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ANDOVER LIQUOR
LEXINGTON, KY. 40509-1308

May 10, 2003

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Chief
Regulations and Procedures Division
Alcohol and Tobacco Tax and Trade Bureau
P.O. Box 50221
Washington, D.C. 20091-0221

Dear Sir/Madam:

RE: TTB Notice Number Four

Why is it that whenever a budget deficit occurs one of the first items to be taxed to death is alcohol? Raising excise taxes on items like flavored malt beverages is not going to boost the national economy. In fact, America's excessive taxes and business regulations represent our biggest obstacle to economic recovery. The proposed rules changes concerning flavored malt beverages would only make that obstacle bigger.

As a retailer, added regulations regarding flavored malt beverages will significantly reduce my profit. These items are quite popular and should not be forced off the shelves. The fact is I have managed to develop a loyal customer base around the sales of products such as Smirnoff Ice. If these products become priced out of the reach of the average consumer, I will lose money. As it is, various taxation practices and the declining economy have cut my profits to the bone. Any additional cuts may force me to shut my doors. How will that help the federal government improve the deficit?

In my opinion, the TTB appears poised to make a decision with ruinous implications for small retailers across the country. As anyone knows, small retailers are one of the highest employers in the country; so you I am sure you realize what will happen to our unemployment rate if we are forced to close our doors. That is why I respectfully ask that you to oppose this rules change before irreparable damage is done.

Sincerely yours,

Randy Dalton