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Attorneys for Defendants Kotaro Shimogori,
Comcopious Limited, Comcopious California, Inc.,
and Pan Digital Network Limited

**SUPERIOR COURT OF CALIFORNIA
COUNTY OF SACRAMENTO**

HELEXO PTE LIMITED, a Singapore
Company,

Plaintiff,

v.

KOTARO SHIMOGORI, an individual;
COMCOPIOUS LIMITED, a Hong Kong,
China Company *doing business as*
ICANPAY; COMCOPIOUS CALIFORNIA,
INC., a California corporation; **ICANPAY**
CALIFORNIA, INC., an FTB suspended
California corporation; **PAN DIGITAL**
NETWORK LIMITED fka COMCOPIOUS
UK LIMITED, a UK limited liability
company; and **DOES 1 through 25,**
inclusive,

Defendants.

Case No. 34-2022-00319099--CU-EN-GDS

**DECLARATION OF KOTARO
SHIMOGORI IN SUPPORT OF
DEFENDANTS' MOTION TO STAY OR
DISMISS ACTION FOR FORUM NON
CONVENIENS UNDER CCP §§410.30
and 418.10(a)(2)**

TELEPHONE APPEARANCE

Date:

Time:

Dept.:

Reservation No.:

Complaint Filed: April 29, 2022

FILED/ENDORSED

JUL - 1 2022

By:

E. Medina
Deputy Clerk

1 I, Kotaro Shimogori, do hereby declare:

2 1. I am a named Defendant in the above-captioned action and a principal of
3 Defendants Comcopious Limited ("iCanPay" or "Comcopious Limited"), Comcopious
4 California, Inc., iCanPay California, Inc., and Pan Digital Network Limited (collectively,
5 "Defendants"). Unless otherwise stated, I have personal knowledge of the facts set forth in
6 this declaration.

7 2. iCanPay assists merchants with processing credit card transactions.

8 3. iCanPay has been organized under Hong Kong law for nearly a decade, has
9 longstanding bank relationships in Hong Kong, and conducts business in Hong Kong for
10 legal, practical, and tax purposes.

11 4. During all relevant times, iCanPay maintained an office at 66/F, The
12 Center, 99 Queens Road, Central, Hong Kong, where it has engaged 3-4 accounting
13 contractors, namely Agnes Tsang, Queenie Wong, Bella Lo, and Michelle Chan.

14 5. iCanPay has never had any employees, offices, bank accounts, or other
15 assets in California.

16 6. On April 22, 2020, Plaintiff Helexo PTE Limited ("Helexo") and iCanPay
17 entered into a Data, Logistics and Service Processing Agreement (the "Processing
18 Agreement"). Pursuant to the Processing Agreement, iCanPay assisted Helexo with
19 processing credit card transactions, and iCanPay transferred the proceeds owed to Helexo
20 to a cryptocurrency wallet held by Helexo. iCanPay never transferred the proceeds due to
21 Helexo to any account held at a U.S.-based financial institution.

22 7. I understand that Helexo and its employees, agents, and records are located
23 outside of the United States

24 8. Comcopious Limited, Comcopious California, Inc., and iCanPay California,
25 Inc. are separates legal entities that have observed corporate formalities. Contrary to the
26 allegations in the Complaint: a) Defendants have not commingled their funds or other
27 assets, b) I have not treated the assets of the corporate Defendants as my own, c) I have
28 maintained records for the corporate Defendants, d) I have not used the corporate

1 Defendants as instrumentalities for a single venture, e) I have not used the corporate
2 Defendants to conceal my personal business activities, f) I have not used the corporate
3 Defendants to procure labor, services, or merchandise for another person or entity, and g)
4 the corporate Defendants have not operated as a subterfuge for illegal transactions.

5 9. I, along with Defendants Comcopious Limited *dba* iCanPay, Comcopious
6 California, Inc., iCanPay California, Inc., and Pan Digital Network Limited *fka* Comcopious
7 UK Limited would submit to the jurisdiction of the Hong Kong courts if this action were
8 stayed or dismissed and Helexo re-filed its claims in Hong Kong.

9 10. I, along with Defendants Comcopious Limited *dba* iCanPay, Comcopious
10 California, Inc., iCanPay California, Inc., and Pan Digital Network Limited *fka* Comcopious
11 UK Limited would waive any statute of limitations arguments if this action were stayed or
12 dismissed and Helexo re-filed its claims in Hong Kong.

13 I declare under penalty of perjury under the laws of the State of California that the
14 foregoing is true and correct.

15
16 Date: June 28, 2022



Kotaro Shimogori