

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-22548

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| <p>In the Matter of</p> <p>W&E Source Corp.,</p> <p>Respondent.</p> |
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DECLARATION OF GINA JOYCE
TO ASSIST SECRETARY WITH RECORD OF SERVICE

GINA JOYCE, pursuant to 28 U.S.C. § 1746, declares:

1. I am a Senior Counsel with the Division of Enforcement (“Division”) of the Securities and Exchange Commission, and co-counsel for the Division in the above-captioned administrative proceeding. I am submitting this Declaration to assist the Secretary in maintaining a record of service on the Respondent in the captioned proceedings pursuant to Rule 141(a)(3).
2. Among other means, Securities and Exchange Commission (“Commission”) Rule of Practice 141(a)(2)(ii) permits service on a corporation or entity by delivering a copy of an Order Instituting Administrative Proceedings (“OIP”) to an agent authorized by appointment or law to receive such service or, in the case of an issuer with a class of securities registered with the Commission, by sending the OIP via U.S. Postal Service certified, registered, or express mail and obtaining a confirmation of attempted delivery on the most recent address shown on the entity’s most recent filing with the Commission. Further, the OIP in this matter authorizes service of the OIP “by any means permitted by

the Commission's Rules of Practice." Therefore, the Division asked the Commission's Office of the Secretary ("OS") to first attempt service on the Respondent via Certified Mail.

3. The OS provided me with the Certified Mail tracking number for the copy of the Order Instituting Proceedings ("OIP")¹ that was mailed by the OS to the Respondent in these proceedings. I input the tracking number into the package tracking system of the U.S. Postal Service ("USPS") on its Internet website located at www.usps.com, and printed out the tracking confirmation in order to obtain confirmation of the delivery or attempted delivery of the OIP on the Respondent. A true copy of the tracking confirmation for the Respondent on which Certified Mail service was attempted is attached as Exhibit 1, hereto.

4. The OS mailed the OIP to Respondent W&E Source Corp., CIK 1368275 ("WESC"), via Certified Mail, Tracking No. 7014 3490 0000 8087 5842, to the address shown on its most recent EDGAR filing at 113 Barksdale Professional Center, Newark, DE 19711. This address is taken from WESC's last filing with the Commission, which was a Form 12b-25 filed with the Commission on September 29, 2023. The USPS tracking system confirms that delivery of the OIP package was attempted on September 17 and 18, 2025, but the addressee was unknown. *See* Exhibit 1.

5. Attached as Exhibit 2 is a true copy of a Form 10-Q filed by WESC on May 22, 2023. Exhibit 2 shows that WESC is a Delaware corporation. A business search on CLEAR for "W&E Source" in Active & Inactive Delaware companies revealed that the name and address of WESC's registered agent was Business Filings Incorporated, 108

¹ Each service package included the OIP and a letter from the Commission's Secretary.

West 13th Street, Wilmington, DE 19801. A true copy of the printout of that CLEAR report is attached hereto as Exh. 3. The Division also provided the address of WESC's registered agent to the OS and requested that the OS attempt service on WESC's registered agent via Certified Mail. The OS provided me with the Certified Mail tracking number for the OIP package mailed to WESC's registered agent, Tracking Number 7014 3490 0000 8087 5835. My search of the USPS tracking system confirms that the OIP package was delivered to Respondent's registered agent on September 18, 2025. A true copy of the tracking confirmation for WESC's registered agent is attached hereto as Exhibit 4.

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

Executed on November 25, 2025.

/s/ Gina Joyce
Gina Joyce

CERTIFICATE OF SERVICE

I hereby certify that I caused true copies of the Division of Enforcement's Declaration of Gina Joyce to Assist Secretary with Record of Service, and Exhibit thereto, to be served on the following on November 25, 2025, in the manner indicated below:

Via eFap:

Office of the Secretary

By UPS:

W&E Source Corp.
c/o Business Filings Incorporated
108 West 13th Street
Wilmington, DE 19801

/s/ Gina Joyce
Gina Joyce