

**IN THE COURT OF COMMON PLEAS
FRANKLIN COUNTY, OHIO**

STATE OF OHIO, ex rel. DAVE YOST,
ATTORNEY GENERAL,

Plaintiff,

v.

IAN RICHARD HOSANG, et al.

Defendants.

CASE NO. 21 CV 000789

JUDGE: ANDY D. MILLER

MAGISTRATE: ELIZABETH J. WATTERS

ORDER AND FINAL JUDGMENT ENTRY

This matter came to the Court on the Plaintiff Attorney General’s motions for default judgment against Defendants Ian R. Hosang; Rhett McIntosh; Claudia Stephen; Judith A. Culzac; Jomar Holmes; American Cancer Foundation of Cincinnati, Inc.; American Cancer Foundation of Cleveland, Inc.; American Cancer Foundation of Columbus, Inc.; American Cancer Foundation of Ohio, Inc.; American Cancer Society of Cincinnati, Inc.; American Cancer Society of Cleveland, Inc.; American Cancer Society of Ohio, Inc.; and United Way of Ohio, Inc. Service of process of Plaintiff’s Complaint was made on all Defendants. Despite proper service, Defendants failed to appear, answer, or otherwise defend. Based on the foregoing, this Court found, without determining the amount of damages, that the Attorney General had shown that he is entitled to entry of default judgment in this action pursuant to Civ.R. 55(A).

Pursuant to Civil Rule 53 and Loc. R. 99.02, the matter was referred to a Magistrate of this Court for a damages hearing. *See* Order of Reference, filed on December 8, 2022. This hearing took place on January 24, 2023, and the Magistrate issued a decision on the merits dated February 9, 2023. Having no objections filed and finding no error of law or other defect evident on the face

of the Magistrate's decision, this Court adopts the Magistrate's decision in whole without modification, as set forth in Civil Rule 53(D)(4).

Based on the foregoing, this Court finds that the Attorney General has shown that he is entitled to entry of final judgment in this action pursuant to Civ.R. 55(A).

IT IS HEREBY ORDERED, ADJUDGED AND DECREED as follows:

1. All allegations in Plaintiff's Complaint are admitted.
2. The Ohio Secretary of State is ordered to cancel the articles of incorporation for each of the following entities:
 - a. American Cancer Society of Cincinnati Inc.
 - b. American Cancer Society of Cleveland Inc.
 - c. American Cancer Society of Ohio Inc.
 - d. American Cancer Foundation of Cincinnati Inc.
 - e. American Cancer Foundation of Cleveland Inc.
 - f. American Cancer Foundation of Ohio Inc.
 - g. United Way of Ohio Inc.
 - h. American Cancer Foundation of Columbus Inc.
3. Defendant Ian R. Hosang is permanently enjoined from incorporating, organizing, or serving in any fiduciary capacity for a 'charitable organization,' as that term is defined in R.C. 1716.01(A), or a 'charitable trust,' as that term is defined in R.C. 109.23.
4. Defendant Jomar Holmes is permanently enjoined from incorporating, organizing, or serving in any fiduciary capacity for a 'charitable organization,' as that term is defined in R.C. 1716.01(A), or a 'charitable trust,' as that term is defined in R.C. 109.23.

5. Defendant Rhett McIntosh is permanently enjoined from incorporating, organizing, or serving in any fiduciary capacity for a ‘charitable organization,’ as that term is defined in R.C. 1716.01(A), or a ‘charitable trust,’ as that term is defined in R.C. 109.23.
6. Defendant Judith A. Culzac is permanently enjoined from incorporating, organizing, or serving in any fiduciary capacity for a ‘charitable organization,’ as that term is defined in R.C. 1716.01(A), or a ‘charitable trust,’ as that term is defined in R.C. 109.23.
7. Defendant Claudia Stephen is permanently enjoined from incorporating, organizing, or serving in any fiduciary capacity for a ‘charitable organization,’ as that term is defined in R.C. 1716.01(A), or a ‘charitable trust,’ as that term is defined in R.C. 109.23.
8. Defendant American Cancer Society of Cincinnati Inc. owes and shall pay to the Ohio Attorney General a civil penalty of \$10,000.00, plus interest from the date of this judgment.
9. Defendant American Cancer Society of Cleveland Inc. owes and shall pay to the Ohio Attorney General a civil penalty of \$10,000.00, plus interest from the date of this judgment.
10. Defendant American Cancer Society of Ohio Inc. owes and shall pay to the Ohio Attorney General a civil penalty of \$10,000.00, plus interest from the date of this judgment.
11. Defendant American Cancer Foundation of Cincinnati Inc. owes and shall pay to the Ohio Attorney General a civil penalty of \$10,000.00, plus interest from the date of this judgment.
12. Defendant American Cancer Foundation of Cleveland Inc. owes and shall pay to the Ohio Attorney General a civil penalty of \$10,000.00, plus interest from the date of this judgment.
13. Defendant American Cancer Foundation of Columbus Inc. owes and shall pay to the Ohio Attorney General a civil penalty of \$10,000.00, plus interest from the date of this judgment.
14. Defendant American Cancer Foundation of Ohio Inc. owes and shall pay to the Ohio Attorney General a civil penalty of \$10,000.00, plus interest from the date of this judgment.

15. Defendant United Way of Ohio Inc. owes and shall pay to the Ohio Attorney General a civil penalty of \$10,000.00, plus interest from the date of this judgment.
16. Defendant Ian R. Hosang owes and shall pay to the Ohio Attorney General civil penalties of \$40,000.00, plus interest from the date of this judgment.
17. Defendant Claudia Stephen owes and shall pay to the Ohio Attorney General civil penalties of \$30,000.00, plus interest from the date of this judgment.
18. Defendant Judith A. Culzac owes and shall pay to the Ohio Attorney General civil penalties of \$30,000.00, plus interest from the date of this judgment.
19. Defendant Rhett McIntosh owes and shall pay to the Ohio Attorney General civil penalties of \$5,000.00, plus interest from the date of this judgment.
20. Defendant Jomar Holmes owes and shall pay to the Ohio Attorney General civil penalties of \$5,000.00, plus interest from the date of this judgment.
21. Each party shall bear their respective costs of attorneys' fees and costs of investigation and litigation, if any.
22. Court costs are assessed against Defendants, jointly and severally.
23. This final judgment entry supersedes all prior interlocutory orders, including those entered September 7, 2021 and January 24, 2022.

This is a final appealable order. The clerk shall send this Order and Final Judgment Entry to all parties via Regular U.S. Mail.

IT IS SO ORDERED.

Judge Andy D. Miller

Date

Approved,

/s/ Bret Baker

Bret Baker (101154)

Assistant Attorney General

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Attorney for Plaintiff, Ohio Attorney General

Franklin County Court of Common Pleas

Date: 02-24-2023
Case Title: STATE OF OHIO EX REL DAVE YOST -VS- IAN R HOSANG ET AL
Case Number: 21CV000789
Type: JUDGMENT ENTRY

It Is So Ordered.

A handwritten signature in black ink, appearing to read 'A.D.M. Miller', is written over a circular, textured seal. The signature is fluid and cursive, with a long horizontal flourish extending to the right.

/s/ Judge Andrew D.M. Miller

Court Disposition

Case Number: 21CV000789

Case Style: STATE OF OHIO EX REL DAVE YOST -VS- IAN R
HOSANG ET AL

Case Terminated: 12 - Default

Final Appealable Order: Yes