



Neutral Citation Number: [2026] CIGC (FSD) 61

IN THE GRAND COURT OF THE CAYMAN ISLANDS
FINANCIAL SERVICES DIVISION

CAUSE NO. FSD 314 OF 2025 (NSJ)

BETWEEN:

ABSOLUTE DIGITAL TECHNOLOGY MANAGEMENT LLC

Plaintiff

AND:

(1) CARLOS LUIS SALAS PORRAS

(2) STEPHEN JOSEPH CHOR LYNCH

(3) MARK YONG KHONG YOONG

(4) EMILY HWANG MEI CHEN

Defendants

RULING ON APPLICATION FOR LETTER OF REQUEST

1. I refer to the email dated 30 June 2026 to the Court from Ogier with attachments which include the summons of the same date issued by the Plaintiff requesting the Court to issue a letter of request addressed to the Taiwan Ministry of Foreign Affairs (the *Ministry*) via its representative office in London.
2. Unfortunately, and I must say unhelpfully, Ogier did not file a skeleton argument setting out the basis of the application with a commentary on the contents of the draft letter of request and taking the Court step by step the matters that need to be satisfied and dealt

with when considering the application. I appreciate that Ogier have written to the Court to explain the reason why the application was needed but since this is an unusual request a skeleton argument to assist the Court should have been provided. The issuing of letters of request are not a *pro-forma*, rubber-stamping, matter.

3. The draft Letter of Request requests that the Ministry “*facilitate the service of the*” documents listed in [6] and that the Ministry then provides to this Court “*proof of service, a certificate of execution, or an official statement detailing the manner in which the service was completed.*”
4. The summons is supported by Mr Terribilini’s Fourth Affidavit (***Terribilini 4***). Mr Terribilini refers to correspondence between the Plaintiff’s attorneys, Ogier, and the Ministry and exhibits a copy of an email from the Legal Affairs Liaison Officer at the “*Taipei Representative Office in the UK (Taiwan Embassy)*” in London. The Legal Affairs Liaison Officer said as follows:

In response to your questions regarding the Service of Process, we would like to advise you that, under Taiwan’s “The Law In Supporting Foreign Courts on Consigned Cases”, your service must be conducted through the foreign affairs authorities of the Cayman Islands. They will need to send a Letter of Rogatory to us. Once we receive this, we will assist in forwarding it to the Taiwan Ministry of Foreign Affairs to proceed with your request.

I attach a copy of Taiwan’s “The Law In Supporting Foreign Courts On Consigned Cases” for your reference. Please ensure that your submission complies with the necessary statutory requirements.

5. In ***Terribilini 4*** Mr Terribilini also refers to the evidence previously given by Mr Tsu-Chun Wang, a qualified Taiwanese lawyer in the Guo Ju Law Firm, in his First Affirmation (***Wang 1***). Mr Tsu-Chun Wang’s evidence in Wang 1 was as follows:

8. *There is no specific law or regulation under Taiwanese law that stipulates how the process of a foreign lawsuit writ and/or notice must be served in order to be deemed legally effective. However, according to the Taiwan Supreme Court judgment Year 100 Tai-Shang-Tze no. 42 Civil Judgment, which judgment is commonly cited and relied upon by a majority of Taiwan courts, when a foreign court wishes to serve a writ and/or a notice that relates to the initiation of an action to a defendant in Taiwan, the “The Law in Supporting Foreign Courts on Consigned Cases” (“**Consigned Case Law**”), the Procedural Regulations Relating to Judicial Assistance in Taiwan, and other related regulations and judicial mutual assistance*

agreements or operation guidelines promulgated by Taiwan government shall apply.....

9. *Article 3, Article 5, and Article 7 of the Consigned Case Law collectively require that service of a foreign civil suit writ and/or notice must be made along with a Chinese translation of the relevant documents through the foreign affairs authorities, and must be made by a consigned Taiwanese court in accordance with the Taiwan Code of Civil Procedure. Further, under the Taiwan Code of Civil Procedure, general service of process shall be affected by an execution officer or a post office branch delegated by the court clerk with delivery to the domicile, residence, office or place of business of the person to be served, and the court may require a Chinese translation of any documents written in a foreign language. Service of foreign process served in compliance with the above procedure will be deemed legally effective under Taiwan law....*
10. *For the specific procedures and projected timeline for such service of process, which I have confirmed with the Department of Treaties and Legal Affairs, Ministry of Foreign Affairs (ROC), please refer to the chart below:*

No.	Procedure
Step 1	<i>The foreign court provides the documents to be served (together with the Chinese translations of the same) (the "Documents"), to the foreign affairs authority located in the place of the foreign court's jurisdiction (the "Foreign Affairs Authority").</i>
Step 2	<i>1. The Foreign Affairs Authority will then pass the Documents to the embassy or the representative office of the foreign country in Taiwan. 2. A reciprocity declaration must be included.</i>
Step 3	<i>The embassy or representative office of the foreign country in Taiwan will then pass the Documents to be served to the Ministry of Foreign Affairs (ROC).</i>
Step 4	<i>The Ministry of Foreign Affairs (ROC) transfers the Documents to a consigned court in Taiwan.</i>
Step 5	<i>The consigned Taiwan court serves the Documents on the defendant.</i>

11. *I am also requested to clarify whether there are any methods of service that are prohibited under Taiwan law. There are no specific laws and/or regulations that ban certain service methods. However, there are many cases in Taiwan that explicitly hold that service made without the above-described process involving the foreign affairs authorities is ineffective,*

even though such service may have been made under the authority of a foreign court, or posted and/or handed to the recipient by the attorney of the sender. Such ineffective service not only affects the legality of the foreign procedure, but will also preclude the enforceability in Taiwan of the final foreign judgment or the decision of such foreign procedure.

6. Mr Terribilini referred to and set out Mr Tsu-Chun Wang's procedural table and then said this in Terribilini 4:

9. *I am informed by Ogier, following their communication with the Taipei Representative Office in the United Kingdom and believe that Step 1 noted above involves obtaining a Letter of Request (or a "Letter Rogatory") from the Grand Court of the Cayman Islands, to be issued to the Taiwan Ministry of Foreign Affairs (c/o the Taipei Representative Office in the United Kingdom), to assist the Plaintiff with effecting service of the Documents on the First and Second Defendants in Taiwan, pursuant to the Service Order.*

10. *For this reason, it is respectfully requested that this Honourable Court make an order that the proposed Letter of Request annexed to the Plaintiff's summons be issued to the Taiwan Ministry of Foreign Affairs c/o the Taipei Representative Office in the United Kingdom, for assistance with effecting service of the Documents on the First and Second Defendants in Taiwan.*

7. Mr Terribilini did not explain, and the Plaintiff has not sought further advice and evidence from Mr Tsu-Chun Wang to explain, why a Letter of Request from this Court addressed directly to a Taiwanese Government Ministry is in accordance with the Consigned Case Law when the procedural table makes it clear that, as would be usual, communications to the Taiwanese authorities should come from the foreign affairs authority located in this Court's jurisdiction (on the basis that this Court would pass the relevant documents with a suitable request to the relevant Cayman or UK authorities).
8. Taiwan is not a party to Hague Service Convention so that the well-established process and procedures adopted when service is being effected under that Convention are not available and not being used. Having said that, it appears from the summary of the Consigned Case Law given by Mr Tsu-Chun Wang that the Consigned Case Law

envisages a similar system of communication by way of and via government (central) authorities.

9. Mr Terribilini is relying (as are Ogier) on the email from the Legal Affairs Liaison Officer. But (a) it seems to me to be unsafe to do so without obtaining confirmation from Mr Tsu-Chun Wang that what is proposed is in accordance with the applicable Taiwanese law (in this case the Consigned Case Law) and (b) it is not clear to me that the Legal Affairs Liaison Officer was saying that a Letter Rogatory from the Court was appropriate and sufficient – she says that “*service must be conducted through the foreign affairs authorities of the Cayman Islands.*” She does go on to refer a “*Letter of Rogatory*” but says that this is to be sent by those authorities.

10. There is a further unexplained issue. [9] of the draft Letter of Request states as follows:

The Grand Court extends the assurance of similar judicial assistance to the courts of Taiwan in similar matters.

11. This statement (by the Court) is included no doubt because of the requirement in the Consigned Case Law (point 2 of Step 2 in the procedural timetable) that the Foreign Affairs Authority when passing the relevant documents to the Taiwanese embassy or representative office must make a declaration of reciprocity.
12. But the Plaintiff (and Ogier as the Plaintiff’s attorneys) has not explained the basis on which such a confirmation can be given by the Court or referred to relevant authorities which justifies doing so. It *may* be appropriate after proper consideration by reference to relevant authorities and a review of the applicable jurisdiction. But it is not, in my view, appropriate, to make such an order on the hoof and without any consideration of the applicable law.
13. I do not wish to be difficult and understand the problems that the Plaintiff has faced in effecting service in Taiwan. The Court is prepared to provide such assistance as it can and as can be justified but the Plaintiff and its legal advisers need to obtain relevant and sufficient evidence from Taiwanese counsel to support and justify the relief they seek and explain to the Court why the relief is justified and can properly be granted.

14. I also appreciate that the latest writ extension does not have long to last. I will be prepared to consider one further extension for a period that will allow the Plaintiff to obtain the proper Taiwanese legal advice and evidence that is needed and also if required to speak to the relevant Cayman authorities (or if possible the Foreign Process Section at the Royal Courts of Justice in London if additional guidance is needed).



The Hon Justice Segal

Judge of the Grand Court, Cayman Islands

23 July 2026