr. Altstadt quantified the value of the 10% interest of the minority shareholder in a Nissan dealership in a wrongful termination matter.

*Orval Paul v. Timothy Valles* (John Samberg – Bisno & Samberg) Mr. Altstadt evaluated the operations of a Southern California Nissan dealership in a breach of fiduciary duty matter.

*In Re: Marriage of Robertson* (Anne Kiley-Trope & Trope) Mr. Altstadt performed a valuation of two Southern California Honda dealerships for the respondent in a divorce matter.

*Peter Levin v. Reseda Dodge* (Robert Ahdoot – Ahdoot & Wolfson) Mr. Altstadt evaluated the finances of two Southern California Chrysler dealerships for punitive damages purposes in a consumer fraud matter.

*American Honda Motor Co., Inc. v. Premier Quality Imports, Inc.* (Anthony Rollo – McGlinchey Stafford) Mr. Altstadt performed an analysis of the operations of a Honda dealership in Louisiana as they related to the franchisor/franchisee relationship.

*In Re: Parker Hannifin and Ford Motor Company* (Robert Walker – Jones Day) Mr. Altstadt reviewed costs incurred by Ford Motor Company related to correcting for a defective seal provided by Parker. This involved visiting three Ford plants in the U.S.

*Berkeley Honda Group v. Nielsen, et al.* (Greg Simonian – Clapp Moroney, et al.) Mr. Altstadt provided services related to financial analysis and damages related to a misappropriation of trade secrets case involving a Honda dealership in Berkeley, California

*Wondries Chevrolet v. General Motors Corporation* (Jim Ferruzzo – Ferruzzo & Ferruzzo) Mr. Altstadt performed various financial and operational analyses in an AAA Arbitration on behalf of the claimant in a franchise reinstatement matter involving the Chevrolet franchise in Alhambra, California.

*Foothill Ranch Chevrolet v. General Motors Corporation* (Jim Ferruzzo – Ferruzzo & Ferruzzo) Mr. Altstadt performed various financial and operational analyses in an AAA Arbitration on behalf of the claimant in a franchise reinstatement matter involving the Chevrolet franchise in Foothill Ranch, California.

*Hubacher Cadillac-Buick-GMC v. General Motors Corporation* (Jim Ferruzzo – Ferruzzo & Ferruzzo) Mr. Altstadt performed various financial and operational analyses in an AAA Arbitration on behalf of the claimant in a franchise reinstatement matter involving the GM franchises in Sacramento, California.

*Daugherty Chevrolet v. General Motors Corporation* (Jim Ferruzzo – Ferruzzo & Ferruzzo) Mr. Altstadt performed various financial and operational analyses in an AAA Arbitration on behalf of the claimant in a franchise reinstatement matter involving the Chevrolet franchise in Sacramento, California.

*Mitsubishi Motor Credit of America, Inc. v. TC Motorsports of America, Inc.* (Robert Daniels – Manning, Leaver, Bruder & Berberich) – Mr. Altstadt analyzed various banking and financial transactions by the owners of the Mitsubishi franchise in Norco, California.

## **Selected Automotive Clients**

### Manufacturers, Distributors, Suppliers and Finance Companies

Toyota Motor Distributors, Inc.  
Mazda Motor of America, Inc.  
Nissan Motor Corp in USA, Inc.  
Mitsubishi Motor Sales of America, Inc.  
Mitsubishi Motor Credit of America, Inc.  
General Motors Acceptance Corp.  
Mazda American Credit Corp.  
Kia Motors America  
American Isuzu Motors  
American Suzuki Motor Corporation  
Parker Hannfin  
U.S. Bank

### Dealerships

#### *General Motors*

Penske Cadillac	Home Motors Chevrolet	Rancho Motors
McLean Cadillac	Martin Cadillac	O'Donnell Buick
Saturn of Santa Ana	Crestview Cadillac	Thomas Cadillac
Guaranty Chevrolet	M.K. Smith Chevrolet	Grand Chevrolet
Hooman Pontiac-GMC-Buick	Cadillac of Whittier	Mullahey Chevrolet
William L. Morris Chevrolet	Hardin Buick-Pontiac-GMC	Wondries Chevrolet
Hubacher Cadillac Buick-GMC	Daugherty Chevrolet	Foothill Ranch Chevrolet

#### *Ford*

Wilson Ford	Board Ford	Campbell Ford
Carmenita Ford	Alameda Ford Truck Sales	Pacific Ford
Drew Ford	Center City Ford	Wondries Ford
Fritts Ford	Sunland Ford	Townsend L/M
North County L/M	Joe MacPherson Ford	Kearny Mesa Ford

#### *Chrysler-Plymouth and Dodge*

Carson C/P	Moothart C/P	Tuttle/Click Dodge
McPeck C/P	Simi Valley C/P	Reseda Dodge
Carl Burger Dodge	Carl Burger Chrysler Jeep	

#### *Toyota*

Longo Toyota	Puente Hills Toyota	Toyota of Visalia
Gem City Toyota	Wondries Toyota	Lexus of Mission Viejo
Earle Ike Toyota	Mike Harvey Toyota (Group)	Joe Conti Toyota
Toyota of Orange	Toyota of Chula Vista	

*Honda*

Jim Slemons (Honda & Acura)  
Roger Miller Honda  
Honda Santa Ana  
Fladeboe Honda  
Berkeley Honda

Penske Honda  
Tustin Acura  
Robertson Honda Dealerships  
Pacific Honda  
Long Beach Honda

Lodi Honda  
Gardena Honda  
Honda of Scottsdale  
Hardin Honda  
Val Strough Honda (Group)

*Nissan*

Airport Nissan  
Kearny Mesa Infiniti

Santa Fe Springs Nissan  
North Seattle Nissan

Campbell Nissan

*Other*

Nick Alexander BMW  
Advantage Jaguar  
Hollywood Mercedes-Benz  
Hardin Hyundai

Irvine Mazda  
Jim Slemons Imports (MBZ)  
Santa Monica BMW

David J. Phillips Mazda  
Bob Lewis Porsche-Audi  
Darcars VW