

EXHIBIT A

DECLARATION OF MARK DEE

Pursuant to 28 U.S.C. § 1746, the undersigned states as follows:

1. My name is Mark Dee. I am over twenty-one years of age and have personal knowledge of the matters set forth herein.

2. I am employed as a Senior Accountant with the United States Securities and Exchange Commission (the “Commission”), and am a retired state police lieutenant of a fraud unit.

3. I provide this declaration in support of the Commission’s Unopposed Motion for Asset Freeze.

4. As part of my duties as an accountant with the Commission, I was asked to review the bank and QuickBooks records of the Defendants Brent Seaman, Accanito Equity, LLC (“Fund 1”), Accanito Equity II, LLC (“Fund 2”), Accanito Equity III, LLC (“Fund 3”), and Accanito Equity IV, LLC (“Fund 4”) (collectively “the Accanito Equity LLCs”), Accanito Holdings, LLC (“Accanito Holdings”), Surge, LLC (“Surge”), Accanito Capital Group, LLC (“Accanito Capital Group”) and Relief Defendant Surge Capital Ventures, LLC, (“Surge Capital”) to determine the flow of funds between the entities and to others.

5. From at least June 2019 until December 2022 (the “Relevant Period”), Mr. Seaman and the Accanito Equity LLCs raised approximately \$35 million from about 60 investors.

6. My analysis showed that during the relevant time period, Defendants did not earn sufficient profits to pay investors their monthly distributions. More specifically, Surge’s books and records reflect that Surge has not been profitable since year-end 2018. Surge reported a closed book net loss at year-end 2019, and suffered a cumulative net loss of over \$20 million dollars from the start of 2019 to the present.

7. During this period, Surge’s books and records recorded that millions raised from investors was lost through Mr. Seaman’s unsuccessful currency trading. Seaman had control over

all of the Defendants' bank and trading accounts, and may still have access to the unaccounted funds.

8. Without sufficient revenues to pay, the interest promised and owed to investors, Defendants used new investor money to pay the interest promised to existing investors. This continued for several years until the Accanito Equity LLCs ceased making monthly distributions in November 2022.

9. In addition to the Ponzi-like payments to investors, Brent Seaman used investor funds totaling millions of dollars for personal uses, in part to purchase luxury automobiles and to pay for trips on private planes. While in control of Surge and Accanito Capital Group's bank accounts, Mr. Seaman also made transfers of investor funds to Relief Defendant Surge Capital Ventures.

10. My analysis also showed that Surge Capital Ventures LLC received approximately \$2.1 million of investors' proceeds booked as loans from Defendants' and holds assets belonging to the Accanito Equity LLCs.

11. Based on my analysis, without a substantial infusion of additional revenues, Defendants do not have enough money to pay the interest and principal owed to investors.

12. In connection with the above analysis, I relied upon the following records:

Name	Institution	Account Number
Accanito Capital Group	BMO Harris	XXXXXX8849
Accanito Capital Group	BMO Harris	XXXXXX3586
Accanito Equity I	BMO Harris	XXXXXX8137
Accanito Equity II	BMO Harris	XXXXXX8351
Accanito Equity III	BMO Harris	XXXXXX8609
Accanito Equity IV	BMO Harris	XXXXXX3459
Accanito Holdings	BMO Harris	XXXXXX9718
Brent and Jana Seaman	BMO Harris	XXXXXX3207
Solas Wealth LLC	Comerica Bank	XXXXXX7863
Surge Capital Ventures	BMO Harris	XXXXXX3701

Surge Capital Ventures	QuickBooks	
Surge LLC	QuickBooks	
Surge, LLC	BMO Harris	XXXXXX4996
United in Assignment	BMO Harris	XXXXXX6411
Valo Holdings Group	Bank of America	XXXXXX0209
Valo Holdings Group	BMO Harris	XXXXXX2098
Valo Holdings Group	Fifth Third Bank	XXXXXX2015
Valo Holdings Group	Fifth Third Bank	XXXXXX2023

I declare under penalty of perjury that the foregoing is true, correct, and made in good faith.

Executed on this 26th day of July 2023.


MARK DEE