



April 4, 2024

VIA Email

Ms. Sonja McGill
Smcgill@spencerfane.com

Re: Dallas Fair Park – OVG360 and Fair Park First

Dear Ms. McGill:

I am in-house legal counsel to OVG360 and its affiliate entities, including Global Spectrum, L.P. I have been provided a copy of your recent letter to Greg O'Dell and Michael Ahearn of OVG360 concerning the ongoing audit at Dallas Fair Park. Please direct any future communications concerning this matter to my attention.

First, it is OVG360's obligation, not the obligation of Fair Park First, to obtain and provide to the City an annual financial audit for Fair Park. As in prior years, OVG360 was prepared to engage an independent, third-party auditor to satisfy that obligation. However, upon request of Fair Park First's CEO, Brian Luallen, we ceded that obligation to Fair Park First this year. We were recently advised by Mr. Luallen that the ongoing audit was not a forensic audit, but it appears based on your letter that is not the case.

In any event, OVG360 welcomes a comprehensive review of Fair Park finances to ensure transparency and accountability in the handling of all funds related to the Park. As in the past, we will provide full cooperation with such audit. To that end, we have asked the auditors to provide their questions, as well as a list of any documents, books and records they are seeking, in writing so that we can give a thoughtful and comprehensive response.

You state in your letter that you have concerns based on the interim results of the audit, but you did not share with us the interim audit findings. Please share those findings with us so we can better understand your concerns and then we will respond accordingly.

You also suggest in your letter that restricted donor funding may have been used to satisfy daily operational needs of Fair Park. Again, you have provided no specific information with respect to your allegations, but seem to be suggesting wrongdoing by OVG360. If so, we vehemently deny any wrongdoing on our part with respect to the use of restricted funds. We are confident – and have documentation to support – that all uses of donated funds were with the full knowledge and approval of Mr. Luallen, acting on behalf of Fair Park First.

Further, it appears to us that the President of the Park and Recreation Board and certain senior staff members of the Parks and Recreation Department may have been provided false and/or misleading information concerning the use of restricted donor funds, leading to a phone call late last week from





those individuals to OVG360 management. Based on the nature of that call, it was apparent to us that the President and senior staff members did not have accurate information regarding the amounts of donated funds at issue, accounting for such funds, and the process and approvals related to the use of such funds. We are aware that a meeting took place prior to that phone call among City officials, Mr. Luallen and possibly others, and we can only surmise that certain relevant facts, including that approvals were provided by Mr. Luallen for the use of such funds, were not properly conveyed to the City officials. We hope the false and/or incomplete messaging to City officials was unintentional and not malicious, but if we determine that is not the case, OVG360 will take all appropriate legal action to protect its interests.

As for the internal controls we have in place to detect and prevent acts of financial waste and abuse, we welcome a discussion with Fair Park First on that topic. We are working hard to improve those controls, and are happy to share with you our actions in that regard. Kindly contact me to arrange a call on that subject.

This letter is sent without prejudice to OVG360, and OVG360 hereby reserves all rights and remedies.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Rothenberg", written in a cursive style.

BRIAN ROTHENBERG

cc: Brian Luallen, CEO, Fair Park First (via email)
Darren James, Chair, Fair Park First (via email)
Arun Agarwal, President, Park and Recreation Board (via email)
John Jenkins, Director, Parks and Recreation Dept. (via email)
Ryan O'Connor, Assistant Director, Parks and Recreation Dept. (via email)
Kim Tolbert, Interim City Manager (via email)
Greg O'Dell, President, OVG360 Venues (via email)
Michael Ahearn, SVP, OVG360 Venues (via email)