1 2 3 4 5 6 7 8 9	Attorney General of California TANIA M. IBANEZ Senior Assistant Attorney General JAMES M. TOMA Supervising Deputy Attorney General DAVID K. ELDAN Deputy Attorney General State Bar No. 163592 300 South Spring Street, Suite 1702 Los Angeles, CA 90013 Telephone: (213) 269-6041 Fax: (916) 731-2145 E-mail: David.Eldan@doj.ca.gov Attorneys for David Eller, in his capacity as Registrar of the Registry of Charitable Trusts		
	BEFORE THE		
10 11	ATTORNEY GENERAL OF CALIFORNIA		
12	In the Matter of the Notice of Intent to Revoke		
13	Desite it is an it at 10	ase No. 2018-CT0256770	
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16	Jonathan Cossu, aka Jon A. Cossu, aka Jonny Preston; Urgent Dogs of LA, a California nonprofit corporation,		
17	Respondents.		
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19	The parties stipulate:		
20	1. This Settlement Agreement (the " <u>Agreement</u> ") settles the above-captioned action,		
21	pending before Rob Bonta in his capacity as Attorney General of the State of California (in such		
22	capacity the "Attorney General"), and is entered into by and between, on the one hand, David		
23	Eller, in his official capacity as Registrar of the Attorney General's Registry of Charitable Trusts		
24	(respectively the "Registrar" and the "Registry"), and, on the other hand, respondents Jonathan		
25	Cossu aka Jon A. Cossu aka Jonny Preston, an individual ("Cossu") and Urgent Dogs of LA, a		
26	California nonprofit corporation ("UDLA", and, coll	ectively with Cossu, the "Respondents", and	
27	each a "Respondent", and, unless otherwise stated, "Respondents" referring to the Respondents		
28	both collectively and individually).		
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2. The Registrar is represented in this action by Deputy Attorney General David K.
 Eldan. The Respondents understand that they have the right to be represented by counsel at their
 own expense in this action, including in the process of negotiation and drafting of this Agreement,
 but are not currently represented by counsel and have elected to proceed without counsel.

3. On or about May 29, 2018, the Registrar issued a Notice of Intent to Revoke
Registration and Imposition of Penalties; Order to Cease and Desist; Notice of Assessment of
Penalties Directed to Urgent Dogs of LA and its Board of Directors (the "Cease and Desist
Order") to the Respondents.

9 4. On or about July 15, 2019, the Registrar issued a First Amended Notice of Intent to
10 Revoke Registration and Imposition of Penalties; Order to Cease and Desist; Notice of
11 Assessment of Penalties Directed to Urgent Dogs of LA and its Board of Directors (the
12 "Amended Cease and Desist Order") to the Respondents. A true and correct copy of the Amended
13 Cease and Desist Order is attached as Exhibit "A" to this Agreement.

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5. On or about September 30, 2019, the Respondents submitted an Appeal and Request for Hearing (the "Appeal") in response to the Amended Cease and Desist Order.

6. The Amended Cease and Desist Order is the operative pleading in this matter. Its
contents differ from those of the Cease and Desist Order. Among other things, section 7 of the
Cease and Desist Order set forth allegations regarding SPCA LA and Camp Cocker Rescue; the
Attorney General later dropped those allegations, and they are not contained in the Amended
Cease and Desist Order.

7. Respondents have contested and appealed from the Amended Cease and Desist
 Order and have the right to a hearing on such appeal.

8. The Registrar and Respondents agree to settle the above-captioned action on the
following terms and conditions. Respondents understand and agree that, by entering into this
Agreement, they knowingly and voluntarily waive their rights to contest and appeal the Amended
Cease and Desist Order and their right to a hearing on such appeal.

This Agreement is subject to approval by the Attorney General or his designee(s).
 Respondents understand and agree that counsel for the Registrar may communicate directly with 2

the Attorney General or his staff regarding this Agreement, without notice to or participation by Respondents. If the Attorney General or his designee(s) do not approve this Agreement, it shall be of no force or effect and, except for this section, it shall be inadmissible in any legal action. Neither the Attorney General nor any of his representatives shall be disqualified from further involvement in the above-captioned action by reason of their having negotiated this Agreement and/or considered it for approval by the Attorney General.

The effective date of this Agreement is the date on which it has been executed by
each of the signatories listed below and approved by the Attorney General (the "Effective Date").
The occurrence of the Effective Date shall constitute the withdrawal of the Appeal, with no
necessity of further action by the Attorney General and/or the Registrar, except that either may
take such actions as he deems necessary or appropriate to effect the withdrawal.

12 11. Respondents shall fully comply with, and act in good faith to implement, the terms
of, this Agreement, and shall fully cooperate in any investigation by the Attorney General related
to Respondents' compliance with this Agreement, including the accuracy of any representation
made by Respondents to the Attorney General in this Agreement or during the course of the
Attorney General's investigation in the above-captioned action. Such cooperation shall include,
but is not limited to, providing information, documents, and truthful testimony, and assisting in
obtaining information, documents, and truthful testimony from third parties.

Respondents hereby admit the truth of the allegations in the Amended Cease and
 Desist Order, agree that the Amended Cease and Desist Order shall become the final order of the
 Attorney General, and agree that Respondents will be bound by the terms of the Amended Cease
 and Desist Order, except that:

i. all references to California Government Code section 12599.6(f)(2) in the
 Amended Cease and Desist Order are hereby deemed deleted therefrom, and the Amended
 Cease and Desist Order shall not be construed to rely upon or to seek relief pursuant to
 California Government Code section 12599.6(f)(2); and

27 ii. in addition to the deletion therefrom of all references to California Government
28 Code section 12599.6(f)(2), set forth above, certain of violations "a." through "r.", set
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forth at pages 14–15 of the Amended Cease and Desist Order, are hereby further modified as follows:

a. Violation "a." (failing to keep donations solicited for specific purposes segregated from general funds). Respondents deny that they are liable for violation "a." and deny the accuracy and/or legal consequences of the allegations set forth at page 3, line 13 ("COSSU has routinely solicited") through page 4, line 27 ("used for that purpose") of the Amended Cease and Desist Order, which allegations relate to the violation, and/or they allege facts in mitigation of the violation. Violation "a." is dismissed from the Amended Cease and Desist Order.

b. Violation "b." (materially false statement in 2017 IRS form 990). Respondents deny that they are liable for violation "b." and deny the accuracy and/or legal consequences of the allegations set forth at page 5, line 15 ("By") through page 5, line 19 ("subd. (f)(2).)") of the Amended Cease and Desist Order, which allegations relate to the violation, and/or they allege facts in mitigation of the violation. Violation "b." is dismissed from the Amended Cease and Desist Order.

c. Violation "c." (materially false statement in 2017 Form RRF-1).
Respondents deny that they are liable for violation "c." and deny the accuracy and/or legal consequences of the allegations set forth at page 5, line 15 ("By") through page 5, line 19 ("subd. (f)(2).)") of the Amended Cease and Desist Order, which allegations relate to the violation, and/or they allege facts in mitigation of the violation. Violation "c." is dismissed from the Amended Cease and Desist Order.

d. Violation "e." (misrepresentation of UDLA's tax-exempt status).
 Respondents deny that they are liable for violation "e." and deny the accuracy and/or legal consequences of the allegations set forth at page 6, lines 1–16 of the Amended Cease and Desist Order, which allegations relate to the violation, and/or they allege facts in mitigation of the violation. Violation "e." is dismissed from the Amended Cease and Desist Order.

e. Violation "g." (representing that any part of a contribution will be given or donated to any other charitable organization). Respondents deny that they are liable for violation "g." and deny the accuracy and/or legal consequences of the allegations set forth at page 7, lines 13–28 of the Amended Cease and Desist Order, which allegations relate to the violation, and/or they allege facts in mitigation of the violation. Violation "g." is dismissed from the Amended Cease and Desist Order.

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f. Violation "i." (failure to provide documents upon request of the Attorney General). Respondents deny that they are liable for violation "i." and deny the accuracy and/or legal consequences of the allegations set forth at page 8, lines 14–19 of the Amended Cease and Desist Order, which allegations relate to the violation, and/or they allege facts in mitigation of the violation. Violation "i." is dismissed from the Amended Cease and Desist Order.

g. Violation "j." (commingling personal and charitable funds). Respondents deny that they are liable for violation "j." and deny the accuracy and/or legal consequences of the allegations set forth at page 9, lines 6-12 of the Amended Cease and Desist Order, which allegations relate to the violation, and/or they allege facts in mitigation of the violation. Violation "j." is dismissed from the Amended Cease and Desist Order.

h. Violation "k." (commingling personal and charitable funds). Respondents deny that they are liable for violation "k." and deny the accuracy and/or legal consequences of the allegations set forth at page 9, lines 6-12 of the Amended Cease and Desist Order, which allegations relate to the violation, and/or they allege facts in mitigation of the violation. Violation "k." is dismissed from the Amended Cease and Desist Order.

i. Violation "p." (falsely representing Attorney General's impressions of
 documents submitted in response to Cease and Desist Order). Respondents deny that they
 are liable for violation "p." and deny the accuracy and/or legal consequences of the
 allegations set forth at page 9, line 27 ("Nonetheless, COSSU posted a video") through

1	page 10, line 18 ("subd. (f)(1).)") of the Amended Cease and Desist Order, which	
2	allegations relate to the violation, and/or they allege facts in mitigation of the violation.	
3	Violation "p." is dismissed from the Amended Cease and Desist Order.	
4	j. Violation "q." (fundraising for Brats Rescue, Inc., after issuance of the	
5	Cease and Desist Order). Respondents deny that they are liable for violation "q." and deny	
6	the accuracy and/or legal consequences of the allegations set forth at page 11, lines 4-12	
7	of the Amended Cease and Desist Order, which allegations relate to the violation, and/or	
8	they allege facts in mitigation of the violation. Violation "q." is dismissed from the	
9	Amended Cease and Desist Order.	
10	Relief against UDLA	
11	13. Charity Registration Number CT0256770, previously issued to UDLA by the	
12	Registry, is revoked, and the Registrar and/or Attorney General may take any actions they deem	
13	necessary to effect such revocation and cause it to be memorialized as appropriate, including in	
14	the records of the Registry.	
15	14. UDLA shall commence voluntary dissolution proceedings within ten (10) days of	
16	the Effective Date.	
17	15. Each Respondent represents that, except as otherwise previously disclosed to the	
18	Attorney General, UDLA has ceased all operations and has no assets.	
19	Relief against Cossu	
20	16. Cossu is enjoined from:	
21	a. Acting as a director, officer, trustee, manager, supervisor, founder, incorporator,	
22	or fiduciary of any charity or nonprofit organization;	
23	b. Soliciting or receiving, or assisting or advising others to solicit or receive, from	
24	persons or entities resident in the State of California, funds or assets for a charitable or nonprofit	
25	purpose, including, but not limited to, doing so by means of the use of the internet or any website,	
26	including any social media platform (e.g., Facebook, Instagram);	
27	c. Holding, managing, directing, or controlling funds or assets for a charitable or	
28	nonprofit purpose; or	
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d. Acting as a commercial fundraiser for charitable purposes, fundraising counsel
 for charitable purposes, commercial co-venturer, or trustee, as those terms are defined in
 California Government Code sections 12599, 12599.1, 12599.2, and 12582.

This section does not enjoin Cossu from acting as an employee, agent, or independent
contractor of, or volunteer for, a charity or nonprofit organization, so long as he is otherwise in
compliance with this section.

17. Penalties

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a. The penalties assessed against Respondents, jointly and severally, under the
Amended Cease and Desist Order are \$123,700.00.

10 b. Based on (i) Respondents' representation that UDLA has ceased all operations 11 and has no assets, and (ii) Cossu's representation of an inability to pay penalties in the amount 12 assessed, as set forth in a Financial Statement of Individual Defendant signed by Cossu under penalty of perjury and dated July 2, 2021, assessed penalties of \$103,700.00 are stayed, subject to 13 14 compliance with this Agreement. Should either Respondent, by act or omission, violate this 15 Agreement in any way, the Attorney General may set aside the stay and impose the penalties 16 previously stayed, which shall be immediately due and payable to the California Department of 17 Justice.

18 c. The Attorney General has relied on the financial information provided by 19 Respondents in agreeing to stay penalties of \$103,700.00, as set forth above. If it is determined by an administrative law judge that either Respondent made any material misrepresentation or 20 omission in that Respondent's disclosure of either Respondent's financial information or ability 21 to pay, then the Attorney General may set aside the stay and impose the penalties previously 22 staved, which shall be immediately due and payable to the California Department of Justice. 23 18. Respondents shall pay the remaining \$20,000.00 of the assessed penalties within 24 one (1) year of the effective date of this Agreement. All payments shall be made payable to the 25 California Department of Justice and sent to: 26 27

California Department of Justice Attn.: David K. Eldan, Deputy Attorney General 300 S. Spring Street, Suite 1702

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1 Los Angeles, CA 90013 19. No charitable assets will be used to pay any penalty imposed hereunder on 2 Respondents, 3 20. Failure to comply with the terms of this Agreement shall constitute disobedience 4 or resistance to a lawful order under Government Code section 11455.10. The Attorney General 5 may pursue a contempt sanction for violations under Government Code section 11455.20, in 6 7 addition to all other remedies available to the Attorney General. 21. By signing this Agreement, Cossu, on behalf of himself and UDLA, represents that 8 he has carefully read and understands this Agreement, and that he has the authority to bind UDLA 9 10 to this Agreement. 11 IT IS SO STIPULATED. 12 Dated: 07/29/. 2021. 13 Jonathan Cossu, an individual 14 URGENT DOCK OF LA Dated: 07/29/, 2021. 15 By: 16 Jonnykayi Cossu Its: Prevident and CEO 17 18 Dated: 2021. 19 David K. Eldan Deputy Attorney General 20 Attorneys for David Eller, in his official capacity as Registrar of the Attorney General's Registry of Charitable 21 Trusts 22 LA2018301217 64400737 23 24 25 26 27 28 8