

FILED



11:05 am, 10/6/26

Margaret Botkins
Clerk of Court

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF WYOMING

IAIN CLIFFORD, MLITR RESEARCH
LLC, a Wyoming limited liability
company, and OSN FOUNDATION, a
Panama private interest foundation,

Plaintiffs,

VS.

DANIEL MARC NEIDLE and TAX
POLICY ASSOCIATES LTD., a United
Kingdom Company,

Defendants.

Case No. 26-CV-235-ABJ

**ORDER TO SHOW CAUSE WHY THIS CASE SHOULD NOT BE DISMISSED
FOR LACK OF SUBJECT MATTER JURISDICTION**

This matter is before the Court on its own notice. On August 6, 2026, Plaintiffs Iain Clifford, MLITR Research LLC, and OSN Foundation filed this suit against Defendants Daniel Marc Neidle and Tax Policy Associates, Ltd., asserting claims for defamation, invasion of privacy, tortious interference with contractual relations, intentional infliction of emotional distress, and negligent misrepresentation. (ECF No. 1). They seek up to, and potentially more than, \$438,000,000 in damages. (*Id.* at 9). Plaintiffs, who are citizens of the United Kingdom, Wyoming, and Panama respectively, also filed a Motion for Alternative Service, as both Defendants are citizens of the United Kingdom. (ECF No. 2).

First, the Court would note that Iain Clifford filed the complaint pro se. “As a general matter, a corporation or other business entity can only appear in court through an attorney and not through a non-attorney corporate officer appearing pro se.” *Harrison v. Wahatoyas, L.L.C.*, 253 F.3d 552, 556–57 (10th Cir. 2001) (citation omitted). Thus, until Wyoming counsel is entered on behalf of MLITR Research LLC, and OSN Foundation, they are not parties to this action.

More importantly, it does not appear that this Court has jurisdiction over Clifford’s claims. Subject matter jurisdiction concerns “the court’s authority to hear a given type of case.” *Carlsbad Tech., Inc. v. HIF Bio, Inc.*, 556 U.S. 635, 639 (2009) (quoting *United States v. Morton*, 467 U.S. 822, 828 (1984)). “[T]he district courts have an independent obligation to address their own subject-matter jurisdiction and can dismiss actions *sua sponte* for a lack of subject-matter jurisdiction.” *City of Albuquerque v. Soto Enters., Inc.*, 864 F.3d 1089, 1093 (10th Cir. 2017) (citing *United States v. Lugo*, 170 F.3d 996, 1002 (10th Cir. 1999)). Plaintiffs assert that this Court has jurisdiction under 28 U.S.C. § 1332(a)(2). Section 1332(a)(2) reads, in relevant part:

(a) The district courts shall have original jurisdiction of all civil actions where the matter in controversy exceeds the sum or value of \$75,000, exclusive of interest and costs, and is between— . . . (2) citizens of a State and citizens or subjects of a foreign state. . . .

28 U.S.C. § 1332(a)(2). “[T]he presence of foreign parties on both sides of the dispute, destroys the complete diversity required by § 1332(a)(2).” *Air Century SA v. Atlantique Air Assistance*, 447 F. App’x 879, 881 (10th Cir. 2011) (citation omitted); *accord Grupo*

Dataflux v. Atlas Global Grp., L.P., 541 U.S. 567, 569 (2004) (because “aliens were on both sides of the case, . . . the requisite diversity was therefore absent”).

Here, it does not appear that the Court has subject matter jurisdiction under 28 U.S.C. § 1332(a)(2). Currently, the only Plaintiff is Iain Clifford, who states that he resides in the United Kingdom and is presumably a citizen of that country, given Clifford does not state that he is a resident of the State of Wyoming. Additionally, while not currently a proper Plaintiff in this action, the inclusion of OSN Foundation (a “citizen” of Panama) also destroys diversity jurisdiction, as one side of the dispute must be comprised of citizens of the United States.

For all the above stated reasons, Plaintiff Iain Clifford must provide the Court with an explanation of how this Court has jurisdiction over his claims against Defendants on or before October 16, 2026. Additionally, if Plaintiffs MLITR Research LLC and OSN Foundation seek to pursue their claims in this matter, they must file a Complaint, through Wyoming counsel on or before October 16, 2026, or the Court will dismiss them from this case.

IT IS ORDERED Plaintiff Clifford must file with the Court information asserting how the Court has subject matter jurisdiction over his claims on or before October 16, 2026.

IT IS FURTHER ORDERED that Plaintiffs MLITR Research LLC, and OSN Foundation shall file their own Complaint or a joinder in Plaintiff Clifford's Complaint through Wyoming licensed counsel on or before October 16, 2026, or they will be dismissed from this case.

Dated this 6th day of October, 2026.

A handwritten signature in cursive script, appearing to read "Alan B. Johnson", is written over a horizontal line.

Alan B. Johnson
United States District Judge