

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE WORLDCOM, INC. SECURITIES
LITIGATION

MASTER FILE
02 Civ. 3288 (DLC)

This Document Relates to:

02 Civ. 3288 02 Civ. 4990 02 Civ. 9514
02 Civ. 3416 02 Civ. 5057 02 Civ. 9515
02 Civ. 3419 02 Civ. 5071 02 Civ. 9516
02 Civ. 3508 02 Civ. 5087 02 Civ. 9519
02 Civ. 3537 02 Civ. 5108 02 Civ. 9521
02 Civ. 3647 02 Civ. 5224 02 Civ. 2841
02 Civ. 3750 02 Civ. 5285 02 Civ. 3592
02 Civ. 3771 02 Civ. 8226 03 Civ. 6229
02 Civ. 4719 02 Civ. 8228 03 Civ. 7298
02 Civ. 4945 02 Civ. 8229 03 Civ. 7299
02 Civ. 4946 02 Civ. 8230
02 Civ. 4958 02 Civ. 8234
02 Civ. 4973 02 Civ. 9513

**DECLARATION OF JEFFREY W. GOLAN, WITH EXHIBITS, IN SUPPORT
OF LEAD PLAINTIFF'S MEMORANUM OF LAW IN RESPONSE TO
THE MOTION OF ARTHUR ANDERSEN LLP TO EXCLUDE
EVIDENCE OF THE RESTATEMENT**

I, Jeffrey W. Golan, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am an attorney with the law firm of Barrack, Rodos & Bacine, 3300 Two Commerce Square, 2001 Market Street, Philadelphia, Pennsylvania 19103, co-Lead Counsel for Lead Plaintiff. I submit this declaration in support of Lead Plaintiff's memorandum of law in response to the motion of Arthur Andersen LLP to exclude evidence of the Restatement.

2. True and correct copies of the following documents are annexed to this declaration:

(a) WorldCom's Form 10-K, filed March 12, 2004;

- (b) SEC v. Uzzi, 2003 U.S. Dist. Lexis 15608, (S.D. Fla. Jan. 21 2003);
- (c) United States Securities and Exchange Commission Amicus Curiae Brief, In re Sunbeam Securities Litigation, No. 98-8258-Civ.-Middlebrooks (S.D. Fla. Jan 9, 2002);
- (d) June 25, 2002 WorldCom Press Release, “WorldCom Announces Intention to Restate 2001 and First Quarter 2002 Financial Statements”;
- (e) August 8, 2002 WorldCom Press Release, “WorldCom Announces Additional Changes to Reported Income for Prior Periods”;
- (f) Excerpts from Rule 26 Statement of Harris L. Devor; and Amended Exhibit 5 attached thereto;
- (g) Selected excerpts from the June 30, 2004 Deposition Transcript of Matt Clark;
- (h) Selected excerpts from the October 21, 2004 and October 22, 2004 Deposition Transcripts of Harris L. Devor;
- (i) Selected excerpts from the June 29, 2004 Deposition Transcript of William E. Guy, III.;
- (j) Selected excerpts from the June 30, 2004 Deposition Transcript of Brian Heckler;
- (k) Selected excerpts from the June 1, 2004 Deposition Transcript of Jennifer S. Lindsay;
- (l) Selected excerpts from the June 11, 2004, June 14, 2004, and June 18, 2004 Deposition Transcripts of Farrell Malone;
- (m) Selected excerpts from the June 7, 2004 Deposition Transcript of John D. Passauer;
- (n) Selected excerpts from the June 4, 2004 Deposition Transcript of James Renna;
- (o) Plea Allocution of David Myers;
- (p) Plea Allocution of Betty Vinson;
- (q) Plea Allocution of Troy M. Normand;

- (r) Plea Allocution of Buford Yates, Jr.; and
- (s) May 15, 2002 WorldCom Press Release, “WorldCom, Inc. Appoints KPMG LLP as Independent Auditors.”

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

Executed in Philadelphia, Pennsylvania on January 21, 2005.

Jeffrey W. Golan