EXHIBIT 26

Case No. C 07 0943 WHA

Parrish v. National Football League Players Association, et al.

UNITED STATES DISTRICT COURT 1 NORTHERN DISTRICT OF CALIFORNIA SAN FRANCISCO DIVISION 2 BERNARD PAUL PARRISH, HERBERT 3 ANTHONY ADDERLEY, WALTER ROBERTS III, 4 Case No. C 07 0943 WHA Plaintiffs, 5 **FILED UNDER SEAL** 6 7 NATIONAL FOOTBALL LEAGUE PLAYERS ASSOCIATION and NATIONAL FOOTBALL LEAGUE PLAYERS 8 INCORPORATED d/b/a/ PLAYERS INC, 9 Defendants. 10 **DECLARATION OF WARREN FRISS** 11 I, Warren Friss, declare as follows: 12 I am Vice President and Entertainment General Manager of Topps 13 Company, Inc. ("Topps") and have held that position since February 2005. From June 1991 to 14 February 2005, I held the position of Vice President and Internet Business General Manager and 15 from February 2000 to June 2001, I held the position of General Counsel. I joined Topps as 16 17 Deputy General Counsel in May 1995. I am over twenty-one years of age, and I have personal 18 knowledge of each of the facts stated herein. If called upon to testify, I could and would testify 19 completely thereto. 20 2004 License Agreement 21 22 2. Attached hereto as Exhibit A is a true and accurate copy of a License 23 Agreement between Topps and the NFLPA with an effective date of March 1, 2004 ("2004 24 License Agreement"). It was Topps' understanding that it did not by virtue of the 2004 License 25 Agreement obtain the rights of any retired players. As to retired players, the player would have 26 to individually designate his participation in a specific Topps program involving retired players 27

for Topps to have his licensing rights.

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3. This type of individual license program for a retired player occurred, for example, in 2004 when Topps agreed to pay additional monies to obtain, on an individually negotiated basis, the group licensing rights of Roger Craig, a retired NFL player, for use in a Topps football trading card product. Topps entered into the same type of individually negotiated license arrangement at this time with Dick Anderson, another retired NFL player. A true and correct copy of the individually negotiated license agreements for Mr. Craig dated November 9, 2004, and Mr. Anderson dated November 8, 2004, are attached hereto as Exhibits B and C, respectively.

- 4. Thus, under the 2004 License Agreement, Topps acquired the group licensing rights of active NFL players only. It was my belief that any consideration paid by Topps under the 2004 License Agreement was not paid for the rights of retired players.
- The agreement was never intended by Topps to apply to retired NFL players.

2007 License Agreement

6. The pertinent language in Paragraph 1(A) of another License Agreement entered into between the NFLPA and Topps with an effective date of March 1, 2007, a true and accurate copy of which is attached hereto as Exhibit D, is to the same effect as the 2004 License Agreement. It was my belief that any consideration paid by Topps under the 2007 License Agreement was not paid for the rights of retired players.

I declare under the penalty of perjury under the laws of the United States of

America that the foregoing is true and correct and that this declaration was in executed in New

York, New York on October ©, 2007.

Warren Fries