

1 Alyssa A. Qualls (IL Bar No. 6292124)  
 Email: [quallsa@sec.gov](mailto:quallsa@sec.gov)  
 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 Robert J. Burson, Associate Regional Director  
 Amy S. Cotter, Assistant Regional Director  
 6 Alyssa A. Qualls, Regional Trial Counsel  
 Securities and Exchange Commission  
 7 175 West Jackson Blvd., Suite 900  
 Chicago, Illinois 60604  
 8 Telephone: (312) 353-7390  
 Facsimile: (312) 353-7398

9 **UNITED STATES DISTRICT COURT**  
 10 **DISTRICT OF NEVADA**  
 11 **Northern Division**

13 SECURITIES AND EXCHANGE  
 COMMISSION,

14 Plaintiff,

15 vs.

16 DAVID B. KAPLAN, ESQ.,  
 17 SYNCHRONIZED ORGANIZATIONAL  
 SOLUTIONS, LLC,  
 18 SYNCHRONIZED ORGANIZATIONAL  
 SOLUTIONS INTERNATIONAL, LTD.,  
 19 and MANNA INTERNATIONAL  
 ENTERPRISES, INC.,

20 Defendants,

21 and

22 LISA M. KAPLAN,  
 23 THE WATER-WALKING  
 FOUNDATION, INC., and  
 24 MANNA INVESTMENTS, LLC,

25 Relief Defendants.

Case No. 3:16-cv-00270-MMD-VPC

**Honorable Miranda Du**

**STIPULATION FOR ENTRY OF FINAL  
 JUDGMENT AGAINST RELIEF  
 DEFENDANT THE WATER-WALKING  
 FOUNDATION, INC.**

26  
 27 IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned parties, as  
 28 follows:

1           1.       The United States Securities and Exchange Commission (the “Commission”) and  
2 Relief Defendant The Water-Walking Foundation, Inc. (“Relief Defendant,” and together with the  
3 Commission, the “Parties”) jointly move this Court to enter final judgment against Relief  
4 Defendant. The Parties have reached a settlement, and jointly move this Court to enter the proposed  
5 final judgment and resolve this matter.

6           2.       The Parties have reached a settlement to resolve all claims against Relief Defendant.  
7 The settlement includes: (1) disgorgement; and (2) prejudgment interest.

8           3.       A proposed final judgment as to Relief Defendant is attached as Exhibit A. Among  
9 other things, the proposed final judgment orders Relief Defendant to pay disgorgement in the  
10 amount of \$599,012.34, plus prejudgment interest thereon in the amount of \$45,363.74.

11           4.       Relief Defendant shall partially satisfy this obligation through the transfer of the  
12 balance held in the frozen account after entry of this Final Judgment, as set forth in section II of  
13 Exhibit A.

14           5.       Without either admitting or denying the allegations of the complaint in this action,  
15 Relief Defendant has consented to the entry of the proposed final judgment, as reflected in the  
16 Consent attached as Exhibit B.

17           6.       The settlement brings the litigation to a close, without the need for a trial, and thus  
18 conserves the resources of the Court and the Parties.

19           7.       The Parties agree that entry of the proposed final judgment is in the public interest,  
20 and is a fair and reasonable resolution of this matter. *See SEC v. Citigroup Global Markets, Inc.*,  
21 752 F.3d 285 (2d Cir. 2014).

22           8.       The Parties respectfully request the entry of final judgment at the Court’s earliest  
23 convenience.

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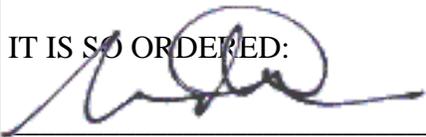
1           WHEREFORE, for the foregoing reasons, the parties jointly move this Court for entry of  
2 final judgment against Relief Defendant.

3 Date: January 8, 2018  
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5 /s/ Alyssa A. Qualls  
Alyssa A. Qualls (IL Bar No. 6292124)  
6 175 West Jackson Blvd., Suite 1450  
Chicago, Illinois 60604  
7 Telephone: (312) 353-7390  
8 Facsimile: (312) 353-7398  
Email: [quallsa@sec.gov](mailto:quallsa@sec.gov)

9 Counsel for Plaintiff United States Securities  
10 and Exchange Commission

11  
12 IT IS SO ORDERED:



13  
14 The Honorable Miranda Du  
United States District Judge

**The Water-Walking Foundation, Inc.**

By: /s/ David B. Kaplan  
David B. Kaplan, Esq.  
Managing Member  
1314-B Cave Rock Drive  
Glenbrook, NV 89413  
Telephone: (509) 263-4625

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Dated: January 8, 2018