

**UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF OKLAHOMA**

KATHY ROMMEL, an individual, )  
MICHAEL DOUTHITT, an individual, )  
JUDITH RIGSBY, an individual, )  
and PATTI BIRGE, an individual, )  
                                       )  
                                       )  
**PLAINTIFFS,**                     )  
                                       )  
vs.                                 )     **CASE No. 09-CV-334-GKF-FHM**  
                                       )  
**DICKINSON OF TULSA, INC.,**     )  
d/b/a CAREER POINT INSTITUTE, )  
and d/b/a CAREER POINT BUSINESS )  
SCHOOL, a foreign corporation, and )  
DICKINSON BUSINESS SCHOOL,     )  
INC., d/b/a CAREER POINT         )  
BUSINESS SCHOOL, a foreign      )  
corporation, and EDU DYNE      )  
SYSTEMS, INC., a foreign corporation, )  
and DICKINSON OF SAN ANTONIO, )  
INC., d/b/a CAREER POINT INSTITUTE, )  
a foreign corporation,             )  
                                       )  
**DEFENDANTS.**                     )

**OPINION AND ORDER**

Plaintiffs' Motion to Compel [Dkt. 149] is before the Court for decision.

Defendants have filed a response. [Dkt. 152].

Plaintiffs seek production of each Defendant's 2007, 2008 and 2009 tax returns.

Plaintiffs contend they are relevant to Plaintiffs' claim that Defendants are joint employers or integrated companies.

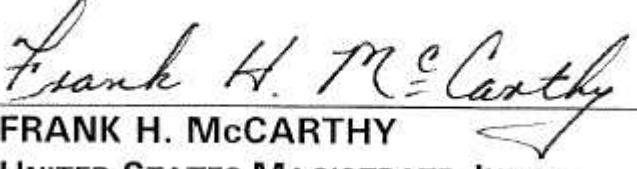
The Court previously addressed this issue and ordered Defendants to produce their balance sheets and allowed Plaintiffs to request additional discovery if the balance sheets were insufficient. [Dkt. 121]. In the current motion, Plaintiffs fail to establish that the balance sheets, which were produced, are insufficient. The balance sheets provide

substantial financial information about the Defendants and their relationship. Plaintiffs have also taken the deposition of Defendant's owner which provided additional information.

Moreover, the financial relationship between the Defendants is of limited weight in deciding the joint employers/integrated companies issue. Control over the terms and conditions of employment, especially the right to hire and fire, is the most important factor. See *Bristol v. Board of County Commissioners of the County of Clear Creek*, 312 F.3d 1213 (10th Cir. 2002).

Based upon the discovery Plaintiffs have already been permitted, the limited relevance of the financial information and the private nature of tax returns, Plaintiff's Motion to Compel [Dkt. 149] is DENIED.

SO ORDERED this 30th day of March, 2011.

  
FRANK H. McCARTHY  
UNITED STATES MAGISTRATE JUDGE