

Where I've been for the last year: A true story of corporate fraud at Paramount Pictures

March 23, 2015 at 5:16pm

About a year and a half ago, I started to disappear from Facebook and Twitter, and then from my friends and family, and then eventually from the rest of the world. A lot of people have reached out to me over the last year and a half asking what has happened to me and where I've been. Up until now, I have been silent. But I'd really like to reenter the world now, so I'm going to tell you what happened to me. The following story is the whole truth. So, here it goes...

In December of 2012, I got a job at the film studio of my dreams, Paramount Pictures, a Viacom company. I had wanted to work at Paramount since *Clueless* came out when I was a teenager in the 90s. I'd been trying to get a job on the Paramount lot for 8 years, and in December of 2012, I had finally arrived. Unfortunately, just one month into my brand new job, in January of 2013, my new boss at Paramount, Stephen Koppekin, asked me to commit corporate fraud by assisting him with embezzling money out of the pension and health care funds of the entertainment industry labor unions – unions to which my friends belonged.

Are you a member of the Writer's Guild? The Director's Guild? The Actors Guild? The Producers Guild? MIPPH? If so, my old boss at Paramount was stealing from your health care and pension funds for at least 14 out of the 27 years he had been at the studio, and as far as I know, he was never held accountable for it. Once I started learning more, I found out that stealing your money was not an uncommon practice, and a lot of studio execs were dipping into the health care and pension funds of the artists and workers who make the films and television that pay their million dollar a year salaries.

This kind of rampant fraud raises the income threshold that artists and workers have to reach each year in order to get access to their health care. If you're in an entertainment industry labor union, has there ever been a year when you made even just \$400 less than the amount you needed to make in order to get access to your health care, and then you got denied? This happened to one of my friends, and that year she came down with a terrible illness and did not get access to the health care that might have been available to her if these studio execs were not submitting fraudulent and inflated receipts for expense "reimbursement", effectively stealing from these health care and pension funds. My friend had to resort to emergency room health care because she made a couple hundred bucks less than an income threshold that is too high because the executives who are responsible for overseeing these health care funds are busy spending that money on playing golf.

The way this fraud is possible is through an inherent conflict of interest structure. The Industrial Relations executives at the studios simultaneously serve as Board members for the various labor unions' health care and pension funds. In case you're not familiar with this lingo – Industrial Relations executives from studios collectively form a body called the AMPTP – the Alliance for Motion Picture and Television Producers. If you work in the entertainment industry, you probably don't know just how much control the AMPTP has over your life - it's a lot. The studio execs who make up the AMPTP negotiate with the labor unions – such as the Writers Guild, the Director's Guild, and the Producers Guild – to decrease the wages and benefits available to union artists and workers within the collective bargaining agreements. As a studio employee, the Industrial Relations executive's job is to try and decrease the wages and benefits of the very same artists and workers to whom they owe a fiduciary duty as a member of the union Boards of Trustees. This conflict of interest lays an auspicious foundation for corruption and fraud.

As union Board members, the executives get sent on trips to conferences that are supposed to be about employee benefits and such. What they are actually about is getting in a few



Nichole Goluskin
Founder and CEO at Geario

Notes by Nichole Goluskin

good rounds of golf at a fancy club at the expense of union artists and workers. If what I experienced was just your typical corporate excess, it probably wouldn't have destroyed my life so much. But what happened was straight up, full-blown fraud, and the victims were my friends in the Writers Guild, the Director's Guild, the Producers Guild, the Actors Guild, and some other unions that I know a little less about, like IATSE (electricians and such). Here is how it works:

In Stephen Koppekin's case, he approached me one day in January of 2013 with receipts for two different flights for a trip to one of these conferences. He told me to put the flight information from a non-refundable receipt for \$189 onto his travel itinerary because that was the flight he was actually going to take, but to keep the other refundable receipt for \$719 in the file to submit at the time of expense reimbursement, explaining that he already had the \$719 refunded to him, but he wanted to submit the more expensive receipt later so he could just pocket the difference of \$530 for himself. The \$719 ticket was purchased on 1/24/13 (and from what Stephen said, it was also refunded that day), and the \$189 ticket was purchased on 1/25/13 - both purchased months in advance of the trip. The funds that "reimburse" these expenses are the various entertainment industry pension and health care funds that send him on these trips. I don't know about you, but that was pretty shocking to me. He was a millionaire, why did he need to steal this \$530 from my friends?

When I started looking through the files from the previous years and asking previous assistants, I found that this instance was actually a pretty mild offense in comparison to his many other swindles over the previous 14 years. In another case, he submitted a receipt for a flight that cost roughly \$3,000, but actually took a flight that cost roughly \$2,000, pocketing the \$1,000 difference as profit out of the Producer-Writers Guild of America Pension Plan. I was asked to engage in this practice four different times during my short three months in his department. During that time, I learned from my new friends at the unions that Stephen wasn't alone in this practice of submitting dodgy receipts and keeping the difference as personal profit. In this capacity, these executives who owe a fiduciary duty to the union artists and workers as Board members are also stealing from the very pockets they are shrinking through their positions at the studios. My boss Stephen Koppekin asked me to help him steal \$1,000 here, \$500 there, out of the very same funds that could have paid for my friend's health care the year that she got sick.

Even if I had it in me to look the other way (I don't), I couldn't have. Koppekin was so blatant with me about the fraud that if records were ever checked, I would've been guilty as an accomplice. So I refused to turn in the fraudulent receipts and ended up becoming a whistleblower.

A whistleblower was the last thing on earth that I ever wanted to become. But when the alternative was to commit a criminal act that would result in raising the income threshold and decreasing the health care and pension benefits available to my friends who participated in these union funds, I simply couldn't allow it to continue to happen. So I turned in Stephen Koppekin to Paramount and Viacom for corporate fraud, specifically in violation of the Sarbanes-Oxley Act (SOx), amongst many other kinds of violations. Stephen was investigated by Paramount and was subsequently terminated for his violations. However, Paramount did not seek to right this wrong by getting Stephen to pay the unions back or by turning him into the authorities for prosecution. Instead, they covered it up by publishing a statement saying that Stephen had suddenly decided to retire. The embezzlement scheme was complete with a good old-fashioned Hollywood cover up.

Paramount asked me to engage in the cover up, and I really couldn't afford to lose my job. Paramount was also the studio of my dreams, so I wanted to continue working there, just in a bit less of a criminal capacity. I just couldn't keep up with all of the lies that Paramount was asking me to tell, so Paramount delivered me an either/or proposition: Either I go back to my original department in Industrial Relations, continue to perpetuate all of the lies surrounding the embezzlement scheme, Stephen's surprise-retirement, the reason for my 3-week disappearance during the investigation, and generally keep my mouth shut, OR, get transferred around from department to department until I'm in the most convenient place for Paramount to easily terminate me in the next round of lay offs. Yep, that's right, I did the right

thing, protected my friends, and I ended up getting fired for it. I tried really hard to keep my head down while still doing the right thing at Paramount, but as they say, no good deed goes unpunished.

I picked the transfer option over returning to Industrial Relations where I would have to keep lying (I would have gone back to Industrial Relations if I was allowed to be honest there), but I didn't realize at the time that it was part of a larger plan for Paramount to just get rid of me. I worked in four different departments at Paramount over the course of ten months, and I was terminated under the guise of layoffs in October of 2013. Over the six months following my termination, it slowly started sinking in what all had happened to me, and I started to realize that it wasn't just my friends who had been swindled, I had been swindled too. So I filed a whistleblower retaliation claim with The Federal Department of Labor / OSHA and the California Department of Labor Standards Enforcement. Both claims are still under investigation.

I've been learning more about whistleblower retaliation from the Department of Labor, and I've found that many times an organization might mean well, but they still retaliate against the whistleblowing employee simply because they don't know what retaliation is or what it looks like. For instance, isolation is one form of retaliation. After I made my report, Paramount isolated me by pulling me out of my department and sending me home for 3 weeks to assist them with their investigation. They asked me to lie, declaring to my bosses and co-workers that I was taking personal and sick time off to deal with a "personal issue" - there was no "personal issue". That isolation with no control over what is happening to your life is agonizing. Stephen was the one being investigated, they should have asked him to stay home from work for 3 weeks, not me. Then, Paramount's decision to announce Stephen's "retirement" and my transfer after a 3-week disappearance on the same day caused nothing more but further suspicion about me and resentment toward me amongst my co-workers in Industrial Relations, with many people thinking that maybe I got Stephen fired by filing some kind of bogus sexual harassment claim. Maybe during this part of the ordeal Paramount didn't "mean to" retaliate against me, but they did. Perhaps it was just incompetence at that point, but my professional reputation was irreparably harmed either way.

On the other hand, other parts of the retaliation were *absolutely* intentional. Since filing the claim, I've gotten to see some of Paramount's internal emails about me through the discovery process. One email from the head of Post-Production at Paramount to the human resources rep there who destroyed my life said, "Your *plan* will backfire... When you try to freak her out and tell her you're placing her with me, she might go for it [instead of accepting severance when you give her the ultimatum later today]". That earliest attempt to push me out was on April 29, 2013, and that email is smoking gun evidence, right there in writing.

The plan did indeed backfire because I did choose to take the Post-Production job rather than the severance - but that didn't stop Paramount from finding another way to get rid of me later. Ironically, the HR rep who ruined my life with his *plan* also wrote a book called "The World Is A Safe Place" - hilarious, right? To that guy, I was just an item on a list of things to do that he wanted to get off of his plate - it didn't make the world feel like a very safe place to me.

The whole ordeal was extraordinarily stressful for me, especially all of the secrecy and lies. I just had no control over what was happening to my life. I ended up having a bona fide DSM IV #309.24 nervous breakdown in the middle of it. In May of 2013 I had to take a stress leave from Paramount. I couldn't sleep, I couldn't eat, all of my muscles were constantly tense, there was this constant heavy weight on my chest all the time, and I had to take 4 different kinds of psych meds just to get through a day. After a month of time off, I returned to Paramount, and eventually I got reimbursed for that time through workers compensation - a process that might have been just as stressful as the actual stress injury itself.

When I came back to work after the stress leave, I didn't get placed back in Post-Production, I was placed in a job position that appeared to be superfluous to the needs of a film studio - it was a Coordinator position in the Learning & Development division of the HR department. At that time, I was still so naive that I just hoped Paramount had good

intentions when placing me there, and that I would still get to work at Paramount for the next 30 years until I retired there one day.

I ended up growing to like this superfluous job, and after a couple of months in it I found myself recovering – like when Stella got her groove back. I started taking burlesque dance classes, I became more musical again, I started writing new comedy music material, and I got prepared to record and release a new comedy music album. I started a Kickstarter campaign to raise the money to make this new album, and that campaign was successful. But it was actually in the middle of the Kickstarter campaign that I found out I was getting fired from my job at Paramount. At the time of my termination, the Kickstarter campaign was going really well, so getting fired from Paramount at the beginning of October of 2013 didn't really sink in at first. But when the campaign was over in November of 2013, I realized that I no longer had a job or another source of income, and I began to understand that I was now unemployed because I had done the right thing by standing up for my friends in the unions.

Unfortunately, this injustice and dream wreckage caused me to become terribly and suicidally depressed. I had booked a little mini comedy music tour through Australia at the end of November of 2013, but the day I got on the plane to leave for the tour, my gut was screaming that going to Australia that day was going to be a huge mistake. It turned out that my gut was right – I almost died there. One night I was performing at a little club in Melbourne, and the crowd was very receptive to me, laughing right on queue with every joke in each song, even singing along. But while the crowd was laughing and I was on stage singing, what was going through my head was “I just want to die. I really want to die. How can I find a way to die tonight?” I got back to the hotel room and started researching what kind of pills Heath Ledger was taking when he died and tried to figure out if I had enough medication with me to off myself. I realized that I was going to need a whole lot of alcohol for this to work, so I went out and got a whole bunch of vodka and red wine. I poured every kind of pill I had in my possession onto the bed and looked at the pile of pills next to the alcohol on the nightstand. I was truly going to go through with it. But then two things intervened. First, I had reached out to my psychiatrist earlier that day and she happened to call me back right when a pile of pills was in my right hand, just waiting to be guzzled down with the alcohol in my left hand. Second, talking with my psychiatrist got me thinking about a logistical issue: If I was to die in Australia, no one in my family would be able to afford to ship my body back to the States. I thought it would be terribly inconvenient and expensive for my family if I died in a foreign country. So I decided that all I needed to do was get through the rest of the tour, and if I could make it home in one piece, I could just die in my apartment and it wouldn't be such a logistical nightmare for everyone.

After I returned to the States I set aside a night to go through with the suicide plan, back to the pile of pills on the bed and the alcohol on the nightstand. I remember feeling so happy as I guzzled them down as fast as I could – finally, relief from all the pain and sadness. But unfortunately (or fortunately, depending on who you're talking to), my attempted suicide failed. I woke up the next morning surrounded by pills and wine spilled all over my bed. I tried to figure out what went wrong, and later realized that I had taken too much Xanax and alcohol at the very beginning, and that combination knocked me out before I had a chance to swallow the rest of the pills that would have taken action more slowly. I didn't get them all down. This was an epic fail.

At that point, I decided to get smarter about dying, and got more in-depth into my research of suicide methods. So I joined an underground assisted suicide network by lying and saying that I was old and terminally ill. Through the information I was able to find after being accepted into the network, I got connected with a doctor in Mexico who sold lethal drugs to terminally ill patients. I spoke to the doctor about my body size and we determined a dosage of a lethal medication that would do the trick for me. But the drugs were quite expensive, close to \$700, and I wasn't going to be able to afford to buy them until after I got my tax return. Yep, death and taxes.

It was December of 2013, and I had to wait until February of 2014 to get my taxes done because I was waiting on some forms. But February was the perfect time to do this anyway

– it was after my mother’s birthday and before my best friend’s wedding, so anyone who could potentially be sad over this would not have to associate it with any special day in their life. In February, my CPA was booked pretty far out, and the day the tax appointment finally came, it turned out that his whole company’s tax software was down. It wouldn’t be up and running again for another 2 weeks. That day I found out that the return was going to be enough to cover the cost of the drugs, but it would still be another 2 weeks before my CPA could actually submit the return, 2 more weeks for the return to actually come in, and 2 more weeks after that for the drugs to ship from Mexico. By the time the drugs arrived, a month and a half had passed, now we were in late March, and it had gotten a little too close to my best friend’s wedding. I didn’t think it would be very fair for my friend to have a dead bridesmaid on her hands. So I decided to schedule my suicide for the time when she would be on her honeymoon.

In between the arrival of the drugs and my best friend’s wedding, I finally decided to file the whistleblower retaliation case with The Department of Labor. When I did that, something in me changed. I had been squashed, and in fact almost killed by this corporation, and now I was finally standing up for myself. Based on this hope that justice might be served one day, I slowly started to regain the will to live again. By the time my friend was on her honeymoon, it felt like it might be possible that I could be happy again one day. So with this new hope for justice, I decided not to take the lethal drugs when my friend was on her honeymoon.

It turns out that government investigations can take quite a while, and for a long time, there was no movement on my case at all. But then one day in November of 2014, my attorney sent a letter about my case that included documentation of some horrible things that Paramount had done to me. It was 100 pages long, and it was the first time I truly grasped the depth and the gravity of all the wrongs I had suffered there. When I received my copy of this letter, I was with some family in Northern California. The letter was so distressing that I decided I needed to drive home to Los Angeles late that night, but I couldn't make it all the way home. Only 30 minutes into the drive I had to pull over. I had a full-blown panic attack, my heart was racing, my thoughts were spinning, and I thought to myself – nothing is worth the injustice in this world, and I decided that I couldn’t take the pain anymore.

So I found a hotel in Pleasonton, California, and decided to jump off the roof. I asked for the highest floor available and I was given a 5th floor room. As I was trying to figure out how to get the hotel room window to open and looked down to see if I was high enough to jump, the phone rang. I felt that if I answered, perhaps I would lose the will to go through with it, so I let it go to voicemail. I was still struggling to get that window open and the phone rang again. Since I was having such trouble opening that window, I decided to answer the call this time. It was a friend who I could be honest with. I didn’t tell him where I was, but I told him what I was planning to do so I could say goodbye to him – he was one of the few friends who I knew still cared about me. As we were talking, I finally got through the window and I was standing on the ledge. He asked what floor I was on and I told him I was on the 5th floor. This friend is actually a doctor, and he told me that doctors aren’t supposed to share the following with patients, but he needed to make an exception in this circumstance: The 5th floor wouldn’t kill me, it would only seriously injure me, and my attempt would fail if I jumped off that floor. Apparently, only the 6th floor or higher would do the trick. So I told him that I would just find a higher ledge to jump off of at the hotel. But this friend is a good one, and he convinced me that I should just go to sleep, and if I still felt like I wanted to die in the morning, then I could jump off the 6th floor then. I felt like that was a reasonable enough request, so I complied. Sure enough, the next morning I realized that if I were to jump, I would be abandoning my case, and Paramount would win. That said, that night was a really close call: Paramount had almost killed me, again.

It is now March of 2015, one year since I filed my whistleblower retaliation case, and I wish I could tell you that there haven’t been more suicide attempts since then, but I’d be lying. Fortunately, the suicide plan with the lethal drugs from Mexico takes four days to execute (pun not planned, but appreciated), so each time I’ve begun taking the pills and scheduled a day to finally ingest the liquid, something good seems to come up in between, giving me some kind of hope that there might be justice one day, and that it might be possible for me

to experience happiness again in the future. I walk a thin line between life and death every day. Before the fraud at Paramount I was happier than I had ever been in my life, and in the last three months in that superfluous job at Paramount, my life was perfect - I had never been so happy. Having a taste of a perfect life and then having the rug pulled out from under you is so much more painful than if you had never had a taste at all. I wish I had never known that much happiness so these difficult times post-Paramount wouldn't be quite so hard. Paramount was my dream, and I planned to work there for the next 30 years, climbing the corporate ladder as I went along, and growing a nice 401k over the years so I could retire in peace one day. That dream has now been crushed, and now I kind of have no idea what I'm doing with the rest of my life.

I started working on a documentary about a cancer treatment, and that has been really fulfilling, but it's really hard to raise funds for such an endeavor. I've also been working on a tech start up, but raising funds for that kind of endeavor is even harder. The spark I used to have in me as an artist is now dimmed, and I've just been way too depressed to write or perform. Trying to write comedy music when you want to die is darn near impossible. I used to be just a little bit bipolar, and now that condition is exacerbated and I'm a whole lot more bipolar - so much that it's been disabling - and the PTSD hasn't helped. (By the way, thank you to Homeland for destigmatizing bipolar disorder enough for me to be able to say that. I had been stable on my meds for 8 years before this happened, but I would never have admitted that out loud before Homeland.) Trying to find a job working for someone else when you now know that at any time your employer can just crush you feels really daunting. I'm disabled, broke, isolated, afraid, still trying to get over the anger, and frankly, I'm lonely. Being so silent about all of these injustices for so long has been incredibly isolating. So, I figured that if I want to have a normal life again, the first step is going back to who I used to be: an open book. So I'm open again, and I'm back.

The Paramount case still continues, but there has been no movement in a while. Paramount has conflicting defenses. On the one hand, they say my termination was only because of layoffs and there was no other reason. On the other hand, they say I was fired for things like failing to issue Judd Apatow his gate pass when he came to the lot for Post-Production on Anchorman 2 one day (in reality, HR had sent me home from work that day for whistleblower-related reasons, so I asked another coordinator to issue Apatow's pass and that coordinator forgot). I met Judd at the Improv recently and he barely remembered the incident. That's not the kind of thing you get fired for. If the termination was only because of layoffs, wouldn't it be more believable to say, "she was great, we loved her, we just had to cut back and there was no longer a place for her with us"? If it was just layoffs, why would it be relevant to attempt to discredit my character and job abilities? The reality is that what I have on my side is the truth, and all they can do on their side is to try and bash my character. I wish I could ask the OSHA investigators - "Does my song 'Don't Forget About the Balls' really discredit me and my story or does it really just make you secretly laugh inside?" I'm hoping for the latter.

So, that is where I've been for the last year and a half. I'm still not entirely well, but I'm going to see my Paramount case all the way through until justice is served, and I will be trying to reemerge into the world again over the coming months. I'm hoping my friends and family will accept me back into their lives with a little bit of gentleness, because I'm still pretty fragile after this very difficult period in my life.

I'm also completely out of resources now, so if you feel so inclined, you can help me avoid losing my apartment, my car, and everything I have by contributing a few bucks to GoFundMe here: gofund.me/q2gcb8

Lastly, if you're not a fan of studio execs stealing money from the pension and health care funds of the artists and workers who make the films and television that pay their million dollar a year salaries, leave a comment here - if anyone is as outraged by this as I am, who knows, maybe it will make a difference with the feds?

If you gotten this far, thank you very much for reading, and I look forward to getting back into the mix with my friends again.

-Nikki

<http://variety.com/2015/film/news/paramount-dismissed-stephen-koppekin-embezzlement-alleged-executive-1201461014/>

<http://deadline.com/2015/03/paramount-embezzlement-executive-fired-whistleblower-1201399711/>

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 Jeremy Toback, Lisa Fox, Andrew Harper and 15 others like this.

 1 share



Christopher Fudurich fuck corporations and the entertainment industry.

March 23 at 5:41pm · Unlike ·  2



Courtney Ellis Wow! I'm happy you are alive! That was intense. Welcome back auntie Nichole  

March 23 at 7:16pm · Unlike ·  1



Nichole Goluskin Thanks so much Courtney!! Sorry I've been so absent over the last year and a half - thank you for understanding! 

March 23 at 7:18pm · Like ·  1



Chet Dixon So glad to hear this Nikki.

March 23 at 8:21pm · Unlike ·  1



Gil Dvoretzky All sorts of braveness going on here. Welcome back Nikki. Will send you a private message.

March 23 at 9:49pm · Unlike ·  3



Ron Handler VERY BRAVE !

March 23 at 9:51pm · Unlike ·  2



Courtney Adams A horrible story beautifully written. Dear Nichole, I'm on your side. I've always have been, always will. Xxx

March 24 at 12:59am · Unlike ·  1



James Babson JEEEEESSUSS Christ... Firstly I hope you are feeling better Nikki and I'm so sorry for all of these terrible feelings you've been struggling with . Sounds like you have some professional , medical guidance which is vital. This Pension thing just rattled me too as I was just a few hundred dollars shy e earning SAG insurance two years running. This corruption is just disgusting. You are brave to speak out. Stay strong and reach out to your people for support and get an awesome lawyer.. Much love -j

March 24 at 1:21am · Unlike ·  2



Petula Bongo Wow!!!! Keep pushing (speechless almost) just glad you are surviving and fighting.

March 27 at 10:19am · Unlike ·  2



Nichole Goluskin Hey guys - some people have asked if there is a way to help, and there is. If you feel so inclined, you can contribute to the "let's help Nikki not lose her house" fund, here: <http://www.gofundme.com/q2gcb8> No pressure at all, I'm embarrassed to ask at all. But people have requested a way to help, so I have created a way. Thanks so much for all of your support! xoxo



Click here to support Nikki's Whistleblower Relief Fund by Nikki Lynn Katt

About a year and a half ago, I started to disappear from Facebook and...

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