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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 1314 CAVE ROCK  
DRIVE, UNIT B**

18 Plaintiff, the United States Securities and Exchange Commission (“SEC” or  
 19 “Commission”), by its undersigned counsel, Christy J. White, defendant, David B. Kaplan, Esq.,  
 20 and relief defendant, Lisa M. Kaplan, 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 WHEREAS, on May 20, 2016, this Court entered a Temporary Restraining Order and  
 27 Asset Freeze (“2016 Asset Freeze”) against the Defendants, Relief Defendants, and their agents,  
 28 servants, employees, attorneys-in-fact, and those persons in active concert or participation with  
 them which ordered them to retain funds and other assets held by the Defendants and Relief

1 Defendants, directly or indirectly, and to prevent the “withdrawal, sale, payment..., transfer,  
2 dissipation, assignment, pledge, alienation, encumbrance, disposal, or diminution of value” of  
3 such assets which included real property located at 1314 Cave Rock Drive, Unit B, Lake Tahoe,  
4 Nevada (“Subject Property”) (ECF No. 13);

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

10 WHEREAS, on January 8, 2018, a final judgment was entered in favor of the  
11 Commission and against Relief Defendant, Lisa Kaplan, for disgorgement in the amount of  
12 \$340,764.75, together with prejudgment interest thereon in the amount of \$26,762.65, for a total  
13 of \$367,527.40<sup>1</sup> (ECF No. 106);

14 WHEREAS, the Commission, David Kaplan and Lisa Kaplan having reached an  
15 agreement whereby Lisa Kaplan may sell the Subject Property for fair market value so that the  
16 excess proceeds from the sale can be applied to the current outstanding balance of her judgment  
17 debt and as otherwise agreed; and

18 WHEREAS, Lisa Kaplan listed the Subject Property for sale on or around October 26,  
19 2020, and has received a bona fide, pending offer for fair market value for the purchase of the  
20 same;

21 IT IS HEREBY STIPULATED AND AGREED that:

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27 <sup>1</sup> Also, on January 8, 2018, judgments were entered against the two entity Relief Defendants, Manna Investments,  
28 LLC, and Water-Walking Foundation, Inc., for disgorgement and prejudgment interest in the total amounts of  
\$521,537.13, and \$644,376.08, respectively

