IALT compare the structure of different animals including pets.
e.g. The parrot has colourful wings whereas the dog has no wings and four legs.
Below are just a guide
The $\qquad$ has $\qquad$ and the $\qquad$ has $\qquad$

The $\qquad$ has $\qquad$ but the $\qquad$ has $\qquad$

The $\qquad$ has $\qquad$
whereas the $\qquad$
has $\qquad$

The $\qquad$ can $\qquad$
however the $\qquad$ can't $\qquad$ because...

