



DAVE YOST

OHIO ATTORNEY GENERAL

Charitable Law Section
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April 14, 2026

The Gloria Barcalow Charitable Foundation
228 Main Street
Bridgeport, Ohio 43912

Sent via Kiteworks to gloria.barcalow.gn@gmail.com and certified mail to Post

Re: Adjudication Order

Dear Gloria Barcalow:

Enclosed please find a copy of the Adjudication Order of the Attorney General issued April 10, 2026. Please be advised that to appeal this Order, a Notice of Appeal must be filed with this Office and with the Court of Common Pleas of either Franklin County or the county in which the place of business of the appellant is located within fifteen (15) days of the service of this Order.

Be advised that, under Ohio law, corporations must be represented by an attorney authorized to practice law in this State and that individuals not so authorized may not appear and represent those entities. If you have questions regarding your status, you should contact an attorney for further guidance.

Should you have any questions or concerns please feel free to contact me at (614) 466-3181.

Very respectfully,

DAVE YOST
OHIO ATTORNEY GENERAL

/s/ *Joseph Schmansky*

JOSEPH E. SCHMANSKY (0071860)
Principal Assistant Attorney General
Charitable Gaming Unit Supervisor
Charitable Law Section

Enclosures: Certification
Adjudication Order
Delegation Letter

Certified No. 9589 0710 5270 0568 8825 41

CERTIFICATION

The State of Ohio,
County of Franklin, SS

In accordance with Ohio Revised Code 119.09, I, the undersigned Principal Assistant Attorney General of the Charitable Law Section, hereby certifies that the foregoing is a true and exact reproduction of the original Order of the Ohio Attorney General entered on its journal, on the 10th day of April, 2026.

/s/ Joseph Schmansky
JOSEPH E. SCHMANSKY (0071860)
Principal AAG, Charitable Law Section

The Gloria Barcalow Charitable Foundation
2026 Charitable Bingo License Application (Type III)

ADJUDICATION ORDER
THE GLORIA BARCALOW CHARITABLE FOUNDATION
2026 TYPE III INSTANT BINGO LICENSE APPLICATION

SUMMARY OF DECISION

On February 17, 2026, the Ohio Attorney General's Office ("AGO") sent to the Gloria Barcalow Charitable Foundation ("Barcalow") a Notice of its intent to deny Baraclow's 2026 Type III Instant Bingo License Application and an opportunity for hearing on the matter ("Notice"). Barcalow did not request a hearing on the intent to deny. This matter is now before the Attorney General for adjudication. Upon independent review of the record, the Attorney General hereby **denies** the application.

INTRODUCTION AND BACKGROUND

On or about January 30, 2026, Barcalow submitted its completed application to obtain a 2026 Type III Charitable Bingo License ("Application") from the AGO. The Application was full of dishonest statements. Specifically, Barcalow represented that it is an actively registered non-profit with the Ohio Secretary of State. It is not. The Secretary of State's records indicate that Barcalow has registered the fictitious name "Gloria Barcalow Charitable Foundation" but has not registered as a non-profit. Registering a fictitious name does not transform Barcalow into a non-profit that is eligible for a bingo license. It nonetheless misrepresented that it was.

Barcalow also represented that it had never had a bingo application rejected by the AGO. This also was not true. On November 26, 2025 the AGO denied Barcalow's previous application for a bingo license (albeit under a different name, "The Barcalow Foundation").

Next, Barcalow represented that it was in compliance with its charitable registration filing requirements. It was not. The Barcalow Foundation, which is largely the same as "The Gloria Barcalow Charitable Foundation," failed to file its 2024 annual report. The connection between the instant applicant, "the Gloria Barcalow Charitable Foundation", and the prior applicant, "the Barcalow Foundation" becomes glaringly obvious when the next false statement is considered. That is, the Gloria Barcalow Charitable Foundation registered the employer identification number ("EIN") 34-1051037 with the AGO Charitable Law Section. This is the same EIN that the Barcalow Foundation provided in its previously rejected bingo application. It does not belong to the Barcalow Foundation *or* the Gloria Barcalow Foundation. Rather, the EIN 34-1051037 is registered to a for-profit corporation, Golden Nugget, Inc. Finally, on its Application Barcalow represented that it owned the property in which it intended to conduct bingo. This is also not true. The property that Barcalow listed as the location in which it intends to conduct bingo, 228 Main Street, Bridgeport, Ohio, is owned by 218 & 228 Main Street, LLC, not the Gloria Barcalow Charitable Foundation.

In addition to these false statements, the AGO requested from Barcalow information to

verify its charitable programming and its status as a charitable organization. Barcalow failed to provide that information.

All of these facts were laid out for Barcalow in the Notice, and its attached exhibits. Attachment A, Notice of Intent. Barcalow did not respond, much less dispute any of them. The Notice was sent via certified mail and signed for on February 21, 2026. Attachment B, certified mail receipt. Barcalow did not request a hearing on the denial.

ANALYSIS AND CONCLUSION

The AGO is authorized to issue a bingo license to an entity that meets the definition of a "charitable organization" as set forth in R.C. 2915.01(H). There, a "charitable organization" is "defined to include only those organizations that are "exempt from federal income taxation" under the Internal Revenue Code. R.C. 2915.01(H). The AGO may deny a license if an organization "makes or has made an incorrect or false statement that is material to the granting of the license in an application filed under this [2915.08]." R.C. 2915.08(F)(2)(b). Additionally, Ohio Administrative Code 109:1-4-02 requires applicants and licensees to provide any information requested by the attorney general relating to licensing, endorsement or regulation; cooperate with the attorney general in investigations, hearings, and enforcement and disciplinary actions; and comply with all conditions, restrictions, requirements, orders, and rulings of the attorney general.

It is uncontested that the Gloria Barcalow Charitable Foundation is not a registered non-profit in the State of Ohio. It has presented no evidence that it is a legally recognized entity at all, much less a tax-exempt charitable organization that is eligible for a bingo license. R.C. 2915.01. Furthermore, most of the answers that Barcalow provided on its Application were false. R.C. 2915.08(F)(2)(b). Perhaps worse yet, this is the second time that it has provided the same false information in its attempt to get a bingo license from the AGO. Finally, Barcalow failed to provide the AGO with information regarding its charitable programming and status. Ohio Administrative Code 109:1-4-02. The only logical conclusion is that Barcalow did not have any such information to provide because it does not exist. Barcalow has failed to demonstrate that it is eligible, qualified, and suitable to be granted a bingo license under the standards of 2915 and OAC 109:1. O.A.C. 109:1-4-02(B). Its 2026 Type III Instant Bingo License is therefore denied.

ADJUDICATION

IT IS ORDERED, ADJUDGED AND DECREED THAT THE 2026 TYPE III INSTANT BINGO LICENSE APPLICATION FILED BY THE GLORIA BARCALOW CHARITABLE FOUNDATION IS HEREBY DENIED.

Any appeal from this Adjudication must be pursued by filing a Notice of Appeal (a copy or the original) with the Ohio Attorney General's Office, Charitable Law Section, 30 East Broad

Street, 25th Floor, Columbus, Ohio, 43215.

The appeal must set forth the Order appealed from and state that the Order is not supported by reliable, probative and substantial evidence and is not in accordance with law. A copy or the original of such Notice of Appeal shall also be filed by the appellant with the Court of Common Pleas of the county in which the place of business of the appellant is located. Such Notice of Appeal shall be filed within fifteen (15) days after the mailing of the notice of the Ohio Attorney General's Order as provided in Section 119.12 of the Ohio Revised Code.

By Order of the Ohio Attorney General

DAVE YOST



Bridget C. Coontz
Chief Counsel

Date: April 10, 2026