

September 23, 2010

VIA ELECTRONIC MAIL

Director, EO Examinations
Internal Revenue Service
1100 Commerce Street
Dallas, TX 75242-1198
Attn: Exempt Organization Classifications—4910DAL

Dear Sir or Madam:

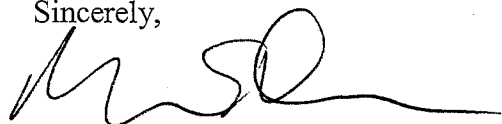
In lieu of filing IRS Form 13909, we submit this letter and enclosed materials on behalf of our client, Playoff PAC, as a formal complaint against three organizations exempt from federal income tax under section 501(c)(3):

- The Arizona Sports Foundation, also known as the Fiesta Bowl (EIN: 86-0253821), and its affiliated public charities;
- Orange Bowl Committee, Inc. (EIN: 59-0384382) and its affiliated public charities; and
- Sugar Bowl (EIN: 72-0272830).

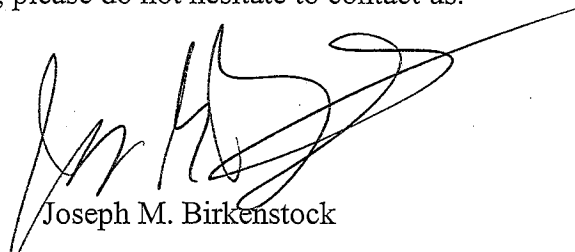
The complaint concerns the organizations' use of charitable funds to provide excessive compensation to their executives, make undisclosed lobbying expenditures, intervene in political campaigns, and provide substantial private benefit to organizational insiders. Enclosed is a report, entitled *Public Dollars Serving Private Interests: Tax Irregularities of Bowl Championship Series Organizations*, which describes the concerns in each of these areas.

If you or your staff has any questions, please do not hesitate to contact us.

Sincerely,



Marcus S. Owens



Joseph M. Birkenstock



Matthew T. Sanderson

CC: The Honorable Douglas H. Shulman, Commissioner of Internal Revenue

Enclosure: *Public Dollars Serving Private Interests: Tax Irregularities of Bowl Championship Series Organizations*