

**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) Aberdeen Energy, LLC 13435 370th Avenue Mina, South Dakota 57451	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE Tax Audit Division	3. AMOUNT OF OFFER \$10,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 278,164.46	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS: On April 28, 2012, the proponent allegedly removed a truck full of undenatured alcohol from their distilled spirit plant in violation of 27 CFR §19.606(a).

BUSINESS IN WHICH ENGAGED: The proponent is a duly qualified distilled spirits plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS: The alleged violations occurred on or about April 28, 2012, at 13435 370th Avenue, Mina, South Dakota 57451.

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

RECOMMENDATIONS: The Director, National Revenue Center, recommends acceptance of this 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] Deputy Asst. Administrator Field Operations	11. DATE June 8, 2018
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