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WILLIAM D. WHITMAN
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December 27, 2013

**VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED**

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

Re: Top-Hat Statement for Southern Wine & Spirits of America, Inc.

On behalf of Southern Wine & Spirits of America, Inc., we are filing the top-hat statement required under DOL Reg. §2520.104-23 as to the following plans:

- Southern Wine & Spirits of America, Inc. Supplemental Executive Retirement Plan for Key Executive Employees; 207 participants
- Southern Wine & Spirits of America, Inc. Supplemental Executive Retirement Plan for General Managers; 24 participants
- Southern Wine & Spirits of America, Inc. Supplemental Executive Retirement Plan for Lee F. Hager; 1 participant
- Southern Wine & Spirits of America, Inc. Supplemental Executive Retirement Plan for Senior Executives; 1 participant

This filing is made in conjunction with a filing under the Department's Delinquent Filer Voluntary Compliance Program as to the above plans.

Name of employer: Southern Wine & Spirits of America, Inc.

Employer address: 1600 N.W. 163rd Street
Miami, FL 33169

Employer EIN: 59-1285786

Declaration as to top-hat status: The employer maintains the plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of plans: 6

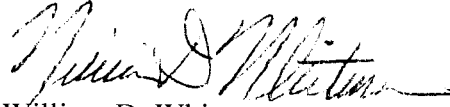
Number of employees in plans: The number of employees participating in the above plans is indicated above. The number of employees participating in the other 2 plans is: 1 and 157.

U.S. Department of Labor
December 27, 2013
Page 2

Please direct any questions concerning this filing to the undersigned.

Sincerely,

THORSON BARNETT & McDONALD, P.C.



William D. Whitman

WDW/dg

cc: Alison Herman, Esq.

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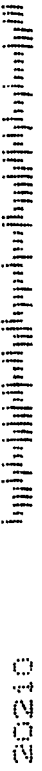
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