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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 process.

**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.

**10.13 Counterparts**

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.

Exhibit 21

## 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
American Broadcasting Companies, Inc.	Delaware
Buenavista Vista (Canada), Inc.	Canada
Buenavista Vista Home Entertainment, Inc.	California
Buenavista Vista International, Inc.	California
Buenavista Vista Pay Television, Inc.	California
Buenavista Vista Television	California
Buenavista 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
Verano LT Holdings	Delaware
Vision Location Services, Inc.	Delaware
Walt Disney World Entertainment, Inc.	Canada
Walt Disney Enterprises, Inc.	Delaware
Walt Disney Magic Company Limited	England
Walt Disney Vacation Development, Inc.	Florida
Walt Disney Wonder Corporation	Delaware
Walt Disney/ABC International Television, Inc.	Delaware
Walt Disney S.N.C. Corporation	Delaware

SPN (Europe, Middle East, Africa) Ltd.	United Kingdom
SPN Classic, Inc.	Delaware
SPN Enterprise, Inc.	Delaware
SPN, Inc.	Delaware
Bro Disney Investments, Inc.	Delaware
Bro Disney S.C.A.	France
Hong Kong International Theme Parks, Limited	Hong Kong
Print, Inc.	Delaware
International Family Entertainment, Inc.	Delaware
Fix Europe N.V. (f/k/a Fox Kids Europe N.V.)	The Netherlands
Fix Europe Properties (Luxembourg) Sarl-Zurich Branch	Switzerland
Enai Funding LP	Canada
GO Television, Inc.	Delaware
Magical Cruise Limited	England
Miramax Film Corp.	New York
Max	California
Walt Disney Company (France) S.A.S.	France
Walt Disney Company (Germany) GmbH	Germany
Walt Disney Company (Southeast Asia) Pte Ltd., f/k/a Walt Disney Television (Singapore) Pte Ltd.)	Singapore
Walt Disney Company Limited	England
Suchstone Television Productions, LLC	Delaware

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Subsidiaries of the Company

WDC (Japan) Limited	Tokyo
WDC Italia SpA	Italy
Walt Disney Holdings (Hong Kong) Limited	Hong Kong
Walt Disney International Finance LLC	Delaware
Walt Disney International France, S.A.S	France
Walt Disney Parks and Resorts, LLC	Florida
Walt Disney Participations S.A.S.	France
Walt Disney Pictures and Television	California
Walt Disney Travel Co., Inc.	Florida
Walt Disney World Co.	Florida
Walt Disney World Hospitality & Recreation Corporation	Florida
WLS 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 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

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\* 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

\* 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.

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