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March 2, 2010

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

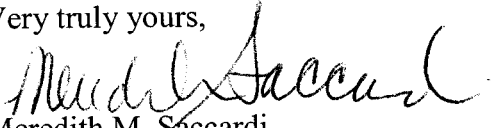
Re: LVMH Affiliates' Top Hat Plan, Wines & Spirits;  
LVMH Moet Hennessy Louis Vuitton Inc. & Affiliates Supplemental Plan;  
Moet Hennessy USA, Inc. Frozen Top Hat Plan; and  
Moet Hennessy USA, Inc. Frozen Supplemental 401(k) Plan (the "Plans")

Dear Sir or Madam:

We are enclosing the registration statement required by DOL Reg. §2520.104-23 to exempt the Plans from the Form 5500 filing requirements. Contemporaneously with this filing, the employer-sponsor is filing the required documentation and penalties as provided in the DFVC Program.

Thank you for your attention.

Very truly yours,

  
Meredith M. Saccardi

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## TOP-HAT PLAN EXEMPTION STATEMENT

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

Employer Name: Moet Hennessy USA, Inc.  
Employer's Address: c/o Michael Kelly  
85 Tenth Ave  
New York, NY 10011  
Employer's EIN: 13-5371790

The Employer Sponsors the following 4 Top Hat Plans:

The Plan Name: LVMH Affiliates' Top Hat Plan, Wines & Spirits  
Number of Participants in the Plan: 6  
Top Hat Plan: The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

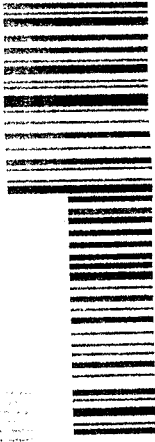
The Plan Name: LVMH Moet Hennessy Louis Vuitton Inc. & Affiliates Supplemental Plan  
Number of Participants in the Plan: 28  
Top Hat Plan: The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Plan Name: Schieffelin & Somerset Co. Top Hat Plan  
Number of Participants in the Plan: 1  
Top Hat Plan: The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

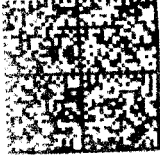
The Plan Name: Schieffelin & Somerset Co. Supplemental Savings Plan  
Number of Participants in the Plan: 8  
Top Hat Plan: The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

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