



KAREN ELLISON, RECORDER

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Christy J. White  
Assistant Chief Litigation Counsel  
United States Securities and Exchange Commission  
Division of Enforcement  
Office of Collections – Trial Unit  
100 F Street, N.E.  
Washington, DC 20549

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Washington, DC 20549

**TITLE OF DOCUMENT:**

**FINAL JUDGMENT AS TO DEFENDANTS DAVID B. KAPLAN, ESQ.,  
SYNCHRONIZED ORGANIZATIONAL SOLUTIONS, LLC, SYNCHRONIZED  
ORGANIZATIONAL SOLUTIONS INTERNATIONAL, LTD., AND MANNA  
INTERNATIONAL ENTERPRISES, INC.**

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13 **UNITED STATES DISTRICT COURT**  
14 **DISTRICT OF NEVADA**  
15 **Northern Division**

16 **SECURITIES AND EXCHANGE**  
17 **COMMISSION,**

18 **Plaintiff,**

19 **vs.**

20 **DAVID B. KAPLAN, ESQ.,**  
21 **SYNCHRONIZED ORGANIZATIONAL**  
22 **SOLUTIONS, LLC,**  
23 **SYNCHRONIZED ORGANIZATIONAL**  
24 **SOLUTIONS INTERNATIONAL, LTD.,**  
25 **and MANNA INTERNATIONAL**  
26 **ENTERPRISES, INC.,**

27 **Defendants,**

28 **and**

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

**Relief Defendants.**

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 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as provided in Federal  
25 Rule of Civil Procedure 65(d)(2), the foregoing paragraph also binds the following who receive  
26 actual notice of this Judgment by personal service or otherwise: (a) Defendants' officers, agents,  
27 servants, employees, and attorneys; and (b) other persons in active concert or participation with  
28

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

<b>Account Owner</b>	<b>Acct. Ending in:</b>
Manna International Enterprises Inc.	#XXX-7740

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:

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

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.

VIII.

17 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being  
 18 served with a copy of this Final Judgment, TD Ameritrade ("TD Ameritrade") shall transfer the  
 19 entire balance of the following TD Ameritrade account which was frozen pursuant to an Order of  
 20 this Court to the Commission:

<b>Account Owner</b>	<b>Acct. Ending in:</b>
Kaplan, David B.	#XXX-8969

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

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

7 IX.

8 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being  
9 served with a copy of this Final Judgment, Wells Fargo Bank, N.A. ("Wells Fargo") shall transfer  
10 the entire balance of the following Wells Fargo accounts which were frozen pursuant to an Order of  
11 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  
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 X.

28 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 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.

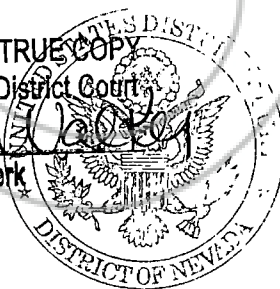
14 Dated: January 8, 2018, 2017



15  
16 The Honorable Miranda Du  
17 United States District Judge

18 CERTIFIED TO BE A TRUE COPY  
19 Clerk, United States District Court

20 By Karen [Signature]  
21 Deputy Clerk





**EXHIBIT B**

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

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

13 **UNITED STATES DISTRICT COURT**  
14 **DISTRICT OF NEVADA**  
15 **Northern Division**

16 **SECURITIES AND EXCHANGE**  
17 **COMMISSION,**

18 Plaintiff,

19 vs.

20 **DAVID B. KAPLAN, ESQ.,**  
21 **SYNCHRONIZED ORGANIZATIONAL**  
22 **SOLUTIONS, LLC,**  
23 **SYNCHRONIZED ORGANIZATIONAL**  
24 **SOLUTIONS INTERNATIONAL, LTD.,**  
25 **and MANNA INTERNATIONAL**  
26 **ENTERPRISES, INC.,**

27 Defendants,

28 and

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

Relief Defendants.

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  
9 Accounts Receivable Branch  
6500 South MacArthur Boulevard  
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  
28 Accounts Receivable Branch  
6500 South MacArthur Boulevard  
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  
 19 Enterprise Services Center  
 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/ofin.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/ofin.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: [Signature]  
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  
STATE OF NEVADA  
My Commission Expires: 02-07-2021  
Certificate No: 11-5618-5

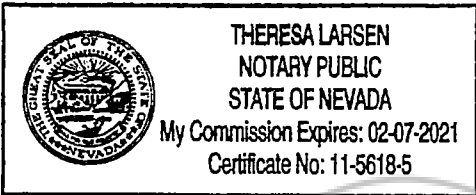
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Notary Public  
Commission expires: 2/7/21

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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.



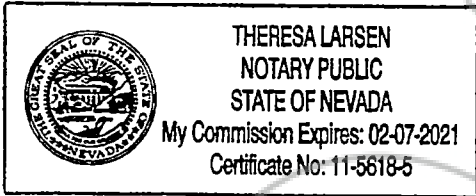
*Theresa Larsen*  
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**SYNCHRONIZED ORGANIZATIONAL SOLUTIONS INTERNATIONAL, LTD.**

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.



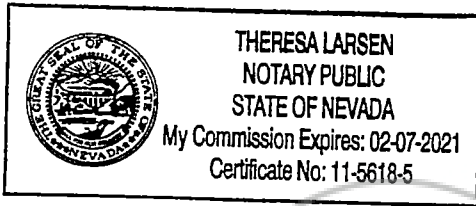
Theresa Larsen  
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MANNA INTERNATIONAL ENTERPRISES,  
INC.

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