

FIFA IS CORRUPTION: WHAT IS TO BE DONE?¹

Bruce W. Bean

The Fédération International de Football Association (“FIFA”) has been administering international football (“soccer” in Australia, Canada and the U.S.)² for more than a century. Gambling, match-fixing, bribery, money laundering, tax evasion, and corruption generally have been rampant in football for many decades.³ Despite universal knowledge of this corruption, the enduring intensity of interest of the three billion football fans can fairly be compared to the fervor of religious zealots.⁴

This article provides an overview of football corruption, emphasizing FIFA’s central role in maintaining its well-deserved reputation as a thoroughly corrupt, incorrigible organization that cares nothing for its deplorable reputation. The Article proceeds as follows.

Part I provides the background of FIFA and describes its history of corruption and details the notorious 2010 selection by the FIFA Executive Committee of Russia and Qatar to host the 2018 and 2022 World Cup competitions. Part II demonstrates FIFA’s most recent example of its complete lack of interest in addressing football corruption in any meaningful way by describing its so-called “reform” efforts triggered by the flawed December 2010 selection of Russia and Qatar as World Cup hosts. Part III describes the U.S. Department of Justice 2015 indictments of more than forty football-related individuals and entities and notes prosecutions in other jurisdictions triggered by this action. Part IV considers possible solutions to the endemic, systemic corruption of the world’s most popular sport.⁵ Part V concludes with a despairing view

1. Apologies to Vladimir Lenin.

2. George Bernard Shaw’s aphorism, “[t]wo nations divided by a common language,” is certainly apt here. Forum post by Mark Booth, *What is the origin of the phrase “two nations divided by a common language”?*, STACK EXCHANGE (July 2103), <https://english.stackexchange.com/questions/74737/what-is-the-origin-of-the-phrase-two-nations-divided-by-a-common-language>. STEFAN SZYMANSKI & SILKE-MARIA WEINEK, *IT’S FOOTBALL, NOT SOCCER (AND VICE VERSA)* (2018).

3. See *infra* Part I.B.

4. Soc. Issues Research Ctr. (2008), http://www.sirc.org/football/football_passions.pdf.

5. Ten times as many viewers watched the broadcast of the 2014 World Cup finals in Brazil in 2014 as watched the 2018 U.S. Superbowl. Brook Larmer, *China Won’t Play in This World Cup. It Still Hopes to Profit.*, N.Y. TIMES MAG. (May 30, 2018), <https://www.nytimes.com/2018/05/30/magazine/china-wont-play-in-this-world-cup-it-still-hopes-to-profit.html>.

of football and a plausible, uncomfortable, and perhaps impermissible, suggestion.

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PART I: THE PROBLEMS AT FIFA AND FOOTBALL

Football is played in every country, territory, and remote island⁶ on the planet Earth, from North Korea and South Sudan to Antarctica.⁷ In June 2018, immediately prior to the opening of the World Cup matches hosted by Russia, two cosmonauts aboard the International Space Station demonstrated that football can also be played in space.⁸ Football requires no elaborate infrastructure, no expensive equipment, and no extraordinary physical characteristics for those who simply want to kick something like a ball toward a goal.⁹ In professional football, of course, extraordinary skills are essential and are extraordinarily compensated.¹⁰

The origins of the game are uncertain. Three thousand years ago, the Chinese had a game where balls were kicked into a net.¹¹ The concept of such a game as an intricate team sport was probably developed in Mesoamerica in the area from Costa Rica north into Mexico, where the Aztec, Mayan and Teotihuacano civilizations had a game similar to football, also perhaps three thousand years ago.¹² This game was played

6. The Cook Islands, a group of islands spread over nearly 850,000 square miles of the South Pacific, approximately 2000 miles northeast of New Zealand, has a population 15,000. PACIFIC ISLANDS TOURISM GUIDE, *About Cook Islands*, <https://www.pacifictourism.travel/pacific-islands/about/cook-islands> (last visited Feb. 6, 2019). The Cook Islands is a full member of FIFA with the same vote as China and India.

7. See Nathan Bowen, *Rothera Diary – January 2010*, BRIT. ANTARCTIC SURVEY (Jan. 30, 2010), <https://www.bas.ac.uk/blogpost/rothera-diary-january-2010/>.

8. Elizabeth Howell, *Watch Cosmonauts Play Soccer in Space to Celebrate 2018 World Cup (Video)*, SPACE.COM (June 12, 2018) <https://www.space.com/40860-cosmonauts-space-soccer-world-cup-russia-2018.html>.

9. A traditional description of football, appropriate until Germany was eliminated early in the 2018 World Cup, was “a game where use of hands is forbidden, nobody ever seems to score” and the Germans always win, KEN BENSINGER, RED CARD: HOW THE U.S. BLEW THE WHISTLE ON THE WORLD’S BIGGEST SPORTS SCANDAL 38 (2018).

10. See Olatunde Kindness, *[Latest] Top 10 Richest Footballer in the World 2018 & Worth*, OASDOM, <https://www.oasdom.com/top-10-richest-footballer-world-2018-forbes/> (last visited Oct. 2, 2018).

11. Erin Blakemore, *Where Did Soccer Start? Archaeology Weighs In*, NAT’L. GEOGRAPHIC (June 15, 2018), <https://news.nationalgeographic.com/2018/06/soccer-world-cup-origins-mesoamerica-ball-games-archaeology-science/>.

12. *Id.*

on stone courts (some 1300 still can be found) and with a rubber ball.¹³ It is said that the Aztecs may have used this game as a substitute for war, and Mayans may have beheaded losers.¹⁴

Modern football, however, emerged in the second half of the 19th century in England and quickly came to the U.S.¹⁵ Today in the U.S. today, football is known as “soccer,”¹⁶ a term now scorned by British humorists,¹⁷ but in fact regularly used in the U.K. until the 1980s.¹⁸ At the time of the 2006 World Cup in Germany, National Geographic Magazine published a feature story in its June 2006 issue: *The Beautiful Game: Why Soccer Rules the World*.¹⁹ While soccer does have a long history in the U.S., it has been surpassed by other sports. Americans’ top four sports are “American football,”²⁰ baseball, basketball, and ice hockey.²¹ A stark example of the difference in appeal of American football and global football may be seen in the statistics for the championship game at the 2014 RioWorld Cup. One billion viewers tuned into that football match, while approximately 100 million watched the 2018 Super Bowl.²²

In fact, the U.S. does have a professional soccer league, and in 1994 hosted the FIFA World Cup, the quadrennial global football championship.²³ The extent to which soccer is ignored by Americans

13. *Id.*

14. *Id.*

15. SCOTT CRAWFORD, A HISTORY OF SOCCER IN LOUISIANA: 1858-2013, 6 (2013).

16. There are others versions of games named “football:” these include Rugby, Gaelic football, and Australian Rules football.

17. John Cleese, *It’s called FOOTBALL, not soccer!*, YOUTUBE (July 5, 2015), <https://www.youtube.com/watch?v=SW0jBOvbxQ>.

18. SZYMANSKI & WEINEK, *supra* note 2, at 70–71.

19. Sean Wilsey, *The Beautiful Game: Why Soccer Rules the World*, NAT’L GEOGRAPHIC, June 2006, at 42.

The term “the beautiful game” is ascribed to Brazilian superstar, Pele, who published “My Life and the Beautiful Game” in 1977. See generally PELÉ WITH ROBERT L. FISH, MY LIFE AND THE BEAUTIFUL GAME (1977).

20. The term used in the rest of the world to refer to football as Americans know it.

21. Shane Acedera, *The Top 10 Most Popular Sports In America*, SPORT ONE (Jan. 28, 2018), <https://sport.one/the-top-10-most-popular-sports-in-america/>.

22. Larmer *supra* note 5.

23. BENSINGER, *supra* note 9, at 58.

and the media was dramatically illustrated when the Washington Capitals, a professional hockey team, received the Stanley Cup for winning the National Hockey League championship in June 2018.²⁴ The Washington Post covered the story under a headline that read “Capitals win Stanley Cup, Washington’s first major sports championship since 1992.”²⁵ This headline overlooked the fact that DC United, the Washington, D.C. professional soccer team, had won the Major League Soccer championship in 1996, 1997, 1999, and 2004.²⁶

A. What is FIFA?

FIFA is organized as a not-for-profit association organized under Swiss civil law.²⁷ As such, FIFA enjoys the unique privileges Switzerland provides to its forty-five sports governing associations (“SGAs”).²⁸ For example, FIFA pays no income taxes to Switzerland, and there are few Swiss laws applicable to FIFA.²⁹ Swiss hospitality to sports crime is long-standing. Historically, as this article demonstrates, Switzerland has demonstrated almost no interest in football’s decades of match-fixing, money laundering, looting, self-dealing, and bribery.³⁰ I have elsewhere previously labeled

24. *All-Time Stanley Cup Champions*, NHL.COM, <https://www.nhl.com/info/all-time-stanley-cup-winners> (last visited Jan. 7, 2019).

25. Isabelle Khurshudyan et al., *Capitals Win Stanley Cup, Washington’s First Major Sports Championship Since 1992*, WASH. POST (June 8, 2018), <https://www.washingtonpost.com/news/capitals-insider/wp/2018/06/07/2018-nhl-stanley-cup-finals-capitals-golden-knights-game-5>.

26. *MLS Cup: The all-time list of league champions since 1996*, MLS (Nov. 30, 2016, 10:50 PM), <https://www.mlssoccer.com/post/2016/11/30/mls-cup-all-time-list-league-champions-1996>.

27. *Sports bodies bring CHF1 billion a year for Swiss*, SWISSINFO.CH (Apr. 9, 2015, 4:49 PM), https://www.swissinfo.ch/eng/money-spinner_sports-bodies-bring-chf1-billion-a-year-for-swiss/41371778; SCHWEIZERISCHES ZIVILGESETZBUCH [ZGB] CODE CIVIL [CC] [CIVIL CODE] Dec. 10, 1907, SR 210, art. 60 (Switz.).

28. SWISSINFO.CH *supra* note 27.

29. *Id.*

30. Bruce W. Bean, *The Perfect Crime? FIFA and the Absence of Accountability in Switzerland*, 32 MD. J. INT’L L. 68, 71 (2017) [hereinafter *The Perfect Crime*].

Switzerland the “Nirvana for Sports Criminals.”³¹ Others have made the case that the Swiss are “implicitly complicit” in FIFA’s corruption.³²

The FIFA constitutional documents—the FIFA Statutes³³—establish the FIFA Congress, the newly renamed and reorganized Executive Council,³⁴ the general secretariat,³⁵ and a number of standing and ad-hoc committees.³⁶ FIFA’s 211 members are national and other football associations.³⁷ To be part of FIFA, these associations must be also members of one of FIFA’s six continental confederations.³⁸ These are:

31. *Id.*

32. See *infra* Part IV B 2. “The implicit complicity of the Swiss State ...and Swiss local authorities, is undeniable. It is not unlike the organized financial opacity that enabled Switzerland to become the central node of tax evading schemes. For long, the Swiss state turned a blind eye on the financial flows involving SGBs. It was an unspoken quid pro quo for their collective decision to locate their seats, with the adjacent revenues and employment opportunities, in Switzerland.” Antoine Duval, *The Rules of the Game: The Need for Transparency in Sports Governance*, PLAY GAME: COMMENTS (Jan. 7, 2016), http://www.playthegame.org/news/comments/2016/034_the-rules-of-the-game-the-need-for-transparency-in-sports-governance/.

33. *FIFA Statutes*, FIFA.COM, <https://www.fifa.com/about-fifa/who-we-are/the-statutes.html> (last visited Oct. 3, 2018).

34. The FIFA Executive Committee was reorganized into the expanded Executive Council following the Department of Justice indictments described in Part III. One major change is that now each of the six Confederation must elect at least one woman to the FIFA Council. FIFA, *FIFA Statutes* art. 33, para. 5 (2018), <https://resources.fifa.com/image/upload/the-fifa-statutes-2018.pdf?cloudid=whhncbdzio03cuhmwx>.

35. *Id.* at art. 36–37.

36. *Id.* at art. 39–48, art. 50–55.

37. *Associations and Confederations*, FIFA.com, <https://www.fifa.com/associations/index.html> (last visited Oct. 3, 2018). FIFA prides itself on having more member associations than the United Nations has members. FIFA members not part of the United Nations include:

Anguilla, Aruba, Bermuda, British Virgin Islands, Cape Verde, Cayman Islands, Chinese Taipei, Cook Islands, Curacao, Faroe Islands, Gibraltar, Guam, Hong Kong, Kosovo, Macau, Montserrat, New Caledonia, North Korea, Palestine, Puerto Rico, Swaziland, Tahiti, Turks & Caicos Islands, and U.S. Virgin Islands. *Id.*; *Member States*, UNITED NATIONS, <http://www.un.org/en/member-states/> (last visited Oct. 3, 2018).

FIFA membership is just as complex as that for the United Nations. Because of its founding role in creating football, Great Britain is represented in FIFA by its constituent countries – England, Northern Ireland, Scotland and Wales. *Associations and Conderations supra* note 37; *Member States supra* note 37. The United Kingdom is the

UEFA—Union of European Football Associations;³⁹

CONCACAF—Confederation of North, Central American, and Caribbean Association Football;⁴⁰

U.N. Member. *Member States supra* note 37. The Republic of China (Chinese Taipei) and Kosovo are full members of FIFA, but are not U.N. members. *Associations and Conderations supra* note 37; *Member States supra* note 37. New Caledonia and Gibraltar are also FIFA members but not U.N. members. *Associations and Conderations supra* note 37; *Member States supra* note 37.

There are seven U.N. member or observer states that do not belong to FIFA: Micronesia, Monaco, Palau, United Kingdom, Vatican City, Nauru and the Marshall Islands. *Associations and Conderations supra* note 37; *Member States supra* note 37.

There are also Football Confederation members that are not FIFA members: Northern Mariana Islands, Reunion, Zanzibar, French Guiana, Bonaire, Guadeloupe, Martinique, Saint Martin, Sint Maarten, Kirbati, Tuvalu, and Niue. *Associations and Conderations supra* note 37.

38. FIFA Statutes, art. 11, para. 2, https://resources.fifa.com/image/upload/the-fifa-statutes-2018.pdf?cloudid=whhncbdzio03cuhmwfxa_ While the Confederations are not members of the FIFA Congress, they have substantial influence within FIFA because it is the Confederations that select the representatives to the Executive Council. *Id.* at art. 27, para 5.

39. *Member Associations*, UEFA.COM, <https://www.uefa.com/insideuefa/member-associations/> (last visited Oct. 8, 2018). UEFA has 55 members: Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, England, Estonia, Faroe Islands, Finland, France, North Macedonia, Georgia, Germany, Gibraltar, Greece, Hungary, Iceland, Israel (formerly a member of the AFC until 1994), Italy, Kazakhstan, Kosovo, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Montenegro, Netherlands, Northern Ireland, Norway, Poland, Portugal, Republic of Ireland, Romania, Russia, San Marino, Scotland, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, and Wales. *Id.*

40. *Member Associations*, CONCACAF, <https://www.concacaf.com/en/member-association> (last visited Oct. 8, 2018). CONCACAF has three regional federations and a total of forty-one members:

- The total list of members: Anguilla, Antigua and Barbuda, Aruba, Bahamas, Barbados, Belize, Bonaire, British Virgin Islands, Canada, Cayman Islands, Costa Rica, Cuba, Curacao, Domenica, Dominican Republic, El Salvador, French Guinea, Grenada, Guadeloupe, Guyana, Haiti, Honduras, Jamaica, Martinique, Mexico, Montserrat, Nicaragua, Panama, Puerto Rico, Saint Kitts and Nevis, Saint Lucia, Saint Martin, Saint Vincent and the Grenadines, Saint Martin, Suriname, Trinidad and Tobago, Turks and Caicos Islands, U.S. Virgin Islands, and the U.S. *Id.*

- The North American Football Union, composed of Canada, Mexico and the U.S. *North American Football Union*, WIKIPEDIA,

CONMEBOL—Confederación Sudamericana de Fútbol;⁴¹

CAF—Confederation of African Football;⁴²

AFC—Asian Football Confederation;⁴³ and

https://en.wikipedia.org/wiki/North_American_Football_Union (last visited Oct. 3, 2018).

•The Caribbean Football Union composed of Bermuda, plus Suriname, Guyana, and French Guinea in South America and the nations and territories in the Caribbean: Anguilla, Antigua and Barbuda, Aruba, Bahamas, Barbados, Bonaire, British Virgin Islands, Cayman Islands, Cuba, Curacao, Domenica, Dominican Republic, Grenada, Guadeloupe, Haiti, Jamaica, Martinique, Montserrat, Puerto Rico, Saint Kitts and Nevis, Saint Lucia, Saint Martin, Saint Vincent and the Grenadines, Sint martin, Trinidad and Tobago, Turks and Caicos Islands, US Virgin Islands. *Caribbean Football Union*, WIKIPEDIA, https://en.wikipedia.org/wiki/Caribbean_Football_Union (last visited Oct. 3, 2018).

•Union Centroamericana de Fútbol composed of Belize, Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama. *Central American Football Union*, WIKIPEDIA, https://en.wikipedia.org/wiki/Central_American_Football_Union (last visited Oct. 3, 2018).

41. *Las Asociaciones Nacionales de la CONMEBOL* [The National Associations of CONMEBOL], CONMEBOL, <http://www.conmebol.com/es/laconmebol/asociaciones> (last visited Oct. 9, 2018). CONMEBOL includes the South American nations of Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Paraguay, Peru, Uruguay, and Venezuela. *Id.*

42. *Member Associations*, CAF, <http://www.cafonline.com/en-us/memberassociations.aspx#> (last visited Oct. 8, 2018). CAF has fifty-six members: Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Central African Republic, Chad, Comoros, Congo, Democratic Republic of the Congo, Cote d'Ivoire, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Reunion Island, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Swaziland, Tanzania, Togo, Tunisia, Uganda, Zambia, Zanzibar and Zimbabwe. *Id.*

43. *Member Associations*, AFC, <http://www.the-afc.com/about-afc/memberassociations/> (last visited Oct. 8, 2018). The AFC consists of forty-seven Members: Afghanistan, Australia (formerly a part of the OFC), Bahrain, Bangladesh, Bhutan, Brunei Darussalam, Cambodia, China, Chinese Taipei, Guam, Hong Kong, India, Indonesia, Iran, Iraq, Japan, Jordan, North Korea, South Korea, Kuwait, Kyrgyz Republic, Laos, Lebanon, Macau, Malaysia, Maldives, Mongolia, Myanmar, Nepal, Northern Mariana Islands, Oman, Pakistan, Palestine, Philippines, Qatar, Saudi Arabia,

OFC—Oceania Football Confederation.⁴⁴

Since its founding in 1904, FIFA's avowed purpose has been to encourage and develop international football.⁴⁵ This has been done by supporting the growth of football in as many places as possible. Today these efforts are primarily funded by FIFA's lucrative World Cup global football championship.⁴⁶ Football is immensely profitable in Europe,⁴⁷ and the World Cup generates billions for FIFA.⁴⁸

The President of FIFA is the unchallengeable ruler of this football empire.⁴⁹ The Chief Operating Officer overseeing the support staff has the title Secretary-General.⁵⁰ As provided in the FIFA Statutes, the six continental confederations elect representatives to the Executive Council, which convenes at least twice each year.⁵¹ All

Singapore, Sri Lanka, Tajikistan, Thailand, Timor-Leste, Turkmenistan, United Arab Emirates, Uzbekistan, Vietnam, and Yemen. *Id.*

44. See FIFA, GLOBAL CLUB FOOTBALL 2018 REPORT 21 (2018), <https://img.fifa.com/image/upload/plstmtbjzbps7c2vkfir.pdf>. OFC includes eleven members: American Samoa, Cook Islands, Fiji, New Caledonia, New Zealand, Papua New Guinea, Samoa, Solomon Islands, Tahiti, Tonga, and Vanuatu. *Id.*

45. See *History of FIFA – Foundation*, FIFA.com, <https://www.fifa.com/about-fifa/who-we-are/history/index.html> (last visited Feb. 19, 2019). The actual rules of play of international football emanate from a different entity, the International Football Association Board (IFAB). IFAB was organized in 1882, two decades earlier than FIFA. FIFA provides four of the eight members of the IFAB, with England, Scotland, Wales, and Northern Ireland providing the balance. These latter four areas are on the IFAB because football originated there.

46. BENSINGER, *supra* note 9, at 47. These competitions trace their origins to 1930 when Uruguay hosted and won the first such competition. *Id.*

47. UEFA, FINANCIAL REPORT 2016/17 (2018), https://www.uefa.com/MultimediaFiles/Download/OfficialDocument/uefaorg/Finance/02/54/02/87/2540287_DOWNLOAD.pdf. UEFA generates substantially more revenue than FIFA. *Id.*

48. See Tariq Panja, *FIFA Set to Make \$6.1 Billion From World Cup*, N.Y. TIMES (June 12, 2018), <https://www.nytimes.com/2018/06/12/sports/fifa-revenue.html>.

49. As explained in Part II, the organizational structure of FIFA does not provide for “checks and balances” between and among the constituent elements established by the FIFA Statutes. See *infra* Part II.

50. FIFA, FIFA Statutes art. 72, para. 1 (2015), <https://www.fifa.com/mm/document/affederation/generic/02/58/14/48/2015fifastatutesen%5fneutral.pdf>.

51. *Id.* at art. 31, para 2. Statutes Special sessions can be called by the President. *Id.* at art. 31, para. 3.

211 national football associations meet at least once each year at a FIFA Congress.⁵²

B. Longstanding Ethical Problems in Football

Globally, football has endured many decades of corrupt activities. A comprehensive history of football by David Goldblatt includes anecdotes of football corruption throughout FIFA's entire existence.⁵³ The modern epidemic of corruption within football, however, began with the greatly enhanced commercial sponsorship that commenced in the 1970s when the German Bundesliga of sixteen professional teams secured an early television broadcast rights deal described as "one of the most generous of the early TV deals in Europe."⁵⁴ Information about bribes to win or lose Bundesliga football matches became public at the end of the 1971 season. Ultimately an "investigation into Bundesliga match-fixing and bribery . . . generated so much irrefutable documentation that at least two-thirds of the entire league were implicated and over fifty players, coaches, and [team] presidents"⁵⁵ were banned from football for life.

The list of early football scandals is close to endless. Goldblatt includes descriptions of corruption throughout football, including: Brazil,⁵⁶ China,⁵⁷ France,⁵⁸ Greece,⁵⁹ Portugal,⁶⁰ Romania,⁶¹ Italy,⁶² Poland,⁶³ South Africa,⁶⁴ and Yugoslavia.⁶⁵

52. *Id.* at art. 22, para. 2.

53. *See generally* DAVID GOLDBLATT, *THE BALL IS ROUND: A GLOBAL HISTORY OF FOOTBALL* (2006).

54. *Id.* at 471.

55. *Id.* at 472.

56. *See id.* at 819.

57. *See id.* at 849–50.

58. *See id.* at 572.

59. *See id.* at 764–65.

60. *See id.* at 761–63.

61. *See id.* at 706–07.

62. *See id.* at 578–79. In Italy, a gambling and game fixing scandal arose in early 1980, which resulted in police raids on March 2, 1980. At half-time during Sunday matches, "the police swooped on the nation's football grounds and dressing rooms and eleven players were arrested." *Id.* at 579.

63. *See id.* at 704–05. In Poland, a team "bribed opponents and bugged dressing rooms." *Id.* at 704.

In early 2017, Transparency International conducted a survey of football fans.⁶⁶ Of the 25,000 fans responding, 53% had no confidence in FIFA, and 46% did not believe FIFA was actively fighting corruption in football.⁶⁷ Overall, the principal concerns of the 25,000 fans who responded were match-fixing⁶⁸ and bribing of referees.⁶⁹ This concern of fans is regularly confirmed. More than 200 police officers staged coordinated raids focused upon match-fixing and money laundering in seven European countries in October 2018.⁷⁰

C. João Havelange: “Father of FIFA Corruption”

From 1961 to 1974, Sir Stanley Rous, an English school teacher with a devotion to football and its educational value as a mechanism for teaching fair play, served as President of FIFA.⁷¹ At this time, while football was already international, it was almost entirely non-commercial. Joao Havelange, an ambitious Brazilian businessman and

64. *See id.* at 884–86.

65. *See id.* at 438. In 1966, Partizan Belgrade, a team from Yugoslavia, competed in the European Cup against Real Madrid. They were reportedly “offered the game” by the referee for \$15,000 in hard currency. “However, [they] decided they could not afford it.” *Id.*

66. *FIFA Must Do More to Win Back Trust of Football Teams*, TRANSPARENCY INT’L: SPORT (March 2, 2017), https://www.google.com/search?q=transparency+international+trust+of+football+fans&rlz=1C1GYPO_enUS770US770&oq=transparency+international+trust+of+football+fans&aqs=chrome..69i57.17519j0j7&sourceid=chrome&ie=UTF-8. A football fan opinion platform, Forza Football, which has 3 million subscribers, worked with Transparency International on this survey. *Id.*

67. *Id.*

68. *Id.*

69. *Id.*

70. Samindra Kunti, *Belgium football in chaos as police swoop on 44 locations in matchfixing probe*, INSIDE WORLD FOOTBALL (Oct. 11, 2018), <http://www.insideworldfootball.com/2018/10/11/belgium-football-chaos-police-swoop-44-locations-matchfixing-probe/>.

71. *Sir Stanley Rous: The spirit of the game and the laws*, FIFA.COM (June 20, 1997), <https://www.fifa.com/development/news/y=1997/m=6/news=sir-stanley-rous-the-spirit-the-game-and-the-laws-71962.html>.

former athlete, defeated Rous in the FIFA presidential election in 1974.⁷² FIFA was small, even poor, when Havelange succeeded Rous, but it was under Havelange that FIFA was able to expand the commercial aspects of football.⁷³

Havelange was aided in the commercial development of football by Horst Dassler, head of the family that had established the sports equipment company, Adidas.⁷⁴ It was under Havelange that FIFA took control of the rights to advertise at football matches and then persuaded Coca-Cola to become the first exclusive worldwide sponsor of a sport.⁷⁵ As David Conn described these developments: football magically showed up on TV and by 1978 Dassler had Havelange totally bought and paid for.⁷⁶

1. *Cash for Votes*

In 1975, Havelange hired Joseph “Sepp” Blatter, a Swiss marketing manager, as Technical Director⁷⁷, later promoting him to General

72. *Factbox: FIFA presidential elections since 1974*, REUTERS (Jan. 17, 2014), <https://www.reuters.com/article/us-soccer-fifa-elections/factbox-fifa-presidential-elections-since-1974-idUSBREA0G0PZ20140117>.

73. While in 1974 Havelange claimed FIFA had no money in its accounts, the 1970-74 World Cup cycle had generated \$420 million. We know that the 2010 cycle, by contrast, generated \$631 million and FIFA’s surplus at the end of the 2014 World Cup cycle, reported just weeks before the May 27 indictment, was \$1.5 billion. FIFA, FINANCIAL REPORT 2014, 14 (2014), https://resources.fifa.com/mm/document/affederation/administration/02/56/80/39/fr2014_weben_neutral.pdf.

74. *Life and Work: Chronicle and Biography of Adi & Käthe Dassler*, ADI & KÄTHE DASLLER MEMORIAL FOUNDATION, <https://www.adidassler.org/en/life-and-work/chronicle> (last visited Jan. 12, 2019).

75. Matthew Hepburn, *Timeline: The History of Coca-Cola and the FIFA World Cup*, COCA-COLA JOURNEY (Dec. 18, 2017), <https://www.coca-colacompany.com/stories/timeline-history-of-coca-cola-and-the-fifa-world-cup>.

76. DAVID CONN, *THE FALL OF THE HOUSE OF FIFA: THE MULTIMILLION-DOLLAR CORRUPTION AT THE HEART OF GLOBAL SOCCER* 3 (2017).

77. *Sepp Blatter timeline: FIFA president’s controversial career*, TELEGRAPH (Sept. 25, 2015, 4:26 PM), <https://www.telegraph.co.uk/sport/football/sepp-blatter/11891813/Sepp-Blatter-timeline-Fifa-presidents-controversial-career.html>.

Secretary of FIFA in 1981.⁷⁸ As FIFA's General Secretary, Blatter was effectively its Chief Operating Officer, as sponsor and broadcast revenue grew and FIFA prospered and was intimately involved in the corrupt practices that FIFA developed as its revenues increased during this period.⁷⁹ When Havelange was first elected president in 1974, there were 142 member football associations in FIFA.⁸⁰ Havelange assiduously expanded FIFA membership until in 1998, when Havelange allowed Blatter to succeed him, there were 204 members.⁸¹

To understand why this was significant, we look to the FIFA statutes that grant each FIFA member association one vote in the FIFA Congress.⁸² As Havelange brought these new associations into FIFA and awarded them financial assistance, ostensibly designed to support football, these new associations eagerly supported Havelange in his five reelection campaigns.⁸³ This, of course, is pure democracy, where each football association has an equal vote. Perhaps within FIFA it should be recognized as purely corrupt dumbocracy,⁸⁴ where the association

78. Jeremy Wilson, *Sepp Blatter - 10 things you should know about former Fifa president*, TELEGRAPH (June 3, 2015, 9:05 AM), <https://www.telegraph.co.uk/sport/football/sepp-blatter/11638213/Sepp-Blatter-10-things-you-should-know-about-Fifa-president.html>.

79. See *infra* Part 1.C.2. In a later investigation of Blatter's role in the ISL bribery scandal. *Id.* Blatter was found to have been "clumsy", but not complicit. *Id.* See *infra* Part 1.C.2, where FIFA under Blatter announced that it paid penalties for FIFA officials caught in a bribery scandal to keep the name of FIFA pure.

80. Joao Havelange: Brazilian Businessman and Sports Official, ENCYC. BRITANNICA, <https://www.britannica.com/biography/Joao-Havelange> (last visited Mar. 20, 2019).

81. *Id.*

82. See FIFA, FIFA Statutes art. 26, para. 1 (2018), <https://resources.fifa.com/image/upload/the-fifa-statutes-2018.pdf?cloudid=whhncbdzio03cuhmwfxa>.

83. BENSINGER, *supra* note 9 at 29; see CONN, *supra* note 76 at 63.

84. Dumbocracy also works within FIFA football confederations. CONCACAF includes North America, Central America, and the Caribbean. Jack Warner served as head of the Trinidad and Tobago association, a FIFA Executive Committee member, and president of CONCACAF for, in the aggregate, twenty-eight years. The Caribbean with eighteen members while North and Central America total nine voting members.

representing Montserrat (population 5,315)⁸⁵ had the same vote as China and India, each with populations exceeding one billion.

Once Blatter had been elected president in 1998, he began a separate Goal program, which was used in large part to build headquarters for local football associations.⁸⁶ Between 1998 and 2014, \$1.1 billion was disbursed by FIFA to national football associations and to the confederations.⁸⁷

Such grants seemed to have been designed to corrupt, since they were used to satisfy campaign promises and were sometimes diverted for personal use by those in control of the local football association or confederation.⁸⁸ The Department of Justice indictment described *infra*,⁸⁹ alleged that certain CONCACAF officials, who were also on the FIFA Executive Committee and voting Members of the FIFA Congress, received development payments that were retained for personal use and not applied to support football.⁹⁰ Domenico Scala, the independent head of the FIFA Audit and Compliance Committee, has said: “[I]t was a system of patronage, by which the president distributed money to the electorate.”⁹¹ According to FIFA’s outside auditors, grants from FIFA were not properly monitored or controlled by FIFA to insure they were used for their intended purposes.⁹²

85. *Central America: Montserrat*, CIA: THE WORLD FACTBOOK, <https://www.cia.gov/library/publications/the-world-factbook/geos/mh.html> (last visited Sept. 26, 2018).

86. CONN, *supra* note 76 at 63.

87. *Id.*

88. *See, e.g., South African Football Association: FAP*, FIFA.COM, <https://www.fifa.com/development/facts-and-figures/association=rsa/financial-assistance-programme.html> (last visited Feb. 21, 2019). FIFA’s Financial Assistance Program sent funds to member association each year. *See, e.g., id.* It appears there were no effective controls over how that money was handled which resulted in some of the allegations in the made by the Department of Justice in its Superseding Complaint described in *infra* Part III.

89. *See infra* Part III.D.

90. *See infra* Part III.B. One egregious example is Jack Warner, leader of the Trinidad & Tobago football association. *See id.*

91. CONN, *supra* note 76 at 67.

92. *See infra* Part IV. KPMG ultimately resigned as FIFA’s outside accounting firm because they did not believe Infantino, FIFA’s new President, had appropriate procedures in place to monitor the increase in funds Infantino had promised as part of his election campaign. *See id.*

2. *The ISL Fiasco*

As Adidas, Dassler, and Havelange fundamentally changed football by making it a terrifically profitable commercial enterprise, Havelange personally did very well. Dassler established International Sports and Leisure (“ISL”) in 1982 as the company to handle commercial rights purchased from FIFA and other SGAs.⁹³ ISL purchased the right to control FIFA’s commercial and broadcast rights and then resold these rights to commercial sponsors and broadcasters.⁹⁴

Following two decades of success, in 2001, ISL declared bankruptcy in its home jurisdiction, the Swiss Canton of Zug.⁹⁵ At the time, Thomas Hildbrand, a Zug prosecutor, began an investigation into ISL.⁹⁶ This long-running investigation included a raid on FIFA headquarters in Zurich in November 2005.⁹⁷ Various amounts have been linked to the ISL bribery scheme.⁹⁸ One judicial report said £58 million in bribes were paid between 1989 and 1999.⁹⁹ Hildbrand established that from 1989 to 2001, ISL paid at least \$22 million to Havelange and his son-in-

93. CONN, *supra* note 76 at 50. As two examples, ISL also established connections with the International Olympic Committee and the Association of Tennis Professionals. INT’L OLYMPIC COMM., *IOC-ISL : The Top Olympic Programme*, 213 OLYMPIC REV. 384 (July 1985), <https://digital.la84.org/digital/collection/p17103coll1/id/32447/rec/1>; *see also* ATP *Finally Signs Marketing Deal with ISL Worldwide*, AD AGE (May 12, 1999), <http://adage.com/article/news/atp-finally-signs-marketing-deal-isl-worldwide/13805/>. Total bribes paid to “high ranking officials in the Olympic world” are said to have totaled at least 138 million Swiss francs. Jens Weinreich, *The ISL Bribery System: 138 Million CHF for Senior Officials in the Olympic World*, SPORT & POLITICS (June 16, 2009), <https://www.jensweinreich.de/2009/06/16/the-isl-bribery-system-138-million-chf-for-senior-officials-in-the-olympic-world/>.

94. CONN, *supra* note 76 at 150.

95. BENSINGER, *supra* note 9 at 32–33.

96. *Id.*

97. Weinreich, *supra* note 93.

98. *See id.*

99. David Bond, *The £66m ‘bribe’ shadow hanging over Fifa*, TELEGRAPH (Mar. 13, 2008, 12:01 AM), <https://www.telegraph.co.uk/sport/columnists/davidbond/2294323/The-66m-bribe-shadow-hanging-over-Fifa.html>.

law, Ricardo Teixeira, President of Brazil's football association.¹⁰⁰ Additional amounts were paid to Nicolas Leoz, then-President of the South American football confederation CONMEBOL.¹⁰¹ Notwithstanding this investigation and evidence, the Swiss did not prosecute Havelange, Teixeira, and Leoz because commercial bribery was not a crime in Switzerland.¹⁰² In 2004, sixteen years after he had allowed Blatter to succeed him as President, Havelange—who since Blatter's election in 1998 held the title Honorary FIFA President and Teixeira—and an Executive Committee member did agree to a modest reimbursement of 2.5 million Swiss francs in exchange for a full release.¹⁰³ FIFA, by then under Blatter's control, agreed to make this payment to avoid "bad publicity about the bribery having happened."¹⁰⁴ Indeed, a statement apparently justifying this payment by FIFA conceded

100. BENSINGER, *supra* note 9 at 33. Teixeira is one of the forty plus individuals and entities indicted by the U.S. Department of Justice in 2015. *See infra* Part III.

101. *United States v. Hawit*, Cr. No. 15-252 (S-1) 1 (E.D.N.Y. 2015) (superseding indictment), <http://www.justice.gov/opa/file/797261/download>. Leoz is another of the forty plus individuals and entities indicted by the U.S. Department of Justice in 2015. *See generally id.*

102. *See* David Bond, *Fifa's report into ISL scandal is just window dressing*, BBC SPORT (Apr. 30, 2013), <https://www.bbc.com/sport/football/22355455>. In practice, when a party is subject to the FIFA Ethics Code and an "infringement" is likely to be established, the person subject to the Code simply resigns from his football position, thus making the Code no longer applicable. *See generally* Hans-Joachim Eckert, *Statement of the Chairman of the FIFA Adjudicatory Chamber on the Examination of the ISL Case*, (Apr. 29, 2013) <https://img.fifa.com/image/upload/c9vtsfldsdtemkcnt7jb.pdf>. One of many recent examples occurred in 2013, when the FIFA Ethics Committee was looking into tens of millions in bribes that had been allegedly received by former FIFA President Havelange, his former son-in-law, Ricardo Teixeira and Dr. Nicolas Leoz, another FIFA official, between 1992 and 2000. *Id.* at 3. The facts had been established in Swiss Government proceedings of the Department of Public Prosecutions of the Canton of Zug. *Id.* at 1. After reviewing these facts, the Adjudicative Chamber of the Ethics Committee issued a Statement dated April 29, 2013, which included the following finding: "I note that Mr. Havelange resigned from his position as Honorary President effective from 18.04.2013 and that Dr. Nicolás Leoz resigned from his positions as a FIFA Executive Committee member, as a FIFA standing committee member and as CONMEBOL President effective from 24.04.2013. Hence, any further steps or suggestions are superfluous." *Id.* at 8. Teixeira and Leoz are charged in the indictment. *Hawit*, Cr. No. 15-252 (S-1) at 1; *See The Perfect Crime, supra* note 31 at 76–77.

103. CONN, *supra* note 76 at 155.

104. *Id.*

that such bribes were standard in the football world: “[t]hat’s why Fifa intercedes to help bring about settlements where foreign football functionaries have received commission.”¹⁰⁵

In 2012, the FIFA Ethics Committee investigated the earlier ISL situation.¹⁰⁶ At the end of April 2013, the Committee released a statement on the ISL case concluding that no further action should be taken against any football official in the case that FIFA had settled nine years earlier.¹⁰⁷ Blatter, the report determined, had been “clumsy” when, as Secretary General of FIFA under Havelange, he had notice of a payment received at FIFA for Havelange, but FIFA determined that Blatter was not guilty of any ethical or criminal misconduct.¹⁰⁸ The Ethics Committee criticized Havelange and Teixeira for “deliberately fraudulent and disloyal conduct,” which was characterized as “morally and ethically reproachable.”¹⁰⁹ The Committee further concluded that no criminal conduct had been identified, as the ISL “commissions” were not “bribes” under Swiss law when paid, and these were not ethical violations under the FIFA Ethics Code since that Ethics Code was not created until October 2004.¹¹⁰ FIFA had not sought restitution of the “commissions,”¹¹¹ and the Ethics Committee agreed that FIFA was not obligated to seek recovery of the amounts received by Havelange, Teixeira, or anyone else.¹¹² Conveniently, Havelange and Teixeira resigned their FIFA positions a few days before the Ethics Committee announced its decision, thus enabling the Ethics Committee to conclude that because they were no longer affiliated with FIFA, any action against them would be “superfluous.”¹¹³

105. *Id.*

106. *See infra* Part II.C (for details of the reorganized Ethics Committee and the independent executives chosen to lead it).

107. Eckert, *supra* note 102 at 8.

108. *Id.* at 4–5.

109. *Id.* at 3.

110. *Id.* at 1.

111. *Id.* at 6. The theory of recovery could have been that had ISL not paid the bribes, those amounts would have been paid to FIFA itself.

112. *Id.*

113. *Id.* at 8

D. A Pair of Stunning Decisions

In arranging World Cup competitions, FIFA encourages nations to compete for the privilege of hosting this event. While hosting a World Cup can be very¹¹⁴ expensive, the national prestige and showcasing have long been deemed worthy of the expense.¹¹⁵ The bidding process extends over many months and is itself every expensive.¹¹⁶

FIFA scheduled the selection of both the 2018 and 2022 World Cup hosts to be made at an Executive Committee meeting in December 2010.¹¹⁷ England, Belgium, the Netherlands, Portugal, Russia, and Spain each sought the right to host the 2018 World Cup, while Australia, Japan, Qatar, South Korea, and the United States sought the 2022 World Cup.¹¹⁸ FIFA conducted due diligence of each of these nations and rated each of the potential host nations “low risk,” except Russia, which was “medium risk,” and Qatar, which was considered “high risk.”¹¹⁹ Notwithstanding

114. Kevin Baxter & Sabra Ayres, *Russia foots huge bill to host world cup, but what you see might not be what you get*, L.A. TIMES (June 12, 2018), <http://www.latimes.com/sports/soccer/la-sp-world-cup-20180613-story.html>. The 2018 World Cup in Russia is estimated to have cost \$11 billion. *Id.*

115. *See id.* This may be shown by the fact that eleven nations sought to host the 2018 and 2022 World Cups. FIFA, EVALUATION REPORTS ON THE BIDS FOR THE 2018 AND 2022 FIFA WORLD CUPS 2 (2010), http://www.fifa.com/mm/document/tournament/competition/01/33/59/45/bid_evaluation_report_1911.pdf.

116. Ewan MacDonald, *World Cup Bidding Process Explained: How The 2018 & 2022 World Cup Hosts Are Chosen*, GOAL.COM, <https://www.goal.com/en/news/3512/20182022-world-cup-host/2010/11/29/2234600/world-cup-bidding-process-explained-how-the-2018-2022-world> (last visited Feb. 21, 2019). Bonita Mersiades, a member of the senior management team for Australia’s Cup bid, has exposed the dismissive attitudes FIFA executives had towards the Australian campaign in her book, *Whatever It Takes: The Inside Story of the FIFA Way* (2018). In pursuit of the right to host the World Cup, the Australian government spent at least \$46 million on its campaign, but ultimately attracted just one vote in the December 2010 voting. *See generally id.*

117. Media Release, FIFA, Russia and Qatar to Host 2018 and 2022 FIFA World Cups, Respectively (Dec. 2, 2010) [hereinafter *FIFA World Cup*], <https://www.fifa.com/worldcup/news/russia-and-qatar-host-2018-and-2022-fifa-world-cups-respectively-1344971>.

118. EVALUATION REPORTS ON THE BIDS FOR THE 2018 AND 2022 FIFA WORLD, *supra* note 115 at 3.

119. *Id.* at 9.

these results, the FIFA Executive Committee selected Russia and Qatar to host the 2018 and 2022 World Cups.¹²⁰ As one commentator noted, these choices “stunned nearly everyone.”¹²¹

How did this happen?

Notwithstanding its “medium risk” rating, Russia has a genuine football tradition, and there is no doubt that football is a major sport there.¹²² By contrast, Qatar is slightly smaller than Connecticut, has fewer than 2.5 million residents,¹²³ and has no football tradition or indigenous fan base.¹²⁴ In addition, during June and July, the normal time for scheduling World Cup matches, daytime temperatures often exceed 120 degrees Fahrenheit.¹²⁵

Given FIFA’s long history of corruption, suspicion of “voting irregularities” in the selection of Russia and Qatar arose, only in part, because two of the twenty-four voting members of the 2010 FIFA Executive Committee were caught in a sting organized by the London Sunday Times, just two weeks prior to the December 2, 2010 vote.¹²⁶ Amos Adamu of Nigeria and Reynald Temarii of Tahiti were caught asking for cash in return for their World Cup votes and were officially

120. *FIFA World Cup*, *supra* note 117.

121. Mikhail Reider-Gordon, *Money Laundering, Corruption and the World Cup: In the Wake of Brazil 2014*, 21 SW. J. OF INT’L L. 97, 104 (2014).

122. Max de Haldevang, *Russia loves football. History explains why it’s so bad at it*, QUARTZ (June 17, 2018), <https://qz.com/1307388/the-world-cup-brings-russia-its-greatest-sporting-love-and-greatest-tragedy/>. Professional football began in the USSR in 1936. *Id.* Today there are 39 professional teams and extensive amateur leagues. Anton Pavlushko, *List of Russian Football Clubs*, EURO CUP HISTORY.COM, <http://www.eurocupshistory.com> (last visited Feb. 21, 2019).

123. *Qatar*, CIA: WORLD FACTBOOK, <https://www.cia.gov/library/publications/the-world-factbook/geos/qa.html> (last visited Sept. 26, 2018).

124. See Matt Bonesteel, *Migrant workers in Qatar are being paid to be pretend sports ‘fans,’* WASHINGTON POST (Dec. 17, 2014), https://www.washingtonpost.com/news/early-lead/wp/2014/12/17/migrant-workers-in-qatar-are-being-paid-to-be-pretend-sports-fans/?utm_term=.9731c9d2576e. Four years after the vote to choose Qatar as host of the 2022 World Cup, Qatari officials were paying impoverished migrant workers to fill the stands at football matches. *Id.*

125. FIFA, 2022 FIFA WORLD CUP™ BID EVALUATION REPORT: QATAR 9 (2010), <http://www.fifa.com/mm/document/tournament/competition/01/33/74/56/b9qate.pdf>.

126. David Bond, *FIFA bans Adamu and Temarii over World Cup vote claims*, BBC SPORT (Nov. 18, 2010), <http://news.bbc.co.uk/sport2/hi/football/9203378.stm>.

banned from football.¹²⁷ As a result, they were not voting members of the Executive Committee when the vote took place. This 2010 voting fiasco generated a deluge of negative commentary in the media and continues to be criticized today.¹²⁸

PART II: FIFA'S FAÇADE OF REFORMS

President Blatter's response to the media storm that greeted the December 2010 decision to have Russia and Qatar host the 2018 and 2022 World Cups followed earlier FIFA practice.¹²⁹ Once his June 2011 reelection as FIFA President was achieved,¹³⁰ Blatter announced his "Roadmap to FIFA Good Governance."¹³¹ This widely publicized, multi-pronged "reform" effort initially involved the Basel Institute of Governance, internal "task forces," and Transparency International ("TI").¹³²

127. Press Association, *Amos Adamu banned for three years by Fifa after corruption hearing*, GUARDIAN (Nov. 18, 2010, 5:18 AM), <https://www.theguardian.com/football/2010/nov/18/amos-adamu-banned-fifa-corruption>.

128. See, e.g., Adam Shergold, *Qatar 2022 World Cup bid Victory Was 'Completely Illegitimate', Says New Corruption Watchdog as FIFA Comes Under New Pressure to Investigate Claims of Payments and Dodgy Deals*, MAILONLINE (May 29, 2018 6:40 AM), <http://www.dailymail.co.uk/sport/sportsnews/article-5782211/Qatar-2022-World-Cup-bid-victory-completely-illegitimate-says-new-corruption-watchdog.html>. A 2018 report by the Foundation for Sports Integrity, founded by the first "non-sponsor" of FIFA, has decried the 2010 selection of Qatar as "completely illegitimate," and states that it has evidence that Qatar paid millions to members of FIFA's executive committee. *Id.* The evidence includes a \$5 million bribe to Executive Committee member Julio Grondona paid into a Swiss bank account, satisfying a \$65 million debt owed by the Argentine Football association, a \$1.5 billion purchase by Qatar of Airbus aircraft, and a transaction between Qatar and Thailand for the delivery of liquefied natural gas. *Id.*

129. See *The Perfect Crime*, *supra* note 31 at 79–80.

130. See *infra* Part III.E.

131. *FIFA Executive Committee Zurich*, FIFA (Oct. 21, 2011), http://www.fifa.com/mm/document/affederation/committees/01/53/05/80/proposal_pdt_21102011.pdf.

132. Press Release, FIFA, *FIFA Executive Committee Agrees Major Governance Reforms & Ethics Structure* (Mar. 30, 2012) [hereinafter *FIFA Executive Committee Governance*], <http://www.fifa.com/about-fifa/news/y=2012/m=3/news=fifa-executive-committee-agrees-major-governance-reforms-ethics-structur-1608553.html>. These were a

A. FIFA's Many Avenues to "Reform"

1. *Basel Institute of Governance*

In August 2011, Blatter asked Professor Mark Pieth of the Basel Institute of Governance, to consider corporate governance reforms for FIFA.¹³³ His September 2011 report to FIFA, "Governing FIFA: Concept Paper and Report,"¹³⁴ describes the growth of FIFA from a small private organization that organized football matches to a billion-dollar commercial entity.¹³⁵ Pieth concluded that FIFA's internal organizational structure had not evolved as FIFA so transformed itself, and recommended a more in-depth review of all aspects of governance at FIFA.¹³⁶

Task Force *Ethics Committee*, a Task Force Revision of Statutes, and a Task Force Transparency & Compliance. *Id.* Each of these was led by a FIFA insider. *Id.*

133. See Owen Gibson, *Sepp Blatter adviser accused of altering report into Fifa reform*, *GUARDIAN* (Feb. 5, 2015), <https://www.theguardian.com/football/2015/feb/08/sepp-blatter-fifa-lawyer-report-changes>. Pieth has substantial experience and an outstanding international reputation as an expert on bribery, corruption, money laundering, and related matters. Mary Crane-Charef, *OECD Working Group on Bribery Elects New Chair*, *OECD* (Aug. 7, 2013), <http://www.oecd.org/corruption/oecd-working-group-on-bribery-elects-new-chair.htm>. From 1990 through 2013, Professor Pieth was chair of the OECD's Working Group on Bribery in International Business Transactions, the group that conducts compliance reviews of the parties to the OECD anti-bribery convention. *Id.* This convention, the "OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions" has now been ratified by forty-one nations, including all major trading countries except China. *OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions*, Dec. 17, 1997, *OECD* <http://www.oecd.org/corruption/oecdantibriberyconvention.htm>.

134. See MARK PIETH, *GOVERNING FIFA CONCEPT PAPER AND REPORT* (2011), <http://www.fifa.com/mm/document/affederation/footballgovernance/01/54/99/69/fifaguta chten-en.pdf>.

135. *Id.* at 11.

136. *Id.* at 11–12.

2. FIFA Task Forces¹³⁷

In August 2011, Blatter established three internal task forces: the Task Force Ethics Committee, the Task Force Revision of Statutes, and the Task Force Transparency & Compliance.¹³⁸ These Task Forces, which were staffed by FIFA insiders, obviously would respond to Blatter's wishes, expressed or inferred, and made no significant reform suggestions.

3. Transparency International's "Safe Hands" Report

Blatter's "Roadmap" also included TI, a world leader in addressing global corruption.¹³⁹ The TI report, "Safe Hands: Building Integrity and Transparency at FIFA,"¹⁴⁰ proposed basic corporate governance measures:

- independent investigations of all past corruption allegations;
- clear rules going forward regarding whistle blowing and investigations by the FIFA Ethics Committee;¹⁴¹

137. These were a Task Force Ethics Committee, a Task Force Revision of Statutes, and a Task Force Transparency & Compliance. Each of these was led by a FIFA insider. FIFA Executive Committee Governance, *supra* note 132.

138. *See generally* FIFA Executive Committee Zurich, *supra* note 131. A fourth Task Force, "Task Force Football 2014," focused on Laws of the Game, Refereeing, Competition regulations, Women's football, Medical matters, and Fair play. *Id.* at 8.

139. *See What is Transparency International?*, TRANSPARENCY INT'L, <https://www.transparency.org/about> (last visited Feb. 22, 2019).

140. *See generally* SYLVIA SCHENK, TRANSPARENCY INT'L, SAFE HANDS: BUILDING INTEGRITY AND TRANSPARENCY AT FIFA (2011), http://www.transparency.org/whatwedo/publication/safe_hands_building_integrity_and_transparency_at_fifa.

141. FIFTY-SEVENTH FIFA CONG., ACTIVITY REPORT 9 (2007), http://www.fifa.com/mm/document/affederation/administration/01/53/04/22/ar07_e.pdf. A FIFA Ethics Committee was established under Blatter in June 2006, apparently to address issues relating to bribery of referees in Italy and elsewhere. *Id.* at 42. This Ethics Committee replaced an earlier FIFA committee, the Committee for Ethics and Fair Play, which was renamed the Committee for Fair Play and Social Responsibility at the FIFA Congress held in Munich in June 2006. *Id.*

- steps to ensure transparency and good governance;
- term limits for senior officials;
- a conflict of interest policy; and
- independent members on important FIFA committees.¹⁴²

TI also noted the absence of FIFA accountability to any higher authority and proposed oversight by a group of stakeholders independent of FIFA.¹⁴³ Such a body would be composed of representatives of fans, football federations, women's football, sponsors, players, referees, etc.

B. The Independent Governance Committee

One result of Professor Pieth's September 2011 recommendation of an in-depth review of governance at FIFA was the establishment of an Independent Governance Committee (the "IGC").¹⁴⁴ Chaired by Mark Pieth himself, the IGC was created to do this more extensive review.¹⁴⁵ The IGC had a fine-sounding name, but Blatter insured that it was not actually "independent" of FIFA. For example, Article 2 of the IGC Charter granted it the power to "assess" FIFA's responses to allegations of misconduct.¹⁴⁶ "Assessing" past misconduct, however, did not include

142. SCHENK, *supra* note 140 at 3.

143. *Id.*

144. INDEP. GOVERNANCE COMM., FIFA GOVERNANCE REFORM PROJECT: FIRST REPORT 3 (2012), http://resources.fifa.com/mm/document/affederation/footballgovernance/01/60/85/44/first_report_by_igc_to_fifa_exco%5B2%5D.pdf. This committee had previously been referred to in FIFA documents as the "solutions committee." Assoc. Press, *Mark Pieth to Lead 'solutions committee,'* ESPN (Nov. 23, 2011), http://www.espn.com/sports/soccer/news/_id/7273272/swiss-professor-mark-pieth-lead-fifa-solutions-committee; see also *FIFA Executive Committee Zurich*, *supra* note 131. At one point, Henry Kissinger was apparently approached to chair this committee. *Blatter Tips Henry Kissinger for Role on FIFA 'Solutions Committee,'* CNN.COM (June 2, 2011, 9:22 PM), <http://edition.cnn.com/2011/SPORT/football/06/02/football.fifa.blatter.kissinger/>.

145. INDEP. GOVERNANCE COMM., *supra* note 144, at 3.

146. *Independent Governance Committee Charter*, BASEL INSTITUTE ON GOVERNANCE (JAN. 19, 2012),

independently investigating prior corruption at FIFA as TI had recommended in its “Safe Hands” report.¹⁴⁷ When TI learned that this “independent” committee would not be able to look into past reported abuses and that FIFA would pay each committee member \$5000 per day for each day of work on the IGC,¹⁴⁸ it promptly terminated its participation in this FIFA “reform charade.”¹⁴⁹

The IGC operated for two years, endured another very high-profile resignation of one of its small number of truly independent members¹⁵⁰ and never controlled the FIFA reform process. The IGC published its First Report in March 2012, just four months after it was organized.¹⁵¹ The IGC recommended creating financial controls appropriate for a modern billion-dollar multinational enterprise,¹⁵² the creation of an Audit & Compliance Committee, and, significantly, adding independent chairs of important FIFA committees.¹⁵³

The July 2012 FIFA Congress reorganized the Ethics Committee by splitting it into an Investigative Chamber and an Adjudicatory Chamber, each, as recommended by the IGC, to be led by “independent” persons.¹⁵⁴ The FIFA Ethics Code, originally created in 2004, was also substantially amended.¹⁵⁵ While the previous version of the Ethics Code contained twenty-one articles,¹⁵⁶ the revised 2012 version had eighty-

<https://web.archive.org/web/20140427073630/http://www.baselgovernance.org/gov/governance-in-sports/fifa/independent-governance-committee-charter/>.

147. SCHENK, *supra* note 140, at 2.

148. Emine Bozkurt, *Parliamentary Questions*, EUR. PARLIAMENT (Dec. 20, 2011), <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+WQ+E-2011-012045+0+DOC+XML+V0//EN>. See also Kurt Eichenwald, *FIFA Can Still Save Itself: Release The Garcia Report*, NEWSWEEK.COM (June 2, 2015), <https://www.newsweek.com/fifa-can-still-save-itself-release-garcia-report-338215>.

149. Bozkurt, *supra* note 148. TI also objected to the fact that as IGC Chairman, Mark Pieth would be paid an additional \$128,000. *Id.*

150. See *infra* Part IV.B (discussing the resignation of Alexandra Wrage).

151. INDEP. GOVERNANCE COMM., *supra* note 144, at 5–6.

152. *Id.* at 3.

153. *Id.*

154. Media Release, FIFA, Chairmen of Ethics Committee Announced and New Code of Ethics Approved, (July 17, 2012), <https://www.fifa.com/about-fifa/news/y=2012/m=7/news=chairmen-ethics-committee-announced-and-new-code-ethics-approved-1664989.html> [*hereinafter* Chairmen of Ethics Committee Announced].

155. *Id.*

156. See FIFA, FIFA Code of Ethics (2009),

eight articles.¹⁵⁷ Creating a new Ethics Code with more than four times the number of articles certainly “looked good.”¹⁵⁸ Consistent with FIFA’s history of corrupt operations, however, these good-looking corporate governance measures, as this article demonstrates, did not have a meaningful impact on FIFA.¹⁵⁹

The IGC Final Report concluded that “FIFA has successfully started its reform process.”¹⁶⁰ In addition to the appointment of independent chairmen of the two chambers of the Ethics Committee, an authentically independent executive had been hired to chair the new Audit and Compliance Committee.¹⁶¹ One final conclusion of the IGC echoed the TI conclusions in its Safe Hands Report: “[i]n order to promote genuine cultural change, the IGC believes that some outside independent body should continue to work with FIFA to ensure that the road to reform is completely finished. This outside body can be small but must be adequately resourced to do the work.”¹⁶² Professor Roger Pielke analyzed the TI Safe Hands Report, the separate Mark Pieth report from 2011, and each of the annual IGC Reports.¹⁶³ Pielke noted that of a total of fifty-nine recommendations for reform in these studies, FIFA adopted seven, with

http://www.fifa.com/mm/document/affederation/administration/50/02/82/efsdcodeofethics_web.pdf.

157. See FIFA, FIFA Code of Ethics (2012), https://resources.fifa.com/mm/document/affederation/administration/50/02/82/codeofethics_v211015_e_neutral.pdf.

158. See *id.*

159. See *supra* Part I.

160. INDEP. GOVERNANCE COMM., FIFA GOVERNANCE REFORM PROJECT: FINAL REPORT (Apr. 22, 2014), https://www.baselgovernance.org/sites/collective.localhost/files/documents/final_report_by_igc_to_fifa_exco_en.pdf [*hereinafter* FINAL REPORT].

161. Media Release, FIFA, New Audit and Compliance Committee Holds First Meeting (Aug. 10, 2012), <http://www.fifa.com/about-fifa/news/y=2012/m=8/news=new-audit-and-compliance-committee-holds-first-meeting-1678423.html>. But see *infra* Part IV.A. (Scala resigned in disgust as the result of actions taken by the new FIFA President in May 2016).

162. FINAL REPORT, *supra* note 160, at 15.

163. Roger Pielke, Jr., *A Deeper Look at FIFA’s Reform Scorecard*, PLAY THE GAME (Oct. 15, 2013), <http://www.playthegame.org/news/news-articles/2013/a-deeper-look-at-fifa%E2%80%99s-reform-scorecard/>.

ten more partially adopted.¹⁶⁴ The remaining forty-two were completely ignored.¹⁶⁵

C. The Garcia Report

As part of the July 2012 restructuring of the Ethics Committee, Michael J. Garcia, a former United States Attorney for the Southern District of New York, was hired to lead the Investigative Chamber,¹⁶⁶ and Dr. Hans-Joachim Eckert, a German judge, was chosen to lead the Adjudicatory Chamber.¹⁶⁷ Both were eminently qualified and genuinely “independent” of FIFA and football.¹⁶⁸ The Final Report of the IGC urged the Ethics Committee to undertake a thorough investigation into the 2010 bidding process that had resulted in the selection of Russia and Qatar as World Cup hosts to determine whether the selection process had been compromised in some way.¹⁶⁹ Garcia’s exhaustive eighteen-month investigation resulted in a 450-page report (the “Garcia Report”),¹⁷⁰

164. *Id.*

165. *Id.*

166. Associated Press, *Fifa Appoints Michael J Garcia to investigate football corruption*, THE GUARDIAN (July 17, 2012, 1:04 PM), <https://www.theguardian.com/football/2012/jul/17/fifa-michael-j-garcia-football-corruption> [*hereinafter* *Fifa Appoints Michael J Garcia*].

167. Chairmen of Ethics Committee Announced, *supra* note 154.

168. *Fifa Appoints Michael J Garcia*, *supra* note 166. Michael Garcia is an American lawyer and former U.S. Attorney for the Southern District of New York. Associated Press, *Who is Michael J. Garcia? A Latino Judge is in the Running for FBI Director*, THE GUARDIAN (Jul. 17, 2012), <https://www.nbcnews.com/news/latino/who-michael-j-garcia-latino-judge-running-fbi-director-n759446>.

Hans-Joachim Eckert is a German Judge with more than 30 years’ experience. *Mr Hans-Joachim Eckert (Germany)*, FIFA (July 17, 2012), https://resources.fifa.com/mm/document/affederation/bodies/01/66/50/17/hans-joachimeckert_en.pdf.

169. *See* Statement of the Chairman of the Adjuicatory Chamber of the FIFA Ethics Committee on the Report on the Inquiry into the 2018/2022 FIFA World Cup Bidding Process (Nov. 13, 2014), <https://img.fifa.com/image/upload/oixdbzuh94ae4p2w41lo.pdf>. [*hereinafter* Eckert Statement 2014].

170. Bruce Bean, *An Interim Essay on FIFA’s World Cup of Corruption: The Desperate Need for International Corporate Governance Standards at FIFA*, 22 ILSA J. Int’l & Comp. L. 367, 378 (2016).

which as prescribed by the FIFA Ethics Code, was forwarded to Judge Eckert's Adjudicatory Chamber.¹⁷¹ Judge Eckert decided not to release the Garcia Report and in its place, published a forty-two page summary.¹⁷² The summary stated that the Garcia investigation, together with a prior Ethics Committee investigation, "established a *prima facie* case that serious violations of bidding rules and the FIFA Code of Ethics have occurred."¹⁷³ This summary described an incident where a Qatari businessman, who was also a FIFA official, had distributed envelopes containing \$40,000 in cash to football executives.¹⁷⁴

Notwithstanding this *prima facie* case, Eckert declared that the Ethics Committee found the selection of Russia and Qatar for the 2018 and 2022 World Cups was not the result of bribery and corruption.¹⁷⁵ Eckert concluded: "To assume . . . that envelopes full of cash are given in exchange for votes on a FIFA World Cup host is naïve."¹⁷⁶ Garcia, incredulous, described Eckert's conclusions as "materially incomplete and erroneous representations of facts and conclusions."¹⁷⁷ Garcia demanded the publication of his full report and when FIFA refused,

171. See FIFA, FIFA Code of Ethics, art. 65 (2018), <https://resources.fifa.com/image/upload/fifa-code-of-ethics-2018-version-takes-effect-12-08-18.pdf?cloudid=uemlky8wwdill6sy3j>; see also FIFA, FIFA Code of Ethics art. 28, para. 5 (2012), https://resources.fifa.com/mm/document/affederation/administration/50/02/82/codeofethics_v211015_e_neutral.pdf.

172. See *Eckert Statement 2014*, *supra* note 169.

173. *Id.* at 24.

174. Dailyrecord.co.uk, *FIFA bribery scandal: The \$40,000 'bung' at the heart of football's corruption storm*, DAILY RECORD (May 31, 2011, 6:37 AM), <http://www.dailyrecord.co.uk/news/uk-world-news/fifa-bribery-scandal-the-40000-bung-1104320>.

175. *Eckert Statement 2014*, *supra* note 169, at 40.

176. *Id.* at 41. Michael Garcia is hardly naïve. Now a judge on New York State's highest court, Garcia is the former federal prosecutor who brought down New York's sitting governor, Elliot Spitzer, and prosecuted the 1993 World Trade Center bombers as well as those involved in the bombing of the U.S. embassies in Kenya and Tanzania. *Honorable Michael J. Garcia*, CT. APPEALS ST. N.Y., <https://www.nycourts.gov/ctapps/jgarcia.htm> (last visited Dec. 21, 2016).

177. Jere Longman, *FIFA Investigator Michael J. Garcia Quits in Dispute Over Report*, N.Y. TIMES (Dec. 17, 2014), <https://www.nytimes.com/2014/12/18/sports/soccer/michael-j-garcia-resigns-as-fifa-prosecutor-in-protest.html>.

Garcia resigned in disgust.¹⁷⁸ Garcia's deputy, Cornel Borbely, who was also independent, then succeeded Garcia as head of the Investigative Chamber.¹⁷⁹ London's *Independent* newspaper commented on Eckert's unlikely conclusion by observing that "FIFA has descended yet further into farce."¹⁸⁰ FIFA's reform charade has been appropriately described as the difference between "good governance" and "good-looking governance."¹⁸¹

D. The Carrard Committee and the Five-Star Takedowns

In June 2013, Blatter declared his "Roadmap to Reform" successful: "[W]e have weathered the storm."¹⁸² Certainly the IGC's work over more than two years, the TI Safe Hands Report, and the lengthy Ethics Committee investigation into the December 2010 selection of Russia and Qatar "looked good." But while these actions were potentially promising, they were merely part of the Blatter's reform charade and have led nowhere.¹⁸³

178. *Id.* Six months after Garcia resigned as Chair of the Investigative Chamber of the FIFA Ethics Committee, on May 27, 2015, the initial Department of Justice Indictment was released to the public. *See infra* note 186. Two days later, Sepp Blatter was reelected to his fifth term four-year term as FIFA President. On June 2, 2015, Blatter announced that, while he was not guilty of any wrongdoing, he would resign as FIFA President once an Extraordinary Congress of FIFA members elected a new President. *See infra* note 196.

179. *See* Andrew Das, *FIFA Moves to Replace Ethics Committee Leaders*, N.Y. TIMES (May 9, 2017), <https://www.nytimes.com/2017/05/09/sports/soccer/fifa-ethics-committee-fired.html> [*hereinafter* *FIFA Replaces Ethics Committee*].

180. Tom Peck, *Eckert: FIFA Summary Was Word for Word*, INDEP. (Nov. 14, 2015, 11:47 P.M.), <http://www.independent.co.uk/sport/football/news-and-comment/eckert-fifa-summary-was-word-for-word-9862663.html>.

181. *See* Matt Andrews & Peter Harrington, *Off Pitch: Football's financial integrity weaknesses, and how to strengthen them* 194, n. 472 (Ctr. for Int'l. Dev. at Harvard Univ., Working Paper No. 311, 2016), http://www.sports.growthlab.cid.harvard.edu/files/icss/files/cid_wp_311.pdf.

182. Joshua Robinson, *FIFA Slowly Sails Toward Reform*, WALL ST. J. (June 4, 2013, 8:01 AM), <http://www.wsj.com/articles/SB10001424127887324063304578521301415971928>.

183. *See* Owen Gibson, *Anti-bribery expert resigns in frustration at lack of Fifa progress*, THE GUARDIAN (Apr. 22, 2013, 3:20 P.M.), <https://www.theguardian.com/football/2013/apr/22/anti-bribery-resigns-fifa>.

On May 27, 2015, Swiss authorities, acting at the request of the U.S. Department of Justice, raided Zurich's Baur au Lac Hotel.¹⁸⁴ Labeled the "five-star takedown" in the media, this dawn raid resulted in the arrest of seven senior FIFA officials who gathered in Zurich for the annual FIFA Congress.¹⁸⁵ Later that day, a lengthy indictment (the "May 27 Indictment") was made public in the United States.¹⁸⁶

Six weeks after this dawn raid, Blatter proudly announced yet another FIFA "reform" effort to be led by "an independent person outside the world of football."¹⁸⁷ Dr. Francois Carrard, a seventy-seven-year-old Swiss lawyer who had served as Director General of the International Olympic Committee, was named the chair of this latest of FIFA's string of highly publicized reform efforts.¹⁸⁸ Carrard's committee unveiled its report at a FIFA Executive Committee meeting held in Zurich on December 2, 2015.¹⁸⁹ Dr. Carrard's presentation to the Executive Committee contained all the right buzzwords of accepted international corporate governance: "Responsibility; Humility; Tone at the Top; Respect; and Candour."¹⁹⁰

184. Owen Gibson & Damien Gayle, *FIFA officials arrested on corruption charges as World Cup inquiry launched*, THE GUARDIAN (May 27, 2015, 12:41 P.M.), <https://www.theguardian.com/football/2015/may/27/several-top-fifa-officials-arrested>.

185. *Id.*

186. Amanda Taub, *Read the full text of today's bombshell FIFA corruption indictment*, VOX (May 27, 2015, 12:55 PM), <https://www.vox.com/2015/5/27/8670655/fifa-indictment-text>.

187. *Task Force "Reforms" to be chaired by independent person from outside football*, FIFA.COM (July 27, 2015), <http://www.fifa.com/governance/news/y=2015/m=7/news=task-force-reforms-to-be-chaired-by-independent-person-from-outside-fo-2668178.html>.

188. *Biography Chairman 2016 FIFA Reform Committee François Carrard*, FIFA, http://resources.fifa.com/mm/document/affederation/committees/02/67/03/48/12.8.15.biocrarrard_ok_neutral.pdf (last visited Dec. 21, 2016). Simon Evans, *FIFA reform chief Carrard says criticism of Blatter 'unfair,'* REUTERS (Aug. 23, 2015, 2:32 PM), <http://www.reuters.com/article/us-soccer-fifa-blatter-carrard-idUSKCN0QS0TN20150823>.

189. Flyer for FIFA Executive Committee Meeting Press Conference, FIFA (Dec. 2/3, 2015), <https://img.fifa.com/image/upload/evbedvylr9zedg5ze5se.pdf>.

190. Francois Carrard: Chairman 2016 FIFA Reform Committee, Executive Committee Meeting (Dec. 2/3, 2015), http://resources.fifa.com/mm/document/affederation/footballgovernance/02/74/17/96/exc_o_reformcommitteefinal_neutral.pdf.

The Carrard Report was comprehensive. It addressed financial transparency, related-party transactions, and how grants to member associations should be determined and administered.¹⁹¹ It definitely “looked good.”

The Carrard Committee was organized just weeks after the first “five-star takedown” in late May 2015.¹⁹² Carrard’s December report, which repeated recommendations that had been made previously in prior iterations of the FIFA “reform” saga, was presented to the Executive Committee in Zurich, just hours before a second “five-star takedown” occurred at the Baur au Lac Hotel.¹⁹³ During this raid, the Swiss arrested two additional senior FIFA officials on behalf of U.S. authorities.¹⁹⁴ Later that day the U.S. Department of Justice released a superseding indictment (the “Superseding Indictment”).¹⁹⁵ Having endured yet another raid by Swiss authorities on behalf of the U.S. Department of Justice at dawn on December 3, 2015, the FIFA Executive Committee endorsed each of the Carrard recommendations for approval at the next FIFA Congress.¹⁹⁶

Within a week of the raid and arrests on May 27, Sepp Blatter announced that he would step down as FIFA President once an Extraordinary Congress was convened to elect a new FIFA President.¹⁹⁷

191. See generally FIFA REFORM COMM., 2016 FIFA REFORM COMMITTEE REPORT (2015), http://resources.fifa.com/mm/Document/AFFederation/FootballGovernance/02/74/17/54/2015.11.27FinalReport_forpublication_Neutral.pdf?t=1449142382457.

192. *François Carrard to Lead FIFA Reform Process*, FIFA.COM (Aug. 11, 2015), <https://www.fifa.com/about-fifa/news/y=2015/m=8/news=francois-carrard-to-lead-fifa-reform-process-2670347.html>.

193. Rebecca R. Ruiz, Matt Apuzzo & Sam Borden, *FIFA Corruption: Top Officials Arrested in Pre-Dawn Raid at Zurich Hotel*, N.Y. Times (Dec. 3, 2015), <https://www.nytimes.com/2015/12/03/sports/fifa-scandal-arrests-in-switzerland.html>.

194. *Id.*

195. *Id.*

196. Media Release, FIFA, FIFA Executive Committee unanimously approves extensive reform (Dec. 3, 2015), <https://www.fifa.com/about-fifa/news/y=2015/m=12/news=fifa-executive-committee-unanimously-approves-extensive-reforms-2741812.html>.

197. *Sepp Blatter to resign as Fifa president amid corruption scandal*, BBC SPORT (June 2, 2015), <https://www.bbc.com/sport/football/32982449>.

This Extraordinary Congress occurred on February 26, 2016.¹⁹⁸ Among the reforms adopted by this Congress were “integrity checks” by a FIFA committee of all officials nominated by the Confederations to the Executive Council and other FIFA Committees.¹⁹⁹ In 2013, prior to the indictments, this proposal to have FIFA investigate and clear all those nominated for a position on a FIFA committee had been unanimously opposed by all fifty-four UEFA members.²⁰⁰ This time, they were accepted and added to the FIFA Statutes.²⁰¹ Term limits for FIFA Council members, also opposed by UEFA in 2013, were accepted and adopted, although these are solely prospective and do not count the many years some beneficiaries of FIFA’s largesse have already enjoyed in FIFA’s culture of corruption.²⁰² In addition, individual compensation, or

198. See *Extraordinary FIFA Congress, Zurich 2016*, FIFA.COM, <https://www.fifa.com/about-fifa/news/y=2016/m=12/news=extraordinary-fifa-congress-zurich-2016-2857429.html> (last visited Oct. 5, 2018); see also *Extraordinary FIFA Congress 2016*, FIFA, <https://www.fifa.com/about-fifa/news/y=2015/m=11/news=extraordinary-fifa-congress-2016-2730156.html> (last visited Jan. 14, 2018).

199. INDEP. CHAIRMAN OF THE FIFA AUDIT COMM., SUBSTANTIATION OF THE REFORM PROPOSALS PRESENTED AT THE FIFA EXECUTIVE COMMITTEE MEETING OF 20 JULY 2015 5 (2015), <https://img.fifa.com/image/upload/os9bydwdirboing0govk.pdf>. The FIFA Executive Committee was reorganized and renamed the FIFA Council at the February 2016 Extraordinary session of the FIFA Congress. FIFA, FIFA Statutes 2016, arts 33–34, <https://img.fifa.com/image/upload/vga5sv1yxeayptzrdudx.pdf>.

200. Associated Press, *Pieth hits out at UEFA tactics to block reform*, SPORTSNET (Feb. 6, 2013), <https://www.sportsnet.ca/more/uefa-fifa-reform/>. FIFA’s current president, Gianni Infantino, led the UEFA meeting that adopted the unanimous rejection of term limits and integrity checks. UEFA, REPORT OF THE PRESIDENT AND EXECUTIVE COMMITTEE REPORT OF THE UEFA ADMINISTRATION 2011/2012 37 (2013), https://www.uefa.com/MultimediaFiles/Download/EuroExperience/uefaorg/President/01/95/54/48/1955448_DOWNLOAD.pdf.

201. See FIFA, Regulations Governing the Application of the Statutes, art. 13 (2015), https://www.fifa.com/mm/document/affederation/generic/02/58/14/48/2015fifastatutesen_neutral.pdf.

202. FIFA, FIFA Statutes, art. 34, para. 3 (2015).

at least some portion of it, of the President and Council members has now been made public.²⁰³

E. Safe, Since We Have Swiss Impunity

The hiring of genuinely independent executives, the extensive Garcia Investigation into the 2010 World Cup voting, and the acceptance of integrity checks, term limits, and compensation disclosure, were designed to lead to the conclusion that FIFA had effectively reformed itself. This was not true.

In the eleven decades since its founding in 1904, FIFA has evolved into a tremendously broad enterprise. It now administers not only traditional men's football, but also women's football, futsal,²⁰⁴ and beach volleyball,²⁰⁵ and, according to a recent FIFA document describing its vision of the future, FIFA has plans to expand into eSports as well.²⁰⁶ With the increasing profits for the non-tax-paying FIFA, Blatter had a \$200 million headquarters built in Zurich to house the staff administering FIFA's global empire. As FIFA developed into a billion-dollar multinational enterprise, the institutional reforms required to properly monitor and control FIFA's billions were not implemented.²⁰⁷ Since there is no higher authority to which FIFA answers, FIFA's leaders, as well as

203. Tariq Panja, *After Pledging Reform, FIFA Pays Millions to Ruling Council*, N.Y. TIMES (Jan. 9, 2018), <https://www.nytimes.com/2018/01/09/sports/soccer/fifa-council-infantino-salaries.html>.

204. An indoor version of football played indoors with five players, including the goalkeeper. *Overview of Futsal*, EDUBILLA, <http://www.edubilla.com/sport/futsal/> (last visited Jan. 14, 2018).

205. *See Beach Major Series, Soccer on the Sand, BEACH VOLLEYBALL MAJOR SERIES* (June 13, 2018), <https://beachmajorseries.com/en/2129/Beach%20volleyball%20FIFA%20World%20Cup%20edition>.

206. *See* FIFA, *FIFA 2.0: THE VISION FOR THE FUTURE 21* (2016), http://resources.fifa.com/mm/document/affederation/generic/02/84/35/01/FIFA_2.0_Vision_LOW_neu.17102016_Neutral.pdf. FIFA also has aspirations to move further into "eSports." *Id.*

207. Samuel Rubinfeld, *Mark Pieth: FIFA Needs New Anti-Corruption Controls*, WALL ST. J. (Nov. 30, 2011), <https://blogs.wsj.com/corruption-currents/2011/11/30/mark-pieth-fifa-needs-new-anti-corruption-controls/>.

others in the corrupt football ecosystem, have been able to take advantage of the many temptations football's billions of dollars present.

Who would not be tempted by the billions flowing through FIFA, when it is apparent that one can partake with impunity? As a famous American once said: "The true test of a man's character is what he will do when no one is watching."²⁰⁸ It is clear no one has been watching football officials.

PART III: THE U.S. DEPARTMENT OF JUSTICE PROSECUTION OF FIFA

A. What Does the U.S. Care About Football?

Because international football is not widely followed in the U.S., many were surprised when Swiss authorities, at the request of the U.S. Department of Justice, staged its raid on FIFA's favored five-star Zurich hotel, the Baur au Lac.²⁰⁹

What was the interest of the U.S. Government?

Not only do Americans care little for "soccer," Zurich, Switzerland is far beyond the territorial jurisdiction of traditional United States criminal law. Unsurprisingly, Russian President Vladimir Putin was quick to point out that the U.S. was once again meddling in other countries: "This is another blatant attempt to extend [U.S.] jurisdiction to other states."²¹⁰ The UK news magazine, *The Economist*, however, commented on the surprising arrival of the United States into football: "Most of Europe is happy, believing that FIFA has long been a cesspit of corruption in desperate need of fresh faces and reform."²¹¹ The May 27 Indictment and the December 3, 2015 Superseding Indictment (the "Indictments")²¹²

208. See *John Wooden Biography*, BIOGRAPHY, <https://www.biography.com/people/john-wooden-21369183> (last visited Oct. 5, 2018).

209. Will Leitch, *The World Cup of Corruption*, WALL ST. J. (May 27, 2016 3:56 PM), <http://www.wsj.com/articles/the-world-cup-of-corruption-1464379006>.

210. Paul Sonne, *Vladimir Putin Says U.S. Is Overstepping with FIFA Probe*, WALL ST. J. (May 28, 2015), <https://www.wsj.com/articles/vladimir-putin-accuses-u-s-over-pursuit-of-fifa-executives-1432813137>.

211. M.V., *How America is Pursuing FIFA*, ECONOMIST (June 1, 2015), <https://www.economist.com/the-economist-explains/2015/06/01/how-america-is-pursuing-fifa>

212. The first indictment was released to the public on May 27, 2015 immediately following the raid on the Baur Au lac and an early morning raid on football related

alleged an ongoing conspiracy of officials in CONCACAF and CONMEBOL resulting in more than \$200 million in documented bribes.²¹³ More than forty individuals and entities were charged. American readers were shocked by the brazen, egregious patterns of bribery and corruption in football extending over more than twenty years, which the indictments documented.²¹⁴

Because Americans do not follow football closely, the *Wall Street Journal* noted: “When [the United States] finally started looking [at football], we were shocked at what we found. We were the only nation that would have been.”²¹⁵ The egregious allegations of bribery and corruption in the Indictments did not surprise football fans in the rest of the world, since for decades they have been hearing about football scandals of all kinds,²¹⁶ including gambling,²¹⁷ match-fixing,²¹⁸ money laundering, bribing of referees, etc.²¹⁹ As one observer noted, “[t]he idea

offices in New York and Miami. At this time, seven football leaders from CONCACAF and CONMEBOL were arrested. *See* United States v. Webb, 15-CR-0252 (E.D.N.Y. 2015) (indictment), <https://www.justice.gov/opa/file/450211/download>. A “superseding indictment” was released on December 3, 2015 after another raid on Zurich’s Baur au Lac hotel where the International football executives had gathered for a semiannual meeting of the FIFA Executive Committee. At this second edition of the five star takedown, Swiss authorities arrested two additional football executives. Hawit, Cr. No. 15-252 (S-1) at 1.

213. Hawit, Cr. No. 15-252 (S-1) at 41.

214. Leitch, *supra* note 209.

215. *Id.*

216. *See generally* ANDREW JENNINGS, FOUL! THE SECRET WORLD OF FIFA (2006); *see generally* ALAN TOMLINSON, FIFA (FÉDÉRATION INTERNATIONALE DE FOOTBALL ASSOCIATION): THE MEN, THE MYTHS AND THE MONEY (2014); *see generally* ANDREW JENNINGS, OMERTÀ, SEPP BLATTER’S FIFA ORGANISED CRIME FAMILY (2014); *see generally* HEIDI BLAKE & JONATHAN CALVERT, THE UGLY GAME: THE QATARI PLOT TO BUY THE WORLD CUP (2015).

217. GOLDBLATT, *supra* note 53, at 579.

218. *Id.* at 766 (“Match-fixing and betting rackets have been a staple feature of European football for at least forty years.”); *Match-fixing in Italy You Betcha: Italians are not the only ones throwing matches*, ECONOMIST (Aug. 20, 2016), <http://www.economist.com/news/europe/21705256-italians-arent-only-ones-throwing-matches-you-betcha>.

219. FIN. ACTION TASK FORCE, MONEY LAUNDERING THROUGH THE FOOTBALL SECTOR (2009), <http://www.fatf-gafi.org/media/fatf/documents/reports/ML%20through%20the%20Football%20Sector.pdf>.

of being shocked about bribery and racketeering [in football] is like being shocked about jumping into a pool and finding yourself wet.”²²⁰

In the media frenzy following the announcement of these Indictments, one writer noted: “After decades of unchecked impunity in the face of scandals, the global soccer cartel was finally brought to its knees by one of the few countries in the entire world that didn’t seem to care much about the sport at all.”²²¹ Given the open and notorious corruption of all kinds in football, it is apparent that no country has made it a priority to take on corruption in their citizens’ favorite sport. Indeed, many FIFA member nations logically should have higher priorities: economic development, education, health care, poverty, etc. And, of course, corruption in football may also be of less interest in states with relatively kleptocratic administrations.

B. Domestic Tax Evasion

In April 1990, Charles “Chuck” Blazer, a bearded, 400-pound salesman from Queens, New York²²² who had never played soccer, teamed up with Jack Warner,²²³ head of the Trinidad and Tobago football association, to secure Warner’s election as the head of CONCACAF.²²⁴

220. Elliot C. McLaughlin & Greg Botelho, *FIFA Corruption Probe Targets ‘World Cup of fraud,’ IRS Chief Says*, CNN.COM (May 28, 2015, 1:18 P.M.), <https://www.cnn.com/2015/05/27/football/fifa-corruption-charges-justice-department/index.html>.

221. BENSINGER, *supra* note 9, at 7.

222. CONN, *supra* note 76, at 12. At approximately 400 pounds, Blazer has been described as “sadly enormous.” *Id.*

223. BENSINGER, *supra* note 9, at 40. Jack Warner is a perfect exemplar of the history of corruption, theft, and criminality that FIFA has engendered over the past century. Warner was involved in ticketing scandals and other scandals. *Id.* In just one of several examples that have been documented, Warner’s son was accused of ticket scalping for the 2006 World Cup. Typifying FIFA’s approach to breaches of fiduciary duties by its Executive Committee members, the FIFA Disciplinary Committee noted that the resale of \$933,000 of World Cup tickets through a Warner family-owned company, which was not denied by Daryan Warner and “is certainly forbidden, but the person who did the reselling is not subject to the FIFA jurisdiction, because it is the son of Jack Warner.” Rob Hughes, *FIFA Clears Warner in Ticket Scam – Sports – International Herald Tribune*, N.Y. TIMES (Dec. 6, 2006), <https://www.nytimes.com/2006/12/06/sports/06iht-warner.3807592.html>. Jack Warner and both of his sons, Daryan and Daryll were among those named as defendants

In July 1990, Warner made Blazer the General Secretary of CONCACAF with responsibility for its finances.²²⁵ Revenues at CONCACAF in 1990 when Warner and Blazer took charge were nominal.²²⁶ During his two decades in office, Blazer established the biennial CONCACAF Gold Cup competition that generated substantial income at a time when interest in “soccer” was growing in the U.S.²²⁷ Early in this period, the United States hosted the 1994 World Cup,²²⁸ potentially sparking even more interest in the world’s favorite game. Blazer grew CONCACAF revenues from almost none to \$35 million by 2009.²²⁹

As second in command at CONCACAF, Blazer lived extraordinarily well, and apparently almost entirely at CONCACAF expense.²³⁰ His employment arrangement, provided that Blazer would not be paid a salary but would retain 10% of all CONCACAF income.²³¹ As interpreted and implemented by Blazer, this income included development grants and other funds received from FIFA as well as revenue from the Gold Cup, including ticket sales and stadium concessions.²³² Blazer had these 10% “commissions” paid to accounts he established offshore in tax haven jurisdictions.²³³ With no CONCACAF salary and with his 10% commissions being diverted to his offshore tax

in the indictments. While Jack Warner continues to contest his extradition from Trinidad And Tobago, Daryan and Daryll have agreed to plea bargains. *See infra* appendix.

224. BENSINGER, *supra* note 9, at 6. At the time CONCACAF had nine members from North and Central America and eighteen from the Caribbean.

225. *Id.* at 100.

226. *Id.* at 40.

227. *Id.*

228. *Id.* at 58.

229. *Id.* at 41.

230. Bensinger, *supra* note 9, at 102–03. Blazer arranged for CONCACAF to lease two apartments in Manhattan’s Trump Tower for his exclusive use. Blazer kept his cats in one of these apartments. *Id.* at 102; CONN, *supra* note 76, at 147.

231. Ken Bensinger, *Mr. Ten Percent: The Man Who Built-And Bilked-American Soccer*, BUZZFEED (June 6, 2014: 3:35 AM), <https://www.buzzfeed.com/kenbensinger/the-rise-and-fall-of-chuck-blazer-the-man-who-built-and-bilk>.

232. Warner, as President, had authorized the 10% commission. BENSINGER, *supra* note 9, at 43. One wonders what percent Warner kept for himself.

233. *See* CONN, *supra* note 76, at 135.

havens, Blazer must have felt comfortable not filing personal income tax returns at least since 1994.²³⁴

C. The Feds

Steve Berryman, a California based Internal Revenue Service Agent, played a key role in creating the case that led to the Indictments.²³⁵ In September 2011, he met with the Assistant U.S. Attorneys in the Eastern District of New York who were already looking into corruption in football and convinced them that global football under FIFA fit perfectly into the federal Racketeering Influenced and Corrupt Organizations statute (“RICO”),²³⁶ originally enacted to prosecute organized crime.²³⁷ Shortly thereafter, Berryman had the investigation expanded to include tax claims against Blazer.²³⁸

234. BENSINGER, *supra* note 9, at 43, 97. In addition to failing to file his personal income tax returns, Blazer had also failed to have CONCACAF file its required returns, thus losing its tax exempt status. *Id.* at 142.

235. *See id.* at 1–9.

236. *Id.* at 90; *See* Racketeer Influenced and Corrupt Organizations Act, 18 U.S.C. §§ 1961–1968 (2012)[*hereinafter* RICO].

237. Organized Crime Control Act of 1970, Pub. L. No. 91-452, 84 Stat. 922–23. The Statement of Findings and Purpose for Pub. L. No. 91-452 (RICO) provided that: “The Congress finds that (1) organized crime in the United States is a highly sophisticated, diversified, and widespread activity that annually drains billions of dollars from America’s economy by unlawful conduct and the illegal use of force, fraud, and corruption; (2) organized crime derives a major portion of its power through money obtained from such illegal endeavors as syndicated gambling, loan sharking, the theft and fencing of property, the importation and distribution of narcotics and other dangerous drugs, and other forms of social exploitation; (3) this money and power are increasingly used to infiltrate and corrupt legitimate business and labor unions and to subvert and corrupt our democratic processes; (4) organized crime activities in the United States weaken the stability of the Nation’s economic system, harm innocent investors and competing organizations, interfere with free competition, seriously burden interstate and foreign commerce, threaten the domestic security, and undermine the general welfare of the Nation and its citizens; and (5) organized crime continues to grow because of defects in the evidence-gathering process of the law inhibiting the development of the legally admissible evidence necessary to bring criminal and other sanctions or remedies to bear on the unlawful activities of those engaged in organized crime and because the sanctions and remedies available to the Government are unnecessarily limited in scope and impact.” *Id.*

238. BENSINGER, *supra* note 9, at 97.

Blazer was confronted with the government's tax case against him at the end of November 2011.²³⁹ He was offered the opportunity to cooperate with the investigation and perhaps mitigate his sentence.²⁴⁰ Blazer was directly informed that he would become a "snitch," have to tape conversations with his friends and associates, and ultimately be required to testify against them.²⁴¹ Blazer, seeing no attractive alternative, agreed, ironically stating, "[c]orruption in [football] has gone on far too long and it needs to stop."²⁴²

Blazer's assistance to Federal authorities—which included documents, extensive explanations, and recorded phone calls—might be characterized as "enthusiastic."

Right off the bat, Blazer confessed he had agreed to take money in exchange for his vote for South Africa to host the 2010 World Cup, and that other countries had tried to bribe him at the same time as well. He had also . . . helped coordinate a bribe for Warner to vote for Morocco to host the 1998 World Cup. . . .

This kind of activity wasn't rare, . . . it was the rule, and everybody on the FIFA ExCo knew it was happening. But if the prosecutors wanted to know where the real filth was in soccer, the truly big money and pervasive corruption, then they needed to look beyond the periodic big votes in Zurich, beyond the selection of World Cup sites or FIFA presidents and all the other events that garnered the headlines.

The financial heart of the sport, . . . was in the marketplace for commercial rights, the contracts that allowed broadcasters to put soccer matches on the air and advertisers to plaster their logos on uniforms, stadiums, and halftime shows. It was those deals, thousands of them around the world, that made up nearly all of FIFA's billions of dollars in revenue.²⁴³

239. *Id.* at 108–09.

240. *See id.* at 108–12.

241. *Id.* at 111–12.

242. *Id.* at 110.

243. *Id.* at 134.

As the case developed with Blazer's assistance, facts were developed that convinced others to cooperate as well.²⁴⁴

D. The Indictments

The Department of Justice investigation into FIFA began in 2010²⁴⁵ and proceeded more or less in secret until the first five-star takedown in Zurich and the release of the May 27 Indictment. The Superseding Indictment followed just six months later.²⁴⁶ Of the individuals charged, nine were current or former officers of the South American Football confederation, CONMEBOL.²⁴⁷ FIFA executives also indicted included nine members of the twenty-four-man Executive Committee.²⁴⁸ Embarrassingly, except perhaps at FIFA, FIFA executives indicted for bribery and corruption included members of the FIFA Discipline Committee,²⁴⁹ the Development Committee,²⁵⁰ which awards development grants, and the Audit and Compliance Committee.²⁵¹ Three named defendants and six co-conspirators were affiliated with sports marketing companies, the source of most FIFA bribes.²⁵² Included among the defendants were three prior presidents of CONMEBOL²⁵³ and three presidents of Brazil's football association.²⁵⁴ Reflecting the longevity of FIFA officials once they gain entry to the rarefied circle of corruption at

244. Among those who cooperated were Hawilla, Saenz, Davidson and Danis.

245. *See generally* BENSINGER, *supra* note 9.

246. *See* Hawit, Cr. No. 15-252 (S-1) at 1.

247. Luis Bedoya, Carlos Chavez, Eduardo Deluca, Rafael Esquivel, Eugenio Figueredo, Sergio Jadue, Nicolas Leoz, Jose Luis Meiszner, and Juan Angel Napout. *See id.*

248. *See generally id.* Luis Bedoya, Eugenio Figueredo, Alfredo Hawit, Eduardo Li, Juan Angel Napout, Rafael Salguero, Costas Takkas, Jack Warner, and Jeffrey Webb. *See id.*

249. Ariel Alvarado. *See id.*

250. Manuel Burga, Julio Rocha, and Daryll Warner. *See id.* at 18, 21.

251. Romer Osuna. *See id.* at 25.

252. Alejandro Burzaco, Zorana Danis, Aaron Davidson, Jose Hawilla, Roger Huguet, Hugo Jinkis, Mariano Jinkis, Jose Maguiles/Lazaro, and Fabio Tordin. *See id.* at 25–30.

253. Eugenio Figueredo, Nicolas Leoz, and Juan Angel Napout. *See id.* at 20, 23–24.

254. Julio Grondona, Ricardo Teixeira, Nicolas Leoz, Villa Llona. *See id.* at 21–22, 24–25.

the top of football, the average age of the defendants in 2018 was sixty-five.²⁵⁵ Three of the FIFA defendants named in the 2015 Indictments had enjoyed national association, confederation, and/or FIFA affiliations for more than thirty-five years.²⁵⁶ Five others of those indicted in 2015 had been in such positions for more than twenty-five years.²⁵⁷ It clearly was very attractive to remain on the football gravy train.

While the Indictments describe FIFA and the global “football enterprise,”²⁵⁸ neither FIFA itself nor either its President, Sepp Blatter, nor its Secretary General at the time, Jerome Valcke, were charged.²⁵⁹ While bribes were the focus of the charges brought by the U.S.

255. See *infra* Appendix.

256. Nicolas Leoz, Eduardo Li, and Jack Warner. See *Hawit*, Cr. No. 15-252 (S-1) at 1; see *supra* Part I.

257. Rafael Esquivil, Jose Marin, Romer Osuna, Julio Rocha, Ricardo Teixeira, and Jeffrey Webb. See *Hawit*, Cr. No. 15-252 (S-1) at 17–18, 22, 24–25; see *supra* Part I.

258. This concept of “enterprise” is an essential element of establishing RICO convictions since they are based upon participation in an ongoing criminal enterprise. “enterprise” includes any individual, partnership, corporation, association, or other legal entity, and any union or group of individuals associated in fact although not a legal entity. 18 U.S.C. § 1961 (4) (2012).

259. See *Hawit*, Cr. No. 15-252 (S-1) at 1. Blatter did not remain President until this Congress, as he was suspended by FIFA in September 2015. Eoghan Macguire, *FIFA President Sepp Blatter to Appeal Suspension*, CNN.COM (Oct. 10, 2015, 2:55 PM), <https://www.cnn.com/2015/10/09/football/fifa-sepp-blatter-appeal/index.html>.

And ultimately banned from football in December 2015. Owen Gibson, *Sepp Blatter and Michel Platini Banned from Football for Eight Years by FIFA*, GUARDIAN (Dec. 21, 2015, 1:54 PM), <https://www.theguardian.com/football/2015/dec/21/sepp-blatter-michel-platini-banned-from-football-fifa>. Valcke was dismissed as Secretary-General in September 2015, after being accused of involvement in a ticket selling scam for the 2014 Rio World Cup. Nick Harris & Charles Sale, *FIFA Secretary General Jerome Valcke Relieved of His Duties after Being Accused of Seeking to Earn Huge Profits by Providing World Cup Tickets for Sale on Black Market*, DAILY MAIL (Sept. 17, 2015, 12:09 PM), <http://www.dailymail.co.uk/sport/sportsnews/article-3238665/FIFA-hit-fresh-scandal-Sepp-Blatter-s-right-hand-man-Jerome-Valcke-accused-seeking-earn-huge-profits-providing-World-Cup-tickets-sale-black-market.html>. Valcke was ultimately banned from football. Matt Slater, *Former FIFA Executive Jerome Valcke Loses CAS Appeal Against 10-Year Ban*, INDEP. (July 27, 2018, 12:34 PM), <https://www.independent.co.uk/sport/football/news-and-comment/fifa-jerome-valcke-loses-appeal-cas-10-year-ban-sepp-blatter-a8466251.html>.

Department of Justice, the basic U.S. law covering foreign bribes—the Foreign Corrupt Practices Act—was not mentioned.²⁶⁰

The role of Berryman and the cooperation provided by Blazer and others enabled the U.S. Department of Justice to make strong cases against the more-than-forty individuals and entities named in the indictments. The ultimate strength of these cases may be judged by the fact that of those indicted, 24 agreed to plead guilty without trial.²⁶¹ Of the remaining defendants, nine have successfully fought extradition or are still contesting it,²⁶² and just three went to trial at the end of 2017.²⁶³

260. See generally Hawit, Cr. No. 15-252 (S-1); see also generally Webb, 15-CR-0252 (E.D.N.Y. 2015). It must also be emphasized that while the interest of the U.S. Attorney for the Eastern District of New York in FIFA likely began as early as 2010, the investigation continues as new subpoenas seeking information from FIFA, the International Olympic Committee, the U.S. Olympic Committee, and others regarding the winning bids for the 2021 track and field championships in Eugene Oregon and Los Angeles Summer Olympics in 2028. Rebecca R. Ruiz, *Justice Dept. Escalates Inquiry on Global Sports Corruption*, N.Y. TIMES (Jan. 31, 2018), <https://www.nytimes.com/2018/01/31/sports/fifa-ioc-usoc-iaaf.html>.

261. See *infra* Appendix.

262. DeLuca, Mariano Jinkis, and Hugo Jinkis have successfully gotten Argentina to deny extradition. See *infra* Appendix, at 81, 84. Ricardo Teixeira and del Nero have successfully avoided extradition in Brazil. See *infra* Appendix, at 86–87. Vasquez has successfully avoided extradition from Nicaragua. See *infra* Appendix, at 88. Leoz and Jack Warner are still contesting extradition. See *infra* Appendix, at 84, 89.

263. Of these, two were convicted. *United States v. Napout*, 332 F.Supp.3d 533, 547 (E.D.N.Y. 2018). The jury found the third defendant, Manuel Burga, innocent. *Id.* This defendant had made a “slicing motion across his throat” while looking at a former associate and prosecution witness who was testifying at the time Brendan Pierson, *Peru’s Ex-Soccer Official Accused of Threatening Witness in U.S. Trial*, REUTERS (Nov. 15, 2017, 07:16 PM), <https://www.reuters.com/article/soccer-fifa-witness/perus-ex-soccer-official-accused-of-threatening-witness-in-u-s-trial-idUKL1N1NL2F1>. Prior to the start of the trial there had been “documented attempts to obstruct justice and intimidate witnesses.” Andrew Keshner, *Brooklyn Prosecutors Seek to Bench Jurors in FIFA Corruption Trial*, N.Y. DAILY NEWS (Sept. 07, 2017), <http://www.nydailynews.com/sports/brooklyn-prosecutors-seek-bench-jurors-fifa-trial-article-1.3478694>.

Attached as an appendix is a table of the defendants named in the indictment which includes nationality, football affiliations, age, and individual case statuses. See *infra* Appendix.

E. Swiss Investigations Following the U.S. Department of Justice Indictments

Just months after the May 27th Indictment, the Swiss Office of the Attorney General (the “OAG”) announced that it had “discovered” that Blatter might be guilty of “criminal mismanagement” and “misappropriation.”²⁶⁴ This Swiss investigation involved a transaction with Jack Warner, the long-serving Caribbean Football Union official whom Blatter had helped become CONCACAF president in 1990.²⁶⁵

The Swiss commenced another investigation into Blatter after it was discovered that Blatter had caused FIFA to pay \$2 million in 2011 to a former FIFA official, Michel Platini, who had been FIFA Secretary General from 1999-2002²⁶⁶ and a possible candidate for FIFA President in 2011. The FIFA Ethics Committee also investigated and found a complete lack of documentation for the eleven-year delay in making this payment.²⁶⁷ The Ethics Committee found that Blatter and Platini “did not show commitment to an ethical attitude, failing to respect all applicable laws and regulations as well as FIFA’s regulatory framework to the extent applicable to him and demonstrating an abusive execution of [their] position[s].”²⁶⁸ The Ethics Committee banned Blatter from

264. Press Release, The Fed. Council, Criminal proceedings against the President of FIFA (Sept. 9, 2015), <https://www.admin.ch/gov/en/start/dokumentation/medienmitteilungen.msg-id-58891.html>.

265. Owen Gibson, *Sepp Blatter under Pressure over World Cup TV Rights Links to Jack Warner*, *GUARDIAN* (Sept. 13 2015 1:18 PM), <https://www.theguardian.com/football/2015/sep/13/jack-warner-sepp-blatter-world-cup-rights-profit>. It appears that in 2005 Blatter awarded Warner certain rights to the 2010 World Cup and 2014 World Cup for \$600,000. *Id.* Warner allegedly resold these rights for \$20,000,000. *Id.* The Swiss Attorney General announced: “Swiss criminal proceedings against the President of FIFA, Mr. Joseph Blatter, have been opened on 24 September 2015 on suspicion of criminal mismanagement (Article 158 Swiss Criminal Code / SCC) and, alternatively, misappropriation (Article 138). The Fed. Council, *supra* note 264.

266. *See infra* notes 271–274 and accompanying text (discussing the vital role the Quinn Emanuel law firm has played).

267. Media Release, Indep. Ethics Comm. Adjudicatory Chamber, FIFA, Independent Ethics Committee bans Joseph S. Blatter and Michel Platini (Dec. 21, 2015), <https://www.fifa.com/governance/news/y=2015/m=12/news=independent-ethics-committee-bans-joseph-s-blatter-and-michel-platini-2747411.html>.

268. *Id.*

football for eight years, later reduced on appeal to six.²⁶⁹ As I have noted elsewhere, this explanation for the \$2 million payment “would make the fact that Platini withdrew from contesting the FIFA Presidency in 2011 an unrelated coincidence.”²⁷⁰

Immediately following the May 27 dawn raid and arrests, FIFA’s in-house lawyer, Marco Villiger, hired a U.S.-based international law firm, Quinn Emanuel Urquhart & Sullivan LLP (“Quinn Emanuel”), through its Zurich office to conduct an internal investigation of FIFA.²⁷¹ This investigation ran for twenty-two months, culminating in a 1300-page report.²⁷² The report was provided to the Swiss OAG, which required that it not be released to the public.²⁷³ There is no further information on the status of any of the Swiss investigations into Blatter or others. No Swiss prosecutions have been announced, and given history, none should be expected.²⁷⁴

269. *Sepp Blatter: Former Fifa President’s Six-Year Ban Upheld after Appeal to Cas*, BBC (Dec. 5, 2016),

<https://www.bbc.com/sport/football/38205918>. It should be noted that such a ban from football is difficult to enforce. Blatter attended the 2018 World Cup in Moscow as a guest of Russia’s President, Vladimir Putin. Roger Gonzalez, *What FIFA Ban? Sepp Blatter will Reportedly Attend World Cup Game with Russia’s Vladimir Putin*, CBS SPORTS (June 19, 2018), <https://www.cbssports.com/soccer/world-cup/news/what-fifa-ban-sepp-blatter-will-reportedly-attend-world-cup-game-with-russias-vladimir-putin/>.

270. Bruce W. Bean, *FIFA—Where Crime Pays*, in *THE PALGRAVE HANDBOOK ON THE ECONOMICS OF MANIPULATION IN SPORT* 279, 296 (Markus Breuer & David Forrest eds., 2018).

271. David Ingram et al., *FIFA hires ex-U.S. prosecutor as its lawyer in bribery probe*, REUTERS (June 5, 2015, 1:25 P.M.), <https://www.reuters.com/article/us-soccer-fifa-lawyer-idUSKBN0OL1YQ20150605>.

272. Associated Press, *FIFA sends 1,300-page corruption investigation to Swiss attorney general*, L.A. TIMES (Mar. 31, 2017, 7:30 AM), <http://www.latimes.com/sports/soccer/la-sp-fifa-investigation-20170331-story.html>.

273. *Id.*

274. While the Quinn Emanuel report has not been made public, we do know their investigation uncovered two questionable transactions directly involving Blatter and other senior FIFA executives. One, revealed in June 2016, involved massive bonuses paid to the top three, already well-compensated, FIFA executives. Between 2010 and 2015 Blatter, his Secretary-General, and the FIFA Chief Financial Officer, Markus Kattner, had arrange to award themselves an aggregate of nearly \$80 million in bonuses on top of their multimillion dollar salaries. Quinn Emanuel suggested that this transaction violated Swiss law and these officers’ fiduciary duties to FIFA. The second transaction was the \$2 million payment from FIFA on Blatter’s order to UEFA President Michel Platini,

F. Other Prosecutions following the U.S. Department of Justice Indictments

In addition to the Swiss investigations that followed the May 27 Indictment, prosecutions in other jurisdictions have also been announced. Jurisdictions where authorities also suddenly discovered football corruption once the Indictments had been released include England,²⁷⁵ Switzerland,²⁷⁶ Germany,²⁷⁷ Bolivia,²⁷⁸ Ecuador,²⁷⁹ and Uruguay.²⁸⁰

allegedly for work done when Platini served as FIFA's Secretary-General a decade earlier. *See supra* Part III.E.

275. *See* Suzi Ring, *FIFA Faces Possible Money Laundering Probe From U.K. Prosecutors*, BLOOMBERG (Oct. 27 2015, 9:00 AM), <https://www.bloomberg.com/news/articles/2015-10-27/fifa-faces-possible-money-laundering-probe-from-u-k-prosecutors>.

276. *See* Former FIFA executive Linsi added to corruption probe, SWISSINFO.CH (Nov. 30, 2016, 12:35 P.M.), https://www.swissinfo.ch/eng/house-raid_former-fifa-executive-linsi-added-to-corruption-probe/42718020.

277. *See* German football chief resigns over corruption allegations, BBC (Nov. 9, 2015), <http://www.bbc.com/sport/football/34770939>. Germany has begun an investigation into tax violations in connection with the alleged bribes related to the 2006 World Cup. *Id.*

278. *See* Suman Varandani, *Bolivia Soccer Federation President Carlos Chavez Jailed, Executive Secretary Under House Arrest in Embezzlement Case*, INT'L BUS. TIMES (July 22, 2015 3:24 A.M.), <https://www.ibtimes.com/bolivia-soccer-federation-president-carlos-chavez-jailed-executive-secretary-under-2019205> (detailing how Carlos Chavez, CONMEBOL Treasurer and Bolivian Football Federation President, was charged with embezzlement).

279. *See* Associated Press, *Ex-Ecuador Soccer President Convicted in FIFA Graft Case*, WALL ST. J. (Nov. 18, 2016 11:18 P.M.), <https://www.wsj.com/articles/ex-ecuador-soccer-president-convicted-in-fifa-graft-case-1479529118> (detailing how Luis Chiriboga, President of the Ecuadorian Football Association, was convicted of money laundering).

280. Andrew Downie, *Jailed Uruguayan Reaches Plea Bargain in FIFA Case*, REUTERS (Feb. 5, 2016 5:15 P.M.), <https://www.reuters.com/article/us-soccer-fifa-uruguay-idUSKCN0VE2M7> (detailing how Eugenio Figueredo, former President of CONMEBOL and FIFA Vice President, has entered a plea in Uruguay to money laundering and receiving kickbacks).

PART IV: IS THERE A SOLUTION TO THE CRIMINALITY IN FOOTBALL AND FIFA?

For more than the past fifty years, investigative journalists, whistleblowers, document leakers, and alleged perpetrators have made the pervasive ubiquity of corrupt behavior throughout FIFA and football clear. The question that has been asked repeatedly is: What is to Be Done?²⁸¹ Is it possible for FIFA to reform itself and football? Is it possible for efforts from outside football to effect meaningful change within the football universe that appears to be incorrigibly, irretrievably, and systemically corrupt?

There several plausible approaches to reform football and FIFA:

- Self Reform by FIFA
- Swiss government action
- Pressure, including prosecutions, from host governments
- Pressure from sponsors
- Action by the international community through a convention
- Action from the United Nations or another Intergovernmental organization.

A. Self-Reform at FIFA?

It is clear beyond cavil that a culture or equilibrium of corruption pervades the entire football ecosystem.²⁸² Part II makes it clear that Blatter would not and did not effect meaningful fundamental change at FIFA.²⁸³ But Blatter is history.²⁸⁴

281. V. Lenin published a political pamphlet in 1902 with this title. VLADIMIR LENIN, WHAT IS TO BE DONE? (1902), <https://www.marxists.org/archive/lenin/works/download/what-itd.pdf>.

282. *See supra* Parts I, II.

283. *See supra* Part II.

1. *Infantino: The New President Starts Off Looking Good*

The fallout from the U.S. Department of Justice Indictments brought the resignation of a disgraced Blatter and the election of new FIFA leadership at the February 2016 Extraordinary FIFA Congress.²⁸⁵ It was hoped by many that the election of Gianni Infantino, the former General Secretary of UEFA, would bring desperately needed fundamental change to football.

Infantino's first major act as FIFA President was very positive. In May 2016, at his first FIFA Annual Congress, Infantino announced the selection of Fatma Samoura as the FIFA Secretary General.²⁸⁶ This certainly augured well for fans and followers of football and FIFA, as Infantino selected as his second in command at FIFA the first woman ever to hold any senior position at FIFA.²⁸⁷ Even more promising, Samoura had a long career at the United Nations²⁸⁸ and had no obvious connection whatsoever with the all-pervading corrupt culture of football. A good start, for certain.

In May 2016, at his first FIFA Congress as President, Infantino suggested no further change at FIFA was needed: "Fifa is back on track . . . So I can officially inform you here, the crisis is over."²⁸⁹ This

284. See Telegraph Sport, *Sepp Blatter quits as Fifa president: full transcript of his resignation speech*, TELEGRAPH (June 2, 2015), <https://www.telegraph.co.uk/sport/football/sepp-blatter/11647154/Sepp-Blatter-quits-as-Fifa-president-full-transcript-of-his-resignation-speech.html>. Blatter resigned effective with the election of his successor on February 26, 2016. *Id.*

285. *Extraordinary FIFA Congress, Zurich 2016*, FIFA.COM (2016), <https://www.fifa.com/about-fifa/fifa-congress/history/extraordinary-congress-zurich-2016/index.html>.

286. Andrew Das, *FIFA Appoints a Woman, Fatma Samoura, as Secretary General*, N.Y. TIMES (May 13, 2016), <https://www.nytimes.com/2016/05/14/sports/soccer/fifa-appoints-a-woman-fatma-samoura-as-secretary-general.html>.

287. *Id.*

288. *About FIFA: Fatma Samba Diouf Samoura*, FIFA.COM, <https://www.fifa.com/about-fifa/news/y=2016/m=6/news=fatma-samba-diouf-samoura-2802072.html> (last visited Jan. 31, 2019).

289. Owen Gibson, *Fifa's independent audit committee chairman resigns in protest at reforms*, GUARDIAN (May 14, 2016, 08:24), <https://www.theguardian.com/football/2016/may/14/domenico-scala-fifa-auditor-resigns-protest> [*hereinafter* *Independent audit chairman resigns*].

is precisely what Blatter had announced in 2013: “We have been through a difficult time. It has been a test for football and those who lead it. As your captain, I can say we have weathered the storm.”²⁹⁰

But it was not true. It was not true in 2013, and it was certainly not true in 2016.

2. Cash for Votes – Again

During his campaign to be elected President at the February 2016 Extraordinary Congress, Gianni Infantino, the UEFA General Secretary, had promised that FIFA would pay each association member of FIFA \$5 million.²⁹¹ Shortly after he was elected President, FIFA’s public accounting auditors for more than sixteen years, KPMG Switzerland, questioned the increased payments Infantino had promised FIFA’s members.²⁹² KPMG informed Infantino that FIFA did not have the necessary internal procedures in place to ensure that these funds would be properly used. The *Wall Street Journal* reported that KPMG had questioned Infantino’s promise to expand development funds to \$5 million, since such sums “bear an increased risk of funds being misused.”²⁹³ The *Financial Times* reported that KPMG raised several issues with Infantino in May 2013, and ultimately concluded that it “did not have trust that the new management would do what they said they were going to do to improve governance.”²⁹⁴ On June 13, 2016, KPMG resigned, joining the list of independent executives who had quit a corrupt FIFA.²⁹⁵

290. Robinson, *supra* note 182.

291. Alexandra Wrage, *FIFA: More of the Same*, MARK NEWS (June 30, 2016), <http://www.themarknews.com/2016/06/30/fifa-more-of-the-same>.

292. Murad Ahmed et al., *KPMG Quits Fifa over Reform Programme Doubts*, FINANCIAL TIMES (June 20, 2016), <https://www.ft.com/content/0de97f98-360f-11e6-9a05-82a9b15a8ee7>.

293. John Letzing & Joshua Robinson, *Auditor Raised Issues with FIFA Before Resigning*, WALL ST. J. (June 19, 2015, 7:58 P.M.), <https://www.wsj.com/articles/auditor-raised-issues-with-fifa-before-resigning-1466380050>.

294. Murad, *supra* note 292.

295. Transparency International, Alexandra Wrage, and Michael Garcia. *See supra* Part II.B, II.C.

3. *Infantino's Idea of Independence*

Following the sustained public outcry over the selection of Russia and Qatar as World Cup hosts, one of the few genuine reforms accepted by FIFA under Blatter was the decision (recommended by the IGC, TI, and others) to have independent executives at FIFA, not football flunkies beholden to Blatter and the Executive Committee.²⁹⁶ Following the 2013 FIFA Congress, FIFA did hire genuinely independent men for several crucial positions. At the Ethics Committee, as we have seen, German Judge Hans-Joachim Eckert became head the Adjudicatory Chamber of the Ethics Committee, and Michael Garcia, a former United States Attorney, agreed to head the Ethics Committee's Investigatory Chamber. FIFA also hired additional independent executives, including the Chief Financial Officer and the heads of the Governance and Audit & Compliance Committees.²⁹⁷

Notwithstanding Infantino's apparently promising start as President, at his first regularly scheduled FIFA Congress held in Mexico City in mid-May 2016, his true intentions became apparent. Infantino secured authority from the FIFA Congress for the newly expanded Executive Council to remove "independent" FIFA Executives, thus giving new meaning to the word "independent" at FIFA. The reaction to this move was immediately public and profound. The FIFA Chief Financial Officer, Domenico Scala (who, despite his senior position, had no prior notice of this change) immediately resigned, stating:

On the occasion of its meeting on Friday, the Fifa congress has delegated the election, or the dismissal respectively, of the members of the independent supervisory bodies – such as the ethics committee, the appeal committee, the audit and compliance committee and the governance committee – to the exclusive competence of the Fifa council. With [Friday's] decision, it will henceforth be possible for the council to impede investigations against single members at any time, by dismissing the responsible committee members or by keeping them acquiescent through the threat of a dismissal.

296. SCHENK, *supra* note 140, at 2; FINAL REPORT, *supra* note 160, at 7; Roger Pielke, Jr., *How can FIFA be held accountable?*, 16 SPORT MGMT. REV. 255, 258 (2012), citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.303.6861&rep=rep1&type=pdf.

297. *See supra* Part II.C.

Thereby, those bodies are factually deprived of their independence and are in danger of becoming auxiliary agents of those whom they should actually supervise. I am consternated about this decision, because it undermines a central pillar of the good governance of Fifa and it destroys a substantial achievement of the reforms. For this reason, I herewith declare my immediate resignation as president of the audit and compliance committee of Fifa.²⁹⁸

At the same time, Jordan's Prince Ali Bin Al Hussein, the man who assured Infantino's election as FIFA President by withdrawing from the election in the second round of voting at the February 2016 Extraordinary Congress and giving his support to Infantino, attacked Infantino's "complete betrayal" of FIFA.²⁹⁹

Once Infantino had thus altered the meaning of "independent," even Mark Pieth—who, when he served as Chair of the IGC, had been called "Blatter's poodle"³⁰⁰—objected, calling for independent accountability at FIFA: "We have to stop the self-regulation of Fifa. . . . For me [Infantino's move to get the right to remove independent FIFA executives] means a return to the Blatter Middle Ages."³⁰¹ It shortly became clear that Infantino had arranged to have this authority so that he could end the inconvenience to his reign at FIFA of not having his own hand-picked toadies in crucial, senior positions. As one example, in September 2016, Infantino selected Miguel Maduro, a prominent former Portuguese government minister and former advocate general for the European Court of Justice, to head

298. *Independent audit chairman resigns*, *supra* note 289.

299. Ben Rumsby, *Gianni Infantino's first crisis as Fifa president intensifies as Prince Ali accuses him of 'complete betrayal'*, TELEGRAPH (May 16, 2016, 2:24 P.M.), <http://www.telegraph.co.uk/football/2016/05/16/gianni-infantinos-first-crisis-as-fifa-president-intensifies-as/>.

300. Simon Bradley, *A culture of change is seeping into FIFA*, SWISSINFO.CH (May 31, 2013, 8:55 P.M.), https://www.swissinfo.ch/eng/culture/football-reforms_-_a-culture-of-change-is-seeping-into-fifa-/36006902.

301. Mark Pieth, *Infantino's fifa is a 'return to the Blatter Middle Ages'*, SWISSINFO.CH (June 18, 2016, 12:21 P.M.), http://www.swissinfo.ch/eng/mark-pieth_infantino-s-fifa-is-a—return-to-theblatter-middle-ages-/42236068.

the FIFA Governance Committee.³⁰² Under a reform adopted at the FIFA Extraordinary Congress in February 2016, this crucial committee conducts eligibility investigations of all those proposed to sit as members of FIFA Committees.³⁰³ When Infantino first hired Maduro, this choice was seen as evidence of Infantino's commitment to good governance.³⁰⁴

But it was not so.

Despite pressure on Maduro from Samoura³⁰⁵ and Infantino,³⁰⁶ in March 2017, Maduro's Governance Committee refused to approve the reelection of Russian Deputy Prime Minister Valery Mutko to the FIFA Council.³⁰⁷ FIFA dismissed the apparently overly independent Maduro

302. Tariq Panja, *FIFA President Gianni Infantino Faces New Ethics Complaint*, N.Y. TIMES (Sept. 13, 2017), <https://www.nytimes.com/2017/09/13/sports/soccer/fifa-gianni-infantino-ethics-complaint.html>.

303. See *Governance Committee and Review Committee*, FIFA.COM, <https://www.fifa.com/about-fifa/committees/committee=1946507/index.html> (last visited Feb. 24, 2019).

304. Tariq Panja, *The Power Politics of Gianni Infantino*, N.Y. TIMES (June 10, 2018), <https://www.nytimes.com/2018/06/10/sports/gianni-infantino-fifa.html>.

305. See *Miguel Maduro says Fifa's Gianni Infantino opposed blocking Vitaly Mutko*, BBC (Sept. 13, 2017), <https://www.bbc.com/sport/football/41238114>.

306. David Conn, *Fifa's Infantino Accused of Interfering with Governance Committee Decisions*, GUARDIAN (Sept. 13, 2017 9:16 A.M.), <https://www.theguardian.com/football/2017/sep/13/fifa-gianni-infantino-governance-committee-vitaly-mutko> [*hereinafter Infantino Interferes with Committee Decisions*].

307. *Infantino Interferes with Committee Decisions*, *supra* note 306. Infantino has reported that 20% of those proposed for positions at FIFA by the confederations have been rejected by the Governance Committee. Gabriele Marcotti, *Exclusive: FIFA President Gianni Infantino Talks About How He's Trying to Clean Up Football*, ESPN (Mar. 29, 2018), <http://www.espn.com/soccer/blog/marcottis-musings/62/post/3435033/fifa-president-gianni-infantino-must-answer-critics-as-he-seeks-to-reform>. Mutko was behind 2014 doping scandal at the Sochi Olympics. See James Ellingworth, *Russian Sports Minister Promoted to Deputy Premier*, USA TODAY (Oct. 19, 2016), <https://www.usatoday.com/story/sports/olympics/2016/10/19/russian-sports-minister-promoted-to-deputy-premier/92405396/>. In the wake of the public outcry about this scandal Vladimir Putin elevated Mutko to Deputy Premiership of Sport. *Id.* But Maduro in deciding not to approve Mutko had applied FIFA's own rule that those holding political office should not serve on FIFA Committees. *Infantino Interferes with Committee Decisions*, *supra* note 306. Mutko was later banished from football for his role in the Russian doping scandal. <https://www.bloomberg.com/news/articles/2017-05-10/fifa-said-to-fire-governance-official-amid-russian-pressure>

just two months after the Mutko decision.³⁰⁸ Highly qualified and truly independent, Maduro had been in office only eight months. His removal prompted others on the Governance Committee to resign as well.³⁰⁹ These included New York University law professor, Joseph Weiler, former United Nations High Commission for Human Rights, Navi Pillay, and corporate human rights expert, Ron Popper.³¹⁰

In addition to the non-submissive Maduro, Judge Eckert and Cornel Borbely³¹¹ of the Adjudicatory and Investigatory Chambers of the Ethics Committee were also replaced in May 2017.³¹² Borbely and Eckert thus joined the ever-expanding list of honest, independent women, men, and organizations who have resigned in protest or been terminated from

308. Murad Ahmed, *Fifa ousts governance chief in 'night of long knives'* FIN. TIMES (May 9, 2017), <https://www.ft.com/content/79ed66e2-3504-11e7-bce4-9023f8c0fd2e>.

309. Tariq Panja, *FIFA Watchdogs Quit in Protest, Sparking New Soccer Crisis*, BLOOMBERG (May 18, 2017 8:59 A.M.) <https://www.bloomberg.com/news/articles/2017-05-17/more-fifa-watchdogs-quit-in-protest-sparking-new-soccer-crisis>.

310. Tariq Panja, *Former FIFA Official's Testimony Could Raise New Ethics Questions*, N.Y. TIMES (Sept. 10, 2017), <https://www.nytimes.com/2017/09/10/sports/soccer/fifa-infantino-ethics-maduro.html>.

311. Borbely had been Garcia's deputy and replaced him when Garcia resigned in December 2014. See *FIFA Replaces Ethics Committee*, *supra* note 179.

312. *Id.* Borbely and Eckert released a statement upon learning of their fate: "It seems the FIFA hierarchy has valued its own and political interests higher than the long-term interests of FIFA." Associated Press, *Ousted FIFA ethics prosecutor: 'Several hundred cases' ongoing*, ESPN (May 10, 2107), <http://www.espn.co.uk/football/blog-fifa/story/3122809/ousted-fifa-ethics-prosecutor-several-hundred-cases-ongoing>. Borbely and Eckert have stated that "they wished to continue their work and branded their departures damaging to world football." *Id.* They issued a statement as follows: "The non-election will lead to long delays in current investigations and proceedings, and complicate the prosecution of violations of the Code of Ethics." Simon Evans, *FIFA's Chief Ethics Investigator and Ethics Judge Replaced*, REUTERS (May 9, 2017 1:51 P.M.), <https://www.reuters.com/article/us-soccer-fifa-ethics-idUSKBN185262>. "It appears that the heads of FIFA have attached greater weight to their own and political interests than to the long-term interests of FIFA. They have accepted jeopardizing FIFA's integrity, and, hence, the future of the game." *Id.* Borbely was replaced by Colombian prosecutor Maria Claudia Rojas as head of the Investigatory Chamber of the Ethics Committee. *Id.* Eckert's replacement as head of the Adjudicatory Chamber is Greek judge Vassilios Skouris, a former president of the European Court of Justice. *Id.*

important positions at FIFA. This list includes TI,³¹³ Alexandra Wrage of Trace International,³¹⁴ Michael Garcia,³¹⁵ KPMG,³¹⁶ and Domenico Scala.³¹⁷ In late August 2018, Marco Villiger, FIFA's Swiss lawyer for twelve years, left FIFA.³¹⁸ Villiger is reported to have clashed with Samoura, the FIFA Secretary General.³¹⁹

4. *Obscenely Corrupt?*

Infantino is reshaping the billion dollar FIFA empire into an organization totally subservient to him. Following the 2018 Russian World Cup, Infantino's FIFA has been described as an "obscenely corrupt organization."³²⁰ His elimination of the concept of "independent," the subsequent departure of the formerly independent executives, plus his quick elimination of Maduro and the resignation of Counsel Marco Villiger, are just part of the story. In August 2018, FIFA revised its Ethics Code to reduce the statute of limitations for FIFA's investigations of bribery, embezzlement and match-fixing from fifteen to ten years,³²¹ and adding a defamation provision: "[p]ersons bound by this [C]ode are forbidden from making any public statements of a defamatory nature towards FIFA and/or towards any other person bound by this

313. See *supra* Part II.B.

314. See *supra* Part II.B.

315. See *supra* Part II.C.

316. See *supra* Part IV.A.2.

317. See *supra* Part IV.A.3.

318. See Andrew Warshaw & Paul Nicholson, *News Analysis: Villiger's FIFA Exit Reinforces Infantino's Pre-Election Global Supremacy*, INSIDE WORLD FOOTBALL (Aug. 22, 2018), <http://www.insideworldfootball.com/2018/08/22/news-analysis-villigers-fifa-exit-reinforces-infantinos-pre-election-global-supremacy/>.

319. See *id.* While Villiger's departure has been described as the passing of the old guard, it can just as easily be interpreted as yet another success move by Infantino to eliminate important executives who are not entirely beholden to him. *Id.*

320. Travis Waldron, *The World Cup Was a Grift, Just Like Everything Else*, HUFFINGTON POST (July 19, 2018, 6:04 P.M.), https://www.huffingtonpost.com/entry/world-cup-grift_us_5b50d27ae4b0de86f48af069

321. FIFA, FIFA Code of Ethics, art. 12, para. 2 (2018), <https://resources.fifa.com/image/upload/fifa-code-of-ethics-2018-version-takes-effect-12-08-18.pdf?cloudid=uemlkcy8wwdilll6sy3j>. The challengeable votes taken in December 2010 selecting Russia and Qatar as World Cup hosts for 2018 and 2022 thus are now subject to possible investigation by FIFA only until the end of 2020. See *id.*

[C]ode.”³²² The changes were announced to member associations at the end of July³²³ and became effective on August 12, 2018.³²⁴

Can FIFA make it any clearer? FIFA will not reform itself.

As Professor Pieth concluded in 2016: “We have to stop the self-regulation of Fifa. . . . They are clearly not able to regulate themselves. States need to intervene, not just Switzerland on its own, but perhaps states from within the OECD [Organization for Economic Co-operation and Development] or the Council of Europe.”³²⁵

B. Swiss Government Action

There is an obvious message here—one clearly expressed by Alexandra Wrage, the head of Trace International, and for a short period, a member of the IGC who refused to accept Blatter’s \$5,000 per diem for service on the IGC.³²⁶ Having attempted to work with Blatter’s FIFA as a truly independent member, Alexandra Wrage resigned in frustration, declaring: [i]t is madness to think FIFA will reform itself. “The only entity capable of insisting on transparency at FIFA is the Swiss government . . .”³²⁷

1. Reluctance?

In a different world, many would agree with Wrage that the Swiss government should be the first to deal with FIFA’s culture of corruption.

322. *Id.* at art. 22, para. 2.

323. Fatma Samoura, *Detailing Amendments to the FIFA Statutes and the Regulations Governing the Application of the Statutes and Amendments to the FIFA Code of Ethics*, Circular No. 1645, FIFA (July 27, 2018), <https://resources.fifa.com/image/upload/1645-amendments-to-the-fifa-statutes-and-the-regulations-governing-the-applicati.pdf?cloudid=nxcm7twuakafdkf4yijl>.

324. *Clarification Concerning the Revised FIFA Code of Ethics*, FIFA.COM (Aug 14, 2018), <https://www.fifa.com/about-fifa/news/y=2018/m=8/news=clarification-concerning-the-revised-fifa-code-of-ethics.html>.

325. Pieth, *supra* note 301.

326. See Eichenwald, *supra* note 148. Wrage, the authentically independent member of the IGC who refused Blatter’s \$5,000 per day fee.

327. Alexandra Wrage, *FIFA’s Rotten Reform Record*, FORBES (Apr. 23, 2013, 10:11 A.M.), <https://www.forbes.com/sites/alexandrawrage/2013/04/23/fifas-reform-record/#5850e8d53396>.

As just one example, the IGC suggested that to start the long process of imposing change upon FIFA and “[i]n order to promote genuine cultural change, the IGC believes that some outside independent body should continue to work with FIFA to ensure that the road to reform is completely finished. This outside body can be small but must be adequately resourced to do the work.”³²⁸

As a Swiss not-for-profit association, there are few Swiss laws that apply to FIFA.³²⁹ While FIFA’s corruption through the decades is clear for all to see, including the Swiss Government, there has been little interest in Switzerland in effectively pursuing FIFA. The Swiss investigation into the millions in bribes from ISL resulted in a formal termination of investigation and a decision not to prosecute, at least in part because until April 2016, Swiss law did not prohibit FIFA bribes.³³⁰ Three months after the May 27 Indictment, the Swiss commenced an investigation of Blatter.³³¹ In the years since, however, no Swiss prosecution has been announced.

2. *Swiss Priorities*

To fully appreciate the choices facing the Swiss, note that Switzerland hosts at least forty-five international SGAs.³³² These associations cover the entire panoply of sport—from archery, boxing, and canoeing, to those involved with table tennis, taekwondo, and volleyball.³³³ SGAs contribute more than \$1.1 billion annually to the Swiss economy,³³⁴ generating more than 32,000 overnight hotel stays each year.³³⁵ Any government would be protective of such a contributor to its economy.

328. FINAL REPORT, *supra* note 160, at 15.

329. *See supra* Part I.A.

330. *See* Michael Shields, *Swiss crack down on bribery as ‘Lex FIFA’ set to take force*, REUTERS (Apr. 20 2016), <https://www.reuters.com/article/us-swiss-corruption-idUSKCN0XH1GE>.

331. The Fed. Council, *supra* note 264.

332. *Sports bodies bring CHF1 billion a year for Swiss*, *supra* note 27.

333. AMANDINE BOUSIGUE & CLAUDE STRICKER, THE ECONOMIC IMPACT OF INTERNATIONAL SPORTS IN SWITZERLAND 2008-2013, 21–22 (2015), http://aists.org/sites/default/files/publication-pdf/aists_economic_impact_study-english-web.pdf.

334. *Id.* at 11, 31.

335. *Id.* at 11, 39.

Increased Swiss pressure on FIFA or other SGAs domiciled there might lead to relocation, perhaps to Dubai, where the International Cricket Council has been located since 2005.³³⁶ Dubai is thus a logical competitor for hosting international SGAs as it is more globally centrally located and already has the world's busiest international airport.³³⁷ An important factor could also be that Dubai imposes no personal income tax on non-residents living there.³³⁸ The economic significance to Switzerland of FIFA and other international SGAs has led some to refer to the "implicit complicity of Swiss government"³³⁹ in the problems of FIFA. One commentator outlined the issues arising from the low standards of Swiss regulation:

Financial transparency . . . is relatively low and generally of bad quality in terms of readability. Due to their status as Swiss associations, many . . . are exempted [from] disclosing their accounts and properly reporting on the financial flows that enter and leave their institutions. This lack of financial transparency is probably the main reason why they are often at the centre of corruption networks. The implicit complicity of the Swiss State . . . and Swiss local authorities, is undeniable. It is not unlike the organized financial opacity that enabled Switzerland to become the central node of tax evading schemes. For long, the Swiss state turned a blind eye on the financial flows involving [SGAs]. It was an unspoken quid pro quo for their collective decision to locate their seats, with the adjacent revenues and employment opportunities, in Switzerland.³⁴⁰

3. *Human Rights and Switzerland*

Harvard Professor John Ruggie served as the UN Secretary General's Special Representative for Business and Human Rights and created the

336. See *Contact Us*, ICC, <https://www.icc-cricket.com/about/contact-us/icc-contact-details> (last visited Oct. 7, 2018).

337. Katia Hetter & Karla Cripps, *The World's Busiest Airport Is . . .*, CNN (Sept. 9, 2016, 7:08 A.M.), <http://www.cnn.com/2016/09/09/aviation/worlds-busiest-airports-final-2015/>.

338. *Dubai Taxation*, LIVING IN DUBAI, <http://www.livingindubai.org/dubai-taxation/> (last visited Jan. 3, 2017).

339. Duval, *supra* note 32.

340. *Id.*

UN Guiding Principles on Business and Human Rights.³⁴¹ Doubtless triggered by widespread publicity about human rights abuses in Qatar,³⁴² host of the 2022 World Cup, FIFA engaged Ruggie—an acknowledged expert on the obligations of businesses for human rights—to prepare a report on FIFA’s responsibilities for Human Rights.³⁴³ His report focused on the obligations of FIFA, the responsibilities of Switzerland as a host of SGAs, as well as the responsibilities of hosts of major sports events, such as Qatar.³⁴⁴

At the risk of stating the obvious, governments have the primary obligation to respect, protect, and fulfill human rights. This includes the governments hosting international sports events as well as national sports bodies. It also includes the governments of countries in which global sports organizations such as FIFA are registered. But the responsibility of those organizations to address human rights risks with which they are involved exists independently of any government’s abilities or willingness to act on its obligations.³⁴⁵

While many argue the Swiss could and should do more to stimulate actual reform at FIFA, the Swiss have demonstrated no genuine interest in doing so.

C. Action by Football Sponsors

It certainly would be reasonable to expect that the commercial sponsors who are the source of FIFA’s billions would step up and

341. *John Ruggie: Profile*, HARV. KENNEDY SCH., <https://www.hks.harvard.edu/faculty/john-ruggie> (last visited Oct. 7, 2018). Ruggie also worked with U.N. Secretary General Kofi Annan designing the UN Global Compact and its Millennium Development Goals. *Id.*

342. See Jonathan Liew, *World Cup 2022: Qatar’s workers are not workers, they are slaves, and they are building mausoleums, not stadiums*, INDEPENDENT (Oct. 3 2017), <https://www.independent.co.uk/sport/football/international/world-cup-2022-qatars-workers-slaves-building-mausoleums-stadiums-modern-slavery-kafala-a7980816.html>.

343. HARV. KENNEDY SCH., *supra* note 341.

344. JOHN G. RUGGIE “FOR THE GAME. FOR THE WORLD.”, HARV. KENNEDY SCH. 8 (2016), http://www.sportandhumanrights.org/wordpress/wp-content/uploads/2015/07/Ruggie_human-rights_FIFA_report_April_2016.pdf.

345. *Id.* at 36.

demand that FIFA take action to eliminate rampant football corruption of all kinds that could be seen as tainting their brands.³⁴⁶ As we have seen, the commercialization of football began in the 1970's when Coca-Cola became the first FIFA sponsor and has continued to grow with each successive quadrennial World Cup.³⁴⁷ FIFA's gross revenues are split between broadcast rights and several levels of product sponsors,³⁴⁸ FIFA partners, World Cup sponsors, and national supporters.³⁴⁹ Top tier partners provide FIFA with \$24-44 million each year while other sponsors pay \$1-25 million per year.³⁵⁰

In the aftermath of the December 2010 selection of Russia and Qatar, some major sponsors did act. Castrol, Johnson & Johnson, Continental Tyres, Sony, and Emirates Air refused to continue their association with FIFA.³⁵¹ However, in today's globally competitive market, the unique advantages of being identified with football and its 3 billion fans has not been lost on commercial organizations. As Chuck Blazer told Federal

346. There is an arguable precedent for improving governance at FIFA through pressure from Sponsors. The Salt Lake City Winter Olympics Organizing Committee became involved in bribery and corruption allegations in 1998. Coming very late in the Olympic preparation cycle, pressure (but not legislation) from the U.S. Congress led to some changes in the organization and operation of the IOC. National legislation for a supra-sovereign entity like FIFA, which operates in 2011 jurisdictions, would clearly be easily evaded by FIFA. Alan Abrahamson, *Senate Gives IOC a Chance*, L.A. TIMES (Apr. 15, 1999), <http://articles.latimes.com/1999/apr/15/sports/sp-27737>.

347. See generally Vince Siu, *The World Cup: Evolution from Celebration of Football to Money-Making Exercise*, BLEACHER REPORT (Jan. 10, 2014), <https://bleacherreport.com/articles/1918337-the-world-cup-evolution-from-celebration-of-football-to-money-making-exercise>.

348. *Id.*

349. See *id.*; see also Rupert Neate, *Chinese firms pile in to sponsor World Cup 2018 amid Fifa fallout*, GUARDIAN (June 1, 2018 11:11 A.M.), <https://www.theguardian.com/business/2018/jun/01/chinese-firms-world-cup-2018-fifa>. Partners for the 2018 World Cup in Russia include Coca-Cola, Visa, Adidas, Gazprom, and Wanda. Neate, *supra* note 349.

350. See Neate, *supra* note 349. We know, for example, that one Chinese cell phone manufacturer, Vivo, has agreed to pay some \$460 million for six years of sponsorship including the World Cups in Russia and Qatar. *Id.*

351. Owen Gibson, *Scandal-hit Fifa lose three more major sponsors*, GUARDIAN, (Jan. 23, 2015, 5:32 A.M.), <https://www.theguardian.com/football/2015/jan/23/fifa-lose-three-sponsors-castrol-continental-tyres-johnson-and-johnson>.

prosecutors shortly after he agreed to cooperate, the “real filth” in football is in the market for commercial and broadcast rights.³⁵²

Thus, when a few sponsors withdrew prior to the 2018 Russian World Cup, this sponsor gap was more than filled by a large state-controlled Russian company, Gazprom, and several Chinese companies.³⁵³ The result was that while certain company names recognizable in the West are no longer associated with FIFA, new brands are being introduced. Mengniu, an Inner Mongolian milk, ice cream, and drinkable yoghurt enterprise, is one such brand. Other Chinese brands include Hisense, a TV manufacturer; Yadea, maker of electric scooters; Dalian Wanda, a Chinese conglomerate that owns a luxury yacht builder, the world’s largest chain of cinemas, Hollywood studios, and much else.³⁵⁴ Chinese sponsors have thus saved FIFA financially. It is estimated that, when formally announced, total FIFA revenue for the 2014-2018 World Cup cycle will be \$6.1 billion—\$1.3 billion more than for the Rio World Cup in 2014.³⁵⁵

D. FIFA is Unique

1. *FIFA the Superpower*

FIFA should be viewed as a supra-national institution. This is exactly how it views itself. Referring to heads of state, former President Havelange noted: “They’ve got their power, and I’ve got mine: the

352. See *supra* III.C.

353. See Shunsuke Tabeta, *China wins the World Cup advertising game*, NIKKEI ASIAN R. (Jun. 22, 2018 11:37 A.M.), <https://asia.nikkei.com/Business/Business-Trends/China-wins-the-World-Cup-advertising-game>.

354. *Id.* The presence of Chinese brands is logical, of course. China’s consumer market is huge and Chinese companies will doubtless want to move beyond the Chinese domestic market. In addition, knowing the global appeal of football, China’s President, Xi Jinping, has declared in 2015 that China should be a football superpower by 2050. *China aims to become football superpower ‘by 2050’*, BBC (Apr. 11, 2016), <https://www.bbc.com/news/world-asia-china-36015657>. The Chinese Football Association has published a plan with ambitious goals designed to please the President. Short term goals including having 20,000 football training centers and 70,000 pitches in China by 2020. *China aims to become football superpower ‘by 2050’*, *supra* note 354.

355. *FIFA Set to Make \$6.1 Billion From World Cup*, *supra* note 48.

power of football, which is the greatest power there is.”³⁵⁶ Indeed, FIFA boasts of having more members than the United Nations.³⁵⁷

Confirming its status as a supra-national power, FIFA regularly imposes its will on its member associations³⁵⁸ and occasionally on sovereign nations.³⁵⁹ The ability of FIFA to exclude teams from international matches and World Cup play gives it tremendous power. No nation wants its national team to be excluded from regional matches or the World Cup competition. One example of this occurred in the preparations for the 2014 World Cup held in Brazil. FIFA required Brazil, as host of the 2014 World Cup, to overturn a eleven-year-old Brazilian law banning the sale of alcohol in its football stadiums.³⁶⁰

The Secretary General of FIFA proclaimed: “[a]lcoholic drinks are part of the Fifa World Cup, so we’re going to have them. Excuse me if I sound a bit arrogant but that’s something we won’t negotiate.”³⁶¹

356. Richard Goldstein, *Joao Havelange, Who Built and Ruled World Soccer With Firm Hand, Dies at 100*, N.Y. TIMES (Aug. 16, 2016), <https://www.nytimes.com/2016/08/17/sports/soccer/joao-havelange-dead.html>.

357. *Fifa: Six Facts About World Football’s Governing Body*, BBC (June 1, 2011), <https://www.bbc.com/news/magazine-13616328>.

358. See FIFA, FIFA Statutes (2018), art. 8, para. 2, <https://www.fifa.com/about-fifa/who-we-are/the-statutes.html>. Article 8 of the FIFA Statutes provides in part: “Executive bodies of member associations may under exceptional circumstances be removed from office by the Council in consultation with the relevant confederation and replaced by a normalisation committee for a specific period of time.” *Id.*

359. See, e.g., Christopher Ingraham, (Updated) *The toll of human casualties in Qatar*, WASH. POST (May 27, 2015), https://www.washingtonpost.com/news/wonk/wp/2015/05/27/a-body-count-in-qatar-illustrates-the-consequences-of-fifa-corruption/?utm_term=.39ab26f400ee. The Washington Post said it well: FIFA is “notoriously corrupt and yet seemingly invincible.”

Id. Speaking of FIFA, the co-founder of TI has observed: “What was stunning for me is this deep-seated belief that they are beyond reproach, that they are autonomous, that they don’t care what anyone else thinks.” Tariq Panja, *A League of His Own: How Sepp Blatter Controls Soccer*, BLOOMBERG (Apr. 30, 2015), <https://www.bloomberg.com/graphics/2015-sepp-blatter-fifa/>.

360. Katie Sanders, *Brazil bends its rules on beer sales for World Cup*, MIAMI HERALD (June 21, 2014, 12:26 P.M.), <https://www.miamiherald.com/news/local/community/miami-dade/article1967535.html>.

361. *Beer ‘must be sold’ at Brazil World Cup, says Fifa*, BBC (Jan. 19, 2012), <http://www.bbc.com/news/world-latin-america-16624823>.

Budweiser, a prominent sponsor of the 2014 World Cup,³⁶² was surely pleased.

E. FIFA's Unique Culture of Entitlement and Impunity

To understand the pervasive culture of entitlement and impunity that pervades FIFA, note that the FIFA Ethics Code obligates members of the Executive Committee and all other football officials to fully cooperate with investigations by the Ethics Committee.³⁶³ Despite this, three members of the Executive Committee who were in place at the time of the December 2010 selection of Qatar and Russia as World Cup hosts categorically declined to participate or refused be contacted.³⁶⁴ Two long-serving Executive Committee members who did appear for interviews by the Investigative Chamber exemplify the fundamental problem at FIFA: a total lack of appreciation for, or comprehension of, their fiduciary duties to football and FIFA, as well as their utter disdain for any attempt to bring accountability to FIFA.³⁶⁵

Angel Maria Villar Llona, an Executive Committee member for seventeen years and the chair of the FIFA Legal Committee, did appear for his interview, but would not cooperate with the investigators.³⁶⁶ Rather than respond to questions, Villar Llona made demands.³⁶⁷ He wanted to know who had commenced the Ethics Committee investigation.³⁶⁸ As Chairman of the Investigatory Chamber of the Ethics Committee, Michael Garcia explained that the investigation was

362. *Rise As One: Budweiser's creative campaign helped the good times roll in Rio and beyond*, FIFA WORLD CUP BRASIL, <https://www.fifa.com/marketinghighlights/brazil2014/World-Cup-Sponsors/Budweiser/index.htm> (last visited Jan. 20, 2019).

363. FIFA, FIFA Code of Ethics, art. 42 (2012), http://resources.fifa.com/mm/document/affederation/administration/50/02/82/codeofethics_v211015_e_neutral.pdf.

364. MICHAEL J. GARCIA & CORNEL BORBÉLY, REPORT ON THE INQUIRY INTO THE 2018/2022 FIFA WORLD CUP BIDDING PROCESS 49, http://resources.fifa.com/mm/document/affederation/footballgovernance/02/89/87/97/aus_bel-ned_eng_esp-por_jpn_kor_qat_report_neutral.pdf.

365. *See generally id.* at 40–54.

366. *Id.* at 40–41.

367. *Id.* at 41.

368. *Id.*

following up on media allegations that had been referred to the Investigatory Chamber in accordance with the Ethics Code.³⁶⁹ Villar Llona did not accept this and demanded to know the name of the staff person who had delivered documents to Garcia to commence this aspect of the investigation.³⁷⁰ Villar Llona commented: “[s]o I will leave this meeting without knowing who asked me? Well, you really have balls.”³⁷¹

Villar Llona’s second imperious demand was to charge that Garcia, as an American, had to recuse himself from the entire investigation because the U.S. had been an unsuccessful bidder at the 2010 Executive Committee meeting when World Cup hosts were selected.³⁷² Garcia responded that he had recused himself from all matters relating to the U.S. and Russian bids, as provided for in the Ethics Code.³⁷³ Not satisfied with this, Villar Llona declared that he would seek to have him removed if Garcia would not, “for his ‘own good’” and “in his [own] ‘best interest,’” recuse himself.³⁷⁴ The Garcia Report refers to the Villar Llona demands as “intended to intimidate the interviewers”³⁷⁵ and “a confrontational attempt to interfere with the process.”³⁷⁶

Another example of the exceptional attitude of FIFA’s Executive Committee members exemplifying the special status FIFA has arisen from the Investigatory Chamber’s interview with Julio Grondona, a Senior Vice President of FIFA and chair of its Finance Committee. Grondona had enjoyed twenty-six years in the rarified, privileged atmosphere of the Executive Committee.³⁷⁷ The Garcia Report notes: “[f]rom the outset, Mr. Grondona displayed a marked unwillingness to answer questions or even to acknowledge the right of the Independent Chair and Deputy Chair of the Investigatory Chamber to pose them.”³⁷⁸ Indeed, Grondona claimed to be Garcia’s “boss:” “[w]ell it’s probably

369. *Id.*

370. *Id.*

371. *Id.* at 42.

372. *Id.*

373. *Id.* This part of the investigation was being conducted by Borbely, Garcia’s deputy. *Id.* at 44.

374. *Id.* at 42.

375. *Id.* at 45.

376. *Id.* at 44.

377. *Id.* at 351.

378. *Id.* at 46-47.

one of the few cases where the boss is being investigated by the employee.”³⁷⁹ Garcia emphasized that he was not Grondona’s employee but the independent chair of the Ethics Committee.³⁸⁰ The Report notes: “[i]t is striking that Mr. Grondona, during his in-person interview, challenged the jurisdiction of the Investigatory Chamber to question him.”³⁸¹

Villar Llona and Grondona had profitably enjoyed an aggregate of forty-three years on the Executive Committee.³⁸² One conclusion of the Garcia Report was that all FIFA officials, including Executive Committee members, must be subject to term limits.³⁸³ Without doubt, decades in the privileged atmosphere of FIFA, where men could act with perfect impunity, created what the Garcia Report characterized as their “culture of expectation and entitlement.”³⁸⁴

PART V: CONCLUSION

Football and FIFA are corrupt. Very, very corrupt.

Global media supplies additional instances of incredible corruption daily. A 2018 sting operation in Africa by a team of investigative journalists from Ghana³⁸⁵ produced videos of football officials taking bribes in fifteen countries.³⁸⁶ There are similar reports daily involving other nations.³⁸⁷

379. *Id.* at 47.

380. *Id.*

381. *Id.* at 48.

382. *Id.* at 351. For example, a cooperating witness at the federal corruption trial of three of the defendants named in the indictments, testified that Grondona had been paid \$15 million in connection with the sale of TV broadcast rights to the 2026 and 2030 World Cups. Keir Radnedge, *FIFAGate Trial: Burzaco Tells of \$15m Bribe to Grondona for World Cup TV Rights*, SPORTS INTEGRITY INITIATIVE (Nov. 15, 2017), <http://www.sportsintegrityinitiative.com/fifagate-trial-burzaco-tells-15m-bribe-grondona-world-cup-tv-rights/>.

383. GARCIA & BORBÉLY, *supra* note 364, at 344–46.

384. *Id.* at 331.

385. #12 Premiering: Ignore ‘fake’ bomb threats – Tiger Eye, GHANAWEB (June 4, 2018), <https://www.ghanaweb.com/GhanaHomePage/NewsArchive/12-Premiering-Ignore-fake-bomb-threats-Tiger-Eye-657321>.

386. Prince Narkortu Teye, *Ghanaian undercover journalist Anas releases part two of Number 12 expose*, GOAL (Sept. 6, 2018, 1:33 P.M.), <https://www.goal.com/en->

Chuck Blazer, the CONCACAF General Secretary who lived very well at football's expense and paid no taxes,³⁸⁸ told investigators: “[I]n football there [are] two types of people — those who pay bribes and those who accept them.”³⁸⁹

A. Is Football Corruption Fixable?

It is clear that self-reform at FIFA is not going to happen.³⁹⁰ There are various outside groups addressing corruption at FIFA or football generally, but they are, regrettably, impotent to effect a solution.³⁹¹ The

us/news/ghanaian-undercover-journalist-anas-releases-part-two-of/tgvge0g72zx7z1htbeqsahzs. Madagascar, Sierra Leone, Cote d'Ivoire, Senegal, Togo, Democratic Republic of Congo, Niger, Liberia, Gambia, Mauritania, Burkina Faso, Guinea Bissau, Mali, and Guinea. *Id.*

387. In Ghana, the Ghana Football Association President, Kwesi Nyantakyi, was suspended as President and forced to resign from the CAF. *FIFA Set to Announce Members of Normalisation Committee for Ghana Next Week*, GHANA SOCCERNET (Sept. 17, 2018), <https://ghanasoccernet.com/fifa-set-to-announce-members-of-normalisation-committee-for-ghana-next-week>. “A television documentary last week showed Nyantakyi taking \$65,000 in cash from undercover reporters posing as businessmen to secure favor with Ghana President Nana Akufo-Addo and other government officials. FIFA’s ethics committee suspended the Ghanaian official for ninety days during its investigation.” Associated Press, *Ghana Official Suspected of Corruption Resigns From FIFA*, U.S. NEWS & WORLD REP. (June 11, 2018, 3:53 AM), <https://www.usnews.com/news/sports/articles/2018-06-11/ghana-official-suspected-of-corruption-resigns-from-fifa>. Teixeira negotiated a \$50mm bribe for the votes and kept nearly all of it p 186 For the 2023 Copa America is set to have \$100mm in bribes. BENSINGER, *supra* note 9, at 200 (2018).

388. *See supra* note 228.

389. Paul Fennesy, ‘*He said in football there were 2 types of people - those who pay bribes and those who accept them*’, 42 (June 24, 2018, 5:07 P.M.), <http://www.the42.ie/ken-bensinger-interview-fifa-scandal-4086294-Jun2018/>.

390. There is not much hope for an organization that took 100 years to create an Ethics Code and which is subject to amendment, modification and meaningless “enforcement.”

391. Among the several outside groups calling for fundamental change at FIFA and football generally are the following: *Insidethegames.biz*, *the Athletics Integrity Unit of the International Association of Athletics Federations*, *Play the Game* and *the foundation for Sports Integrity*. *See, e.g.*, Martin Lipton, *World Cup 2022 Scandal: Fifa Under Rising Pressure as Foundation for Sports Integrity Dossier Reveals 30 Years of Corruption*, SUN (May 28, 2018, 12:32 A.M.), <https://www.thesun.co.uk/sport/football/6398617/world-cup-fifa-qatar-2022-world-cup-foundation-for-sports-integrity/>.

scope of corruption in football can no longer surprise us, even in the United States. What does still surprise is how little fans really care.

1. Do We Need an Immediate Solution to Corruption in Football?

Under our current system of international law, there is no effective way to resolve corruption in football. Local efforts could address local problems, but there is no means of addressing the supra-national, quasi-sovereign FIFA or its constituent confederations. Occasionally, when there are local actions taken, the problems persist or grow worse.³⁹² Blazer and Jack Warner were removed from leadership positions at CONCACAF and replaced by Jeffrey Webb in 2012.³⁹³ In a show of “honesty,” Webb hired the U.S. law firm of Sidley & Austin to determine the legal exposure of CONCACAF following years under Jack Warner and Chuck Blazer. Sidley charged \$1 million per month for its services analyzing the corruption of Warner and Blazer.³⁹⁴ Webb had called for “transparency and reform” in his campaign for the presidency.³⁹⁵ Given what we know of FIFA and the culture of corrupt entitlement in football, it should not be a surprise that Webb himself immediately raised the price of bribes to himself for rights to the 2018 and 2022 World Cup qualifying matches.³⁹⁶ While Warner had negotiated a price of \$1.7 million for the 2006 qualifiers, which the amount included his bribe; Webb demanded, and received, \$23 million for CONCACAF rights to the 2018 and 2022 qualifiers and \$3 million

392. After Blazer and Warner were removed from leadership at COINCACAF, thing did not get better. Warner’s successor, Webb first spent \$2 million to look back to Warner and Blazer’s corrupt activities. *See generally* BENSINGER, *supra* note 9. Webb substantially upped the amount of bribes upped the cost from \$1.7-26 million for including the \$43 million for Webb himself. When football leaders come from the corrupt football ecosystem, there is little reason to believe they will. Nothing had changed when Webb replaced Warner, but prices had skyrocketed. *Id.* at 144–45.

393. *Id.* at 142–43.

394. *Id.* at 155. Blazer’s disdain for filing income taxes included tax filings that CONCACAF was required to make to maintain its tax exempt status in the United States. As a result, the Sidley & Austin investigation revealed that CONCACAF actually lost its tax-exempt status for failure to file returns in 2010. *Id.* at 142.

395. *Id.* at 143.

396. *Id.* at 144.

more for himself.³⁹⁷ “Blazer was gone. Warner was gone. Not a thing had changed.”³⁹⁸

There is an additional problem described as follows: “Expecting [football associations] in some of these member states to operate to a far higher standard of integrity, democratic principle and disinterested independence than the countries (and cultures) to which they belong is utopian.”³⁹⁹ Fans care madly for their team, despite knowing that football has been corrupt for a century.⁴⁰⁰ Fans understand, as a report of the Parliamentary Assembly of the Council of Europe has concluded, that while too little money would hurt football, “too much is killing it.”⁴⁰¹ Despite this knowledge and the constant stream of revelations about bribes, etc., fans still pay top dollar for team-branded jerseys, etc.⁴⁰²

B. Victimless “crime?”

“While the sporting press agonized over each political development that emerged from FIFA’s Zurich headquarters, hundreds if not thousands of soccer officials around the world were getting bribes and kickbacks for television and marketing rights with little, if any,

397. *Id.*

398. *Id.*

399. Marcotti, *supra* note 306.

400. See TRANSPARENCY INT’L: SPORT, *supra* note 66. TI survey in 2017 showed that fans are not so much worried about FIFA execs selling votes. The two concerns where over 50% of respondents were “worried” were match-fixing and bribery of referees. *See id.*

401. EUR. PARL. ASS., *Resolution 2200 (2018): Good Football Governance*, 1st Sess., Doc. No. 14452 (2018), <http://assembly.coe.int/nw/xml/XRef/Xref-XML2HTML-EN.asp?fileid=24444&lang=en>.

402. The money potential of football is apparently inexhaustible. For the 2026 World Cup to be held in Canada, Mexico and the U.S., organizers estimated for FIFA that revenues from the matches would exceed \$14 billion and that the profits would exceed \$101 billion. *See North American World Cup 2026 set to be a \$14bn record breaker for Fifa*, NATIONAL (June 18, 2018), <https://www.thenational.ae/business/economy/north-american-world-cup-2026-set-to-be-a-14bn-record-breaker-for-fifa-1.741434>. In the spring of 2018, an unidentified group offered FIFA \$25 billion for the rights to organize two new international tournaments. *See Tariq Panja, Mystery Consortium Is Said to Offer FIFA \$25 Billion for Control of 2 Tournaments*, N.Y. TIMES (Apr. 9, 2018), <https://www.nytimes.com/2018/04/09/sports/soccer/fifa-club-world-cup.html>.

scrutiny.”⁴⁰³ The majority involved “no-bid contracts that undercut the actual value of the rights.”⁴⁰⁴ Funds paid as bribes to football officials are funds that should have been paid to the football organization conveying its rights. Of course, in the unique circumstances of football, this would mean that there would simply be more money at FIFA, the Confederation, or a national football association for senior officials to access in some corrupt way. Corruption in football cannot be described as a victimless crime. Given what we know of the decades of larcenous corruption in football, a solution is demanded, but there is no obvious approach to a solution.

C. An Impermissible Thought

The final four teams in the 2018 world Cup were Belgium, Croatia, England, and France. The European football confederation, UEFA, with perhaps three times the gross revenue, is far richer than FIFA.⁴⁰⁵ If fans want great football, and they do, then perhaps we should accept the fact that money is what supports great football.

During the last quarter of the twentieth century, as FIFA’s revenues multiplied, huge bribes were added to football’s encyclopedia of committed crimes with a free pass from prosecution.⁴⁰⁶ Given FIFA’s resistance to any meaningful change in its corrupt ways and Switzerland’s implicit *quid pro quo* of no enforcement in exchange for having sports governing associations domiciled there,⁴⁰⁷ should we abandon this battle? After all, the fans love the game just the way it is, and there can be no disputing that war, genocide, public health, and poverty are just a few of the many higher priorities demanding national and international attention.

403. BENSINGER, *supra* note 9, at 135.

404. *Id.*

405. *Mystery Consortium Is Said to Offer FIFA \$25 Billion for Control of 2 Tournaments*, *supra* note 402. UEFA alone grosses 15 billion Euros in each four year cycle of the UEFA Champions League. *Id.*

406. *See generally* Hawit, Cr. No. 15-252 (S-1) (E.D.N.Y. 2015).

407. Duval, *supra* note 32.

D. Privatized American Corruption

In support of the suggestion that we might defer addressing corruption in football so long as there are much higher priority issues, we should consider the culture of the current American political system. Dark money campaign contributions,⁴⁰⁸ Super Political Action Committees,⁴⁰⁹ “bundlers” of smaller campaign contributions into attention-getting size,⁴¹⁰ and five K Street lobbyists for each Member of Congress⁴¹¹ are each an integral, accepted part of America’s culture. We accept this as “normal,” but is this not just our way of legalizing bribery?

Professor Michael Johnston has written:

[A]re affluent market democracies really . . . “less corrupt” [than less developed nations]... or have they just evolved legal systems that are accommodating to wealth interests? Major corporations in the United States do not bribe cabinet members in the way their counterparts bribe finance ministers in developing countries, but they may have little need to do so in a political system where

408. See generally *Dark Money Basics*, OPENSECRETS.ORG, <https://www.opensecrets.org/dark-money/basics> (last visited Feb. 25, 2019).

409. The Federal Election Commission provides the following definition: “Super PACs (independent expenditure only political committees) are committees that may receive unlimited contributions from individuals, corporations, labor unions and other PACs for the purpose of financing independent expenditures and other independent political activity.” *Political Action Committees*, FED. ELECTION COMM’N, <https://www.fec.gov/press/resources-journalists/political-action-committees-pacs/> (last visited Feb. 25, 2019).

410. Tom Murse, *An Explanation of Bundling in Campaign Finance: How Politicians Rake in Big Bucks from Just a Few Important People*, THOUGHTCO. (July 17, 2018), <https://www.thoughtco.com/bundling-political-contributions-legal-and-illegal-3367621>.

411. See FACE THE FACTS USA, POWER IN NUMBERS: LOBBYISTS HAVE CONGRESS COVERED (Jan. 14, 2013), <http://www.facethefactsusa.org/facts/power-numbers-lobbyists-have-congress-covered/>; see also M. B. Pell & Joe Eaton, *Five Lobbyists for Each Member of Congress on Financial Reforms*, CTR. FOR PUB. INTEGRITY (May 19, 2014), <https://publicintegrity.org/federal-politics/five-lobbyists-for-each-member-of-congress-on-financial-reforms/>.

wealth and corporate backing are major political currencies
Neoliberal reforms do not so much end corruption as privatize it.⁴¹²

Johnston is not alone in so characterizing U.S. the lobbying practices. Former Secretary of Labor Robert Reich, now a professor at the University of California at Berkeley, sees no important distinction between bribery and lobbying.⁴¹³ When asked, “What’s the real difference between me bribing a customs agent so that I can bring a banned substance into the country or me contributing money to a senator and then cajoling him into making the substance legal for import?” Reich answered, “Frankly, I don’t see much difference. A bribe is a bribe.”⁴¹⁴

Americans accept this political campaign funding system and our lobbying practices. Formerly, the western world, including America, accepted slavery, smoking, and “keeping women in the kitchen.” These were prevailing, accepted cultural norms. These norms were not the result of an evil, “non-homicidal dictator,” as Blatter has been described,⁴¹⁵ nor forced upon us by “the dark prince of football, the godfather, Don Blatterone.”⁴¹⁶ If we can accept lobbyists as purveyors of legalized, privatized corruption, can we not also acquiesce for the moment in football corruption?

Clearly this is the wrong answer. We do not want to accept this. But there are many more important matters facing our globalized world—hunger, poverty, health care, and war, to list only a few. Given the difficulty of imposing accountability on FIFA without action by

412. Michael Johnston, *Controlling Global Corruption: Are We There Yet?*, 104 CURRENT HIST. 425, 427, 429 (Dec. 2005).

413. Michael Maiello, *Corruption, American Style*, FORBES (Jan. 22, 2009, 6:00 P.M.), http://www.forbes.com/2009/01/22/corruption-lobbying-bribes-biz-corruption09-cx_mm_0122maiello.html.

414. *Id.*

415. Marina Hyde, *Sepp Blatter’s Limp Challengers Reveal Him as the World’s Best Dictator*, GUARDIAN (Jan. 21, 2015, 6:27 A.M.), <https://www.theguardian.com/football/blog/2015/jan/21/sepp-blatter-challengers-dictator-marina-hyde>.

416. Imogen Foulkes, *Sepp Blatter: The Man Who Won’t Give Up*, BBC NEWS (May 29, 2015), <https://www.bbc.com/news/world-europe-32895040>.

FIFA's habitat for crime, Switzerland, perhaps we must simply wait for Switzerland to act.

E. Priorities

As grim as it is, football corruption is not the equivalent of the war crimes prosecuted at Nuremberg or Tokyo at the end of World War II.⁴¹⁷ It does not rise to the level needed to convene the International Criminal Tribunal for the former Yugoslavia,⁴¹⁸ the International Criminal Tribunal for Rwanda,⁴¹⁹ the Khmer Rouge Tribunal,⁴²⁰ or whatever may develop from the Rohingya investigation by the International Criminal Court.⁴²¹ Unaccountability in football and other sports must ultimately be dealt with. In the meantime, at least half the population of our planet will continue to enjoy what has been called the "Beautiful Game,"⁴²² regardless of its unending corruption.

417. See generally *The Nuremberg Trial and the Tokyo War Crimes Trials (1945-1948)*, OFF. OF THE HISTORIAN, <https://history.state.gov/milestones/1945-1952/nuremberg> (last visited Jan. 31, 2019).

418. The International Criminal Tribunal for the former Yugoslavia was established by the United Nations in 1993. See *About the ICTY*, UNITED NATIONS CRIME TRIBUNAL FOR THE FORMER YUGOSLAVIA, <http://www.icty.org/en/about> (last visited Oct. 8, 2018). Its mandate expired in 2017. Security Council, With Expected 2017 Closure of Former Yugoslavia Tribunal, President Requests Security Council Mandate Extension for Judges in Remaining Cases, SC/12614 (Dec. 8, 2016), <https://www.un.org/press/en/2016/sc12614.doc.htm>.

419. *The ICTR in Brief*, U.N., <http://unictr.irmct.org/en/tribunal> (last visited Oct. 8, 2018).

420. See *The Introduction to the ECCC*, EXTRAORDINARY CHAMBERS IN THE CTS. OF CAMBODIA, <https://www.eccc.gov.kh/en/introduction-eccc> (last visited Oct. 8, 2018).

421. See Marlise Simons, *International Criminal Court Opens Door to a Rohingya Inquiry*, N.Y. TIMES (Sept. 6, 2018), <https://www.nytimes.com/2018/09/06/world/asia/rohingya-myanmar-international-criminal-court.html>. In September 2018 the International Criminal Court authorized an investigation into the Rohingya mass migration out of Myanmar. *Id.*

422. PELÉ WITH ROBERT L. FISH, *supra* note 19.

APPENDIX

*FIFA Offenders:
Names, Titles, Demographics, and Sentences*

*Defendants and their status as of December 10, 2018.
Data from court documents and various news sources.*

Defendant	Title	Nationality	2018 Age	Status	Sentencing	Restitution
Ariel Alvarado	Member of FIFA Disciplinary Committee	Panama	59	Criminal trial prescribed in Panama. ⁴²³	N/A	N/A
Luis Bedoya	Member of FIFA Executive Committee & CONMEBOL Vice President	Colombia	59	GUILTY PLEA, 2015. ⁴²⁴	Sentencing adjourned to 4/19/2019. ⁴²⁵	Forfeit all funds in Swiss bank account and other funds ⁴²⁶

423. Marlene Testa, *Juez declara prescrita la investigación contra Ariel Alvarado*, ESTRELLA DE PANAMA (Nov. 22, 2017, 12:06 AM), <http://laestrella.com.pa/panama/politica/juez-declara-prescrita-investigacion-contra-ariel-alvarado/24034723>.

424. Criminal Cause for Pleading, United States v. Bedoya, No. 1:15-cr-00569 (E.D.N.Y. Nov. 12, 2015), ECF No. 7 (describing minute entry of guilty plea hearing); DEP'T OF JUSTICE, FIFA PROSECUTION UNITED STATES V. NAPOUT, ET AL. AND RELATED CASES, UPCOMING COURT DATES 1 (2018), <https://www.justice.gov/usao-edny/file/799016/download> [hereinafter *DOJ List of Case Status*].

425. Order Granting 24 Mot. to Continue as to Luis Bedoya, United States v. Bedoya, No. 1:15-cr-00569 (E.D.N.Y. Oct. 2, 2018).

426. Sealed Preliminary Order of Forfeiture at 1, United States v. Bedoya, No. 1:15-cr-00569 (E.D.N.Y. Nov 25, 2015).

Charles Blazer	Former CONCAF general secretary	United States	D. 2017, age 72	GUILTY PLEA, 2013. ⁴²⁷	Death occurred before sentencing. 428	\$1.958 million ⁴²⁹
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427. Criminal Cause for Pleading, *United States v. Doe*, No. 1:13-cr-00602 (E.D.N.Y. Nov. 25, 2013) (describing minute entry for plea agreement hearing of John Doe); Tom Namako & Mike Hayes, *Former FIFA Executive Charles Blazer Admits Taking Bribes for World Cup Host Country Votes*, BUZZFEED NEWS (June 3, 2015, 4:04 PM), <https://www.buzzfeed.com/tomnamako/prosecutors-unseal-former-fifa-executive-charles-blazers-ple>.

428. Order Granting 32 Mot. to Dismiss as to Charles Blazer, *United States v. Blazer*, No. 1:13-cr-00602 (E.D.N.Y. Sept. 20, 2017); *Chuck Blazer, soccer executive toppled in corruption scandal, dies at 72*, WASH. POST (July 13, 2017), https://www.washingtonpost.com/local/obituaries/chuck-blazer-soccer-executive-topped-in-corruption-scandal-dies-at-72/2017/07/13/db0b5460-67e6-11e7-8eb5-cbccc2e7bfbf_story.html?utm_term=.89f4a1cfca2.

429. Order of Forfeiture 13-cr-602 (RDJ) at 1, *United States v. Blazer*, No. 1:13-cr-00602-PKC (E.D.N.Y. Nov. 25, 2013).

Manuel Burga	Member of FIFA Development Committee	Peru	61	ACQUITTED, 2017. ⁴³⁰	N/A	N/A
Alejandro Burzaco	Former General Manager and Chairman of Torneos y Competencias S.A. & former Citigroup Banker	Argentina	53	GUILTY PLEA, 2015. ⁴³¹	Sentencing adjourned to 2/21/2019. ⁴³²	Forfeit more than \$21.6 million ⁴³³
Rafael Callejas	Member of FIFA Television	Honduras	75	GUILTY PLEA, 2016. ⁴³⁴	Sentencing adjourned to 2/12/2019.	More than \$25 Million. ⁴³⁶

430. Judgment of Acquittal, *United States v. Burga*, No. 1:15-CR-00252-PKC (E.D.N.Y. Dec. 26, 2017); Rebecca R. Ruiz, *Manuel Burga, Soccer Official From Peru, Acquitted in FIFA Trial*, N.Y. TIMES (Dec. 26, 2017), <https://mobile.nytimes.com/2017/12/26/sports/manuel-burga-fifa-trial.html>.

431. Order, *United States v. Webb*, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Mar. 16, 2016) (accepting Alejandro Burzaco's guilty plea); *DOJ List of Case Status*, *supra* note 424; Jamie Rainbow, *Judge Releases Guilty Pleas from Fifa Defendants*, WORLD SOCCER (Apr. 19, 2016), <http://www.worldsoccer.com/news/judge-releases-guilty-pleas-from-fifa-defendants-370167>.

432. Order Granting 944 Mot. to Continue Sentencing as to Alejandro Burzaco, *United States v. Webb*, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. May 14, 2018).

433. *Sixteen Additional FIFA Officials Indicted for Racketeering Conspiracy and Corruption*, DEP'T OF JUSTICE (Dec. 3, 2015), <https://www.justice.gov/opa/pr/sixteen-additional-fifa-officials-indicted-racketeering-conspiracy-and-corruption>.

434. Order, *United States v. Webb*, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Apr. 8, 2016) (accepting guilty plea); *DOJ List of Case Status*, *supra* note 424; Rebecca R. Ruiz, *Former Head of Honduran Federation Pleads Guilty in FIFA Case*, N.Y. TIMES

	and Marketing Committee				435	
Carlos Chavez	Treasurer of CONMEBOL	Bolivia	60	Facing corruption trial in Bolivia, but temporarily excluded for cancer treatment in Brazil. ⁴³⁷	N/A	N/A
Luis Chiriboga	President of Ecuadorian soccer federation	Ecuador	72	CONVICTED, in Ecuador for money laundering. ⁴³⁸	10 years. ⁴³⁹	N/A

(Mar. 28, 2016), <https://www.nytimes.com/2016/03/29/sports/soccer/rafael-callejas-pleads-guilty-in-fifa-case.html>.

436. Amended Preliminary Order of Forfeiture at 1, United States v. Webb, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Mar 8, 2017).

435. Order Granting 971 Mot. to Continue Sentencing as to Rafael Callejas, United States v. Webb, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Aug. 9, 2018).

437. Agence France Presse, *Exesorero de Conmebol Es Excluido de Juicio en Bolivia por Salud*, NACIÓN (Apr. 20, 2018), <https://www.lanacion.com.py/deportes/destacado/2018/04/20/extesorero-de-conmebol-es-excluido-de-juicio-en-bolivia-por-salud/>.

438. Associated Press, *Ex-Ecuador Soccer President Convicted in FIFA Graft Case*, USA TODAY (Nov. 18, 2016, 10:29 PM), <https://www.usatoday.com/story/sports/soccer/2016/11/18/ex-ecuador-soccer-president-convicted-in-fifa-graft-case/94106320/>.

439. *Id.*

Zorana Danis	Co-founder and Owner of International Soccer Marketing Inc.	United States	55	GUILTY PLEA, 2015. ⁴⁴⁰	Sentencing adjourned to 6/4/2019. ⁴⁴¹	Forfeit \$2 million ⁴⁴²
Aaron Davidson	President, Traffic Sports USA, Inc.	United States	47	GUILTY PLEA, 2016. ⁴⁴³	Sentencing adjourned to 4/25/2019. ⁴⁴⁴	More than \$800,000. ⁴⁴⁵
Eduardo Deluca	Former General Secretary CONMEBOL	Argentina	78	Extradition refused by Argentina. ⁴⁴⁶	N/A	N/A

440. Minute Entry for proceedings before Judge Raymond J. Dearie: Plea Agreement hearing as to Zorana Danis, United States v. Danis, No. 1:15-cr-00240 (E.D.N.Y. May 26, 2015) (describing minute entry of guilty plea); *DOJ List of Case Status*, *supra* note 424, at 2; Joe Harris, *FIFA Scandal Dribbles into New York Court*, COURTHOUSE NEWS SERVICE (Oct. 26, 2016), <http://www.courthousenews.com/2016/10/26/fifa-scandal-dribbles-into-new-york-court.htm>.

441. Order granting 29 Mot. to Continue Sentencing as to Zorana Danis, United States v. Danis, No. 1:15-cr-00240 (E.D.N.Y. Nov. 25, 2018).

442. Order of Forfeiture at 1, United States v. Danis, No. 1:15-cr-00240 (E.D.N.Y. May 26, 2015).

443. Transcript of Criminal Cause for Pleading at 32:19–21, United States v. Webb, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Oct. 20, 2016) (Doc. No. 584) (accepting guilty plea of Aaron Davidson); *DOJ List of Case Status*, *supra* note 424; Rebecca R. Ruiz, *American Pleads Guilty in FIFA Case for His Role in Bribes Worth Millions*, N.Y. TIMES (Oct. 20, 2016), <https://www.nytimes.com/2016/10/21/sports/soccer/aaron-davidson-fifa-bribes-conspiracy.html>

444. Order Granting 1136 Mot. to Continue Sentencing as to Aaron Davidson, United States v. Webb, No. 1:15-cr-00252 (E.D.N.Y. Dec. 12, 2018)

445. Amended Preliminary Order of Forfeiture, United States v. Webb, No. 1:15-cr-00252 (E.D.N.Y. Oct. 24, 2017).

446. Hugh Bronstein, *Argentine judge denies U.S. extradition request for soccer figures*, REUTERS (Oct. 18, 2016, 4:40 PM), <http://www.reuters.com/article/us-soccer-fifa-argentina-idUSKCN12I2MF>.

Rafael Esquivel	Former President of Venezuelan Football Federation and CONMEBOL Executive Committee	Venezuela	71	GUILTY PLEA, 2016 ⁴⁴⁷ .	Sentencing date TBD. ⁴⁴⁸	More than \$16 Million. ⁴⁴⁹
Eugenio Figueredo	Former President of CONMEBOL and FIFA Vice President	Uruguay, United States	86	GUILTY PLEA, in Uruguay to money laundering and kickbacks. ⁴⁵⁰	8 months detention in Switzerland during investigation , and 20 months of house arrest in Uruguay after guilty plea. ⁴⁵¹	N/A
Jose Hawilla	Owner of Traffic Group	Brazil	D. 2018, age	GUILTY PLEA, 2014. ⁴⁵²	Dismissed due to death. ⁴⁵³	Forfeit more than \$151

447. Transcript of Plea Hearing at 21:3–6, 33:9–10, *United States v. Esquivel*, No. 1:15-cr-00252 (E.D.N.Y. Nov. 15, 2016).

448. *Id.* at 35:20–23; *DOJ List of Case Status*, *supra* note 424; Rebecca R. Ruiz, *Venezuelan Soccer Official Pleads Guilty; Promises to Repay Millions in FIFA Case*, N.Y. TIMES (Nov. 10, 2016), <https://www.nytimes.com/2016/11/11/sports/soccer/fifa-venezuelan-soccer-official-pleads-guilty.html> [hereinafter *Venezuelan Soccer Official Pleads Guilty*]

449. Transcript of Plea Hearing at 15:9–13, 15:22–24, 16:7–9, *United States v. Esquivel*, No. 1:15-cr-00252 (E.D.N.Y. Nov. 15, 2016); *Venezuelan Soccer Official Pleads Guilty*, *supra* note 448.

450. Downie, *supra* note 276.

451. *Fifagate: Eugenio Figueredo, exvicepresidente de la Fifa, consigue, la libertad provisional*, EL ESPECTADOR (Dec. 15, 2017, 3:23 PM), <https://www.infobae.com/america/deportes/2017/12/15/fifa-gate-eugenio-figueredo-libertad-provisional-uruguay/>

452. Minute Entry for the proceedings before Judge Raymond J. Dearie: Arraignment and Plea Agreement Hearing as to Jose Hawilla, *United States v. Hawilla*, No. 1:14-cr-00609 (E.D.N.Y. Dec. 12, 2014) (describing minute entry of plea agreement hearing); Nathaniel Vinton, *Judge unseals records of key cooperating witness in FIFA*

			74			million. ⁴⁵⁴
Alfredo Hawit	Vice President of FIFA and Executive Committee member	Honduras	67	GUILTY PLEA, 2016. ⁴⁵⁵	Sentencing adjourned to 2/6/2019. ⁴⁵⁶	N/A
Roger Huguet	CEO of Media World	Spain, United States	55	GUILTY PLEA, 2015. ⁴⁵⁷	Sentencing adjourned to 6/10/2019. ⁴⁵⁸	Forfeit more than \$600,000 ⁴⁵⁹
Sergio Jadue	Vice President of CONMEBOL	Chile	39	GUILTY PLEA, 2015. ⁴⁶⁰	Sentencing is adjourned to 5/21/2019.	\$2.2 Million ⁴⁶²

Case, N.Y. DAILY NEWS (Oct. 15, 2015, 6:11 PM), <http://www.nydailynews.com/judge-unseals-records-key-witness-fifa-case-article-1.2397873>.

453. Order Granting 88 Mot. to Dismiss as to Jose Hawilla, United States v. Hawilla, No. 1:14-cr-00609 (E.D.N.Y. Aug. 15, 2018).

454. Sealed Order of Forfeiture at 1–3, United States v. Hawilla, No. 1:14-cr-00609 (E.D.N.Y. Nov 21, 2014); Josh Halliday, *Fifa corruption crisis: the key figures in the controversy*, GUARDIAN (May 27, 2015, 11:09 AM), <https://www.theguardian.com/football/2015/may/27/fifa-corruption-crisis-key-figures-football>.

455. DOJ List of Case Status, *supra* note 424, at 1; Associated Press, *FIFA gives life bans to Honduran officials Alfredo Hawit, Rafael Callejas*, ESPN (Dec. 19, 2016), <http://www.espnfc.com/blog/fifa/243/post/3023554/fifa-gives-life-bans-to-honduran-officials-alfredo-hawit-and-rafael-callejas>; Criminal Cause for Pleading, United States v. Webb, No. 1:15-cr-00252-RJD-RML (E.D.N.Y. Apr. 11, 2016).

456. Scheduling Order as to Alfredo Hawit, United States v. Webb, No. 1:15-cr-00252-RJD-RML (E.D.N.Y. May 20, 2015) (granting letter request to adjourn sentencing until 2/6/19.)

457. Criminal Cause for Pleading, United States v. Huguet, No. 1:15-cr-00585-RJD (E.D.N.Y. Nov. 17, 2015).

458. Order Granting 32 Mot. to Continue Sentencing as to Roger Huguet, United States v. Huguet, No. 1:15-cr-00585 (E.D.N.Y. Nov 28, 2018); DOJ List of Case Status, *supra* note 424, at 2.

459. Sealed Order of Forfeiture at 1, United States v. Huguet, No. 1:15-cr-00585-RJD (E.D.N.Y. Nov 25, 2015).

460. Minute Entry for proceedings before Judge Raymond J. Dearle: Arraignment as to Sergio Jadue, United States v. Jadue, No. 1:15-cr-00570-RJD (E.D.N.Y. Nov 23, 2015) (describing minute entry of plea agreement hearing).

					461	
Brayan Jimenez	President of Guatemalan soccer federation	Guatemala	64	GUILTY PLEA, 2016. ⁴⁶³	Sentencing adjourned to 2/5/2019. ⁴⁶⁴	\$350,000 ⁴⁶⁵
Hugo Jinkis	Principal of Full Play Group S.A.	Argentina	73	Extradition refused by Argentina. ⁴⁶⁶	N/A	N/A
Mariano Jinkis	Principal of Full Play Group S.A.	Argentina	43	Extradition refused by Argentina. ⁴⁶⁷	N/A	N/A

462. Preliminary Order of Forfeiture, *United States v. Jadue*, No. 1:15-cr-00570-RJD (E.D.N.Y. Nov 23, 2015).

461. Order granting 26 Mot. to Continue Sentencing as to Sergio Jadue, *United States v. Jadue*, No. 1:15-cr-00570-RJD (E.D.N.Y. Nov 28, 2018).

463. Order, *United States v. Webb*, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Aug. 4, 2016) (Doc. No. 400) (accepting Brayan Jimenez's guilty plea); *DOJ List of Case Status*, *supra* note 424, at 1.

464. Order Granting 1114 Mot. to Continue Sentencing as to Brayan Jimenez, *United States v. Webb*, No. 1:15-cr-00252 (E.D.N.Y. Dec. 3, 2018); *DOJ List of Case Status*, *supra* note 424, at 1.

465. Preliminary Order of Forfeiture as to Brayan Jimenez, *United States v. Webb*, No. 1:15-cr-00252 (E.D.N.Y. Aug. 4, 2016); *DOJ List of Case Status*, *supra* note 1.

466. Bronstein, *supra* note 446.

467. *Id.*

Nicolas Leoz	Former President of CONMEBOL	Paraguay	89	House arrest Paraguay. ⁴⁶⁸ Paraguayan courts have approved extradition, but appeal in progress. ⁴⁶⁹	N/A	N/A
Eduardo Li	Former Chief of Costa Rica's National Football League and FIFA & CONCACAF Executive Committees	Costa Rica	59	GUILTY PLEA, ⁴⁷⁰ 2016.	Time served and 2 years of supervised release. ⁴⁷¹	Restitution for more than \$1.83 million. ⁴⁷²

468. Andrew Warshaw, *Paraguayan all-clear for 89-year-old Leoz extradition, but US must now wait for final appeal*, INSIDE WORLD FOOTBALL (May 9, 2018), <http://www.insideworldfootball.com/2018/05/09/paraguayan-clear-89-year-old-leoz-extradition-us-must-now-wait-final-appeal/>.

469. *Id.*

470. Minute Entry for proceedings held before Judge Pamela K. Chen: Change of Plea Hearing as to Eduardo Li, United States v. Webb, No. 1:15-cr-00252 (E.D.N.Y. Oct. 7, 2016) (describing minute entry of plea agreement hearing); *DOJ List of Case Status*, *supra* note 424, at 1; Rebecca R. Ruiz, *Costa Rican Soccer Official Pleads Guilty in FIFA Corruption Case*, N.Y. TIMES (Oct. 7, 2016), <https://www.nytimes.com/2016/10/08/sports/soccer/eduardo-li-fifa-corruption-case-costa-rica.html>.

471. Minute Entry for proceedings held before Judge Pamela K. Chen: Sentencing held on 11/13/18 as to Eduardo Li, United States v. Webb, No. 1:15-cr-00252 (E.D.N.Y. Nov. 13, 2018).

472. Restitution Order at 12, United States v. Webb, No. 1:15-cr-00252 (E.D.N.Y. Feb. 24, 2019).

Jose Margulies AKA Jose Lazaro	Controlling principal of Valente Corp. and Somerton Ltd.	Brazil	79	GUILTY PLEA, 2015. ⁴⁷³	Sentencing is adjourned to 5/15/2019. ⁴⁷⁴	Forfeit more than \$9.27 million. ⁴⁷⁵
Jose Maria Marin	FIFA Organizing Committee	Brazil	86	CONVICTED, 2017, “[S]ix counts, of racketeering conspiracy, wire fraud, and money laundering conspiracy.” ⁴⁷⁶	48 months imprisonment; \$1.2 million fine. ⁴⁷⁷	Forfeit more than \$3.3 million. ⁴⁷⁸
Jose Luis Meiszner	General Secretary of CONMEBOL	Argentina	72	Extradition refused by Argentina. ⁴⁷⁹	N/A	N/A

473. Order, United States v. Webb, No. 1:15-cr-00252 (E.D.N.Y. Mar. 16, 2016) (Doc. No. 262) (accepting Jose Margulies’ guilty plea); David Voreacos & Tariq Panja, *Soccer Millionaire Says He Regrets Joining Bribe Scheme*, BLOOMBERG LAW (Apr. 19, 2016, 4:40 PM) <https://www.bloomberg.com/news/articles/2016-04-19/soccer-millionaire-says-he-regrets-joining-bribe-scheme>.

474. Order Granting 959 Mot. to Continue Sentencing as to Jose Margulies, United States v. Webb, No. 1:15-cr-00252 (E.D.N.Y. July 18, 2018); ; *DOJ List of Case Status*, *supra* note 424, at 1.

475. Amended Preliminary Order of Forfeiture as to Jose Margulies, United States v. Webb, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Nov. 22, 2016).

476. Verdict Sheet as to Juan Angel Napout, Manuel Burga, and Jose Maria Marin, United States v. Webb, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Dec. 26, 2017) (Doc. No. 873); Rebecca R. Ruiz, *2 Top Soccer Officials Found Guilty in FIFA Case*, N.Y. TIMES (Dec. 22, 2017), <https://www.nytimes.com/2017/12/22/sports/soccer/fifa-trial.html>.

477. Minute Entry for proceedings held before Judge Pamela K. Chen: Sentencing held on 8/22/2018 for Jose Maria Marin, United States v. Webb, No. 1:15-cr-00252 (E.D.N.Y. Aug. 22, 2018).

478. *Id.*

479. *Rechazaron el pedido de extradición de José Luis Meiszner*, PERSPECTIVA SUR (Feb. 8, 2018), <http://www.perspectivasur.com/3/69819-rechazaron-el-pedido-de-extradición-de-jos-luis-meiszner>.

Juan Angel Napout	Vice President of FIFA and President of CONMEBOL	Paraguay	60	CONVICTED, 3 counts, 2017. ⁴⁸⁰	108 months; \$1 million fine. ⁴⁸¹	Forfeit more than \$3.3 million. ⁴⁸²
Marco Polo del Nero	President of Brazilian soccer federation (Banned for life by FIFA) ⁴⁸³	Brazil	77	Remaining in Brazil to avoid extradition. ⁴⁸⁴	N/A	N/A
Romer Osuna	Member of FIFA Audit and Compliance Committee	Bolivia	75	Avoiding extradition in Bolivia. ⁴⁸⁵	N/A	N/A

480. Verdict Sheet as to Juan Angel Napout, Manuel Burga, and Jose Maria Marin, United States v. Webb, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Dec. 26, 2017) (Doc. No. 873)

481. Minute Entry for proceedings held before Judge Pamela K. Chen: Sentencing held on 8/29/2018 for Juan Angel Napout, United States v. Webb, No. 1:15-cr-00252 (E.D.N.Y. Aug. 29, 2018).

482. *Id.*

483. PA Sport, *FIFA Bans Brazil confederation chief Marco Polo Del Nero for life over bribes*, ESPN (Apr. 27, 2018), <http://www.espn.com/soccer/brazil/story/3473676/fifa-bans-brazil-confederation-chief-marco-polo-del-nero-for-life-over-bribes>.

484. *Id.*

485. Jorge Asturizaga, *Acusan a Osuna de haber recibido \$us 600.000 cada año por coimas*, RAZÓN (Nov. 21, 2017, 12:41 PM), http://www.la-razon.com/marcas/futbol/Osuna-dolares-ano-coimas-FBF-Liga_0_2823917620.html; James Tyler, *The FIFA Scandal: The people you need to know*, ESPN reprinted by ABC NEWS (Feb. 5, 2016, 1:51 PM), <http://abcnews.go.com/Sports/fifa-scandal-people/story?id=36743973>.

Julio Rocha	Former FIFA Development Officer	Nicaragua	D. 2018, age 67	GUILTY PLEA, 2016. ⁴⁸⁶ Defendant died on 1/13/2018. ⁴⁸⁷	N/A	\$292,608. ⁴⁸⁸
Rafael Salguero	Former FIFA Executive Committee member	Guatemala	73	GUILTY PLEA. ⁴⁸⁹	Time served and supervised release of 2 years. ⁴⁹⁰	Restitution of \$5 million. ⁴⁹¹ Forfeit \$288,000 ⁴⁹²
Costas Takkas	Former FIFA General Secretary	United Kingdom	61	GUILTY PLEA. ⁴⁹³	15 months prison (credit for 10 months in foreign prison), and 1 year supervision. ⁴⁹⁴	\$3 million. ⁴⁹⁵

486. Minute Entry for proceedings held before Judge Pamela K. Chen: Change of Plea Hearing as to Julio Rocha, United States v. Webb, No. 1:15-cr-00252 (E.D.N.Y. Dec. 7, 2016) (describing minute entry of plea agreement hearing); Associated Press, *Ex-Nicaragua Chief Julio Rocha pleads guilty to corruption charges*, ESPN (Dec. 7, 2016), <http://www.espnfc.us/blog/fifa/243/post/3014108/ex-nicaragua-chief-julio-rocha-pleads-guilty-to-corruption-charges>.

487. Order, United States v. Webb, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Feb. 22, 2018) (Doc. No. 901).

488. Preliminary Order of Forfeiture at 1, United States v. Webb, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Dec. 7, 2016) (Doc. No. 510) (ordering Julio Rocha to forfeit \$292,608).

489. Judgment in a Criminal Case at 1, United States v. Salguero, No. 1:15-CR-00252-PKC (E.D.N.Y. Dec. 7, 2018) (Doc No. 1134).

490. *Id.* at 3.

491. *FIFagate: el banquillo de los acusados*, LOS ANDES (Nov. 15, 2017), <http://losandes.com.ar/article/view?slug=fifagate-el-banquillo-de-los-acusados>.

492. Preliminary Order of Forfeiture at 1–2, United States v. Salguero, No. 1:15-CR-00252-PKC-RML (E.D.N.Y. Dec. 6, 2018) (ordering Rafael Salguero to forfeit \$288,000).

493. Amended Judgment in a Criminal Case as to Costas Takkas at 1, United States v. Webb, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Dec. 12, 2017).

494. *Id.* at 2–3.

495. *Id.* at 6.

Ricardo Teixeira	Former President of Brazilian soccer federation	Brazil	71	Indicted, but not extradited from Brazil. ⁴⁹⁶	N/A	N/A
Fabio Tordin	Former CEO of Traffic Sports USA Inc.	Brazil, United States	53	GUILTY PLEA, ⁴⁹⁷ 2015.	Sentencing is adjourned to 5/13/2019. ⁴⁹⁸	Forfeit more than \$600,000. ⁴⁹⁹
Hector Trujillo	General Secretary for Guatemalan soccer federation	Guatemala	65	GUILTY PLEA. ⁵⁰⁰	Two 8 mos sentences, run concurrently. ⁵⁰¹	Restitution of \$415,000. ⁵⁰²

496. Oliver Laughland, *Prosecutor: 'Downpour' of evidence led to charges in Fifa corruption trial*, GUARDIAN (Dec. 22, 2017, 1:26 PM), <https://www.theguardian.com/football/2017/dec/22/prosecutor-downpour-of-evidence-led-to-charges-in-fifa-corruption-trial>; *Teixeira pediu ajuda para fugir*, TRIBUNO DO NORTE (Jan. 21, 2018), <http://www.tribunadonorte.com.br/noticia/teixeira-pediu-ajuda-para-fugir/402988>.

497. Minute Entry for proceedings held before Magistrate Judge Robert M. Levy: Plea Agreement Hearing as to Fabio Tordin, United States v. Tordin, No. 1:15-cr-00564 (E.D.N.Y. Nov 9, 2015); *DOJ List of Case Status*, *supra* note 424, at 2.

498. Order granting 34 Mot. to Continue Sentencing as to Fabio Tordin, United States v. Tordin, No. 1:15-cr-00564 (E.D.N.Y. Nov 02, 2015).

499. DEP'T OF JUSTICE, *supra* note **Error! Bookmark not defined.**

500. Amended Judgment in a Criminal Case at *1, United States v. Webb, 2018 WL 1459911 (E.D.N.Y. Jan. 4, 2018) (No. 1:15-cr-00252-PKC-RM).

501. *Id.*

502. *Id.* at *2.

Reynaldo Vasquez	Former President of Salvadoran soccer federation	El Salvador	62	Found guilty of labor fraud in El Salvador. Not extradited from El Salvador. ⁵⁰³	8 years. ⁵⁰⁴	
Daryll Warner	Former FIFA development officer, Son of Jack Warner	Trinidad, United States	49	GUILTY PLEA, 2013. ⁵⁰⁵	Sentencing date TBD. ⁵⁰⁶	N/A
Daryan Warner	Son of Jack Warner	Grenada, United States	43	GUILTY PLEA, 2013. ⁵⁰⁷	Sentencing date TBD. ⁵⁰⁸	More than \$1.7 million. ⁵⁰⁹

503. Nelson Renteria & Natalie Schchar, *Ex-head of Salvadoran soccer federation given eight years in prison*, REUTERS (Mar. 6, 2017), <https://uk.reuters.com/article/uk-el-salvador-soccer/ex-head-of-salvadoran-soccer-federation-given-eight-years-in-prison-idUKKBN16E06O>.

504. *Id.*

505. See Transcript of Plea, United States v. Doe, No. 1:13-cr-00402 (E.D.N.Y. July 15, 2013); Mike Hayes & Stacy-Marie Ishmael, *FIFA Corruption Scandal Plea Hearing Transcripts for Daryan and Daryll Warner Are Released*, BUZZFEED NEWS (Jun. 5, 2015, 1:00 PM), <https://www.buzzfeed.com/mikehayes/fifa-corruption-scandal-plea-hearing-transcripts-for-daryan>.

506. See Mike Hayes & Stacy-Marie Ishmael, *supra* note 505.

507. See Transcript of Criminal Cause for Guilty Plea, United States v. Warner, No. 1:13-cr-00584 (E.D.N.Y. Oct 18, 2013); Mike Hayes & Stacy-Marie Ishmael, *supra* note 505.

508. Mike Hayes & Stacy-Marie Ishmael, *supra* note 505.

509. See Transcript of Criminal Cause for Guilty Plea at 33:14–15, United States v. Warner, No. 1:13-cr-00584 (E.D.N.Y. Oct 18, 2013).

Jack Warner	Former FIFA Vice President and Executive Committee member	Trinidad	75	Extradition being appealed in Trinidad. ⁵¹⁰	N/A	N/A
Jeffrey Webb	Former Vice-President of FIFA	Cayman Islands	54	GUILTY PLEA, 2015. ⁵¹¹	Sentencing adjourned to 3/7/2019. ⁵¹²	\$6.782 million and other assets. ⁵¹³
Traffic Sports International Inc. BVI				PLEA ⁵¹⁴		

510. Bobby McMahon, *Two Found Guilty Of Soccer Corruption; Will Jack Warner Now Face United States Justice In 2018?*, FORBES (Dec. 26, 2017, 6:00 AM), <https://www.forbes.com/sites/bobbymcmahon/2017/12/26/two-found-guilty-of-soccer-corruption-will-jack-warner-face-us-justice-in-2018/#224805d428d7>; see Charles Sale, *FIFA and the 'lost' £10,000 watches: How six timepieces went missing ahead of governing body's glitzy 'The Best' awards ceremony in Zurich*, MAIL ONLINE (Jan. 11, 2107), <http://www.dailymail.co.uk/sport/football/article-4106768/FIFA-lost-10-000-watches-six-timepieces-went-missing>.

511. Minute Entry as to proceedings held before Judge Raymond J. Dearie: Plea Agreement Hearing as to Jeffrey Webb, United States v. Webb, No. 1:15-cr-00252 (E.D.N.Y. Nov. 23, 2015).

512. *DOJ List of Case Status*, *supra* note 424, at 1.

513. Second Amended Preliminary Order of Forfeiture as to Jeffrey Webb, United States v. Webb, No. 1:15-cr-00252-PKC-RML (E.D.N.Y. Sept. 27, 2017); Associated Press, *Former FIFA vice president Jeffrey Webb loses appeal against \$1m bribery fine*, ESPN (Mar. 12, 2018), [http://www.espn.com/soccer/blog-fifa/story/3417099/former-fifa-vice-president-jeffrey-webb-loses-appeal-against-\\$1m-bribery-fine](http://www.espn.com/soccer/blog-fifa/story/3417099/former-fifa-vice-president-jeffrey-webb-loses-appeal-against-$1m-bribery-fine).

514. Minute Entry as to proceedings held before Judge Raymond J. Dearie: Plea Agreement Hearing as to Traffic Sports International, Inc., United States v. Hawilla, No. 1:14-cr-00609 (E.D.N.Y. May 15, 2015) (describing minute entry for guilty plea); Associated Press, *CONCACAF ends corporate partnership with Traffic Sports USA*, USA TODAY (July 7, 2015, 5:04 PM), <http://www.usatoday.com/story/sports/soccer/2015/07/07/concacaf-ends-corporate-partnership-with-traffic-sports-usa/29830831/> [hereinafter *CONCACAF ends partnership*].

Traffic Sports USA				PLEA ⁵¹⁵		
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515. Minute Entry as to proceedings held before Judge Raymond J. Dearie: Plea Agreement Hearing as to Traffic Sports USA, Inc., *United States v. Hawilla*, No. 1:14-cr-00609 (E.D.N.Y. May 15, 2015) (describing minute entry for guilty plea); *CONCACAF ends partnership*, *supra* note 514.