

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

SECURITIES AND EXCHANGE
COMMISSION

Plaintiff,

v.

ERIC D. LYONS,
SYNCHRONY CAPITAL GP, LLC,
SYNCHRONY GROUP, LLC, AND
SYNCHRONY CAPITAL GROUP,

Defendants.

and

SYNCHRONY GLOBAL MACRO,
LP,

Relief Defendant.

Civil Action No. 1:19-cv-10785

**OMNIBUS MOTION TO APPOINT A TAX ADMINISTRATOR, APPOINT A
DISTRIBUTION AGENT, APPROVE THE DISTRIBUTION PLAN, AND AUTHORIZE
PAYMENT OF TAXES AND THE FEES AND EXPENSES OF THE TAX
ADMINISTRATOR WITHOUT FURTHER COURT ORDER**

Plaintiff Securities and Exchange Commission (the “SEC” or the “Commission”) respectfully moves the Court to:

1. Appoint Miller Kaplan Arase LLP (“Miller Kaplan”), a certified public accounting firm with an office in San Francisco, CA, as Tax Administrator with respect to funds under this Court’s jurisdiction in this case (the “Distribution Fund”);
2. Appoint Sondra Panahi, a Commission employee, as Distribution Agent of the Distribution Fund;

3. Approve the proposed distribution plan (“Distribution Plan” or the “Plan”) for distributing the funds collected in this matter to the investors harmed by the Defendants’ violations of the federal securities laws, which is being filed contemporaneously herewith;

4. Authorize the SEC to pay tax obligations of the Distribution Fund and related fees and expenses of the Tax Administrator from the Distribution Fund without further order from the Court. All such payments will be reflected in a final accounting submitted to the Court for approval; and

5. Order such other relief as the Court may find just and proper.

WHEREFORE, for the reasons discussed above and in the Commission’s accompanying Memorandum of Law, the SEC respectfully requests that this Court grant the SEC’s Motion, issue the attached Proposed Order, and grant such other relief as the Court deems just and proper.

Dated: March 7, 2025

Respectfully submitted,

By: /s/ Sondra Panahi

Sondra Panahi

Senior Trial Counsel

Bar No. 4172664 (NY)

Division of Enforcement, Office of Distributions

U.S. Securities and Exchange Commission

801 Brickell Avenue

Miami, Florida 33131

Tel # (305) 982-6337

panahis@sec.gov

Christine Neal

Supervisory Trial Counsel

Bar No. 6229937 (Illinois)

Division of Enforcement, Office of Distributions

U.S. Securities & Exchange Commission

100 F. Street, NE

Washington, DC 20549-5650

Tel. # (202) 551-4920

nealc@sec.gov

Attorneys for Plaintiff Securities and

Exchange Commission

CERTIFICATE OF SERVICE

I, Sondra Panahi, hereby certify that, on March 7, 2025, I caused the foregoing document to be electronically filed with the clerk of the court for the U.S. District Court of Massachusetts, using the electronic case filing system of the court. The electronic case filing system sends a “Notice of Electronic Filing” to all attorneys of record who have consented in writing to accept this Notice as service of this document by electronic means.

/s/ Sondra Panahi
Sondra Panahi