

**DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU  
ABSTRACT AND STATEMENT**

NOT IN SUIT

For briefing offers in compromise of liabilities and/or violations incurred under sections 4181 and 4182 and Chapters 51 and 52 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)  Pugsley Brewing LLC 86 Newbury Street Portland, Maine 04101	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$87,500.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER N/A	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**ALLEGED VIOLATIONS:**  
The proponent allegedly altered certificates of label approval (COLAs) and sold malt beverages without valid COLAs, as well as additional violations based on inaccurate information about the producer and/or the place of production on certain labels and cartons in violation of 27 U.S.C. 202(g) (incorporating 15 U.S.C. 50), 27 U.S.C. 205(e), and 27 C.F.R. 25.143.

**BUSINESS IN WHICH ENGAGED:**  
The proponent is engaged in business as a brewery.

**DATE OR PERIOD AND LOCATION OF ALLEGED VIOLATIONS:**  
Commencing on or around 05/03/2005 and continuing until approximately 07/23/2008 at 86 Newbury Street, Portland, OR 04101.

**AMOUNT AND TERMS OF OFFER:**  
The proponent has submitted an offer of \$87,500.00 in compromise of the above alleged violations incurred under the Federal Alcohol Administration Act.

**RECOMMENDATIONS:**  
The Director, National Revenue Center recommends acceptance of the offer. In view of potential litigation hazards, 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  REJECT the terms proposed.

10. SIGNATURE AND TITLE [REDACTED]

11. DATE  
4/29/11