

April 18, 2022

*Via Hand Delivery*

The Honorable Lina M. Khan  
Chair  
Federal Trade Commission  
600 Pennsylvania Avenue, N.W.  
Washington, D.C. 20580

**Re: Washington Commanders**

Dear Chair Khan:

We respectfully submit this letter on behalf of the Washington Commanders (the “Team”) in response to the letter sent to you on April 12, 2022 (the “Committee’s Letter”) from Chairwoman Carolyn Maloney and Rep. Raja Krishnamoorthi of the House Committee on Oversight and Reform (the “Committee”) describing alleged financial irregularities in the operation of the Team.

As set forth in more detail below, the Committee’s Letter – which relies solely on the uncorroborated, false testimony of a single disgruntled former employee – sets forth easily and fully rebuttable allegations. Had the Committee requested *any* information from the Team on the issues raised in the Committee’s letter, the Team could, and would, have provided testimony and documents making clear that the complained-of conduct did not occur. Based upon all the information provided herein, no investigation is warranted.

**1. The Committee’s Letter Was Submitted Without Asking the Team About the False and Malicious Allegations it Makes**

Although purportedly conducting an “investigation,” the Committee did not request a single document from the Team; the Committee did not invite a single representative of the Team to address the truth of the matters contained in the Committee’s Letter; and the Committee did not pose questions to the Team to answer in writing about its allegations, or provide any mechanism whatsoever for the Team to address the truth of the allegations.

Had the Committee posed any of these questions or requests to the Team, the Team could – and would – easily and fully have rebutted each allegation, as the complained-of conduct did not occur, plain and simple, as demonstrated below. Instead, the Committee took the untested (by cross-examination or otherwise) word of Jason Friedman – a disgruntled former employee who was not an accountant, was fired for professional misconduct in October 2020, and proceeded to plead with the Team to get his old job back until January 2022 – as gospel, and published it, with embellishment, without giving the Team any chance to address his allegations.

The Committee's Letter is also remarkable for what it omits – any testimony by the accounting professionals that have overseen the Team's accounting. As noted, the Committee not only declined to invite a single current representative of the Team to address Friedman's baseless allegations, it also has failed to find a single knowledgeable witness to support any of Friedman's allegations of financial misconduct.<sup>1</sup> Indeed, the Team is aware of at least one former Team executive, several steps in the hierarchy above Friedman, who was formally deposed by the Committee and denied any knowledge of the financial irregularities posited by Friedman. This testimony was, of course, omitted from the Letter.

The Committee's minority summarized the current state of affairs well: "The leak of one-sided, unconfirmed, unsupported allegations from a disgruntled ex-employee with an ax to grind is just further proof the Democrats' investigation is a waste of Congress' time. Nothing the committee has heard from any credible witness points to any financial improprieties; in fact, the only credible witness in a position to know the facts the Democrats have heard from has denied any such improprieties."<sup>2</sup>

## **2. Friedman's and The Committee's Allegations Against the Team are Baseless**

As described in detail below, all of the areas of Team operations implicated by Friedman's uninformed speculation have been subject to regular and thorough audits by independent and respected auditors, including annually by the Team's independent outside audit firm, and periodically also by the NFL's outside auditors. In one instance, the supposed financial irregularity raised by Friedman was audited by Virginia state authorities. In all cases, the auditors or government investigators found no material issue with respect to the Team's finances. Notably, the Committee did not request, or review, any of these audits.

We are confident that, had this referral not come from a Congressional Committee, the FTC would exercise its discretion to decline to open an investigation based on the uncorroborated and implausible allegations of a single disgruntled former employee, especially one with such notable impairments to his credibility as set forth below. We respectfully suggest that the FTC should not be influenced by the patina of credibility created by a Congressional referral when the actual investigation pursued by the Committee in question was conducted in such a one-sided, deficient, and partisan fashion. That said, we will address the specific allegations made by Friedman below, and would be happy to answer any follow-up questions you may have related to these matters. As shown below, the Committee's accusations are without any sound basis and there is no basis for an investigation.

---

<sup>1</sup> Former team employee Rachel Engleson supplied a letter to the Committee, the metadata of which show the author to be an associate lawyer at Katz Marshall & Banks ("KMB"), the firm representing Friedman. Ms. Engleson, another non-accountant, was in even less of a position than Friedman to know of the Team's professional financial practices. The most she can do in tepid support of Friedman's allegations is to say, without any evidentiary support, "it was known and/or rumored in the office that there was 'moving around' of money regarding tickets." She claims to have discussed this matter with Beth Wilkinson, who was conducting an investigations on behalf of the NFL, and thus any evidence (over and above the "rumors" upon which she bases her letter) would have been investigated by the NFL at that time, but any such evidence appears nowhere in the Letter.

<sup>2</sup> Mike Florio, "Report: 24-year Washington Commanders Employee Testified to Congress about Alleged Financial Improprieties," *NBC Sports: Pro Football Talk* (Apr. 4, 2022), [bit.ly/3JGU57B](https://bit.ly/3JGU57B).

## **2.1. Former Team Employees With Actual Knowledge of and Responsibility in Relevant Areas Fully Refute Friedman’s Allegations**

The Team stands fully behind the statement it released when the Friedman allegations were first leaked: “The team categorically denies any suggestion of financial impropriety of any kind at any time. We adhere to strict internal processes that are consistent with industry and accounting standards, are audited annually by a globally respected independent auditing firm, and are also subject to regular audits by the NFL.”<sup>3</sup>

Unlike the Committee, the Team has sought information from those in a position to know the facts. Unanimously, the individuals in the best position to know – that is, individuals who actually had responsibility for the finances of the Team (all of whom, like Friedman, are former employees of the Team) – reject Friedman’s uncorroborated account in declarations attached to this letter. The Team’s former General Counsel, David Donovan, had an admirable legal career at one of the finest law firms in the United States. He has a strong reputation for professionalism and has been recognized repeatedly for his legal excellence. His bottom line? “Mr. Friedman is untrustworthy and . . . his assertions about the ticket broker matter and Team finances are untrue.”<sup>4</sup>

The Team’s former Chief Operating Officer, Mitch Gershman, also clearly refutes the allegations. He describes Friedman’s testimony as showing a “willingness to fabricate facts” and containing “numerous false and speculative allegations.”<sup>5</sup> Friedman’s testimony contains “false and reckless allegations,” and his allegations against Gershman are “factually wrong, based on pure speculation, or lack personal knowledge, or all three.”<sup>6</sup>

The Team’s former Director of Finance, Paul Szczenski, describes Friedman’s statements as “false, speculative, uninformed, and guesswork”<sup>7</sup> and states that Friedman “has attempted to fabricate claims about the Team’s accounting staff[.]”<sup>8</sup>

## **2.2. Each of Friedman’s and the Committee’s Specific Allegations is False**

The Committee’s Letter discusses three different issues, concerning ticket sales, ticket revenue, and security deposits. In each case, the allegations are false and warrant complete rejection by the FTC.

### **2.2.1. Ticket Sales**

The Committee’s Letter falsely alleges, courtesy of Friedman, that the Team, and specifically Mr. Donovan, made Friedman the fall guy for a strategy of selling general-admission tickets to brokers in 2009 while directing fans toward more costly seating. The Committee’s referral of these allegations to the FTC 13 years after the fact is baffling since there was then and is now nothing illegal or against NFL policy about selling tickets to brokers. The NFL explicitly stated so in a 2009 memo to teams. While permissible

---

<sup>3</sup> Brian McNally, “Commanders Deny Alleged Financial Impropriety Raised in Report,” *NBC Sports* (Mar. 31, 2022), [bit.ly/3KHMgvv](https://bit.ly/3KHMgvv).

<sup>4</sup> Declaration of David P. Donovan (“Donovan Decl.”) ¶ 68, attached as Ex. 1.

<sup>5</sup> Declaration of Mitchell Gershman (“Gershman Decl.”) ¶ 10, attached as Ex. 2.

<sup>6</sup> Gershman Decl. ¶ 36.

<sup>7</sup> Declaration of Paul Szczenski (“Szczenski Decl.”) ¶ 3, attached as Ex. 3.

<sup>8</sup> Szczenski Decl. ¶ 30.

by law and under NFL rules, the Team did not approve of Friedman’s practice of sales to brokers: “none of those contracts [entered into by Friedman] was ever approved by either the Finance or the Legal Department.”<sup>9</sup> Yet, according to Mr. Donovan, Mr. Friedman went to great lengths to conceal his scheme: “As part of his subterfuge, Mr. Friedman used a rubber stamp of Mr. Gershman’s signature to ‘sign’ the contracts. Doing so helped Mr. Friedman keep the agreements secret, since he otherwise would have needed to send the contracts from FedEx Field in Maryland (where Mr. Friedman worked) to Ashburn, Virginia, where the offices of Mr. Gershman and all members of the Finance and Legal Departments were located, in order to obtain his supervisor’s signature.”<sup>10</sup>

Mr. Donovan was clear at the time in 2009 and remains clear today. “As Mr. Friedman was well aware, none of those contracts was ever approved by either the Finance or the Legal Department.”<sup>11</sup> When Mr. Donovan eventually discovered the contracts during an internal review, he took action. “Under direct instructions from Mr. Snyder, I terminated some of the contracts for which I was able to identify a legal basis to do so, negotiated buy-outs from the ticket brokers who were willing to negotiate termination of the contracts, and negotiated amendments to the others to limit their duration or the number of tickets involved, all at a very substantial expense to the Team.”<sup>12</sup> And this was Friedman’s rogue activity: “Obviously, if Mr. Snyder had known of or approved the entry into these contracts – *none* of which were publically known at that time – there would have been no imaginable reason for him to have directed me to negotiate terminations or modifications of the contracts at the expense of many tens of thousands of dollars to the Team.”<sup>13</sup>

Mr. Gershman corroborates Mr. Donovan’s account on this key point: “When [Mr. Snyder] was informed, he was *not* happy. He directed me and other senior executives to cancel the contracts immediately, and we spent months negotiating with brokers to undo the deals insofar as we could. It would have made no sense for Mr. Snyder to have directed these broker sales only to turn around and cancel them later, with substantial financial cost to the Team and a months-long major legal and administrative headache.”<sup>14</sup>

### 2.2.2. Ticket Revenue

The Committee also alleges, based on information from Friedman, that the Team concealed ticket sales revenue that should have been shared with the NFL. In none of his other malicious and ill-informed allegations does Friedman venture further outside his lane than he does here. Friedman is a ticket salesman, not an accountant. There is a complicated process by which Team revenue is categorized and attributed to revenue streams subject to NFL revenue sharing. The Team invests substantial accounting

---

<sup>9</sup> Donovan Decl. ¶ 43.

<sup>10</sup> *Id.*

<sup>11</sup> *Id.*

<sup>12</sup> *Id.* at ¶ 46.

<sup>13</sup> *Id.* at ¶ 48. Donovan explains that “As a consequence of these events, I lost all confidence in Mr. Friedman’s honesty, integrity and veracity. My recommendation to Mr. Snyder and Mr. Gershman was that Mr. Friedman be fired. I recall clearly that Mr. Gershman was concerned that Mr. Friedman – who had been employed in the Ticket Office since Mr. Cooke owned the Team and who appeared to have had an unusual emotional attachment to the Team – would have great difficulty finding employment elsewhere, and that Mr. Gershman and Mr. Snyder were concerned about Mr. Friedman’s mental state if he were to be fired. I may have been (but do not recall being) aware of the letter Mr. Friedman says he wrote to Mr. Snyder accepting full responsibility for these unauthorized contracts, but if he submitted such a letter, perhaps Mr. Snyder took that into account in determining not to fire Mr. Friedman at that time.” *Id.* at ¶ 53.

<sup>14</sup> Gershman Decl. ¶ 21.

resources to make sure this process is done correctly. Not surprisingly, the NFL is also interested in making sure the process is done right. Both the Team and the NFL regularly audit the Team's finances to ensure that the process is accurate. But the Committee took no steps to hear from either the Team's auditors or from anyone who had actual accounting responsibilities at the Team.

Those employees are heard here. They make clear that Friedman's allegations are unfounded and baseless. But just as importantly, they explain that Friedman did not have duties or training by which it would even be possible for him to develop a valid opinion about the Team's accounting practices. None of these individuals, who had actual knowledge and training regarding the accounting practices of the Team, was invited to testify before the Committee.

As stated by Mr. Gershman, "I find [Friedman's] claim on this issue highly dubious. Mr. Friedman had no visibility into how our revenue was presented to the NFL, did not work in Ashburn [Virginia] where the accounting and financial staff were located,<sup>15</sup> had no training as an accountant or financial professional, and had less experience than me working with our CFO and other financial officers."<sup>16</sup>

Mr. Donovan agrees: "I am not aware of any instance in which [the CFOs] (or their staffs) even considered, much less engaged in, any improper application of team revenues ... [The CFOs] were all capable, experienced, well-trained and honest individuals, and I would be shocked if any of them had ever engaged in any sort of financial misconduct or fraud ...."<sup>17</sup>

Mr. Szczenski explains many of the problems with Friedman's account – problems the Committee could have easily uncovered. The first clue that something was amiss should have been the fact that Friedman "had virtually no visibility into the Team's accounting function. He was not present at meetings of the accounting team or included in [their] communications except in very limited circumstances when it involved his department."<sup>18</sup> Even if he had access to the relevant information, Mr. Friedman was also unequipped to understand the accounting function: "He is not fully versed on the NFL's revenue reporting rules and regulations, he is not familiar with generally accepted accounting principles (GAAP), and he has had no training to understand accounting principles or audit processes. Friedman has no understanding of how the Team recognized revenue into the Team's general ledger, following GAAP and industry standard accounting practices."<sup>19</sup> Thus his claims "extend beyond his personal knowledge and professional expertise" and his allegations "that the Team's accounting department engaged in any unethical conduct or misleading representations about the Team's finances are unequivocally false."<sup>20</sup> Accounting duties were instead filled by Mr. Szczenski and other Team accounting professionals, along with outside auditors, first from Ernst & Young, and then later from BDO.

Thus, the Committee was reckless to rely on Friedman's allegation that the Team had "two sets of books." Mr. Szczenski is clear: "I can state unequivocally that I never helped maintain, or saw anyone else

---

<sup>15</sup> Friedman worked at FedEx Field in Landover, Maryland, some 45 miles from Ashburn.

<sup>16</sup> Gershman Decl. ¶ 31.

<sup>17</sup> Donovan Decl. ¶ 32.

<sup>18</sup> Szczenski Decl. ¶ 12.

<sup>19</sup> *Id.*

<sup>20</sup> *Id.*

maintain, a ‘second set’ of books.”<sup>21</sup> And as the Team’s Director of Finance for over eight years, Mr. Szczenski – unlike Friedman – was in a position to know.

The Committee likewise should not have relied on Friedman’s statements about when the purported revenue-shielding scheme occurred. Friedman stated in his interview that the practice happened “primarily from 2010 to 2015, right in there.”<sup>22</sup> But at this time the Team had a waiver from the NFL that limited revenue sharing. Friedman scrambled to cover this error in a post hoc letter to the Committee, stating that “[t]he waiver expired in 2013 . . . and ALL club seat revenue became subject to league revenue sharing rules.”<sup>23</sup> But unbeknownst to Friedman – but known to those in the Team’s accounting and finance department – the Team in fact obtained from the NFL an additional \$27 million revenue-sharing waiver for club-seat revenue and certain other sales in relation to projects that were approved in 2013 and finished in 2015. If Friedman had been in the Team’s accounting department, he would have known this. He was not, and his representations to the Committee are not only false, but underscore that Friedman is making claims that extend well beyond his personal knowledge or professional expertise.

Friedman’s allegations are undercut further by the fact that the Team was subject to routine and random audits by highly qualified professionals from respected accounting firms. A simplistic scheme to divert revenue, such as the one described by Friedman, would have been easily detected. As Mr. Donovan explains: “The Team functions under rigorous internal and external financial controls, including annual audits by outside independent auditors engaged by the Team, as well as independent auditors engaged by the NFL.”<sup>24</sup> Mr. Szczenski agrees: “[T]he Team’s accounting of its revenue was routinely and independently audited by BDO, a large international accounting firm. The NFL internal audit team also audited the Team’s books in select years. There was never, to my knowledge, any misreporting of visiting team share of revenue, and I have not seen any evidence that the auditors ‘missed’ anything, let alone hundreds of thousands or millions of dollars in ticket sales.”<sup>25</sup> Indeed, “[t]he NFL internal audit process is designed explicitly to ensure the Team is abiding by NFL rules, procedures, and guidelines, *particularly* regarding revenue reporting and sharing,” and those audits were, as one would expect, “very lengthy, detailed, and thorough.”<sup>26</sup>

Nor would the Team have avoided detection by failing to adjust their ticket manifests for higher prices. Mr. Szczenski explains further: “[A]ll single-game prices were reflected appropriately in the Team manifests, including discounted prices and above face value single game price points . . . [that] were subject to review and approval by NFL Club Finance. At no time did the Team attempt to manipulate ticket manifests to deprive the NFL of revenue to which it was entitled.”<sup>27</sup>

Once again, Friedman attempted to counter the facts through his post hoc letter, where he baselessly speculated about the data that the NFL’s auditors would review and the questions they would ask, so that the purported scheme would somehow remain hidden. The post hoc letter betrays gross ignorance of how

---

<sup>21</sup> *Id.* at ¶ 16.

<sup>22</sup> Committee on Oversight and Reform, Transcribed Interview of Jason Friedman (Mar. 14, 2022).

<sup>23</sup> Letter from Jason Friedman to Chairwoman Carolyn B. Maloney, Committee on Oversight and Reform at 1 (Apr. 8, 2022) (“Friedman Letter”).

<sup>24</sup> Donovan Decl. ¶ 33.

<sup>25</sup> Szczenski Decl. ¶ 17.

<sup>26</sup> *Id.* at ¶ 19 (emphasis added).

<sup>27</sup> *Id.* at ¶ 18.



audits work and the professional standards governing auditors. He first describes “item sets,” like “concert tickets,” “college football tickets,” and “Redskins tickets.”<sup>28</sup> He then speculates that NFL auditors would only look at Redskins tickets: “Likely, an auditor from the NFL would begin his/her audit by extracting only the information related to 2014 Redskins Tickets. He or she likely would not explore the other item sets / categories. Therefore, revenue processed in the database under the 2014 College Football item set (instead of 2014 Redskins Tickets,) would not be picked up in an audit of 2014 Redskins Tickets.”<sup>29</sup>

Friedman’s musings are, once again, wrong and misleading. As Mr. Donovan explains, the NFL’s auditors “had access to *all* internal Team books and records, as well as *all* of the contracts entered into, including those between the Team and its vendors, sponsors, marketing partners, employees, customers, joint venturers, and event planners.”<sup>30</sup> Mr. Szczenski confirms the point: “there were no categories of events that were ‘excluded’ from external audits; concerts, college football games, and soccer matches were all part of the Team’s audited financial statements, and all could be subjected to scrutiny by the auditors.”<sup>31</sup> Those statements are supported by the Team’s auditor, BDO, in its reports to the Team, the NFL, and the NFL Players Association. For instance, in 2014, the auditor’s Stated Procedures include the requirement to “[o]btain a listing of revenue received by the Club from events other than football (i.e., concerts, soccer games, college football games, etc.) for the 2014 League Year.” That same requirement is found in every audit from 2009 to the most recent audit in 2021.<sup>32</sup>

Indeed, the supposedly damning examples cited by Friedman – that revenue attributable to NFL games was processed as relating to a Kenny Chesney concert and a Navy-Notre Dame college football game to avoid NFL revenue sharing – were known and analyzed by the Team’s auditors. Team financial documents (which will be provided to the Commission upon assurances of confidentiality) show that the Team supplied to BDO auditors the revenue schedules for the Kenny Chesney concert and the Navy-Notre Dame game as part of the Team’s fiscal year 2014 and 2015 audits. In other words, the very transactions reflected in the documents provided by Friedman, and uncritically relied upon by the Committee in their referral letter, can be proven to be specific transactions actually reviewed by the auditors. Friedman’s naïve speculations as to how the auditors may have gone about their job are revealed for what they are: the uninformed conjecture of a vindictive former ticket salesman.

The Team’s auditors, unsurprisingly, did not find anything amiss with the revenue generated by the Navy-Notre Dame game, and the Kenny Chesney concert, because the Team booked the revenue for each event appropriately. Friedman – and thus the Committee – nevertheless claim that they found something the Team’s auditors missed: a 2014 email exchange that began on May 6, 2014 between Friedman and Mr. Stephen Choi, the Team’s then-Chief Accounting Officer, purporting to show a “plan to process a portion of the revenue from Commanders game tickets as bogus licensing fees related to a Navy-Notre Dame college football game at FedEx Field.”<sup>33</sup>

---

<sup>28</sup> Friedman Letter at 4.

<sup>29</sup> *Id.*

<sup>30</sup> Donovan Decl. ¶ 33 (emphasis added).

<sup>31</sup> Szczenski Decl. ¶ 20.

<sup>32</sup> The Team would be pleased to provide the underlying accounting documents to the FTC for *in camera* review upon request and assurances of confidentiality.

<sup>33</sup> *See* Committee’s Letter at 11-12.

However, what the Committee did not know (because it never asked) is that after Mr. Choi received Friedman’s May 6, 2014 email, he forwarded it to his team of accounting professionals (dropping Friedman, who was not an accountant, from the chain) and the accounting professionals subsequently confirmed that the Navy-Notre Dame license fee had been properly placed in an account known as “14RedRev” – that is, 2014 Redskins Revenue:

**From:** Trey Flythe <flythet@redskins.com>  
**Sent:** Wednesday, August 27, 2014 2:16 PM  
**To:** Stephen Choi <chois@redskins.com>; Larry Chu <chul@redskins.com>  
**Cc:** Paul Szczenski <szczenskip@redskins.com>  
**Subject:** RE: 2837245 Bulk

The Navy license fee has been switched to a 14RedRev. See screenshot below. SE is the section which represents special events, and the price code is NVY for Navy.

Status	Rcvd	Event	Sec	Row	Seats	S=3891	Prt	PC	Promo Code	Price	Bou
		PFS08	GREEN	16	307 - 309		3	1	GGA	\$40.00	
		PFS08	GREEN	16	329 - 330		2	1	GGA	\$40.00	
		14REDREV	SE	1	1 - 1		1	0	NVY	\$162,360.00	\$16
<b>Totals:</b>		<b>Active Seats:</b>				<b>38910</b>				<b>\$2,641.</b>	

Trey Flythe  
 Manager- Ticket Office Finance  
**WASHINGTON REDSKINS**  
[flythet@redskins.com](mailto:flythet@redskins.com)

**From:** Jason Friedman  
**Sent:** Tuesday, May 06, 2014 1:34 PM  
**To:** Trey Flythe; Stephen Choi  
**Cc:** Mitch Gershman; Larry Chu; Jawed Yusuf  
**Subject:** 2837245 Bulk  
**Importance:** High

(Stephen – can you reply all with processing guidance? This is the bulk club sro order where I am charging \$55 per ticket, but the tickets are priced at \$44 in the system. There are a total of 14,760 game tickets being sold here with \$11 per ticket of juice = \$162,360)

Trey – all of the seats are rsvd to the account. Some of the seats are FS08 and some are individual games. Here is the breakdown:

1,640 FS08 x \$55 per ticket x 8 games = \$721,600  
 410 HG04NY x \$55 per ticket = \$22,550  
 410 HG05SE x \$55 per ticket = \$22,550  
 410 HG09PH x \$55 per ticket = \$22,550  
 410 HG10DA x \$55 per ticket = \$22,550

**Total purchase = \$811,800.00**

(emphasis added). The partial email chain that Friedman was included on (from May 6, 2014) was presented as the “final word” by Friedman to the Committee. But in fact the final accounting decision happened – as it always did – outside the presence of Friedman. He was not on the later emails, and thus the information he presented – and the Committee relied upon – was incomplete and incorrect in accusing the Team of hiding \$162,360 of Redskins revenue from the NFL.



It did not happen, and the Team's records confirm that the Navy-Notre Dame license revenue was appropriately accounted for as Redskins ticket revenue, which is what is used for reporting to, and revenue sharing with, the NFL. This example underscores the danger of accepting a pre-determined narrative without asking for the facts from the relevant personnel, as has happened repeatedly with Friedman's allegations.

Finally, Friedman is also wrong about the term "juice." "Juice" did not refer to revenue hidden from the NFL; it was a slang term at the Team to refer to an upside in revenue. In particular, the term was used widely within the organization to refer to, among other things, the revenue sharing component of the Team's contracts with brokers; if a broker sold a ticket for above face value, the Team and broker would split the profits according to an agreed-upon percentage, which was referred to as the "juice." That revenue had a slang term associated with it in no way means it was hidden or misreported. Friedman's speculation is, again, unfounded.

The conclusion is obvious. Friedman's statements "are pure speculation, as he had no insight into how the financial data was processed, how that financial information was used during any audit, and how that financial information was evaluated by auditors.... He had no visibility whatsoever into how any of the raw data or customer contract information he provided fit into the larger audit process, and certainly not how that would fit into the larger financial statements and detail provided by the Team."<sup>34</sup> Or as put more directly by Mr. Donovan, "The notion that Mr. Friedman, of all people, would have been privy to misreporting of revenue for all these years, unbeknownst to the professionals in the Finance Department and auditors for the Team and the League, is, in my view, preposterous."<sup>35</sup>

### 2.2.3. Security Deposits

The Committee's last allegation – again courtesy of Friedman – is that the Team failed to return security deposits to their owners and converted them into non-shareable revenue. This too is false.

Even according to the Committee, "The Commanders' practice of collecting deposits for most categories of seats ended approximately one year after Mr. Snyder acquired the team from Mr. [Jack] Cooke in 1999."<sup>36</sup> If collecting revenue from security deposits from these seats was so lucrative, then why did the Team's new ownership stop requiring them?

Friedman and the Committee ignore how the Team gains no benefit from having large amounts of security deposits on the books. Mr. Szczenski explains that "security deposits are not recorded as an asset. They are a liability, and the Team cannot do anything with the funds except refund it when possible or convert it to revenue in case of a default."<sup>37</sup>

To be clear, that is how security deposits were in fact handled. The Team does not and did not convert security deposits into revenue. "[T]he only deposits ever converted to revenue were those where the customer defaulted on their contract[.]" states Mr. Szczenski.<sup>38</sup> Over the last ten years, the total amount

---

<sup>34</sup> Szczenski Decl. ¶ 21.

<sup>35</sup> Donovan Decl. ¶ 33.

<sup>36</sup> Committee's Letter at 7.

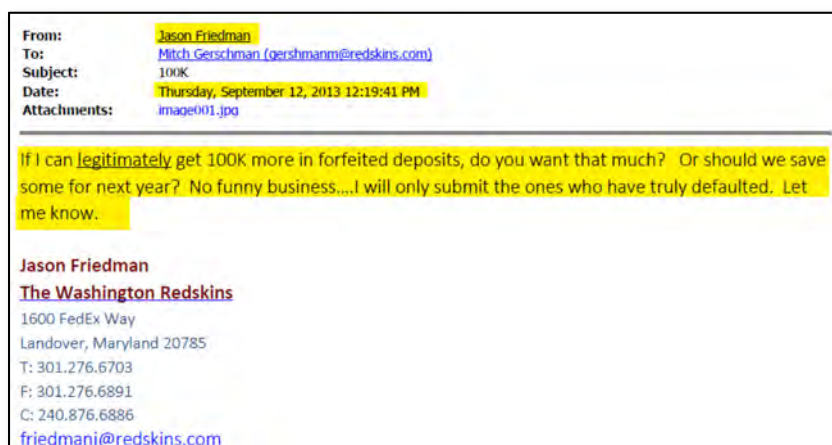
<sup>37</sup> Szczenski Decl. ¶ 26.

<sup>38</sup> *Id.* at ¶ 24.

of security deposits applied to revenue – all due to defaults – is just over \$200,000, an immaterial amount in comparison to the Team’s overall income. (Similarly, the Team did not hide any revenue from the NFL when recognizing revenue from defaulted deposits. It handled the revenue in line with proper and regular accounting practices.)

Mr. Gershman notes that it was perfectly proper for the Team to take as revenue security deposits when customers defaulted. “That is the whole point of the security deposit,” he states.<sup>39</sup> “If the customer defaults, the security deposit compensates the Team for the lost opportunity and the need to re-sell the tickets, which takes significant time and effort. The customer contractually agrees to that arrangement, and the Team is entitled to the security deposit if the customer defaults.”<sup>40</sup> The Team recognized revenue in those instances and in accordance with guidance from its financial professionals. As Mr. Donovan states: “If, as Mr. Friedman asserts, all of these deposits concerning Club Seats were collected in or before the year 2000, he must have been aware of the alleged improper withholding of these deposits prior to 2011, when I left the Team. If Mr. Friedman was aware for more than a decade of such allegedly improper withholding of security deposits on Club Seats collected in or before 2000, I would have expected that he would have brought that to my attention before I left the Team in 2011, and he never did so. Perhaps the Committee might have asked why not.”<sup>41</sup>

In any event, Friedman’s testimony to the Committee was a lie from the beginning. According to Friedman, it was Mr. Gershman who directed Friedman to “get us 100 grand in juice out of the security deposits.”<sup>42</sup> But the opposite is true: Friedman himself – and not Mr. Gershman – proposed taking \$100,000 in customers’ security deposits. On September 12, 2013, Friedman told Mr. Gershman that he found \$100,000 in security deposits that he thought “we can keep.”<sup>43</sup> Mere hours later, Friedman again *asked* Gershman.<sup>44</sup>



<sup>39</sup> Gershman Decl. ¶ 34.

<sup>40</sup> *Id.*

<sup>41</sup> Donovan Decl. ¶ 23.

<sup>42</sup> Committee’s Letter at 8 (citing Committee on Oversight and Reform, Transcribed Interview of Jason Friedman (Mar. 14, 2022)).

<sup>43</sup> Email chain dated September 12, 2013, attached as Ex. 4.

<sup>44</sup> Email chain dated September 12, 2013, attached as Ex. 5 (emphasis added).

Friedman's testimony to the Committee is, once again, false.

With that said, there was one person seeking to convert security deposits into revenue: Jason Friedman. In one 2013 email, Friedman wrote to Mr. Gershman, "As I review these, what should I do if I come across a suite security deposit that I think we can keep? Should I alert Dennis? Stephen? For instance, I doubt either of them know we have a ... deposit from [a certain defunct company, a former felon, and a deceased person.]"<sup>45</sup> Mr. Gershman forwarded the email to Mr. Choi. Mr. Choi responded to Friedman and Mr. Gershman: "*No*. I can discuss."<sup>46</sup>

The accounting team took other steps to protect deposits. In another 2013 email, Mr. Gershman sought Mr. Choi's guidance on handling defaulted security deposits, asking "Don't we need some additional info to validate[?] Year they went bad, date item sold onto account. [H]elp[.]"<sup>47</sup> Friedman was not copied on the email and thus would not know that the deposits were being handled appropriately. And in a 2015 email, Friedman identified four defaulting accounts. Mr. Choi instructed the team, "Let's clearly document the default in the JE [journal entry] support. Thanks."<sup>48</sup> Mr. Szczenski concurs: when deposits were converted to revenue after a default, "Stephen Choi[] asked accounting and ticket office staff to clearly document the reason for the default in our journalizing of the revenue ...."<sup>49</sup>

Friedman and the Committee also allege that the Team obstructed the return of security deposits by creating "artificial barriers to discourage customers from requesting the return of their deposits...."<sup>50</sup> This is incorrect. Again, the Team does not benefit from retaining liabilities like security deposits on its books.

The Committee parrots Friedman's allegation that the Team would not accept refund requests by email, stating that Friedman said customers "needed to call" to obtain refunds, and that they were then directed "to send us a letter." This is false. Mr. Szczenski notes that this was "the province of the ticketing sales team that Mr. Friedman supervised[,] but that in his experience, "customers who requested refunds were issued refunds and, to my knowledge, no one from the finance team directed anyone on the sales team to make it more difficult for customers to receive refunds on their security deposits."<sup>51</sup>

Further, Team documents contradict Friedman's claim. A Team letter from February 24, 2014 notifying customers of a refund states, "You may return this letter by mail ... or by e-mail at remainingbalance@redskins.com:"<sup>52</sup>

---

<sup>45</sup> Ex. 4.

<sup>46</sup> *Id.*

<sup>47</sup> Email dated Sept. 17, 2013, attached as Ex. 6.

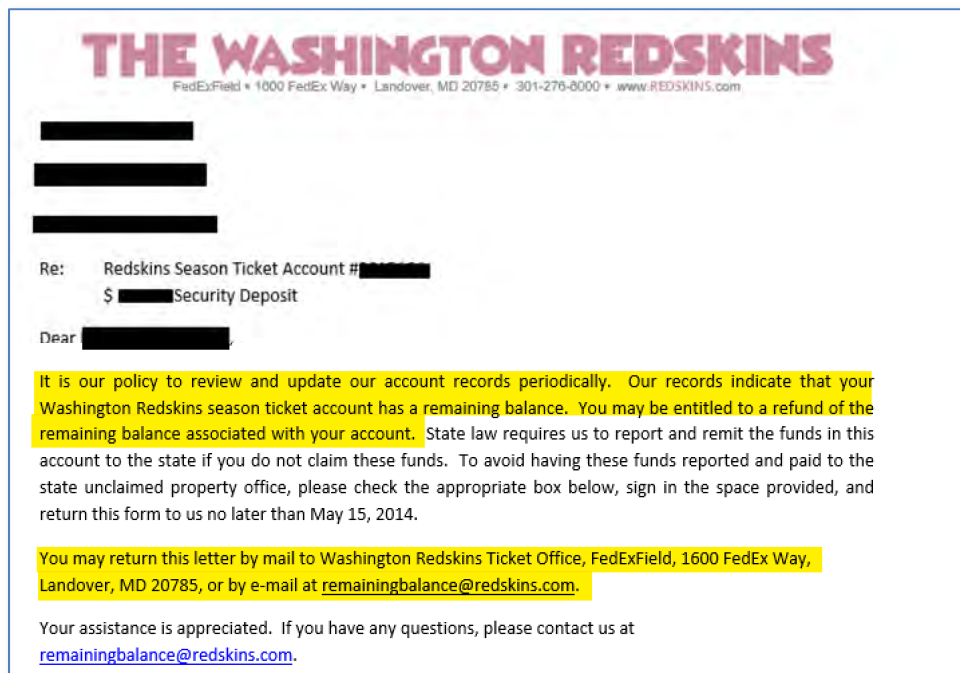
<sup>48</sup> Email chain dated Jan. 14, 2015, attached as Ex. 7.

<sup>49</sup> Szczenski Decl. ¶ 24.

<sup>50</sup> Committee's Letter at 5.

<sup>51</sup> Szczenski Decl. ¶ at 29.

<sup>52</sup> Ex. 8 (emphasis added).



Thus, the Team did not require a customer to call, and then write a letter, as Friedman falsely alleges. It is true that the Team required at least that level of confirmation via email. But that was an entirely appropriate practice to address the fact that addresses could be years out of date.

The Team did not hide security deposits. In fact, the existence of a customer's security deposit could be a selling point when a season ticket expired and was up for potential renewal. Sometimes customers would opt for applying their security deposit to the cost of a new season ticket package. That would not happen without the Team telling the customer about the deposit and that option.

Finally, the Team's unclaimed property, including security deposits, have been audited by the government within the last decade. It was reviewed in 2014 by the Unclaimed Property Division of Virginia's Department of the Treasury. From Team documents regarding the review, the Virginia Treasury Department had full visibility into the amount, age and nature of all the Team's security deposits. The Department did not refer the Team to any government agency for further action. Rather, the upshot of the Department's months-long review was to demand \$7,330.15 in unclaimed funds be remitted to the Commonwealth as abandoned property.

Tellingly, the Committee admits that Friedman's "evidence" does not show "why these deposits were unreturned as of 2016 or whether each of these customers was entitled to a refund."<sup>53</sup> But instead of simply asking the Team about the security deposits, the Committee rushed to a baseless allegation of wrongdoing. If the Committee had afforded the Team the courtesy of a response, the Team would have shown the Committee evidence that, in 2014, the Team reached out to every customer who had been inactive since 2010 whose security deposit was eligible for refund. This was not a massive universe – it was a little over 1500 accounts. The Team's effort was successful. In 2014 alone, the Team was able to

<sup>53</sup> Committee's Letter at 11.

refund just under 750 of those dormant accounts. Over time the Team reduced its security deposit liabilities by over \$2 million. Again showing that Friedman does not know of what he speaks, this outreach was not limited to a “single jurisdiction” in “one of the team’s three local jurisdictions.”<sup>54</sup> Rather, an outreach letter went to deposit-holders, including NFL-affiliated deposit-holders, in 26 separate states, plus the District of Columbia, and even the U.S. Virgin Islands.

### **3. Jason Friedman Has Demonstrated Himself to be Wholly Unreliable and Motivated to Damage the Team and its Personnel, Yet the Committee Credits His Assertions Without Any Effort to Test or Corroborate Them**

Friedman is, by his own repeated admissions to the Committee, a serial liar. During the course of his testimony to the Committee, Friedman admitted to having previously perjured himself in a civil litigation connected with his employment with the Team. He also admitted that he sent at least two letters to Dan Snyder, the content of which Friedman now claims he fabricated out of whole cloth. Yet Friedman now asks the Committee – and by extension, this Commission – to accept as true his testimony and his letters to the Committee, the very types of arenas in which he already has admitted to freely lying on a whim.

Further, and as discussed below, the Team fired Friedman in 2020 for engaging in intimidating and abusive behavior – the very conduct that the Committee claimed to be investigating. Following the termination of his employment, Friedman embarked on a campaign to get his job back, sending multiple fawning emails to Team executives. The Team recently learned that, in addition to the abusive behavior for which he was fired, Friedman had been involved in a lengthy sexual relationship with his former intern (“Jane Doe”), 15 years his junior, who later became a part-time employee at the Team, still reporting to Friedman. In yet another example of Friedman’s disregard for the truth, Friedman took steps to conceal that on-going relationship from Team officials, the National Football League and other organizations. The Committee was aware of all of these facts, yet pointedly declined to reference them in its letter to you.

The Committee’s allegations are false, as described above. And the Committee was on notice that its source of information was unreliable. Yet it ignored those red flags, and now delivers that same tainted information to you without disclosing the risks and defects. We think it is important that you have full disclosure, and to present to you the problems with Jason Friedman that the Committee knows yet apparently has chosen not to disclose to you.

#### **3.1. Friedman Provided False Testimony to the Committee on a Host of Tangential Issues**

Friedman lied to the Committee on issues big and small.

For example, Friedman told the Committee last month that he lied under oath during a 2009 deposition in an employee overtime case after Mr. Gershman and Mr. Donovan allegedly told him to do so during a meeting to prepare for that 2009 deposition. However, Friedman testified during his actual deposition in 2009 that he did not meet with Mr. Gershman to prepare for his deposition.

Moreover, Mr. Donovan, a well-respected attorney with decades of experience and an unblemished record, adamantly denies these accusations. As Mr. Donovan states: “I did not ever suggest that Mr. Friedman

---

<sup>54</sup> See *id.* at 6.



lie or give false testimony in any proceeding, much less advise him to do so. To the contrary, I am certain based on the practice I routinely followed, without exception, in preparing witnesses for deposition that I told Mr. Friedman prior to his deposition to tell the truth, and I am not aware of any respect in which he did not do so.”<sup>55</sup> Indeed, as Mr. Donovan recounts, “the Team was represented in the matter by outside counsel from a major Washington, D.C. law firm, who was actively involved in preparing Mr. Friedman to testify, and who not only attended his deposition but defended it. I have no basis to believe that outside counsel was aware of any respect in which Mr. Friedman did not testify truthfully, or that outside counsel would have tolerated any false testimony by Mr. Friedman without immediately taking steps to correct the record.”<sup>56</sup> Mr. Gershman also adamantly denies these allegations:

I unequivocally deny Mr. Friedman’s account about Mr. Donovan’s meeting with us and his claim that Mr. Donovan instructed us to lie under oath in a deposition. The allegation is false and ludicrous. I worked with Mr. Donovan almost daily for his entire six years with the Team. He is a professional of the highest caliber and a person of utmost integrity. He was trusted with many of the most sensitive, difficult, and high-stakes issues for the Team, and he gave sound advice and judgment on every problem put before him. I worked with him on other litigation for the Team, and never once did I ever hear him even hint that I or anyone else should not tell the truth in a deposition or in testimony. Mr. Friedman’s allegation that I thanked him for his alleged perjury after the deposition is yet another untruthful statement.<sup>57</sup>

Friedman is willing to lie not only about material matters, but insignificant facts as well, in order to inflate his supposed importance and thereby bolster his false narrative. To dupe the Committee into believing that Friedman was “in the room where it happened,” Friedman claims that he gave Dan Snyder his first tour of FedEx Field, the Team’s stadium, after he bought the Team. Yet, as explained by Michael Dillow – who spent well over a decade as a Senior Vice President of the Team – Mr. Dillow, and not Friedman, “gave Mr. Snyder his first two tours of FedExField [sic].”<sup>58</sup>

This conduct by Friedman is, unfortunately, not surprising as it represents nothing more than the latest step in a carefully orchestrated campaign against the Team that first became apparent with the use of a “burner phone” in the Summer of 2020 by a then-client of the KMB law firm to act as a conduit in passing on false and disparaging information about the Team and its principal owner, Dan Snyder, and continues to this day through now-KMB client Friedman’s fabrications. Simply put, for all of the foregoing reasons, Friedman cannot be believed on any subject – much less all of those directly contradicted herein, and in the attached sworn declarations by those with actual knowledge.

---

<sup>55</sup> Donovan Decl. at ¶ 63.

<sup>56</sup> Donovan Decl. at ¶ 61.

<sup>57</sup> Gershman Decl. at ¶ 27.

<sup>58</sup> Declaration of Michael Dillow at ¶ 5, attached as Ex. 9.

### **3.2. Friedman Verbally Abused His Staff and Had a Hidden Sexual Relationship With His Subordinate**

Friedman was fired for professional misconduct in October 2020 by Jason Wright, the Team's President. He was fired for engaging in violation of the Team's Conduct and Fraternization Policy.

Friedman repeatedly berated his staff, including minority women. His staff stated he was "dismissive" and "heavy handed and abrasive," "yells and curses," "threatened to terminate an employee for taking PTO," and "created a culture of fear." By his own admission he had a reputation for saying "really, really crude" things in the workplace.

For example, Friedman referred to someone in a work email as a "[f]ucking Korean nut job."<sup>59</sup> He wrote emails to Team employees about engaging in sex acts with "sluts."<sup>60</sup> He admitted to using the word "f\*\*k" "about 500 times a day." This use included his allegedly common refrain to "make love to the customer, not f\*\*k the customer." And by "make love," he apparently meant, according to one employee's reported allegation, to engage in certain graphic sex acts to "make a sale."

During his employment with the Team, Friedman engaged in a secret sexual relationship with Jane Doe, who was 15 years his junior and who directly reported to him. He exchanged sexually explicit emails and photographs with Doe (who later became a part-time employee at the Team, still reporting to him) on their Team email accounts, and sometimes forwarded those photos to himself, also on his Team email account. Specifically, Friedman was photographed in a sexually provocative position with Doe while wearing Team credentials in a restroom in a suite at FedEx Field. Also, Doe sent Friedman a sexually suggestive photograph of herself, which Friedman sent himself from his Team email account. Friedman took steps to conceal his impermissible sexual relationship, including discussing purchasing privacy screens for their phones to hide their text messages from other employees. He even lied to his own mother in an email sent from his Team email account that Doe, with whom he was having a sexual relationship, "works at the stadium but not in my department."<sup>61</sup> Evidence of this inappropriate relationship was provided to the Committee, but not referenced in the Letter.

Friedman can thus hardly be heard to be the voice of truth upon which a Commission investigation is to be based.

### **4. Friedman's Testimony to the Committee Cannot be Reconciled With His Lengthy Campaign to Get His Job Back and Effusive Praise for Dan Snyder – at Least Not as Anything but the Retaliatory Efforts of a Jilted Employee That Was Dismissed for Professional Misconduct**

Shortly after the Team terminated Friedman, Friedman sent an effusive letter to Dan Snyder, stating, among other things, "I know our direct interactions were limited[.]" "I will never forget your kindness[.]" "this garbage in the newspaper is bothersome. The article was a hit job[.]" and "Regarding my loyalty to you, my termination changes nothing. . . . I am eternally loyal to you."<sup>62</sup>

---

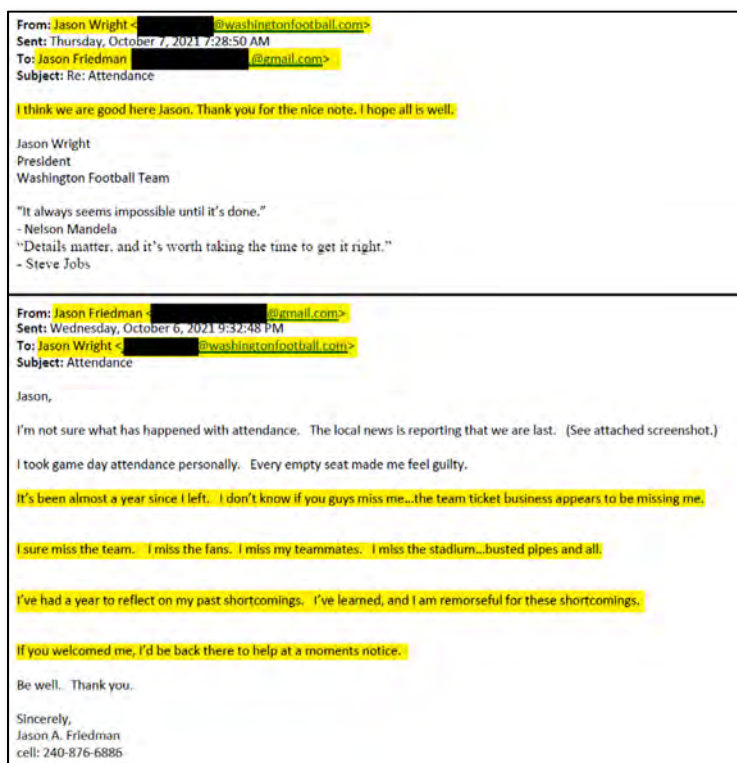
<sup>59</sup> Email dated June 1, 2020, attached as Ex. 10.

<sup>60</sup> See Emails dated September 6, 2012 and January 9, 2014, attached as Ex. 11-12.

<sup>61</sup> The Team would be pleased to provide these emails to the FTC for *in camera* review upon request and assurances of confidentiality.

<sup>62</sup> Letter from Jason Friedman dated November 9, 2020, attached as Ex. 13.

Consistent with these statements of complete support for Dan Snyder and the Team, Friedman spent well over a year after his termination sending unsolicited texts and emails to Team leaders and Snyder family employees – including Team president Jason Wright, Human Resources manager Hillary Fox, the CFO of the Snyder family office, and an assistant to Tanya Snyder – expressly asking to be rehired. He contacted the Team nearly twenty times between October 2020 and January 2022, receiving exactly one response: a polite but clear denial of his request for his old job back by Jason Wright:<sup>63</sup>



The tone of his requests is impossible to reconcile with Friedman's current criticisms of the Team and its leadership; messages included:

- "Not being on the team has pretty much reduced me to nothing. I'd do anything to be back on the team";
- "I'd give my left arm to be back on the team and I'm left handed";
- "I sure miss the team. I miss the fans. I miss my teammates . . . I've had a year to reflect on my past shortcomings. I've learned, and I am remorseful for these shortcomings. If you welcomed me, I'd be back there to help at a moments [sic] notice";

<sup>63</sup> Email chain dated October 7, 2021, attached as Ex. 14.

- “I can do more than just tickets. I know you have plenty of ticket people now. Honestly I was born to be with that team. I’m bupkis<sup>64</sup> now. Please pass along my best to Mr. Snyder as well. I love that man”;
- “Please let Mr. Snyder know that I am ready at a moments [sic] notice to help and serve in any way possible”; and
- “Please tell Mr. and Mrs. Snyder how much I appreciate them and how much I miss my job.”<sup>65</sup>

Needless to say, if the Team was engaged in the financial misconduct alleged by Friedman, why would he petition for 15 months to rejoin such an organization? Further, the timing of Friedman’s petitions speaks volumes. Friedman’s last request to be rehired was a January 4, 2022 email to Mr. Wright, which he ended with “Let me know if you need help.”<sup>66</sup> Of course, by that time, Mr. Wright had rejected Friedman’s request for his old job back. **Only weeks later**, Friedman was testifying before the Committee to accuse the Team of a litany of inappropriate conduct, none of which Friedman claimed to have reported in the 24 years he worked for the Team, or the 15 months since he had been fired while unsuccessfully lobbying for his old job. Evidently, when Friedman finally recognized that his efforts to be rehired were futile, he was extremely angry and decided to seek to damage the Team in any way possible.

Notably, when asked about his praise for Dan Snyder in the letter written shortly after he was fired, Friedman told the Committee that he was lying. But was Friedman lying to Mr. Snyder, or the Committee? The overwhelming evidence shows that Friedman lied to the Committee. As the saying goes, once a liar, always a liar.

\* \* \*

In sum, the Committee’s Letter is based on the testimony solely of a disgruntled, lying former employee without knowledge of the facts. The Team was never asked for any input on the allegations before they were made public. We hope that this letter is of assistance to you in reaching the only outcome that we believe is fair and appropriate here – there is no basis for an investigation. We would of course be pleased to provide you with additional information.

Respectfully,

/s/ Jordan W. Siev

---

<sup>64</sup> Bupkis is a Yiddish word meaning nothing or nothing at all. *See Bubkes*, Merriam-Webster, <https://www.merriam-webster.com/dictionary/bubkes>.

<sup>65</sup> *See* Ex. 14-16.

<sup>66</sup> Email chain dated January 4, 2022, attached as Ex. 17.

The Honorable Lina M. Khan  
April 18, 2022  
Page 18

ReedSmith

cc: The Honorable Carolyn B. Maloney  
Chairwoman  
House Committee on Oversight and Reform

The Honorable Raja Krishnamoorthi  
Chairman  
House Subcommittee on Economic and Consumer Policy

The Honorable James Comer  
Ranking Member  
House Committee on Oversight and Reform

The Honorable Michael Cloud  
Ranking Member  
House Subcommittee on Economic and Consumer Policy

Mr. Jason S. Miyares  
Attorney General  
Commonwealth of Virginia

Mr. Brian E. Frosh  
Attorney General  
State of Maryland

Mr. Karl A. Racine  
Attorney General  
District of Columbia

Mr. Roger Goodell (via Jeff Pash, Esq.)  
Commissioner  
National Football League, Inc.

Karen P. Seymour  
Sullivan & Cromwell LLP

John L. Brownlee  
Stuart Nash  
Holland & Knight LLP

James C. McCarroll  
Cindy Schmitt Minniti  
Julia Nestor  
Reed Smith LLP



# **EXHIBIT 1**

## **DECLARATION OF DAVID P. DONOVAN**

I, David P. Donovan, state as follows, under penalty of perjury:

1. I am over 18 years of age, am under no legal disability to make this Declaration, and have personal knowledge of the facts set forth herein.

2. I have reviewed the April 12, 2022 letter (“Letter”) from the United States House of Representatives Committee on Oversight and Reform (“Committee”) to the Chair of the Federal Trade Commission (“FTC”) concerning the Committee’s review of certain information provided to it by Jason Friedman and others concerning the Washington Commanders Football Team (“Team”). According to the Letter, Mr. Friedman has made certain allegations about me and about certain matters related to the Team about which I have personal knowledge. I was not subpoenaed by, nor interviewed by, the Committee or anyone associated with it. Therefore, the Letter fails to reflect many facts about which I have personal knowledge, but that Mr. Friedman does not, which has resulted in the Committee issuing a Letter to the FTC that contains substantially incomplete and incorrect information. I am providing this Declaration to counsel for the Team, consistent with my obligations under the attorney client privilege and my contractual duty of confidentiality owed to the Team, for them to disclose further as they in consultation with their client deem appropriate.

3. I am receiving nothing from Mr. Snyder or the Team for my preparation and execution of this Declaration. I am providing this Declaration for three reasons: First, as a professional courtesy to a former client, to whom I feel a responsibility to provide accurate and truthful information about my actions taken while an officer of and attorney for the Team. Second, to defend my reputation against dishonest allegations I understand have been made about me by someone whose own reputation for integrity and honesty I hold in low regard, as demonstrated below. Third, due to my belief that as a member of the District of Columbia bar it is my

professional responsibility to make available to the Committee and the FTC, should my former client the Team deem it appropriate to share, the factual information I have concerning the lack of credibility and lack of truthfulness of certain information Mr. Friedman provided to the Committee, upon which the Committee relied and appears to have expended substantial public resources.

## **I. BACKGROUND**

4. I am a retired attorney. I spent my professional career as an associate and later a partner with the law firm now known as Wilmer Cutler Pickering Hale and Dorr LLP (“WilmerHale”), and as the General Counsel and later the Chief Operating Officer of the NFL football team now known as the Washington Commanders.

5. I attended law school at Georgetown University Law Center, where I graduated *magna cum laude* in 1984. While in law school, I served as the editor-in-chief of the Georgetown University Law Journal. Prior to law school, I worked as an editor for the St. Petersburg Times and the Sarasota (Florida) Journal for one year, following my graduation with honors from Iowa State University in 1980.

6. After law school, I clerked for the Honorable Thomas A. Flannery of the United States District Court for the District of Columbia from 1984 to 1985.

7. I began working at Wilmer, Cutler & Pickering (later known as WilmerHale) in October 1985, where I became a partner in 1992.

8. In 2005, after twenty years in private practice, I left WilmerHale to accept a position as General Counsel for the National Football League (“NFL”) team known, at the time, as the

Washington Redskins and currently known as the Washington Commanders (“Team”).<sup>1</sup> I served as General Counsel from 2005 to 2011.

9. In September 2011, I left the Team and rejoined WilmerHale as a partner. I practiced at WilmerHale until my retirement on December 31, 2018.

10. During my time at WilmerHale, I was recognized for exceptional standing in the legal community in the area of general commercial litigation by Chambers USA: America’s Leading Lawyers for Business. I was selected by my peers for inclusion in the 2012 to 2019 editions of the Best Lawyers in America in the area of commercial litigation. I was recommended in the 2018 edition of the Legal 500 United States for my antitrust practice in the areas of civil litigation, class actions, and defense work. In addition to these general recognitions of my work, I received several awards for specific matters while I was at WilmerHale, including NAACP Legal Defense and Educational Fund *Pro Bono* Award for work I did on behalf of a class of Black employees in a multi-year race discrimination class action lawsuit against the United States Bureau of Engraving and Printing. Near the end of my career, a team of lawyers I jointly led at the firm was recognized in an award by the Global Competition Review for Litigation of the Year: Cartel Defense for work we did in defense and settlement of a series of national antitrust class actions in one of the largest antitrust cases of its kind ever filed in U.S. federal courts.

## **II. ROLE AS THE TEAM’S GENERAL COUNSEL**

11. During my tenure as General Counsel, the Team was owned by Pro-Football, Inc. (“PFI”), of which Dan Snyder (“Mr. Snyder”) was the controlling shareholder.

---

<sup>1</sup> The Washington Redskins have since changed their name to the Washington Commanders. For convenience, at all times used in this Declaration, any reference to the “Team” shall be to the team formerly known as the Washington Redskins and now known as the Washington Commanders.

12. In addition to being the General Counsel, I served as President of the Washington Redskins Charitable Foundation and, for the last three years of my tenure, I was also the Team's Chief Operating Officer.

13. As the General Counsel, I was responsible for all legal matters for the Team and related entities other than player contracts. I negotiated and drafted marketing, employment, vendor, and supplier agreements and coach contracts. I also dealt with local government officials from Loudoun County, Virginia and with the Prince George's County Council in Maryland on issues ranging from zoning to traffic and land rights. I was responsible for managing all litigation involving the Team, including employment, civil rights, and trademark/copyright enforcement. I was responsible for entering into, and managing, the Team's participation in NFL credit facilities and credit lines. I negotiated and ensured compliance with hotel, airline and other transportation agreements related to Team travel for away games, as well as charter flights and time-sharing agreements for corporate air travel on aircraft owned or leased by the Team and related entities.

14. I was responsible, on behalf of the Team and related entities, for all legal interactions with federal agencies, which included the Federal Bureau of Investigation; the Department of Homeland Security; the Department of Labor; the Equal Employment Opportunity Commission; the Patent and Trademark Office; the Federal Communications Commission; and the Federal Aviation Authority. I also served as liaison with local law enforcement in Loudoun County, Virginia with respect to some civil and criminal issues in which players were involved.

15. I managed most legal issues related to the Team's radio stations, which ranged from the purchase and sale of stations, negotiating broadcast rights, and negotiating talent agreements to leasing broadcast tower space and FCC licensing and renewal. In addition, I managed compliance with NFL rules governing the jurisdictions into which the Team was permitted to



license radio and television broadcasts. I handled all insurance claims for the Team. I also drafted, reviewed and/or approved the Team's employment and workplace policies.

16. I was responsible for ensuring the Team's compliance with a wide range of NFL rules and regulations, including the permissible terms of coach contracts, restrictions on marketing partners and marketing territories, interpretation and application of League rules governing revenue sharing from ticket sales, and limitations imposed by the League on game day operations. I was frequently involved in resolving disputes that arose between the Team and the NFL about those and related business issues, including trademark control. I attended most owners' meetings as a representative of the Team, and I participated in all meetings of NFL club counsel on behalf of the Team.

17. I oversaw the Team's retail business operations, including negotiation of vendor agreements concerning operation of the Team's brick-and-mortar stores in shopping malls and at the stadium.

18. I attended the Team's corporate meetings and took the minutes. I also oversaw corporate governance issues.

19. I frequently represented the Team with the press, including public appearances on television and radio to address stadium and game day operations and responses to news inquiries on Team policies and operating issues.

20. I had a long and successful legal career, both as a partner at WilmerHale and as a former general counsel for the Team. I have a strong reputation for professionalism in the community, and I highly value the integrity of my reputation.

**III. MY RESPONSE TO ALLEGATIONS I UNDERSTAND JASON FRIEDMAN HAS MADE CONCERNING ME AND THE TEAM**

21. During my six years with the Team, I regularly interacted with Jason Friedman (“Mr. Friedman”), who was at that time the Vice President of Ticket Sales and Customer Service. According to the Letter, Mr. Friedman has claimed that I engaged in what his statement (or the Committee’s Letter) suggests was certain “questionable” practices or making misleading statements during my tenure as the Team’s General Counsel. I take these claims seriously, given the importance I place on my personal and professional reputation, even in retirement. In this Declaration, I respond to these assertions, both about me and other facts known to me concerning his allegations regarding the Team allegedly failing to return security deposits to customers and concealing ticket revenue from the NFL.

**Security Deposit Issue**

22. Much of the Committee’s Letter addressing Mr. Friedman’s assertions deals with supposed retention of security deposits paid on Suite or Club/Premium Seat contracts. Neither the Committee nor Mr. Friedman appears to attribute responsibility for or knowledge of these matters to me, and I have no personal recollection of having knowledge about deposits that he says were paid on Club/Premium Seat contracts up until 2000 (and no personal knowledge about the documents that post-date my tenure with the Team, which ended in 2011). Nonetheless, I offer these observations to the extent they are useful.

23. In the first section, concerning alleged “Failure to Return Security Deposits,” the Committee (and/or Mr. Friedman) appears to conflate security deposits for Club Seats that Mr. Friedman says the Team stopped collecting in 2000 (about which Mr. Friedman presumably would have some personal knowledge and experience) with security deposits for Suites shown on a spreadsheet as collected in later years (about which he presumably would have no personal

knowledge at all). I can certainly say that I was never aware of any security deposits (on Club Seats or Suite Sales) that was improperly withheld or misapplied during the years I was with the Team. If, as Mr. Friedman asserts, all of these deposits concerning Club Seats were collected in or before the year 2000, he must have been aware of the alleged improper withholding of these deposits prior to 2011, when I left the Team. If Mr. Friedman was aware for more than a decade of such allegedly improper withholding of security deposits on Club Seats collected in or before 2000, I would have expected that he would have brought that to my attention before I left the Team in 2011, and he never did so. Perhaps the Committee might have asked why not.

24. With respect to security deposits collected on Suite Sales during the 2000s as shown on the spreadsheet the Committee excerpts on page 10 of its Letter, there would be several possible reasons that a deposit on a Suite contract during the 2000s would still be held by the Team in 2016 (including renewal or default). To the best of my knowledge, Mr. Friedman had no responsibility for Suite sales and, at least in my experience, would have no factual basis to opine on what this spreadsheet reflects in that regard.

25. Moreover, at least during the years that I was with the Team, Mr. Friedman also had no involvement in or knowledge of the Team's practices with respect to refunds of Suite deposits at the end of their terms. Although I cannot address the Team's practices after 2011, I can say that, with respect to Suite contracts that expired during my tenure with the Team, we went to considerable lengths (working with the Suite sales department) to ensure that deposits were either correctly applied to outstanding obligations at the end of their terms or refunded properly. With respect to refunds, it is important to note that many (if not most) Suite contracts were entered into by limited partnerships, closely held corporations, limited liability companies, or businesses, and not by individuals. By the end of these contracts, many of which had terms of as long as a

decade, it was often the case that the entity that had entered into the contract no longer existed or had changed ownership. In such instances, we needed to determine who had succeeded to the interests of that entity (whether individually or in the form of another legal entity) before we could refund the deposit, to avoid the risk that some other individual or entity would later come forward to claim a right to the refund. Not infrequently, that required that the individual or entity to which the Team was providing the refund – if it were not the same as the entity that had entered into the contract – provide at least a signed, written representation of its entitlement to collect the security deposit.

26. Interestingly, Mr. Friedman appears to have told the Committee that many Club Seat contracts that he says paid deposits prior to 2000 also were “corporate accounts” (by which he presumably also meant LLCs, LLPs and accounts in business names) that “expired ten years later” (Letter at 5), which I assume would raise many of these same issues when they ultimately expired (including after any renewal term). It appears from Mr. Friedman’s own statements to the Committee that – notwithstanding his awareness that these deposits had been paid in and prior to 2000 – he did little or nothing either to notify these accounts of the supposed existence of these deposits (assuming they had not already been applied to annual payment obligations, which he does not appear to have addressed) or direct his staff to do so upon the expiration of these agreements. Nor does his account suggest that he ever notified the Legal Department (either while I was with the Team or thereafter) of the existence of these deposits to determine what needed to be done to ensure that any deposits still on account were returned to the appropriate individual or successor in interest after the agreements had expired. Given that, in my experience, Mr. Friedman personally knew many hundreds of these account holders over the course of his many years in

charge of Premium and Club Seat sales – and that he gained no personal benefit in any retention of such deposits -- I find his account very difficult to believe.

#### **Alleged Concealment of Revenue from the NFL**

27. It appears from the Letter that Mr. Friedman has also claimed that revenue from deposits and ticket sales was improperly accounted for in order to circumvent the NFL's financial disclosure and revenue sharing requirements. As a threshold matter, the discussion of these claims (at pages 4-9 ("Converting Security Deposits into Non-shareable Revenue") and 11-17 ("Concealing Ticket Revenue from the NFL")) provides no explanation about why the issue of revenue sharing between the Team and the NFL would be of any consequence to consumers. It may be that such deposits associated with Club Seats would, if retained for some reason, have gone against the Stadium's Club Seat Waiver (and thus have resulted in more shareable revenue from Club Seat sales after the Waiver finally expired, which had not happened by the time I left the Team in 2011). But that matter would have no impact I am aware of on consumers, who were unaffected by the manner in which ticket revenue was shared between the Team and the NFL. Moreover, I believe that such matters would have been far beyond anything Mr. Friedman would be likely to know about or understand.

28. The same is true with respect to allocation of revenues from NFL games (some of which were shareable with the League) and college football or soccer games (which were not shareable with the NFL). Although I have no knowledge of any improprieties with respect to the Team's financial accounting of revenues shareable with the League (which the League subjected to regular and painstaking audits during the years I was with the Team), I can think of no respect in which such allocations would have had any impact on consumers who bought tickets for any of these events.



29. Regardless of whether revenue sharing between the Team and the NFL has any real consequence to consumers or the general public, I am unaware of any circumstance under which Mr. Friedman would have had access to information about how the Team was applying revenue from ticket sales or otherwise maintained its books and records, which would have been a function of the Chief Financial Officer (“CFO”) and the Finance Department at the Team’s headquarters in Ashburn, Virginia. Mr. Friedman was merely a ticket sales manager, responsible for selling season tickets and Premium Club memberships, not accounting for the revenue or expenses associated with those sales. Although Mr. Friedman appears to have convinced the Committee that he was privy to the Team’s accounting practices, the truth is that Mr. Friedman had no role and would have had virtually no knowledge of how the Team determined how revenue was booked and reported to the NFL. That role was filled by the CFO’s office who worked out of the Team’s offices in Ashburn, Virginia and not Mr. Friedman’s ticketing office at FedEx Field, in Prince George’s County, Maryland. It was also filled by the Team’s outside auditors, which reviewed the Team’s books, and, as mentioned earlier, the subject of regular, painstaking audits by the League itself. Nor am I aware of any experience or training Mr. Friedman has in accounting or financial reporting that would have enabled him to have an educated view on such subjects.

30. Although I cannot speak to events that Mr. Friedman may be alleging occurred after I left the Team in 2011, I was struck when reading the Committee’s Letter that it provides no factual foundation for why or how Mr. Friedman would know anything about the CFO’s office maintenance of books and records in Ashburn, including whether there was one or two sets of books. Mr. Friedman does not appear to assert he had access to the Team’s financial records or that he ever actually saw any such “second set” of books. Nor is that surprising: the Team’s



financial records were highly confidential, with access limited to the CFO's office and senior leadership teams.

31. At no point during my employment with the Team, whether as General Counsel or Chief Operating Officer, did anyone ever report to me or suggest to me in any way that the CFO's office was maintaining two sets of books, one shown to the League and one for Mr. Snyder. Certainly, if Mr. Friedman is asserting that such events took place while I was with the Team, one would assume he would have come forward with such a claim at the time I caught him in his own scam (discussed in the next section) and the topic of misconduct, if any, was front and center in my conversations with him. He made no such reports to me.

32. Moreover, as the Team's General Counsel and later also its COO, I worked closely with its CFO, initially Jay Sloan and later Nico Foris. I also worked for several years with Stephan Choi after he joined Mr. Foris's staff in the Finance Department. I am not aware of any instance in which they (or their staffs) even considered, much less engaged in, any improper application of team revenues (or any other accounting improprieties), whether from ticket sales or any other source, and based on my experience with each of them and the people who worked for them, I do not believe that they ever would have done so. Mr. Sloan, Mr. Foris and Mr. Choi were all capable, experienced, well-trained and honest individuals, and I would be shocked if any of them had ever engaged in any sort of financial misconduct or fraud as Mr. Friedman appears to have alleged.

33. I also believe that scheme that the Committee tries to lay out (as ambiguously and poorly supported as it appears to be) would have been highly unlikely to have succeeded, even if anyone had tried to engage in such behavior. The Team functions under rigorous internal and external financial controls, including annual audits by outside independent auditors engaged by the Team, as well as independent auditors engaged by the NFL. Those auditors had access to all

internal Team books and records, as well as all of the contracts entered into, including those between the Team and its vendors, sponsors, marketing partners, employees, customers, joint venturers, and event planners. The notion that Mr. Friedman, of all people, would have been privy to misreporting of revenue for all these years, unbeknownst to the professionals in the Finance Department and auditors for the Team and the League, is, in my view, preposterous.

#### **Ticket Broker Issue**

34. In early 2009, I oversaw an internal audit of ticket contracts in an attempt to identify sales by employees in the Team's Ticket Office to ticket brokers or persons acting as fronts for ticket brokers. This internal audit led to my discovery of the issue (inaccurately and misleadingly entitled "Misleading Customers to Sell Higher-Priced Tickets") discussed on pages 17-19 of the Letter. The Letter does not accurately describe the Ticket Broker Issue, which was previously highly publicized back in September 2009, and omits many material facts concerning Mr. Friedman's central role in negotiating and finalizing unauthorized sales of General Admission ("GA") season tickets to brokers to induce them to enter into contracts for higher value Club Level and other premium tickets, the sales of which would have generated substantial commissions for Mr. Friedman personally, as follows.

35. Unlike Club Seats and other premium seating, GA season tickets were sold on a single-season basis without any contract. Each year each season ticket holder would be given the option to renew for another year. The highest priced season tickets at that time were in the Lower Level of the stadium, which I recall were priced at \$99 per game. Tickets in the Upper Bowl were considerably less expensive (by my recollection, perhaps as little as \$49 per game, depending on location). Many fans held such tickets in their families for years and would hand them down from one generation to the next. Tickets held by season ticket holders that either did not renew or did

not make full payment after renewal were then resold either to other season ticket holders or to fans on the Team's Season Ticket Wait List. Although the wait time for season tickets diminished over the years, I recall it was still typical in 2008 and 2009 for a fan to be on the Wait List for as long as four or five years.

36. No GA season ticket holder had any obligation to purchase tickets for any season. If for any reason a season ticket holder decided not to renew or did not make full payment on tickets for any season, the Team simply resold the tickets. I am aware of no instance in which the Team ever took any sort of legal action against any GA season ticket holder for non-payment of his or her tickets. The many assertions in the media to the contrary over the past 15 years, and the insinuation to that effect in the Committee's Letter, are entirely false.

37. By contrast, premium seating – comprised for the most part of Club Seats, Loge Seats, and Suites – was sold almost exclusively under contracts. Because of the scarcity of GA season tickets during the years I was with the Team, the only reliable way to obtain tickets to all of the Team's home games was to purchase premium seating. By my recollection, Club Seats went for as much as \$400 per ticket per game, and I believe they were typically sold in a minimum of two-seat packages, and almost always on a multi-year basis (typically two, four, or six years). Suites, which provided access to each game for 20 or more people, sold for as much as hundreds of thousands of dollars per year, depending on size and location, sometimes under partial year or single-year contracts, but more often under full-year, long-term contracts for as long as 10 years.

38. By early February 2009, a concern had arisen that a former manager in the Ticket Office had been allowing certain Ticket Office employees to purchase GA season tickets and that he and certain of these employees had been reselling some of those tickets on StubHub for personal

gain in violation of Team policies. The Team decided to hire outside auditors from PriceWaterhouseCoopers ("PWC") to investigate these concerns.

39. In early February 2009, I attended a meeting with PWC concerning its engagement to conduct an external audit of the Ticket Office. I believe that Dan Snyder and Mitch Gershman were also at that meeting which occurred in Mr. Snyder's home office. We had learned that a former Ticket Office employee appeared to have set up an account on StubHub, purportedly on behalf of the Team but apparently in his name and not in the Team's name.

40. Through this process, we learned that the former employee, during the time he was employed by the Team, had offered to sell GA season tickets to various Ticket Office employees, and that when at least two of those employees later either could not use tickets for a game or decided to resell them, the former employee sold them for the other employees on StubHub at a price he and another employee determined, which was significantly above face value. Upon further investigation, we identified the amounts for which the tickets had been sold and took action, including termination, against the employees involved.

41. In the course of that audit, I also interviewed some of the employees who were later terminated. One of them told me that he had heard of Ticket Office employees selling tickets to brokers. Based on this and other concerns, the investigation expanded to attempt to identify other suspicious sales of GA season tickets.

42. By March 2009, we discovered that Mr. Friedman had entered into multiple Premium Ticket Sales Contracts (covering Club Seats, TailGate Club Seats, and/or Dream Seats) with brokers. In and of themselves, these contracts were highly suspicious, because brokers had a very limited ability to resell Club Seats or other Premium Tickets even at the prices they were paying, much less at a profit. When I obtained and reviewed the contracts, the explanation for

why the brokers would enter into contracts to buy these Premium tickets became obvious: the contracts also included a right by the brokers to purchase large numbers of GA season tickets, either annually for a specified number of years or, in many instances, “in perpetuity,” at face price, which the brokers would then resell at a substantial profit. It was apparent to me that the contracts were, quite simply, a way to induce brokers to buy hundreds of expensive Club Seats and other Premium Seats at full face price (for which Mr. Friedman would have received significant commissions during each year of the life of the contract) by including the long-term (in some instances, “perpetual”) right to purchase hundreds of GA season tickets, many of which the brokers could easily sell at multiples of their face value.

43. As Mr. Friedman was well aware, none of those contracts was ever approved by either the Finance or the Legal Department. When confronted, Mr. Friedman himself told me that his immediate supervisor, Mitch Gershman, was also unaware of these agreements. As part of his subterfuge, Mr. Friedman used a rubber stamp of Mr. Gershman’s signature to “sign” the contracts. Doing so helped Mr. Friedman keep the agreements secret, since he otherwise would have needed to send the contracts from FedEx Field in Maryland (where Mr. Friedman was located) to Ashburn, Virginia, where the offices of Mr. Gershman and all members of the Finance and Legal Departments were located, in order to obtain his supervisor’s signature.

44. In early March 2009, I began calling brokers who had entered into these contracts. I discussed with them that their contracts with the Team had been identified as part of an internal investigation, that the employee who entered into the contracts was not authorized to do so, and that we had reason to believe that improper incentives had been offered to the brokers to enter into the contracts. I recall in at least once instance one of the brokers told me that he was suspicious about whether the Team had in fact authorized these sales, but that Mr. Friedman assured him that



he (Mr. Friedman) was “the boss” and had full authority to enter into these contracts on behalf of the Team. This was, of course, the furthest thing from the truth since Mr. Friedman had no authority to enter into these contracts without the approval of both the Legal and Finance Departments. One broker also advised me he had an email trail of these contract negotiations with Mr. Friedman.

45. Several brokers identified Mr. Friedman as the only person they had dealt with regarding these contracts, and that he had induced them to enter into Premium Seat contracts with durations for as long as 10 years based on the inclusion of the right to purchase thousands of GA season tickets. Several brokers told me that they had lost tens of thousands of dollars per year on the Club and other Premium Seats they had purchased for hundreds of thousands of dollars, which they expected to make up over the long term on their purchase and resale of GA season tickets.

46. Under direct instructions from Mr. Snyder, I terminated some of the contracts for which I was able to identify a legal basis to do so, negotiated buy-outs from the ticket brokers who were willing to negotiate termination of the contracts, and negotiated amendments to the others to limit their duration or the number of tickets involved, all at a very substantial expense to the Team. Collectively, these contract terminations involved refunds of hundreds of thousands of dollars to the brokers. This was a significant and time consuming, complex and expensive project, which took several months to complete.

47. In the course of this investigation, I also learned that Mr. Friedman was collecting commissions on a substantial number of Premium Seating Contracts that had been sold in prior years by Ticket Office employees who had since left the Team. Mr. Friedman admitted that when a sales employee left the Team, he would keep in his own name the accounts he wanted and divide the rest up among other salespersons. I learned that only 7% of his compensation came from new



business, and 93% from existing customers. I never calculated how much of his “new” business was comprised of unauthorized sales of Premium Seats to ticket brokers under contracts that were cancelled during the first half of 2009. After consultation with Mr. Gershman and Mr. Snyder, I directed Mr. Friedman to distribute to other salespersons every account he did not initially sell or that he had not subsequently grown (for instance, by adding seats to the contract or extending its term). This further example was illustrative of Mr. Friedman’s lack of integrity and willingness to take advantage of his position of supervision to advance his own personal financial gain.

48. To be clear, there was nothing illegal about the Team’s sales of either Club/Premium Seats or GA season tickets to ticket brokers. Nor did any aspect of these sales violate any then-existing NFL policy. Nor were these sales misleading to consumers in any respect whatsoever. Mr. Friedman certainly misled the brokers by representing he had the authority to enter into these contracts, but as explained, the Team negotiated terminations of all such contracts and in many cases refunded payments to the brokers, absorbing substantial losses caused by Mr. Friedman’s dishonesty. The Team could have, if it so chose, entered into agreements like these, which would have been a very lucrative means of selling existing Club and other Premium Seat inventory, which was never sold out. However, it was the policy of the Team not to do so. Throughout 2008 and 2009, the demand for GA season tickets outstripped the supply by a significant amount. There simply was no reason to sell GA season tickets to brokers. Obviously, if Mr. Snyder had known of or approved the entry into these contracts – *none* of which were publicly known at that time – there would have been no imaginable reason for him to have directed me to negotiate terminations or modifications of the contracts at the expense of hundreds of thousands of dollars to the Team.

49. During the course of these events, I found no evidence that anyone higher up in management than Mr. Friedman was aware of his entry into the Premium Seat contracts discussed above. Indeed, as I said above, Mr. Friedman personally denied involvement by anyone else, and at least one of the brokers told me that when he raised with Mr. Friedman whether he had authority to enter into agreements with terms that included long-term or “perpetual” options to buy GA season tickets, Mr. Friedman told him that he needed no one else’s authority because he was “the boss.” Moreover, his statement to the Committee acknowledges that in 2009 he submitted a letter to Mr. Snyder admitting that he “acted alone.” For him to now assert in his interview with the Committee that he did not act on his own and that Mr. Gershman had told him “what to do” is flatly contrary to everything he told me *and* Mr. Snyder in 2009.

50. As the Committee is aware, on September 2, 2009, the Washington Post reported about the Premium Seat Contracts with brokers and the associated sales “in perpetuity” of GA season tickets, which the Post apparently had learned about from one or more of the brokers who was unhappy about the termination of his contracts with the Team. That story is cited by the Committee in footnote 55 of its Letter.

51. That sort of publicity, of course, was the natural consequence of terminating these contracts, since the brokers involved were, for the most part, quite unhappy that they would no longer have the right to purchase hundreds of GA season tickets each year. Although I spoke to the Washington Post in connection with its investigation prior to its publication, I declined to provide the Post with the names of any of the employees involved in the scheme. I did not, as Mr. Friedman appears to have reported to the Committee, identify Mr. Friedman to the Washington Post as a “rogue employee.” This is apparent from review of the story. The story did, however, state that two individuals associated with a broker identified Mr. Friedman as the Team employee

who was responsible for the sales. I re-read the Post's story from September 2, 2009 in my preparation of this statement, and I stand behind the accuracy of all of my statements quoted in the account.

52. Mr. Friedman's assertion that, after all of the terrible publicity following public disclosure by the Post of these events, Mr. Gershman told him to resume selling tickets to brokers "using the same deceptive tactics he had previously employed" is ludicrous. The notion that *after* public disclosure (and the resulting outcry) about the Team's sales of thousands of GA season tickets to brokers notwithstanding the existence of a years-long waitlist, and *after* the Team spent hundreds of thousands of dollars to amend or cancel contracts and refund payments to brokers of amounts paid in 2008 and 2009, Mr. Gershman (much less Mr. Snyder) would direct Mr. Friedman to go ahead and engage in the same practices all over again is simply absurd. Nor can I imagine any of these brokers accepting that the Team had authorized such sales practices after I had terminated the contracts they had entered into with Mr. Friedman. Although I cannot speak to whether sales of GA tickets to brokers (either on a season-long basis or a single-game basis) occurred after I left the Team two years after the events described above, I am confident that the scheme Mr. Friedman engaged in during 2008 and 2009 did not re-occur while I was employed by the Team.

53. As a consequence of these events, I lost all confidence in Mr. Friedman's honesty, integrity and veracity. My recommendation to Mr. Snyder and Mr. Gershman was that Mr. Friedman be fired. I recall clearly that Mr. Gershman was concerned that Mr. Friedman – who had been employed in the Ticket Office since Mr. Cooke owned the Team and who appeared to have had an unusual emotional attachment to the Team – would have great difficulty finding employment elsewhere, and that Mr. Gershman and Mr. Snyder were concerned about Mr.

Friedman's mental state if he were to be fired. I may have been (but do not recall being) aware of the letter Mr. Friedman says he wrote to Mr. Snyder accepting full responsibility for these unauthorized contracts, but if he submitted such a letter, perhaps Mr. Snyder took that into account in determining not to fire Mr. Friedman at that time. The resolution was simply that Mr. Friedman would be prohibited from entering into or approving any ticket sales agreements without the personal approval by Mr. Gershman, and that if he did so again he would be terminated.

54. Mr. Friedman's assertion to the Committee that he was "rewarded" for his misconduct by not being fired and for a raise he says he subsequently received is simply dishonest. I have no recollection of whether or not Mr. Friedman received any subsequent raise prior to the time I left the Team in 2011. The Committee does not appear to have asked when that supposedly happened or how much this raise was or how it compared to the amount by which his commissions were reduced when I directed that he redistribute to other salespeople most of the prior contracts on which he was receiving commissions up until 2009. As for not being fired, I believe that Mr. Friedman was spared the termination I recommended due to Mr. Snyder's and Mr. Gershman's sympathy toward Mr. Friedman, and perhaps his admission of guilt. Their acts of professional kindness toward him, while I believed then and now were unwarranted, should not be construed by the Committee or FTC as approval by the Team of his dishonesty.

55. Finally, I want to directly address Mr. Friedman's insinuation to the Committee, and the Committee's apparent assertion, as summarized on page 17 of the Letter, that I falsely accused him of "misleading Commanders fans about ticket availability" in order to "steer fans to buy more costly seating." This is a complete misstatement of both the purposes and consequences of the unauthorized and, in my view, fraudulent scheme that Mr. Friedman engaged in during 2008 and 2009.

56. It is a well-known fact that for many years GA season tickets were very difficult to obtain and required a wait of at least several years before they became available. It is also well-known that the Team offered fans the opportunity to enter into contracts to purchase Club or Premium Seats (or Suites) if they wanted to be able to attend all home games rather than wait for GA season tickets to become available. These facts have no bearing on the self-serving scam I caught Mr. Friedman committing and properly accused him of committing, by which he intentionally diverted many hundreds of GA season tickets (which became available every season from fans who did not renew their option to purchase GA season tickets) to brokers as an inducement to get them to enter into multi-year Club and Premium Seat contracts. I never accused Mr. Friedman, publicly or privately, of “misleading Commanders fans” about *anything*. I accused him privately within the confines of the Team investigation of improperly using Team property – GA season tickets – to induce brokers to enter into Club and Premium Seat contracts, from which he would personally benefit as a consequence of annual commissions he would earn from payments on those Club and Premium Seats.

57. It is certainly true that, as a consequence of his scheme to divert hundreds of GA season tickets from fans on the Wait List to brokers, an equal number of fans who were next up on the Wait List and who would otherwise have bought those GA season tickets were unable to do so. The number of such fans who instead purchased Club or other Premium Seating is likely very small, if indeed there were any at all, and fans still on the Wait List presumably were offered the opportunity to purchase GA season tickets after they were taken back from brokers as a result of the termination of their contracts prior to the 2009 season. The principal victims of Mr. Friedman’s scheme were the brokers (who had entered into these contracts in good faith and at considerable expense) and the Team management, which bore the brunt of years of bad publicity as a



consequence of Mr. Friedman's gross misconduct. The brokers were made whole by my negotiations of contract terminations, amendments, and refunds. It appears the Team is still paying the price of the reputational damage caused by Mr. Friedman's misconduct. But the ticket broker issue that I investigated and resolved back in 2009 involved no communications between the Team and consumers or fans that should be of concern to the FTC.

58. Anything Mr. Friedman says about these events or about me or my role in relation to them that is inconsistent with my recitation of these facts above is simply not true. I submit that in light of his misleading and dishonest account of these events to the Committee, his present assertion that he was lying in 2009 when he admitted he was solely responsible for this scheme, but now (after the termination of his employment) he is telling the truth should not be accepted as believable in any respect.

59. As further evidence of the untrustworthiness of Mr. Friedman's statements, I have been advised that Mr. Friedman told the Committee about a matter in which he provided a deposition while I was with the Team, in which he now says not only that he lied under oath, but has claimed that he construed something I said to him in preparation for that testimony to encourage or even pressure him to do so. I have not seen any transcript of his interview with the Committee and am not willing to speculate about what sworn testimony he gave that he is now claiming was a lie, nor do I know any details about what he told the Committee concerning his conversations with me. I am completely certain, however, that anything he has said that asserts or implies that I played any role whatever in causing him to provide any false testimony (if indeed any testimony he gave actually was false) is categorically untrue in every respect.

60. I was trained in and practiced law at one of the finest law firms in the United States, for more than twenty-seven years, both before and after my tenure with the Team. During that



time, I prepared literally hundreds of witnesses for depositions and appeared at depositions with them. At no time and in no instance have I ever, at any time, either while in private practice or while with the Team, ever instructed, directed, pressured or advised any witness to give false testimony, much less to do so under oath, nor have I ever said anything to a witness to insinuate or imply that he or she should do so. Indeed, the first and last advice I gave every witness before every deposition was to be sure that what they testify to is, based upon their personal knowledge, entirely truthful. Nor, consistent with the Rules of Professional Responsibility, have I ever been present when a witness who I represented gave false or inaccurate testimony in a matter in which I was counsel without taking immediate steps to correct the record.

61. I can recall only one instance in which Mr. Friedman gave testimony in any matter while I was with the Team, and that circumstance had nothing to do with any of the matters discussed in the Committee's Letter. It involved whether premium tickets salespersons could be salaried or were subject to overtime requirements, which was an issue that confronted many professional sports organizations in the 2000s. Our premium ticket sales staff was divided over whether they wanted to be salaried or hourly, and, after an NBA team in Louisiana litigated and lost claims based on similar circumstances, a group of our employees who wanted to be treated as hourly workers initiated an arbitration to resolve the issue, several of whom also raised a claim that they had been retaliated against for doing so. As Mr. Friedman may not have told the Committee, the Team was represented in the matter by outside counsel from a major Washington, D.C. law firm, who was actively involved in preparing Mr. Friedman to testify, and who not only attended his deposition but defended it. I have no basis to believe that outside counsel was aware of any respect in which Mr. Friedman did not testify truthfully, or that outside counsel would have tolerated any false testimony by Mr. Friedman without immediately taking steps to correct the

record. And, if Mr. Friedman failed to disclose to the Committee that outside counsel assisted in his preparation for his deposition and defended him at that deposition, the Committee should have further reason to question the veracity of Mr. Friedman's allegations, since it is inconceivable that not only one, but two highly reputable lawyers from prominent D.C. law firms colluded to pressure their client's unsophisticated employee to lie in a deposition.

62. Except, perhaps, to the extent it reflects Mr. Friedman's willingness to lie (either under oath then, if in fact he did commit perjury in his deposition, or in his interview with the Committee now, to the extent he is asserting or suggesting that I told him to do so), I do not believe that this matter has any plausible relevance to anything of interest to either a United States Congressional Committee or the FTC.

63. To reiterate, I did not ever suggest that Mr. Friedman lie or give false testimony in any proceeding, much less advise him to do so. To the contrary, I am certain based on the practice I routinely followed, without exception, in preparing witnesses for deposition that I told Mr. Friedman prior to his deposition to tell the truth, and I am not aware of any respect in which he did not do so. I am compelled to address this point because it was omitted by the Committee, but I believe it is material to the veracity and trustworthiness of the Committee's primary source.

#### **Lawsuits Against Ticketholders**

64. Finally, I want to address the Committee's reference to "questionable practices" that the Team supposedly engaged in with respect to lawsuits against "hundreds of fans and other leaseholders who fell behind on payments despite recouping potential losses by reselling the same seats to brokers." (Letter at 18.) The Committee cites literally nothing for this baseless statement, which is presumably premised on its misunderstanding of media reports concerning litigation against Suiteholders and holders of multi-year Club and Premium Seat contracts in 2008 and 2009,

which do not appear to have been the subject of anything learned from Mr. Friedman or any other source.

65. Mr. Friedman, of course, was involved in the lawsuits against Club and Premium Seat holders who had defaulted on their contractual obligations, to the extent that he helped to identify the Club and Premium Seat contract holders whose defaults were not excused by personal circumstances and to negotiate resolutions of the contractual obligations by some of those individuals and companies. I am not aware of anything Mr. Friedman has said that suggests he believes there was anything improper about pursuing claims against any of these individuals or companies, which would be quite surprising given his personal involvement in these decisions.

66. Contrary to the implication in the Committee's Letter that these lawsuits had something to do with Mr. Friedman's sale of either GA season tickets or Club or Premium Seat tickets to ticket brokers, these lawsuits in fact had literally nothing to do with these topics at all, as the Committee could easily have determined had it engaged in any investigation or reasonable inquiry. As discussed previously, contrary to the Committee's account, these lawsuits had nothing to do with GA season ticket holders, who had no contractual obligation to buy tickets in the first place. These lawsuits dealt with Suite or Club/Premium Seat contracts, typically involving multi-year contracts involving obligations of many thousands and more often tens or hundreds of thousands of dollars. In each instance, the Team engaged in lengthy efforts to determine whether the holders of these contracts had financial circumstances that made it very difficult for them to meet their obligations – a process with which Mr. Friedman was in many instances personally involved -- in which event we entered into amendments that ranged from reducing the number of seats under contract, shortening the terms of the contracts, extending payment plans, reducing the cost per seat (for instance, by relocating the seats to a less expensive location) and, in many, many

instances, simply terminating the contracts without any further obligation. In no instance was any claim made against anyone except pursuant to the express terms of the contracts (which typically provided for liquidated damages in the event of default) and after a failure by them either to attempt to negotiate revised terms or, in many instances, a refusal by the contracting party to respond in any way to our requests by telephone, email and mail. With respect to one widely-reported instance in which we filed a lawsuit, the individual involved not only had failed to respond in any way to multiple attempts to determine the individual's circumstances, but had at the time we brought a claim already filed for bankruptcy (without any notice to the Team) after defaulting on various financial obligations completely unrelated to the Team. Although these facts have been widely misreported over the years, the Team's conduct in each of these instances was entirely legitimate and, I would submit, appropriate, as well as consistent with that of many other NFL teams with respect to enforcement of long-term premium suite and club seat contracts. In any event, these lawsuits had nothing to do with Mr. Friedman's self-serving ticket broker scam and were ordinary course contract disputes.

67. Thus, the Committee's implications about the lawsuits the Team brought for breach of Suite, Club or Premium tickets is simply irrelevant to Mr. Friedman's use of GA season tickets to induce brokers to buy Club or Premium Seats. Since none of the lawsuits referenced by the Committee had anything to do with GA season tickets, it is highly misleading for the Committee to have conflated (1) that the Team was suing for defaulted contracts while "reselling the same seats to brokers" with (2) the quote following that assertion from Mr. Friedman that "selling tickets to brokers was something that was a sanctioned activity." Mr. Friedman's scheme to sell GA season tickets to brokers was an entirely different matter from lawsuits filed on defaulted Premium and Club Seat contracts, and it was not a "sanctioned activity." Mr. Friedman's unauthorized sales



of GA season tickets to brokers, and his use of GA season tickets to induce brokers to enter into Premium and Club Seat contracts, is what got Mr. Friedman into trouble, and that was the subject of the Post's September 2, 2009 "expose" -- sales of GA season tickets to brokers.

**IV. CONCLUSION**

68. In sum, I strongly urge any person, investigator or attorney making inquiry into Mr. Friedman's allegations not to take his allegations (or those of the Committee) at face value. The Committee's Letter does not reflect even the most minimal effort to test Mr. Friedman's assertions, or indeed to learn the facts underlying its often misleading and conclusory assessment. My own assessment of the events relayed by the Committee about which I have personal knowledge is that Mr. Friedman is untrustworthy and that his assertions about the ticket broker matter and Team finances are untrue.

I declare under penalty of perjury that the foregoing is true and correct. To the extent that any of the foregoing are statements of my beliefs as opposed to facts, such statements are also true and correct statements of my beliefs.

Executed on April 16, 2022



---

David P. Donovan

# **EXHIBIT 2**



## DECLARATION OF MITCHELL GERSHMAN

I, Mitchell Gershman, state the following under penalty of perjury:

1. I am over the age of 18. I am under no legal disability to make this Declaration, and I have personal knowledge of the facts stated below. If called as a witness in any proceeding, I could testify to the facts stated below.

2. I have issued this Declaration to provide truthful information and defend my reputation. I understand that a former employee of the Washington Commanders (the Team),<sup>1</sup> Jason Friedman, has made a series of allegations against me and others. I worked with Mr. Friedman for many years and think of him as a friend—or at least I did until I became aware of his numerous false allegations, which have seriously disappointed me. Many of his allegations are fabricated and completely false. Others lack context or involve speculation on issues with respect to which Mr. Friedman was in no position to know the facts. My Declaration responds to the allegations against me.

3. I have given a copy of this Declaration to Counsel for the Team. The Team may use this Declaration as it deems appropriate, including with respect to any waiver of my confidentiality obligations to the Team as my former employer.

4. I have no ongoing professional relationship with the Team, other than the confidentiality and indemnification agreements I have with it as a former employee. I am entitled to predetermined retirement benefits, such as a pension and 401(k) plans. Other than those items, I receive no financial compensation from the Team. Neither the Team nor anyone associated with it has offered me any financial or other inducement in exchange for this Declaration. I have not been in touch with the Team's ownership in recent years, other than to offer my condolences to Dan Snyder last year when his mother died.

---

<sup>1</sup> During my employment with the Team, it was known as the Washington Redskins. Later the name was changed to the Washington Football Team, and, eventually, to the Washington Commanders. I refer to the NFL team as "the Team" throughout this Declaration to avoid any confusion.

## PROFESSIONAL BACKGROUND

5. I am a semi-retired business professional. Following my employment with the Team, I formed a real estate limited liability company, which I still co-own. Over the course of my 36-year career before I departed the Team, I held positions of increasing responsibility in marketing and business across a variety of industry sectors, culminating in my 13-year career with the Team, where I served in various leadership roles, including Chief Operating Officer and Chief Marketing Officer.

6. I graduated from the University of Maryland in 1980 with a bachelor's degree in marketing.

7. I began my career that year, starting off in the telecommunications industry at MCI, where I focused on customer acquisition. In 1986, I was hired by Sprint and worked in a similar role. In 1993, I began working for GlobalOne, a telecommunications conglomerate, where I rose to a director-level role as a vice president for customer acquisition. In 1996, I started with Snyder Communications, first as Senior Vice President of Direct Services and then as Chief Operating Officer of Direct Services. My role again focused on customer acquisition. Next, in 1999, I became President of Loyalty Corp., an international consultancy, where I focused particularly on customer acquisition and retention.

8. In 2003, I started with the Team as Senior Vice President for Premium Seating. In 2006, I was promoted to Chief Operating Officer, a position I held until 2009. After a brief hiatus from the Team, I agreed to come back in the role of Chief Marketing Officer. I held that position until early 2015, when I briefly held the title of Executive Vice President of Ticketing before departing the Team.

9. My duties with the Team principally involved growing the Team's revenue and value. I am very proud of my record helping the Team do so. From at least the 2006 to 2014 football seasons, despite a small decline relative to a few other teams, my understanding is that the Team was in the top five for total home-game attendance. From



2010 to 2015, my understanding is that the Team was listed by *Forbes* among the ten most valuable sports franchises in the world and among the top three most valuable NFL franchises. In the previous decade, my understanding is that the Team was regularly considered one of the most, if not *the* most, valuable sports franchise in the United States and in the NFL.

10. I worked regularly with Jason Friedman throughout my time at the Team. He reported to me, either directly or indirectly, throughout my 13-year tenure with the Team, although most of the time, he directly reported to me. Over time, we became friends and remained friends even into this year, 2022. For that reason, it is all the more disappointing to me why he would make the numerous false and speculative allegations that I understand he has made against me and others on the Team. His willingness to fabricate facts against me has deeply hurt me and caused me to reexamine what I previously believed about Mr. Friedman.

#### **TEAM LEADERSHIP**

11. I understand that Mr. Friedman alleges that I reported directly to Dan Snyder, that he believes Mr. Snyder and I spoke at least once per day, and that I was in Mr. Snyder's so-called "inner circle." Mr. Friedman was not in a position to know any of this. He was responsible for ticketing at FedEx Field. I, and the rest of the leadership team, worked at the Team headquarters in Ashburn, Virginia. Other than large group settings, Mr. Friedman was not present for any conversations between me and Mr. Snyder, so he would not know how often we talked on a private or small-group basis. And Mr. Friedman would have no idea if there was an "inner circle." There was no group referred to in that manner, even facetiously at the Team. The Team ran like any other business organization, with senior executives reporting to the owner and managing the areas under their responsibility.

12. I never felt afraid to speak my mind candidly and honestly to Mr. Snyder. I

never felt afraid that I would lose my job if I told him something I believed he did not want to hear. However, I was indeed afraid to lose my job if I ever lied to Mr. Snyder, covered things up from him, or failed to solve the problems that he viewed to be my responsibility to solve. Based on many years of experience working at the Team, I found that Mr. Snyder always wanted and demanded the truth from me and the employees.

13. On one matter related to the Team's leadership and ownership I want to be perfectly clear: Race was never used as a negative factor for any employee or decision. Never once did I witness racially discriminatory activity or attitude from the Team's leadership and ownership. I raise this point only because I am aware of insinuations to the contrary being raised in a despicable attempt to taint my and others' reputations. Those efforts are shameful, and those pushing them are trafficking in lies.

#### **MARKETING**

14. I understand that Mr. Friedman has alleged inappropriate behavior by me and others related to the Team's marketing and fan experience. He alleges that, for selecting cheerleaders, there was a binder prepared that contained photographs of the cheerleaders and that Mr. Snyder graded the cheerleaders by placing color-coded stickers on various photographs. This is a complete fabrication. Mr. Snyder did not play any direct role with the selection process nor did he grade cheerleader photographs. And because this story is a complete fabrication, I, of course, never told Mr. Friedman any such account about Mr. Snyder involving cheerleader binders and stickers. Again, when Mr. Friedman directly reported to me, he worked at FedEx Field in ticketing and would have no visibility into how the Team selected its cheerleaders.

15. Mr. Friedman, as I understand it, alleges that Mr. Snyder required the sales team at FedEx Field to have beer in their office refrigerators for prospective clients, with the idea of loosening them up with alcohol so they would buy more tickets. First, Mr. Snyder did not direct me or anyone else that I am aware of to store beer, or any other drinks,



in their offices. Second, our sales staff routinely offered prospective clients light food and drink, including beer. It was my idea to have beer and other soft drinks and water available for prospective clients, and I instructed the staff to do so. From my 36 years of experience in business and marketing, that is typical and appropriate. The intent was never to have a client drink to excess and diminish their judgment, but simply to have snacks and a preferred beverage available while discussing business. To my knowledge, that was the effect as well. I never heard of any client or prospective client drinking too much and losing any of their judgment during a routine sales visit to FedEx Field.

16. The Team hired Washington Redskins Ambassadors for a brief time. The Ambassadors, among other duties, would visit suites on game day. To my knowledge, the Ambassadors were never mistreated or abused in any way by the staff or people in the suites.

17. I sometimes accompanied the Team on road trips. To the best of my knowledge, Mr. Snyder never went to any strip club on any road trip or at any other time.

18. Team cheerleaders did not travel on road trips, with one exception. Members of the Team's Touchdown Club would go to road games. On one road game per year, the cheerleaders would appear at a Touchdown Club road-game event for a meet-and-greet. I never heard of anything inappropriate happening at those events.

19. I have no knowledge of what happened on the Team employees' trip to Aspen, Colorado, referenced by Mr. Friedman. My father passed away while our Team flight was en route to Aspen. After the plane landed, I left to mourn his passing and help my family. I did not attend the rest of the trip. During the short portion of the trip for which I was present, I did not observe any inappropriate behavior by Mr. Snyder, or any employee of the Team, including the application of any "pressure" on anyone to drink alcohol.



## TICKET BROKERS

20. I am aware of Mr. Friedman's statements about ticket brokers. The basic deal structure was as follows. The brokers would get some general-admission tickets, which are highly coveted and easy to sell. But from time to time, we would package the general-admission tickets with club seats—premium seats that are admittedly more expensive and harder to sell, as well as tickets to non-NFL events, such as concerts. I was not aware of every single sale to a broker that Mr. Friedman made, although I was aware that the ticketing department did occasionally utilize brokers to sell tickets. I told the *Washington Post* in 2009 that “I did not personally sign any of those agreements,” and I stand by that statement today.

21. Mr. Snyder, to the best of my knowledge and belief, did not know about the sales to brokers at that time nor did he direct those sales to occur. When he was informed, he was *not* happy. He directed me and other senior executives to cancel the contracts immediately, and we spent months negotiating with brokers to undo the deals insofar as we could. It would have made no sense for Mr. Snyder to have directed these broker sales only to turn around and cancel them later, with substantial financial cost to the Team and a months-long major legal and administrative headache. I have no reason to believe that Mr. Snyder was publicly pressured to cancel the contracts as his decision occurred months before the *Washington Post* published its story about this event.

22. Following the audit, the Team disciplined the employees involved, including Mr. Friedman. I was required to approve Mr. Friedman's sales from then on, and Mr. Friedman was asked to write a personal letter of apology to Mr. Snyder for his leadership role and actions related to the incident. I believed at that time that Mr. Friedman should not be terminated for his conduct and thought submitting an apology letter to Mr. Snyder would help him keep his job.

23. I believe Mr. Friedman's letter taking full responsibility was truthful. In

fact, Mr. Friedman held positions in ticket sales for a long period of time before I joined the Team. Any insinuation that I originated the idea to sell tickets to brokers is false.

24. As I understand Mr. Friedman's allegations today, he claims that he engaged in the broker scheme at my direction. This is false. Although I was aware that sales were made to brokers occasionally, I was certainly surprised at the sheer volume of tickets that were sold to brokers, as revealed in the internal audit.

25. It also should be borne in mind that, regardless of who was responsible, there was nothing illegal or unethical about selling tickets to brokers. The Team's internal decisions about whether, and on what terms, to sell tickets to brokers, were simply business decisions about how to allocate resources belonging to the Team.

#### **OVERTIME**

26. I recall an incident in 2009 where several employees demanded overtime pay, and the Team disagreed. I do not recall whether Mr. Friedman fired any of those employees, or why he would have done so. I recall giving a deposition in the matter, though I do not recall the substance or scope of my testimony. I defer to my recorded testimony at the time for more details.

27. I unequivocally deny Mr. Friedman's account about Mr. Donovan's meeting with us and his claim that Mr. Donovan instructed us to lie under oath in a deposition. The allegation is false and ludicrous. I worked with Mr. Donovan almost daily for his entire six years with the Team. He is a professional of the highest caliber and a person of utmost integrity. He was trusted with many of the most sensitive, difficult, and high-stakes issues for the Team, and he gave sound advice and judgment on every problem put before him. I worked with him on other litigation for the Team, and never once did I ever hear him even hint that I or anyone else should not tell the truth in a deposition or in testimony. Mr. Friedman's allegation that I thanked him for his alleged perjury after the deposition is yet another untruthful statement.



28. This advice to always the tell the truth is consistent with my experience with outside attorneys for the Team in litigation and investigations. In those instances where I was asked to testify, I always was advised by the attorneys first and foremost to tell the truth—which I always did.

#### **REVENUE**

29. I am aware of Mr. Friedman’s allegation that I, and other executives for the Team, misallocated the Team’s revenue in order to hide revenue from the NFL. This allegation also is false. My chief concern as the principal business-development officer for the Team was getting revenue through the door. I monitored various metrics closely regarding our levels of revenue and whether we were hitting our assigned targets.

30. I recall “juice” being a term widely used to describe the delta between the face-value of a ticket and the amount that a broker actually sold it for. These funds were the subject of negotiated contracts between the Team and brokers.

31. Separately, after revenue came in to the Team, it was up to our accounting and finance professionals, and auditors for the Team and NFL, to decide how revenue should be allocated and reported. I am not an accountant. It was not my responsibility to decide how to allocate or report the revenue to the NFL once it came in to the Team. The accounting and finance team never reported to me. I am not aware that the Team had a second set of books for accounting or reporting purposes as alleged by Mr. Friedman, and I find his claim on this issue highly dubious. Mr. Friedman had no visibility into how our revenue was presented to the NFL, did not work in Ashburn where the accounting and financial staff were located, had no training as an accountant or financial professional, and had less experience than me working with our CFO and other financial officers.

32. I do know that the management and allocation of the Team’s revenue was closely scrutinized. The Team had its own independent auditors. We also had audits from the NFL. An audit team from the NFL would arrive on-site in Ashburn and stay for roughly

a week, setting up shop in a conference room. They would meet at length with the Team's accounting and finance staff and go through various presentations of financial information. I was not present for the bulk of those discussions, but would be brought in on an ad hoc basis to answer specific questions.

### **SECURITY DEPOSITS**

33. I am aware of the allegation that Mr. Friedman has made about the apparent mishandling of customers' security deposits. Before I arrived at the Team, it had accumulated a large pool of security deposits. As I recall, each jurisdiction covering our customers had different laws about when and how to refund security deposits, and these laws provided generally that where the rightful owner or their heirs could not be found, then the deposit would escheat to the state. There did come a point when it was brought to the Team's attention that, in at least one of these jurisdictions, we needed to make greater efforts to return security deposits, and the Team took steps to identify the owners of the security deposits. I believe that in some instances, the Team was unable to do so and the funds escheated to the state.

34. Over time, some customers defaulted their security deposits. That is the whole point of the security deposit. The Team takes a seat or set of seats off the market for a period of time, even up to ten seasons, at an identified price, in exchange for the customer's promise to pay year after year. That arrangement is a risk for the Team and a benefit to the customer. If the customer defaults, the security deposit compensates the Team for the lost opportunity and the need to re-sell the tickets, which takes significant time and effort. The customer contractually agrees to that arrangement, and the Team is entitled to the security deposit if the customer defaults.

35. I also recall seeking guidance from the Team's finance professionals in evaluating whether customers had defaulted their security deposits and how those defaulted funds should be allocated. I followed that guidance once received.

\* \* \*

36. I am signing this Declaration to provide truthful information and to defend my reputation against Mr. Friedman's false and reckless allegations. I am proud of my work for the Team and the many people of integrity I worked with during my nearly 13 years at the Team. Mr. Friedman has made false allegations against me—which are factually wrong, based on pure speculation, or lack personal knowledge, or all three. Mr. Friedman has not told the truth about me regarding important issues at the Team.

I declare under penalty of perjury as set forth in 28 U.S.C. § 1746 that the foregoing is true and correct to the best of my knowledge, recollection, information, and belief.

**Executed on March 30, 2022**

DocuSigned by:  
*Mitchell Gershman*  
026EC1F1825343C...  
\_\_\_\_\_  
Mitchell Gershman



# **EXHIBIT 3**

## DECLARATION OF PAUL SZCZENSKI

I, Paul Szczenski, state as follows, under penalty of perjury:

1. I am over 18 years of age, am under no legal disability to make this Declaration, and have personal knowledge of the facts set forth herein. If called as a witness in any proceeding, I could testify to the facts stated below.

2. I submit this Declaration in response to the April 12, 2022, letter from the House Committee on Oversight and Reform (Oversight Committee) to Federal Trade Commission Chair Lina M. Khan (the Letter) concerning certain alleged financial practices by the Washington Commanders (the Team).

3. The Letter's allegations depend almost entirely on the statements of Jason Friedman, a former tickets manager for the Team, during an interview with Oversight Committee staff and a post hoc letter he sent the Committee. I am familiar with Mr. Friedman, and I have reviewed the Committee's Letter and the Team emails referenced in it. Mr. Friedman's statements as represented in the Letter are false, speculative, uninformed, and guesswork.

4. Because I worked for the Team in its accounting department as the Director of Finance, and because the Letter falsely alleges financial improprieties against the Team, I am signing this declaration to protect my reputation and provide a truthful account of what actually occurred.

5. I have not been offered and I have not received any financial inducement from the Team, the Team's ownership, or anyone else for making this Declaration. I have not been in contact with the Washington Commanders' ownership since I stopped working for the Team in 2021 and, other than retirement benefits such as those under a 401(k) plan, I do not receive any compensation from the Team.

## PROFESSIONAL BACKGROUND

6. I am a Certified Public Accountant with nearly 14 years of experience as a financial professional in both a top 10 national Public Accounting firm, the Director of Finance for the Team, and as a Controller for a private company. I am actively licensed with the Virginia Board of Accountancy, and I have a strong background in managing large budgets across multiple departments, generally accepted accounting practices (GAAP) financial accounting and reporting, internal controls, and taxation.

7. I graduated from James Madison University in 2008 with my Bachelor's of Business Administration in Accounting. In 2008, I joined a large national accounting firm as a tax associate working on federal, state, and international taxation issues and tax compliance. I quickly gained leadership positions in managing engagements with clients for tax compliance projects.

8. I joined the Team as Director of Finance in August 2013, where I oversaw a \$100 million fiscal operating budget and a \$5 million capital budget process. The Team had over 300 employees, and I directed financial modeling, forecasting, and projection processes throughout fiscal year to identify top line growth and cost reduction opportunities. During my tenure, I represented the Team to NFL Club Finance on NFL gameday box office reporting, and monthly, annual, and ad hoc reporting and compliance requirements.

9. After my departure from the Team in May 2021, and today, I serve as Controller for a private company based in Virginia. Since 2018, I have volunteered my time as the Finance Representative for the Board of a non-profit religious preschool in northern Virginia.

## JASON FRIEDMAN

10. I am familiar with Mr. Friedman. We worked for the Team at the same time, and we interacted regarding ticketing matters, the budget and expenses for his department, and his department business plan. I worked with Mr. Friedman periodically throughout the year regarding financial issues that intersected with his department, such as financial reporting and revenue goals for the year. Mr. Friedman and I worked at different physical locations, so most of our dealings were by phone. I did see Mr. Friedman in person on game days when I would travel to the stadium. I shared a collegial working relationship with him and would have considered him a friend. Because of that, I am very disappointed by the allegations he has raised against me and the accounting department as a whole.

11. Mr. Friedman has alleged that the Team unlawfully withheld security deposits from customers and manipulated its financial records to hide income from the NFL. His allegations in all material respects are false.

12. Mr. Friedman worked as a vice president in ticketing from his office at FedEx Field in Maryland, away from the Team's headquarters and the accounting department's offices, including mine, which were located in Ashburn, Virginia. Mr. Friedman had virtually no visibility into the Team's accounting function. He was not present at meetings of the accounting team or included in our communications except in very limited circumstances when it involved his department. He is not fully versed on the NFL's revenue reporting rules and regulations, he is not familiar with generally accepted accounting principles (GAAP), and he has had no training to understand accounting principles or audit processes. Mr. Friedman has no understanding of how the Team recognized revenue into the Team's general ledger, following GAAP and industry standard accounting practices. He is attempting to make claims that extend beyond his personal knowledge

and professional expertise. His claims that the Team's accounting department engaged in any unethical conduct or misleading representations about the Team's finances are unequivocally false.

13. Mr. Friedman and I worked together for nearly a decade. Never once did he ever raise concerns about the Team's financial practices to me or, to my knowledge, anyone else. But had there been any sort of financial impropriety at the Team he was aware of, I would have expected that he would have communicated his concerns directly to our Chief Financial Officer Stephen Choi and our general counsel Eric Schaffer. To my knowledge, he never did any such thing.

#### **REVENUE SHARING WITH THE NFL**

14. Mr. Friedman alleges that the Team hid ticket revenue from the NFL by recognizing a percentage of overall revenue received from NFL game ticket sales to non-NFL events such as concerts. According to Friedman, the Team hid this excess revenue in a second set of hidden books.

15. All of Friedman's allegations noted in the above paragraph are false.

16. First, Mr. Friedman's core claim is wrong: the Team had one set of books. I can state unequivocally that I never helped maintain, or saw anyone else maintain, a "second set" of books. Rather, all Team revenue was recorded properly according to applicable accounting standards and NFL rules. Mr. Friedman was not privy to the calculation or remittance of box office submissions and game revenues pursuant to visiting team shares.

17. Second, the Team's accounting of its revenue was routinely and independently audited by BDO, a large international accounting firm. The NFL internal audit team also audited the Team's books in select years. There was never, to my knowledge, any misreporting of visiting team share of revenue, and I have not seen any evidence that the auditors "missed" anything, let alone hundreds of thousands or millions of dollars in ticket sales. As noted, Mr. Friedman worked in ticket sales and would not have had access to the Team's financial accounting systems.



18. Mr. Friedman also claims that “the Commanders avoided detection of these [alleged] practices by failing to adjust in their ticket manifests the higher prices charged for tickets . . . .” Letter at 12. To my knowledge and recollection, all single-game prices were reflected appropriately in the Team manifests, including discounted prices and above face value single game price points, and these manifests were subject to review and approval by NFL Club Finance. At no time did the Team attempt to manipulate ticket manifests to deprive the NFL of revenue to which it was entitled.

19. The NFL internal audit process is designed explicitly to ensure the Team is abiding by NFL rules, procedures, and guidelines, particularly regarding revenue reporting and sharing. In my experience, the NFL internal audit process and procedures were very lengthy, detailed, and thorough. Every three years during my tenure, NFL internal audit provided us a detailed list of information they needed, and our task was to collect and provide that information. From that large amount of data, they started their audit procedures, sampling accounts they selected for more intense scrutiny and requesting even greater detail for these sampled accounts.

20. Contrary to Mr. Friedman’s assertions, there were no categories of events that were “excluded” from external audits; concerts, college football games, and soccer matches were all part of the Team’s audited financial statements, and all could be subjected to scrutiny by the auditors.

21. Mr. Friedman has no training, background, or experience on audit procedures. He has absolutely no basis for talking about the procedures utilized by NFL auditors, the NFL internal audit process, or the types of or the specific information they examined and scrutinized. His statements are pure speculation, as he had no insight into how the Team’s financial information was processed, how that financial information was used during any audit, and how that financial

information was evaluated by auditors. Mr. Friedman was only tasked with providing limited information regarding ticketing when he was asked to provide data by someone from the Team's accounting department. He had no visibility whatsoever into how any of the raw data or customer contract information he provided fit into the larger audit process, and certainly not how that would fit into the larger financial statements and detail provided by the Team.

22. The Team approached all its financial dealings with the belief that any and all financial data could be subjected to the enhanced scrutiny of being selected in a random sample by either the NFL internal auditors or external auditors like BDO. At no point was there any "scheme" to manipulate, conceal, omit, or hide any financial data during the NFL internal audit.

#### **SECURITY DEPOSITS**

23. The Letter alleges that the Team unlawfully retained ticket deposits, including by unlawfully converting deposits to revenue. Mr. Friedman's allegations are again false as to how security deposits were handled during my tenure with the Team.

24. To my knowledge, the only deposits ever converted to revenue were those where the customer had defaulted on their contract. In those instances, my boss, Stephen Choi, asked accounting and ticket office staff to clearly document the reason for the default in our journalizing of the revenue, as shown in the email below:

**From:** [Stephen Choi](#)  
**To:** [Jason Friedman](#); [Joanne Petro](#); [Jeremy Schraufnager](#)  
**Cc:** [Mitch Gershman \(gershmann@redskins.com\)](#); [Paul Szczenski](#); [Fred Comunale](#); [Larry Chu](#)  
**Subject:** RE: defaulted security deposits  
**Date:** Wednesday, January 14, 2015 11:16:12 AM  
**Attachments:** [image001.jpg](#)  
[image002.jpg](#)

Joanne/Jeremy – please move the \$\$ over to PSS misc income. Let’s clearly document the default in the JE support. Thanks.

**From:** Jason Friedman  
**Sent:** Wednesday, January 14, 2015 10:42 AM  
**To:** Stephen Choi  
**Cc:** Mitch Gershman  
**Subject:** defaulted security deposits

Stephen – these three premium accounts defaulted in 2014 and have a security deposit. Due to default they have forfeited their deposit. How do you want to handle the accounting?

1066910	\$1,995.00
3001875	\$1,995.00
686824	\$697.50
Total	\$4,687.50

This was a best practice to follow, especially as the practice could be audited by both the Team’s outside auditors and the NFL’s auditors.

25. As the email above helps show, Jason Friedman knew that only security deposits that were legitimately defaulted were subject to forfeiture. Yet Mr. Friedman falsely represented to the Oversight Committee that the Team was unlawfully retaining customer security deposits.

26. The Letter states repeatedly that the Team wanted to “keep” security deposits. This strikes me as strange because security deposits are not recorded as an asset. They are a liability, and the Team cannot do anything with the funds except refund it when possible or convert it to revenue in case of a default.

27. Security deposits were reflected as liabilities in accordance with generally accepted accounting procedures on the Team’s audited financial statements. Current customers would not be entitled to a refund on a security deposit. By the time I joined the Team, the Team was not

accepting new security deposits as part of a regular business practice on new club seats or new suites.

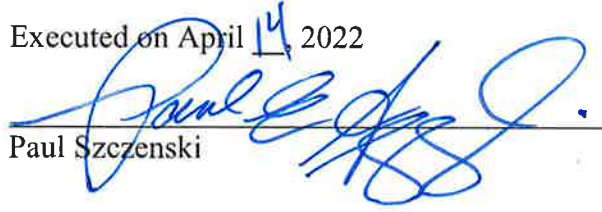
28. I am not aware of any times where ticketing personnel improperly converted these liabilities into a revenue event within our ticketing software. The only time security deposits were converted to revenue events within our ticketing software involved a payment default on the account of a client in which they forfeited their security deposit under the terms of their contract. At that point, the forfeited deposit becomes revenue to the Team, and we recorded such revenue within our ticketing software as a “keep credit.” The keep credits were then included in our general ledger as revenue during that fiscal year, and, to the best of my recollection, keep credits were part of the annual Additional Gate Share that was submitted to the NFL in February of every year.

29. I do not have any information about how customers would make requests for the return of security deposits; that was the province of the ticketing sales team that Mr. Friedman supervised. In my experience, customers who requested refunds were issued refunds and, to my knowledge, no one from the finance team directed anyone on the sales team to make it more difficult for customers to receive refunds on their security deposits.

\*\*\*

30. After working in various roles in ticket operations for 24 years, and after being separated from his employment with the Team, Mr. Friedman has attempted to fabricate claims about the Team's accounting staff and cast aspersions on the integrity of the Team's accounting practices, to which he had minimum exposure and even less practical understanding. But contrary to Mr. Friedman's accusations, the Team properly accounted for all revenue under GAAP and industry standards and reported all applicable revenues to the NFL in accordance with NFL regulations and standards.

Executed on April 14, 2022

  
Paul Szczenski



# **EXHIBIT 4**

**To:** Mitch Gershman[gershmanm@redskins.com]; Jason Friedman[friedmanj@redskins.com]  
**From:** Stephen Choi[/O=REDSKINS/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=CHOIS]  
**Sent:** Thur 9/12/2013 3:05:17 PM (UTC)  
**Subject:** RE: security deposits

No. I can discuss.

---

**From:** Mitch Gershman  
**Sent:** Thursday, September 12, 2013 10:58 AM  
**To:** Stephen Choi  
**Subject:** Fwd: security deposits

Sent from my iPhone  
Begin forwarded message:

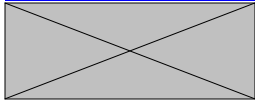
**From:** Jason Friedman <[friedmanj@redskins.com](mailto:friedmanj@redskins.com)>  
**Date:** September 12, 2013, 10:17:10 AM EDT  
**To:** Mitch Gershman <[gershmanm@redskins.com](mailto:gershmanm@redskins.com)>  
**Subject:** security deposits

As I review these, what should I do if I come across a suite security deposit that I think we can keep? Should I alert Dennis? Stephen? For instance, I doubt either of them know we have a \$40,000 deposit from [REDACTED], a \$50,000 deposit from [REDACTED] and a \$10,000 deposit from [REDACTED].

**Jason Friedman**  
**The Washington Redskins**

1600 FedEx Way  
Landover, Maryland 20785

T: [REDACTED]  
F: [REDACTED]  
C: [REDACTED]  
[friedmanj@redskins.com](mailto:friedmanj@redskins.com)



**Follow the Redskins:**

**Web | Facebook | Twitter**

Stadium Diagram Link: [Click Here](#)

Premium Members – save \$1,000 off your invoice: [Click Here](#)

\*\*\* IMPORTANT NEW NFL BAG POLICY \*\*\*

Only clear plastic bags not to exceed 12" x 6" x 12" are permitted inside FedExField. Additionally, small clutch bags no larger than the size of a hand may be carried separately or within the clear plastic bag. For more information go to [www.NFL.com/AllClear](http://www.NFL.com/AllClear).

# **EXHIBIT 5**

**From:** [Jason Friedman](#)  
**To:** [Mitch Gerschman \(gershmanm@redskins.com\)](mailto:gershmanm@redskins.com)  
**Subject:** 100K  
**Date:** Thursday, September 12, 2013 12:19:41 PM  
**Attachments:** [image001.jpg](#)

---

If I can legitimately get 100K more in forfeited deposits, do you want that much? Or should we save some for next year? No funny business....I will only submit the ones who have truly defaulted. Let me know.

**Jason Friedman**

**The Washington Redskins**

1600 FedEx Way  
Landover, Maryland 20785

T: [REDACTED]

F: [REDACTED]

C: [REDACTED]

[friedmanj@redskins.com](mailto:friedmanj@redskins.com)



**Follow the Redskins:**

**[Web](#) | [Facebook](#) | [Twitter](#)**

Stadium Diagram Link: [Click Here](#)

Premium Members – save \$1,000 off your invoice: [Click Here](#)

\*\*\* IMPORTANT NEW NFL BAG POLICY \*\*\*

Only clear plastic bags not to exceed 12" x 6" x 12" are permitted inside FedExField. Additionally, small clutch bags no larger than the size of a hand may be carried separately or within the clear plastic bag. For more information go to [www.NFL.com/AllClear](http://www.NFL.com/AllClear).

# **EXHIBIT 6**



**To:** Stephen Choi[chois@redskins.com]  
**From:** Mitch Gershman[/O=REDSKINS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=MITCH GERSHMAN]  
**Sent:** Tue 9/17/2013 5:51:17 PM (UTC)  
**Subject:** FW: defaulted security deposits  
[SD forfeit 091713.xlsx](#)

Don't we need some additional info to validate. Year they went bad, date item sold onto account.

help

---

**From:** Jason Friedman  
**Sent:** Tuesday, September 17, 2013 1:50 PM  
**To:** Stephen Choi  
**Cc:** Jeff Ritter; Joanne Petro; Caroline Andersen; Sonja Gaines; Mitch Gershman  
**Subject:** defaulted security deposits

Stephen,

The accounts contained on the attached spreadsheet defaulted on their premium seating agreements. Therefore the security deposits on these accounts are forfeited and should be applied towards FY14 Premium interest charge / buyout. Can you arrange for processing / accounting? Please confirm. Thank you.

**Jason Friedman**  
**The Washington Redskins**

1600 FedEx Way  
Landover, Maryland 20785

T: [REDACTED]  
F: [REDACTED]  
C: [REDACTED]

[friedmanj@redskins.com](mailto:friedmanj@redskins.com)



**Follow the Redskins:**

**[Web](#) | [Facebook](#) | [Twitter](#)**

Stadium Diagram Link: [Click Here](#)

Premium Members – save \$1,000 off your invoice: [Click Here](#)

\*\*\* IMPORTANT NEW NFL BAG POLICY \*\*\*

Only clear plastic bags not to exceed 12" x 6" x 12" are permitted inside FedExField. Additionally, small clutch bags no larger than the size of a hand may be carried separately or within the clear plastic bag. For more information go to [www.NFL.com/AllClear](http://www.NFL.com/AllClear).

# **EXHIBIT 7**

**To:** Jason Friedman[friedmanj@redskins.com]; Joanne Petro[petroj@redskins.com]; Jeremy Schraufnagel[schraufnagelj@redskins.com]  
**Cc:** Mitch Gershman[gershmanm@redskins.com]; Paul Szczenski[szczenskip@redskins.com]; Fred Comunale[comunalef@redskins.com]; Larry Chu[chul@redskins.com]  
**From:** Stephen Choi[O=REDSKINS/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=CHOIS]  
**Sent:** Wed 1/14/2015 4:16:11 PM (UTC)  
**Subject:** RE: defaulted security deposits

Joanne/Jeremy – please move the \$\$ over to PSS misc income. Let’s clearly document the default in the JE support. Thanks.

---

**From:** Jason Friedman  
**Sent:** Wednesday, January 14, 2015 10:42 AM  
**To:** Stephen Choi  
**Cc:** Mitch Gershman  
**Subject:** defaulted security deposits

Stephen – these three premium accounts defaulted in 2014 and have a security deposit. Due to default they have forfeited their deposit. How do you want to handle the accounting?

1066910	\$1,995.00
3001875	\$1,995.00
686824	\$697.50
Total	\$4,687.50



**JASON A. FRIEDMAN**  
**WASHINGTON REDSKINS**  
1600 FedEx Way | Landover, MD 20785  
W: [REDACTED] | M: [REDACTED]  
[friedmanj@redskins.com](mailto:friedmanj@redskins.com)  
Follow the Premium Club: [Web](#) | [Twitter](#)

[Referral Program](#) | [Stadium Diagram](#)  
[My Redskins Account](#) | [NFL Bag Policy](#)

# **EXHIBIT 8**

# THE WASHINGTON REDSKINS

FedExField • 1600 FedEx Way • Landover, MD 20785 • 301-276-6000 • [www.REDSKINS.com](http://www.REDSKINS.com)

██████████

████████████████████

████████████████████

Re: Redskins Season Ticket Account # ██████████  
\$ ████████ Security Deposit

Dear ██████████,

It is our policy to review and update our account records periodically. Our records indicate that your Washington Redskins season ticket account has a remaining balance. You may be entitled to a refund of the remaining balance associated with your account. State law requires us to report and remit the funds in this account to the state if you do not claim these funds. To avoid having these funds reported and paid to the state unclaimed property office, please check the appropriate box below, sign in the space provided, and return this form to us no later than May 15, 2014.

You may return this letter by mail to Washington Redskins Ticket Office, FedExField, 1600 FedEx Way, Landover, MD 20785, or by e-mail at [remainingbalance@redskins.com](mailto:remainingbalance@redskins.com).

Your assistance is appreciated. If you have any questions, please contact us at [remainingbalance@redskins.com](mailto:remainingbalance@redskins.com).

The above name and address information is correct for the account. Please send a refund of the remaining balance associated with this account to this address.

The above name and address information is not correct. Please change the account holder's name and/or address as follows:

\_\_\_\_\_

Please send a refund of the remaining balance associated with this account to this address.

The above name and address information is correct and my account is currently active.

I am the account holder or am authorized to sign on behalf of the account holder. I hereby promise that the above information is true and correct.

\_\_\_\_\_  
Name:

Date:

Phone:

E-Mail:



# **EXHIBIT 9**

## DECLARATION OF MICHAEL DILLOW

Pursuant to 28 U.S.C. § 1746, I, Michael Dillow, hereby declare under penalty of perjury as follows:

1. I am over 18 years of age, am under no legal disability to make this Declaration, and have personal knowledge of the facts set forth herein. No one has offered me a financial or other inducement in exchange for making this Declaration, and I have not spoken with the Washington Commanders' (the "Team") ownership nor any executive or employee of the Team about the subject matter of this Declaration at any time.

2. Since 2010, I have been the Chief Operating Officer of Convoke Systems, which provides a system for credit issuers to manage third party debt collection. Before joining Convoke I was the Chief Operating Officer of Eka Systems Inc., a global manufacturer and supplier of smart grid networking systems.

3. Previously, I spent approximately well over a decade as a Senior Vice President of the Team, which was then known as the Washington Redskins. While working for the Team, I played an integral role in the restructuring of the business after Daniel Snyder purchased a majority interest in the Team.<sup>1</sup>

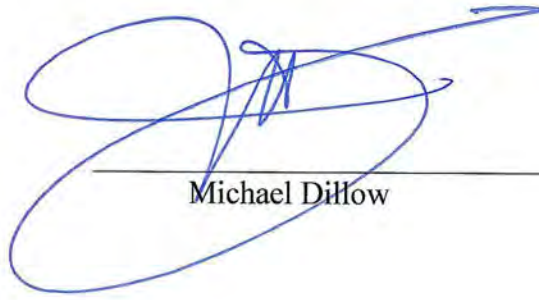
4. I understand that Jason Friedman — who worked in ticket sales for the Team — has claimed he gave Mr. Snyder his first tour of FedExField, the Team's stadium.

5. Mr. Friedman's statement is incorrect. I gave Mr. Snyder his first two tours of FedExField. To the best of my recollection, at no point did Mr. Friedman participate in those tours of FedExField.

---

<sup>1</sup> I understand that Mr. Snyder is the controlling shareholder of an entity named Pro-Football, Inc., which owns the Team.

Dated: March 29, 2022



Michael Dillow

# **EXHIBIT 10**

**From:** Jason Friedman  
**Sent:** Monday, June 1, 2020 3:59 PM  
**To:** [REDACTED]  
**Subject:**

Fucking Korean nut job



# **EXHIBIT 11**

**To:** Mitch Gershman[gershmanm@redskins.com]  
**From:** Jason Friedman[/O=REDSKINS/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=FRIEDMANJ]  
**Sent:** Thur 9/6/2012 5:12:47 PM (UTC)  
**Subject:** RE: how we doin

Should be double digits today. When we win Sunday, we are going to bust nuts in sluts butts next week.

---

**From:** Mitch Gershman  
**Sent:** Thursday, September 06, 2012 1:00 PM  
**To:** Jason Friedman  
**Subject:** how we doin

# **EXHIBIT 12**

**To:** Mitch Gershman[gershmanm@redskins.com]  
**From:** Jason Friedman[/O=REDSKINS/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=FRIEDMANJ]  
**Sent:** Thur 1/9/2014 10:09:26 PM (UTC)  
**Subject:** We all like him

Everyone in the office likes him. It was nice to hear straight answers from the coach. When asked if he liked the read option, he answered "I love it..." instead of cryptic dodging. Time to bust nuts in sluts butts.

# **EXHIBIT 13**

Jason A. Friedman

██████████  
██████████  
November 9, 2020

Mr. Daniel Snyder  
21300 Coach Gibbs Drive  
Ashburn, VA 20147

Dear Mr. Daniel Snyder

Thank you for giving me the opportunity to work for you and the team for so many years. I enjoyed every minute of it. I know our ticket business has been steadily declining over the past few years. Even during these declining years, I felt like you always had my back and appreciated my efforts. I hope I did not let you down and I hope that I might have the opportunity to work for you again in the future.

I worked for you since the very first day you owned the team. I know our direct interactions were limited, but there are many things that you did that left a permanent positive impact on me. You treated me like a son. You cheered for me, even if from a distance. I will never forget your kindness.

I feel comfortable saying it now...this garbage in the newspaper is bothersome. The article was a hit job. You always looked at me and my teammates in the eye. You always treated me and my teammates with respect. And this question about calling you "Dan," vs. "Mr. Snyder" ...I can tell you this – Mr. Cooke would break my neck if he heard me carelessly calling you "Dan." You own the team. What is so wrong with calling you "Mr. Snyder?" Plus, from day one, when we called you "Mr. Snyder" you always said, "call me Dan." Where does the newspaper get their information? Believe me, you have many more supporters than the media would lead one to believe. None of us are perfect. The good deeds barely get noticed while the missteps get blown way out of proportion.

I have a good feeling that you did not order my firing. While I am far from perfect, I was never accused of any wrongdoing. The new management team said that my management style was "abrasive and antiquated." Maybe so, but I loved my teammates. I loved our customers. I made sure no one stole from us. I made sure that none of our employees were "enterprising." I carefully examined every invoice that crossed my desk and made sure we were not wasting money or getting overcharged by vendors. I felt a personal connection and obligation to you to spend the money as if it were my own. I tried to sell as many tickets as possible. I treated our customers with respect. I did all of this because I love The Redskins & you.

Regarding my loyalty to you, my termination changes nothing. I have a roof over my head because of you. I had an amazing 24-year career with the team because of you. I am eternally loyal to you. Please feel free to reach out to me anytime I can be of any help.

Sincerely,  
Jason A. Friedman  
██████████ [@gmail.com](mailto:██████████@gmail.com)  
██████████



# **EXHIBIT 14**

---

**From:** Jason Friedman <[REDACTED]@gmail.com>  
**Sent:** Thursday, October 7, 2021 9:20 AM  
**To:** Jason Wright <[REDACTED]@washingtonfootball.com>  
**Subject:** Re: Attendance

Okay. Please let me know if anything changes. Please don't lose my number! Be well.

Jason A. Friedman  
cell: [REDACTED]

---

**From:** Jason Wright <[REDACTED]@washingtonfootball.com>  
**Sent:** Thursday, October 7, 2021 7:28:50 AM  
**To:** Jason Friedman <[REDACTED]>  
**Subject:** Re: Attendance

I think we are good here Jason. Thank you for the nice note. I hope all is well.

Jason Wright  
President  
Washington Football Team

“It always seems impossible until it's done.”  
- Nelson Mandela  
“Details matter, and it's worth taking the time to get it right.”  
- Steve Jobs

---

**From:** Jason Friedman <[REDACTED]@gmail.com>

**Sent:** Wednesday, October 6, 2021 9:32:48 PM

**To:** Jason Wright <[REDACTED]@washingtonfootball.com>

**Subject:** Attendance

Jason,

I'm not sure what has happened with attendance. The local news is reporting that we are last. (See attached screenshot.)

I took game day attendance personally. Every empty seat made me feel guilty.

It's been almost a year since I left. I don't know if you guys miss me...the team ticket business appears to be missing me.

I sure miss the team. I miss the fans. I miss my teammates. I miss the stadium...busted pipes and all.

I've had a year to reflect on my past shortcomings. I've learned, and I am remorseful for these shortcomings.

If you welcomed me, I'd be back there to help at a moments notice.

Be well. Thank you.

Sincerely,

Jason A. Friedman

cell: [REDACTED]

# **EXHIBIT 15**



Jason &gt;

Dec 11, 2020, 1:11 PM

[REDACTED] - Jason Friedman here. Please let me know if I can help with anything at any time.

Dec 20, 2020, 10:44 AM

Good luck today!

Dec 28, 2020, 3:38 PM

Do you have any free time to speak with me?

Thu, Aug 19, 2:23 PM

Please call me when you have a free second. Regarding customers. Thank you. Jason Friedman.

Fri, Aug 20, 12:23 PM

My address is  
Jason A Friedman

Thank you

Like I said. I'd give my left arm to be back on the team and I'm left handed.



Message





Jason

back on the team and I'm left handed.

Mon, Aug 30, 2:13 PM

Hello [REDACTED] I hope you are well. I know you are super busy. Did you make any progress with the letter of accommodation? Or we can just forget about the letter and you guys can rehire me. I can do more than just tickets. I know you have plenty of ticket people now.

Honestly I was born to be with that team. I'm bupkis now.

Please pass along my best to Mr. Snyder as well. I love that man.

Thu, Sep 23, 10:40 PM

I see there are some more staff changes. Please let me know if I can help in any way.

Wed, Sep 29, 11:59 AM

PERFORMANCE TEAM, BUST, TEAM



Message







Jason

Wed, Sep 29, 11:59 AM

FOOTBALL TEAM, EST. 1932



11 01 04 01

DAY

HOURS

MINUTES

SECONDS

Get rewarded with your ticket to our Breast Cancer Awareness game against the New Orleans Saints on October 10th! Receive a free, limited-edition "Burgundy, Gold & Pink" t-shirt when you purchase your ticket at the link below.

\$49

LOWER LEVEL

\$99

UPPER LEVEL

Upper deck and lower deck pricing mixed up? Let me know if I can help in any way. Be well.

Wed, Oct 8, 9:33 PM

Through week 4 Washington has the lowest average attendance (51,435) and lowest % of seats filled (62.7%) in the NFL (only 1 other team



iMessage





Jason

lowest % of seats filled (62.7%)  
in the NFL (only 1 other team  
under 85% capacity)

7:37 AM · 10/4/21 · [Twitter for iPhone](#)

52 Retweets 62 Quote Tweets

173 Likes



**Steve Chenevey FOX5** · 2d

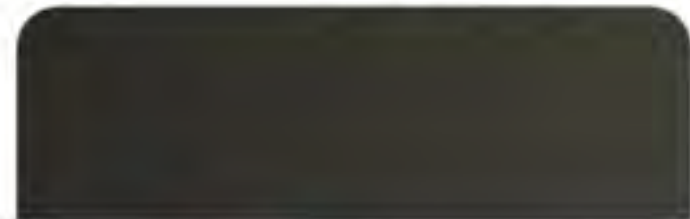
Replying to [@stevechenevey](#)

Washington averaged 65,488 in  
2019

How can we be last? I took  
attendance personally. Every  
empty seat made me feel guilty. I  
know things were not always  
perfect, but we were never last.

Please let Mr. Snyder know that I am  
ready at a moments notice to help  
and serve in any way possible.

Sun, Oct 10, 6:07 PM



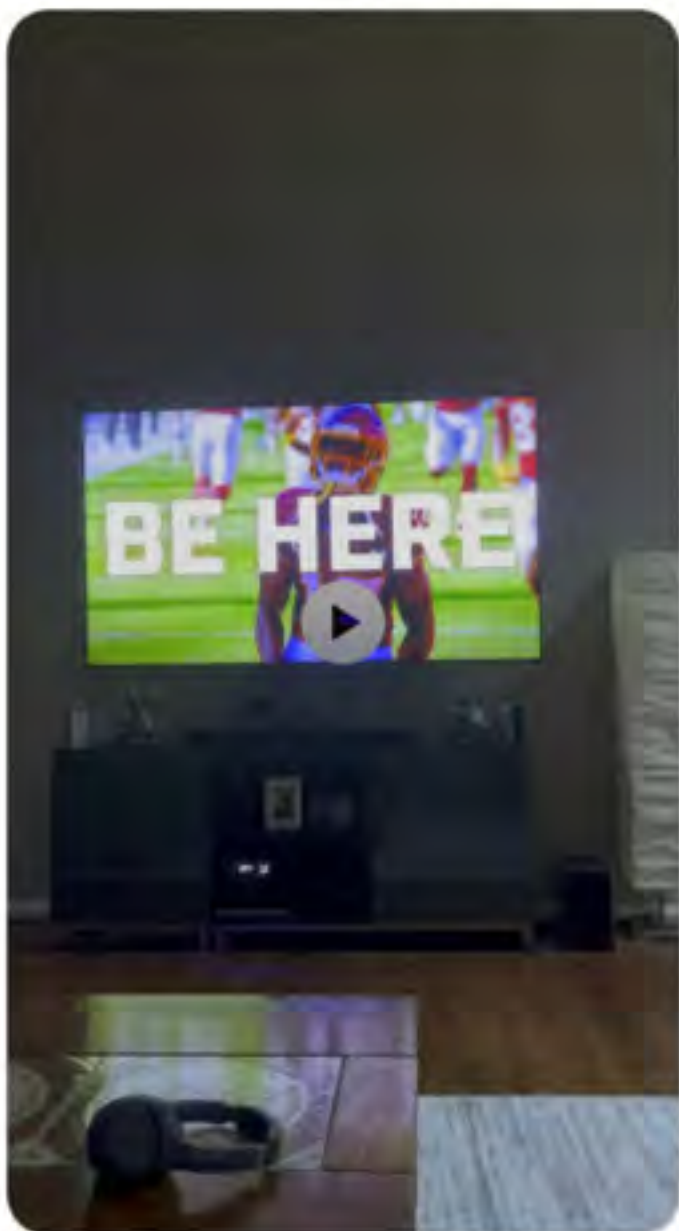
Message





Jason

Sun, Oct 10, 6:07 PM



This ad just ran at halftime of the Cowboys / Giants game.

Advertising tickets for the game on Sep 16.



iMessage





Jason

Cowboys / Giants game.

Advertising tickets for the game on Sep 16.

Need to talk to Fox to get the ISCI codes updated

Sun, Oct 10, 8:45 PM

Starting at \$49 **BUY NOW**

**W** TICKETS

WEEK 5 - SUN 10/10 - FINAL

	SAINTS 3-2	• 33
	WASHINGTON 2-3	22

CBS AM WTEM 980 AM - WMAL 105.9 FM - ESPN 630

Watch Live Games in Your Market **Watch Now**



The website is also still promoting tickets to the saints game at this moment.



iMessage



# **EXHIBIT 16**



1:14



Cancel

New message



To: Jason Friedman,



**Jason Friedman**

Facebook

You're friends on Facebook

Lives in [REDACTED]

AUG 14, 2021, 10:46 AM

Hope you are well. If you ever have the chance, please tell Mr. and Mrs. Snyder how much I appreciate them and how much I miss my job. Not being on the team has pretty much reduced me to nothing. I'd do anything to be back on the team. Sorry to send this message to you, but I have no other way to contact. Please be well [REDACTED]. Thank you.



# **EXHIBIT 17**



---

**From:** Jason Friedman [REDACTED]@gmail.com>  
**Sent:** Tuesday, January 4, 2022 5:32 PM  
**To:** Jason Wright <[REDACTED]@washingtonfootball.com>  
**Subject:** Calls from the stadium

Hello Jason,

Happy new year. I hope you are well.

I did not want to bother you on Sunday. See attached. I received two calls from the stadium on Sunday. One was a man who said "wrong number" and apologized. The other hung up on me when I answered.

Let me know if you need help. Be well. Thank you.

Jason A. Friedman

cell: [REDACTED]