

1 Kirkland?

2 A Excuse me?

3 Q Do you know the defendant in this case, Tamik  
4 Kirkland?

5 A Do I know the defendant?

6 Q Yes.

7 A I met him on a state bed.

8 Q When was that?

9 A I did a state bed from 2000 to 2012. Around  
10 2010, 2011, I met Tamik Kirkland.

11 Q And do you have a trade, Mr. Smith?

12 A Yes. I'm a barber.

13 Q How long have you been doing that?

14 A 32 years.

15 Q And you're licensed by the Commonwealth of  
16 Massachusetts?

17 A It expired, but I had one.

18 Q So you've been cutting hair for 32 years?

19 A Yes.

20 Q So, during the time that you were incarcerated  
21 with Mr. Kirkland, did you ever have the occasion to  
22 cut his hair?

23 A Yes, I cut his hair maybe a month, or a month and  
24 a half after he got his minimum.

25 Q And did you do it more than once?



1 A I cut it occasionally every other week.

2 Q Do you recall they type of haircut he would get?

3 A Yeah, a 1 with the grain. A tape is hard  
4 (phonetic), the one with the (inaudible -- cannot  
5 understand at 10:08:15) with the taper.

6 Q And so, you were using a clipper for that with a  
7 Number 1 attachment?

8 A Yeah, it was a 1-16.

9 Q So that was a metal attachment?

10 A Plastic.

11 Q Plastic, a 1-16th inch length?

12 A Yeah.

13 Q And you said you did it about every two weeks,  
14 from one to two weeks?

15 A Yeah.

16 Q And can you give a little bit more of a  
17 description as to what a Number 1 with a grain looks  
18 like?

19 A A long grain just --

20 Q Perhaps I can --

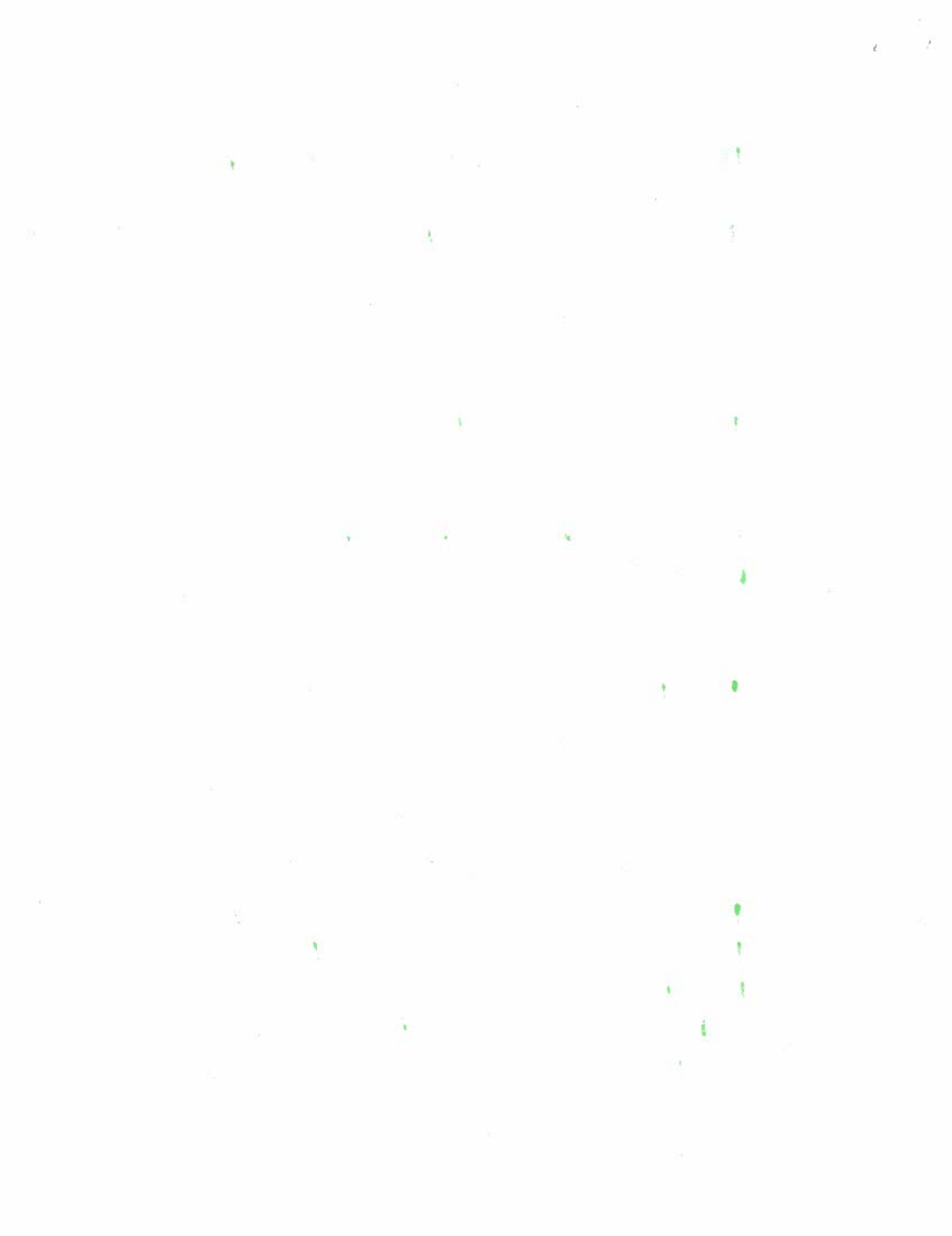
21 A A half inch shorter than it's here now.

22 Q A half an inch shorter than that, --

23 A Yeah.

24 Q -- as there is right now?

25 A Yeah.



1 Q Yes. Do you know how to cornrow hair?

2 A No, I don't.

3 Q Do you know how long hair has to be to be  
4 cornrowed?

5 A Sure, I do. My sister's a beautician, my  
6 cousin's a beautician.

7 Q So about -- can you give us a kind of an estimate  
8 in length about how long hair would need to be?

9 A How long would need to be?

10 Q Yes.

11 A At least three to four inches tall -- in length -  
12 - at least, to grab it.

13 Q So, the cuts that you were giving Mr. Kirkland  
14 while he was incarcerated, could that have been  
15 cornrowed?

16 A Not at all.

17 Q Can you give us a sense of how long he would have  
18 had to grow his hair for it to be cornrowed?

19 A At least six months.

20 Q Can you give us a sense of how long he would have  
21 had to grow his hair in order to have a cornrow  
22 extension attached, if such a thing is possible?

23 A I don't understand the question.

24 Q Are you familiar with the concept of hair  
25 extensions?



1 A Yes, I deal with hair extensions.

2 Q And the haircut that you would give Mr. Kirkland  
3 was it long enough to have extensions attached?

4 A No.

5 Q Can you think of how long he might have had to  
6 grow his hair --

7 A In order for your hair to get extensions, it have  
8 to be at least about this long to grab it. So,  
9 you're saying two inches or better.

10 Q About two inches or better --

11 A Right.

12 Q -- you'd say to put on an extension?

13 A Exactly.

14 Q Okay. So, any sense in your mind from when you  
15 would give Mr. Kirkland that haircut, how long would  
16 it take him to grow that hair to two inches?

17 A I can't speculate on that part, because everybody  
18 (sic) hair grows different. But, normally an  
19 African-American, at least four to five months.

20 Q Okay. Did Mr. Kirkland, while you were  
21 incarcerated with him, give you any reason for  
22 cutting his hair with a frequency?

23 A Did he give me a reason for visits, visitations?

24 Q Yeah, he just (inaudible -- cannot understand at  
25 10:11:04) for his visits?





1 A Yeah.

2 Q All right. Thank you.

3 MR. SCHNIPPER: I have nothing further, Judge.

4 THE COURT: Thank you. Mr. Coliflores?

5 MR. COLIFLORES: Thank you, Your Honor.

6 CROSS EXAMINATION

7 BY MR. COLIFLORES:

8 Q Good morning. You stated that you met Mr.  
9 Kirkland while you were incarcerated, is that  
10 correct?

11 A Yes.

12 Q Where did you first meet him?

13 A Shirley, the only place I met him.

14 Q Okay. And when you met him, how did you come to  
15 meet him? Did you meet him in the population, or --

16 A It was Shirley minimum. He was with this kid  
17 named, Mike Harris, who's from my neighborhood.  
18 They're younger than me, and Tamik knows my son and a  
19 few other dudes in the neighborhood, you know. So,  
20 he told me he was from the neighborhood. I tell him,  
21 "Hey, I'm the barber in the facility." And that's  
22 how we kind of clicked (phonetic).

23 Q Okay. And you said that you're currently at the  
24 Hampshire House of Corrections in pre-release?

25 A Yes, I am.

1 Q Okay. And when you were doing your state time --

2 A Yeah.

3 Q -- what were you incarcerated for?

4 A It's irrelevant. My incarceration has nothing to  
5 do with what's going on right now. It's irrelevant.

6 Q But can you answer the question?

7 A It's irrelevant.

8 MR. SCHNIPPER: Judge, I'll join that objection.

9 THE COURT: All right. I don't find it all that  
10 relevant, so, he was there for a pretty long time.

11 MR. COLIFLORES: Very well.

12 THE COURT: All right.

13 BY MR. COLIFLORES:

14 Q When did you transfer over to Hampshire House of  
15 Correction?

16 A When did I transfer?

17 Q Yes.

18 A I got arrested June 8th, and I transferred June  
19 10th.

20 Q Okay. And so, your only interactions were at the  
21 time period that you were at MCI Shirley, was it?

22 A Shirley, minimum, yeah.

23 Q And at that point, you cut Mr. Kirkland's hair  
24 every one to two weeks?

25 A Once every other week, like that.

1 Q Okay. And he's from the neighborhood, correct?

2 A Exactly.

3 Q So how long were you cutting?

4 A What do you mean?

5 Q What length of time? Like -- so you met him in  
6 like 2010 to 2012, time?

7 A 2010, 2012? I don't get the question.

8 Q Let me rephrase. When did you first meet Mr.  
9 Kirkland?

10 A When he came to the minimum and I was already  
11 there. 2010 I was in here, so I'd say in the 2010  
12 and maybe beginning 2011.

13 Q Okay. And you cut his hair for how many years?

14 A It wasn't years, it was months.

15 Q Months.

16 A Yeah, a few months.

17 Q And do you recall when was the last haircut you  
18 gave him?

19 A No, I can't recall. You're talking nine years  
20 ago.

21 Q Okay. And do you recall at this moment, your  
22 barber license number?

23 A No.

24 MR. COLIFLORES: All right, I have no further  
25 questions, Your Honor.

1 clipper set and I started learning on the kids in the  
2 neighborhood. And I just upgraded my skills from  
3 there.

4 Q But when you were at the barber school, they did  
5 go over certain subjects, correct?

6 A Sure they do.

7 Q And that's everything of how hair grows, how to  
8 cut it?

9 A Bacterias (sic), and stuff like that.

10 Q Uh-huh.

11 A Which way to cut the hair, shave, stuff like  
12 that.

13 Q Do you know many -- approximate how many hours is  
14 required to become a licensed barber?

15 A A thousand.

16 Q A thousand. And you gained that license, when?

17 A Excuse me?

18 Q When did you gain that license?

19 A Like '92.

20 Q So from 1992, to approximately through  
21 approximately 2004, you were a licensed barber?

22 A Basically.

23 Q Okay. And, you testified that your son is  
24 friends with Mr. Kirkland?

25 A Yeah. My son is 27 years old.

1 MR. SCHNIPPER: Just one moment, Judge?

2 THE COURT: Yes.

3 MR. SCHNIPPER: All right, just very briefly,  
4 Judge.

5 THE COURT: Yes.

6 REDIRECT EXAMINATION

7 MR. SCHNIPPER: May I approach?

8 THE COURT: Yes.

9 MR. SCHNIPPER: I'm showing the witness what has  
10 been marked as -- I'm sorry. I'm showing the witness  
11 what's been marked as Exhibit 1A.

12 BY MR. SCHNIPPER:

13 Q See that photograph, Mr. Smith?

14 A Uh-huh.

15 Q Do you recognize Mr. Kirkland in that photograph?

16 A Uh-huh.

17 Q Does that haircut look like consistent with the  
18 haircut you were giving him while he was  
19 incarcerated?

20 A Basically.

21 Q When you say, "Basically," could you give a  
22 little detail? Does it look like it's grown out of  
23 it, or --

24 A No, it's around the length of the haircut that I  
25 used to give him.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be clearly documented, including the date, amount, and purpose of the transaction. This ensures transparency and allows for easy reconciliation of accounts.

Additionally, it is noted that regular audits are essential to identify any discrepancies or errors early on. By conducting these audits frequently, potential issues can be resolved before they become significant problems.

The second section focuses on the role of technology in modern accounting. It highlights how software solutions have revolutionized the way financial data is processed and analyzed. These tools not only speed up calculations but also reduce the risk of human error.

Furthermore, the use of cloud-based systems allows for real-time access to financial information from anywhere, facilitating better decision-making and collaboration among team members.

In conclusion, the document stresses that a combination of diligent record-keeping, regular audits, and the effective use of technology is key to successful financial management. By adhering to these principles, businesses can ensure their financial health and long-term success.

The final part of the document provides a summary of the key points discussed and offers some final thoughts on the future of accounting. It suggests that as technology continues to advance, accountants will need to stay updated on the latest trends and tools to remain effective in their roles.

1 Q Okay.

2 MR. SCHNIPPER: Now, I'm showing the witness  
3 what's marked as Exhibit 2.

4 BY MR. SCHNIPPER:

5 Q Same question; Does that look also like the  
6 haircut you were giving Mr. Kirkland?

7 A Yes.

8 Q Does that look like it might have been done a  
9 little bit more recently, than the one in Exhibit 1A?

10 A I can't tell, because the picture kind of blurry.

11 Q Okay. But those both look consistent --

12 A Yeah.

13 Q -- with the haircuts you were giving him?

14 A Yeah.

15 Q Thank you very much.

16 MR. SCHNIPPER: Nothing further, Judge.

17 THE COURT: All right.

18 MR. COLIFLORES: If I could have one moment, Your  
19 Honor?

20 THE COURT: Of course.

21 MR. COLIFLORES: No further questions, Your  
22 Honor.

23 THE COURT: All right. Thank you very much.

24 MR. SCHNIPPER: Thank you, Mr. Smith.

25 THE COURT: So, Mr. Andreopoulos is here. He

