

Exhibit B
to the
Declaration Of Ronald S. Katz In Support Of
Class Counsels' Notice of Compliance with Order
Granting Final Approval of Settlement

PROPOSED PLAN OF DISTRIBUTION

I. EXPLANATION OF SETTLEMENT FUND AND PAYOUT TO CLASS MEMBERS

The purpose of this proposed Plan of Distribution is to present a methodology for distributing settlement funds that is acceptable to the beneficiaries; maintains a unified approach amongst the beneficiaries that is in accordance with their damages; is speedy, inexpensive, and fair; and is based upon easily applied objective criteria. In developing this Plan of Distribution (the “Plan”), Class Counsel conferred with their economic consulting experts, and the provisions of the Plan of Allocation reflect the input of these consultants, as well as Class Counsel’s evaluation of the factual and legal issues relating to alleged damages and loss causation. The Plan will govern the distribution of the Settlement proceeds after deducting all appropriate taxes, approved costs, attorneys’ fees, and reimbursement of litigation expenses (the “Net Settlement Fund¹”). The Net Settlement Fund will be distributed to Class Members who are not otherwise excluded. Each Class Member shall be allocated a percentage of the Net Settlement Fund based upon the year or years during the Class Period that each Class Member was a member of the Class as explained in detail below. The Plan is designed to achieve an equitable and rational distribution of the Net Settlement Fund among eligible Class Members.

A. The Settlement Fund

1. The Gross Settlement Amount

The Gross Settlement Amount is defined in Paragraph 14 of the Settlement Agreement to be \$26,250,000, which will be paid in two equal installments of \$13,125,000: one made on July 13, 2009, and the other will be made on the later of: (1) June 5, 2010, or (2) ten business days after the “Effective Date” as defined in the Settlement Agreement. Absent an appeal of the settlement, the second payment date should be June 5, 2010.

2. The Net Settlement Amount

The Net Settlement Amount is also defined in Paragraph 14 of the Settlement Agreement to be “the Gross Settlement Amount plus any interest accrued after payment by Defendants as provided for in Paragraph 34, minus attorneys’ fees, costs, expenses and incentive fees to the Class Representative, as awarded by the Court.” Class Counsel will apply to the Court for reimbursement of expenses and costs in the amount of approximately \$1.7 million, and for attorneys’ fees in the amount of thirty percent (30%) of the remaining settlement amount after deduction of expenses and costs awarded by the Court. Class Counsel will request that the expenses and costs awarded by the Court be deducted from the first payment, and the attorneys’ fees awarded by the Court be paid from the two settlement distribution payments described below in proportion to the amount of each payment.

¹ Note that capitalized terms used but not defined herein shall have the meanings assigned to such terms in the Settlement Agreement.

If the Court awards fees and costs as requested, Class Counsel will be reimbursed approximately \$1.7 million in expenses and costs, which would leave a remaining settlement amount from the first payment of \$11.4 million. If approved by the Court, thirty percent (30%) of this amount, or approximately \$3.4 million, would be awarded to Class Counsel in attorneys' fees. The amount from the first payment for distribution to the Class Members would be approximately \$8 million. As the only expenses to be deducted from the second payment would be additional costs for notice and administration or taxes, and those expenses would be offset by interest income, it is anticipated that approximately \$13 million will be available from the second payment. If the Court approves the requested attorneys' fees, then approximately \$4 million in attorneys' fees would be deducted from the second payment. The amount from the second payment for distribution to Class Members would be approximately \$9 million.

Thus, if the Court approves Class Counsel's application for costs, expenses, and attorneys' fees, the total amount that will be distributed to Class Members (the Net Settlement Amount) would be approximately \$17 million. Certain items could affect the exact calculation of the Net Settlement Amount, including taxes, costs of administration, incentive fees to the class representative, and escrow fees.

B. Plan Of Allocation Amongst Class Members

It is the judgment and contention of Class Counsel that the Class Members' alleged damages stem from being denied participation in the royalties shared with active NFL players. Thus, in the judgment of Class Counsel, division of the payout would be most equitable if it mirrors the way in which Class Counsel understands based upon the evidence in this case that the active players received payments from the Gross Licensing Revenue pool for the years 2004 through 2007 that are included in the Class Period.² It is Class Counsel's understanding based on the evidence, that the eligible active players received approximately twenty percent (20%) of the total licensing revenue during the class period in 2004, twenty four percent (24%) of the total licensing revenue during the class period in the second year (2005); twenty five percent (25%) of the total licensing revenue was paid in the third year (2006); and thirty one percent (31%) of the total licensing revenue was paid in the fourth year (2007). Class Counsel further understands, based on the evidence, that each year the amounts were divided equally among the eligible active NFL players for that year.

It is Class Counsel's understanding that the number of retired players with a Gross Licensing Authorization ("GLA") in effect per contract year are as follows:

2003	1,980
2004	1,425
2005	1,437
2006	1,207
TOTAL	6,049

² It is Class Counsel's understanding that the payments for years 2004-2007 relate to the GLA signing years of 2003-2006.

Based upon these numbers and assuming the Court approves Class Counsel's application for costs, expenses, and attorneys' fees described above, Class Counsel have determined that to best match the distribution scheme enjoyed by active players, the Net Settlement Fund should be paid to Class Members in two amounts, as follows:

The initial amount for distribution to Class Members would be approximately \$8 million, and would be distributed as follows:

For the 2003 GLA: Twenty percent (20%) of the amount or approximately \$1.6 million would be paid to Class Members having a signed GLA in 2003. With 1,980 eligible Class Members, each would receive approximately \$800.

For the 2004 GLA: Twenty four percent (24%) of the amount or approximately \$1.9 million would be paid to Class Members having a signed GLA in 2004. With 1,425 eligible Class Members, each would receive approximately \$1,300.

For the 2005 GLA: Twenty five percent (25%) of the amount or approximately \$2 million would be paid to Class Members having a signed GLA in 2005. With 1,437 eligible Class Members, each would receive approximately \$1400.

For the 2006 GLA: Thirty one percent (31%) of the amount or approximately \$2.5 million would be paid to Class Members having a signed GLA in 2006. With 1,207 eligible Class Members, each would receive approximately \$2,100.

Multiple years: If a Class Member has a signed GLA in more than one year, that person would receive payments for each of the years from the initial distribution. For example, if a Class Member signed a GLA in both 2003 and 2004, the Class Member would receive approximately \$2100. **As another example, a Class Member who signed a GLA for each of the years 2003, 2004, 2005, and 2006, would receive a payment in the amount of approximately \$5,600 from the initial distribution.**

Payments from the second distribution would be handled in accordance with the same methodology as set forth above, after deduction of attorneys' fees, additional costs of administration or taxes. **A Class Member who signed a GLA for each of the years 2003, 2004, 2005, and 2006, would receive a payment in the amount of approximately \$6,300 from the second distribution. Accordingly, a Class Member who signed a GLA for each of the years in the class period would receive payment in the approximate total amount of \$11,900.**

To the extent that there are any funds remaining in the Net Settlement Fund after distributions to each Class Member (because of unclaimed funds, or for any other reason, such funds shall also be distributed to Class Members using the same methodology described above unless the amounts are *de minimus*, i.e., are less than the expected cost of distribution.

As provided in the Settlement Agreement, Defendants NFLPA and Players, Inc. have no role or responsibility with respect to disbursements from, or administration of, the Settlement Fund, including the calculation of the amounts that each former player will receive, which is being overseen by Class Counsel and the Claims Administrator.

QUESTIONS? CALL TOLL-FREE 1 (866) 697-5552 OR VISIT WWW.RETIREDPLAYERCLASSACTION.COM

II. ADMINISTRATION OF NET SETTLEMENT FUND

The parties propose that the administrator of the fund will be the administrator that the Court previously approved for dissemination of the notice of pendency of class action following this Court's order granting class certification:

Retired Player Class Action Administrator
c/o The Garden City Group, Inc.
P.O. Box 91047
Seattle, WA 98111-9147
Telephone: 1 (866) 697-5222

The administrator will distribute claim or administrative forms to the Class Members according to the addresses on file with The Garden City Group, Inc. as used in connection with the notice class certification, as updated by further information received during the class certification notice process. Once claim forms are received, payment will be made to the Class Members as soon as practicable after funds become available. All administration fees and taxes on interest received on funds during their retention in escrow will be paid from the Gross Settlement Fund.