

Exhibit B
To The
Second Amended Complaint For Breach Of Contract,
Unjust Enrichment, Breach of Fiduciary Duty,
Violation of California Business & Professions Code
§ 17200, And An Accounting



Dear :

PLAYERS INC has an exciting opportunity for you!

If you sign the enclosed Group Licensing Authorization agreement (GLA), we will include you in several planned video games licensed by PLAYERS INC, including, for example, NFL Madden Football by E A Sports.

PLAYERS INC will pay you a minimum of \$1,500 for inclusion in video games relating to the 2000 and 2001 NFL seasons (e.g. NFL Madden 2001 and NFL Madden 2002). Other prospective games include NFL 2K1 by Sega for the Dreamcast platform and Gameday 2001 by Sony for Playstation II.

PLAYERS INC's licensees such as E A Sports are permitted to secure retired NFL player rights only from PLAYERS INC, not from any other source, contrary to what others may have told you. This offer will be your only opportunity to participate in NFL player video games and get paid.

As soon as you have signed the enclosed GLA, please return it to PLAYERS INC in the enclosed postage paid envelope. We will send you one half of the fee (or \$750) as soon as we receive your signed GLA. The remainder will be paid in March 2001. Please respond no later than March 10, 2000.

If you have any questions, please contact LaShun Lawson or Bev Halton at PLAYERS INC by calling 800-372-5535.

We are pleased to be able to provide this licensing program to you and other select retired players. Your cooperation is what makes retired player licensing possible. With your signed GLA in hand, we will work to provide you with even more chances to earn money in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Gene Upshaw".

Gene Upshaw
Chairman

NATIONAL FOOTBALL LEAGUE PLAYERS INCORPORATED