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April 3, 2008

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

Dear Sir or Madam:

Pursuant to Department of Labor Regulations Section 2520.104-23, you are hereby advised that Crescent Crown Distributing, L.L.C. (the "Company") (EIN: 72-1491835), 5900 Almonaster Ave., New Orleans, LA 70126-7138 has established the Crescent Crown Distributing, L.L.C. Non-Qualified Plan (the "Plan"). The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan is not intended to qualify under Section 401(a) of the Internal Revenue Code, or as an employee benefit plan under the Employee Retirement Income Security Act of 1974 subject to the provisions of Parts II, III, and IV of Title I.

There are currently ten (10) participants in the Plan. The Company does not sponsor any other nonqualified deferred compensation plan.

Sincerely,

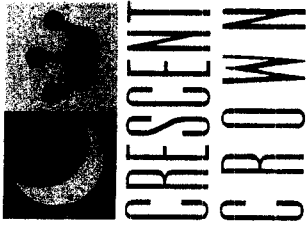
A handwritten signature in black ink, appearing to read "J.M. Dempsey", with a large, stylized flourish extending to the right.

Joseph M. Dempsey  
Chief Financial Officer

Jmd/L2008.04.03.1

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