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8 Securities and Exchange Commission

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16 **UNITED STATES DISTRICT COURT**

17 **DISTRICT OF NEVADA**

18 **Northern Division**

19 **SECURITIES AND EXCHANGE**
20 **COMMISSION,**

21 Plaintiff,

22 vs.

23 DAVID B. KAPLAN, ESQ.,
24 SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS, LLC,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

25 Defendants,

26 and

27 LISA M. KAPLAN,
28 THE WATER-WALKING
FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

Relief Defendants.

Case No. 3:16-cv-00270-MMD-VPC

Honorable Miranda Du

FINAL JUDGMENT AS TO DEFENDANTS

**DAVID B. KAPLAN, ESQ.,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS, LLC, SYNCHRONIZED
ORGANIZATIONAL SOLUTIONS
INTERNATIONAL, LTD., AND MANNA
INTERNATIONAL ENTERPRISES, INC.**

The Securities and Exchange Commission having filed a Complaint, Defendants David B. Kaplan, Esq., Synchronized Organizational Solutions, LLC, Synchronized Organizational Solutions International, Ltd., and Manna International Enterprises, Inc. (collectively, “Defendants”) having entered a general appearance; consented to the Court’s jurisdiction over Defendants and the subject matter of this action; consented to entry of this Final Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction and except as otherwise provided herein in paragraph XI); waived findings of fact and conclusions of law; and waived any right to appeal from this Final Judgment:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendants are permanently restrained and enjoined from violating, directly or indirectly, Section 10(b) of the Securities Exchange Act of 1934 (the “Exchange Act”) [15 U.S.C. § 78j(b)] and Rule 10b-5 promulgated thereunder [17 C.F.R. § 240.10b-5], by using any means or instrumentality of interstate commerce, or of the mails, or of any facility of any national securities exchange, in connection with the purchase or sale of any security:

- (a) to employ any device, scheme, or artifice to defraud;
- (b) to make any untrue statement of a material fact or to omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading; or
- (c) to engage in any act, practice, or course of business which operates or would operate as a fraud or deceit upon any person.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as provided in Federal Rule of Civil Procedure 65(d)(2), the foregoing paragraph also binds the following who receive actual notice of this Judgment by personal service or otherwise: (a) Defendants' officers, agents, servants, employees, and attorneys; and (b) other persons in active concert or participation with Defendants or with anyone described in (a).

II.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendants

1 are permanently restrained and enjoined from violating Section 17(a) of the Securities Act of 1933
2 (the “Securities Act”) [15 U.S.C. § 77q(a)] in the offer or sale of any security by the use of any
3 means or instruments of transportation or communication in interstate commerce or by use of the
4 mails, directly or indirectly:

- 5 (a) to employ any device, scheme, or artifice to defraud;
- 6 (b) to obtain money or property by means of any untrue statement of a material fact or
7 any omission of a material fact necessary in order to make the statements made, in light of
8 the circumstances under which they were made, not misleading; or
- 9 (c) to engage in any transaction, practice, or course of business which operates or
10 would operate as a fraud or deceit upon the purchaser.

11 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as provided in Federal
12 Rule of Civil Procedure 65(d)(2), the foregoing paragraph also binds the following who receive
13 actual notice of this Judgment by personal service or otherwise: (a) Defendants’ officers, agents,
14 servants, employees, and attorneys; and (b) other persons in active concert or participation with
15 Defendants or with anyone described in (a).

16 III.

17 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant
18 Kaplan is permanently restrained and enjoined from violating Section 15(a)(1) of the Exchange Act
19 [15 U.S.C. § 78o(a)(1)], by making use of the mails or any means or instrumentality of interstate
20 commerce to effect any transactions in, or to induce or attempt to induce the purchase or sale of,
21 any security (other than an exempted security or commercial paper, bankers’ acceptances, or
22 commercial bills) without being associated with a broker or dealer that is registered in accordance
23 with Section 15(b) of the Exchange Act.

25 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as provided in Federal
26 Rule of Civil Procedure 65(d)(2), the foregoing paragraph also binds the following who receive
27 actual notice of this Judgment by personal service or otherwise: (a) Defendants’ officers, agents,
28 servants, employees, and attorneys; and (b) other persons in active concert or participation with

1 Defendants or with anyone described in (a).

2 IV.

3 **IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED** that Defendants
 4 are liable for disgorgement of \$7,139,884.87, representing funds received as a result of the conduct
 5 alleged in the Complaint, together with prejudgment interest thereon in the amount of \$680,157.61,
 6 and a civil penalty in the amount of \$300,000 pursuant to Section 20(d) of the Securities Act [15
 7 U.S.C. § 77t(d)] and Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)]. Defendants
 8 shall partially satisfy this obligation through the transfer of balances held in the frozen accounts
 9 after entry of this Final Judgment, as set forth in paragraphs V to IX below. Any amounts paid
 10 toward disgorgement by Relief Defendants in this matter shall be credited against the disgorgement
 11 amount ordered herein.

12 The Commission may enforce the Court's judgment for disgorgement and prejudgment
 13 interest by moving for civil contempt (and/or through other collection procedures authorized by
 14 law) at any time after 14 days following entry of this Final Judgment. Defendants shall pay post
 15 judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961. The Commission shall
 16 hold the funds, together with any interest and income earned thereon (collectively, the "Fund"),
 17 pending further order of the Court.

19 The Commission may propose a plan to distribute the Fund subject to the Court's approval.
 20 Such a plan may provide that the Fund shall be distributed pursuant to the Fair Fund provisions of
 21 Section 308(a) of the Sarbanes-Oxley Act of 2002. The Court shall retain jurisdiction over the
 22 administration of any distribution of the Fund. If the Commission staff determines that the Fund
 23 will not be distributed, the Commission shall send the funds paid pursuant to this Final Judgment to
 24 the United States Treasury.

26 Regardless of whether any such Fair Fund distribution is made, amounts ordered to be paid
 27 as civil penalties pursuant to this Judgment shall be treated as penalties paid to the government for
 28 all purposes, including all tax purposes. To preserve the deterrent effect of the civil penalty,

Defendants shall not, after offset or reduction of any award of compensatory damages in any Related Investor Action based on Defendants' payment of disgorgement in this action, argue that they are entitled to, nor shall they further benefit by, offset or reduction of such compensatory damages award by the amount of any part of Defendants' payment of a civil penalty in this action ("Penalty Offset"). If the court in any Related Investor Action grants such a Penalty Offset, Defendant shall, within 30 days after entry of a final order granting the Penalty Offset, notify the Commission's counsel in this action and pay the amount of the Penalty Offset to the United States Treasury or to a Fair Fund, as the Commission directs. Such a payment shall not be deemed an additional civil penalty and shall not be deemed to change the amount of the civil penalty imposed in this Judgment. For purposes of this paragraph, a "Related Investor Action" means a private damages action brought against Defendants by or on behalf of one or more investors based on substantially the same facts as alleged in the Complaint in this action.

V.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being served with a copy of this Final Judgment, Bank of America, N.A. (“Bank of America”) shall transfer the entire balance of the following Bank of America accounts which were frozen pursuant to an Order of this Court to the Commission:

Account Owner	Acct. Ending in:
Synchronized Organizational Solutions, LLC	#XXX-4100
Kaplan, David B.	#XXX-9027
Kaplan, David B.	#XXX-9030

Bank of America may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Bank of America also may transfer these funds by

1 certified check, bank cashier's check, or United States postal money order payable to the Securities
2 and Exchange Commission, which shall be delivered or mailed to

3 Enterprise Services Center
4 Accounts Receivable Branch
5 6500 South MacArthur Boulevard
Oklahoma City, OK 73169

6 and shall be accompanied by a letter identifying the case title, civil action number, and name of this
7 Court; and specifying that payment is made pursuant to this Final Judgment.

8 VI.

9 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being
10 served with a copy of this Final Judgment, Citibank, N.A. ("Citibank") shall transfer the entire
11 balance of the following Citibank account which was frozen pursuant to an Order of this Court to
12 the Commission:

13 Account Owner	14 Acct. Ending in:
Manna International Enterprises Inc.	#XXX-7740

15 Citibank may transmit payment electronically to the Commission, which will provide
16 detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from
17 a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>.
18 Citibank also may transfer these funds by certified check, bank cashier's check, or United States
19 postal money order payable to the Securities and Exchange Commission, which shall be delivered
20 or mailed to

21 Enterprise Services Center
22 Accounts Receivable Branch
23 6500 South MacArthur Boulevard
Oklahoma City, OK 73169

24 and shall be accompanied by a letter identifying the case title, civil action number, and name of this
25 Court; and specifying that payment is made pursuant to this Final Judgment.

26 VII.

27 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being
28 served with a copy of this Final Judgment, Merrill Edge Bank of America ("Merrill Edge") shall

1 transfer the entire balance of the following Merrill Edge account which was frozen pursuant to an
 2 Order of this Court to the Commission:

3 Account Owner	4 Acct. Ending in:
Kaplan, David B.	#XXX-4R29

5 Merrill Edge may transmit payment electronically to the Commission, which will provide
 6 detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from
 7 a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>.
 8 Merrill Edge also may transfer these funds by certified check, bank cashier's check, or United
 9 States postal money order payable to the Securities and Exchange Commission, which shall be
 10 delivered or mailed to

11 Enterprise Services Center
 12 Accounts Receivable Branch
 13 6500 South MacArthur Boulevard
 14 Oklahoma City, OK 73169

15 and shall be accompanied by a letter identifying the case title, civil action number, and name of this
 16 Court; and specifying that payment is made pursuant to this Final Judgment.

17 **VIII.**

18 **IT IS HEREBY ORDERED, ADJUDGED, AND DECREED** that within 3 days after being
 19 served with a copy of this Final Judgment, TD Ameritrade ("TD Ameritrade") shall transfer the
 20 entire balance of the following TD Ameritrade account which was frozen pursuant to an Order of
 21 this Court to the Commission:

21 Account Owner	22 Acct. Ending in:
Kaplan, David B.	#XXX-8969

23 TD Ameritrade may transmit payment electronically to the Commission, which will provide
 24 detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from
 25 a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>.
 26 TD Ameritrade also may transfer these funds by certified check, bank cashier's check, or United
 27 States postal money order payable to the Securities and Exchange Commission, which shall be
 28 delivered or mailed to

1 Enterprise Services Center
 2 Accounts Receivable Branch
 3 6500 South MacArthur Boulevard
 4 Oklahoma City, OK 73169

5 and shall be accompanied by a letter identifying the case title, civil action number, and name of this
 6 Court; and specifying that payment is made pursuant to this Final Judgment.

7 IX.

8 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being
 9 served with a copy of this Final Judgment, Wells Fargo Bank, N.A. ("Wells Fargo") shall transfer
 10 the entire balance of the following Wells Fargo accounts which were frozen pursuant to an Order of
 11 this Court to the Commission:

12 Account Owner	13 Acct. Ending in:
14 Manna International Enterprises Inc.	#XXX-4725
Kaplan, David B.	#XXX-7815
Manna International Enterprises Inc.	#XXX-9129
Kaplan, David B.	#XXX-9813

15 Wells Fargo may transmit payment electronically to the Commission, which will provide
 16 detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from
 17 a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>.
 18 Wells Fargo also may transfer these funds by certified check, bank cashier's check, or United States
 19 postal money order payable to the Securities and Exchange Commission, which shall be delivered
 20 or mailed to

21 Enterprise Services Center
 22 Accounts Receivable Branch
 23 6500 South MacArthur Boulevard
 24 Oklahoma City, OK 73169

25 and shall be accompanied by a letter identifying the case title, civil action number, and name of this
 26 Court; and specifying that payment is made pursuant to this Final Judgment.

27 X.

28 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated
 29 herein with the same force and effect as if fully set forth herein, and that Defendants shall comply with

1 all of the undertakings and agreements set forth therein.

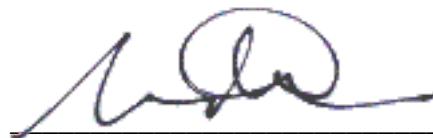
2 XI.

3 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, solely for purposes of
4 exceptions to discharge set forth in Section 523 of the Bankruptcy Code, 11 U.S.C. § 523, the
5 allegations in the complaint are true and admitted by Defendant Kaplan, and further, any debt for
6 disgorgement, prejudgment interest, civil penalty or other amounts due by Defendant Kaplan under
7 this Final Judgment or any other judgment, order, consent order, decree or settlement agreement
8 entered in connection with this proceeding, is a debt for the violation by Defendant Kaplan of the
9 federal securities laws or any regulation or order issued under such laws, as set forth in Section
10 523(a)(19) of the Bankruptcy Code, 11 U.S.C. § 523(a)(19).

11 XII.

12 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain
13 jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

14 Dated: January 8, 2018, 2017



16 The Honorable Miranda Du
17 United States District Judge

EXHIBIT B

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3 Amy S. Cotter (IL Bar No. 6238157)
4 Email: cottera@sec.gov
5 Raven A. Winters (IL Bar No. 6291077)
6 Email: wintersr@sec.gov

7 Attorneys for Plaintiff
8 Securities and Exchange Commission
9 Robert J. Burson, Associate Regional Director
10 Amy S. Cotter, Assistant Regional Director
11 Alyssa A. Qualls, Regional Trial Counsel
12 175 West Jackson Blvd., Suite 900
13 Chicago, Illinois 60604
14 Telephone: (312) 353-7390
15 Facsimile: (312) 353-7398

16 **UNITED STATES DISTRICT COURT**

17 **DISTRICT OF NEVADA**

18 **Northern Division**

19 **SECURITIES AND EXCHANGE
20 COMMISSION,**

21 Plaintiff,

22 vs.

23 DAVID B. KAPLAN, ESQ.,
24 SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS, LLC,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

25 Defendants,

26 and

27 LISA M. KAPLAN,
28 THE WATER-WALKING
FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

Relief Defendants.

Case No. 3:16-cv-00270-MMD-VPC

Honorable Miranda Du

CONSENT OF DEFENDANTS
DAVID B. KAPLAN, ESQ.,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS, LLC, SYNCHRONIZED
ORGANIZATIONAL SOLUTIONS
INTERNATIONAL, LTD., AND MANNA
INTERNATIONAL ENTERPRISES, INC.
TO ENTRY OF JUDGMENT

1 1. Defendants David B. Kaplan, Esq., Synchronized Organizational Solutions, LLC,
 2 Synchronized Organizational Solutions International, Ltd., and Manna International Enterprises,
 3 Inc. (collectively, “Defendants”) acknowledge having been served with the Complaint in this action,
 4 enter a general appearance, and admit the Court’s jurisdiction over Defendants, and over the subject
 5 matter of this action.

6 2. Without admitting or denying the allegations of the complaint (except as provided
 7 herein in paragraph 11 and except as to personal and subject matter jurisdiction, which Defendants
 8 admit), Defendants hereby consent to the entry of the Final Judgment in the form attached hereto
 9 (the “Final Judgment”) and incorporated by reference herein, and agrees:

- 10 (a) to be permanently restrained and enjoined from violating Section 17(a) of the
 11 Securities Act of 1933 (“Securities Act”) [15 U.S.C. § 77q(a)] (as to all
 12 Defendants), Section 10(b) of the Securities Exchange Act of 1934
 13 (“Exchange Act”) [15 U.S.C. § 78j(b)], Rule 10b-5 [17 C.F.R. §§ 240.10b-5]
 14 thereunder (as to all Defendants), and Section 15(a)(1) of the Exchange Act
 15 [5 U.S.C. § 78o(a)(1)] (as to Defendant Kaplan only) ;
- 16 (b) to jointly and severally pay disgorgement in the amount of \$7,139,884.87,
 17 plus prejudgment interest thereon in the amount of \$680,157.61;
- 18 (c) to jointly and severally pay a civil penalty in the amount of \$300,000, under
 19 Section 20(d) of the Securities Act and Section 21(d)(3) of the Exchange Act;
- 20 (d) to the entry of a Final Judgment that orders that within 3 days after being
 21 served with a copy of the Final Judgment, Bank of America, N.A. (“Bank of
 22 America”) shall transfer the entire balance of the following Bank of America
 23 accounts which were frozen pursuant to an Order of this Court to the
 24 Commission:

Account Owner	Acct. Ending in:
Synchronized Organizational Solutions, LLC	#XXX-4100
Kaplan, David B.	#XXX-9027
Kaplan, David B.	#XXX-9030

28 Bank of America may transmit payment electronically to the Commission,

which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Bank of America also may transfer these funds by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

Enterprise Services Center
Accounts Receivable Branch
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; and specifying that payment is made pursuant to this Final Judgment;

(e) to the entry of a Final Judgment that orders that within 3 days after being served with a copy of the Final Judgment, Citibank, N.A. ("Citibank") shall transfer the entire balance of the following Citibank account which was frozen pursuant to an Order of this Court to the Commission:

Account Owner	Acct. Ending in:
Manna International Enterprises Inc.	#XXX-7740

Citibank may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Citibank also may transfer these funds by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

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Oklahoma City, OK 73169

1 and shall be accompanied by a letter identifying the case title, civil action
 2 number, and name of this Court; and specifying that payment is made
 3 pursuant to this Final Judgment;

4 (f) to the entry of a Final Judgment that orders that within 3 days after being
 5 served with a copy of the Final Judgment, Merrill Edge Bank of America
 6 (“Merrill Edge”) shall transfer the entire balance of the following Merrill
 7 Edge account which was frozen pursuant to an Order of this Court to the
 8 Commission:

Account Owner	Acct. Ending in:
Kaplan, David B.	#XXX-4R29

9 Merrill Edge may transmit payment electronically to the Commission, which
 10 will provide detailed ACH transfer/Fedwire instructions upon request.

11 Payment may also be made directly from a bank account via Pay.gov through
 12 the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Merrill Edge
 13 also may transfer these funds by certified check, bank cashier’s check, or
 14 United States postal money order payable to the Securities and Exchange
 15 Commission, which shall be delivered or mailed to
 16

17
 18 Enterprise Services Center
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 20 6500 South MacArthur Boulevard
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21 and shall be accompanied by a letter identifying the case title, civil action
 22 number, and name of this Court; and specifying that payment is made
 23 pursuant to this Final Judgment;

24 (g) to the entry of a Final Judgment that orders that within 3 days after being
 25 served with a copy of the Final Judgment, TD Ameritrade, Inc. (“TD
 26 Ameritrade”) shall transfer the entire balance of the following TD Ameritrade
 27 account which was frozen pursuant to an Order of this Court to the
 28 Commission:

Account Owner	Acct. Ending in:
Kaplan, David B.	#XXX-8969

TD Ameritrade may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. TD Ameritrade also may transfer these funds by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

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and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; and specifying that payment is made pursuant to this Final Judgment; and

(h) to the entry of a Final Judgment that orders that within 3 days after being served with a copy of the Final Judgment, Wells Fargo Bank, N.A. ("Wells Fargo") shall transfer the entire balance of the following Wells Fargo accounts which were frozen pursuant to an Order of this Court to the Commission:

Account Owner	Acct. Ending in:
Manna International Enterprises Inc.	#XXX-4725
Kaplan, David B.	#XXX-7815
Manna International Enterprises Inc.	#XXX-9129
Kaplan, David B.	#XXX-9813

Wells Fargo may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request.

Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Wells Fargo

also may transfer these funds by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

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6500 South MacArthur Boulevard
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; and specifying that payment is made pursuant to this Final Judgment.

3. Defendants acknowledge that the civil penalty paid pursuant to the Final Judgment may be distributed pursuant to the Fair Fund provisions of Section 308(a) of the Sarbanes-Oxley Act of 2002. Regardless of whether any such Fair Fund distribution is made, the civil penalty shall be treated as a penalty paid to the government for all purposes, including all tax purposes. To preserve the deterrent effect of the civil penalty, Defendants agree that they shall not, after offset or reduction of any award of compensatory damages in any Related Investor Action based on Defendants' payment of disgorgement in this action, argue that they are entitled to, nor shall they further benefit by, offset or reduction of such compensatory damages award by the amount of any part of Defendants' payment of a civil penalty in this action ("Penalty Offset"). If the court in any Related Investor Action grants such a Penalty Offset, Defendants agree that they shall, within 30 days after entry of a final order granting the Penalty Offset, notify the Commission's counsel in this action and pay the amount of the Penalty Offset to the United States Treasury or to a Fair Fund, as the Commission directs. Such a payment shall not be deemed an additional civil penalty and shall not be deemed to change the amount of the civil penalty imposed in this action. For purposes of this paragraph, a "Related Investor Action" means a private damages action brought against Defendants by or on behalf of one or more investors based on substantially the same facts as alleged in the Complaint in this action.

4. Defendants agree that they shall not seek or accept, directly or indirectly, reimbursement or indemnification from any source, including but not limited to payment made

1 pursuant to any insurance policy, with regard to any civil penalty amounts that Defendant pays
2 pursuant to the Final Judgment, regardless of whether such penalty amounts or any part thereof are
3 added to a distribution fund or otherwise used for the benefit of investors. Defendants further agree
4 that they shall not claim, assert, apply for a tax deduction or tax credit with regard to any federal,
5 state, or local tax for any penalty amounts that Defendants pay pursuant to the Final Judgment,
6 regardless of whether such penalty amounts or any part thereof are added to a distribution fund or
7 otherwise used for the benefit of investors.

8 5. Defendants waive the entry of findings of fact and conclusions of law pursuant to
9 Rule 52 of the Federal Rules of Civil Procedure.

10 6. Defendants waive the right, if any, to a jury trial and to appeal from the entry of the
11 Final Judgment.

12 7. Defendants enter into this Consent voluntarily and represent that no threats, offers,
13 promises, or inducements of any kind have been made by the Commission or any member, officer,
14 employee, agent, or representative of the Commission to induce Defendants to enter into this
15 Consent.

16 8. Defendants agree that this Consent shall be incorporated into the Final Judgment
17 with the same force and effect as if fully set forth therein.

18 9. Defendants will not oppose the enforcement of the Final Judgment on the ground, if
19 any exists, that it fails to comply with Rule 65(d) of the Federal Rules of Civil Procedure, and
20 hereby waives any objection based thereon.

21 10. Defendants waive service of the Final Judgment and agree that entry of the Final
22 Judgment by the Court and filing with the Clerk of the Court will constitute notice to Defendants of
23 its terms and conditions. Defendants further agree to provide counsel for the Commission, within
24 thirty days after the Final Judgment is filed with the Clerk of the Court, with an affidavit or
25 declaration stating that Defendants have received and read a copy of the Final Judgment.

26 11. Consistent with 17 C.F.R. § 202.5(f), this Consent resolves only the claims asserted
27 against Defendants in this civil proceeding. Defendants acknowledge that no promise or
28 representation has been made by the Commission or any member, officer, employee, agent, or

1 representative of the Commission with regard to any criminal liability that may have arisen or may
2 arise from the facts underlying this action or immunity from any such criminal liability. Defendants
3 waive any claim of Double Jeopardy based upon the settlement of this proceeding, including the
4 imposition of any remedy or civil penalty herein. Defendants further acknowledge that the Court's
5 entry of a permanent injunction may have collateral consequences under federal or state law and the
6 rules and regulations of self-regulatory organizations, licensing boards, and other regulatory
7 organizations. Such collateral consequences include, but are not limited to, a statutory
8 disqualification with respect to membership or participation in, or association with a member of, a
9 self-regulatory organization. This statutory disqualification has consequences that are separate from
10 any sanction imposed in an administrative proceeding. In addition, in any disciplinary proceeding
11 before the Commission based on the entry of the injunction in this action, Defendants understand
12 that they shall not be permitted to contest the factual allegations of the complaint in this action.

13 12. Defendants understand and agree to comply with the terms of 17 C.F.R. § 202.5(e),
14 which provides in part that it is the Commission's policy "not to permit a defendant or respondent to
15 consent to a judgment or order that imposes a sanction while denying the allegations in the
16 complaint or order for proceedings," and "a refusal to admit the allegations is equivalent to a denial,
17 unless the defendant or respondent states that he neither admits nor denies the allegations." As part
18 of Defendants' agreement to comply with the terms of Section 202.5(e), Defendants: (i) will not
19 take any action or make or permit to be made any public statement denying, directly or indirectly,
20 any allegation in the complaint or creating the impression that the complaint is without factual
21 basis; (ii) will not make or permit to be made any public statement to the effect that Defendants do
22 not admit the allegations of the complaint, or that this Consent contains no admission of the
23 allegations, without also stating that Defendants do not deny the allegations; (iii) upon the filing of
24 this Consent, Defendants hereby withdraw any papers filed in this action to the extent that they deny
25 any allegation in the complaint; and (iv) (as to Defendant Kaplan only) stipulate solely for purposes
26 of exceptions to discharge set forth in Section 523 of the Bankruptcy Code, 11 U.S.C. § 523, that
27 the allegations in the complaint are true, and further, that any debt for disgorgement, prejudgment
28 interest, civil penalty or other amounts due by Defendant Kaplan under the Final Judgment or any

1 other judgment, order, consent order, decree or settlement agreement entered in connection with this
 2 proceeding, is a debt for the violation by Defendant Kaplan of the federal securities laws or any
 3 regulation or order issued under such laws, as set forth in Section 523(a)(19) of the Bankruptcy
 4 Code, 11 U.S.C. § 523(a)(19). If Defendants breach this agreement, the Commission may petition
 5 the Court to vacate the Final Judgment and restore this action to its active docket. Nothing in this
 6 paragraph affects Defendants': (i) testimonial obligations; or (ii) right to take legal or factual
 7 positions in litigation or other legal proceedings in which the Commission is not a party.

8 13. Defendants hereby waive any rights under the Equal Access to Justice Act, the Small
 9 Business Regulatory Enforcement Fairness Act of 1996, or any other provision of law to seek from
 10 the United States, or any agency, or any official of the United States acting in his or her official
 11 capacity, directly or indirectly, reimbursement of attorney's fees or other fees, expenses, or costs
 12 expended by Defendants to defend against this action. For these purposes, Defendants agree that
 13 Defendants are not the prevailing party in this action since the parties have reached a good faith
 14 settlement.

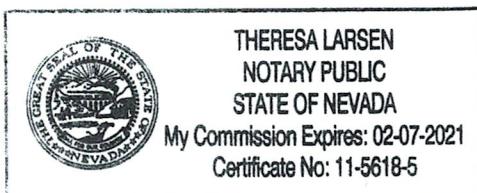
15 14. Defendants agree that the Commission may present the Final Judgment to the Court
 16 for signature and entry without further notice.

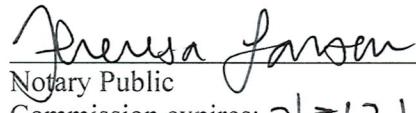
17 15. Defendants agree that this Court shall retain jurisdiction over this matter for the
 18 purpose of enforcing the terms of the Final Judgment.

19
 20 Dated: 12-12-17

21
 22 By: 
 23 David B. Kaplan, Esq.
 24 1314-B Cave Rock Drive
 25 Glenbrook, NV 89413
 26 Telephone: 509-263-4625

27 On Dec. 12, 2017, David B. Kaplan, Esq., a person known to me,
 28 personally appeared before me and acknowledged executing the foregoing Consent.




 Notary Public
 Commission expires: 2/7/21

SYNCHRONIZED ORGANIZATIONAL SOLUTIONS, LLC

By: John Doe

David B. Kaplan, Esq.

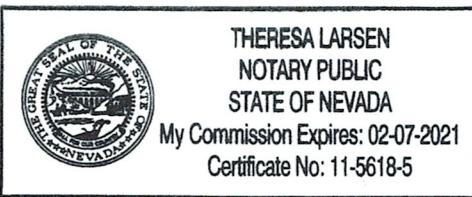
Managing Member

1314-B Cave Rock Drive

Glenbrook, NV 89413

Telephone: 509-263-4625

On Dec. 12, 2017, David B. Kaplan, Esq., a person known to me, personally appeared before me and acknowledged executing the foregoing Consent with full authority to do so on behalf of Synchronized Organizational Solutions, LLC as its Managing Member.



Frances Jansen
Notary Public
Commission expires: 2/7/21

SYNCHRONIZED ORGANIZATIONAL SOLUTIONS INTERNATIONAL, LTD.

By: David B. Kaplan
David B. Kaplan, Esq.

Director

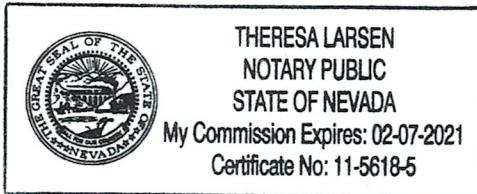
1314-B Cave Rock Drive

Glenbrook, NV 89413

Telephone: 509-263-4

Telephone: 369-265-1025

On Dec. 12, 2017, David B. Kaplan, Esq., a person known to me, personally appeared before me and acknowledged executing the foregoing Consent with full authority to do so on behalf of Synchronized Organizational Solutions International, Ltd. as its Director.

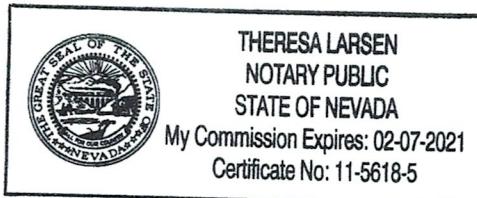


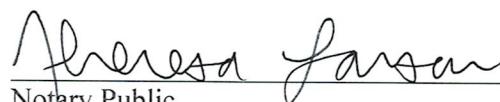
Theresa Faroum
Notary Public
Commission expires: 2/7/21

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MANNA INTERNATIONAL ENTERPRISES,
INC.

By: 
David B. Kaplan, Esq.
Managing Member
1314-B Cave Rock Drive
Glenbrook, NV 89413
Telephone: 509-263-4625

On Dec. 12, 2017, David B. Kaplan, Esq., a person known to me,
personally appeared before me and acknowledged executing the foregoing Consent with full
authority to do so on behalf of Manna International Enterprises, Inc. as its Managing Member.




Notary Public
Commission expires: 2/7/21