

# Exhibit C

June 3, 2008

Client-Matter: 29749-060

**VIA E-MAIL**

David Greenspan, Esq.  
Dewey & LeBoeuf LLP  
1301 Avenue of the Americas  
New York, NY 10019-6092

**Re: Bernard Paul Parrish, et al. v. National Football League Players Association  
and Players Inc, Case No. C07-0943 WHA**

Dear Dave:

This responds to your letter dated June 2, 2008 concerning Defendants' May 23, 2008 Responses and Objections to Plaintiffs' Third Set of Requests for Production to Players Inc and Fourth Set of Requests for Production to the NFLPA.

Contrary to your assertion, there is no question that the employment contracts and compensation of Gene Upshaw are relevant to this dispute. Indeed, as I explained in my letter dated May 30, 2008, not only is such information related to express allegations Plaintiffs have made in their Third Amended Complaint, it also is directly relevant to the findings of our sports economics expert, Daniel A. Rascher, Ph.D. See Third Amended Complaint ("TAC") ¶ 39 (alleging that Defendants re-directed funds to which Plaintiffs are entitled to, among other things, support the substantial salary of Gene Upshaw). Nothing in your June 2 letter suggests otherwise.

You state that Mr. Upshaw's documents are irrelevant because the only issue in this dispute is whether Plaintiffs are entitled to recover fixed sums of money attributable to retired player licensing. While we agree that this is one aspect of Plaintiffs' claims, this is certainly not the only aspect. As explained above and in my May 30 letter, Plaintiffs have alleged that Defendants re-directed funds to which Plaintiffs are entitled to support the substantial salary of Gene Upshaw. Plaintiffs are entitled to know how much of the money they should have received went into the pockets of Mr. Upshaw.

Moreover, Plaintiffs also have alleged that Defendants breached their fiduciary duty to Plaintiffs by, among other things, failing to represent their best interests in pursuing licensing opportunities. See generally TAC ¶¶ 40-55. Mr. Upshaw inserted himself into this issue by offering inconsistent deposition testimony on his personal efforts to promote retired players in

David Greenspan, Esq.  
June 3, 2008  
Page 2

connection with licensing opportunities. *Compare* Deposition of Gene Upshaw Transcript 135:20-137:8 *with* 151:8-22. Plaintiffs are entitled to conduct discovery into whether Mr. Upshaw's efforts on behalf of retired players, or lack thereof, are somehow tied to the amount of his compensation or the terms of his employment.

You state that there cannot be any connection between the amount of Mr. Upshaw's compensation and Defendants' licensing revenue because Defendants' audited statements show that Defendants derive revenue from other sources. This argument is unconvincing. Simply because Defendants receive revenue from sources other than player licensing does not mean that Mr. Upshaw's employment and compensation must come from these other sources. Indeed, nowhere in the audited reports is Mr. Upshaw's compensation tied directly to any one source – licensing revenue or otherwise – nor do you make such an allegation.

You also state that Plaintiffs do not need Mr. Upshaw's employment contracts and compensation information because the amounts paid to Mr. Upshaw are already publicly available in Defendants' LM-2 reports. There are numerous problems with this argument.

First, according to our sports economics expert, Daniel A. Rascher, Ph.D., the numbers submitted by Defendants in their LM-2 reports (which are unverified) are a poor proxy for the numbers contained in Defendants' own financial documents. As an example, when compared to Defendants' financial documents, the LM-2 reports understate the amount of Defendants' licensing revenues and overstate the amounts distributed to players. This creates serious concerns about the accuracy of the data in the LM-2s.

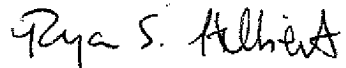
Second, while the LM-2 reports purport to identify the amount of Mr. Upshaw's compensation, they do not go so far as to explain how Mr. Upshaw's compensation is determined. To give you a more specific example, while the LM-2 reports show that Mr. Upshaw's annual compensation was \$3.5 million a year from 2003 to 2007 (which was already 1.8 to 3.5 times more than his counterparts), they offer no explanation as to why Mr. Upshaw's salary suddenly and unexpectedly skyrocketed to \$6.7 million in 2007.

Third, contrary to your allegation that Dr. Rascher was able to base his opinions solely on the LM-2s, Dr. Rascher actually raised several questions about the details of Mr. Upshaw's compensation in footnote 47 of his report. Dr. Rascher also reserved his right to update his calculations once Defendants produced Mr. Upshaw's employment contracts and compensation information. Assuming you intend to depose Mr. Rascher on his findings concerning Mr. Upshaw's salary, Dr. Rascher needs this information in order to substantiate his findings and defend against Defendants' attacks.

David Greenspan, Esq.  
June 3, 2008  
Page 3

At the conclusion of your letter you make clear that Defendants "will not withdraw their objections to the document requests at issue" and will not produce documents responsive to Document Request Nos. 46 and 47 to Players Inc and Document Request Nos. 48 and 49 to the NFLPA. We also note that such documents could have been produced as "Highly Confidential – Attorneys' Eyes Only" under the protective order in this case. Under the circumstances, we have no choice but to take this matter up with the Court.

Very truly yours,



Ryan S. Hilbert  
Manatt, Phelps & Phillips, LLP

cc: Ronald S. Katz, Esq.  
David G. Feher, Esq.

20188218.2