

## John R. Loevenguth

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[jloevenguth@schulzehaynes.com](mailto:jloevenguth@schulzehaynes.com)

660 S. Figueroa Street  
Suite 1280  
Los Angeles, CA 90017  
Tel 213.627.8280  
Fax 213.627.8301

John R. Loevenguth has over 35 years of business and public accounting experience. This experience has enabled him to develop a reputation for working to stabilize companies in distress. He has served as Interim CFO, COO and CEO, has developed and implemented financial and operating turnaround strategies, as well as directing financial restructuring, cost reduction studies and cash flow management programs.

Mr. Loevenguth's work has encompassed both bankruptcy and non-bankruptcy situations and he has been employed as a financial consultant and advisor to creditors' committees in Chapter 11 cases. Through his efforts, companies have reorganized in Chapter 11 and in non-judicial workouts. He has also restructured secured bank debt, tax debt to both the IRS and state agencies and has liquidated assets when necessary. He has provided expert advice to companies in such areas as due diligence in connection with acquisitions, identifying potential acquisition candidates and negotiating financial agreements.

Mr. Loevenguth has performed in-depth forensic investigations on behalf of regulatory bodies, board of directors, and attorneys in connection with litigation involving suspected fraud, insolvencies, failed businesses, accountants' malpractice, lost profits and damages, and director's and officers' liability matters. He has worked frequently as a member of the litigation teams, identifying issues and developing strategies and theories of cases, as well as in the preparation and presentation of analysis in advocating clients' positions for use in depositions or at trial. His work has involved structuring complex business analysis, and creating and using interactive computer-based financial models in order to determine damages, lost profits and trends. He has provided expert testimony. Mr. Loevenguth received his Bachelor of Science Degree in Business Administration from the University of Southern California.

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