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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:
	:
WORLDCOM, INC., <u>et al.</u> ,	:
	:
Debtors.	:
-----X	
	:
INTERNAL REVENUE SERVICE,	:
	:
Appellant,	:
	:
v.	:
	:
WORLDCOM, INC., <u>et al.</u> ,	:
	:
Appellees.	:
-----X	

Chapter 11
Case No. 02-13533 (ALG)

07 Civ. 7414 (DLC)

DECLARATION OF
DANNA DRORI

DANNA DRORI, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am an Assistant United States Attorney in the office of Michael J. Garcia, United States Attorney for the Southern District of New York, attorney for appellant the Internal Revenue Service (“IRS”) in the above-captioned matter. I am the attorney that has been assigned to this matter.

2. I submit this declaration in support of the IRS’s memorandum of law in opposition to the “Reorganized Debtors’ Motion to Dismiss Appeal or For An Order

Denying the IRS Leave to File an Interlocutory Appeal.”

3. Appended as exhibits hereto are true and complete copies of the following documents:

- Exhibit A: IRS Request for Payment No. 38365, filed July 2, 2004.
- Exhibit B: “Scheduling Order Regarding the Reorganized Debtors’ Objection to Proof of Claim No. 38365” in In re Worldcom, Inc., et al., 02-13533 (ALG), dated and entered January 31, 2006.
- Exhibit C: Opinion in In re Worldcom, Inc., et al., 02-13533 (ALG), dated and entered June 1, 2007.
- Exhibit D: “Order Granting Reorganized Debtors’ Objection to Proof of Claim No. 38365 and Motion for a Determination of Refund Rights Pursuant to Section 505(a)(1) of the Bankruptcy Code” in In re Worldcom, Inc., et al., 02-13533 (ALG), dated June 22, 2007 and entered June 27, 2007.
- Exhibit E: IRS Notice of Appeal, dated and entered July 2, 2007.

I declare under penalty of perjury that the foregoing is true and correct.

Executed in New York, New York
September 12, 2007


DANNA DRORI