

**White
Zuckerman
Warsavsky
Luna
Hunt LLP**

Certified Public Accountants

July 19, 2023

Case Ref: 20634-01

Ms. Helen Irving-Yan
c/o Lauren F. Mullee, Esquire
The Law Office of Lauren Mullee
One Park Plaza, Suite 600
Irvine, CA 92614

Re: **MARRIAGE OF IRVING-YAN / YAN**
Accounting Services Retainer Agreement

Partners

Jack Zuckerman
Alfred Warsavsky
Barbara C. Luna
Andrew L. Hunt
Warren R. Sacks*
Jack M. White
Jimmy Kirkland
Jackie Adams-Ings
Michael Campagna
Jennifer Magnes
David J. Semus
Venita J. McMorris
Dean M. Atkinson
David L. Turner
David Warsavsky
John S. Luna
Ron E. Thompson
Michael C. Prothero
Patrick M. Hanabusa
Linda Pette

*Deceased 1989 - 2022

Telephone

(818) 981-4226
(310) 276-7831
(949) 219-9816
(714) 939-1781
(805) 648-4088

Facsimile

(818) 981-4278
(818) 981-4279
(949) 219-9095

Dear Ms. Irving-Yan:

This Accounting Services Retainer Agreement ("Agreement") will serve to confirm our understanding whereby our firm, White, Zuckerman, Warsavsky, Luna & Hunt, LLP ("WZWL&H") has been retained by you in connection with certain litigation support services to be rendered in the above-referenced matter. ***This Agreement will take effect when you have signed the Agreement, but its effective date will be retroactive to the date WZWL&H first performed services.***

Services

Please read this Agreement carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. If you do not understand this Agreement or believe we have misunderstood your needs, please discuss this with us before you sign. Your attorney will determine the nature and scope of work to be performed and the requirements for any appearances in court. The nature and scope of our services may change if your attorney so directs, and we agree to perform such services. It is understood that our services under this Agreement do not constitute an audit, review or compilation of financial records as defined by the American Institute of Certified Public Accountants.

Communication and Direction of our Work

In this regard, it is explicitly understood and agreed that WZWL&H will be communicating with your attorney regarding our work in this matter, and that such communication and work product, if any, will satisfy any obligation we may be deemed to have to communicate with you.

E-mail Communications

During this engagement, we may communicate with you or others via e-mail transmission. Since emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions, or

15490 Ventura Boulevard, Third Floor, Sherman Oaks, CA 91403-3016

4 Park Plaza, Suite 200, Irvine, CA 92614

www.wzwlh.com • expert@wzwlh.com • cpa@wzwlh.com

Ms. Helen Irving-Yan
c/o Lauren F. Mullee, Esquire
Re: Marriage of Irving-Yan / Yan; Case Ref: 20634-01
July 19, 2023
Page 2

for the unauthorized use or failed delivery of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions including any consequential, incidental, direct, indirect, or special damages, or disclosure or communication of confidential or proprietary information.

Reports and Other Work Product

Any reports, data, worksheets, or other documents prepared by us in connection with this engagement will be submitted solely to your attorney for dissemination as appropriate and will not be furnished to any other person or party unless otherwise directed by your attorney. Such reports and/or work product may not be published or used for any purpose other than this engagement without our express written consent. Any professional responsibility we must communicate information to you as our client, including the amount of our fees, will be discharged by communicating such information to your attorney.

Fee Structure

It is understood and agreed that this engagement will involve professionals and support personnel at various levels. Our services are furnished on an hourly basis and may include determination of income available for support, appraisal of business entities, tracing to determine character of assets and other forensic accounting services relating to family law.

Our current standard hourly rates are: \$325 to \$500 for the partners of the firm, \$200 to \$350 for managers, \$70 to \$195 for associates and senior accountants, and \$50 to \$100 for clerical, typing and reproduction services. Should our standard hourly rates be adjusted during our services, our interim statements will reflect the new rates. There will be no rate change notification sent.

Should anyone require attendance or testimony from this office at deposition, pretrial or trial, morning, or afternoon sessions, you will be billed for 4 hours minimum or 8 hours for a full day. These rates do not include costs that will also be billed to you.

The above hourly rates may include, but are not limited to, all time spent in research, preparing analyses, reviewing documents, preparing document inventories, reviewing deposition transcripts, trial preparation, court appearances, assisting in discovery, conferences, communications, and travel time. Waiting time and travel time are charged to your account regardless of whether the matter is on schedule, postponed, or continued. Travel time is charged on a "portal-to-portal" basis.

Retainer

Attached hereto is an initial billing statement representing a deposit of \$5,000 against which charges for services and expenses may be applied. **This initial retainer paid upfront shall not bear interest. This is not our maximum fee and in no way indicates a total estimate of our fees.** If the amount paid

Ms. Helen Irving-Yan
c/o Lauren F. Mullee, Esquire
Re: Marriage of Irving-Yan / Yan; Case Ref: 20634-01
July 19, 2023
Page 3

pursuant to this initial billing exceeds the total charges, we shall refund the excess. The retainer amount is never intended to be an estimate of fees or costs; however, if out of courtesy we do furnish an estimate of the anticipated amount of fees, this estimate will not operate as a limitation of our total fees.

We reserve the right to require additional advance payments to your account and you hereby agree to pay them upon request. We also reserve the right to ask for reasonable security for past-due balances and you agree to provide same upon request. If the additional retainer amount is not received within 15 days of the request for such additional funds, it is agreed and understood that WZWL&H has the right to halt work and/or withdraw from the engagement, at which time all outstanding fees and costs are immediately due and payable.

Fee Payments

Statements are prepared and sent out monthly. All statements must be paid upon receipt or within 30 days from statement date unless other arrangements have been made. Any fee disputes must be made in writing within 30 days of the statement date, or all charges are accepted. **The obligation for payment of our fees is the direct responsibility of Ms. Helen Irving-Yan.** Our fee is not contingent on the results obtained and we do not warrant or predict results or final developments in this matter.

In addition, WZWL&H may immediately disengage and cease rendering services upon receipt of a notice of bankruptcy filing by you or by any party responsible for payment of fees. You or the party responsible for payment of fees shall be liable for the charges incurred through the date of disengagement. The mailing of a notice of disengagement by first-class mail and/or electronic transmission via e-mail shall constitute sufficient notice to terminate the rendering of further forensic accounting services.

Third Party Payments

Judgments, orders and/or agreements requiring your spouse or third parties to pay any portion of our fee will not relieve you from your obligation to pay our invoices, which are due and payable upon receipt. However, we will credit your account with all monies received pursuant to such judgments, orders, or agreements.

Rights of WZWL&H Upon Nonpayment of Fees

It is agreed and understood that, unless WZWL&H chooses to waive such agreement at its sole discretion, WZWL&H may not issue any reports or provide any conclusions regarding our work, until all our outstanding fees and costs are paid in full. It is agreed and understood that WZWL&H has the right to withdraw from the engagement if our fees are not paid within 30 days from the statement date. It is agreed and understood that such right to withdraw upon nonpayment of our statements will continue throughout this engagement and will not be waived if, at any time during this engagement, WZWL&H chooses to continue work when our outstanding fees have not been paid within 30 days.

Ms. Helen Irving-Yan
c/o Lauren F. Mullee, Esquire
Re: Marriage of Irving-Yan / Yan; Case Ref: 20634-01
July 19, 2023
Page 4

In the event the amount due on WZWL&H's statement is not paid within 30 days of the statement date, interest may be charged monthly on the unpaid balance at 10% per annum. A formal notice will not be given for the commencement of interest charges as stated above.

Ms. Helen Irving-Yan agrees to pay all expenses of collection, including reasonable attorney's fees and costs in connection with such collection, whether suit is filed hereon, plus interest at a rate of 10% per annum on the principal, from the due date until paid. In this regard, it is agreed that the place for performance of this agreement is WZWL&H's principal place of business in Sherman Oaks, California.

Substitution of Attorney

If your herein stated attorney no longer represents you in this matter, it is agreed and understood that our services may cease. At that time, it is agreed and understood that our fees and costs will be immediately due and payable in full, that WZWL&H will have no obligation to provide further services, and that you and your attorney specifically discharge WZWL&H from all claims if WZWL&H chooses not to provide further services. However, at our election we may continue to render services under the direction of your new attorney. If we elect to continue to render services, the same terms of this agreement will apply with respect to services rendered under the direction of your new attorney.

Privacy Policy

It is our understanding that the documents provided in this engagement may contain information covered by federal or state privacy statutes. We will not disclose any nonpublic personal information obtained in connection with our services except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees, and in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you.

Termination of Services

This Agreement will continue in effect until cancelled by either party. If we elect to terminate our services for nonpayment, or for any other reason, our engagement will be deemed to have been completed upon notification of termination, even if we have not completed our assignment. You will be obligated to pay our fees and costs through the date of termination.

Client Record Retention

In the event our services terminate for any reason, all source documents will be made available for pickup within 30 days. It is the client's obligation to retrieve these records prior to their destruction. In the event they have not been picked up within the 30-day period, WZWL&H will not be held responsible for their storage and safe keeping.

Security Interest for Payment of Fees ("Lien")

It is further understood and agreed that in the event WZWL&H's fees are not paid by Ms. Helen Irving-Yan, then Ms. Helen Irving-Yan grants to WZWL&H a lien upon all sums recovered, whether money,

Ms. Helen Irving-Yan
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Re: Marriage of Irving-Yan / Yan; Case Ref: 20634-01
July 19, 2023
Page 5

real property, or personal property, whether by settlement or judgment, to protect any fees, costs, or expenses advanced by WZWL&H.

Limitation of Liability and Indemnification

In the event that WZWL&H is or may be obligated to pay any costs, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of intentional or knowing misrepresentation or provision to WZWL&H of inaccurate or incomplete information in connection with this engagement, and not any failure on WZWL&H's part to comply with professional standards, you agree to indemnify, defend and hold WZWL&H harmless against such obligations. This indemnification will survive the termination of this engagement.

Statute of Limitations To Assert Claims

Except for actions by WZWL&H to enforce payment of its professional services, any claim made against either WZWL&H or against any employee of WZWL&H arising out of this engagement for errors or omissions committed by any employee of WZWL&H (whether asserted as a tort or a breach of contract) must be asserted within one year from the date the cause of action accrues notwithstanding any statutory provision to the contrary.

Notwithstanding any rule of law governing the statute of limitations, it is agreed that the statute of limitations for breach of contract or for recovery in favor of WZWL&H on account shall commence to run from the date WZWL&H last furnishes accounting services to client.

Liquidated Damages

In the event of a claim brought against WZWL&H, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by WZWL&H, and paid by you, for the services set forth in this Agreement.

Mediation/Arbitration

If any dispute, controversy, or claim arises in connection with the contention that WZWL&H committed any errors or omissions, WZWL&H may, upon written notice to the client, request that the matter be mediated and/or decided by binding arbitration. Such mediation and/or binding arbitration will be conducted by an acceptable to the party's mediator and/or arbitrator who is a retired family law judicial officer with at least five (5) years of family law experience pursuant to the Arbitration and Mediation Rules of ADR SERVICES, INC. If mediated, the parties will exert their best efforts to discuss with each other in good faith their respective positions to fully resolve such dispute or controversy. If arbitrated, the decision of the arbitrator shall be binding and may be confirmed by the Superior Court in the County of Los Angeles and a judgment entered thereon. In any mediation or arbitration, each party will be responsible for its own attorney's fees and costs. The fees and expenses of the mediator and/or

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Re: Marriage of Irving-Yan / Yan; Case Ref: 20634-01
July 19, 2023
Page 6

arbitrator will be borne equally by the parties. In any arbitration, the arbitrator shall award costs and attorney's fees to the prevailing party.

Agreement

This writing constitutes the entire agreement between the parties herein. This Agreement may only be accepted by you with the exact terms set forth herein, and by you signing and returning this Agreement along ***with your retainer payment***. No additions or modifications shall be binding on WZWL&H unless accepted by WZWL&H in writing. Any modifications or additional terms made by you without WZWL&H's prior written approval are null and void and of no force and effect. No representations or promises have been made to induce you to execute this Agreement. This Agreement supersedes all prior agreements and all agreements made contemporaneously with the execution of this Agreement.

If after discussing this Agreement with your attorney, you agree that the above accurately sets forth the terms of our employment by you in the above-described proceedings, please sign below, indicating acceptance of the terms of our agreement, including the fee arrangement. The proposed terms of this Agreement are subject to change if this Agreement is not executed by you and received by us within 30 days of the date of this Agreement. The terms set forth herein are fully binding between you and WZWL&H regardless of whether your attorney signs this Agreement.

Thank you for allowing us to be of service to you in this matter. We look forward to assisting you. A facsimile of this Agreement is deemed an original.

Very truly yours,

WHITE, ZUCKERMAN, WARSAVSKY, LUNA & HUNT, LLP



Jennifer Magnes, CPA
JME/dvv

Ms. Helen Irving-Yan
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Re: Marriage of Irving-Yan / Yan; Case Ref: 20634-01
July 19, 2023
Page 7

AGREED AND ACCEPTED

The foregoing agreement has been read and is fully understood. I do hereby retain WZWL&H to render professional services as described in this Agreement. The fee agreement is acceptable on all terms, conditions and provisions as set forth herein. Furthermore, it is acknowledged that I have been informed by WZWL&H that I have the right to seek independent counsel prior to executing this Agreement and I have chosen to execute it with or without seeking the advice of an independent attorney. I also acknowledge that I have received a copy of this Agreement for my records.

By: Helen Irving-Yan Date: 07/20/2023
Ms. Helen Irving-Yan

APPROVED AS TO FORM

THE LAW OFFICE OF LAUREN MULLEE

By: Lauren Mullee Date: 07/20/2023
Lauren F. Mullee, Esquire

**White
Zuckerman
Warsavsky
Luna
Hunt LLP**

Certified Public Accountants

Partners

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Re: **MARRIAGE OF IRVING-YAN / YAN**
Accounting Services Retainer Agreement

FOR PROFESSIONAL SERVICES RENDERED:

RETAINER FEE: **\$5,000**

**WE ACCEPT CHECKS, PAYPAL, VISA, MASTERCARD, DISCOVER, AMERICAN EXPRESS AND
BANK WIRE TRANSFERS. PLEASE MAKE CHECKS PAYABLE TO:
WHITE, ZUCKERMAN, WARSAVSKY, LUNA & HUNT, LLP.**

WHITE, ZUCKERMAN, WARSAVSKY, LUNA & HUNT, LLP

PRIVACY POLICY

CPAs, like providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by the new law. Therefore, we have always protected your right to privacy.

Types of Nonpublic Personal Information We Collect

We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authorization.

Parties to Whom We Disclose Information

For current and former clients, we do not disclose any nonpublic personal information obtained during our practice except as required by law. Permitted disclosures include, for instance, providing information to our employees, and in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

Protecting the Confidentiality and Security of Current and Former Clients' Information

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. To guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

Notice

From time to time White, Zuckerman, Warsavsky, Luna & Hunt, LLP, may utilize the services of unrelated third parties for services inclusive but not exclusive of: photocopying, scanning, data-entry, etc. In such cases client documents which may contain public or private client information may be shared with said third parties. In all such situations, we stress the confidential nature of information being shared.

It is your right to ask that we do not use outside services. By checking this box, you state that you do not want your documents and materials shared with third party vendor without your written approval on a case-by-case basis. ☐

Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality accounting services are very important to us.

Document Title:

Status:

Closed

Email Title:

IRVING-YAN: Forensic Retainer (NEEDS SIGNATURE)

Package ID:

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ACTION	RECIPIENT	TIME	IP
Signed	Lauren Mullee (lauren@laurenmulleelaw.com)	2023-07-20 09:01:53 -0700	IP: 87.123.145.118
Viewed	Lauren Mullee (lauren@laurenmulleelaw.com)	2023-07-20 09:01:44 -0700	IP: 34.204.157.81
Signed	Helen Su Irving-Yan (helenirvingyan24@gmail.com)	2023-07-20 08:58:15 -0700	IP: 198.72.177.0
Viewed	Helen Su Irving-Yan (helenirvingyan24@gmail.com)	2023-07-20 08:57:47 -0700	IP: 198.72.177.0