

**UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF
FLORIDA**

Onemata Corporation v. Ashfaq Rahman, an individual, et al.

Onemata Corp. v. Rahman · No. 0:20-cv-62002-WPD · Decided February 23, 2026

SUMMARY

The United States District Court for the Southern District of Florida adopted a magistrate judge's Report and Recommendation concerning diversity jurisdiction, letters rogatory, and sanctions in Onemata Corporation's action against Ashfaq Rahman and other defendants. The court overruled the objections, granted in part the motion for issuance of letters rogatory directed to the Cook Islands courts, and denied the motion for sanctions without prejudice.

OPINION

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF FLORIDA Case No. 0:20-cv-62002-WPD ONEMATA CORPORATION, Plaintiff, v. ASHFAQ RAHMAN, an individual, et al., Defendants/Third-Party Defendants. _____/ OMNIBUS ORDER THIS CAUSE came before the Court on the January 23, 2026 Report and Recommendation ("R&R") of Magistrate Judge Alicia O. Valle [DE 951]; Onemata Corporation's Notice of Non-Objection [DE 952]; the Nevada Parties' Partial Objections to the January 23, 2026 Report and Recommendation [DE 955]; the Foreign Third Parties' Objection and Response to Report and Recommendation to District Judge through Special and Limited Appearance [DE 956]; Ashfaq Rahman, Sabira Arefin and Rahman Arefin Living Trust's Motion for Joinder with DE956 [DE 957]; and Onemata's Response to Nevada Parties' Partial Objections to January 23, 2026 Report and Recommendation, Foreign Third Parties Objection and Response to Report and Recommendation, and Ashfaq Rahman, Sabira Arefin and Rahman Arefin Living Trust's Motion for Joinder [DE 958].

The Court has carefully considered these filings, the entire docket, and is otherwise fully advised in the premises. A party seeking to challenge the findings in a report and recommendation of a United States Magistrate Judge must file "written objections which shall specifically identify the portions of the proposed findings and recommendation to which objection is made and the specific basis for objection." *Macort v. Prem, Inc.*, 208 F. App'x 781, 783 (11th Cir.

2006) (quoting *Heath v. Jones*, 863 F.2d 815, 822 (11th Cir. 1989)). "It is critical that the objection be sufficiently specific and not a general objection to the report." *Macort*, 208 F. App'x at 784 (citing *Goney v. Clark*, 749 F.2d 5, 7 (3d Cir. 1984)). If a party makes a timely and specific

objection to a finding in the report and recommendation, the district court must conduct a de novo review of the portions of the report to which objection is made.

Macort, 208 F. App'x at 783-84; see also 28 U.S.C. § 636(b)(1). The district court may accept, reject, or modify in whole or in part, the findings or recommendations made by the Magistrate Judge. Macort, 208 F. App'x at 784; 28 U.S.C. § 636(b)(1).

Accordingly, the Court has undertaken a de novo review of the record and the Objections to the Magistrate Judge's R&R [DE's 955, 956, 957]. Having carefully considered the arguments raised in the Objections, the Court overrules the Objections.

The Court agrees with Judge Valle's analysis and conclusions as set forth in the thorough R&R [DE 951]. Accordingly, it is ORDERED AND ADJUDGED as follows: 1. The Report and Recommendation [DE 951] is hereby APPROVED; 2.

The Objections to the Magistrate Judge's R&R [DE's 955, 956, 957] are OVERRULED; 3. The record establishes complete diversity between Onemata, as Plaintiff, and the Nevada Entities. Uncertainty remains, however, regarding the citizenship of CSB and HomeLien, which requires the parties to undertake additional procedures to determine whether complete diversity exists as to the Foreign LLCs; 4.

CSB and HomeLien's Motion for Issuance of Letters Rogatory [DE 941] is GRANTED IN PART. The parties should meet and confer to file a Joint Application for Letters Rogatory directed to the Cook Islands courts. 5. Onemata's Motion for Sanctions [DE 946] is DENIED WITHOUT PREJUDICE. DONE AND ORDERED in Chambers at Fort Lauderdale, Broward County, Florida, on this 23rd day of February, 2026. "4 if { FO etre zd VILLIAM P. DIMITROULEAS
United States District Judge Copies to: Counsel of record