
**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In re:

VIDANGEL, INC.,

Debtor,

Case No. 17-29073

Chapter 11

Judge Kevin R. Anderson

**ORDER GRANTING DEBTOR'S MOTION TO EMPLOY TANNER
LLC AS AUDITOR AND ADVISOR PURSUANT TO SECTION
327(b) OF THE BANKRUPTCY CODE**

The Court has considered the motion (the “**Motion**”)¹ filed by the above-captioned debtor and debtor-in-possession (the “**Debtor**” or “**VidAngel**”) for entry of an order, under sections 327(b) and 328(a) of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “**Bankruptcy Code**”), Federal Rules of Bankruptcy Procedure 2014(a) and 2016 (the “**Bankruptcy Rules**”), and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Utah (the “**Local Rules**”), authorizing the Debtor to employ Tanner LLC (“**Tanner**”) as its auditor and advisor for the purpose of auditing the Debtor’s 2017 financial statements and other similar services to keep the Debtor in compliance with its disclosure obligations as a public company regulated by the SEC, and the Declaration of Scott Robinson in Support of the Motion, and applicable law. Based thereon, the Court finds that (i) the employment of Tanner as auditor and advisor to the Debtor is in this best interests of

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

the Debtor's bankruptcy estate; (ii) Tanner does not represent any interest adverse to the Debtor or the bankruptcy estate; and (iii) Tanner is a "disinterested person" as that term is defined in the Bankruptcy Code. Accordingly, and for good cause otherwise appearing,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED.
2. The Debtor is authorized under sections 327(e) and 328(a) and Federal Rule of Bankruptcy Procedure 2014 to employ Tanner as auditor and advisor for and on behalf of the Debtor, as outlined in the Motion; and
3. The Debtor may employ Tanner under the terms of the engagement letter and any subsequent engagement letter using its customary fee structure, including flat fee and hourly rates, as applicable, for Tanner's services.
4. Subject to this Court's entry of any order establishing different compensation procedures, upon receiving any invoice from Tanner, the Debtor is authorized to pay to Tanner 80 percent of the requested fees and 100 percent of the requested expenses. Upon approval of an interim application (which may be sought on a quarterly basis) or a final fee application, the Debtor is authorized to pay all unpaid fees and expenses up to 100 percent of the approved fees and expenses.

[END OF ORDER]

DESIGNATION OF PARTIES TO RECEIVE NOTICE

Service of the foregoing **ORDER GRANTING DEBTOR'S MOTION TO EMPLOY TANNER LLC AS AUDITOR AND ADVISOR PURSUANT TO SECTION 327(b) OF THE BANKRUPTCY CODE** shall be served to the parties and in the manner designated below

By Electronic Service: I certify that the parties of record in this case as identified below, are registered CM/ECF users.

- J. Thomas Beckett tbeckett@parsonsbehle.com, ecf@parsonsbehle.com;brothschild@parsonsbehle.com;kstankevitz@parsonsbehle.com
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- Brian M. Rothschild brothschild@parsonsbehle.com, ecf@parsonsbehle.com
- United States Trustee USTPRegion19.SK.ECF@usdoj.gov

By U.S. Mail - In addition to the parties of record receiving notice through the CM/ECF system, the following parties should be served notice pursuant to Fed R. Civ. P. 5(b).

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Dated this 27th day of November, 2017.

PARSONS BEHLE & LATIMER

By: /s/ Grace S. Pusavat

Brian M. Rothschild
Proposed Attorneys for VidAngel, Inc.