

Memorandum of Understanding (MOU) between the Alcohol and Tobacco Tax and Trade Bureau (TTB) and the National Treasury Employees Union (NTEU), Chapter 305 regarding TTB Directive - Issuing Public Guidance, TTB O 9330.1.

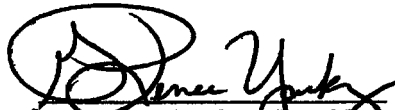
In accordance with the Collective Bargaining Agreement (CBA) between TTB and NTEU, Article 39, this agreement is conditioned on the following terms, mutually reached by the parties:

This order would only pertain to new guidance provided to the industry. Employees would not be required to submit for approval daily assistance to the industry that is currently in accordance with current procedures, regulations and laws.

Prior to implementation of this order, all employees will be provided a copy of this MOU and the Order will be broadcast to all employees along with point of contact (POC) information for questions pertaining to the order. Employees will be encouraged to refer questions regarding TTB O 9330.1 to the POC to ensure consistent guidance is provided.

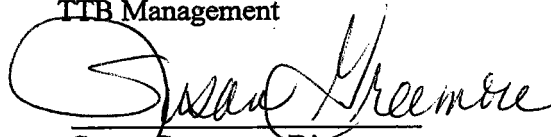
This agreement and the order will become effective on the date the last person representing the parties to the agreement sign below:

NTEU


G. Renee Yankey, President
NTEU Chapter 305

DATE: 8/4/2010

TTB Management


Susan Greemore, Director
Human Resources Division

DATE: 8/4/2010