



Second, defendant Forbes argues that the government is required to offer expert testimony to support what defendant Forbes contends is improper lay testimony by Cosmo Corigliano about the accounting during the pre-1995 period. Defendant Forbes' arguments on this point, which were set forth in Forbes' Retrial Motion *in Limine* No. 3 (Doc. No. 1741), which has also been denied, lack merit.

Third, defendant Forbes makes an additional, two-part argument as to why evidence about the pre-1995 fraud should be excluded. The court concludes that this argument lacks merit for the reasons set forth in the Government's Opposition to Defendant Walter A. Forbes' Motion to Preclude Evidence Regarding Alleged Accounting Fraud From the Pre-1995 Time Period (Doc. No. 1964) 3-4.

Accordingly, the Motion of Walter A. Forbes to Preclude Evidence Regarding Alleged Accounting Fraud From the Pre-1995 Time Period (Doc. No. 1863) was DENIED on October 24, 2005. See Tr. 868.

It is so ordered.

Dated this 27th day of October 2005 at, Hartford,  
Connecticut.

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/s/  
Alvin W. Thompson  
United States District Judge