



County of Hamilton

DUSTY RHODES
AUDITOR

COUNTY ADMINISTRATION BUILDING
138 EAST COURT STREET
CINCINNATI, OHIO 45202

August 13, 2009

Board of Commissioners
Hamilton County
138 East Court Street, #603
Cincinnati, OH 45202

Honorable Board:

As a follow up to my letter of August 11 (see enclosed) I am requesting that you provide me with a complete listing of each and every individual who has been the recipient of a ticket to the County box at Great American ball park and Paul Brown Stadium from 2001 through calendar year 2008. Please also include the monetary value of the ticket and separately an estimated per capita value of any ancillaries such as food and drink that accompanied customary county box usage.

I am very concerned that these tickets and/or food and drink may constitute a taxable event requiring that the Auditor's office report them to the Internal Revenue Service.

It is also worth noting that the original contract with the Bengals states that the County is to pay for tickets to each game. My office has never issued a check for such a purpose yet it is reported that many are using these tickets.

A systematic circumvention of the County Auditor's office in this matter is of significant concern to me. Please address it promptly.

Sincerely,

Dusty Rhodes

Cc: Joseph T. Deters, Prosecuting Attorney
enclosure