be binding upon him for all purposes of the Plan, and neither the Committee nor the Company shall be obliged to search for or ascertain his whereabouts.

### 10.10 Data

All persons entitled to benefits from the Plan must furnish to the Committee such documents, evidence, or information, including information concerning marital status, as the Committee considers necessary or desirable for the purpose of administering the Plan.

## 10.11 Service of Legal Process

The General Counsel of the Company is hereby designated agent of the Plan for the purpose of receiving service of summons, subpoena, or other legal

### 10.12 Qualified Military Service

Notwithstanding any provision of this Plan to the contrary and to the fullest extent permitted under Treasury Regulations section 1.409A-2(a)(15), the election requirements under this Plan shall be deemed satisfied to the extent that an election is provided to the Participant to satisfy the requirements of the Uniformed Service Employment and Reemployment Rights Act of 1994, as amended.

This Plan may be executed in any number of counterparts, each of which shall be deemed to be an original. All the counterparts shall constitute but one and the same instrument and may be sufficiently evidenced by any one counterpart.

# Subsidiaries of the Company

Name of Subsidiary	State or Region of Incorporation
BC Cable Networks Group	California
BC Family Worldwide, Inc.	Delaware
BC Holding Company Inc.	Delaware
BC, Inc.	New York
merican Broadcasting Companies, Inc.	Delaware
uena Vista (Canada), Inc.	Canada
uena Vista Home Entertainment, Inc.	California
uena Vista International, Inc.	California
uena Vista Pay Television, Inc.	California
uena Vista Television	California
uena Vista Theatrical Group Ltd.	New York
V Holdings Incorporated (50% partner for EGP Company GP with BV Holdings USA, LLC)	Virgin Islands, British
V Holdings USA, LLC (50% partner for EGP Company GP with BV Holdings Incorporated)	Delaware
able LT Holdings	Delaware
ircle Location Services, Inc.	Delaware
lub Penguin Entertainment, Inc.	Canada
isney Enterprises, Inc.	Delaware
isney Magic Company Limited	England
isney Vacation Development, Inc.	Florida
isney Wonder Corporation	Delaware
isney/ABC International Television, Inc.	Delaware
DL S.N.C. Corporation	Delaware

SPN (Europe, Middle East, Africa) Ltd.	United Kingdom
SPN Classic, Inc.	Delaware
SPN Enterprise, Inc.	Delaware
SPN, Inc.	Delaware
uro Disney Investments, Inc.	Delaware
iro Disney S.C.A.	France
ong Kong International Theme Parks, Limited	Hong Kong
ıprint, Inc.	Delaware
ternational Family Entertainment, Inc.	Delaware
tix Europe N.V. (f/k/a Fox Kids Europe N.V.)	The Netherlands
tix Europe Properties (Luxembourg) Sarl-Zurich Branch	Switzerland
enai Funding LP	Canada
GO Television, Inc.	Delaware
lagical Cruise Limited	England
liramax Film Corp.	New York
xar	California
ne Walt Disney Company (France) S.A.S.	France
ne Walt Disney Company (Germany) GmbH	Germany
ne Walt Disney Company (Southeast Asia) Pte Ltd., f/k/a Walt Disney Television (Singapore) Pte Ltd.)	Singapore
ne Walt Disney Company Limited	England
ouchstone Television Productions, LLC	Delaware

Subsidiaries of the Company				
WDC (Japan) Limited	Tokyo			
WDC Italia SpA	Italy			
	VI V			
'alt Disney Holdings (Hong Kong) Limited	Hong Kong			
'alt Disney International Finance LLC	Delaware			
ait Disney international Finance LLC				
'alt Disney International France, S.A.S	France			
'alt Disney Parks and Resorts, LLC	Florida			
The Paris of Add	France			
'alt Disney Participations S.A.S.	1 Miles			
'alt Disney Pictures and Television	California			
·				
'alt Disney Travel Co., Inc.	Florida			
	Florida			
'alt Disney World Co.	r ioriua			
'alt Disney World Hospitality & Recreation Corporation	Florida			
an Distroy world Hospitainty & Recreation Corporation				
LS Television, Inc.	Delaware			

Exhibit 23

# CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statements on Form S-8 (No. 333-91571, 333-31012, 333-74624, 333-116952, 333-116953, 333-123516, 333-128860, 333-133840, 333-141494, and 333-151033) and Form S-3 (No. 333-148043 and 333-34167) of The Walt Disney Company of our report dated November 20, 2008 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in this Form 10-K.

PricewaterhouseCoopers LLP Los Angeles, California November 20, 2008

Exhibit 31(a)

# RULE 13a-14(a) CERTIFICATION IN ACCORDANCE WITH SECTION 302

#### OF THE SARBANES-OXLEY ACT OF 2002

I, Robert A. Iger, President and	l Chief Executive Officer of T	The Walt Disney	Company (the Company	), certify that:
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- 1. I have reviewed this annual report on Form 10-K of the Company;
- 2. Based on my knowledge, this annual report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this annual report;
- 3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this annual report;
- 4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

esigned such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

esigned such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

raluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

is closed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

l significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

ay fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 20, 2008

By: / s / ROBERT A. IGER

Robert A. Iger

President and Chief Executive Officer

Exhibit 31(b)

# RULE 13a-14(a) CERTIFICATION IN ACCORDANCE WITH SECTION 302

#### OF THE SARBANES-OXLEY ACT OF 2002

I.	Thomas O. Staggs,	Senior Executive	Vice President and	l Chief Financial	Officer of The V	Walt Disney	Company (t	he Company).	. certify th	hat:

- 1. I have reviewed this annual report on Form 10-K of the Company;
- 2. Based on my knowledge, this annual report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this annual report;
- 3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this annual report;
- 4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

esigned such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

esigned such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

raluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

is closed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

I significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

ray fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 20, 2008

By: / s / THOMAS O. STAGGS

Thomas O. Staggs

Senior Executive Vice President

and Chief Financial Officer

Exhibit 32(a)

# CERTIFICATION PURSUANT TO

# SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002\*

In connection with the Annual Report of The Walt Disney Company (the Company) on Form 10-K for the fiscal year ended September 27, 2008 as filed with the Securities and Exchange Commission on the date hereof (the Report), I, Robert A. Iger, President and Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to §906 of the Sarbanes-Oxley Act of 2002, that:

- 1. The Report fully complies with the requirements of Section 13(a) or 15(d), as applicable, of the Securities Exchange Act of 1934; and
- 2. The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

By: / s / ROBERT A. IGER

Robert A. Iger

President and Chief Executive Officer

November 20, 2008

<sup>\*</sup> A signed original of this written statement required by Section 906 has been provided to The Walt Disney Company and will be retained by The Walt Disney Company and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 32(b)

## CERTIFICATION PURSUANT TO

# SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002\*

In connection with the Annual Report of The Walt Disney Company (the Company) on Form 10-K for the fiscal year ended September 27, 2008 as filed with the Securities and Exchange Commission on the date hereof (the Report), I, Thomas O. Staggs, Senior Executive Vice President and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to §906 of the Sarbanes-Oxley Act of 2002, that:

- 1. The Report fully complies with the requirements of Section 13(a) or 15(d), as applicable, of the Securities Exchange Act of 1934; and
- 2. The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

By: / s / THOMAS O. STAGGS

Thomas O. Staggs

Senior Executive Vice President and Chief Financial Officer

November 20, 2008

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<sup>\*</sup> A signed original of this written statement required by Section 906 has been provided to The Walt Disney Company and will be retained by The Walt Disney Company and furnished to the Securities and Exchange Commission or its staff upon request.