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13 Christine Wagner; and
14 Robinson & Company, Inc

15 **SUPERIOR COURT FOR THE STATE OF CALIFORNIA**
16 **COUNTY OF LOS ANGELES**

17 RICHARD DREYFUSS, an
18 individual; CHRISTINE
19 WAGNER, an individual; and
20 ROBINSON & COMPANY,
21 INC., a California professional
22 corporation,

23 Plaintiffs,

24 vs.

25 WALT DISNEY PICTURES, a
26 California corporation; and DOES
27 1 - 10, inclusive,

28 Defendants.

Case No.: **BC 578297**

COMPLAINT FOR:

- (1) BREACH OF CONTRACT;
- (2) BREACH OF CONTRACT;
- (3) VIOLATIONS OF CAL. BUS. & PROF. CODE §§17200 ET SEQ.;
- (4) INTENTIONAL INTERFERENCE WITH THE RIGHT TO PURSUE A LAWFUL CALLING OR PROFESSION;
- (5) INTENTIONAL INTERFERENCE WITH CONTRACTUAL RELATIONS;
- (6) ACCOUNTING; AND
- (7) ACCOUNTING.

DEMAND FOR JURY TRIAL

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OF ORIGINAL FILED
Los Angeles Superior Court

APR 09 2015

Sherri R. Carter, Executive Officer/Clerk
By: Moses Soto, Deputy

COPY

1 Plaintiffs Robinson & Company, Inc., Christine Wagner, and Richard
2 Dreyfuss, by and through counsel, complain and allege on information and belief as
3 follows:

4 1. All allegations in this Complaint are based on information and belief.
5 Plaintiffs' information and beliefs are based upon, inter alia, the investigation
6 conducted to date by Plaintiffs and their counsel. Each allegation in this Complaint
7 has evidentiary support or is likely to upon further investigation and discovery.

8 **PARTIES**

9 2. Plaintiff Richard Dreyfuss is an individual residing and doing business
10 in the County of San Diego, State of California. He is a well-known actor and has
11 won an Academy Award for Best Actor in a Motion Picture ("The Goodbye Girl").
12 He starred in "What About Bob?," a 1991 comedy film with Bill Murray. Murray
13 plays Bob Wiley, a psychiatric patient who follows his egotistical psychiatrist Dr.
14 Leo Marvin (Dreyfuss) on vacation, befriends the other members of Marvin's
15 family, pushing the doctor over the edge. The film is number 43 on Bravo's "100
16 Funniest Movies." The movie was the 19th biggest movie of 1991, a financial
17 success earning a domestic box office gross of \$63,707,829. This motion picture is
18 in profits.

19 3. Plaintiff Christine Wagner is an individual residing and doing business
20 in the County of Los Angeles, State of California. She is the widow and sole heir of
21 Raymond J. Wagner, who produced "Turner and Hooch," a comedy-thriller starring
22 Tom Hanks and a dog. The film grossed over \$167,000,000 in worldwide gross
23 receipts and was the 16th biggest movie of 1989. Amazingly, Disney reported that
24 the film is not in profits and did not send any statement of accounting to Christine
25 Wagner for over 20 years, until her counsel requested an updated statement which
26 was finally rendered for the period ending March 31, 2014.

27 4. Plaintiff Robinson & Company, Inc. ("Robinson Inc.") is a California
28 corporation registered with the California Board of Accountancy whose principal

1 place of business is located in the County of Los Angeles, State of California.

2 Robinson Inc. is a Certified Public Accounting firm who specialize in the audit and
3 defense of profit participation matters in the motion picture and television industry.

4 5. Defendant Walt Disney Pictures (“Disney”) is a California corporation
5 whose principal place of business is located in the County of Los Angeles, State of
6 California.

7 6. Plaintiffs are informed and believe, and thereupon allege, that the
8 substantial acts of Defendants, as herein alleged, were performed or occurred in the
9 County of Los Angeles, State of California.

10 7. Plaintiffs are ignorant of the true names and capacities of the
11 Defendants sued herein as Does 1 through 10, inclusive, and therefore sue such
12 Defendants by fictitious names. Plaintiffs will seek leave of the Court to amend
13 this complaint to allege their true names and capacities when they have been
14 ascertained. Plaintiffs are informed and believe, and thereon allege, that each of the
15 fictitiously named Defendants was responsible in some manner for the occurrences
16 herein alleged, and that Plaintiffs’ damages, as herein alleged, were proximately
17 caused by such conduct.

18 8. Plaintiffs are further informed and believe and based thereon alleges
19 that Defendants at all times herein alleged were the agents, employees, servants,
20 joint venturers and/or co-conspirators of each of the other remaining Defendants,
21 and that in doing the things herein alleged were acting in the course and scope of
22 such agency, employment, joint venture and/or conspiracy.

23 **ALLEGATIONS COMMON TO ALL CAUSES OF ACTION**

24 9. Motion picture and television companies (the “Studios”) detest having
25 to pay net and gross profit participants and have consistently and historically
26 withheld significant amounts of profits from participants. This is why profit
27 participation auditors in the motion picture and television industries exist. These
28 auditors oftentimes find monies due to profit participants. Consequently, the

1 Studios make auditing as onerous as possible. For example, they make the auditors
2 sign strict confidentiality agreements before auditing commences in order to ensure
3 that, if wrongdoing has occurred, others will not find out. Even more egregious,
4 when errors are discovered with respect to a property, the Studios do not correct the
5 error retroactively or going forward for other profit participants on the same
6 property. Additionally, Studios intentionally understaff the audit departments so
7 that audits can take many years to be scheduled, and then to complete. On
8 information and belief there is currently a three-year queue to audit Disney, which
9 is inexcusable and outrageous. Further, the Studios frequently refuse to provide
10 legitimate information needed for audits. The Studios also try and prevent auditors
11 from doing more than one audit at the same time and they sometimes try to prevent
12 auditors from working on a contingency basis.

13 10. The Studios also punish talent that fights too hard to obtain monies
14 owed to them with the implied threat of a blackball. For over a decade, the Studios
15 have required that any controversies be heard in private --- almost always via a
16 confidential and binding arbitration with JAMS --- thus preventing the
17 establishment of precedent and any leaking of information unfavorable to the
18 Studios. These arbitration agreements are “non-negotiable” when deals are made
19 because the Studios are fearful of a jury, sitting judges and the public learning of
20 any purported wrongdoing. Many believe that many of the arbitrators are biased in
21 favor of the Studios because they will lose repeat business if they make a
22 substantial award. Furthermore, the Studios put in agreements artificial “internal”
23 statutes of limitation and clauses that waive punitive damages and/or injunctive
24 relief to try and knock out otherwise legitimate claims. It’s a one-sided world where
25 corporations assert their control over talent who do not have the leverage to
26 otherwise protect themselves.

27 11. Gross profits, net profits and the Studios latest designation,
28 “contingent compensation,” are the fruits of labors that talent expects to be paid

1 when a show or movie is successful. But fair and full accountings are the exception
2 as stumbling blocks are created to deter talent from participating in their just
3 rewards.

4 12. This action presents two egregious examples of the Studios' hostility
5 to royalty audits by an unlawful attempt to determine who will do the audit,
6 notwithstanding that the auditors in question are experienced CPAs who are experts
7 in the profit participation auditing business.

8 13. Simply put, Disney does not want Robinson Inc. to audit it because
9 Robinson Inc. is one of the top participation auditing firms in the entertainment
10 industry. Robinson Inc. is tough, tenacious, and gets results.

11 14. There are very few firms that regularly audit the Studios. The so-called
12 "Big Four" accounting firms have no reputation for or competence in this regard.
13 These few firms that do have the relevant expertise include: Robinson Inc.; Green
14 Hasson Janks; Hacker Douglas & Company; and Nigro Karlin Segal Feldstein &
15 Bolno. These auditing firms are all located in Los Angeles and are not part of any
16 "national" firm.

17 15. Robinson Inc., which is nationally recognized by the American
18 Institute of CPAs, is a reputable accounting firm that specializes in the audit and
19 defense of profit participations. The firm has performed audits at 20th Century Fox,
20 Warner Bros., Paramount Pictures, Sony Pictures Entertainment, Universal Studios,
21 CBS, MGM, and A&E Networks, MTV Networks (Viacom), and Discovery
22 Communications on behalf of its clients. Disney is a 50% joint venture partner in
23 A&E Networks which makes Disney's refusal to allow them to audit Disney all the
24 more absurd. Robinson Inc. is approved by the State Bar of California to provide
25 continuing education to all State Bar Members on the topic of profit participations.
26 The Firm has also been called upon to act as an expert witness in several profit
27 participation related matters.

28 16. Robinson Inc.'s founder, David J. Robinson, is a Certified Public

1 Accountant with over 20 years of senior level experience in entertainment finance
2 and accounting. He is one of the leading experts in profit participations and
3 contingent compensation. He has written several articles for the Producers Guild of
4 America (“PGA”) magazine on the topic of profit participations. He has presented
5 numerous entertainment industry panels to organizations such as the Beverly Hills
6 Bar Association, and the PGA. He represents the interests of producers, investors
7 and talent in the audit and defense of contingent compensation arrangements. From
8 1987 to 1991, Mr. Robinson was the Manager of Participations for New World
9 Entertainment. He managed the preparation and issuance of participation
10 statements, as well as the administration of incoming participation audits for a slate
11 of over 800 films. Additionally, he was responsible for the compilation of all guild
12 related reports supporting quarterly residual obligations.

13 17. Mr. Robinson was an Audit Manager at Deloitte & Touche from 1993
14 to 1998 exclusively serving entertainment, technology and communications clients
15 including E! Entertainment Television, Beacon Communications, Rysher
16 Entertainment, Harvey Entertainment, DirecTV, and Todd-AO Studios. He
17 managed financial statement audits of entertainment based clients, including
18 analysis and valuation of film “ultimates” (i.e., what the Studios believe they would
19 make on a film). In addition, he performed participation audits for high profile
20 clients for film and television at Disney, Paramount Pictures, and Universal
21 Pictures. He also provided valuation of film properties, was involved with initial
22 public offerings, and client mergers and acquisitions for multinational corporations.

23 18. From 1998 to 2000, Mr. Robinson was the Director of Worldwide
24 Television Finance for NBCUniversal, Inc.– for the \$1.2 billion a year worldwide
25 television sales division of Universal Studios– and including the design,
26 implementation, and execution of annual strategic plans. He supported legal and
27 sales in negotiating and closing over \$800 million of worldwide television licensing
28 deals, including the renewal of the multi-year Starz/Encore domestic pay television

1 deal.

2 19. From 2000 to 2006, Mr. Robinson was the Director of Motion Picture
3 Finance for Warner Bros., where he managed worldwide theatrical film production
4 for Warner Bros. with special emphasis on administration and management of joint
5 venture equity financing deals such as Village Roadshow, Castle Rock, New
6 Regency, and Bel Air Entertainment. He was responsible for the preparation and
7 issuance of SEC regulated consolidated financial statements for international film
8 production, including management of film “ultimates.” He exercised final approval
9 and authorization of approximately \$2.4 billion in annual film production
10 expenditures.

11 20. From 2009 to October 2013, he was the Senior Manager of the Motion
12 Picture & Television Group for Green Hesson Janks, where he specialized in the
13 execution and settlement of profit participation audits. He performed over 50 audits
14 at the Studios, including audits of Warner Bros., CBS, Lionsgate, and Turner
15 Broadcasting. Having achieved a distinguished track record of success for his
16 clients, he launched Robinson Inc. in October 2013.

17 21. Mr. Robinson has previously audited Disney.

18 22. The other member of Robinson Inc. is Richard G. Granatt. He is a
19 nine-year veteran and former Executive Director from Hacker Douglas &
20 Company, where he specialized in the audit and defense of film and television
21 profit participations. While at Hacker Douglas & Company, Mr. Granatt performed
22 six audits of Disney and over 100 films overall.

23 23. Robinson Inc. was retained by Christine Wagner to do an audit at
24 Disney with regard to her late husband’s profit participation in the movie “Turner &
25 Hooch.” Robinson Inc. began the process to audit Raymond Wagner’s profit
26 participation in “Turner & Hooch” in, or around, July of 2014. Wagner’s attorney
27 notified Disney that Christine Wagner had retained Robinson Inc. Disney then
28 phoned Wagner’s counsel informing her Robinson Inc. would be refused

1 permission to audit. Wagner's attorney then submitted material provided by
2 Robinson Inc. that established it is a nationally recognized firm. Disney declined
3 again.

4 24. Attached hereto as **Exhibit 1** is a true and correct copy of the original
5 "Turner & Hooch" contract between Disney and Raymond Wagner Productions,
6 Inc. Raymond Wagner was the President and sole beneficiary of the now dissolved
7 Raymond Wagner Productions, Inc.

8 25. Attached hereto as **Exhibit 2** is a true and correct copy, as provided by
9 Disney, of Exhibit "NP" which contains the auditing provision under which Disney
10 refused to let Robinson Inc. perform the audit for Christine Wagner. It states that
11 any audit must be done "by a national firm of reputable CPA's, the selection of
12 which is subject to [Disney]'s approval not to be unreasonably withheld." *See* Exh.
13 2 at VI.B.

14 26. Robinson Inc. was also retained by Richard Dreyfuss to do an audit at
15 Disney with regard to the movie "What About Bob?" Robinson Inc. began the
16 process to audit Richard Dreyfuss' profit participation in "What About Bob?" in, or
17 around, July of 2014. However, upon learning who Richard Dreyfuss had retained,
18 Disney refused to let Robinson Inc. perform the audit, claiming that Robinson Inc.
19 was not a nationally recognized firm.

20 27. Attached hereto as **Exhibit 3** is a true and correct copy of the original
21 "What About Bob?" contract between Disney and the loan out company Etude
22 Productions, Inc. Richard Dreyfuss was the President and sole beneficiary of the
23 now dissolved Etude Productions, Inc.

24 28. Attached hereto as **Exhibit 4** is a true and correct copy of Exhibit
25 "GRP" which contains the auditing provision under which Disney refused to let
26 Robinson Inc. perform the audit for Richard Dreyfuss. It states that any audit must
27 be done "by a national firm of reputable CPA's, the selection of which is subject to
28 [Disney]'s approval not to be unreasonably withheld." *See* Exh. 4 at II.B.

1 29. In response to these refusals to let Robinson Inc. do the audits it was
2 hired to do, Plaintiffs informed Disney of Robinson Inc.'s expertise in this area of
3 profit participation audits and the experience and national recognition of the firm.
4 However, Disney still refused to permit Robinson Inc. to go forward with these
5 audits.

6 30. Disney has not stated any basis for its conclusion that Robinson Inc. is
7 not a nationally recognized firm. Apparently, no one can leave a "nationally
8 recognized firm," and start out on his or her own without running afoul of Disney's
9 policy regarding the same.

10 31. What Disney has done is reduce an already very small pool of auditors
11 to a nearly non-existent puddle, and made it exceedingly difficult for profit
12 participants to retain the best possible representation and be paid the monies they
13 are due. Most auditors work on an hourly or set price basis. There are few
14 contingency auditors, but Robinson Inc. is working on a contingency basis for the
15 Plaintiffs in this action. If the Plaintiff Wagner in this action cannot hire a
16 contingency auditor, then there will be no audit.

17 32. Based on information and belief, Disney refused to let Robinson Inc.
18 perform these audits on behalf of Christine Wagner and Richard Dreyfuss because
19 Robinson Inc. is a particularly effective and aggressive auditor who is usually able
20 to achieve large recoveries for its clients. In fact, its work is better than the so
21 called nationally recognized "Big Four" accounting firms (i.e., Deloitte,
22 PricewaterhouseCoopers, Ernst & Young, and KPMG) because of its specialization
23 in profit participation audits versus other types of audits. The "Big Four" firms
24 have no reputation for and are not "nationally recognized firms who do royalty
25 audits," because they generally never do them. In addition, the "Big Four"
26 accounting firms often represent, in other situations, the very Studios that they
27 would need to audit, which presents multiple conflicts of interest when handling
28 profit participation audits on behalf of individuals. Moreover, since this is such a

1 specialized area of auditing, that is also geographically limited in scope, having a
2 national presence does not mean that a larger firm is automatically more qualified
3 to conduct such audits as the auditors who do this work are located in the Los
4 Angeles area, just as all the Studios, and Disney in particular, are located in
5 Southern California, in Burbank.

6 33. Had Disney not refused to allow Robinson Inc. to perform audits at
7 Disney for its clients, Robinson Inc. would have been able to receive fees for its
8 work on behalf of its clients. In addition, all of the Plaintiffs have suffered
9 additional damages, in an amount to be determined at trial by their inability to
10 proceed forward with their profit participation audits of "Turner & Hooch" and
11 "What About Bob?" Profit participation audits on significant films such as these
12 usually result in the recovery of unpaid profits. Indeed, Wagner is entitled to fifty
13 percent of the picture's net profits of "Turner and Hooch." While the profit
14 participants receive the bulk of this money, the auditor who helps to recover the
15 unpaid monies may sometimes receive a percentage for his, her or its efforts.

16 **FIRST CAUSE OF ACTION**

17 **BREACH OF CONTRACT**

18 **(Christine Wagner Against Defendant Disney and Does 1-10)**

19 34. All allegations previously alleged in paragraphs 1-33 are re-alleged
20 and incorporated herein by reference as though set out fully herein.

21 35. Disney entered into a written contract with Raymond Wagner
22 Productions, Inc. for "Turner & Hooch," dated January 15, 1986. *See* Exh. 1.
23 Raymond Wagner was the President and sole beneficiary of the now dissolved
24 Raymond Wagner Productions, Inc. Christine Wagner is the widow and sole heir
25 of Raymond Wagner.

26 36. Exhibit "NP" is incorporated within the "Turner & Hooch" contract
27 and discusses various aspects of profit participation, including the procedure for
28 auditing Disney. *See* Exh. 2.

1 37. Disney's contract for "Turner & Hooch" specifically allows for the
2 auditing of the books related to the profit participation monies due under the
3 contract. *See* Exh. 2. To be able to audit, however, one must use a CPA firm
4 approved by Disney. Pursuant to Exhibit "NP" of the "Turner & Hooch" contract,
5 Disney was not to unreasonably withhold its approval of Christine Wagner's choice
6 of a reputable "national" CPA firm to perform an audit of Disney.

7 38. Raymond Wagner Productions, Inc. has performed all the terms and
8 conditions required of it under the terms of the "Turner & Hooch" contract by
9 providing the production services of Raymond Wagner in connection with the very
10 successful motion picture project entitled "Turner & Hooch," or such performance
11 was excused because of Defendant's material breaches.

12 39. Christine Wagner selected a nationally recognized and experienced
13 CPA firm, of which one of the members of the firm was currently performing an
14 audit of a Disney affiliate and both members had previously performed audits of
15 Disney while employed at another firm, to perform an audit on her behalf with
16 regard to "Turner & Hooch."

17 40. Disney has materially breached the written contract by unreasonably
18 withholding its approval of Robinson Inc., Christine Wagner's choice of a
19 reputable, well qualified, and nationally recognized CPA firm, to audit Disney with
20 regard to the profit participation monies Christine Wagner is entitled to for "Turner
21 & Hooch." The result has been that Christine Wagner has been deprived of her
22 ability to successfully perform an audit of the profit participation monies due to her
23 from Disney.

24 41. On information and belief, Disney unreasonably withheld its approval
25 as a way to not only delay any audit that Christine Wagner might eventually pursue
26 but also as an attempt to reduce any monies it might owe to Christine Wagner by
27 refusing to approve an aggressive and particularly successful auditing firm.
28 Furthermore, the limitation of a "national firm" is unreasonable and not enforced in

1 good faith as the so called nationally recognized accounting firms do not specialize
2 in profit participation audits, often represent the very studios that they would need
3 to audit in other situations creating conflicts of interest, and the majority of the
4 auditors who do this work are located in the Los Angeles area anyway.

5 42. As a direct and proximate cause of Defendant's actions, Christine
6 Wagner has been damaged in an amount to be determined.

7 SECOND CAUSE OF ACTION

8 **BREACH OF CONTRACT**

9 **(Richard Dreyfuss Against Defendant Disney and Does 1-10)**

10 43. All allegations previously alleged in paragraphs 1-33 are re-alleged
11 and incorporated herein by reference as though set out fully herein.

12 44. Disney entered into a written contract with loan-out company Etude
13 Productions, Inc. for "What About Bob?," dated August 17, 1990. *See* Exh. 3.
14 Richard Dreyfuss was the President and sole beneficiary of the now dissolved
15 Etude Productions, Inc.

16 45. Exhibit "GRP" is incorporated within the "What About Bob?" contract
17 and discusses various aspects of profit participation, including the procedure for
18 auditing Disney. *See* Exh. 4.

19 46. Disney's contract for "What About Bob?" specifically allows for the
20 auditing of the books related to the profit participation monies due under the
21 contract. *See* Exh. 4. To be able to audit, however, one must use a CPA firm
22 approved by Disney. Pursuant to Exhibit "GRP" of the "What About Bob?"
23 contract, Disney was not to unreasonably withhold its approval of Richard
24 Dreyfuss' choice of a reputable "national" CPA firm to perform an audit of Disney.

25 47. Etude Productions, Inc. has performed all the terms and conditions
26 required of it under the terms of the "What About Bob" contract by providing the
27 artist services of Richard Dreyfuss in connection with the successful motion picture
28 project entitled "What About Bob?," or such performance was excused because of

1 Defendant's material breaches.

2 48. Richard Dreyfuss selected a nationally recognized and experienced
3 CPA firm, of which one of the members of the firm was currently performing an
4 audit of a Disney affiliate and both members had previously performed audits of
5 Disney while employed at another firm, to perform an audit on his behalf with
6 regard to "What About Bob?"

7 49. Disney has materially breached the written contract by unreasonably
8 withholding its approval of Robinson Inc., Richard Dreyfuss' choice of a reputable,
9 well qualified, and nationally recognized CPA firm, to audit Disney with regard to
10 the profit participation monies Richard Dreyfuss is entitled to for "What About
11 Bob?" The result has been that Richard Dreyfuss has been deprived of his ability to
12 successfully perform an audit of the profit participation monies due to him from
13 Disney.

14 50. On information and belief, Disney unreasonably withheld its approval
15 as a way to not only delay any audit that Richard Dreyfuss might eventually pursue
16 but also as an attempt to reduce any monies it might owe to Richard Dreyfuss by
17 refusing to approve an aggressive and particularly successful auditing firm.
18 Furthermore, the limitation of a "national firm" is unreasonable and not enforced in
19 good faith as the so called nationally recognized accounting firms do not specialize
20 in profit participation audits, often represent the very studios that they would need
21 to audit in other situations creating conflicts of interest, and the majority of the
22 auditors who do this work are located in the Los Angeles area anyway.

23 51. As a direct and proximate cause of Defendant's actions, Richard
24 Dreyfuss has been damaged in an amount to be determined.

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1 **THIRD CAUSE OF ACTION**

2 **VIOLATION OF CALIFORNIA BUSINESS & PROFESSIONS**

3 **CODE §§17200, *ET SEQ.***

4 **(Christine Wagner and Richard Dreyfuss Against Defendant Disney**
5 **and Does 1-10)**

6 52. All allegations previously alleged in paragraphs 1-33 are re-alleged
7 and incorporated herein by reference as though set out fully herein.

8 53. California Business and Professions Code §§17200, *et seq.* prohibits
9 any unfair or unlawful business act or practice.

10 54. As described herein, Disney unreasonably withheld its approval of
11 Plaintiffs' choice of a reputable nationally recognized CPA firm to perform audits
12 of Disney. This effectively meant that Disney could force Plaintiffs to select an
13 auditor who was less qualified, had less experience previously auditing Disney,
14 and who was more likely to have a conflict of interest. In the case of Wagner, she
15 cannot afford to hire an hourly auditor and Disney's conduct will preclude an audit
16 from occurring. On information and belief, by doing this, Disney was not only
17 delaying any audit that Plaintiffs might eventually pursue but also attempting to
18 reduce any monies it might owe to Plaintiffs by refusing to approve an aggressive
19 and particularly successful auditing firm.

20 55. The acts and practices described above, unreasonably withholding
21 approval of the choice of a reputable CPA firm to perform audits, constitute unfair
22 business acts or practices within the meaning of California Business and
23 Professions Code §§17200, *et seq.*

24 56. In addition, the acts and practices described in paragraphs 1 through
25 50 and 60 through 74 constitute unlawful business acts or practices within the
26 meaning of California Business and Professions Code §§17200, *et seq.*

27 57. Disney's conduct, as described herein, is ongoing and continues to
28 this date. Further, Disney's unfair and unlawful business acts and practices

1 present a continuing threat to Plaintiffs and the general public in that Disney has
2 refused to correct its wrongdoing.

3 58. Plaintiffs, because of both their inability to recover monies owed to
4 them by Disney and their inability to exercise their contracted rights, have suffered
5 injury in fact and lost money as a result of Defendant's unfair business acts and
6 practices.

7 59. The harm to Plaintiffs resulting from Defendant's unfair business acts
8 and practices outweighs the utility, if any, of those same practices. Furthermore,
9 the gravity of the misconduct outweighs any possible economic justification
10 offered by Defendant.

11 60. Pursuant to California Business & Professions Code §17203,
12 Plaintiffs are therefore entitled to:

- 13 a. An order requiring Defendant to cease the acts of unfair
14 competition alleged herein; and
- 15 b. An order enjoining Defendant Disney from continuing to withhold
16 its approval of Plaintiffs' choice of Robinson Inc. to perform
17 audits of Disney for Plaintiffs.

18 **FOURTH CAUSE OF ACTION**

19 **INTENTIONAL INTERFERENCE WITH THE RIGHT TO PURSUE A**
20 **LAWFUL CALLING OR PROFESSION**

21 **(Robinson Inc. Against Defendant Disney and Does 1-10)**

22 61. All allegations previously alleged in paragraphs 1-33 are re-alleged
23 and incorporated herein by reference as though set out fully herein.

24 62. Robinson Inc. was attempting to pursue the lawful business, calling,
25 trade, or occupation of performing profit participation audits on behalf of various
26 entities and individuals.

27 63. Disney intentionally interfered with Robinson Inc.'s right to pursue a
28 lawful business, calling, trade, or occupation by unreasonably withholding

1 approval of Christine Wagner's and Richard Dreyfuss' choice to use Robinson Inc.
2 as their auditor for, respectively, "Turner & Hooch" and "What About Bob?"

3 64. Disney's refusal to allow Robinson Inc. to perform profit
4 participation audits on behalf of its clients, Christine Wagner and Richard
5 Dreyfuss, was an act done without sufficient justification as members of Robinson
6 Inc. had currently audited a Disney affiliate, had previously performed audits of
7 Disney while employed elsewhere and Robinson Inc. is a nationally recognized
8 CPA firm that is more than qualified to perform such audits.

9 65. As a direct and proximate cause of Defendant's actions, Robinson
10 Inc.'s pursuit of a lawful business, calling, trade, or occupation has been interfered
11 with and Robinson Inc. has been damaged in an amount to be determined.

12 66. Defendant's conduct, as described herein, was done with a conscious
13 disregard of the rights of Robinson Inc., with the intent to vex, annoy, and/or
14 harass Robinson Inc., and to unjustly profit from the exclusion of Robinson Inc.
15 from any audit to be done on behalf of Christine Wagner and/or Richard Dreyfuss.
16 Such conduct was unauthorized and constitutes oppression, fraud, and/or malice
17 under California Civil Code §3294, entitling Robinson Inc. to an award of punitive
18 damages in an amount appropriate to punish or set an example of Disney and in an
19 amount to be determined at trial.

20 **FIFTH CAUSE OF ACTION**

21 **INTENTIONAL INTERFERENCE WITH CONTRACTUAL RELATIONS**

22 **(All Plaintiffs Against Defendant Disney and Does 1-10)**

23 67. All allegations previously alleged in paragraphs 1-33 are re-alleged
24 and incorporated herein by reference as though set out fully herein.

25 68. In or around July of 2014, Robinson Inc. entered into a contract with
26 Christine Wagner to do an audit at Disney with regard to her late husband's profit
27 participation in the movie "Turner & Hooch." In return for doing the audit,
28 Robinson Inc. was to receive a percentage of any monies recovered from Disney as

1 a result of the audit.

2 69. In or around July of 2014, Robinson Inc. entered into a contract with
3 Richard Dreyfuss to do an audit at Disney with regard to his profit participation in
4 the movie "What About Bob?" In return for doing the audit, Robinson Inc. was to
5 receive a percentage of any monies recovered from Disney as a result of the audit.

6 70. Disney was aware of both the contract between Robinson Inc. and
7 Christine Wagner and the contract between Robinson Inc. and Richard Dreyfuss as
8 it was informed that Christine Wagner and Richard Dreyfuss had retained Robinson
9 Inc. to perform audits on their behalf when Robinson Inc. attempted to commence
10 audits on behalf of both of these individuals.

11 71. Disney interfered with the contracts between Robinson Inc. and
12 Christine Wagner and between Robinson Inc. and Richard Dreyfuss by
13 unreasonably withholding approval of Christine Wagner's and Richard Dreyfuss'
14 choice to use Robinson Inc. as their auditor for, respectively, "Turner & Hooch"
15 and "What About Bob."

16 72. Because of Disney's interference with the contracts between Robinson
17 Inc. and Christine Wagner and between Robinson Inc. and Richard Dreyfuss,
18 Robinson Inc. was excluded from participating in any audits at Disney for Christine
19 Wagner and Richard Dreyfuss and further performance by any of the parties as to
20 these two contract was rendered impossible.

21 73. Plaintiffs performed all of terms and conditions required of them under
22 the terms of these two contracts or such performance was excused because of
23 Defendant's interference, which made further performance on these contracts
24 impossible.

25 74. Defendant's actions were a substantial factor in causing Plaintiffs
26 harm and as a direct and proximate cause of Defendant's actions, Plaintiffs have
27 been damaged in an amount to be determined.

28 75. Defendant's conduct, as described herein, was done with a conscious

1 disregard of the rights of Plaintiffs, with the intent to vex, annoy, and/or harass
2 Plaintiffs, and to unjustly profit from the exclusion of Robinson Inc. from any
3 auditing to be done on behalf of or for Christine Wagner and/or Richard Dreyfuss.
4 Such conduct was unauthorized and constitutes oppression, fraud, and/or malice
5 under California Civil Code §3294, entitling Plaintiffs to an award of punitive
6 damages in an amount appropriate to punish or set an example of Disney and in an
7 amount to be determined at trial.

8 **SIXTH CAUSE OF ACTION**

9 **ACCOUNTING**

10 **(Richard Dreyfuss Against Defendant Disney and Does 1-10)**

11 76. All allegations previously alleged in paragraphs 1-33 are re-alleged
12 and incorporated herein by reference as though set out fully herein.

13 77. Because Disney will not allow Richard Dreyfuss' chosen auditor to
14 audit, because of the delay caused, and because of Disney's overall hostility
15 towards audits, an accounting under Court supervision is warranted. Moreover, this
16 is a case where the accounts are so complicated that an ordinary legal action
17 demanding a fixed sum is impracticable.

18 **SEVENTH CAUSE OF ACTION**

19 **ACCOUNTING**

20 **(Christine Wagner Against Defendant Disney and Does 1-10)**

21 78. All allegations previously alleged in paragraphs 1-33 are re-alleged
22 and incorporated herein by reference as though set out fully herein.

23 79. Because Disney will not allow Christine Wagner's chosen auditor to
24 audit, because of the delay caused, and because of Disney's overall hostility
25 towards audits, an accounting under Court supervision is warranted. Moreover, this
26 is a case where the accounts are so complicated that an ordinary legal action
27 demanding a fixed sum is impracticable.

1 **PRAYER FOR RELIEF**

2 Wherefore, Plaintiffs pray for relief and judgment against Defendant as
3 follows:

- 4 1. For damages according to proof and at the election of Plaintiffs;
5 2. For an injunction requiring Disney to cease unreasonably withholding its
6 approval of Robinson Inc. as auditor for Plaintiffs;
7 3. For pre-judgment interest;
8 4. For costs of suit;
9 5. For punitive damages;
10 6. For attorney's fees;
11 7. For an accounting; and
12 8. For such other, further, or different relief as the Court finds just, proper and
13 equitable under the circumstances.

14
15 DATED: April 9, 2015

JOHNSON & JOHNSON LLP

16
17 By 

18 Neville L. Johnson
19 Douglas L. Johnson
20 Jordanna G. Thigpen
21 Attorneys for Plaintiffs Richard
22 Dreyfuss, Christine Wagner; and
23 Robinson & Company, Inc
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DEMAND FOR JURY TRIAL

Plaintiffs hereby demand a trial by jury.

DATED: April 9, 2015

JOHNSON & JOHNSON LLP

By 

Neville L. Johnson
Douglas L. Johnson
Jordanna G. Thigpen
Attorneys for Plaintiffs Richard
Dreyfuss; Christine Wagner; and
Robinson & Company, Inc

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