

From: Sabrina Robinson sabrina@robinsongranatt.com 

Subject: *Amazing Grace - Audit*

Date: *January 7, 2026 at 2:57PM*

To: *Ryan Friscia ryan@neonrated.com*

Cc: *Maurice Pessah maurice@pessahgroup.com, Lilibet Behdadnia lbehdadnia@pessahgroup.com, Alan Elliott alan@alanelliott.net, Sabrina Robinson sabrina@robinsongranatt.com*

SR

Ryan,

Neon is in contractual breach by not performing on the audit right of my client. Further, it appears from your responses that you have limited experience with participation audits.

The 30 day period is only operative if the distributor, who holds all records, complies with all requests advanced by the auditor. Whereas, Neon has refused to provide *any* support or records in response to the audit requests advanced to you thus far.

You also seem to have limited experience and knowledge as to how participation agreements relate to the underlying statements issued by Neon. The auditor is entitled to *any* ‘books or records’, which are documentation of any kind, that have an impact on gross receipts and deductions on a statement. Therefore, If the participant has a contractual right to review the detailed marketing budget, and that right was ignored by Neon in the expenditure of costs, then the participant may be entitled to relief from those deductions if not deemed contractually merited.

I have been engaged to perform an audit of Neon’s books and records for my client, and thus far Neon has refused to provide *any* form of books and records in connection with this audit. It was you that indicated that I should instead use the materials provided in the separate litigation action, and I was willing to work with you on that point. But now that you have asserted that you (Neon) wants a clear delineation from the litigation matters, I must insist that Neon now fulfill any and all audit requests directly, or otherwise stand in contractual breach of my client’s audit right.

Please advise.

Sabrina K. Robinson, CPA



1801 Century Park East

24th Floor

Los Angeles, CA 90067

Anytime: (818) 430-7697

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From: *Ryan Friscia* <ryan@neonrated.com>

Sent: *Wednesday, January 7, 2026 1:30 PM*

To: *Sabrina Robinson* <sabrina@robinsongranatt.com>

Subject: *RE: Amazing Grace - Req #5*

Sabrina,

Thanks for your email. A few responses:

First, pursuant to the operative agreement here, you have a thirty-day window to conduct the audit. As you can see from the below email chain, we provided our responses and materials on November 28, which was 40 days ago. As a result, the audit window has now closed. To the extent you haven't been able to get answers from your own client for those 40 days, which seems to be the case given your acknowledgement that you still don't know what they possess, that's on them, not us. Their delays don't contractually extend the 30-day audit period.

Second, the contract specifically states that the audit is limited to books and records pertaining to the Picture. This doesn't include email correspondence between Mr. Elliott and Neon. Moreover, neither Mr. Elliott nor Amazing Grace Movie, LLC have approval rights over the books and records being audited, so any such correspondence wouldn't be within the scope of the audit in any event. You stated that this item "has an impact on gross receipts and deductions." Please provide your reasoning and support so we can assess.

Third, please let us know your support for the contention that communications regarding consultations are customarily within the scope of an audit so we can assess.

Fourth, can you confirm that you weren't asked to include that request by Mr. Elliott, AGM, or their attorneys? We hope and trust that you were not attempting to use the audit to extract a litigation advantage for your client.

We look forward to hearing from you.

Ryan

From: Sabrina Robinson <sabrina@robinsongranatt.com>

Sent: Tuesday, January 6, 2026 8:05 AM

To: Ryan Friscia <ryan@neonrated.com>

Cc: Sabrina Robinson <sabrina@robinsongranatt.com>

Subject: RE: Amazing Grace - Req #5

Ryan,

Any contractual item that has an impact on gross receipts and deductions in the Statement are all considered well within the scope of our audit, as is customary. I will mark this item as "refused to provide" in our report.

As for the audit process, we are only at the beginning of the process. I have been working with our

team to field support for requests that are allegedly in their possession per the past discovery process. Once I determine what items they actually possess, I will circle back with you to obtain the balance of items not previously provided to them. Naturally, this is a fairly cumbersome process to have to go back and forth between Neon and our client, so I anticipate the audit will take longer than necessary. Nevertheless, Neon will be provided a copy of the report when complete.

Hope your New Year is off to a good start!

Best,

Sabrina K. Robinson, CPA



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From: Ryan Friscia <ryan@neonrated.com>
Sent: Monday, January 5, 2026 6:04 PM
To: Sabrina Robinson <sabrina@robinsongranatt.com>
Subject: RE: Amazing Grace - Req #5

Sabrina,

Just to close the loop on your request for “records of discussions held with Alan Elliot in which the marketing spend was discussed and approved,” as you know, that is outside the contractual and customary scope of an audit.

Relatedly, would you mind providing us with the results of your audit so we can assess your findings?

Thank you,

Ryan

From: Sabrina Robinson <sabrina@robinsongranatt.com>
Date: Tue, Dec 2, 2025 at 11:50 AM
Subject: Amazing Grace - Req #5
To: Ryan Friscia <ryan@neonrated.com>
Cc: Sabrina Robinson <sabrina@robinsongranatt.com>

Ryan,

As to your question regarding our Request #5, the Participant’s Agreement (Para. 10.b.) states that “Neon will meaningfully consult with Licensor in connection with Neon’s initial release plan, official

NEON will meaningfully consult with Licensor in connection with NEON's initial release plan, official trailer and official trailer and official one-sheet/key art for the Picture.”

As such, we are requesting any evidence that support such meaningful consultations.

Thanks,

Sabrina K. Robinson, CPA



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From: *Ryan Friscia* <ryan@neonrated.com>
Sent: *Friday, November 28, 2025 5:18 PM*
To: *Sabrina Robinson* <sabrina@robinsongranatt.com>
Subject: *Amazing Grace - Audit*

Hi Sabrina –

I hope all is well.

Attached, please find responses within the request list as well as support attached.

Please reach out should you have any questions and Happy Thanksgiving.

Thank you,

Ryan Friscia

NEON

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