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# **Transcript of Edward White**

**Date:** February 2, 2022

**Case:** Depp, II -v- Heard

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1 documents numbered EWC 24 through 46 are Income  
2 Statements and Profit & Loss statements for  
3 Scaramanga Bros.?  
4 **A They appear to be Income Statements for**  
5 **Scaramanga, if that's responsive to your question.**  
6 Q And Profit & Loss statements as well?  
7 **A It's -- just let me look at it for a**  
8 **moment.**  
9 Q Sure.  
10 **A What I'm looking at -- it moved. What I'm**  
11 **looking at is a Profit & Loss summary analysis for**  
12 **January through December 2016. Is that responsive**  
13 **to your question?**  
14 Q Yeah. My question was just if -- if these  
15 documents included -- you said just Income  
16 Statements, but also Profit & Loss statements for  
17 Scaramanga Bros.  
18 **A There are three entities, you've**  
19 **identified them, that are only owned by Mr. Depp**  
20 **and utilized for his business activities.**  
21 Q What is Scaramanga Bros.?  
22 **A It's another loan-out corporation. And**

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1 depending upon the nature and the scope of the  
2 business activity, the income and related expenses  
3 are a conduit through this entity, as they are for  
4 L.R.D., and as they are for Infinitum.  
5 Q And is your firm responsible for filing  
6 Mr. Depp's individual tax returns and tax returns  
7 for these entities?  
8 **A Yes.**  
9 Q And have you been since you were retained  
10 in 2016?  
11 **A Yes.**  
12 MR. ROTTENBORN: Can you please go to the  
13 table starting at EWC 48.  
14 Q And just tell me, what are these  
15 documents?  
16 **A It appears that this document was**  
17 **constructed to identify sources of revenue from**  
18 **various business relationships for several periods**  
19 **commencing in 2009. Based upon what I can see on**  
20 **the screen, continuing through --**  
21 MR. ROTTENBORN: Not so small. I can't  
22 see it.

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1 THE WITNESS: See, what's happened is, on  
2 the right side of my screen there is a visual  
3 image of all the people participating.  
4 I'm just trying to get the final date.  
5 It's a little small. Can we make that a little  
6 bigger, please.  
7 Is that 2020? Yes, it appears that the  
8 schedule commences on 2009 and continues through  
9 August of 2020.  
10 BY MR. ROTTENBORN:  
11 Q And is this a schedule that you put  
12 together?  
13 **A This would have been put together by my**  
14 **colleagues. I would have engaged in discussions**  
15 **with them about the content.**  
16 Q For all these documents, EWC 1 through 52,  
17 what other documents did you or anyone else rely  
18 upon or refer to to prepare them?  
19 **A We would have looked at the underlying**  
20 **source documents; for example, contracts. We**  
21 **would have looked at the stream of payments that**  
22 **were actually rendered. That would be examples of**

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1 the kind of information that we would have  
2 analyzed in order to produce this document.  
3 Q What else would you have analyzed?  
4 **A Those are the two salient elements; what**  
5 **the contract stipulates and what actually was**  
6 **received.**  
7 Q And were there also -- for -- and I'm  
8 talking about not only this summary document on 48  
9 to 52, but also EWC 1 through 47, which shows --  
10 those documents show expenses as well, right?  
11 **A What I looked at earlier there were**  
12 **schedules that showed profit and loss and,**  
13 **therefore, the loss portion of it would be the**  
14 **expense part of the ledger.**  
15 Q So, what documents would you or anyone  
16 else refer or rely upon to generate the Income  
17 Statements or Profit & Loss statements?  
18 **A Numerous documents. There could be**  
19 **thousands if not tens of thousands of entries that**  
20 **would be compiled and organized and presented to**  
21 **construct these numbers.**  
22 Q And where would those entries or that

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1 information reside?  
 2 **A They reside in journals, which is the book**  
 3 **of first entry, and in the ledgers that are**  
 4 **maintained for each of these entities.**  
 5 Q Do you use software for those journals or  
 6 ledgers?  
 7 **A Yes, we do.**  
 8 Q What software?  
 9 **A A company called QuickBooks. On some**  
 10 **cases we've used Datafaction.**  
 11 Q I'm sorry, what was that second one?  
 12 **A Datafaction.**  
 13 **But QuickBooks is our primary software**  
 14 **package, if you will.**  
 15 Q You mentioned earlier, I think when you  
 16 were referring to the summary tables at the end of  
 17 this document bundle, that you would look at  
 18 contracts and stream of payments. What is "stream  
 19 of payments"?  
 20 **A That's the actual receipts of cash that is**  
 21 **paid to Mr. Depp and his entities from the various**  
 22 **companies that engage him.**

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1 Q And where does that information exist?  
 2 **A It exists in the journals and in the**  
 3 **ledgers for each of the entities.**  
 4 Q Have you produced those contracts, the  
 5 stream of payments, the journals, the ledgers,  
 6 anything of that nature in this case?  
 7 MR. PRESIADO: Objection; compound.  
 8 You can answer, if you know.  
 9 THE WITNESS: Well, all the information  
 10 that we were requested has been produced and sent  
 11 to counsel.  
 12 Q And I don't want to know what your counsel  
 13 told you to produce or not because that's  
 14 privileged at this point, but my question to you  
 15 is: Do you know whether or not you have  
 16 produced -- like you produced EWC 1 through 52 to  
 17 us, whether you produced contracts or stream of  
 18 payments or journals or ledgers or any other  
 19 information that would underlie EWC 1 through 52?  
 20 MR. PRESIADO: And I object to that as  
 21 privileged. What he produced to counsel is  
 22 privileged, so I'd instruct him not to answer.

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1 You can ask him, as you have been, what exists.  
 2 But as far as what he produced at the instruction  
 3 of counsel is privileged.  
 4 THE WITNESS: Therefore, I will follow the  
 5 advice of my counsel.  
 6 BY MR. ROTTENBORN:  
 7 Q And my question was: Is he aware -- are  
 8 you aware, Mr. White, of any of that type of  
 9 information being produced to Ms. Heard's side in  
 10 this case?  
 11 MR. PRESIADO: Objection. That would  
 12 necessarily involve attorney-client  
 13 communications. I instruct him not to answer.  
 14 THE WITNESS: Therefore, I will not answer  
 15 in accordance with the instruction of my counsel.  
 16 Q Mr. White, are you aware of a court order  
 17 requiring Mr. Depp to produce all underlying  
 18 financial documents relied upon or referred to by  
 19 you, Mr. White, to prepare the numbers and  
 20 calculations included in EWC 1 through 52?  
 21 MR. PRESIADO: Objection; calls for --  
 22 necessarily calls for attorney-client

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1 communications and I'd instruct him not to answer.  
 2 THE WITNESS: Therefore, I will not answer  
 3 in accordance with the instruction from my  
 4 counsel.  
 5 BY MR. ROTTENBORN:  
 6 Q I disagree that that necessarily entails  
 7 that, but we'll obviously take direction from your  
 8 counsel.  
 9 Have you ever taken it upon yourself,  
 10 Mr. White, to see a public order requiring  
 11 Mr. Depp to produce the information that I just  
 12 listed?  
 13 MR. PRESIADO: I'm sorry, Ben, I -- I must  
 14 have missed the beginning of that. Can you repeat  
 15 that, please.  
 16 Q Other than communications with your  
 17 counsel, have you ever seen yourself, taken it  
 18 upon yourself to see a public court order  
 19 requiring Mr. Depp to produce documents referred  
 20 to or relied upon in constructing EWC 1 through  
 21 52?  
 22 MR. PRESIADO: I'm not sure I understand

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1 that question, so I'll object as vague and  
 2 ambiguous.  
 3 But, again, to the extent -- to the extent  
 4 you understand the question, to the extent you can  
 5 answer without divulging attorney-client  
 6 communications, you can do so. Otherwise, I would  
 7 instruct you not to answer.  
 8 THE WITNESS: I do not believe I can  
 9 respond to that without violating the attorney-  
 10 client privilege, and, therefore, I will follow  
 11 the advice of my counsel.  
 12 BY MR. ROTTENBORN:  
 13 Q I just want to kind of get a breakdown  
 14 of -- or just kind of get an understanding of  
 15 these documents to some degree. So if we look at,  
 16 like we looked at before, just say EWC 20, just as  
 17 an example.  
 18 Just to make sure I'm understanding these  
 19 documents, this document is saying that in the  
 20 calendar year 2016, L.R.D. Productions had a gross  
 21 profit of 2.098 million and change?  
 22 **A That's what the schedule states.**

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1 MR. ROTTENBORN: Let's go to -- just by  
 2 way of example, let's go to EWC 35, please.  
 3 BY MR. ROTTENBORN:  
 4 Q Can you -- and I think I have an  
 5 understanding, but I'm curious as to yours. Can  
 6 you explain to me what a residual is.  
 7 **A Yes. Artists receive upfront**  
 8 **consideration for their performances. In**  
 9 **addition, if you are highly acclaimed, you have a**  
 10 **participation in the film based upon a formula.**  
 11 **And the residuals would be the quantification of**  
 12 **your participation. So it comes after the movie**  
 13 **is produced and viewed by the general public, and**  
 14 **typically been very successful, that produces**  
 15 **extraordinary income, and the artist may**  
 16 **participate in that, and that creates a residual.**  
 17 Q How does that differ from profit  
 18 participation?  
 19 **A It's a term of -- that some people use.**  
 20 **And it may be some -- substantially equivalent.**  
 21 Q So, like, on EWC 35, in 2015, Scaramanga  
 22 Bros., as a result, I assume, with Mr. Depp's

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1 involvement in these films, but tell me if I'm  
 2 wrong, received a number of residuals in a number  
 3 of films and television appearances, right?  
 4 MR. PRESIADO: Objection; compound.  
 5 THE WITNESS: The answer is yes, the  
 6 schedule depicts the sources of that revenue.  
 7 Q And if you go to the next page, EWC 36,  
 8 there's a separate section for Profit  
 9 Participation. Do you see that?  
 10 **A Yes.**  
 11 Q What is the difference between profit  
 12 participation and residuals --  
 13 **A It's oftentimes how the entertainment**  
 14 **company classifies their disbursements. But both**  
 15 **a residual and a profit participation is something**  
 16 **earned by the artist in addition to their initial**  
 17 **guaranteed compensation.**  
 18 Q Do you have -- obviously, this -- the  
 19 information that you have at your firm's disposal  
 20 for -- before you became involved, that  
 21 information had to come from somewhere, right?  
 22 MR. PRESIADO: I'm sorry, Ben. I missed

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1 that question. Can you repeat it, please.  
 2 MR. ROTTENBORN: Sure. Let me rephrase.  
 3 BY MR. ROTTENBORN:  
 4 Q Did -- does -- the information about what  
 5 Mr. Depp or his affiliated companies earned before  
 6 you were hired, did that come from TMG records?  
 7 MR. PRESIADO: Again, to the extent  
 8 that -- to the extent your knowledge in that  
 9 regard was obtained through communications where  
 10 attorneys were present, I would instruct you not  
 11 to answer. But, otherwise, you can answer.  
 12 THE WITNESS: Attorneys were not present.  
 13 And we obtained all the historical documents that  
 14 had been constructed by TMG, and that would have  
 15 been the source of our information.  
 16 Q Do you have any knowledge one way or the  
 17 other on whether those records that you received  
 18 from TMG are accurate?  
 19 **A I do not have any reason to believe**  
 20 **they're not accurate. But we did not reconstruct**  
 21 **the historical information and perform a**  
 22 **comprehensive forensic study.**

<p style="text-align: right;">101</p> <p>1 Q Would it be common to provide this 2 information to Mr. Depp in, say, the first quarter 3 of 2020? 4 A We respond to Mr. Depp in accordance with 5 his request. And it would not be common that we 6 would necessarily send him the type of schedules 7 that you've been showing me within the first 8 quarter. If he has inquiries, we -- we would -- 9 we would respond in a very timely manner, meaning 10 in the first -- within 30 days. 11 But in response to your question were 12 these statements produced with the objective to 13 sending them to Mr. Depp, the answer is no; 14 they're produced for other reasons. 15 Q And what are those reasons? 16 A We have to file tax returns for Mr. Depp 17 and his entities. In order to file tax returns, 18 you take out of the journals and the ledgers an 19 unadjusted trial balance, then you go through an 20 adjusting process. So we're producing these 21 documents primarily for our internal use in order 22 to be in compliance with the various taxing</p>	<p style="text-align: right;">103</p> <p>1 a profit and loss statement might be produced, as 2 you called it, I call it created, within the -- 3 from -- by my colleagues at EWC. 4 Q Is it -- would it be safe to assume that 5 the 2020 Profit &amp; Loss statements were created 6 over a month ago? 7 A For 2020? 8 Q Yes. 9 A Oh, yes. We had to -- for 2020 we had to 10 file tax returns for these entities in a timely 11 manner, and it clearly would have not been created 12 in -- in -- I guess you're saying January of '22. 13 Q Right. So they would have been created 14 before you filed those timely tax returns? 15 A Yes. If this information was used in the 16 preparation of the tax returns, they would have 17 been produced notably before the compliance 18 scheduled dates. 19 Q And when did you get -- file Mr. Depp's 20 tax returns for 2020? 21 A Which tax return are you referring to? 22 Q For the three businesses.</p>
<p style="text-align: right;">102</p> <p>1 authorities. 2 Q So for the 2020 Profit &amp; Loss statements 3 would you have produced those for your internal 4 use prior to filing Mr. Depp's 2020 taxes? 5 MR. PRESIADO: Objection; vague and 6 ambiguous as to "produced." Do you mean create or 7 prepare, or do you mean "produced" in the context 8 of litigation? 9 Q You can answer, Mr. White. 10 MR. PRESIADO: You can answer, if you 11 understand it. 12 THE WITNESS: I don't know the timing of 13 when these documents were created, and I don't 14 know the origin of why they were created. I gave 15 you what I thought would be a reasonable 16 explanation, which is: We create financial 17 statements for several reasons. One is to be 18 compliant with taxing authorities. Others might 19 be that financial institutions that made loans to 20 Mr. Depp would like financial information about 21 his capacity. 22 So there would be a number of reasons why</p>	<p style="text-align: right;">104</p> <p>1 A They have to be filed by September 15th of 2 '21. So they would have been filed on or before 3 that date. And I cannot tell you the date that 4 they were filed because it's -- I'd have to speak 5 with my colleagues and look at the schedules to 6 see the actual date. But before -- 7 Q So -- 8 A -- September 15th of '21. 9 Q So the 2020 Profit &amp; Loss statements for 10 Mr. Depp's companies would have been created by 11 your firm prior to September 15, 2021? 12 A If these statements were created for the 13 purpose of being compliant with the taxing 14 authorities, the answer is yes. I don't know the 15 reason why these particular statements were 16 constructed or the timing of them. There could 17 have been other reasons for these, and I'd have to 18 look into the purpose for the construction of 19 these statements. 20 But generally speaking, statements are 21 created well before the compliance date of -- to 22 be compliant with the taxing authorities.</p>