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FLYING DOG BREWERY 3032960164 10/21/03 07:41AM P. 001
FLYING DOG BREWERY LLC
2401 BLAKE STREET DENVER, CO 80205 303-292-5027 FAX 303-298-0164

• October 20, 2003

Chief; Regulations and Procedures Division
• Tax and Trade Bureau
PO Box 50221
Washington, D.C. 20031-0221
Fax: 202.927.8525
E mail: nprm@ttb.gov

Dear Sir or Madam:

On behalf of Flying Dog Brewery, LLC I would like to voice our brewery's support of tTB Notice No. 4 of March2003.

First, and most importantly, consumers of beer have an expectation that the alcohol in beer is derived primarily from the fermentation wort derived from malted barley. Flavored Malt Beverages (FMBs) that have greater than 0.5% alcohol by volume distilled spirits added to them serve only to confuse the perception that malt beverages are made from malted barley and the alcohol in them is derived from the fermentation of the wort derived from that malted barley.

Second, excise tax revenue collection among the individual states could be complicated tremendously without the lack of a federal standard. Additionally, this could wreak havoc on the interpretation of existing alcohol beverage commerce laws, regulations and standards, and create huge gray areas from the enforcement perspective.

Third, the domestic brewing industry overwhelmingly supports TTB No. 4. Foreign owned companies, who have huge interests in the distilled spirits business, represent the most influential opponents. In a time where manufacturing jobs are disappearing by the tens of thousands in America, 'ITB No. 4 provides an opportunity to stabilize domestic jobs in the brewing industry, not destroy them.

Once again, Flying Dog Brewery supports TTB Notice No. 4.
Thank you,
Eric Warner, President