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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:)	Case No. 04-15739 (SMB)
)	Chapter 11
QUIGLEY COMPANY, INC.)	
)	Dist. Ct. Civil Action No.
Debtor.)	1:06-cv-03077 (KMW)
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DISCLOSURE STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Westchester Fire Insurance Company (“Westchester”) hereby states that the following are its parents, subsidiaries, and/or affiliates that have issued shares or debt securities to the public: Westchester is 100% owned by ACE USA, Inc., which is 100% owned by ACE US Holdings, Inc., which is 100% owned by ACE Limited, a publicly traded company whose stock trades on the New York Stock Exchange under the symbol “ACE.”

Dated: May 3, 2006

Respectfully submitted,

/s/ Paul G. Burns
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