

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
MARSHALL DIVISION

POLARIS IP, LLC,

Plaintiff,

v.

(1) GOOGLE INC.;
(2) YAHOO! INC.;
(3) AMAZON.COM, INC.;
(4) A9.COM, INC.;
(5) BORDERS, INC.;
(6) BORDERS GROUP INC.;
(7) AOL LLC;
(8) AMERICA ONLINE, INC.;
(9) IAC/INTERACTIVECORP; and
(10) IAC SEARCH AND MEDIA, INC.,

Defendants.

CIVIL ACTION NO. 2:07-cv-371[TJW-CE]

**YAHOO! INC.'S DISCLOSURE STATEMENT PURSUANT TO
FEDERAL RULE OF CIVIL PROCEDURE 7.1**

Pursuant to Federal Rule of Civil Procedure 7.1, Defendant Yahoo! Inc. ("Yahoo") states that it has no parent, and that Capital Research and Management Company, an investment adviser registered under Section 203 of the Investment Advisers Act of 1940, is deemed to be the beneficial owner of 10% or more of the shares of Common Stock of Yahoo.

Dated: November 15, 2007

Respectfully submitted,

BRINKS HOFER GILSON & LIONE

/s/ Jason C. White
Jason C. White
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Attorneys for Defendant Yahoo! Inc.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that all counsel of record who are deemed to have consented to electronic service are being served with a copy of this document via the Court's CM/ECF system per Local Rule CV-5(a)(3) on November 15, 2007. Any other counsel of record will be served by first class U.S. mail on this same date.

/s/ Jason C. White