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Penn Laird, V A 22846-9793

May 16, 2003

Chief
Regulations and Procedures Division
Alcohol and Tobacco Tax and Trade Bureau
P.O. Box 50221
Washington, D.C. 20091-0221

Dear Alcohol Tobacco Tax and Trade Bureau:

RE: TTB Notice No.4

In their attempt at protecting the excise tax receipts the TTB is actually causing everyone involved great harm! People who buy flavored malt beverages and the businesses that sell these products are the targets, not the beneficiaries of the rules changes proposed in TTB Notice No.4. Raising taxes will scare off customers and that is the last thing we as an industry needs now.

One of my largest customer bases are the consumers of flavored malt beverages. They are a driving force behind my profit margin because, when they come into my store to buy Mikes Hard Lemonade or Smirnoff Ice, they make other purchases as well. By changing the product content or raising taxes so high that people cannot afford to buy these products the TTB is destroying my revenue I cannot collect taxes if there are no sales!

I'm asking you to oppose this rule change, which would negatively impact consumers and retail businesses across the nation. Our economy simply cannot withstand any more business regulations or tax increases. Thank you.

Regards,

