

**UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934
Release No. 82510 / January 17, 2018**

**ADMINISTRATIVE PROCEEDING
File No. 3-18338**

In the Matter of

DAVID B. KAPLAN, ESQ.,

Respondent.

**ORDER INSTITUTING PUBLIC
ADMINISTRATIVE PROCEEDINGS
PURSUANT TO SECTION 15(b) OF THE
SECURITIES EXCHANGE ACT OF 1934,
MAKING FINDINGS, AND IMPOSING
REMEDIAL SANCTIONS**

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted pursuant to Section 15(b) of the Securities Exchange Act of 1934 (“Exchange Act”) against David B. Kaplan, Esq. (“Respondent”).

II.

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (the “Offer”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over him and the subject matter of these proceedings and the findings contained in paragraph III.2 below, which are admitted, Respondent consents to the entry of this Order Instituting Administrative Proceedings Pursuant to Section 15(b) of the Exchange Act, Making Findings, and Imposing Remedial Sanctions (“Order”), as set forth below.

III.

On the basis of this Order and Respondent’s Offer, the Commission finds that:

1. Kaplan is the founder and sole Director of Synchronized Organizational Solutions International, Ltd. (“SOSI”), an International Business Company registered in Belize. SOSI purports to be a global consulting firm that facilitates international business and financial transactions. Kaplan also acted as Managing Member of Synchronized Organizational Solutions, LLC (“SOS”), and President of Manna International Enterprises, Inc. (“Manna Int’l”). SOSI purports to be engaged in the business of consulting, but its corporation status is inactive in the State of Washington and revoked in the State of Nevada. Manna Int’l is a S-Corp that has its principal place of business in Nevada and wholly owns SOSI as its sole subsidiary. From May 2012 through September 2015, Kaplan was acting an unregistered broker-dealer. Kaplan, age 50, is a resident of Glenbrook, Nevada.

2. On May 19, 2016, the Commission filed a complaint against Kaplan in *Securities and Exchange Commission v. David B. Kaplan, Esq., et al.*, Civil Action Number 3:16-cv-00270, in the United States District Court for the District of Nevada, Northern Division. On January 8, 2018, the court entered an order permanently enjoining Kaplan, by consent, from future violations of Sections 17(a) of the Securities Act of 1933, Section 10(b) of the Exchange Act and Rule 10b-5 thereunder, and Section 15(a)(1) of the Exchange Act.

Kaplan was also ordered to pay disgorgement in the amount of \$7,139,884.87, and \$680,157.61 in prejudgment interest; and a \$300,000 civil money penalty.

3. The Commission’s complaint alleged that, in connection with the SOSI offering, Kaplan did not use investor funds as promised but instead misused and misappropriated investor funds, falsely represented to investors that their funds were invested, sent out false profit statements indicating that investors had earned returns, and otherwise engaged in a variety of conduct which operated as a fraud and deceit on investors. The complaint also alleged that Kaplan acted as a broker but was not registered with the Commission as a broker-dealer, nor was he associated with a registered broker.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanctions agreed to in Respondent Kaplan’s Offer.

Accordingly, it is hereby ORDERED pursuant to Section 15(b)(6) of the Exchange Act that Respondent Kaplan be, and hereby is barred from association with any broker, dealer, investment adviser, municipal securities dealer, municipal advisor, transfer agent, or nationally recognized statistical rating organization; and

Pursuant to Section 15(b)(6) of the Exchange Act Respondent Kaplan be, and hereby is barred from participating in any offering of a penny stock, including: acting as a promoter, finder, consultant, agent or other person who engages in activities with a broker, dealer or issuer for purposes of the issuance or trading in any penny stock, or inducing or attempting to induce the purchase or sale of any penny stock.

Any reapplication for association by the Respondent will be subject to the applicable laws and regulations governing the reentry process, and reentry may be conditioned upon a number of factors, including, but not limited to, the satisfaction of any or all of the following: (a) any disgorgement ordered against the Respondent, whether or not the Commission has fully or partially waived payment of such disgorgement; (b) any arbitration award related to the conduct that served as the basis for the Commission order; (c) any self-regulatory organization arbitration award to a customer, whether or not related to the conduct that served as the basis for the Commission order; and (d) any restitution order by a self-regulatory organization, whether or not related to the conduct that served as the basis for the Commission order.

By the Commission.

Brent J. Fields
Secretary