0040485 Denneys One Stop Shop Cindy Neumann Bremen, GA 30110-0523

May 16, 2003

Chief Regulations and Procedures Division Alcohol and Tobacco Tax and Trade Bureau Washington, D.C. 20091-0221

RE: TTB Notice No. 4

Dear Alcohol Tobacco Tax and Trade Bureau:

Being a small business owner with a large customer base that purchases flavored malt beverages, the proposed rules changes would have a negative affect on my sales. Independent retailers, like myself, are already struggling to keep our heads above water in a declining economy and we cannot withstand any additional taxes or regulations to the products we sell. To enforced these new regulations on beverages like Mike's Hard Lemonade would destroy our profit margin. That definitely would not benefit the TTB's efforts to protect the excise tax receipts, now would it?

From my perspective, it is frightening to know that an agency of the federal government would even consider proposing rules that guarantee financial hardship for small retailers, many of whom are struggling to survive in the present economic climate. What ever happened to the guidelines our government officials were supposed to follow, the ones that protected the people of this country? With all of the taxes and regulations we are constantly being slapped with, that ideology has apparently gone out the door along with honesty and trust.

Please, renew my faith in our government, and protect small businesses across the nation by rejecting these proposed rules changes on flavored malt beverages. Thank you.

Sincerely Yours,
Cindy Neumann