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Budweiser
KING OF BEER5~
LUDINGTON BEVERAGE CO., INC.
Ludington, Michigan 49431

August 8, 2003

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:

The Ludington Beverage Co., Inc. definitely supports the proposed rule issue by the Tax & Trade Bureau that defines the alcohol content requirements for flavored malt beverages classified as beer. As long as the alcohol content from distilled alcohol does not exceed 0.5%.

Beer products have always been regulated and taxed differently than other alcoholic beverages. The TTB rule is consistent with historical rulings of what beer contents are.

Consistent regulatory policy is key. This proposed rule would help us keep an orderly market place and avoid confusing and costly descriptions. More important, equaling beer and other beverages that derive a majority of their alcohol content from distilled spirits could weaken the distinctions between beer and other beverages. When this happens, all beverages would like to categorize themselves as beer products.

In conclusion, the Ludington Beverage Co., Inc. encourages the TTB to give final approval to the proposed .05% standard on FMB's.

Sincerely,

Dan Foote
General Manager
Ludington Beverage Co., Inc.
25 Years in the Beer Business

Erv Kowalski
Sales Manager
Ludington Beverage Co, Inc.
30 Years in the Beer Business