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DEPARTMENT OF THE TREASURY  
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS  
ABSTRACT AND STATEMENT

NOT IN SUIT

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)  <b>Cordier Estates, Inc.</b> <b>Service Road S Side</b> <b>10 Miles W. Intersection IH 10 &amp; Farm Road 11</b> <b>Fort Stockton, Texas 79735</b>	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE <b>Dallas Field Div.</b>	3. AMOUNT OF OFFER <b>\$10,000.00</b>
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) <b>\$ N/A</b>	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]		

8. CHARGE

During the period January 20, 1998 through June 14, 2002, the proponent allegedly violated Title 27, United States Code, Section 205(e); and Title 27, Code of Federal Regulations, Sections 4.50, 4.50(a), 24.317, 24.124, 24.313, and 24.315, by bottling eight types of wines that contained labels that did not match the approved Certificates of Label Approval; by producing a varietal wine product without an approved Certificate of Label Approval on file; by failing to properly maintain the record of sugar used in winemaking; by failing to report a change in the corporate officers; by failing to keep a record of cased goods kept on bonded premises; and by failing to maintain an accurate record of materials received and used, respectively.

**BUSINESS IN WHICH ENGAGED:**  
The proponent is a duly qualified bonded winery.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
The violations occurred during the period January 20, 1998 through June 14, 2002, at the proponent's premises, located at Service Road S. Side, 10 Miles W. Intersection IH 10 & Farm Road 11, Fort Stockton, Texas, 79735.

**AMOUNT AND TERMS OF OFFER:**  
The proponent has submitted an offer of \$10,000 in compromise of the above violations.

**RECOMMENDATION CHIEF, NATIONAL REVENUE CENTER:**  
The Chief, National Revenue Center, recommends acceptance of \$10,000 as this amount is both commensurate with the nature of the violations and is sufficient to deter recurrence. The proponent has been cooperative, and has taken action to correct the situation. In view of the assurance of future compliance, acceptance of this Offer in Compromise as submitted is warranted.

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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  REJECT the terms proposed.

10. SIGNATURE AND TITLE **Deputy Assistant Administrator, Field Operations**

11. DATE **9/20/04**