

EXHIBIT “1”



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March 10, 2017

Victoria L. Nelson, Trustee
c/o Jacob L. Houmand, Esq.
Nelson & Houmand, P.C.
3900 Paradise Road, Suite U
Law Vegas, NV 89169-0903

Re: Robert C. Graham

Dear Ms. Nelson:

Purpose of Letter

Thank you for selecting us to assist you in the above-captioned matter. This letter constitutes an agreement between you and EisnerAmper LLP, under which we will provide litigation support consulting services under the direction of you and your attorney. We understand and accept that we may be requested to also furnish testimony at trial to support our findings.

We will be available for consultation, investigations, accounting, and other services including planning strategy, the tax effect of proposed settlements, etc., in connection with this case.

Conflicts of Interest

We performed an internal search for any potential conflicts of interest based upon the names of the parties that you have provided. We have not found any conflict of interest with respect to any of these parties. We will notify you immediately if any such relationships subsequently come to our attention. If additional parties to the matter are named, you are obligated to inform us as to the identity of those parties. We reserve the right to resign from this engagement if we believe that any of the additional parties create a conflict that would prevent us from performing the services in an objective manner. You have confirmed that you are not aware of any potential client conflicts.

Limitation of Responsibility

Although our work may involve analyses of financial statements, forecasts of future operations, or other accounting data, we will not audit, review, compile, or provide any form of assurance on them. Additionally, our engagement cannot be relied upon to disclose errors, irregularities, or illegal acts, including fraud or defalcations that may exist.



Robert C. Graham

March 10, 2017

Page 2

In the event that we use electronic mail at any time to communicate with each other, or with third parties, you acknowledge that we have advised you that electronic mail may be subject to a higher risk of interception or unauthorized access than wire-line telephone communication. If at any time you desire that we not use electronic mail, you will advise us of such a desire and we will act in accordance with your instructions. If you do not advise us, we will assume that you consent to the use of electronic mail for communications between staff and you or other persons with respect to your matter.

All documents and workpapers, including, but not limited to, data in electronic form, which emanate from the services performed by EisnerAmper LLP, shall remain the sole property of EisnerAmper LLP. All documents, including, but not limited to, workpapers, written reports, memoranda, financial analyses and summaries that we prepare in connection with this engagement will be maintained in accordance with our retention procedures. EisnerAmper LLP's document retention period for litigation and valuation services engagements is seven (7) years. You authorize EisnerAmper LLP to destroy all files and documents seven (7) years after completion of our engagement. Please note that it is not our practice to retain drafts, superseded workpapers, schedules, reports or data files that have been updated. If you wish EisnerAmper LLP to maintain any of these superseded data, please indicate your request(s) in writing when returning a copy of this engagement letter.

Except to the extent determined to have resulted from our gross negligence or willful misconduct, our maximum liability for damages incurred by you (the client), for any reason, relating to the services we perform pursuant to this letter, shall be limited to the fees paid to us for the services in connection with our work product giving rise to liability.

Limitation of Liability

In no event shall EisnerAmper LLP or its personnel be liable to you, for any consequential, incidental, indirect, punitive, or special damages in connection with claims arising out of, or related to, this engagement letter, or the services performed thereunder, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated. In furtherance, and not in limitation of the foregoing, EisnerAmper LLP shall not be liable in respect to any decisions made by you, as a result of EisnerAmper LLP's services.

Because of the importance of your representations, you agree to release and indemnify EisnerAmper LLP and its personnel from and against any liability and costs relating to the services we perform, pursuant to this engagement letter, attributable to any misrepresentations by you.

EisnerAmper LLP is a member firm of EisnerAmper Global Ltd., a network of legally independent firms. EisnerAmper LLP is also a member firm of Allinial Global, an association of legally independent accounting and consulting firms. Neither the other member firms, nor the correspondent firms, nor EisnerAmper Global Ltd., or Allinial Global controls, is responsible for, or accepts liability for the work or advice that EisnerAmper LLP



Robert C. Graham

March 10, 2017

Page 3

provides to its clients and, in signing and returning to us the enclosed copy of this engagement letter, you acknowledge and accept that such other member and correspondent firms, EisnerAmper Global Ltd. and Allinial Global, do not owe you any duty in relation to the work or advice that we will, from time to time, provide to you or are required to provide to you.

Limitation of Distribution

The reports, data, worksheets, or other documents that we prepare in connection with this engagement will be submitted only to you, unless you or a lawful court process directs us to do otherwise. Any report or workpapers that we prepare in connection with this case are to be used only for this case. No other use, disclosure, or dissemination of them is to be made without our express written permission.

Fees and Billing

Our fees are based on the actual time spent at our standard hourly rates for this type of work, plus related direct travel, out-of-pocket costs and administrative charges. Expenses, such as computer hardware and software, access to the firm's knowledge and technology resources, telephone and telecommunication charges, copying, and first-class postage, are charged based on a percentage of the dollar value of our time charges at our standard hourly rates. Our standard hourly rates reflect the degree of responsibility assumed, complexity of the engagement, special skills needed to solve problems, and the value of services rendered. They vary according to the experience level of the personnel assigned to the engagement. These rates are adjusted annually on August 1st.

As per the discussion with Mr. Houmand, we agree that our fees will be based on the actual time spent at our agreed-upon blended rate of \$375 per hour, plus out-of-pocket costs and administrative charges.

Our invoices will be rendered as work progresses and are payable upon presentation. In accordance with our firm's policies, work may be suspended if your account becomes past due and will not be resumed until your account is paid in full or we have agreed to alternative payment arrangements. Additionally, you also agree to reimburse us for all costs of collection, which may include, but not be limited to, attorneys' fees, costs of suit and/or filing fees. The terms of this engagement letter, related matters and all disputes arising in connection with the services performed under this engagement letter shall be governed by the laws of the State of New York, without regard to conflict of law principles, and shall be submitted to the state or federal courts located in the State of New York, County of New York. We reserve the right to resign from the engagement for any reason. Except to the extent finally determined to have resulted from EisnerAmper LLP's fraudulent behavior or willful misconduct, EisnerAmper LLP's maximum liability to you, for any reason, including EisnerAmper LLP's negligence relating to the services under this letter, shall be limited to the fees paid to EisnerAmper LLP for the service or work product giving rise to liability.



Robert C. Graham

March 10, 2017

Page 4

As is customary, payment of a \$5,000 retainer is requested at this time. This retainer will be applied against our final invoice. Any excess retainer will be returned.

Disputes

In the event that any dispute arises at any time between EisnerAmper LLP and you, it is agreed that the parties will attempt to resolve such dispute through discussion or mediation. You and EisnerAmper LLP, to the extent permitted by law, each knowingly, voluntarily and intentionally waive the right to a trial by jury in any action arising out of, or relating to, this engagement letter, or the services to be performed by EisnerAmper LLP pursuant hereto. This waiver applies to any legal action or proceeding, whether sounding in contract, tort, negligence or otherwise. The terms of this engagement letter and all related matters shall be governed by the laws of the State of New York, and any legal action or proceeding, related to this engagement letter, or the work performed or to be performed pursuant hereto, shall be brought in any appropriate court in the State of New York, County of New York.

Termination

We acknowledge your right to terminate our services at any time, and you acknowledge our right to resign at any time (including instances where conflicts of interest arise or become known to us that, in our judgment, would impair our ability to perform objectively), subject to our right to payment for charges incurred to the date of termination or resignation. It is also understood that EisnerAmper LLP may terminate this engagement upon a substitution of attorneys for any reason or for good cause, if we encounter a lack of cooperation on your part, or as additional facts become known to EisnerAmper LLP that contradict the facts disclosed to us as of the date of this letter. In the event that we determine to resign, and you seek damages allegedly resulting from such resignation, our maximum liability to you in the event we are held liable because of such resignation shall be limited to the fees actually paid to EisnerAmper LLP for work performed, pursuant to this engagement letter, to the date of resignation.

Agreement

If any portion of this engagement letter is found invalid, such finding shall not affect the enforceability of the remainder hereof, and such portion shall be revised to reflect our mutual intention.

Request for Signature

We appreciate the opportunity to be of service and believe this letter accurately summarizes the significant terms of our engagement. This agreement contains the full and complete understanding of the parties with respect to the subject matter and services described herein, and supersedes all prior representations, agreements, contracts, and understandings concerning such subject matter and services, whether they be oral or written, including, but not limited to, any prior nondisclosure agreements. If this letter correctly expresses your understanding of our agreement, please sign the original copy and return it to us at your earliest convenience. When this letter has been returned together with our retainer, we will proceed on your behalf.



Robert C. Graham
March 10, 2017
Page 5

If you have any questions concerning the engagement, including any of the detailed contents of this letter, do not hesitate to call us.

Very truly yours,

EISNERAMPER LLP

A handwritten signature in black ink, appearing to read "Hubert Klein".

Hubert Klein, CPA/ABV/CFF/CGMA, CFE, CVA

ACCEPTANCE:

This letter correctly sets forth my understanding:

Victoria Nelson, Trustee

Date

HK:cjh