

IN THE COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO  
CIVIL DIVISION

IN RE: :  
: MISCELLANEOUS CASE  
DYNAMITE TKD KIDS FOUNDATION :  
: FILE NO. \_\_\_\_\_  
:

MATTER: Charitable trust assets of Dynamite TKD Kids Foundation

**ASSURANCE OF DISCONTINUANCE**

Pursuant to the authority granted in the Ohio Charitable Organizations Act, R.C. § 1716.01 et seq., specifically, R.C. § 1716.16(C), and the Ohio Charitable Trust Act, R.C. § 109.23 et seq., specifically, R.C. § 109.24(E), Ohio Attorney General Mike DeWine accepts this Assurance of Discontinuance (hereinafter “Assurance”) from Abbie M. Taylor, Rebecca VonMoos, and Dynamite TKD Kids Foundation. The Attorney General, Abbie M. Taylor, Rebecca VonMoos, and Dynamite TKD Kids Foundation, as parties to this assurance, acknowledge and agree that it is in their best interest and consistent with the best interests of the people of the State of Ohio to resolve the issues between them in the manner set forth below. As part of this Assurance, the Abbie M. Taylor, Rebecca VonMoos, and Dynamite TKD Kids Foundation, agree as follows:

**JURISDICTION AND VENUE**

- A. This Court has jurisdiction over the subject matter of this action pursuant to R.C. Chapter 1716, R.C. § 109.23 et seq., the rules adopted thereunder, and the Attorney General’s common law authority to enforce charitable trusts. This Court has jurisdiction over the parties. Venue is proper in this Court.

**FACTS**

- B. Dynamite TKD Kids Foundation is a non-profit organization founded in 2009 to “operate a Taekwondo School for underprivileged children and other legal operations within the state of Ohio and surrounding states.”
- C. Abbie M. Taylor is the current President of Dynamite TKD Kids Foundation.

- D. Rebecca VonMoos is the current Vice-President of Dynamite TKD Kids Foundation.
- E. Abbie M. Taylor has her current residence at 1846 Larchmont Ave. NE, Warren, OH 44483.
- F. Rebecca VonMoos has her current residence at 1587 Clermont Ave, Warren, OH 44483.
- G. Dynamite TKD Kids Foundation has a business address of P.O. Box 1030, Warren, OH 44482.

**CONCLUSIONS OF THE ATTORNEY GENERAL**

- H. The charitable trust and solicitation activities in Ohio of Dynamite TKD Kids Foundation, Abbie M. Taylor, and Rebecca VonMoos, are the subject of this Assurance. Such activities are described in and regulated by the Ohio Charitable Organizations Act, R.C. § 1716.01 *et seq.*, the Ohio Charitable Trust Act, R.C. § 109.23 *et seq.*, and the Attorney General's common law authority to enforce charitable trusts.
- I. The Attorney General is the party charged with enforcing the Ohio Charitable Organizations Act and the Ohio Charitable Trust Act and has investigated the charitable trust and solicitation activities of Dynamite TKD Kids Foundation.
- J. As a result of its investigation, the Attorney General has reason to believe that Abbie Taylor and Rebecca VonMoos are in violation of the Ohio Charitable Organizations Act, the Ohio Charitable Trust Act, and common law by violating the following:
  - 1. R.C. § 1716.17 and R.C. § 109.23(A): Abbie Taylor and Rebecca VonMoos breached fiduciary duties of care, loyalty, to properly manage accounts, to comply with the law, to not waste charitable assets, and to act in the best interest of the charity, resulting in loss and other damages to the charitable beneficiaries of Dynamite TKD Kids Foundation;
  - 2. The Attorney General's findings, as outlined above, are the basis upon which this Assurance has been negotiated. However, this Assurance is the culmination of disputed claims and does not constitute an admission of any wrongdoing by Abbie Taylor or Rebecca VonMoos.

**ASSURANCE**

- K. Abbie Taylor and Rebecca VonMoos agree that they will permanently never hold any of the following positions: officer, trustee, representative, board member, or any position of financial control of any charitable organization in the State of Ohio. Abbie Taylor and Rebecca VonMoos are permitted to act as volunteers but may not volunteer in a position of financial control or financial responsibility of any kind. Abbie Taylor and Rebecca VonMoos agree to avoid any handling or control of money for charitable organizations within the State of Ohio. Abbie M.

Taylor may serve out her current term as President of her Parent Teacher Fellowship for Victory Christian School ending in May 2014, provided that she does not exercise control over the group's finances.

- L. Abbie Taylor and Rebecca VonMoos agree that they will not participate in solicitations for financial assets in the State of Ohio for any charitable purpose or on behalf of any charitable organization. This exclusion includes solicitations conducted as a volunteer, officer, trustee, employee, representative, or agent of an organization.
- M. Dynamite TKD Kids Foundation is to legally and practically cease all operations and existence, and provide documentary proof of legal dissolution to the Ohio Attorney General by March 31, 2014. This includes state, federal, and all banking dissolution documents.
- N. All of Dynamite TKD Kids Foundation's assets are to be immediately liquidated and all proceeds sent to the Ohio Attorney General's Charitable Law Section. This includes (but is not limited to) all assets held at First Place Bank. Proof of the liquidation of these accounts must also be provided to the Ohio Attorney General.
- O. Abbie Taylor, in her personal capacity, is to make payment of \$5,000 to the Ohio Attorney General. This payment can be made in monthly installments, no less than \$416.67 per installment; due on the 15<sup>th</sup> of each month beginning March 15, 2014 and to conclude on February 15, 2015. There will be no penalty for making a payment larger than the minimum monthly amount of \$416.67, and the final monthly payment will be reduced accordingly based on the amount pre-paid.
- P. All funds must be paid by money order or cashier's check made payable to "Treasurer, State of Ohio" by March 31, 2014.
- Q. All funds and documentation of liquidation and closing activities shall be sent to:
  - Charitable Law Section – Ohio Attorney General
  - Attn: Andrew M. Howard
  - 150 East Gay Street, 23<sup>rd</sup> Floor
  - Columbus, Ohio 43215
- R. All funds received by the Ohio Attorney General as a result of this agreement will be redistributed, at the Ohio Attorney General's sole discretion, to Ohio charitable organizations.
- S. All parties agree that this Assurance is made in lieu of a civil action based upon the findings set forth herein.
- T. All parties agree that any evidence of a violation of this Assurance shall be *prima facie* evidence of a violation of Chapter 1716 of the Ohio Revised Code and any rule adopted thereunder in any subsequent action or proceeding brought by the Attorney General, as provided in R.C. §1716.16(C).

- U. In the event that Abbie Taylor and/or Rebecca VonMoos fail to comply with any requirement contained in this Assurance, both parties are liable for and shall pay stipulated penalties for each failure to comply: A minimum of ten thousand dollars (\$10,000.00), or true damages; whichever the Ohio Attorney General chooses in its discretion.
- V. All parties agree that any matter closed by the acceptance of this Assurance may be reopened at any time by the Attorney General for further proceedings in the public interest based upon any violation of the terms of this Assurance or upon the discovery of evidence not known or anticipated by the parties at the time of signing this Assurance.

#### **RETENTION OF JURISDICTION**

- W. This Court shall retain jurisdiction of this action for the purpose of enforcing this Assurance.

#### **AUTHORITY TO ENTER INTO THE ASSURANCE**

- X. Each signatory for Abbie M. Taylor, Rebecca VonMoos, and Dynamite TKD Kids Foundation represents and warrants that he/she has been duly authorized to sign this document and so bind Abbie M. Taylor, Rebecca VonMoos, and Dynamite TKD Kids Foundation to all terms and conditions thereof.

#### **ACKNOWLEDGEMENTS**

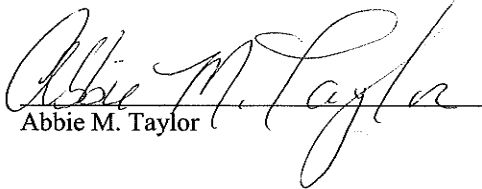
- Y. Abbie M. Taylor, Rebecca VonMoos, and Dynamite TKD Kids Foundation acknowledge that they have been given ample opportunity to be advised by legal counsel as to the meaning and effect of each provision of this Assurance and they have elected of their own free will and accord to enter into this Assurance.
- Z. The Attorney General, Abbie M. Taylor, Rebecca VonMoos, and Dynamite TKD Kids Foundation agree that this Assurance is binding upon the successors and assignees of all parties and that this Assurance constitutes the entire agreement and understanding of the parties.

**CERTIFICATION**

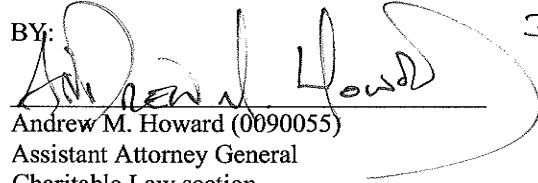
Each individual signing below represents that he or she is authorized and directed to sign this Assurance of Discontinuance on behalf of the party represented and further represents that he or she has the requisite authority to bind the party on behalf of whom they are signing.

**WHEREFORE**, the undersigned have executed this Assurance of Discontinuance this 22 day of Feb., 2014.


**ABBIE M. TAYLOR:**

  
Abbie M. Taylor

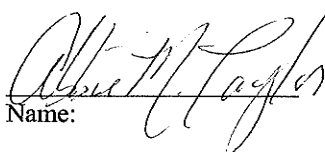
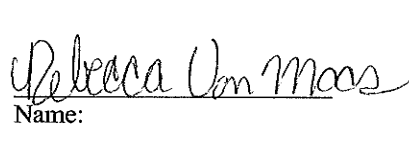
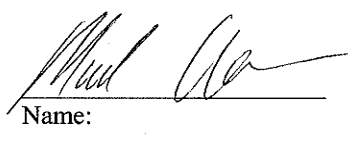
**MIKE DEWINE**  
ATTORNEY GENERAL OF OHIO

BY:  3/10/2014  
Andrew M. Howard (0090055)  
Assistant Attorney General  
Charitable Law section  
Ohio Attorney General Mike DeWine  
150 East Gay Street 23rd Floor  
Columbus, Ohio 43215  
(614) 466-3181 phone  
(614) 466-9788 fax  
Andrew.howard@ohioattorneygeneral.gov

**REBECCA VONMOOS:**

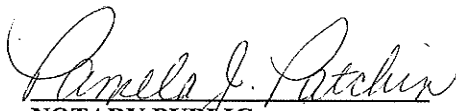
  
Rebecca VonMoos

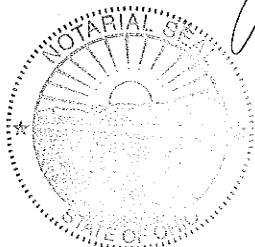
**BOARD MEMBERS OF DYNAMITE TKD KIDS FOUNDATION:**

    
Name: Name: Name:

**I am acknowledging the signatures of Abbie M. Taylor, Rebecca VonMoos, and the board members of Dynamite TKD Kids Foundation:**

**SWORN TO AND SUBSCRIBED** in my presence this 22 day of Feb., 2014.

  
**NOTARY PUBLIC**



PAMELA J PATCHIN  
Notary Public  
In and for the State of Ohio  
My Commission Expires  
April 6, 2015

