



**ALTSTADT
CONSULTING**
Forensic Accounting | Economic Damages | Business Valuation

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-three years. During that period, he has specialized in providing services to Asian businesses including American companies importing products from Asian parent companies. His clients have included manufacturers and distributors, franchise operations, finance companies, construction companies and apparel companies. 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

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.

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.

Eiko Uyeda v. KJI, Inc. et al. (Thomas Borchard-Borchard & Baur) Mr. Altstadt testified as an expert witness in Superior Court (Santa Ana, California) on behalf of the plaintiff in a breach of fiduciary duty matter. Analysis included assessing profit from custom home building.

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.

Powerhouse Motorsports, Inc. v. Yamaha Motor Corporation (Maurice Sanchez – Baker Hostetler) Mr. Altstadt testified as an expert in Superior Court (San Luis Obispo County) on behalf of the defendant in a matter involving alleged interference with a business opportunity.

Yang, et al. v. Winjet, et al. (Charles Sutton – Law Offices of Roger Hsu) Mr. Altstadt provided a written report in U.S. District Court (Central District of California) on behalf of the plaintiff in a patent infringement matter involving automotive aftermarket products.

Power Electric Distribution Inc. v. Hengdian Linix Motor Co., Ltd. (Roger Hsu – Law Offices of Roger Hsu) Mr. Altstadt testified in an AAA Arbitration (Minneapolis) on behalf of the respondent in a breach of contract matter.

Selected Consulting Engagements

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.

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.

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.

Kajima Engineering v. Various Defendants (Randall Erickson – Crowell & Moring) Mr. Altstadt analyzed the costs charged to the project to retrofit several prisons in California.

Sprint Communications v. Asian American Communications (Mitchell Shapiro – Foley & Lardner) Mr. Altstadt analyzed the damage claims related to the sale of prepaid Sprint long distance phone cards by the distributor in a breach of contract matter in Superior Court (Los Angeles).

Garcia Masonry v. Kajima Engineering (Randall Erickson – Crowell & Moring) Mr. Altstadt analyzed and critiqued the damage claims of a subcontractor against the general contractor in a prison retrofit.

DM Tech America, Inc. v. Ultra Wheel Company (Cynthia Schaldenbrand, Esq.-Freeburg, Judy & Nettels) Mr. Altstadt provided an expert report in United States District Court (Santa Ana, California) on behalf of the plaintiff in a patent infringement matter.

DM Tech America, Inc. v. Guam Corporation (Cynthia Schaldenbrand, Esq.-Freeburg, Judy & Nettels) Mr. Altstadt provided an expert report in United States District Court (Santa Ana, California) on behalf of the plaintiff in a breach of patent infringement 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.

Jen Jon Chen v. Victor Hsu, et al. (Roger Hsu – Law Offices of Roger Hsu) Mr. Altstadt quantified the damages suffered by a computer products distributor in a breach of contract matter in Superior Court (Los Angeles).

Tempo Lighting v. Tivoli, Inc. (Michael Shimokaji – Law Offices of Michael Shimokaji) Mr. Altstadt prepared an analysis for a reasonable royalty calculation on behalf of the plaintiff in United States District Court (Santa Ana, California) in a patent infringement matter.

First Capital Corporation v. Sigma Capital (Mark Erickson – Dubia, Tenerelli & Erickson) Mr. Altstadt analyzed the operations of a garment industry factoring company on behalf of the defendant in a breach of contract matter in Superior Court Court (Los Angeles).

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.

Yang, et al. v. Winjet, et al. (Charles Sutton – Law Offices of Roger Hsu) Mr. Altstadt provided a written report in U.S. District Court (Central District of California) on behalf of the plaintiff in a patent infringement matter involving automotive aftermarket products.

Leo Boese v. Nissan Motor of America. (Richard Ritchie – Callahan, Thompson, Sherman & Caudill) – Mr. Altstadt provided an expert deposition in Superior Court (Orange County) on behalf of the plaintiff in a breach of contract matter. Analyses included assessing the purchase and sale of the Nissan dealership in Moreno Valley, California and the financial and operational history of the dealership.