

STATE OF SOUTH CAROLINA
IN THE COURT OF APPEALS

APPEAL FROM SPARTANBURG COUNTY
COURT OF COMMON PLEAS

The Honorable J. Mark Hayes, II

Appellate Case No. 2014-002755

RECEIVED
JUN 19 2015
SC Court of Appeals

Brannon Poe, CPA, LLC,

Respondent,

v.

Steve Stravolo, Stravolo & Company, P.A.
and Upstate CPAs, P.A. f/k/a Mathur & Co., P.A.,

Appellants.

SUPPLEMENTAL RECORD ON APPEAL

June 18, 2015

Christy Ford Allen, Esquire
WILLS MASSALON & ALLEN LLC
Post Office Box 859
Charleston, South Carolina 29402
(843) 727-1144

and

Hannah R. Metcalfe, Esquire
METCALFE & ATKINSON, LLC
P.O. Box 1826
Greenville, SC 29602
ATTORNEYS FOR RESPONDENT

Scott F. Talley, Esquire
TALLEY LAW FIRM, PA
2500 Winchester Place, Suite 100
Spartanburg SC 29301
ATTORNEYS FOR APPELLANTS

SUPPLEMENTAL RECORD ON APPEAL INDEX

23. 30(b)(6) Deposition of Steve Stravolo Excerpts pp. 57, 61, 66.....295

- 1 curious, I guess.
- 2 Q. Right, and you said "we," meaning Stravolo and Company,
3 "merged to form Upstate CPAs."
- 4 A. Right. The agreement I had with Sam and Bharti and Kim
5 was that the public would hear a merger from a PR
6 standpoint; that's true. But I didn't feel Brannon
7 needed to know all the ins and outs or even the legal
8 nature of it. It wasn't -- at this point, I don't see
9 any issue with Brannon, so...
- 10 Q. Even at this point you did -- you were not concerned
11 about it?
- 12 A. No; not at all. Not at all.
- 13 Q. Even though you waited until after you closed your deal
14 to cancel the listing?
- 15 A. Right. That was not -- they had every moment up until
16 November 5th to bring me someone and that's how I
17 looked at it. I didn't --
- 18 Q. But you did not --
- 19 A. I was not --
- 20 Q. I mean you did not --
- 21 A. They weren't doing --
- 22 Q. -- disclose --
- 23 A. -- anything.
- 24 Q. -- it to them in any way?
- 25 A. No. They weren't doing anything.

1 Q. -- misleading to the public?

2 A. It's not at all. I work on their clients constantly
3 and I'm bringing them clients. If -- I can just give
4 you an example of a current client who just came on
5 board. An old friend of mine who is having some
6 serious problems came to me first and I am recommending
7 that we, Upstate CPAs, take care of him. I have done
8 all -- most of the work for him so far has been by me.

9 Q. What do you mean "we, Upstate CPAs?"

10 A. I'm part of Upstate CPAs. I'm out there putting people
11 in Upstate CPAs. I'm privy to -- I meet with clients
12 at times because they're still my wealth management
13 clients. I want to send clients to Upstate CPAs. I
14 don't own Upstate CPAs; I never have. Not one iota; I
15 have not owned -- I haven't made any decisions, but I
16 do want to see the Mathurs do well.

17 Q. Do you have any involvement in their management
18 decisions?

19 A. No. No, except one of the employees who came over to
20 them, Steve McCollough, a CPA, he quit one day; just
21 walked out; a couple of months ago.

22 Q. He came over from Stravolo and Company, P.A.?

23 A. He did. He was mine. And he did certain work for me
24 and then for Upstate CPAs. I knew his strengths and I
25 knew what they needed to replace him. They interviewed

1 one place." Okay. So on November 6th, when clients
2 called, it was answered "Stravolo and Company." There
3 was no mention of a merger; there was no mention of
4 Bharti Mathur. All clients were taken care of by my
5 employees. I billed; I continued to bill. I continued
6 to collect and deposit into Stravolo and Company until
7 December 20th. I paid payroll; I paid payroll through
8 Decem -- through December 31st I paid payroll. They
9 took over payroll in January. So all bills --
10 everything was done under Stravolo and Company.

11 Q. Until December 31, 2012 -- 2010?

12 A. Until the -- the day we moved, December 20th, my team
13 now worked for Upstate CPAs and -- except I paid them
14 through December 31st. So there was -- there was two
15 months of Stravolo. So when you ask for financials,
16 Stravolo and Company existed through 2010. I -- when
17 you ask for these cutoff dates, or you ask me to
18 provide financials, I felt like I provided you the
19 previous year, because that's what agrees to my tax
20 return.

21 Q. So you --

22 A. I didn't --

23 Q. You think --

24 A. I didn't have any reason --

25 Q. Okay, well let --

STATE OF SOUTH CAROLINA
IN THE COURT OF APPEALS

RECEIVED

JUN 19 2015

APPEAL FROM SPARTANBURG COUNTY
COURT OF COMMON PLEAS

SC Court of Appeals

The Honorable J. Mark Hayes, II

Appellate Case No. 2014-002755

Brannon Poe, CPA, LLC,

Respondent,

v.

Steve Stravolo, Stravolo & Company, P.A.
and Upstate CPAs, P.A. f/k/a Mathur & Co., P.A.,

Appellants.

CERTIFICATE OF COUNSEL

The undersigned hereby certifies that the Supplemental Record on Appeal contains all material proposed to be included by any of the parties and not any other material.

June 18, 2015



Christy Ford Allen, Esquire
WILLS MASSALON & ALLEN LLC
Post Office Box 859
Charleston, South Carolina 29402
(843) 727-1144

and

Hannah R. Metcalfe, Esquire
METCALFE & ATKINSON, LLC
P.O. Box 1826
Greenville, SC 29602
ATTORNEYS FOR RESPONDENT

STATE OF SOUTH CAROLINA
IN THE COURT OF APPEALS

APPEAL FROM SPARTANBURG COUNTY
COURT OF COMMON PLEAS

The Honorable J. Mark Hayes, II

Appellate Case No. 2014-002755

Brannon Poe, CPA, LLC,

Respondent,

v.

Steve Stravolo, Stravolo & Company, P.A.
and Upstate CPAs, P.A. f/k/a Mathur & Co., P.A.,


Appellants.

**PROOF OF SERVICE OF THE
SUPPLEMENTAL RECORD ON APPEAL**

I certify that I have served the Supplemental Record on Appeal by depositing a copy of it in the United States Mail, postage prepaid, on June 18, 2015, addressed to:

Scott F. Talley, Esquire
TALLEY LAW FIRM, PA
2500 Winchester Place, Suite 100
Spartanburg SC 29301
ATTORNEYS FOR APPELLANTS

June 18, 2015



Christy Ford Allen, Esquire
WILLS MASSALON & ALLEN LLC
Post Office Box 859
Charleston, South Carolina 29402
(843) 727-1144
and
Hannah R. Metcalfe, Esquire
METCALFE & ATKINSON, LLC
P.O. Box 1826
Greenville, SC 29602
ATTORNEYS FOR RESPONDENT