UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

TIFFANY (NJ) INC. and TIFFANY AND COMPANY,

Plaintiffs,

v.

eBAY INC.,

Defendant.

04 Civ. 4607 (NRB)

DISCLOSURE STATEMENT

ECF Case

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Defendant eBay Inc. states by and through its undersigned counsel that it has no parent companies and that no publicly traded corporation owns 10% or more of its stock.

Dated: New York, New York October 1, 2004

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