Gagne Distributing Company 1617 W. Spresser Street Taylorville, Illinois 62568 (217) 824-6763 Fax (217) 287-1266

Attn: TTB Notice No.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 Madam:

Beer is not distilled spirits. Beer is not fortified wine. Beer is not a product that has been made through the distillation process. Beer is made through the brewing process. The 0.5% standard will ensure that the integrity of beer remains. Moreover, equating beer and beverages that derive a majority of their alcohol content from distilled spirits could weaken the important distinctions between beer and products with higher alcohol content. The 0.5% standard will ensure that the integrity of beer remains.

Sincerely,

Paul G. Gagne Sales Manager