

Exhibit N

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May 30, 2008

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 David:

I am writing in response to your May 29, 2008 letter which addresses the parties' ongoing dispute regarding (i) the number of witnesses that Defendants' identified in their Rule 26(a)(1) disclosures and (ii) the adequacy of Defendants' disclosures.

At the outset, I want to reiterate that Plaintiffs have advanced two reasonable proposals to resolve the parties' dispute that would not result in a significant burden to any of the parties. Plaintiffs first proposed that Defendants pare down their list of persons with knowledge and allow Plaintiffs to depose the remaining witnesses who Plaintiffs had not yet deposed. Defendants rejected this proposal outright. As an alternative, Plaintiffs suggested that the parties postpone taking additional depositions, and agree to a half-day deposition of any undeposed witness that the other party expects to call at trial. Again, Defendants would not agree.

Instead, Defendants selectively offered to produce Steve Saxon -- a witness who Defendants failed to identify until shortly before the close of discovery -- and to produce one additional witness from the list of more than 20 remaining witnesses listed in Defendants' disclosures who have not yet been deposed. As I explained in my May 22, 2008 letter, your position has left us with no choice but to object to any attempt by Defendants to call any witness at trial for whom proper disclosure was not timely made in accordance with Judge Alsup's order and Rule 26(a)(1).

Defendants' failure to identify Mr. Saxon until May 9, 2008 is clearly untimely, especially given your recent assertion that Defendants considered proffering Mr. Saxon as a 30(b)(6) witness in January of this year. What is more, Defendants' late disclosure of Mr. Saxon is just one example of Defendants' repeated attempts to prevent Plaintiffs from identifying the witnesses who have the greatest knowledge of the facts of this case.

Defendants' disclosures list literally dozens of witnesses with questionable relevance without identifying any information regarding each witness' specific knowledge. For example, on June 7, 2007, Players Inc served initial disclosures that identified 19 present and former employees without identifying the type of discoverable information that each witness possesses in accordance with FED. R. CIV. P. 26(a)(1). In fact, Players Inc did not even provide Plaintiffs with the job titles of each witness. On June 29, 2007, Defendants served amended disclosures that identified an additional 13 third party witnesses. Again, Defendants failed to identify the type of discoverable information that each witness possesses. In addition, Defendants failed to provide an address and telephone number for each individual in accordance with the Rule 26(a)(1).


On February 19, 2008, Defendants again supplemented their disclosures to identify 10 additional third party witnesses. While Defendants' February 19, 2008 disclosures contain brief descriptions regarding the type of discoverable information that each witness possesses, Defendants' descriptions are plainly inadequate. For example, Defendants list five individuals that "are likely to have discoverable information on the subjects of retired players group licensing, and/or membership in the NFLPA Retired Players Association." Based on this description, it is impossible to ascertain whether each witness has information regarding Mr. Parrish's claims, Mr. Adderley's claims or both. Furthermore, Defendants again failed to provide an address and telephone number for each individual.

With full knowledge that Plaintiffs were only entitled to take ten depositions in this case, Defendants again amended their disclosures three weeks before the close of discovery on May 9, 2008 to add additional witnesses including Mr. Saxon. Again, Defendants' disclosures failed to describe the types of discoverable information that each witness possesses.

Indeed, it was not until after Plaintiffs' prompting that on May 20, 2008 -- a mere week before the close of discovery -- Defendants even attempted to serve disclosures that comply with Rule 26(a)(1) by (i) setting forth the type of discoverable information that each witness is likely to have and (ii) providing an address and telephone number for each witness.

Despite Defendants' untimely and inadequate disclosures, Plaintiffs have tried to be reasonable and to resolve this issue in a manner that would not impose an undue hardship on Defendants. However, based on the wealth of letters that have been exchanged regarding this subject we now feel that there is little likelihood of an amicable resolution. As such, we consider this matter resolved for the time being and will take this matter up with Judge Alsup in connection with pretrial proceedings in the event that Defendants attempt to reserve the right to call any of the aforementioned witnesses at trial.

Sincerely,


Lew LeClair 