UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK ----X S&L VITAMINS, INC.,

Plaintiff,

-against-

AUSTRALIAN GOLD, INC.,

MEMORANDUM AND ORDER 05-CV-1217 (JS) (MLO)

Defendant.

----X

APPEARANCES:

For Plaintiff and John Does 1-10

Ronald D. Coleman, Esq. Third-Party Defendants Goetz Fitzpatrick, LLP Larry Sagarin and One Penn Plaza, Suite 4401 John Does 1-10 New York, NY 10119 New York, NY 10119

> Joel Geoffrey MacMull, Esq. Goetz Fitzpatrick, LLP One Penn Plaza, Suite 4401 New York, NY 10119

For Defendant:

Francis J. Earley, Esq. Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, PC 666 Third Avenue New York, NY 10017

Michael A. Wukmer, Esq. Ice Miller, LLP One American Square Box 82001

Indianapolis, IN 46282-0200

Scott D. Matthews, Esq. New Sunshine, LLC 6270 Corporate Drive Indianapolis, IN 46278

SEYBERT, District Judge:

Presently pending before the Court is Defendant's in <u>limine</u> motion in which Australian Gold, Inc. ("AG") asks the Court to prohibit Plaintiff, S&L Vitamins, Inc. ("S&L") and its attorneys

and witnesses from making any statements or offering evidence regarding AG's "size, wealth, or financial status, strength, or condition" as irrelevant to any issue in this case. In turn, S&L submitted, "not so much an opposition as a 'response,' . . . because the proposition being raised by AG - that improper remarks by counsel and witnesses are forbidden by the rules and should not be tolerated - are already a matter of well-established law" (Pl.'s Opp'n 2). In other words, S&L admits that AG's size, wealth, financial status, strength, or condition is irrelevant to any issue in this case, and thus impliedly acquiesces to refrain from making reference to AG's aforementioned traits.

Rule 401 of the Federal Rules of Evidence defines relevant evidence as "evidence having any tendency to make the existence of any fact that is of consequence to the determination of the action more probable or less probable than it would be without the evidence." Fed. R. Evid. 401. The Court agrees with the parties that reference to AG's size, wealth, financial status, strength, or condition would be irrelevant and improper; in this case, S&L does not seek damages but only a declaratory judgment.

For the foregoing reasons, AG's $\underline{\text{in}}$ $\underline{\text{limine}}$ motion is GRANTED.

SO ORDERED.

/s/ JOANNA SEYBERT
Joanna Seybert, U.S.D.J.

Dated: January 12, 2009 Central Islip, New York