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7 August 2003

Chief, Regulations and Procedures Division  
Tax and Trade Bureau  
PO Box 50221  
Washington, D.C. 20031-0221

RE: TTB Notice #4  
Dear Sir or Madam:

New Belgium Brewing Company supports the proposed standard of composition for Flavored Malt Beverages, as set forth by the Tax and Trade Bureau ("TTB") in TTB Notice No. 4 of March 2003. This proposal is essential to the beer industry as it clearly delineates the difference between beer and other alcohol beverages, requiring that the alcohol content in Flavored Malt Beverage's derived from distilled alcohol not exceed 0.5% in order to be classified as "beer."

COMPANY When my husband and I founded New Belgium Brewing Company 12 years INCORPORATED ago, we wanted to produce world-class beer while practicing age-old brewing methods. We founded our company on the cultural heritage and traditions that

500 UNDEN STREET are an integral part of the art of brewing. We now sell more than 250,000 barrels annually and employ 187 coworkers.  
FORT COLLINS

The current definition of "beer" as defined by the Internal Revenue Code can be COLORADO 80524 traced back to the 19th century. Those who oppose the TTB proposal seek to 970-221-0524 change the federal definition of "malt beverages", which has remained unchanged since 1935. New Belgium Brewing Company regards the TTB Fax 970-221 0535 proposal as a means to maintaining current federal classifications of alcohol beverages, while upholding the traditional definition of beer. This will continue to guarantee consistent tax, licensing and distribution policies for all categories.

The primary source of alcohol in malt beverages is derived from spirit-based flavorings and not the fermentation of malt, which is the main source of alcohol in beer. Malt beverages and beer should not be categorized together, which will forever confuse the boundaries separating malt beverages and beer. Merging the definitions of malt beverages and beer will change laws and regulations on - which fellow breweries and we have founded our business strategies.

We reaffirm our company's support for the proposed "0.5% standard" for Flavored Malt Beverages. Its consistency with historical interpretations of federal regulations will help maintain the integrity of the beer category and allow us to remain competitive in the market place.

Sincerely,  
Kimberley Jordan

