



OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
WASHINGTON 25, D. C.

AND REFER TO  
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U. S. TREASURY DEPARTMENT  
WASHINGTON 25

*Prints to Warden  
Coleman  
Calhoun  
James C. Lewis  
Mitchell  
Alvis  
Heck*

MAY 10 1961

*File 22,71*

Remington Arms Company, Inc.  
Bridgeport, Connecticut

Attention: Mr. John H. Lewis, Jr.

Gentlemen:

This refers to your letter of April 12, 1961, with pictures attached, relative to your proposed production of a new model single shot, bolt action pistol, chambered for a .22 caliber centerfire cartridge, with a 10 inch barrel and an overall length of about 14 3/4 inches.

From your description and pictures of the weapon it is our opinion that the above-described gun is a pistol as defined in section 179.35 of the regulations under the National Firearms Act, as amended by Treasury Decision 6557. Since, under section 5848(1) of the National Firearms Act, a pistol is not included in the definition of a firearm, the above-described gun would not be subject to the regulatory provisions of the said Act.

Very truly yours,

Harold A. Serr,  
Acting Director, Alcohol and Tobacco Tax Division.

