



Court: Ford County District Court
Case Number: 2018-CV-000053
Case Title: State of Kansas vs. Raymond F Dechant, et al.
Type: Journal Entry of Consent Judgment

SO ORDERED.

A handwritten signature in black ink, appearing to read "E. Leigh Hood", is written over a faint, illegible printed name.

/s/ Honorable E. Leigh Hood, District Judge

2. The Attorney General's authority to bring this action is derived from the statutory and common law of the State of Kansas, specifically the Kansas Consumer Protection Act ("KCPA"), K.S.A. 50-623, *et seq.*

3. Defendant Dechant's residential address is 3004 E Barbara Ln, Dodge City, Ford County, Kansas.

4. Dechant, Unruh, Thomas, Inc. is a Kansas corporation in good standing. It is located at 2210 First Ave, Dodge City, Ford County, KS.

5. All references to Defendants herein include acts individually, in concert, or by or through employees, agents, representatives, affiliates, assignees and successors of the named business.

6. Defendants stipulate and admit that the Court has subject matter jurisdiction over this case and *in personam* jurisdiction over the parties.

7. Defendants stipulate and admit that venue is proper in this Court under K.S.A. 50-638(b).

8. Defendants are engaged in accounting and tax services in the State of Kansas.

9. Defendants are a "supplier" within the definition of K.S.A. 50-624(1).

10. Defendants are engaged in "consumer transactions" in Kansas within the definition of K.S.A. 50-624(c).

ALLEGATIONS

11. Plaintiff alleges that Defendants solicited certified public accountant services with Kansas consumers and committed acts and practices in violation of the KCPA, which acts and practices include, but are not limited to:

a. Misrepresentations knowing or with reason to know the sponsorship, approval, characteristics, and benefits of accounting and audit services offered by the Defendants in violation of K.S.A 50-626(b)(1)(A).

b. Misrepresentations knowing or with reason to know the property or services has a sponsorship, approval, status, affiliation or connection the supplier does not have in violation of K.S.A. 50-626(b)(1)(B).

c. Willful use of a any oral or written misrepresentation, exaggeration, falsehood, innuendo or ambiguity as to a material fact by Defendants in violation of K.S.A 50-626(b)(2).

12. Defendants voluntarily agree to this Consent Judgment without trial or adjudication of any issue of fact or law, solely for the purpose of settlement and without admitting any allegation contained herein.

13. Defendants agree that by entering into this Consent Judgment they are not admitting to guilt and signing the agreement is not an admission of guilt.

INJUNCTIVE RELIEF

14. Defendants agrees to refrain, and to be permanently enjoined, from engaging in those acts and practices set forth in paragraph eleven (11) herein, including representing Defendant Dechant as a practicing certified public accountant and holding himself out as a certified public accountant so long as his certificate and permit to practice as a CPA has been suspended. Defendants agree that engaging in any such acts or similar acts, after the date of this Consent Judgment, shall constitute a violation of this Consent Judgment.

15. Defendants agree to comply with all Kansas laws, statutes, rules and regulations, relating to consumer transactions in Kansas, specifically the Kansas Consumer Protection Act, K.S.A. §50-623, *et seq.*

16. Defendants agree that engaging in such acts or similar acts, after the date of this Consent Judgment, shall constitute a violation of this Order and civil penalties will be imposed for each subsequent violation.

17. Defendants agree to cooperate with the Office of the Kansas Attorney General in investigating and remedying any complaints filed with the Consumer Protection Division or made known to Defendants.

18. Defendants agree to be permanently enjoined from entering into, forming, organizing or reorganizing into any partnership, corporation, sole proprietorship or any other legal structures, for the purpose of avoiding compliance with the terms of this Consent Judgment.

19. Defendants agree to make available and/or disclose the provisions of this Consent Judgment to each officer, director, member, manager, employee, agent, independent contractor and representative having responsibilities with respect to the subject matter of this Consent Judgment within ten (10) days of signing the Consent Judgment.

RESTITUTION, INVESTIGATIVE FEES AND CIVIL PENALTIES

20. Defendants agree to pay restitution to any consumer who becomes known through the Office of the Attorney General or Defendants. Claims for consumer restitution must cover work performed as a certified public accountant from July 1, 2012 to May 1, 2018. Any contested claim for restitution will be mediated by the Office of the Attorney General. Defendants will provide the Office of the Attorney General with notice of a claim for restitution.

21. Defendants agree to pay to the Office of the Kansas Attorney General five thousand dollars (\$5,000.00) in investigative fees, pursuant to K.S.A. §50-632 and §50-636.

22. Defendants agree to pay to the Office of the Kansas Attorney General fifteen thousand dollars (\$15,000.00) in civil penalties.

23. Payment from Defendants shall be made in the form of a cashier's check or money order made payable to the Office of the Kansas Attorney General, and mailed to:

Office of the Kansas Attorney General
ATTN: Melanie Jack, Assistant Attorney General
120 SW 10th Ave, 2nd Floor
Topeka, Kansas 66612-1597

24. Defendants agree that pursuant to 11 U.S.C. 523(a)(2)(A) and 523(a)(7), and due to the nature of the conduct underlying this settlement, any unpaid penalties and/or fees shall not be dischargeable in any bankruptcy proceeding commenced after the entry of this Consent Judgment.

GENERAL PROVISIONS

25. The provisions of this Consent Judgment will be applicable to Defendants and every employee, agent or representative of the Defendants.

26. Jurisdiction is retained by this Court for the purpose of enabling any of the parties to this Consent Judgment to apply to this Court at any time for such further orders and directions as may be necessary or appropriate for the modification of any of the provisions hereof, for the enforcement of compliance herewith, and for the punishment of violations thereof.

27. If any portion, provision, or part of this Consent Judgment is held to be invalid, unenforceable, or void for any reason whatsoever, that portion shall be severed from the remainder and shall not affect the validity or enforceability of the remaining provisions, portions or parts.

28. Compliance with this Consent Judgment does not relieve Defendants of any obligation imposed by applicable federal, state, or local law, nor shall the Attorney General be precluded from taking appropriate legal action to enforce civil or criminal statutes under his jurisdiction.

29. The parties understand that this Consent Judgment shall not be construed as an approval of or sanction by the Attorney General of the business practices of the Defendants nor shall Defendants represent the decree as such an approval. The parties further understand that any failure by the State of Kansas or by the Attorney General to take any action in response to any information submitted pursuant to the Consent Judgment shall not be construed as an approval of or sanction of any representations, acts or practices indicated by such information, nor shall it preclude action thereon at a later date.

30. Defendants further represent that they have had an opportunity to consult with and obtain the advice of private legal counsel prior to entering into this Consent Judgment.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the stipulation and agreement of the parties contained herein are adopted and approved as the findings of fact and conclusions of law of the Court and any monies owed hereunder by Defendants immediately become a judgment upon filing.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED Defendants agree to pay restitution to any consumer who becomes known through the Office of the Attorney General or Defendants. Claims for consumer restitution must cover work performed as a certified public accountant from July 1, 2012 to May 1, 2018. Any contested claim for restitution will be mediated by the Office of the Attorney General. Defendants will provide the Office of the Attorney General with notice of a claim for restitution.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that judgment is entered against Defendants pay investigation fees and expenses of five thousand dollars (\$5,000.00).

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that judgment is entered against Defendants and in favor of Plaintiff in the amount of fifteen thousand dollars (\$15,000.00) in civil penalties.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendants shall be held jointly and severally liable for the aforementioned violations of the Kansas Consumer Protection Act, K.S.A. 50-623, *et seq.*

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendant pay all costs associated with this action.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that pursuant to the Kansas Consumer Protection Act, and the provisions of K.S.A. 50-632(b), the Court hereby approves the terms of the Consent Judgment and adopts the same as the Order of the Court.

IT IS SO ORDERED.

THIS ORDER IS EFFECTIVE AS OF THE DATE AND TIME OF THE ELECTRONIC FILE STAMP.

Prepared and approved by:

OFFICE OF THE KANSAS ATTORNEY GENERAL

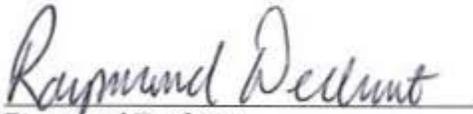
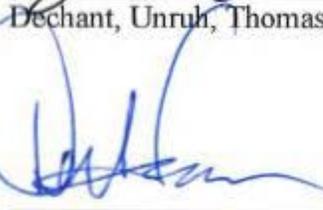


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DEFENDANTS:


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David Snapp, # 10769