UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

MICROSOFT CORPORATION,
One Microsoft Way
Redmond, WA 98052
 	
                  Plaintiff,
 	
v.
 	
INTERNAL REVENUE SERVICE,
1111 Constitution Avenue, N.W.
Washington, D.C. 20224
 	
                 Defendant.
	Civil Case No. _____

DECLARATION OF DANIEL A. ROSEN

I, Daniel A. Rosen, pursuant to 28 U.S.C. § 1746, declare as follows:

1.   On September 22, 2014, I prepared a request for certain documents arising from the Internal Revenue Service's ("IRS") engagement of the law firm Quinn Emanuel Urquhart & Sullivan, LLP, its partners, and/or its employees, in connection with the IRS's transfer pricing audits of Microsoft under 26 U.S.C. § 482 (the "FOIA Request"). Attached as Exhibit I is a true and correct copy of the FOIA Request.

2.   On September 23, 2014, I caused the FOIA Request to be delivered to the IRS.

3.   On October 28, 2014, I received a letter from the IRS, dated October 23, 2014, in connection with the FOIA Request. Attached as Exhibit II is a true and correct copy of the October 23, 2014 IRS letter.

ATTACHMENT 1

4.   On November 18, 2014, I received a second letter from the IRS, dated November

5, 2014, in connection with the FOIA Request. Attached as Exhibit III is a true and correct copy

of the November 2014 IRS letter.

5.   Attached as Exhibit IV is a true and correct copy of the envelope enclosing the

November 2014 IRS letter, bearing a postmark date of November 12, 2014.

6.   While the precise post meter date on the envelope enclosing the November 2014

IRS letter is not legible when scanned, the original envelope, which is in my possession, reflects

a post meter date of November 12, 2014.

7.   Other than the October 23, 2014 IRS letter attached hereto as Exhibit II and the

November 2014 IRS letter attached hereto as Exhibit III, I have not received a response from the

IRS to the FOIA Request.

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

Executed in New York, New York on November 24, 2014.

Daniel A. Rosen
Baker & McKenzie LLP