

EXHIBIT 28

Case No. C 07 0943 WHA

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

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

Bernard Parrish, et al.,

Plaintiffs,

Case No. C 07 0943 WHA

v.

FILED UNDER SEAL

National Football League Players Association,
et al.,

Defendants.

DECLARATION OF ADAM SULLINS

I, Adam Sullins, declare as follows:

1. I am Vice President and General Counsel of The Upper Deck Company, LLC (“UD LLC”) and have held that position since approximately May 2006. Since 2004, I have been the person at UD LLC principally responsible for negotiations with Players Inc. regarding player group licensing. I am over twenty-one years of age and have personal knowledge of each of the facts stated herein. If called upon to testify, I could and would testify completely thereto.

2004 License Agreement

2. I was primarily responsible for finalizing a license agreement between The Upper Deck Company (“UDC”) and Players Inc., with an effective date of March 1, 2004 (the “2004 License Agreement”).

3. UDC did not acquire pursuant to the 2004 License Agreement the rights of any retired NFL players. Rather, the 2004 License Agreement includes the rights of active players only, and all money UDC paid under the 2004 License Agreement was paid for the rights of active players only. Moreover, UDC did not intend to acquire the rights of any retired NFL players in the 2004 License Agreement.

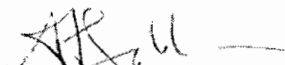
4. Whenever UDC has sought to acquire the rights of retired NFL players for use in UDC's products, UDC has entered into separate agreements, and paid additional money, to acquire those certain retired NFL players' rights.

5. This type of separate agreement for a specific NFL retired player occurred, for example, on March 10, 2005 and July 8, 2005, when UDC agreed to pay additional money to acquire the rights of Herbert Adderley, who I understand is the Plaintiff in this lawsuit. If UDC had already acquired Mr. Adderley's rights pursuant to the 2004 License Agreement, UDC would not have paid this additional money to acquire Mr. Adderley's rights.

2007 License Agreement

6. I was also responsible for negotiating a license agreement between UDC and Players Inc. with an effective date of March 1, 2007 (the "2007 License Agreement"). The 2007 License Agreement included the rights of active NFL players only, and all money UDC paid under the 2007 License Agreement was paid for the rights of active NFL players only. To the extent that UDC wants to acquire the rights to use retired NFL players in its products, UDC continues to pay additional money, and enters into separate agreements, to acquire the rights of those certain retired NFL 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 Carlsbad, California on June 12, 2008.



Adam Sullins