

Dear Professor Pieth,

I have been invited to co-operate with Joseph Blatter's so called 'reform process' at FIFA.

These are some references and counsels I can give. You can find them in consistent reports and commentaries as well as in my books to the topic of Fifa. In addition to this, I can see no responsibility to take an active part in a process originally initiated and paid for by Fifa.

The following is my personal view.

It is a contradiction in terms that Joseph Blatter, who has benefited from the explosion of corruption during his tenure as FIFA General Secretary and President and who obviously managed the kickback scandals for at least two decades, is controlling this 'clean-up' scheme. To my cognition, this scheme is created by Mr. Blatter to protect him and those close to him.

Also, I am concerned to learn that Professor Mark Pieth, through one of his employees, allegedly threatened legal action against one of our colleagues investigating how much Mr. Pieth was paid by FIFA and how much he will get from FIFA in future for the work in the so called Independent Governance Committee (IGC), although Professor Pieth eventually confirmed the figures.

In these circumstances – and for others reasons given here – I am unable to co-operate with FIFA's Independent Governance Committee.

Firstly, there has to be a rigorous investigation of FIFA's embedded corruption. The discoveries in this process would guide subsequent governance reforms.

Additionally, how can independent journalist participate in any process that includes:

- The Amaury Group. They have a commercial relationship with FIFA, Blatter and Jerome Valcke, staging the Ballon d'Or ceremony. That such a conflicted company could have been included in the IGC calls into

question the use of the word 'independent.'

- Sunil Gulati, president of the United States Soccer Federation. Mr Gulati has been silent during the two decades of Jack Warner and Chuck Blazer's controversial stewardship of CONCACAF's finances and the massive World Cup ticket rackets run through this regional confederation. It is reported that Mr Gulati has political aspirations at FIFA and this is an additional reason to disqualify him.

I am concerned that there has not been fuller disclosure of financial and other interests by several other members of the IGC. I share the views of the Football Supporters Europe who have declined to be involved under that circumstances.

What should be happening?

1. Without delay Mr. Blatter can and must publish his personal copy of the report by Zug Investigating Magistrate Thomas Hildbrand into kickback corruption at FIFA and the recipients of more than 140 million CHF in bribes paid by former marketing company ISL/ISMM.

We journalists are advised that there is NO LEGAL IMPEDIMENT to Mr. Blatter putting his copy online today. We do not believe his claims that unnamed people are delaying publication by him. We are told that the report would destroy his claim in June 2010 to have been 'cleared' by the investigation.

2. Mr. Blatter should publically instruct Jean-Marie Weber, who organised the 140 mio CHF worth of kickbacks paid by ISL, to disclose the identities of all sports officials who received them.

3. FIFA should adopt immediately genuine transparency. This means putting all FIFA information online – as do all first world governments - including audio/visual streaming and written minutes of all committees, accompanied by all reports submitted. All votes on all occasions must be recorded by name.

4. FIFA's published accounts are a disgrace, designed to disguise how football's money is spent – and on whom. KPMG should be replaced by an auditor committed to transparency.

5. Publication of all confidential management letters from auditors KPMG since 1999. These contain explosive evidence about misuse of FIFA funds and criminal moneylaundering through FIFA's Finance Department.

6. All FIFA financial documentation for the last 10 years should be put on-line – and then subjected to independent forensic examination.

7. This material should include all payment orders made by Blatter using his power to be sole signatory of cheques. Let the world see a list of who got the money.

8. FIFA's Finance Department must produce the documentation of the \$1 million kickback of March 3, 1997 from ISL to Havelange that was mistakenly sent to FIFA's UBS account and then re-routed by General Secretary Blatter to Havelange.

9. Immediate consequences for FIFA ExCo member Nicolas Leoz, identified in court in Zug in March 2008 as the recipient of \$130,000 in bribes from ISL. (Later we discovered he got an additional \$600,000.)

FIFA can achieve the above, swiftly, without any outside intervention. That would show a genuine commitment to reform. Then the investigations can commence.

I think that the only credible approach is for Professor Pieth to work, with the unconditional support of Fifa, close together with law enforcements who are already conducting investigations against Fifa Exco-members like Blazer, Grondona and Teixeira.

I suggest the following crucial areas of investigation followed by rapid publication:

10. The salaries, bonuses and other benefits paid in the last decade to Blatter, Jérôme Valcke and all departmental directors.

11. All fees, bonuses and expenses – submitted and paid – of ExCo members in the last decade. And details of their Swiss tax arrangements.

12. The contracts and cost since 1998 of Blatter's use of expensive chartered jets, his destinations and justifications for trips. .
13. The allegations of corruption in the awarding of the 2018 World Cups to Russia and to Qatar in 2022 and the actions, where appropriate, of ExCo members Issa Hayatou, Jacques Anouma, Hany Abo Rida and Amos Adamu. This crucial investigation should be handled professionally by law enforcement agencies. As you know, there are already FBI investigations going on.
15. Investigating all aspects of the FIFA-related activities of Worawi Makudi of Thailand including the disclosure of money from FIFA's Goal and FAP-programme and also World Cup TV rights for Thailand.
16. Investigation of allegations made in Argentina that FIFA finance committee chair Julio Grondona controls offshore accounts, mostly in Switzerland, containing \$120 million. There seems no obvious source of this wealth.
17. Investigation is long overdue into how Chuck Blazer could simultaneously be both Treasurer and General Secretary of CONCACAF - and the secret payment to him of \$10 million in recent years as 'commissions.' Have his offshore assets come from FIFA funds?
18. Re-open the investigation into Jack Warner and extend it to embrace every payment of any kind since 1998 to Warner, members of his family, companies owned by him including Simpaul travel agency, the CFU, CONCACAF and the João Havelange Centre of Excellence.
19. Investigate Blatter's election campaign expenses for every election including 1998. In that campaign he charged his expenses to FIFA.
20. Investigate Blatter's one million dollar payment to Concacaf on the 1st of May 2011, one month before the presidential elections. Mr. Blatter confirmed this „gift“ already, but claimed he was authorized to do so. Obviously, this million USD was given as a gift from the presidential candidate Blatter. All the more, as he did neither inform

his Exco nor the then head of GOAL-project, Bin Hammam, about this gift. By Fifa's rules, it is strictly forbidden for any presidential contender to use money or staff of Fifa for campaigning. And Mr. Blatters one million gift was not even assigned to special projects.

Furthermore: Who paid Walter de Gregorio and Brian Alexander to organise Blatter's campaign in 2011 to retain the Presidency? Mr Alexander does not appear to be employed by FIFA but he briefs reporters at FIFA House on behalf of Blatter. Who pays him now?

A final remark: Mr. Pieth invited eleven journalists overall, but all of them from Europe.

Fifa is a worldwide body, there had been lots of important disclosures by colleagues all over the world. Why is such a hearing on Fifa's past limited on European journalists? Is there a reason not to request journalists, who did intense, sometimes even more risky research on Fifa in Africa, Asia and the Americas?

With my best regards,

Thomas Kistner