

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

STATE OF OHIO, ex rel. DAVE YOST  
150 E. Gay St., 23rd Floor  
Columbus, OH 43215

Plaintiff,

v.

IAN RICHARD HOSANG  
87 E 53<sup>rd</sup> Street, Apt 1C  
Brooklyn, NY 11203

CLAUDIA STEPHEN  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

JUDITH AGATHA CULZAC  
474 E 98<sup>th</sup> Street, Apt C5  
Brooklyn, NY 11212

RHETT MCINTOSH  
1453 eastern Parkway, 2<sup>nd</sup> Floor  
Brooklyn, NY 11207

JOMAR HOLMES  
63 Irving Place  
Staten Island, NY 10304

AMERICAN CANCER SOCIETY OF  
CINCINNATI INC.  
c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

AMERICAN CANCER SOCIETY OF  
CLEVELAND INC.  
c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

AMERICAN CANCER SOCIETY OF OHIO  
INC.  
c/o Claudia Stephen

Case No.

Judge:

COMPLAINT

1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

AMERICAN CANCER FOUNDATION OF  
CINCINNATI INC.

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

AMERICAN CANCER FOUNDATION OF  
CLEVELAND INC.

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

AMERICAN CANCER FOUNDATION OF  
COLUMBUS INC.

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

AMERICAN CANCER FOUNDATION OF  
OHIO INC.

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

and

UNITED WAY OF OHIO INC.

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

Defendants.

---

Plaintiff, State of Ohio *ex rel.* Attorney General Dave Yost (the “Attorney General”), states the following allegations as his Complaint against Ian Richard Hosang (“Hosang”), Claudia Stephen (“Stephen”), Judith Agatha Culzac (“Culzac”), Rhett McIntosh (“McIntosh”), Jomar Holmes (“Holmes” and, together with Hosang, Stephen, Culzac and McIntosh, collectively the “Individual Defendants”), American Cancer Society of Cincinnati Inc. (“ACS Cincinnati”),

American Cancer Society of Cleveland Inc. (“ACS Cleveland”), American Cancer Society of Ohio Inc. (“ACS Ohio”), American Cancer Foundation of Cincinnati Inc. (“ACF Cincinnati”), American Cancer Foundation of Cleveland Inc. (“ACF Cleveland”), American Cancer Foundation of Columbus Inc. (“ACF Columbus”), American Cancer Foundation of Ohio Inc. (“ACF Ohio”) and United Way of Ohio Inc. (“UW Ohio” and, together with ACS Cincinnati, ACS Cleveland, ACS Ohio, ACF Cincinnati, ACF Cleveland, ACF Columbus and ACF Ohio, collectively the “Corporate Defendants”).

## **I. INTRODUCTION**

1. The Attorney General, having reasonable cause to believe that violations of Ohio’s charitable laws have occurred, brings this action in the public interest and under the authority vested in the Attorney General by RC 109.23 *et seq.* (“Ohio Charitable Trust Act”), RC 1716.01 *et seq.* (“Ohio Charitable Organizations Act”) and the Attorney General’s common law authority to enforce charitable trusts.
2. This is an action seeking injunctive relief and statutory penalties for an abuse of franchise and violations of the Ohio Charitable Trust Act and the Ohio Charitable Organizations Act.

## **II. DEFENDANTS, JURISDICTION AND VENUE**

3. Hosang is an individual currently residing at 87 E 53rd Street, Apt 1C, Brooklyn, NY 11203.
4. Stephen is an individual currently residing at 1324 Forest Avenue, Suite 420, Staten Island, NY 10302-2044.
5. Culzac is an individual currently residing at 474 E 98th Street, Apt C5, Brooklyn, NY 11212.
6. McIntosh is an individual currently residing at 1453 eastern Parkway, 2nd Floor, Brooklyn, NY 11207.

7. Holmes is an individual currently residing at 63 Irving Place, Staten Island, NY 10304.
8. In filings with the Ohio Secretary of State's Office, Stephen is listed as the registered agent for each of the Corporate Defendants.
9. In filings with the Ohio Secretary of State's Office, the mailing address for each of the Corporate Defendants, excluding ACF Cincinnati and ACF Columbus, is 2692 Madison Road, Suite N1-333, Cincinnati, OH 45208. This address is for a UPS Store mailbox. Neither Stephen nor any other Defendant currently owns or leases a UPS mailbox at this address.
10. In filings with the Ohio Secretary of State's Office, the mailing address for ACF Cincinnati and ACF Columbus is 407 Vine Street, Suite 190, Cincinnati, Ohio 45202. At one point in time, a UPS Store was located at 407 Vine Street. Currently, and upon information and belief, the address is the location of a Bank of America ATM vestibule and not owned or leased by any of the Defendants.
11. ACS Cincinnati is an Ohio nonprofit corporation without a location of business or valid mailing address in Ohio.
12. ACS Cleveland is an Ohio nonprofit corporation without a location of business or valid mailing address in Ohio.
13. ACS Ohio is an Ohio nonprofit corporation without a location of business or valid mailing address in Ohio.
14. ACF Cincinnati is an Ohio nonprofit corporation without a location of business or valid mailing address in Ohio.
15. ACF Cleveland is an Ohio nonprofit corporation without a location of business or valid mailing address in Ohio.

16. ACF Columbus is an Ohio nonprofit corporation without a location of business or valid mailing address in Ohio.
17. ACF Ohio is an Ohio nonprofit corporation without a location of business or valid mailing address in Ohio.
18. UW Ohio is an Ohio nonprofit corporation without a location of business or valid mailing address in Ohio.
19. The Individual Defendants personally participated in the violations of law described in this Complaint, or through their actions or inaction authorized, directed, adopted, ratified, allowed, or otherwise caused or permitted such violations to occur.
20. This Court has subject matter jurisdiction in this case pursuant to R.C. 2305.01.
21. This Court may exercise personal jurisdiction over all the defendants in this case pursuant to R.C. 2307.382 because, among other reasons, the acts and omissions alleged in this Complaint arose from the defendants' actions in Ohio.
22. Venue is proper in Franklin County pursuant to R.C. 109.16, the Attorney General certifying that the amount in controversy exceeds five hundred dollars (\$500). Venue is proper pursuant to Civ. Rule 3(C)(3) because the defendants' activity giving rise to the claims for relief occurred in Franklin County.
23. The amount in controversy exceeds twenty five thousand dollars (\$25,000).

### **III. DEFENDANT'S ACTIVITIES GIVING RISE TO THIS COMPLAINT**

24. ACS Cincinnati was formed as an Ohio nonprofit corporation on or about Sep. 7, 2016, by Hosang, McIntosh and Culzac. ACS Cincinnati is a registered charitable organization with the Ohio Attorney General's Office.

25. ACS Cleveland was formed as an Ohio nonprofit corporation on or about Jan. 19, 2018, by Hosang, Stephen and Holmes. ACS Ohio is not registered as a charitable organization with the Ohio Attorney General's Office.
26. ACS Ohio was formed as an Ohio nonprofit corporation on or about Sep. 7, 2016, by Hosang, McIntosh and Culzac. ACS Ohio is a registered charitable organization with the Ohio Attorney General's Office.
27. ACF Cincinnati was formed as an Ohio nonprofit corporation on or about Sep. 12, 2018, by Hosang, Culzac and Stephen. ACF Cincinnati is a registered charitable organization with the Ohio Attorney General's Office.
28. ACF Cleveland was formed as an Ohio nonprofit corporation on or about Sep. 11, 2018, by Hosang, Stephen and Culzac. ACF Cleveland is a registered charitable organization with the Ohio Attorney General's Office.
29. ACF Columbus was formed as an Ohio nonprofit corporation on or about Sep. 12, 2018, by Hosang, Stephen and Culzac. ACF Columbus is a registered charitable organization with the Ohio Attorney General's Office.
30. ACF Ohio was formed as an Ohio nonprofit corporation on or about Sep. 13, 2018, by Hosang, Stephen and Culzac. ACF Ohio is a registered charitable organization with the Ohio Attorney General's Office.
31. UW Ohio was formed as an Ohio nonprofit corporation on or about January 19, 2018, by Hosang, Stephen and Holmes. UW Ohio is not registered with the Ohio Attorney General's Office.
32. Since their incorporation, the Corporate Defendants have failed to maintain any corporate formalities.

33. Each Corporate Defendant is a “charitable trust” as that term is defined in RC 109.23 and a “charitable organization” as that term is defined in RC 1716.01.
34. The American Cancer Society Inc. (EIN 13-1788491) is a nonprofit corporation established in 1913 and headquartered in Atlanta, GA. The American Cancer Society Inc. is registered as a charitable organization with the Ohio Attorney General’s Office and has multiple chapters in Ohio. It has no affiliation with any of the Defendants.
35. The American Breast Cancer Foundation Inc. (EIN 52-2031814) is a nonprofit corporation established in or about 1998 and headquartered in Columbia, MD. The American Breast Cancer Foundation Inc. is a charitable organization registered with the Ohio Attorney General’s Office. It has no affiliation with any of the defendants.
36. United Way Worldwide Inc. (EIN 13-1635294) is a nonprofit organization established in 1887 and headquartered in Alexandria, VA. United Way Worldwide Inc. is a charitable organization registered with the Ohio Attorney General’s Office and has multiple chapters in Ohio. It has no affiliation with any of the defendants.
37. The defendants have not obtained authorization to use the names of the entities described in Paragraphs 34—36 for any purpose, including charitable solicitation.
38. The Corporate Defendants conduct no substantial charitable activity in Ohio or elsewhere, and have no intent to conduct such activity.
39. Upon information and belief, the Corporate Defendants intend to and/or have already engaged in solicitations in Ohio.
40. Upon information and belief, each of the Individual Defendants (excluding Holmes) have registered multiple nonprofit corporations with names similar to those listed in Paragraphs 34—36 in multiple states including Michigan, North Dakota and Washington.

41. Hosang has previously incorporated multiple, other nonprofit corporations in Ohio, including American Red Cross of Cincinnati, Inc., American Red Cross of Ohio, Inc., American Red Cross of Cleveland, Inc. and Salvation Army of Ohio, Inc. Each of these entities has since had their articles of incorporation cancelled by the Ohio Secretary of State.
42. Hosang was a named defendant in lawsuits brought by the states of Washington (Case No. 18-2-19735-0 SEA), North Dakota (Case No. 08-2018-CV-02064) and Michigan (Case No. 20-000431-CZ) for actions identical to those enumerated in this Complaint.
43. Stephen was a named defendant in lawsuits brought by the states of North Dakota (Case No. 08-2018-CV-02064) and Michigan (Case No. Case No. 20-000431-CZ) for actions identical to those enumerated in this Complaint.
44. Culzac, McIntosh and Stephen were named defendants in a lawsuit brought by the state of North Dakota (Case No. 08-2018-CV-02064) for actions identical to those enumerated in this Complaint.
45. The lawsuits brought by the states of North Dakota and Washington each resulted in default judgments (see Exhibits A and B). The lawsuit brought by the state of Michigan is currently underway and awaiting perfection of service.
46. Upon information and belief, the Individual Defendants formed the entities described in Paragraphs 24—31 with the purpose of deceiving and/or misleading would-be donors, and have never had the intent to carry out any charitable purpose.
47. Each of the Corporate Defendants reported to the Attorney General that it has/had annual assets and revenue greater than \$0.



**IV. ATTORNEY GENERAL'S CLAIMS**

**COUNT ONE – OPERATING IN VIOLATION OF RC 1716.14(A)(4)**

48. The Attorney General incorporates the proceeding paragraph of this Complaint as if fully rewritten herein.
49. RC 1716.14(A)(4) states that no charitable organization shall use a “name, symbol, or statement that is so closely related or similar to that used by another charitable organization . . . in such a manner that the use of the name, symbol, or statement tends to confuse or mislead a person being solicited for contributions” without prior written permission filed with the Attorney General’s Office.
50. The Corporate Defendants have names so closely related to well-established charitable organizations that donors are likely to be confused or misled as to which organization they might be donating to, or which organization may be soliciting their donation.
51. The Individual Defendants intended that would-be donors could be confused or misled as to the entity soliciting donations.
52. A violation of RC Chapter 1716 is punishable by a civil penalty of not more than \$10,000 pursuant to RC 1716.16(B).
53. Each Individual and Corporate Defendant is liable for a civil penalty up to \$10,000 for violation of 1716.14(A)(4).

**COUNT TWO – ABUSE OF CHARITABLE TRUST**

54. The Attorney General incorporates the proceeding paragraphs of this Complaint as if fully rewritten herein.

55. Pursuant to RC 109.24, the Attorney General is authorized to bring an action to enforce the performance or prevent the abuse of a charitable trust.
56. The Individual Defendants' use of the names of well-established charities without consent and for the purpose of misleading and/or confusing donors is an abuse of a charitable trust and an abuse of the corporate form.
57. This action is appropriate and necessary to prevent unscrupulous individuals from profiting from the names of well-established charities operating in Ohio.

**V. PRAYER FOR RELIEF**

The Attorney General respectfully requests that this Court grant the following relief:

- A. Grant a permanent injunction barring the Individual Defendants from ever incorporating, organizing, or serving in any fiduciary capacity for a "charitable organization", as that term is defined in Section 1716.01(A) of the Ohio Revised Code, or a "charitable trust", as that term is defined in Section 109.23 of the Ohio Revised Code, in Ohio;
- B. Enter an order directing the Ohio Secretary of State to cancel the articles of incorporation for each of the Corporate Defendants;
- C. Order each Individual and Corporate Defendant to pay a civil penalty for each violation of RC 1716.14;
- D. Grant the Attorney General an award of reasonable attorney's fees and costs of investigation and litigation as permitted by R.C. 1716.16(B);
- E. Grant the Attorney General such other legal and equitable relief as this Court deems appropriate in the interest of justice.

Respectfully submitted,

Dave Yost, Ohio Attorney General

/s/ Ricardo Simmonds

Ricardo J. Simmonds (0098160)

30 E. Broad St., 25<sup>th</sup> Floor

Columbus, OH 43215

[Ricardo.Simmonds@OhioAttorneyGeneral.gov](mailto:Ricardo.Simmonds@OhioAttorneyGeneral.gov)

Phone: (614) 644 – 8697

Fax: (844) 295-7244

*Trial Attorney for Plaintiff*

**CERTIFICATE OF SERVICE**

I certify that the foregoing *Complaint* was served on this 8<sup>th</sup> day of February 2021 via request for certified mail service through the Franklin County Court of Commons Pleas e-filing system upon the following:

**Ian Richard Hosang**

87 E 53<sup>rd</sup> Street, Apt 1C  
Brooklyn, NY 11203

**Claudia Stephen**

1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

**Judith Agatha Culzac**

474 E 98<sup>th</sup> Street, Apt C5  
Brooklyn, NY 11212

**Rhett McIntosh**

1453 eastern Parkway, 2<sup>nd</sup> Floor  
Brooklyn, NY 11207

**Jomar Holmes**

63 Irving Place  
Staten Island, NY 10304

**American Cancer Society of Cincinnati Inc.**

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

**American Cancer Society of Cleveland Inc.**

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

**American Cancer Society of Ohio Inc.**

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

**American Cancer Foundation of Cincinnati Inc.**

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

**American Cancer Foundation of Cleveland Inc.**

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

**American Cancer Foundation of Columbus Inc.**

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

**American Cancer Foundation of Ohio Inc.**

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

and

**United Way of Ohio Inc.**

c/o Claudia Stephen  
1324 Forest Avenue, Suite 420  
Staten Island, NY 10302-2044

Respectfully submitted,

Dave Yost, Ohio Attorney General

/s/ Ricardo Simmonds

Ricardo J. Simmonds (0098160)

30 E. Broad St., 25<sup>th</sup> Floor

Columbus, OH 43215

[Ricardo.Simmonds@OhioAttorneyGeneral.gov](mailto:Ricardo.Simmonds@OhioAttorneyGeneral.gov)

Phone: (614) 644 – 8697

Fax: (844) 295-7244

*Trial Attorney for Plaintiff*