

**BEFORE THE UNITED STATES
JUDICIAL PANEL ON MULTI-DISTRICT LITIGATION**

In re:)
) MDL Docket No.
FEDEX TARIFFS AND RELATED FEES)
LITIGATION)

**PLAINTIFFS’ MEMORANDUM OF LAW IN SUPPORT OF MOTION FOR
CONSOLIDATION AND TRANSFER UNDER 28 U.S.C. §1407**

Plaintiff Matthew Reiser (“Reiser” or “Plaintiff”), Plaintiff in the case styled *Reiser v. Federal Express Corp. and FedEx Logistics, Inc.*, United States District Court for the Southern District of Florida, Case No. 1:26-cv-21328-JB, hereby file this Memorandum of Law in support of his Motion for Consolidation and Transfer of pretrial proceedings under 28 U.S.C. § 1407.

I. INTRODUCTION

The actions that Plaintiff seeks to consolidate are class action lawsuits against Federal Express Corp., FedEx Logistics, Inc., and/or FedEx Corp. (collectively “FedEx”), arising out of FedEx’s collection of (a) import duties and/or (b) ancillary brokerage and clearance fees that FedEx collected from Plaintiff and the proposed Classes on imported goods as triggered by the International Emergency Economic Powers Act (“IEEPA”), which tariffs the United States Supreme Court declared unlawful in *Learning Resources, Inc. v. Trump*, Nos. 24-1287 & 25-250 (U.S. Feb. 20, 2026).

Plaintiff Reiser alleges claims for Declaratory Relief, Unjust Enrichment, and Money Had and Received. Plaintiff Reiser seeks to represent a class of:

All persons and entities in the United States who, during the period from February 4, 2025 through February 24, 2026, paid to Federal Express Corporation or FedEx Logistics, Inc. any of the following in connection with imported goods classified under Harmonized Tariff Schedule of the United States (“HTSUS”) subheadings

carrying a Column 1-General duty rate of “Free”: (a) tariff charges assessed under the International Emergency Economic Powers Act (“IEEPA”), including duties imposed under Chapter 99 IEEPA subheadings; and/or (b) brokerage, clearance, or other ancillary fees charged in connection with customs entries filed to process such IEEPA tariffs (the ‘Class’)

Reiser, ECF No. 1 at ¶ 48.

All of the actions which Plaintiff Reiser seeks to consolidate generally seek certification of similar classes of individuals and entities.

Generally, the plaintiffs in all of these parallel actions allege that FedEx, which provides express transportation and international shipping services, collected tariffs and related fees from plaintiffs and proposed class members, which tariffs have since been held unlawful. Plaintiffs generally seek a return of the amounts so collected and related relief.

Plaintiff Reiser seeks the consolidation and transfer of these cases to the United States District Court for the Western District of Tennessee. All of the class actions filed against FedEx contain common allegations and common questions of fact. Moreover, because the tariffs and subsequent invalidation thereof, generally; and these lawsuits concerning FedEx’s collection of such tariffs and related fees, specifically; have received a great deal of publicity, and the number of affected individuals and entities is immense, it is almost certain that numerous cases will be filed in the future.

II. PROCEDURAL HISTORY

The involved actions are as follows:

A. The Southern District of Florida Actions

On February 27, 2026, the case styled *Reiser v. Federal Express Corp. and FedEx Logistics, Inc.*, Case No. 1:26-cv-21328-JB (the “*Reiser* Action”), was filed in the United States District Court for the Southern District of Florida. The *Reiser* Action asserts common law claims

including Declaratory Relief, Unjust Enrichment, and Money Had and Received. The case seeks certification of a nationwide class of: “All persons and entities in the United States who, during the period from February 4, 2025 through February 24, 2026, paid to Federal Express Corporation or FedEx Logistics, Inc. any of the following in connection with imported goods classified under Harmonized Tariff Schedule of the United States (‘HTSUS’) subheadings carrying a Column 1-General duty rate of ‘Free’: (a) tariff charges assessed under the International Emergency Economic Powers Act (‘IEEPA’), including duties imposed under Chapter 99 IEEPA subheadings; and/or (b) brokerage, clearance, or other ancillary fees charged in connection with customs entries filed to process such IEEPA tariffs (the ‘Class’).” *Reiser Action*, ECF No. 1 at ¶ 48.

On March 5, 2026, the case styled *Cycle Limited, LLC and Nicholas R. Metcalf v. Federal Express Corp. and FedEx Logistics, Inc.*, Case No. 9:26-cv-80232 (“*Cycle Limited and Metcalf Action*”), was also filed in the Southern District of Florida. The *Cycle Limited and Metcalf Action* asserts claims for Declaratory Relief, Breach of Fiduciary Duty, Equitable Accounting, and Unjust Enrichment, and seeks to represent a class defined as: “Anyone (including but not limited to individuals and businesses) who paid IEEPA duties to the Defendants that were held to be illegal by the Supreme Court, which the Defendants are either seeking or have received a refund of said IEEPA duties from the federal government.” *Cycle Limited and Metcalf Action*, ECF No. 1 at ¶ 72.

B. The Western District of Tennessee Actions

On February 20, 2026, the case styled *Anastopoulo v. FedEx Corp.*, Case No. 2:26-cv-02181 (the “*Anastopoulo Tennessee Action*”),¹ was filed in the Western District of Tennessee. The *Anastopoulo Tennessee Action* asserts common law claims for Breach of Contract and Unjust

¹ Plaintiff Hali Anastopoulo in the named plaintiff in three different FedEx tariff related actions, pending in three different venues, and all including counsel Paul J. Doolittle.

Enrichment, and seeks to represent a class defined as: “All customers of Defendant who were assessed additional fees, surcharges, duties, and other tariff-related amounts purportedly imposed pursuant to tariffs declared under the International Emergency Economic Powers Act (the ‘Class’).” *Anastopoulo Tennessee Action*, ECF No.1 at ¶ 24.

On March 6, 2026, the case styled *Deburro v. Federal Express Corp. and FedEx Logistics, Inc.*, Case No. 2:26-cv-02240 (“*Deburro Action*”), was also filed Western District of Tennessee. The *Deburro Action* alleges claims for Breach of Contract, Unjust Enrichment, Declaratory Relief, and Money Had and Received, and seeks to represent a class defined as: “All customers of Defendants who were assessed additional fees, surcharges, duties, and other tariff-related amounts purportedly imposed pursuant to tariffs declared under the IEEPA (the ‘Class’).” *Deburro Action*, ECF No. 1 at ¶ 35.

C. The District of South Carolina Action

On February 20, 2026, the case styled *Anastopoulo v. FedEx Corp.*, Case No. 2:26-cv-00753-BHH (the “*Anastopoulo South Carolina Action*”), was filed in the District of South Carolina. The *Anastopoulo South Carolina Action* asserts common law claims for Breach of Contract and Unjust Enrichment, and seeks to represent a class defined as: “All customers of Defendant who were assessed additional fees, surcharges, duties, and other tariff-related amounts purportedly imposed pursuant to tariffs declared under the International Emergency Economic Powers Act (the ‘Class’).” *Anastopoulo South Carolina Action*, ECF No. 1 at ¶ 22.

D. The District of Delaware Action

On March 5, 2026, the case styled *Anastopoulo v. FedEx Corp.*, Case No. 1:26-cv-00236-UNA (the “*Anastopoulo Delaware Action*”), was filed in the District of South Carolina. The *Anastopoulo Delaware Action* asserts common law claims for Breach of Contract, Breach of

Implied Covenant of Good Faith and Fair Dealing, and Unjust Enrichment, and seeks to represent a class defined as: “All persons in the United States who, within the applicable statute of limitations period, paid Federal Express Corporation or any of its subsidiaries or agents for shipping services involving packages that were assessed tariffs and other collection duties as a result of the tariffs imposed by the United States pursuant to IEEPA.” *Anastopoulo Delaware Action*, ECF No. 1 at ¶ 25.

E. Southern District of New York Action

On March 6, 2026, the case styled *Rosado v. FedEx Corp.*, Case No. 1:26-cv-01861 (the “*Rosado Action*”), was filed in the Southern District of New York. The *Rosado Action* asserts common law claims for Breach of Contract, Unjust Enrichment, and Declaratory Judgment, and seeks to represent a class defined as: “All persons in the United States who, within the applicable statute of limitations period, paid Defendant or any of its subsidiaries or agents for shipping services involving packages that were assessed additional fees, surcharges, duties, and other tariff related amounts purportedly imposed pursuant to tariffs declared under the International Emergency Economic Powers Act (the ‘Class’).” *Rosado Action*, ECF No. 1 at ¶ 24.

III. LEGAL STANDARD

Actions containing allegations with common questions of fact may be transferred and consolidated under § 1407 if transfer will be for the convenience of the parties and witnesses, and will promote the just and efficient conduct of the transferred cases. 28 U.S.C. § 1407. The Panel typically considers the following four factors in deciding whether to transfer a case under § 1407:

- a. the elimination of duplication in discovery;
- b. the avoidance of conflicting rules and schedules;
- c. the reduction of litigation cost; and

d. the conservation of the time and effort of the parties, attorneys, witnesses and courts. *See* Manual for Complex Litigation (Third) § 31.131 (1995) (citing *In re Plumbing Fixture Cases*, 298 F. Supp. 484 (J.P.M.L. 1968)). Each of these factors favors transfer and consolidation of the cases filed against Change Healthcare.

IV. ARGUMENT

A. The Litigation Satisfies the Requirements for Consolidation and Transfer Under 28 U.S.C. § 1407

Pretrial transfer and consolidation under § 1407 is appropriate and necessary here. These cases involve the same allegations and legal standards and they will likely be numerous. Unless these cases are consolidated, the parties will incur excessive costs due to duplicative discovery, and will face the risk of inconsistent rulings on a variety of matters.

1. The Litigation Involves Common Questions of Fact

In assessing the appropriateness of consolidation under § 1407, the Panel looks to the pleadings to determine the extent to which common questions of fact are present. The Complaints in these cases clearly present common questions of fact. Each Complaint is based on allegations that FedEx collected tariffs and related fees from the underlying purchasers of items and that such tariffs have now been held unlawful and thus such amounts should be refunded. In addition, the Complaints generally seek certification of similar classes.

2. The Parties Face Duplicative Discovery Absent Transfer and Consolidation

Because the allegations of all the cases are essentially the same, the parties face duplicative discovery if the cases are not consolidated and transferred. This is an important consideration for the Panel in that transfer and consolidation “ensure[s] that the actions are supervised by a single judge who, from day-to-day contact with all aspects of the litigation, will be in the best position to

design a pretrial program that will prevent duplicative discovery...and substantially conserve the time and efforts of the parties, the witnesses and the federal judiciary.” *Resource Exploration Inc. Sec. Litig.*, 483 F. Supp. 817, 821 (J.P.M.L. 1980).

The parties in these actions will necessarily engage in duplicative discovery. All Plaintiffs will be seeking the same documentation from FedEx and will likely request to depose the same witnesses. In response, FedEx will raise the same class certification and discovery objections, seek the same protective orders and assert the same privileges in each case. However, if the Panel consolidates and transfers the cases, the parties will coordinate their efforts and thus save all parties—and the courts—time and money.

3. Transfer and Consolidation Will Prevent Inconsistent Pretrial Rulings

The Panel considers the possibility of inconsistent rulings on pretrial issues because of the possible res judicata or collateral estoppel effects on other cases. *See In re Enron Securities Derivative & ERISA Litig.*, 196 F. Supp. 2d 1375, 1376 (J.P.M.L. 2002) (granting a transfer in part to prevent inconsistent pretrial rulings, particularly with respect to questions of class certification). Because of the similarity of the allegations in the Complaints, and the likelihood that future filed actions will contain the same, the possibility of inconsistent rulings on pretrial motions is substantially increased. FedEx is likely to present the same pretrial motions in each action and assert the same discovery objections and privileges. As an example, similarly to other class actions, Plaintiff anticipates that FedEx will file motions to dismiss and/or for summary judgment. Inconsistent rulings on those dispositive motions would pose a serious problem, in that the purported Class is currently, and likely will remain, generally the same in each action. In addition, because of the similarity in the allegations, FedEx will assert the same defenses in opposition to Plaintiff’s claims, creating a real risk of inconsistent pretrial rulings. In light of this risk, it would

be in the best interests of all involved—the parties, the witnesses and the Courts—to transfer and centralize these actions.

4. There is Sufficient Numerosity to Support Transfer and Centralization

As stated above, there are currently seven cases pending and Plaintiff believes that many more will follow. This is a case that has already received a great deal of pretrial publicity, nationally, and numerous actions will likely be filed against FedEx in a multitude of districts, making transfer and consolidation essential. In any event, the Panel has routinely ordered transfer and consolidation of seven or fewer cases. *See In re Wireless Telephone Replacement Protection Programs Litig.*, 180 F. Supp. 2d 1381, 1382 (J.P.M.L. 2002) (granting transfer and centralization of three consumer protection cases and determining that pending motions can be presented to and decided by the transferee judge); *In re Philadelphia Life Ins. Co. Sales Practices Litig.*, 149 F. Supp. 2d 937, 938 (J.P.M.L. 2001) (granting transfer of two deceptive insurance sales cases and finding that such transfer would promote the just and efficient conduct of the litigation); *In re Amoxicillin Patent & Antitrust Litig.*, 449 F. Supp. 601, 603 (J.P.M.L. 1978) (granting transfer of three cases involving patent and antitrust issues); *In re Alodex Corp.*, 380 F. Supp. 790, 791 (J.P.M.L. 1974) (granting transfer of three securities actions). As a result, there is sufficient authority for the transfer and consolidation of the actions against FedEx, even without more case being filed.

B. The Western District of Tennessee is the Appropriate Transferee Forum

An analysis of the applicable facts indicates that the Western District of Tennessee is the preferable court for consolidation of pretrial proceedings. As set forth above, two of the seven filed cases are pending in that court. Defendant FedEx maintains its headquarters in Memphis, Tennessee—which is within the Western District—and regularly conducts business in Tennessee.

As a result, many of the witnesses would likely be present in the Western District of Tennessee. Consolidation of these proceedings in the Western District of Tennessee is convenient for all parties and witnesses and is the appropriate forum.

V. CONCLUSION

Based upon the foregoing, the Plaintiff Reiser's Motion for Consolidation and Transfer Under § 1407 should be granted and these related actions, as well as any subsequently filed actions containing similar allegations, should be transferred to the United States District Court for the Western District of Tennessee.

Dated: March 10, 2026

Respectfully submitted,

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