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NORTH COAST MERCANTILE CO., INC.  
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August 21, 2003

Attn: TTB Notice #4  
Chief, Regulations and Procedures Division  
Alcohol and Tobacco Tax and Trade Bureau  
P.O. Box 50221  
Washington D.C 20091-0221

Dear Sir or Maciani:

North Coast Mercantile supports the proposed rule issued in March 2003 by the TTB that limits the alcohol content of products classified as beer that can be derived from distilled alcohol to 0.5%.

Beer is a unique product that is created through a natural brewing process. It has been regulated and taxed differently from other forms of alcohol for some time. The adoption of this definition will help to clarify and stabilize the distinction between beer and other types of alcohol. This distinction will help to maintain an orderly marketplace and reduce costly disruptions to all involved while protecting the integrity of beer.

Once again, I encourage you to take steps to finalize the approvals to limit the alcohol that can be derived from distilled spirits in beer to 0.5%.

Sincerely,

Rob Hansen  
President