

# Pacific Management Consulting Group

## Chain Restaurant Analysis and Advisory



**John A. Gordon, MAFF**

Restaurant Analyst and Management Consultant

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### Summary Curriculum Vitae, 2025

Functional Overview: restaurant subject matter expert, focusing on operations, managerial finance, and strategy topics. Deep knowledge of US restaurant brands. Sub-specialties: restaurant franchising standards and practices, restaurant management disciplines, systems and practices, store-level earnings and economics, and restaurant SEC earnings disclosure standards.

Typical Project Focus: Business feasibility, Deep dive restaurant analytical reviews. Investor support, attorney advisory, valuation, operator organizational reviews, consulting firm project support. Litigation consulting via expert research, consulting, and testimonial engagements. Restaurant brand research and financial planning and analysis. Restaurant franchise standards and practices review and implementation. Sell-side and Buy side restaurant equities team research and investigations. Capital expenditure analysis, M&A due diligence, valuations, special projects, economic and business feasibility studies, new business startup, marketing enhancement, real estate, and site selection.

Typical Clients: investors, chain restaurant operators, consulting firms, investment banking and equity research teams, attorneys, franchisee associations, franchisees, hedge funds, franchisors, government agencies.

Subject Matter Expertise: Six years of progressively complex restaurant management field operations roles, eighteen years of corporate staff experience in progressively more complex financial management roles, two years global consulting firm, and twenty-five years of restaurant industry management consulting via my founded restaurant analytical consultancy. Analysis and franchise sector standards and practices. Common project elements:

- Restaurant segments: quick-service restaurants (QSR), fast-casual, casual dining restaurants, and fine dining. Chain restaurant focus but includes non-public smaller and independent restaurant operations consulting and advisory.

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- Analytical fields: strategy assessment, valuations, managerial finance topics such as earnings forecasting, budgeting, operational and capital budgeting, ROI analysis, and operational reporting. Franchising, Marketing, Real Estate, and Site Selection, Human Resource, and Information Technology disciplines.
- Financial Management: Financial Analysis and Planning; M&A Acquisition/Divestiture
- Expert research, consulting, and testimonial litigation support.
- Operational and management practices and systems assessment, improvement, and implementation.
- Restaurant, hospitality, and foodservice sector organization management structure, systems, and procedures development. Balanced scorecard metrics and benchmarking.
- New market development, site selection, and real estate analysis; marketing, information technology, human resources topics, and corporate organization assessment.
- Management and business process improvement.

### **Selected Projects Overview, Including Representative Consulting Project Engagements:**

- Restaurant Strategy, Operations, and Financial Management topics expert for investment banking firm sell-side restaurant analysis team.
- Restaurant Business Subject Matter Expert for an international strategy consulting firm focusing on restaurant strategy, franchising, operations, and financial management improvement projects (many engagements).
- Restaurant Operations, Strategy Financial Management, and Corporate Governance Advisor for 250-unit multi-brand restaurant corporation to effect better organization, margins, and planning. Brand and G&A assessments.
- Franchise Expansion: advisor to international coffeehouse brand.
- Advisor to Global QSR brand: divisional management authority.
- Expert Consultant and Expert Witness: eleven testimonial, thirty-one depositions and forty expert consulting engagements.
- Details of litigation practice: brand/unit assessment, SEC earnings (10b5 matters), franchise standards of practice, financial analysis, and lost profits. Via eleven testimonial, thirty-one depositions and forty consulting engagements
- Restaurant Marketing, Menu, Sales, and Earnings Forecasting and Analysis centered on publicly traded restaurant companies. Many engagements.
- Organizational, cost, CAPEX, and business feasibility assessments for several restaurant sector clients. Headquarters organization assessments; new market buildout ROI assessments.
- Research: identification of econometric factors by the market to create unit growth model, by major market, major QSR operator client. Many engagements.
- Business Assessment and Profit Improvement Plan creation for service sector (restaurant and retail sector clients (numerous)). Focused on operations, franchise standards of care, financial management, marketing, capital budgeting, concept design, and human resources issues.
- Restaurant valuation engagements: four business entities.
- Financial Reporting: assessment of operators' financial and operational systems, creation and refinement of revenue, expense, and other balance scorecard-like metrics, data collection means created, worked into the financial reporting process. Years of employment and project experience.

- Theoretical food and labor cost system work: reimplementation, process improvement for national chain restaurant operator.
- Business Intelligence projects, including fraud investigations. several engagements.

### **Detail of Representative Projects**

- Engagements: Support of International Strategy Management Consulting Firm as restaurant subject matter expert; strategy, operations, and financial management focus, multiple engagements over 12-year period.
- Engagements: Support of Investment Banking Firm, Restaurant Equity Analysis Team support; strategy, operations, and financial management focus, 11-year period.
- Restaurant securities litigation re: Securities and Exchange Commission (SEC Rule 10b5) earnings disclosure matters. Brand analysis, quality of earnings and reporting analysis. Four engagements.
- Strategy, Revenue, Operational P&L, new unit development and G&A engagement for large US franchisee operator, 2 years.
- Expert support to global strategy management consulting firm: 12 years plus.
- Many engagements: restaurant franchisor/franchisee expert litigation matters: Multiple Federal and State actions. Provided company and relevant sector operations, management, supply chain, financial management research, intelligence, and analysis.
- Hedge Fund and Private Equity engagements: restaurant operations, organization, and earnings analysis for largen restaurant operators.
- Franchisee Association support: provide research and analysis of financial matters to QSR franchisee associations. Multiple engagements. 14 years plus.
- Fraud Investigations: detection, analysis, and damages. Three engagements.

### **All Expert and Litigation Consulting Support Engagements, Depositions, and Testimony Taken:**

Engagement One: Franchisee v. Franchisor matter, National Franchisee Association v. Burger King Corporation, United States District Court, Southern District of Florida. Chain restaurant franchisee v. franchisor matter, provided expert analysis, research, and deposition on chain restaurant earnings, economics, and franchise practices.

Engagement Two: Chain Restaurant Menu Labeling Action, Jones v. Applebee's, Superior Court of California, County of Alameda. Provided declaration and deposition, and relevant Applebee's and related chain restaurant company intelligence, analysis, and research on restaurant menu and sales, product mix, cost, and related financial returns topics.

Engagement Three: Franchisee v. Franchisee Action, Lake Elsinore Restaurant Corporation v. Highgrove, et al, State of California, Riverside County Superior Court. Provided expert analysis, research, and deposition on chain restaurant sales, earnings, and economics regarding Denny's and other chain restaurants.

Engagement Four: Restaurant Tenant-Landlord Action, Primo Hospitality Group v Americana at Brand, State of California, Los Angeles County Superior Court. Provided deposition on expected and actual restaurant economics.

Engagement Five: Restaurant Tenant -Landlord Action, Hanna v. Ergarian, Fresno County Superior Court. Deposed and testified on restaurant site selection and expected viability.

Engagement Six: Restaurant Franchisee v. Franchisor Action, Camille's v. DFO, Los Angeles County Superior Court. Provided deposition on expected and actual restaurant economics.

Engagement Seven: Restaurant Franchisee v. Franchisor Action, Keg v. Jones, Maricopa Superior Court for the State of Arizona. Deposed on restaurant site selection, franchise standards and practices, and economic viability topics.

Engagement Eight: Restaurant Offering Circular Action, Perez v. Del Rio, American Arbitration Association. Report provided and deposed on restaurant economics and viability topics.

Engagement Nine: Restaurant Franchising Matter, Wilbern v. CFSI. US U.S. District Court, Northern District of IL. Restaurant cannibalization and lost profits topics deposed and testified.

Engagement Ten: Restaurant Franchising Matter: Dunkin Brands, Inc., v. C3WAIN, U.S. U.S. District Court, District of New Jersey. Report provided and deposed on restaurant operations and marketing practices.

Engagement Eleven: Restaurant Wage and Hour Matter, Scott v. Chipotle, U.S. District Court, Southern District of NY. Provided expert report and deposed on operations and economics topics.

Engagement Twelve: Restaurant Viability Matter, Killarney's v. Vestar, Superior Court of Riverside County, State of California. Deposed on site selection and expected restaurant economics topics.

Engagement Thirteen: Restaurant Viability Matter, Vestar v. Dockstader, Riverside County Superior Court, State of California. Provided report and deposed on restaurant site and economic viability topics.

Engagement Fourteen: Restaurant Franchise Matter, DTD Pizza v. Papa Murphy's Inc., Clark County WA Superior Court. Provided report and deposed on restaurant franchise standards and practices.

Engagement Fifteen: Restaurant Earnings and Economics Matter, Tilakamonkul v. Tilakamonkul Matter, Orange County Superior Court, State of California. Provided report and deposed on restaurant earnings and economics issues.

Engagement Sixteen: Restaurant Franchise Matter, Kilt Holdings v. TKFO, American Arbitration Matter. Provided report and testified at hearing on franchisor management systems and expected area developer economics.

Engagement Seventeen: Restaurant Business Viability Assessment Matter, Siebert v. Ramsey Matter, New York County, New York. Deposed on restaurant business and economic viability. Provided testimony at trial in January 2022. I received word of favorable outcome in January 2023.

Engagement Eighteen: Franchisee Business Viability Assessment Matter, B&B Franchises v. BB Associates and Wm. Herman et al. Arbitration Matter. Deposed on restaurant business and economic viability.

Nineteen: Restaurant Economics Viability Matter: Mancini v. Propco 4, Superior Court of Cherokee County, GA. Deposed on restaurant business and economic viability, and lost profits issues. Matter settled.

Engagement Twenty: Restaurant Franchising Standards and Practices Matter: 360 Rent v. Steak N Shake: AAA Arbitration. Testified on restaurant standards and practices and international store economics topics in January 2020. Matter settled successfully.

Engagement Twenty-One: Franchise matter, [Redacted]. AAA Arbitration. Report produced, trial appearance in September 2020. Testified on franchise standards and practices and franchise economics topics.

Twenty-Two: Restaurant franchise matter, AAA Arbitration. [Directed not to disclose], Testified at trial in October 2020.

Engagement Twenty-Three: Franchise Matter, AAA Arbitration. Top Round v. E&B: report produced. Testified on restaurant practices and lost profits issues, January 18, 2020, Matter settled successfully.

Engagement Twenty-Five: Restaurant Economic Viability Assessment. Andante Owners Association v. Liu, State of California, County of Alameda. Deposed February 2, 2021.

Engagement Twenty-Six: Restaurant Lost Profits Matter in Partnership Dispute. V&S Tilakamonkul v. V. Tilakamomkul et al, State of California, Los Angeles Superior Court. Deposed and Testified on January 14, 2022, December 14, 2022. Successfully concluded, 2024.

Engagement Twenty-Seven: Restaurant Business Conditions and Viability Matter, County of Orange, State of California. Newman v. Furra. Deposed March 2022 and testified November 2022. Positive outcome by Jury ruling.

Engagement Twenty-Eight Deli Delicious v. Misaghi, Fresno County Court, State of CA, and American Arbitration Association, Lost profits matter. Testified in AAA matter, January 6, 2023. Favorable outcome.

Engagement Twenty-Nine: Rice v Rice, State of California, San Luis Obispo County Superior Court. Qualified as expert and testified at trial on June 14, 2023, on restaurant operations and technology issues, including the state of merger and acquisitions (M&A). Favorable outcome.

Engagement Thirty: Pham v. Teaspoon Franchising, American Arbitration Association, Case number 01-22-0003-8754. Performed analysis for client on cannibalization and resulting lost profits. Provided report, deposed September 26, 2023. Client settled thereafter with positive outcome.

Engagement Thirty-One: Windy City v. La Michoaca Matter, San Diego Superior Court, Case Number 37-2023-00005463-CU-CO-CTC. Provided restaurant brand and economics assessments of claimed lost profits. May 27, 2025. Matter underway.

**Selected Other Expert Litigation Related Engagements, Expert Research, and Consulting Consulting Engagements: Over forty engagements. A representative sample follows:**

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Engagement One: Chain Restaurant Securities and Exchange Commission Earnings Disclosure (10b 5) Action, U.S. District Court. restaurant federal securities matter. Provided company and relevant peer research, intelligence, and analysis, input to pleadings regarding publicly traded chain restaurants, 2008.

Engagement Two: Chain Restaurant Securities and Exchange Commission Earnings Disclosure (10b 5) Securities Action, US District Court. Provided company and relevant peer research, intelligence, and restaurant earnings and economics analysis, regarding publicly traded chain restaurant holding company, 2009.

Engagement Three: Franchise Action, US District Court, Northern District of IL. Provided restaurant peer company, and overall restaurant sector operations, management, supply chain, financial management research, intelligence, and analysis regarding large Quiznos restaurant franchisor, 2010.

Engagement Four : Franchise Action, U.S. District Court, Western District of PA. Provided expert affidavit focusing on franchise practices, earnings, and economics topics, regarding large Quiznos restaurant franchisor, 2011.

Engagement Five: Restaurant Operations Analysis Matter, Restaurant lease matter, State of Oregon, County of Multnomah. Provided restaurant viability analysis, 2013.

Engagement Six: Restaurant Franchise Matter, Ontario Superior Court, Ontario, Canada, 2014. Provided expert report, focusing on Burger King chain restaurant franchise practices, earnings, and economics topics.

Engagement Seven: Restaurant Franchising Analysis, U.S. District Court, Western Washington, for the defendant, 2015. Provided operations and economics affidavit relative to the benefit of the franchising model.

Engagement Eight: Wage and Hour Investigation, for chain restaurant operator, Orange County CA Superior Court Matter, 2015. Provided Staffing and labor compliance analysis.

Engagement Nine: Restaurant Wage and Hour Matter, U.S. District Court, Northern District of California, Provided affidavit on franchising practices, 2015.

Engagement Ten: Restaurant Wage and Hour Matter, U.S. District Court, Northern District of CA, 2016. Provided affidavit on restaurant franchising standards and practices.

Engagement Eleven: Burger King restaurant franchise standards and practices, Superior Court, British Columbia, Canada. Provided report, 2016. The matter was successfully resolved in 2016.

Engagement Twelve: Restaurant Valuation Matter, US. District Court, Southern District of NY. Provided independent restaurant valuation opinion, 2016.

Engagement Thirteen: Restaurant Operations Matter: Alameda County Superior Court, CA. Provided franchisor and franchisee operations, and franchise standards and practices report assessment on employee injury matter, 2018.

Engagement Fourteen: Restaurant Earnings Fraud Matter (SEC 10b5 Matter). Provided analysis, report, and rebuttal report regarding El Pollo Loco chain restaurant that documented failure to maintain SEC earnings standards in its quarterly and annual earnings process. Provided report, 2019. Plaintiff and Defendant settled on a \$40M settlement due to fraud.

Engagement Fifteen: Restaurant Earnings and Tax Fraud Matter: Provided analysis and report of California Restaurants under review by the California Board of Equalization for tax underpayment matters. Provided report, 2019.

Engagement Sixteen: Major US brand QSR franchise lost profits matter. Provided lost profits and valuation for large franchisee matter. 2023-2024, Still underway.

Engagements Seventeen and Eighteen: Analysis of store operational practices for defense client. Both matters settled successfully, 2024.

Engagement Nineteen: provided lost profits, sales, and brand assessment analysis for Golden Krust franchisee/franchisor matter. Matter settled successfully, 2025.

**Publications and Presentations:** I comment and opine on non-confidential, chain restaurant strategy, operations, earnings, and economics business issues as a standard outgrowth of my consulting work. My articles and press clips are recorded or linked to on the website, [www.pacificmanagementconsultinggroup.com](http://www.pacificmanagementconsultinggroup.com), in their entirety. Major business press quotes are on the website.

I have presented, facilitated, or been a panel member of discussions at the 2013 National Restaurant Show, 2014 Restaurant Finance and Development Conference, 2015 Restaurant Finance and Development Conference, 2017 Restaurant Finance and Development Conference, 2019 Restaurant Finance and Development Conference, 2022 and 2023 Restaurant Finance and Development Conferences. 2012 Women's Foodservice Forum, 2014 National Association of Certified Valuators Annual Conference, and the 2010 International Nightclub and Bar National Conference.

### **Current and Prior Affiliations**

Member of: National Association of Certified Valuators and Analysts (2013-2025); National Restaurant Association (2022). Prior: Associate Member; Board Member, San Diego Food and Beverage Association, 2005-2021.

### **Overview of Related Expert Consulting/Witness Roles, and Publications**

References: client, business, and personal references are available upon request.

Publications: restaurant-related professional journals such as Restaurant Research, Restaurant Finance Monitor, Franchising Valuation Reporter, and others.

Selected Press Quotes: CBS, CNN, ABC, Associated Press, Reuters, New York Times, Wall Street Journal, Washington Post, New York Post, Bloomberg, The Economist, The Globe and Mail, National Public Radio, CBS Radio, Restaurant Finance Monitor, Franchise Times, Restaurant Business Magazine, QSR Magazine, Restaurant Business, Business Insider, Nation's Restaurant News, Washingtonian Magazine, Chicago Tribune, Columbus Dispatch,

Los Angeles Times, Denver Post, San Diego Union-Tribune, Dallas Business Journal, among many others.