



## **Caloric and Carbohydrate Representations in the Labeling and Advertising of Wine, Distilled Spirits and Malt Beverages**

*Truthful and specific statements about calorie and carbohydrate content in the labeling and advertising of wine, distilled spirits, and malt beverages are authorized. False or misleading claims or representations about calorie or carbohydrate content in the labeling and advertising of wine, distilled spirits, or malt beverages, including those that imply that the consumption of low-carbohydrate alcohol beverages is a healthy part of a weight reduction or weight maintenance plan, are prohibited. ATF Ruling 80-3 is modified and amplified.*

### **TTB Ruling 2004-1**

The Alcohol and Tobacco Tax and Trade Bureau (TTB) has been asked to review its position regarding statements of calorie and carbohydrate content in the labeling and advertising of alcohol beverages. TTB has observed a recent trend in which industry members are seeking to use claims about carbohydrate content in the labeling and advertising of their products. We have authorized statements as to calorie and carbohydrate content on malt beverage labels pursuant to ATF Ruling 80-3. It is our position that such factual statements may also be authorized for distilled spirits and wines, as long as they are truthful and do not mislead consumers.

While TTB does not object to the use of truthful and accurate factual statements about calorie and carbohydrate content in the labeling and advertising of alcohol beverages, we are concerned about recent labeling and advertising representations that imply that consumption of "low-carbohydrate" wines, distilled spirits, or malt beverages may play a healthy role in a weight maintenance or weight reduction plan. TTB believes that such representations are misleading, in that they provide incomplete information about the health effects of alcohol consumption. Alcohol beverages supply calories but few nutrients, and excessive consumption of alcohol poses significant health risks. Accordingly, representations that imply that alcohol beverages may be a healthy part of a weight maintenance or weight loss plan, or that consumers may drink more of such beverages because of their low calorie or carbohydrate content, mislead consumers by presenting incomplete information about the health effects and nutritional content of alcohol beverages.

TTB plans to engage in rulemaking, in the near future, on the issue of labeling and advertising statements regarding calorie and carbohydrate content. We believe that public comment on these issues will be useful in developing a more comprehensive policy on the mandatory or voluntary use of nutritional information on alcohol beverage labels. However, pending rulemaking, TTB has concluded that there is a need for immediate guidance to the industry on several issues involving the use of calorie and carbohydrate references in the labeling and advertising of alcohol beverages. Several industry members are already using such representations on labels and in advertisements, and others seek approval for new labels making such references. We wish to ensure that the public and the industry are put on notice as to our policy with regard to the use of such statements and representations in the labeling and advertising of alcohol beverages, and to clarify that we will take appropriate action with regard to labeling or advertising representations that mislead the consumer about the nutritional value or health effects of alcohol beverages.

Accordingly, pending rulemaking on this matter, we are issuing this interim policy on the use of calorie and carbohydrate references in the labeling and advertising of alcohol beverages. While this ruling is largely consistent with the provisions of ATF Ruling 80-3, we are making several modifications, as set forth below. Thus, we are modifying and amplifying ATF Ruling 80-3.

### **Law and Regulations**

The Federal Alcohol Administration Act (FAA Act) authorizes TTB to implement such labeling regulations as are necessary to ensure that consumers are provided with adequate information as to the identity and quality of alcohol beverages. The FAA Act also prohibits the use of certain statements in the labeling and advertising of wines, distilled spirits, and malt beverages. See 27 U.S.C. 205(e) and 205(f). Prohibited statements include those that deceive the consumer with respect to such products. In addition, the law provides TTB with authority to prohibit, irrespective of falsity, statements relating to age, manufacturing processes, analyses, guarantees, and scientific or irrelevant matters which are likely to mislead the consumer. In the case of malt beverages, the labeling and advertising provisions of the FAA Act apply only if the laws of the State into which the malt beverages are to be shipped impose similar requirements.

The implementing regulations, which appear in 27 CFR Parts 4, 5 and 7, contain more specific prohibited practices with respect to the labeling and advertising of alcohol beverages. The regulations prohibit the use of labeling or advertising statements that are false or untrue in any particular. The regulations also prohibit, irrespective of falsity, statements that directly, or by ambiguity, omission or inference, or by the addition of irrelevant, scientific or technical matter, tend to create a misleading impression. See 27 CFR 4.39(a)(1), 4.64(a)(1), 5.42(a)(1), 5.65(a)(1), 7.29(a)(1) and 7.54(a)(1). Furthermore, the regulations prohibit the

use of any health-related statements in the labeling or advertising of wines, distilled spirits, or malt beverages, if such statements are untrue in any particular or tend to create a misleading impression. TTB evaluates such statements on a case-by-case basis, and may require a disclaimer or some other qualifying statement to dispel any misleading impression created by the health-related statement. See 27 CFR 4.39(h), 4.64(i), 5.42(b)(8), 5.65(d), 7.29(e) and 7.54(e).

### **ATF Ruling 80-3**

In ATF Ruling 80-3, the Bureau of Alcohol, Tobacco and Firearms (ATF), our predecessor agency, set forth its position on the use of statements of calorie and carbohydrate content in the labeling and advertising of malt beverages. ATF held that caloric and carbohydrate representations made without qualification in the labeling and advertising of malt beverages are considered to be misleading and contrary to the provisions of 27 CFR 7.29(e) and 7.54(e), because they create the misleading impression that the product has value as a dietary aid. ATF ruled that it would not sanction any caloric or carbohydrate references on labels that did not contain a statement of average analysis. The statement of average analysis must disclose the calorie, carbohydrate, protein and fat content per container or 12 fl. oz. serving. The ruling did not require statements of average analysis on kegs or in the advertising of malt beverages.

ATF Ruling 80-3 went on to hold that advertisements could make specific caloric and carbohydrate comparisons between a malt beverage labeled in accordance with the ruling and an equal volume of a competitor's product labeled in accordance with the ruling. Furthermore, a brewer was allowed to compare, on labels and in advertisements, the calories and carbohydrates of a malt beverage he had produced and an equal volume of his regular beer. Examples of allowable comparisons included "90 calories per 12 ozs. - 45 calories (or 1/3) less than our regular beer" or "2.6 grams carbohydrates per 12 oz. - 1.3 grams (or 1/3) less than our regular beer."

### **Misleading Labeling and Advertising Representations**

While the law requires TTB's prior approval of alcohol beverage labels, there is no such requirement for advertisements. TTB is very concerned about some recent advertisements that attempt to capitalize on the interest in low-carbohydrate diets. In particular, we are concerned about advertisements that imply that low-carbohydrate alcohol beverages are a healthy part of a calorie or carbohydrate reduction plan, or that because these products are low in calories or carbohydrates, consumers may consume them, in significant quantities, while trying to maintain a healthy weight.

The Federal Government's advice about the role of alcohol in a healthy diet is summarized, in pertinent part, in the 2000 "Dietary Guidelines for Americans" as follows:

Alcoholic beverages supply calories but few nutrients. Alcoholic beverages are harmful when consumed in excess, and some people should not drink at all. Excess alcohol alters judgment and can lead to dependency and a great many other serious health problems. \* \* \* Heavy drinkers also are at risk of malnutrition because alcohol contains calories that may substitute for those in nutritious foods. If adults choose to drink alcoholic beverages, they should consume them only in moderation \* \* \* and with meals to slow alcohol absorption.

In 2003, TTB published a final rule on the use of health-related statements in the labeling and advertising of alcohol beverages. We reiterated our historic position that health-related statements include specific health claims, general references to alleged health benefits from the consumption of alcohol, representations or claims that imply that a physical or psychological sensation results from consuming wine, distilled spirits, or malt beverages, as well as statements and representations of nutritional value.

Pursuant to the final rule on health-related statements, a factual statement concerning the calorie, carbohydrate, protein, and fat content of an alcohol beverage is not considered a nutritional claim. However, statements, symbols, vignettes, or other representations (*whether presented in a humorous fashion or not*) that explicitly or implicitly suggest that consumption of low-calorie or low-carbohydrate alcohol beverages can be a healthy part of a weight maintenance or weight reduction plan, or that consumers can drink more of a product because of its low calorie or carbohydrate content, are clearly health-related statements that, standing alone, mislead consumers about the effects of alcohol consumption.

Our regulations on the use of health-related statements in the labeling and advertising of alcohol beverages provide TTB with authority to require the use of disclaimers or additional qualifying statements on labels or in advertisements to ensure that consumers are not misled by statements that present only a partial picture of the health effects of alcohol consumption. Unlike most low-calorie and low-carbohydrate foods, alcohol beverages are dangerous when consumed in excess. Even the moderate consumption of alcohol beverages poses health risks for some individuals. Labeling or advertising statements that imply that the consumption of low-calorie or low-carbohydrate alcohol beverages is a healthy dietary practice are misleading unless they present these facts to the consumer.

TTB will continue to evaluate labels and advertisements, including point-of-sale advertising materials, on a case-by-case basis to determine whether such labels or advertisements, taken as a whole, are misleading consumers by implying that consumption of the product is a healthy part of a weight maintenance or weight reduction plan, or that consumers may drink more of such beverages because of

their low calorie or carbohydrate content. Any labeling or advertising statement that implies that consumption of the product has health effects will be evaluated pursuant to our regulations on the use of health claims and other health-related statements in the labeling and advertising of alcohol beverages, and will be considered in violation of those regulations if it is false, or if it tends to mislead consumers by presenting materially incomplete information about the health effects of alcohol consumption.

TTB has noted that some advertisements about low carbohydrate alcohol beverages are intended to be humorous. Because of the serious health risks posed by alcohol abuse, we do not believe that an advertisement's humorous intent necessarily means that the advertisement does not mislead consumers. Such advertisements will be evaluated on a case-by-case basis. If industry members have any questions about whether their proposed advertising materials comply with the provisions of this ruling, we encourage them to submit them for review by TTB prior to use. Upon request, we will provide written pre-clearance of advertising materials to industry members, thus protecting them from exposure to charges of willful violations of the advertising provisions of the FAA Act.

Held, TTB will continue to evaluate labels and advertisements, including point-of-sale advertising materials, on a case-by-case basis to determine whether such labels or advertisements, taken as a whole, tend to mislead consumers by implying that consumption of the alcohol beverage is a healthy part of a weight reduction or weight maintenance plan, or that consumers may drink more of such beverages because of their low calorie or carbohydrate content, irrespective of whether such representations are made in a humorous vein.

Held further, labeling and advertising representations that imply that consumption of the product has health effects will be evaluated pursuant to the regulations on the use of health claims and other health-related statements in the labeling and advertising of alcohol beverages, and will be considered in violation of those regulations if they are false, or if they tend to mislead consumers by presenting materially incomplete information about the health effects of alcohol consumption.

### **Use of Caloric or Carbohydrate References in the Labeling and Advertising of Wines, Distilled Spirits and Malt Beverages**

We have received several inquiries from industry members who wish to make caloric or carbohydrate statements in the labeling or advertising of products other than malt beverages. These industry members have asked whether the provisions of ATF Ruling 80-3 apply to distilled spirits and wines.

TTB believes that the rationale behind ATF Ruling 80-3 applies equally to distilled spirits and wines, and we have allowed the placement of statements of average analysis on containers of products other than malt beverages. Thus, we

are clarifying that wines, distilled spirits, and malt beverages may be labeled with truthful and factual caloric or carbohydrate statements, as long as the label also contains a statement of average analysis in accordance with this ruling.

In ATF Ruling 80-3, our predecessor agency held that statements of average analysis must refer to either the entire container or a 12 fl. oz. serving. Unlike malt beverages, most distilled spirits and wines are bottled in containers that hold several servings of the product. We do not believe that producers of alcohol beverages would want to suggest to consumers that an entire bottle is necessarily an appropriate serving size. Accordingly, this ruling holds that the statement of average analysis must apply to a serving of the product, and that the serving must be 12 fl. oz. for malt beverages, 5 fl. oz. for wine, and 1.5 fl. oz. for distilled spirits. The only exception applies where the container is less than a serving size of the particular product; in those cases, the statement of average analysis should refer to the container size.

It should be noted that we are setting serving sizes for these products in ounces, even though existing regulations require the use of metric terms in labeling the net contents of wine and distilled spirits containers. It is our belief that consumers are used to seeing serving sizes set forth in ounces, in the U.S. "Dietary Guidelines" and elsewhere. The labels of distilled spirits and wines may continue to show net contents in U.S. measurements, in addition to the required metric statement of net contents.

This ruling incorporates many of the holdings of ATF Ruling 80-3. For example, we will allow specific calorie and carbohydrate comparisons, on labels and in advertisements, between an alcohol beverage labeled in accordance with the ruling and an equal volume of a competitor's product that is also labeled in accordance with this ruling, as long as the comparison is not false or otherwise misleading. Additionally, a producer may compare, on labels and in advertisements, the calories and carbohydrates of an alcohol beverage that is produced and labeled in accordance with the ruling and an equal volume of its "regular" version of a comparable product. Furthermore, the statement of average analysis continues to disclose the calorie, carbohydrate, protein and fat content of the product. Pending rulemaking on this issue, we will not allow the addition of other nutritional information in the statement of average analysis.

After reviewing recent advertisements touting the low carbohydrate content of alcohol beverages, we have reconsidered our position in ATF Ruling 80-3 that caloric or carbohydrate references may be made in advertisements without a statement of average analysis. We believe that such statements, when made in isolation, may mislead consumers by only providing part of the nutritional information about the product. Accordingly, it is now our policy that statements about calorie or carbohydrate content, when made in the context of an advertisement, will be considered misleading unless the advertisement includes the information required in the statement of average analysis.

Held, caloric and carbohydrate representations in the labeling and advertising of wines, distilled spirits, and malt beverages are considered to be misleading within the meaning of the applicable regulations unless they provide complete information about the calorie, carbohydrate, protein and fat content of the product. The Bureau will not sanction any caloric or carbohydrate references on labels or in advertisements that do not contain a statement of average analysis that complies with the requirements of this ruling. The labeling requirements of this ruling apply to all containers used for the sale of wines, distilled spirits, or malt beverages at retail, including kegs.

Held further, statements of average analysis must list the number of calories, as well as the number of grams of carbohydrates, protein, and fat, per serving size. No additional information in the statement of average analysis is authorized.

Held further, the statement of average analysis required on labels and in advertisements may be stated per container size only if the container is equal to or less than a single serving size. Otherwise, the analysis must be stated per serving size, and must specify the serving size as part of the analysis. A single serving is 12 fl. oz. for malt beverages; 5 fl. oz. for wine; and 1.5 fl. oz. for distilled spirits. Examples of acceptable statements of average analysis are listed below:

- PER 12 FL. OZ. — AVERAGE ANALYSIS [FOR 12 FL. OZ. MALT BEVERAGE BOTTLE]

Calories	110
Carbohydrates	3.2 grams
Protein	0.5 grams
Fat	0.0 grams

- PER 10 FL. OZ. — AVERAGE ANALYSIS [FOR 10 FL. OZ. MALT BEVERAGE BOTTLE]

Calories	90
Carbohydrates	2.1 grams
Protein	0.2 grams
Fat	0.0 grams

Held further, specific caloric and carbohydrate comparisons may be made on labels and in advertisements between a serving of an alcohol beverage labeled in accordance with this ruling and an equal volume of a competitor's product labeled in accordance with this ruling. The comparison may not be false or otherwise misleading. Additionally, a producer may compare, on labels and in advertising, the calories and carbohydrates of a serving of an alcohol beverage it

has produced and labeled in accordance with this ruling and an equal volume of one of its comparable products.

### **Use of the Terms “Low Carbohydrate,” “Reduced Carbohydrate” and “Lower Carbohydrate”**

Several new issues have arisen since the issuance of ATF Ruling 80-3. In particular, many alcohol beverage producers wish to use the term "low carbohydrate" (or "low carb") on labels and in advertisements. This term is not defined in TTB regulations; furthermore, the Food and Drug Administration has not yet defined the term for food labels. It has been TTB's policy to approve "low carbohydrate" labels, as long as the labels included statements of average analysis.

After review of several labels bearing the term "low carbohydrate," TTB has determined that it is necessary to set an interim standard for the use of this term in the labeling and advertising of alcohol beverages. Many of the approved beer labels bearing low carbohydrate claims are for products with less than 3 grams of carbohydrates per 12 fl. oz. serving. However, we have also approved a "low carbohydrate" label for a flavored malt beverage product with a higher carbohydrate content on the basis that the carbohydrate content (15 grams per serving) was lower than the regular version of the product. Upon further review, we believe that this significant variation in the use of the term "low carbohydrate" may mislead consumers as to the meaning of this term as applied to alcohol beverages.

TTB recognizes that the best way to develop a standard for the use of the term "low carbohydrate" may be the notice and comment rulemaking process. To date, FDA has received three rulemaking petitions to set a standard for use of the term "low carbohydrate" on food products. Furthermore, in the near future, TTB plans to air the issue of carbohydrate and caloric references in the labeling and advertising of alcohol beverages. In setting a final standard for use of this term, TTB would prefer to have the benefit of FDA's decisionmaking process, as well as its own rulemaking procedures.

Nonetheless, several industry members have already begun use of this term in labeling and in advertising, and we have concluded that they have the right to transmit truthful and accurate information about carbohydrate content on labels and in advertisements. We believe, however, that continued use of the term in the labeling and advertising of alcohol beverages, without any standards or definitions, may tend to mislead consumers. Thus, pending rulemaking to provide further guidance on the use of terms such as "low carbohydrate" and "reduced (lower) carbohydrate," TTB is issuing interim standards for the use of these terms. Industry members are reminded that these interim standards are subject to change pending rulemaking on these issues.



Consistent with ATF Ruling 80-3, we will approve labels bearing the terms "low carbohydrate" or "reduced (lower) carbohydrate" only if the label also bears a statement of average analysis in compliance with this ruling. The term "low carbohydrate" may be used only in the labeling or advertising of products that contain no more than 7 grams of carbohydrates per serving. After review of the available information, and pending rulemaking, we are adopting a conservative standard for "low carbohydrate," to reduce the potential for consumer deception and to minimize the need for unnecessary labeling changes prior to the setting of a final standard through the rulemaking process. This standard could be higher or lower after rulemaking.

Products that contain more than 7 grams of carbohydrates per serving, but that are lower in carbohydrates than the regular version of the comparable product made by that alcohol beverage producer, may be referred to on labels and in advertisements as being "reduced carbohydrate" or "lower carbohydrate." Similar terms, such as "fewer carbohydrates" may also be used. However, any such term must be used as part of a statement that specifies the number of carbohydrates per serving size, and compares that number with the number of carbohydrates in another specified product made by that producer. Examples of acceptable statements are as follows: "Reduced carbohydrate – 10 grams of carbohydrates per 12 fl. oz. serving – 40% fewer than in our [Brand name] malt beverage" or "Lower carbohydrate – 15 grams of carbohydrates per 5 fl. oz. – less than half the carbohydrates in our [brand name] wine."

Some industry members wish to make references to the number of "net carbohydrates" or "effective carbohydrates" in a serving size. These terms are meant to refer to the carbohydrates that have a demonstrated effect on blood sugar levels; however, there is some controversy as to the validity of these concepts. Without a scientific consensus as to the validity of these purported distinctions among carbohydrates, TTB believes that the use of these terms in the labeling or advertising of alcohol beverages would only tend to mislead consumers. We would note that the FAA Act and its implementing regulations prohibit the use of labeling or advertising statements relating to scientific or irrelevant matters that are likely to mislead the consumer. Pending rulemaking on this issue, TTB will consider the use of such terms on labels and in advertisements as misleading to consumers, and thus prohibited under the regulations.

Held, pending rulemaking on this issue, TTB will approve the use of the term "low carbohydrate" (or "low carb") on labels and in advertisements where: (1) a statement of average analysis is present; and (2) the standard serving size for the product (12 fl. oz. for malt beverages, 5 fl. oz. for wines, and 1.5 fl. oz. for distilled spirits) contains no more than 7 grams of carbohydrates.

Held further, we will approve the use of the terms "reduced carbohydrate" and "lower carbohydrate" (as well as similar terms) on a label or an

advertisement that bears a statement of average analysis, as long as the term is used as part of a statement that specifies the number of carbohydrates per serving size, and compares that number with the number of carbohydrates in another specified product made by that producer. Examples of acceptable statements are as follows: "Reduced carbohydrate – 10 grams of carbohydrates per 12 fl. oz. serving – 40% fewer than in our [Brand name] malt beverage" or "Lower carbohydrate – 15 grams of carbohydrates per 5 fl. oz. – less than half the carbohydrates in our [brand name] wine."

Held further, pending rulemaking on this issue, the terms "effective carbohydrates," and "net carbohydrates" are considered misleading, and their use on labels and in advertisements is prohibited.

### **Abbreviated References to Calorie or Carbohydrate Content**

TTB will permit certain abbreviated references to calorie or carbohydrate content on labels and in advertisements, as long as they are specific and truthful, and if a complete statement of average analysis appears on a label on the container, or in the advertisement. For example, the abbreviations "carb" and "carbs" may be used as part of such shorthand references. A brand label may include a statement such as "3.2 carbs per 12 fl. oz. serving" or "96 calories and 2.4 carbs" where such a statement is truthful and consistent with the mandatory statement of average analysis.

TTB will not, however, approve shorthand references to calories or carbohydrates that may tend to mislead consumers. For example, we will review numerical references in brand names or fanciful names to ensure that these numbers, standing alone, do not mislead consumers about the product. If the numbers refer to carbohydrate or caloric claims, an explanation should appear prominently on the label or advertisement. Furthermore, if a product's brand name includes a reference to calories or carbohydrates (including "light" or "lite"), any advertisement that includes the brand name is a representation as to calorie or carbohydrate content; accordingly, a statement of average analysis must be included in the advertisement.

Held, in addition to, but not in lieu of, a statement of average analysis, the Bureau will permit certain abbreviated references to calorie or carbohydrate content on labels and in advertisements, such as "3.2 carbs per 12 fl. oz. serving" or "96 calories and 2.4 carbs", where such statements are truthful and consistent with the mandatory statement of average analysis.

Held further, a number that refers to calorie or carbohydrate content, including a number that is part of a brand name or fanciful name, may not appear standing alone on a label or in an advertisement, unless an explanation of the meaning of the number appears prominently on the label or advertisement.

Held further, if a product's brand name includes a reference to calories or carbohydrates (including "light" or "lite"), any advertisement that includes the brand name is a representation as to calorie or carbohydrate content; accordingly, a statement of average analysis must be included in the advertisement.

### **Brand Names and Other Labeling and Advertising References to Physical Fitness**

Finally, TTB is concerned about the use of brand names, or other references on labels and in advertisements, that implicitly suggest that consumption of a low-calorie or low-carbohydrate alcohol beverage will enhance the physical fitness of the consumer. Such references may include the use of brand names or other labeling terms that refer to physical fitness, such as "thin" or "lean." TTB will continue to review such labels and advertisements on a case-by-case basis, to determine if the label or advertisement, when taken as a whole, is implicitly or explicitly making a health-related statement. If so, we may consider such representations to be misleading unless they are qualified with more complete information about the health effects and nutritional content of alcohol beverages.

It should be noted that it has been our policy to allow the use of the term "light" or "lite" on malt beverage labels, as long as the product was labeled with a statement of average analysis. TTB does not believe that the use of the terms "light" or "lite" on labels or in advertisements tends to mislead consumers, as long as these terms appear on labels or in advertisements bearing statements of average analysis in conformance with this ruling. The industry has used these terms for several decades, and they are generally understood to refer to the qualities of the product (such as a reduced calorie level, as well as being light in taste, body and color), rather than the physical fitness of the individual who consumes the product. Furthermore, in some cases, the term "light" may be used on labels in a way that does not refer to calorie content.

Held, we will evaluate labels and advertisements in their totality to determine if references to physical fitness constitute implicit or explicit health-related statements. If so, such representations will be considered misleading unless they are qualified with more complete information about the health effects and nutritional content of alcohol beverages.

Held further, the words "light" and "lite" may be used as part of the brand or product name of a wine, distilled spirits product, or malt beverage, provided that if the term implies a caloric representation, the label or advertisement must include a statement of average analysis. The terms "light" or "lite" may not take the place, or be placed on a label so as to be confused with, the class and type designation required by the regulations.

### **Effective Date**

This ruling is effective immediately with regard to pending applications for certificates of label approval. TTB recognizes that there may be labels and advertisements in the marketplace that are not in compliance with the requirements of this ruling. We encourage holders of certificates of label approval to voluntarily surrender any labels that are not in compliance by September 1, 2004. After that date, we will take appropriate steps to revoke any certificates of label approval that are not in compliance with the provisions of this ruling.

Furthermore, as of September 1, 2004, we will consider the use of any advertisements inconsistent with this ruling to be in violation of the FAA Act and its implementing regulations. We encourage industry members to conform their advertisements to the requirements of the ruling as expeditiously as possible.

### **Tolerances and Other Laboratory Procedures**

In the near future, we will issue a TTB procedure that sets forth the requirements for the testing of the calorie, carbohydrate, protein and fat content of wines, distilled spirits, and malt beverages. This procedure will also address tolerance ranges with regard to labeled statements of calorie, carbohydrate, protein and fat content. Pending issuance of the new procedure, the tolerances set forth in ATF Ruling 80-3 are applicable to statements of average analysis in the labeling and advertising of wines, distilled spirits, and malt beverages.

ATF Ruling 80-3 is hereby modified and amplified.

Date Approved: April 7, 2004.

A handwritten signature in black ink, reading "L. J. Libentucci". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Administrator