U.S. Department of Justice

United States Attorney
Southern District of New York

86 Chambers Street, 3rd Floor
New York, New York 10007

March 28, 2008

By Facsimile
Hon. Barbara S. Jones
United States District Judge
Southern District of New York
500 Pearl Street, Room 620
New York, New York 10007

Re: Internal Revenue Service v. WorldCom, Inc. (In re WorldCom, Inc.), 07 Civ. 7414 (BSJ) ("First Appeal") , FILE IN

Internal Revenue Service v. WorldCom, Inc. (In re WorldCom, Inc.), 08 Civ. 3070 ("Second Appeal")

Dear Judge Jones:

I write on behalf of both appellant Internal Revenue Service ("IRS") and appellees Verizon Business Global LLC, which is successor by merger to reorganized debtor WorldCom, Inc., and certain of its affiliated entities (the "Reorganized Debtors") in the above-referenced matters to respectfully request that this Court accept the recently-docketed Second Appeal as related to the First Appeal and so-order the briefing schedule agreed upon by the parties.

As we noted in our letter dated February 15, 2008, at issue in the First Appeal are two matters: the Reorganized Debtors' objection to the IRS's request for payment of more than $16 million of unpaid federal excise taxes (the "Objection") and the Reorganized Debtors' separate motion for a refund of excise taxes previously paid (the "Refund Motion"). The Bankruptcy Court's order from which the IRS appealed fully disposed of the Objection but not of the Refund Motion, and the parties disagreed as to whether the order was a final order or, in the alternative, was properly the subject of an interlocutory appeal.

The parties have since entered into a final judgment in the Bankruptcy Court as to the Refund Motion, from which the IRS has appealed in the Second Appeal. In light of the overlapping nature of these matters, the parties now jointly request that this Court accept the Second Appeal as related to the First Appeal and consolidate the matters.

In addition, the parties request that the briefing schedule for both appeals be set as follows:

Appellant Moving Brief:	July 18, 2008
Appellee Brief:	August 29, 2008
Appellant Reply Brief:	September 15, 2008

The request for an enlarged time to submit the moving brief is made on consent and owing both to the press of business of the undersigned Assistant United States Attorney in April and June, including two Circuit arguments in April and several district court briefing deadlines in April and June, and because I will be out of the office on personal leave for my wedding and honeymoon during most of May and early June.

We thank the Court for its consideration of these requests.

Respectfully,

MICHAEL J. GARCIA
United States Attorney

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cc: By facsimile
Alfredo R. Pérez, Esq.

Application Granted.

SO ORDERED
Dated:
BARBARA S. JONES
U.S.D.J.

3/28/08