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VIA ECF

July 14, 2026

Hon. Margaret M. Garnett
United States District Court for the Southern District of New York
40 Foley Square
New York, NY 10007

Re: Benson, et al. v. Islamic Republic of Iran, et al., No. 26-cv-2327 (MMG)

Dear Judge Garnett:

Pursuant to Rule I.B.5 of the Court's Individual Practices and New York Civil Law and Practice Rules ("CPLR") 6214(e) and (b), Plaintiffs respectfully move to extend the levy until 60 days after final judgment is entered on Plaintiffs' TRIA claim against the Defendants or, if any appeal is taken from such a final judgment, until 30 days after issuance of the Court of Appeals' mandate resolving the appeal. Unless extended, the deadline would be July 28, 2026.¹ Plaintiffs have not made any previous requests to extend this deadline. Plaintiffs have conferred with counsel for the Garnishee, Tether International S.A. de C.V. ("Tether"), and are authorized to state that Tether does not oppose this request.

CPLR 6214(e) provides: "At the expiration of ninety days after a levy is made by service of the order of attachment, *or of such further time as the court, upon motion of the plaintiff on notice to the parties to the action, has provided*, the levy shall be void except as to property or debts which the sheriff has taken into his actual custody, collected or received or as to which a proceeding under subdivision (d) has been commenced." *Id.* (emphasis added); *see* CPLR 6214(b) (a levy by service on a garnishee is valid for 90 days absent extension or a proceeding against the garnishee). Courts are empowered to "extend the ninety day period upon a motion made before or after the ninety day period expires." *Helicon Partners, LLC v. Kim's Provision Co., Inc.*, 2013 WL 1881744, at *5 (Bankr. S.D.N.Y. May 6, 2013) (collecting cases).

"[I]t takes no more than a motion by the plaintiff, on notice to the defendant to obtain the extension." Patrick M. Connors, Siegel's New York Practice § 321 (6th ed. 2024). "This simple expedient eliminates the need for an attornment, seizure by the sheriff, or commencement of a special proceeding against the garnishee." Vincent C. Alexander, Practice Commentaries

¹ The Order of Attachment was levied on April 29, 2026. ECF No. 52. Therefore, the ninety-day deadline under CPLR 6214(b) and (e) is currently July 28, 2026. Because this motion requires "notice" to Defendants, CPLR 6214(e), Plaintiffs waited to bring this motion until the Court entered its Order authorizing alternative service on Defendants (ECF No. 68) and will serve this letter-motion pursuant to that Order.

C6214:3(d). And “[t]he statute imposes no outer time limit.” *Id.* Indeed, “[t]he court can extend the original 90-day period almost indefinitely,” and “[a] common disposition is for the court to extend it until 10 days after the entry of such judgment as may be rendered in the main action, which means after trial on the merits. That may be many months, and perhaps even years away.” Siegel’s New York Practice § 321; *see Knapp v. Barron*, 83 F.R.D. 75, 79 (S.D.N.Y. 1979) (extending the deadline “until 90 days after entry of final judgment”); *Nat’l Am. Corp. v. Fed. Rep. of Nigeria*, 448 F. Supp. 622, 634–35 (S.D.N.Y. 1978) (extending the deadline “until 60 days after final judgment”); *see* Siegel’s New York Practice § 321 (noting that “[i]n one instance, the appellate division even extended the time until 30 days after disposition of an appeal to the Court of Appeals”); *id.* (obtaining an extension of the 90-day period is the “easiest step of all”).

Although CPLR 6214 does not require a showing of good cause to support the “simple expedient” of an “almost indefinite[]” extension, good cause for the extension exists here. Extending the 90-day period as requested herein will conserve judicial and party resources and minimize the risk and expense of unnecessary motion practice. Absent an extension, Plaintiffs would have no choice but to file a motion by July 28 “to compel the payment, delivery or transfer” of the attached assets to the Marshal under CPLR 6214(d), solely in order to perfect and extend the levy. While such a motion may or may not become appropriate at a later date, at present it would serve no purpose because the Order of Attachment adequately secures the attached property in aid of Plaintiffs’ eventual judgment against the Defendants: Here, the Order of Attachment was levied by service under CPLR 6214(a), and expressly provides that the Marshal *not* take the attached property into custody but instead that the Garnishee “shall retain such property subject to the terms of this Amended Order of Attachment to answer any judgment that may be obtained against Defendants.” ECF No. 35, at ¶ 1(c). That language reflects the “by far the most common method of levying against personal property,” where the levying officer “levies merely by serving a copy of the order of attachment on the garnishee.” Siegel’s New York Practice § 320. At present, there is no legal or practical need for the Marshal to seize the attached property—precisely the situation in which the “simple expedient” of an indefinite CPLR 6214(e) extension is called for. Alexander, Practice Commentaries C6214:3(d). By contrast, requiring Plaintiffs to file a CPLR 6214(d) motion by July 28 would sacrifice the efficiency and administrability gains that CPLR 6214 offers the Court and the litigants in this case.

For the foregoing reasons, Plaintiffs respectfully request that the Court extend the levy under CPLR 6214(b) and (e) until 60 days after final judgment is entered on Plaintiffs’ TRIA claim against Defendants, or if any appeal is taken from such a final judgment, until 30 days after issuance of the Court of Appeals’ mandate resolving the appeal.

Respectfully submitted,

/s/ Aaron E. Nathan

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