UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MINNESOTA

Ellerbrock Family Trust, LLC; Belmont Strategic Income Fund, LP, on behalf of themselves and all others similarly situated,

Plaintiffs.

v.

McGladrey & Pullen, LLP,

Dated: October 27, 2008

Defendant.

Case No. 08-cv-05370-JRT-FLN

PLAINTIFFS ELLERBROCK FAMILY TRUST, LLC AND BELMONT STRATEGIC INCOME FUND, LP'S RULE 7.1 CORPORATE DISCLOSURE

Pursuant to Federal Rule of Civil Procedure 7.1, Plaintiffs Ellerbrock Family Trust, LLC and Belmont Strategic Income Fund, LP, by and through their attorneys, Winthrop & Weinstine P.A., hereby makes the following disclosure to the Court and opposing counsel:

Ellerbrock Family Trust, LLC is a Florida limited liability company. Its sole member is Momentum Capital Partners, LP, a private Florida limited partnership, no partner of which is a publicly traded corporation that owns 10% or more thereof.

Belmont Strategic Income Fund, LP is a Texas limited partnership, no partner of which is a publicly traded corporation that owns 10% or more thereof.

Respectfully Submitted,

WINTHROP & WEINSTINE, P.A.

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