

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

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|-----------------------------|---|--------------------------------|
| IN RE: | § | |
| | § | CASE NO. 09-31828 (BJH) |
| IDEARC INC., et al., | § | |
| | § | (Chapter 11) |
| Debtors. | § | (Jointly Administered) |

**DECLARATION OF ROSEMARY FOREMAN IN SUPPORT OF MOTION TO ASSUME
CERTAIN OPERATING AGREEMENTS**

I, Rosemary Foreman, declare under penalty of perjury as follows:

1. "My name is Rosemary Foreman I am over the age of 18, am of sound mind and am fully competent to make this declaration. I am familiar with and have personal knowledge of each and every statement of fact set forth in this declaration. Each and every statement of fact contained in the declaration is true and correct.
2. This declaration is provided in support of the DEBTORS' MOTION TO ASSUME CERTAIN OPERATING AGREEMENTS PURSUANT TO 11 U.S.C. § 365 AND FEDERAL RULE OF BANKRUPTCY PROCEDURE 6006 to explain why Idearc Media LLC ("Idearc") seeks assumption of its contract with ASEC International ("ASEC").
3. I am the Publishing Operations Support Director for Idearc Media LLC ("Idearc"). In my position as, Publishing Operations Support Director, it is my responsibility to provide training and systems support for the publishing and graphics systems as well as oversee our outsourced agreements, compliance and projects. In that capacity, I actively participated in the negotiations and renewal of the ASEC contract.
4. ASEC provides solicitation leads to Idearc's sales departments. In addition, it provides content for non-local Verizon books. ASEC services include clearing telephone listing reports that are loaded into Idearc systems, assigning the correct heading to new telephone numbers received by Idearc through local exchange carriers and competitive local exchange carriers and loading email addresses for customers who are solicited by Idearc. ASEC also provides ad creation services for high volumes of printed products. This vendor has been fully trained and stabilized on these functions. Can you please expand/clarify this statement? We've invested a significant amount of time and resources training resources in Manila on systems and business processes in order for them to fulfill this service. The stabilization period took approximately 6 months after systems access and training was provided. In addition, it is trained and knowledgeable about Idearc systems and processes. It is able to be flexible with business changes and take on more or less work when needed. If this vendor were lost, it would take approximately three to six months to train and educate a new vendor as a suitable vendor to handle these services but with limited ability for business change. This vendor bid successfully on this work initially and has been compared to other suppliers upon contract renewal. My review of the market and pricing supports a determination that ASEC's prices are at or below market rates for like volumes under like terms and conditions. Price is per listing processed. Can you please expand/clarify this statement? We have a competitive transaction based pricing model. Transition to an alternative vendor would severely impact the company's ability to provide sales leads, severely impact the company's ability to get publication content from non-local Verizon areas and negatively impact turnaround of revenue from contract closure. Currently, limited staff is available in-house for these services.

5. Idearc currently owes the following amount to ASEC for services performed prior to March 31, 2009 (the "Petition Date"):
 - a. ASEC \$229,880.88
6. The contract is in writing and executed. The contract is still active. ASEC Master Services Agreement effective date was December 1, 2004. ASEC SOW is currently active for both Listing and Ad work through December 31, 2010.
7. Idearc intends to continue to perform in accordance with its agreement with ASEC and there is no need for further assurance of Idearc's performance.
11. Based on the facts set forth herein, Idearc has determined that assumption of the ASEC, contract is in the best interest of the company, its creditors and customers."

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

Executed on May 20, 2009.

/s/ Rosemary Foreman
Rosemary Foreman