

## Appendix C

## 25. SPECIAL PROVISIONS.

THIS CONTRACT is executed in six copies. Player acknowledges that before signing this contract he was given the opportunity to seek advice from or be represented by persons of his own selection.

_____ PLAYER	_____ CLUB
_____ Home Address	_____ By
_____ Telephone Number	_____ Club Address
_____ Date	_____ Date
_____ PLAYER'S CERTIFIED AGENT	
_____ Address	
_____ Telephone Number	
_____ Date	

Copy Distribution:	White-League Office	Yellow-Player
	Green-Member Club	Blue-Management Council
	Gold-NFLPA	Pink-Player Agent

**APPENDIX D  
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 E  
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 F  
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 G  
NOTICE OF TERMINATION**

TO:

You are hereby notified that effective immediately your NFL Player Contract(s) with the Club covering the \_\_\_\_\_ football season(s) has (have) been terminated for the reason(s) checked below:

- You have failed to establish or maintain your excellent physical condition to the satisfaction of the Club physician.
- You have failed to make full and complete disclosure of your physical or mental condition during a physical examination.
- In the judgment of the Club, your skill or performance has been unsatisfactory as compared with that of other players competing for positions on the Club's roster.
- You have engaged in personal conduct which, in the reasonable judgment of the Club, adversely affects or reflects on the Club.

The following reason can be checked only in a year in which a Salary Cap is in effect:

- In the Club's opinion, you are 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 attempts to sign, or already on the roster of the Club, and for whom the Club needs Room.

## APPENDIX H 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 CBA. The information on the Schedule is to be the responsibility of the management of the Clubs and the NFL.

The Management Council and the NFLPA 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 the Management Council and the NFLPA. 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 CBA. 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 the NFLPA to be performed by the Accountants**

**General**

- The CBA and all relevant side letters should be reviewed and understood.
- See Exhibit H.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 the NFLPA 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 the NFLPA 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 CBA. 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 re-confirmed 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 the NFLPA to be performed by the Local Accountants**

**General**

- The local accountants shall conduct procedures as agreed upon by the parties.
- The CBA and all side letters should be reviewed and understood by all Local Accountants.
- See Exhibit H.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 CBA.
- 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 CBA.



## Appendix H

- 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 CBA.
- 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 CBA.
- 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.

### **Benefits - Schedule 2**

- Trace amounts to the team's general ledger or other supporting documentation for agreement.
- Foot all schedules and perform other clerical tests.
- Investigate variations in amounts from prior year through discussion with the Controller or other representative of the team.
- Review each team's insurance expenses for premium credits (refunds) received from carriers.
- Review supporting documentation as to the following expenses:

Players Pension  
Severance Costs  
Disability Insurance  
Medical/Dental/Life Ins.

Workers Compensation  
FICA Social Security/Medicare  
Unemployment Insurance  
Other Allowable Benefits

### **Player Costs - Schedule 3**

- Perform procedures provided in Schedules 1 and 2 above and deduct amounts not includable in the definition of "Player Costs" in the CBA.

**Cash Player Costs - Schedule 3A**

- Perform procedures provided in Schedules 1 and 2 above and calculate Club's "Cash Salary" and amounts committed to be spent by Club in the year under review for Player Benefits, to determine the Club's contribution to Cash Player Costs (as defined in Article XXIV, Section 4(d)(iv) for such year.

**Revenues - Schedule 4**

- Trace amounts to team's general ledger or other supporting documentation for agreement.
- Foot all schedules and perform other clerical tests.
- Trace gate receipts to general ledger and test supporting documentation where appropriate.
- Gate receipts should be reviewed and reconciled to League Office gate receipts summary.
- Luxury box revenues should be included in TR in a manner consistent with the CBA. Amounts included in TR, and deductions against such revenues should be verified to supporting documentation.
- Examine local television, local cable and local radio contracts. Verify to amounts reported by teams.
- When local broadcast revenues are not verifiable by reviewing a contract, detailed supporting documentation should be obtained and tested.
- All loans, advances, bonuses, etc. received by the team should be noted in the report and included in TR where appropriate.
- All amounts of other revenues should be reviewed for proper inclusion/exclusion in TR. Test appropriateness of balances where appropriate.

**Questions**

- Review with Controller or other representatives of the team the answers to all questions on this schedule.
- Review that appropriate details are provided where requested.
- Prepare a summary of all changes.

**Revenue Reporting Procedures and List of Related Entities**

- Review with Controller or other representatives of the team all information included on both schedules.
- Prepare a summary of any changes, corrections or additions to either schedule.

## **EXHIBIT H.1**

### **ACCOUNTANTS' AGREED-UPON PROCEDURES REPORT**

We have performed the procedures as described in the accompanying Schedule A, which were agreed to by the National Football League Management Council, the National Football League Players Association and Class Counsel (collectively, the "Parties") with respect to the National Football League Office Reporting Package and the Reporting Packages of the Member Clubs of the National Football League, for the [insert] League Year, solely to assist the Parties in evaluating whether the Reporting Packages were prepared in accordance with the provisions and definitions contained in the Instructions to the Reporting Package. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Schedule 1 either for the purpose for which this report has been requested or for any other purpose.

Our findings are set forth in the accompanying Schedule B.

We were not engaged to, and will not perform an audit or examination, the objective of which would be the expression of an opinion on the Reporting Packages. Accordingly, we will not express such an opinion. If we were to perform additional procedures or if we were to perform an audit or examination of the Reporting Packages, other matters might have come to our attention that would have been reported to the Parties.

This report is intended solely for the use of the National Football League Management Council, the National Football League Players Association and Class Counsel and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

**EXHIBIT H.2**  
**LOCAL ACCOUNTANTS' AGREED-UPON**  
**PROCEDURES REPORT**

We have performed the procedures as described in the accompanying Schedule A, which were agreed to by the National Football League Management Council, the National Football League Players Association and Class Counsel (the "Parties") with respect to the Reporting Package of the [Member Club Name], a Member Club of the National Football League, for [insert] League Year, to assist the Parties in evaluating whether the Reporting Package was prepared in accordance with the provisions and definitions contained in the Instructions to the Reporting Package dated [insert]. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of management of the Parties. Consequently, we make no representation regarding the sufficiency of the procedures described in Schedule A either for the purpose for which this report has been requested or for any other purpose.

Our findings are set forth in the accompanying Schedule B.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the Reporting Package. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to the Parties.

This report is intended solely for the use of the [Member Club Name], the National Football League Management Council, the National Football League Players Association and Class Counsel and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

## APPENDIX H-3 REVENUE ACCOUNTING RULES

The following is a non-exclusive list of revenue accounting rules that were agreed to by the Parties prior to the 2006 League Year that continue in effect under this Agreement, as stated in Article XXIV, Section 1(a). These rules apply to TR as of the 2006 League Year, and to DGR or Excluded DGR, as appropriate, prior to then. These rules apply only to the extent expressly stated below and shall not be used to support or impose an interpretation of any provision of the Settlement Agreement or any other provision of this Agreement. The Parties hereby confirm that, absent an express provision of the Agreement or this Appendix to the contrary, all revenue accounting rules applied prior to the 2006 League Year continue in effect, regardless of whether or not they are set forth or referenced in this Appendix or the text of the Agreement.

### A. Cost of Goods Sold

In the event that a Club or Club Affiliate is regularly engaged in selling goods (e.g., concessions or merchandise) directly to the public, and incurs an actual out-of-pocket, direct cost for purchasing such goods (i.e., the purchase price paid to an unrelated third party including shipping costs and sales taxes paid, net of all discounts), and such goods are not sold to any individual or entity related in any manner to any Club owner or previous owner, then such "cost of goods sold" may be deducted from the calculation of the TR revenues for that Club. Allowable costs of goods deductions shall not include, without limitation: costs that are imputed or allocated in any manner; insurance; depreciation; amortization; costs incurred by any person other than the Club or Club Affiliate, including but not limited to such costs that are reimbursed by the Club or Club Affiliate; maintenance expenses; expenses that have in any manner been shifted from another revenue source that was previously included in TR on a gross basis; marketing; advertising or promotional expenses; and interest or financing costs.

In the event that a Club or Club Affiliate is regularly engaged in selling directly to the public printed materials promoting the Club, NFL players, or NFL football, and the Club or Club Affiliate incurs an actual, out-of-pocket, direct cost in the production of such printed materials, and such goods are not sold to any individual or entity related in any manner to any Club or previous owner, then 33% of such costs may be deducted from the printed material revenue included in the calculation of the TR revenues for that Club. This paragraph is intended to supplement without modifying the immediately preceding paragraph pertaining to costs of goods sold.

## **B. Sponsorship Revenues**

In the event that a Club provides tickets to any individual or entity having a sponsorship relationship with the Club (including tickets provided pursuant to any sponsorship contract), the face value of such tickets may be excluded from TR only if the tickets are excluded from TR under Article XXIV, Section 1(a)(ii)(E). In any case, all sponsorship revenue from sponsors (whether cash or barter) less only the face value of any tickets provided by the Club which are otherwise included in TR shall be included in TR (i.e., a revenue amount that a Club receives from a sponsor in connection with the sponsor receiving tickets shall not be counted more than once).

In the event that a Club provides tickets to any individual or entity not having a sponsorship relationship with the Club, and the Club receives anything of value from such individual or entity, then the fair market value of the consideration received by the Club (whether cash or barter), less only the face value of any tickets provided by the Club which would otherwise be included in TR, shall be included in TR.

## **C. PSL Refunds**

PSL revenues shall be reported net of actual refunds made in the year for which such revenues are reported. If an amount has been refunded, then the refunded amount shall be deducted from PSL revenues used in the calculation of TR. If there is a non-contingent contractual commitment to refund, but the refund is to be made at a later date, then the only amount included is the interest (i.e., deferred compensation interest rate) on the refund. Otherwise, all amounts are included regardless of any refund contingencies. If a refund contingency occurs and money previously included as PSL revenue is refunded, the NFL shall receive a credit against TR (i.e., League-wide TR shall be reduced) in the amount of the refund the next Salary Cap year.

## **D. Luxury Boxes, Suites and Premium Seating**

Non-shared revenues relating to luxury boxes, suites and premium seating that are included in TR that are not included in Article XXIV, Section 1(a)(i)(1) above will be included in the calculation only after the deduction of direct expenses for depreciation (subject to Article XXIV, Section 4(e)(xi)), rent, interest and taxes. Where a deduction for direct expenses for depreciation for such revenues is available, such direct expenses will be calculated using a reasonable period of depreciation, and will not include acquisition expenses not directly related to the construction or improvement of the luxury box, suite or premium seating.



There is no change in the depreciation methods for all stadiums existing as of the 1997 League Year. In addition, if a new stadium replaces the stadiums in place as of January 26, 1999 for any of the following Clubs: Arizona Cardinals, Chicago Bears, Cincinnati Bengals, Denver Broncos, Detroit Lions, Minnesota Vikings, Philadelphia Eagles, Pittsburgh Steelers, San Diego Chargers, San Francisco 49ers, Seattle Seahawks, or Tennessee Titans, then the un-depreciated costs of the luxury boxes at the old stadium will be accelerated into the final League Year of the old stadium and deducted in full as depreciation expense against luxury box revenues. For Jack Kent Cooke Stadium (which went into service in the 1997 League Year), and any other new stadium put into service in the 1998 League Year or thereafter, the depreciable lives for luxury boxes shall be as follows: (i) depreciation on the physical structure of the box (e.g., the concrete, steel, etc. used in the construction of the box) shall be thirty years (however, if the stadium lease term is less than thirty years, the parties agree to revisit the depreciation period for the specific stadium); (ii) depreciation on fixtures for the box (e.g., wiring costs, internal fixtures, etc.) shall be twelve years; and (iii) depreciation on newly purchased furniture and movable fixtures shall be five years.

Any revenues derived from or to be derived from any sale or conveyance of any right to revenue from luxury boxes, suites or premium seating that the NFL and NFLPA do not agree to treat as a PSL pursuant to Article XXIV, Section 1(a)(x)(7) will be included in TR on a straight line amortized basis over the period of time covered by the sale or conveyance of such rights, up to the maximum useful life of the luxury boxes, suites or premium seating, consistent with the first paragraph of this Section D. Any revenues derived from or to be derived from the multi-year lease or sale of luxury boxes, suites or premium seating, as a prepayment or otherwise, will be included in TR on a straight line amortized basis over the period of time covered by the multi-year lease or sale of such seating. If the Club or Club owner is required as part of the transaction to provide to the other party to the transaction with tickets to non-football events, the face value or fair market value of such tickets, whichever is lower, will not be included in the allocation.

#### **E. Advertising**

Advertising expenses in connection with broadcasts or cablecasts of games or other NFL-related programs are not allowable expenses, except that allowable reasonable and customary expenses for Clubs that produce the broadcast or cablecast themselves shall include payments to unrelated third parties for print, broadcast or cablecast advertising (including "spots") that promote the broadcast or cablecast itself (e.g., ads promoting the team alone are not an allowable expense, but ads promoting the broadcast or cablecast are an allowable expense).



## F. Special Internet-Related Provisions

Revenues from the NFL Internet Network received by entities that are owned by substantially all of the NFL member Clubs and that are involved in Internet businesses related to the NFL (the "Network Entities"), or by any member Club of the NFL (including, without limitation, revenues from auctions to the extent the net revenues therefrom are no longer used for charitable purposes) will constitute revenue of the recipient entity to be included as part of such entity's contribution to TR, in accordance with Article XXIV, Section 1(a)(i)(3) or 1(a)(i)(4), as the case may be, subject to netting by each entity of the reasonable and customary expenses incurred to generate, and directly related to the generation of, such revenues by the recipient entity, as agreed upon by the parties, or in the absence of such agreement, as determined consistently with the principles applicable to NFL.com as of January 26, 2001, by the jointly-retained Accountant; provided, that no negative number may result from such netting for any member Club (and/or its respective Club Affiliate(s)); and further provided that the aggregate result of netting for the Network Entities collectively may not be a negative number. Payments made to Players Inc pursuant to the Internet Agreement, dated January 26, 2001, and as subsequently extended and modified by the parties ("Internet Agreement") shall then be netted against the Internet revenues of the entities identified above (and allocated among such entities in accordance with their respective net revenues from Internet activities as determined in accordance with this Section) in the League Year in which such sums are paid to Players Inc; provided that the aggregate result of such netting may not be a negative number. The payments made to Players Inc pursuant to the Internet Agreement shall not themselves be separately deducted from aggregate League-wide revenue in the calculation of TR. This paragraph does not apply to any non-Internet related revenues or expenses of any member Club, Club Affiliate, or Network Entity, which are governed by other provisions. The treatment of any negative numbers in connection with this paragraph shall be in accordance with the practice used as of the 2005 League Year.

If at any time, the Network Entities no longer dedicate auction proceeds to charity, then all proceeds from the auction site received by the Network Entities or any other NFL-related entity or the Clubs or any Club Affiliate will be included in calculating the NFL Ventures revenue included in TR in accordance with Article XXIV, Section 1(a)(i)(4), net of the recipient entity's reasonable and customary (1) cost of goods sold, (2) fulfillment costs, (3) payments to players (through Players Inc, in the case of players represented on a group basis by Players Inc as exclusive agent under the Group Licensing Program) for services or items, (4) commissions and listing fees paid to the auction provider, (5) authentication costs, and (6) third-party site development and maintenance costs, in each case provided that such

costs are incurred to generate, and are directly related to the generation of, such proceeds.

### **G. NFL Ventures/Non-Internet Expense Deductions**

In calculating the net consolidated revenue of NFL Ventures to be included in TR pursuant to Article XXIV, Section 1(a)(i)(4):

Expenses for NFL.com and Satellite TV that are both directly related to the project, and reasonable and customary, may be deducted from such revenues, with the amounts to be determined by the Accountants. Allocations of expenses are permitted if sufficient evidence is provided to support their qualification for deductibility, and are subject to review and adjustment by the Accountants. However, no allocations may be made for salaries and benefits of employees of the NFL or any NFL-related entity, unless the person is documented to and in fact works at least 75% of the time on NFL.com and/or Satellite TV.

Deductible advertising expenses for NFL.com and Satellite TV shall include payments to unrelated third parties for print and broadcast advertising (including "spots") that promote NFL.com and/or Satellite TV, but only if no other NFL product or service (or other product or service) is advertised.

H. [Omitted]

### **I. Naming Rights/Pouring Rights**

1. If a Club or a Club Affiliate receives revenue in cash or barter for or in respect to pouring rights, such revenues shall be included in TR except to the extent set forth below.

2. If a Club or Club Affiliate receives revenues in cash or barter for or in respect to pouring rights at a stadium that serves as a venue for both the Club and Major League Baseball, the proportion of such revenues to be included in TR shall be limited to: (i) for a Club or Club Affiliate that does not own or operate the stadium, any such revenues received by the Club or Club Affiliate from an unrelated third party, net of any revenues transferred to, or received by the Club or Club Affiliate from, the MLB tenant in connection with such pouring rights revenues (for example, if, in connection with a pouring rights transaction, the Club receives \$500,000 from an unrelated third party which owns and operates the stadium, transfers \$300,000 in revenue to the MLB tenant, and receives real estate to be used as a parking lot with a value of \$150,000 from the MLB tenant, \$350,000 shall be included in TR); and (ii) for a Club or Club Affiliate that owns or operates the stadium, any such revenues received by the Club or Club Affiliate multiplied by a fraction, the numerator of which shall be the total at-

tendance for all NFL games in the facility during the League Year in question (the "NFL Attendance") and the denominator of which shall be the sum of the NFL Attendance in the League Year in question plus the total attendance at all MLB games, if any, in the facility during the League Year in question. In no case shall there be any double-counting of revenue.

3. If a Club or a Club Affiliate receives revenue in cash or barter for or in respect to naming rights, such revenues shall be included in TR except to the extent set forth below.

4. Subject to Article XXIV, Section 4(e)(xi) above, such revenues shall not be included in TR to the extent that they are used to pay for construction of a new stadium or for stadium renovations that increase TR; such exclusions from TR shall be governed by the same rules used to determine the extent to which PSL revenues are excluded from TR, except that any allocation of naming rights lump sum payments among League Years shall be in accordance with Appendix H-3, Section J below.

5. If a Club or Club Affiliate receives revenues in cash or barter for or in respect to naming rights at a stadium that serves as a venue for both the Club and Major League Baseball, the proportion of such revenues otherwise eligible for inclusion in TR (see Paragraph 4 of this Section I above) (the "eligible revenues") shall be limited to: (i) for a Club or Club Affiliate that does not own or operate the stadium, any eligible revenues received from an unrelated third party, net of any revenues transferred to, or received by the Club or Club Affiliate from, the MLB tenant in connection with such naming rights revenues (see the example in Paragraph 2 of this Section I above); and (ii) for a Club or Club Affiliate that owns or operates the stadium, 60% of eligible revenues received by the Club or Club Affiliate. In no case shall there be any double-counting of revenue.

6. The parties agree that to "operate" a stadium for purposes of this Section I means that the Club or Club Affiliate has the right to receive all naming and pouring rights revenues.

#### **J. Lump Sum Payments, etc.**

In the event that a Club or Club Affiliate receives or has received a lump sum payment for sponsorship or other rights for or with respect to multiple years, which revenues would otherwise constitute TR, such revenues shall be allocated among such years according to one of the following methods which the NFL Management Council may elect prior to the initial allocation of each respective lump sum payment:

(i) in equal annual portions over a period of five years or the duration of the rights, whichever is shorter; or

(ii) in equal annual portions over a period of ten years or the duration of rights, whichever is shorter; provided that interest from the League Year the revenues are received until the League Years the revenues are allo-

cated into TR shall be imputed and included in TR in equal portions over such periods, calculated on an annual compounded basis using the one-year Treasury Bill rate published in *The Wall Street Journal* of February 1 during the League Year in which the revenues are received.

If a Club enters into a multi-year contract pursuant to which revenues are to be received in different League Years, the contract's attribution of revenues to specific years shall not control the allocation of revenues among League Years for TR purposes if the allocation is inconsistent with the schedule for receipt of such revenues. In that case, and subject to the last two sentences in this paragraph, such revenues shall be allocated to the League Years they are received. If the amount received in any League Year is grossly disproportionate to the pro rata portion of the total amount to be paid, the Accountants shall bring such amount to the attention of the parties, which shall review the relevant facts and consider whether some other attribution is appropriate. For example, without limitation on any other example, if a three-year, \$15 million sponsorship contract states that \$4 million of the total amount to be paid to the Club is attributable to the first year, \$5 million is attributable to the second year, and \$6 million is attributable to the third year, but the Club in fact is paid \$5 million in the 2006 League Year, and is scheduled to be paid \$6 million in the 2007 League Year and \$4 million in the 2008 League Year, then \$5 million shall be allocated to TR in the 2006 League Year, and, if the other amounts are paid as scheduled, \$6 million will be allocated to TR in the 2007 League Year, and \$4 million will be allocated to TR in the 2008 League Year. This rule does not apply to the treatment of an initial or other payment received by a Club or Club Affiliate that the Club or Club Affiliate asserts is attributable to the entire term or more than one year of a multiyear broadcast, sponsorship, concession, signage, or other contract (for example, without limitation on any other example, a lump-sum, up-front payment for a multi-year sponsorship contract). This issue is expressly left open.

#### **K. Revenue Sharing**

The gross receipts described in clause (1) of NFL 1995 Resolution G-6 that are paid into the revenue sharing pool established by such resolution and/or to any successor revenue sharing pool established pursuant to or in connection with the revenue sharing plan referenced in Article XXIV, Section 11, shall, for TR accounting purposes, be considered revenue subject to gate receipt sharing among NFL Clubs, and thus be included in TR, subject to any applicable allocation or exclusion pursuant to Article XXIV, Section 1(a)(x)-(xi). Such revenue shall be included only once (i.e., for the Club whose home games generate such gross receipts but not for any Club receiving revenue sharing distributions from such pool).

## **L. Multi-Use Stadiums**

When a Club plays its home games in a multi-use stadium (e.g., the stadium is used for both NFL games and Major League Baseball or Major League Soccer games) that is owned, operated, or leased by the Club or Club Affiliate, signage revenues which are received by the Club or a Club Affiliate in consideration for the right to display such signage during both NFL games and Major League Baseball games shall be allocated based on the total attendance in the stadium during the baseball and NFL seasons beginning in the same year (e.g., the 2005 baseball season and the 2005-06 NFL season). If a multi-use stadium is not used for Major League Baseball games or the revenues are received from an unrelated third party which owns, operates or leases the stadium, no allocation shall be made between the various sports and the entire amount of signage revenues received by the Club and/or Club Affiliate shall be included in the appropriate year(s).

Clubs may receive luxury box revenues in excess of ticket revenues subject to gate receipt sharing among NFL Clubs, when such revenue might also be attributable in part to the purchaser's right to use the luxury box to attend non-football events, such as baseball, if such right is included in the purchase of the box from the Club. When a Club receives revenues in excess of ticket revenue subject to gate receipt sharing among NFL Clubs from the sale of luxury box rights which also permit the purchaser to attend Major League Baseball games, a weighted allocation shall be made of such revenue between TR and baseball-related revenue, pursuant to the allocation method the parties agreed upon on October 20, 1994, based upon the respective ticket prices of the football and baseball tickets. No allocation shall be made, and the full amount of the revenues will be included in TR, to the extent that the purchaser also has the right to use the box to attend non-football events other than Major League Baseball. The allocation method agreed to by the parties will not affect the inclusion in TR of the ticket revenue subject to gate receipt sharing among NFL Clubs.

## **M. Advertising/Barter Transactions**

The value assigned to revenue from barter transactions associated with advertising is to be based on the rate cards, and all other non-ticket barter transactions are to be valued at the fair market value of the goods or services received. However:

(i) For local radio and television promotions that are non-guaranteed (i.e., the station has the unilateral discretion to extinguish the Club's right to the promotion), the value assigned to revenues associated with such promotions will be zero, unless (a) such promotions have a stated value in the contract, in which case the assigned value will be 25% of the stat-



ed value, or (b) the lack of a stated value is grossly disproportionate to the actual value. Any promotion that a Club may sell or otherwise transfer to a third party is agreed to be guaranteed, notwithstanding any other terms of the contract.

(ii) For local radio and television promotions that are guaranteed, the value assigned to revenue associated with such promotions will be 100% of rate card, or the stated amount in the contract where the contract specifies a stated dollar amount of advertising which the Club may draw against.

(iii) Where the total revenue value provided by a Club in a barter transaction associated with advertising is greater, using rate card valuation, than the revenue value received by the Club, and where the Club is transferring to an unrelated party its rights to advertising, and where the goods and services received by the Club in the barter transaction have been valued at fair market value, the assigned value for the advertising provided by the Club may be reduced by the Accountants from the rate card valuation on a pro rata basis, where such reduction is needed to make the value of the goods and services provided by the Club equal to the value of the goods and services it received.

#### **N. Off-Site Pre-season Games**

Clubs at times receive a flat amount for playing in off-site pre-season games (non-American Bowl), and also may be reimbursed for expenses. In such circumstances, only the flat amount received from the off-site game will be included in TR. Reimbursed expenses and unreimbursed expenses will not be included in TR.

#### **O. Club Related Entities**

Any entity which has the same ownership as a Club, or is controlled by the same persons or entities which own or control a Club, and is engaged in transactions with the Club will be treated as the same entity for the purposes of the TR Reporting Package and any audit with respect thereto. Any entity which does not fit the rule set forth in the first sentence of this paragraph, but which has partial common ownership with a Club, which is engaged in transactions with the Club, will have its transactions reviewed by the local accountants and the Accountants to confirm that any revenues and expenses in such transaction are reasonable.

#### **P. Miscellaneous Revenues and Expenses**

Revenue from premium charges on ticket sales in excess of the face value of the ticket (e.g., rebates from ticketing sources); revenue from scrimmages and training camps; and broadcast revenue from a Coach's show or pre-

game and post-game show received by a Club will be included in TR. However, revenue from scrimmages or training camps that are donated to charities will not be included in TR. Credit card charges related to ticket sales are not considered a deductible “surcharge” and will not be offset against gate receipts. If a Club charges a service fee on the tickets it sells in excess of the face value of the ticket, on a ticket account basis and not on a per-ticket basis (which fee is limited by the League to a \$4 per ticket account), such service fee will not be TR.

Charitable contributions made by sponsors or other entities that have a commercial relationship with a Club, to charitable entities affiliated with or designated by a Club (e.g., charitable foundations), pursuant to a contract with the Club, are Club revenues, and shall be classified as TR or non-TR, as appropriate, except if the commercial relationship is a relationship between a Club and a player.

If a player fine is a deduction from a player’s salary which is never paid (and thus not included in a W-2), it is not included in Salary or TR. If a fine is paid by the player, either as a deduction from gross salary or in a separate payment, it is counted as Salary. If the Club gives a fine to charity, it is not included in TR. If the Club spends a fine on behalf of all players for specific purposes that it (or any other Club) had previously earmarked as being paid by fine money for the benefit of all players (such as player parties), and the players were (and are) expressly notified of such specific earmarking, the fine is not included in TR. If the Club keeps a fine, it is included in TR. Any fine assessed by and paid to the League is not included in TR.

The value of in kind provisions to the League office under contracts made by NFL Ventures or its subsidiaries (e.g., airline tickets) will not be included in TR. The value of in kind provisions distributed or provided to Clubs under such contracts will be included in TR; the value of such provisions will be based upon actual usage or consumption by each Club (the Clubs will be responsible for tracking such usage or consumption).

Salary or other compensation paid to a Club owner relating to a pre-game or other broadcast program may not be deducted from TR as an expense item pursuant to Article XXIV, Section 1(a)(i)(2). Such salary or other compensation paid to coaches may be deducted as such an expense item, up to a maximum of \$125,000 each League Year per Club per coach, if such expense is actually incurred.

## APPENDIX I STANDARD MINIMUM PRE-SEASON PHYSICAL EXAMINATION

Should there be the need for additional examination or testing in any specific area, such will be permitted.

### General Medical Examination

#### 1. History

- player
- family
- thorough review of all team physicians and trainer reports for preceding seasons

#### 2. Examination

- head
- face
- scalp
- ears
  - external & drums
- sinus
- throat
- eyes
  - pupils
  - reaction to movement & light
- lungs
  - palpation
- chest
- heart
- visceral
- hernia
- rectal
  - hemorrhoid
  - fistula
  - prostate
- gastric
- any unusual body marks, i.e. scars, birthmarks
- height
- weight
- temperature
- blood pressure
- pulse
- heart rate



### **Orthopedic Examination**

Examination visually, including stress testing and range of motion for all of the following:

- neck and spine
- shoulder
- elbow
- wrist
- fingers
- hips
- knees; also knee jerk
- ankle; check Achilles tendon for abnormalities and by jerk test
- toes

### **Flexibility**

Testing of hamstrings and neck

### **EKG**

Heart Abnormalities

**Stress Testing** (at physician's discretion) (Treadmill or bicycle) for cardiovascular

### **Blood Testing**

Standard grid. Testing for (including but not limited to):

- Chemistry
- Calcium
- Phosphorus
- Glucose
- Uric Acid
- Cholesterol
- Iron
- Triglyceride
- Lipids
- Sodium
- Chlorides
- White Blood Count
- Red Blood Count
- Mono-Screen\*
- Tay Sachs\*
- Sickle Cell\*
- VD\*

\*Where applicable. If found, individual counseling necessary.

**Urinalysis**

Check for (including but not limited to):

- Protein
- Glucose
- PH Factor
- Diabetes
- Renal Failure
- Gout

**Vision Testing**

- peripheral vision
- standard eye test

**Hearing Test**

**Dental Examination**

**Chest X-Ray** (at appropriate intervals)

(Only as recommended by AMA standard)

Check for: Tumor

T.B.

Lesions

**X-Ray all previously injured areas** (at physician's discretion)

**APPENDIX J  
ACTUARIAL ASSUMPTIONS AND  
ACTUARIAL COST METHOD**

Mortality rates:	Group Annuity Mortality Table for 1983 without margins (Effective April 1, 2007: RP-2000 Table projected to 2006)	
Disability mortality before age sixty-five:	1965 Railroad Retirement Board select and ultimate table (Effective April 1, 2007: RP-2000 Table, disabled mortality)	
Nonfootball related disability rates before retirement:	<u>Age</u>	<u>Rate</u>
	22	.04
	27	.04
	32	.04
	37	.05
	42	.09
	47	.18
	52	.41
	(Effective April 1, 2007, the above rates are increased by 33⅓%.)	
Football related disability rates:	.08% per year for active players and .06% per year for inactive players until age forty five, after which it becomes zero. Active players are assumed to become inactive after one year or age thirty, whichever comes later. (Effective April 1, 2007, the .08% and .06% above are changed to .10% and .08%, respectively.)	
Withdrawal rates:	For Players	
	<u>With Service of</u>	<u>Rate</u>
	1 year	29.1%
	2 years	19.7%
	3 years	17.0%
Election of early payment benefit:	35% of all players out of football less than two years will elect the benefit two years after leaving football. Active players are assumed to leave football after one season or age thirty, whichever is later. No assumption for players with no Credited Seasons before 1993.	

Retirement age:	Forty-seven, except fifty-five for players with no Credited Seasons before 1993
Percent married:	Social Security awards in 1972
Age of Player's wife:	Three years younger than player
Remarriage and mortality rates for widow's benefit:	1971 Railroad Retirement Board rates (Effective April 1, 2007: 1980 Railroad Retirement Board rates)
Net investment return:	7.25%
Administration expenses:	Actual for prior year
Valuation date:	First day of Plan Year
Actuarial value of assets:	Write up of assets to market value and restart a new asset smoothing method as of April 1, 2007.
Funding method:	Unit credit cost method, except retrospective term cost based on actual experience during the prior year for line-of-duty disability benefits.
Amortization period:	The Plan's unfunded actuarial accrued liability as of April 1, 2006 will be amortized in level amounts over seven years, beginning with the contribution for the 2006 Plan Year. In each Plan Year after the 2006 Plan Year, a new level seven-year amortization period will be established for the net change in the Plan's unfunded liability during the preceding Plan Year, other than for the unfunded liability attributable to the benefit increases to which the parties agreed in the 2006 Amendment to the CBA ("2006 Benefit Increase"). The unfunded liability of the 2006 Benefit Increase will be amortized over six years, beginning with the contribution for the 2006 Plan Year, except that if the CBA is terminated by either party such that the last League Year subject to a Salary Cap is before 2011, the unamortized amount for the 2006 Benefit Increase may, at the Management

Council's discretion, be amortized on a pro rata basis over the remaining League Year or League Years subject to a Salary Cap, unless otherwise agreed to by the parties. In no event shall the contribution for a year exceed an amount which is expected to produce a negative unfunded actuarial liability at the end of the plan year; nor shall the contribution be less than the minimum required under section 412 of the Internal Revenue Code.

**APPENDIX J-1  
HEALTH REIMBURSEMENT PLAN ACTUARIAL  
ASSUMPTIONS AND FUNDING**

<b>Valuation Date:</b>	April 1
<b>Value of Assets:</b>	Market value
<b>Mortality Assumptions:</b>	None
<b>Players Included in Valuation:</b>	Players for whom a nominal balance has been established
<b>Player's Last Season:</b>	Each active player is assumed to have three future Credited Seasons
<b>Date When Benefits Will Begin to be Paid:</b>	Each player with a nominal balance is assumed to begin distributions five years after his expected last Credited Season
<b>Annual Distributions:</b>	Annual distributions will equal the estimated cost of a year's coverage for an active player under the Player Group Insurance Plan for the years in which a reimbursement is expected to be made
<b>Discount Rate:</b>	Sixty basis points greater than the average yield of money market funds as published in <i>The Wall Street Journal</i> on each April 1 nearest the Valuation Date
<b>Expenses:</b>	\$500,000 for the year beginning April 1, 2007, and, for each subsequent year, the actual expenses for the prior year
<b>Contributions and Amortization Period:</b>	As of April 1, 2006, a valuation is prepared based on the expected nominal balances for seasons prior to 2006 ("past service liability"), and the sum of the expected value of the balances to be earned during the

2006 Season and the estimated expenses for the year ("normal cost"). A contribution will be made by March 31, 2007, of at least the sum of (1) the normal cost, (2) an amortization of the past service liability over five (5) years, and (3) the assumed expenses.

A valuation will be performed each subsequent year. Each year a new base will be established equal to the Plan's unfunded liability less the un-amortized amount of the bases for the past service liability and each of the bases established for 2006. Each year, a contribution will be made equal to the sum of (1) the normal cost for the year, (2) the amount for each amortization base amortized over five years (until each base is fully amortized), and (3) interest to the end of the year. The contribution, however, will be reduced, but will not be less than zero, to the extent the assets exceed the Plan's liability.

**APPENDIX K  
EXTENSION CHART**

Salary Cap as Percentage of TR

	<u>06</u>	<u>07</u>	<u>08</u>	<u>09</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
	57	57	57.5	57.5	58	58	U	D
(1)	57	57	57.5	57.5	U	D		
(2)	57	57	57.5	57.5	58	U	D	

U = Uncapped

D = College Draft

- (1) If either party terminates final two Capped Years (2010 and 2011) by 11/8/08.
- (2) If either party terminates final Capped Year (2011) by 11/8/09.



## APPENDIX L OFF-SEASON WORKOUT RULES

The Collective Bargaining Agreement with the NFLPA provides that, except for certain specified mini-camps, any off-season workout programs or classroom instruction shall be strictly voluntary. No Club official shall indicate to a player that the Club's off-season workout program or classroom instruction is not voluntary (or that a player's failure to participate in a workout program or classroom instruction will result in the player's failure to make the Club). Off-season programs may take place for fourteen weeks between the end of the previous season and ten days prior to the start of veteran training camp. The CBA limits such workouts to four days per week; such workout programs are not permitted on weekends. Included in the fourteen weeks may be no more than fourteen days of organized team practice activity. This does not preclude any player from working out on his own on other days, including weekends. Contact work (e.g., "live" blocking, tackling, pass rushing, bump-and-run), is expressly prohibited in all off-season workouts.

Voluntary off-season workout programs are intended to provide training, teaching and physical conditioning for players. The intensity and tempo of drills should be at a level conducive to learning, with player safety as the highest priority, and not at a level where one player is in a physical contest with another player.

Teams are to provide their players and the Management Council the schedule for the program, including designation of any days on which organized team practice activity will take place, pursuant to the rules set forth in Article XXXV of the CBA, and any changes to the schedule for the program.

The following rules shall also apply to the fourteen days of organized team practice activity:

- No pads except protective knee or elbow pads. Helmets are permitted.
- No live contact; no live contact drills between offensive and defensive linemen.
- 7-on-7, 9-on-7 and 11-on-11 drills will be permitted, providing no live contact takes place.
- The NFL will monitor all Clubs during the off-season to ensure player safety and adherence to live contact guidelines.
- Maximum six hours per day, with a maximum two hours on field, for any player.

## APPENDIX M PSL EXAMPLES

Without limitation on any other example, the following are examples of the operation of the rules in Article XXIV (Guaranteed League-wide Salary, Salary Cap & Minimum Team Salary), Section 1(a), concerning Personal Seat Licenses (PSLs), based on the assumption that the NFLPA has approved the PSL deduction:

### 1. Subsection (x)(1) — Maximum Annual Allocation Amount

Year 1 (2006)	PSL revenues received = \$ 45 million
	Remaining life of PSL = 16 years
	WSJ Treasury Note rate at 2/1/06 - 8%
	Factor-Future Value of 8% annuity 15 years (maximum)
	= 27.152 (annual compounding)
	Future Value of \$3 million/year for 15 years
	= \$3 million x 27.152 = \$81.456 million
	Interest Amount = \$81.456 million – \$45 million
	= \$36.456 million
Year 1 Annual Interest Allocation	
	= \$36.456 million/15 years = \$2.43 million/year
Year 1 PSL Allocation Amount	
	= PSL Amount = \$45 million/15 years = \$3.00 million
	+ Allocated Interest = <u>\$2.43 million</u>
	Total Year 1 Allocation = \$5.43 million
2006 PSL Maximum Annual Allocation Amount = \$5.43 million	

Appendix M

**Year 2 (2007)** PSL revenues received = \$ 30 million  
Remaining life of PSL = 15 years  
WSJ Treasury Note rate at 2/1/07—7%  
Factor-Future Value of 7% annuity 15 years = 25.129  
(annual compounding)  
Future Value of \$2 million/year for 15 years  
= \$2m x 25.129 = \$50.258 million  
Interest Amount = \$50.258 million – \$30 million  
= \$20.258 million

Year 2 Annual Interest Allocation  
= \$20.258 million/15 years = \$1.35 million/year

Year 2 PSL Allocation Amount  
= PSL Amount = \$30 million/15 years = \$2.00 million  
+ Allocation Interest = \$1.35 million  
Total Year 2 Allocation = \$3.35 million

PSL Maximum Annual Allocation Amount  
Year 1 PSL Allocation Amount = \$5.43 million  
Year 2 PSL Allocation Amount = \$3.35 million

2007 PSL Maximum Annual Allocation Amount = \$8.78 million

**Year 3 (2008)** PSL revenues received = \$ 7 million  
 Remaining life of PSL = 14 years  
 WSJ Treasury Note rate at 2/1/08—7.5%  
 Factor-Future Value of 7.5% annuity 14 years = 23.366  
 Future Value of \$.5 million/year for 14 years  
 = \$.5m x 23.366 = \$11.683 million  
 Interest Amount = \$11.683 million – \$7 million  
 = \$ 4.683 million

Year 3 Annual Interest Allocation  
 = \$4.683 million/14 years = \$.335 million/year

Year 3 PSL Allocation Amount  
 = PSL Amount = \$7 million/14 years = \$ .500 million  
 + Allocated Interest = \$ .335 million  
 Total Year 3 Allocation = \$ .835 million

PSL Maximum Annual Allocation Amount  
 Year 1 PSL Allocation Amount = \$5.430 million  
 Year 2 PSL Allocation Amount = \$3.350 million  
 Year 3 PSL Allocation Amount = \$ .835 million

2008 PSL Maximum Annual Allocation Amount = \$9.615 million

## 2. Subsection (x)(2) — PSL Revenues Used For Stadium Construction Or Renovation

Assume the Team sells PSLs on the following terms:

- Gross PSL revenues received in 2006 = \$45 million
- Income taxes paid on PSL revenues in 2006 = \$12 million
- Legal and marketing costs incurred relating to PSL revenues = \$6 million
- Stadium renovation costs = \$56 million

The PSL revenues included in TR, subject to the rules in Subsections (x)(3) through (x)(7), would be \$45 million.

Assume that only the net PSL revenues of \$27 million were used in the renovation project (\$45m (\$12m + 6m)) and the total stadium renovation costs were \$30 million.

The PSL revenues excluded from TR in this example would be limited to \$27 million, subject to the rules in Subsections (x)(3) through (x)(7). The PSL Maximum Annual Allocation Amount, however, would be calculated based upon the gross revenues of \$45 million.

3. [No longer applicable]

4. Subsection (x)(3) — PSL Difference Credited To TR

a. Assume that the new stadium is placed in service in June 2008.

2008 increase in TR directly related to new stadium:

Increase in gate receipts	\$6 million
Increase in Other TR	<u>\$2 million</u>
Total TR increase	\$8 million

Cumulative PSL Difference:

Year	PSL		PSL Difference
	Maximum Annual Allocation Amount	First Year TR Increase	
2006	\$5.430 million	\$8 million (assumed)	\$ 0
2007	\$8.780 million	\$8 million (assumed)	\$.780 million
2008	\$9.615 million	\$8 million	<u>\$1.615 million</u>
Cumulative PSL Difference			\$2.395 million

For purposes of computing the PSL Difference, we assume that the increase in TR was the same for 2006 and 2007 (years prior to the first full year the new stadium was placed into service) as it is in the first full year in the new stadium was placed into service (\$8 million).

\$2.395 million would be credited into TR in the 2009 League Year.

b. Assume that the new stadium is placed in service in June 2008.

2008 increase in TR directly related to new stadium:

Increase in gate receipts	\$ 9 million
Increase in other TR	<u>\$16 million</u>
Total TR increase	\$25 million

Cumulative PSL Difference:

Year	PSL		PSL Difference
	Maximum Annual Allocation Amount	First Year TR Increase	
2006	\$5.430 million	\$25 million (assumed)	0
2007	\$8.780 million	\$25 million (assumed)	0
2008	\$9.615 million	\$25 million	<u>0</u>
Cumulative PSL Difference			0

Since the increase in TR in the first full year is greater than the PSL Maximum Annual Allocation Amount for each prior year in which such Allocation Amount was used, then there is no PSL Difference in any prior year. No amount would be credited into TR in the 2009 League Year.

#### **5. Subsection (x)(5) Carryover PSL Credit**

Assume the following:

- New Stadium is placed in service in June 2008.
- 2009 2002 Maximum Annual Allocation Amount is \$9.615 million.
- Increases in TR directly related to New Stadium are as follows:
 

2009	\$ 8 million
2010	\$ 9 million
2011	\$14 million

The Carryover PSL credits are calculated as follows:

2009	$\$9.615\text{m} - \$8\text{m} = \$1.615\text{m}$
2010	$\$9.615\text{m} - \$9\text{m} = \$ .615\text{m}$
2011	(No carryover PSL credits)

Under this scenario, year 2011 has a PSL Excess of \$4.385 million (\$14m-\$9.615m). The Carryover PSL credits of \$2.230 million from 2009 and 2010 (\$1.615m + \$.615m) can be deducted in full from TR in League Year 2011. There would be no remaining Carryover PSL credits to deduct from TR in future League years.

#### **6. Subsection (x)(6) Reduction In Premium Seat And Luxury Box Expenses**

Assume that \$80 million in PSL revenues are used to fund the New Stadium which has a total construction cost of \$200 million. If the annual expenses relating to luxury boxes and premium seats are \$5 million, the reduction in such expenses would be \$2 million, computed as follows: \$5 million x (\$80 million/\$200 million) = \$2 million.

#### **7. PSL Revenues Not Benefiting The Team Or Any Team Affiliate Except Through A New Or Improved Stadium**

In any case where:

- (i) PSLs are sold by a Team or by a third party (such as a stadium corporation, a nonprofit private sector entity, or a governmental entity) pursuant to Team authorization; and
- (ii) all net proceeds of such PSL sale are used to build a new stadium or con-

struct improvements to an existing stadium in which the Team will play upon completion, or is then playing and will continue to play (net proceeds are all gross proceeds net of (a) taxes and (b) expenses (e.g., legal costs, marketing expenses, or securities registration fees) if such taxes and expenses are directly incurred as the result of the PSL sale, and do not benefit the Team or any of its affiliates, either directly or indirectly, other than through the stadium construction or improvements paid by the PSL revenues); and

(iii) such new or improved stadium is owned by a party not affiliated with the Team, such as a governmental entity or a private sector for-profit or non-profit entity; and

(iv) the Team (and all Team affiliates) have only a leasehold interest, and no reversionary interest in the stadium (that is, if the Team or any Team affiliate wishes to acquire any title to the stadium, it must do so in a separately negotiated arms'-length transaction); and

(v) neither the Team nor any of its affiliates receives any payments, long-term loans, forgiveness of indebtedness, or other consideration from the Stadium landlord or any of its affiliates, other than payments that are due to the Team pursuant to its lease as consideration for its performance of its obligations under the lease, or are reimbursements for expenses incurred by the Team solely in performing its obligations under the lease; then, because the Team and its affiliates do not receive any net benefit arising out of the sale of PSLs other than through the stadium construction or improvements paid by the PSL revenues (all PSL revenues being spent on third-party costs and charges directly incurred as a result of the PSL sale, or on stadium construction or improvements), none of the proceeds received from the sale of the PSLs would be included in TR. Each of Example Nos. 1 through 6 above assumes that, for one or more reasons, the example does not qualify for the foregoing treatment.

Nothing in the foregoing shall provide any basis to argue that any amounts other than the PSL proceeds, including but not limited to any expense payments, may be treated as TR or non-TR under this Agreement. Moreover, the Special Master or the Court would have the authority to examine any transaction involving the Club or any of its affiliates and the Stadium landlord or any of its affiliates, to determine if such transaction transfers, in whole or in part, some or all of the economic benefit of any PSL revenues to the Club or any of its affiliates, and any such transferred economic benefits shall be treated as TR.

NOTE: Premium seat revenues (non-shared amounts) discussed in Subsections (xi)(1) through (xi)(6) call for calculations quite similar to those

discussed in Example Nos. 1 through 6 above in calculating “Premium Seat Differences,” “Carryover Premium Seat Credits,” “Premium Seat Excesses,” and “Reductions in Expenses Related to Premium Seats and Luxury Boxes.”



**APPENDIX N  
WRITTEN WARNING GOOD FAITH EFFORT**

[date]

Dear [player]:

The Club hereby provides you with written notice that you are failing to exhibit the level of good faith effort which can be reasonably expected from players on this Club. If you do not demonstrate the good faith effort which can be reasonably expected from players on this Club, you will not be entitled to Termination Pay under Article XXIII of the Collective Bargaining Agreement if you are terminated before the end of this season.

[Club Official]

[Club name]

**APPENDIX O  
SALARY CAP CALCULATION EXAMPLE**

If 2007 Salary Cap:           \$109 million

If 2008 Projected TR equals \$205 million per Club:

57.5% = \$117.875 million

61.68% = \$126.44 million

less assumed Projected Benefits/salary cap deductions of \$20 million per Club:

57.5% cap = \$97.875 million

61.68% max = \$106.44 million

then, pursuant to Article XXIV, Section 4(c), the Salary Cap for 2008 is \$106.44 million

**APPENDIX P  
ADJUSTMENT MECHANISM EXAMPLES**

**Example #1: League Excess at the end of Year 1**

**Assumptions:**

5-Team League

At Year End League-wide Cash Player Costs exceed Trigger by \$5M

Dollar amounts in millions

<u>Club</u>	<u>'06 Trigger</u>	<u>'06 Cash PC</u>	<u>Pro Rata Share</u>	<u>Adjustment to Team Salary Over Remaining Capped Years</u>				
				<u>'07</u>	<u>'08</u>	<u>'09</u>	<u>'10</u>	<u>'11</u>
A	102.0	101.5						
B	102.0	99.0						
C	102.0	100.5						
D	102.0	109.5	75%	0.75	0.75	0.75	0.75	0.75
E	102.0	104.5	25%	0.25	0.25	0.25	0.25	0.25
League-wide	510.0	515.0	100%	1.0	1.0	1.0	1.0	1.0
Excess/(Shortfall)		5.0						

**Example #2: League Shortfall at the end of Year 1****Assumptions:**

5-Team League

At Year End League-wide Cash Player Costs fall below Trigger by \$9M

Dollar amounts in millions

<u>Club</u>	<u>'06 Trigger</u>	<u>'06 Cash PC</u>	<u>Pro Rata Share</u>	<u>Adjustment to Team Salary Over Remaining Capped Years</u>				
				<u>'07</u>	<u>'08</u>	<u>'09</u>	<u>'10</u>	<u>'11</u>
A	102.0	100.0	20%	(.36)	(.36)	(.36)	(.36)	(.36)
B	102.0	102.0	20%	(.36)	(.36)	(.36)	(.36)	(.36)
C	102.0	99.0	20%	(.36)	(.36)	(.36)	(.36)	(.36)
D	102.0	106.0	20%	(.36)	(.36)	(.36)	(.36)	(.36)
E	102.0	94.0	20%	(.36)	(.36)	(.36)	(.36)	(.36)
League-wide	510.0	501.0	100%	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)
Excess/(Shortfall)		(9.0)						

**Example #3: League Excess in Year 1 and League Shortfall in Year 2**

**Assumptions:**

5-Team League

League Excess of \$5M at the end of Year 1 (Clubs D & E exceeded Trigger)

League Shortfall of \$9M at the end of Year 2

Dollar amounts in millions

<u>Club</u>		'06 <u>Excess</u>	'07 <u>Shortfall</u>	Adjustment to Team Salary Over Remaining Capped Years				
				<u>'07</u>	<u>'08</u>	<u>'09</u>	<u>'10</u>	<u>'11</u>
League-wide		5.0	(9.0)					
A	Year 1							
	Year 2				(0.2)	(0.2)	(0.2)	(0.2)
B	Year 1							
	Year 2				(0.2)	(0.2)	(0.2)	(0.2)
C	Year 1							
	Year 2				(0.2)	(0.2)	(0.2)	(0.2)
D	Year 1			0.75	0.75	0.75	0.75	0.75
	Year 2				(0.2)	(0.2)	(0.2)	(0.2)
E	Year 1			0.25	0.25	0.25	0.25	0.25
	Year 2				(0.2)	(0.2)	(0.2)	(0.2)
League-wide				1.0	0.0	0.0	0.0	0.0

League Year	Excess/ (Shortfall)	
2006	5.0	Allocate charge proportionately among Clubs that exceeded Trigger (D&E)
2007	<u>(9.0)</u>	Shortfall (to be offset by Prior Years' League Excess, then allocated equally among all Clubs)
	(4.0)	Pro rata deduction to be allocated to each Club's Team Salary

**Example #4: League Excess in Year 1, League Shortfall in Year 2 and League Excess in Year 3**

**Assumptions:**

5-Team League

League Excess of \$5M at the end of Year 1 (Clubs D & E exceeded Trigger)

League Shortfall of \$9M at the end of Year 2

League Excess of \$6M at the end of Year 3 (Clubs A & E exceeded Trigger equally)

Dollar amounts in millions

Club		'06 Excess	'07 Shortfall	'08 Excess	Adjustment to Team Salary Over Remaining Capped Years				
					'07	'08	'09	'10	'11
League-wide		5.0	(9.0)	6.0					
A	Year 1								
	Year 2				(0.2)	<del>(0.2)</del>	<del>(0.2)</del>	<del>(0.2)</del>	
	Year 3					1.0	1.0	1.0	
B	Year 1								
	Year 2				(0.2)	<del>(0.2)</del>	<del>(0.2)</del>	<del>(0.2)</del>	
	Year 3								
C	Year 1								
	Year 2				(0.2)	<del>(0.2)</del>	<del>(0.2)</del>	<del>(0.2)</del>	
	Year 3								
D	Year 1				0.75	0.75	0.75	0.75	0.75
	Year 2				(0.2)	<del>(0.2)</del>	<del>(0.2)</del>	<del>(0.2)</del>	
	Year 3								
E	Year 1				0.25	0.25	0.25	0.25	0.25
	Year 2				(0.2)	<del>(0.2)</del>	<del>(0.2)</del>	<del>(0.2)</del>	
	Year 3					1.0	1.0	1.0	
League-wide					1.0	0.0	3.0	3.0	3.0

League Year	Excess/ (Shortfall)	
2006	5.0	Allocate charge proportionately among Clubs that exceeded Trigger (D&E)
2007	<u>(9.0)</u>	Shortfall (to be offset by Prior Years' League Excess, then allocated equally among all Clubs)
	(4.0)	Pro rata deduction to be allocated to each Clubs Team Salary
2008	6.0	Excess will offset "deductions" from any remaining League Shortfall in Prior Years (\$6M-\$3M), then allocate total League Excess charge (\$6M) proportionately among Clubs that exceeded Trigger (A&E)

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## NOTES

## NOTES



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