27

28

DECLARATION OF MICHAEL BRUCE ABELSON

I, Michael Bruce Abelson, declare as follows:

- 1. I am an attorney licensed to practice law in the State of Caliornia and before the bar of this Court. I am a partner in the law firm of Ablson | Herron LLP and, in that capacity, I am counsel of record for Plaintiffs Netscae Communications Corporation and America Online, Inc. (collectively, "Insured") in this action. I have personal knowledge of the matters stated herein, except as to matters upon which I state they are based upon information and belief. I could and would ompetently testify as to the same.
- 2. Accompanying the Insureds' Reply Re: Cross-Motions for Partial Summary Judgment (and attached hereto) are true and correct opies of excerpts from the following depositions which have been taken in connection with this action.
 - Michelle Midwinter (St. Paul Underwriter), taken September 7, 2006 in New York, New York

I declare that the foregoing is true and correct.

Executed this 2nd day of March, 2007 at Los Angels, California.

/S/Michael Bruce Abelson

27

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

28

Abelson Herron ...