

**United States District Court
Southern District of New York**

Virginia L. Giuffre,

Plaintiff,

Case No.: 15-cv-07433-RWS

v.

Ghislaine Maxwell,

Defendant.

**PLAINTIFF'S REPLY IN SUPPORT OF PLAINTIFF'S MOTION IN LIMINE TO
EXCLUDE TESTIMONY OF
GREGORY B. TAYLOR AND KYLE D. JACOBSON**

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Plaintiff Virginia Giuffre, by and through her undersigned counsel, hereby files this reply in support of her Motion in Limine to Exclude Testimony of Gregory B. Taylor and Kyle D. Jacobson (hereinafter “Taylor”).

PRELIMINARY STATEMENT

Ms. Giuffre has moved to exclude the testimony of Defendant’s purported expert Taylor, a certified public accountant, who offers testimony on an olio of subjects wholly unrelated to accounting, ranging from [REDACTED]

[REDACTED] These are among the topics upon which Taylor, as an accountant, is not qualified to opine. *See* McCawley Dec. at Exhibit 1, [REDACTED]. More specifically, Ms. Giuffre has correctly explained why Taylor should not be allowed to opine on [REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

The remaining opinions offered by Taylor would not be relevant or helpful to the jury, which is why Taylor should be precluded from testifying at all. Defendant has already conceded that Taylor cannot offer any opinions on [REDACTED]

[REDACTED] However, Defendant incorrectly states that Taylor may opine on issues that are exclusively reserved for the jury’s determination, and on subjects on which an accountant has no expertise whatsoever. Taylor is unqualified to opine on [REDACTED]

[REDACTED]

I. TAYLOR DOES NOT OFFER ANY OPINION THAT WOULD BE HELPFUL TO THE JURY.

Notably, Defendant's response does not proffer any explanation

as to why an accountant is qualified to testify about issues – such as [REDACTED]
[REDACTED] – that clearly
lie in the province of the jury. Indeed, “expert testimony is inadmissible when it addresses ‘lay
matters which a jury is capable of understanding and deciding without the expert’s help.’”
Highland Capital Mgmt., L.P. v. Schneider, 379 F. Supp. 2d 461, 468 (S.D.N.Y. 2005) (quoting
Andrews v. Metro N. Commuter R.R. Co., 882 F.2d 705, 708 (2d Cir. 1989) (citing cases)).

[REDACTED]
[REDACTED]
[REDACTED] Setting aside
the fact that such a determination is far afield of an accountant’s expertise, this is an issue that a
jury can resolve, a jury that will also be equipped with the knowledge that [REDACTED]
[REDACTED]

To add a veneer of plausibility of her argument, Defendant cites *Carter v. Full Serv., Inc.*, 815
N.Y.S.2d 41, 43 (2006) – a case involving a car accident and a medical doctor providing expert
testimony on the cause of the plaintiff’s injured knee. Of course, such specialized testimony is
useful to a jury, because it comes from a medical doctor with expertise on the nature of physical
injuries. In contrast, Taylor does not offer opinions that fall within the competence of an
accountant, such as financial reports and loss/profit ledgers. Instead, he ventures far afield [REDACTED]
[REDACTED].

Such is the stuff of an attorney’s closing argument, not the expert opinion from an accountant of
all people.

Perhaps recognizing how remote Taylor’s testimony is from his field of expertise,
Defendant claims that [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] Taylor's opinions are just a thinly-veiled effort to invade the province of the jury. The Court should exclude Taylor from testifying entirely.

II. TAYLOR IS NOT QUALIFIED TO OFFER ANY OPINIONS REGARDING [REDACTED]

Remarkably, [REDACTED]

[REDACTED]

[REDACTED] Yet Taylor obviously lacks any expertise [REDACTED] and his opinions in this area are particularly objectionable.

In her response, before offering any explanation as to why an accountant could opine on issues relating to [REDACTED]

[REDACTED]

[REDACTED] See McCawley Dec. at Composite Exhibit 2, [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] Taylor has absolutely no experience in [REDACTED]

[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED] See McCawley Dec. at Exhibit 3, [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED] And, given Defendant's own arguments, Taylor should obviously be precluded from testifying on [REDACTED] that are far afield from any expertise he might otherwise have.

III. TAYLOR IS NOT QUALIFIED TO OFFER ANY OPINIONS REGARDING THE
[REDACTED]

Defendant now concedes that Taylor should not be permitted to offer any opinions on [REDACTED] Resp. at 6. [REDACTED]
[REDACTED]
[REDACTED] Such opinions are irrelevant and highly prejudicial and should be excluded.

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
In any event, [REDACTED] are wholly irrelevant to the central issue to be tried before the jury: whether Defendant defamed Ms. Giuffre in calling her a liar

about the sex abuse she experienced at her hands, and how much damage that defamation caused. Defendant's response fails to offer any rational reason [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Accordingly, Taylor's opinion

regarding [REDACTED] appears to be contrary to facts and based on unfounded speculation. There are

grounds for the admission of Taylor's report or testimony under Rule 702, Federal Rules of

Evidence. And given the confusion of issues – [REDACTED]

[REDACTED] -- the Court should exclude his unfounded

opinions.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 9th of February, 2017, I electronically filed the foregoing document with the Clerk of Court by using the CM/ECF system. I also certify that the foregoing document is being served this day on the individuals identified below via transmission of Notices of Electronic Filing generated by CM/ECF.

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