

# EXHIBIT A

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**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES OF AMERICA,

v.

HO WAN KWOK,  
a/k/a "Miles Guo"  
a/k/a "Miles Kwok,"  
a/k/a "Guo Wengui,"  
a/k/a "Brother Seven,"  
a/k/a "The Principal,"

**23 Cr. 118 (AT)**

Defendant

**DECLARATION OF MARLEE B. MILLER**

I, Marlee B. Miller, declare:

1. I am employed as a Senior Special Counsel in the Office of International Affairs (“OIA”) of the United States Securities and Exchange Commission (“SEC”), in Washington, D.C. I work in OIA’s Enforcement Policy and International Cooperation Group. My duties include, among other things, assisting the SEC’s Division of Enforcement (“Enforcement Division”) with investigations and litigation that require foreign assistance. From 2018-2023, I served as a manager in OIA with the title of Branch Chief. In my role as Branch Chief, from approximately June 2020 to June 2023, I served as the OIA case manager for the investigations conducted by the Enforcement Division related to the defendant.

2. I am familiar with efforts to obtain evidence from foreign jurisdictions. I have worked in OIA at the SEC since November 2013, and prior to that for five years at the Department of Justice (Criminal Division)’s Office of International Affairs. During my time at both the SEC and DOJ, my practice has focused on international enforcement cooperation and mutual legal assistance.

3. The SEC is a signatory to the International Organization of Securities Commissions (“IOSCO”) Multilateral Memorandum of Understanding Concerning Consultation and Cooperation and the Exchange of Information (“MMoU”). The MMoU represents a common understanding among its signatories of how they should consult, cooperate, and exchange information for the purpose of regulatory enforcement regarding securities markets.

4. When staff from the Enforcement Division needs documents from persons or entities who are not in the United States, OIA can obtain those documents by sending a written request for assistance under the MMoU to the securities authority in the foreign jurisdiction where the records sought are located. In the request, OIA specifies the assistance Enforcement Division staff is seeking.

5. If the foreign authority is able to assist, it will use its domestic procedures to obtain the requested records and transmit the requested records to the SEC. The records are produced in paper or digital form (e.g., PDF images or other digital format), and the method of transmission may be via email (for digital records) or mail/courier (for paper or digital records loaded to storage media).

6. In connection with the Enforcement Division's investigations related to the defendant, on February 23, 2021, the SEC requested bank records from the Securities and Commodities Authority of the United Arab Emirates ("SCA"), pursuant to the IOSCO MMoU, to which both the SEC and SCA are signatories. Specifically, the SEC, through OIA, requested account records from First Abu Dhabi Bank for an account held in the name of ACA Capital Group Limited ending in -026 (the "ACA Account") for the period January 1, 2020 through the present. This request was identified as OIA No. 2020-01309-006 ("Request Number 2020-01309-006"). I signed this request in my then position as Branch Chief in OIA.

7. On May 23, 2021 and June 20, 2021, OIA received productions from the SCA (by email) consisting of records of the ACA Account for the period January 25, 2020 to April 20, 2021. SCA identified these productions as responses to Request Number 2020-01309-006. I have reviewed the documents bearing bates numbers USAO-REL\_000048362 through USAO-REL\_000048365, USAO-REL\_000048384, USAO-REL\_000048388, USAO-REL\_000084447, USAO-REL\_000486537, USAO-REL\_000486563, USAO-REL\_000486572, USAO-REL\_000048394, USAO-REL\_000084452, USAO-REL\_000486545, USAO-REL\_0000486585, USAO-REL\_000084463, USAO-REL\_000084455, USAO-REL\_000084457, USAO-REL\_000486539, USAO-REL\_000084448, USAO-REL\_000486543, USAO-REL\_000486548, USAO-REL\_000486554, USAO-REL\_000486573, USAO-REL\_000486575, USAO-REL\_000486581, and USAO-REL\_000486588. These documents are the records of the ACA Account provided by the

SCA to OIA on May 23, 2021 and June 20, 2021 in response to Request Number 2020-01309-006.

8. On March 14, 2022, the SEC submitted a supplemental request to the SCA, pursuant to the IOSCO MMoU, for updated records from First Abu Dhabi Bank for the ACA Account. Specifically, the SEC, through OIA, requested records for the ACA Account for the period April 21, 2021 through the present. This request was identified as OIA No. 2022-00509-005 (“Request Number 2022-00509-005”). I signed this request in my then position as Branch Chief in OIA.

9. On May 20, 2022, OIA received a production from the SCA (by email) consisting of: (1) account transaction records for the ACA Account for the period April 21, 2021 to March 23, 2022; and (2) IP log records for the ACA Account for the period January 25, 2022 to April 26, 2022. On June 14, 2022, OIA received an additional production (by email) from the SCA of account transaction records for the ACA Account for the time period April 21, 2021 to March 23, 2022. SCA identified these productions as responses to Request Number 2022-00509-005. I have reviewed the documents bearing bates numbers: USAO-REL 000486606, USAO-REL 000486657, USAO-REL 000486658, and USAO-REL 000486659. These documents are the records of the ACA Account provided by the SCA to OIA on May 20, 2022 and June 14, 2022 in response to Request Number 2022-00509-005.

10. The above-referenced productions on May 23, 2021, June 20, 2021, May 20, 2022, and June 14, 2022 constitute the SCA’s official response to our February 23, 2021 and March 14, 2022 requests and were provided to the SEC in a manner consistent with the routine practice for transmitting foreign bank records responsive to requests under the IOSCO MMoU.

11. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 8 day of April 2024 in Washington, D.C.



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Marlee B. Miller