

EXHIBIT 3

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

SUSAN FLORENCE COMISH,

Plaintiff,

v.

THE PARTNERSHIPS AND UNINCORPORATED
ASSOCIATIONS IDENTIFIED ON SCHEDULE "A",

Defendants.

Case No. 1:25-cv-07049

Judge Jorge L. Alonso

**Magistrate Judge
Keri L. Holleb Hotaling**

DECLARATION OF SAN ZHANG

I, YIXUN YANG, declare as follows:

1. I am over eighteen (18) years of age. I have never been convicted of a felony or any criminal offense involving moral turpitude, and I am fully competent to testify to the matters stated herein. I have personal knowledge of every statement made in this Declaration, and such statements are true and correct.
2. I am the CFO and the Director of Fu Zhou Hai Yi Tong E-Commerce Co., Ltd., a company registered to conduct business in Fujian Province, China. It has a place of business at 11th Floor, Office 1106, Building 8, Xianghe Commune, 69 Wulong Jiangnan Avenue, Nanyu Town, Minhou County, Fujian Province, China 350100.
3. Temu is a Chinese company. Compared to warehouses in China, the term "Local Warehouse" on the Temu platform refers generally to warehouses located within the United States. Our company does not maintain any warehouse in Illinois, and the disputed product was neither shipped to nor sold in the State of Illinois.

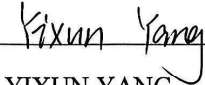
4. On the Temu platform, “Item IDs” are internal identifiers used by sellers for their own management purposes. They do not correspond to, nor can they be searched by, the platform’s core identifiers: “SKU IDs,” “SKC IDs,” or “SPU IDs.” Those identifiers are the professional and standardized data points used across the platform. An SKU ID (Stock Keeping Unit) represents a single variant of a product—for example, one T-shirt model sold in 3 colors and 5 sizes would generate 15 distinct SKU IDs. An SKC ID (Style Key Code) groups products by style and color, but not by size—for instance, all blue versions of the T-shirt, regardless of size, would be one SKC. An SPU ID (Standard Product Unit) is the highest-level grouping and represents the core product itself, without reference to color or size variations. Thus, one T-shirt design is one SPU, no matter how many colors or sizes exist. Our evidence of sales is based on SPU data, which captures complete sales figures for each copyrighted product on the platform. Plaintiff’s counsel has asserted that “none of the GoodsIDs, SKU IDs, SKC IDs, or SPU IDs provided by Defendant matched the Item IDs shown on each of the Temu storefronts.” This assertion is inaccurate and misleading, as “Item IDs” are not used to report or track sales data on Temu.
5. Plaintiff’s counsel has also referred to our company’s other online stores in other parallel proceedings. However, counsel has failed to disclose to the Court that none of the stores involved in those other proceedings sold any of the disputed products into the State of Illinois.
6. Plaintiff’s counsel also raised the issue of the sales figures shown in the screenshot of the storefront. In fact, each store offers multiple products, and the displayed sales figure represents the total number of products sold across the entire store, not specifically the

disputed products. Moreover, the products at issue in this case were not sold in the State of Illinois. We have downloaded the relevant sales report from the Temu platform and engaged a local attorney to verify the authenticity of this report.

7. The reason we established separate entities for different stores is primarily related to tax considerations in China. Under Chinese tax law and policy, individual industrial and commercial households (self-employed) or small-scale enterprises with annual revenue not exceeding RMB 5 million (approximately USD 694,444) are eligible for deemed (presumptive) tax assessment, which typically results in an effective tax burden of around 1%–5% of revenue. However, if an entity’s annual revenue exceeds RMB 5 million, deemed tax assessment is no longer permitted. In such cases, the entity must adopt book-based tax assessment, which applies either the statutory 25% enterprise income tax rate (for companies) or the progressive 5%–35% individual business income tax rates (for sole proprietors or individual businesses). Accordingly, for tax efficiency, we generally establish a separate legal entity for each store.
8. Plaintiff’s counsel has presented three so-called orders. In reality, we only posted product photos online and had no goods available for sale to customers in the State of Illinois. As a result, the platform automatically cancelled those orders. No goods were ever shipped or delivered to Illinois.
9. The sweeping account restraints have created severe hardship, many stores are unable to use their funds to process customer refunds, pay outstanding supplier invoices, or meet employee payroll obligations. Without adequate operating cash flow, we face the risk of dissolution.

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

Dated: Sept. 16, 2025


YIXUN YANG