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Phoenix Beverages, Inc  
37-88 Review Avenue  
Long Island City, New York 11101  
Telephone 718-609-7200  
Fax 718-609-7984

January 3, 2008

Nonqualified Plan Exemption  
Employee Benefits Security Administration  
U.S. Department of Labor, Room N-5644  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Re: Phoenix Beverages Nonqualified Deferred Compensation Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of Phoenix Beverages Nonqualified Deferred Compensation Plan, we hereby provide you with the information set forth below:

**Name and Address of Employer**

Windmill Distributing Company, L.P. d/b/a Phoenix Beverages  
37-88 Review Ave.  
Long Island City, NY 11101

**Employer's Taxpayer Identification Number**

11-3559987

**Required Declaration**

The Employer sponsors the Phoenix Beverages Nonqualified Deferred Compensation Plan ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, Phoenix Beverages maintains one nonqualified plan. Specifically, there are 10 employees eligible to participate in all nonqualified plans maintained by the Employer. This Plan's effective date is January 1, 2008.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

A handwritten signature in cursive script that reads "Richard Kapp".

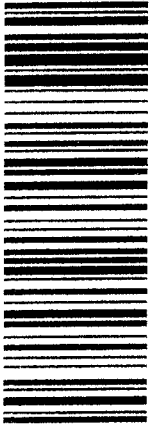
Richard Kapp  
Controller

CHARON PLANNING



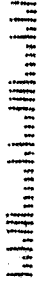
2600 Kelly Road, Suite 300  
Warrington, PA 18976

VERIFIED MAIL

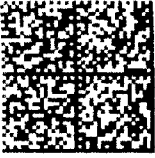


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Washington, D.C. 20210**



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