



ALTSTADT CONSULTING

Forensic Accounting | Economic Damages | Business Valuation

John E. Altstadt

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Summary of Qualifications

John E. Altstadt specializes in assisting attorneys and their clients in summarizing economic, financial and accounting data related 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 obtained a wide variety of accounting and financial experience with clients ranging from the large publicly-held consolidated groups with international operations to small closely-held family businesses. His audit clients have included entities involved in transportation, retail, distribution, medical devices, financial services, real estate and non-profit. In the specialized practice area of dispute consulting, Mr. Altstadt has provided a variety of services including expert witness testimony, forensic accounting, fraud investigations, lost profits and lost earnings analysis, damage assessment and evaluation, liability analysis and pre-trial discovery assistance. He has experience in a number of disputes including breach of contract, intellectual property, franchise/franchisor, real estate, construction, business interruption, bankruptcy, health care and labor and employment.

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

Prior Testimony

PH Marketing, Inc. v. California Valet Parking, Inc. (Michael Ermer-Irell & Manella) Mr. Altstadt provided an expert deposition on behalf of the plaintiff in a breach of contract matter.

Voxel, Inc. General Scanning, Inc. (Joseph Nardulli-Arter & Hadden) Mr. Altstadt testified as an expert before an American Arbitration Association panel on behalf of the plaintiff in a breach of contract matter.

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

Stanley Bloom v. Huntington Beach Redevelopment Agency (Jack Fleming-Arter & Hadden) Mr. Altstadt provided an expert deposition on behalf of the defendant in a AAA arbitration 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.

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.

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

Samuel Gart v. Logitech, Inc. (John Sganga-Knobbe, Martens, Olson & Bear) Mr. Altstadt provided an expert deposition in United States District Court (Santa Ana, California) on behalf of the plaintiff in a patent infringement matter.

Michael Treadway v. Steven Hiller, et al. (Stan Jones-Law Offices of Stanley R. Jones) Mr. Altstadt testified as an expert witness in a JAMS arbitration on behalf of the plaintiff in a breach of fiduciary duty matter.

In Re: Evelyn Conroy (Jerry LaCues-Law Offices of Jerry LaCues) Mr. Altstadt testified as an expert witness in Federal Bankruptcy Court (Santa Ana, California) on behalf of the Debtor as to the financial needs of the Debtor.

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

Pete Levin v. Reseda Dodge, et al. (Tina Wolfson-Ahdoot & Wolfson) Mr. Altstadt provided an expert declaration in Superior Court (Los Angeles) concerning the financial analysis of two automobile dealerships for punitive damage purposes.

O'Flaherty, et al. v. Belgum, et al. (Stuart Jasper-Jasper & Jasper) Mr. Altstadt testified as an expert witness before an American Arbitration Association judge on behalf of the respondent in a breach of fiduciary matter.

Judy Nagler v. The Hartman Group, et al. (Harold J. Light-Law Offices of Harold J. Light) Mr. Altstadt provided an expert report and declaration before the American Arbitration Association on behalf of the plaintiff in a breach of patent contract matter.

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.

Edward Tobinick, M.D., Inc. v. Scripps Clinic Medical Group, et al. (Doug Lytle-Higgs, Fletcher & Mack) Mr. Altstadt provided an expert report and deposition in United States District Court (Los Angeles, California) on behalf of the defendant in a trademark infringement matter.

Uptown Property Management, et al. v. Hartford Casualty (G. Arthur Meneses – Berger, Kahn, et al.) Mr. Altstadt provided an expert deposition in Superior Court (San Diego, California) on behalf of the defendant in a bad faith matter.

Patty Panico, et al. v. Truck Insurance Exchange (Eric Riezman-Hollins, Schechter & Condas) Mr. Altstadt testified as an expert witness in Superior Court (Santa Ana, California) on behalf of the defendant in a bad faith 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.

Mazda Motor of America, Inc. v. David J. Phillips Pontiac Buick Mazda (Maurice Sanchez-Alvarado, Smith & Sanchez) 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.

Rockville Harley-Davidson 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.

Beckman Coulter v. Flextronics International (Gary Waldron – Waldron & Olson) Mr. Altstadt testified as an expert witness in Superior Court (Santa Ana, California) on behalf of the defendant 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 wrongful termination matter.

Prime Time Companies, Inc. v. Arlington Avenue Church of the Nazarene (Steven Fink – Daehnke & Cruz) Mr. Altstadt testified as an expert witness before an AAA arbitrator on behalf of the plaintiff in a breach of contract 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.

Thomas Tooma v. Charles House, et al. (Ralph Blakeney – Pillsbury Winthrop Shaw Pittman) Mr. Altstadt provided an expert deposition in Superior Court (San Bernardino, California) on behalf of the plaintiff in a breach of fiduciary duty 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 (Santa Ana, California) on behalf of the plaintiff in a trademark infringement matter.

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 a franchise termination matter

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.

Junho Hyon v. Laurence Colangelo (Harold J. Light – The Law Offices of Harold J. Light) Mr. Altstadt testified as an expert witness in Superior Court (Los Angeles, California) on behalf of the plaintiff in a breach of contract matter.

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.

Yolanda Grady v. Samuel Silao, et al. (Jerry LaCues – Law Offices of Jerry LaCues) Mr. Altstadt testified as an expert witness in Superior Court (Los Angeles, California) on behalf of the defendant in a breach of contract matter.

GESD Investors v. Mark Press (Steven A. Fink – Fink & Abraham) Mr. Altstadt provided an expert deposition in Superior Court (Santa Ana, California) on behalf of the defendant in a breach of contract matter.

National Business Brokers v. Hooman Nissani (Christopher Reeder – Sheppard, Mullin, Richter & Hampton) Mr. Altstadt provided an expert deposition in a AAA arbitration matter on behalf of the defendant in a breach of contract matter.

In Re: IRMO Feldman (Various) Mr. Altstadt acted as the court appointed third party appraiser in a divorce matter in San Diego County Superior Court. He provided trial testimony in the matter.

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.

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 testified as an expert witness in an arbitration on behalf of the defendant in a breach of contract matter.

William Cantey, et al. v. Brinks, Inc. (Jeff Pagano – Crowell & Moring) Mr. Altstadt provided an expert deposition in Superior Court (Los Angeles) on behalf of the defendant in a class action employment matter.

George Seldin v. IMS Leasing, Inc., et al. (Scott Heil – Redwine & Sherrill) Mr. Altstadt provided an expert deposition in an arbitration on behalf of the defendant in a breach of contract matter.

ECCO Equipment Corp. v. Central Valley Construction, Inc. (Jack Fleming – Musick, Peeler & Garrett) Mr. Altstadt provided a Rule 26 expert report in United States District Court (Los Angeles) on behalf of the cross-complainants in a breach of contract matter.

David Jackson v. Trans Union Company (Donald Bradley – Musick, Peeler & Garrett) Mr. Altstadt provided a Rule 26 expert report in United States District Court (Oregon) on behalf of the defendant in a breach of contract matter.

In Re: Vanguard University (No Outside Counsel) Mr. Altstadt was contracted by the University to conduct a forensic audit of certain financial transactions as part of the reaccreditation of the University by the Western Association of Schools and Colleges. Mr. Altstadt prepared a written report and presented it to the Board of Trustees.

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.

Pacific National Development v. USF&G, et al. (Michael Williams – Connor, Fletcher & Williams) Mr. Altstadt provided an expert deposition in Superior Court (Santa Ana) on behalf of the plaintiff in a breach of contract case. Analysis involved quantifying the damages suffered by a syndicator of real estate developments involved low income housing tax credits.

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.

Hunt v. Stalians (Paul Mahoney – Mahoney & Soll) Mr. Altstadt testified as an expert witness in Superior Court (San Bernardino County) on behalf of the defendant in a breach of contract matter involving payouts from the sale of a mass-transit business in Southern California.

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.

Todd Construction Services v. Bake R Us (Richard Soll – Mahoney & Soll) Mr. Altstadt provided an expert deposition in Superior Court (Los Angeles) on behalf of the plaintiff in a breach of contract matter.

Los Feliz Ford, Inc. v. Chrysler Group LLC (Michael Sieving – Callahan, Thompson, Sherman & Caudill) Mr. Altstadt provided an expert deposition in U.S. District Court (Central District of California) on behalf of the plaintiff in a declaratory relief matter.

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.

Timber Mountain Hardwoods v. H.T. Cabinets, et al. (Eric Arevalo – Shumann, Rallo & Rosenberg) Mr. Altstadt testified in Superior Court (Orange County) on behalf of the plaintiff in a breach of contract matter.

Leo Boese v. 3MJ Corp. (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.

IMEX Leader v. Abdallah, et al. (Thomas Rallo – The Rallo Law Firm) Mr. Altstadt provided an expert deposition in Superior Court (Orange County) on behalf of the defendants in a breach of contract matter.

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.

Ocean Mission Park LLC v. Taheripour, et al. (Matthew Rips – Russ, August & Kabat) Mr. Altstadt testified in Superior Court (Los Angeles) on behalf of the plaintiff in a breach of contract matter. Mr. Altstadt also testified at the second phase of the trial involving damages.

Dominion Enterprises v. LinkUSystems (Brian Daucher – Sheppard, Mullin, Richter & Hampton) Mr. Altstadt provided a Rule 26 report and deposition in U.S. District Court (Central District of California) on behalf of the plaintiffs in a false advertising matter involving website design and maintenance.

Simi Management Corporation v. Bank of America, N.A. (William Logan – Putterman Logan & Giles) Mr. Altstadt provided a Rule 26 report and deposition in U.S. District Court (Northern District of California) on behalf of the plaintiff in an Aiding and Abetting Fraud matter.

Association of California Water Agencies Joint Powers Insurance Authority, et al. v. The Insurance Company of the State of Pennsylvania, et al. (Steven Rice – Crowell & Moring) Mr. Altstadt provided a Rule 26 report and deposition in U.S. District Court (Central District of California) on behalf of the defendants in a Complaint-in-Intervention for Damages matter .

Salhotra v. Shah (Jess Bressi – McKenna Long & Aldridge) Mr. Altstadt testified in a JAMS arbitration (Ontario, CA) on behalf of the defendant in a breach of fiduciary duty matter.

Publications

Chapter entitled “Accounting and Financial Reporting Matters” in the book entitled *Environmental Remediation Contracting* edited by Randall L. Erickson, John Wiley & Sons, 1993