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損害賠償請求通知書 (NOTICE OF CLAIM)

作成日：2025年12月7日

作成者：株式会社Pioneerwork

NOTICE OF CLAIM FOR DAMAGES ARISING FROM BREACH OF GOOD FAITH OBLIGATIONS

Date: December 7, 2025 **To:** Entabeni Systems Inc. **Attn:** Mr. Erik Mogensen, CEO

From: Pioneerwork Inc. **Re:** Breach of Memorandum of Understanding dated September 21, 2025 (the "MOU") and Liability for Unilateral Termination of Negotiations

1. Background Pioneerwork Inc. ("Pioneerwork") and Entabeni Systems Inc. ("Entabeni") executed a Memorandum of Understanding on September 21, 2025, regarding the share transfer of a new company formed by the corporate split of the Earth Hopper business. Pursuant to the MOU, Pioneerwork engaged in extensive negotiations, performed due diligence, provided highly confidential financial and operational data, and drafted definitive agreements (the "Share Transfer Agreement"). On **November 11, 2025**, Entabeni's representative, Mr. Erik Mogensen, affirmatively agreed to the revised transaction structure, stating in writing: "*Yes, we can have the purchase be direct with indy.*" Following this explicit affirmation, Entabeni ceased all communication ("ghosting") without explanation or just cause, despite repeated attempts by Pioneerwork to finalize the transaction.

2. Legal Basis for Claim Governing Law: The MOU is governed by the laws of Japan. **Duty of Good Faith:** Under Article 1, Paragraph 2 of the Civil Code of Japan, parties to a negotiation are obligated to act in good faith. Japanese jurisprudence establishes that when one party induces the other to harbor a "legitimate expectation" (*seitei na kitai*) of a contract's conclusion, unilateral withdrawal without just cause constitutes a tortious act (*culpa in contrahendo*). **Breach:** Entabeni's conduct—specifically the reaffirmation of the deal on November 11 followed by total silence—has directly caused Pioneerwork to incur significant reliance damages (*shinrai rieki*) and opportunity costs.

3. Protection of Confidential Information Pioneerwork has provided Entabeni with strictly confidential trade secrets, including user demographics, churn rates, and detailed financial projections (e.g., the document titled "STRICTLY CONFIDENTIAL 2024-04-25"). As Entabeni (operating Indy Pass) is actively expanding its competing services in Japan, the retention of this data following the abandonment of the deal creates a significant misappropriation risk. Pioneerwork strictly reserves the right to seek injunctive relief and further damages should any use of this data be suspected.

4. Demand for Compensation Pioneerwork demands compensation for the damages incurred due to Entabeni's breach of its good faith obligations. This calculation is

conservative and excludes costs predating the MOU.

| Item | Description | Amount (USD) |
|---|--|--------------|
| Management Time & Advisory Costs | Based on 60 hours of CEO time dedicated to DD, drafting, and negotiation (including late-night calls and standby time) at a standard executive rate (\$200/hr). See Appendix A for breakdown. | \$12,000.00 |
| Operational Opportunity Cost | Loss of revenue opportunities and delay in marketing campaigns due to strategic freeze and resource diversion during the critical season launch period. | \$8,000.00 |
| Settlement Premium | Proxy amount for the unilateral termination. This represents less than 8% of the JPY 20,000,000 (approx. \$133,000) break fee contemplated in the draft Share Transfer Agreement for buyer's failure to close. | \$10,000.00 |
| Total Claim Amount | | \$30,000.00 |

5. Resolution Pioneerwork is prepared to release Entabeni from all further legal claims regarding this transaction, including claims related to the breach of trust and potential competitive misuse of confidential data, upon the payment of **\$30,000 USD**.

6. Payment Instructions Please remit the settlement amount to the following account no later than 25th December, 2025.

Bank Account Details:

- **Beneficiary Name:** Pioneerwork Inc.
- **Account Number:** 210102726449872
- **Account Type:** Deposit (Use when sending money from the US)
- **Routing Number:** 084009519 (For wire and ACH from the US)
- **Swift/BIC:** TRWIUS35XXX (Use when sending money from outside the US)

- **Bank Address:** Wise US Inc, 108 W 13th St, Wilmington, DE, 19801, United States

Failure to respond or remit payment will result in the immediate escalation of this matter to our legal counsel for the filing of a formal lawsuit in the Tokyo District Court.

Sincerely,

Yoichi Goto
CEO, Pioneerwork Inc.

Appendix A: Statement of Facts and Detailed Calculation of Damages

I. Chronology of Negotiations and Evidence of "Ghosting"

The following timeline demonstrates Pioneerwork's continuous good faith efforts and Entabeni's abrupt and unjustified termination of communication (Ghosting) after confirming the deal structure. Timestamps are based on Japan Standard Time (JST).

| Date | Event / Communication | Status |
|----------------|---|----------|
| Sep 21, 2025 | Execution of MOU. Parties agree to proceed with the transaction. | Active |
| Oct 8, 2025 | Pioneerwork sends follow-up on Share Transfer Agreement (STA) draft. Emphasizes urgency due to season start. | Active |
| Oct 14, 2025 | Erik Mogensen replies: " <i>Reach out tomorrow.</i> " Despite this assurance, no follow-up occurred the next day. | Delayed |
| Oct 16 - Nov 5 | No substantive response from Entabeni for 20 days despite Pioneerwork's reminders. | Delay |
| Nov 7, 2025 | 20:13: Erik messages: " <i>I am ready to have a call. Just you and me.</i> " 20:30 - 24:00: Pioneerwork CEO waits on standby. Calls Erik at 20:37, 20:38, 21:04, 22:53. All calls unanswered. | Ghosting |
| Nov 10, 2025 | Erik messages from a flight requesting "updated numbers asap." Pioneerwork responds immediately with frustration regarding the delays. | Active |
| Nov 11, 2025 | Erik messages: " Yes, we can have the purchase be direct with indy. " This constituted a clear agreement on the transaction structure (Plan B) proposed by Pioneerwork. | Agreed |

| | | |
|---------------------|--|----------------|
| Nov 12, 2025 | Pioneerwork asks for available slots to finalize. No response. | Silence |
| Nov 13 - 25 | [Complete Ghosting] Pioneerwork attempts to contact via call/message on Nov 13, 14, 18, 25. All attempts ignored. | Breach |

II. Detailed Calculation of Management Time (Reliance Interest)

Damages are calculated based on the actual time spent by CEO Yoichi Goto specifically for this transaction *after* the execution of the MOU.

Hourly Rate Basis: \$200 USD/hour

Justification: Based on the market rate for a senior executive/consultant in the Japanese tech/winter sports sector, and significantly lower than standard legal counsel rates (\$400-\$600/hr) which were saved by the CEO performing drafting duties personally.

Breakdown of Hours (Total: 60 Hours):

- 1. Legal Drafting & Strategy (25 Hours)**
 - Drafting and revising the Share Transfer Agreement (STA) to reflect Entabeni's requests.
 - Structuring "Plan B" (Direct purchase scheme) to accommodate Entabeni's delays.
 - Reviewing MOU terms and legal implications of the break-up fee clauses.
- 2. Due Diligence & Financial Disclosure (15 Hours)**
 - Preparation of 5-year P/L forecast (2025-2030) specifically for Entabeni's review.
 - Extraction and formatting of confidential KPI data (user demographics, retention rates).
 - *Note: This work involved handling highly sensitive trade secrets.*
- 3. Communication & Negotiations (10 Hours)**
 - Correspondence via email, WhatsApp, Facebook Messenger (with Luke Cummings and Brent Potter) and iMessage.
 - Internal coordination with stakeholders regarding Entabeni's status.
- 4. Standby & Time Zone Adjustment Costs (10 Hours)**
 - Specific waiting time for scheduled/promised calls that did not happen (e.g., Nov 7th night session).
 - Adjustment of schedule to accommodate US time zones, disrupting normal

business operations.

Total Calculation: 60 Hours × \$200/hr = **\$12,000 USD**

III. Evidence of Communication Efforts (Exhibit)

The call logs confirm the unilateral termination of communication by Mr. Mogensen.

- **Nov 07:** 4 outgoing calls (No answer) - *Immediately following his message "Ready to have a call"*
- **Nov 10:** 1 outgoing call (No answer)
- **Nov 12:** 1 outgoing call (No answer)
- **Nov 13:** 3 outgoing calls (No answer)
- **Nov 14:** 1 outgoing call (No answer)
- **Nov 18:** 2 outgoing calls (No answer)
- **Nov 25:** 1 outgoing call (No answer)