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WRITER'S CONTACT INFORMATION:
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January 17, 2008

Return receipt requested

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

Re: Lake Beverage Corp.

Gentlemen:

On behalf of the employer referred to above, we are submitting the enclosed Alternative Method of Compliance Statement under 29 CFR Section 2520.104-23(b).

Very truly yours,
OLVER KORTS LLP


Matthew M. Korona, Partner

Encl.
Cc Bernard Schroder w encl.



**ALTERNATIVE METHOD OF COMPLIANCE STATEMENT
UNDER 29 CFR SECTION 2520.104-23(b)**

Name and address

of Employer:

Lake Beverage Corp.
900 John Street
Rochester, New York 14586

Employer Identification Number: 16-0717088

The Employer identified above maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of plans and number of participants in each plan:

1 plan benefiting one employee

Dated: January 14, 2008

LAKE BEVERAGE CORP.

By: Bernard Schroeder
Bernard Schroeder, President

OlverKorts^{LLP}
—principles in practice

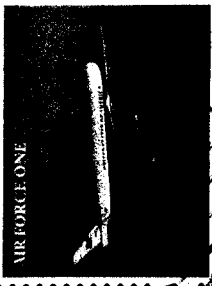
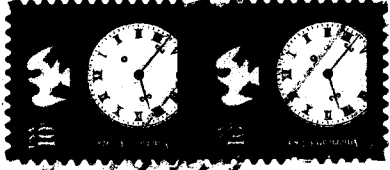
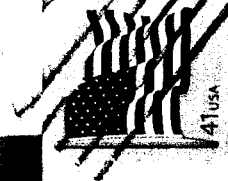


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Attorneys and Counselors at Law

www.OlverKorts.com

