

GHJ&

Profit Participation Services

WE ARE AN
INDEPENDENT
MEMBER OF



THE GLOBAL
ADVISORY AND
ACCOUNTING
NETWORK

Global in Reach, Local in Touch

GHJ is an independent member of HLB International, a worldwide network of accounting firms and business advisors located across the U.S. and in over 150 countries. As GHJ's clients become more aggressive players in the global economy, GHJ is able to respond quickly by leveraging HLB's network to help with the success of their ventures.

Our Participations Team



Peter Klass *Partner and Profit Participation Services Practice Leader*
310.873.6708 T • 323.240.8077 C
pklass@ghjadvisors.com

Peter is GHJ's Profit Participation Practice Leader. He has more than 20 years of entertainment accounting experience with a focus on profit participation audits for film and television. He also has extensive experience collaborating on contractual disputes and film/TV performance analysis. Peter co-authored the 3rd edition of *Movie Money: Understanding Hollywood's (Creative) Accounting Practices* and has written and been interviewed on various entertainment topics.



Ilan Haimoff *Partner and Entertainment Practice Leader*
310.873.1651 T • 818.404.8514 C
ihaimoff@ghjadvisors.com

Ilan is GHJ's Entertainment Practice Leader. He has more than 30 years of experience in public accounting and private industry. Ilan specializes in profit participation, forensic accounting, general consulting, settlement negotiations and litigation support assistance on behalf of talent, investors and co-financiers. Ilan has written various articles, blogs and other publications as well as participated in various podcasts and video casts focusing on the film and television industry as well as profit participation.



Anita Wu *Managing Director*
310.873.1699 T • 714.585.4118 C
awu@ghjadvisors.com

Anita has more than 25 years of auditing experience within the entertainment industry. Her specialty includes profit participation audits on behalf of talent, investors and co-producers at both the major and mini studios. She is a regular speaker and writer and has been a co-author for GHJ's entertainment and media whitepaper. Anita enjoys working with innovators and pioneers in the entertainment industry and collaborating with clients as a means toward getting the best results.



Emily Meiselas *Senior Manager*
310.873.1674 T • 516.236.0359 C
emeiselas@ghjadvisors.com

Emily has more than 10 years of auditing experience within the entertainment industry. Her specialty includes contractual analysis with a focus on performing profit participation audits on behalf of talent, investors and co-producers. Emily also has extensive experience in consulting on projects with specialty distributors and atypical contractual arrangements.



Helen Leu *Senior Manager*
310.873.6710 T • 917.756.9775 C
hleu@ghjadvisors.com

Helen has more than 30 years of experience, mostly in the media and entertainment industry, at both private and public companies. She specializes in complex multi-party participation audits on behalf of creative talent and investors. Helen started her career with a Big Four firm and has worked at film studios in an executive capacity.



Sherri Carstens *Senior Manager*
310.873.6716 T • 818.406.8840 C
scarstens@ghjadvisors.com

Sherri has more than 30 years of auditing experience within the entertainment industry. Her specialty is conducting profit participation audits on behalf of talent, investors, producers and directors at major studios. Sherri also has extensive experience in auditing and consulting on production costs.



Chenxi "Tracy" Liang *Senior Manager*
310.873.6646 T • 217.418.6003 C
tliang@ghjadvisors.com

Tracy has more than 10 years of entertainment accounting experience with a focus on participation audits for film and television, as well as royalty audits for video games, music and merchandising. Tracy has authored several blogs for GHJ's Media Clips and has also contributed a chapter on the state of China's film industry to the 3rd edition of *Movie Money: Understanding Hollywood's (Creative) Accounting Practices*.



Greg Sills *Manager*
310.873.1656 T • 310.866.3803 C
gsills@ghjadvisors.com

Greg has more than 15 years of experience with a focus on contract accounting, contract compliance and profit participation audits within the entertainment industry. Greg is a member of the Beverly Hills Bar Association's Entertainment Law Executive Committee and a regular guest speaker in Dispute Resolution at the Pepperdine School of Law.



Heather Clayton *Manager*
310.873.6692 T • 661.645.1211 C
hclayton@ghjadvisors.com

Heather has more than 15 years experience in the forensic accounting industry, a third of which has been focused in media and entertainment. Her specialty includes large-scale data analysis and performing profit participation audits on behalf of talent and media companies at various studios and distributors. Heather is a Certified Fraud Examiner and also a guest speaker in Dispute Resolution at the Pepperdine School of Law.



Grace Guenon *Manager*
310.873.6653 T • 510.295.7598 C
gguenon@ghjadvisors.com

Grace has more than six years experience of auditing and accounting within the entertainment industry. Her specialty includes performing profit participation reviews in connection with distribution and production of motion pictures and television programs, including large scale film slates. Grace is a lead trainer of incoming associates and has co-authored various studies in connection with film and television data analytics.

How We Can Meet Your Needs

Your Business is Our Business

GHJ's Profit Participation Services Practice is the premiere participation audit team in Southern California. We perform forensic consulting reviews of motion picture and television producers and distributors to recover money and other valuable benefits while helping enhance relationships with the third party.

Our seasoned professionals have comprehensive career experience with a wide range of global entertainment and media companies including every major Hollywood studio and many smaller studios and independent producers in the U.S. and across the globe. Our dedicated team has extensive motion picture and television participation forensic experience, providing services related more than 80 of the top 100 grossing films of all time as well as half of the 100 greatest television shows of all time (per Variety). Our services include contract negotiation, digital and traditional distribution reviews, expert witness and litigation support, joint venture reviews, most-favored-nation reviews, participation disputes consultation, production reviews, and other royalty and license agreement reviews.

Studio team leaders that are supported by dedicated seniors and staff:

Studio	Studio Leaders	Project Leaders
A24	Peter Klass	Grace Guenon
CBS	Anita Wu	Greg Sills
Disney	Anita Wu	Helen Leu
Fox (Disney)	Anita Wu / Ilan Haimoff	Tracy Liang / Heather Clayton
HBO	Peter Klass	Grace Guenon
Lionsgate (Entertainment One)	Peter Klass	Heather Clayton
MGM	Anita Wu	Greg Sills
Paramount (Viacom + Showtime)	Peter Klass	Emily Meiselas
Sony	Ilan Haimoff	Tracy Liang / Greg Sills
Universal / NBC	Ilan Haimoff	Helen Leu / Emily Meiselas / Grace Guenon / Sherri Carstens
Warner Bros.	Ilan Haimoff	Emily Meiselas / Sherri Carstens / Grace Guenon

Supplementary Services:

Other Advisory	Peter Klass
Other Royalty and Licensing	Ilan Haimoff
Litigation Support	Ilan Haimoff

About Our Entertainment and Media Practice

We focus on helping forward-thinking, entrepreneurial organizations and individuals like you within the entertainment and media industry by providing assurance, tax, participation audit, expert witness and litigation support, and consulting services designed specifically with your needs in mind. Additionally, our dedicated tax team is specifically trained in dealing with complex tax issues for privately held, high-growth entertainment companies. We can work with you to identify tax-planning opportunities that may apply specifically to your business.

Working with GHJ gives you access to industry expertise and knowledge and full connectivity to our global network of advisors. Along with expertise from our own International Tax Department, we assist clients by leveraging our world-wide network of independent accounting firms and business advisors located across the United States and in over 100 countries. As our clients become more aggressive players in the global economy, we are able to respond quickly through our HLB International network to help with the success of their ventures.

We believe that collaboration is the foundation for success.

Seven decades, one overriding focus: **our clients**

Core Values

Bright Minds: Working creatively and collectively

Brave Hearts: Leading with integrity

Bold Actions: Staying one step ahead

Vision

At GHJ, we foster a flexible, entrepreneurial environment so our people achieve their personal and professional goals.

Our success is driven by retaining the best, diverse talent. We invest in our people and technology to deepen firm expertise and fuel sustainable growth. We partner with our clients locally and globally to deliver innovative solutions.

WE TRANSFORM VISION INTO REALITY BY SERVING:

- Organizations that improve our world
- Food and beverage companies that nourish us
- Entertainment companies that capture our imagination
- Media businesses that inform us

Contact Us

700 S. Flower St., Suite 3300
Los Angeles, CA 90017

www.ghjadvisors.com

About GHJ

Founded in 1953, GHJ is a national accounting and business advisory firm headquartered in downtown Los Angeles. GHJ believes collaboration and maintaining strong relationships are the cornerstone of its success.

Top-100 Firm in the U.S.
ACCOUNTING TODAY

DEI-Focused Firm of the Year
CALCPA AND LOS ANGELES BUSINESS JOURNAL

Top Firms: The West
ACCOUNTING TODAY

Top-10 Fastest-Growing Accounting Firm
ACCOUNTING TODAY

"Best of the Best" Firm
INSIDE PUBLIC ACCOUNTING

GHJ's Accounting Network HLB International:
A Top-10 Largest Accounting Network in the World
INTERNATIONAL ACCOUNTING BULLETIN
AND

Network of the Year
INTERNATIONAL ACCOUNTING BULLETIN

Named among "Top 100 Accountants"
CALCPA AND LOS ANGELES BUSINESS JOURNAL

Recognized as Leaders of Influence: Minority CPAs
LOS ANGELES BUSINESS JOURNAL

Recognized as Women of Influence: Accounting
LOS ANGELES BUSINESS JOURNAL

Named "Young Accountant of the Year"
INTERNATIONAL ACCOUNTING BULLETIN

Employee Experience of the Year Award
PEOPLE ACTIVATOR

Peter Klass, Partner and
Profit Participation Services Practice Leader
310.873.6708

pklass@ghjadvisors.com

Ilan Haimoff, Partner and
Entertainment Practice Leader
310.873.1651

ihaimoff@ghjadvisors.com