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**SEGUIN MOREAU NAPA COOPERAGE, INC.**

151 Camino Dorado, Napa, CA 94558 USA  
Tel: (707) 252-3408 Fax: (707) 252-0319

June 3, 2005

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Top Hat Plan Exemption for Seguin Moreau Napa Cooperage, Inc.,  
Deferred Compensation Plan (the "Plan")

Dear Secretary:

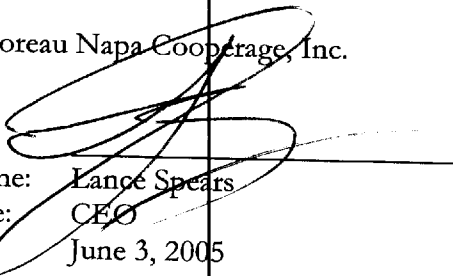
The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer's Name: Seguin Moreau Napa Cooperage, Inc.
2. Employer's Address: **151 Camino Dorado, Napa, CA 94558**
3. Employer's Employer Identification Number: **68-0277617**
4. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and that the Plan is the only top hat plan maintained by the Employer.
5. The number of employees originally eligible to participate in the Plan will be 4 employees.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Seguin Moreau Napa Coöperage, Inc.

By:   
Print Name: Lance Spears  
Print Title: CEO  
Date: June 3, 2005



**SEGUIN MOREAU USA, INC.**

151 Camino Dorado  
Napa, CA 94558  
U.S.A.



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EMPLOYEE BENEFITS SECURITY  
ADMINISTRATION  
ROOM N-1513  
U.S. DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE, N.W.  
WASHINGTON, D.C. 20210