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HONORABLE RICARDO S. MARTINEZ

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

TOM WHALEY, individually and on behalf of all similarly situated,)	CIVIL ACTION No. 07-cv-00411 RSM
)	
Plaintiffs,)	
)	FED. R. CIV. P. 7.1 CORPORATE
vs.)	DISCLOSURE STATEMENT OF
)	DEFENDANT THE IAMS COMPANY
MENU FOODS, a foreign corporation, THE IAMS COMPANY, a foreign corporation, et al,)	
)	
Defendants.)	

Pursuant to Fed. R. Civ. P. 7.1, Defendant The Iams Company ("Iams") states that it is a wholly-owned subsidiary of The Procter & Gamble Company ("Procter & Gamble"). Procter & Gamble owns 10% or more of Iams. No other publicly held corporation owns 10% or more of Iams.

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DATED: May 8, 2007

DORSEY & WHITNEY LLP

s/James E. Howard

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Attorneys for Defendant The Iams Company

CERTIFICATE OF SERVICE

I hereby certify that on this date I filed the foregoing **Fed. R. Civ. P. 7.1 Corporate Disclosure Statement Of Defendant The Iams Company** with the United States District Court Clerk, Western District of Washington, using the ECF system, which sent email notification of this filing to the below-listed counsel of record:

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DATED: May 8, 2007

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