

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO
Judge Robert E. Blackburn**

Civil Action No. 13-cv-02411-REB-CBS

KIRBY MARTENSEN,

Plaintiff,

v.

WILLIAM KOCH, and
DOES 1-25,

Defendants.

**ORDER GRANTING DEFENDANT WILLIAM I. KOCH'S
MOTION TO EXCLUDE TESTIMONY BY DARRELL D. HALLETT
AND STRIKE HIS EXPERT REPORT**

Blackburn, J.

The matter before me is **Defendant William I. Koch's Motion To Exclude Testimony by Darrell D. Hallett and Strike His Expert Report** [#277],¹ filed September 17, 2014. I grant the motion.

Mr. Darrell Hallett is a tax lawyer. Plaintiff proffers his testimony in order to establish alleged tax improprieties in the 2010 restructuring of Oxbow Carbon, LLC ("Oxbow"), and the concomitant creation of Oxbow Carbon & Minerals GmbH ("OCMI"). Mr. Hallett opines that Oxbow committed tax evasion in 2010 and 2011 in connection with the operations of OCMI.

¹ "[#277]" is an example of the convention I use to identify the docket number assigned to a specific paper by the court's case management and electronic case filing system (CM/ECF). I use this convention throughout this order.

Regardless of the propriety of these opinions under Rule 702, more practical considerations dictate that this testimony be excluded. Specifically, I recently granted defendant's motion to preclude most evidence related to these matters. (**See Order Granting Defendant William I. Koch's Motion In Limine To Preclude Evidence of Oxbow's Organizational Structure and Alleged Tax Violations** [#341], filed January 28, 2015.) By that order, I found that these matters were wholly irrelevant to the issues to be determined by the jury and concluded further that, even if marginally relevant, the introduction of evidence or testimony regarding the particulars of OCMI's tax structure would contravene Rule 403. Mr. Hallett's proffered expert testimony is likewise irrelevant and will be stricken on that basis.

THEREFORE, IT IS ORDERED that **Defendant William I. Koch's Motion To Exclude Testimony by Darrell D. Hallett and Strike His Expert Report** [#277], filed September 17, 2014, is **GRANTED**.

Dated January 30, 2015, at Denver, Colorado.

BY THE COURT:



Robert E. Blackburn
United States District Judge