

This order is SIGNED.

Dated: December 11, 2017

Kevin R. Anderson
KEVIN R. ANDERSON
U.S. Bankruptcy Judge



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

<p>In re: VIDANGEL, INC., Debtor,</p>	<p>Case No. 17-29073 Chapter 11 Judge Kevin R. Anderson</p>
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**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. **Tanner may seek interim payment of compensation and reimbursement of expenses in accordance with the procedures set forth in the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals (See Docket No. 100).**

[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
- Laurie A. Cayton tr laurie.cayton@usdoj.gov, James.Gee@usdoj.gov;Lindsey.Huston@usdoj.gov;Suzanne.Verhaal@usdoj.gov
- Michael R. Johnson mjohnson@rqn.com, docket@rqn.com;dburton@rqn.com
- David H. Leigh dleigh@rqn.com, dburton@rqn.com;docket@rqn.com
- Grace S. Pusavat gpusavat@parsonsbehle.com
- 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).

Tanner LLC
Key Bank Tower
36 S State Street
Suite 600
Salt Lake City, UT 84111-1400

Todd Rosen
Munger, Tolles & Olson, LLP
350 South Grand Avenue, 50th Floor
Los Angeles, CA 90071-3426

Kelly M. Klaus
Munger, Tolles & Olson, LLP
350 South Grand Avenue, 50th Floor
Los Angeles, CA 90071-3426

Gil Miller
Rocky Mountain Advisory
215 South State Street Ste 550
Salt Lake City, UT 84111

Analysis Group, Inc.
333 South Hope Street, 27th Floor
Los Angeles, CA 90071

Lev E. Breydo
Munger, Tolles & Olson LLP
350 South Grand Ave, 50th Floor
Los Angeles, CA 90071-3426

Dated this 27th day of November, 2017.

PARSONS BEHLE & LATIMER

By: /s/ Grace S. Pusavat

Brian M. Rothschild
Proposed Attorneys for VidAngel, Inc.

Certificate of Notice Page 4 of 5
United States Bankruptcy Court
District of UtahIn re:
VidAngel, Inc.
DebtorCase No. 17-29073-KRA
Chapter 11**CERTIFICATE OF NOTICE**

District/off: 1088-2

User: sjl
Form ID: pdfor1Page 1 of 2
Total Noticed: 5

Date Rcvd: Dec 11, 2017

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Dec 13, 2017.

consult +Analysis Group, Inc., 333 South Hope Street, 27th Floor, Los Angeles, CA 90071-1406
fa +Gil Miller, Rocky Mountain Advisory, 215 South State Street Ste 550,
Salt Lake City, UT 84111-2356
sp Kelly M. Klaus, Munger, Tolles & Olson, LLP, 350 South Grand Avenue, 50th Floor,
Los Angeles, CA 90071-3426
fa +Tanner LLC, Key Bank Tower, 36 S State Street, Suite 600,
Salt Lake City, UT 84111-1400, UNITED STATES 84111-1400
sp Todd Rosen, Munger, Tolles & Olson, LLP, 350 South Grand Avenue, 50th Floor,
Los Angeles, CA 90071-3426

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
NONE. TOTAL: 0

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

acc* +Gil Miller, Rocky Mountain Advisory, 215 South State Street Ste 550,
Salt Lake City, UT 84111-2356

TOTALS: 0, * 1, ## 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.**Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: Dec 13, 2017

Signature: /s/Joseph Speetjens**CM/ECF NOTICE OF ELECTRONIC FILING**

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on December 11, 2017 at the address(es) listed below:

Brian M. Rothschild on behalf of Debtor VidAngel, Inc. brothschild@parsonsbehle.com,
ecf@parsonsbehle.com
David H. Leigh on behalf of Interested Party Lucasfilm Ltd. dleigh@rqn.com,
dburton@rqn.com;docket@rqn.com
David H. Leigh on behalf of Interested Party MVL Film Finance LLC dleigh@rqn.com,
dburton@rqn.com;docket@rqn.com
David H. Leigh on behalf of Interested Party Warner Brothers Entertainment, Inc.
dleigh@rqn.com, dburton@rqn.com;docket@rqn.com
David H. Leigh on behalf of Interested Party Turner Entertainment Company dleigh@rqn.com,
dburton@rqn.com;docket@rqn.com
David H. Leigh on behalf of Interested Party New Line Productions, Inc. dleigh@rqn.com,
dburton@rqn.com;docket@rqn.com
David H. Leigh on behalf of Interested Party Disney Enterprises, Inc. dleigh@rqn.com,
dburton@rqn.com;docket@rqn.com
David H. Leigh on behalf of Interested Party Twentieth Century Fox Film Corporation
dleigh@rqn.com, dburton@rqn.com;docket@rqn.com
Grace S. Pusavat on behalf of Debtor VidAngel, Inc. gpusavat@parsonsbehle.com
J. Thomas Beckett on behalf of Debtor VidAngel, Inc. tbeckett@parsonsbehle.com,
ecf@parsonsbehle.com;brothschild@parsonsbehle.com;kstankevitz@parsonsbehle.com
Laurie A. Cayton tr on behalf of U.S. Trustee United States Trustee laurie.cayton@usdoj.gov,
James.Gee@usdoj.gov;Lindsey.Huston@usdoj.gov;Suzanne.Verhaal@usdoj.gov
Lev E. Breydo on behalf of Interested Party New Line Productions, Inc. lev.breydo@mto.com
Lev E. Breydo on behalf of Interested Party MVL Film Finance LLC lev.breydo@mto.com
Lev E. Breydo on behalf of Interested Party Turner Entertainment Company lev.breydo@mto.com
Lev E. Breydo on behalf of Interested Party Lucasfilm Ltd. lev.breydo@mto.com
Lev E. Breydo on behalf of Interested Party Twentieth Century Fox Film Corporation
lev.breydo@mto.com
Lev E. Breydo on behalf of Interested Party Disney Enterprises, Inc. lev.breydo@mto.com
Lev E. Breydo on behalf of Interested Party Warner Brothers Entertainment, Inc.
lev.breydo@mto.com
Michael R. Johnson on behalf of Interested Party Twentieth Century Fox Film Corporation
mjohnson@rqn.com, docket@rqn.com;dburton@rqn.com

District/off: 1088-2

User: sjl
Form ID: pdfor1

Page 2 of 2
Total Noticed: 5

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

Michael R. Johnson	on behalf of Interested Party	Turner Entertainment Company
mjohnson@rqn.com,	docket@rqn.com;dburton@rqn.com	
Michael R. Johnson	on behalf of Interested Party	MVL Film Finance LLC mjohnson@rqn.com,
docket@rqn.com;dburton@rqn.com		
Michael R. Johnson	on behalf of Interested Party	Lucasfilm Ltd. mjohnson@rqn.com,
docket@rqn.com;dburton@rqn.com		
Michael R. Johnson	on behalf of Interested Party	New Line Productions, Inc. mjohnson@rqn.com,
docket@rqn.com;dburton@rqn.com		
Michael R. Johnson	on behalf of Interested Party	Warner Brothers Entertainment, Inc.
mjohnson@rqn.com,	docket@rqn.com;dburton@rqn.com	
Michael R. Johnson	on behalf of Interested Party	Disney Enterprises, Inc. mjohnson@rqn.com,
docket@rqn.com;dburton@rqn.com		
Todd J. Rosen	on behalf of Interested Party	Disney Enterprises, Inc. todd.rosen@mtto.com
Todd J. Rosen	on behalf of Interested Party	New Line Productions, Inc. todd.rosen@mtto.com
Todd J. Rosen	on behalf of Interested Party	MVL Film Finance LLC todd.rosen@mtto.com
Todd J. Rosen	on behalf of Interested Party	Turner Entertainment Company todd.rosen@mtto.com
Todd J. Rosen	on behalf of Interested Party	Twentieth Century Fox Film Corporation
todd.rosen@mtto.com		
Todd J. Rosen	on behalf of Interested Party	Warner Brothers Entertainment, Inc.
todd.rosen@mtto.com		
Todd J. Rosen	on behalf of Interested Party	Lucasfilm Ltd. todd.rosen@mtto.com
United States Trustee	USTPRegion19.SK.ECF@usdoj.gov	

TOTAL: 33