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Budweiser

WALLING DISTRIBUTING COMPANY

September 12, 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:

Walling Distributing Company supports the proposed rule issued in March of this year by the TTB that outlines the alcohol content requirements in order for flavored malt beverages (FMB) to be classified as beer. Specifically, the TTB proposes that for an FMB to be classified as beer, its alcohol content from distilled alcohol cannot exceed 0.5%.

Beer is a unique product that has been regulated and taxed differently than other alcohol beverages throughout our nation's history. Its definition in the Internal Revenue Code dates back to the 1880s when Congress first imposed the beer excise tax.

Adoption of the TTB "0.5% by volume standard" will ensure the integrity of beer, a product enjoyed by more than 80 million Americans.

Very truly yours,

Mark W. Walling

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