

**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 various franchise/distribution businesses. His clients have included manufacturers and distributors, retail operations, captive finance companies and individual franchisees. 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, Guphill & 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

*Toyota of Visalia, Inc. v. Toyota Motor Distributors, Inc.* (Robert Ebe-McCutcheon 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.

*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.

*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.

*Jennifer Christian v. Beauty for All Seasons* (George Straggas – Law Offices of George Straggas) Mr. Altstadt provided an expert deposition in Superior Court (Orange County, California) on behalf of the plaintiff in a breach of contract matter involving cannibalization of the distributor's clients by the manufacturer.

*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.

*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.

*Hartmann-Lausanne, et al. v. HemoCue* (James Mulcahy – The Mulcahy Law Firm) Mr. Altstadt testified as an expert witness in a JAMS arbitration on behalf of the plaintiff in a breach of contract matter involving a distributor of medical products.

*Caleel+Hayden v. Valeant Pharmaceuticals* (Michael D. McCaffrey – The Law Offices of Michael D. McCaffrey) Mr. Altstadt testified as an expert witness in Superior Court (Santa Ana, California) on behalf of the defendant in a breach of contract matter involving a distributor of health products.

*Stuft Pizza Franchise Company v. Rajbir Rai, et al.* (James Mulcahy – The Mulcahy Law Firm) Mr. Altstadt testified as an expert witness in Superior Court (Santa Ana, California) on behalf of the plaintiff in a breach of contract matter involving pizza franchises.

*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.

*In Re: IRMO Feldman* (Various) Mr. Altstadt acted as the court appointed appraiser in a divorce matter in San Diego County. The project included the valuation of eight automobile franchises. Mr. Altstadt provided trial testimony in San Diego County Superior Court.

*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.

*College Park Motors, Inc. v. Volkswagen of America* (Michael Charapp – Charapp & Weiss) Mr. Altstadt testified before the Maryland Office of Administrative Hearings 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**

*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.

*NHUSD v. Taco Bell* (In House Counsel) Mr. Altstadt valued a Taco Bell franchise in Northern California for eminent domain purposes.

*Eng v. Tsai* (Marc Weber – Geiger & Weber) Mr. Altstadt quantified the damages suffered by one of the owners of two Burger King franchises from the denial of a purchase option by the other owner.

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

*In Re: Carlos O'Brien's* Mr. Altstadt evaluated the debtor's proposed reorganization plan of this Mexican food franchise in U.S. Bankruptcy Court in San Bernardino, California.

*Jennifer Marilley v. Frisbee Management* (Stuart Jasper – Jasper & Jasper) Mr. Altstadt analyzed the operations and potential values of four McDonald's franchises in a breach of fiduciary duty matter.

*Popcal v. America's Favorite Chicken Co.* (Mitchell Shapiro – Foley & Lardner) Mr. Altstadt quantified the business interruption losses suffered by three Southern California Popeye's Chicken franchises caused by area construction.

*In Re: Merisel* (Various) Mr. Altstadt managed a financial and operational review of this computer distribution business on behalf of the consortium of lending banks that provided \$650 million in funding.

*In Re: Marriage of Schriber* (Jon A. Shoenberger – Schlecht, Shevlin & Shoenberger) Mr. Altstadt quantified the value of six fast food franchises as part of a divorce matter in Riverside County, California.

*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.

*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.

*LB 4 Fish v. DDR* (Gary Waldron – Waldron & Olson) Mr. Altstadt analyzed the damages suffered by the owners of a Gladstone's franchise in Long Beach, California due to lost business from parking issues.

*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.