

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
Alexandria Division**

SHIWA NAHADI, et al.,

Plaintiffs,

v.

BRITISH AMERICAN TOBACCO P.L.C., et al.,

Defendants.

Case No. 1:26-cv-274

**PLAINTIFFS' OPPOSITION TO**  
**DEFENDANTS' MOTION TO DISMISS AMENDED COMPLAINT**

**TABLE OF CONTENTS**

INTRODUCTION ..... 1

PLAINTIFFS’ ALLEGATIONS ..... 3

LEGAL STANDARD ..... 6

ARGUMENT ..... 6

I. The Court Has Personal Jurisdiction Over Defendants. .... 6

    A. Jurisdiction is Appropriate Under 18 U.S.C. § 2334(a) and Rule 4(k)..... 6

    B. Jurisdiction is Proper Under *Fuld’s* Flexible Due Process Standard..... 8

    C. Jurisdiction is Independently Proper Under a Traditional Minimum-Contacts  
        Analysis..... 10

        1. BAT purposefully directed its conduct at the United States..... 11

        2. Jurisdiction here is constitutionally reasonable. .... 15

II. The Amended Complaint States an Aiding-And-Abetting Claim..... 16

    A. The Amended Complaint Pleads a Sufficient Nexus to the Specific Attacks. .... 17

        1. BAT’s assistance has a definable nexus to the missile attacks. .... 18

        2. BAT’s attenuation arguments lack merit. .... 20

            a. BAT operated inside the proliferation venture, not at the end of a lengthy  
                chain of strangers. .... 20

            b. The temporal gap between BAT’s conduct and the attacks does not defeat  
                nexus. .... 23

    B. BAT’s Assistance was Knowing, Culpable, and Substantial. .... 25

        1. BAT’s assistance was knowing—and highly culpable..... 26

        2. BAT’s assistance was “substantial.” ..... 29

    C. BAT’s Systemic and Pervasive Assistance Independently Supports Liability..... 29

CONCLUSION..... 30

**TABLE OF AUTHORITIES**

<b>CASES</b>	<u>Page(s)</u>
<i>Alsanabani v. Spear Operations Grp.</i> , 2026 WL 983064 (D.D.C. Apr. 13, 2026) .....	22
<i>Ashley v. Deutsche Bank Aktiengesellschaft</i> , 144 F.4th 420 (2d Cir. 2025) .....	22
<i>Atchley v. AstraZeneca UK Ltd.</i> , 165 F.4th 592 (D.C. Cir. 2026).....	<i>passim</i>
<i>Averbach v. Cairo Amman Bank</i> , 2020 WL 486860 (S.D.N.Y. Jan. 21, 2020) .....	24, 25
<i>Averbach v. Cairo Amman Bank</i> , 2022 WL 2530797 (S.D.N.Y. Apr. 11, 2022).....	25
<i>Bell Atl. Corp. v. Twombly</i> , 550 U.S. 544 (2007).....	6
<i>Boim v. Holy Land Found. for Relief &amp; Dev.</i> , 549 F.3d 685 (7th Cir. 2008) (en banc) .....	24
<i>Cisco Sys., Inc. v. Doe I</i> , 2026 WL 1791225 (U.S. June 23, 2026) .....	17
<i>Crosby v. Twitter, Inc.</i> , 921 F.3d 617 (6th Cir. 2019) .....	22
<i>Daimler AG v. Bauman</i> , 571 U.S. 117 (2014).....	7
<i>Dee-K Enters., Inc. v. Heveafil Sdn. Bhd.</i> , 982 F. Supp. 1138 (E.D. Va. 1997) .....	15
<i>Direct Sales Co. v. United States</i> , 319 U.S. 703 (1943).....	28
<i>Finan v. Lafarge S.A.</i> , 2025 WL 2504317 (E.D.N.Y. Aug. 29, 2025).....	9
<i>Ford Motor Co. v. Montana Eighth Jud. Dist. Ct.</i> , 592 U.S. 351 (2021).....	11, 13
<i>Fraenkel v. Standard Chartered Bank</i> , 2025 WL 2773251 (S.D.N.Y. Sept. 26, 2025).....	22
<i>Fuld v. Palestine Liberation Org.</i> , 606 U.S. 1 (2025).....	<i>passim</i>
<i>Halberstam v. Welch</i> , 705 F.2d 472 (D.C. Cir. 1983).....	16, 17, 21, 28, 29
<i>In re Diisocyanates Antitrust Litig.</i> , 2026 WL 522845 (W.D. Pa. Feb. 25, 2026).....	15, 16

*Jackson v. Wal-Mart Stores, Inc.*,  
24 F. App’x 132 (4th Cir. 2001) ..... 11

*Kaplan v. Cent. Bank of the Islamic Republic of Iran*,  
55 F. Supp. 3d 189 (D.D.C. 2014) ..... 20

*Kaplan v. Lebanese Canadian Bank, SAL*,  
999 F.3d 842 (2d Cir. 2021)..... 21, 22

*Khashoggi v. NSO Grp. Techs. Ltd.*,  
700 F. Supp. 3d 384 (E.D. Va. 2023), *aff’d*, 138 F.4th 152 (4th Cir. 2025)..... 6, 14, 15

*Lelchook v. Société Générale de Banque au Liban S.A.L.*,  
147 F.4th 226 (2d Cir. 2025) ..... 13

*Licci v. Lebanese Canadian Bank, SAL*,  
732 F.3d 161 (2d Cir. 2013)..... 13

*Moses v. BNP Paribas, S.A.*,  
802 F. Supp. 3d 567 (S.D.N.Y. 2025)..... 24

*Nye & Nissen v. United States*,  
336 U.S. 613 (1949)..... 27

*Ofisi v. BNP Paribas, S.A.*,  
77 F.4th 667 (D.C. Cir. 2023)..... 23

*Owens v. Republic of Sudan*,  
864 F.3d 751 (D.C. Cir. 2017), *vacated in part on other grounds sub nom.*,  
*Opati v. Republic of Sudan*, 590 U.S. 418 (2020)..... 24

*Parizer v. AJP Educ. Found., Inc.*,  
2025 WL 2382933 (E.D. Va. Aug. 15, 2025)..... 6, 10, 11, 17, 22

*Philips v. Pitt Cnty. Mem’l Hosp.*,  
572 F.3d 176 (4th Cir. 2009) ..... 6

*Przewozman v. Qatar Charity*,  
2023 WL 2562537 (E.D.N.Y. Mar. 17, 2023)..... 14

*Saudi v. Northrop Grumman Corp.*,  
427 F.3d 271 (4th Cir. 2005) ..... 14

*Schrier v. Qatar Islamic Bank*,  
632 F. Supp. 3d 1335 (S.D. Fla. 2022) ..... 7

*Siegel v. HSBC N. Am. Holdings, Inc.*,  
933 F.3d 217 (2d Cir. 2019)..... 24, 25

*Smith & Wesson Brands, Inc. v. Estados Unidos Mexicanos*,  
605 U.S. 280 (2025)..... 28

*Troell v. Binance Holdings Ltd.*,  
2026 WL 636849 (S.D.N.Y. Mar. 6, 2026) ..... 22

*Twitter, Inc. v. Taamneh*,  
598 U.S. 471 (2023)..... *passim*

*UMG Recordings, Inc. v. Kurbanov*,  
 963 F.3d 344 (4th Cir. 2020) .....7, 10, 12

*United States v. Peoni*,  
 100 F.2d 401 (2d Cir. 1938).....27, 28

*Walden v. Fiore*,  
 571 U.S. 277 (2014).....13

*Zobay v. MTN Group Ltd.*,  
 695 F. Supp. 3d 301 (E.D.N.Y. 2023) .....21, 22, 23, 30

**STATUTES** Page(s)

18 U.S.C. § 2(a) .....28

18 U.S.C. § 20.....11

18 U.S.C. § 1344.....11, 13

18 U.S.C. § 1349.....11

18 U.S.C. § 2333(d)(2) .....16

18 U.S.C. § 2334(a) .....6, 7, 16

18 U.S.C. § 2338.....7

Justice Against Sponsors of Terrorism Act, Pub. L. No. 114-222, 130 Stat. 852 (2016)..... *passim*

Sudan Claims Resolution Act, Pub. L. No. 116-260, div. FF, tit. XVII, § 1706(a)(1), 134 Stat. 3294 (2020) .....9

**RULES** Page(s)

Fed. R. Civ. P. 4(d) .....6, 7

Fed. R. Civ. P. 4(k)(1)(C) .....6, 7

Fed. R. Civ. P. 4(k)(2).....6, 7, 9, 15

Fed. R. Civ. P. 12(b)(2).....6, 7, 10

Fed. R. Civ. P. 12(b)(6).....6, 7, 24

Fed. R. Civ. P. 15(a)(2).....30

Fed. R. Evid. 201(b)(2).....10

**OTHER AUTHORITIES** Page(s)

Restatement (Second) of Torts § 433 (1965).....24

*Relate*, Black’s Law Dictionary (12th ed. 2024) .....11

S. Rep. No. 102-342 (1992) .....16

Matthew G. Olsen, Assistant Att’y Gen., Nat’l Sec. Div., U.S. Dep’t of Justice, Testimony Before the S. Comm. on the Judiciary (Dec. 12, 2023) .....1

## INTRODUCTION

This civil case begins where BAT’s U.S. criminal case left off. BAT admitted a decade-long conspiracy with North Korean arms traffickers that evaded U.S. sanctions, defrauded U.S. banks, and generated the hard currency that, as alleged here, financed the *Qiam* and advanced *Fateh*-series missiles used in two terrorist attacks underlying the claims of 196 American victims.

The record forecloses BAT’s<sup>1</sup> “innocent cigarette manufacturer” framing. In April 2023, BAT admitted to a long-running criminal conspiracy with sanctioned North Korean (“DPRK”) entities and paid \$629 million, which was “the largest North Korean sanctions penalty in the history of the Justice Department.” ¶ 147. DOJ told Congress that BAT’s business generated “\$418 million of banking transactions, generating revenue used to advance North Korea’s weapons program,”<sup>2</sup> which made BAT an “important component” of that program. ¶¶ 4, 156(c)-(d). BAT’s actual partner was “Office 39,” the entity Treasury designated for “facilitating North Korean trafficking in arms,” operating through its commercial front Daesong. ¶ 24.

Critically, BAT’s motion never addresses the expert-backed allegations from Drs. Lewis and Greitens (¶¶ 217-19) connecting BAT’s admitted conduct to the DPRK-IRGC missile enterprise and the *Qiam* and *Fateh*-series missiles used in the attacks. Those well-pleaded facts should be accepted as true and read in Plaintiffs’ favor at this stage, and BAT cannot cure its silence by attacking them for the first time on reply. In 2014, a U.S. federal court found that Office 39 (BAT’s partner) worked “directly with the [Islamic Revolutionary] Guard Corps” to finance

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<sup>1</sup> This brief uses the defined terms set forth in the Amended Complaint, ¶ 1. Unless otherwise indicated, all “¶” citations are to the Amended Complaint [Dkt. No. 39], and all “MTD” citations are to Defendants’ Memorandum in Support of Defendants’ Motion to Dismiss [Dkt. No. 44].

<sup>2</sup> Matthew G. Olsen, Assistant Att’y Gen., Nat’l Sec. Div., U.S. Dep’t of Justice, Testimony Before the S. Comm. on the Judiciary at 12 (Dec. 12, 2023), <https://tinyurl.com/34bpbtjf>. ¶¶ 4, 156.

proliferation to Iran and Hizballah. ¶ 52. The Amended Complaint alleges the Office 39/Daesong-led network functioned as a procurement arm for the IRGC’s and Hizballah’s missiles. ¶ 31.

A key feature of this civil action, which distinguishes it from any other Anti-Terrorism Act (“ATA”) case, is that the U.S. government—in sanctions designations, other publications, and enforcement actions against Defendants—as well as the media, called out the specific risk that BAT’s contributions to North Korea’s cigarette manufacturing would enable IRGC missile proliferation that would threaten Americans and U.S. national security. ¶¶ 3-5, 108, 136-38, 156-57. Defendants were the only Western multinationals that continued doing business with DPRK terrorist fronts after these facts became public knowledge, highlighting how culpable and unusual their conduct was. ¶ 114. Aware of and undeterred by those facts, Defendants willfully conspired with their North Korean counterparts to supply the DPRK-IRGC missile venture with the hard currency it needed to manufacture the weapons that injured Plaintiffs.

BAT’s two attempts to manufacture distance both fail. The allegations are not a “multi-step chain” of inferences; they describe one network’s pipeline. Every link was BAT, its joint venture, or a Treasury-designated proliferation agent of that venture. BAT’s direct partner NKTC was an Office 39 front, ¶¶ 100, 198; KKBC and FTB (the banks used) were designated WMD proliferators acting for Tanchon—Treasury’s identified conduit for DPRK missile sales to the IRGC, ¶¶ 124, 174(d); and KOMID, directed by Office 39, was a key part of the “interconnected DPRK sanctions-evasion, proliferation-financing, and missile-procurement apparatus that supported IRGC missile attacks.” ¶¶ 31, 35. And Judge Beryl A. Howell found that BATMS “knew” its counterparty banks were “designated as WMD proliferators,” ¶¶ 5, 182. Nor does the temporal gap matter: ballistic missiles are long-lived and drawn down “first-in, first-out,” ¶ 219(e). BAT cannot escape liability merely because the missiles it helped fund were not fired immediately.

JASTA<sup>3</sup> exists to capture conduct like BAT's. Both *Twitter* and *Atchley* reject any "specific intent" or "strict nexus" requirement, asking only whether the assistance was knowing, substantial, and bore "some connection" to the attack. *Atchley v. AstraZeneca UK Ltd.*, 165 F.4th 592, 605-08 (D.C. Cir. 2026) (interpreting *Twitter, Inc. v. Taamneh*, 598 U.S. 471 (2023)). Plaintiffs clear that bar. BAT's hard currency funded the very *Qiam* and *Fateh* missiles that struck Plaintiffs, and Dr. Lewis explains with supporting facts that "without BAT's and North Korea's contributions, the [DPRK-Iran cooperative] missile venture would likely have not succeeded." ¶ 219(b).

Regarding personal jurisdiction, the Fifth Amendment does not require "minimum contacts" and instead permits a more flexible inquiry tied to conduct bearing "a meaningful relationship to the United States." *Fuld v. Palestine Liberation Org.*, 606 U.S. 1, 16, 23 (2025). That meaningful relationship exists here. Congress found that those who "knowingly or recklessly contribute material support or resources, directly or indirectly, to persons or organizations that pose a significant risk of committing acts of terrorism . . . necessarily direct their conduct at the United States, and should reasonably anticipate being brought to court in the United States to answer for such activities." JASTA § 2(a)(6). In any event, BAT's admitted U.S. contacts, which gave rise to both its prosecution and this case, satisfy any jurisdictional test.

### PLAINTIFFS' ALLEGATIONS

BAT's motion strains to make this case look small—a multinational cigarette company at the end of a chain of strangers, its money and other assistance too far removed from any attack to matter. The well-pleaded allegations describe the opposite: an integrated North Korea–IRGC–Hizballah missile enterprise, and BAT operating inside it for a decade as its U.S.-dollar lifeline.

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<sup>3</sup> Justice Against Sponsors of Terrorism Act, Pub. L. No. 114-222, 130 Stat. 852 (2016).

Before BAT arrived, North Korea ran that enterprise through Office 39, the regime arm Treasury designated for “facilitating North Korean trafficking in arms.” ¶ 24. Office 39 directed an integrated ballistic-missile venture with Iran and the IRGC, operating through its commercial front, Daesong, and a ring of U.S.-designated banks and arms entities. The IRGC was a member of that venture, not a stranger downstream of it. The Office 39/Daesong network “functioned as a procurement arm for the IRGC’s and Hizballah’s missile activities.” ¶ 31.

In 2001, BAT joined that enterprise. It formed Daesong-BAT, a DPRK joint venture, with an Office 39-controlled firm, supplying the tobacco, the machinery, and technical management. ¶¶ 100, 198. BAT entered with its eyes open. Two years earlier, a congressional North Korea Advisory Group report had warned that North Korea’s missile sales to Iran “created an immediate, serious and growing threat to U.S. forces” in the Middle East and could place those weapons with “subnational groups” like Hizballah. ¶ 96. BAT’s reaction was an internal order that its “activity in North Korea should be increased.” ¶ 97. The warnings only sharpened. In 2006, an *Asia Times* exposé named BAT and cautioned that its venture risked “aiding and abetting illicit North Korean financing” of missile cooperation between Office 39 and the IRGC. ¶ 108.

What the venture could not readily access due to U.S. sanctions was usable hard currency, and that is what BAT supplied. BAT’s scheme, as the Amended Complaint alleges, “enabled Office 39/Daesong to achieve over \$415 million in liquidity,” unlocking dollar balances that were previously “trapped under sanctions and otherwise useless,” while throwing off at least \$50 million in illicit joint-venture profits a year from 2007 through 2017. ¶¶ 123, 158. That money moved into the international financial system through banks (KKBC and FTB) that the United States had designated as weapons-of-mass-destruction proliferators, a designation BAT “knew.” ¶ 182. Inside Office 39, the money did not fund an ordinary economy: a “fixed percentage of all funds BAT

created for Daesong funded DPRK arms programs, including missiles,” with the *Qiam* and *Fateh* systems the regime’s top priority. ¶ 161. DOJ confirmed to Congress that the venture generated “revenue used to advance North Korea’s weapons program,” and separately found BAT to be an “important component” in funding that program. ¶ 156.

Confronted with “the rising tide of sanctions and international pressure,” BAT did not walk away; it hid. ¶ 115. In 2007 its senior leadership approved a restructuring “designed to create the appearance of a complete BAT divestment” while BAT secretly kept de facto control. ¶ 117. BAT “sold” the venture to a friendly front for one Euro, took back a one-Euro option to buy it back, and went on supplying the venture exactly as before; an internal BAT email described the deal as “a vehicle for BAT to bring out the JV [Joint Venture] money and distribute it to BAT.” ¶¶ 120-21. All of it, BAT admitted, was done “with the intent to deceive U.S. financial institutions.” ¶ 126.

BAT’s scheme ended in a U.S. criminal case. In 2023, BAT’s Singapore subsidiary pleaded guilty and BAT entered a deferred prosecution agreement, together paying \$629 million, the largest North Korean sanctions penalty in the history of the Justice Department. ¶¶ 147, 149. Judge Howell found that BATMS “knew” the banks it used were “designated as WMD proliferators,” and that its misconduct was “flagrant and lengthy, over a term of years.” ¶¶ 182, 215.

The missile capabilities BAT helped finance did not remain abstract or remote. The IRGC’s *Qiam* and advanced *Fateh*-series missiles were developed, refined, and stockpiled during the very years BAT was funding the venture. ¶¶ 206-07, 210-11. On January 8, 2020, the IRGC fired them at U.S. forces at the Al Asad and Erbil air bases; on September 28, 2022, they attacked refugee camps in Koya. ¶¶ 221, 225. Their use against Americans “was not an independent or unforeseeable intervening act. It was the precise and intended use of the missiles Defendants helped create and enhance.” ¶ 235. Plaintiffs are the victims of those missile attacks. ¶¶ 254-58.

## LEGAL STANDARD

To survive a Rule 12(b)(2) motion, “[a] plaintiff need only make a prima facie showing of a sufficient jurisdictional basis, and the court must construe all relevant allegations in the light most favorable to the plaintiff and draw the most favorable inferences for the existence of jurisdiction.” *Khashoggi v. NSO Grp. Techs. Ltd.*, 700 F. Supp. 3d 384, 393 (E.D. Va. 2023) (citations omitted). Under Rule 12(b)(6), the court “accept[s] as true all well-pleaded allegations and view[s] the complaint in the light most favorable to the plaintiff.” *Philips v. Pitt Cnty. Mem’l Hosp.*, 572 F.3d 176, 180 (4th Cir. 2009). A plaintiff need only “nudge[] [its] claims across the line from conceivable to plausible.” *Bell Atl. Corp. v. Twombly*, 550 U.S. 544, 570 (2007).

## ARGUMENT

### **I. The Court Has Personal Jurisdiction Over Defendants.**

This Court has personal jurisdiction over both Defendants under Rule 4(k)(1)(C) in conjunction with 18 U.S.C. § 2334(a). Rule 4(k)(2) independently supplies an alternative basis.

#### **A. Jurisdiction is Appropriate Under 18 U.S.C. § 2334(a) and Rule 4(k).**

Rule 4(k)(1)(C) establishes personal jurisdiction whenever a federal statute authorizes service. Section 2334(a) is such a service-authorizing statute. It provides for venue “in the district court of the United States for any district where any plaintiff resides,” and for nationwide service. Courts uniformly hold that § 2334(a) is a jurisdiction-granting statute for Rule 4(k)(1)(C) purposes. *See Parizer v. AJP Educ. Found., Inc.*, 2025 WL 2382933, at \*11 (E.D. Va. Aug. 15, 2025).

Seven Plaintiffs reside in this District, *see* Parekh Decl. ¶¶ 7-8, and Defendants’ waiver of service satisfies the service predicates of Rule 4(k)(1)(C) and § 2334(a). Defendants, through counsel located in the U.S., waived service in this action, receiving in exchange 69 extra days to respond. *Id.* ¶ 6. Rule 4 provides that once a waiver is filed, “proof of service is not required” and the Rules apply “as if a summons and complaint had been served,” while preserving any personal

jurisdiction defense. Fed. R. Civ. P. 4(d)(4), (5). Rule 4(k)(1)(C) provides that “serving a summons or filing a waiver of service” establishes personal jurisdiction when authorized by a federal service statute, and § 2334(a) supplies that authorization. Defendants’ AO 399 waiver forms expressly relinquished any objection to “the absence of a summons or of service.” Dkt. Nos. 12-13. Defendants cannot accept the benefits of Rule 4(d) (including the extra response time obtained here) while treating their filed waivers as jurisdictionally meaningless because no service occurred inside the U.S. Neither Rule 4 nor § 2334(a) permits that gamesmanship. BAT’s reliance on *Schrier v. Qatar Islamic Bank*, 632 F. Supp. 3d 1335 (S.D. Fla. 2022), is misplaced. There, the plaintiff relied on actual service abroad, not a waiver form satisfying the service predicate.

In the alternative, Rule 4(k)(2) independently supports jurisdiction. Plaintiffs’ claims arise under federal law, Defendants have waived service, and Rule 4(k)(2)’s negation requirement is met. As foreign corporations incorporated and headquartered abroad, neither BAT entity is “at home” in, and thus subject to general jurisdiction in, any state. *Daimler AG v. Bauman*, 571 U.S. 117, 137 (2014). Nor does any single state have specific jurisdiction, because the relevant conduct was aimed at the United States as a whole. Plaintiffs investigated the possibility of jurisdiction in any individual state and identified none.<sup>4</sup> Defendants similarly do not identify any state where this action could proceed. In addition, Defendants are not subject to jurisdiction as to these claims in any state’s courts of general jurisdiction because Congress vested U.S. district courts with “exclusive jurisdiction” over ATA claims. *See* 18 U.S.C. § 2338. BAT’s reliance on the original

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<sup>4</sup> *See* Parekh Decl. ¶¶ 3, 10-15. Defendants challenge personal jurisdiction, so Plaintiffs’ submission is proper at the Rule 12(b)(2) stage, as this Court “may look beyond the complaint to affidavits and exhibits in order to assure itself of personal jurisdiction.” *UMG Recordings, Inc. v. Kurbanov*, 963 F.3d 344, 350 (4th Cir. 2020). Plaintiffs do not rely on the declaration to modify the Amended Complaint or to cure any Rule 12(b)(6) issue.

complaint (MTD 8-10) is unavailing. The operative Amended Complaint governs, and BAT's original motion was withdrawn and denied as moot. Dkt. Nos. 41-42.

**B. Jurisdiction is Proper Under *Fuld's* Flexible Due Process Standard.**

In federal question cases, the Fifth Amendment governs the personal jurisdiction inquiry. In *Fuld*, the Supreme Court “decline[d] to import the Fourteenth Amendment minimum contacts standard into the Fifth Amendment,” and held that the Fifth Amendment permits a “more flexible” inquiry. 606 U.S. at 16. The Supreme Court also recognized that due process permits the political branches to subject foreign defendants to federal jurisdiction for “conduct closely related to the United States that implicates important foreign policy concerns,” provided the grant is “suitably limited to those ends.” *Id.* at 18, 20. The facts here satisfy both prongs.

*First*, BAT's own admitted conduct from its federal criminal case targeted the United States. BAT and BATMS used U.S. correspondent banks, deceived U.S. financial institutions, violated U.S. sanctions, and caused U.S. financial services to be exported to North Korea for the benefit of entities tied to North Korea's WMD and ballistic-missile programs. ¶¶ 126, 149-51, 245-46. Those U.S.-directed contacts are themselves closely related to the assistance alleged here, because BAT's scheme converted otherwise-trapped North Korean funds into usable hard currency for the DPRK-IRGC missile venture. ¶¶ 123, 156, 158, 161.

Congress's judgment confirms the constitutional fit. JASTA provides that those who “knowingly or recklessly contribute material support or resources, directly or indirectly, to persons or organizations that pose a significant risk of committing acts of terrorism . . . necessarily direct their conduct at the United States, and should reasonably anticipate being brought to court in the United States to answer for such activities.” JASTA § 2(a)(6). It is the “long-standing policy of the United States that civil lawsuits against those who support, aid and abet, and provide material support for international terrorism serve the national security interests of the United States by

detering the sponsorship of terrorism and by advancing interests of justice, transparency, and accountability.” Sudan Claims Resolution Act, Pub. L. No. 116-260, div. FF, tit. XVII, § 1706(a)(1), 134 Stat. 3294 (2020). And *Fuld* instructs that, in assessing Fifth Amendment due process, courts must give substantial weight to the political branches’ judgment in matters involving terrorism, foreign affairs, and national security. 606 U.S. at 19-20. BAT’s admitted sanctions-evasion and bank-fraud scheme sits at the center of those interests.

*Second*, the exercise of jurisdiction here is suitably limited. *Fuld* characterized ATA claims as “a narrow category of claims that provide civil remedies only for Americans injured by acts of international terrorism,” not claims posing a “broad risk” of defendants being haled into U.S. courts for ordinary civil liability. 606 U.S. at 20. That reasoning applies here. Plaintiffs’ claims arise under the ATA and JASTA, concern U.S. nationals injured by international terrorism, and are tied to BAT’s own admitted U.S.-directed criminal conduct. *See Finan v. Lafarge S.A.*, 2025 WL 2504317, at \*15, \*17 (E.D.N.Y. Aug. 29, 2025) (upholding Rule 4(k)(2) jurisdiction under *Fuld* despite skepticism about minimum contacts).

BAT’s attempt to cabin *Fuld* to its particular facts and defendants (MTD 15-18) ignores the Court’s constitutional reasoning, which rested on the federal government’s broader sovereignty, not on the identity of the PLO. *Fuld* confirmed that “[c]ombating terrorism” is “an urgent objective of the highest order” and that the government “has a strong interest in permitting American victims of international terror to pursue justice in domestic courts.” 606 U.S. at 20.

*Fuld*’s caution that it was not addressing “more attenuated assertions of jurisdiction,” *id.* at 18; MTD 16, *supports* jurisdiction here: the “attenuated assertions” it declined to resolve were those that do *not* “tie[] federal jurisdiction to conduct closely related to the United States that implicates important foreign policy concerns”—which this JASTA case does. 606 U.S. at 18.

Nor can BAT take refuge in *Fuld's* observation that the PSJVTA named the PLO rather than “any run-of-the-mill private defendant.” *Id.* at 22. JASTA embodies the same congressional judgment for those who provide support, “directly or indirectly,” to terrorism threatening U.S. nationals or the “national security, foreign policy, or economy of the United States.” JASTA § 2(a)(6). And BAT is not run-of-the-mill: its subsidiary BATMS pleaded guilty in a U.S. court to a \$251 million scheme to violate U.S. sanctions and deceive U.S. correspondent banks. ¶¶ 245-46.

Finally, although *Fuld* noted that the PLO and the PA had “decades of meaningful contacts, ties, [and] relations with the United States,” 606 U.S. at 22 (citations omitted), it did not suggest that any of those contacts were related in any way to the plaintiffs’ claims—so BAT cannot rely on that fact to smuggle a Fourteenth Amendment “related contacts” requirement into *Fuld's* Fifth Amendment standard. And if decades of contacts, ties, and relations with the United States were important to the analysis, British *American Tobacco*—which began in 1902 as an Anglo-American joint venture, still owns the second largest tobacco company in the United States, and views the United States as “the cornerstone of [its] strategy”—has far more contacts than the PLO did.<sup>5</sup>

**C. Jurisdiction is Independently Proper Under a Traditional Minimum-Contacts Analysis.**

Even if some residual minimum-contacts inquiry survives *Fuld* under the Fifth Amendment, Defendants’ challenge fails. The relevant forum is “the United States as a whole.”

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<sup>5</sup> See Parekh Decl. ¶ 17 & Ex. 2 (relevant excerpts from British American Tobacco, Our History, <https://www.bat.com/who-we-are/our-history> (last visited June 29, 2026); Reynolds Am., Inc. & British Am. Tobacco p.l.c., Form 425 (Jan. 17, 2017); and British American Tobacco, CAGNY Conference 2026 Presentation, at 26, 30, [https://www.bat.com/content/dam/batcom/global/main-nav/investors-and-reporting/investor-presentations/BAT\\_CAGNY\\_2026\\_Presentation.pdf](https://www.bat.com/content/dam/batcom/global/main-nav/investors-and-reporting/investor-presentations/BAT_CAGNY_2026_Presentation.pdf) (last visited June 29, 2026)). As explained above in footnote 4, the Fourth Circuit permits courts to consider such exhibits on a Rule 12(b)(2) motion. See *Kurbanov*, 963 F.3d at 350. This Court may also take judicial notice of BAT’s publicly filed and publicly available corporate documents. See Fed. R. Evid. 201(b)(2).

*Parizer*, 2025 WL 2382933, at \*12. In participating in the DPRK-IRGC arms venture, Defendants purposefully directed conduct at the United States in ways that both relate to and constitute the but-for cause of Plaintiffs’ aiding-and-abetting claims. And to the extent that some version of the Fourteenth Amendment “reasonableness” inquiry survived *Fuld*, exercising jurisdiction over BAT, an international conglomerate with extensive U.S. contacts, is reasonable.

**1. BAT purposefully directed its conduct at the United States.**

The traditional minimum contacts inquiry asks whether the plaintiffs’ claims “arise out of or relate to the defendant’s contacts with the forum.” *Ford Motor Co. v. Montana Eighth Jud. Dist. Ct.*, 592 U.S. 351, 362 (2021). Causation is not required; it is enough to show some “connection” between a plaintiff’s suit and a defendant’s activities.” *Id.* at 361 (citations omitted).<sup>6</sup> Here, Plaintiffs allege multiple instances in which BAT purposefully directed its conduct at the United States (instances BAT cannot dispute, because it admitted to them in U.S. criminal proceedings) in ways related to Plaintiffs’ aiding-and-abetting claims.

As BAT admitted, its North Korean venture depended on using and deceiving U.S. banks, and causing the export of U.S. financial services. BATMS pleaded guilty to, and BAT p.l.c. entered a deferred prosecution agreement on, an Information charging conspiracy to commit bank fraud in violation of 18 U.S.C. §§ 1344 and 1349. ¶¶ 149, 246; Parekh Decl., Ex. 1 ¶ 1; Dkt. No. 45-1 ¶ 1. The Information identifies the relevant “financial institutions,” 18 U.S.C. §§ 20, 1344, as four FDIC-insured U.S. banks that processed U.S.-dollar transactions originating in North Korea for BATMS’s, and ultimately BAT’s, benefit. Parekh Decl., Ex. 1 ¶¶ 30, 33. BAT admitted that the

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<sup>6</sup> This understanding of “relatedness” is consistent with both the ordinary legal meaning of the term and the Fourth Circuit interpretation of similar language in other contexts. *E.g.*, *Relate*, *Black’s Law Dictionary* (12th ed. 2024) (defining “relate” to mean “to have some connection to”); *Jackson v. Wal-Mart Stores, Inc.*, 24 F. App’x 132, 133 (4th Cir. 2001) (defining “relate to” in the ERISA preemption context to mean having “a connection with”).

Information’s allegations and the Statement of Offense’s facts were “true and accurate,” Dkt. No. 45-1 ¶ 2, and agreed to joint and several liability, *id.* ¶ 7. Those admitted facts establish that Defendants caused false information to be provided to U.S. banks, “caused the export of financial services from the United States to North Korea,” and caused at least \$415,717,848 to flow through U.S. banks. Parekh Decl., Ex. 1 ¶¶ 32-33, 54, 79; Dkt. No. 45-1, Attach. A ¶¶ 30, 54.

Both Defendants stipulated that they “had knowledge of U.S. sanctions” and “willfully disregarded” them, and confessed to structuring payments so that U.S. banks would process transactions they would otherwise have refused “with the intent to deceive U.S. financial institutions.” ¶¶ 126, 150-51 (Stmt. of Offense, Dkt. No. 45-1, Attach. A, ¶¶ 45-46, 55). BAT thus “deliberately chose to launder at least \$251,631,903 through correspondent accounts at U.S. banks in at least 228 unlawful . . . transactions,” thereby “caus[ing] the export of financial services from the United States to North Korea.” ¶¶ 245-46.

That use of U.S. correspondent banking was not incidental or fortuitous; it was the operational architecture of BAT’s North Korean scheme. A defendant that pleaded guilty to committing bank fraud against U.S. financial institutions, and stipulated that it acted to deceive them hundreds of times, has not merely “directed [its] activities at” this forum—it has confessed to doing so, far exceeding the U.S.-directed conduct (including the use of U.S.-based servers) held sufficient in *UMG Recordings, Inc. v. Kurbanov*, 963 F.3d 344, 353-54 (4th Cir. 2020).

In addition, BAT’s criminal resolution shows that it designed its scheme “specifically to defeat” the Bank Secrecy Act reporting that U.S. banks owe to FinCEN (a Treasury bureau), “directly and intentionally depriv[ing]” the U.S. government “of accurate financial intelligence concerning DPRK sanctions evasion.” ¶ 127. That is intentional conduct aimed at a federal function—not, as BAT contends (MTD 12 n.3), an incidental effect on a forum resident.

These contacts relate directly to Plaintiffs' claims. The assistance the claims turn on was hundreds of millions in venture proceeds, which were realized as usable hard currency and collected by BAT through U.S. dollar-clearing. ¶¶ 123, 158, 245. BAT's use of U.S. correspondent banking was thus not a happenstance way station for unrelated funds; it was an instrument through which BAT delivered its assistance, *i.e.*, the "affiliation between the forum and the underlying controversy" that supports specific jurisdiction. *Ford*, 592 U.S. at 359-60. Other courts have held that "repeated use of [a] correspondent [bank] account" in the U.S. "as an instrument to achieve the wrong complained of" "satisfies the minimum contacts component of the due process inquiry." *Licci v. Lebanese Canadian Bank, SAL*, 732 F.3d 161, 173 (2d Cir. 2013); *accord Lelchook v. Société Générale de Banque au Liban S.A.L.*, 147 F.4th 226, 240-41, 244-45 n.18 (2d Cir. 2025). Here, the case for jurisdiction is even stronger because BAT did not merely route transactions through U.S. accounts; it did so by defrauding U.S. banks and blinding their regulators.

Relatedness holds even on the stricter causal test BAT incorrectly demands. *See Ford*, 592 U.S. at 362 (rejecting that "only a strict causal relationship . . . will do"). The U.S.-dollar transactions here cleared through U.S. financial institutions (the reason § 1344 reaches BAT's conduct, ¶ 246), so BAT could not have rendered its assistance without U.S. correspondent banking; that access was a but-for cause of its participation. ¶ 245.

BAT's contrary arguments attack a theory Plaintiffs do not advance. BAT invokes the rule of *Walden v. Fiore*, 571 U.S. 277 (2014), that the contacts must be those "the defendant himself" creates, arguing Plaintiffs rely on "the acts of third parties." MTD 11. But the contacts are Defendants' own; they admitted (under oath) their direct involvement in the laundering of \$251 million through U.S. accounts and the deception of those banks and FinCEN. *Walden* bars borrowing a third party's contacts; it does not bar attributing to BAT the U.S. conduct to which

BAT confessed or that it attributed to its co-conspirators. *Saudi v. Northrop Grumman Corp.* is likewise inapposite. There, the defendant’s only alleged misconduct occurred “in Singapore or on the high seas,” 427 F.3d 271, 276 (4th Cir. 2005), whereas BAT provided assistance through, *inter alia*, bank fraud committed against U.S. financial institutions. Both decisions confirm jurisdiction.

BAT’s insistence that “no [Foreign Terrorist Organization (“FTO”)] was on either side of any transaction” and that the accounts merely “paid money to” BAT (MTD 12) mistakes the inquiry. Relatedness asks whether Plaintiffs’ claims relate to BAT’s contacts—not whether an FTO transacted with BAT, or which direction a payment ran. Aiding-and-abetting never requires the defendant to deal directly with the principal tortfeasor; grafting that onto the jurisdictional inquiry would collapse secondary liability into direct liability. BAT’s own jurisdictional authority confirms the test. *Przewozman v. Qatar Charity*, 2023 WL 2562537, at \*15 (E.D.N.Y. Mar. 17, 2023) asks whether “the correspondent account at issue” was “used as an instrument to achieve the very wrong alleged,” and the few cases BAT cites (MTD 12-13) held otherwise only because the plaintiffs could not make that showing. None involved a defendant that pleaded guilty to defrauding the very institutions at issue.

Finally, BAT’s reliance on *Khashoggi* (MTD 11) is misplaced. *Khashoggi* confirms that the relevant question is whether the defendant itself directed suit-related conduct at the forum. This Court dismissed because the plaintiff failed to plead that NSO did so in the relevant forum: Saudi and Emirati actors allegedly targeted the plaintiff and used Pegasus, while NSO licensed and supported the spyware. *Khashoggi*, 700 F. Supp. 3d at 396-400, *aff’d*, 138 F.4th 152, 161-64 (4th Cir. 2025). That rule is satisfied here because BAT deceived U.S. banks and processed hundreds of millions through U.S. accounts, ¶¶ 126, 149-51, 245-47, as part of the conduct alleged to have generated hard currency that financed the missiles. That U.S.-directed conduct was BAT’s, not

North Korea’s, Iran’s, or the IRGC’s. The inquiry asks who aimed conduct at the forum, not who executed the attack. The Fourth Circuit made that contrast explicit: unlike *Khashoggi*, *WhatsApp* involved NSO’s own express aiming at the forum, where NSO “sought out and accessed [WhatsApp’s] servers” to transmit Pegasus through those servers. 138 F.4th at 163. BAT did the same with the U.S. financial system, using it as the instrument of its scheme. Rule 4(k)(2) exists for this circumstance: where a foreign defendant’s suit-related contacts are directed to the U.S. rather than to any single state. *Dee-K Enters., Inc. v. Heveafil Sdn. Bhd.*, 982 F. Supp. 1138, 1147-48 & n.15 (E.D. Va. 1997) (Ellis, J.) (sustaining Rule 4(k)(2) under a national-contacts analysis).

**2. Jurisdiction here is constitutionally reasonable.**

BAT contends the Fifth Amendment carries forward the Fourteenth Amendment’s reasonableness factors (MTD 13-15, 17); *Fuld* left that open, 606 U.S. at 23-24, and it need not be resolved, because jurisdiction is reasonable on any view. Plaintiffs allege substantial, deliberate U.S. contacts that BAT admitted under criminal oath, *supra* § I.C—and contacts of that quality demand an especially strong showing of unreasonableness, which BAT cannot make.

The burden on BAT to litigate these claims in the U.S. is slight. A sophisticated multinational that already participated in related federal criminal proceedings approximately 10 miles from this Courthouse, resolving them for \$629 million, faces no undue burden litigating civil claims built on the same admitted conduct, and it identifies no overseas evidence it cannot obtain. Unlike *Khashoggi*, where the suit’s “foreign relations implications” threatened to “impair [the parties’] abilities to access relevant documents,” 700 F. Supp. 3d at 401, BAT’s core proof already sits in the U.S. record of its own criminal resolutions. ¶ 14 n.1. The forum’s interest is paramount. The attacks, which BAT assisted by committing U.S. crimes, harmed U.S. nationals, and Congress enacted the ATA to give them a U.S. forum—unlike *In re Diisocyanates Antitrust Litig.*, 2026 WL 522845, at \*11 (W.D. Pa. Feb. 25, 2026), where the United States lacked “a substantial interest”

because the foreign defendants' contacts were "attenuated" and their conduct fell "beyond the sovereign's defined statutory reach." Plaintiffs' interest is also strong. All 196 are U.S. nationals or their families, and because § 2334(a) and Rule 4(k) make the U.S. the relevant forum, how many reside here (MTD 15) is immaterial. Finally, that evidence may be "in Asia and the Middle East" (MTD 14) changes nothing. Every ATA case involves an attack abroad, yet *Fuld* found jurisdiction reasonable despite attacks in Israel and West Bank-based defendants. 606 U.S. at 24-25.

## **II. The Amended Complaint States an Aiding-And-Abetting Claim.**

The ATA was designed to impose "liability at any point along the causal chain of terrorism" to "interrupt, or at least imperil, the flow of money." S. Rep. No. 102-342, at 22 (1992). Section 2333(d)(2) imposes secondary liability on anyone who "aids and abets, by knowingly providing substantial assistance" to an act of international terrorism. Congress designed this statute on "the broadest possible basis" to reach those who "provided material support" to terrorists "directly or indirectly," JASTA § 2(a)(6), (b), and it identified *Halberstam v. Welch*, 705 F.2d 472 (D.C. Cir. 1983), as "the proper legal framework" for JASTA liability. JASTA § 2(a)(5).

In *Twitter*, the Supreme Court held that the elements of JASTA aiding and abetting "should be considered relative to one another as part of a single inquiry designed to capture conscious and culpable conduct," 598 U.S. at 503-04, calibrated as a sliding scale: "less substantial assistance require[s] more scienter . . . [a]nd, vice versa," *id.* at 491-92, and "the more attenuated the nexus, the more courts should demand that plaintiffs show culpable participation through intentional aid that substantially furthered the tort," *id.* at 506. *Atchley* applied that framework, declining to graft onto the ATA a "direct traceability" or a specific-intent requirement. 165 F.4th at 606, 608.

*Halberstam* confirms how broad that inquiry is. The defendant there—a burglar's "banker, bookkeeper, recordkeeper, and secretary"—was held liable for a murder her partner committed during a botched burglary, though she neither knew of the murder nor the burglaries. 705 F.2d at

487-88. “[I]t was enough that she knew he was involved in some type of personal property crime,” because “killing is a foreseeable risk” of such conduct. *Id.* at 488. Any narrower reading of JASTA is contrary to Congress’s express intention and would effectively gut the statute.

Under that calibrated inquiry, this case sits at the extreme end of the culpability spectrum. BATMS pleaded guilty to a conspiracy to evade U.S. sanctions and defraud U.S. banks; BAT and BATMS together paid the largest North Korean sanctions penalty in DOJ history; Judge Howell found at sentencing that BATMS “knew” KKBC and FTB were “designated as WMD proliferators by the Treasury Department”; and BAT kept using those banks for years after its own April 2014 internal due diligence flagged them. ¶¶ 5, 147, 149-50, 182, 246; Dkt. No. 45-3 at 4.

BAT does not seriously contest these facts. It argues only that, as a matter of law, its conduct was too remote from the attacks (the supposed “multi-step chain,” MTD 1) and too far from intentional to support liability. Both arguments fail under the standard set out above.

**A. The Amended Complaint Pleads a Sufficient Nexus to the Specific Attacks.**

*Twitter* requires a “definable nexus” between the defendant’s assistance and the acts that injured Plaintiffs, 598 U.S. at 503-07; *accord Parizer*, 2025 WL 2382933, at \*22, but not “direct traceability” or a “strict nexus.” *Atchley*, 165 F.4th at 606. It is enough that the assistance “relate[s] to” or has “some connection” with the terrorist acts, and even “more remote support . . . can still constitute aiding and abetting in the right case.” *Id.* at 604, 606; *Twitter*, 598 U.S. at 494, 496, 506. Just last week, the Supreme Court reiterated that aiding-and-abetting liability “encompasses many forms of assistance provided by those who are one (or more) steps removed” from the principal. *Cisco Sys., Inc. v. Doe I*, 2026 WL 1791225, at \*9 (U.S. June 23, 2026) (citing *Twitter*, 598 U.S. at 497). The nexus here is sufficient on either of two independent grounds: BAT’s hard currency funded the production of the specific *Qiam* and *Fateh*-class weapons the IRGC and Hizballah deployed against Plaintiffs; or, alternatively, BAT’s assistance to the missile enterprise was so

systemic and pervasive as to warrant liability for the only two known terrorist attacks on Americans involving those missiles—both alleged here. *See infra* §§ II.A.1, II.C.

**1. BAT’s assistance has a definable nexus to the missile attacks.**

The Amended Complaint pleads the connection in detail. BAT enabled Office 39 to generate hundreds of millions of dollars in usable hard currency over a decade, ¶¶ 123, 158, 167, 191, a fixed percentage of which funded DPRK weapons programs, ¶ 161, and within Office 39’s expenditures, the *Qiam* and *Fateh* systems were “the number one overall budget priority.” ¶ 165. That hard currency paid the program’s operational costs the IRGC-DPRK barter arrangement could not cover, including training North Korean specialists in Iran, black-market procurement of components like gyroscopes, assembly-facility maintenance, and weapons transport. ¶¶ 167, 171. Hard currency was the program’s Achilles’ heel: when dollar reserves run short, “missile production lines stall.” ¶¶ 170, 208. BAT-generated profits thus “purchase[d] the propulsion systems and components, guidance systems, and materials to make fuel needed by the IRGC, which powered the *Qiam* and *Fateh* missiles that harmed Plaintiffs.” ¶ 171.

The specific systems used against Plaintiffs bore North Korea’s contribution directly. The *Qiam* fired in 2020 was upgraded with North Korean help, including the maneuverable reentry vehicle and the removal of stabilizing fins, during 2010-2015, while BAT funded the venture, ¶¶ 85, 206, and the IRGC “received DPRK aid to develop the *Fateh*,” ¶ 84. Plaintiffs’ missile expert, who has nearly three decades of relevant experience and “personally examined” photographs and videos of the missiles, opines that the *Qiam* and advanced *Fateh*-series missiles “used to grievous effect on January 8, 2020 and September 28, 2022” were developed and entered production “during BAT’s 2007-2017 scheme with North Korea,” and that “[w]ithout North Korea’s cooperation . . . Iran almost certainly could not have developed” them. ¶ 219(d). BAT’s

operation converted otherwise-trapped, sanctioned funds into the usable hard-currency liquidity a sanctioned proliferation network most needs and can least obtain. ¶ 123.

BAT was no marginal contributor. Dr. Lewis confirms BAT’s role as a major financial pillar of the missile venture, ¶¶ 219(a)-(b), (i), grounding that conclusion in concrete figures. Historical DPRK missile production lines exported to Iran and Pakistan were priced at \$120-150 million each, with annual *Qiam* and *Fateh* production costs “on the order of several hundred million dollars.” ¶¶ 219(l)-(m). Against that scale, BAT’s contributions were substantial—\$418 million in banking transactions DOJ confirmed “generat[ed] revenue used to advance North Korea’s weapons program,” ¶¶ 4, 156(c), and at least \$50 million in illicit profits to Office 39 annually for over a decade, ¶ 158. And Plaintiffs need not trace particular dollars to particular missiles. The Amended Complaint alleges programmatic allocation through a closed Office 39 silo, ¶¶ 160-62, 164-65, with the *Qiam* and *Fateh* the regime’s top expenditure priority.

BAT’s motion does not grapple with these allegations. It does not ask this Court to disregard Dr. Lewis’s fact-based allegations that the *Qiam* and advanced *Fateh*-series missile systems used in the attacks were developed and entered production during BAT’s 2007-2017 scheme, that BAT was a major financial pillar of the DPRK-Iran missile venture, or that the missiles fired in 2020 and 2022 likely came from stockpiles produced during the BAT period or with components acquired during it. BAT cannot carry its Rule 12 burden by ignoring those well-pleaded allegations and should not be permitted to cure that omission on reply.

In any event, BAT’s demand for dollar-level traceability is the very test *Twitter* rejected. As *Atchley* explained, the Supreme Court “declined to adopt the defendants’ proposed ‘direct traceability’ test,” because “it is often effectively impossible . . . to plausibly allege that a particular dollar of funding enabled a specific attack,” and an “overly rigid nexus” requirement would be

“inconsistent with Congress’s intent in enacting the JASTA.” 165 F.4th at 606. Nor must Plaintiffs “spell out how” Office 39 “converted [D]efendants’ assistance into weapons . . . to carry out each specific attack.” *Id.* at 607. It suffices that BAT’s dollars flowed into Office 39’s missile venture through the Treasury-designated banks BAT admitted using (KKBC and FTB, ¶ 124), and through Tanchon, which Treasury identified as “play[ing] a key role in financing the sales of ballistic missiles” from KOMID “to Iran’s Shahid Hemmat Industrial Group . . . responsible for developing liquid-fueled missiles,” the very class to which the *Qiam* belongs. ¶ 174(d).

**2. BAT’s attenuation arguments lack merit.**

BAT presses two attenuation theories: (1) that the causal chain is too long, and (2) that BAT’s exit predated the attacks. Neither withstands *Twitter’s* integrated inquiry.

**a. BAT operated inside the proliferation venture, not at the end of a lengthy chain of strangers.**

BAT mischaracterizes the Complaint as alleging “numerous intervening actors.” MTD 23. To the contrary, BAT operated inside an integrated proliferation-finance network: it formed and controlled a joint venture pleaded to be “an Office 39 front for DPRK sponsorship of missile threats by the IRGC, and an important component of the Iranian ballistic missile procurement network,” ¶¶ 100, 117, 121, 198, and it routed the venture’s dollars through Treasury-designated WMD-proliferator banks (KKBC and FTB) that served as arms of designated proliferators Tanchon and KOMID, ¶¶ 5, 124, 134, 142, 182. As Dr. Greitens explains, “Office 39 acts as the coordinating node” of that network, “while Tanchon, KKBC, and FTB provide financial and banking support.” ¶ 218(j). Nor are the IRGC and Hizballah “intervening” end-points: a federal court found that Office 39 partnered with the IRGC in a joint arms venture that supplied missiles and rockets to both the IRGC and Hizballah, *Kaplan v. Cent. Bank of the Islamic Republic of Iran*, 55 F. Supp. 3d 189, 197 (D.D.C. 2014); ¶ 52; the two are, per the IRGC Aerospace Force Commander (as

quoted by State to Congress), “a single apparatus jointed together,” ¶ 42; and both are designated FTOs (as is Kataib Hizballah), ¶ 263. Every supposed “intervening” link was BAT itself, its joint venture partners, or a designated proliferator or FTO openly collaborating with those entities.

Even if the assistance were “indirect,” the ATA and JASTA expressly reach indirect assistance, *see* JASTA § 2(b), and the question is not the number of links but whether any link interrupts the chain such that the attacks were not the “natural and foreseeable consequence” of BAT’s conduct. *Halberstam*, 705 F.2d at 488. Where every link is a defendant, a complicit network partner, or the FTOs themselves, the attacks were an eminently foreseeable result of BAT’s involvement. *See Zobay v. MTN Group Ltd.*, 695 F. Supp. 3d 301, 346-47 (E.D.N.Y. 2023) (“It was foreseeable based on these unusual business arrangements that goods and funds would flow to proxy groups and that acts of terror would result.”). To the extent any attenuation remained, BAT’s admitted, decade-long awareness of its conduits’ designations supplies the heightened culpability *Twitter*’s sliding scale would demand. 598 U.S. at 506; *see infra* § II.B.1. Nor does it matter that the venture’s dollars are said to have flowed “the wrong direction.” MTD 25-26. That framing contradicts Defendants’ own admissions. BATMS pleaded guilty, and BAT admitted, to a conspiracy that caused “the export of financial services from the United States to North Korea,” Stmt. of Offense, Dkt. No. 45-1, Attach. A, ¶ 30, “with and for the benefit of KKBC, FTB, North Korea, and North Korean entities.” ¶ 246.

Nor can BAT prevail on its argument that “fungible” assistance like money cannot support the nexus. MTD 22-24. Congress aimed JASTA at exactly that problem—“foreign terrorist organizations . . . rais[ing] significant funds outside of the United States,” JASTA § 2(a)(3)—and fungible financial assistance is the core of many ATA actions. *E.g.*, *Atchley*, 165 F.4th at 604-06; *Kaplan v. Lebanese Canadian Bank, SAL*, 999 F.3d 842 (2d Cir. 2021). In any event, Plaintiffs do

not rely on fungibility: Office 39’s key sources of foreign currency (narcotics) had dramatically fallen by 2006, ¶¶ 78, 218(a)-(e); BAT’s hard currency, which was programmatically siloed within Office 39 for arms procurement and development, filled that gap, ¶¶ 160-61, and the *Qiam* and *Fateh* systems were the DPRK’s top expenditure priority, ¶¶ 164-66. *Ashley v. Deutsche Bank Aktiengesellschaft* confirms the point: the Second Circuit rejected a “fungibility theory” there only because the defendant banks laundered money for an “amorphous” endpoint “at least one step removed” from terrorists, and it preserved liability where, as in *Kaplan v. Lebanese Canadian Bank*, the counterparties were “clearly and publicly identified as part of the terrorist organization,” the defendant “violated sanctions laws,” and it acted to “obscure the substance” of the transactions. 144 F.4th 420, 444-46 (2d Cir. 2025). That is this case. BAT co-founded an Office 39 terrorist front, ¶¶ 100, 117, 121, 198, transacted through publicly designated proliferators, ¶¶ 124, 134, 142, 174, 182, admitted violating U.S. sanctions for years, ¶¶ 1, 147, and concealed the North Korean source through stripped wire identifiers, front companies, and a sham divestment, ¶¶ 117, 125-26.

BAT’s authorities are readily distinguishable: passive intermediaries and a lone-wolf attacker (*Crosby v. Twitter, Inc.*, 921 F.3d 617 (6th Cir. 2019)), ordinary-course business (*Alsanabani v. Spear Operations Grp.*, 2026 WL 983064 (D.D.C. Apr. 13, 2026)), no coherent nexus theory (*Fraenkel v. Standard Chartered Bank*, 2025 WL 2773251 (S.D.N.Y. Sept. 26, 2025)), indiscriminate services to many illicit actors without clear link to the attacks (*Troell v. Binance Holdings Ltd.*, 2026 WL 636849 (S.D.N.Y. Mar. 6, 2026)), and a charity that provided no assistance until *after* the attack (*Parizer*, 2025 WL 2382933, at \*22-23). None describes a guilty-pleading sanctions-evader in a bespoke joint venture with known DPRK proliferators.

The nexus alleged here is far closer to that alleged in *Zobay* than the cases BAT relies upon. There, the defendant entered a joint venture with an IRGC-controlled telecom firm, which armed

the Iraq-based terrorists that committed the attacks; the court rejected the same attenuation argument, holding that “[a]ny suggestion of an attenuated chain . . . collapses” given “well-pleaded allegations that [defendant] entered into a joint venture with a known terrorist front” that provided “embargoed U.S. goods important to the IRGC’s aims . . . to help make it succeed.” *Zobay*, 695 F. Supp. 3d at 347. The reasoning applies with greater force here. BAT’s venture did not merely “connect” to the IRGC’s missile program but functioned, per Dr. Lewis, as “an arm of the DPRK-Iran cooperative missile venture” itself, ¶ 219(a). That venture’s missiles, developed with North Korean assistance and components, injured Plaintiffs. ¶¶ 219(d), (h)-(j).

Finally, the involvement of two “sovereign governments” (MTD 23) does not defeat the nexus. *Ofisi v. BNP Paribas, S.A.* held that aid to a sovereign with “many legitimate agencies, operations, and programs” cannot be presumed to reach terrorism. 77 F.4th 667, 678 (D.C. Cir. 2023). But Plaintiffs do not allege that BAT assisted North Korea or Iran generally. They allege that BAT assisted Office 39—designated by Treasury specifically for arms trafficking, ¶ 24—through a joint venture pleaded to be an Office 39 front, ¶¶ 100, 198, using its designated banking conduits knowing they “served as arms of” Tanchon and KOMID, ¶ 124. As shown above, missile financing was Office 39’s primary purpose, not one program among many. And on the Iran side, the recipients were the IRGC and Hizballah, designated FTOs, ¶ 263, not one of the “legitimate agencies” *Ofisi* protects. These agencies are more like the Iraqi Ministry of Health while under terrorist control in *Atchley* than any legitimate agency. No “speculative inferences” (MTD 24) are required.

**b. The temporal gap between BAT’s conduct and the attacks does not defeat nexus.**

That Defendants “ceased their alleged conduct years before those attacks occurred” (MTD 27) does not negate the culpability and impact of their assistance. By the time BAT exited in 2017,

the venture had already supplied the IRGC and Hizballah with an arsenal of durable *Qiam* and *Fateh*-series missiles, which lasted until they were used. ¶¶ 209-11. Plaintiffs allege that because operational missile stockpiles are drawn down “first-in, first-out,” and Iran had used “only a handful” of its North Korean–assisted missiles before 2020, it is “highly likely” that the missiles fired in the attacks came from stockpiles produced—and/or contained components acquired—during BAT’s involvement. ¶ 219(e). BAT financed a loaded weapon, and that it fled the scene before the IRGC fired it does not diminish its culpability.

Basic tort principles confirm the result. “[W]here it is evident that the influence of the actor’s [conduct] is still a substantial factor, mere lapse of time, no matter how long, is not sufficient to prevent it from being the legal cause of the other’s harm.” Restatement (Second) of Torts § 433 cmt. f (1965). In *Moses v. BNP Paribas, S.A.*, 802 F. Supp. 3d 567, 588-89 (S.D.N.Y. 2025), the court declined to dismiss JASTA aiding-and-abetting claims at the Rule 12(b)(6) stage where the attacks occurred up to four years after the defendant ceased providing services to an alleged IRGC front. Courts reject comparable temporal-gap arguments even under causation standards that are more exacting than *Twitter’s* nexus inquiry. See *Owens v. Republic of Sudan*, 864 F.3d 751, 796-97 (D.C. Cir. 2017) (Sudan’s alleged severing of ties with al Qaeda did “not preclude” finding its support remained a “substantial factor” in embassy bombings years later), *vacated in part on other grounds sub nom., Opati v. Republic of Sudan*, 590 U.S. 418 (2020); *Boim v. Holy Land Found. for Relief & Dev.*, 549 F.3d 685, 700 (7th Cir. 2008) (en banc) (“Seed money for terrorism can sprout acts of violence long after the investment.”). BAT’s conduct remained a substantial factor for as long as the missiles it helped fund remained in the IRGC’s arsenal.

*Siegel* and *Averbach* (MTD 27) do not support a different result. They address scienter, not nexus; both treat a temporal gap as evidence that the defendant lacked “general awareness” “that

it was playing a role in [the] attack.” *Averbach v. Cairo Amman Bank*, 2020 WL 486860, at \*14 (S.D.N.Y. Jan. 21, 2020);<sup>7</sup> *Siegel v. HSBC N. Am. Holdings, Inc.*, 933 F.3d 217, 224 (2d Cir. 2019). Thus, in *Siegel*, once the defendant bank learned of its customer’s potential ties to terrorism, it decided to “sever ties with [the customer] due to terrorist financing concerns” ten months before the attacks. 933 F.3d at 221. The court therefore plausibly inferred that the bank was previously unaware of its customer’s ties to terrorism. BAT did the opposite. When BAT learned of the U.S. national security risks of its North Korea activities, it faked an exit from the business while continuing it covertly for a decade. ¶¶ 115, 117, 120-21, 126.

**B. BAT’s Assistance was Knowing, Culpable, and Substantial.**

The ATA’s nexus, scienter, and substantiality requirements are not separate hurdles but a single inquiry into “conscious and culpable” participation, in which they “work[ ] in tandem” on a sliding scale—a stronger showing on one easing what the others must show. *Twitter*, 598 U.S. at 491-92, 503-04; *Atchley*, 165 F.4th at 608. Where the plaintiff shows a discernable nexus—as Plaintiffs do, § II.A—the statute requires only that the defendant act “knowingly”: *Twitter* “did not read a specific intent requirement into the ATA,” and the “knowing” element “captur[es] the defendants’ state of mind with respect to their actions and the tortious conduct (even if not always the particular terrorist act).” *Atchley*, 165 F.4th at 608 (quoting *Twitter*, 598 U.S. at 504). Something approaching specific intent is demanded, if ever, only where the nexus is “attenuated,” *id.* at 607-08; *Twitter*, 598 U.S. at 506, or the assistance is mere “passive nonfeasance,” *Twitter*,

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<sup>7</sup> BAT’s reliance on *Averbach* helps Plaintiffs. After the Second Circuit’s 2021 ATA/JASTA decisions, the same magistrate judge recommended allowing the JASTA aiding-and-abetting claims in the amended pleading to proceed. See *Averbach v. Cairo Amman Bank*, 2022 WL 2530797, at \*1, \*9-17 (S.D.N.Y. Apr. 11, 2022). That case has since proceeded into discovery.

598 U.S. at 500—and neither describes BAT’s close nexus nor its decade of deliberate, affirmative financing. Knowing, substantial assistance is all the ATA requires, and BAT’s assistance was both.

**1. BAT’s assistance was knowing—and highly culpable.**

BAT did not enter North Korea naive to the risk that its cigarette business could finance terrorism. By 2000, its own monitoring had flagged a dozen reports that smuggling proceeds were being “funneled to” the “Mideast” to “fund Hezbollah.” BAT’s Chairman, dismissing broader concerns about corporate accountability, said “I don’t think it’s our responsibility to act as a policeman.” ¶¶ 98, 230. Months later, its board took up “potential contract manufacture in North Korea”—the future Daesong-BAT. ¶ 98. By 2006, the warning was specific to BAT. *Asia Times* connected BAT’s “Daesong” venture to a known Office 39 front with a “pervasive proliferation record” and cautioned that continued partnership risked “aiding and abetting illicit North Korean financing” of missile cooperation between Office 39 and the IRGC. ¶ 108. Rather than heed the warning, BAT leaned into its illegal venture while concealing its continuing control. ¶ 117.

That warning was no outlier. The public record continued to confirm what BAT was financing. The Amended Complaint alleges that an “overwhelming consensus of reports from the U.S., U.N., U.K., and international media” established that North Korea and Iran were “collaborating to strengthen each other’s missile programs—with the United States as their shared primary target,” and that Iran was “Office 39’s largest arms customer.” ¶ 232. And every one of the “numerous U.S., U.N., and E.U. findings from 1999 through 2016” concerning BAT’s counterparties—Office 39, Tanchon, FTB, and KOMID—warned that “a western firm’s transactions with such counterparty could enable the IRGC’s missile threat against Americans.” ¶ 233; *see also* ¶ 174. BAT, which “deployed a sophisticated in-house corporate intelligence arm” that “closely monitored” all such reports, “knew of each in real time.” ¶¶ 233, 239.

BAT admitted in its criminal case that it “had knowledge of U.S. sanctions,” including “the sanctions on designated North Korean entities, and willfully disregarded those sanctions,” and that it structured its payments “with the intent to deceive U.S. financial institutions.” ¶¶ 126, 150. It “knowingly used” KKBC and FTB “after learning that KKBC and FTB effectively served as arms of Tanchon and KOMID,” ¶ 124—entities Treasury designated for financing the DPRK’s “ballistic missile” sales “to Iran,” ¶ 174—and BAT’s own April 2014 internal due diligence flagged both banks as designated entities, yet BAT kept using them for years. OFAC Settlement, Dkt. No. 45-3 at 4. Judge Howell found that BATMS “knew” KKBC and FTB “ha[d] been designated as WMD proliferators by the Treasury Department.” ¶ 5.

BAT does not contend that the complaint fails to plead BAT’s knowledge of what its assistance was funding. It argues only that such knowledge cannot establish liability without specific intent to further terrorism. MTD 28-30. But intent is not required to establish scienter here, where, unlike in *Twitter*, plaintiffs allege both a “discernable nexus” (§ II.A) and “unusual feature[s]” that make BAT’s conduct highly culpable. *Atchley*, 165 F.4th at 608. BAT joined a bespoke venture with designated proliferators, concealed it through a sham divestment, and admitted a sanctions-evasion and bank-fraud conspiracy. That deliberate, criminal conduct is the antithesis of the “passive nonfeasance” that might require specific intent. *Twitter*, 598 U.S. at 500.

BAT’s repeated invocation of *Twitter*’s “make it succeed” language (MTD 28-30) does not change the analysis. *Twitter* drew that formulation from *criminal* aiding-and-abetting cases, 598 U.S. at 490 (quoting *Nye & Nissen v. United States*, 336 U.S. 613, 619 (1949)), but acknowledged that the criminal and civil standards are “not identical,” *id.* at 493. As *Atchley* explains, *civil* aiding-and-abetting demands a “less stringent state-of-mind”: a defendant “may be civilly liable for aiding and abetting a crime that is merely ‘a natural consequence’” of its assistance, and *Twitter* “did not

read a specific intent requirement into the ATA.” *Atchley*, 165 F.4th at 608-09 (quoting *United States v. Peoni*, 100 F.2d 401, 402 (2d Cir. 1938)). That statement is critical to *Atchley*’s holding, as the plaintiffs there did not allege that the defendant pharmaceutical and medical device companies ideologically supported the terrorists. Instead, like BAT, they were willing to facilitate terrorism to make money. *Halberstam*, the framework Congress chose, confirms the point on BAT’s own terms: where “assistance was knowing,” it “evidences a deliberate long-term intention to participate in an ongoing illicit enterprise,” and “continuous participation reflect[s] [the] intent and desire to make the venture succeed.” 705 F.2d at 488. The aider is then answerable for the enterprise’s “reasonably foreseeable” wrongs (the murder in *Halberstam*, the missile attacks here) without intent as to the specific tort.

*Smith & Wesson Brands, Inc. v. Estados Unidos Mexicanos*, 605 U.S. 280 (2025), confirms the distinction. Although a civil suit, it assessed aiding-and-abetting under the criminal statute, 18 U.S.C. § 2(a)—which is why it applied the very “make it succeed” formula BAT invokes. 605 U.S. at 294 (quoting *Peoni*, 100 F.2d at 402). BAT loses even under that more demanding criminal standard. There, the gun manufacturers escaped liability because their conduct was lawful and arm’s-length, reflecting at most a profit motive and “indifference.” *Id.* at 297. The Court contrasted *Direct Sales Co. v. United States*, where a wholesaler’s “informed and interested cooperation” in a buyer’s crimes sufficed. 319 U.S. 703, 713 (1943). BAT’s decade of knowing, criminal participation in an Office 39 front is “informed and interested cooperation” many times over—not the lawful, arm’s-length commerce that spared the *Smith & Wesson* defendants. BAT’s rejoinder that it merely sold “cigarette components . . . not themselves used to injure” (MTD 30) mistakes the assistance, which is the hard currency BAT generated to “purchase the propulsion systems and components, guidance systems, and materials” for the missiles that injured Plaintiffs. ¶ 171.

**2. BAT’s assistance was “substantial.”**

BAT does not contest that its assistance was substantial in amount or duration. Where BAT invokes “substantial assistance,” including its argument that a sovereign intermediary demands “additional allegations supporting substantiality” (MTD 23-24), it contends only that the aid did not substantially assist the primary tortfeasors, a nexus question answered in § II.A. The scale and duration of BAT’s aid are not in question, and for good reason. It was “sustained and critical,” ¶ 212—at least \$50 million in illicit profits a year from 2007 through 2017, ¶ 158, and \$418 million in banking transactions that DOJ confirmed “generat[ed] revenue used to advance North Korea’s weapons program,” ¶ 156(c)—and it supplied the scarce, sanctions-free hard currency the missile program could least obtain, without which “missile production lines stall.” ¶¶ 170, 208. Substantiality does not require that BAT have been the venture’s sole or majority funder; and given the strength of BAT’s scienter, the sliding scale would demand less in any event.

**C. BAT’s Systemic and Pervasive Assistance Independently Supports Liability.**

Pervasive participation in an enterprise is its own route to liability, one that does not turn on attack-specific tracing. *Twitter* holds up *Halberstam* itself as the example: a secondary actor whose “role in an illicit enterprise [is] so systemic that the secondary defendant is aiding and abetting every wrongful act committed by that enterprise.” 598 U.S. at 496. Hamilton’s bookkeeping was “so intentional and systematic that she assisted each and every burglary committed by Welch”—and she also answered for the foreseeable murder even though she “did not lend any specific support” to it. *Id.* at 495. Where “a plaintiff’s theory would hold a defendant liable for all the torts of an enterprise,” *Twitter* asks only for “a showing of pervasive and systemic aid . . . to ensure that defendants actually aided and abetted each” of its torts. *Id.* at 506.

The Amended Complaint pleads not that BAT financed the missile venture from afar, but that it was part of it—that BAT “functioned as an arm of the DPRK-Iran cooperative missile

venture,” ¶ 219(a), an “important component of the Iranian ballistic missile procurement network,” ¶ 198; *see* ¶ 52 (U.S. federal court finding in 2014 that Office 39 partnered with the IRGC in a joint arms venture). For a decade, in defiance of U.S. sanctions and as the only Western multinational in that venture, BAT supplied the sanctions-free hard currency the program could not otherwise obtain. ¶ 114. That is the “pervasive and systemic aid” that renders a participant answerable for the enterprise’s foreseeable wrongs—here, the venture’s attacks on Americans with the *Qiam* and advanced *Fateh*-series missiles, of which the two pleaded are the only ones known.

The closest analogue confirms the point. The same *Zobay* joint venture discussed above (§ II.A.2.a) sustained this very alternative. Even apart from nexus, the court held that MTN’s role (which, unlike BAT’s, did not involve a guilty plea) was “sufficiently pervasive and systemic that it has aided and abetted every IRGC-led attack during the period of assistance.” 695 F. Supp. 3d at 348. The relationship between BAT, a guilty-pleading sanctions-evader that co-founded and ran an Office 39 front for over a decade, and the IRGC’s missile enterprise was at least as pervasive.

BAT never engages this ground. Indeed, the words “pervasive” and “systemic” appear nowhere in BAT’s motion. A motion that never addresses an independent ground for liability that is expressly pled (¶¶ 213, 216, 268) supplies no basis to dismiss it, particularly when Defendants’ original (now-withdrawn) motion did address that theory. *See* Dkt. No. 31 at 20 n.7.

## CONCLUSION

For these reasons, Defendants’ Motion to Dismiss should be denied.<sup>8</sup> In the alternative, if this Court concludes that any claim or jurisdictional allegation is deficient, Plaintiffs respectfully request that dismissal be without prejudice and with leave to amend under Fed. R. Civ. P. 15(a)(2).

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<sup>8</sup> If the Court denies Defendants’ motion, Plaintiffs are prepared to proceed promptly under this District’s efficient discovery schedule. Plaintiffs would also meet and confer with Defendants about potentially scheduling a settlement conference before the assigned U.S. Magistrate Judge.

Dated: June 29, 2026

Respectfully submitted,

/s/ Raj Parekh

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**CERTIFICATE OF SERVICE**

I certify that on June 29, 2026, the foregoing was electronically filed with the Clerk of the Court using the CM/ECF system, which automatically sends a notification of electronic filing (NEF) to all counsel of record.

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