

GHJ&

Profit Participation Services

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THE GLOBAL
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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

310.873.6708 T • 323.240.8077 C
pklass@ghjadvisors.com

Peter is GHJ's Profit Participation Practice Leader with over 25 years of entertainment accounting experience, specializing in contractual disputes and film & television performance analysis. He is a co-author of *Movie Money*, 3rd Edition and is a frequent contributor on entertainment industry topics.



Ilan Haimoff Partner

310.873.1651 T • 818.404.8514 C
ihaimoff@ghjadvisors.com

Ilan is GHJ's Entertainment Practice Leader with over 30 years of experience in entertainment forensic accounting and profit participation services. He is the host of GHJ's Media Clips Podcast, which has featured vital conversations about the entertainment industry since 2018.



Elaine Douglas Senior Consultant

310.203.2701 T
edouglas@ghjadvisors.com

Elaine Douglas has over 40 years of experience in profit participation services, audits and litigation support for entertainment businesses. She has performed expert witness services in over 40 entertainment industry cases and has worked with large motion picture and television industry leaders.



Wendy Mills Senior Consultant

310.203.2705 T
wmills@ghjadvisors.com

Wendy Mills has more than 30 years of experience specializing in profit participation audit services and litigation support for the entertainment industry. She has previously held positions with the Columbia TriStar Television division of Sony Pictures Entertainment and The Spelling Entertainment Group.



Anita Wu Managing Director

310.873.1699 T • 714.585.4118 C
awu@ghjadvisors.com

Anita has more than 25 years of auditing experience in entertainment. Her specialties include profit participation audits for talent, investors and co-producers at both major and mini studios.



Alan Perry Principal

310.203.2732 T
aperry@ghjadvisors.com

Alan Perry has over 25 years of experience in audit and accounting services in the entertainment industry with a focus on profit participation services and litigation support. He is Certified in Financial Forensics®.



Sherri Carstens Senior Manager

310.873.6716 T • 818.406.8840 C
scarstens@ghjadvisors.com

Sherri has more than 30 years of entertainment audit experience with a specialty in profit participation audits for talent, investors, producers and directors at major studios. She also has extensive experience 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.



Helen Leu Senior Manager

310.873.6710 T • 917.756.9775 C
hleu@ghjadvisors.com

Helen has more than 30 years of experience in media and entertainment for both private and public companies. She specializes in complex, multi-party participation audits for creative talent and investors. Helen has worked at a Big Four firm and film studios.



Greg Sills Senior Manager

310.873.1656 T • 310.866.3803 C
gsills@ghjadvisors.com

Greg has more than 15 years of experience focused on contract accounting/compliance and profit participation audits within entertainment. He is a member of the Beverly Hills Bar Association's Entertainment Law Executive Committee and a 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 of experience in forensic accounting with a focus in media and entertainment. Her specialties include large-scale data analysis and profit participation audits for talent and media companies at studios and distributors. Heather is a Certified Fraud Examiner and 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 seven years of experience in entertainment audit and accounting services. She performs profit participation reviews in connection with distribution and production of motion pictures and television programs, including large scale film slates.

*Backed by a dedicated team of professionals whose expertise and commitment help deliver exceptional results for **our clients**.*



How We Can Meet Your Needs

Your Business is Our Business

GHJ's Profit Participation Services Practice is the premier participation audit team in Southern California performing forensic consulting reviews of motion picture/television producers and distributors. These services help recover money and other valuable benefits while enhancing relationships with third parties.

Our seasoned professionals have comprehensive career experience with a wide range of global entertainment and media companies, including every major Hollywood studio, 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 to more than 80 of the top 100 grossing films of all time and over half of the 100 greatest television shows (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/Peter Klass	Greg Sills/Alan Perry
Disney	Anita Wu/Ilan Haimoff	Alan Perry/Helen Leu
Fox (Disney)	Anita Wu/Ilan Haimoff	Heather Clayton/Tracy Liang
HBO	Peter Klass	Grace Guenon
Lionsgate (eOne)	Peter Klass	Alan Perry/Heather Clayton
MGM/Amazon	Anita Wu/Alan Perry	Greg Sills
Paramount (Viacom + Showtime)	Peter Klass	Alan Perry/Kevin Lee
Sony	Ilan Haimoff	Alan Perry/Tracy Liang/Greg Sills
Universal/NBC	Ilan Haimoff	Helen Leu/Grace Guenon/Sherri Carstens
Warner Bros.	Ilan Haimoff/Peter Klass	Alan Perry/Sherri Carstens/Grace Guenon

Supplementary Services:

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

About Our Profit Participation Services Practice

We focus on helping forward-thinking, entrepreneurial organizations and individuals 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. Further, 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, knowledge and full connectivity to a global network of advisors. We assist clients with expertise from our international tax department and through our worldwide network of independent accounting firms and business advisors. 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.

GHJ has your playbook for business success.

Seven decades, one enduring focus: **your success**

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.

NATIONAL REACH, SENIOR EXPERTISE THAT SUPPORT:

- Organizations advancing social impact
- Food and beverage companies that nourish us
- Entertainment and media businesses that inspire and inform us

About GHJ

GHJ is a national independent advisory, tax and accounting firm that partners with businesses and nonprofit organizations to deliver clarity and confidence. Since 1953, GHJ has combined deep industry expertise with an entrepreneurial spirit to help leaders achieve their strategic goals.

Top 100 Firm in the U.S.
ACCOUNTING TODAY

Top 100 Firm
INSIDE PUBLIC ACCOUNTING

Top Firms: The West
ACCOUNTING TODAY

"Best of the Best" Firm
INSIDE PUBLIC ACCOUNTING

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

Most Innovative Firm of the Year
CALCPA AND LOS ANGELES BUSINESS JOURNAL

Top 100 Largest Accounting Firms
BUFFALO BUSINESS FIRST, DENVER BUSINESS JOURNAL,
SAN FRANCISCO BUSINESS JOURNAL AND SILICON
VALLEY BUSINESS JOURNAL

GHJ's Leaders:

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

Named "Best-In-State CPAs"
FORBES

Contact Us

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

www.ghjadvisors.com

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