

PaulHastings
ATTORNEYS

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erickeller@paulhastings.com

November 15, 2010

32618.00085

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: E. & J. Gallo Winery
Supplemental Executive Retirement Plan

Dear Sir or Madam:

Please be advised that on September 1, 2010, E. & J. Gallo Winery (the "Company") approved and became the sponsor of the above-referenced plan (the "Plan"). Under Section 104(a)(3) of the Employee Retirement Income Security Act ("ERISA"), we intend that this letter satisfy the disclosure requirements applicable to the Plan under Part 1 of Title I of ERISA (in accordance with 29 C.F.R. §2520.104-23).

The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. There are currently fifty-five (55) employees eligible for Plan participation. Plan benefits are payable from the general assets of the Company.

As required by Section 104(a)(1) of ERISA, relevant documents will be provided to you upon your request to the Company, care of Carrie Kovtan, Benefits Manager, at the following address: P.O. Box Modesto, CA 95353. The Company's employer identification number is 94-1009696.

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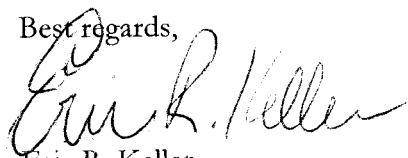
Employee Benefits Security Administration

November 15, 2010

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If you have any questions, please do not hesitate to contact me.

Best regards,

A handwritten signature in black ink, appearing to read "Eric R. Keller". The signature is written in a cursive style with a large initial "E".

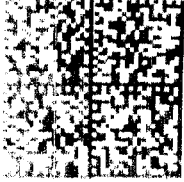
Eric R. Keller

of PAUL, HASTINGS, JANOFSKY & WALKER LLP

cc: Carrie Kovtan, Benefits Manager
E. & J. Gallo Winery

Paul Hastings
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