

OPICI WINES
American B.D. Company
WINE MERCHANTS

25 DeBoer Drive ▪ Glen Rock, New Jersey 07452 ▪ 201.689.1200 ▪ fax 201.251.8127

February 3, 2004

2520040763375

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D C 20210

Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfounded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23 the following information is provided:

1. The name of the employer is:
American B.D. Company
2. The mailing address of the employer is:
25 DeBoer Drive, Glen Rock, NJ 07452
3. The employer's federal identification number (EIN) is:
22-0730160
4. The number of plans and the number of participants in each plan is:
1 plan covering 4 employees. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,



Dina Opici
Secretary/Treasurer

a division of

OPICI
THE WINE GROUP

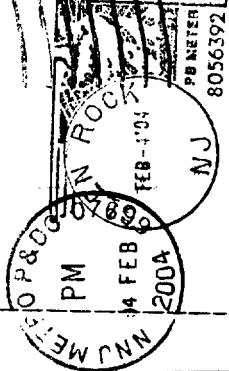
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American B.D. Company

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Glen Rock NJ 07452



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