

EXHIBIT B

1 IN THE UNITED STATES DISTRICT COURT
2 FOR THE MIDDLE DISTRICT OF TENNESSEE
3 NASHVILLE DIVISION

4 CHRISTIE ANDREWS,)

5 Plaintiff,)

6 vs.)

7 TRI STAR SPORTS AND)
8 ENTERTAINMENT GROUP, INC.,)

9 Defendant.)
10 _____)

) CASE NO.
) 3:21-cv-00526

11 VIDEOTAPED DEPOSITION OF:

12 LOU TAYLOR

13 Taken on behalf of the Plaintiff

14 August 24, 2022
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APPEARANCES:

For the Plaintiff:

DANIEL ARCINIEGAS, ESQ.
Arciniegas Law
1242 Old Hillsboro Road
The Atrium Building
Franklin, Tennessee 37069-9129
629.777.5339
Daniel@attorneydaniel.com

For the Defendants:

TARA SWAFFORD, ESQ.
ELIZABETH "BETSY" HART
The Swafford Law Firm, PLLC
321 Billingsly Court
Suite 19
Franklin, Tennessee 37067
615.599.8406
Betsy@swaffordlawfirm.com
Tara@swaffordlawfirm.com

Also Present:

Peggy Stephens

1 A. As it relates to what?

2 Q. Tri Star.

3 A. Operational structure as it

4 relates to what?

5 Q. Well, let me ask you this: How

6 many offices did you have?

7 A. In January of 2020, we had two.

8 Q. Okay. And where were they

9 located?

10 A. 2955 Sunset Boulevard in Westwood

11 [sic] -- West Hollywood.

12 Q. Okay?

13 A. And then 11 Music Circle South in

14 Nashville.

15 Q. And how many employees were -- do

16 you refer to one office as, like, West Tri Star

17 and the --

18 A. Uh-huh.

19 Q. -- one as East Tri Star?

20 A. We did.

21 Q. Okay. And how many employees in

22 2020 were there -- in January of 2020 were there

23 at the West office?

24 A. I don't know.

25 Q. Could you give me an

1 A. Nashville and LA.

2 Q. Okay. And --

3 A. I should say both locations. One
4 practice, both locations.

5 Q. Fair.

6 A. Yeah.

7 Q. Okay. And just to clarify that.
8 When you say "practice," how would you -- when you
9 use the word "practice," did --

10 A. The business management team.

11 Q. Okay. And your business
12 management team in general of, like, structure,
13 can you give me that?

14 A. Uh-huh. Team coordinators, who
15 are support to the team; staff accountant 1s;
16 senior staff accountants; accounting managers; and
17 then on some teams, business managers.

18 Q. Okay. And so let's just jump to
19 it. What -- what did team coordinators do in
20 2020?

21 A. They would be the equivalent in
22 normal context of being, like, assistants.

23 Q. Okay. How would they assist?

24 A. Direct client communication,
25 garner internal resources for client needs,

1 20, 30.

2 Q. 20 to 30?

3 A. Uh-huh.

4 Q. Okay. And some of those
5 businesses -- those businesses have -- have
6 employees; fair?

7 A. Some, yeah.

8 Q. Okay. And so some of those
9 employees -- like, what is the scope of, like --
10 or the number of employees people have?

11 A. Varies.

12 Q. Okay. So what's the high end?
13 What's the low end? Zero to....

14 A. I -- I wouldn't be able to pull a
15 number. It would be zero to -- I don't know what
16 the high would be.

17 Q. What's the highest that you do
18 know?

19 A. I can think of one off the top of
20 my head that has more than 30 staff.

21 Q. Okay. And do you have an idea
22 of, like, the -- the spread within the states, how
23 many clients they have?

24 A. I don't.

25 Q. Or sorry.

1 2020?

2 A. No.

3 Q. Okay. Do you recall laying
4 people off in March of 2020?

5 A. I do.

6 Q. Okay. What caused you to lay off
7 people in March of 2020?

8 A. COVID.

9 Q. Okay. Tell me what the
10 considerations -- what was the impetus behind
11 that, other than COVID?

12 A. COVID pandemic.

13 Q. Okay. What -- what about the
14 COVID pandemic led to the layoffs?

15 A. The whole world shut down.

16 Q. Okay.

17 A. Loss of revenue, panic, unknown.

18 Q. Anything else?

19 A. Not that I can think of right
20 now.

21 Q. And so when decid- -- making
22 decisions for the reduction in force, tell me from
23 your point of view how that came -- like, how that
24 was executed, I guess.

25 A. I spent probably four or five

1 days thinking through how, as much as I could -- I
2 mean, nobody knew what was going on, other than it
3 just being mass chaos, that we were going to have
4 to reduce workforce and we were going to have to
5 cut salaries and we were going to have to hunker
6 down and ride out whatever this was. Everybody
7 was panicked at that point in time.

8 Q. Okay. So people had their
9 salaries cut?

10 A. Not in March of 2020. It was
11 just layoffs.

12 Q. Now, I know -- I want to
13 establish a common vocabulary here. Was it a
14 reduction in force or layoffs? Or did -- in -- in
15 terms of your vocabulary, do you distinguish
16 between the two?

17 A. I don't.

18 Q. Okay. So when you say "layoff,"
19 define that from your perspective. What does that
20 mean?

21 A. Reduction in workforce, that we
22 were going lay people off.

23 Q. With the intention of recalling
24 them or not recalling them?

25 A. I did not have an intention of

1 Q. So for the essentials, like -- or
2 what qualif- -- what were the technical
3 deliverabl- -- deliverables?

4 A. Essential staff, to me, were
5 people who had to keep the accounting and finance
6 work for the clients going. It was mayhem. It
7 was absolute insanity.

8 Q. So you said accounting and what
9 else? I'm sorry.

10 A. Finance.

11 Q. Finance?

12 A. Uh-huh.

13 Q. Like, taxes and....

14 A. Yeah, of course.

15 Q. What else other than taxes?

16 A. Accounting. I mean, it was
17 strictly the -- you know, the accounting and
18 finance and tax teams. They were considered
19 essential to me.

20 Q. Okay. Why were team coordinators
21 not considered essential?

22 A. Because they're not essential to
23 keeping the business going. Not in that regard.

24 Q. Okay. So did y'all lay off all
25 the team coordinators?

1 A. We did not.

2 Q. Okay. So when you were laying
3 off team coordinators, you had deemed that
4 position generally as nonessential?

5 A. Nonessential, uh-huh.

6 Q. What kind of -- what -- what
7 factors did you use to differentiate within that
8 group?

9 A. Work from -- work-from-home
10 requests for nonessential staff. I think almost
11 all of them went in the first round.

12 Q. Okay. That was based on dollar
13 and cents?

14 A. No.

15 Q. Like, you didn't -- when you were
16 looking at the team coordinators, were you
17 reviewing their payroll records or not, or
18 reporting?

19 A. My first consideration was
20 work-from-home requests.

21 Q. Okay. Why is that?

22 A. Because computers, it was obvious
23 that we were going to have some people that needed
24 to work from home that were essential to keeping
25 the business going. Computers were a factor.

1 Obviously, the whole world was mobilizing to try
2 and get laptops and other things like that.

3 And again, when you -- when you
4 look at work-from-home requests and then you look
5 at dollars and cents, the first thing that was
6 going to get cut was going to be work-from-home
7 requests for nonessential staff. That was my
8 benchmark.

9 Q. But I'm -- maybe I'm missing you.

10 A. Uh-huh.

11 Q. Like, why did you -- how -- you
12 aligned that somehow with dollars and cents?

13 A. Well, I mean, as you cut
14 work-from-home requests of nonessential staff,
15 their salaries reduce the overall need of salary
16 in the firm.

17 Q. Okay. So you're just looking at
18 it as the -- the group? Anybody that was work
19 from home, that would be a savings?

20 A. Nonessen- --

21 MS. SWAFFORD: Object to the
22 form.

23 BY MR. ARCINIEGAS:

24 Q. Or -- or a reduced cost?

25 A. That's right.

1 gosh, what are we going to do? What am I going to
2 do?

3 Q. Okay. But you did have payroll
4 records reporting when you were going through the
5 reduction in force decision-making process; fair?

6 A. I probably did not at that time.
7 I made those decisions literally over the --
8 pretty much so over the weekend.

9 Q. Did you consult with Peggy
10 Stephens about layoffs?

11 A. I did not.

12 Q. Did you consult with any of your
13 director level --

14 A. I did not.

15 Q. But you did receive some
16 information from Yolanda Smith [sic] -- Simpson?

17 A. I mean, I don't know what you
18 define as information.

19 Q. Okay. Well, why don't you tell
20 me what you recall getting from Yolanda Simpson
21 with respect to the reduction in force, or were
22 you ever just tracking with your decision-making?

23 A. I believe Yolanda was tracking
24 probably during that week requests for work from
25 home.

1 Q. Okay. Was that tracking provided
2 to you?

3 A. I believe via e-mail.

4 Q. Okay. In March of 2020, were you
5 in LA or here in -- at home?

6 A. I was in LA that Thursday and
7 Friday before the sh- -- I think I was the last
8 flight out of LAX back to Nashville. Seriously.
9 So I was in Nashville on the 20th, March 20th.

10 Q. So you landed March 20th in
11 Nashville?

12 A. No. On -- I got to back up. I
13 don't know what the date was.

14 Q. Sure.

15 A. National -- the -- the national
16 shutdown was on Friday. So whatever that date was
17 the Friday before the 2- -- the 20th was a Friday.
18 So the Friday before the 20th is when I returned
19 to Nashville, in the evening. I believe it was
20 the evening.

21 MS. SWAFFORD: 13th is, I think,
22 what we were talking about.

23 MR. ARCINIEGAS: I did the math.

24 BY MR. ARCINIEGAS:

25 Q. All right. So that's when you

1 think -- and then that's the weekend that you
2 spent, like, making your decisions?

3 A. Uh-huh.

4 Q. Is that fair?

5 A. That's right.

6 Q. Okay. So when you -- when you
7 looked at the -- well, when you were making these
8 decisions, you said you had, like, a -- you made
9 kind of back-of-the-envelope determination? Like,
10 did you actually have, like, a list of employees
11 that you were -- wanted to lay off?

12 A. No. Over the weekend, I was
13 making a decision on how I was going to make my
14 first round of cuts --

15 Q. Okay.

16 A. -- of layoffs, reduction in
17 workforce, whatever you want to call it.

18 Q. Correct. Okay.

19 And so you deemed nonessential
20 work-from-home employees as being the first round?

21 A. That's right.

22 Q. When you came up with that
23 decision --

24 A. Uh-huh.

25 Q. -- did you ask for a list of

1 those individuals?

2 A. I did not.

3 Q. Did you consider the individuals
4 that fell within that category?

5 A. I did not have them at that time.

6 Q. Okay. Did you ever look at them
7 on a one -- like --

8 A. No.

9 Q. At any point?

10 A. Nope. Not until during the week,
11 once I was notified as to who requested to work
12 from home.

13 Q. Okay. So you -- so is there any
14 directive -- is there any documentation showing
15 that you had decided during the weekend that
16 nonessential work-from-home people were going to
17 be the first people to be cut?

18 A. No.

19 Q. Did you communicate that to
20 anybody?

21 A. No.

22 Q. When did you first communicate
23 that to someone?

24 A. I don't know. Monday or Tuesday,
25 maybe. I don't know. Yolanda had to know before

1 I sent the letter out, because we didn't know who
2 was going to request to work from home.

3 Q. I'm sorry, say that again.

4 A. I think the letter went out on
5 the 17th.

6 Q. Okay.

7 A. On that Tuesday to go: Who has a
8 request-from-home need? It's like I don't -- I
9 didn't know who did or didn't have a need.

10 Q. So if I'm hearing you
11 correctly --

12 A. Uh-huh.

13 Q. -- you said you didn't know who
14 had a need to work from home --

15 A. Uh-huh.

16 Q. -- before Tuesday?

17 A. With the exception of Christie.

18 Q. Okay. What do you mean?

19 A. Yolanda mentioned it to me on --
20 on the phone on the 16th.

21 Q. What do you recall about that
22 conversation?

23 A. That she was getting, you know --
24 she was getting hit left and right like everybody
25 else, because everybody was scared. You know,

1 Q. Right.

2 A. Yeah. And the --

3 Q. As a business owner, that is a
4 very busy time of year for y'all?

5 A. Yeah. We're busy all the time.

6 Q. I would gather that.

7 So, I mean, without getting into
8 the particulars, but, like, as a business, like,
9 how would you say, like, your most -- what is your
10 profit centers? Like, what are the main services
11 that you generate fees from?

12 A. Business management services.

13 Q. Okay. And from there down, how
14 would you say?

15 A. There is no "there down." That's
16 what it is.

17 Q. Okay. It --

18 A. Accounting, finance services, all
19 of it ties into each vertical. So it's accounting
20 and financial services.

21 Q. And when you say "each vertical,"
22 I just want the record to be clear what you mean
23 by that.

24 A. Royalties, touring, tax, business
25 management.

1 highly-compensated, duplicative touring people,
2 right?

3 A. That's right.

4 Q. Now, the conversation that you
5 had with Ms. Simpson in -- regarding Christie,
6 what else was shared in that conversation, if
7 anything?

8 A. I could not tell you.

9 Q. Was there any discussion of the
10 fact that she had asthma?

11 A. No.

12 Q. Did you know that she had asthma
13 at any point?

14 A. Absolutely not.

15 Q. When did you first learn that
16 Ms. Andrews had asthma?

17 A. Truthfully, not until all of this
18 happened.

19 Q. Now, you made, like, the -- the
20 decision of eliminating nonessential
21 work-from-home people.

22 A. That's right.

23 Q. Then, was there concerns about
24 that having a negative impact on people with ADA
25 rights?

1 A. I was not aware of anybody having
2 ADA rights at that time.

3 Q. What about doctor's notes?

4 A. I was aware at the end people
5 who's [sic], quote/unquote, submitted notes.

6 Q. Who do you mean "quote/unquote"?

7 A. If somebody submitted a note,
8 then Yolanda kept track of it.

9 Q. Why?

10 A. To deem whether or not they
11 actually fell into one of the preferential
12 work-from-home requests as an essential staff.

13 Q. But that information wasn't
14 intended to be tracked for nonessential employees,
15 right?

16 A. I don't understand the question.

17 Q. So what I'm hearing from you is
18 that this list that Ms. Simpson was maintaining
19 for you --

20 A. Uh-huh.

21 Q. -- was to keep track of notes of
22 work-from-home requests.

23 A. That's correct.

24 Q. And notes that also included, you
25 know, medical documents or not?

1 A. Not medical documents, but if
2 they had immune compromise or a doctor was saying
3 they needed to be home.

4 Q. Okay. That was a consideration
5 for the essential employees?

6 A. That's right.

7 Q. Okay. But it was not intended to
8 be a consideration for nonessential employees?

9 A. That's correct.

10 Q. All right. Was there any concern
11 about legal liability as opposed to that effort?

12 A. No.

13 Q. Now, why is a team coordinator
14 who is able to report to work deemed essential?

15 A. They weren't.

16 Q. Okay. Why were they allowed to
17 keep their job?

18 A. Because they were working in the
19 office.

20 Q. Well, why is that significant?

21 A. Because we had an increased
22 workload.

23 Q. What do you mean "increased
24 workload"?

25 A. Because it was the pandemic.

1 You, in a normal course of business, have things
2 that are always going on with clients or
3 operationally. This was the entire world. Every
4 single trusted advisor, every single client, every
5 one of my staff, every one of the business, it was
6 absolute chaos. So there was a lot of work to be
7 done.

8 Q. What do you mean? I'm still not
9 following.

10 A. Just what -- just what I
11 answered.

12 Q. What type of work was --

13 A. Business management work, support
14 work, client communication.

15 Q. So clients were calling and -- or
16 trying to communicate with y'all because they had
17 concerns about the pandemic effects on their --

18 A. A million times. Over and over
19 and over and over again.

20 Q. And on top of that, you were
21 aware that -- you were concerned about the tax
22 obligations, right? Tax filings?

23 A. Every duty that the firm is paid
24 to produce is a concern.

25 Q. And so when the -- who was

1 Q. No worries.

2 A. I know some, I don't know some.

3 Q. Yeah, that's what I'm trying to
4 figure out.

5 A. Yeah. Good luck. I don't know
6 either.

7 Q. Well, I mean, like Christie
8 Andrews. Christie Andrews you did know --

9 A. Andrews?

10 Q. -- in 2014?

11 A. Yeah, of course.

12 Q. I mean, she was a pretty -- she
13 was there about seven years at that time? Do you
14 --

15 A. I -- I'm assuming that's correct,
16 yeah.

17 Q. I mean, she -- she was one of
18 your -- a long-term employee; is that fair?

19 A. Yeah, I mean, if she was there
20 that long, I mean, indeed.

21 Q. Was there given any consideration
22 the fact of the years of service they provided
23 you?

24 A. No.

25 Q. Why not?

1 A. Because the -- there was a clear
2 deli- -- delineation of essential and nonessential
3 staff, period.

4 Q. Well, if it -- if the -- was the
5 team coordinators, right?

6 A. Uh-huh.

7 Q. There was some that kept their
8 jobs and there's some that didn't, right?

9 A. The ones who were nonessential
10 who were at the office kept their jobs.
11 Nonessentials who needed to work from home were in
12 the first round of cuts, period.

13 Q. And so you think that's just a
14 neut- -- a neutral policy?

15 A. That's right. You do for -- I
16 mean, again, I can't explain this. As a firm and
17 the CEO of the company. So let's say I had 140
18 staff at the time.

19 Q. Uh-huh.

20 A. 100-plus clients/entities. We're
21 looking revenue. We lost 100 percent of our live
22 business. Business came to a screeching halt. I
23 had to make a decision on how I was going to make
24 the cuts. So there was going -- at that point in
25 time, on March 20th, it was going to be

1 nonessential requests to work from home,
2 duplicitous roles, highly-compensated and
3 duplicitous roles.

4 It was directly tied to fact that
5 we were going to be in a position where we knew we
6 were losing revenue and we were going to have to
7 make cuts. I didn't go through a list and go:
8 Oh, this one and that one. I had to come up with
9 what was going to generate, if possible, revenue
10 for the firm and who needed to stay in order for
11 the firm to continue to operate.

12 We are an essential business. We
13 weren't a retail store. We were a finance firm.

14 Q. So the -- the Touring department
15 in your business --

16 A. That's right.

17 Q. -- you retained some of those
18 employees, right?

19 A. We did. We repurposed them into
20 the business management team.

21 Q. Okay. Repurpose, how?

22 A. Uh-huh. It means they went into
23 an accounting function into the business
24 management team.

25 Q. Okay. Any other way they were

1 essential business, and we were not closing the
2 doors to the office.

3 Q. Okay.

4 A. And that if you were able to come
5 to work, you needed to come to work. We were in
6 crisis mode. We are responsible for the
7 financials for a lot of people and businesses.

8 Q. Was -- was Christie Andrews the
9 first person who you laid off?

10 A. No.

11 Q. Who was the first person?

12 A. I don't know. It was a whole
13 group on 3/20. I think it was, like, 15 people
14 went in the first round. I think all of the first
15 layoffs were done on that Friday on the 20th.

16 Q. Okay. And you didn't participate
17 in any of that?

18 A. I did not.

19 Q. All right. Let me ask you this.
20 If Ms. Andrews had not requested to work from
21 home, would she have kept her job?

22 A. Probably not.

23 Q. Why not?

24 A. Because the next rounds of
25 consideration were performance, and I would have

1 ultimately let her go in probably the next round.

2 Q. But with respect to the March
3 2020 -- the first round --

4 A. Uh-huh.

5 Q. -- performance wasn't a factor
6 there?

7 A. That's right.

8 Q. Are -- are you aware of anything
9 -- and this might seem technical, but like
10 disparate impact discrimination claims, do you
11 understand what that is?

12 A. No.

13 Q. Okay.

14 A. I just need one minute. I want
15 to count this for a second.

16 Q. Okay. You -- do you want a pen
17 with a paper?

18 A. No.

19 Q. Okay.

20 A. Okay.

21 Q. If -- if people needed to take --
22 well, strike -- strike that.

23 You don't have general counsel on
24 your payroll?

25 A. That's correct.

1 some clients who were wealthy and weren't really
2 impacted. They weren't going to have cash flow
3 short out [sic] -- or shortfalls, and you had
4 others who were negatively impacted because they
5 depended on the live business to generate revenue.

6 Q. Okay. So forecasting, is what
7 you're saying?

8 A. Yeah.

9 Q. And so how long did that take?

10 A. I -- it was ongoing. Again,
11 COVID. Nobody had ever been through it. We
12 didn't know if we were doing projections for -- in
13 -- in the beginning, we thought we were doing
14 projections for eight weeks of cash shortage. We
15 all thought we were going to be in this eight
16 weeks. And then eight weeks turned into two --
17 two years? What are we, in two-and-a-half years
18 now? I mean, the live business still hasn't
19 recovered.

20 Q. Right.

21 A. I mean, even the government went
22 into doing, you know, additional announcements and
23 other things that they wanted to shut down.

24 Q. Were you aware of the CARES Act
25 in early March 2020?

1 A. I don't know what that is off the
2 top of my head right now.

3 Q. Okay. So was there an immediate
4 dip in the financials of your firm?

5 A. Yeah. We lost 100 percent of the
6 live business. I don't know how else to say that.

7 Q. Well, I don't --

8 A. Nobody was on the road. Not one
9 dollar generated from touring.

10 Q. Sure. I --

11 A. Nobody.

12 Q. I --

13 A. Zero.

14 Q. I under- --

15 A. National shutdown.

16 Q. I understand that, that it would
17 impact your clients, but how do you generate fees?

18 A. Commissions on that. So if
19 you've got a \$14 million tour running over eight
20 weeks and you get 5 percent of it, that's \$700,000
21 in the toilet, gone.

22 Q. Okay.

23 A. So yeah, we lose 100 percent of
24 that revenue.

25 Q. But at the time of -- the

1 beginning of March of 2020, that had not happened
2 yet, or had it?

3 A. On March 16th of 2020, the
4 government shut the world down, and nobody was on
5 a plane or standing on a stage singing a song. So
6 I don't know how else to say it, respectfully.

7 Q. I'm --

8 A. Earnings, you don't step on the
9 stage, you don't generate a dollar.

10 Q. Sure. And that all happened
11 March 16th?

12 A. That's right. Everybody came off
13 the road. Anybody who was on the road was coming
14 off. There were people in Europe. There were
15 last flights. The planes shut down. It was
16 chaos.

17 Q. And that's the day you decided to
18 make -- to terminate people?

19 A. I decided to terminate people
20 over the weekend. Everybody was announcing
21 layoffs.

22 Q. Right. But --

23 A. The whole world was announcing
24 layoffs.

25 Q. Okay.

1 Disabilities Act?

2 MS. SWAFFORD: Objection, asked
3 and answered.

4 BY MR. ARCINIEGAS:

5 Q. In -- in 2020, were you aware of
6 it?

7 A. I already answered the question.

8 Q. Okay. What was the answer? You
9 were aware of the Americans --

10 A. I don't know. Ask her. She's
11 keeping the record.

12 Q. What was the -- were you aware --

13 A. I could not recite that to you.

14 I am aware that there is a American Disabilities
15 Act.

16 Q. But that did not factor into your
17 decision-making one way or the other?

18 A. I didn't --

19 MS. SWAFFORD: Object to the
20 form.

21 THE WITNESS: I didn't even -- as
22 far as I'm aware, we didn't have anybody
23 who was disabled, that I knew of.

24 (Exhibit 3 was marked.)

25 MR. ARCINIEGAS: We'll mark this

1 that they were going to be required more than ever
2 to step into what was a national disaster.

3 Q. Okay. What were the -- what was
4 the type of financial stuff that Ms. Andrews could
5 not do?

6 A. Ms. Andrews was not an
7 accountant, nor was she a finance major.

8 Q. Okay. But she was responsible
9 for team coordination?

10 A. Yeah. Communication,
11 deliverables, to-dos, and all of her work was
12 dispersed within the organization.

13 Q. All right.

14 A. I mean, I -- I'm not going to be
15 held to the count here because my eyes are bad,
16 but --

17 Q. Sure.

18 A. -- it looks like there's more
19 than 30 people that were laid off, and every
20 single person that I see on this list that was
21 nonessential, duplicitous, there's not one single
22 nonessential person who was not laid off who
23 requested to work from home. There was no
24 disparity in the decision-making.

25 Q. Do you see Mr. Luecke writes

1 A. Uh-huh.

2 Q. I didn't highlight that section.
3 What -- what do you mean "that cannot work"?

4 A. I think that stands for the fact
5 that they weren't going to come into the office
6 and not work.

7 Q. What sensitive information did
8 Ms. Andrews deal with that she couldn't do at --
9 from home?

10 A. Ms. Andrews would not have been
11 allowed to work on anybody's, quote/unquote,
12 account from home. She wasn't an accounting or
13 finance major.

14 Q. Yeah, but -- we've established
15 that.

16 A. Uh-huh.

17 Q. What I'm asking is what duties
18 did she normally do --

19 A. Uh-huh.

20 Q. -- that she couldn't do from
21 home?

22 A. She was responsible for managing
23 the deliverables, running the team meetings,
24 tracking the deliverables, talking to the team
25 about requests that were needed from the trusted

1 advisors or the clients. It is -- it's a
2 communications position.

3 Q. Right. And communications
4 position involved both offices; fair?

5 A. Uh-huh, it did.

6 Q. So people could communicate from
7 -- with the West office and the East office?

8 A. That's right.

9 Q. Using e-mail and telephones,
10 right?

11 A. It's not dividing the teams, and
12 that's not your decision to make. It is my
13 decision --

14 Q. I agree.

15 A. -- as a firm that the information
16 for the clients would be in the firm, and either
17 you were working and supporting the team or you
18 were not.

19 Q. Okay.

20 A. That is a decision as a business
21 owner in America that I get to make.

22 Q. And for -- for certain categories
23 of individuals, you took into account whether they
24 had an immune system issue; fair?

25 A. Uh-huh.

1 you mean by effectuated. What do you
2 mean by that?

3 BY MR. ARCINIEGAS:

4 Q. Well, you hadn't told any --

5 A. What position --

6 Q. You hadn't told any of your
7 staff?

8 A. That's right.

9 Q. You hadn't -- you hadn't told
10 your HR person?

11 A. That's right.

12 Q. It was something that you had in
13 your head --

14 A. That's right.

15 Q. -- fair?

16 A. Yep.

17 Q. And here, on doctor's 18th --

18 A. Uh-huh.

19 Q. -- you know, your HR person is
20 telling you these individuals have a -- in fact,
21 let's look at the actual language that she uses.

22 A. Uh-huh.

23 Q. I'm looking at Plaintiff's
24 Exhibit 5.

25 A. Yeah.

1 Q. It's the one with 123.

2 A. Yeah.

3 Q. And it says: "I have received
4 doctors' notes from each person listed validating
5 that they do have valid concerns."

6 Do you see that?

7 A. Uh-huh.

8 Q. Did that factor into any of the
9 layoff decisions?

10 A. No. Nonessential staff was going
11 to be cut in the first round that requested work
12 from home. It was an economic decision.

13 Q. Okay. It -- there was no
14 consideration of the ADA requirements?

15 A. I did not know anybody to have a,
16 quote/unquote, disability that worked for Tri
17 Star.

18 Q. Okay. But if you look --

19 A. They had a note that says they
20 had valid concerns. That doesn't spell out these
21 are people who fall within an ADA guideline. They
22 are nonessential staff who requested to work from
23 home. I could have just said I'm going lay off
24 nonessential staff as a first round and just taken
25 those folks off.

1 Q. I'm sorry. Say that part again.

2 A. I would have just taken off the
3 first round of nonessentials. That's -- it was --
4 we needed some people to be in the firm, and work
5 from home was a cost element.

6 Laptops, then again, VPNs,
7 equipping essential staff to generate revenue, if
8 there was going to be revenue for the business,
9 was preferential. It was about saving the
10 business.

11 Q. Right. So what I -- and I don't
12 -- let me ask you this. Are you familiar with the
13 phrase undue hardship within the context --

14 A. No.

15 Q. -- of the Americans with
16 Disabilities Act?

17 A. No.

18 Q. What was the cost of a laptop?

19 A. I have no idea.

20 Q. Okay. Let me ask you this. And
21 I -- and I understand that this was a -- or I'm
22 sensing that this is somewhat tense here, but I
23 want to --

24 A. Oh, no --

25 Q. I want to --

1 have a receptionist. You have essentially a team
2 assistant. They're not essential to the business
3 to generate revenue. It was a decision to reduce
4 the workforce by what was going to support the
5 business. They don't support the business.

6 And you're talking about one
7 laptop. It wasn't one laptop. It was VPNs,
8 security scramble. Everybody in America was
9 trying to get a bloody laptop. I -- we weren't
10 the only organization requiring IT support at that
11 point in time. I mean, I get that you need to do
12 this for your client --

13 Q. Uh-huh.

14 A. -- but the bottom line was, the
15 decision was, that anybody we needed to spend
16 money on to equip to work from home as a
17 nonessential staff, we were not keeping.

18 Q. Okay.

19 A. And there's no "we." That was my
20 decision.

21 Q. I'll hand you Plaintiff's Exhibit
22 6.

23 A. Yeah.

24 (Exhibit 6 was marked.)

25 MS. SWAFFORD: Have a copy?

1 A. Somewhere in the midst of the
2 week, I knew that she was the person who had not
3 come to work Thursday and Friday before the
4 shutdown.

5 Q. So you're talking about the week
6 prior to the --

7 A. That's right.

8 Q. Okay. Just making sure. That's
9 when you'd learned of it?

10 A. That's right.

11 Q. Okay. But what does -- you --
12 you knew that Ms. -- from your conversation from
13 Ms. Simpson, that Christie was one of the first --
14 was the first person to request to work from home
15 on that Monday; fair?

16 A. I -- I wouldn't say the first
17 person. I tend to remember that that was the
18 first I re- -- obviously knew people were going to
19 request to work from home. I just remember her
20 talking to me about Christie. I think she was
21 following up pretty consistently with everybody.

22 Q. With respect to the
23 work-from-home requests?

24 A. That's right, and having not come
25 in prior to the shutdown.

1 accommodation, to the extent permitted by law."

2 A. Uh-huh.

3 Q. When -- do you -- well, let me
4 ask you this. I don't think we've established
5 this. Do you understand that a work-from-home
6 request can be considered a reasonable request for
7 accommodation?

8 MS. SWAFFORD: Object to the
9 form.

10 THE WITNESS: I don't know if it
11 is or isn't. It's not for us. We don't
12 allow nonessential staff to work from
13 home.

14 BY MR. ARCINIEGAS:

15 Q. Right. But you understand that
16 there's, like, the law and then the -- how the law
17 has been interpreted by the courts.

18 A. Uh-huh.

19 Q. Did you make any effort to
20 ascertain whether the courts have viewed that a
21 work-from-home request can, in some
22 circumstances --

23 A. Uh-huh.

24 Q. -- qualify as a reasonable
25 accommodation?

1 MS. SWAFFORD: Objection, calls
2 for a legal conclusion.

3 THE WITNESS: I don't know.

4 BY MR. ARCINIEGAS:

5 Q. I'm just asking if you -- so you
6 haven't done that, is what I'm hearing?

7 A. I -- I do know the next sentence
8 says: "Some, but not all, of the factors that Tri
9 Star consider -- will consider are cost, effect,
10 and accommodation will have on the current
11 established policies and a burden on the
12 operations, includes other employees, determining
13 a reasonable accommodation."

14 Q. Right.

15 A. So as it related to COVID, it was
16 a burden for us to even consider work from home
17 for nonessential staff.

18 Q. Right.

19 A. It was a financial burden.
20 Uh-huh.

21 Q. Let me ask you this. Do you have
22 -- other than this disability accommodation policy
23 here --

24 A. Uh-huh.

25 Q. -- do you have any -- have you

1 that there's different types of relief that can be
2 awarded by a jury if my client's successful?

3 A. Yes.

4 Q. Do you understand that
5 reinstatement is one of those?

6 A. Yes.

7 Q. If a Court ordered her to be
8 reinstated --

9 A. Uh-huh.

10 Q. -- you would abide by that order,
11 correct?

12 A. Of course.

13 Q. Okay. Do you think that Ms.
14 Andrews' asthma does not qualify as a disability
15 under the ADA?

16 MS. SWAFFORD: Objection, calls
17 for a legal conclusion.

18 THE WITNESS: I don't know.

19 BY MR. ARCINIEGAS:

20 Q. Okay.

21 A. Also, I never knew Christie to
22 have asthma. She competitively cheered and was
23 pretty proud about that, so would not have been
24 something even on my mind.

25 Q. How did you -- so you knew that

1 she was competitively cheered?

2 A. I did.

3 Q. How did you know that?

4 A. She would talk about it. She
5 would request time off. Sometimes they were
6 travel competitions. Sometimes she would coach.
7 Sometimes she was in parades.

8 Q. Did you ever see her
9 competitively cheer?

10 A. I did not.

11 Q. Do you know what other kind of
12 activities she was involved in?

13 A. I do not.

14 Q. But that's the basis of why you
15 think -- you don't think she would likely qualify
16 for disability?

17 MS. SWAFFORD: Object to the
18 form, misstates --

19 THE WITNESS: That's not what
20 I --

21 MS. SWAFFORD: -- the witness
22 said.

23 BY MR. ARCINIEGAS:

24 Q. You correct me, then. I didn't
25 mean to misstate.

1 A. I -- I don't understand your
2 question.

3 Q. Why did you bring up the
4 competitive cheering?

5 A. Because you asked me did I
6 understand that she had a disability as it related
7 to asthma, and I said I wouldn't have thought
8 that. I didn't know she had a disability for
9 asthma because she competitively cheered.

10 Q. And you knew that before you made
11 the decision to terminate her?

12 A. That I knew what?

13 Q. That she comp- --

14 A. That she competitively cheered?

15 Q. Yeah.

16 A. Yeah. Of course.

17 Q. Sorry. So let me ask you this.
18 Tardiness and attendance is very important to Tri
19 Star, correct?

20 A. Indeed.

21 Q. Okay. How do you guys track that
22 on a regular basis in 2017, 2018, 2019, 2020?

23 A. I mean, I don't know that we,
24 quote/unquote, track it. People have to input
25 their time into a system and they report to a

1 Q. And what do you base that
2 knowledge on?

3 A. You said for me to recall
4 roughly, and I remember consistently talking about
5 it being a 220-some-odd-thousand-dollar lift for
6 security protocols, VPNs. Computers were at a
7 premium. Legal expenses to document the work from
8 home. I mean, it was a heavy lift for the firm,
9 and we lost money.

10 Q. Did you -- did you buy the
11 equipment or did you lease it?

12 A. We bought the equipment.

13 Q. Okay. Do you remember the
14 vendor?

15 A. I imagine we would have done it
16 through Nashville Computer.

17 Q. And who -- you may not know, but
18 who's the point of contact over there or
19 individuals that you know from Nashville Computer?

20 A. I don't know his --

21 THE WITNESS: What's Josh's last
22 name?

23 I don't know.

24 BY MR. ARCINIEGAS:

25 Q. Josh something?

1 A. Josh. We would have ordered it
2 through him. I can't remember the owner's name
3 right now.

4 I sent the letter because the
5 clients are adverse to people working from home on
6 their stuff, so that's why it clearly says
7 "accounting, finance and tax," and that we took
8 highest level of security measures. Because it
9 just wasn't avoidable at this point in time during
10 the pandemic.

11 Q. Why wasn't it?

12 A. What's that?

13 Q. What did you say, avoidable?

14 A. Wasn't avoidable.

15 Q. Okay. Turn it around.

16 MS. SWAFFORD: We've been going
17 another hour. How much longer do you
18 think we've got? I mean, it's the lunch
19 hour and I'm just trying to figure
20 out --

21 MR. ARCINIEGAS: We can do lunch.
22 You want to do that? We can do a quick
23 lunch?

24 MS. SWAFFORD: Well, I don't
25 know. I'm just asking --

1 request pending, it's only -- or it was -- let me
2 ask you --

3 A. All the layoffs happened 3/20.
4 So nobody was privy to the -- the letter went out
5 whatever date that was, I think the 16th, to go
6 make your request known; what are we dealing with
7 here.

8 Q. Okay.

9 A. The decision that we were not
10 going to be able to bear the burden of expense for
11 nonessential staff to work from home was made over
12 the weekend. The staff was not notified until the
13 20th, in the afternoon. We did it -- I believe,
14 we did it at the end of the day.

15 Q. Sure.

16 A. Yeah.

17 Q. But the people who were
18 eliminated in that first, was it people who were
19 actually on work from home?

20 A. Well, some people just -- I
21 guess, just didn't come in. I think Christie was
22 one of them. You know, they just weren't --
23 weren't coming in. So I -- I can't tell you off
24 of the top of my head if there were ones who just
25 didn't come back. I don't remember that. I would

1 A. I -- I can't recall -- they were
2 very -- it wasn't like the -- the other preparers
3 or institutions who got paid. They took that
4 amount. It was -- it was much more reduced.

5 Q. Okay. And then --

6 A. I want to say -- I bet was less
7 than \$20,000 to do hundreds of them. And not only
8 do them once, but I think we did them two or three
9 times, yeah, because the rules kept changing. And
10 none of the institutions had a system in which to
11 actually process them, so everybody was scrambling
12 to try to figure out how to get it in the systems.

13 Q. Companywide there wasn't a lack
14 of work, was there?

15 A. No.

16 Q. But you -- have you seen the
17 Separation Notices in this case that were filed
18 with the Tenn- -- the Tennessee Department of
19 Labor?

20 A. I have not.

21 Q. Are you aware that they indicate
22 that they were -- that the reason for the layoff
23 was lack of work?

24 A. Lack of work, to me, globally is
25 the fact when you lose, you know, more than a

1 cuts. Lack of work is not tangible work. We did
2 more work than we've already done, given the lift
3 of COVID.

4 So lack of work, to me, is if you
5 suddenly have clients not paying you, it's lack of
6 work 'cause we don't have the revenue to pay
7 people. And in March of 2020, nobody was talking
8 about PPP.

9 Q. Well, I mean --

10 A. And I continued to make layoffs.

11 Q. And -- and so clients weren't
12 paying y'all?

13 A. No, I wouldn't say that, but we
14 obviously lost 100 percent of the commission
15 business on live, because that came to a
16 standstill.

17 Q. But were there other fees that
18 you collected through the touring?

19 A. No.

20 Q. So it just 100
21 percent commission?

22 A. Touring is commission-based,
23 uh-huh. I use the example, if you have a \$14
24 million tour rolling and it doesn't roll and you
25 generate \$700,000 of that, all of those tours came

1 generate \$700,000 of that, all of those tours came
2 off immediately, all live came to 100 percent
3 halt. And, in fact, Tri Star is just having
4 clients start to go back out now.

5 Q. Were any employees getting raises
6 after doctor's 30, 2020?

7 A. I don't believe so. There were
8 some highly compensated that in the -- I think,
9 the last round of layoffs, instead of -- we had
10 some layoffs, and then we did have some
11 highly-compensated folks that took a 25 or a 30
12 percent reduction in salary.

13 Q. Were there some employ- --
14 nonessential work from home -- or nonessential
15 employees who submitted work-from-home requests
16 that later retracted that request that were
17 allowed to continue employment, or you don't know?

18 A. I don't know.

19 Q. Who would know that information?

20 A. Probably, Yolanda.

21 Q. Let me ask you this.

22 A. Yeah.

23 Q. Was there any difference in your
24 decision-making for layoff purposes between
25 employees located California versus Tennessee?

Betsy Hart

From: Lou Taylor
Sent: Wednesday, December 15, 2021 12:30 PM
To: Heather Kinder
Subject: Fw: Non-essentials WFH

From: Lou Taylor <[REDACTED]>
Sent: Thursday, March 19, 2020 5:58 PM
To: Bryan Luecke <[REDACTED]>; Yolanda Simpson <[REDACTED]>
Cc: Peggy Stephens <pstephens@team-tristar.com>
Subject: Non-essentials WFH

Bryan please schedule a time with Yolanda tomorrow to call Christie and discuss her layoff. All non essential staff on WFH is being laid off tomorrow

Coram Deo,
Lou Taylor
[REDACTED]

EXHIBIT 17
WITNESS: Taylor
DATE: 8-24-22
CARISSA L. BOONE, RPR