

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION**

UNITED STATES SECURITIES
AND EXCHANGE COMMISSION,

Plaintiff,

Case No. 6:22-cv-820-WWB-DCI

v.

SYNERGY SETTLEMENT
SERVICES, INC., FOUNDATION
FOR THOSE WITH SPECIAL
NEEDS, INC., SPECIAL NEEDS
LAW FIRM, PLLC, JASON D.
LAZARUS, and ANTHONY F.
PRIETO, JR.,

Defendants.

FINAL JUDGMENT

Decision by Court. This action came before the Court and a decision has been rendered.

IT IS ORDERED AND ADJUDGED

Pursuant to the Court's Order filed on March 8, 2024, judgment is entered in favor of Plaintiff, the United States Securities and Exchange Commission, and against Defendants, Synergy Settlement Services, Inc., Jason D. Lazarus, and Anthony F. Prieto, Jr., as follows:

1. Defendant Synergy Settlement Services, Inc. shall pay to the SEC \$43,743.68 for net profits gained as a result of the conduct alleged in this case, along with \$3,772.39 in prejudgment interests, and \$400,000.00 as a

civil penalty pursuant to 15 U.S.C. §§ 77t(d), 78u(d), 80b-9(e). Such payment shall be made in four installment payments as follows:

- a. \$147,516.07 no later than the close of business on the third day after entry of this Order and Final Judgment.
- b. \$100,000.00 on or before January 15, 2024;
- c. \$100,000.00 on or before February 15, 2024;
- d. \$100,000.00 on or before March 15, 2024.

2. Defendant Jason D. Lazarus shall pay to the SEC a civil penalty in sum of \$95,000.00 pursuant to 15 U.S.C. §§ 77t(d), 78u(d), 80b-9(e). Such sum shall be paid in full no later than the close of business on the third day after entry of this Order and Final Judgment in accordance with the terms set forth herein.

3. Defendant Anthony F. Prieto, Jr. shall pay to the SEC a civil penalty in sum of \$85,000.00 pursuant to 15 U.S.C. §§ 77t(d), 78u(d), 80b-9(e). Such sum shall be paid in full no later than the close of business on the third day after entry of this Order and Final Judgment in accordance with the terms set forth herein.

4. Defendants may transmit payment electronically to the SEC, which shall provide detailed ACH transfer/Fedwire instructions upon request; directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>; 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; the name of the Defendant in this action; and specifying that payment is made pursuant to this Order and Final Judgment.

5. Defendants shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action. By making payment, Defendants relinquish all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to Defendants.

6. The SEC may enforce the Court's judgment for disgorgement and prejudgment interest by using all collection procedures authorized by law, including, but not limited to moving for civil contempt at any time after 30 days following entry of this Final Judgment.

7. The Commission may enforce the Court's judgment for penalties by the use of all collection procedures authorized by law, including the Federal Debt Collection Procedures Act and moving for civil contempt for the violation of any Orders issued in this action.

8. Defendants shall pay post judgment interest on any amounts due after 30 days of the entry of this Order and Final Judgment pursuant to 28 U.S.C. § 1961.

9. The SEC shall hold the funds, together with any interest and income earned thereon (collectively, the “**Fund**”), pending further order of the Court. The SEC may propose a plan to distribute the Fund subject to the Court’s approval. Such a plan may provide that the Fund shall be distributed pursuant to the Fair Fund provisions of Section 308(a) of the Sarbanes-Oxley Act of 2002. The Court retains jurisdiction over the administration of any distribution of the Fund and the Fund may only be disbursed pursuant to an Order of the Court.

10. Regardless of whether any Fair Fund distribution is made, amounts ordered to be paid as civil penalties pursuant to this Order and Final Judgment shall be treated as penalties paid to the government for 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 Defendant’s payment of disgorgement in this action, argue that it is entitled to, nor shall it 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

shall, within 30 days after entry of a final order granting the Penalty Offset, notify the SEC'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 any or all Defendants by or on behalf of one or more investors based on substantially the same facts as alleged in the in this action.

11. Defendants shall comply with the terms and agreements set forth in the consents signed by Defendants and filed with the Motion for Judgment.

12. Solely for purposes of exceptions to discharge set forth in 11 U.S.C. § 523, the allegations in the Amended Complaint are true and admitted by Defendants Lazarus and Prieto, and further, any debt for disgorgement, prejudgment interest, civil penalty or other amounts due by Defendants under this Order and Final Judgment or any other judgment, order, consent order, decree or settlement agreement entered in connection with this proceeding, is a debt for the violation by Defendants of the federal securities laws or any regulation or order issued under such laws, as set forth in 11 U.S.C. § 523(a)(19).

13. The Court retains jurisdiction over this matter for the purpose of enforcing the terms of this Order and Final Judgment.

Any motions seeking an award of attorney's fees and/or costs must be filed within the time and in the manner prescribed in Local Rule 7.01, United States District Court Middle District of Florida.

Date: March 11, 2024

ELIZABETH M. WARREN,
CLERK

s/BR, Deputy Clerk

Copy to:

Counsel of Record
Unrepresented Parties