Garners Food Mart Panama City, FL .32404-5546

RE: TTB NOTICE NUMBER FOUR

May 17, 2003

Chief Regulations and Procedures Division Alcohol and Tobacco Tax and Trade Bureau Washington, D.C. 20091-0221

To Whom It May Concern:

Who is looking out for the little guy anymore in our federal government? From the recent proposals made by the TTB in reference to rules changes for the flavored malt beverage market it is definitely NOT them. With taxes and regulatory burdens already far too high, the last thing the small retailer needs is more of them added to our hefty burden. We have had enough, and are literally at the breaking point!

There is absolutely no reason for the TTB to consider enacting these changes. Even their own studies proved that the sale of flavored malt beverages does not have a negative impact on the excise tax receipts. However, these new rules changes WILL have that negative impact by reducing my sales. You cannot collect taxes on unmarketable merchandise.

That is why I am strongly urging you to retract this negative proposal. Far to many people will be hurt if you proceed with these rules changes.

Regards,

Gaile Eldridge

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