

1 Alyssa A. Qualls (IL Bar No. 6292124)
Email: quallsa@sec.gov
2 Amy S. Cotter (IL Bar No. 6238157)
Email: cottera@sec.gov
3 Raven A. Winters (IL Bar No. 6291077)
Email: wintersr@sec.gov

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

9
10 **UNITED STATES DISTRICT COURT**
11 **DISTRICT OF NEVADA**
12 **Northern Division**

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 vs.

17 DAVID B. KAPLAN, ESQ.,
SYNCHRONIZED ORGANIZATIONAL
18 SOLUTIONS, LLC,
SYNCHRONIZED ORGANIZATIONAL
19 SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
20 ENTERPRISES, INC.,

21 Defendants,

22 and

23 LISA M. KAPLAN,
THE WATER-WALKING
24 FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

25 Relief Defendants.
26
27
28

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.**

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

9 I.

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

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

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

27 II.

28 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.
24

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.

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

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

1 Defendants shall not, after offset or reduction of any award of compensatory damages in any
 2 Related Investor Action based on Defendants’ payment of disgorgement in this action, argue that
 3 they are entitled to, nor shall they further benefit by, offset or reduction of such compensatory
 4 damages award by the amount of any part of Defendants’ payment of a civil penalty in this action
 5 (“Penalty Offset”). If the court in any Related Investor Action grants such a Penalty Offset,
 6 Defendant shall, within 30 days after entry of a final order granting the Penalty Offset, notify the
 7 Commission’s counsel in this action and pay the amount of the Penalty Offset to the United States
 8 Treasury or to a Fair Fund, as the Commission directs. Such a payment shall not be deemed an
 9 additional civil penalty and shall not be deemed to change the amount of the civil penalty imposed
 10 in this Judgment. For purposes of this paragraph, a “Related Investor Action” means a private
 11 damages action brought against Defendants by or on behalf of one or more investors based on
 12 substantially the same facts as alleged in the Complaint in this action.
 13
 14

15 V.

16 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being
 17 served with a copy of this Final Judgment, Bank of America, N.A. (“Bank of America”) shall
 18 transfer the entire balance of the following Bank of America accounts which were frozen pursuant
 19 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

23 Bank of America may transmit payment electronically to the Commission, which will
 24 provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made
 25 directly from a bank account via Pay.gov through the SEC website at
 26 <http://www.sec.gov/about/offices/ofm.htm>. Bank of America also may transfer these funds by
 27
 28

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
6 Oklahoma City, OK 73169

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

9 VI.

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

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

14
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
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 VII.

28 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being
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:

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

3
4
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:

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

22
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
 Accounts Receivable Branch
 2 6500 South MacArthur Boulevard
 3 Oklahoma City, OK 73169

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

6 IX.

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

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
 Accounts Receivable Branch
 22 6500 South MacArthur Boulevard
 23 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 X.

27 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated
 28 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 _____
17 The Honorable Miranda Du
18 United States District Judge
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EXHIBIT B

1 Alyssa A. Qualls (IL Bar No. 6292124)
Email: quallsa@sec.gov
2 Amy S. Cotter (IL Bar No. 6238157)
Email: cottera@sec.gov
3 Raven A. Winters (IL Bar No. 6291077)
Email: wintersr@sec.gov

4 Attorneys for Plaintiff
5 Securities and Exchange Commission
Robert J. Burson, Associate Regional Director
6 Amy S. Cotter, Assistant Regional Director
Alyssa A. Qualls, Regional Trial Counsel
7 175 West Jackson Blvd., Suite 900
Chicago, Illinois 60604
8 Telephone: (312) 353-7390
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9
10 **UNITED STATES DISTRICT COURT**
11 **DISTRICT OF NEVADA**
12 **Northern Division**

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 vs.

17 DAVID B. KAPLAN, ESQ.,
SYNCHRONIZED ORGANIZATIONAL
18 SOLUTIONS, LLC,
SYNCHRONIZED ORGANIZATIONAL
19 SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
20 ENTERPRISES, INC.,

21 Defendants,

22 and

23 LISA M. KAPLAN,
THE WATER-WALKING
24 FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

25 Relief Defendants.
26
27
28

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,

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

7
8 Enterprise Services Center
Accounts Receivable Branch
6500 South MacArthur Boulevard
9 Oklahoma City, OK 73169

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

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

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

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

26
27 Enterprise Services Center
Accounts Receivable Branch
6500 South MacArthur Boulevard
28 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

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

18 Enterprise Services Center
 19 Accounts Receivable Branch
 20 6500 South MacArthur Boulevard
 Oklahoma City, OK 73169

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

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; 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

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

4 Enterprise Services Center
5 Accounts Receivable Branch
6 6500 South MacArthur Boulevard
7 Oklahoma City, OK 73169

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

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

28 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.

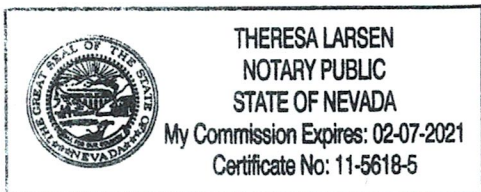
15 14. Defendants agree that the Commission may present the Final Judgment to the Court
16 for signature and entry without further notice.

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

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



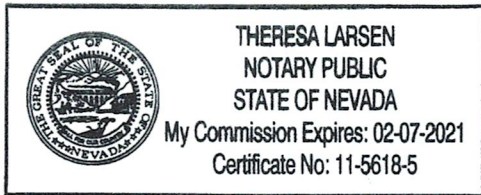
28 *Theresa Larsen*
Notary Public
Commission expires: 2/7/21

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SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS, LLC

By: *David B. Kaplan*
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.



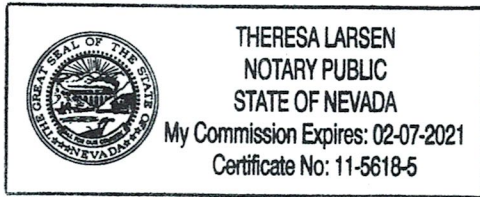
Theresa Larsen
Notary Public
Commission expires: 2/7/21

**SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.**

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

Director
1314-B Cave Rock Drive
Glenbrook, NV 89413
Telephone: 509-263-4625

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 International, Ltd. as its
Director.



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

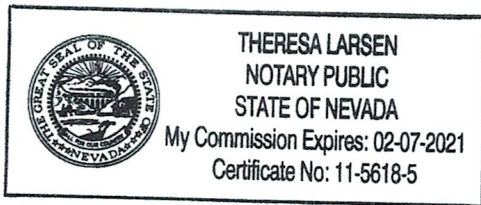
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MANNA INTERNATIONAL ENTERPRISES,
INC.

By: David B. Kaplan
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.



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

1 Alyssa A. Qualls (IL Bar No. 6292124)
Email: quallsa@sec.gov
2 Amy S. Cotter (IL Bar No. 6238157)
Email: cottera@sec.gov
3 Raven A. Winters (IL Bar No. 6291077)
Email: wintersr@sec.gov

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

9
10 **UNITED STATES DISTRICT COURT**
11 **DISTRICT OF NEVADA**
12 **Northern Division**

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 vs.

17 DAVID B. KAPLAN, ESQ.,
18 SYNCHRONIZED ORGANIZATIONAL
19 SOLUTIONS, LLC,
20 SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

21 Defendants,

22 and

23 LISA M. KAPLAN,
24 THE WATER-WALKING
FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

25 Relief Defendants.
26
27
28

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

Honorable Miranda Du

**FINAL JUDGMENT AS TO
RELIEF DEFENDANT MANNA
INVESTMENTS, LLC**

1 The Securities and Exchange Commission having filed a Complaint, Relief Defendant
2 Manna Investments, LLC (“Relief Defendant”) having entered a general appearance; consented to
3 the Court’s jurisdiction over Relief Defendant and the subject matter of this action; consented to
4 entry of this Final Judgment without admitting or denying the allegations of the Complaint (except
5 as to jurisdiction and except as otherwise provided herein in paragraph II); waived findings of fact
6 and conclusions of law; and waived any right to appeal from this Final Judgment:

7 I.

8 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Relief
9 Defendant is liable for disgorgement of \$483,417.52, representing funds received as a result of the
10 conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of
11 \$38,119.61. Any amounts paid toward disgorgement by Relief Defendant shall be credited against
12 the amount Defendants have been ordered to disgorge.

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

19
20 The Commission may propose a plan to distribute the Fund subject to the Court’s approval.
21 Such a plan may provide that the Fund shall be distributed pursuant to the Fair Fund provisions of
22 Section 308(a) of the Sarbanes-Oxley Act of 2002. The Court shall retain jurisdiction over the
23 administration of any distribution of the Fund. If the Commission staff determines that the Fund
24 will not be distributed, the Commission shall send the funds paid pursuant to this Final Judgment to
25 the United States Treasury.
26

27 II.

28 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated

1 herein with the same force and effect as if fully set forth herein, and that Relief Defendant shall comply
2 with all of the undertakings and agreements set forth therein.

3 III.

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

6 Dated: January 8, 2018, ~~2017~~



8 _____
9 The Honorable Miranda Du
10 United States District Judge

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EXHIBIT B

1 Alyssa A. Qualls (IL Bar No. 6292124)
Email: quallsa@sec.gov
2 Amy S. Cotter (IL Bar No. 6238157)
Email: cottera@sec.gov
3 Raven A. Winters (IL Bar No. 6291077)
Email: wintersr@sec.gov
4

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

10 **UNITED STATES DISTRICT COURT**
11 **DISTRICT OF NEVADA**
12 **Northern Division**

13 **SECURITIES AND EXCHANGE**
14 **COMMISSION,**

15 **Plaintiff,**

16 **vs.**

17 **DAVID B. KAPLAN, ESQ.,**
18 **SYNCHRONIZED ORGANIZATIONAL**
19 **SOLUTIONS, LLC,**
20 **SYNCHRONIZED ORGANIZATIONAL**
21 **SOLUTIONS INTERNATIONAL, LTD.,**
22 **and MANNA INTERNATIONAL**
23 **ENTERPRISES, INC.,**

24 **Defendants,**

25 **and**

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

Relief Defendants.

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

Honorable Miranda Du

CONSENT OF RELIEF DEFENDANT
MANNA INVESTMENTS, LLC

1 1. Relief Defendant Manna Investments, LLC (“Relief Defendant”)¹ acknowledges
2 having been served with the Complaint in this action, enters a general appearance, and admits the
3 Court’s jurisdiction over Relief Defendant, and over the subject matter of this action.

4 2. Without admitting or denying the allegations of the complaint (except as provided
5 herein in paragraph 10 and except as to personal and subject matter jurisdiction, which Relief
6 Defendant admits), Relief Defendant hereby consents to the entry of the Final Judgment in the form
7 attached hereto (the “Final Judgment”) and incorporated by reference herein, and agrees to pay
8 disgorgement in the amount of \$483,417.52, plus prejudgment interest thereon in the amount of
9 \$38,119.61.

10 3. Relief Defendant waives the entry of findings of fact and conclusions of law
11 pursuant to Rule 52 of the Federal Rules of Civil Procedure.

12 4. Relief Defendant waives the right, if any, to a jury trial and to appeal from the entry
13 of the Final Judgment.

14 5. Relief Defendant enters into this Consent voluntarily and represent that no threats,
15 offers, promises, or inducements of any kind have been made by the Commission or any member,
16 officer, employee, agent, or representative of the Commission to induce Relief Defendant to enter
17 into this Consent.

18 6. Relief Defendant agrees that this Consent shall be incorporated into the Final
19 Judgment with the same force and effect as if fully set forth therein.

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

23 8. Relief Defendant waives service of the Final Judgment and agrees that entry of the
24 Final Judgment by the Court and filing with the Clerk of the Court will constitute notice to Relief
25 Defendant of its terms and conditions. Relief Defendant further agrees to provide counsel for the

26 _____
27 ¹ A relief defendant is a nominal defendant alleged to have received ill-gotten gains from the
28 conduct of others to which it has no legitimate claim, but that is not alleged to have itself committed
violations of the federal securities laws.

1 Commission, within thirty days after the Final Judgment is filed with the Clerk of the Court, with an
2 affidavit or declaration stating that Relief Defendant has received and read a copy of the Final
3 Judgment.

4 9. Consistent with 17 C.F.R. § 202.5(f), this Consent resolves only the claims asserted
5 against Relief Defendant in this civil proceeding. Relief Defendant acknowledges that no promise
6 or representation has been made by the Commission or any member, officer, employee, agent, or
7 representative of the Commission with regard to any criminal liability that may have arisen or may
8 arise from the facts underlying this action or immunity from any such criminal liability. Relief
9 Defendant waives any claim of Double Jeopardy based upon the settlement of this proceeding,
10 including the imposition of any remedy or civil penalty herein.

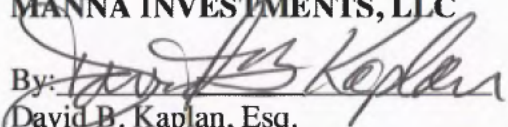
11 10. Relief Defendant understands and agree to comply with the terms of 17 C.F.R.
12 § 202.5(e), which provides in part that it is the Commission's policy "not to permit a defendant or
13 respondent to consent to a judgment or order that imposes a sanction while denying the allegations
14 in the complaint or order for proceedings," and "a refusal to admit the allegations is equivalent to a
15 denial, unless the defendant or respondent states that he neither admits nor denies the allegations."
16 As part of Relief Defendant's agreement to comply with the terms of Section 202.5(e), Relief
17 Defendant: (i) will not take any action or make or permit to be made any public statement denying,
18 directly or indirectly, any allegation in the complaint or creating the impression that the complaint is
19 without factual basis; (ii) will not make or permit to be made any public statement to the effect that
20 Relief Defendant does not admit the allegations of the complaint, or that this Consent contains no
21 admission of the allegations, without also stating that Relief Defendant does not deny the
22 allegations; and (iii) upon the filing of this Consent, Relief Defendant hereby withdraws any papers
23 filed in this action to the extent that they deny any allegation in the complaint. If Relief Defendant
24 breaches this agreement, the Commission may petition the Court to vacate the Final Judgment and
25 restore this action to its active docket. Nothing in this paragraph affects Relief Defendant's: (i)
26 testimonial obligations; or (ii) right to take legal or factual positions in litigation or other legal
27 proceedings in which the Commission is not a party.
28

1 11. Relief Defendant hereby waives any rights under the Equal Access to Justice Act, the
2 Small Business Regulatory Enforcement Fairness Act of 1996, or any other provision of law to seek
3 from the United States, or any agency, or any official of the United States acting in his or her
4 official capacity, directly or indirectly, reimbursement of attorney's fees or other fees, expenses, or
5 costs expended by Relief Defendant to defend against this action. For these purposes, Relief
6 Defendant agrees that Relief Defendant is not the prevailing party in this action since the parties
7 have reached a good faith settlement.

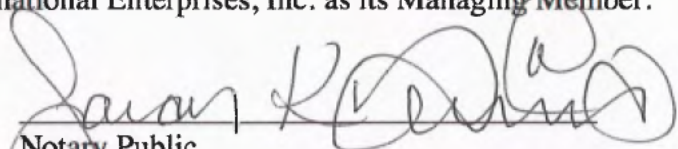
8 12. Relief Defendant agrees that the Commission may present the Final Judgment to the
9 Court for signature and entry without further notice.

10 13. Relief Defendant agrees that this Court shall retain jurisdiction over this matter for
11 the purpose of enforcing the terms of the Final Judgment.

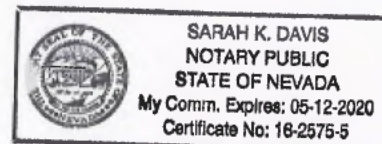
12 MANNA INVESTMENTS, LLC

13 By: 
14 David B. Kaplan, Esq.
15 Managing Member
16 1314-B Cave Rock Drive
17 Glenbrook, NV 89413
18 Telephone: 509-263-4625

17 On Sept 27, 2017, David B. Kaplan, Esq., a person known to me,
18 personally appeared before me and acknowledged executing the foregoing Consent with full
19 authority to do so on behalf of Manna International Enterprises, Inc. as its Managing Member.

20 
21 Notary Public

22 Commission expires: 05/12/2020



1 Alyssa A. Qualls (IL Bar No. 6292124)
Email: quallsa@sec.gov
2 Amy S. Cotter (IL Bar No. 6238157)
Email: cottera@sec.gov
3 Raven A. Winters (IL Bar No. 6291077)
Email: wintersr@sec.gov

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

9
10 **UNITED STATES DISTRICT COURT**
11 **DISTRICT OF NEVADA**
12 **Northern Division**

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 vs.

17 DAVID B. KAPLAN, ESQ.,
18 SYNCHRONIZED ORGANIZATIONAL
19 SOLUTIONS, LLC,
20 SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

21 Defendants,

22 and

23 LISA M. KAPLAN,
24 THE WATER-WALKING
FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

25 Relief Defendants.
26
27
28

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

Honorable Miranda Du

**FINAL JUDGMENT AS TO RELIEF
DEFENDANT THE WATER-WALKING
FOUNDATION, INC.**

1 The Securities and Exchange Commission having filed a Complaint, Relief Defendant The
2 Water-Walking Foundation, Inc. (“Relief Defendant”) having entered a general appearance;
3 consented to the Court’s jurisdiction over Relief Defendant and the subject matter of this action;
4 consented to entry of this Final Judgment without admitting or denying the allegations of the
5 Complaint (except as to jurisdiction and except as otherwise provided herein in paragraph III);
6 waived findings of fact and conclusions of law; and waived any right to appeal from this Final
7 Judgment:

8 I.

9 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Relief
10 Defendant is liable for disgorgement of \$599,012.34, representing funds received as a result of the
11 conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of
12 \$45,363.74. Relief Defendant shall partially satisfy this obligation through the transfer of a balance
13 held in the frozen account after entry of this Final Judgment, as set forth in paragraph II below.
14 Any amounts paid toward disgorgement by Relief Defendant shall be credited against the amount
15 Defendants have been ordered to disgorge.

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

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

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II.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being served with a copy of this 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:
The Water-Walking Foundation, Inc.	#XXX-5045

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

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.

III.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated herein with the same force and effect as if fully set forth herein, and that Relief Defendant shall comply with all of the undertakings and agreements set forth therein.

IV.

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

Dated: January 8, 2018, ~~2017~~



The Honorable Miranda Du
United States District Judge

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EXHIBIT B

1 Alyssa A. Qualls (IL Bar No. 6292124)
Email: quallsa@sec.gov
2 Amy S. Cotter (IL Bar No. 6238157)
Email: cottera@sec.gov
3 Raven A. Winters (IL Bar No. 6291077)
Email: wintersr@sec.gov

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

10 **UNITED STATES DISTRICT COURT**
11 **DISTRICT OF NEVADA**
12 **Northern Division**

13 **SECURITIES AND EXCHANGE**
14 **COMMISSION,**

15 **Plaintiff,**

16 **vs.**

17 **DAVID B. KAPLAN, ESQ.,**
18 **SYNCHRONIZED ORGANIZATIONAL**
19 **SOLUTIONS, LLC,**
20 **SYNCHRONIZED ORGANIZATIONAL**
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

21 **Defendants,**

22 **and**

23 **LISA M. KAPLAN,**
24 **THE WATER-WALKING**
FOUNDATION, INC., and
25 **MANNA INVESTMENTS, LLC,**

26 **Relief Defendants.**

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

Honorable Miranda Du

CONSENT OF RELIEF DEFENDANT THE
WATER-WALKING FOUNDATION, INC.

1 1. Relief Defendant The Water-Walking Foundation, Inc. (“Relief Defendant”)¹
 2 acknowledges having been served with the Complaint in this action, enters a general appearance,
 3 and admits the Court’s jurisdiction over Relief Defendant, and over the subject matter of this action.

4 2. Without admitting or denying the allegations of the complaint (except as provided
 5 herein in paragraph 10 and except as to personal and subject matter jurisdiction, which Relief
 6 Defendant admits), Relief Defendant hereby consents to the entry of the Final Judgment in the form
 7 attached hereto (the “Final Judgment”) and incorporated by reference herein, and agrees:

8 (a) to pay disgorgement in the amount of \$599,012.34, plus prejudgment interest
 9 thereon in the amount of \$45,363.74; and

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

Account Owner	Acct. Ending in:
The Water-Walking Foundation, Inc.	#XXX-5045

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

24 Enterprise Services Center
 25 Accounts Receivable Branch
 26 6500 South MacArthur Boulevard
 27 Oklahoma City, OK 73169

28
¹ A relief defendant is a nominal defendant alleged to have received ill-gotten gains from the
 conduct of others to which it has no legitimate claim, but that is not alleged to have itself committed
 violations of the federal securities laws.

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 3. Relief Defendant waives the entry of findings of fact and conclusions of law
5 pursuant to Rule 52 of the Federal Rules of Civil Procedure.

6 4. Relief Defendant waives the right, if any, to a jury trial and to appeal from the entry
7 of the Final Judgment.

8 5. Relief Defendant enters into this Consent voluntarily and represent that no threats,
9 offers, promises, or inducements of any kind have been made by the Commission or any member,
10 officer, employee, agent, or representative of the Commission to induce Relief Defendant to enter
11 into this Consent.

12 6. Relief Defendant agrees that this Consent shall be incorporated into the Final
13 Judgment with the same force and effect as if fully set forth therein.

14 7. Relief Defendant will not oppose the enforcement of the Final Judgment on the
15 ground, if any exists, that it fails to comply with Rule 65(d) of the Federal Rules of Civil Procedure,
16 and hereby waives any objection based thereon.

17 8. Relief Defendant waives service of the Final Judgment and agrees that entry of the
18 Final Judgment by the Court and filing with the Clerk of the Court will constitute notice to Relief
19 Defendant of its terms and conditions. Relief Defendant further agrees to provide counsel for the
20 Commission, within thirty days after the Final Judgment is filed with the Clerk of the Court, with an
21 affidavit or declaration stating that Relief Defendant has received and read a copy of the Final
22 Judgment.

23 9. Consistent with 17 C.F.R. § 202.5(f), this Consent resolves only the claims asserted
24 against Relief Defendant in this civil proceeding. Relief Defendant acknowledges that no promise
25 or representation has been made by the Commission or any member, officer, employee, agent, or
26 representative of the Commission with regard to any criminal liability that may have arisen or may
27 arise from the facts underlying this action or immunity from any such criminal liability. Relief
28

1 Defendant waives any claim of Double Jeopardy based upon the settlement of this proceeding,
2 including the imposition of any remedy or civil penalty herein.

3 10. Relief Defendant understands and agree to comply with the terms of 17 C.F.R.
4 § 202.5(e), which provides in part that it is the Commission's policy "not to permit a defendant or
5 respondent to consent to a judgment or order that imposes a sanction while denying the allegations
6 in the complaint or order for proceedings," and "a refusal to admit the allegations is equivalent to a
7 denial, unless the defendant or respondent states that he neither admits nor denies the allegations."
8 As part of Relief Defendant's agreement to comply with the terms of Section 202.5(e), Relief
9 Defendant: (i) will not take any action or make or permit to be made any public statement denying,
10 directly or indirectly, any allegation in the complaint or creating the impression that the complaint is
11 without factual basis; (ii) will not make or permit to be made any public statement to the effect that
12 Relief Defendant does not admit the allegations of the complaint, or that this Consent contains no
13 admission of the allegations, without also stating that Relief Defendant does not deny the
14 allegations; and (iii) upon the filing of this Consent, Relief Defendant hereby withdraws any papers
15 filed in this action to the extent that they deny any allegation in the complaint. If Relief Defendant
16 breaches this agreement, the Commission may petition the Court to vacate the Final Judgment and
17 restore this action to its active docket. Nothing in this paragraph affects Relief Defendant's: (i)
18 testimonial obligations; or (ii) right to take legal or factual positions in litigation or other legal
19 proceedings in which the Commission is not a party.

20 11. Relief Defendant hereby waives any rights under the Equal Access to Justice Act, the
21 Small Business Regulatory Enforcement Fairness Act of 1996, or any other provision of law to seek
22 from the United States, or any agency, or any official of the United States acting in his or her
23 official capacity, directly or indirectly, reimbursement of attorney's fees or other fees, expenses, or
24 costs expended by Relief Defendant to defend against this action. For these purposes, Relief
25 Defendant agrees that Relief Defendant is not the prevailing party in this action since the parties
26 have reached a good faith settlement.

27 12. Relief Defendant agrees that the Commission may present the Final Judgment to the
28 Court for signature and entry without further notice.

1 13. Relief Defendant agrees that this Court shall retain jurisdiction over this matter for
2 the purpose of enforcing the terms of the Final Judgment.

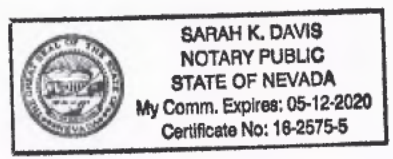
3 **THE WATER-WALKING FOUNDATION, INC.**

4 By: *David B. Kaplan*

5 David B. Kaplan, Esq.
6 Managing Member
7 1314-B Cave Rock Drive
8 Glenbrook, NV 89413
9 Telephone: 509-263-4625

10 On Sept 27, 2017, David B. Kaplan, Esq., a person known to me,
11 personally appeared before me and acknowledged executing the foregoing Consent with full
12 authority to do so on behalf of Manna International Enterprises, Inc. as its Managing Member.

13 *Sarah K. Davis*
14 Notary Public
15 Commission expires: 05/12/2020



28

1 Alyssa A. Qualls (IL Bar No. 6292124)
Email: quallsa@sec.gov
2 Amy S. Cotter (IL Bar No. 6238157)
Email: cottera@sec.gov
3 Raven A. Winters (IL Bar No. 6291077)
Email: wintersr@sec.gov

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

9
10 **UNITED STATES DISTRICT COURT**
11 **DISTRICT OF NEVADA**
12 **Northern Division**

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 vs.

17 DAVID B. KAPLAN, ESQ.,
18 SYNCHRONIZED ORGANIZATIONAL
19 SOLUTIONS, LLC,
20 SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

21 Defendants,

22 and

23 LISA M. KAPLAN,
24 THE WATER-WALKING
FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

25 Relief Defendants.
26
27
28

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

VPC Honorable Miranda Du

**FINAL JUDGMENT AS TO RELIEF
DEFENDANT LISA M. KAPLAN**

1 The Securities and Exchange Commission having filed a Complaint, Relief Defendant Lisa M.
2 Kaplan (“Relief Defendant”) having entered a general appearance; consented to the Court’s jurisdiction
3 over Relief Defendant and the subject matter of this action; consented to entry of this Final Judgment
4 without admitting or denying the allegations of the Complaint (except as to jurisdiction and except as
5 otherwise provided herein in paragraph VI); waived findings of fact and conclusions of law; and waived
6 any right to appeal from this Final Judgment:

7 I.

8 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Relief Defendant
9 is liable for disgorgement of \$340,764.75, representing funds received as a result of the conduct alleged
10 in the Complaint, together with prejudgment interest thereon in the amount of \$26,762.65. Relief
11 Defendant shall partially satisfy this obligation through the transfer of balances held in the frozen
12 accounts after entry of this Final Judgment, as set forth in paragraphs II to V below. Any amounts paid
13 toward disgorgement by Relief Defendant shall be credited against the amount Defendants have been
14 ordered to disgorge.

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

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

27 II.

28 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being

1 served with a copy of this Final Judgment, TD Ameritrade (“TD Ameritrade”) shall transfer the entire
 2 balance of the following TD Ameritrade account which was frozen pursuant to an Order of this Court to
 3 the Commission:

Account Owner	Acct. Ending in:
Kaplan, Lisa M.	#XXX-2764

4
 5
 6 TD Ameritrade may transmit payment electronically to the Commission, which will provide
 7 detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a
 8 bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. TD
 9 Ameritrade also may transfer these funds by certified check, bank cashier’s check, or United States
 10 postal money order payable to the Securities and Exchange Commission, which shall be delivered or
 11 mailed to

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

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

18 III.

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

Account Owner	Acct. Ending in:
Kaplan, Lisa & David B.	#XXX-2016
Kaplan, Lisa & David B.	#XXX-9299

23
 24
 25 Wells Fargo may transmit payment electronically to the Commission, which will provide
 26 detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a
 27 bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Wells
 28

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

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

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

9 IV.

10 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being
11 served with a copy of this Final Judgment, Spokane Teachers Credit Union (“STCU”) shall transfer the
12 entire balance of the following STCU account which was frozen pursuant to an Order of this Court to
13 the Commission:

Account Owner	Acct. Ending in:
Kaplan, David B. and Lisa M. Cassie Kaplan House Savings	#XXX-4124
Kaplan, David B. and Lisa M.	#XXX-2526

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

28 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being
served with a copy of this Final Judgment, JPMorgan Chase Bank, N.A. (“JPMC”) shall transfer the

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

Account Owner	Acct. Ending in:
Kaplan, Lisa M.	#XXX-1795

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

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

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

16 VI.

17 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated
 18 herein with the same force and effect as if fully set forth herein, and that Relief Defendant shall comply with
 19 all of the undertakings and agreements set forth therein.

20 VII.

21 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, solely for purposes of
 22 exceptions to discharge set forth in Section 523 of the Bankruptcy Code, 11 U.S.C. § 523, the
 23 allegations in the complaint are true and admitted by Relief Defendant, and further, any debt for
 24 disgorgement, prejudgment interest, or other amounts due by Relief Defendant under this Final
 25 Judgment or any other judgment, order, consent order, decree or settlement agreement entered in
 26 connection with this proceeding, is a debt for the violation of the federal securities laws or any
 27 regulation or order issued under such laws, as set forth in Section 523(a)(19) of the Bankruptcy Code, 11
 28 U.S.C. § 523(a)(19).

VIII.

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

Dated: January 8, 2018, ~~2017~~



The Honorable Miranda Du
United States District Judge

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EXHIBIT B

1 Alyssa A. Qualls (IL Bar No. 6292124)
Email: quallsa@sec.gov
2 Amy S. Cotter (IL Bar No. 6238157)
Email: cottera@sec.gov
3 Raven A. Winters (IL Bar No. 6291077)
Email: wintersr@sec.gov

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

10 **UNITED STATES DISTRICT COURT**
11 **DISTRICT OF NEVADA**
12 **Northern Division**

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 vs.

17 DAVID B. KAPLAN, ESQ.,
18 SYNCHRONIZED ORGANIZATIONAL
19 SOLUTIONS, LLC,
20 SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

21 Defendants,

22 and

23 LISA M. KAPLAN,
24 THE WATER-WALKING
FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

25 Relief Defendants.
26
27
28

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

Honorable Miranda Du

**CONSENT OF RELIEF DEFENDANT
LISA M. KAPLAN**

1 1. Relief Defendant Lisa M. Kaplan (“Relief Defendant”)¹ acknowledges having been
 2 served with the Complaint in this action, enters a general appearance, and admits the Court’s
 3 jurisdiction over Relief Defendant, and over the subject matter of this action.

4 2. Without admitting or denying the allegations of the complaint (except as provided
 5 herein in paragraph 10 and except as to personal and subject matter jurisdiction, which Relief
 6 Defendant admits), Relief Defendant hereby consents to the entry of the Final Judgment in the form
 7 attached hereto (the “Final Judgment”) and incorporated by reference herein, and agrees:

8 (a) to pay disgorgement in the amount of \$340,764.75, plus prejudgment interest
 9 thereon in the amount of \$26,762.65;

10 (b) to the entry of a Final Judgment that orders that within 3 days after being
 11 served with a copy of the Final Judgment, TD Ameritrade, Inc. (“TD
 12 Ameritrade”) shall transfer the entire balance of the following TD Ameritrade
 13 account which was frozen pursuant to an Order of this Court to the
 14 Commission:

Account Owner	Acct. Ending in:
Kaplan, Lisa M.	#XXX-2764

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

24 Enterprise Services Center
 25 Accounts Receivable Branch
 26 6500 South MacArthur Boulevard
 27 Oklahoma City, OK 73169

28
¹ A relief defendant is a nominal defendant alleged to have received ill-gotten gains from the
 conduct of others to which it has no legitimate claim, but that is not alleged to have itself committed
 violations of the federal securities laws.

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

Account Owner	Acct. Ending in:
Kaplan, Lisa & David B.	#XXX-2016
Kaplan, Lisa & David B.	#XXX-9299

11
 12 Wells Fargo may transmit payment electronically to the Commission, which
 13 will provide detailed ACH transfer/Fedwire instructions upon request.
 14 Payment may also be made directly from a bank account via Pay.gov through
 15 the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Wells Fargo
 16 also may transfer these funds by certified check, bank cashier’s check, or
 17 United States postal money order payable to the Securities and Exchange
 18 Commission, which shall be delivered or mailed to

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

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

25 (d) to the entry of a Final Judgment that orders that within 3 days after being
 26 served with a copy of the Final Judgment, Spokane Teachers Credit Union
 27 (“STCU”) shall transfer the entire balance of the following STCU accounts
 28 which were frozen pursuant to an Order of this Court to the Commission:

Account Owner	Acct. Ending in:
Kaplan, David B. and Lisa M. Cassie Kaplan House Savings	#XXX-4124
Kaplan, David B. and Lisa M.	#XXX-2526

STCU 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>. STCU 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; and

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

Account Owner	Acct. Ending in:
Kaplan, Lisa M.	#XXX-1795

JPMC 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>. JPMC also may transfer these funds by certified check, bank cashier's check, or United States

1 postal money order payable to the Securities and Exchange Commission,
2 which shall be delivered or mailed to

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

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

10 3. Relief Defendant waives the entry of findings of fact and conclusions of law
11 pursuant to Rule 52 of the Federal Rules of Civil Procedure.

12 4. Relief Defendant waives the right, if any, to a jury trial and to appeal from the entry
13 of the Final Judgment.

14 5. Relief Defendant enters into this Consent voluntarily and represent that no threats,
15 offers, promises, or inducements of any kind have been made by the Commission or any member,
16 officer, employee, agent, or representative of the Commission to induce Relief Defendant to enter
17 into this Consent.

18 6. Relief Defendant agrees that this Consent shall be incorporated into the Final
19 Judgment with the same force and effect as if fully set forth therein.

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

23 8. Relief Defendant waives service of the Final Judgment and agrees that entry of the
24 Final Judgment by the Court and filing with the Clerk of the Court will constitute notice to Relief
25 Defendant of its terms and conditions. Relief Defendant further agrees to provide counsel for the
26 Commission, within thirty days after the Final Judgment is filed with the Clerk of the Court, with an
27 affidavit or declaration stating that Relief Defendant has received and read a copy of the Final
28 Judgment.

1 9. Consistent with 17 C.F.R. § 202.5(f), this Consent resolves only the claims asserted
2 against Relief Defendant in this civil proceeding. Relief Defendant acknowledges that no promise
3 or representation has been made by the Commission or any member, officer, employee, agent, or
4 representative of the Commission with regard to any criminal liability that may have arisen or may
5 arise from the facts underlying this action or immunity from any such criminal liability. Relief
6 Defendant waives any claim of Double Jeopardy based upon the settlement of this proceeding,
7 including the imposition of any remedy or civil penalty herein.

8 10. Relief Defendant understands and agree to comply with the terms of 17 C.F.R.
9 § 202.5(e), which provides in part that it is the Commission’s policy “not to permit a defendant or
10 respondent to consent to a judgment or order that imposes a sanction while denying the allegations
11 in the complaint or order for proceedings,” and “a refusal to admit the allegations is equivalent to a
12 denial, unless the defendant or respondent states that he neither admits nor denies the allegations.”
13 As part of Relief Defendant’s agreement to comply with the terms of Section 202.5(e), Relief
14 Defendant: (i) will not take any action or make or permit to be made any public statement denying,
15 directly or indirectly, any allegation in the complaint or creating the impression that the complaint is
16 without factual basis; (ii) will not make or permit to be made any public statement to the effect that
17 Relief Defendant does not admit the allegations of the complaint, or that this Consent contains no
18 admission of the allegations, without also stating that Relief Defendant does not deny the
19 allegations; (iii) upon the filing of this Consent, Relief Defendant hereby withdraws any papers filed
20 in this action to the extent that they deny any allegation in the complaint; and (iv) stipulates solely
21 for purposes of exceptions to discharge set forth in Section 523 of the Bankruptcy Code, 11 U.S.C.
22 § 523, that the allegations in the complaint are true, and further, that any debt for disgorgement,
23 prejudgment interest, or other amounts due by Relief Defendant under the Final Judgment or any
24 other judgment, order, consent order, decree or settlement agreement entered in connection with this
25 proceeding, is a debt for the violation of the federal securities laws or any regulation or order issued
26 under such laws, as set forth in Section 523(a)(19) of the Bankruptcy Code, 11 U.S.C. §523(a)(19).
27 If Relief Defendant breaches this agreement, the Commission may petition the Court to vacate the
28 Final Judgment and restore this action to its active docket. Nothing in this paragraph affects Relief

1 Defendant's: (i) testimonial obligations; or (ii) right to take legal or factual positions in litigation or
2 other legal proceedings in which the Commission is not a party.

3 11. Relief Defendant hereby waives any rights under the Equal Access to Justice Act, the
4 Small Business Regulatory Enforcement Fairness Act of 1996, or any other provision of law to seek
5 from the United States, or any agency, or any official of the United States acting in his or her
6 official capacity, directly or indirectly, reimbursement of attorney's fees or other fees, expenses, or
7 costs expended by Relief Defendant to defend against this action. For these purposes, Relief
8 Defendant agrees that Relief Defendant is not the prevailing party in this action since the parties
9 have reached a good faith settlement.

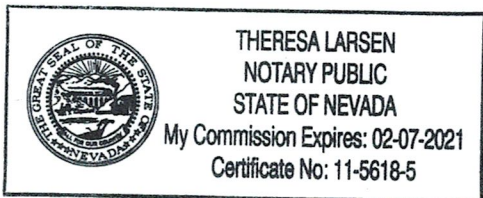
10 12. Relief Defendant agrees that the Commission may present the Final Judgment to the
11 Court for signature and entry without further notice.

12 13. Relief Defendant agrees that this Court shall retain jurisdiction over this matter for
13 the purpose of enforcing the terms of the Final Judgment.

14 Dated: 12/12/17

By: Lisa M. Kaplan
Lisa M. Kaplan
1314-B Cave Rock Drive
Glenbrook, NV 89413
Telephone: 509-263-4625

18 On Dec. 12, 2017, Lisa M. Kaplan, a person known to me,
19 personally appeared before me and acknowledged executing the foregoing Consent.



20
21 Theresa Larsen
Notary Public
22 Commission expires: 2/7/21

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