

1 MATTHEW R. WALSH
2 19197 GOLDEN VALLEY RD #333
3 SANTA CLARITA, CA 91387
4 (661) 644-0012

5 Plaintiff In Pro Per,

6 **UNITED STATES DISTRICT COURT**
7 **CENTRAL DISTRICT OF CALIFORNIA**

MATTHEW R. WALSH
Plaintiff In Pro Per,

vs.

ROKOKO ELECTRONICS
(AND DOES 1 THROUGH 50,
INCLUSIVE)

Defendant

Case No.: 2:25-CV-05340-ODW-RAO

*[Assigned to Hon. Otis D. Wright, II,
Courtroom 5D; Hon. Rozella A. Oliver,
Courtroom 590]*

Hearing Date: January 26, 2025
Hearing Time: 1:30 PM

**DECLARATION OF MATTHEW R.
WALSH re: False Statements to the
Court**

8
9 I, Matthew R. Walsh, declare I am the Plaintiff in this matter. I have personal
10 knowledge of the following facts and if called as a witness I could and would
11 testify competently hereto. All text, images and exhibits herein are true and
12 accurate copies which I have received or have made and I am authenticating all of
13 them under the penalty of perjury.

14

15

16 Some (but not all) of the many false statements Defendant and Counsel have made
17 upon this Court include:

18

19 **1. DEFENDANT PERJURED THEMSELVES**

20 Defendant perjured themselves in RFA’s by **denying** REQUEST FOR
21 ADMISSION NO. 4. “Admit that you filed your motion to dismiss hours
22 after the 7-3 conference on June 26, 2025, while knowing seven days were
23 required prior to doing so.” (see Exhibit 8). Defendant’s said “Denied”;
24 however, the record is clear that that is a false statement.

25

26 **2. CLAIMED NO PRESENCE, LEFT CALIFORNIA IN 2020 – UCC-1**
27 **LIEN FILED IN 2023 IN CALIFORNIA ONTO DEFENDANTS**

28 “While Jakob Balslev, Rokoko’s Founder & CEO, lived in California from
29 September 2016 to January 2020, he returned to live in Copenhagen in 2020
30 and has lived there since.... Rokoko has one employee in California, who
31 reports to Rokoko’s CEO and myself in Copenhagen. Within the last year,
32 Rokoko transitioned from leasing space in a co-working office in San
33 Francisco, California to a completely virtual office” – “At no point prior to
34 filing or at the time of filing was Rokoko a citizen of California. Rokoko has

35 *only ever been a Delaware corporation with a principal place of business in*
36 *Denmark. “*

37 (1) These statement is provably false through the evidentiary matter
38 referenced in other statements herein, but also insofar that Rokoko is
39 still paying property taxes in California through 2024 and in 2023
40 Splitit USA, Inc. (a payment processor) secured a UCC-1 lien against
41 Rokoko in San Francisco, California (Exhibit 11)

42
43 **3. DEFENDANT TOLD COURT NO MEET AND CONFER**

44 **HAPPENED, ADMITS IT IN EMAILS BEFORE AND AFTER**

45 *“Plaintiff has not met and conferred with Plaintiffs pursuant to L.R. 7-3, and*
46 *thus his Motion is procedurally deficient.” (Dkt #105). This is demonstrably*
47 *false as:*

48 (1) Plaintiff sent a screen shot showing all pages of Plaintiff’s Motion for
49 Summary Judgment on October 27, 2025.

50 (2) A meeting was held on October 30, 2025 which Plaintiff documented
51 after (Dkt #86) and indicated that the parties did in fact discuss the
52 Motion for Summary Judgment.

53 (3) Additionally as (Exhibit 10, Dkt #106-1) demonstrates, Defendant'
54 admits to the same before and after the meeting.

55

56 **4. DEFENDANT AGAIN CLAIMED NO MEET AND CONFER**
57 **OCCURRED**

58 *“Second, Plaintiff did not meet and confer with counsel for Rokoko in*
59 *advance of filing this ex parte as required under Local Rule 7-3”*. Plaintiff
60 notified Defendant prior by e-mail, during the 7-3 conference on June 26,
61 2025 via voice and by e-mail afterwards as well. (Exhibit 5)

62

63 **5. DEFENDANT ONCE AGAIN CLAIMED NO MEET AND CONFER**
64 **OCCURRED**

65 *“This ex parte application is also improper under Local Rule 7-19.*
66 *Plaintiff made no attempt to inform Rokoko of this application. The meet*
67 *and confer on June 26, 2025 only pertained to Rokoko’s Motion to*
68 *Dismiss and Plaintiff’s Motion to Strike Rokoko’s removal”*. This was
69 false as Defendant was notified by e-mail prior; during and after the
70 meeting. (Exhibit 5)

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6. STATEMENTS LATER ADMITTED TRUE

Defendant’s stated to the Court in (Dkt #61, p19) *“these are merely conclusory allegations”* while going into detail on each point to convince the Court Plaintiff was inventing claims:

- a) *“Allegations that Rokoko “claims to have 80 employees yet their financial reports state only 45 as of 2023”* – a statement which Overby would later admit was actually true (Exhibit)
- b) *“Allegations that Rokoko changed its name to avoid confusion”* – A statement Overby personally stated was true. (Exhibit 4)
- c) *“Allegations that Rokoko’s Copenhagen office is a “basement with no visible loading access, no apparent infrastructure for servers or production equipment, and is located behind a locked gate”* – A statement shown to be false in the Complaint and later in (Dkt #49, SET 1) as private investigator photos clearly show the same. (Exhibit 9)

7. *“Plaintiff has not provided any evidence confirming that such a copyright exists.”* Plaintiff had in fact, and had reiterated it in Dkt #57 stating *“U.S.*

91 *Copyright #14,954,598,732”*

92

93 8. ***“Rokoko is a Delaware corporation with its principal place of business in***

94 ***Denmark;”*** Through vast sums of evidence, this was proven to be false. (see

95 Dkt #70, Dkt #49, Dkt #50-52), Defendant may be incorporated in

96 Delaware, but they are a California business with a principal place of

97 business in California. Jakob Balslev listed himself on California SOS

98 records as the CEO, CFO and Secretary, making him alone the nerve center

99 (see “Walsh Decl. re: Spoliation of Nerve-Center Arguments”) Further, he

100 registered Rokoko Electronics, Inc. to his personal luxury apartment through

101 2024. Lastly, Rokoko was shown to own commercial property in the

102 Company’s name in San Francisco (See Exhibit 7, Dkt #70) (*see also*

103 *“Walsh Decl. Spoliation of Nerve-Center Evidence”*).

104

105 9. ***“[Plaintiff makes] “Allegations that Rokoko “claims to have 80 employees***

106 ***yet their financial reports state only 45 as of 2023” “these are merely***

107 ***conclusory allegations, unsupported by any of the particularized facts” –***

108 ***(Dkt #61, p20)***

109 These statements are demonstrably false:

110 (1) “**80 employees in total (60% engineers)**” – Rokoko investor materials
111 (Compl. Ex. 85)

112 (2) “Full-time employees: 45” – [Rokoko Financials] (Compl. Ex. 101)

113 10. “The office in Denmark houses approximately **30 employees, including**
114 Rokoko’s Founder & CEO, myself, and other senior level executives.” –
115 Overby Declaration (Dkt #62-1)

116
117
118 **11. DEFENDANT MAKES STATEMENTS THEY CANNOT DENY IN**

119 **RFA’S**

120 “*The Complaint consists of fabricated and fanciful allegations that at*
121 *bottom take issue with products that Plaintiff purchased from Defendant.*”

122 Defendant has shown clearly they did nothing to authenticate the claims or
123 evidence, did not submit them to an expert for interpretation and that they,
124 themselves do not possess any of the technical capacity or credentials to do
125 so. Further, nothing was fabricated and all was authenticated under penalty
126 of perjury. Defendant refused to deny this in RFA’s:

127 (1) **REQUEST FOR ADMISSION NO. 30.** *Admit that when you stated*
128 *Plaintiff’s allegations were fanciful, fabricated, or part of a*

129 *harassment campaign, those statements were rhetorical in nature and*
130 *not supported by any factual investigation.*

131 **(2) RESPONSE TO REQUEST FOR ADMISSION NO. 30.** *In*
132 *addition to the General Objections set forth above, Rokoko objects to*
133 *the extent that this Request is overbroad as to scope and time. Rokoko*
134 *further objects that this Request is vague and ambiguous insofar as it*
135 *fails to provide enough specificity to identify the source of the quoted*
136 *language. Rokoko further objects to the extent that this Request seeks*
137 *information protected by the work-product and/or attorney client*
138 *privilege. Rokoko further objects to the extent that this Request is*
139 *vague and ambiguous with respect to the terms rhetorical in nature*
140 *and supported. Rokoko further objects to the extent this Request seeks*
141 *an admission regarding Plaintiff's characterization of statements*
142 *made in litigation, which is completely unrelated to any claims or*
143 *defenses by any party to this action.*

144
145 **12. FALSE CLAIMS OF HARASSMENT WHILE DEFENDANT IS**
146 **HARASSING PLAINTIFF**

147 ***“This lawsuit was filed by Matthew R. Walsh (“Plaintiff”) and is just the***

148 *latest event in a long-standing harassment campaign against Defendant.”*

149 Plaintiff has never “harassed” Defendant in any possible way beyond
150 communications to get parts, repair or replacement. Defendant may not wish
151 to be in Court but they had over 47 chances to avoid it. Suing a party is not
152 harassment. (see also “*Walsh Decl. re: Wikipedia Harassment*” and “*Walsh
153 Decl re: Corridor Digital Harassment*”)

154
155 **13.FALSE CERTIFICATIONS AND STATEMENTS IN**

156 **DECLARATIONS**

157 **“Executed this 28th day of July, 2025, in Copenhagen, Denmark”** This
158 was a false statement as DocuSign records and IP traces show Mikkel
159 Overby was actually at his home in Tranbjerg (~300km / 4hrs away) when
160 he signed it. The issue here is that his sworn statements are the only
161 evidence presented for their Copenhagen Nerve Center argument. He made
162 false statements about where it was signed just as he made false statements
163 about the content within it. (see also “*Walsh Decl. re: Personal
164 Declarations Authored by Others*”)

166 **14.***[Mikkel Overby] “I am CFO and COO for Rokoko Electronics, Inc.*

167 *(“Rokoko”), and I have held these positions since April 2016.”* This is a

168 false statement designed to convince the Court that the nerve center was in

169 Denmark in order to qualify for diversity jurisdiction Jakob Balslev filed

170 corporate documents which still presently list him as the CEO, CFO and

171 Secretary. (Dkt #70)

172
173 **15.***“Within the last year, Rokoko transitioned from leasing space in a co-*

174 *working office in San Francisco, California to a completely virtual office.”*

175 This is a false statement since Defendant has owned property at 44 Tehama

176 St. since 2016, in which the co-working office *leases* space *from* them.

177 (Exhibit 2, Dkt #70)

178
179 **16.***“None of Rokoko’s executives reside in California.”* Through vast

180 evidence, this was shown to be false. Jakob Balslev lists San Francisco still

181 today on all social media and LinkedIn profiles, he has a \$2M luxury

182 apartment at 4140 Cesar Chavez St. #50 in San Francisco in which the

183 Company was registered to prior to changing it to a new registered agent.

184 Further, Sam Lazarus their Creative Director and Stefano Corazza (a top

185 board member) all live in San Francisco. (Dkt #70)

186
187 **17. ““Rokoko’s principal place of business is located at Sankt Gertruds**
188 **Stræde 10, 1129 København, Denmark, from where Rokoko’s senior**
189 **executives—including myself— direct, control, and coordinate the**
190 **company’s primary business activities on a day-today basis” --- “The**
191 **office in Denmark houses approximately 30 employees, including**
192 **Rokoko’s Founder & CEO, myself, and other senior level executives.”**

193 Proven to be false as IP address traces show Mikkel Overby lives and
194 conducts business 300km or 4 hours away from the HQ; making a daily
195 commute entirely impossible (Exhibit 3, 9). Private investigator research
196 shows the location closed throughout the week except for one person
197 arriving on bicycle to check the mail and go into the unit for ten minutes mid
198 day (Exhibit 3).

199
200 **18.[The basement HQ] “It is the center of all management decisions,**
201 **direction, control, and coordination for Rokoko.”_Proven to be false**
202 **through the aforementioned evidence and statements (Exhibit 3, 9, see also**
203 **Dkt #70, “Walsh Decl. re: Spoliation of Nerve Center Evidence”)**

204 **19. “More specifically, Rokoko’s key executive officers, including its Founder**
205 **& CEO and its CFO/COO, all reside in Copenhagen and conduct the**
206 **majority of their general operations from there.”** Evidence had shown this
207 to be false. Mikkel Overby lives in or around Tranbjerg (~300km / 4hrs
208 away). Jakob Balslev’s IP addresses on many DocuSign filings too point to
209 Tranbjerg. Other key executives IP addresses point to San Francisco, Los
210 Angeles, Fyn (an island in Denmark) and Germany. Essentially, less than
211 10% of DocuSign records appear to have originated in Copenhagen.

212
213 **20. “The Denmark office is approximately 886.4 square meters with a 62**
214 **square meter basement.”** This is a false statement created to support a false
215 nerve-center argument. 886.4 square meters is nearly 10,000 square feet.
216 Neither the entire basement “HQ” building itself (1,081 sq/ft), nor the later
217 described “real HQ office” building behind it (1,940.57 sq/ft) or even with
218 all of the neighboring buildings combined are anywhere near that large as
219 proven by Google maps. Certainly insufficient to house “30 employees”
220 (Exhibit 1)

222 **21. “has incorrectly accused Rokoko of exceeding the word count.”** Counsel
223 expected the Court and Plaintiff to accept that they provided exactly 6,999
224 words. One word below the 7,000 limit to file. This was proven to be
225 incorrect through multiple AI and word processor word counting measures.
226 The total was well above 14,600 words (Exhibit 11). Counsel purposely
227 overinflated the word count believing if they did so – Plaintiff could not
228 possibly answer it. (Exhibit 6, 8, Dkt #70, see also “*Walsh Decl. re:*
229 *Spoliation of Nerve Center Evidence*”)

230
231 **22. “Moreover, Plaintiff never met and conferred with counsel for Rokoko**
232 **regarding this requested relief”.** This was proven false through phone
233 records. Counsel – at best -- refused on a regular basis to engage in 7-3
234 conferences. (Exhibit 5)

235
236 There are greater than eighty (80) false statements; but for brevity and
237 judicial economy, have no need to be addressed any further here.

238
239 I declare under penalty of perjury under the laws of the United States of America
240 that the foregoing is true and correct.

241

242 Executed this 9th day of December, 2025, in Santa Clarita, California.

243



Matthew R. Walsh
Plaintiff In Pro Per

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EXHIBIT 1

251

252 Defendant Overby claims their office is 886.4 square meters (~10,000ft).
253 The entire building with their basement HQ is 1,081 square feet with a 25x25 area
254 (at most) belonging to them. They later claimed the building behind the basement
255 is their office and that is what is 886.4 square meters. That entire building
256 (including an adjoining building) is only 1,940sqft or 180.28 meters square. Both
257 locations impossible of housing “30 employees”
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EXHIBIT 2

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268 Defendant omitted from the Court that since 2016 they have owned commercial
269 property in San Francisco, CA at 44 Tehama St; and continued paying property
270 taxes into 2024.

Recording Requested By:
City and County of San Francisco
Treasurer & Tax Collector, BDR

When Recorded Mail To:

ROKOKO ELECTRONICS
44 TEHAMA ST
SAN FRANCISCO CA 94105

20179K55638400001
San Francisco Assessor-Recorder
Carmen Chu, Assessor-Recorder
DOC 2017-K556384-00
Acct 19-San Francisco Tax Collector
Thursday, DEC 21, 2017 16:06:00
Ttl Pd \$0.00 Nbr-0005732939
okc/RE/1-1

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

CITY AND COUNTY OF SAN FRANCISCO
OFFICE OF TREASURER/TAX COLLECTOR

CERTIFICATE OF LIEN FOR UNSECURED PROPERTY TAXES

(Filed pursuant to California Revenue and Taxation Code Section 2191.3, 2191.4)

THIS IS TO NOTIFY YOU THAT A TAX LIEN HAS BEEN FILED WITH RESPECT TO UNSECURED PROPERTY

I, David P. Augustine, Tax Collector of the City and County of San Francisco, State of California, do hereby certify that there is on record in my office unpaid delinquent Unsecured Property taxes, which are duly assessed, computed and levied for the fiscal years shown, in compliance with the provisions of Division 1, Part 5, of the California Revenue and Taxation Code, in the amounts stated herein, together with delinquent penalties and fees levied pursuant to Section 2922 of the California Revenue and Taxation Code.

The person or persons named herein are liable to the City and County of San Francisco for the total unpaid amount as set forth herein:

LOCATION OF PROPERTY	ASSESSMENT NO	FISCAL YEAR
0044 TEHAMA ST	17-401816	2017-2018
OWNER NAME	LIEN AMOUNTS	\$800.86
ROKOKO ELECTRONICS		

Said address being the last known address of the assessee from and after the time of filing of this certificate, the total amount of unpaid tax and penalty required to be paid by each of the persons named constitutes a lien upon all personal and real property now owned by each of said person or persons, respectively, or that may subsequently be acquired by them, or any of them, before the date on which this lien expires.

The lien amount shown includes penalties, interest, collection costs and lien release fee. Additional interest will continue to accrue at the rate of one and one half (11/2) percent per month as prescribed by law. This lien has the force, effect and priority of a judgment for ten (10) years from the time of the recording of this instrument, unless sooner released or otherwise discharged.


David Augustine, Tax Collector
CITY AND COUNTY OF SAN FRANCISCO

Dated: Dec 20, 2017



Certificate Of Completion

Envelope Id: 4E60099391444EFBA6FBF9CD5BAA6F62	Status: Completed
Subject: DocuSign: Request for Business Tax PIN	
Source Envelope:	
Document Pages: 1	Signatures: 1
Certificate Pages: 4	Initials: 0
AutoNav: Enabled	Envelope Originator:
EnvelopeId Stamping: Enabled	TTX PINREQUEST
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	1 Dr. Carlton B. Goodlett Place City Hall
	Room 140
	San Francisco, CA 94102
	ttx.pinrequest@sfgov.org
	IP Address: 138.199.35.202

Record Tracking

Status: Original	Holder: TTX PINREQUEST	Location: DocuSign
12/2/2024 7:11:18 AM	ttx.pinrequest@sfgov.org	

Signer Events

Mikkel Lucas Overby
mikkel@rokoko.com
Security Level:
DocuSign.email
ID: 1
12/2/2024 7:11:20 AM

Signature

Signed by:

8BCA3927ABA54E4...
Signature Adoption: Pre-selected Style
Using IP Address: 138.199.35.202

Timestamp

Sent: 12/2/2024 7:11:19 AM
Viewed: 12/2/2024 7:11:58 AM
Signed: 12/2/2024 7:12:13 AM

Electronic Record and Signature Disclosure:

Accepted: 12/2/2024 7:11:58 AM
ID: e593a051-5878-4f42-9437-5b5d606ace17

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EXHIBIT 3

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283 Defendant claims he and 30 employees work day-to-day at their nearly 10,000sqft
284 HQ in Copenhagen, which as shown is physically impossible by size. Further, all
285 of Overby's e-mails come from his Apple computer from an IP address which
286 resolve to a TDC home business account in Midtjylland, within the city of
287 Tranbjerg (tip of a peninsula, across two islands) ~300 km away—[~8-hour daily
288 commute]— DocuSign records corroborate this.

289
290 Email header:

291
292 Received: from mail-lf1-f47.google.com ([209.85.167.47]:48584)
293 by gator3161.hostgator.com with esmtps (TLS1.2) tls
294 TLS_ECDHE_RSA_WITH_AES_128_GCM_SHA256
295 (Exim 4.98.1)
296 (envelope-from <mikkel@rokoko.com>)
297 id 1uBwvc-00000003e1Z-3Rh7
298 for matthew@winteryear.com;
299 Mon, 05 May 2025 09:36:22 -0500

300 Received: by mail-lf1-f47.google.com with SMTP id 2adb3069b0e04-
301 54d65cb6e8aso5786573e87.1
302 for <matthew@winteryear.com>; Mon, 05 May 2025 07:36:15 -0700 (PDT)

303 **Received:** from smtpclient.apple ([87.48.131.206])
304 by smtp.gmail.com with ESMTPSA id 2adb3069b0e04-
305 54ea94ee377sm1703494e87.155.2025.05.05.07.36.03
306 (version=TLS1_2 cipher=ECDHE-ECDSA-AES128-GCM-SHA256 bits=128/128);
307 Mon, 05 May 2025 07:36:04 -0700 (PDT)

308 Received: from gator3161.hostgator.com
309 by gator3161.hostgator.com with LMTP
310 id sBZGEebMGGgTdgkANiI7Wg
311 (envelope-from <mikkel@rokoko.com>)
312 for <matthew@winteryear.com>; Mon, 05 May 2025 09:36:22 -0500

313 From: "Mikkel Lucas Overby" <mikkel@rokoko.com>

314 To: <matthew@winteryear.com>

315 References: <144601dbbd7b\$b3696a0\$37a3c3e0\$@winteryear.com>

316 In-Reply-To: <144601dbbd7b\$b3696a0\$37a3c3e0\$@winteryear.com>

317 Subject: Re: Case dismissed, new case filed.

318 Date: Mon, 5 May 2025 07:35:52 -0700

319 Message-ID: <CCFBA9DB-AED1-4743-A7A6-0B3D9E94D715@rokoko.com>

320 MIME-Version: 1.0

321 Content-Type: multipart/mixed;

322 boundary="-----_NextPart_000_0D7E_01DBBEE1.AF0AC800"

323 X-Mailer: Apple Mail (2.3826.200.121)

324 Thread-Index: AQQUOKOLTEsYqtKTrWT+Fc+NUKK5DAHtA2T5

325 X-Google-DKIM-Signature: v=1; a=rsa-sha256; c=relaxed/relaxed;

326

d=1e100.net; s=20230601; t=1746455768; x=1747060568;

The screenshot shows the geolocation.com website interface. At the top, there is a navigation bar with links for HOME, IP GEOLOCATION API, FREE DATABASES, and TUTORIALS. The language is set to ENGLISH. Below the navigation bar is a map of Denmark with a red pin indicating the location of the IP address. To the right of the map are several promotional banners, including one for MailboxValidator and another for a free IP geolocation API tool. Below the map is a table with the following data:

Country	Region	City
Denmark 🇩🇰	Midtjylland	Tranbjerg
ZIP or Postal Code	Latitude	Longitude
8361	56.09012	10.11907
ISP	Domain Name	Usage Type
TDC Holding A/S	tdc.dk [WHOIS] [Check Mail Server]	ISP/MOB
Weather	Time Zone	Local Time
View Weather	Europe/Copenhagen	2025-08-16T21:55:42+02:00
Address Type	Category	District
Unicast	Internet Technology	Aarhus Municipality

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The screenshot shows the geolocation.com website interface. At the top, there is a navigation bar with links for HOME, IP GEOLOCATION API, FREE DATABASES, and TUTORIALS. The main content area features a map of Tranbjerg, Denmark, with a red pin indicating the location. Below the map, there is a table of geolocation data:

Country	Region	City
Denmark 🇩🇰	Midtjylland	Tranbjerg
ZIP or Postal Code	Latitude	Longitude
8361	56.09012	10.11907
ISP	Domain Name	Usage Type
TDC Holding AVS	tdc.dk [WHOIS] [Check Mail Server]	ISP/MOB
Weather	Time Zone	Local Time
View Weather	Europe/Copenhagen	2025-08-16T21:55:42+02:00
Address Type	Category	District
Unicast	Internet Technology	Aarhus Municipality

On the right side of the page, there are several promotional banners for GeoDataSource, a free IP geolocation API tool, and a world map visualization tool.

328

AMENDED SEPARATE STATEMENT OF UNDISPUTED MATERIAL FACTS IN SUPPORT OF PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT - 22

The screenshot shows a Google Maps interface with the following elements:

- Search Bar:** Origin: Tranbjerg J, Denmark; Destination: Copenhagen, Denmark.
- Travel Mode:** Car (Best), 3h 9m.
- Route Options:**
 - via Aarhus - Sjællands Odde and Route 21:** 3 hr 10 min, 197 km (Best route).
 - via E20:** 3 hr 9 min, 300 km.
 - 10:04 PM—2:12 AM (Sunday):** 4 hr 8 min. Includes transit icons for 17 and IC.
- Map:** Shows a blue route starting from Tranbjerg J, passing through Aarhus, Odense, and Roskilde, ending in Copenhagen. Major roads like E45, E20, and E47 are visible.
- Explore Copenhagen:** Icons for Restaurants, Hotels, Bars, Coffee, and More.
- Footer:** Map data ©2025 Google, GeoBasis-DE/BKG (©2009), United States, Terms, Privacy, Send Product Feedback.

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AMENDED SEPARATE STATEMENT OF UNDISPUTED MATERIAL FACTS IN SUPPORT OF PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT - 23

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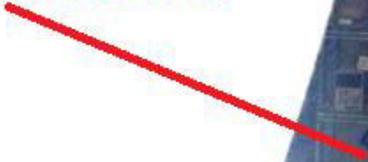
EXHIBIT 4

337 Private investigator photos showing the “HQ” in Copenhagen mid-day on a Friday.
338 Closed and shuttered except for one person arriving by bike for 10 minutes.
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Rokoko Head Cams



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EXHIBIT 5

358 Defendant says Plaintiff never notified them of any prior intents to file Ex-Parte.
359 E-mail records show they received such notice on June 16, 2025 and again on July
360 6, 2025.
361

RE: Notice - Ex Parte Application for Additional Time to Respond to the Co...



matthew@winteryear.com

To 'Graue, Emily H.'

Cc 'Galibois, Michael B.'; 'Ellena, Katherine J.'



6/16/2025

Emily,

As you are running my state clocks out, I now intend to file an ex-parte TRO along with an emergency motion to stay al proceedings pending jurisdictional determination.

Do you intend to oppose my motion for Remand, or should I consider that it will remain unopposed?

Also do you intend to oppose my TRO?

Do you intend to oppose my emergency motion to stay proceedings?

Thanks!

Matt

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363

RE: Case 2:25-cv-05340-ODW-RAO Matthew R. Walsh v. Rokoko Electronic...



matthew@winteryear.com

To: 'Paredes, Valerie S.'
Cc: 'Ellena, Katherine J.'; 'Valencia, Heather R.'



7/6/2025

You replied to this message on 7/6/2025 4:46 PM.

As mentioned previously, I will be filing an **ex parte** application to have my motion heard and proceedings stayed until it is ruled on.

From: matthew@winteryear.com <matthew@winteryear.com>
Sent: Friday, July 4, 2025 4:46 PM
To: 'Paredes, Valerie S.' <VParedes@reedsmith.com>
Cc: 'Ellena, Katherine J.' <KEllena@reedsmith.com>; 'Valencia, Heather R.' <HValencia@ReedSmith.com>
Subject: RE: Case 2:25-cv-05340-ODW-RAO Matthew R. Walsh v. Rokoko Electronics et al Motion to Dismiss Case

I request a meet and confer on an upcoming motion to strike your motion to dismiss.

1. You mislabeled the document so that word counts could not be ascertained, it was not compliant.
2. You violated 7-3 which required a substantial meeting on the merits 7 days prior to filing, you filed the same day.
3. You openly lied about the word count citing 6999 words in your certificate of compliance, 1 less than the allowed amount; yet, the word count was really north of 14,500.
4. It is procedurally defective, and so dense, it cannot be responded to or opposed – which seems by design.
5. For other procedural defects.

Please let me know when your next availability is, also, please keep it professional this time – I don't want another repeat of our last meeting:

- Being literally yelled at to the point I had to continually threaten to end the call if she didn't calm

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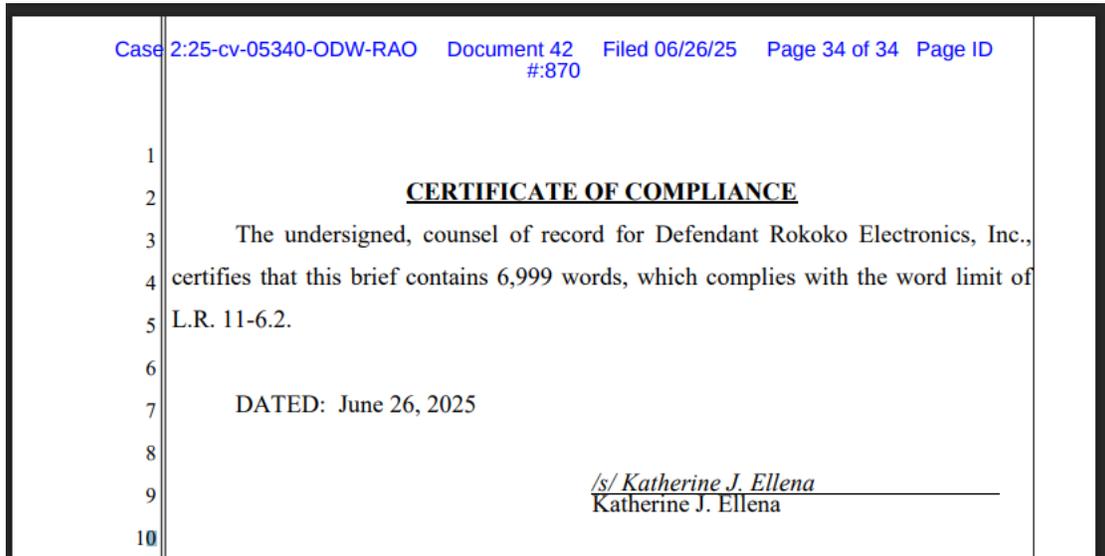
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EXHIBIT 6

371 Defendant's Motion to Dismiss claims their word count of 6,999 words (7,000 is
372 the limit) was accurate, Plaintiff demonstrates otherwise:
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```
python Always show details  | Copy

from PyPDF2 import PdfReader

# Load the PDF and extract all text
pdf_path = "/mnt/data/Rokoko - 2025-06-26 Dkt. 42-42-2 Defendant Rokoko Electronics' Notice of Mot
reader = PdfReader(pdf_path)

# Concatenate text from all pages
full_text = ""
for page in reader.pages:
    full_text += page.extract_text() + " "

# Count words according to Central District of California Local Rules (plain word count)
word_count = len(full_text.split())
word_count

Result
14636
```

The document contains **14,636 words**, based on a plain word count pursuant to the Central District of California's Local Rules. [-]

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Defendant’s Motion to Dismiss does not contain a memorandum of points and authorities. In fact, the word memorandum only appears *twice* in the document. Once in the header, once in the certification at the end of the document. Nowhere in the body as required.

REED SMITH
A limited liability partnership formed in the State of New York

14 MATTHEW R. WALSH
15 Plaintiff,
16
17 vs.
18 ROKOKO ELECTRONICS, and
19 DOES 1 through 50, inclusive,
20 Defendant.

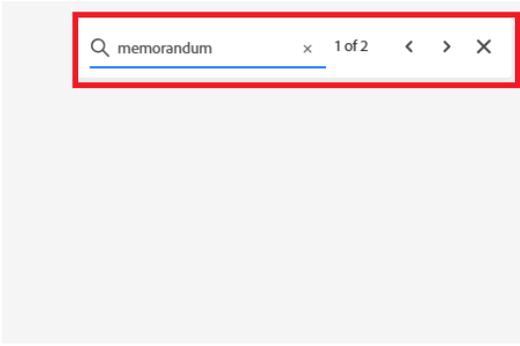
Case No.: 2:25-cv-05340-ODW-RAO
[Assigned to Hon. Otis D. Wright, II,
Courtroom 5D]

**DEFENDANT ROKOKO
ELECTRONICS' NOTICE OF
MOTION TO DISMISS AND
MOTON TO DISMISS**
**COMPLAINT; MEMORANDUM OF
POINTS AND AUTHORITIES**

Date: August 4, 2025
Time: 1:30 p.m.
Place: Dept. 5D

[Concurrently filed with Declaration of
Katherine Ellena; Request for Judicial
Notice; and [Proposed] Order]

State Court Action Filed: May 12, 2025



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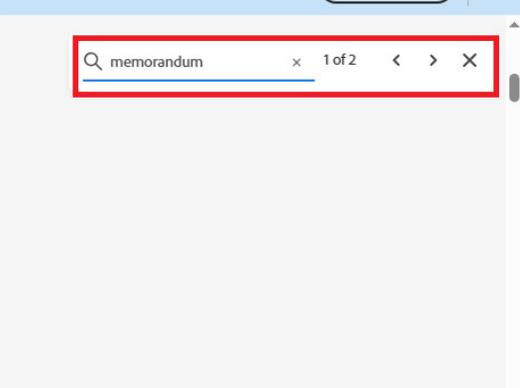
REED SMITH LLP
A limited liability partnership formed in the State of New York

13 7-3. See Certification of Katherine Ellena attached hereto.
14 This Motion to Dismiss is based on this Notice of Motion, the supporting
15 Memorandum of Points and Authorities, Request for Judicial Notice, all of the
16 pleadings, filings, and records in this proceeding, all other matters of which the Court
17 may take judicial notice, and any argument and evidence that may be presented to or
18 considered by the Court prior to its ruling.

21 DATED: June 26, 2025 REED SMITH LLP

22
23 By: /s/ Katherine J. Ellena
Katherine J. Ellena
24 Michael Galibois (pro hac vice)
Emily Graue (pro hac vice)

25 Attorneys for Defendant
26 Rokoko Electronics



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EXHIBIT 7

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394 Defendant Overby claims he is the COO and CFO to attempt to move the nerve
395 center away from California; however, Jakob Balslev even today is listed as CEO,
396 CFO and Secretary of the company and through 2024 had the company registered
397 to his \$2M San Francisco luxury apartment.
398

DECLARATION OF MIKKEL OVERBY

1 I, Mikkel Overby, declare:

2
3 1. I am CFO and COO for Rokoko Electronics (“Rokoko”) and I have held these positions since
4 April 2016. I make this declaration in support of the case titled *Matthew R. Walsh v. Rokoko*
5 *Electronics, et. al.*, Case No. 25STCV13828 filed in the Superior Court of California, County of Los
6 Angeles (the “State Court Action”). All of the information set forth herein is based on my personal
7 knowledge or my review of Rokoko’s corporate records, and if called to testify and be sworn as a
8 witness, I could and would competently testify thereto.

9
10 2. In my positions as CFO and COO, I am familiar with and have personal knowledge of
11 Rokoko’s corporate structure and business operations. I have access to and regularly refer to business

DECLARATION OF MIKKEL OVERBY

1 I, Mikkel Overby, declare:

2
3 1. I am CFO and COO for Rokoko Electronics, Inc. (“Rokoko”), and I have held
4 these positions since April 2016. I make this declaration in support of Rokoko’s
5 Opposition to Plaintiff’s Motion to Strike Rokoko’s removal. All of the information set
6 forth herein is based on my personal knowledge or my review of Rokoko’s corporate
7 records, and if called to testify and be sworn as a witness, I could and would competently
8 testify thereto.

9
10 2. In my positions as CFO and COO, I am familiar with and have personal
11 knowledge of Rokoko’s corporate structure and business operations. I have access to



STATE OF CALIFORNIA
Office of the Secretary of State
STATEMENT OF INFORMATION
CORPORATION
 California Secretary of State
 1500 11th Street
 Sacramento, California 95814
 (916) 657-5448

For Office Use Only
-FILED-
 File No.: BA20241277973
 Date Filed: 7/10/2024

B2878-8695 07/10/2024 2:47 PM Received by California Secretary of State

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On August, 21 2025, four days after Plaintiff presented evidence to the Court showing that Rokoko Electronics was registered to Defendant’s luxury apartment; Defendant Rokoko Electronics spoliated evidence by amending its filing on August 21, 2025 to remove that address and substitute a Sacramento registered agent. This change came only after Plaintiff exposed their California contacts in depth.

Before:

History Expand All

Amendment Type	Field Name	Changed From	Changed To
Statement of Information - 7/10/2024			
Statement of Information	Annual Report Due Date	3/31/2024 12:00:00 AM	3/31/2025 12:00:00 AM
Control ID: BA20241277973			
Date: 7/10/2024			
Image Download			
Download			
Statement of Information - 8/23/2023			
Statement of Information	Annual Report Due Date	3/31/2023 12:00:00 AM	3/31/2024 12:00:00 AM
Control ID: BA20231321569			
Date: 8/23/2023			
Image Download			
Download			
System Amendment - SOS Revivor - 6/21/2022			
System Amendment - SOS Revivor	Filing Status	Forfeited - SOS	Active
Control ID: BA20220408168			
Date: 6/21/2022			
Image Download			
Download			
System Amendment - SOS Forfeited - 10/27/2021			
Amendment Type: System Amendment - SOS Forfeited			

© 2025 CA Secretary of State

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After:

AMENDED SEPARATE STATEMENT OF UNDISPUTED MATERIAL FACTS IN SUPPORT OF PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT - 37

Search | California Secretary of State | bizfileonline.sos.ca.gov/search/business

History

Expand All

Statement of Information - 8/21/2025

Field Name	Changed From	Changed To
Principal Address 1	498 ALABAMA STREET	1401 21ST ST.
Principal Address 2		STE. R
Principal Postal Code	94110	95811
Annual Report Due Date	3/31/2025 12:00:00 AM	3/31/2026 12:00:00 AM
CRA Changed	CORPNET, INCORPORATED 31416 AGOURA RD STE 118 WESTLAKE VILLAGE, CA 91361	REGISTERED AGENTS INC 1401 21ST STREET SUITE R SACRAMENTO, CA 95811

Statement of Information - 7/10/2024

Field Name	Changed From	Changed To
Annual Report Due Date	3/31/2024 12:00:00 AM	3/31/2025 12:00:00 AM

System Amendment - SOS Revivor - 6/21/2022

Field Name	Changed From	Changed To
Filing Status	Forfeited - SOS	Active
Inactive Date	10/27/2021 12:00:00 AM	None

© 2025 CA Secretary of State

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EXHIBIT 8

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426 Defendant was notified before the meeting that they cannot file for 7 days:

RE: Matthew R. Walsh v. Rokoko Electronics et al



matthew@winteryear.com
To 'Valencia, Heather R.'
Cc 'Ellena, Katherine J.'; 'Galibois, Michael B.'; 'Graue, Emily H.'



6/25/2025

Counsel,

I saw Defendant's Notice of Withdrawal of the Motion to Dismiss.

Would you like to schedule a proper meet and confer regarding any future motion — ideally 7+ days in advance this time — so we can avoid repeating the same procedural issues?

Have a good night.
Matthew R. Walsh

427

RE: Matthew R. Walsh v. Rokoko Electronics et al



matthew@winteryear.com
To 'Ellena, Katherine J.'; 'Valencia, Heather R.'
Cc 'Galibois, Michael B.'; 'Graue, Emily H.'



6/25/2025

Ah, your hearsay statement again.... Inventing things that didn't happen is not dispute resolution, but, it seems par from the course for you people.

If you feel like you have met your obligations under meet and confer, please provide your phone records and show me where it lasts more than 1 minute. Show me e-mails where you actually try to resolve litigation prior to filing motions. Show me where you provide 7 days minimum before filing.

The point of meet and confer for 7 days isn't to say "im filing this motion, do you oppose" and hanging up. You're SUPPOSED to try and work things out prior to filing to not waste the courts time.

Bottom line – diversity of citizenship is dead. None of your clients are American citizens. This doesn't belong in Federal Court and you know it. The judge provided the case law, on the record. You should withdraw your removal before it's struck and you lose your tolling protections back in State.

Your goal should be resolution, not litigation sleight of hand.

Call me after 1pm, that will start your 7 day clock.

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430 Defendant filed the MTD anyways on June 26, 2025; just hours after the meet and
431 confer at 6:18 PM

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Case 2:25-cv-05340-ODW-RAO Matthew R. Walsh v. Rokoko Electronics ...

PV Paredes, Valerie S. <VParedes@reeds...>
To: matthew@winteryear.com
Cc: Ellena, Katherine J.; Valencia, Heather R.

6/26/2025

Rokoko - 2025-06-26 Dkt. 43 Request for Judicial Notice iso Rokoko Electronics' Motion to Dismiss Com... 3 MB

Rokoko - 2025-06-26 Dkt. 42-42-2 Defendant Rokoko Electronics' Notice of Motion to Dismiss and Moti... 653 KB

Mr. Walsh,

Attached please find courtesy copies of as-filed documents in connection with the above-entitled case.

Thank you,

Valerie S. Paredes
Executive Assistant
vparedes@reedsmith.com
D: +1 213.457.6443

Reed Smith
515 South Flower St.
Suite 4300
Los Angeles, CA 90071
T: +1 213 457 8000
F: +1 213 457 8080
reedsmith.com

This E-mail, along with any attachments, is considered confidential and may well be legally privileged. If you have received it in error, you are on notice of its status. Please notify us immediately by reply e-mail and then delete this message from your system. Please do not copy it or use it for any purposes, or disclose its contents to any other person. Thank you for your cooperation.

RSUSv12021

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Defendant was notified after the meeting that they violated L.R. 7-3

RE: Case 2:25-cv-05340-ODW-RAO Matthew R. Walsh v. Rokoko Electroni...



matthew@winteryear.com

To 'Paredes, Valerie S.'

Cc 'Ellena, Katherine J.'; 'Valencia, Heather R.'; 'Galibois, Michael B.'; 'Graue, Emily H.'

Bcc 'britany@carbonfitlab.com'



6/27/2025



Hello everyone,

I added Emily and Michael back to the e-mail chain as they now have pro hac vice status. Not sure why they aren't included in this most recent communication you last initiated or if it was an oversight. Either way, Attached is my Entry of Default as filed with the Clerk.

Your team has failed to comply with Rule 7 which requires meet and confer 7-days in advance and which **must occur in person, by telephone or video conference**. NOT e-mail. I stated the same to you in writing BEFORE you refiled your MTD again, however, you refiled it despite the fact that I had multiple motions stricken for the same reason. In 60+ days, you could have filed an answer, or a demurrer – but, for reasons unknown you refiled your MTD on the last day, of a court granted extension -- the one and only date we've ever met and conferred by phone and included a declaration admitting you never met and conferred prior.

I've included my phone records as well and as discussed in the call, my motion to strike your removal will be filed 7 days from the day of our phone conference, in full compliance with 7-3.

I hope you have a great weekend.

Thanks
Matt

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Yet, they perjured themselves in RFA's by denying it:

25 **RESPONSE TO REQUEST FOR ADMISSION NO. 4.**

26 In addition to the General Objections set forth above, Rokoko objects to the
27 extent that this Request is vague and ambiguous with respect to the phrase “your motion
28 to dismiss.” Rokoko further objects this Request is unduly burdensome and harassing

- 5 -

DEFENDANT ROKOKO ELECTRONICS’ RESPONSES AND OBJECTIONS TO
PLAINTIFF’S SECOND SET OF REQUESTS FOR ADMISSION

1 insofar as it seeks information known or discoverable to Plaintiff. Rokoko further
2 objects to the extent that this Request seeks information protected by the attorney-client
3 privilege and/or work-product doctrine. Rokoko further objects that the information
4 sought by this Request is irrelevant to any claims or defenses of any party to this action.
5 Rokoko further objects to the extent that this Request is ambiguous insofar as it relies
6 on speculation as to Rokoko’s knowledge without providing sufficient basis to properly
7 respond.

8 Subject to and without waiving any of its objections, Rokoko responds as
9 follows: **Denied.**

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EXHIBIT 9

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Defendant Overby hired ReedSmith on 5/8/2025. He signed the engagement letter from Tommerup (178km / 2 hours) from Copenhagen on a Wednesday at 10am local Denmark time. This contradicts that he is on-site every day in Copenhagen as he states in his sworn statements. In fact, not one IP trace of his e-mails or DocuSign records show he is ever in Copenhagen defeating his nerve-center argument.

Certificate Of Completion

Envelope Id: C46EB982-51E2-4570-A03A-B592C1067C02 Status: Completed

Subject: Complete with DocuSign: Engagement Letter - Rokoko Electronics Aps.pdf

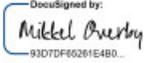
CLIENT MATTER INFO: 0

Source Envelope:

Document Pages: 9	Signatures: 1	Envelope Originator:
Certificate Pages: 4	Initials: 0	Ann Vet
AutoNav: Enabled		225 5th Ave.
EnvelopeId Stamping: Enabled		Pittsburgh, PA 15222
Time Zone: (UTC-08:00) Pacific Time (US & Canada)		avet@reedsmith.com
		IP Address: 10.104.81.9

Record Tracking

Status: Original	Holder: Ann Vet	Location: DocuSign
5/7/2025 7:44:00 AM	avet@reedsmith.com	

Signer Events	Signature	Timestamp
Mikkel Overby mikkel@rokoko.com Chief Operating Officer Security Level: Email, Account Authentication (None)	DocuSigned by:  93D7DF65261E4B0... Signature Adoption: Pre-selected Style Using IP Address: 77.241.129.25	Sent: 5/7/2025 7:48:03 AM Viewed: 5/7/2025 11:13:15 PM Signed: 5/8/2025 1:01:31 AM
Electronic Record and Signature Disclosure: Accepted: 5/7/2025 11:13:15 PM ID: 299d8d9a-3db0-44e3-af96-51a876338678 Company Name: Reed Smith LLP		Signed 10am Wednesday in Tommerup NOT in Copenhagen where Mikkel claims he works every single day in sworn declarations. It is instead 178km or 2 hours away from Copenhagen.

Geolocation data from IP2Location Product: DB6, 2025-12-1

IP ADDRESS: 77.241.129.25	ISP: Hi3G Access AB
COUNTRY: Denmark	ORGANIZATION: Not available
REGION: Syddanmark	LATITUDE: 55.3195
CITY: Tommerup	LONGITUDE: 10.2066

Incorrect location? [Contact IP2Location](#) [view map](#)

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EXHIBIT 10

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460 Defendant received a copy of the MSJ prior to any meetings:

RE: Re:



matthew@winteryear.com

To 'Ellena, Katherine J.'
Cc 'Graue, Emily H.'; 'Galibois, Michael B.'

Reply Reply All Forward ...

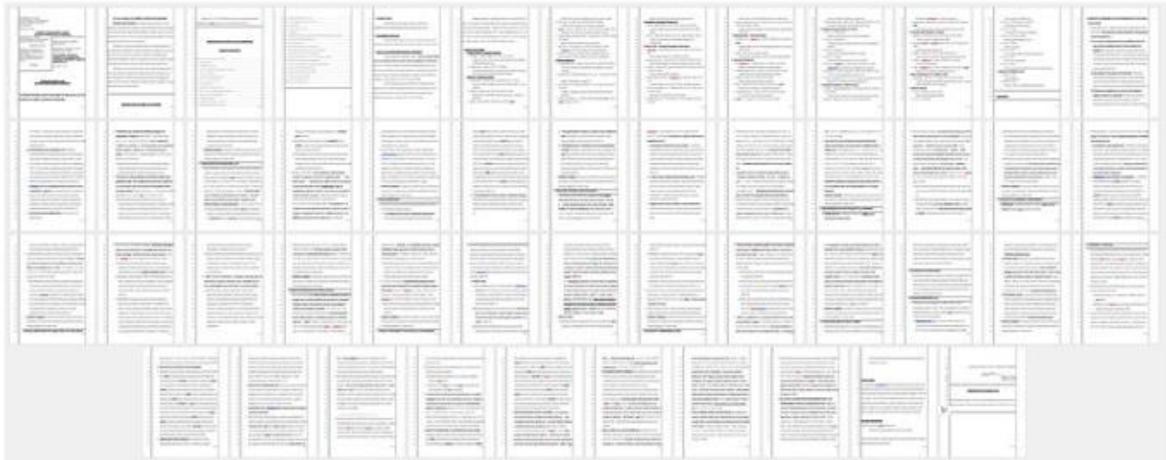
Mon 10/27/2025 1:01 PM

You replied to this message on 10/30/2025 3:59 PM.



Please see the attached draft settlement letter. Nothing contained in it should be deemed as a waiver of any kind.

Further, it should be noted that I am prepared to move for summary judgment on all claims including the ones contained in the letter (as shown below). The offer for these claims is not one born of the inability to litigate them. I simply believe early mutual disposition of these claims would be mutually beneficial. The evidence regarding the claims is very sound and has been third-party expert verified.



Thank you
Matthew R. Walsh

-----Original Message-----

From: Ellena, Katherine J. <KEllena@reedsmith.com>
Sent: Monday, October 27, 2025 12:14 PM
To: matthew@winteryear.com
Cc: Graue, Emily H. <EGraue@reedsmith.com>; Galibois, Michael B. <MGalibois@reedsmith.com>
Subject: RE: Re:

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464 Defendant agreed to hold a meeting forthcoming

RE: Re:



Ellena, Katherine J. <KEllena@>
To Matthew R. Walsh
Cc Graue, Emily H.; Galibois, Michael B.



10/24/2025

You replied to this message on 10/27/2025 12:04 PM.
We removed extra line breaks from this message.

Your choice. Let us know what time works for you for the meet and confer on October 30.

Katherine J. Ellena | Senior Associate
kellena@reedsmith.com

ReedSmith LLP
515 Flower St., Suite 4300 | Los Angeles, CA 90071 | Direct: 213.457.8254 | Cell:
424.302.1476 | Reception: 213.457.8000 | Fax: 213.457.8080 Abu Dhabi | Atlanta | Athens |
Austin | Beijing | Brussels | Century City | Chicago | Dallas | Denver | Dubai | Frankfurt |
Greece | Hong Kong | Houston | Kazakhstan | London | Los Angeles | Miami | Munich | New
York | Paris | Philadelphia | Pittsburgh | Princeton | Richmond | San Francisco | Shanghai
| Silicon Valley | Singapore | Tysons | Washington DC | Wilmington

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467 Defendant admits the MSJ will be a topic of conversation

RE: RE:



Ellena, Katherine J. <KEllena@reedsmith.com>
To matthew@winteryear.com
Cc Graue, Emily H.; Galibois, Michael B.



10/22/2025

 We removed extra line breaks from this message.

Mr. Walsh:

We are available for a meet and confer on Thursday, October 30. We can discuss the topics raised in the Court's orders and your contemplated MSJ during the same call. We will also review the joint report draft that you have circulated in the meantime. Let us know what time on October 30 works for you.

Thanks,

Katherine J. Ellena | Senior Associate
kellena@reedsmith.com

ReedSmith LLP

515 Flower St., Suite 4300 | Los Angeles, CA 90071 | Direct: 213.457.8254 | Cell: 424.302.1476 | Reception: 213.457.8000 | Fax: 213.457.8080 Abu Dhabi | Atlanta | Athens | Austin | Beijing | Brussels | Century City | Chicago | Dallas | Denver | Dubai | Frankfurt | Greece | Hong Kong | Houston | Kazakhstan | London | Los Angeles | Miami | Munich | New York | Paris | Philadelphia | Pittsburgh | Princeton | Richmond | San Francisco | Shanghai | Silicon Valley | Singapore | Tysons | Washington DC | Wilmington

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470 A follow-up e-mail post-meeting was sent:

RE: Re:



matthew@winteryear.com
To 'Ellena, Katherine J.'
Cc 'Graue, Emily H.'; 'Galibois, Michael B.'

Reply Reply All Forward ...

Thu 10/30/2025 4:00 PM

You replied to this message on 10/30/2025 4:14 PM.

Michael,
Katherine,
Thank you both for your time.

To recap and make a record going forward:

- We discussed in vivid detail the joint 26(f) report
- We discussed the motion for summary judgment moving on all counts plus possible amendments plus alter-ego / veil piercing
- We discussed the subpoenas; unfortunately we did not come to any agreements there but the Court doesn't require us to agree, just to try.
- We discussed you providing the trial dates and other dates, preferably not into 2027/2028.
- We discussed that we would utilize the ADR/mediation provided by the Court.
- We discussed that Rokoko is reviewing the settlement offer and will make a determination by November 15
- We discussed that you wish me to withdraw the RJN about fabricated caselaw and you indicated that you would oppose, I indicated the requisite time to do so has passed and you had disagreed. I further directed you to Docket #80-4 which details the forensic data checks on your LEXIS PDF files showing that the caselaw in fact does not exist as it was written, was misattributed and almost all were from void cases.
- We discussed you will not be open to allowing me additional interrogatories
- We discussed the discovery issues thus-far.
- We discussed that you wish to bifurcate, whereas I do not.
- We discussed that I would provide ESI protocol and a draft order
- We discussed that you wish there to be a protective order on everything. While I can understand some of it, I don't agree with all of it. I am open to compromise.
- We discussed Corridor Digital; some of the evidence I have including express admissions, shared relationships as witnesses who may have been there or know of those dealings, etc.
- We discussed that I intend to ask for leave of court to amend the complaint for defamation, or bring a new suit, and also possibly breach of contract.
- We discussed and agreed on positive, collaborative efforts moving forward.

I don't think I missed anything.
Thank you very much for both of your time,
Matthew R. Walsh

From: matthew@winteryear.com <matthew@winteryear.com>
Sent: Monday, October 27, 2025 1:01 PM

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473 Defendant admits the call happened

Re: Subpoenas



Matthew R. Walsh (Winteryear Stuc
To: 'Ellena, Katherine J.'
Cc: 'Graue, Emily H.'; 'Galibois, Michael B.'



10/30/2025

If there are problems with how this message is displayed, click here to view it in a web browser.

It may just be end of the day brain fog but reading them they appear to be identical. Feel free to address it if you wish, im just not seeing where they are different

Sent via BlackBerry Hub+ Inbox for Android

From: KEllena@reedsmith.com
Sent: October 30, 2025 4:27 PM
To: matthew@winteryear.com
Cc: EGraue@reedsmith.com; MGalibois@reedsmith.com
Subject: RE: Re: Subpoenas

Hi Matthew –

The document requests in the attached two Corridor subpoenas are different. This is what I was referring to on the call.

Katherine J. Ellena | Senior Associate
kellena@reedsmith.com

ReedSmith LLP

515 Flower St., Suite 4300 | Los Angeles, CA 90071 | Direct: [213.457.8254](tel:213.457.8254) | Cell: [424.302.1476](tel:424.302.1476) | Reception: [213.457.8000](tel:213.457.8000) | Fax: [213.457.8080](tel:213.457.8080)

Abu Dhabi | Atlanta | Athens | Austin | Beijing | Brussels | Century City | Chicago | Dallas | Denver | Dubai | Frankfurt | Greece | Hong Kong | Houston | Kazakhstan | London | **Los Angeles** | Miami | Munich | New York | Paris | Philadelphia | Pittsburgh | Princeton | Richmond | San Francisco | Shanghai | Silicon Valley | Singapore | Tysons | Washington DC | Wilmington

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EXHIBIT 11

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482 Defendant has a UCC-1 lien secured against them in 2023.



For Office Use Only
-FILED-
 File No.: U230009783129
 Date Filed: 2/8/2023

UCC FINANCING STATEMENT
 FOLLOW INSTRUCTIONS

A. NAME & PHONE OF CONTACT AT FILER (optional)
UCC Team 1 855-450-4774 (RRM/502847)

B. E-MAIL CONTACT AT FILER (optional)
ucsteam1@rasi.com

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

**Registered Agent Solution, Inc.
 3000 Professional Drive, Suite A
 Springfield, IL 62703**

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name, do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME Rokoko Electronics Inc				
OR	1b. INDIVIDUAL'S SURNAME		FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S) SUFFIX
1c. MAILING ADDRESS 498 Alabama Street		CITY San Francisco	STATE CA	POSTAL CODE 94110 COUNTRY

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name, do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME				
OR	2b. INDIVIDUAL'S SURNAME		FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S) SUFFIX
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE COUNTRY

3. SECURED PARTY'S NAME (or NAME OF ASSIGNEE of ASSIGNOR SECURED PARTY): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME Splitit USA Inc.				
OR	3b. INDIVIDUAL'S SURNAME		FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S) SUFFIX
3c. MAILING ADDRESS 5901 Peachtree Dunwoody Road, Suite C-4		CITY Atlanta	STATE GA	POSTAL CODE 30328-7188 COUNTRY

4. COLLATERAL: This financing statement covers the following collateral:
See Schedule A attached hereto and by this reference incorporated herein for a description of the Collateral

B1463-1913 02/08/2023 5:00 PM Received by California Secretary of State

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SCHEDULE A TO UCC-1 FINANCING STATEMENT

DEBTOR: Rokoko Electronics Inc.
SECURED PARTY: SPLITIT USA INC.

This financing statement covers all of the Debtor’s right, title and interest in, to and under the Splitit Receivables and the Related Rights, whether now owned or hereafter acquired, now existing or hereafter arising and wherever located (collectively, the “Collateral”):

Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to such terms in the Agreement. The following terms shall have the following meanings:

“Agreement” means the Merchant Funding and Receivables Purchase Agreement [dated as of 05 October, 2022] by and between Debtor and Secured Party.

“Card Network” means a payment network established between Merchant Acquirers and card issuers through which payment transactions are authorized, settled and cleared, including Mastercard, Visa, Discover, Amex, JCB, CUP, Diners and others.

“Installment Agreement” means, in respect of any Splitit Receivable, the installment agreement entered into between Debtor and its customer recording and evidencing the terms on which the Splitit Receivable shall be paid by the customer in accordance with the payment plan agreed between Debtor and the customer to pay Splitit Installments.

“Merchant Acquirer” means any bank or financial institution that is a member of a Card Network that, among other things, clears and settles credit card payments on behalf of merchants.

“Processor” means any bank or financial institution that is a member of a Card Network that, among other things, clears and settles credit card payments on your behalf.

“Related Rights” means, in respect of any Splitit Receivable, as follows:

- (a) all deposits, guarantees, indemnities, warranties, insurance policies and other agreements or arrangements of whatever character from time to time supporting or securing payment of that Splitit Receivable;
- (b) any and all related rights (in contract, tort or otherwise) Debtor has against any Processor or any person which acts on Debtor’s behalf to process Debtor’s payments and authorizes and processes settlements by sending messages to, and receiving messages from, the Processor, as the case may be, in relation to the proceeds received by those parties, in respect of the Splitit Receivable;

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