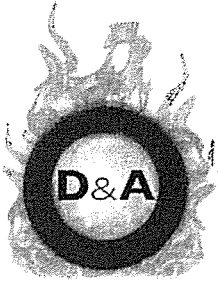


Exhibit 'C'



The Law Offices of
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March 4, 2014

Earl Griffith
Bureau of Alcohol, Tobacco, Firearms, and Explosives
Firearms Technology Branch
244 Needy Road
Martinsburg, West Virginia 25405 USA
VIA FED-EX

Re: **In re: EP ARMS, LLC**

Dear Mr. Griffith:

I write regarding my client, EP ARMS, LLC (EPA). Specifically, we write to request reconsideration of your conclusion that the product sample submitted is a “firearm” in the response to your letter dated, February 7, 2014, which was based on a fundamental misunderstanding of the manufacturing process. (Enclosed.)

Specifically, your letter was a response to our letter dated July 30, 2013 (enclosed), which requested clarification as to whether a product submitted is a firearm. In your letter you stated that:

It is our determination that when the *fire-control cavity was formed during the manufacturing process*, the submitting casting reached a point in its manufacturer to be classified as a “firearm” as a defined in 18 U.S.C. 921(a)(3).

Further, the filling of the cavity at a later point does not change our classification. *Although the fire-control cavity was filled with plastic material that must be removed before fire control components may be installed*, ATF has long held that this is not sufficient to destroy the receiver and remove the item from classification as a “frame or receiver.” . . .

(Emphasis added.)

As stated above, this response is based on a fundamental misunderstanding of the process by which the submitted sample is manufactured. Specifically, the letter is based on the assumption

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that the receiver is formed, and then it is filled with additional plastic. This is inaccurate. **At no time is a fire-control cavity formed during the manufacturing process, nor is the fire-control cavity “filled” with plastic material. In fact, at no time does a fire-control cavity exist in the manufacturing process.**

The actual process of manufacturing the sample is the converse of your assumed method, and takes place in two stages:

Stage 1:

The manufacturing process starts with the production of a core, dubbed a “biscuit.” (Enclosed with this letter are two sample core “biscuits” for your examination and evaluation.) It is made of a material close to Nylon 66 and is the first part of the manufacturing process. Once the biscuit is manufactured it has a 2 day curing process before proceeding to Stage 2.

Stage 2:

After the curing has taken place with the biscuit it is placed inside the cavity of a secondary mold. The secondary mold bonds additional material to the biscuit and creates the overall shape of the product by means of mold injection. (The previously submitted sample still in your possession represents the result of Stage 2 production). Thus, at no time does a fire-control cavity exist.

We believe that these features molded into the raw casting do not render the casting a firearm for the reasons detailed below. But, in an abundance of caution, we request clarification from the Bureau of Alcohol, Tobacco, Firearms, and Explosives – Firearms Technology Branch. It is clear that the EPA casting does not provide housing for the “hammer, bolt or breechblock, and firing mechanism.” In this regard, the operations performed on the exemplar casting are more akin to the later examination than the former. As such, it is our belief that the exemplar casting does not constitute a “receiver” or a “firearm.” But, again, we request your clarification on this point.

Thank you for taking the time to address this issue. We look forward to hearing from you. Please let us know if you have any further questions or concerns. **When complete, please return the submitted parts via Fed-Ex using account number: 321690653.**

Sincerely,

DAVIS & ASSOCIATES

s/ *Jason Davis*

JASON DAVIS