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LUDINGTON BEVERAGE CO., INC.

September 19, 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

Soon your agency will be voting on the proposed rule issued in March of this year that states that for a FMB to be classified as beer, the alcohol content from distilled alcohol cannot exceed 0.5%.

The adoption of the TTB 0.5 will insure the integrity of beer and would be consistent.

Please don't open Pandora's Box. Soon others would attempt to produce new products that further could cloud the regulation and taxation process.

As much as distilleries would like to have their products taxed like beer, they are very different. Keep the strong regulations in place.

Milan S. Reed II President Ludington Beverage Co., Inc.

MSR/mks

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