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6 **UNITED STATES DISTRICT COURT**
7 **DISTRICT OF NEVADA**
8 **Northern Division**

9
10 SECURITIES AND EXCHANGE
11 COMMISSION,

11 Plaintiff,

12 vs.

13 DAVID B. KAPLAN, ESQ.,

14 Honorable Marcia S. Krieger

15 SYNCHRONIZED ORGANIZATIONAL
16 SOLUTIONS, LLC,

17 SYNCHRONIZED ORGANIZATIONAL
18 SOLUTIONS INTERNATIONAL, LTD.,

19 and MANNA INTERNATIONAL

20 ENTERPRISES, INC.,

23 Defendants,

25 and

26 LISA M. KAPLAN,

27 THE WATER-WALKING

28 FOUNDATION, INC., and

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

Honorable Miranda M. Du

**ORDER TO APPOINT A TAX
ADMINISTRATOR**

1
2 MANNA INVESTMENTS, LLC,
3
4 Relief Defendants.

5 The Court having reviewed the Securities and Exchange Commission’s (the “Commission”
6 or “SEC”) Motion and Memorandum to Appoint a Tax Administrator, and for good cause shown, it
7 is hereby ORDERED that:

8 1. The Motion is GRANTED.

9 2. Miller Kaplan & Arase LLP (“Miller Kaplan”) is appointed as Tax Administrator to
10 execute all income tax reporting requirements, including the preparation and filing of tax returns,
11 with respect to funds under this Court’s jurisdiction in this case (the “Distribution Fund” or
12 “Fund”).

13 3. Miller Kaplan shall be designated the Tax Administrator of the Fund, pursuant to
14 Section 468B(g) of the Internal Revenue Code (IRC), 26 U.S.C. § 468B(g), and related regulations
15 and shall satisfy the administrative requirements imposed by those regulations, including but not
16 limited to (a) obtaining a taxpayer identification number, (b) filing applicable federal, state, and
17 local tax returns and paying taxes reported thereon out of the Distribution Fund, and (c) satisfying
18 any information reporting, or withholding requirements imposed on distributions from the Fund.
19 The Tax Administrator shall contemporaneously provide copies of all such filings to the
20 Commission’s counsel of record.

21 4. The Tax Administrator shall, at such times as the Tax Administrator deems
22 necessary to fulfill the tax obligations of the Distribution Fund, submit a request to the
23 Commission’s counsel of record for the payment from the Distribution Fund of any tax obligations
24 of the Distribution Fund.

25 5. The Tax Administrator shall be entitled to charge reasonable fees for tax compliance
26 services and related expenses in accordance with its agreement with the Commission for the Tax
27 Years 2022 through 2024. The Tax Administrator shall, at such times as the Tax Administrator
28

1 deems appropriate, submit a request to the Commission's counsel of record for the payment of fees
2 and expenses from the Fund.

3 6. The SEC is authorized to approve and arrange payment of all tax obligations owed
4 by the Distribution Fund and the fees and expenses of the Tax Administrator directly from the
5 Distribution Fund without further order of this Court. All payments for taxes and the fees and
6 expenses of the Tax Administrator shall be reported to the Court in a final accounting.

7
8 IT IS SO ORDERED.

9 DATED: February 20, 2024



10 The Honorable Miranda M. Du, Chief Judge
11 United States District Court