I.

The Securities and Exchange Commission ("Commission") deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted against David B. Kaplan, Esq. ("Respondent" or "Kaplan") pursuant to Rule 102(e)(3)(i) of the Commission’s Rules of Practice.¹

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, Respondent has submitted an Offer of Settlement.

¹ Rule 102(e)(3)(i) provides, in relevant part, that:

The Commission, with due regard to the public interest and without preliminary hearing, may, by order . . . suspend from appearing or practicing before it any . . . attorney . . . who has been by name . . . permanently enjoined by any court of competent jurisdiction, by reason of his or her misconduct in an action brought by the Commission, from violating or aiding and abetting the violation of any provision of the Federal securities laws or of the rules and regulations thereunder.
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 Rule 102(e) of the Commission’s Rules of Practice, 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”). SOS 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 as an unregistered broker-dealer. Kaplan, age 50, is a resident of Glenbrook, Nevada and is licensed to practice law in California.

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 Securities Exchange Act of 1934 (“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, among other things, 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, effective immediately, that:
Respondent Kaplan is suspended from appearing or practicing before the Commission as an attorney.

By the Commission.

Brent J. Fields
Secretary