

PETER LAWWELL'S LETTER TO SFA CHIEF EXECUTIVE STEWART REGAN IN FULL Dated 25 May 2012

Dear Stewart,

You will already be well aware of the BBC Scotland programme broadcast on Wednesday 23rd May relating to various events at Rangers, and other media coverage in a similar vein.

The situation at Rangers has clearly attracted a huge level of exposure and comment over a number of months, none of it favourable.

The SFA has already conducted one inquiry, with a subsequent Judicial Panel Hearing and Appeal.

The SPL is attempting to investigate issues associated with the Rangers EBT, although I gather is still trying to obtain all the relevant information.

Wednesday evening's programme and other media articles have now placed the affairs of Rangers in relation to payments to players under even greater scrutiny.

The BBC and others now appear to have access to detailed documentary evidence to support the statements made.

If the allegations of "double-contracts" for players are true, and a breach of SFA and/or SPL rules is established, the eligibility of those players to have competed in domestic league and cup competitions will be called into question, in turn, the integrity of the football results achieved by using those players would by necessity also fall into question.

Any wrongdoing then established would have to be subject to fair and proportionate sanctions, including retrospectively, if appropriate.

However, at a higher level, in our opinion this whole affair is causing lasting damage to the reputation and integrity of Scottish football.

We have, to date, supported both the SFA and the SPL in their efforts to deal with the situation.

We appreciate fully that this has not been an easy task for either body. But the interests of fairness and Scottish football now demand that the SFA act decisively.

The initial inquiry should now be reconvened, or a new independent panel led by a judge or senior lawyer should be formed, to investigate and report upon the Rangers EBT issues and consider whether there has been any further breach of the Association's rules, including those on disrepute.

The roles of individuals (past and present) subject to the jurisdiction of the Association should also be examined.

This should take place as quickly as possible, irrespective of the SPL's own investigations.

I look forward to hearing from you with confirmation of the SFA's intentions.

A copy of this letter is being sent to the Chairman of the SPL [Ralph Topping], the Chief Executive of the SFL [David Longmuir] and pto Uefa [Gianni Infantino] as these issues may be relevant in the context of Uefa Financial Fair Play, the eligibility of players participating in competitions organised by these bodies, and the wider responsibilities of these organisations to protect the integrity of the game.

Yours sincerely,

Peter Lawwell.