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BELLA VANCE BEVERAGE COMPANY, INC.

ESTABLISHED 1902

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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;

Bellavance Beverage Co. supports the proposed rule recently issued in March 2003 by the Tax and Trade Bureau that outlines the necessary alcohol content requirements in order for a Flavored Malt Beverage (FMB) to be classified as "beer". The proposed standard would require that an FMB's alcohol content derived from distilled alcohol not exceed 0.5% in order to be classified as beer.

Historically beer has been regulated and taxed differently than other alcohol beverages. This distinction is based on its age-old production process and its definition in the Internal Revenue Code which dates back to the 1800's. The TTB "0.5 by volume standard" is consistent with the historical interpretation of what constitutes beer and other malt beverages.

Conversely, equating beer and other malt beverages with beverages that derive a majority of their alcohol content from distilled spirits would create inconsistency in the federal interpretation of these two distinct product classifications. Inconsistency would create costly and confusing disruptions in state licensing, taxation and distribution policies because, while states enjoy regulatory power over alcohol, most follow federal regulatory guidelines. The impact to wholesalers like Bellavance Beverage would be severe.

Beer is not distilled spirits. Beer is not fortified wine. Beer is not a product that has been made through the distillation process. Beer is made through the brewing process. The 0.5% standard will ensure that the integrity of beer remains. Please give final approval to the proposed "0.5% standard" on FMBs.

Sincerely,

Joseph A. Bellavance IV
General Manager