

Dennis Frankeberger

Dennis Frankeberger is a Certified Public Accountant, Certified in Financial Forensics and is a Certified Fraud Examiner. He has been involved in the Practice of Public Accountancy for over forty years based in the State of California although his practice has covered national as well as international engagements.

- Vicenti, Lloyd, Stutzman, LLP – Merged Frankeberger Vausher + Company into Vicenti, Lloyd, Stutzman, LLP as of January 1, 2015.

Partner in the Commercial Business Practice of the firm. Valuations, Litigation Support, Forensic Investigations, Fraud Engagements and Expert Witness.

- Frankeberger Vausher + Company, CPAs: June 2004 – December 31, 2014

In 2004, Mr. Frankeberger started Frankeberger Vausher + Company, CPAs – a full service CPA and Consulting firm that emphasizes Litigation Support services specializing in; Lost Income, Economic Damages, Valuations plus Financial Fraud and Embezzlements. Cases have included Lost Profits, Fraud/Embezzlement, Wrongful Termination, Economic Damages, Alter Ego, Shareholder and Partner disputes and Buy/Sell Conflicts.

- Moss Adams LLP (retired): January 2000 – June 2004

Mr. Frankeberger merged his firm (Frankeberger & Company) into Moss Adams LLP in January of 2000 where he was an Assurance and Audit Partner. He built up the largest practice office within Moss Adams specializing in high-end retail companies. That practice dealt with franchisers from domestic and international manufacturers. Services included; buy/sell due diligence, internal control testing, taxation strategies, business assurances services (audit, review, and agreed upon procedures) for both the franchisee and manufacturer perspective. Mr. Frankeberger helped build and manage the Litigation Support practice covering most commercial environments.

Mr. Frankeberger lectured extensively on matters of; internal control, fraud, ethics and corruption.

- Frankeberger & Company, Inc.: July 1981 – December 1999

Founder of this CPA Financial & Taxation Consulting Firm. The firm served a broad spectrum of cliental and provided Business Assurance and Taxation services to a number of public as well as private enterprises. As a Certified Fraud Examiner, Mr. Frankeberger represented several international manufacturing companies in Litigation Support matters including Fraud, Embezzlement, Valuation and Economic Damages.

- The Minoco Group of Companies: October 1977 – June 1981

One of the founding shareholders and CFO of this Oil & Gas Exploration and Production Company. Minoco had operations in all of the principal oil and gas exploration areas within the United States. In addition to being the CFO, helped develop a risk/reward-modeling tool that was utilized in the decision process for all exploration activities.

- Vinnell Corporation: June 1975 – September 1977

Director of Taxation and Manager Internal Audit. Vinnell was an international construction and technical services contractor with operations throughout the world but mostly in developing countries.

- Coopers & Lybrand (Currently known as PriceWaterhouseCoopers): February 1972 – May 1975

Audit Group – Senior Staff Auditor

- Education:

University of Southern California – 1972
B.S. Business Administration – Emphasis in Accounting

- Directorships & Memberships:

- Automotive Industry Memberships
 - National Association of Dealer Counsel
 - California New Car Dealers Association
 - Orange County Automobile Dealers Association
 - Southland Motor Car Dealers Association
- American Institute of Certified Public Accountants
 - Forensic and Valuation Services Section



- Certified in Financial Forensics
- Chartered Global Management Accountant

- California Society of Certified Public Accountants
 - Fraud Section
 - Economic Damages Section
 - Business Valuation Section

- Association of Certified Fraud Examiners
 - Founding Director – Inland Empire Chapter

- University of Southern California:
 - Board Member - National Alumni Veterans Council
 - Past Chairman and current Board Member - Board of Advisors to Leventhal School of Accounting
 - Board – Minority Student Leadership Council at Marshall School of Business
 - Former Board Member – National Alumni Association - Marshall



Dennis Frankeberger, CPA/CFF, CFE, CGMA

Testimony Provided - Recent Case History

1. July 2015 – Van Nuys Cycle, Inc. dba Old Road Harley-Davidson vs. Harley-Davidson Motor Company Inc. U.S. District Court, Central District of California Western District Case No.: CV14-6625-R-MRWX.

Retained by MLG Automotive Law to calculate loss of value, damages and economic erosion of franchise value due to forced moved to undesirable location. Damages due to move from profitable location to location of breakeven and losses. Testified at Deposition.

2. June 2015 – Multiple Claimants vs. Mannon Oil Company, et.al. – American Arbitration Association Case no.: 52 198 Y 00012 12 Evansville, Indiana.

Retained by Sisam & Associates, LLP as an Expert Witness to determine damages as a result of Ponzi activities, diversion of assets, theft of Partnership assets, failure to adhere to Security Memorandums. In addition, calculated amounts subject to Discouragement, Rescission, to include pre and post judgment interest due predicated on applicable state statute. Testified at Deposition.

3. April 2015 – The People of the State of California vs. Mandi O'Donnell. Superior Court of California – County of San Diego Criminal Case P.C. 1326-1332 G.C. Sec 7460.

Testified at Preliminary Examination to determine that sufficient evidence was provided to the State to warrant full trial. Case of employee theft of assets from an automobile dealership. Case held over for full trial.

4. April and June 2015 – Starco Enterprises, Inc. vs. Westech Aerosol. Superior Court of California for the County of Los Angeles Case No.: VC063448

Retained by Guy Mailly of the Mailly Law Group to represent defendant and cross-plaintiff. Case involves a dispute between the parties relating to breach of contract, conversion of assets and interference with Economic Relations including diverting Intellectual Property. Calculated damages based on contract provisions and damages violations. Testified at Deposition and Jury Trial.

5. February 2015 – Miles Jeffrey Qvale vs. Bruce H. Qvale & Laura Hiura. Superior Court of California – County of San Francisco Case No.: PTR-13-327016.

Retained by Matthew P. Matiasevich of Evans, Latham & Campisi representing Plaintiff as rebuttal expert witness to Defendants economic expert. Rebut economic conclusions concerning Exotic automobile dealerships in California and Luxury automobile dealerships in Florida. Rebut valuation conclusions concerning both Exotic and Luxury automobile dealership.



Rebut economic risk associated with automobile dealerships vs. risk associated with other types of investment vehicles. Testified at deposition.

6. September 2014 – Richard Bobertz and Griffin Capital (Puente Hills) Investors 9 (Claimants) v. Griffin Capital, Corp., Griffin Capital, LLC and Kevin Shields (Respondents). American Arbitration Association AAA Case No. 72-459-00991-11.

Retained by Jeffrey P. Lendrum, Esquire of the Lendrum Law Firm representing Claimants to review policy and procedures for Due Diligence conducted by Respondents prior to selling “TIC” interests in real property where an automobile dealership was located. Review and opine on net worth and equity of tenant (dealership) and guarantor (principal owner of dealership and seller of the real property). Prepared pro forma equity and cash positions as a result of increased rent associated with sale of property to the TIC. Testified at Deposition.

7. June 2013 & January/February 2014 – Paul C. Wondries (Petitioner) vs. Jill C. Wondries (Respondent). Superior Court of California, County of Los Angeles LASC Case No.: BD 371 557.

Retained by Glenn S. Buzard of Buter, Buzard, Fishbein & Royce LLP representing Petitioner to prepare valuation of 17 automobile dealerships and an Automotive Collision Center. In addition, provided rebuttal testimony of Respondents expert. Testified at Deposition and Trial.

8. February 2013 – Distinctive Plastics, Inc. (Plaintiff) vs. Kip Carter and Liquid Innovations, LLC (Defendants). Superior Court of The State of California – for the County of San Diego – Case No: 37-2011-00053748-CU-BC-NC

Retained by Jennifer L. Bursch of Tyler & Bursch, LLP representing defendants to rebut claims for damage concerning diversion of intellectual property, customer lists and unjust enrichment. Testified at Deposition and Trial.

9. February 2013 – David W. Wilson and DWRBB, Inc. (Plaintiffs and Cross Defendants) vs. Ryan B. Busnardo and Scot Demmer (Defendants and Cross-Plaintiffs). Superior Court of The State of California for the County of Orange – Case No.; 30-2009 00291097

Retained by Alton Burkhalter of Burkhalter Kessler Clement & George, LLP representing Plaintiffs and Cross-Defendants to determine: value of Goodwill purchased, value of minority shareholder share at termination, calculation of claw-back for excess distributions and various consulting on income tax issues related to all issues. Testified at Deposition.

10. January 2013 – Hernan Rodriguez, Plaintiff vs. Empire Auto Group, Inc., et al, Defendants. Superior Court of The State of California for the County of San Bernardino – Case No.: CIVRS 1105076

Retained by Robert Thompson of Callahan Thompson Serman & Caudill LLP representing Defendants as a rebuttal expert witness for claims of under payment of fees due resulting from corporate sale and income due under management contract. Calculation of net fees due including offsets and contingent liabilities. Testified at Deposition.



11. September 2012 – Richard Billuni and Toyescorp CO. LTD vs. Gary Myers, Garrick Motors, Inc. et. al. Superior Court of The State of California for the County of Orange – Case No.: 30-2011-00465035

Retained by Jeff Gubernick of Bishton * Gubernick representing Plaintiffs for calculation of damages, lost profits, valuation of derivative claims, minority shareholder valuation and breach of fiduciary duty. Testimony provided at deposition and trial.

12. July 2012 – George Burton vs. Burton Ready Mix, Ray Burton, Bruce Zummo, McGladrey & Pullen, LLP and RSM McGladrey et al. Superior Court of The State of California for the County of San Bernardino – Big Bear District: Case No. CIVHS 900179

Retained by James Biedebach and Newt Kellam of the Tri-County Law Group to represent George Burton in Mediation for calculation of damages, lost income and breach of fiduciary duty. Shareholder dispute resulting in sale of business and unjust enrichment by other shareholder. Testified at Arbitration.

13. December 2011 – Cheryl and David Hilberg vs. Stephen Albright. Superior Court of The State of California for the County of Riverside Case No.: RIC 540820

Retained by Robert Tyler of Tyler & Monk, LLP for Claimant to provide Expert Witness testimony at deposition and trial concerning economic calculations of future cost of medical expenses.

14. March and April 2011 – Tara Blackburn, Claimant vs. Pacific Corporate Group Holdings, LLC. JAMS – San Diego Division Case No. 1420019955.

Retained by Charles T. Hoge of Kirby Noonan Lance & Hoge LLP for Claimant to provide Expert Witness testimony at deposition and JAMS concerning non-payment of amounts due from management participation in various investment Series including General Partner interest, Carried Interests' and future values including Claw Back amounts.

15. November 2010 – LifeSpas, a California Corporation as Claimant vs. William D. Meyer as Respondent/Counterclaimant. San Bernardino County Superior Court Case No: CIVRS 913087

Retained by Steven J. Nelson of Newman & Nelson, Inc. for Claimant to provide Expert Witness testimony at Arbitration concerning Lost Profits due to early Dealer Agreement termination. In addition, provided Expert testimony concerning calculated "Enterprise Values" as opposed to typical "Buy/Sell EBITDA" formulas.

16. June 2010 – Asadullah Ahrari, Claimant vs. L-3 Communications, Respondent and Chartis, Insurance Carrier (formally AIG Worldsource). United States Department of Labor – Office of Administrative Law Judges Case No. 2009-LDA-0146 OWCP 02-134476.



Retained by Michael Doran of Samuelsen, Gonzalez, Valenzuela & Brown for Respondent and Insurance Carrier to provide Expert Tax Consulting Services re: taxability of U.S. Per Diem payments made to expatriate employees at Deposition.

17. February 2010 – James Toney Murray, Claimant vs. Brian Maginnis, Respondent. American Arbitration Association Case No. 72 489 00732 09 Los Angeles, California.

Retained by Stephen H. Marcus of Gittler & Bradford for Respondent to provide Expert Consulting Services and assist in the determination of a corporate valuation pursuant to shareholder buyout agreement at Arbitration.

18. February 2010 – David Kephart and Derrick Guidry vs. Wier Construction Corporation, Cathy Wier, Dale Higdon et al. Superior Court of The State of California for the County of San Diego – Case No. 37-2007-00058022-CU-WT-NC.

Retained by Cory King of Fine, Boggs & Perkins, LLP for the Plaintiff's to provide Expert Testimony concerning Lost Wage and Future Income Calculations (Wrongful Termination), both during Deposition and at Trial.

19. December 2009 – World Harvest Church, Inc. vs. Stage III Technologies, LLC., Eli Jacobs, Todd Stimmel and Harold Openshaw. Superior Court of The State of California for the County of San Diego –Case No. 37-2008-00053398-CU-BE-NC.

Retained by David Loe of Davert & Loe, Lawyers for the Plaintiff to provide Expert Testimony concerning Alter Ego, Breach of Contract, Fraud & Deceit and Conversion during Deposition.

20. December 2009 – Lisa Rivera vs. Trinity Broadcasting Network, Inc. Superior Court of The State of California for the County of Orange Case No. 30-2008-00112899 assigned to Judicate West Arbitration Case No.: A151905-26.

Retained by David Loe of Davert & Loe, Lawyers for the Defendant to provide Expert Rebuttal Testimony concerning Lost Wage Calculations (Wrongful Termination) and Damages both during Deposition and at Arbitration.

21. November 2009 – Meridian Corporation dba Meridian Pacific Constructors vs. City of Fontana. Superior Court of the State of California in the County of San Bernardino Case No. SCVSS 147226.

Retained by Victor Wolf of Best Best & Krieger LLP – Attorney of the Defendant to provide Expert Damage and Lost Profits Consulting Services during at Mediation. Case included Breach of Contract and False Claims against a public entity.

22. October 2009 – National Business Brokers, Inc. vs. Hogan Automotive Group, Inc. Arbitration before American Arbitration Association: AAA Case No. 73 181 Y 02878 09 JMLE



Retained by L. Scott Karlin of the Law Offices of L. Scott Karlin – Attorney for the Claimant to provide Expert Damage and Lost Profits Consulting Services and Rebuttal Testimony at Arbitration.

23. July 2009 – Richard LaPorte vs. Michael Ridder, Pacific Surveys, LLC and Newman Trust – Arbitration before JAMS, Inc. Case No: 1220038627

Retained by J. Michael Summerour of Gresham Savage Nolan & Tilden – Attorney for Defendants to provide Expert Damage Consulting Services and Rebuttal Fraud Testimony at Deposition.

24. June 2009 – Herman Weissker, Inc. v. Pouk & Steinle, Inc. – Los Angeles Superior Court, Case No. BC378764.

Retained by Scott Ditfurth of Best Best & Krieger LLP – Attorney for Defendants to provide Expert Damage and Lost Profits Consulting Services during Mediation.

25. June 2009 – MKA Real Estate Qualified and Opportunity Funds (Alleged Debtor) re: Involuntary Petition for Chapter 11 Bankruptcy. United States Bankruptcy Court, Central District of California, Santa Ana Division: Case No. 8:09-bk-13616-ES

Retained by Larry Gabriel of Ezra Brutzkus Gubner LLP – Attorney for Petitioning Creditors to provide Expert Damages and Fraud Consulting Services and Testimony during deposition.

26. April 2009 – SVP America dba SVP International vs. Toyota Motor Sales, U.S.A. Superior Court of The State of California for the County of Orange. Case no. 30-2008-00103133.

Retained by Jonathan Michaels of The Michaels Law Group – Attorney for Plaintiff to provide Expert Damage and Lost Profits Consulting Services and Testimony both during deposition and at trial.

27. March 2009 – Helen Arsenian vs. Sonic Santa Monica M, Inc., dba W. I. Simonson Mercedes-Benz, and Sonic Automotive, Inc. JAMS Case no. 1210027237 Los Angeles, CA.

Retained by John Boggs of Fine, Boggs & Perkins LLP Attorney for the Defendent to provide Rebuttal Expert Testimony and Rebuttal of Loss Wage Calculations (Wrongful Termination) for Sonic Santa Monica M, Inc. and Sonic Automotive Inc. during deposition.

28. May 2007 – Ehren Bragg vs. O’Gara Coach Company, LLC. JAMS Case No. 1220035568 Los Angeles, CA.

Retained by Mr. Chris Boman of Fisher & Phillips LLP, Attorney for the Defendant to provide Rebuttal Expert Testimony, Damage Calculations, Rebuttal of Loss Income (Wrongful Termination) for O’Gara Coach Company, LLC. both during deposition and at trial (Arbitration).



29. July & August 2004 – Perez Investments, Inc. dba Rick Perez Autonet vs. DaimlerChrysler Financial LLC dba Chrysler Financial, LLC; DaimlerChrysler Motors Corporation. Case before the Texas Department of Transportation Texas Motor Vehicle Board: Docket No. 03-0033LIC.

Retained by Mark Kennedy of Wheeler, Trigg & Kennedy LLP, Attorney for the Defendant to provide Rebuttal Expert Testimony (Dealer termination) for DaimlerChrysler et al during deposition.

