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KAREN ELLISON, RECORDER

**Recording requested by:**

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 RELIEF DEFENDANT LISA M. KAPLAN**

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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  
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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

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

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 III.

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

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

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:

<b>Account Owner</b>	<b>Acct. Ending in:</b>
Kaplan, Lisa M.	#XXX-1795

3  
4  
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  
Oklahoma City, OK 73169

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

15 VI.

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

19 VII.

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

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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

CERTIFIED TO BE A TRUE COPY  
Clerk, United States District Court  
By *Haven Walker*  
Deputy Clerk





**EXHIBIT B**



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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

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

1 1. Relief Defendant Lisa M. Kaplan (“Relief Defendant”)<sup>1</sup> 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

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  
Oklahoma City, OK 73169

27 <sup>1</sup> 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 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  
 21 6500 South MacArthur Boulevard  
 22 Oklahoma City, OK 73169

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

26 (d) to the entry of a Final Judgment that orders that within 3 days after being  
 27 served with a copy of the Final Judgment, Spokane Teachers Credit Union  
 28 (“STCU”) shall transfer the entire balance of the following STCU accounts  
 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.

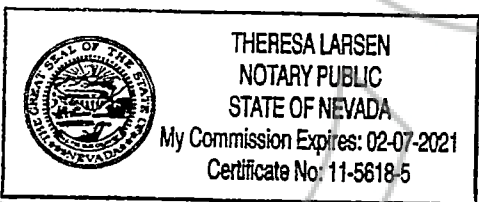
10 12. Relief Defendant agrees that the Commission may present the Final Judgment to the  
11 Court for signature and entry without further notice.

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

15 By: Lisa M. Kaplan  
16 Lisa M. Kaplan  
17 1314-B Cave Rock Drive  
18 Glenbrook, NV 89413  
19 Telephone: 509-263-4625

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



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