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2 U.S. Securities and Exchange Commission  
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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 23715 E 1<sup>st</sup> AVENUE**

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 23715 E 1<sup>st</sup> Avenue, Liberty Lake,  
4 Washington (“Subject Property”) (ECF No. 13);

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

11  
12 WHEREAS, on January 8, 2018, a final judgment was entered in favor of the  
13 Commission and against Relief Defendant, Lisa Kaplan, for disgorgement in the amount of  
14 \$340,764.75, together with prejudgment interest thereon in the amount of \$26,762.65, for a total  
15 of \$367,527.40<sup>1</sup> (ECF No. 106);

16  
17 WHEREAS, the Commission, David Kaplan and Lisa Kaplan having reached an  
18 agreement whereby they may sell the Subject Property for fair market value so that the excess  
19 proceeds from the sale can be applied to the current outstanding balance of their judgment debts;  
20 and

21  
22 WHEREAS, David and Lisa Kaplan listed the Subject Property for sale on or around  
23 November 5, 2020, and have received a bona fide, pending offer for fair market value for the  
24 purchase of the same;

25  
26 IT IS HEREBY STIPULATED AND AGREED that:

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

1. The 2016 Asset Freeze should be, and hereby is, modified to permit David and Lisa Kaplan to sell the Subject Property as described above; and

2. The excess proceeds from the sale of the Subject Property shall be paid to the Commission in satisfaction of David and Lisa Kaplan's outstanding judgment debts.

Dated: November 18, 2020

Respectfully submitted,

/s/ Christy White

Christy J. White (D.C. Bar No. 974102)

**U.S. Securities and Exchange Commission**


100 F Street, NE, Mail Stop 5628

Washington, DC 20549

Counsel for Plaintiff

Dated: 11-18, 2020

Respectfully submitted,

  
David B. Kaplan, Esq.  
Pro Se

Dated: 11-18, 2020

Respectfully submitted,

/s/ Lisa M. Kaplan  
Lisa M. Kaplan  
Pro Se

IT IS SO ORDERED.

United States District Judge

Dated: November 19, 2020