0040388 Vintage Bottle Shop James McGuire Acworth, GA 30101-7127

May 18, 2003

Chief

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

RE: TTB Notice Number Four

To Whom lt May Concern:

Retailers and consumers are sick and tired of having "big brother" reaching into their wallets every time the government finds itself in a financial mess. We have way too much government regulating our liyes and that is why we are so opposed to the rules changes proposed by the TTB for the flavored malt beverage industry.

These rules changes which involve content changes to flavored malt beverages and increased taxes, would have a significant negative impact on my business by either eliminating this beverage category altogether or taxing it to the point where no one could afford it. Have you even considered what that will do to your excise tax receipts? How are you going to collect taxes if I cannot sell the very products you collect them on? The entire proposal lacks careful planning or thinking!

Before you enact policies that you will regret, I suggest you go back to the drawing board. Instead of trying to levy new taxes and regulations, look for alternative solutions that will provide long-term stability and satisfaction for everyone, from the retailer to the government. Thank you.

Sincerely

James McGuire