



DAVE YOST

OHIO ATTORNEY GENERAL

Charitable Law Section
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October 17, 2025

The Barcalow Foundation
228 Main Street
Bridgeport, Ohio 43912
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Notice of Intent to Deny the Application for a 2025 Type III Instant Bingo License

- A. For purposes of this Notice: the terms “you” or “your” shall refer to the organization “The Barcalow Foundation” and specific terms contained herein shall have the same meaning as defined and set forth in the provisions of Chapter 2915 of the Revised Code and Agency 109:1 of the Administrative Code.
- B. Rule 109:1-4-02 of the Administrative Code imposes upon an applicant for a license under Chapter 2915. of the Revised Code and Agency 109:1 of the Administrative Code “the burden of demonstrating to the attorney general, by clear and convincing evidence, that the applicant is eligible, qualified, and suitable to be granted and retain the license or endorsement for which application is made under the applicable standards and requirements of Chapter 2915. of the Revised Code and Agency 109:1 of the Administrative Code.”
- C. The Ohio Attorney General’s Office hereby informs you that you have not met your burden of establishing by clear and convincing evidence your eligibility, qualification and suitability for bingo licensure. Therefore, pursuant to Chapter 2915 of the Ohio Revised Code and agency 109:1 of the Administrative Code, the Attorney General intends to deny your 2025 Type III Instant Bingo License Application (“Application”) based on the following circumstances:
 - 1. Your Application identifies your organization with the Employer Identification Number (“EIN”) of 34-1051037. Internal Revenue Service (“IRS”) records show that EIN registered to a Golden Nugget, Inc. The Golden Nugget, Inc. is registered with the Ohio Secretary of State as a for-profit corporation.
 - 2. IRS records do not show any tax-exempt status having been granted for an organization entitled “The Barcalow Foundation” or that an EIN has been issued in your name.
 - 3. The Ohio Attorney General’s Office requested information from you verifying charitable programming and your status as a charitable organization. To date, you have not provided the information our Office requested.

D. In view of the foregoing, the Attorney General's Office intends to deny your Type III Instant Bingo License Application because you have not met your burden of demonstrating to the Attorney General, by clear and convincing evidence, that you are eligible, qualified, and suitable to be granted a license under the applicable standards and requirements of Chapter 2915. of the Revised Code and agency 109:1 of the Administrative Code and based on the following reasons:

1. Revised Code Section 2915.08 authorizes the Attorney General to issue bingo licenses only to those entities that qualify as a "charitable organization" as that term is defined in Revised Code Section 2915.01(H). Section 2915.01(H) of the Revised Code defines a "charitable organization" to include only those organizations that are "exempt from federal income taxation" under the Internal Revenue Code. Furthermore, pursuant to Revised Section 2915.01(H), to qualify as a "charitable organization," an organization shall 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 2915.08. In violation of these provisions, The Barcalow Foundation failed to demonstrate that it has been in continuous existence as a "charitable organization" for the immediate two years preceding the submission of your Application. Therefore, you do not qualify as a "charitable organization" eligible to obtain a bingo license from the Attorney General's Office.
2. Revised Code Section 2915.08(F)(2)(b) authorizes the Attorney General to refuse to grant a license to an organization that "makes or has made an incorrect or false statement that is material to the granting of the license in an application filed under this section." In violation of Revised Code Section 2915.08(F)(2)(b) you falsely stated that:
 - a. your EIN was 34-1051037 when that EIN is registered to a for-profit corporation entitled Golden Nugget, Inc. and you have never had an EIN issued to you; and
 - b. you are a 501(c)(3) tax-exempt organization when the IRS has never granted tax-exempt status to The Barcalow Foundation.

Such statements are material to the granting of the license in your Application filed under Section 2915.08 of the Revised Code because an organization's tax-exempt status is a defining factor in determining whether it qualifies as a "charitable organization" eligible to have a bingo license issued to it.

3. The 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 in accordance with the Ohio Revised Code and this chapter. In violation of Rule 109:1-4-02, you

failed to provide the Attorney General's Office with information it requested from you verifying charitable programming and your status as a charitable organization.

4. Revised Code Section 2915.08(F)(2)(e) authorizes the Attorney General to deny a bingo license if it "has good cause to believe that the organization will not conduct bingo in accordance with sections [2915.07](#) to [2915.15](#) of the Revised Code or with any rule adopted by the attorney general pursuant to this chapter." In view of the foregoing circumstances, the Attorney General has good cause to believe that the you will not conduct bingo in accordance with sections [2915.07](#) to [2915.15](#) of the Revised Code or with any rule it has adopted.

Pursuant to Section 119.07 of the Revised Code, you are entitled to a hearing on this matter if you timely request one. If you wish to request a hearing, the Attorney General's Office must receive the request from you within 30 days of the date you are served with this notice. You may email a request for a hearing to the Ohio Attorney General's Charitable Law Section at kimberly.bossman@ohioago.gov. Alternatively, you may mail a request to:

Ohio Attorney General's Office
Attn: Bingo Unit, Charitable Law Section
30 East Broad Street, 25th Floor
Columbus, Ohio 43215

In the event you timely request a hearing, you may appear in person and represent yourself or be represented by an attorney that is permitted to practice law in the State of Ohio.* At the hearing, you may present evidence and examine witnesses appearing for and against you. In lieu of attending the hearing, you may also present your position, arguments, or contentions in writing. At all times, you have the burden of demonstrating to the attorney general, by clear and convincing evidence, that you are eligible, qualified, and suitable for licensure under Chapter 2915 of the Revised Code and Agency 109:1 of the Administrative Code.

***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 any questions regarding your status, you should contact an attorney for further guidance.**

Respectfully,

DAVE YOST
Ohio Attorney General



Daniel W. Fausey
Section Chief

Ohio Attorney General's Office
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