

STATE OF MAINE

v.

SARAH J. TRACY

Submitted on Briefs May 17, 2005  
Decided May 25, 2005

Panel: SAUFLEY, C.J., and CLIFFORD, RUDMAN, ALEXANDER, CALKINS,  
and LEVY, JJ.

MEMORANDUM OF DECISION

Sarah J. Tracy appeals from a judgment entered after a jury trial in Superior Court (Cumberland County, *Warren, J.*) convicting her of theft, 17-A M.R.S.A. § 353 (Supp. 2004) (Class B), and misuse of entrusted property, 17-A M.R.S.A. § 903 (1983) (Class D). Contrary to her contentions, the jury rationally could have found every element of the offenses charged beyond a reasonable doubt. *See State v. Turner*, 2001 ME 44, ¶ 6, 766 A.2d 1025, 1027. Further, the court neither erred nor abused its discretion when it (1) prohibited her witness from offering an expert opinion on whether a hypothetical set of facts would violate federal tax law, *see*

*Spickler v. York*, 566 A.2d 1385, 1388 (Me. 1989); (2) admitted evidence that Tracy had been paid twice for the same services, *see State v. Barnes*, 2004 ME 38, ¶ 5, 845 A.2d 575, 577; and (3) denied her requested jury instructions, *see State v. Mann*, 2005 ME 25, ¶ 10, 868 A.2d 183, 186.

The entry is:

Judgment affirmed.

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**Attorneys for State:**

G. Steven Rowe, Attorney General  
Michael J. Colleran, Asst. Atty. Gen.  
6 State House Station  
Augusta, ME 04333-0006

**Attorney for defendant:**

James E. Mitchell, Esq.  
Jim Mitchell and Jed Davis, P.A.  
86 Winthrop Street  
Augusta, ME 04330