

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION AT DAYTON**

HARTFORD LIFE AND ACCIDENT  
INSURANCE COMPANY,

Plaintiff,

:

Case No. 3:09-cv-293

-vs-

Magistrate Judge Michael R. Merz

:

ALICE JANE DILLABAUGH, et al.,

Defendants.

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**DECISION AND ORDER GRANTING IN PART AND DENYING IN PART  
DEFENDANT'S MOTION IN LIMINE REGARDING ALAN DUVALL**

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This case is before the Court on Plaintiff Defendant Alice Jane Dillabaugh's Motion in Limine to Exclude Plaintiff's Expert Alan Duvall (Doc. No. 55). Having examined the motion papers (Doc. Nos. 55, 72, & 78), the Court finds the Motion is well taken as to any opinions Mr. Duvall may have formed regarding potential tax liability or tax status of either Roy G. or Alice Jane Dillabaugh. The Motion is granted as to any such opinions.

However, the Court finds the other opinions formed and intended to be expressed by Mr. Duvall are based on adequate expertise and may be useful to the trier of fact. Accordingly, as to opinions other than those relating to tax liability, the Motion is denied.

November 29, 2010.

s/ **Michael R. Merz**  
United States Magistrate Judge