

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

Farfetch Limited (in Official Liquidation),

Debtor in a Foreign Proceeding.

Chapter 15

Case No. 24-11519 (CTG)

**Ref. Docket Nos. 66 - 69**

**CERTIFICATE OF SERVICE**

I, JACK LAWRENCE, hereby certify that:

1. I am employed as a Case Manager by Epiq Corporate Restructuring, LLC, with their principal office located at 777 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On December 3, 2024, I caused to be served the:
  - a. “Motion of the Foreign Representatives for Entry of an Order to Conduct Discovery From Surpique L.P. Pursuant to 11 U.S.C. 542(e), 1507(a), 1521(a)(4), 1521(a)(5), Fed. R. Bankr. P. 2004, and Local Rule 2004-1,” dated December 3, 2024 [Docket No. 66], (the “Motion”),
  - b. “Declaration of Christopher Kennedy in Support of the Foreign Representatives’ Motion for Entry of an Order to Conduct Discovery From Surpique L.P. Pursuant to 11 U.S.C. 542(e), 1507(a), 1521(a)(4), 1521(a)(5), Fed. R. Bankr. P. 2004, and Local Rule 2004-1,” dated December 3, 2024 [Docket No. 67], (the “Kennedy Declaration”),
  - c. “Declaration of Ryan M. Goldstein in Support of Motion of the Foreign Representatives for Entry of an Order to Conduct Discovery From Surpique L.P. Pursuant to 11 U.S.C. 542(e), 1507(a), 1521(a)(4), 1521(a)(5), Fed. R. Bankr. P. 2004, and Local Rule 2004-1,” dated December 3, 2024 [Docket No. 68], (the “Goldstein Declaration”),
  - d. “Declaration of Mark Goodman in Support of Motion of the Foreign Representatives for Entry of an Order to Conduct Discovery From Surpique L.P. Pursuant to 11 U.S.C. 542(e), 1507(a), 1521(a)(4), 1521(a)(5), Fed. R. Bankr. P. 2004, and Local Rule 2004-1,” dated December 3, 2024 [Docket No. 69], (the “Goodman Declaration”), and
  - e. *slipsheet* “Declaration of Mark Goodman in Support of Motion of the Foreign Representatives for Entry of an Order to Conduct Discovery From Surpique L.P. Pursuant to 11 U.S.C. 542(e), 1507(a), 1521(a)(4), 1521(a)(5), Fed. R. Bankr. P. 2004, and Local Rule 2004-1,” dated December 3, 2024, *related to Docket No. 69*, a copy of which is annexed hereto as Exhibit A, (the “Slipsheet Goodman Declaration”),

by causing true and correct copies of the:

- i. Motion, Kennedy Declaration, Goldstein Declaration, and Slipsheet Goodman Declaration to be enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit B, and
  - ii. Motion, Kennedy Declaration, Goldstein Declaration, and Goodman Declaration to be delivered via electronic mail to those parties listed on the annexed Exhibit C.
3. All envelopes utilized in the service of the foregoing contained the following legend: “LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT, OR LEGAL DEPARTMENT.”

*/s/ Jack Lawrence*

Jack Lawrence

**EXHIBIT A**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

Farfetch Limited (in Official Liquidation),

Debtor in a Foreign Proceeding.

Chapter 15

Case No. 24-11519-CTG

**DECLARATION OF MARK GOODMAN IN SUPPORT OF MOTION OF THE  
FOREIGN REPRESENTATIVES FOR ENTRY OF AN ORDER TO CONDUCT  
DISCOVERY FROM SURPIQUE L.P. PURSUANT TO 11 U.S.C. 542(E),  
1507(A), 1521(A)(4), 1521(A)(5), FED. R. BANKR. P. 2004, AND LOCAL RULE 2004-1**

I, Mark Goodman, do hereby declare, under penalty of perjury under the laws of the United States of America, that the following is true and correct to the best of my knowledge and belief.

1. I am a partner of Campbells LLP ("Campbells"), a Cayman Islands law firm. Campbells advises financial, institutional and business clients worldwide of the laws of the Cayman Islands, Hong Kong and the British Virgin Islands. I practice law in the Cayman Islands, and I advise on the laws of the Cayman Islands.

2. My practice in the Cayman Islands primarily involves contentious and non-contentious insolvency and restructuring, with a focus on the financial services sector and international groups of companies. I have considerable experience in the liquidation of Cayman Islands companies. I am a member of INSOL International, the American Bankruptcy Institute and the International Insolvency Institute.

3. I was admitted as a solicitor of the Supreme Court of England and Wales in 2004. I have been admitted as an attorney at law in the Cayman Islands since 2008 and a solicitor of the

British Virgin Islands since 2014. I hold higher rights of audience in the superior courts of England and Wales and am an accredited mediator.

4. I have acted for official liquidators of numerous Cayman Islands companies and frequently appear as an advocate before the Grand Court of the Cayman Islands (the “**Grand Court**”) in insolvency proceedings. As a practicing Cayman Islands attorney, I am competent to testify with respect to the Cayman legal matters discussed herein, which are well within my experience. I have previously provided expert evidence of Cayman Islands insolvency law to the United States Bankruptcy Court for the Southern District of New York, among other courts.

5. Campbells represents Alexander Lawson and Christopher Kennedy of Alvarez & Marsal Cayman Islands Limited (the “**JOLs**” or “**Foreign Representatives**”) in their capacities as Joint Official Liquidators of Farfetch Limited (in Official Liquidation) (the “**Company**”), in the Cayman Island insolvency proceeding pending before the Grand Court of the Cayman Islands (Financial Services Division) (the “**Cayman Court**”).<sup>1</sup> I am the lead partner at my firm dealing with the case.

6. I submit this declaration (this “**Declaration**”) in support of the *Motion of the Foreign Representatives for Entry of an Order to Conduct Discovery from Surpique L.P. Pursuant to 11 U.S.C. §§ 542(e), 1507(a), 1521(a)(4), 1521(a)(5), Fed. R. Bankr. P. 2004, and Local Rule 2004-1* (the “**Surpique Motion**”).<sup>2</sup>

7. Copies of the statutory provisions of Cayman Islands law and decisions of the Cayman Islands and English Courts cited in this Declaration are attached hereto as **Exhibit 1**

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<sup>1</sup> The Petitioners are Joint Official Liquidators of a liquidation under Section 92(d) of the Companies Act (2023 Revision) (the “**Companies Act**”).

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Surpique Motion.

(Cayman Companies Act (2023 Revision)), **Exhibit 2** (Companies Winding Up Rules (2023 Consolidation)), **Exhibit 3** (Insolvency Practitioners' Regulations (2023 Consolidation)); **Exhibit 4** (*China Milk Products Group Limited (In Liquidation)*); **Exhibit 5** (*In the Matter of Fortuna Development Corp.*); **Exhibit 6** (*In Re China Branding Group Ltd.*); **Exhibit 7** (*Bishopsgate Investment Limited v Maxwell*); **Exhibit 8** (*Re Guardian Care Homes (West) Ltd (In Liquidation)*), **Exhibit 9** (*In Re Sphinx Group*); **Exhibit 10** (*In Re ICP Strategic*); and **Exhibit 11** (*Lyxor Asset Management S.A. v. Phoenix Meridian Equity Limited*).

8. Save where otherwise indicated, I make this Declaration based on facts and matters known to me personally, which are true to the best of my knowledge and belief. Where such facts and matters are not known to me personally, I identify the source of my information and belief and believe those facts and matters to be true. Nothing in this Declaration or its exhibit is intended to waive privilege in respect of any matter referred to.

9. I am over the age of 18 and, if called to testify, would testify competently to the facts set forth herein.

**I. General powers and functions of the JOLs**

10. The Grand Court is the court of first instance for insolvency matters, with appeals lying to the Cayman Islands Court of Appeal (the "**Court of Appeal**"), and finally to His Majesty's Judicial Committee of the Privy Council in London (the "**Privy Council**").

11. The doctrine of judicial precedent applies in the Cayman Islands. The structure of the court system is hierarchical, with the courts being bound by the *rationes decidendi* of decisions of the courts above. The *rationes decidendi* of decisions of the Privy Council are therefore binding on the Court of Appeal and the Grand Court. The *rationes decidendi* of decisions of the Court of

Appeal are similarly binding on the Grand Court. The Grand Court will generally follow the *rationes decidendi* of its previous decisions, unless satisfied that they are clearly wrong.

10. The common law of the Cayman Islands consists of the decisions of the Grand Court and the courts to which its decisions may be appealed, and there is a comparatively small body of reported case law in the Cayman Islands, contained in the Cayman Islands Law Reports (“**CILR**”). The common law of the Cayman Islands stems from the common law of England, and while they are not strictly precedential, decisions of the Courts of England are highly persuasive authorities for the Grand Court, particularly where they deal with equivalent statutory provisions, rules, or principles, or where there is no specific Grand Court precedent in relation to a particular issue. Decisions of the courts of other Commonwealth countries (including Australia, New Zealand, Canada, Hong Kong and other jurisdictions) are also generally followed where there is no specific Cayman Islands authority on a particular point, but where the cases consider materially similar points of law.

11. The powers, functions and duties of the JOLs derive from a combination of: (i) Cayman Islands statutes; (ii) Cayman Islands rules promulgated under those statutes; and (iii) the common law of the Cayman Islands. The principal functions of the JOLs are set out in the *Companies Act (2023 Revision)* (the “**Companies Act**”), which is the Cayman Islands statute which governs the formation and liquidation of Cayman Islands companies (save in respect of certain less common forms of Cayman Islands companies, which are not relevant in the present context), including the Company. In particular, Part V of the Companies Act contains provisions relating to the liquidation and dissolution of Cayman Islands companies, including the Company.

12. Section 110(1) of the Companies Act provides that it is the function of a liquidator to: (i) collect, realise and distribute the assets of the relevant company to its creditors and, if there

is a surplus, to the persons entitled to it; and (ii) to report to the company's creditors and contributories upon the affairs of the company and the manner in which it has been wound up.

13. For the purpose of fulfilling these functions, section 110(2) of the Companies Act provides that a liquidator may, with the sanction of the Grand Court, exercise any of the powers specified in Part I of Schedule 3 of the Companies Act; and (ii) with or without that sanction, exercise any of the general powers specified in Part II of Schedule 3 of the Companies Act.

14. Schedule 3, Part I to the Companies Act sets out the powers that the JOLs may exercise with the sanction of the Grand Court. They are:

- a. The power to bring or defend any action or other legal proceeding in the name and on behalf of the company.
- b. The power to carry on the business of the company so far as may be necessary for its beneficial winding up.
- c. The power to dispose of any property of the company to a person who is or was related to the company.
- d. The power to pay any class of creditors in full.
- e. The power to make any compromise or arrangement with creditors or persons claiming to be creditors or having or alleging themselves to have any claim (present or future, certain or contingent, ascertained or sounding only in damages) against the company or for which the company may be rendered liable.
- f. The power to compromise on such terms as may be agreed all debts and liabilities capable of resulting in debts, and all claims (present or future, certain or contingent, ascertained or sounding only in damages) subsisting, or supposed to subsist between the



company and a contributory or alleged contributory or other debtor or person apprehending liability to the company.

- g. The power to deal with all questions in any way relating to or affecting the assets or the winding up of the company, to take any security for the discharge of any such call, debt, liability or claim and to give a complete discharge in respect of it.
- h. The power to sell any of the company's property by public auction or private contract with power to transfer the whole of it to any person or to sell the same in parcels.
- i. The power to raise or borrow money and grant securities therefor over the property of the company.
- j. The power to engage staff (whether or not as employees of the company) to assist them in the performance of his functions.
- k. The power to engage attorneys and other professionally qualified persons to assist them in the performance of their functions.

15. Schedule 4, Part II of the Companies Act further provides that the JOLs are permitted to exercise the following powers without the Grand Court's sanction:

- a. The power to take possession of, collect and get in the property of the company and for that purpose to take all such proceedings as they consider necessary.
- b. The power to do all acts and execute, in the name and on behalf of the company, all deeds, receipts and other documents and for that purpose to use, when necessary, the company seal.
- c. The power to prove, rank and claim in the bankruptcy, insolvency or sequestration of any contributory for any balance against his estate, and to receive dividends in the

bankruptcy, insolvency or sequestration in respect of that balance, as a separate debt due from the bankrupt or insolvent and rateably with the other separate creditors.

- d. The power to draw, accept, make and indorse any bill of exchange or promissory note in the name and on behalf of the company, with the same effect with the respect of the company's liability as if the bill or note had been drawn, accepted, made or indorsed by or on behalf of the company in the course of its business.
- e. The power to promote a scheme of arrangement pursuant to section 86.
- f. The power to convene meetings of creditors and contributories.
- g. The power to do all other things incidental to the exercise of their powers.

16. As set out in the Winding Up Order appointing the JOLs [D.I. 1 at 4-6] and above, the JOLs have been authorized to seek recognition of their appointment in the United States by means of the chapter 15 Petition without further sanction from the Cayman Court. The JOLs are also empowered and required to investigate: (i) the causes for the failure of Farfetch Limited's business; and (ii) generally, the promotion, business dealings, and affairs of Farfetch Limited.<sup>3</sup>

17. The Companies Act also provides supplemental powers for a liquidator to "get in" a relevant company's property generally. In this respect, section 138 provides that: (i) where any person has in that person's possession any property or documents to which the company appears to be entitled, the Grand Court may require that person to pay, transfer or deliver such property or documents to the official liquidator; and (ii) where the official liquidator seizes or disposes of any property which that person reasonably believed belonged to the company, that person shall not be personally liable for any loss or damage caused to its true owner except in so far as such loss or

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<sup>3</sup> Section 102 of the Companies Act.

damage is caused by that person's own negligence. Liquidators' powers to get in documents under section 138 does not require the documents sought to be ones in which the company has a proprietary interest. Rather, when the information sought "*is about [the company's] own assets and liabilities,*" and documents "*are likely to include copies of documents and information extracted from [the company's] books and records,*" then the liquidators will be entitled to them under section 138.<sup>4</sup>

18. In addition, section 155 of the Companies Act provides for the Insolvency Rules Committee of the Cayman Islands to make rules and prescribe forms for the purpose of giving effect to, *inter alia*, Part V of the Act. Pursuant to this power, the Insolvency Rules Committee made the *Companies Winding Up Rules (2023 Revision)* (the "CWR"), which sets out further powers and duties of a liquidator.

19. CWR Order 18, rule 1 provides that: (i) a liquidator is an officer of the Grand Court; and (ii) that a liquidator is empowered, as agent of the relevant company, to collect, take possession of, retain, manage and realise the relevant company's property.

20. CWR Order 26, rule 3(1) further provides that it is the duty of a liquidator to take possession or control of all the relevant company's books and records, including those maintained in electronic form. CWR Order 26, rule 3(2) provides that a liquidator must keep the company's books and records in safe custody unless and until they are authorised or directed to destroy them in accordance with the order of the Court. CWR Order 26, rule 3(3) provides that the Court may direct that particular classes of books and records of the company be destroyed prior to the conclusion of the relevant company's liquidation on the ground that they are redundant and of no relevance to the liquidation.

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<sup>4</sup> *China Milk Products Group Limited (In Liquidation)* (FSD 83 of 2011 (AJJ), 20 May 2015) ¶ 16.

21. CWR Order 26, rule 3(4) provides that upon making an order for dissolution following the conclusion of a company's winding up, the Court shall give directions in respect of the preservation, storage and destruction of the company's remaining books and records. CWR Order 26, rule 3(6) provides that the cost of post-dissolution storage and destruction of a company's books and records shall be an expense of the liquidation for which provision must be made in the liquidator's final accounts.

22. "Books and records" is not a defined term under Cayman law, but Cayman decisions have taken a broad view of what constitutes a company's books and records. In *In the Matter of Fortuna Development Corp.*,<sup>5</sup> the Grand Court considered the issue of what books and records inspectors appointed under Companies Act section 64 had to be permitted to examine. I consider that this case is informative on the issue of what documents are the Company's books and records because inspectors and liquidators have similar duties to investigate the company's affairs, and they are required under Cayman law to have access to the documents and information necessary for them to do so. The primary purpose of inspectors is to report on the issue in relation to which they have been appointed, while the primary purpose of liquidators is to realise the company's assets and distribute them to its creditors or shareholders, with the duty to report being a mechanism to ensure those stakeholders and the Court are kept informed of that process. The duty to investigate imposed on the JOLs is a necessary incident of their purpose of realizing and distributing the Company's assets, as they cannot do so effectively unless they know what those assets are and to whom they must be distributed. Thus, the Foreign Representatives' entitlement to documents is *at least* as broad as that of the inspectors in *Fortuna Development*.

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<sup>5</sup> [2004-05 CILR 197], 25 Oct. 2004.

23. In *Fortuna Development*, the Grand Court held that the inspectors were entitled to “*all’ books and documents*” of the company.<sup>6</sup> The company and its legal advisors sought to avoid disclosure to the inspectors of certain documents related to transactions prior to January 2002, but ultimately conceded “*the inspectors should have access to books and records relating to transactions prior to January 1st, 2002 where they are ‘necessary to understand transactions which occurred after’ that date.*”<sup>7</sup> But the court found that “*concession*” was “*too narrow to accord with the real obligation of the inspectors. They have been appointed to look into allegations of misappropriation of dividends—theft and fraud. Their mandate is to search for documentary and oral evidence to prove or disprove that allegation. They must follow the trail wherever it leads. They should be permitted to examine any document and question any witness if that might advance the investigation. As long as they are acting in good faith, the question of relevance is to be determined by the inspectors; not by the company, the majority or minority shareholders, or their legal advisers. The inspectors may examine records relating to transactions before or after January 1st, 2002 and without regard to when those records were created if there is some prospect they may shed light on the subject of the investigation.*”<sup>8</sup>

24. In *Fortuna Development*, the court found further that the inspectors were entitled to the documents of the company’s non-Cayman subsidiaries. Like Farfetch Limited, Fortuna was “*a holding company without any significant operations of its own*” that operated subsidiaries in overseas jurisdictions.<sup>9</sup> While the order appointing the inspectors referred to the affairs of “*the*

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<sup>6</sup> *Id.* ¶ 18.

<sup>7</sup> *Id.* ¶¶ 17, 21.

<sup>8</sup> *Id.* ¶ 21.

<sup>9</sup> *Id.* ¶ 23.

*company and its subsidiaries,” the Grand Court found, “The words ‘and its subsidiaries’ in the order are, in my view, harmless superfluity. The Law requires all officers and agents of the company to produce for examination all books and documents ‘in their custody or power.’ The company has direct control over the composition of the boards of directors of its subsidiaries and, as a consequence, indirect control over their books and records. The audited financial statements of the company are consolidated with those of its subsidiaries. In effect, the affairs of the company include the affairs of its subsidiaries. Moreover, this proposition remains true whether the subsidiaries are wholly owned (as is the case with several of the subsidiaries here) or not.”<sup>10</sup> It is thus my view that Cayman courts would view Farfetch Limited’s “books and records” as including *all* documents in whatever form maintained that relate to the business of Farfetch Limited or any of its former subsidiaries over which Farfetch Limited had direct or indirect control. As a Cayman holding company, Farfetch Limited’s business was to operate those subsidiaries.*

## **II. The JOLs’ duty and power to investigate**

25. In addition to realising and distributing the relevant company’s property to those interested in its estate, as mentioned above Cayman Islands law requires a liquidator to investigate the affairs of any company over which they are appointed. In this respect, section 102(2) of the Companies Act provides that where a winding up order is made by the Grand Court, the appointed liquidator(s) shall be empowered to investigate: (i) if the relevant company has failed, the causes of its failure; and (ii) generally, the promotion, business, dealings and affairs of the relevant company.

26. The common law of the Cayman Islands puts the duties of a liquidator to investigate a company’s affairs more emphatically. Under that common law a liquidator has a fundamental

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<sup>10</sup> *Id.* ¶ 25.

obligation to make themselves thoroughly acquainted with the affairs of the company over which they are appointed: *In Re China Branding Group Ltd*, KY 2023 CA 16, at [19] to [21], applying *In re Contract Corporation, sub nom. Gooch's Case* (1871) L.R. 7 Ch App 207 at [60], where the Court said: “*In truth, it is of the utmost importance that the liquidator should, as the officer of the Court, maintain an even and impartial hand between all the individuals whose interests are involved in the winding up. He should have no leaning for or against any individual whatever. It is his duty to the whole body of shareholders, and to the whole body of creditors, and to the Court, to make himself thoroughly acquainted with the affairs of the company; and to suppress nothing, and to conceal nothing, which has come to his knowledge in the course of his investigation, which is material to ascertain the exact truth in every case before the Court. And it is for the Judge to see that he does his duty in this respect.*”

27. A liquidator’s duty to fully acquaint themselves with the affairs of the company is bound up with their duty to identify assets of the estate, which might include causes of action against those involved in the promotion, business, dealings and affairs of the relevant company, but is also concerned with the public interest consideration of dealing with dishonesty or malpractice on the part of company directors; see *Bishopsgate Investment Limited v Maxwell* [1993] Ch 1: “*It is plain to my mind - and not least from the Cork Report - that part of the mischief in the old law before the Insolvency Act 1985 was the apparent inability of the law to deal adequately with dishonesty or malpractice on the part of bankrupts or company directors...That was a matter of public concern, and there is a public interest in putting it right. As steps to that end, Parliament has, by [the Insolvency Act 1985], greatly extended the investigative powers available to office-holders, with the assistance of the court, and has expressly placed the officers of the company and others listed in section 235(3), under a duty to assist the office-holder*”.

28. This duty is therefore more pronounced in cases involving contentious issues, where the liquidator is expected to collect in all available information from a variety of sources with a view to establishing, as far as possible, the accuracy of the facts being provided; see *Re Guardian Care Homes (West) Ltd (In Liquidation)* [2018] EWHC 2664: “A liquidator conducting an investigation into a contentious issue arising in a company’s affairs should strive to gather and review all readily available evidence on that issue on an impartial basis.”

**III. Official Liquidators may not fetter their duty and powers to investigate and instead are permitted to take full advantage of US discovery**

29. It is settled as a matter of Cayman Islands common law that the duties imposed on and powers granted a liquidator are fiduciary in nature, and accordingly they cannot fetter, abdicate or assign those duties or powers, save in limited circumstances with the sanction of the Grand Court.<sup>11</sup> In *In Re ICP Strategic*, the Grand Court held that a liquidator may not fetter their fiduciary powers, and that the Grand Court must be satisfied that the terms of an agreement proposed to be entered by a liquidator will not, as a practical matter, tend to inhibit them from exercising complete control over the subject matter of the powers granted to them before it may grant sanction for them to enter it.<sup>12</sup>

30. The duty of the JOLs to fully acquaint themselves with the affairs of the company and make a full report to the shareholders, the creditors and the Court (see paragraph 12 above), and the consequent power and duty to take control of all the Company’s books and records, are, in my view, the kinds of powers that the JOLs are not permitted to fetter, abdicate or assign.

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<sup>11</sup> See, for example, *In Re Sphinx Group* (2014 (2) CILR 152) and *In Re ICP Strategic* (Unreported, 18 July 2013, Jones J) at [27].

<sup>12</sup> *In re ICP Strategic* at [27].



31. On the contrary, as noted above, liquidators are emphatically directed by Cayman courts to fully acquaint themselves with every aspect of the company's affairs, and Cayman courts will permit them to use United States discovery mechanisms to do so when they judge it appropriate. In a case considering discovery taken in the United States under 28 U.S.C. § 1782, in which a Cayman litigant sought to enjoin the taking of a deposition pursuant to that provision of United States law, a Cayman court wrote, “[t]hat submission may or may not be well-founded but it misses the point.... The right to take pre-trial deposition testimony ... is a right conferred by U.S. law—it is not a right conferred by, or to be withheld under, Cayman law. The relevant question is not whether [the Cayman litigant] could achieve a similar result in the Cayman Islands but whether (if it could) it is acting oppressively or abusively in seeking to rely on the right which it enjoys under U.S. law. [The Cayman litigant] has taken the view that its interests are best served by seeking to obtain the information which it needs by taking oral depositions in New York ... rather than by proceeding by way of further and better particulars and interrogatories in the Grand Court .... It cannot be said that, in making that choice, it is acting oppressively or unconscionably or that its choice amounts to an abuse of the process of the Cayman Courts.”<sup>13</sup>

32. I understand that other U.S. courts have relied on *Lyxor* as a statement of Cayman law, and I view that this reliance is appropriate.

IN WITNESS WHEREOF, I have executed this Declaration pursuant to Section 1746 of Title 28 of the United States Code, under penalty of perjury under the laws of the United States of America this

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<sup>13</sup> *Lyxor Asset Management S.A. v. Phoenix Meridian Equity Limited*, 2009 CILR 553 ¶¶ 57-58.

3rd day of December, 2024.

By: Mark Goodman  
Mark Goodman

**Farfetch Limited**

**Declaration of Mark Goodman in Support  
of Motion of the Foreign Representatives  
for Entry of an Order to Conduct  
Discovery from Surpique L.P. Pursuant to  
11 U.S.C. 542(e), 1507(a), 1521(a)(4),  
1521(a)(5), Fed. R. Bankr. P. 2004, and  
Local Rule 2004-1 [Docket No. 69]**

**The remaining attachments to the Notice (the “Exhibits”) have been excluded from service due to the size of the document.**

**The Exhibits are available for review and can be downloaded free of charge at the website of the Noticing Agent, Epiq Corporate Restructuring, LLC (“Epiq”) at <https://dm.epiq11.com/case/farfetch/info>. The Exhibits are located within Docket No. 69.**

**You may also request a copy of the Exhibits by contacting Epiq directly at (646) 282-2400 or email at [Farfetch@epiqglobal.com](mailto:Farfetch@epiqglobal.com).**

**EXHIBIT B**

<b>Claim Name</b>	<b>Address Information</b>
COHEN MILSTEIN SELLERS & TOLL PLLC)	ATTN: DANIEL S. SOMMERS, ESQ. 1100 NEW YORK AVENUE, NW, SUITE 500, WEST TOWER WASHINGTON DC 20005
HAGENS BERMAN SOBOL SHAPIRO LLP	ATTN: LUCAS E. GILMORE, ESQ. 715 HEARST AVENUE, SUITE 202 BERKELEY CA 94710
HIRSCHLER FLEISCHER	ATTN: WAYNE G TRAVELL, ESQ. 1676 INTERNATIONAL DRIVE, SUITE 1350 TYSONS CORNER VA 22102
LATHAM & WATKINS LLP	ATTN: JASON CRAIG HEGT, ESQ. 1271 AVENUE OF THE AMERICAS NEW YORK NY 10020
LEVI & KORSINSKY, LLP	ATTN: ADAM M. APTON, ESQ. 33 WHITEHALL STREET, 17TH FLOOR NEW YORK NY 10004
OFFICE OF THE UNITED STATES TRUSTEE	ATTN: TIMOTHY FOX 844 KING STREET, SUITE 2207 WILMINGTON DE 19801
POMERANTZ LLP	ATTN: JEREMY A. LIEBERMAN, ESQ. 600 THIRD AVENUE, 20TH FLOOR NEW YORK NY 10016
THE ROSEN LAW FIRM	ATTN: PHILLIP C. KIM, ESQ. 275 MADISON AVENUE, 40TH FLOOR NEW YORK NY 10016
WALKERS CORPORATE LIMITED	ATTN: RUPERT BELL & DAWN CUMMINGS 190 ELGIN AVENUE GRAND CAYMAN CAYMAN ISLANDS
WEISBROD MATTEIS & COPLEY PLLC	ATTN: WILLIAM E. JACOBS, ESQ. 3000 K STREET NW, SUITE 275 WASHINGTON DC 20007

<b>Total Creditor count 10</b>
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Farfetch Limited (in Official Liquidation), Case No. 24-11519-CTG  
First Class Mail Service List – Surpique Counsel

KLEHR HARRISON HARVEY BRANZBURG LLP

ATTN: Domenic Pacitti  
919 N MARKET ST, STE 1000  
WILMINGTON, DE 19801

KIRKLAND & ELLIS LLP

ATTN: JOSHUA SUSSBERG, JOSHUA GREENBLATT, AMANDA LAMOTHE-CADET  
602 LEXINGTON AVE  
NEW YORK, NEW YORK 10022

KIRKLAND & ELLIS LLP

ATTN: JOHN LUZE  
333 WEST WOLF POINT PLAZA  
CHICAGO, IL 60654

KIRKLAND & ELLIS LLP

ATTN: KENNETH MONRO  
200 CLARENDON ST  
BOSTON, MA 02116

**EXHIBIT C**

Electronic Mail Master Service List

Name	Attn	Email Address
Office of the United States Trustee	Attn: Timothy Fox	timothy.fox@usdoj.gov
Levi & Korsinsky, LLP	Attn: Adam M. Apton, Esq.	aapton@zlk.com
The Rosen Law Firm	Attn: Phillip C. Kim, Esq.	philkim@rosenlegal.com
Cohen Milstein Sellers & Toll PLLC	Attn: Daniel S. Sommers, Esq.	dsommers@cohenmilstein.com
Pomerantz LLP	Attn: Jeremy A. Lieberman, Esq.	jalieberman@pomlaw.com
Weisbrod Matteis & Copley PLLC	Attn: William E. Jacobs, Esq.	wjacobs@wmclaw.com
Hagens Berman Sobol Shapiro LLP	Attn: Lucas E. Gilmore, Esq.	lucasg@hbsslaw.com
Hirschler Fleischer	Attn: Wayne G Travell, Esq.	wtravell@hirschlerlaw.com
Latham & Watkins LLP	Attn: Jason Craig Hegt, Esq.	jason.hegt@lw.com
Walkers Corporate Limited	Attn: Rupert Bell & Dawn Cummings	rupert.bell@walkersglobal.com; dawn.cummings@walkersglobal.com
Reid Collins & Tsai LLP	Attn: Jonathan Kass, Jessica Zeldin, William T. Reid, Angela J. Somers, Craig A.Boneau, Ryan M. Goldstein	wreid@reidcollins.com; asomers@reidcollins.com; jkass@reidcollins.com; jzeldin@reidcollins.com; cboneau@reidcollins.com; rgoldstein@reidcollins.com



Electronic Mail Service List - Surpique Counsel

<b>Email Address</b>
dpacitti@klehr.com;
josh.greenblatt@kirkland.com;
john.luze@kirkland.com;
kenneth.monroe@kirkland.com