

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

In re:

Case No. 01-09988-8P1
Chapter 11 Case

TERRI L. STEFFEN,

Debtor. _____/

**ORDER DENYING MOTION BY UNITED
STATES TO EXCLUDE CERTAIN EVIDENCE
AT SECTION 1341 REFUND TRIAL
(Doc. No. 366)**

THE MATTER under consideration in the above-captioned Chapter 11 case is a Motion to Exclude Certain Evidence at Section 1341 Refund Trial (Doc. No. 366), filed by the United States (the Government). The Motion is directed to the Debtor's ability to introduce certain evidence at the Debtor's scheduled Section 1341 trial.

The Government requests that the Court enter an order excluding at trial: (1) evidence contrary to the findings of the criminal judgment against Paul Bilzerian or contrary to the findings of the disgorgement Order entered in the SEC litigation; and (2) the expert witness testimony of Charles Fisher and Martin Soloman, including their written reports.

This Court has reviewed the Motion, together with the record, and heard argument of counsel and is satisfied that the Government has failed to provide this Court with any legal basis for excluding the testimony of the Debtor's two expert witnesses. This Court is further satisfied that the Government failed to meet its burden with respect to excluding the testimony of Paul Bilzerian since the Debtor was not able to bring her Refund Claim as a counterclaim in the criminal proceeding or the SEC's civil proceeding. Nothing in this Order shall be construed as prejudicing the Government's ability to object to specific questions put to the witnesses at trial, and the objections shall be preserved for the purpose of appeal.

Accordingly, it is

ORDERED, ADJUDGED AND DECREED that the Motion by the United States to Exclude Certain Evidence at Section 1341 Refund Trial (Doc. No. 366) be, and the same is hereby, denied, without prejudice to the United States to object to specific questions at trial and preserve its rights for the purpose of appeal.

DONE AND ORDERED at Tampa, Florida,
on 9-20-05.

/s/ Alexander L. Paskay
ALEXANDER L. PASKAY
U.S. Bankruptcy Judge