UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES SECURITIES AND EXCHANGE COMMISSION,	
Plaintiff,	
v.	**Civil Action No. 1:17-cv-7052**
ACCELERA INNOVATIONS, INC., SYNERGISTIC HOLDINGS, LLC, and GEOFFREY J. THOMPSON,	**JURY TRIAL DEMANDED**
Defendants.	

COMPLAINT

Plaintiff United States Securities and Exchange Commission ("SEC" or "Commission") alleges as follows:

Nature Of The Action

1. This matter involves accounting fraud and disclosure violations by Defendant Accelera Innovations, Inc. ("Accelera") and its founder and Chairman, Defendant Geoffrey J. Thompson. Accelera and Thompson misled the investing public about Accelera's finances and its technology.

2. Accelera's public filings were supposed to reflect Accelera's financial condition, but in reality, they included the revenues of an entirely separate company. Accelera inflated its financial results in its public filings by including the revenues of a company that it did not own or control. By including the financial results of another company, Accelera painted a rosier picture of its finances than was accurate, misleading the investing public about its true financial condition.

3. From 2013 through 2015, following the purported acquisition of Behavioral Health Care Associates ("BHCA"), Accelera consolidated all of BHCA's revenue in Accelera's financial statements. Thompson signed the annual reports on behalf of Accelera. However, Accelera never owned or controlled BHCA. The acquisition never took place. Instead, Accelera had an unfulfilled purchase agreement stating that ownership in BHCA would pass only after Accelera paid for the shares. Accelera never paid a single dollar for BHCA.

4. Accelera also misled the investing public about its intellectual property. Accelera reported that it was providing proprietary software technology when, in reality, it never did.

5. From at least 2013 through its 2015 Form 10-K, Accelera touted its purported proprietary software technology in public filings and private solicitations. Accelera portrayed itself as a provider of software when, in reality, it was not providing software to anyone.

6. Defendants also violated the securities laws by selling unregistered securities. From approximately January 2012 through September 2014, Thompson, acting through Accelera and Synergistic Holdings, LLC ("Synergistic"), sold approximately $1.7 million worth of Accelera stock to investors. The sales of those Accelera shares were not registered or subject to any exemption from registration.

7. By engaging in the conduct described above, Accelera violated Section 13(a) of the Securities Exchange Act of 1934 ("Exchange Act"), 15 U.S.C. § 78m(a), and Rules 13a-1 and 13a-13 thereunder, 17 C.F.R. §§ 240.13a-1 and 240.13a-13, and Thompson aided and abetted Accelera's violations of Section 13(a) and Rules 13a-1 and 13a-13 thereunder. Accelera and Thompson also violated Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b), and Rule 10b-5 thereunder, 17 C.F.R. § 240.10b-5, as well as Section 17(a) of the Securities Act of 1933

("Securities Act"), 15 U.S.C. § 77q(a). Finally, Accelera, Thompson, and Synergistic violated Section 5(a) and (c) of the Securities Act, 15 U.S.C § 77e(a) and (c).

Jurisdiction And Venue

8. The SEC brings this action pursuant to Section 20(b) and (d) of the Securities Act, 15 U.S.C. § 77t(b) and (d), and Section 21(d) and (e) of the Exchange Act, 15 U.S.C. § 78u(d) and (e).

9. The Court has jurisdiction over this action pursuant to Section 22 of the Securities Act, 15 U.S.C. § 77v, and Section 27 of the Exchange Act, 15 U.S.C. § 78aa. Defendants have, directly or indirectly, made use of the means and instrumentalities of interstate commerce, of the mails, or of the facilities of a national securities exchange in connection with the acts, practices and courses of business alleged in this Complaint.

10. Venue is proper in this Court pursuant to Section 22 of the Securities Act, 15 U.S.C. § 77v, and Section 27 of the Exchange Act, 15 U.S.C. § 78aa, because many of the acts, transactions, and courses of business constituting the violations alleged in this Complaint occurred within the jurisdiction of the United States District Court for the Northern District of Illinois and elsewhere. Moreover, Defendants reside and transact business in this district.

Defendants

11. **Accelera Innovations, Inc.** ("Accelera") is a Delaware corporation based in Frankfort, Illinois. Although originally a blank-check company called Accelerated Acquisitions IV, Inc., Accelera now claims to be "a healthcare service company which is focused on acquiring companies primarily in the post-acute care patient services and information technology services industries." Accelera's common stock has been quoted on the OTCQB, a financial market for over-the-counter securities, since January 2015.

12. **Synergistic Holdings, LLC** ("Synergistic") is a privately-held Illinois limited liability company. Synergistic was the purported majority shareholder of Accelera common stock from June 2011 until January 2015. Synergistic is not registered with the SEC as a broker-dealer.

13. **Geoffrey J. Thompson**, age 48, resides in Frankfort, Illinois. He is the founder, Chairman, and interim CEO and CFO of Accelera. He signed Accelera's 2013, 2014, and 2015 Forms 10-K in his capacity as the Chairman of the Board. Thompson and his wife also own and control Synergistic.

Related Persons

14. **John F. Wallin**, age 67, is a resident of Plainfield, Illinois. He was nominally the CEO and CFO of Accelera until April 20, 2017. Wallin did not receive any salary from Accelera and never exercised any stock options.

15. **Daniel C. Caravette**, age 44, is a resident of St. Charles, Illinois. From 1997 through 2000, he was employed by several registered broker-dealers. Caravette worked as a consultant for Accelera from August 2013 to July 2015, during which time he was not associated with a registered broker-dealer.

Facts

16. On June 13, 2011, Synergistic, through Thompson, purportedly acquired 17 million shares (93%) of common stock in what is now known as Accelera, then a shell company. Although Accelera publicly disclosed that Synergistic paid $.0001 per share, in actuality, Synergistic never paid Accelera for the shares.

17. On the same date, Accelera, through Thompson, hired Wallin as its CEO, President, and Chief Marketing Officer. Accelera had no other directors or officers.

18. The federal securities laws require Accelera, a public company, to disclose information on an ongoing basis. Among other things, Accelera must file a Form 10-K, which is an annual report that provides a comprehensive overview of the company's business and financial condition and includes audited financial statements. In addition, for each of the first three fiscal quarters, Accelera must file a Form 10-Q that discloses unaudited financial statements and provides a continuing view of the company's financial posture during the year. These reports are filed with the SEC, posted on the SEC's website, and thereby made available to the investing public.

19. Wallin signed Accelera's public filings as its Chief Executive Officer and Chief Financial Officer from April 2012 through April 2017, except for the Form 10-Q filed for the third quarter of 2014, which Wallin signed only as CEO. Wallin performed no substantive duties as the CFO other than signing Accelera's Forms 10-K and 10-Q, the Sarbanes-Oxley certifications, and management representation letters to Accelera's auditor.

20. Wallin signed Accelera's public filings — including its Forms 10-K, Forms 10-Q, and Sarbanes-Oxley certifications — without reviewing them.

21. Wallin did not do anything to confirm the accuracy of the statements in Accelera's public filings, including its Forms 10-K and 10-Q. In particular, Wallin made no effort to confirm whether Accelera owned or controlled BHCA, and no effort to determine whether it could properly consolidate BHCA's revenues with Accelera's revenues.

22. Wallin had very limited knowledge of Accelera's operations or finances. For example, Wallin admitted that he did not know who drafted Accelera's financial statements. He did not know whether Accelera had ever generated revenue net of expenses. He did not know whether BHCA had ever been consolidated into Accelera's financial statements.

23. Thompson signed Accelera's Forms 10-K during this period as its Chairman.

24. Although Wallin was both Accelera's CEO at inception and CFO on paper, in reality Thompson and others fulfilled much of those roles. Thompson knew Wallin was not performing any of the substantive duties associated with the CFO position, and knew that Wallin would not challenge any of Accelera's accounting decisions. Wallin submitted his resignation as Accelera's acting CEO and CFO on April 20, 2017. Thompson became interim CEO and CFO on the same date.

Accelera Enters Into, But Never Satisfies, A Stock Purchase Agreement With BHCA.

25. On November 11, 2013, Accelera entered into a stock purchase agreement (the "Stock Purchase Agreement") and an employment agreement with Blaise Wolfrum, the 100% owner of BHCA. Thompson executed the Stock Purchase Agreement on behalf of Accelera.

26. Under the Stock Purchase Agreement, Accelera agreed to pay Wolfrum a total of $4,550,000 in exchange for all of BHCA's stock. The first $1 million was due within 90 days, and the remaining $3,550,000 would be paid in installments.

27. The Stock Purchase Agreement provided that, after the first payment, the shares of BHCA would be placed into escrow, pending the final payment. Before the first payment, however, the shares would remain with Wolfrum, and Wolfrum would have the right to cancel the transaction at any time. The Stock Purchase Agreement provided that the shares would transfer free and clear to Accelera only after Accelera had paid the full purchase price.

28. Accelera failed to make the first payment due under the Stock Purchase Agreement within the 90-day time frame.

29. Instead, Accelera and Wolfrum entered into a series of amendments to the Stock Purchase Agreement, under which the timeline for payment was pushed back in exchange for

shares of Accelera common stock. Thompson knew that Accelera was entering into the amendments to the Stock Purchase Agreement. The amendments did not otherwise alter the terms of the Stock Purchase Agreement — Accelera still received no shares of BHCA before paying for them, and Wolfrum retained the right to cancel at any time.

30. Accelera never paid Wolfrum any money under the Stock Purchase Agreement. On March 31, 2016, Wolfrum and Accelera entered into an agreement terminating the Stock Purchase Agreement, effective January 1, 2016. Accelera never acquired any shares of BHCA, let alone all of the shares of BHCA.

31. Throughout the pendency of the Stock Purchase Agreement, Accelera never controlled BHCA in any way. BHCA controlled its own business and affairs. BHCA kept the revenue it earned. Accelera did not direct any hiring or firing or make other managerial decisions at BHCA. Accelera did not exercise day-to-day control over BHCA's operations. Wolfrum ran BHCA's business as he always had.

32. Thompson knew, or was reckless in not knowing, that Accelera did not own or control BHCA. Thompson knew, or was reckless in not knowing, that Accelera never paid for any shares of BHCA and never acquired any shares of BHCA. Thompson also knew, or was reckless in not knowing, that BHCA controlled its own business and affairs, and that BHCA owned BHCA's revenues.

<u>Accelera Reports BHCA's Revenues In Its Financial Statements</u>.

33. Accelera never owned or controlled BHCA at any time. Notwithstanding its lack of ownership or control of BHCA, Accelera consolidated BHCA's financial results with its own. Accelera treated BHCA's revenues as if they belonged to Accelera.

34. Accelera's Forms 10-K for 2013, 2014, and 2015 purported to summarize "the Company's operational results," including Accelera's revenues. In reality, Accelera's Forms 10-K included the revenues of BHCA.

35. Accelera consolidated BHCA's financial statements with its own in its Forms 10-K for 2013, 2014, and 2015, and in its Forms 10-Q for 2014 and 2015. Accelera continued to consolidate BHCA's financial results with Accelera's through the Form 10-K filed for the period ending December 31, 2015, which it filed in August 2016. In each of these financial statements, Accelera referred to BHCA as its 100% owned subsidiary.

36. Before the Stock Purchase Agreement, Accelera was a shell company with little or no assets and revenues. In its Form 10-Q for the quarter before the Stock Purchase Agreement, Accelera reported $0 of revenues and $50 of assets.

37. Consolidating BHCA's financial results with Accelera's financial results had a significant impact on Accelera's financial statements. BHCA's revenue comprised approximately 90% of Accelera's reported revenue in 2013 and 2014, and 69% in 2015.

38. Accelera's Form 10-K for 2013 reported revenues of $411,036. In reality, approximately $375,882 of the $411,036 was the revenue of BHCA, not Accelera. Accelera's Form 10-K for 2014 reported revenues of $2,715,523. In reality, approximately $2,448,157 of the $2,715,523 was the revenue of BHCA, not Accelera. Accelera's Form 10-K for 2015 reported revenues of $3,623,131. In reality, approximately $2,489,000 of the $3,623,131 was the revenue of BHCA, not Accelera.

39. Accelera's Forms 10-K for 2014 and 2015 stated that the increase in total revenue was "primarily due to revenues generated from the Behavioral Health Care Associates, Ltd. and

SCI Home Health, Inc. (d/b/a Advance Lifecare Home Health) acquisitions." In reality, the acquisition of BHCA never took place. BHCA's revenues belonged to BHCA, not Accelera.

40. Consolidating BHCA's financials with Accelera's financials violated generally accepted accounting principles.

Accelera Enters Into Other Purchase Agreements, But Accounts For Them Differently Than BHCA.

41. Accelera's accounting treatment of BHCA was inconsistent with its accounting treatment of other companies that it attempted to acquire.

42. In late 2014 and early 2015, Accelera entered into three new purchase agreements with other private health care providers. The terms of the agreements — including the provisions regarding transfer of ownership — were substantially the same as the Stock Purchase Agreement.

43. As with BHCA, Accelera never made the initial payments under the other three purchase agreements. Instead, Accelera entered into extension agreements.

44. Notwithstanding the similarities, Accelera never consolidated in its financial statements the other three companies that it unsuccessfully attempted to acquire. Accelera stopped pursuing all three of those acquisitions at the end of 2015.

Several People Question The BHCA Consolidation.

45. Over the years, several individuals and entities expressed concerns about Accelera's accounting treatment of the purported BHCA acquisition.

46. For example, in May of 2014, when Accelera was attempting to obtain funding, a financial institution rejected Accelera's proof of ownership for BHCA. It explained in an email to Thompson (among others) that "[e]mployment and ownership are two different things. If title has been transferred please show documentation confirming title transfer."

47. From late 2014 to early 2015, for less than six months, Accelera had a different CFO who was an experienced public accountant (the "Former CFO"). The Former CFO repeatedly questioned the decision to consolidate BHCA. He communicated his concerns to Accelera and Thompson on numerous occasions in 2014 and 2015.

48. For example, on December 9, 2014, the Former CFO copied Accelera's in-house counsel on an e-mail where he asked Accelera's auditor, Anton & Chia, LLP ("A&C"), to provide the basis for consolidating BHCA in the 2013 year-end financial statements. He indicated that he "thought these entities were inappropriately consolidated."

49. Similarly, during a group conference call in early 2015, the Former CFO told Accelera's officers and directors — including Thompson — that he thought BHCA was improperly consolidated.

50. On January 6, 2015, the Former CFO emailed Thompson about the conclusions reached by two other professional sources about whether the company could consolidate BHCA. The Former CFO reported that he had consulted with another auditing firm for a second opinion, and that the auditing firm "didn't believe we have control over Behavioral and as such the entity should not be consolidated into Accelera Innovations." The Former CFO also reported that the American Institute of Certified Public Accountants' Accounting and Auditing Technical Hotline, which provides guidance on accounting and auditing issues, among other things, had opined that "[s]ince we do not control cash and the employees or any other aspects of the enterprise . . . we do not have control and the entity should not be consolidated with Accelera."

51. On February 2, 2015, the Former CFO sent an e-mail to Thompson, Accelera's legal counsel, and A&C requesting a conference call to discuss "open items," including "[t]o consolidate or not to consolidate Behavior[al] Health."

52. During a conference call in early February 2015, Thompson, the Former CFO, A&C, and Accelera's attorney discussed the issue of control. The Former CFO asserted during that call that Accelera should restate its financials to remove BHCA.

53. On March 20, 2015, the Former CFO resigned. In his resignation e-mail, which was addressed to Thompson, the Former CFO said that the decision to consolidate BHCA was "in clear violation of Generally Accepted Accounting Principles which makes the 2013 statements materially misleading."

54. In addition, Wolfrum (BHCA's owner) told Accelera several times that ownership would not pass to Accelera until he was paid, and that Accelera should not report BHCA's revenue until ownership passed.

55. For example, in an October 16, 2015 email, Wolfrum wrote to several Accelera officers that Accelera would have an ownership interest in BHCA "[o]nly AFTER I am fully paid out," (emphasis in original) and "Accelera is not entitled to report the income of any acquisition until such sale is closed. That would not be proper accounting."

56. Similarly, in a February 2, 2016 email, Wolfram wrote to several Accelera officers, including Thompson: "Pertaining to ownership and income of BHCA, that is still 100% owned by me and no payments have been received to date. Until paid in full, [Accelera] should not be using income numbers of BHCA in any way other than to state that you have an option to buy BHCA, at which time (after payment is received) you would have access to the income of BHCA from that moment in time."

57. In a February 11, 2016 letter, Wolfram told several Accelera officers that "there have been SEC filings that seem to purport that Accelera has already closed a deal with BHCA which is far from reality and gives us cause for concern as to potential misrepresentation."

58. On March 30, 2016, Wolfrum's counsel sent Accelera a draft termination agreement requiring Accelera to file a Form 8-K "disclosing that Purchaser did not own an interest in the Company and should not have recognized on its books and records the revenue and expenses of the Company for the years of 2012, 2013, 2014, and 2015." Thompson received the draft agreement.

Accelera Makes Misleading Statements Regarding Acquisitions.

59. In public filings and in other communications to investors, Accelera and Thompson made false and misleading statements about the purported acquisition of BHCA.

60. In each of its publicly-filed financial reports from the 2013 Form 10-K through the 2015 Form 10-K, Accelera consolidated BHCA into its financial statements. Thompson signed the Forms 10-K on behalf of Accelera as its Chairman.

61. Accelera's Forms 10-K and Forms 10-Q were materially false and misleading. Accelera never satisfied the terms of the Stock Purchase Agreement and never acquired BHCA. By treating BHCA's revenue as its own, Accelera significantly inflated its true financial condition.

62. In written materials to investors, Accelera and Thompson represented that Accelera had acquired BHCA or had otherwise acquired companies. For example:

(a) On or about May 10, 2013, Accelera and Thompson made the following statement in a letter to shareholders: "As you are aware we have completed two very exciting strategic acquisitions to enhance the bottom line and several million dollars of additional revenue to strengthen our value proposition to market and insure our stock price of $7.00 per share creating a major upside for all of you as shareholders."

(b) On or about December 20, 2013, in an Investor Brief, Accelera referred to BHCA as an "Actual acquisition[]," and included BHCA's revenues in Accelera's revenues.

(c) On or about August 6, 2014, Accelera and Thompson made the following statement in a letter to investors: "In 2013, Accelera acquired At Home Health, At Home Staffing and Behavior Health. The combined entities represent about $6.5MM of revenues and about $1.5MM of profits. These acquisitions were recently audited for the prior three years and those audited reports are available for review."

(d) On or about September 10, 2014, Accelera and Thompson made the following statement in a letter to shareholders: "The company has completed 3 acquisitions of strategic companies that reflect [sic] in the corporate reporting for revenue and net income."

63. The representations that Accelera had acquired BHCA were false and misleading. Accelera never acquired BHCA.

64. The representations that Accelera had acquired several companies were false, too. During the period in question, Accelera acquired only one company (and it was not BHCA). That acquisition did not take place until August 2014.

65. In its 2016 Form 10-K, filed on April 17, 2017, Accelera admitted that "the financial statements of BHCA should have never been consolidated with our financial statements since we was [sic] never able to take control of BHCA due to non-payment of the purchase price."

66. As a result of the improper consolidation, Accelera restated its financial statements for 2015 in its 2016 Form 10-K, resulting in a 92% decrease in total assets and a 69% decrease in revenues. Accelera did not restate its 2014 or 2013 financial statements and did not provide any explanation for why it did not restate those years.

67. Accelera's stock is nearly worthless. On the day of the restatement, Accelera's stock price dropped from 0.6 cents to 0.4 cents. Accelera's stock has traded under $0.01 since October 2016.

Accelera Makes Misleading Statements Regarding Technology.

68. Accelera and Thompson also made false and misleading statements to investors about its technology. The defendants misrepresented that Accelera was actively using proprietary technology, including healthcare software.

69. From 2013 through its 2015 Form 10-K, Accelera claimed in its public filings that it was in the business of "integrating its licensed technology assets into our newly acquired companies . . . to reduce operating costs and expand operations."

70. The Form 10-K for the years ended December 31, 2012 and December 31, 2013, both of which Thompson signed, claimed that Accelera "is now a healthcare technology service provider."

71. Accelera made similar misrepresentations in other statements to investors. For example, in January 2013, in an Investor Brief, Accelera claimed that it was a "well-established supplier of software and services." As a second example, in a May 20, 2013 in a press release, Accelera claimed that it was "a leading provider of healthcare information systems and Connectivity solutions."

72. Those statements were materially false and misleading. Accelera did not provide any healthcare technology services, and did not integrate any healthcare software into any purported acquisitions. Accelera did not provide any services using proprietary software.

73. Thompson knew, or was reckless in not knowing, that Accelera had not used any healthcare software in practice.

74. The Forms 10-Q and 10-K filed after the summer of 2015 — when Accelera shifted its business plan from healthcare technology to real estate — continued to reflect that Accelera's "plan of operation" involved "licens[ing]," "sell[ing], and "utiliz[ing]" healthcare technology. The filings did not mention any planned shift to real estate acquisitions.

Accelera, Thompson, And Synergistic Sold
Unregistered Shares Of Accelera Common Stock.

75. Accelera, Thompson, and Synergistic also engaged in an unregistered sale of Accelera securities.

76. Between approximately January 2012 and September 2014, Thompson, acting through Accelera and Synergistic, sold at least 849,886 shares of Accelera common stock to 69 investors residing in multiple states, including Minnesota and Florida, for a total of approximately $1,700,301.

77. Thompson was responsible for almost 40% of Synergistic's sales of Accelera common stock. Thompson solicited friends, family, and acquaintances to purchase the shares, and received referrals from third parties and existing shareholders.

78. In addition, Thompson directed Caravette to sell Synergistic's shares of Accelera common stock. In August 2013, Thompson hired Caravette to expand Accelera's shareholder base in exchange for transaction-based compensation. Caravette was responsible for the other 60% of Synergistic's sales of Accelera common stock.

79. Thompson did not make any effort to limit the size of the offering. Thompson also did not do anything to restrict to whom the offers were made, or to ascertain whether those investors were accredited or had any financial experience or sophistication.

80. There was no registration statement in effect for the sales of the shares from January 2012 through September 2014. The sales were not exempt from the registration requirements.

81. Synergistic deposited $1.3 million in proceeds from the sale of Accelera common stock into an account controlled by Synergistic Group, Thompson's non-operational state-registered investment adviser. Accelera also received approximately $170,000 of the sale proceeds.

82. Thompson used the remainder of the proceeds for personal or non-Accelera-related business expenses, including several vehicles and home renovations. Thompson also used some of the funds to pay returns to investors in Thompson's other past or contemporaneous ventures, such as TecExplorer and Synergistic Group.

Claims For Relief

Count I

Against Defendants Accelera and Thompson
for Violations of Section 10(b) of the Exchange Act
and Rule 10b-5 Thereunder

83. The Commission realleges and incorporates by reference paragraphs 1 through 82 as if fully set forth herein.

84. Accelera and Thompson, in connection with the purchase and sale of securities, by the use of the means and instrumentalities of interstate commerce or the mails, directly and indirectly: (a) used and employed devices, schemes, or artifices to defraud; (b) made untrue statements of material facts and omitted to state material facts necessary in order to make the

statements made, in light of the circumstances under which they were made, not misleading; and (c) engaged in acts, practices, or courses of business which operated or would operate as a fraud and deceit upon other persons, including current and prospective investors.

85. Accelera and Thompson knowingly or recklessly engaged in the fraudulent conduct described above.

86. By engaging in the conduct described above, Accelera and Thompson violated Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b), and Rule 10b-5 thereunder, 17 C.F.R. § 240.10b-5.

Count II

Against Defendants Accelera and Thompson for Violations of Section 17(a) of the Securities Act

87. The Commission realleges and incorporates by reference paragraphs 1 through 82 as if fully set forth herein.

88. Accelera and Thompson, in the offer or sale of securities, by the use of the means and instruments of transportation or communication in interstate commerce or by use of the mails, directly and indirectly: (a) knowingly or recklessly employed devices, schemes, or artifices to defraud; (b) obtained money or property by means of untrue statements of material fact or omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; and (c) engaged in transactions, practices, or courses of business which operated or would operate as a fraud or deceit upon purchasers of securities.

89. Accelera and Thompson knowingly, recklessly, or negligently engaged in the fraudulent conduct described above.

90. By engaging in the conduct described above, Accelera and Thompson violated Section 17(a) of the Exchange Act, 15 U.S.C. § 77q(a).

Count III

Against Defendant Accelera
for Violations of Section 13(a) of the Exchange Act and
Rules 13a-1 and 13a-13 thereunder

91. The Commission realleges and incorporates by reference paragraphs 1 through 82 as if fully set forth herein.

92. Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder require issuers of registered securities to file with the SEC factually accurate annual and quarterly reports (Form 10-K and Form 10-Q).

93. Accelera's securities were registered pursuant to Section 12 of the Exchange Act, 15 U.S.C. § 78l.

94. By engaging in the conduct described above, Accelera violated Section 13(a) of the Exchange Act, 15 U.S.C. § 78m(a), and Rules 13a-1 and 13a-13 thereunder, 17 C.F.R. §§ 240.13a-1 and 240.13a-13.

Count IV

Against Defendant Thompson
for Aiding And Abetting Violations of Section 13(a) of the Exchange Act
and Rules 13a-1 and 13a-13 thereunder

95. The Commission realleges and incorporates by reference paragraphs 1 through 82 as if fully set forth herein.

96. By engaging in the conduct described above, Accelera, whose securities were registered pursuant to Section 12 of the Exchange Act, 15 U.S.C. § 78l, violated Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder.

97. By engaging in the conduct described above, Thompson knowingly or recklessly provided substantial assistance to Accelera in its violation of the provisions described above.

98. By engaging in the conduct described above, Thompson aided and abetted Accelera's violations of Section 13(a) of the Exchange Act, 15 U.S.C. § 78m(a), and Rules 13a-1 and 13a-13 thereunder, 17 C.F.R. §§ 240.13a-1 and 240.13a-13.

Count V

Against Defendants Accelera, Thompson, and Synergistic for Violations of Section 5(a) and (c) of the Securities Act

99. The Commission realleges and incorporates by reference paragraphs 1 through 82 as if fully set forth herein.

100. By engaging in the conduct described above, Accelera, Thompson, and Synergistic, directly or indirectly, made use of means or instruments of transportation or communication in interstate commerce or of the mails, to offer to sell or to sell securities, or to carry or cause such securities to be carried through the mails or in interstate commerce for the purpose of sale or for delivery after sale.

101. No registration statement has been filed with the SEC or has been in effect with respect to any of the offerings alleged herein, and no exemption from registration applies.

102. By engaging in the conduct described above, Accelera, Thompson, and Synergistic violated, and unless enjoined will violate again, Section 5(a) and (c) of the Securities Act, 15 U.S.C. § 77e(a) and (c).

PRAYER FOR RELIEF

WHEREFORE, the Commission respectfully requests that the Court:

I.

(Injunctive Relief Against Future Securities Law Violations)

Enter an Order of Permanent Injunction, in a form consistent with Rule 65(d) of the Federal Rules of Civil Procedure, restraining and enjoining Defendants, their officers, agents, servants, employees, attorneys, and those persons in active concert or participation with Defendants who receive actual notice of the Order, by personal service or otherwise, and each of them from, directly or indirectly, engaging in the acts, practices or courses of business alleged above, or in conduct of similar purport and object, as principals or aiders and abettors, in violation of Sections 10(b) and 13(a) of the Exchange Act, 15 U.S.C. §§ 78j(b), 78m(a), and Rules 10b-5, 13a-1, and 13a-13 thereunder, 17 C.F.R. §§ 240.10b-5, 240.13a-1, and 240.13a-13, and Sections 5(a) and (c) and 17(a) of the Securities Act, 15 U.S.C. §§ 77e(a) and (c), 77q(a);

II.

(Disgorgement of Ill-Gotten Gains)

Enter an Order requiring Defendants to disgorge, jointly and severally, the ill-gotten gains that they received, directly or indirectly, from the violations alleged herein, including prejudgment interest;

III.

(Civil Penalties)

Enter an Order requiring Defendants Thompson and Synergistic to pay civil penalties pursuant to Section 20(d) of the Securities Act, 15 U.S.C. § 77t(d), and Section 21(d)(3) of the Exchange Act, 15 U.S.C. § 78u(d)(3);

IV.

(Officer and Director Bar)

Enter an Order, pursuant to Section 20(e) of the Securities Act, 15 U.S.C. § 77t(e), and Section 21(d)(2) of the Exchange Act, 15 U.S.C. § 78u(d)(2), permanently prohibiting Defendant Thompson from serving as an officer or director of any issuer that has a class of securities registered pursuant to Section 12 of the Exchange Act or that is required to file reports pursuant to Section 15(d) of the Exchange Act;

V.

(Penny Stock Bar)

Enter an Order, pursuant to Section 21(d)(6) of the Exchange Act, 15 U.S.C. § 78u(d)(6), and Section 20(g) of the Securities Act, 15 U.S.C. § 77t(g), permanently prohibiting Defendants Thompson and Synergistic from participating in an offering of penny stock;

VI.

(Retention of Equitable Jurisdiction)

Retain jurisdiction over this action in accordance with the principles of equity and the Federal Rules of Civil Procedure in order to implement and carry out the terms of all orders and decrees that may be entered, or to entertain any suitable application or motion for additional relief within the jurisdiction of this Court; and

VII.

(Other Relief)

Grant such other relief as the Court deems appropriate.

JURY DEMAND

Pursuant to Rule 38(b) of the Federal Rules of Civil Procedure, Plaintiff demands that this case be tried to a jury on all issues so triable.

September 29, 2017

Respectfully submitted,

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

/s/ Alyssa A. Qualls

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