FILED
8:24 am, 10/30/26
Margaret Botkins
Clerk of Court

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF WYOMING

IAIN CLIFFORD, an individual, suing in his personal capacity,
Plaintiff,

v.

DANIEL MARC NEIDLE, an individual, and TAX POLICY ASSOCIATES LTD, a UK company,
Defendants.

Case No. 2:26-cv-00235-ABJ

PLAINTIFF'S COMPLIANCE FILING AND SWORN DECLARATION IN RESPONSE TO THE COURT'S ORDER TO SHOW CAUSE (ECF NO. 10)

I, IAIN CLIFFORD, appearing pro se as a litigant in person, hereby submit this Compliance Filing and Sworn Declaration pursuant to 28 U.S.C. § 1746 in compliance with the Court's Order dated October 26, 2026 and entered October 28, 2026 (ECF No. 10). I declare under penalty of perjury under the laws of the United States of America that the following statements are true and correct to the best of my knowledge, information, and belief:

I. INTRODUCTION AND UNRESERVED APOLOGY TO THE COURT

1. I submit this Sworn Declaration prior to the 12:00 PM MDT deadline on October 30, 2026, to address both: (a) the Court's directive to produce true and accurate copies of the underlying cases cited as United States v. Tammy Fu and Newsome v. Penobscot by October 30, 2026; and (b) the Court's directive to show cause by sworn declaration why sanctions should not issue under Fed. R. Civ. P. 11(b)-(c), 28 U.S.C. § 1927, or the Court's inherent authority regarding the citation errors and the statement of my residence in my prior Declaration.

2. At the outset, I offer my sincere and unreserved apology to the Court. As a foreign litigant in person without U.S. legal training and without access at the time of my prior filings to paid professional U.S. legal research databases such as Westlaw or LexisNexis, I made serious transcription and verification errors when compiling my legal citations from free online legal portals and secondary research notes. I take sole and complete personal responsibility for every error in my filings. At no time did I intend to mislead the Court, fabricate legal authority, or act for any improper purpose.

II. PRODUCTION OF TRUE AND ACCURATE COPIES OF THE UNDERLYING CASES AND EXPLANATION OF CITATION TRANSCRIPTION ERRORS

3. Pursuant to the Court's Order (ECF No. 10 at 7), I have attached hereto as Exhibit A and Exhibit B true and accurate copies of the two underlying federal appellate decisions that I intended to cite, together

with a complete explanation of how each citation error occurred during my research as a litigant in person:

A. United States v. Tammy Fu — True Copy Attached as Exhibit A (United States v. Federative Republic of Brazil / United States v. Tammy Fu and Eleanor Fisher, as Liquidators of Trade and Commerce Bank, 748 F.3d 86 (2d Cir. 2014))

4. In my prior filings, I cited "United States v. Tammy Fu, 752 F.3d 188 (2d Cir. 2014)" (and in my original Complaint, "572 F.3d 188") for the legal proposition that under the common-law "Penal Law Rule," U.S. federal courts do not execute or enforce foreign penal or forfeiture judgments absent strict statutory compliance with 28 U.S.C. § 2467.

5. This is a real decision of the United States Court of Appeals for the Second Circuit, decided on March 24, 2014. A true and accurate copy of the decision is attached hereto as Exhibit A.

6. Why the Court was unable to locate this case under the citation 752 F.3d 188 is now clear: First, in the official Federal Reporter, the case is indexed under the primary caption United States v. Federative Republic of Brazil, 748 F.3d 86 (2d Cir. 2014). However, the Interpleader Defendants-Appellants in that appeal were Tammy Fu and Eleanor Fisher, as Liquidators of Trade and Commerce Bank. On free public internet legal databases accessible to a litigant in person — specifically FindLaw — the case is titled under the caption: UNITED STATES v. Tammy Fu and Eleanor Fisher, as Liquidators of Trade and Commerce Bank, Interpleader Defendants-Appellants. Second, in my research notes, I recorded the case by the FindLaw caption and inadvertently mistranscribed the Federal Reporter volume and page number as 752 F.3d 188 instead of 748 F.3d 86.

7. As shown in Exhibit A (748 F.3d at 92-95), the Second Circuit's opinion directly addresses the exact legal doctrine for which I cited it: Part II.A ("The Penal Law Rule") and Part II.C ("28 U.S.C. § 2467: The Statutory Exception to the Penal Law Rule"), quoting The Antelope, 23 U.S. (10 Wheat.) 66, 123 (1825) and Huntington v. Attrill, 146 U.S. 657, 673-74 (1892).

B. Newsome — True Copy Attached as Exhibit B (Newsome v. Gallacher, 722 F.3d 1257 (10th Cir. 2013))

8. In my Memorandum (ECF No. 8), I cited "Newsome v. Penobscot, 391 F. App'x 783 (10th Cir. 2010)" alongside Calder v. Jones, 465 U.S. 783 (1984), for the proposition that the Tenth Circuit applies the Calder "effects test" to establish specific personal jurisdiction over non-resident defendants who commit intentional acts expressly aimed at the forum state.

9. The actual Tenth Circuit decision is Newsome v. Gallacher, 722 F.3d 1257 (10th Cir. 2013). A true and accurate copy is attached hereto as Exhibit B. In Newsome v. Gallacher, 722 F.3d at 1264-69, the Tenth Circuit extensively analyzed and applied the Calder v. Jones "effects test" in an intentional tort context. While compiling my notes from secondary online sources without access to Westlaw, I conflated the plaintiff's name (Newsome) with an unrelated defendant name and volume/page citation (Penobscot, 391 F. App'x 783), and failed to cross-check the reporter citation before filing. I withdraw the erroneous citation string and rely solely on Calder v. Jones, 465 U.S. 783 (1984), and Newsome v. Gallacher, 722 F.3d 1257 (10th Cir. 2013).

C. Explanation and Correction of the Remaining Citation Errors Identified by the Court

10. Harrison v. Wahatoyas, L.L.C., 253 F.3d 552 (10th Cir. 2001): As the Court correctly noted, my citation used an incorrect reporter volume and page (196 F.3d 1538 (10th Cir. 1999)) instead of the correct citation: Harrison v. Wahatoyas, L.L.C., 253 F.3d 552, 556 (10th Cir. 2001). This was a transcription error in copying the reporter numbers from my notes rather than directly from the Court's Order (ECF No. 5 at 2).

11. United States v. Bescond, 24 F.4th 759 (2d Cir. 2021): As the Court noted, I cited United States v. Bescond as 4 F.4th 63 instead of the correct citation, United States v. Bescond, 24 F.4th 759 (2d Cir. 2021). In transcribing the citation, the leading digit 2 in Volume 24 was inadvertently omitted and the page number was miscopied.

12. Degen v. United States, 517 U.S. 820 (1996): The Court noted that in my original Complaint, I cited Degen for the statement that the Fugitive Disentitlement Doctrine is inapplicable to a private civil action. I acknowledge the Court's correction that Degen involved a federal civil forfeiture action rather than a private civil suit. My intended legal point was an a fortiori argument from Degen: because the Supreme Court held in Degen, 517 U.S. at 823-29, that a federal district court lacks inherent authority to strike a litigant's civil forfeiture filings even when the United States government itself is prosecuting a related federal criminal indictment against him, a federal court likewise should not strike a private civil damages suit based on an uncharged, non-domestic UK civil contempt order. I apologize for stating an a fortiori inference from Degen as if it were the direct holding of the case.

13. UCC § 3-104: The Court noted that in Paragraph 23 of my original Complaint, I stated that UCC § 3-104 states that a signed promissory note is a negotiable instrument. I apologize for the imprecise statutory shorthand. UCC § 3-104(a) defines a "negotiable instrument" as an unconditional promise or order to pay a fixed amount of money, and UCC § 3-104(e) states that "An instrument is a 'note' if it is a promise." In my First Amended Complaint (ECF No. 6 ¶ 22), I removed the reference to UCC § 3-104 and referred instead to UCC §§ 3-203 and 3-302.

III. SWORN EXPLANATION OF RESIDENCY AND DOMICILE (NO INTENT TO MISLEAD OR COMMIT PERJURY)

14. In its Order (ECF No. 10 at 5-6, 7), the Court ordered me to state under oath where I am currently residing and to show cause why I should not be sanctioned for stating in Paragraph 1 of my prior Declaration (ECF No. 8-1 ¶ 1) that I am "an individual residing in the United Kingdom," given that the Southern District of New York noted in GoldSilver, LLC v. Sanger and Clifford, No. 1:25-cv-08704 (NRB), that I live in "constructive exile in North Cyprus facing an unlawful UK bench warrant."

15. My Exact Current Physical Residence and Legal Domicile:
(a) Citizenship and Legal Domicile: I am a citizen of the United Kingdom, and the United Kingdom remains my permanent legal domicile of origin and nationality.
(b) Current Physical Residence (Temporary Abode in Constructive Exile): My current physical residence is in Esentepe, Girne (Kyrenia), Northern Cyprus. I have been physically staying outside the United Kingdom — most recently in Northern Cyprus — while challenging the jurisdictional validity of Southwark Crown Court Order 34/2023 in the UK Court of Appeal (Case Refs: 202504306 B3 / 202504307 B3).

16. Why There Was Zero Intent to Deceive or Commit Perjury:
(a) First, I expressly disclosed my "constructive exile" on the face of my own filings in this very Court. In Paragraph 52 of my First Amended Complaint (ECF No. 6 ¶ 52), I explicitly pleaded that I had suffered "constructive exile." Furthermore, in Paragraph 10 of my Declaration (ECF No. 8-1 ¶ 10) and Paragraph 36 of my First Amended Complaint (ECF No. 6 ¶ 36), I expressly cited the SDNY interpleader action GoldSilver, LLC v. Sanger and Clifford (Case No. 1:25-cv-08704) for this Court's review. Had I intended to conceal from this Court that I am physically in constructive exile in Northern Cyprus, I would never have pleaded "constructive exile" in my own Amended Complaint and directed the Court to the exact SDNY case docket where my stay in Northern Cyprus is discussed.

(b) Second, as a British layman trained in English terminology, I used the phrase "an individual residing in the United Kingdom" in Paragraph 14 of the Complaint and Paragraph 1 of my Declaration as shorthand for my permanent legal domicile and nationality, because Northern Cyprus is an internationally unrecognized territory where I hold no permanent citizenship or domicile, and where my physical stay is involuntary and temporary pending the resolution of my UK Court of Appeal proceedings.

(c) Third, stating that I am a UK resident rather than physically staying in Northern Cyprus conferred zero legal, tactical, or jurisdictional advantage upon me. To the contrary, in the original Complaint (ECF No. 1), listing myself as a UK resident alongside UK Defendants actually defeated complete alienage diversity under 28 U.S.C. § 1332(a)(2), and under 28 U.S.C. § 1331 (federal question jurisdiction), whether a foreign national resides in the United Kingdom or Northern Cyprus is legally immaterial.
(d) I deeply regret the imprecision in Paragraph 1 of my prior Declaration (ECF No. 8-1) in conflating my UK legal domicile with my current physical residence in Northern Cyprus, and I formally correct the record under oath herein.

IV. CLARIFICATION REGARDING "ECCLESIA LAW" EXHIBITS AND SERVICE OF PROCESS

17. The "Ecclesia Law" Administrative Notices (ECF No. 8-3 at 114-127): With respect to the Court's observation regarding the cease-and-desist and IRS referral notices bearing the trade name "Ecclesia Law" (ECF No. 10 at 5), I respectfully clarify that those documents were private out-of-court administrative notices prepared on behalf of IRS-licensed Electronic Return Originator William R. Kimball (pursuant to a private power of attorney under Wyo. Stat. § 3-9-101 et seq. and IRS practice rules) to report suspected unauthorized use of Mr. Kimball's IRS EFIN credentials. Neither I nor MLITR Research LLC has ever appeared as legal counsel for any third party in this Court or any other court, nor offered regulated public legal services in Wyoming.

18. The Stricken Motion for Alternative Service (ECF No. 2): I fully accept the Court's Order striking my Motion for Alternative Service (ECF No. 2). As a litigant in person, I mistakenly included a request for publication on Defendants' website believing that because the alleged defamation was published there, notice could be posted there; I now understand that such a request is improper and has no basis in law, and I apologize to the Court. In accordance with Fed. R. Civ. P. 4(f)(1), I am proceeding to effect formal service upon Defendants in the United Kingdom pursuant to the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents in Civil or Commercial Matters (or, if necessary, will file a separate, properly supported motion strictly limited to recognized channels of service).

V. SHOWING OF CAUSE AGAINST SANCTIONS UNDER RULE 11, 28 U.S.C. § 1927, AND INHERENT AUTHORITY

19. I respectfully submit that monetary or dispositive sanctions should not be imposed for the following reasons:

(a) Subjective Good Faith and Real Underlying Precedent: As demonstrated by Exhibit A (United States v. Federative Republic of Brazil [captioned on FindLaw as United States v. Tammy Fu and Eleanor Fisher], 748 F.3d 86 (2d Cir. 2014)) and Exhibit B (Newsome v. Gallacher, 722 F.3d 1257 (10th Cir. 2013)), as well as Harrison v. Wahatoyas, L.L.C., 253 F.3d 552 (10th Cir. 2001), and United States v. Bescond, 24 F.4th 759 (2d Cir. 2021), the legal propositions advanced in my filings were grounded in real, published federal appellate decisions, not fabricated doctrines. My failure was a careless transcription and citation-checking error while working as a pro se litigant without access to Westlaw or LexisNexis.

(b) Prompt Remedial Action and Contrition: Upon receiving the Court's Order (ECF No. 10), I immediately audited every citation, located and printed the full text of the underlying Second Circuit and Tenth Circuit decisions (Exhibits A and B), corrected every erroneous reporter reference, and clarified my physical residence in Northern Cyprus versus my UK domicile under oath.

(c) Strict Future Verification Protocol: Going forward in this litigation, I have instituted a strict verification protocol utilizing professional legal research platforms (Westlaw/LexisNexis) and official judicial repositories (such as supremecourt.gov, uscourts.gov, and govinfo.gov), and I commit under oath that I will never cite any case, statute, or rule in any filing before this Court unless I have first obtained, read, and verified the complete, official published text of the decision word-for-word.

(d) No Prejudice to Defendants: Defendants have not yet been formally served under the Hague Convention and have not expended any legal fees responding to the stricken filings.

20. Because the Court struck my prior Responses to the First Order to Show Cause (ECF Nos. 7 and 8) due to the citation errors and the inclusion of voluminous merits exhibits unrelated to jurisdiction, I respectfully request leave of Court to file a short, clean Amended Response to the First Order to Show Cause limited strictly to subject-matter jurisdiction under 28 U.S.C. § 1331 and § 1367 and citing only verified U.S. Supreme Court and Tenth Circuit authority.

DECLARATION UNDER PENALTY OF PERJURY (28 U.S.C. § 1746)

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on this 30th day of October, 2026, at Esentepe, Girne, Northern Cyprus.



/s/ Iain Clifford
Iain Clifford, Pro Se Plaintiff

Physical Residence: Esentepe, Girne (Kyrenia), Northern Cyprus
Mailing / Service Address: 30 N Gould St Ste R, Sheridan, WY 82801
Email: service@ecclesialaw.org

LIST OF ATTACHED EXHIBITS

Exhibit A: True and accurate copy of the Second Circuit's March 24, 2014 opinion in United States v. Federative Republic of Brazil (captioned on FindLaw as UNITED STATES v. Tammy Fu and Eleanor Fisher, as Liquidators of Trade and Commerce Bank, Interpleader Defendants-Appellants), 748 F.3d 86 (2d Cir. 2014).

Exhibit B: True and accurate copy of the Tenth Circuit's July 17, 2013 opinion in Newsome v. Gallacher, 722 F.3d 1257 (10th Cir. 2013).

CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of October, 2026, I caused the foregoing Plaintiff's Compliance Filing and Sworn Declaration in Response to the Court's Order to Show Cause (ECF No. 10), together with Exhibits A and B, to be filed with the Clerk of the Court for the United States District Court for the District of Wyoming (via CM/ECF and/or email transmission to WYDNewCase@wyd.uscourts.gov) prior to 12:00 PM Mountain Daylight Time.



/s/ Iain Clifford
Iain Clifford, Pro Se Plaintiff