For briefing offers in compromise of liabilities and/or violations incurred under Chapters 32, 51, 52, 53, 68, and/or 78 of the Internal Revenue Code, and/or liabilities and/or violations incurred under the Federal Alcohol Administration Act.

1. OFFER SUBMITTED BY (Name and address)
Alternative Distribution Network, Inc.
247-67 Jamaica Avenue
Bellerose, New York 11426

2. ORIGINATING OFFICE
National Revenue Center

3. AMOUNT OF OFFER
$7,105.50

4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)

5. SYSTEM CONTROL NUMBER(S)

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)
$11,077.42

7. TAXPAYER IDENTIFICATION NUMBER

8. CHARGE
VIOLATION(S):
The government alleges that the proponent violated 27 CFR Section 25.181 by transferring 1,015 barrels of beer in March 2002 and April 16 through April 30, 2003, without payment of Federal excise tax to other brewers of a different ownership.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified brewery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
From March 1 through March 31, 2002 and April 16 through April 30, 2003, at the alternating premises at 3340 Liberty Avenue, Pittsburgh, Pennsylvania, 15201.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of $7,105.50 in compromise of the above violation incurred under the Internal Revenue Code.

RECOMMENDATIONS:
The Director, National Revenue Center recommends acceptance of the offer. In view of doubt as to liability, acceptance of this Offer in Compromise, as submitted, is warranted.

9. I have considered the proposition to compromise the liability as charged herein, and, for the reasons embodied in the above abstract and statement, am of the opinion that it will be for the best interest of the United States to

ACCEPT  [X]  REJECT  [ ]

the terms proposed.

10. SIGNATURE AND TITLE:

______________________________
Deputy Assistant Administrator
Field Operations

11. DATE:

2/24/09