Stephen J. McCulloch, Jr. One West Red Oak Lane White Plains, NY 10604

Chief, Regalatious and Procedures Division Alcohol and Tobacco Tax and Trade Bureau P.O. Box 50221 Washington, DC 20091-0221

Subject: TTB Notice No. 4/Flavored Malt Beverage Standard (200 kR-I 36P)

Dear Chief:

I wholeheartedly endorse the Tobacco Tax and Trade Bureau's proposed rulemaking for flavored malt beverages.

Your proposed action hel a to clarify federal alcohol beverage categories ensuring an orderly US marketplace while meeting consumer demand and sustaining the long-term development of the product category. Additionally, under your proposal, these reformulated products will be consistent with state tax, license, and distribution laws, thus allowing mumifacturers, wholesalers and retailers to continue to distribate, sell and market flavored malt beverages in an uninterrupted manner.

As a taxpayer, your proposal sets forth a national standard so that manufacturer, retailers, and wholesalers will not face a series of individual state laws and regulations where the literally one product may be sold as "beer" in one state and as distilled spirits" just across the state line.

As a consumer, if the category is to be known as a "flavored malt beverage", it only makes sense that those products should be a produced via the fermentation process. Your proposal codifies that sensible requirement.

As both a taxpayer and a consumer of adult beverage products, I believe your common sense approach to this issue should be adopted. I appreciate the opportunity for me to make my support known for this proposal via the public comment process.

Sincerely, Stephen J. McCulloch, Jr.