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COX

H. COX AND SON, INC.

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September 9,2003

Attn: TTB Notice No. 4

Chief, Regulations and Procedures Division

Alcohol and Tobacco Tax and Trade Bureau

PO Box 50221

Washington, C.C. 20091 -0221

Dear Sir or Madam:

H. Cox and Son, Inc. supports the proposed rule issued in March 2003 by the Tax and Trade Bureau that discusses the alcohol content requirements in order for flavored malt beverages to be classified as beer. Specifically, the TTB proposes that for a flavored malt beverage to be classified as beer, its alcohol content from distilled alcohol cannot exceed 0.5%.

Consistent regulatory policy is important because while states enjoy regulatory power over alcohol, most follow federal regulatory guidelines. This proposed rule would help maintain an orderly marketplace and avoid costly and confusing disruptions in state licensing, taxation and distribution policies, any of which would deal a severe blow to beer wholesalers. This could possibly open up Pandora's box by blurring the difference between beer and spirits causing many, many issues to arise as well as laws to be challenged.

Moreover, equating beer and beverages that derive a majority of their alcohol content from distilled spirits could weaken the important distinctions between beer and products with higher alcohol content. These distinctions impact state and federal policies regarding the regulation and taxation of beer and other alcohol beverages. It would only be a matter of time before other producers of alcohol beverages attempt to categorize themselves as beer products.

Once again, H. Cox and Son, Inc. encourage the TTB to give final approval to the proposed 0.5% standard on flavored malt beverages.

Sincerely

Mark C. Ribel

H. Cox and Son, Inc.