IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF ARKANSAS
FAYETTEVILLE DIVISION

ROMAN ZRAZHEVSKIY and TATIANA MIRONOVA,	)	
Plaintiffs,	)	Case No. 5:26-cv-05135-TLB
v.	)	
WHITE RIVER ENERGY CORP, a Nevada corporation, JAY PUCHIR, an individual, and E3 TAX, LLC d/b/a E3 FAMILY OFFICE.	)	
Defendants.	)	

e3 Tax, LLC's Motion to Dismiss Plaintiffs' First Amended Complaint

Defendant e3 Tax, LLC d/b/a e3 Family Office ("e3") moves this Court to dismiss Plaintiffs' First Amended Complaint under Federal Rule of Civil Procedure 12(b)(2) for lack of personal jurisdiction. Should the Court conclude it has jurisdiction, e3 moves this Court to dismiss Plaintiffs' First Amended Complaint under Rule 12(b)(6). e3 relies upon the accompanying Brief in Support of Motion to Dismiss Plaintiffs' First Amended Complaint, which is incorporated by reference; and would show:

1. e3 requests this Court dismiss all of Plaintiffs' claims against it for lack of personal jurisdiction.

2. Plaintiffs allege that this Court can obtain specific jurisdiction over e3. However, as the accompanying brief shows, Plaintiffs cannot meet their burden to establish specific jurisdiction.

3. Specific jurisdiction is not proper as e3 lacks minimum contacts with Arkansas and none of the claims raised by Plaintiffs arise out of any contacts e3 has directly with Arkansas. Rather,

all the alleged contacts are between e3 and the co-defendant White River or with Plaintiffs directly. *See Walden v. Fiore*, 571 U.S. 277 (2014).

4. Furthermore, e3 is not a party or a closely related party to the contract between Plaintiffs and White River. It is not bound by the forum selection clause contained in the Tax Credit Purchase Agreement between Plaintiffs and White River. *See Marano Enters. Of Kansas v. Z-Teca Rests., L.P.*, 254 F.3d 753, 757–58 (8th Cir. 2001).

5. Plaintiffs' concert of activity or conspiracy related allegations cannot support the jurisdictional hook into Arkansas, as there is no actionable conspiracy claim even pleaded in the First Amended Complaint under Rule 12(b)(6), and conferring jurisdiction under this limited showing would violate the holding from *Walden v. Fiore*, 571 U.S. 277 (2014).

6. Separately, all claims against e3—with the exception of the professional malpractice claim in Count XI—are subject to dismissal under Federal Rule of Civil Procedure 12(b)(6) as no claim is stated upon which relief can be granted.

7. Because e3 is not bound by the choice of law provisions of the Tax Credit Purchase Agreement between White River and Plaintiffs, this Court must undertake a choice of law analysis. Missouri—where e3 rendered services—and Texas—where Plaintiffs are located—control this dispute. *See Shelby Cnty. Health Care Corp. v. S. Farm Bureau Cas. Ins. Co.*, 855 F.3d 836, 842 (8th Cir. 2017). The First Amended Complaint would be subject to dismissal regardless of choice of law for the reasons elaborated upon in the accompanying brief.

8. Additionally, the fraud-based claims against e3 violated Federal Rule of Civil Procedure 9(b) and are subject to dismissal.

9. The remaining claims fail to state a claim for the reasons elaborated upon in e3's Brief in Support of Motion to Dismiss Plaintiffs' First Amended Complaint, with the exception of the professional malpractice claim in Count XI.

10. A response to that count is not due until after the Court has ruled on the motion to dismiss, including ascertaining whether jurisdiction is appropriate here.

WHEREFORE, e3 requests this Court dismiss Plaintiffs' claims for lack of personal jurisdiction and, if the Court determines it does have jurisdiction, dismiss Plaintiffs' claims for failure to state a claim upon which relief can be granted as noted above, and in the supporting brief.

Dated: September 17, 2026.

Respectfully Submitted,

By: */s/ Richard M. Jones.*
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CERTIFICATE OF SERVICE

I, Richard M. Jones, certify that on September 17, 2026, I electronically filed the foregoing through the Court's CM/ECF System, which will provide notice of such filing to all counsel of record.

By: */s/ Richard M. Jones.*