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December 22, 2008

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*via Certified Mail,  
Return Receipt Requested*

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

*Re: Soave Enterprises LLC Deferred Compensation Arrangements*

Dear People:

This statement is filed pursuant to Department of Labor Regulation Section 2520.104-23 (alternative method of compliance for pension plans for certain selected employees). Soave Enterprises LLC ("Soave") is the plan sponsor and administrator of six non-qualified deferred compensation plans--

- (1) which are maintained by Soave primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and
- (2) for which benefits (i) are paid as needed solely from the general assets of Soave and its affiliates, (ii) are provided exclusively through insurance contracts or policies, the premiums for which are paid directly by the employer from its general assets, issued by an insurance company or similar organization which is qualified to do business in any State, or (iii) both.

This filing is made by Soave Enterprises LLC, Attention: Kathleen B. McCann, Senior Vice President, 3400 East Lafayette, Detroit, MI 48207.

The EIN of Soave is 38-3389446.

The six top hat plans maintained by Soave are listed below, with the number of employees covered as of January 1, 2009 in parenthesis:

SOAVE ENTERPRISES  
LLC.

3400 EAST LAFAYETTE DETROIT, MICHIGAN 48207 • 313.567.7000

SOAVE ENTERPRISES-DOL EXEMPTION LETTER (3)

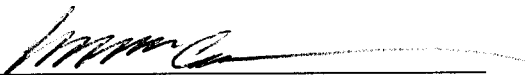
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- CITY Beverage Long-Term Incentive Plan (5)
- MPS Group, Inc. Executive Long-Term Incentive Plan (3)
- Executive Retirement Agreement - Peter Saputo (1)
- Executive Retirement Agreement - Michael L. Piesko (1)
- Executive Retirement Agreement - Yale Levin
- Executive Retirement Agreement - Kathleen B. McCann

Plan documents will be provided to the Secretary of Labor upon request, as required by ERISA Section 104(a)(1).

For further information, please contact Kathleen B. McCann, Senior Vice President at (313) 567-7000.

Very truly yours,  
SOAVE ENTERPRISES LLC

by:   
Kathleen B. McCann  
*Senior Vice President*

cc: Timothy J. McGraw, Esq.

