GHJ&

Profit Participation Services

WE ARE AN INDEPENDENT MEMBER OF

HLB

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***
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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***
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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.

Alan Perry ***Principal***
310.203.2732 T
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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®.

Anita Wu ***Managing Director***
310.873.1699 T • 714.585.4118 C
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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.

Wendy Mills ***Managing Director***
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Wendy Mills has more than 35 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.

Chenxi "Tracy" Liang ***Senior Manager***
310.873.6646 T • 217.418.6003 C
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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
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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.

Sherri Carstens ***Senior Manager***
310.873.6716 T • 818.406.8840 C
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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.

Greg Sills ***Senior Manager***
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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 ***Senior Manager***
310.873.6692 T • 661.645.1211 C

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***
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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
Disney (Fox)	Ilan Haimoff/Anita Wu	Helen Leu/Tracy Liang/Heather Clayton
HBO	Peter Klass	Grace Guenon
Lionsgate (eOne)	Peter Klass	Alan Perry/Heather Clayton
MGM/Amazon	Alan Perry/Anita Wu	Greg Sills
Paramount Skydance (CBS + Viacom)	Peter Klass	Alan Perry/Greg Sills/Kevin Lee
Sony	Ilan Haimoff	Alan Perry/Greg Sills/Tracy Liang/Kevin Lee
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 Support (Ultimates, Contract Consulting, Projections, etc.)	Peter Klass
Other Royalty and Licensing	Ilan Haimoff
Litigation Support	Ilan Haimoff
Profit Participations Sales Consulting	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
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

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