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8 **UNITED STATES DISTRICT COURT**  
 9 **DISTRICT OF NEVADA**

10 SECURITIES AND EXCHANGE  
 11 COMMISSION,

12 Plaintiff,

13 v.

14 DAVID B. KAPLAN, ESQ., ET AL,

15 Defendant, and

16 LISA M. KAPLAN, et al.

17 Relief Defendants.

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

**Honorable Miranda Du**

**STIPULATION AND ORDER  
 REGARDING ATTORNEY TRUST  
 ACCOUNT FUNDS**

18 Plaintiff, the United States Securities and Exchange Commission (“SEC” or  
 19 “Commission”), by its undersigned counsel, Christy J. White, and third party, Matthew B.  
 20 Kaplan, Esq. (“Matthew Kaplan”),<sup>1</sup> hereby stipulate as follows:

21 WHEREAS, on May 19, 2016, the Commission brought suit against David B. Kaplan,  
 22 Esq. (“David Kaplan”), Synchronized Organizational Solutions, LLC, Synchronized  
 23 Organizational Solutions International, Ltd. (“SOSI”), and Manna International Enterprises, Inc.,  
 24 as Defendants, and Lisa M. Kaplan (“Lisa Kaplan”), The Water-Walking Foundations, Inc., and  
 25 Manna Investments, LLC, as Relief Defendants. (ECF No. 1);

26  
 27 <sup>1</sup> Matthew Kaplan has no relation to Defendant, David Kaplan.  
 28

1           WHEREAS, on May 20, 2016, this Court entered a Temporary Restraining Order and  
2 Asset Freeze (“2016 Asset Freeze”) against the Defendants, Relief Defendants, and their agents,  
3 servants, employees, attorneys-in-fact, and those persons in active concert or participation with  
4 them. (ECF No. 13). The Asset Freeze ordered them to retain funds and other assets held by the  
5 Defendants and Relief Defendants, directly or indirectly, and to prevent the “withdrawal, sale,  
6 payment..., transfer, dissipation, assignment, pledge, alienation, encumbrance, disposal, or  
7 diminution of value” of such assets;

9           WHEREAS, on January 8, 2018, a final judgment (“Judgment”) was entered in favor of  
10 the Commission and against the Defendants. (ECF No. 105). The Judgment required them to  
11 pay disgorgement in the amount of \$7,139,884.87, together with prejudgment interest thereon in  
12 the amount of \$680,157.61, for a total of \$7,820,042.48. David Kaplan was also ordered to pay a  
13 civil penalty of \$300,000;

15           WHEREAS, on or about April 25, 2016, Matthew Kaplan was retained by Defendant,  
16 David Kaplan, in connection with a complaint filed against him and co-defendant, SOSI, in the  
17 District Court for the Eastern District of Virginia. *See Dean Properties, LLC, et al, v.*  
18 *Synchronized Organizational Solutions International, Ltd., et al.*, 1:16-cv-00050 (E.D. Va.)  
19 (“Virginia Civil Matter”);

21           WHEREAS, on April 27, 2016, Matthew Kaplan received an initial retainer deposit from  
22 David Kaplan for his services in the amount of \$12,000. These funds were deposited into the  
23 Kaplan Law Firm PLLC’s (“Kaplan Law Firm” or “Firm”) trust account at Eagle Bank;

25           WHEREAS, on May 2, 2016, Matthew Kaplan received another deposit from David  
26 Kaplan for his services in the amount of \$12,000. These funds were also deposited into the  
27 Kaplan Law Firm’s trust account at Eagle Bank;

1 WHEREAS, a total sum of \$24,000 was deposited into the Kaplan Law Firm's trust  
2 account in connection with Matthew Kaplan's representation of David Kaplan in the Virginia  
3 Civil Matter; and

4 WHEREAS, prior to the entry of the Commission's asset freeze on May 20, 2016 ("Asset  
5 Freeze"), \$2,031.44 was transferred from the Kaplan Law Firm's trust account to pay for  
6 services rendered and invoiced by the Firm, which left a balance of \$21,968.56 in the Firm's  
7 trust account. Because of the Commission's Asset Freeze, this amount remains in the Kaplan  
8 Law Firm's trust account at Eagle Bank.

9  
10 IT IS HEREBY STIPULATED AND AGREED that:

11 1. The 2016 Asset Freeze is modified to permit Matthew Kaplan to transfer the  
12 Attorney Trust Funds as follows: (a) \$10,984.28 to be paid to the Commission in partial  
13 satisfaction of its Judgment; and (2) \$10,984.28 to be applied to the outstanding balance owed by  
14 David Kaplan for legal services performed by Matthew Kaplan; and

15 2. Nothing stated herein releases David Kaplan from the remaining balance owed to  
16 Matthew Kaplan for services he rendered in the Virginia Civil Matter.

17 Dated: May 31, 2018

18 Respectfully submitted,

19  
20  
21 /s/ Christy White  
22 Christy J. White (D.C. Bar No. 974102)  
23 **U.S. Securities and Exchange Commission**  
24 100 F Street, NE, Mail Stop 5628  
25 Washington, DC 20549

26 Counsel for Plaintiff

27 Dated: May 31, 2018

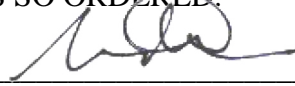
28 Respectfully submitted,

/s/ Matthew B. Kaplan, Esq.

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IT IS SO ORDERED.



\_\_\_\_\_  
United States District Judge

Dated: June 1, 2018