

IN THE MATTER OF THE BARCALOW FOUNDATION'S 2025 CHARITABLE BINGO LICENSE APPLICATION

SUMMARY OF DECISION

On October 17, 2025, the Ohio Attorney General's Office ("AGO") sent to the Barcalow Foundation ("Barcalow") a Notice of Intent to Deny its 2025 Type III Bingo License Application, and an Opportunity for Hearing on the matter. The Barcalow Foundation 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 SUMMARY

On or about September 9, 2025, Barcalow submitted its completed application to obtain a 2025 Type III Charitable Bingo License ("License") from the AGO. 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). Further, to qualify as a "charitable organization," an organization must have been in continuous existence as such in this state for a period of two years immediately preceding the making of an application for a bingo license under section. R.C. 2915.01(H). The AGO may also 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.

Upon review of Barcalow's Application, the AGO correctly determined that Barcalow was not eligible to receive the license. Specifically, in its application the Barcalow Foundation indicated that it held tax-exempt status with the Internal Revenue Service as a 501(c)(3) corporation and provided an EIN of 34-1051037. Upon further investigation the AGO's Charitable Law Section determined that information to be false. The Barcalow Foundation has never had an EIN issued to it and the EIN it provided is registered to a for-profit corporation, Golden Nugget, Inc. Further, Barcalow does not have tax-exempt status. When the AGO asked for additional information which might explain the discrepancies/untruths in the Application, Barcalow failed to provide the requested information.

The AGO's Charitable Law Section sent notice to Barcalow of its intent to deny the 2025 Type III Charitable Bingo License. The Notice set forth the reasons for the denial. Barcalow did

not request a hearing or otherwise dispute the findings set forth in the Notice. The undisputed evidence in this matter supports the AGO's decision to deny the Application.

ANALYSIS AND CONCLUSION

The Attorney General concurs with the proposal to deny the Barcalow Foundation's 2025 Type III Charitable Bingo License application. It is uncontested that the Barcalow Foundation is not a tax-exempt charitable organization, nor has not existed as one for two years. Thus, it is not a "charitable organization" that is eligible for a bingo license under Ohio law. Furthermore, Barcalow provided false information in its Application and failed to respond or cooperate with requests to provide the necessary documentation to clear up the noted discrepancies. Given that Barcalow provided false information on its Application and failed to cooperate and provide additional information upon request, the Attorney General has good cause to believe that the Barcalow Foundation will not conduct bingo in accordance with Ohio's bingo regulations. Therefore, the Attorney General rejects the Barcalow Foundation's 2025 Type III Bingo License Application.

ADJUDICATION

IT IS ORDERED, ADJUDGED AND DECREED THAT THE 2025 TYPE III CHARITABLE BINGO LICENSE APPLICATION FILED BY THE BARCALOW 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

Date: November 26, 2025

Chief Counsel