

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF CONNECTICUT

Sutton, Ltd. v. Elizabeth Wyckoff and Hyde Park Associates LLC

Civil No. 3:22-cv-01255 (OAW) (D. Conn. Mar. 31, 2026) · No. 3:22-cv-01255 (OAW) · Decided March 31, 2026

SUMMARY

The United States District Court for the District of Connecticut denied defendants’ Rule 12(b)(6) motion to dismiss Sutton, Ltd.’s amended complaint. The court held that the statute-of-limitations defenses against Hyde Park Associates LLC and Elizabeth Wyckoff individually were premature because the complaint did not establish the relevant dates on its face. Although claims against Wyckoff as executrix were facially untimely under Connecticut General Statutes § 45a-375(c), the court concluded that tolling doctrines, including fraudulent concealment and equitable tolling, could potentially apply and that further factual development was necessary.

CASE DETAILS

|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COURT                 | United States District Court for the District of Connecticut                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| WRITING FOR THE COURT | Omar A. Williams                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| JURISDICTION          | United States District Court for the District of Connecticut                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| DECIDED               | March 31, 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| DOCKET                | 3:22-cv-01255 (OAW)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| DISPOSITION           | other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| PROCEDURAL POSTURE    | Defendants moved under Federal Rule of Civil Procedure 12(b)(6) to dismiss Sutton's amended complaint for failure to state a claim, asserting that the claims were time-barred and that the fraud-based allegations failed to satisfy Rule 9(b).                                                                                                                                                                                                                                                                                                                                  |
| STANDARD OF REVIEW    | On a Rule 12(b)(6) motion, the court accepts the complaint's factual allegations as true, draws reasonable inferences in favor of the nonmoving party, and determines whether the complaint contains sufficient factual matter to state a facially plausible claim. A statute-of-limitations defense may be resolved on a pre-answer motion only when the defense is apparent from the face of the complaint; factual disputes concerning accrual or tolling generally make dismissal inappropriate. Fraud allegations are evaluated under Rule 9(b)'s particularity requirement. |
|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

## TOPICS

motions to dismiss

statute of limitations

affirmative defenses

civil procedure

commercial litigation

## PRACTICE AREAS

civil procedure

commercial litigation

statute of limitations

fraud and fraudulent transfer

fiduciary duty

## QUESTIONS PRESENTED

1. Whether Sutton's claims against Hyde Park Associates LLC and Elizabeth Wyckoff individually were subject to dismissal as time-barred on the face of the amended complaint.
2. Whether Connecticut General Statutes § 45a-375(c)'s two-year limitations period for claims against an estate categorically precludes tolling.
3. Whether Sutton adequately alleged facts that could toll the limitations period applicable to its claims against Elizabeth Wyckoff as executrix.
4. Whether Sutton's claims sounded in fraud and therefore were subject to Federal Rule of Civil Procedure 9(b).
5. Whether the amended complaint pleaded the alleged fraud with sufficient particularity and stated plausible claims under Rule 12(b)(6).

## HOLDINGS

1. The statute-of-limitations defense could not be resolved on a Rule 12(b)(6) motion because the amended complaint alleged conduct beginning in 2002 and continuing at least through July 2020 without specifying the dates of particular transfers, creating factual issues concerning accrual and tolling.
2. Section 45a-375(c) does not categorically preclude application of tolling doctrines to claims against estates absent an affirmative indication that the legislature intended to eliminate tolling.
3. Sutton's allegations may be sufficient to toll the limitations period under fraudulent concealment and equitable tolling, but the court could not resolve the issue on the pleadings because the complaint did not establish when Sutton first discovered or reasonably should have discovered its causes of action.
4. All of Sutton's claims sounded in fraud because they arose from an alleged fraudulent scheme involving theft, concealment, misrepresentations, and omissions; therefore, Rule 9(b)'s heightened pleading standard applied to all claims.
5. The amended complaint adequately pleaded the alleged fraud with particularity and stated plausible claims for conversion, statutory theft, intentional fraudulent transfer, fraudulent transfer, breach of fiduciary duty, breach of contract, civil conspiracy, and fraud.

## KEY QUOTATIONS

*“Normally, a motion to dismiss is not a proper avenue by which to raise a special defense, including a statute of limitations defense.” (III.A)*

*“The court carefully has reviewed the Amended Complaint and finds that Sutton’s claims all sound in fraud, based on these criteria.” (III.B.1)*

*“For all the foregoing reasons, it hereby is ORDERED AND ADJUDGED as follows:” (IV)*

## FACTUAL BACKGROUND

Sutton, a British Virgin Islands company, issued a bearer share that enabled its holder to exercise shareholder rights, including appointing directors. E. Lisk Wyckoff served as Sutton's sole director for many years and allegedly failed to deposit or convert the bearer share as required by British Virgin Islands law, disabling Sutton's shareholder from appointing new directors after Wyckoff's death. Sutton alleges that Wyckoff and his wife used Hyde Park Associates LLC to transfer and distribute millions of dollars of Sutton's funds for their personal benefit and concealed the conduct. After British Virgin Islands proceedings and related United States discovery proceedings enabled Sutton to appoint new directors in 2021, Sutton filed this action asserting conversion, statutory theft, fraudulent-transfer, fiduciary-duty, contract, conspiracy, and fraud claims.

## PROCEDURAL HISTORY

Sutton commenced the action on October 7, 2022, and filed its operative amended complaint on April 27, 2023. Defendants moved to dismiss the amended complaint in its entirety. The district court denied the motion, lifted the stay of discovery, referred the parties for a settlement conference, and ordered a joint status report concerning updated case deadlines.

## DISPOSITION

other

## CASES CITED

- Errato v. Bendett & McHugh, PC, 2025 WL 1475508, at \*1 (D. Conn. May 21, 2025)
- Roth v. Jennings, 489 F.3d 499, 509 (2d Cir. 2007)
- Herlth v. Merck & Co., 2022 WL 788669, at \*2 (D. Conn. Mar. 15, 2022)
- Tanvir v. Tanzin, 894 F.3d 449, 458 (2d Cir. 2018), aff'd, 592 U.S. 43 (2020)
- Ashcroft v. Iqbal, 556 U.S. 662, 678 (2009)
- Concord Associates, L.P. v. Entertainment Properties Trust, 817 F.3d 46, 52 (2d Cir. 2016)
- In re NYSE Specialists Securities Litigation, 503 F.3d 89, 95 (2d Cir. 2007)
- Bell Atlantic Corp. v. Twombly, 550 U.S. 544, 555 (2007)
- Nakahata v. New York-Presbyterian Healthcare System, Inc., 723 F.3d 192, 197 (2d Cir. 2013)
- Bartold v. Wells Fargo Bank, N.A., 2015 WL 7458504, at \*4-\*5 (D. Conn. Nov. 24, 2015)
- Esposito v. Aldarondo, 2023 WL 2228412, at \*3 (D. Conn. Feb. 24, 2023)
- Ghartey v. St. John's Queens Hospital, 869 F.2d 160, 162-163 (2d Cir. 1989)

- Chisholm v. United of Omaha Life Insurance Co., 514 F. Supp. 2d 318, 324 (D. Conn. 2007)
- OBG Technical Services, Inc. v. Northrop Grumman Space & Mission Systems Corp., 503 F. Supp. 2d 490, 504-511 (D. Conn. 2007)
- Dignan v. McGee, 2008 WL 3850873, at \*8 (D. Conn. Aug. 18, 2008)
- Redevelopment Agency of Norwalk v. ILSR Owens LLC, 2022 WL 3040655, at \*9-\*11 (Conn. Super. Ct. Aug. 2, 2022)
- Matey v. Estate of Dember, 256 Conn. 456, 478 (2001)
- Slainte Investments Ltd. Partnership v. Jeffrey, 142 F. Supp. 3d 239, 255, 260 (D. Conn. 2015)
- Valdez ex rel. Donely v. United States, 518 F.3d 173, 182 (2d Cir. 2008)
- Martinelli v. Bridgeport Roman Catholic Diocesan Corp., 196 F.3d 409, 427 (2d Cir. 1999)
- Irwin v. Department of Veterans Affairs, 498 U.S. 89, 95-96 (1990)
- Watts v. Chittenden, 301 Conn. 575, 602 (2011) (McLachlan, J., dissenting)
- Sessa v. Reale, 2019 WL 11837063, at \*1 (Conn. Super. Ct. Sept. 26, 2019)
- Kirwan v. State, 168 Conn. 498, 502 (1975)
- Khan v. Yale University, 511 F. Supp. 3d 213, 227 (D. Conn. 2021)
- Flannery v. Singer Asset Finance Co., LLC, 312 Conn. 286, 311 (2014)
- Champagne v. Raybestos-Manhattan, Inc., 212 Conn. 509, 521 (1989)
- World Wrestling Entertainment, Inc. v. THQ, Inc., 2008 WL 4307568, at \*12 (Conn. Super. Ct. Aug. 29, 2008)
- Beendarz v. Eye Physicians of Central Connecticut, P.C., 287 Conn. 158, 167 n. 8 (2008)
- Bernier v. Travelers Property Casualty Insurance Co., 2025 WL 2379310, at \*24 (D. Conn. Aug. 15, 2025)
- Essex Insurance Co. v. William Kramer & Associates, Inc., 2016 WL 3198190, at \*18 (D. Conn. June 8, 2016), *aff'd sub nom. Evanston Insurance Co. v. William Kramer & Associates, LLC*, 925 F.3d 604 (2d Cir. 2019)
- McKenna v. Wright, 386 F.3d 432, 436 (2d Cir. 2004)
- Rombach v. Chang, 355 F.3d 164, 170, 172 (2d Cir. 2004)
- U.S. ex rel. Monda v. Sikorsky Aircraft Corp., 2005 WL 1925903, at \*2 (D. Conn. Aug. 11, 2005), *aff'd*, 207 F. App'x 28 (2d Cir. 2006)
- Harsco Corp. v. Segui, 91 F.3d 337, 347 (2d Cir. 1996)
- Demirovic v. Ortega, 2016 WL 11472745, at \*9 (E.D.N.Y. Sept. 15, 2016), *aff'd*, 771 F. App'x 111 (2d Cir. 2019)
- Levy v. Young Adult Institute, Inc., 103 F. Supp. 3d 426, 442 (S.D.N.Y. 2015)
- In re Grumman Olson Industries, Inc., 329 B.R. 411, 430 (Bankr. S.D.N.Y. 2005)
- O'Brien v. National Property Analysts Partners, 936 F.2d 674, 676 (2d Cir. 1991)
- Federal Paper Board Co. v. Amata, 693 F. Supp. 1376, 1390 (D. Conn. 1988)
- Connecticut General Life Insurance Co. v. BioHealth Laboratories, Inc., 573 F. Supp. 3d 671, 678-684 n. 7 (D. Conn. 2021)
- White v. Allstate Insurance Co., 2000 WL 303435, at \*2 (D. Conn. Feb. 1, 2000)

- DiVittorio v. Equidyne Extractive Industries, Inc., 822 F.2d 1242, 1248 (2d Cir. 1987)
- In re Nash Engineering Co., 2024 WL 3429349, at \*13 (D. Conn. July 15, 2024)
- Lynch v. City of New York, 952 F.3d 67, 75 (2d Cir. 2020)
- Surowitz v. Hilton Hotels Corp., 383 U.S. 363, 373 (1966)
- Schneider's Dairy, Inc., 2013 WL 6485367, at \*2 (D. Conn. Dec. 10, 2013)

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