0040226 Joyce Bryan Houston, TX 77028-1928

RE: TTB NOTICE NUMBER FOUR

May 16,.2003

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

Dear Alcohol Tobacco Tax and Trade Bureau:

The recovery of the U .S. economy has already burdened small businesses that must juggle too many taxes and costly regulations along with consumer spending. Placing excessive taxes on one certain product will only result in reduced sales and the closure of many small stores leaving its employees without a job.

Retailers, consumers and the federal tax authorities have done well by the regulations in place for flavored malt beverages over the last 30 years. Adding needless regulations will certainly hinder the creation of new products, which will ultimately stimulate the economy even more. Allowing consumers to spend their hard-earned money will create jobs and increase sales tax all on its own. The TTB appears ready to make a decision with ruinous implications for small retailers across the country. Please oppose this rules change before irreparable damage is done to our economy. Thank you.

Sincerely,

Joyce Bryan

D & J Liquor Store