

- a. Respondent's last known address is 632 South 2nd Street, Lykens, PA 17048.
- b. The IRS has not recognized Respondent as a tax-exempt organization.
- c. Respondent solicits charitable contributions through two events each year: a pro-wrestling event in the spring, and a Chinese Auction in the fall.
- d. On or about April 2009, the Bureau requested Respondent's financial information for the period from January 1, 2007 to December 31, 2008.
- e. During an April 21, 2009 meeting, Respondent's principal officer, John C. Paul, indicated to the Bureau that Respondent has incomplete financial records and does not keep a general ledger or receipts for its toy purchases.
- f. After the Bureau's review of Respondent's available financial records, it was determined that the organization failed to furnish complete records for fiscal years ending December 31, 2007 and December 31, 2008.

AGREED VIOLATIONS

5. Respondent admits and agrees that by engaging in the foregoing activities:
 - a. Respondent repeatedly violated the Act at 10 P.S. §162.15(a)(1), by and through 10 P.S. § 162.12 by failing to keep true and accurate records as required by the Act.

PROPOSED ORDER

6. The parties, intending to be legally bound, agree to the issuance of the following Order in settlement of this matter:
 - a. Respondent repeatedly violated the Act at 10 P.S. § 162.15 (a)(1),

by and through § 162.12.

ADMINISTRATIVE FINE

b. An **ADMINISTRATIVE FINE** of three thousand dollars (\$3,000.00) is levied upon Respondent. Respondent shall tender the full sum of three thousand dollars (\$3,000.00), with this executed Consent Agreement which shall be paid by **certified check, cashier's check, attorney's check, or U.S.**

Postal money order made payable to the "Commonwealth of Pennsylvania."

MAINTAINING RECORDS

c. Respondent acknowledges its requirement to true and accurate records of its fiscal activities in accordance with Section 162.12 of the Act. Should Respondent fail to keep true and accurate records of its fiscal activities, Respondent shall pay an administrative fine of \$1,000.00, and an additional penalty of \$100.00 for each day during which such violation continues. No registration, should the Respondent be required to register under the Act, shall be renewed until the fine is paid.

CASE SETTLED AND DISCONTINUED

7. This case shall be deemed settled and discontinued upon the Secretary issuing an Order adopting this Consent Agreement and the Respondent's successful completion of the requirements of this Order. However, nothing in this Consent Agreement and Order shall preclude the Prosecuting Attorney for the Bureau from filing charges or the Secretary from imposing disciplinary or corrective measures for violations or facts not contained in this Consent Agreement and Order.

ACKNOWLEDGEMENT OF NOTICE AND WAIVER OF HEARING

8. Respondent waives the filing of an Order to Show Cause in this matter. Respondent knowingly and voluntarily waives the right to an administrative hearing in this matter, and to the following rights related to that hearing: to be represented by counsel at the hearing; to present witnesses and testimony in defense or in mitigation of any sanction that may be imposed for a violation; to cross-examine witnesses and to challenge evidence presented by the Bureau; to present legal arguments by means of a brief; and to take an appeal from any final adverse decision.

AGREEMENT NOT BINDING ON OTHER PARTIES

9. This Consent Agreement is between the Bureau and Respondent only. It does not bind any other governmental or administrative entity of the Commonwealth of Pennsylvania, including any other bureau within the Department of State. Except as otherwise noted, this Agreement is to have no legal effect if (a) the Office of General Counsel expresses an objection to the Agreement's form or legality and/or (b) unless and until the Secretary issues the stipulated Order.

EFFECT OF SECRETARY'S REJECTION

10. Should the Secretary not approve this Consent Agreement, presentation to and consideration of this Consent Agreement and other documents and matters by the Secretary shall not prejudice the Secretary from further participation in the adjudication of this matter. This paragraph is binding on the participants even if the Secretary does not approve this Consent Agreement.

ENTIRE AGREEMENT

11. This Agreement contains the whole agreement between the parties; provided, however, that the captions printed in the various provisions of this agreement are for ease of reading only and are not to be interpreted as forming any part of this agreement. There are no other terms,

obligations, covenants, representations, statements or conditions, or otherwise, of any kind whatsoever, concerning this Agreement.

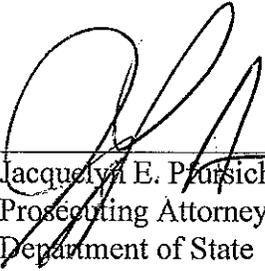
AGREEMENT DOES NOT PREVENT REFERRAL TO OTHER AGENCIES

12. The parties acknowledge that other federal, state, and/or local agencies may have jurisdiction over the activities of, or representations made by, Respondent and its officers, directors, agents, employees or independent contractors. Nothing in this Consent Agreement or the Order based upon this Consent Agreement shall preclude representatives of the Bureau from referring any information or data produced as a result of this matter to any federal, state, or local agency or governmental unit having jurisdiction over the activities of Respondent or any officer, director, agent, employee or independent contractor of the Respondent.

VERIFICATION OF FACTS AND STATEMENTS

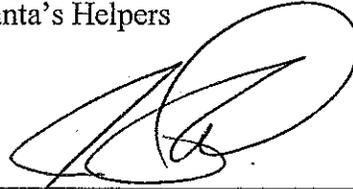
13. Respondent verifies that the facts and statements set forth in this Agreement are true and correct to the best of Respondent's knowledge, information and belief. Respondent understands

that statements in this Agreement are made subject to the criminal penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.



Jacquelyn E. Pursich, Esquire
Prosecuting Attorney
Department of State

Santa's Helpers



By:
Title:
Respondent

DATED: 7/5/10

DATED:



**IN THE MATTER OF THE
SANTA'S HELPERS
FILE NO. 10-98-05517**

ORDER

AND NOW, to wit, on this 29th day of July 2010, the terms of paragraph 6 of the foregoing Consent Agreement are hereby adopted and incorporated as the Order of the Secretary of the Commonwealth in resolution of this matter. This Order shall take effect immediately.

BY ORDER


Basil L. Merenda
Acting Secretary of the Commonwealth