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HONORABLE RICARDO S. MARTINEZ

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

MICHELE SUGGETT and DON JAMES,)
individually and on behalf of all similarly)
situated,)

Plaintiffs,)

vs.)

MENU FOODS, a foreign corporation, IAMS)
COMPANY, a foreign corporation,)
EUKANUBA, a foreign corporation, et al,)

Defendants.)

CIVIL ACTION No. 07-cv-00457 RSM

**FED. R. CIV. P. 7.1 CORPORATE
DISCLOSURE STATEMENT OF
DEFENDANT THE IAMS COMPANY**

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.

1 DATED: May 8, 2007

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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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