



STATE OF NEBRASKA
Office of the Attorney General

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DOUGLAS J. PETERSON
ATTORNEY GENERAL

September 11, 2020

Kevin F. Warren
Commissioner
The Big Ten Conference, Inc.
544 Park Place
Rosemont, IL 60018

RE: *Request for Information from The Big Ten Conference, Inc.*

Dear Commissioner Warren:

According to publicly available records, The Big Ten Conference, Inc. (hereinafter "you" or "your corporation") operates as an organization claiming tax-exempt status under § 501(c)(3) of the Internal Revenue Code. We, therefore, believe your corporation is subject to the Nebraska Nonprofit Corporation Act, Neb. Rev. Stat. § 21-1901 et seq.

It has come to my attention that your corporation is operating and conducting business within the State of Nebraska without being registered and/or failing to maintain registration to conduct business within the State of Nebraska.

Accordingly, I hereby request that you respond to this correspondence in writing, specifically advising whether your corporation is registered and authorized to conduct business within Nebraska pursuant to Neb. Rev. Stat. § 21-19,146 and Neb. Rev. Stat. § 21-19,150. If the corporation is not registered, or claims an exemption from registration under Neb. Rev. Stat. § 21-19,175, I ask that you provide an explanation for why your corporation believes it may be exempt from these statutory requirements. Please be advised that your corporation may be subject to civil penalties for failure to comply with all registration requirements pursuant to Neb. Rev. Stat. § 21-19,147.

Moreover, in light of recent allegations as to The Big Ten's deliberative process regarding whether to cancel, modify, or postpone the 2020 football season (hereinafter the "deliberative process"), our office hereby seeks additional information regarding whether the aforementioned deliberations were conducted

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in accordance with the requirements of the Nebraska Nonprofit Corporation Act, Neb. Rev. Stat. § 21-1901 et seq. Please provide our office the following information by no later than Monday, September 21, 2020:

1. Current Articles of Incorporation and any amendments effective since January 1, 2020;
2. Current Bylaws and any amendments and appendices effective since January 1, 2020;
3. List of current directors, including but not limited to the Council of Presidents/Chancellors;
4. All documents governing the deliberative process referenced above, including but not limited to The Big 10 Conference Handbook;
5. All meeting minutes reflecting the deliberative process referenced above;
6. All documents evidencing that your decisions concerning the 2020 football season were approved as provided in your governing documents;
7. Documentation identifying all board, committee, or other meetings wherein the above-referenced deliberations occurred or were voted upon, including:
 - o Date,
 - o Time,
 - o Place,
 - o Attendees and their titles,
 - o Copies of all notices issued,
 - o Identification of all notice recipients,
 - o Type of meeting (special, annual, quarterly, etc.). If a special meeting, identify who called the meeting and under what authority;
8. All documents relating to the fiscal impact of your decisions concerning the 2020 football season on your corporation;
9. All information, opinions, reports, and statements, as referenced in Neb. Rev. Stat. § 21-1986, that your directors relied on in reaching their decisions concerning the 2020 football season;
10. All documents reflecting communications involving the Joint Group concerning the deliberative process reference above, and all documents evidencing any recommendation made by the Joint Group and brought before the Council of Presidents/Chancellors as part of that deliberative process;

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11. All IRS Form 990s and 990-Ts filed with the IRS since January 1, 2017.

As used herein, the term "documents" and "documentation" shall include all records and other tangible media, such as audio and video files. If you have any questions regarding this matter, please do not hesitate to contact me at (402) 471-2656. Otherwise, I look forward to your prompt response.

Sincerely,



DOUGLAS J. PETERSON
Attorney General