

Where Franchise Law Meets Financial Defensibility – In the Courtroom and Beyond

A FRANCHISE ACCOUNTING TEAM BUILT FOR FRANCHISE ATTORNEYS

For more than **45 years**, franchise attorneys have relied on **Citrin Cooperman's Dedicated Franchise Practice** to support their clients at the most scrutinized financial moments of the franchise lifecycle—from disclosure through growth, transactions, disputes, and exit.

We work **alongside franchise counsel**, providing rigorous, defensible financial insight that reduces risk, strengthens disclosure, and helps your clients withstand regulatory and adversarial scrutiny.

Our Professionals regularly serve as **testifying experts and damages consultants in franchise disputes**, supporting Counsel through discovery, expert reports, depositions, hearings, and trial.

How We Support Franchise Counsel

FD&D DISCLOSURE

- Audited financial statements included in the FDD
- Support for Item **19 Financial Performance Representations**
- Franchise system reporting consistency and defensibility
- Coordination during regulator or examiner review

DISPUTES, AUDITS & REGULATORY PRESSURE

- Royalty audit program design and implementation
- Forensic accounting, damages analysis and litigation advisory
- Valuations and damages analysis
- POS security, data breach, and cybersecurity exposure support
- Expert testimony and litigation - ready valuation support

TRANSACTIONS & SYSTEMS GROWTH

- Buy-side and sell-side due diligence (financial, tax, and IT)
- **Quality of Earnings (QofE)** reports
- Purchase price allocations
- International expansion—**inbound and outbound structuring**

ONGOING FRANCHISE SYSTEM SUPPORT

- Outsourced CFO and franchise focused accounting
- Franchisee reporting, dashboards, KPIs, and internal controls
- Multi-state and international tax planning
- Succession planning for founders and multi-unit operators

FRANCHISE LITIGATION, DAMAGES & EXPERT TESTIMONY

- Economic damages analysis for franchisor and franchisee disputes
- Lost profits, royalty stream, and termination damages modeling
- Expert witness testimony (trial, arbitration, mediation)
- Rebuttal expert analysis and critique of opposing damages models
- Litigation-ready financial schedules and exhibits

Why Franchise Attorneys Work With Us

- Dedicated exclusively to franchising for over four decades
- Deep understanding of FDD sensitivities and disclosure risk
- Experienced working **with counsel—not around them**
- Trusted at critical moments: disclosure, deals, disputes, and exits

Active in the Franchise Community

Our professionals are leaders and active participants within the International Franchise Association and franchise networks nationwide, regularly collaborating with franchise counsel across the country.

Franchise Practice Leaders



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Citrin Cooperman is a proud member of the International Franchise Association's (IFA) Supplier Forum and Professional Group, is a sponsor of the Philadelphia Franchise Association, and has professionals who serve as the co-chairs of the IFA's Women's Franchise Network - New York/New Jersey Chapter, and as co-facilitators of the New York and Philadelphia Franchise Business Networks.

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Supporting franchise counsel with defensible financial insight.

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