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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

No. C-09-0994 MHP

TRAVIS CALL, individually and on behalf of all
others similarly situated,

Plaintiff(s),

vs.

DELOITTE TAX LLP, a Limited Liability Partnership,
et al,

Defendant(s).

**ORDER TO SHOW
CAUSE RE
REMOVAL**

Defendant, Deloitte Tax LLP, removed this action to this court based upon the Class Action Fairness Act of 2005 (“CAFA”), 28 U.S.C. 1332 (d), and its diversity jurisdiction provisions.

Defendant Deloitte Tax LLP is the sole named defendant. It goes to elaborate length alleging its citizenship and the various tests for where a corporation has its principal place of business.

However, Deloitte is not a corporation; it is a limited liability partnership. It is fundamental that partnerships are not “considered ‘citizens’ as that term is used in the diversity statute”. Swiger v. Allegheny Energy, Inc., 540 F.3d 179, 182 (3d Cir. 2008)(citing Carden v. Arkoma Assocs., 494 U.S. 185, 187092 (1990)) and several other Supreme Court decisions.

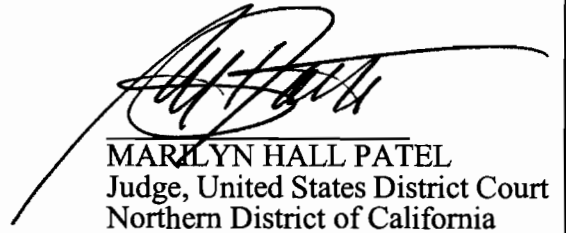
For diversity purposes courts must “look to the citizenship of all the partners...to determine whether the federal district court has diversity jurisdiction.” Id. (relying on Chapman v. Barney, 129 U.S. 677 (1889)); see also 13B Charles Alan Wright et al., Federal Practice & Procedure § 3630 (2d

1 ed. 1984). Furthermore, each partner’s citizenship must be considered in determining whether “any
2 member of a class of plaintiffs is a citizen of a State different from *any defendant* (meaning all
3 partners).” 28 U.S.C. § 1332(d)(2)(A)). Thus, it appears that it may be more difficult under CAFA
4 for a limited liability partnership to meet the jurisdictional requirements. The court is not aware of
5 any cases under CAFA taking up this issue. However, “place of operations” or “nerve center tests”
6 appear to be irrelevant.

7 Therefore, defendants are ordered to show cause in writing within ten (10) days of the filing
8 of this order why this action should not be remanded to the Superior Court for the County of San
9 Francisco, for failure to properly allege diversity jurisdiction. If plaintiffs wish to file a response,
10 they shall file same within twenty (20) days of this order.

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12 IT IS SO ORDERED.

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14 Date: March 9, 2009

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MARLYN HALL PATEL
Judge, United States District Court
Northern District of California