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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 TO LIFT ASSET FREEZE
 ON ACCOUNTS AT SPOKANE TEACHERS
 CREDIT UNION**

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

1 1. On June 10, 2016, the Court entered an Agreed Order of Preliminary Injunction and
2 Other Relief as to Defendants and Relief Defendants. (EFC No. 23.)

3 2. Section I of the Order froze the assets of Defendants and Relief Defendants,
4 including the assets in following three accounts at Spokane Teachers Credit Union (“STCU”):

5

Institution	Account Number	Account Name
6 STCU	#XXX-1127	Kaplan, David B.
7 STCU	#XXX-7065	Kaplan, David B.
8 STCU	#XXX-0797	Kaplan, David B.

9

10 3. On January 8, 2018, the parties filed Stipulations for Entry of Final Judgments,
11 which asked this Court to enter final judgments against Defendants and Relief Defendants pursuant
12 to settlement agreements among the parties. (ECF. Nos. 95-98.)

13 4. On January 8, 2018, the Court entered Final Judgments against Defendants and
14 Relief Defendants. (ECF Nos. 103-106.) The Final Judgments directed various financial
15 institutions to transfer the entire balance of certain frozen accounts to the SEC within three days
16 after being served with a copy of the Final Judgments. The financial institutions listed in the Final
17 Judgments did not include the STCU accounts.

18 5. As set forth in the Affidavit of Kyle S. Kaplan, attached hereto as Exhibit 1, David
19 Kaplan opened the STCU accounts #XXX-1127 and #XXX-7065 for the benefit of his son Kyle
20 Kapan. The accounts hold approximately \$2,022.82, combined. These funds represent money that
21 Kyle Kaplan saved over the years to assist with college tuition.

22 6. As set forth in the Affidavits of Bryan Rabas and Heather Grover, attached hereto as
23 Exhibits 2 and 3, David Kaplan opened STCU account #XXX-0797 for the benefit of Bryan Rabas
24 and Heather Grover to hold \$245 paid each month in escrow as a future down-payment on the
25 purchase of a home. The account currently holds approximately \$5,435.30. These funds represent
26 the accumulated down-payment money that Bryan Rabas and Heather Grover have saved through
27 January 6, 2017.

28 7. The Final Judgments having been entered, the parties now respectfully request that

1 the Court lift the asset freeze over the STCU accounts to permit Kyle Kaplan, Bryan Rabas, and
2 Heather Grover to move these funds into accounts that they control.


3 Date: January 23, 2018

4
5 /s/ Alyssa A. Qualls
Alyssa A. Qualls (IL Bar No. 6292124)
6 175 West Jackson Blvd., Suite 900
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7 Telephone: (312) 353-7390
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/s/ David B. Kaplan
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Telephone: (509) 263-4625
Email: Director@SOSforBiz.com

9
10 *Counsel for Plaintiff United States Securities
and Exchange Commission*

11 IT IS SO ORDERED:

12 
13 _____

The Honorable Miranda Du
14 United States District Judge

Dated: January 23, 2018

EXHIBIT 1

1 UNITED STATES DISTRICT COURT
2 DISTRICT OF NEVADA
3 Northern Division

4 SECURITIES AND EXCHANGE
5 COMMISSION,

6 Plaintiff,

7 vs.

8 DAVID B. KAPLAN, ESQ.,
9 SYNCHRONIZED ORGANIZATIONAL
10 SOLUTIONS, LLC,
11 SYNCHRONIZED ORGANIZATIONAL
12 SOLUTIONS INTERNATIONAL, LTD.,
13 and MANNA INTERNATIONAL
14 ENTERPRISES, INC.,

12 Defendants,

13 and

14 LISA M. KAPLAN,
15 THE WATER-WALKING
16 FOUNDATION, INC., and
17 MANNA INVESTMENTS, LLC,

Relief Defendants.

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

Honorable Miranda Du

AFFIDAVIT OF KYLE S. KAPLAN

18 I, Kyle S. Kaplan, swear or affirm as follows:

19 1. I am a U.S. citizen and reside at Dakota State University, 820 N. Washington Ave.,
20 Madison, SD 57402-1735.

21 2. I am 19 years old. My father is David B. Kaplan.

22 3. In or about August 2011, when I was a minor, David Kaplan opened a checking and
23 savings account for my benefit at Spokane Teachers Credit Union ("STCU").

24 4. The STCU account numbers are #XXX-1127 (checking account) and #XXX-7065
25 (savings account).

26 5. Since I was a minor at the time these accounts were opened, David Kaplan was
27 established as a co-signatory on the accounts.

28 6. The accounts currently hold approximately \$2,022.82 combined [\$613.56 in

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

1 checking account; \$1,409.26 in saving account].

2 7. These funds represent money that I saved over the years to assist with college tuition.

3 8. Once the asset freeze has been lifted on these accounts, STCU will be directed to
4 transfer the balance to STCU account #XXXX-XXX-554, which is in the name of Kyle S. Kaplan
5 and is not associated with David Kaplan.

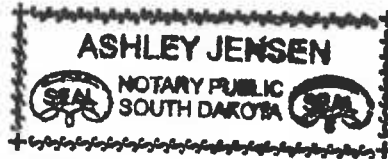
6
7 I SWEAR OR AFFIRM THAT THE ABOVE AND FOREGOING REPRESENTATIONS
8 ARE TRUE AND CORRECT TO THE BEST OF MY INFORMATION, KNOWLEDGE, AND
9 BELIEF.

10
11 Dated: 10/5/17

Kyle Kaplan
12 Kyle S. Kaplan

13 The foregoing was acknowledged before me this 5th day of October, 2017,
14 by Kyle S. Kaplan, who is personally known to me or who has produced a driver's license as
15 identification and who did take an oath.

16 Ashley Jensen
17 Notary Public
18 State of South Dakota
19 Commission Number:
20 Commission Expiration:



October 11, 2019

EXHIBIT 2

1 **UNITED STATES DISTRICT COURT**

2 **DISTRICT OF NEVADA**

3 **Northern Division**

4 SECURITIES AND EXCHANGE
5 COMMISSION,

6 Plaintiff,

7 vs.

8 DAVID B. KAPLAN, ESQ.,
9 SYNCHRONIZED ORGANIZATIONAL
10 SOLUTIONS, LLC,
11 SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

12 Defendants,

13 and

14 LISA M. KAPLAN,
15 THE WATER-WALKING
FOUNDATION, INC., and
16 MANNA INVESTMENTS, LLC,

17 Relief Defendants.

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

Honorable Miranda Du

AFFIDAVIT OF BRYAN RABAS

18 I, Bryan Rabas, swear or affirm as follows:

19 1. I am a U.S. citizen and reside at 23715 E. First Ave., in Liberty Lake, Spokane
20 County, Washington.

21 2. In or about May 2015, my girlfriend, Heather Grover, and I signed a lease to rent
22 23715 East 1st Avenue, Liberty Lake, Washington 99019.

23 3. This property is owned by David B. and Lisa M. Kaplan. The lease agreement
24 provides that we are to contribute \$245 per month to be held in escrow as a future down-payment
25 on the purchase of the house.

26 4. Consistent with this provision, Kaplan opened an escrow account for our benefit at
27 Spokane Teachers Credit Union ("STCU"). The STCU account number is #XXX-0797 and David
28 Kaplan is a signatory on the account.

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1 5. The account currently holds approximately \$5,435.30. These funds represent the
2 accumulated down-payment money that Heather Grover and I have saved through January 6, 2017.

3 6. Once the asset freeze has been lifted on this account, STCU will be directed to
4 transfer the balance to STCU account #XXX-XXX-6815, which is jointly owned by me and
5 Heather Grover and is not associated with David or Lisa Kaplan.

6
7 I SWEAR OR AFFIRM THAT THE ABOVE AND FOREGOING REPRESENTATIONS
8 ARE TRUE AND CORRECT TO THE BEST OF MY INFORMATION, KNOWLEDGE, AND
9 BELIEF.

10
11 Dated: 10/4/17


Bryan Rabas

12
13 The foregoing was acknowledged before me this 4th day of October, 2017,
14 by Bryan Rabas, who is personally known to me or who has produced a driver's license as
15 identification and who did take an oath.


16 
17 Notary Public
18 State of WA
19 Commission Number: 182973
20 Commission Expiration: 01/14/2020



EXHIBIT 3

1 **UNITED STATES DISTRICT COURT**

2 **DISTRICT OF NEVADA**

3 **Northern Division**

4 **SECURITIES AND EXCHANGE**
5 **COMMISSION,**

6 **Plaintiff,**

7 **vs.**

8 **DAVID B. KAPLAN, ESQ.,**
9 **SYNCHRONIZED ORGANIZATIONAL**
10 **SOLUTIONS, LLC,**
11 **SYNCHRONIZED ORGANIZATIONAL**
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

12 **Defendants,**

13 **and**

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

17 **Relief Defendants.**

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

Honorable Miranda Du

AFFIDAVIT OF HEATHER GROVER

18 I, Heather Grover, swear or affirm as follows:

19 1. I am a U.S. citizen and reside at 23715 E. First Ave., in Liberty Lake, Spokane
20 County, Washington.

21 2. In or about May 2015, my boyfriend, Bryan Rabas, and I signed a lease to rent 23715
22 East 1st Avenue, Liberty Lake, Washington 99019.

23 3. This property is owned by David B. and Lisa M. Kaplan. The lease agreement
24 provides that we are to contribute \$245 per month to be held in escrow as a future down-payment
25 on the purchase of the house.

26 4. Consistent with this provision, Kaplan opened an escrow account for our benefit at
27 Spokane Teachers Credit Union ("STCU"). The STCU account number is #XXX-0797 and David
28 Kaplan is a signatory on the account.


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

1 5. The account currently holds approximately \$5,435.30. These funds represent the
2 accumulated down-payment money that Bryan Rabas and I have saved through January 6, 2017.


3 6. Once the asset freeze has been lifted on this account, STCU will be directed to
4 transfer the balance to STCU account #XXX-XXX-6815, which is jointly owned by me and Bryan
5 Rabas and is not associated with David or Lisa Kaplan.

6
7 I SWEAR OR AFFIRM THAT THE ABOVE AND FOREGOING REPRESENTATIONS
8 ARE TRUE AND CORRECT TO THE BEST OF MY INFORMATION, KNOWLEDGE, AND
9 BELIEF.

10
11 Dated: 10/04/2017


Heather Grover

12
13 The foregoing was acknowledged before me this 4th day of October, 2017,
14 by Heather Grover, who is personally known to me or who has produced a driver's license as
15 identification and who did take an oath.

16 
17 Notary Public
18 State of WA
19 Commission Number: 182473
20 Commission Expiration: 1/14/2020

