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*Proposed Attorneys for VidAngel, Inc.*

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

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In re:

VIDANGEL, INC.,

Debtor.

Case No. 17-29073

Chapter 11

Judge Kevin R. Anderson

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**DECLARATION OF SCOTT L. ROBINSON IN SUPPORT  
OF DEBTOR'S MOTION TO EMPLOY TANNER LLC AS  
AUDITOR AND ADVISOR PURSUANT TO SECTION  
327(b) OF THE BANKRUPTCY CODE**

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I, Scott L. Robinson declare:

1. I make this verified statement pursuant to Fed. R. Bankr. P. 2014 in support of the motion of VidAngel, Inc. (the "**Debtor**") for entry of an order authorizing the Debtor to employ Tanner LLC ("**Tanner**") as its auditor, income tax preparer and advisor for the purposes of auditing the Debtor's 2017 financial statements, preparing the Debtor's 2017 federal and state income tax returns and other similar services to keep the Debtor in compliance with its disclosure obligations as an issuer with SEC disclosure and reporting obligations and its income tax filing obligations with the IRS.

2. Tanner is a premier business advisory and certified public accountancy in Salt Lake City, Utah. Tanner has a long relationship with the Debtor, and has provided similar services to the Debtor in connection with its public offering and previous accounting needs.

3. As a result of Tanner's prior experience providing services to the Debtor, Tanner has a deep historical knowledge of the Debtor's books and records, accounting processes, recordkeeping, and personnel. Tanner's services are vital for the Debtor to maintain compliance with its SEC and IRS reporting obligations. I understand that the Debtor is the subject of a pending chapter bankruptcy case as indicated in the caption.

4. The Debtor wishes to employ Tanner as auditor and advisor because, among other reasons, Tanner has extensive experience and expertise with public audits and providing opinions compliant with the Debtor's SEC reporting obligations, and preparing the Debtor's federal and state income tax returns, and has performed such services for the Debtor before.

5. As contemplated at the present time, Tanner will perform an audit and provide an opinion certifying that the Debtor's 2017 financial statements are fairly presented in accordance with US GAAP, and it will do so for its customary flat fee. Tanner will also prepare the Debtor's 2017 federal and state income tax returns to be filed with the IRS, and it will do so for its customary flat fee. However, the Debtor may continue to use Tanner's services as the need arises during the pendency of this chapter 11 case on any reasonable and customary terms without the need for further applications so long as such engagements are under reasonable terms and in the ordinary course of the Debtor's business (the "**Services**").

6. I obtained from the Debtor's legal counsel all of the names of the Debtor's known creditors, the employees, third party contractors, utilities, and all other persons on the Debtor's mailing matrix. In addition, the Debtor has 17 Class A shareholders, 44 option holders, and 7,979 Class B Common Nonvoting shareholders. I distributed by email the names of all of the foregoing

to all of Tanner’s personnel at the firm for a standard conflict check; except that, with respect to the Class B Common Nonvoting shareholders, I caused only the names of such shareholders owning more than 2.5% of outstanding shares of Class B Common Nonvoting stock to be included in the detailed listing.

- a. For all "hits" I conducted or caused to be conducted additional research to determine the nature of the connection or representation involving such persons. I determined that the firm has no connections with the foregoing parties except as follows:

Person / Entity	Connection to VidAngel	Connection to Tanner
Durham Jones & Pinegar, P.C.	Legal Counsel	Tanner provides audit services (of the 401k plan) and tax services to Durham Jones & Pinegar.
J. Thomas Beckett; Parsons Behle & Latimer	Legal Counsel	Tanner provided litigation support services during 2017 related to a case represented by J. Thomas Beckett. All amounts billed were collected as of October 12, 2017.

- b. Based upon this procedure and other information obtained by me, I believe to the best of my knowledge that neither I, nor any partner or employee at Tanner represents any employee, officer, or owner of the Debtor, including any member, officer, or manager of the Debtor, except as disclosed above. It is my opinion that none of these connections constitute a material adverse interest such that it would impair the firm's ability to provide services to the Debtor in this chapter 11 case.

7. Tanner does not represent or hold any interest adverse to the Debtor or the estate and has no current direct or indirect relationship to, connection with or interest in the Debtor, any of the Debtor’s creditors, any other party in interest, or any of their respective attorneys or

accountants, the United States Trustee, or any person employed in the office of the United States Trustee, except as set forth herein:

- a. Tanner provided audit and tax services to the Debtor prior to the filing of the bankruptcy petition. As of the Petition Date, the Debtor owed Tanner \$2,350.00 for tax services and \$735.00 for audit services related to discussing and reviewing the Debtor's June 30, 2017 interim financial statements (filed in Form 1-SA with the SEC).

8. I believe that Tanner is qualified to serve as auditor, income tax preparer and advisor in this case, and that the best interests of the Debtor and its creditors would be served if Tanner is authorized by the Court to be employed as auditor, income tax preparer and advisor for the Debtor.

9. Tanner customarily charged a flat fee to provide an opinion as to a business's yearly financial statements for SEC compliance purposes, and for its income tax preparation services, and it has done so in the past for the Debtor. Tanner charges different rates, including hourly rates, for other services. Tanner is customarily reimbursed for its out-of-pocket expenses. The audit engagement letter, attached as Exhibit B to the Application, reflects the reasonable and customary audit rates that Tanner would charge to any similar client without respect to the Debtor's status as a debtor in possession. The tax engagement letter, attached as Exhibit C to the Application, reflects the reasonable and customary income tax preparation rates that Tanner would charge to any similar client without respect to the Debtor's status as a debtor in possession.


10. Tanner will not share compensation that may be awarded to it in this case with any other person or entity.

11. I understand that Tanner will invoice the Debtor for its services and provide such invoices to the Debtor and the Debtor's attorney to provide to the U.S. Trustee and any statutory

committee appointed in this case. Thereafter, if no objection is made after 15 days' notice to such parties, the Debtor will pay such invoice in full without further review. If any party in interest objects the payment of such invoices shall be subject to the resolution process provided in the order governing compensation of professionals in this case.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that based on the information I have reviewed and the reasonable inquiry I have made, the foregoing statements are true and correct.

Dated: November 6, 2017



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Scott L. Robinson  
Partner  
Tanner LLC