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.
³. See infra Part I.B.
of football and a plausible, uncomfortable, and perhaps impermissible, suggestion.
PART I: THE PROBLEMS AT FIFA AND FOOTBALL ........................................ 201
   A. What is FIFA? .................................................................................. 203
   B. Longstanding Ethical Problems in Football .................................. 208
   C. João Havelange: “Father of FIFA Corruption” ............................ 209
      1. Cash for Votes ........................................................................ 210
      2. The ISL Fiasco ....................................................................... 213
   D. A Pair of Stunning Decisions ....................................................... 216

PART II: FIFA’S FAÇADE OF REFORMS ........................................... 218
   A. FIFA’s Many Avenues to “Reform” .............................................. 219
      1. Basel Institute of Governance .............................................. 219
      2. FIFA Task Forces .................................................................. 220
      3. Transparency International’s “Safe Hands” Report ............... 220
   B. The Independent Governance Committee ................................... 221
   C. The Garcia Report ....................................................................... 224
   D. The Carrard Committee and the Five-Star Takedowns ............... 226
   E. Safe, Since We Have Swiss Impunity ........................................ 230

PART III: THE U.S. DEPARTMENT OF JUSTICE PROSECUTION OF FIFA 231
   A. What Does the U.S. Care About Football? ................................. 231
   B. Domestic Tax Evasion ............................................................... 233
   C. The Feds ..................................................................................... 235
   D. The Indictments ......................................................................... 237
   E. Swiss Investigations Following the U.S. Department of Justice Indictments ................................................................. 240
   F. Other Prosecutions following the U.S. Department of Justice Indictments ................................................................. 242

PART IV: IS THERE A SOLUTION TO THE CRIMINALITY IN FOOTBALL AND FIFA? ................................................................. 243
   A. Self-Reform at FIFA? ................................................................. 243
      1. Infantino: The New President Starts Off Looking Good .... 244
      2. Cash for Votes – Again ........................................................... 245
      3. Infantino’s Idea of Independence ......................................... 246
      4. Obscenely Corrupt? ............................................................... 250
   B. Swiss Government Action ......................................................... 251
      1. Reluctance? ........................................................................... 251
      2. Swiss Priorities .................................................................... 252
      3. Human Rights and Switzerland ............................................ 253
   C. Action by Football Sponsors ..................................................... 254
D. FIFA is Unique ................................................................. 256
   1. FIFA the Superpower ................................................... 256
E. FIFA’s Unique Culture of Entitlement and Impunity ........... 258

PART V: CONCLUSION ............................................................. 260
A. Is Football Corruption Fixable? ....................................... 261
   1. Do We Need an Immediate Solution to Corruption in
       Football? ........................................................................ 262
B. Victimless “crime?” ......................................................... 263
C. An Impermissible Thought ................................................. 264
D. Privatized American Corruption ....................................... 265
E. Priorities ........................................................................... 267
PART I: THE PROBLEMS AT FIFA AND FOOTBALL

Football is played in every country, territory, and remote island\(^6\) 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.


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).


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

Modern football, however, emerged in the second half of the 19\textsuperscript{th} century in England and quickly came to the U.S.\textsuperscript{15} Today in the U.S., football is known as “soccer,”\textsuperscript{16} a term now scorned by British humorists,\textsuperscript{17} but in fact regularly used in the U.K. until the 1980s.\textsuperscript{18} At the time of the 2006 World Cup in Germany, National Geographic Magazine published a feature story in its June 2006 issue: \textit{The Beautiful Game: Why Soccer Rules the World}.\textsuperscript{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,”\textsuperscript{20} baseball, basketball, and ice hockey.\textsuperscript{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 Rio World Cup. One billion viewers tuned into that football match, while approximately 100 million watched the 2018 Super Bowl.\textsuperscript{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.\textsuperscript{23} The extent to which soccer is ignored by Americans

\textsuperscript{13} Id.

\textsuperscript{14} Id.

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

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

\textsuperscript{17} John Cleese, \textit{It’s called FOOTBALL, not soccer!}, YOUTUBE (July 5, 2015), https://www.youtube.com/watch?v=SW0jBOvbxQ.

\textsuperscript{18} SZYMANSKI & WEINEK, supra note 2, at 70–71.


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


\textsuperscript{22} Larmer supra note 5.

\textsuperscript{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.\textsuperscript{24} The Washington Post covered the story under a headline that read “Capitals win Stanley Cup, Washington’s first major sports championship since 1992.”\textsuperscript{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.\textsuperscript{26}

A. What is FIFA?

FIFA is organized as a not-for-profit association organized under Swiss civil law.\textsuperscript{27} As such, FIFA enjoys the unique privileges Switzerland provides to its forty-five sports governing associations (“SGAs”).\textsuperscript{28} For example, FIFA pays no income taxes to Switzerland, and there are few Swiss laws applicable to FIFA.\textsuperscript{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.\textsuperscript{30} I have elsewhere previously labeled

\begin{itemize}
\item \textsuperscript{24} All-Time Stanley Cup Champions, NHL.COM, https://www.nhl.com/info/all-time-stanley-cup-winners (last visited Jan. 7, 2019).
\item \textsuperscript{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.
\item \textsuperscript{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.).
\item \textsuperscript{28} SWISSINFO.CH supra note 27.
\item \textsuperscript{29} Id.
\end{itemize}
Switzerland the “Nirvana for Sports Criminals.” Others have made the case that the Swiss are “implicitly complicit” in FIFA’s corruption.

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

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/.
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=whlnбедzo03ceuhmwxfa.
35. *Id.* at art. 36–37.
36. *Id.* at art. 39–48, art. 50–55.
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 Confederations supra note 37; Member States supra note 37. New Caledonia and Gibraltar are also FIFA members but not U.N. members. Associations and Confederations 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 Confederations 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, Kiribati, Tuvalu, and Niue. Associations and Confederations supra note 37.

38. FIFA Statutes, art. 11, para. 2, https://resources.fifa.com/image/upload/the-fifa-statutes-2018.pdf?cloudid=whhnebdzio03cuhmwfxfav. 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, Dominica, Dominican Republic, El Salvador, French Guiana, 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;\textsuperscript{41}

CAF—Confederation of African Football;\textsuperscript{42}

AFC—Asian Football Confederation;\textsuperscript{43} and

\textsuperscript{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. \textit{Id.}


\textsuperscript{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—Oceana Football Confederation.\textsuperscript{44}

Since its founding in 1904, FIFA’s avowed purpose has been to encourage and develop international football.\textsuperscript{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.\textsuperscript{46} Football is immensely profitable in Europe,\textsuperscript{47} and the World Cup generates billions for FIFA.\textsuperscript{48}

The President of FIFA is the unchallengeable ruler of this football empire.\textsuperscript{49} The Chief Operating Officer overseeing the support staff has the title Secretary-General.\textsuperscript{50} As provided in the FIFA Statutes, the six continental confederations elect representatives to the Executive Council, which convenes at least twice each year.\textsuperscript{51}
211 national football associations meet at least once each year at a FIFA Congress.\textsuperscript{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.\textsuperscript{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.”\textsuperscript{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”\textsuperscript{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,\textsuperscript{56} China,\textsuperscript{57} France,\textsuperscript{58} Greece,\textsuperscript{59} Portugal,\textsuperscript{60} Romania,\textsuperscript{61} Italy,\textsuperscript{62} Poland,\textsuperscript{63} South Africa,\textsuperscript{64} and Yugoslavia.\textsuperscript{65}

\begin{itemize}
  \item \textsuperscript{52} Id. at art. 22, para. 2.
  \item \textsuperscript{53} See generally DAVID GOLDBLATT, THE BALL IS ROUND: A GLOBAL HISTORY OF FOOTBALL (2006).
  \item \textsuperscript{54} Id. at 471.
  \item \textsuperscript{55} Id. at 472.
  \item \textsuperscript{56} See id. at 819.
  \item \textsuperscript{57} See id. at 849–50.
  \item \textsuperscript{58} See id. at 572.
  \item \textsuperscript{59} See id. at 764–65.
  \item \textsuperscript{60} See id. at 761–63.
  \item \textsuperscript{61} See id. at 706–07.
  \item \textsuperscript{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.
  \item \textsuperscript{63} See id. at 704–05. In Poland, a team “bribed opponents and bugged dressing rooms.” Id. at 704.
\end{itemize}
In early 2017, Transparency International conducted a survey of football fans. Of the 25,000 fans responding, 53% had no confidence in FIFA, and 46% did not believe FIFA was actively fighting corruption in football. Overall, the principal concerns of the 25,000 fans who responded were match-fixing and bribing of referees. 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.

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. At this time, while football was already international, it was almost entirely non-commercial. Joao Havelange, an ambitious Brazilian businessman and
former athlete, defeated Rous in the FIFA presidential election in 1974.\textsuperscript{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.\textsuperscript{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.\textsuperscript{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.\textsuperscript{75} As David Conn described these developments: football magically showed up on TV and by 1978 Dassler had Havelange totally bought and paid for.\textsuperscript{76}

1. Cash for Votes

In 1975, Havelange hired Joseph “Sepp” Blatter, a Swiss marketing manager, as Technical Director \textsuperscript{77}, later promoting him to General

\begin{itemize}
\item \textsuperscript{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, \textit{Financial Report} 2014, 14 (2014), https://resources.fifa.com/mm/document/affederation/administration/02/56/80/39/fr2014 weben_neutral.pdf.
\item \textsuperscript{76} DAVID CONN, \textit{The Fall of the House of FIFA: The Multimillion-Dollar Corruption at the Heart of Global Soccer} 3 (2017).
\item \textsuperscript{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.
\end{itemize}
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.
81. Id.
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) 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. Between 1998 and 2014, $1.1 billion was disbursed by FIFA to national football associations and to the confederations.

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. The Department of Justice indictment described infra, 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. 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.”

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.

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. ISL purchased the right to control FIFA’s commercial and broadcast rights and then resold these rights to commercial sponsors and broadcasters. Following two decades of success, in 2001, ISL declared bankruptcy in its home jurisdiction, the Swiss Canton of Zug. At the time, Thomas Hildbrand, a Zug prosecutor, began an investigation into ISL. This long-running investigation included a raid on FIFA headquarters in Zurich in November 2005. Various amounts have been linked to the ISL bribery scheme. One judicial report said £58 million in bribes were paid between 1989 and 1999. Hildbrand established that from 1989 to 2001, ISL paid at least $22 million to Havelange and his son-in-

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.
law, Ricardo Teixeira, President of Brazil’s football association. Additional amounts were paid to Nicolas Leoz, then-President of the South American football confederation CONMEBOL. Notwithstanding this investigation and evidence, the Swiss did not prosecute Havelange, Teixeira, and Leoz because commercial bribery was not a crime in Switzerland. 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. FIFA, by then under Blatter’s control, agreed to make this payment to avoid “bad publicity about the bribery having happened.” 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.


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/c9vtsflsdtemkcnt7jb.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 very expensive, the national prestige and showcasing have long been deemed worthy of the expense. The bidding process extends over many months and is itself every expensive.

FIFA scheduled the selection of both the 2018 and 2022 World Cup hosts to be made at an Executive Committee meeting in December 2010. 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. 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.” 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/lacity-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.


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.\textsuperscript{120} As one commentator noted, these choices “stunned nearly everyone.”\textsuperscript{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.\textsuperscript{122} By contrast, Qatar is slightly smaller than Connecticut, has fewer than 2.5 million residents,\textsuperscript{123} and has no football tradition or indigenous fan base.\textsuperscript{124} In addition, during June and July, the normal time for scheduling World Cup matches, daytime temperatures often exceed 120 degrees Fahrenheit.\textsuperscript{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.\textsuperscript{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

\textsuperscript{120} FIFA World Cup, supra note 117.
\textsuperscript{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).
\textsuperscript{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. \textit{Id.}
\textsuperscript{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. 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.

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. Once his June 2011 reelection as FIFA President was achieved, Blatter announced his “Roadmap to FIFA Good Governance.” This widely publicized, multi-pronged “reform” effort initially involved the Basel Institute of Governance, internal “task forces,” and Transparency International (“TI”).


128. See, e.g., Adam Shergold, Qatar 2022 World Cup id 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.


130. See infra Part III.E.


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.\textsuperscript{133} His September 2011 report to FIFA, “Governing FIFA: Concept Paper and Report,”\textsuperscript{134} describes the growth of FIFA from a small private organization that organized football matches to a billion-dollar commercial entity.\textsuperscript{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.\textsuperscript{136}

\begin{thebibliography}{1}


\bibitem{135} \textit{Id.} at 11.

\bibitem{136} \textit{Id.} at 11–12.
\end{thebibliography}
2. **FIFA Task Forces**

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. 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. The TI report, “Safe Hands: Building Integrity and Transparency at FIFA,” 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;

---

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.


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.
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.\textsuperscript{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,\textsuperscript{148} it promptly terminated its participation in this FIFA “reform charade.”\textsuperscript{149}

The IGC operated for two years, endured another very high-profile resignation of one of its small number of truly independent members\textsuperscript{150} and never controlled the FIFA reform process. The IGC published its First Report in March 2012, just four months after it was organized.\textsuperscript{151} The IGC recommended creating financial controls appropriate for a modern billion-dollar multinational enterprise,\textsuperscript{152} the creation of an Audit & Compliance Committee, and, significantly, adding independent chairs of important FIFA committees.\textsuperscript{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.\textsuperscript{154} The FIFA Ethics Code, originally created in 2004, was also substantially amended.\textsuperscript{155} While the previous version of the Ethics Code contained twenty-one articles,\textsuperscript{156} the revised 2012 version had eighty-

\textsuperscript{147} SCHENK, supra note 140, at 2.
\textsuperscript{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.
\textsuperscript{150} See infra Part IV.B (discussing the resignation of Alexandra Wrage).
\textsuperscript{151} INDEP. GOVERNANCE COMM., supra note 144, at 5–6.
\textsuperscript{152} Id. at 3.
\textsuperscript{153} Id.
\textsuperscript{155} Id.
\textsuperscript{156} See FIFA, FIFA Code of Ethics (2009),
eight articles.\textsuperscript{157} Creating a new Ethics Code with more than four times the number of articles certainly “looked good.”\textsuperscript{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.\textsuperscript{159}

The IGC Final Report concluded that “FIFA has successfully started its reform process.”\textsuperscript{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.\textsuperscript{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.”\textsuperscript{162} Professor Roger Pielke analyzed the TI Safe Hands Report, the separate Mark Pieth report from 2011, and each of the annual IGC Reports.\textsuperscript{163} Pielke noted that of a total of fifty-nine recommendations for reform in these studies, FIFA adopted seven, with


\textsuperscript{158} See id.

\textsuperscript{159} See supra Part I.


\textsuperscript{162} FINAL REPORT, supra note 160, at 15.

ten more partially adopted.\textsuperscript{164} The remaining forty-two were completely ignored.\textsuperscript{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,\textsuperscript{166} and Dr. Hans-Joachim Eckert, a German judge, was chosen to lead the Adjudicatory Chamber.\textsuperscript{167} Both were eminently qualified and genuinely “independent” of FIFA and football.\textsuperscript{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.\textsuperscript{169} Garcia’s exhaustive eighteen-month investigation resulted in a 450-page report (the “Garcia Report”).\textsuperscript{170}

\textsuperscript{164}. \textit{Id.}
\textsuperscript{165}. \textit{Id.}
\textsuperscript{167}. Chairman of Ethics Committee Announced, \textit{supra} note 154.
which as prescribed by the FIFA Ethics Code, was forwarded to Judge Eckert’s Adjudicatory Chamber. Judge Eckert decided not to release the Garcia Report and in its place, published a forty-two page summary. 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.” 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.

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. Eckert concluded: “To assume . . . that envelopes full of cash are given in exchange for votes on a FIFA World Cup host is naïve.” Garcia, incredulous, described Eckert’s conclusions as “materially incomplete and erroneous representations of facts and conclusions.” Garcia demanded the publication of his full report and when FIFA refused,

173. Id. at 24.
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).
Garcia resigned in disgust.\textsuperscript{178} Garcia’s deputy, Cornel Borbely, who was also independent, then succeeded Garcia as head of the Investigative Chamber.\textsuperscript{179} London’s \textit{Independent} newspaper commented on Eckert’s unlikely conclusion by observing that “FIFA has descended yet further into farce.”\textsuperscript{180} FIFA’s reform charade has been appropriately described as the difference between “good governance” and “good-looking governance.”\textsuperscript{181}

\textbf{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.”\textsuperscript{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.\textsuperscript{183}

\hspace{1cm}

\begin{flushright}
178. \textit{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. \textit{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. \textit{See infra} note 196.


On May 27, 2015, Swiss authorities, acting at the request of the U.S. Department of Justice, raided Zurich’s Baur au Lac Hotel. 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. Later that day, a lengthy indictment (the “May 27 Indictment”) was made public in the United States.

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.” 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. Carrard’s committee unveiled its report at a FIFA Executive Committee meeting held in Zurich on December 2, 2015. 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.”

185. Id.
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.\(^{197}\)


\(^{194}\) Id.

\(^{195}\) Id.


\(^{197}\) 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. 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. 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. This time, they were accepted and added to the FIFA Statutes. 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. In addition, individual compensation, or


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.\(^\text{203}\)

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,\(^\text{204}\) and beach volleyball,\(^\text{205}\) and, according to a recent FIFA document describing its vision of the future, FIFA has plans to expand into eSports as well.\(^\text{206}\)

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.\(^\text{207}\) Since there is no higher authority to which FIFA answers, FIFA’s leaders, as well as

---


\(^\text{206}\) 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.*

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”)\(^{212}\)

---


\(^{211}\). 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. 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.

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.” 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, including gambling, match-fixing, money laundering, bribing of referees, etc. 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.
218. Id. at 766 (“Match-fixing and betting racketes 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-arenot-only-ones-throwing-matches-you-betcha.
of being shocked about bribery and racketeering [in football] is like being shocked about jumping into a pool and finding yourself wet.”

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.” 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 York who had never played soccer, teamed up with Jack Warner, head of the Trinidad and Tobago football association, to secure Warner’s election as the head of CONCACAF.
In July 1990, Warner made Blazer the General Secretary of CONCACAF with responsibility for its finances.\textsuperscript{225} Revenues at CONCACAF in 1990 when Warner and Blazer took charge were nominal.\textsuperscript{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.\textsuperscript{227} Early in this period, the United States hosted the 1994 World Cup,\textsuperscript{228} potentially sparking even more interest in the world’s favorite game. Blazer grew CONCACAF revenues from almost none to $35 million by 2009.\textsuperscript{229}

As second in command at CONCACACF, Blazer lived extraordinarily well, and apparently almost entirely at CONCACACF expense.\textsuperscript{230} His employment arrangement, provided that Blazer would not be paid a salary but would retain 10% of all CONCACACF income.\textsuperscript{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.\textsuperscript{232} Blazer had these 10% “commissions” paid to accounts he established offshore in tax haven jurisdictions.\textsuperscript{233} With no CONCACACF salary and with his 10% commissions being diverted to his offshore...
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].
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 2010\(^{245}\) 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 CONMEBOL\(^{253}\) 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. 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. Five others of those indicted in 2015 had been in such positions for more than twenty-five years. It clearly was very attractive to remain on the football gravy train.

While the Indictments describe FIFA and the global “football enterprise,” neither FIFA itself nor either its President, Sepp Blatter, nor its Secretary General at the time, Jerome Valcke, were charged. 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).
Department of Justice, the basic U.S. law covering foreign bribes—the Foreign Corrupt Practices Act—was not mentioned.\textsuperscript{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.\textsuperscript{261} Of the remaining defendants, nine have successfully fought extradition or are still contesting it,\textsuperscript{262} and just three went to trial at the end of 2017.\textsuperscript{263}

\begin{quote}

\textsuperscript{261}. See infra Appendix.

\textsuperscript{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.


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 Blazer 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

---

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).
268. Id.
football for eight years, later reduced on appeal to six. 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.”

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. This investigation ran for twenty-two months, culminating in a 1300-page report. The report was provided to the Swiss OAG, which required that it not be released to the public. 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.


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, Switzerland, Germany, Bolivia, Ecuador, and Uruguay. Allegedly for work done when Platini served as FIFA’s Secretary-General a decade earlier. See supra Part III.E.


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.


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?\(^\text{281}\) 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.\(^\text{282}\) Part II makes it clear that Blatter would not and did not effect meaningful fundamental change at FIFA.\(^\text{283}\) But Blatter is history.\(^\text{284}\)


\(^{282}\) See \textit{supra} Parts I, II.

\(^{283}\) See \textit{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. 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. 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. Even more promising, Samoura had a long career at the United Nations 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.” 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.


287. Id.


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.”

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. 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. 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.” 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.” On June 13, 2016, KPMG resigned, joining the list of independent executives who had quit a corrupt FIFA.

290. Robinson, supra note 182.
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.
294. Murad, supra note 292.
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.

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.


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.\textsuperscript{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.\textsuperscript{303} When Infantino first hired Maduro, this choice was seen as evidence of Infantino’s commitment to good governance.\textsuperscript{304}

But it was not so.

Despite pressure on Maduro from Samoura\textsuperscript{305} and Infantino,\textsuperscript{306} in March 2017, Maduro’s Governance Committee refused to approve the reelection of Russian Deputy Prime Minister Valery Mutko to the FIFA Council.\textsuperscript{307} FIFA dismissed the apparently overly independent Maduro...
just two months after the Mutko decision. 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. 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.

In addition to the non-submissive Maduro, Judge Eckert and Cornel Borbely of the Adjudicatory and Investigatory Chambers of the Ethics Committee were also replaced in May 2017. 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-bce4-9023f8e0fd2e.


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,\textsuperscript{313} Alexandra Wrage of Trace International,\textsuperscript{314} Michael Garcia,\textsuperscript{315} KPMG,\textsuperscript{316} and Domenico Scala.\textsuperscript{317} In late August 2018, Marco Villiger, FIFA’s Swiss lawyer for twelve years, left FIFA.\textsuperscript{318} Villiger is reported to have clashed with Samoura, the FIFA Secretary General.\textsuperscript{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.”\textsuperscript{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,\textsuperscript{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

\begin{footnotesize}
\begin{enumerate}
\item See supra Part II.B.
\item See supra Part II.B.
\item See supra Part II.C.
\item See supra Part IV.A.2.
\item See supra Part IV.A.3.
\item 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. \textit{Id.}
\item 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
\item 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=uemlkcy8wwdvl6sy3j. 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 \textit{id.}
\end{enumerate}
\end{footnotesize}
The changes were announced to member associations at the end of July and became effective on August 12, 2018. 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.”

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. Having attempted to work with Blatter’s FIFA as a truly independent member, Alexandra Wrage resigned in frustration, declaring: “The only entity capable of insisting on transparency at FIFA is the Swiss government.”

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.
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.
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.”

As a Swiss not-for-profit association, there are few Swiss laws that apply to FIFA. 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. Three months after the May 27 Indictment, the Swiss commenced an investigation of Blatter. 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. These associations cover the entire panoply of sport—from archery, boxing, and canoeing, to those involved with table tennis, taekwondo, and volleyball. SGAs contribute more than $1.1 billion annually to the Swiss economy, generating more than 32,000 overnight hotel stays each year. Any government would be protective of such a contributor to its economy.

329. See supra Part I.A.
332. Sports bodies bring CHF1 billion a year for Swiss, supra note 27.
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. 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. An important factor could also be that Dubai imposes no personal income tax on non-residents living there. The economic significance to Switzerland of FIFA and other international SGAs has led some to refer to the “implicit complicity of Swiss government” 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.

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

339. Duval, supra note 32.
340. Id.
UN Guiding Principles on Business and Human Rights.\textsuperscript{341} Doubtless triggered by widespread publicity about human rights abuses in Qatar,\textsuperscript{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.\textsuperscript{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.\textsuperscript{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.\textsuperscript{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

\textsuperscript{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.

\textsuperscript{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.

\textsuperscript{343} HARV. KENNEDY SCH., supra note 341.


\textsuperscript{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.


348. Id.


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.

prosecutors shortly after he agreed to cooperate, the “real filth” in football is in the market for commercial and broadcast rights.\footnote{352}{See supra III.C.}

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.\footnote{353}{See Shunsuke Tabeta, \textit{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.} 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.\footnote{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. \textit{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. \textit{China aims to become football superpower ‘by 2050’}, supra note 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.\footnote{355}{FIFA Set to Make $6.1 Billion From World Cup, supra note 48.}

\section*{D. FIFA is Unique}

\subsection*{1. \textit{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
power of football, which is the greatest power there is.” Indeed, FIFA boasts of having more members than the United Nations.

Confirming its status as a supra-national power, FIFA regularly imposes its will on its member associations and occasionally on sovereign nations. 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 an eleven-year-old Brazilian law banning the sale of alcohol in its football stadiums.

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.”

---


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 causalties 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/.


Budweiser, a prominent sponsor of the 2014 World Cup, 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. 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. 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.

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. Rather than respond to questions, Villar Llona made demands. He wanted to know who had commenced the Ethics Committee investigation. As Chairman of the Investigatory Chamber of the Ethics Committee, Michael Garcia explained that the investigation was

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. 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. Villar Llona commented: “[s]o I will leave this meeting without knowing who asked me? Well, you really have balls.”

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. 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. 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. The Garcia Report refers to the Villar Llona demands as “intended to intimidate the interviewers” and “a confrontational attempt to interfere with the process.”

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. 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.” 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.”

Garcia emphasized that he was not Grondona’s employee but the independent chair of the Ethics Committee. 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.”

Villar Lonla and Grondona had profitably enjoyed an aggregate of forty-three years on the Executive Committee. One conclusion of the Garcia Report was that all FIFA officials, including Executive Committee members, must be subject to term limits. 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.”

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 Ghana produced videos of football officials taking bribes in fifteen countries. There are similar reports daily involving other nations.

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/.
384. Id. at 331.
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, told investigators: “[I]n football there [are] two types of people — those who pay bribes and those who accept them.”

A. Is Football Corruption Fixable?

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


388. See supra note 228.

389. Paul Fennessy, ‘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. Blazer and Jack Warner were removed from leadership positions at CONCACAF and replaced by Jeffrey Webb in 2012. 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. Webb had called for “transparency and reform” in his campaign for the presidency. 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. 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 CONCACAF, 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,
The majority involved “no-bid contracts that undercut the actual value of the rights.” 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. 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. 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, 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.
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, Super Political Action Committees, “bundlers” of smaller campaign contributions into attention-getting size, and five K Street lobbyists for each Member of Congress 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


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).


wealth and corporate backing are major political currencies. Neoliberal reforms do not so much end corruption as privatize it.\textsuperscript{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.\textsuperscript{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.”\textsuperscript{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,\textsuperscript{415} nor forced upon us by “the dark prince of football, the godfather, Don Blatterone.”\textsuperscript{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

\begin{itemize}
\item 414. Id.
\end{itemize}
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. It does not rise to the level needed to convene the International Criminal Tribunal for the former Yugoslavia, the International Criminal Tribunal for Rwanda, the Khmer Rouge Tribunal, or whatever may develop from the Rohingya investigation by the International Criminal Court. 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,” regardless of its unending corruption.


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.

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


| Charles Blazer | Former CONCACAF general secretary | United States | D. 2017, age 72 | GUILTY PLEA, 2013.427 | Death occurred before sentencing.428 | $1.958 million429 |


<table>
<thead>
<tr>
<th>Manuel Burga</th>
<th>Member of FIFA Development Committee</th>
<th>Peru</th>
<th>61</th>
<th>ACQUITTED, 2017.</th>
<th>N/A</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alejandro Burzaco</td>
<td>Former General Manager and Chairman of Torneos y Competencias S.A. &amp; former Citigroup Banker</td>
<td>Argentina</td>
<td>53</td>
<td>GUILTY PLEA, 2015.</td>
<td>Sentencing adjourned to 2/21/2019.</td>
<td>Forfeit more than $21.6 million</td>
</tr>
<tr>
<td>Rafael Callejas</td>
<td>Member of FIFA Television</td>
<td>Honduras</td>
<td>75</td>
<td>GUILTY PLEA, 2016.</td>
<td>Sentencing adjourned to 2/12/2019.</td>
<td>More than $25 Million</td>
</tr>
</tbody>
</table>


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
<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Country</th>
<th>Age</th>
<th>Status</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carlos Chavez</td>
<td>Treasurer of CONMEBOL</td>
<td>Bolivia</td>
<td>60</td>
<td>Facing corruption trial in Bolivia, but temporarily excluded for cancer treatment in Brazil.</td>
<td>N/A</td>
</tr>
<tr>
<td>Luis Chiriboga</td>
<td>President of Ecuadorian soccer federation</td>
<td>Ecuador</td>
<td>72</td>
<td>CONVICTED, in Ecuador for money laundering.</td>
<td>10 years.</td>
</tr>
</tbody>
</table>

439. Id.
<table>
<thead>
<tr>
<th>Name</th>
<th>Position and Company</th>
<th>Country</th>
<th>Age</th>
<th>PLEA Year</th>
<th>Sentencing Adjourned</th>
<th>Forfeit Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eduardo Deluca</td>
<td>Former General Secretary CONMEBOL</td>
<td>Argentina</td>
<td>78</td>
<td>2016</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Country</th>
<th>Age</th>
<th>Plea Date</th>
<th>Punishment</th>
<th>Sentencing Date TBD</th>
<th>Guilty Plea Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rafael Esquivel</td>
<td>Former President of Venezuelan Football Federation and CONMEBOL Executive Committee</td>
<td>Venezuela</td>
<td>71</td>
<td>GUilty PLEA, 2016</td>
<td>Sentencing date TBD.</td>
<td>448</td>
<td>More than $16 Million</td>
</tr>
<tr>
<td>Eugenio Figueredo</td>
<td>Former President of CONMEBOL and FIFA Vice President</td>
<td>Uruguay, United States</td>
<td>86</td>
<td>GUilty PLEA, in Uruguay to money laundering and kickbacks.</td>
<td>8 months detention in Switzerland during investigation, and 20 months of house arrest in Uruguay after guilty plea.</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Jose Hawilla</td>
<td>Owner of Traffic Group</td>
<td>Brazil</td>
<td>D. 2018, age</td>
<td>GUilty PLEA, 2014</td>
<td>Dismissed due to death.</td>
<td>453</td>
<td>Forfeit more than $151</td>
</tr>
</tbody>
</table>

450. Downie, supra note 276.
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
<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Country</th>
<th>Age</th>
<th>Guilty Plea Year</th>
<th>Sentencing Date</th>
<th>Forfeiture Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alfredo Hawit</td>
<td>Vice President of FIFA and</td>
<td>Honduras</td>
<td>67</td>
<td>2016</td>
<td>adjourned to 2/6/2019</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>Executive Committee member</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Alfredo Hawit**
  - Vice President of FIFA and Executive Committee member
  - Honduras
  - 67
  - Guilty Plea, 2016
  - Sentencing adjourned to 2/6/2019
  - N/A

<table>
<thead>
<tr>
<th>Roger Huguet</th>
<th>CEO of Media World</th>
<th>Spain, United States</th>
<th>55</th>
<th>2015</th>
<th>adjourned to 6/10/2019</th>
<th>Forfeit more than</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$600,000</td>
</tr>
</tbody>
</table>

- **Roger Huguet**
  - CEO of Media World
  - Spain, United States
  - 55
  - Guilty Plea, 2015
  - Sentencing adjourned to 6/10/2019
  - Forfeit more than $600,000

<table>
<thead>
<tr>
<th>Sergio Jadue</th>
<th>Vice President of CONMEBOL</th>
<th>Chile</th>
<th>39</th>
<th>2015</th>
<th>adjourned to 5/21/2019</th>
<th>$2.2 Million</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Sergio Jadue**
  - Vice President of CONMEBOL
  - Chile
  - 39
  - Guilty Plea, 2015
  - Sentencing is adjourned to 5/21/2019
  - $2.2 Million

---


<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Country</th>
<th>Age</th>
<th>Status</th>
<th>Plea Date</th>
<th>Sentence Details</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brayan Jimenez</td>
<td>President of Guatemalan soccer federation</td>
<td>Guatemala</td>
<td>64</td>
<td>Guilty Plea, 2016</td>
<td></td>
<td>Sentencing adjourned to 2/5/2019</td>
<td>$350,000</td>
</tr>
<tr>
<td>Hugo Jinkis</td>
<td>Principal of Full Play Group S.A.</td>
<td>Argentina</td>
<td>73</td>
<td>N/A</td>
<td></td>
<td>Extradition refused by Argentina</td>
<td></td>
</tr>
<tr>
<td>Mariano Jinkis</td>
<td>Principal of Full Play Group S.A.</td>
<td>Argentina</td>
<td>43</td>
<td>N/A</td>
<td></td>
<td>Extradition refused by Argentina</td>
<td></td>
</tr>
</tbody>
</table>

466. Bronstein, supra note 446.
467. *Id.*
### FIFA Is Corruption: What Is To Be Done?

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Country</th>
<th>Age</th>
<th>Status</th>
<th>Sentence/Law</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nicolas Leoz</td>
<td>Former President of CONMEBOL</td>
<td>Paraguay</td>
<td>89</td>
<td>House arrest</td>
<td>Paraguayan courts have approved extradition, but appeal in progress.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>Eduardo Li</td>
<td>Former Chief of Costa Rica’s National Football League and FIFA &amp; CONCACAF Executive Committees</td>
<td>Costa Rica</td>
<td>59</td>
<td>GUILTY PLEA, 2016</td>
<td>Time served and 2 years of supervised release.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


469. *Id.*


<table>
<thead>
<tr>
<th>Name</th>
<th>Position/Role</th>
<th>Country</th>
<th>Age</th>
<th>Plea Status</th>
<th>Date</th>
<th>Forfeiture</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jose Margulies AKA Jose Lazaro</td>
<td>Controlling principal of Valente Corp. and Somerton Ltd.</td>
<td>Brazil</td>
<td>79</td>
<td>GUILTY PLEA, 2015</td>
<td>5/15/2019</td>
<td>Forfeit more than $9.27 million</td>
<td>Forfeit more than $9.27 million</td>
</tr>
<tr>
<td>Jose Maria Marin</td>
<td>FIFA Organizing Committee</td>
<td>Brazil</td>
<td>86</td>
<td>CONVICTED, 2017, &quot;[S]ix counts, of racketeering conspiracy, wire fraud, and money laundering conspiracy.&quot;</td>
<td>48 months imprisonment. $1.2 million fine</td>
<td>Forfeit more than $3.3 million</td>
<td></td>
</tr>
<tr>
<td>Jose Luis Meiszner</td>
<td>General Secretary of CONMEBOL</td>
<td>Argentina</td>
<td>72</td>
<td>Extradition refused by Argentina</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>


478. Id.

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Country</th>
<th>Age</th>
<th>Sentence details</th>
<th>Consequences</th>
</tr>
</thead>
</table>
| Juan Angel Napout    | Vice President of FIFA and President of CONMEBOL | Paraguay| 60  | CONVICTED, 3 counts, 2017.  
108 months; $1 million fine.                                                     | Forfeit more than $3.3 million. |
| Marco Polo del Nero  | President of Brazilian soccer federation  
(Banned for life by FIFA) | Brazil  | 77  | Remaining in Brazil to avoid extradition.                                         | N/A           |
| Romer Osuna          | Member of FIFA Audit and Compliance Committee | Bolivia | 75  | Avoiding extradition in Bolivia.                                                | N/A           |


482. Id.


484. Id.

<table>
<thead>
<tr>
<th>Name</th>
<th>Role</th>
<th>Country</th>
<th>Age</th>
<th>Plea</th>
<th>Time Served</th>
<th>Sanctions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Julio Rocha</td>
<td>Former FIFA Development Officer</td>
<td>Nicaragua</td>
<td>67</td>
<td>GUILTY PLEA</td>
<td>Defendant died on 1/13/2018.</td>
<td>Restitution of $5 million.</td>
</tr>
<tr>
<td>Rafael Salguero</td>
<td>Former FIFA Executive Committee member</td>
<td>Guatemala</td>
<td>73</td>
<td>GUILTY PLEA</td>
<td>Time served and supervised release of 2 years.</td>
<td>Forfeit $288,000.</td>
</tr>
<tr>
<td>Costas Takkas</td>
<td>Former FIFA General Secretary</td>
<td>United Kingdom</td>
<td>61</td>
<td>GUILTY PLEA</td>
<td>15 months prison (credit for 10 months in foreign prison), and 1 year supervision.</td>
<td>$3 million.</td>
</tr>
</tbody>
</table>


490. Id. at 3.


494. Id. at 2–3.

495. Id. at 6.
<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Country</th>
<th>Age</th>
<th>Status</th>
<th>Additional Info</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ricardo Teixeira</strong></td>
<td>Former President of Brazilian soccer federation</td>
<td>Brazil</td>
<td>71</td>
<td>Indicted, but not extradited from Brazil</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Fabio Tordin</strong></td>
<td>Former CEO of Traffic Sports USA Inc.</td>
<td>Brazil, United States</td>
<td>53</td>
<td>GUILTY PLEA, 2015</td>
<td>Sentencing is adjourned to 5/13/2019.</td>
</tr>
<tr>
<td><strong>Hector Trujillo</strong></td>
<td>General Secretary for Guatemalan soccer federation</td>
<td>Guatemala</td>
<td>65</td>
<td>GUILTY PLEA</td>
<td>Two 8 mos sentences, run concurrently.</td>
</tr>
</tbody>
</table>


499. *Def’t of Justice, supra* note *Error! Bookmark not defined.*


501. *Id.*

502. *Id.* at *2.
<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Country</th>
<th>Age</th>
<th>Guilty Date//Plea Date</th>
<th>Sentencing Date</th>
<th>Extradition Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reynaldo Vasquez</td>
<td>Former President of Salvadoran soccer federation</td>
<td>El Salvador</td>
<td>62</td>
<td>Labor fraud</td>
<td>8 years.</td>
<td>Not extradited.</td>
</tr>
<tr>
<td>Daryll Warner</td>
<td>Former FIFA development officer, Son of Jack Warner</td>
<td>Trinidad, United States</td>
<td>49</td>
<td>Guilty Plea, 2013.</td>
<td>Sentencing date TBD.</td>
<td>N/A</td>
</tr>
</tbody>
</table>


504. *Id.*


<table>
<thead>
<tr>
<th><strong>Jack Warner</strong></th>
<th>Former FIFA Vice President and Executive Committee member</th>
<th>Trinidad</th>
<th>75</th>
<th>Extradition being appealed in Trinidad. 510</th>
<th>N/A</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Jeffrey Webb</strong></td>
<td>Former Vice-President of FIFA</td>
<td>Cayman Islands</td>
<td>54</td>
<td>GUILTY PLEA, 2015.511</td>
<td>Sentencing adjourned to 3/7/2019.512</td>
<td>$6.782 million and other assets. 513</td>
</tr>
<tr>
<td><strong>Traffic Sports International Inc. BVI</strong></td>
<td></td>
<td></td>
<td></td>
<td>PLEA 514</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


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


| Traffic Sports USA |  | PLEA<sup>515</sup> |  |