

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA**

CASE NO. 23-22791-CV-WILLIAMS

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

BRENT SEAMAN, et al.,

Defendants.

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**NOTICE OF FILING RECEIVERSHIP DEFENDANTS' FINANCIAL REPORTING  
PURSUANT TO ORDER APPOINTING RECEIVER [ECF No. 18]  
AND RESPONSE TO THIS COURT'S REQUEST BY EMAIL [ECF No. 38]**

Melanie E. Damian, as court-appointed receiver (the "Receiver"), hereby gives notice of filing the financial reporting served on the Receiver by former counsel for Defendants Accanito Equity LLC, Accanito Equity II LLC, Accanito Equity III LLC, Accanito Equity IV LLC, Accanito Capital Group LLC, Surge LLC, and Accanito Holdings LLC, and Relief Defendant Surge Capital Ventures, LLC (collectively, the "Receivership Defendants") and responds to the Court's request sent by email with Minute Entry ECF No. 38 concerning the Receivership Defendants' financial reporting obligations, and in support states as follows:

On October 27, 2023, the Court entered the Order Appointing Receiver [ECF No. 18], giving the Receiver sole authority over the Receivership Defendants. The Receiver promptly requested that the Receivership Defendants' former counsel turn over all business records and complete the financial reporting required by the Order Appointing Receiver. *See* ECF No. 18 at § III. After several extensions of time to meet those obligations, former counsel provided the letter attached hereto as **Exhibit A** to this Notice. While the letter meets certain of the requirements of

paragraphs 9 and 10 of the Order Appointing Receiver, it does not satisfy all requirements of such Order.<sup>1</sup>

At the time that Defendants' financial reporting was due under this Court's Order (all within 30 days of the Receiver's appointment), the Receiver could not have completed Defendant Brent Seaman's insufficient disclosures as she had not yet obtained the complete financial records for the Receivership Defendants controlled by Defendant Seaman or Court approval to retain a forensic accountant to analyze those records.

After several demands for turnover of the Receivership Defendants' complete financial records, the Receiver on January 3, 2024, obtained the complete QuickBooks files for the Receivership Defendants. Before that, Defendant Brent Seaman had turned over financial records to the Receiver, including limited access to the Receivership Defendants' QuickBooks files, bank statements without wire transfer or check details, disclosure of the Receivership Defendants' ownership interests in various small companies, tax returns and Excel spreadsheets containing financial information without the supporting documentation, and computers and physical documents that the Receiver could not and still cannot access because Defendant Seaman did not complete his privilege review thereof. Defendant Seaman refused to turn over full administrator access to the Receivership Defendants' QuickBooks account because those entities share a

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<sup>1</sup> Indeed, the attached Exhibit A is deficient in that: it is not a sworn statement; it does not identify all credit cards held by the Receivership Defendants and the persons with access to those cards; it does not list every asset received or transferred by the Receivership Defendants; it does not list every receipt and transfer of funds by Receivership Defendants; it does not list every expenditure exceeding \$1,000 made by Receivership Defendants or by individuals on their behalf; and it does not include any financial disclosures for the Accanito Equity Receivership Defendants, which entities were used to collect investor deposits, make investor distributions, and other transfers of funds to or for the benefit of Defendant Seaman. Former counsel for the Accanito Equity Receivership Defendants provided the Receiver with all records in its possession but has not completed a financial reporting for those Receivership Defendants.

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QuickBooks account with purportedly unrelated third parties, whose identity Defendant Seaman has not disclosed. Defendant Seaman only granted the Receiver limited access to the Receivership Defendants' QuickBooks files, which access did not allow the Receiver to download the files in a format that would allow her accountant to create financial statements therefrom. The Receiver and Defendant Seaman resolved this issue by temporarily granting the Receiver's IT Consultant administrator access to the Receivership Defendants' QuickBooks account for the sole purpose of downloading a desktop image of the files and transferring those files to the Receiver's forensic accountant at Kapila Mukamal LLP.

Moreover, the Court, on January 2, 2024, authorized the Receiver to retain Kapila Mukamal LLP as her forensic accountant, and the Receivership Defendants' QuickBooks files are in transit to that accountant.

Further, the Receiver has outstanding subpoenas to banks, trading platforms, and third parties with information concerning the Receivership Defendants' bank accounts, trading accounts, and other assets and transfers to third parties. The Receiver is in the process of gathering and reviewing document productions as she investigates and marshals the assets of the Receivership Defendants.

Accordingly, while the Receiver hereby files the financial information available to her at this time in Exhibit A, the Receiver will provide further financial disclosure details required by paragraphs 9 and 10 of the Order Appointing Receiver in her first status report to the Court due on January 30, 2024.

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Respectfully Submitted,

/s/Kenneth Dante Murena

Kenneth Dante Murena, Esq.

Florida Bar No. 147486

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*Counsel for Receiver Melanie E. Damian,*

*the Receivership Entities, and Relief*

*Defendant Surge Capital Ventures LLC*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via electronic transmission via this Court's CM/ECF filing system on the 5th day of January, 2024, on all counsel or parties who have appeared in the above-styled action.

/s/Kenneth Dante Murena

Kenneth Dante Murena, Esq.



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November 29, 2023

**VIA E-MAIL**

Damian Valori Culmo LLP  
c/o Casandra Perez Murena, Esq.  
1000 Brickell Avenue, Suite 1020  
Miami, Florida 33131  
cmurena@dvlp.com

**Re: SEC v. Brent Seaman, et al. - Case No. 23-cv-22791-KMW**

Casandra:

Pursuant to the Court’s Order Appointing Receiver issued on October 27, 2023 (ECF No. 18) and based on the information we received from Receivership Defendants Accanito Capital Group, LLC and Surge LLC, including in its capacity as the sole member of Relief Defendant Surge Capital Ventures, LLC (collectively, the “Entities”), the below is a true and accurate representation of the information available as of the date of this letter:

(a) Identity, location, and estimated value of Receivership Property:

**Accanito Capital Group LLC**

Account	Address	Estimated Value
BMO Harris Acct. No. Ending -	2375 Tamiami Trail North, Naples, FL 34103	\$889,067.59

**Surge LLC**

Account	Address	Estimated Value
BMO Harris Acct. No. Ending -	2375 Tamiami Trail North, Naples, FL 34103	\$1,025,362.73

**Surge Capital Ventures LLC**

<b>Account</b>	<b>Address</b>	<b>Estimated Value</b>
BMO Harris Acct. No. Ending -	2375 Tamiami Trail North, Naples, FL 34103	\$2,440.99

Other Current Assets:

**Accanito Capital Group LLC**

<b>Asset</b>	<b>Address</b>	<b>Estimated Value</b>
BDG&HS Naples Florida	185 Elmwood Lane Naples, FL 34112	50 of 1,000 units owned
ST Naples Florida	801 U.S. Highway 1 North Palm Beach, FL 33408	500 of 10,000 units owned

Equipment & Personal Property:

**Surge LLC**

<b>Equipment</b>	<b>Description</b>
Electronic devices	1 desktop computer with monitors 2 laptops

The above information includes all assets known as of the date of this letter. In the event additional assets are identified by the Entities, we reserve the right to amend these disclosures.

- (b) All employees (and job titles thereof) other personnel, attorneys, accountants, and any other agents or contractors of the Entities.

Employees: None.

Accountants:

- Clifton, Larson Allen, CPA; and,
- CPA Solutions.

Attorneys:

- Nelson Mullins Riley & Scarborough, LLP – represented the Entities in connection with the SEC investigation.

(c) Names, addresses, and amounts of claims of all known creditors of the Entities.

**Surge LLC**

<b>Creditor Name</b>	<b>Creditor Address</b>	<b>Estimated Amount of Claim</b>
Accanito Capital Group LLC	405 5 <sup>th</sup> Avenue South Naples, Florida 34102	\$1,999,755.00
Accanito Equity I Loan	405 5 <sup>th</sup> Avenue South Naples, Florida 34102	\$1,900,635.19
Accanito Equity II Loan	405 5 <sup>th</sup> Avenue South Naples, Florida 34102	\$1,21,018.26
Accanito Equity III Loan	405 5 <sup>th</sup> Avenue South Naples, Florida 34102	\$12,677,317.05
Accanito Equity IV Loan	405 5 <sup>th</sup> Avenue South Naples, Florida 34102	\$12,992,512.45

**Surge Capital Ventures LLC**

<b>Creditor Name</b>	<b>Creditor Address</b>	<b>Estimated Amount of Claim</b>
Brent Seaman – Loan	PO BOX 10935 Naples, Florida 34101	\$1,170,000.00
Surge LLC – Loan	405 5 <sup>th</sup> Avenue South Naples, Florida 34102	\$1,723,106.64

Please do not hesitate to contact me should you have any questions or concerns.

Very truly yours,

NELSON MULLINS

/s/ Daniel S. Newman

Daniel S. Newman, Esq.