COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BEFORE THE SECRETARY OF THE COMMONWEALTH

Commonwealth of Pennsylvania, 
Bureau of Charitable Organizations

vs. 

Docket No. 0012-98-04

NATIONAL CHILD SAFETY COUNCIL,
AMERICAN CHILDREN'S SAFETY SOURCE, INC.,
NATIONAL FIRE SAFETY COUNCIL, INC.,
UNITED CHILDREN'S FUND, INC.,
Respondents

File Nos. 03-98-05957
03-98-05963
03-98-05968
03-98-05969

CONSENT AGREEMENT AND ORDER


Jurisdiction

1. This matter is before the Secretary of the Commonwealth ("Secretary") pursuant to the Solicitation of Funds for Charitable Purposes Act, Act of December 19, 1990, P.L. 1200, No. 202, as amended ("Act"), 10 P.S. §§162.1-162.24.

Stipulated Facts

2. National Child is organized as a Michigan nonprofit corporation with its principal address identified as 4065 Page Avenue, P.O. Box 1368, Jackson, Michigan 49204.

3. National Child is registered with the Bureau as a charitable organization with registration number 205; National Child’s registration will expire on December 13, 2007.
4. American Children is organized as a District of Columbia nonprofit corporation with its principal address identified as 5015 Tracy Street, Suite 100, Dallas, Texas 75203.

5. American Children's registration (number 16405) expired on August 15, 2002, and was not renewed thereafter.

6. United Children is organized as a District of Columbia nonprofit corporation with its principal address identified as 1747 Pennsylvania Avenue, NW, Suite 1000, Washington, DC 20006.

7. United Children's registration (number 7575) expired on February 12, 2003, and was not renewed thereafter.

8. National Fire is organized as a Delaware nonprofit corporation with its principal address identified as 4065 Page Avenue, P.O. Box 378, Michigan Center, Michigan 49254.

9. National Fire is registered with the Bureau as a charitable organization, with registration number 557; National Fire's registration will expire on September 11, 2007.

10. At all relevant and material times, 4065 Page Avenue was the main office for the conduct of business for National Child, American Children, United Children, and National Fire.

11. Howard Ray Wilkinson ("H.R. Wilkinson") is an adult individual whose address is 1307 Wilkinson Drive, Jackson, Michigan 49203.

12. H.R. Wilkinson was the founder and/or creator of, among others, National Child, American Children and United Children.

13. H.R. Wilkinson has served, at different times, as a director, officer, volunteer and/or employee of National Child, American Children, and National Fire, and as a consultant to United Children.
National Child—Form 990

14. Without admitting or denying any legal obligation regarding reporting provisions, National Child stipulates to the following factual statements regarding National Child's IRS Form 990:
   a. For each of the fiscal years ending July 31, 1999, through July 31, 2003, National Child, as part of its registration process in Pennsylvania, filed with the Bureau a copy of its IRS Form 990.
   b. National Child did not report H.R. Wilkinson as a key employee on Part V.
   c. National Child did not report that H.R. Wilkinson received aggregate compensation of more than $100,000 from National Child and other organizations, of which more than $10,000 was provided by the other organizations, on line 75.
   d. National Child did not report that it was related to other charities on lines 80(a) and 80(b).

National Child—Financial Statements

15. Without admitting or denying any legal obligation regarding reporting provisions, National Child stipulates to the following factual statements regarding National Child's Financial Statements:
   a. For each of the fiscal years ending July 31, 1999, through July 31, 2003, National Child, as part of its registration process in Pennsylvania, filed with the Bureau audited financial statements.
   b. The notes to National Child's financial statements included a statement regarding National Child's related-party transactions, including, but not limited to, contributions received by and/or made by National Child to other charities.
c. For the fiscal years ending July 31, 1999 and July 31, 2000, National Child did not report transactions with United Children and American Children.

d. For the fiscal years ending July 31, 2001 and July 31, 2002, National Child did not report transactions with National Fire.

**National Child—Registration Statement**

16. Without admitting or denying any legal obligation regarding reporting provisions, National Child stipulates to the following factual statements regarding National Child’s Registration Statement:

a. For each of the fiscal years ending July 31, 1999, through July 31, 2003, National Child, as part of its registration process in Pennsylvania, filed with the Bureau a registration statement using either the Bureau's Form BCO-10 or the Unified Registration Statement ("URS").

b. National Child did not report that it shared revenue or formal governance with other charities in response to question 19 of the BCO-10 or question 18(B) of the URS.

c. For the fiscal year ending July 31, 1999, National Child did not report that K.C. Wilkinson, H.R. Wilkinson, Glennis Wilkinson, Howard Double and Jerry Taylor, employees, officers, directors and/or members of National Child, were related by blood, marriage or adoption, in response to question 24 (first part) of the BCO-10.

d. For the fiscal year ending July 31, 2000, National Child did not report that K.C. Wilkinson, H.R. Wilkinson, Glennis Wilkinson, Howard Double and Jerry Taylor, employees, officers, directors and/or members of National Child, were related by blood, marriage or adoption, in response to question 14(A)(1)(i) of the URS.

e. For the fiscal year ending July 31, 2001, National Child did not report that K.C. Wilkinson, H.R. Wilkinson, Glennis Wilkinson and Jerry Taylor, employees, officers,
directors and/or members of National Child, were related by blood, marriage or adoption, in response to question 24 (first part) of the BCO-10.

f. For the fiscal year ending July 31, 2002, National Child did not report that H.R. Wilkinson, Glennis Wilkinson, K.C. Wilkinson, Howard Double, L.J. Wilkinson and Jerry Taylor, employees, officers, directors and/or members of National Child, were related by blood, marriage or adoption, in response to question 24 (first part) of the BCO-10.

g. For the fiscal year ending July 31, 2003, National Child did not report that H.R. Wilkinson, Glennis Wilkinson and Jerry Taylor, employees, officers, directors and/or members of National Child, were related by blood, marriage or adoption, in response to question 24 (first part) of the BCO-10.

**American Children—Form 990**

17. Without admitting or denying any legal obligation regarding reporting provisions, American Children stipulates to the following factual statements regarding American Children's IRS Form 990:

a. For each of the fiscal years ending December 31, 1999, through December 31, 2001, American Children, as part of its registration process in Pennsylvania, filed with the Bureau a copy of its IRS Form 990.

b. American Children did not report H.R. Wilkinson as a key employee on Part V.

c. American Children did not report that H.R. Wilkinson received aggregate compensation of more than $100,000 from American Children and other organizations, of which more than $10,000 was provided by the other organizations, on line 75.

d. American Children did not report that it was related to other charities on lines 80(a) and 80(b).
American Children—Financial Statements

18. Without admitting or denying any legal obligations regarding reporting provisions, American Children stipulates to the following factual statements regarding American Children's Financial Statements:

a. For each of the fiscal years ending December 31, 1999, through December 31, 2001, American Children, as part of its registration process in Pennsylvania, filed with the Bureau audited financial statements.

b. The notes to American Children's financial statements included a statement regarding American Children's related-party transactions, including, but not limited to, contributions received by and/or made by American Children to other charities.

c. For the fiscal year ending December 31, 1999, American Children did not report transactions with National Child and United Children.

d. For the fiscal year ending December 31, 2000, American Children did not report transactions with National Child and National Fire.

e. For the fiscal year ending December 31, 2001, American Children did not report transactions with National Child.

American Children—Registration Statement

19. Without admitting or denying any legal obligation regarding reporting provisions, American Children stipulates to the following factual statements regarding American Children's Registration Statement:

a. For each of the fiscal years ending December 31, 1999, through December 31, 2001, American Children, as part of its registration process in Pennsylvania, filed with the Bureau a registration statement using the Unified Registration Statement.
b. American Children did not report that it shared revenue or formal
governance with other charities in response to question 18(B).

**United Children—Form 990**

20. Without admitting or denying any legal obligation regarding reporting provisions,
United Children stipulates to the following factual statements regarding United Children's IRS
Form 990:

a. For each of the fiscal years ending September 30, 1999, through
September 30, 2001, United Children, as part of its registration process in Pennsylvania, filed
with the Bureau a copy of its IRS Form 990.

b. United Children did not report that H.R. Wilkinson was a key employee
on Part V.

c. United Children did not report that H.R. Wilkinson received aggregate
compensation of more than $100,000 from United Children and other organizations, of which
more than $10,000 was provided by the other organizations, on line 75.

d. United Children did not report on lines 80(a) and 80(b) that it was related
to other charities.

**United Children—Financial Statements**

21. Without admitting or denying any legal obligation regarding reporting provisions,
United Children stipulates to the following factual statements regarding United Children's
Financial Statements:

a. For each of the fiscal years ending September 30, 1999, through
September 30, 2001, United Children, as part of its registration process in Pennsylvania, filed
with the Bureau audited financial statements.
b. The notes to United Children's financial statements included a statement regarding United Children's related-party transactions, including, but not limited to, contributions and/or made by United Children to other charities.

c. For the fiscal year ending September 30, 1999, United Children did not report in the notes to its financial statements, contributions it made to National Fire and American Children, although those contributions were reported on an attachment to its Form 990, Page 2, Part II.

d. For the fiscal year ending September 30, 2000, United Children did not report in the notes to its financial statements, contributions it made to National Fire, although those contributions were reported on an attachment to its Form 990, Page 2, Part II.

**United Children—Registration Statement**

22. Without admitting or denying any legal obligation regarding reporting provisions, United Children stipulates to the following factual statements regarding United Children's Registration Statement:

   a. For each of the fiscal years ending September 30, 1999, through September 30, 2001, United Children, as part of its registration process in Pennsylvania, filed with the Bureau a registration statement using the Bureau's Form BCO-10.

   b. In response to Question 19, United Children did not report that it shared revenue or formal governance with other charities.

**National Fire—Form 990**

23. Without admitting or denying any legal obligation regarding reporting provisions, National Fire stipulates to the following factual statements regarding National Fire's IRS Form 990:
a. For each of the fiscal years ending October 31, 1999, through October 31, 2003, National Fire, as part of its registration process in Pennsylvania, filed with the Bureau a copy of its IRS Form 990.

b. National Fire did not report that it was related to other charities on lines 80(a) and 80(b).

c. National Fire did not report payments in excess of $50,000 to H.R. Wilkinson on Schedule A, Part II.


National Fire—Financial Statements

24. Without admitting or denying any legal obligation regarding reporting provisions, National Fire stipulates to the following factual statements regarding National Fire's Financial Statements:

a. For each of the fiscal years ending October 31, 1999, through October 31, 2003, National Fire, as part of its registration process in Pennsylvania, filed with the Bureau audited financial statements.

b. The notes to National Fire's financial statements include a statement regarding National Fire's related-party transactions, including, but not limited to, contributions received by and/or made by National Fire to other charities.

c. For the fiscal years ending October 31, 2000 through October 31, 2002, National Fire did not report transactions with National Child.
National Fire—Registration Statement

25. Without admitting or denying any legal obligation regarding reporting provisions, National Fire stipulates to the following factual statements regarding National Fire's Registration Statement:

   a. For each of the fiscal years ending October 31, 1999, through October 31, 2003, National Fire, as part of its registration process in Pennsylvania, filed with the Bureau a registration statement using the Unified Registration Statement.

   b. National Fire did not report that it shared revenue or formal governance with other charities in response to question 18(B).

   c. For the fiscal year ending October 31, 1999, National Fire did not report that K.C. Wilkinson, Glennis Wilkinson, Carl Benes and Howard Double, employees, officers, directors and/or members of National Fire, were related by blood, marriage or adoption in response to question 14(A)(1)(i).

   d. For the fiscal year ending October 31, 2000, National Fire did not report that K.C. Wilkinson, Glennis Wilkinson, Carl Benes, Howard Double, H.R. Wilkinson, Jr. and Casey Wilkinson, employees, officers, directors and/or members of National Fire, were related by blood, marriage or adoption in response to question 14(A)(1)(i).

   e. For the fiscal year ending October 31, 2001, National Fire did not report that K.C. Wilkinson, Glennis Wilkinson, and Carl Benes, employees, officers, directors and/or members of National Fire, were related by blood, marriage or adoption in response to question 14(A)(1)(i).

   f. For the fiscal year ending October 31, 2002, National Fire did not report that K.C. Wilkinson, Glennis Wilkinson, Howard Double and L. J. Wilkinson, employees,
officers, directors and/or members of National Fire, were related by blood, marriage or adoption in response to question 14(A)(1)(i).

g. National Fire did not report that H.R. Wilkinson, a supplier or vendor providing goods or services to National Fire, was related by blood, marriage or adoption to officers, directors, trustees and/or employees of National Fire, in response to question 14(A)(1)(iii).

Legal Effect of the Forgoing Stipulations

26. If the parties had not agreed to this Consent Agreement and Order, the Bureau was prepared to offer proof of the foregoing stipulated facts and to argue that they constitute violations of the Act. Respondents, on the other hand, were prepared to offer proof respecting the foregoing stipulated facts and to argue that they do not constitute violations of the Act.

Proposed Order

27. Without admitting or denying any violation of the Act, Respondents agree that if the Commonwealth were able to prove the foregoing stipulated facts at a formal hearing, and if a legal obligation arose, in light of such proven facts, to report matters differently than they were reported, then the Secretary could find Respondents in violation of 10 P.S. §162.17(a)(3) regarding the making of false statements in applications, statements, or reports required to be filed under the Act. Therefore, Respondents, intending to be legally bound, agree not to contest the issuance of the following Order in settlement of this matter:

A. Administrative Fine. In lieu of an administrative fine, Respondents shall pay a total sum of One Hundred Fifty Thousand Dollars ($150,000) in settlement of this matter. The total sum of One Hundred Fifty Thousand Dollars ($150,000) shall be paid by certified check, cashier's check, attorney's check, or U.S. Postal money order, or any combination thereof, made payable to the "Commonwealth of Pennsylvania," as follows:
(1) Fifty Thousand Dollars ($50,000) shall be tendered with this executed Consent Agreement and will not be deposited until the Secretary signs the Order adopting this Consent Agreement and the Bureau discontinues with prejudice all claims against the individual respondents in accordance with paragraph thirty-three (33) of this Consent Agreement; if the Secretary does not sign the Order, or the Bureau fails to discontinue with prejudice the claims against the individual respondents, the funds will be returned to Respondents;

(2) Twenty Thousand Dollars ($20,000) shall be paid to the Bureau within sixty (60) days after approval of this Consent Agreement and Order by the Secretary;

(3) Twenty Thousand Dollars ($20,000) shall be paid to the Bureau within one hundred twenty (120) days after approval of this Consent Agreement and Order by the Secretary; and

(4) Twenty Thousand Dollars ($20,000) shall be paid to the Bureau within one hundred eighty (180) days after approval of this Consent Agreement and Order by the Secretary.

(5) Twenty Thousand Dollars ($20,000) shall be paid to the Bureau within two hundred forty (240) days after approval of this Consent Agreement and Order by the Secretary.

(6) Twenty Thousand Dollars ($20,000) shall be paid to the Bureau within three hundred days after approval of this Consent Agreement and Order by the Secretary.
B. Failure to make any of the foregoing payments shall: (1) render this Consent Agreement and Order null and void; (2) constitute a forfeiture by the Respondents of any payments made pursuant to this Consent Agreement and Order; and (3) result in the immediate rescheduling of this matter on the charges set forth in the Order to Show Cause against all respondents not previously dismissed with prejudice.

C. It is expressly understood that acceptance and execution of this Consent Agreement by the Parties and all negotiations, communications, notes, transmissions, documents, statements and proceedings in connection herewith, (a) shall in no way be construed as or deemed to be, in whole or in part, an admission or concession by any party, except with respect to the facts set forth in Paragraphs 2 - 25, above, and (b) shall not be offered, received or used in evidence in any action or proceeding in any court or other tribunal, or deemed in any way as an admission, concession or evidence of any liability, fault, wrongdoing or misconduct of any nature; provided, however, that nothing herein shall prevent any of the parties from using this Consent Agreement or any document or instrument delivered hereunder to establish or effectuate the agreement contemplated herein and to enforce the terms of this Consent Agreement.

**Agreement Not To Solicit Charitable Contributions**

28. National Child agrees that its registration as a charitable organization, registration number 205, will expire on December 13, 2007, and that, effective upon approval of this Consent Agreement and Order by the Secretary, it will terminate its registration and never again seek registration in the Commonwealth of Pennsylvania. National Child understands that, as a consequence of its agreement never to seek registration in the Commonwealth, it must refrain from soliciting charitable contributions in the Commonwealth of Pennsylvania.

29. American Children agrees that its registration as a charitable organization, registration number 16405, has expired and that, effective upon approval of this Consent
Agreement and Order by the Secretary, it will never again seek registration in the Commonwealth of Pennsylvania. American Child understands that, as a consequence of its agreement never to seek registration in the Commonwealth, it must refrain from soliciting charitable contributions in the Commonwealth of Pennsylvania.

30. National Fire agrees that its registration as a charitable organization, registration number 557, will expire on September 11, 2007 and that, effective upon approval of this Consent Agreement and Order by the Secretary, it will terminate its registration and never again seek registration in the Commonwealth of Pennsylvania. National Fire understands that, as a consequence of its agreement never to seek registration in the Commonwealth, it must refrain from soliciting charitable contributions in the Commonwealth of Pennsylvania.

31. United Children agrees that its registration as a charitable organization, registration number 7575, has expired and that, effective upon approval of this Consent Agreement and Order by the Secretary, it will never again seek registration in the Commonwealth of Pennsylvania. United Children understands that, as a consequence of its agreement never again to seek registration in the Commonwealth, it must refrain from soliciting charitable contributions in the Commonwealth of Pennsylvania.

32. In addition to the agreements by National Child, American Children, National Fire and United Children’s Fund to refrain from seeking registration and soliciting charitable contributions in Pennsylvania, H.R. Wilkinson, individually, agrees to permanently refrain from soliciting charitable contributions in the Commonwealth of Pennsylvania, either directly or indirectly, for any entity as an owner, director, officer, agent, consultant or control person. If H.R. Wilkinson becomes an employee or agent of any entity that solicits charitable contributions in Pennsylvania, H.R. Wilkinson agrees not to solicit charitable contributions in Pennsylvania on
behalf of that entity, either directly or indirectly through any other person or entity. H. R. Wilkinson, individually, further understands and acknowledges that permanently refraining from soliciting contributions in Pennsylvania includes not attempting to circumvent the terms of this Consent Agreement through the use of any related or unrelated third party to incorporate or otherwise form and/or operate a business to solicit charitable contributions in Pennsylvania, for or on behalf of any purported charitable organization. This agreement to permanently refrain from soliciting charitable contributions in Pennsylvania includes agreeing not to circumvent the letter or spirit of this settlement through any such arrangement.

**Case Settled and Discontinued**

33. This case shall be deemed settled, discontinued, and ended with prejudice upon approval of this Consent Agreement by the Respondents and counsel for the Commonwealth of Pennsylvania, Bureau of Charitable Organizations and the entry of an Order by the Secretary in the precise form attached hereto and the Respondents' full payment in lieu of an administrative fine. Furthermore, the Rule to Show Cause issued in this matter initially included various individual respondents in addition to the four Respondents that are parties to this Consent Agreement. Upon entry of the aforementioned Order by the Secretary, the Commonwealth shall dismiss from this matter all claims against all individual respondents with prejudice and shall serve a copy of such dismissal upon all respondents’ counsel.

**Acknowledgement Of Notice And Waiver Of Hearing**

34. Respondents acknowledge the filing and receipt of an Order to Show Cause in this matter. Respondents knowingly and voluntarily waive 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.

**No Admission of Wrongdoing or Liability**

35. Nothing in this Consent Agreement and Order shall constitute a finding of wrongdoing by any party, or an admission by any party to any liability or lack thereof, with regard to the merits of the allegations contained in the Order to Show Cause filed in this action. This Consent Agreement and Order was entered into by agreement of the Parties for settlement purposes only as a compromise of disputed claims.

**Agreement Not Binding On Other Parties**

36. This Consent Agreement and Order is between the Bureau and Respondents only. It does not bind any other party or administrative entity of the Commonwealth of Pennsylvania, including any other bureau within the Department of State, provided, however, that this Consent Agreement and Order shall protect all Respondents in the above captioned case (both entities and individuals) from any further exposure to liability or penalties under the Act based on the allegations that were made or could have been made in the Order to Show Cause which initiated this case. 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**

37. Should the Secretary not approve this Consent Agreement and Order, presentation to and consideration of this Consent Agreement and Order and other documents and matters by the Secretary shall not prejudice the Secretary or any party 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 and Order.
Entire Agreement

38. This Agreement contains the whole agreement between the Bureau and the Respondents; 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 between the Bureau and the Respondents.

Verification Of Facts And Statements

39. Each Respondent verifies that, as to the particular facts and statements set forth in this Agreement relating to it, they are true and correct to the best of each Respondent’s knowledge, information and belief. Respondents understand that statements in this Consent Agreement are made subject to the criminal penalties of 18 Pa.C.S. §4904 relating to unsworn falsification to authorities.

NATIONAL CHILD SAFETY COUNCIL

By: [Signature]
Title: Vice President
Dated: 10-4-07

AMERICAN CHILDREN’S SAFETY SOURCE, INC.

By: [Signature]
Title: 
Dated: 

UNITED CHILDREN’S FUND, INC.

By: [Signature]
Title: President
Dated: 10-4-07

NATIONAL FIRE SAFETY COUNCIL, INC.

By: [Signature]
Title: Exec. Director
Dated: 10-4-07

PHL:5683035.2/1-101101

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As to paragraph 32 only:

Howard Ray Wilkinson

Dated ________________________
**Entire Agreement**

38. This Agreement contains the whole agreement between the Bureau and the Respondents; 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 between the Bureau and the Respondents.

**Verification Of Facts And Statements**

39. Each Respondent verifies that, as to the particular facts and statements set forth in this Agreement relating to it, they are true and correct to the best of each Respondent’s knowledge, information and belief. Respondents understand that statements in this Consent Agreement are made subject to the criminal penalties of 18 Pa.C.S. §4904 relating to unsworn falsification to authorities.

NATIONAL CHILD SAFETY COUNCIL  
AMERICAN CHILDREN’S SAFETY SOURCE, INC.

By:  
Title  
Dated  

By:  
Title  
Dated  

UNITED CHILDREN’S FUND, INC.  
NATIONAL FIRE SAFETY COUNCIL, INC.

By:  
Title  
Dated  

By:  
Title  
Dated  

PHIL:5683035.2/I-101101  
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National Fire Safety Council, Inc. 
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IN THE MATTER OF

NATIONAL CHILD SAFETY COUNCIL;
AMERICAN CHILDREN’S SAFETY SOURCE, INC.;
NATIONAL FIRE SAFETY COUNCIL, INC. and
UNITED CHILDREN’S FUND, INC.
FILE NOs. 03-98-05957; 03-98-05963; 03-98-05968; and 03-98-05969

ORDER

AND NOW, this 9th day of October, 2007, the terms of Paragraph 27 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

Pedro A. Cortés
Secretary of the Commonwealth