

LYONS & FLOOD, LLP
65 West 36th Street, 7th Floor
New York, New York 10018
(212) 594-2400

JUDGE BAER

08 CV 7085

Attorneys for Plaintiff
SHIPPING-LAND CO., LTD.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

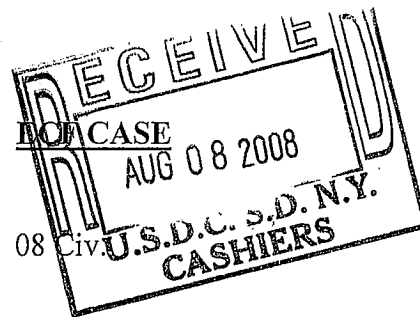
-----X
SHIPPING-LAND CO., LTD.,

Plaintiff,

- against -

MAKEBA MARINE COMPANY,

Defendant.
-----X



RULE 7.1 DISCLOSURE STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Kirk M. Lyons, a member of the Bar of this Court and a partner in the firm of Lyons & Flood, LLP, attorneys for plaintiff SHIPPING-LAND CO., LTD., certifies upon information and belief that said plaintiff is not a publicly held corporation in the United States and that there are no corporate parents, subsidiaries, or affiliates of plaintiff which are otherwise publicly held in the United States.

Dated: August 8, 2008

LYONS & FLOOD, LLP
Attorneys for Plaintiff
SHIPPING-LAND CO., LTD.

By: Kirk M Lyons

Kirk M. Lyons (KL-1568)
65 West 36th Street, 7th Floor
New York, New York 10018
(212) 594-2400