

(b) At the conclusion of each League Year, each player agent representing a player who was under contract to an NFL Club during that League Year shall submit to Class Counsel or any Players Union a certification confirming, after reasonable inquiry of all personnel in his or her agency with authority to negotiate Player Contracts, that neither he or she nor they has entered into any undisclosed agreements of any kind, express or implied, oral or written, or promises, undertakings, representations, commitments, inducements, assurances of intent, or understandings of any kind, as described in Article XV (Enforcement Of The Salary Cap And Entering Player Pool), Section 1. Upon receipt of such certification, Class Counsel or any Players Union shall forward a copy of the certification to the Management Council.

(c) Any failure to execute and submit a certification as required under Section 2(a) or 2(b) above, may be deemed evidence of a violation of Article XV, Section 1 of this Agreement.

(d) At the conclusion of each League Year, the executive primarily responsible for football operations on behalf of each Club shall submit to the Management Council a certification confirming that the Club has not, to the extent of his knowledge after reasonable inquiry of all owners and all employees with authority to negotiate Player Contracts, violated the terms of Article XIII (Anti-Collusion), Section 1, nor received from the NFL or the NFL Management Council any communication disclosing that an NFL Club had negotiated with or is negotiating with any Restricted Free Agent, unless and until an Offer Sheet has been given to the Prior Club, or any Unrestricted Free Agent, prior to the execution of a Player Contract with that Unrestricted Free Agent, where such communication or disclosure is inconsistent with Article XIII

(Anti-Collusion), Section 1. Upon receipt of each such certification, the NFL shall forward a copy of the certification to Class Counsel or any Players Union.

(e) Any failure to execute a certification as required under Section 2(d) above may be deemed evidence of a violation of Article XIII (Anti-Collusion), Section 1 of this Agreement.

Section 3. False Certification: Any person or Club who knowingly executes or files a false certification required by Sections 1(a), 1(b), 2(a), or 2(b) of this Article shall be subject to a fine of up to \$375,000, upon a finding of such violation by the Special Master. Authority to impose such a fine shall rest with the Special Master or the Commissioner, consistent with the allocation of authority in Article XV (Enforcement Of The Salary Cap And Entering Player Pool), Section 6(b). Notwithstanding the foregoing, in no circumstances shall a fine under this section be imposed upon any person or Club if such person or Club is also being sanctioned for the same conduct under Article XV, Section 6 above.

ARTICLE XVII
NFL PLAYER CONTRACT

Section 1. Form: The NFL Player Contract form attached hereto as Appendix L will be used for all player signings. This form cannot be amended without the approval of the Management Council, Class Counsel and any Players Union.

Section 2. Term: The NFL Player Contract shall expire on the last day of the last League Year subject to such Contract.

Section 3. Changes:

(a) Notwithstanding Section 1 above, changes may be agreed to between a Club and a player in a player's contract or contracts consistent with the provisions of this Agreement.

(b) The NFL Player Contract shall provide that, other than any rights the player may have to object to this Agreement during its review by the Court, the player waives and releases any claims: (i) arising out of, related to, or asserted in this Action; and (ii) for conduct engaged in pursuant to this Settlement Agreement during the express term of the Agreement.

Section 4. Conformity: All Player Contracts signed prior to the execution of this Agreement and in effect during the term of this Agreement shall be deemed amended in such a manner to require the parties to comply with the mandatory terms of this Agreement.

Section 5. General, Notices, Prohibitions, etc.:

(a)(i) Any agreement between any player and any Club concerning terms and conditions of employment shall be set forth in writing in a Player Contract as soon as practicable. Each Club shall provide to the NFLMC a copy of each such Player Contract within two days of the execution of such contract by the player and the Club. The NFLMC shall provide to Class Counsel or any Players Union a copy of each executed Player Contract it receives from a Club within two business days of its receipt of such Player Contract. It is anticipated that each Club will send a copy of each such Player Contract to the NFLMC by overnight mail the day it is so executed, and the NFLMC will send a copy of such copy to Class Counsel or any Players Union by overnight mail the day it is so received. The NFLMC shall provide to Class Counsel or any Players Union any salary information received from a Club which is relevant to whether such Player Contract complies with Article V (Entering Player Pool) and/or Article X (Guaranteed League-wide Salary, Salary Cap & Minimum Team Salary), within two business days following the NFL's receipt of such information. Promptly upon but no later than two business days after the signing of any Veteran with less than three Accrued Seasons to a Player Contract, the signing Club shall notify the NFLMC, which shall notify Class Counsel or any Players Union of such signing.

(ii) In the event that an Unrestricted Free Agent signs a Player Contract with a Club other than his prior Club between July 5 and July 15, the Player or his Agent shall promptly notify the Players Association, which will promptly notify the NFLMC in writing, and the New Club shall promptly notify the NFLMC, in writing,

of such signing. If neither the NFLMC nor the Players Association has received any such written notice prior to midnight on July 15, such Player Contract shall be deemed not to have been signed within the signing period prescribed by Article VII (Veteran Free Agency), Section 1(b)(i).

(b) Any agreement between any player or Player Affiliate and any Club or Club Affiliate providing for the player to be compensated by the Club or Club Affiliate for non-football-related services shall be set forth in writing and disclosed and provided to the NFLMC within five business days of the execution or making of the agreement. The NFLMC shall provide such information to Class Counsel or any Players Union within two business days of the receipt of such information.

(c) No Club shall pay or be obligated to pay any player or Player Affiliate (not including retired players) other than pursuant to the terms of a signed NFL Player Contract or a contract for non-football related services as described in Section 5(b) above. Nothing contained in the immediately preceding sentence shall interfere with a Club's obligation to pay a player deferred compensation earned under a prior Player Contract.

(d) During the period any Salary Cap is in effect, in addition to any rights a Club may presently have under the NFL Player Contract, any Player Contract may be terminated if, in the Club's opinion, the player being terminated is anticipated to make less of a contribution to the Club's ability to compete on the playing field than another player or players whom the Club intends to sign or attempt to sign, or another player or players who is or are already on the roster of such Club, and for whom the

Club needs Room. This Subsection shall not affect any Club or Club Affiliate's obligation to pay a player any guaranteed consideration.

(e) No Player Contract may contain any individually negotiated provision transferring any player intellectual property rights to any Club or Club Affiliate or any Club sponsor.

(f) No Club or player may agree upon any Player Contract provision concerning the termination of the contract that is inconsistent with the terms of this Agreement (including but not limited to the NFL Player Contract, Appendix L hereto), or the provisions of the NFL Constitution and Bylaws which are appended to the Side Letter dated July 24, 2006 from Harold Henderson to Eugene Upshaw, as they were operative and administered at the beginning date of the 2006 League Year (except any provisions relating to the 1982 CBA, which have been superseded by this Agreement). The parties disagree and reserve their rights with respect to whether a Player Contract may contain a commitment by the Club not to send a Qualifying Offer to an eligible player or not to designate a player as a Franchise or Transition player.

Section 6. Commissioner Disapproval:

(a) If the Commissioner disapproves a Player Contract for any reason, he must inform Class Counsel or any Players Union in writing of the reasons therefore by noon on the date following such disapproval.

(b) In the event the Commissioner disapproves any Player Contract as being in violation of the Salary Cap or Entering Player Pool, or any other provision of

the Settlement Agreement or corresponding provision of the Collective Bargaining Agreement, the filing of an appeal of such disapproval pursuant to Section 5 of Article XV (Enforcement of the Salary Cap) or Section 1 of Article XXII (Special Master), shall automatically stay the Commissioner's disapproval, and the player shall continue to be free to practice and play for the Club, until the Special Master (or the District Court acting in lieu of the Special Master) issues its ruling. Provided, however, that in the event such Special Master appeal is filed within one week of or after the first scheduled regular season game of the Club: (i) the appeal shall be conducted in an expedited manner and shall be concluded within five days of the filing date of such appeal; and (ii) the Special Master shall issue his ruling by the end of such five day period. Provided, further, that, in the event the appeal is filed after the Club's first preseason game, but before the date one week before the Club's first scheduled regular season game: (i) the appeal shall be conducted in an expedited manner and shall be concluded within ten days of the filing date of such appeal; and (ii) the Special Master shall issue his ruling by the end of such ten day period. If there is no ruling by the end of the periods prescribed in the preceding two sentences, or, for earlier filed appeals, by the day following the Club's third preseason game, the automatic stay shall be dissolved. If the Commissioner disapproves a Player Contract for any of the reasons stated above on a second occasion for the same player during a given League Year, and determines that such player should not be able to play, there shall be no stay of such disapproval pursuant to this agreement, unless it is determined that the Commissioner's second disapproval is arbitrary or capricious. This agreement shall not prejudice or affect in any way, or constitute a waiver with

respect to, any rights of class members to seek a stay or injunctive relief before the District Court, pursuant to the Federal Rules of Civil Procedure; nor shall it prejudice or affect in any way the rights of the NFL to oppose, or the arguments of the NFL in opposition, to such a stay.

Section 7. NFLPA Group Licensing Program: The NFL Player Contract shall include, solely for the administrative convenience and benefit of the player and the NFLPA, the provision set forth in Paragraph 4(b) of the NFL Player Contract (Appendix L hereto), regarding the NFLPA Group Licensing Program. Neither the League nor any Club is a party to, or a beneficiary of, the terms of that provision. No Club may enter into any agreement with a Player or Player Affiliate that is inconsistent with any rights granted to the NFLPA pursuant to Paragraph 4(b) of the NFL Player Contract; provided that this sentence is not intended and shall not be construed to override or restrict the rights granted to the Club and the League pursuant to Paragraph 4(a) of the NFL Player Contract.

Section 8. Good Faith Negotiation:

(a) In addition to complying with specific provisions in this Agreement, any Club or player engaged in negotiations for a Player Contract (including any Club extending, and any player receiving, a Required Tender) is under an obligation to negotiate in good faith.

(b) A Club extending a Required Tender must, for so long as that Tender is extended, have a good faith intention to employ the player receiving the Tender at

the Tender compensation level during the upcoming season. It shall be deemed to be a violation of this provision if, while the tender is outstanding, a Club insists that such a player agree to a Player Contract at a compensation level during the upcoming season below that of the Required Tender amount. The foregoing shall not affect any rights that a Club may have under the Player Contract, the CBA, or this Agreement, including but not limited to the right to terminate the contract, renegotiate the contract, or to trade the player if such termination, renegotiation, or trade is otherwise permitted by the Player Contract, the CBA, or this Agreement.

Section 9. Limitations on Salary Forfeitures:

(a) No forfeitures of signing bonuses shall be permitted, except that players and Clubs may agree: (i) to proportionate forfeitures of a signing bonus if a player voluntarily retires or willfully withholds his services from one or more regular season games; and/or (ii) that if a player willfully takes action that has the effect of substantially undermining his ability to fully participate and contribute in either preseason training camp or the regular season (including by willfully withholding his services in either preseason training camp or during the regular season or willfully missing one or more games), the player may forfeit the greater of: (a) 25% of the prorated portion of his signing bonus for the applicable League Year for the first time such conduct occurs after the beginning of training camp until the end of the season for his Club, and the remaining 75% prorated portion of his signing bonus for the applicable year for the second time such conduct occurs during that period that year; or (b) the proportionate amount of his

signing bonus allocation for each week missed (1/17th for each regular season week or game missed).

(b) If a player with a signing bonus forfeiture clause voluntarily retires and misses the remainder of the season, and the player then reports back to the Club in the subsequent season, then the Club must either (i) take the player back under his existing contract with no forfeiture of the remaining proportionate signing bonus allocation, or (ii) release the player and seek repayment of any remaining proportion of the signing bonus allocated to future League Years.

(c) No forfeitures permitted (current and future contracts) for signing bonus allocations for years already performed, or for other salary escalators or performance bonuses already earned.

(d) A player's right to receive and/or retain a signing bonus may not be conditioned on the player's participation in voluntary off-season programs or voluntary minicamps, or for adverse public statements, provided that the Club may have non-proratable participation bonuses for its off-season workout program.

(e) Player Contracts may not contain individually negotiated provisions for forfeiture relating to violations of the Policy on Anabolic Steroids and Related Substances or the NFL Policy and Program for Substances of Abuse (which policies will address this issue), or for failing any drug test.

(f) Except as provided above, existing contract forfeiture provisions entered into before the end of the 2005 regular season will be in full force and effect for the duration of the current contract, and any extensions resulting solely from effectuation of existing contract provision (e.g., option years). If a Player Contract with a forfeiture

provision entered into before the end of the 2005 regular season is otherwise extended or renegotiated, the amount of Salary agreed to in the contract prior to its extension or renegotiation shall be subject to forfeiture to the same extent as provided prior to such extension or renegotiation.

(g) For purposes of this Section 9, the terms “proportionate forfeitures” and “proportionate amount” mean 1/17th of that year’s signing bonus allocation for each regular season week or game missed.

Section 10. Unless otherwise provided for in any Collective Bargaining Agreement, compensation for pre-season services shall be a matter of individual negotiation, and the NFL and its member Clubs shall not agree to pay any uniform wage for pre-season services.

ARTICLE XVIII
MUTUAL RESERVATION OF RIGHTS; LABOR EXEMPTION

Section 1. Subject to the provisions of this Article, upon the expiration or termination of this Agreement, no Class Member, the Players Association, Defendant or their respective heirs, executors, administrators, representatives, agents, successors and assigns (the “Parties”), shall be deemed to have waived, by reason of the settlement of this Action, the settlement and dismissal of other actions, the entry into or effectuation of this Agreement, any Collective Bargaining Agreement, or any Player Contract, or any of the terms of any of them, or by reason of any practice or course of dealing between or among any of the Parties, their respective rights under law with respect to the issues of whether any provision or practice authorized by this Agreement is or is not then a violation of the antitrust laws. Subject to the provisions of this Article, upon the expiration or termination of this Agreement, the Parties shall be free to make any available argument that any provision or practice authorized by this Agreement is or is not then a violation of the antitrust laws, or is or is not then entitled to any labor exemption.

Sections 2-3. [Omitted]

Section 4. In effectuation of this Agreement, the Parties agree that the labor exemption from the antitrust laws applies during the express term of the CBA dated May 6, 1993, and the extensions thereof through the extension effective as of March 8, 2006, and to any conduct of Defendants and any Players Union taken in accordance with the terms of such CBA during the express term of such CBA.

Section 5. (a) In effectuation of this Agreement, the Parties agree that, after the expiration of the express term of such CBA, then, if there is a Players Union in existence, the Parties agree that none of the Class Members or any player represented by any Players Union shall be able to commence an action, or assert a claim under the antitrust laws for conduct occurring, until either: (i) Defendants and any Players Union have bargained to impasse; or (ii) six months after such expiration, whichever is later; at that time, the Parties reserve any arguments they may make regarding the application of the labor exemption.

(b) In effectuation of this Agreement, the Parties agree that, after the expiration of the express term of any CBA, in the event that at that time or any time thereafter a majority of players indicate that they wish to end the collective bargaining status of any Players Union on or after expiration of any such CBA, the Defendants and their respective heirs, executors, administrators, representatives, agents, successors and assigns waive any rights they may have to assert any antitrust labor exemption defense based upon any claim that the termination by the players or any Players Union of its status as a collective bargaining representative is or would be a sham, pretext, ineffective, requires additional steps, or has not in fact occurred.

ARTICLE XIX
RELEASES AND COVENANTS NOT TO SUE

Section 1. Plaintiffs, all Class Members, and the Players Association, on behalf of themselves and their respective heirs, executors, administrators, representatives, agents, successors and assigns, release and hereby covenant not to sue, and covenant not to authorize the Players Association or any Players Union to sue, or to support financially or administratively, any suit against any of the Defendants, or their present and former officers, directors, trustees, employees, attorneys, affiliates, general or limited partners, heirs, executors, administrators, representatives, agents, successors and assigns, with respect to any antitrust or other claim asserted in the Complaint in this Action or the Related Litigation, including, without limitation, any such claim regarding past NFL Rules relating to the College Draft, Plan B, the first refusal/compensation system, the NFL Player Contract, pre-season compensation, or any other term or condition of employment.

Section 2. The Defendants, on behalf of themselves and their present and former officers, directors, trustees, employees, attorneys, affiliates, general or limited partners, heirs, executors, administrators, representatives, agents, or successors and assigns, release and hereby covenant not to sue or seek any relief against any of the Plaintiffs, Class Members or the Players Association, or their respective heirs, executors, administrators, representatives, agents, present or former officers, employees, attorneys, or successors and assigns, with respect to any claim asserted in this Action or the Related Litigation.

Section 3. Nothing in this Article shall prevent any Party from asserting that any of the other Parties has breached the terms of this Agreement, or has breached the terms of any Player Contract (except insofar as such claims have been expressly released), or shall affect the rights of any party under Article XIII (Anti-Collusion), Sections 5 and 6 above.

Section 4. In the event that any person, whether or not a party hereto, has asserted or will assert a claim against any Defendant, Plaintiff, Class Member, or the Players Association that arises out of or relates to any matter contained in this Agreement, no party hereto will assert any cross-claim against or seek to implead, or seek indemnification from, any other party with respect to such claim.

Section 5. Plaintiffs, Class Members, and the Players Association, on behalf of themselves and their respective heirs, executors, administrators, representatives, agents, successors and assigns, release and hereby covenant not to sue, and covenant not to authorize the Players Association or any Players Union to sue, or to support financially or administratively, any suit against any of the Defendants, or their present and former officers, directors, trustees, employees, attorneys, affiliates, general or limited partners, heirs, executors, administrators, representatives, agents, successors and assigns, for any alleged violation of the antitrust laws or any other provision of federal, state, or common law with respect to any conduct specifically authorized by this Agreement during the express term of this Agreement or any portion thereof. This provision survives the termination of this Agreement, but only with respect to conduct during the term of this Agreement prior to its expiration or termination.

Section 6. Plaintiffs, Class Members, Defendants, and the Players Association each hereby pledge their best efforts and cooperation (i) to defend the Agreement or Court Approval of the Agreement in any forum in which they may be challenged; and (ii) to implement the provisions of the Agreement in a manner consistent with good faith and fair dealing.

Section 7. All releases and covenants not to sue with respect to conduct authorized by this Agreement shall survive any termination of this Agreement, but only with respect to such conduct occurring during the express term of this Agreement and while such Agreement was in effect.

ARTICLE XX
FINAL CONSENT JUDGMENT

Section 1. Pursuant to the Final Consent Judgment in this Action, the Court shall retain jurisdiction over this Action to effectuate and enforce the terms of this Agreement and the Final Consent Judgment.

Section 2. Any NFL Club, whether a new franchise or a successor of a current NFL Club or otherwise, and the Players Association or any successor thereof, shall be bound by and have the benefits of the Agreement and the Final Consent Judgment.

ARTICLE XXI
IMPARTIAL ARBITRATOR

Section 1. Selection: The parties shall select one of the Non-Injury Grievance Arbitrators under the CBA who shall concurrently serve as the Impartial Arbitrator, who shall have exclusive jurisdiction to determine disputes that are specifically referred to the Impartial Arbitrator pursuant to the express terms of this Agreement.

Section 2. Scope of Authority: The powers of the Impartial Arbitrator and the rights of the parties in any proceeding before him or her shall be solely to determine disputes that are specifically referred to the Impartial Arbitrator pursuant to the express terms of this Agreement. In no event shall the Impartial Arbitrator have any authority to add to, subtract from, or alter in any way the provisions of this Agreement.

Section 3. Effect of Rulings: Rulings of the Impartial Arbitrator shall upon their issuance be final and binding upon all parties, except as expressly specified under this Agreement or as expressly agreed to among all parties.

Section 4. Discovery: In any of the disputes described in this Agreement over which the Impartial Arbitrator has authority, the Impartial Arbitrator shall, for good cause shown, grant reasonable and expedited discovery upon the application of any party where, and to the extent, he determines it is reasonable to do so and it is possible to do so within the time period provided for his determination. Such discovery may include the production of documents and the taking of depositions.

Section 5. Compensation of Impartial Arbitrator: The compensation to and costs of the Impartial Arbitrator in any proceeding brought pursuant to this Agreement shall be equally borne by (i) the NFL and (ii) Class Counsel or any Players Union. In no event shall any party be liable for the attorneys' fees incurred in any such proceeding by any other party.

Section 6. Procedures: All matters in proceedings before the Impartial Arbitrator shall be heard and determined in an expedited manner. A proceeding may be commenced upon 48 hours written notice served upon the party against whom the proceeding is brought and the Impartial Arbitrator, and the arbitration shall be deemed to have been commenced on the second business day after such notice was given. All such notices and all orders and notices issued and directed by the Impartial Arbitrator shall be served upon the NFL, counsel for the NFL, Class Counsel and any Players Union, in addition to any counsel appearing for individual NFL players or individual Clubs. The NFL, Class Counsel and any Players Union shall have the right to participate in all such proceedings, and Class Counsel and any Players Union may appear in any proceedings on behalf of any NFL player who has given authority for such appearance.

Section 7. Selection of Impartial Arbitrator: In the event that the parties cannot agree on the identity of an Impartial Arbitrator, the parties agree that the Impartial Arbitrator shall be randomly selected from the then-currently serving Non-Injury Grievance Arbitrators under the CBA. The Impartial Arbitrator shall serve for a two-year term commencing on the date of entry of the order of appointment, unless the parties agree

otherwise. The Impartial Arbitrator shall continue to serve for successive two-year terms unless notice to the contrary is given either by the NFL or Class Counsel and any Players Union. Such notice shall be given to the other party and the Impartial Arbitrator within the ninety days preceding the end of any term, but no later than thirty days prior to the end of such term. If necessary, a new Impartial Arbitrator shall be selected in accordance with the procedures of this Section. The NFL and Class Counsel and any Players Union may dismiss the Impartial Arbitrator at any time and for any reason upon their mutual consent.

ARTICLE XXII
SPECIAL MASTER

Section 1. Pursuant to the Final Consent Judgment, the Court shall appoint a Special Master agreed upon and recommended by the parties, who shall have exclusive jurisdiction to enforce the terms of this Agreement and the Final Consent Judgment (except as provided in this Agreement with respect to disputes determined by the Impartial Arbitrator), and who shall hold hearings on alleged violations thereof, subject to review by the Court in the manner set forth below.

Section 2. Scope of Authority: The powers of the Court and the Special Master and the rights of the parties in any enforcement proceeding shall be as set forth in Rules 53(a), (c), (d) and (e) of the Federal Rules of Civil Procedure; provided, however, that:

(a) The Special Master shall make findings of fact and recommendations of relief including, without limitation, damages (including damages referred to in Article XIII (Anti-Collusion), Section 9), contempt and specific performance;

(b) The Court shall accept the Special Master's findings of fact unless clearly erroneous and the Special Master's recommendations of relief unless based upon clearly erroneous findings of fact, incorrect application of the law, or abuse of discretion; except that, as to any finding concerning Article XIII (Anti-Collusion), any imposition of a fine of \$1,000,000 or more, or any finding that would permit termination of this Agreement, review shall be de novo;

(c) Subject to Subsections (a) and (b) above, the Court shall determine all points of law and finally make the award of all relief including, without limitation, contract damages, contempt and specific performance;

(d) Except for any matters for which the Court has de novo review of the Special Master's determinations (e.g., collusion, termination, or fines of \$1,000,000 or more), and except for fines for false certifications (as provided in Article XVI (Certifications), Section 3), rulings of the Special Master shall upon their issuance be binding upon and followed by the parties unless stayed, reversed, or modified by the Court or by an appellate court. In such other matters, the determination of the Special Master shall not take effect until reviewed and acted upon by the Court. In entertaining a request for a stay of a ruling of the Special Master, the Court shall apply the standard that an appellate court would apply to a request for a stay of a ruling of the Court. If and when a recommendation of the Special Master is reversed or modified by the Court or by an appellate court, and is no longer subject to further appeal, the effect of such reversal or modification shall be deemed by the parties to be retroactive to the time of issuance of the recommendation of the Special Master. The parties may seek appropriate relief to effectuate and enforce this provision.

(e) The Special Master's authority shall be limited to those items specifically set forth in this Agreement for Special Master review, as well as the review of any alleged violations of this Agreement.

Section 3. Discovery: In any of the disputes described in this Agreement over which the Special Master has authority, the Special Master shall grant reasonable and expedited discovery upon the application of any party where, and to the extent, he determines it is reasonable to do so. Such discovery may include the production of documents and the taking of depositions. Subject to rules to be agreed to by the parties, in any proceeding to

review any alleged violation of Article X (Guaranteed League-wide Salary, Salary Cap & Minimum Team Salary) of this Agreement regarding any TR issue, the Special Master shall have the authority, upon good cause shown, to direct any Club to produce any tax materials disclosing any income figures for such Club or Club Affiliate (non-income figures may be redacted) which in his or her judgment relates to any such alleged violation, including but not limited to portions of any tax returns or other documents submitted to the Internal Revenue Service. Subject to rules to be agreed to by the parties, in any proceeding to review any alleged violation of Article X (Guaranteed League-wide Salary, Salary Cap & Minimum Team Salary) and/or Article V (Entering Player Pool) of this Agreement regarding any Salary paid to any player(s), the Special Master shall have the authority, upon good cause shown, to direct any such player(s) to produce any tax materials disclosing any income figures for any such player or Player Affiliate (non-income figures may be redacted) which in his or her judgment relates to any such alleged violation, including but not limited to portions of any tax returns or other documents submitted to the Internal Revenue Service. In each case the Special Master shall not release such tax materials to the general public, and any such tax materials shall be treated as strictly confidential under an appropriate protective order.

Section 4. Compensation: The compensation and costs of retaining the Special Master shall be equally borne by (i) the NFL and (ii) Class Counsel or any Players Union. In no event shall any party be liable for the attorneys' fees incurred in any such enforcement proceeding by any other party, except as set forth in Article XIII (Anti-Collusion).

Section 5. Procedures: All matters in enforcement proceedings before the Special Master shall be heard and determined in an expedited manner. An enforcement proceeding may be commenced upon 72 hours written notice (or upon shorter notice if ordered by the Special Master) served upon the party against whom the enforcement proceeding is brought and filed with the Special Master. All such notices and all orders and notices issued and directed by the Special Master shall be served upon the NFL, counsel for the NFL, Class Counsel and any Players Union, in addition to any counsel appearing for individual NFL players or individual NFL Clubs. The NFL and Class Counsel and any Players Union shall have the right to participate in all such enforcement proceedings, and Class Counsel and any Players Union may appear in any enforcement proceedings on behalf of any NFL player who has given authority for such appearance.

Section 6. Selection of Special Master: In the event that the NFL and Class Counsel and any Players Union cannot agree on the identity of a Special Master to be appointed by the Court, the parties agree to submit the issue to the President of the American Bar Association (“ABA”) who shall submit to the parties a list of eleven attorneys (none of whom shall have nor whose firm shall have represented within the past five years players, player representatives, clubs or owners in any professional sport). If the parties cannot within thirty days of receipt of such list agree to the identity of the Special Master from among the names on such list, they shall alternately strike names from said list, until only one name remains, and that person shall be the Special Master. The first strike shall be determined by a coin flip. Upon approval by the Court, the Special Master shall serve for an initial two-year term commencing on the date of entry of the order of appointment.

Thereafter, the Special Master shall continue to serve for successive three-year terms unless notice to the contrary is given either by the NFL or Class Counsel and any Players Union. Such notice shall be given to the other party, the Court and the Special Master within the ninety days preceding the end of any term, but no later than thirty days prior to the end of such term. Following the giving of such notice, a new Special Master shall be selected in accordance with the procedures set forth in this Section 6. The NFL and Class Counsel and any Players Union may dismiss the Special Master at any time and for any reason upon their mutual consent.

Section 7. Penalties: Any monetary penalty assessed by the Special Master may be assessed only against a Club or Clubs or the League, as applicable, found to have violated this Agreement. In no event may the Special Master order relief, or assess any monetary penalty, against an individual Club owner, officer, or non-player employee.

ARTICLE XXIII
[OMITTED]

ARTICLE XXIV
OMITTED

ARTICLE XXV
DURATION OF AGREEMENT

Section 1. [Omitted]

Section 2. Effective Date/Expiration Date: Except as provided in Section 3 below, this Agreement shall be effective from March 8, 2006 until the last day of the 2012 League Year, except for the provisions relating to the Draft, Article IV (College Draft), which shall expire in the League Year immediately following the expiration or termination of this Agreement.

Section 3. Termination Prior to Expiration Date:

(a) Either Class Counsel or the Management Council may terminate both of the final two Capped Years (2010 and 2011) by giving written notice to the other on or before November 8, 2008. In that event, the 2010 League Year would be the Final League Year, and the Agreement would continue in full force and effect until the last day of that League Year, except for the provisions related to the Draft, which would expire as prescribed in Article IV (College Draft), Section 1.

(b) Either Class Counsel or the Management Council may terminate the final Capped Year of this Agreement (2011) by giving written notice to the other on or before November 8, 2009. In that event, the 2011 League Year would be the Final League Year, and the Agreement would continue in full force and effect until the last day of that League Year, except for the provisions related to the Draft, which would expire as prescribed in Article IV (College Draft), Section 1.

(c) **Provision Invalidated:** If at any time after Court Approval during the term of this Agreement, any provision of this Agreement is enjoined, declared null and void, rendered unenforceable or otherwise invalidated by a court of competent jurisdiction, and such court's order having become final and all appeals through the Court of Appeals having been exhausted, the provision in question shall be severed from the Agreement, and the remainder of the Agreement shall remain in full force and effect. Notwithstanding anything in this Subsection (c), either the NFL or Class Counsel shall have the right to terminate this Agreement if one or more of the following provisions is rendered invalid, null and void, or unenforceable: (1) Articles IV (College Draft), VII (Veteran Free Agency), X (Guaranteed League-wide Salary, Salary Cap & Minimum Team Salary), XI (Final League Year), XIII (Anti-Collusion), and XVIII (Mutual Reservation of Rights; Labor Exemption); or (2) the provisions relating to the maintenance of a mandatory settlement class under Rule 23(b)(1). If either the NFL or Class Counsel wishes to exercise its option to terminate, it may do so by serving upon the other parties written notice of termination within 30 days of the date of such determination and any appeals relating thereto.

(d) **Termination Due To Collusion:** If at any time the conditions of Article XIII (Anti-Collusion), Section 16(a), (b) or (c) are satisfied, Class Counsel shall have the right to terminate this Agreement. To execute such a termination, Class Counsel shall serve upon the NFL written notice of termination within thirty days after the Special Master's report finding the requisite conditions becomes final and any appeals therefrom to the District Court have been exhausted. The Parties agree, however, that such termination shall be stayed if any Party appeals such finding to the Court of Appeals. All

Parties agree to seek and accept expedited review in any appeal of a collusion determination, with all the procedural limitations thereof. Thirty days after any expedited review by the Court of Appeals, and in the absence of a stay by the U.S. Supreme Court within ten days thereof, the termination shall be effective, unless the Parties agree otherwise. The Parties shall confer in person or by telephone during the thirty-day period to attempt to resolve the dispute.

(e) **No Waiver:** Any failure of the NFL or Class Counsel to exercise its right to terminate this Agreement with respect to any League Year in accordance with this Article shall not be deemed a waiver of or in any way impair or prejudice any right of any such party, if any, to terminate this Agreement in accordance with this Article with respect to any succeeding League Year.

Section 4. Effect of Early Termination on Player Contracts:

(a) If otherwise in compliance with this Agreement upon execution prior to notice of early termination, a Player Contract may not be found to violate this Agreement solely by reason of a subsequent early termination of this Agreement. For example, a Player Contract that, upon execution, complies with the 30% Rule set forth in Article X, Section 8(b), may not be found to violate the 30% Rule solely by reason of a subsequent early termination, although neither the Player nor the Club may, after notice of early termination of this Agreement, exercise any options, or otherwise exercise rights or take actions that would, upon exercise or implementation, cause the Player Contract to violate the 30% Rule.

(b) Except as otherwise provided in Article X (Guaranteed League-wide Salary, Salary Cap & Minimum Team Salary), the Salary Cap accounting treatment accorded to Player Contracts executed, or any options or other rights exercised, prior to any notice of early termination of this Agreement will not change, and such contracts will not be re-valued, solely by reason of such early termination.

(c) Contracts executed or renegotiated after any notice of early termination of this Agreement, as well as the exercise after such notice of any pre-existing option or contract rights shall be governed by the then-existing Salary Cap rules, taking into account the consequences of any such early termination (e.g., the conversion of 2009 to the Final Capped Year and the conversion of 2010 to an Uncapped Year).

Section 5. If this Agreement is terminated prior to its expiration (other than as provided in Article XXV, Subsections 3(a)-(b), above), the following rules apply:

(a) Class Counsel, the Players Association, any Players Union, and all Class Members may not assert a claim against Defendants for any conduct engaged in prior to such termination that was pursuant to and in compliance with this Agreement; however, nothing in this Agreement shall preclude or limit the right of Class Counsel, the Players Association, any Players Union, or any player to commence any new action with respect to any claims arising after such termination or against any conduct or threatened conduct of Defendants after termination;

(b) all Player Contracts that were entered into prior to such termination pursuant to the terms of this Agreement, and all assignments of such contracts, shall be deemed valid and enforceable, notwithstanding the termination of this Agreement; and

(c) this Action shall be maintained solely for the purpose of enforcing claims of violations of this Agreement arising prior to its termination.

ARTICLE XXVI
OMITTED

ARTICLE XXVII
GOVERNING LAW

To the extent that federal law does not govern the implementation of this Agreement or of the Final Consent Judgment, this Agreement and the Final Consent Judgment shall be construed and interpreted under, and shall be governed by, the laws applicable to contracts made and performed in the State of New York.

ARTICLE XXVIII
NOTICES

Any notice to be given under the terms of this Agreement whose method is not otherwise specified herein shall be given in writing by hand-delivery and first-class prepaid mail addressed as follows:

(1) To the National Football League:

The National Football League
280 Park Avenue
New York, New York 10022
Attention: Executive Vice President-
Labor Relations

cc: Covington & Burling LLP
1201 Pennsylvania Avenue, N.W.
Washington, D.C. 20004-2401
Attention: Gregg H. Levy, Esq.

(2) To Any Players Union:

[address designated by any Players Union]
Attention: General Counsel

(3) To Class Counsel:

Dewey Ballantine LLP
1310 Avenue of the Americas
New York, New York 10019-6092
Attention: Jeffrey L. Kessler, Esq.
David G. Feher, Esq.

Weil, Gotshal & Manges
767 Fifth Avenue
New York, New York 10153
Attention: James W. Quinn, Esq.

(4) To an NFL Club:

At the principal address of such Club as then listed on the records of the NFL or at that Club's principal office.
Attention: President

- (5) To the Players Association
National Football League Players Association
2021 L Street, N.W.
Washington, D.C. 20036
Attention: General Counsel

or to such other persons or addresses as the parties hereto may designate in writing.

ARTICLE XXIX
CONSULTATION AND INFORMATION SHARING

Section 1. Consultation and Communications:

(a) In any Capped Year, during the period from March 1 through July 15, or the scheduled date of the first day of the first NFL training camp that season, whichever is later, of each League Year covered by this Agreement, the Executive Vice President for Labor Relations of the NFL (or his designee) shall meet in person or by telephone conference once a week with Class Counsel or the General Counsel of any Players Union (or his designee) for the purpose of reviewing each Club's Club Salary summary and advice regarding the interpretation of the Salary Cap rendered since the last such meeting, or as otherwise agreed to by the parties.

(b) Subject to any claim of attorney-client and/or work product privilege, any communications under this Section may be referred to or used by the NFL or Class Counsel or any Players Union in any proceeding. By agreeing to this Section, neither the NFL nor Class Counsel intends to waive or shall be deemed to have waived any attorney-client or other privilege with respect to any communications.

Section 2. Salary Summaries: During the period between March 1 and the first day of the regular season during any Capped Year, the NFL shall provide Class Counsel or any Players Union with Salary and Team Salary summaries for each Team on a weekly basis. Upon the first date of the regular season and during the remainder of any Capped Year, such information shall be provided as often as it is prepared for use by the NFL (but no less often than once each month). Prior to the first day of the regular season during any Uncapped Year, the NFL shall provide Class Counsel and any Players Union with an

estimate of Projected TR, and a revised estimate on the first day of each month thereafter in any such year.

Section 3. Notice of Invalid Contract: If the NFL informs a Club that a proposed player transaction would be inconsistent with or in violation of the terms of this Settlement Agreement or the Collective Bargaining Agreement as interpreted by the NFL, the NFL shall promptly notify Class Counsel and any Players Union that such an interpretation has been communicated and the basis for such interpretation. The NFL shall provide such notice as soon as possible, but in no event later than five (5) business days following the communication of such interpretation to the Club.

Section 4. Neutral Verifier: Class Counsel and any Players Union shall designate, subject to the reasonable approval of the NFL, a third party to serve as the neutral verifier of Player Contract offers (the "Neutral Verifier"). A Club that wishes to verify a Player Contract offer may contact the Neutral Verifier and request him or her to contact the Club that is asserted to have extended the offer, to verify the terms and conditions of the offer. The Neutral Verifier shall promptly contact the offering Club to ascertain such terms and conditions, and shall promptly advise the inquiring Club of such information, and shall promptly advise the affected player of the inquiry and the information communicated. Communications pursuant to this paragraph shall be by telephone or telecopy, and the costs of the Neutral Verifier shall be equally borne by the NFL on the one hand, and Class Counsel or any Players Union on the other hand.

Section 5. Copies: Within two (2) business days of their receipt by the NFL, the NFL shall provide to Class Counsel or any Players Union, at no expense, a copy of any and all Player Contracts and Offer Sheets that are entered into or extended during the term of this Agreement.

Section 6. Meetings: During each League Year covered by this Agreement, the Executive Vice President for Labor Relations of the NFL (or his designee) shall meet once a month with Class Counsel or the Executive Director of the Players Union (or his designee), for the purpose of reviewing the implementation of this Agreement.

Section 7. New Benefits: A sufficient amount of revenue from the 2010 and 2011 League Years shall be utilized, if necessary, to fund new benefits (as provided for in the Benefits Articles in the CBA) of at least \$3 million per Club for the 2006 League Year, \$3.5 million per Club for the 2007 League Year, \$4 million per Club for the 2008 League Year, and \$4.5 million per Club for the 2009 League Year, in order to allow a reasonably smooth growth of the Salary Cap in the 2006-09 League Years as agreed to by the parties.

**ARTICLE XXX
MISCELLANEOUS**

Section 1. The Defendants, the Class Members and Class Counsel shall, upon request therefor by any party hereto, execute and deliver such further documents and instruments and take such further steps as are reasonably necessary and appropriate to implement and effectuate the purposes of this Agreement and the Final Consent Judgment.

Section 2. This Agreement shall be binding upon and shall inure to the benefit of the Parties hereto and their heirs, executors, administrators, representative, agents, successors and assigns and any corporation into or with which any corporate party hereto may merge or consolidate.

Section 3. The NFL represents that it has been duly authorized to enter into and to execute this Agreement on behalf of itself and its members. Class Counsel hereby represents that it has been duly authorized to execute this Agreement on behalf of the Plaintiffs.

Section 4. The headings in this Agreement are solely for the convenience of the attorneys for the Parties and of the Court, and shall not be deemed part of, or considered in construing or interpreting, this Agreement.

Section 5. The specification of any time period in this Agreement shall include any non-business days within such period, except that any deadline falling on a Saturday, Sunday, or Federal Holiday shall be deemed to fall on the following business day.

Section 6. All of the Appendices and Exhibits hereto are an integral part of this Agreement and of the agreement of the parties thereto.

Section 7. The Parties shall not, in any proceeding or otherwise, use or refer to any parol evidence with regard to the interpretation or meaning of this Agreement. This Agreement may not be changed, altered or amended other than by a written agreement signed by the party sought to be charged with such change, alteration or amendment.

IN WITNESS WHEREOF, this Agreement is signed on the date first
above written.

DEWEY BALLANTINE LLP

By: /s/ Jeffrey L. Kessler
On behalf of the Class
Representatives

COVINGTON & BURLING LLP

By: /s/ Gregg H. Levy
On behalf of the NFL and Its
Member Clubs

APPENDIX A
LIST OF RELATED LITIGATION

A. Player Cases

1. Allen v. Charges Football Co., Case No. CV-91-4322 CBM (JRx) (C.D. Cal.)
2. Chandler v. Indianapolis Colts, Inc., Cause No. 54C01-9009-CP-0453 (Ind. Cir. Ct.)
3. Five Smiths, Inc. v. NFLPA, Civ. No. 4-90-261 (D. Minn.); No. 92-2118MNMI (8th Cir.)
4. Hebert v. Los Angeles Raiders, Civ. No. S023546 (Sup. Ct. Cal.)
5. Jackson v. NFL, Civ. No. 4-92-876 (D. Minn.)
6. Joyner v. NFL, Civ. No. 92-2876 (E.D. Pa.)
7. McNeil v. NFL, Civ. No. 4-90-476 (D. Minn.)
8. Morris v. New York Giants, Inc., (Arbitration before Hon. Bernard S. Meyer)
9. Mullin v. Los Angeles Rams Football Co., Case No. BC-021838 (Cal. Super. Ct.)
10. NFL v. NFLPA & Hilton, Civ. No. 4-91-877 (D. Minn.)
11. Powell v. NFL, Civ. No. 4-87-917 (D. Minn.); No. 91-3430MNMI (8th Cir.)
12. Solomon v. NFL, Civ. No. 92-1244-F (Tex. Dist. Ct.)
13. Tice v. Pro Football, Inc., Civ. No. 4-93-166 (D. Minn.) (on behalf of all White Class Members who have asserted claims relating to pre-season compensation, or on behalf of whom claims may have been asserted relating to pre-season compensation, except for claims individually asserted by Walter Stanley, Rod Barksdale, Matt Monger, Paul K. Blair, Cedric Jones, and Bernard Ford whose claims, if not settled in Tice, will be subsumed in White)

B. NLRB Cases

14. NFL Management Council v. NLRB, No. 92-1642; Dallas Cowboys Football Club, Ltd. v. NLRB, No. 92-1641; Barnes v. NLRB, No. 92-1534 (D.C. Cir.) (consolidated appeal)

C. Licensing Cases

15. Aikman v. AAA Sports, No. 92-CV-1457 (MJL) (S.D.N.Y.)
16. NFL Properties, Inc. v. Hi Pro Marketing, No. 92-CV-1456 (MJL) (S.D.N.Y.)
17. NFLPA v. Carrier, No. 92 CH 3281 (Ill. Cir. Ct.)
18. NFLPA v. Clayborn, No. 92-00984 (Ma. Superior Ct.)
19. NFLPA v. Fulcher, No. 92-CI-00604 (Ky. Cir. Ct.)
20. NFLPA v. Golic, No. C123-92 (N.J. Superior Ct.)
21. NFLPA v. NFL Properties, Inc., No. 90-CV-4244 (MJL) (S.D.N.Y.)
22. NFLPA v. Roby, No. 92-09092(15) (Fl. Cir. Ct.)

APPENDIX B

Paul Tagliabue
Commissioner
National Football League
410 Park Avenue, 13th Floor
New York, New York 10022

Re: White v. NFL, No. 4-92-906 (D. Minn)

Dear Paul:

This letter confirms that the National Football League Players Association, which financed the above-referenced litigation and is a party in certain of the related litigations which were settled in conjunction with the above referenced litigation, agrees that it will be legally bound by the terms of the Stipulation and Settlement Agreement, as amended March 8, 2006.

Sincerely,

Eugene Upshaw
Executive Director

**APPENDIX C
FIRST REFUSAL OFFER SHEET**

Name of Player:

Date:

Address of Player:

Name of New Team:

Name and Address of
Player's Representative
Authorized to Act for Player:

Name of Prior Team:

Address of Prior Team:

Principal Terms of NFL Player Contract With New Team:

[Supply Information on this Sheet or on Attachment]

1. Salary to be paid, guaranteed or loaned (i.e., Paragraph 5 Salary; signing, reporting and roster bonuses; deferred compensation (including the specified installments and the specified dates); amount and terms of loans, if any; and description of variation and method of calculation, if any, for Salary in Principal Terms that may be variable and/or calculable (i.e., only likely to be earned team incentives for New Team [not to exceed 15% of Salary] and generally recognized League-wide honors): [Please identify every component of such payment (e.g., signing bonus, salary, etc.) and indicate if any component or portion thereof is guaranteed or based upon specific incentives].

2. Modifications and additions to NFL Player Contract(s): [or attach marked-up copy of NFL Player Contract(s)]

3. Other terms (that need not be matched):

Player:

New Club:

By: _____

By: _____
Chief Operating Officer

**APPENDIX D
FIRST REFUSAL EXERCISE NOTICE**

Name of Player:

Date:

Address of Player:

Name of New Team:

Name and Address of
Player's Representative
Authorized to Act for Player:

Name of Prior Team:

Address of Prior Team:

The undersigned member of the NFL hereby exercises its Right of First Refusal so as to create a binding Agreement with the player named above containing the Principal Terms set forth in the First Refusal Offer Sheet (a copy of which is attached hereto), and those terms of the NFL Player Contract not modified by such Principal Terms.

Prior Team

By:

Chief Operating Officer

APPENDIX E
WAIVER OF FREE AGENT RIGHTS

I, the undersigned, hereby state that I have agreed to a Right of First Refusal at the end of my NFL Player Contract, as set forth in the documents attached to this waiver. I understand that, in so doing, I am giving up rights I have to be completely free to sign with other teams at the end of my contract. I also understand that no NFL team is permitted to force me to renounce these rights, which are rights that I have under the NFLPA/NFL collective bargaining agreement and the settlement of the Reggie White class action suit against the NFL. In exchange for renouncing these rights, I understand that I will receive the following additional compensation, if any, from my team:

By: _____

WITNESSED BY:

APPENDIX F ACCOUNTANTS' REVIEW PROCEDURES

The information included in the Schedule of Team Salaries, Benefits, Player Costs, Cash Player Costs, and Total Revenues ("TR") of the NFL and its member clubs (the "Schedule"), which is not intended to be a presentation in accordance with generally accepted accounting principles, is to be prepared in accordance with the provisions of the SSA. The information on the Schedule is to be the responsibility of the management of the Clubs and the NFL.

The Management Council and Class Counsel and any Players Union are to retain a national accounting firm (the "Accountants") which will have the responsibility to perform certain procedures on the Schedule and report on the results of these procedures. The Accountants are to conduct procedures as agreed upon by the parties (the "Procedures"). The Procedures shall include examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. The Procedures shall also include an assessment of the significant estimates made by management, as well as an evaluation of the overall Schedule presentation.

A committee is to be established, the Settlement Agreement Salary Cap Review Committee (the "Committee"), consisting of six members with three representatives designated by each of (a) the Management Council and (b) Class Counsel and any Players Union. The Committee is to meet with the Accountants at least twice during the year, once prior to December 31st to review the scope of the Procedures described in the preceding paragraph and again to review the results of the Procedures reasonably before issuance of any Special Purpose Letter for that playing season.

The procedures detailed below and/or as otherwise agreed by the parties are and shall be designed to determine whether the Schedule represents, in all material respects, the Team Salaries, Benefits, Player Costs, Cash Player Costs and Total Revenues of the NFL and its Clubs for such League Year in accordance with the provisions of the SSA. The Accountants will perform the Procedures with respect to the Schedule for each League Year.

The Accountants may rely on the procedures performed by each member club's local accounting firm ("Local Accountants"), as agreed upon by the parties, or may test the procedures on a scope basis so as to permit the Accountants to obtain a reasonable basis to report upon the Procedures as referred above.

The Accountants will have access to and receive copies of the Local Accountants' workpapers of the Schedule (the "Workpapers"). If the Accountants need to review the financial audit workpapers or the corresponding financial statement of any Club or the League Office, this information will be held in confidence and not be part of the file subject to review by the Committee.

Procedures provided by the Management Council and Class Counsel and any Players Union to be performed by the Accountants

General

- The SSA, CBA, and all relevant side letters should be reviewed and understood.
- See Appendix F.1 for the form of the Accountants' Report.

- Examine the National Television and Cable contracts at the League Office and agree to amounts reported.
- Schedules of international broadcast should be obtained from the League Office. Schedules should be verified by agreeing to general ledgers and testing supporting documentation where applicable.
- All loans, advances, bonuses, etc. received by the League Office should be noted in the report and included in TR where appropriate.
- The Player Compensation and Revenues Reporting Package and instructions for the playing season should be reviewed and understood.
- All workpapers of the Accountants relative to its report on the Schedule shall be made available for review by representatives of the Management Council and Class Counsel and any Players Union prior to issuance of the report.
- A summary of all findings (including any unusual or non-recurring transactions) and proposed adjustments must be jointly reviewed with representatives of the Management Council and Class Counsel and any Players Union prior to issuance of the report.
- Any problems or questions raised should be resolved by the Committee.
- Estimates should be reviewed in accordance with the SSA. Estimates are to be reviewed based upon the previous year's actual results and current year activity. Estimates should be reconfirmed with third parties when possible.
- Revenue and expense amounts that have been estimated should be reconfirmed with the Controller or other team representatives prior to the issuance of the report.

- Where possible, team and League Office revenues and expenses should be reconciled to audited financial statements. This information is to be held in confidence.
- The Accountants should be aware of revenues excluded from TR. All revenues excluded by the teams or League Office should be reviewed to determine proper exclusion. The Accountants should perform a review for revenues improperly excluded from, or included in, TR.

Procedures provided by the Management Council and Class Counsel and any Players Union to be performed by the Local Accountants

General

- The local accountants shall conduct procedures as agreed upon by the parties.
- The SSA, CBA, and all side letters should be reviewed and understood by all Local Accountants.
- See Appendix F.2 for the form of the Local Accountants' Report.
- Special rules for Salary Cap counting such as annuities, loans, guarantees, deferrals, signing bonuses and the like should be reviewed and understood.

Team Salaries - Schedule 1

- Trace amounts to the team's general ledger or other supporting documentation for agreement.
- Foot all schedules and perform other clerical tests.

- Examine the applicable player contracts for all players listed, noting agreement of all salary amounts for each player, in accordance with the definition of salary in the SSA.
- Compare player names with all player lists for the season in question.
- Determine method used to value non-cash compensation is in compliance with methods outlined in the SSA.
- Examine trade arrangements to verify that each team has properly recorded its pro rata portion of the players' entire salary based upon roster days.
- Inquire of Controller or other representative of each team if any additional compensation was paid to players and not included on the schedule.
- Review "Miscellaneous Bonuses" to determine whether such bonuses were actually earned for such season.
- Review signing bonuses to determine if they have been allocated over the years of the Contract in accordance with the SSA.
- Review contracts to insure that any guaranteed amounts for future years are allocated, if applicable, over previous years in accordance with the provisions of this SSA.
- Compare the balances of player loans from the end of the prior period to the end of the current period and reconcile to the respective payment schedule in effect at the end of the prior period.