

COHEN, POLLOCK MERLIN & SMALLA PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

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David M. Green

April 10, 2007

Via Certified Mail, Return ReceiptTop Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

07 APR 16 PM 1:30

Re: Eagle Rock Distributing Company
Eagle Rock Distributing Company Deferred Compensation Plan

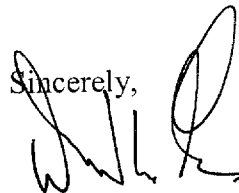
To the Secretary of Labor:

Enclosed please find an original and one copy of a Disclosure Statement prepared in connection with the Eagle Rock Distributing Company Deferred Compensation Plan (the "Plan"). Please file the original and return the copy with your receipt stamp in the envelope provided.

This statement has been filed within 120 days of adoption of the Bonus Plans in compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR sec. 2520.104-23.

If you have any questions, please call me.

Sincerely,



David M. Green

DMG/

Enclosures

cc: Stephen A. Craine (via email)

**DEFERRED COMPENSATION PLAN
EAGLE ROCK DISTRIBUTING COMPANY
DISCLOSURE STATEMENT TO THE SECRETARY OF LABOR**

1. General Statement: This Statement is being filed with the Secretary of Labor pursuant to 29 CFR § 2520.104-23. Eagle Rock Distributing Company adopted a Deferred Compensation Plan (the "Plan") effective on January 1, 2007, the primary purpose of which is to provide deferred compensation for members of the management team (the "Participants"). The benefits under the Plan are paid as needed solely from the general assets of Eagle Rock Distributing Company.

2. Employer Name and Address:

Eagle Rock Distributing Company
1375 Beverage Drive
Stone Mountain, Georgia 30078

3. Employer Identification Number: 58-2532427.

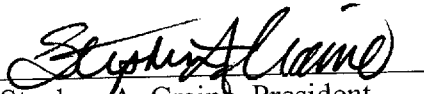
4. Purpose of the Plan: Eagle Rock Distributing Company maintains the Plan primarily for the purpose of providing deferred compensation for the Participants.

5. Number of Such Plans: One. The Plan has three participants currently.

6. Copy of Plan Documents: Upon request, Eagle Rock Distributing Company will furnish to the Secretary of Labor copies of the Plan.

9th IN WITNESS WHEREOF, the undersigned has caused this instrument to be executed this day of April, 2007.

Eagle Rock Distributing Company

By: 
Stephen A. Craine, President

CERTIFIED MAIL



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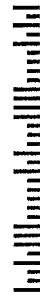
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PENSION & WELFARE BENEFITS
ADMINISTRATION
ROOM N-5644
U.S. DEPARTMENT OF LABOR
WASHINGTON DC 20210



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