0040162

Corner Market

RE: TTB NOTICE NUMBER FOUR

May 16, 2003

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

To Whom It May Concern:

The recovery of the U.S. economy is already weighted down with too many taxes and costly regulations. The government should be ridding us of these impediments to economic recovery. The last thing we need is more of them! But the Alcohol Tobacco Tax and Trade Bureau (TTB) evidently does not understand the world of small retailers. TTB Notice Number Four is proposing to punish consumers and retailers by over taxing and over regulating the flavored malt beverage industry.

Research by the ATF/TTB led to the correct conclusion that sales of flavored malt beverages do not threaten federal excise tax receipts. But the proposed rules change would threaten those receipts big time by killing the market for these beverages. Who does this benefit? The TTB has a solution in search of a problem that does not exist. This is exactly what frustrates small business owners about government regulations.

Economic growth won't be encouraged by slapping a small but successful industry with rules changes that would put it out of business. Please do everything possible to resist this rules change and work out a reasonable compromise.

Regards,

Ralph Kotowski

Ralph Kotowski

Shipman. VA .22971-2308