

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

FUJIFILM NORTH AMERICA CORPORATION,

Plaintiff,

-against-

MARKETING.COM, LLC and JAL EQUITY  
CORP.,

Defendants.

Case No. 7:26-cv-03585

**COMPLAINT**

Plaintiff FUJIFILM North America Corporation (“Fujifilm”), by its undersigned attorneys, as and for its Complaint against defendants Marketing.com, LLC (“Marketing.com”) and JAL Equity Corp. (“JAL Equity”), alleges as follows:

**NATURE OF ACTION**

1. This is an action by plaintiff Fujifilm to recover past due amounts owed by defendants Marketing.com and JAL Equity.

2. Fujifilm seeks to enforce an Installment Payment Agreement for Past Due Amounts, dated January 2, 2026 (the “Payment Agreement”) pursuant to which Marketing.com agreed to make 26 consecutive weekly installment payments equaling \$347,054.31, and which Marketing.com has wholly failed to honor. Having defaulted on two or more installment payments, Marketing.com is now liable for \$381,759.74 (comprising the entire accelerated unpaid balance of \$347,054.31 and 10% late fees of \$34,705.43), plus accrued interest and reasonable attorneys’ fees and costs for collection.

3. Fujifilm also seeks to enforce a Guaranty Agreement (the “Guaranty”) executed by JAL Equity simultaneously with the Payment Agreement, pursuant to which JAL Equity

unconditionally and absolutely guaranteed all of Marketing.com's payment obligations thereunder.

**PARTIES**

4. Plaintiff Fujifilm is a New York corporation with its principal place of business at 200 Summit Lake Drive, Valhalla, New York 10595.

5. Defendant Marketing.com is a Missouri limited liability company with a principal place of business in Eureka, Missouri.

6. Upon information and belief, Marketing.com's sole member is defendant JAL Equity.

7. Defendant JAL Equity is a Nevada corporation with a principal place of business in Sarasota, Florida.

**JURISDICTION AND VENUE**

8. This Court has diversity jurisdiction over this action pursuant to 28 U.S.C. § 1332(a)(1) because the amount in controversy exceeds \$75,000 and the claims are between citizens of different states.

9. Complete diversity exists between plaintiff Fujifilm, a New York corporation with a principal place of business in New York, and defendants Marketing.com and JAL Equity, as Marketing.com is a Missouri limited liability company whose sole member is JAL Equity, a Nevada corporation with a principal place of business in Florida.

10. Venue is proper in this District because Section 6 of the Payment Agreement between Fujifilm and Marketing.com provides that the state or federal courts located in Westchester, New York have exclusive jurisdiction and venue over any dispute relating to or arising out of the Payment Agreement.

11. Venue is also proper in this District because Section 12 of JAL Equity's Guaranty provides that the state and federal courts located in Westchester County, New York have jurisdiction over any action or proceeding arising out of or relating to the Guaranty.

**FIRST CAUSE OF ACTION**  
**(Breach of Contract – Against Marketing.com)**

12. Plaintiff repeats and realleges all of the foregoing paragraphs as if fully set forth herein.

13. Fujifilm and Marketing.com entered into the Payment Agreement on or about January 2, 2026. A true and correct copy of the Payment Agreement is attached hereto as Exhibit A.

14. The Payment Agreement is a valid and enforceable contract between Fujifilm and Marketing.com.

15. Pursuant to the Payment Agreement, Marketing.com acknowledged that it owed Fujifilm an unpaid accounts receivable balance totaling \$347,054.31, and Marketing.com agreed to satisfy this obligation by making 26 consecutive weekly installment payments, each in the amount of \$13,348.24, commencing on January 2, 2026. *Id.* § 2.

16. Marketing.com failed to make any installment payments required under the Payment Agreement, defaulting from the very first installment due on January 2, 2026.

17. Pursuant to Section 5.b of the Payment Agreement, upon Marketing.com's default, Fujifilm shall provide written notice of default and a demand to cure. *Id.* § 5.b.

18. Upon receiving a notice of default, Marketing.com has five days to cure. *Id.* § 5.c.

19. Under Section 5.e of the Payment Agreement, Fujifilm is entitled to receive late fees of 10% of the installment payment due but unpaid, in the event that Marketing.com fails to cure a default within five days. *Id.* § 5.e.

20. On January 30, 2026, Fujifilm sent its first Notice of Default and Demand to Cure to Marketing.com relating to each of the defaults that occurred on January 2, 2026, January 9, 2026, January 16, 2026, January 23, 2026, and January 30, 2026. A true and correct copy of the January 30, 2026 Notice of Default and Demand to Cure is attached hereto as Exhibit B.

21. Marketing.com failed to cure its breach within five days of receiving the initial Notice of Default and Demand to Cure.

22. On February 9, 2026, Fujifilm sent a Second Notice of Default and Demand to Cure to Marketing.com relating to the default that occurred on February 6, 2026. A true and correct copy of the February 9, 2026 Second Notice of Default and Demand to Cure is attached hereto as Exhibit C.

23. Marketing.com failed to cure its breach within five days of receiving the Second Notice of Default and Demand to Cure.

24. Pursuant to Section 4.b of the Payment Agreement, upon two or more defaults, Fujifilm shall have the option to accelerate the entire unpaid balance, whereupon the entire remaining unpaid balance shall become immediately due and payable. Exhibit A, § 4.b.

25. On March 9, 2026, Fujifilm sent a Notice to Marketing.com Regarding Fujifilm's Exercise of Its Option to Require Immediate Payment of Entire Unpaid Balance (the "Acceleration Notice"). A true and correct copy of the Acceleration Notice is attached hereto as Exhibit D.

26. Marketing.com did not make any payments after receiving the Acceleration Notice.

27. On March 17, 2026, Fujifilm sent a Notice of Default and Final Demand for Payment Prior to Litigation to Marketing.com (the "Final Demand"), demanding that Marketing.com cure its default by making a payment of the entire unpaid balance of \$347,054.31 by March 23, 2026. A true and correct copy of the Final Demand is attached hereto as Exhibit E.

28. In the Final Demand, Fujifilm noted that, in addition to the total unpaid balance of \$347,054.31, Marketing.com also owed 10% late fees on the entire unpaid balance, in the amount of \$34,705.43, pursuant to Section 5.e of the Payment Agreement. *Id.*

29. Marketing.com failed to make any payment after receiving the Final Demand.

30. By reason of the foregoing, Marketing.com has materially breached the Payment Agreement.

31. Fujifilm has fully performed all of its obligations under the Payment Agreement.

32. Pursuant to Section 5.f of the Payment Agreement, Fujifilm is entitled to recover its reasonable attorneys' fees and costs incurred in connection with any collection efforts required in the event of an uncured default.

33. As a direct and proximate result of Marketing.com's breach of the Payment Agreement, Fujifilm has suffered damages in the amount of \$381,759.74, together with interest accruing on all amounts due and owing from the date of default, and the reasonable attorneys' fees and costs incurred by Fujifilm in connection with the enforcement of its rights under the Payment Agreement.

**SECOND CAUSE OF ACTION**  
**(Breach of Contract – Against JAL Equity)**

34. Plaintiff repeats and realleges all of the foregoing paragraphs as if fully set forth herein.

35. Simultaneously with the execution of the Payment Agreement, defendant JAL Equity executed a Guaranty dated January 2, 2026 in favor of Fujifilm. A true and correct copy of the Guaranty is attached hereto as Exhibit F.

36. The Guaranty is a valid and enforceable contract between Fujifilm and JAL Equity.

37. Pursuant to the Guaranty, JAL Equity unconditionally and absolutely guaranteed the full and prompt payment of all payment obligations of Marketing.com under the Payment Agreement. *Id.* § 1(a).

38. On March 24, 2026, pursuant to the Guaranty, Fujifilm made a demand upon JAL Equity, as guarantor, for payment of all amounts due and owing by Marketing.com under the Payment Agreement, totaling \$381,759.74, consisting of \$347,054.31 plus late fees of \$34,705.43. A true and correct copy of Fujifilm's Notice to JAL Equity Corp. for Immediate Payment Under Guaranty Agreement is attached hereto as Exhibit G.

39. JAL Equity failed to make any payment in response to Fujifilm's demand under the Guaranty.

40. By reason of the foregoing, JAL Equity has breached its obligations under the Guaranty by failing to pay the amounts due and owing upon demand.

41. Fujifilm has fully performed all of its obligations under the Guaranty.

42. As a direct and proximate result of JAL Equity's breach of the Guaranty, Fujifilm has suffered damages in the amount of \$381,759.74, plus interest accruing on all amounts due and owing from the date of demand and the reasonable attorneys' fees and costs incurred by Fujifilm in connection with collection.

**PRAYER FOR RELIEF**

WHEREFORE, plaintiff Fujifilm respectfully requests that this Court enter judgment in its favor and against defendants Marketing.com and JAL Equity as follows:

- a. Awarding Fujifilm damages against Marketing.com and JAL Equity, jointly and severally, in the amount of \$381,759.74;
- b. Awarding Fujifilm its reasonable attorneys' fees and costs incurred in connection with this action;
- c. Awarding Fujifilm pre-judgment and post-judgment interest on all amounts due and owing at the maximum rate permitted by law; and
- d. Granting Fujifilm such other and further relief as this Court deems just and proper.

Dated: April 30, 2026

BARCLAY DAMON LLP

By: /s/ Xun Chen

Joseph J. Porcello

Xun Chen

125 E. Jefferson Street

Syracuse, New York 13202

Email: jporcello@barclaydamon.com

Telephone: (315) 413-7113

Facsimile: (315)413-4069

1270 Avenue of the Americas, Suite 2310

New York, New York 10020

Email: xchen@barclaydamon.com

Telephone: (212) 784-5835

Facsimile: (212) 784-5784

*Attorneys for Plaintiff FUJIFILM North  
America Corporation*