IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ILLINOIS

HEATHER AMRO, on behalf of herself and

all others similarly situated,

CASE NO. 1:07-cv-02162

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(Judge John W. Darrah) : (Magistrate Mason)

Plaintiff, :

v.

MENU FOODS INCOME FUND, et al.,

Defendants.

FED. R. CIV. P. 7.1 CORPORATE DISCLOSURE STATEMENT OF DEFENDANTS THE PROCTER & GAMBLE COMPANY AND THE IAMS COMPANY

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

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Attorneys for Defendants

The Procter & Gamble Company and

The Iams Company

CERTIFICATE OF SERVICE

I certify that on the 18th day of May, 2007, I electronically filed the foregoing Fed. R. Civ. P. 7.1 Corporate Disclosure Statement of Defendants The Procter & Gamble Company and The Iams Company with the Clerk of Courts using the CM/ECF system, which will send notification of such filing to CM/ECF participants:

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Counsel for Plaintiff Heather Amro and the Class

and I certify that I have mailed by United States Postal Service the document to non-CM/ECF participants:

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Menu Foods Midwest Corporation c/o The Corporation Trust Company Corporation Trust Center 1209 Orange Street Wilmington, Delaware 19801

ChemNutra Inc.

ChemNutra LLC

Defendants

s/Adam Waskowski Adam Waskowski

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