



U.S. Department of Justice

Office of the Deputy Attorney General

Bradley Weinsheimer
Associate Deputy Attorney General

Washington, D.C. 20530

February 2, 2024

Karen Gorman
Acting Special Counsel
U.S. Office of the Special Counsel
1730 M. Street, N.W., Suite 300
Washington, D.C. 20036-4505

Re: OSC File No. DI-23-000271

Dear Ms. Gorman:

By letter dated March 13, 2023, the United States Office of Special Counsel (OSC) referred to the Department of Justice (Department) a whistleblower disclosure concerning employees of the Department's Bureau of Alcohol, Tobacco, Firearms and Explosives, Boston Field Division, Industry Operations, Boston, Massachusetts (ATF). The disclosure by the whistleblower alleged that ATF employees had engaged in activity that may have constituted gross mismanagement, an abuse of authority, and a substantial and specific danger to public safety. Specifically, the whistleblower alleged that ATF employees failed to revoke the federal firearms licenses of a federal firearms licensee (FFL) despite its failure to comply with a June 28, 2022, non-prosecution agreement with the U.S. Attorney's Office for the District of Connecticut (USAO).

Pursuant to 5 U.S.C. § 1213(c), you referred the allegations to the Department to investigate and submit a report of its findings to the OSC. Authority has been delegated to me to review and sign the Department's response in accordance with 5 U.S.C. § 1213(d). As reflected in the attached ATF Report of Investigation (Report) and Summary Memorandum, your letter was forwarded to ATF so that, in conjunction with the Department, it could investigate this matter and draft a response. I have adopted the Report and Summary Memorandum, which I am forwarding to you as an enclosure with this letter.

As reflected in the Report and Summary Memorandum, ATF's Office of Professional Responsibility and Security Operations, Internal Affairs Division (IAD), investigated the WB's allegations and did not substantiate the claim that ATF personnel failed to act in accordance with federal law, ATF policies or procedures, or engaged in actions that constituted gross

mismanagement, an abuse of authority, or a substantial and specific danger to public safety. Based on the facts found by ATF IAD, there is no basis for finding ATF employees failed to revoke FFL's federal firearms licenses despite its failure to comply with a non-prosecution agreement. In fact, as discussed in more detail in the attached Report, there is no basis for finding that the FFL failed to comply with its non-prosecution agreement. The IAD investigation revealed that ATF not only revoked the FFL's license, but also pursued criminal prosecution of those involved with the FFL, including its owner. The timing of the effective date of ATF's revocation of the FFL's licenses was complicated by timing issues related to compliance with a non-prosecution agreement between the FFL and the USAO. This agreement contemplated the revocation taking effect only after the sale of the FFL's ownership interest in its business, which given the size and nature of the business required, among other things, the transfer of inventory and regulatory approval by ATF since any purchaser would need a federal firearms license to operate the FFL's business.

I trust the enclosed Report and Summary Memorandum is responsive to OSC's referral. Should you have any questions or concerns about the Report and or Summary Memorandum, please do not hesitate to contact me directly or through ATF Chief Counsel Pamela J. Hicks.

Sincerely,

Bradley Weinsheimer
Bradley Weinsheimer
Associate Deputy Attorney General

Enclosures

OFFICE OF SPECIAL COUNSEL REFERRAL
OSC FILE NUMBER DI-23-000271
REPORT OF INVESTIGATION
BY ATF'S OFFICE OF CHIEF COUNSEL

I. Summary of Allegations Prompting Investigation

By letter dated March 13, 2023, the Office of Special Counsel (OSC) notified the Department of Justice (DOJ) of a whistleblower disclosure allegation under 5 U.S.C. § 1213(a), alleging that officials at the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), in Boston, Massachusetts, engaged in actions that constitute gross mismanagement, abuse of authority, and a substantial and specific danger to public safety. The whistleblower, who chose to remain anonymous, disclosed that ATF employees failed to provide adequate oversight of a federal firearms licensee (FFL #1) to ensure public safety.¹ Specifically, the whistleblower alleged that ATF employees assigned to the ATF Boston Field Division (BFD), failed to revoke FFL #1's federal firearms licenses (FFLs) despite its failure to comply with a June 28, 2022 non-prosecution agreement with the U.S. Attorney's Office for the District of Connecticut (USAO).

In response to OSC's request, and in accordance with 5 U.S.C. § 1213(d), ATF's Office of Professional Responsibility and Security Operations (OPRSO), Internal Affairs Division (IAD) investigated the whistleblower's allegation and documented its investigation.² This summary memorandum, prepared by ATF's Office of Chief Counsel, is based on ATF IAD's investigative report and the facts contained therein. Notably, the information in this report did not substantiate the claim that ATF BFD personnel failed to act in accordance with federal law, ATF policies or procedures, or engaged in actions that constituted gross mismanagement, abuse of authority, or a substantial and specific danger to public safety.

Based on the facts found by ATF IAD, there is no basis for finding ATF employees failed to revoke FFL #1's federal firearms licenses despite its failure to comply with a non-prosecution agreement. In fact, as discussed in more detail below, there is no basis for finding that FFL #1 failed to comply with its non-prosecution agreement. The IAD investigation revealed that ATF not only revoked FFL #1's license, but also pursued criminal prosecution of those involved with FFL #1, including its owner. The timing of the effective date of ATF's revocation of FFL #1's licenses was complicated by timing issues related to compliance with the provisions of the non-prosecution agreement between FFL #1 and the U.S. Attorney's Office for the District of

¹ Pursuant to the Gun Control Act of 1968 (GCA) and its implementing regulations, a federal firearms license is required to engage in the business of manufacturing, dealing or importing firearms. 18 U.S.C. § 922(a)(1). As explained in more detail below, the Attorney General has the authority under the GCA to issue and revoke federal firearms licenses. See 18 U.S.C. § 923. The Attorney General has delegated enforcement of the GCA to ATF. 28 C.F.R. § 0.130.

² ATF IAD's report is available upon request. This memorandum attaches copies of the non-prosecution agreement and the status reports submitted by FFL #1 requesting extensions of the effective date of its license revocation because of their centrality to the whistleblower's allegations.

Connecticut. This agreement contemplated the revocation taking effect only after the sale of FFL #1, which given the size and nature of the business required, among other things, the transfer of inventory and regulatory approval by ATF since any purchaser would need a federal firearms license to operate FFL #1's business.

Below is a brief description of the investigation, an overview of ATF's authority to regulate federal firearms licensees, and a summary of ATF IAD's factual findings in response to OSC's request to the Attorney General.

II. Description of Investigation

Pursuant to a delegation from the Attorney General, ATF OPRSO, IAD conducted an independent investigation regarding the allegation that ATF BFD personnel engaged in gross mismanagement, abused their authority, and substantially and specifically endangered public safety by failing to revoke FFL #1's federal firearms licenses despite its failure to comply with a non-prosecution agreement with the USAO. ATF IAD conducted a thorough examination of the regulatory inspection and criminal investigative documentation contained in ATF's case management and reporting systems, as well as employee e-mails documenting the events in question. During the investigation, IAD posited written questions to the whistleblower through the OSC, and interviewed 15 ATF employees, including industry operations investigators, special agents, attorneys, and supervisory officials. No ATF employees interviewed by IAD were offered confidentiality for their responses and no witnesses requested or were granted confidentiality for their responses.

ATF IAD's factual investigation included a comprehensive search of ATF's reporting systems and databases to identify records, involved personnel, inspection and investigative activities, and the outcome of those inspections and investigations involving FFL #1 and its owner. Investigators assigned to IAD then conducted interviews of a supervisory special agent (SSA) and two subordinate special agents (SAs) assigned to the criminal investigation of FFL #1's owner; seven industry operations investigators (IOIs) and two IOI supervisors that took part in the regulatory inspections of FFL #1; two ATF attorneys who advised the SAs and IOIs regarding FFL #1 and its owner; and the Director of Industry Operations (DIO) for the Boston Field Division.

III. Legal Background

ATF is responsible for the enforcement of the federal firearms laws and regulations. To accomplish this mission, ATF special agents enforce the criminal provisions of the federal firearms laws. ATF IOIs are responsible for carrying out ATF's mission to regulate FFLs. Among other things, these IOIs inspect FFLs for compliance with the federal firearms laws and regulations, including record-keeping and background check requirements. When an FFL willfully fails to comply with its regulatory requirements, ATF may decide to seek revocation of the FFL's license. Generally, where an FFL's firearms violations may rise to the level of seriousness for criminal prosecution, ATF prioritizes criminal investigation and enforcement over regulatory enforcement because criminal violations represent more serious conduct where higher penalties beyond license revocation are typically most appropriate. ATF tries to avoid situations

where regulatory enforcement could complicate or deter criminal prosecution for serious firearms or other offenses committed by licensees.

The Gun Control Act and its implementing regulations set out the standard and process for ATF to revoke a federal firearms license. Under the GCA, ATF may, after notice and opportunity for hearing, revoke any federal firearms license if the holder of such license has willfully violated any provision of the GCA or any rule or regulation prescribed thereunder. 18 U.S.C. § 923(g)(e). ATF must send written notice stating the grounds for revocation to the licensee. 18 U.S.C. § 923(f)(1). ATF sends such notice in the form of an initial Notice of Revocation. 27 C.F.R. § 478.73. The licensee then has the right to request an administrative hearing. 18 U.S.C. § 923(f)(2). If after the hearing ATF decides to go forward with revocation, it must send written notice to the licensee. 18 U.S.C. § 923(f)(3). ATF sends such notice in the form of a Final Notice of Revocation. 27 C.F.R. § 478.74. The licensee then has 60 days after the date the Final Notice of Revocation was given to file a petition with the United States district court for a de novo judicial review of such revocation. 18 U.S.C. § 923(f)(3). During the pendency of any judicial review of a license revocation, ATF may postpone the effective date of the revocation, in such case, when the Director finds that justice so requires. 27 C.F.R. § 478.78. Even where ATF denies a postponement of the effective date during the judicial review of a license revocation, licensees may seek a temporary restraining order or preliminary injunction seeking to remain active during the pendency of the judicial proceedings.

IV. Findings Related to Whistleblower Allegations

In its letter, OSC asked that the Attorney General investigate whether “Employees have failed to revoke [FFL #1’s] federal firearms licenses (FFLs) despite its failure to comply with a June 28, 2022 non-prosecution agreement entered into with the U.S. Attorney’s Office for the District of Connecticut (USAO).” OSC also asked the Attorney General to investigate any additional, related allegations of wrongdoing discovered during the investigation of this inquiry.

A. Allegation Regarding Failure to Revoke FFL #1’s Licenses

ATF did revoke all four licenses held by FFL #1. ATF had a revocation action pending against FFL #1 before the owner of FFL #1 entered into a non-prosecution agreement with the USAO (the owner had been the subject of a criminal investigation by ATF that ultimately led to the non-prosecution agreement). The inspection of FFL #1 that led to the Notice of Revocation, as well as the hearing, were delayed repeatedly to avoid interfering with the ongoing criminal investigation. As part of the non-prosecution agreement, the owner of FFL #1 agreed to withdraw its request for an administrative hearing, stipulate to the alleged violations in the Notice of Revocation, and to not appeal any revocation to U.S. district court. (Non-Prosecution Agreement, pp. 1-2). The owner also agreed to not hold a federal firearms license, and to not be a responsible person on a firearms license or to otherwise possess the power as to any FFL to direct the firearms operation (e.g., the powers of a responsible person). The agreement also provided that the owner of FFL #1 would be in breach of the agreement if he applied for a federal firearms license in his personal capacity or where he would possess the powers of a responsible person. *Id.* at 2-3. Following the non-prosecution agreement, ATF sent a Final Notice of Revocation to FFL #1.

Because ATF did revoke FFL's license and the whistleblower referred to violation of the non-prosecution agreement, it appears the whistleblower's allegation likely relates to the extensions of the effective date of the revocation of license, rather than an actual failure to revoke. Under the terms of the non-prosecution agreement entered by the USAO and the owner of FFL #1, the owner agreed to "sell or transfer" the company operating FFL #1 to an independent third party. (Non-Prosecution Agreement at 2). It further states that to "facilitate this sale or transfer", ATF will stay the revocation of the licenses for 90 days from the date of the agreement. Consistent with that language, ATF issued a Final Notice of Revocation on July 8, 2022, with an effective date of September 26, 2022. The agreement also provided, however, that the owner of FFL #1 could make written requests for extensions of 60-day increments provided the extension was supported by "a detailed status report that ATF finds satisfactory on the efforts to complete the sale or transfer." The non-prosecution agreement also acknowledges the need for any purchaser to obtain a federal firearms license from ATF by stating, "To the extent that a third-party buyer/transferee seeks a federal firearms license, ATF will conduct the application review as expeditiously as possible within the rules, regulations, and standards to which ATF is subject." *Id.*

Consistent with the agreement, FFL #1 provided a written status to ATF on September 7, 2022, requesting an additional 60 days to complete the sale. In this letter, counsel for FFL #1 indicated there were several interested buyers but they were waiting to obtain their federal firearms licenses prior to purchase (such licenses would be required to operate the company). In fact, ATF had received an application for the same address as FFL #1 and assigned an application inspection in July 2022. FFL #1's attorneys continued to request 60-day applications while the purchaser's application was pending. ATF was not able to expedite the application because questions arose about whether the purchaser was too close to the owner of FFL #1 and satisfied the terms of the non-prosecution agreement requiring sale to an "independent third party." It took time for ATF to resolve the facts surrounding this relationship to the agency's satisfaction. As a result, FFL #1 stayed in business until October 30, 2023.

ATF granted the extensions to the revocation consistent with the non-prosecution agreement. Indeed, ATF officials appear to have read the agreement as requiring the agency to extend the effective date of revocation while the purchaser's application was pending, so long as FFL #1 gave status reports on its efforts to sell or transfer the business that ATF found satisfactory on the efforts to complete the sale or transfer. This reading of the agreement is a reasonable one.

As for the whistleblower's allegation of a breach of the agreement, under the terms of the agreement, the USAO was the sole party that could determine whether a breach occurred. While ATF certainly could have raised any evidence of a breach to the USAO, based on IAD's findings, it does not appear ATF had any evidence of a breach. According to OSC's referral letter, the whistleblower alleged the extensions were improper because FFL #1 "did not provide the required status report on firearm sales with the extension request and has continued to engage in repeat GCA violations by failing to report approximately 68 multiple sales to the ATF, as required by 27 C.F.R. § 478.126a. The whistleblower further alleged that there have been seven crime guns traced back [to] [FFL #1] since the initial [Notice of Revocation] in 2020, and one of

the traces occurred after [FFL #1] entered into the non-prosecution Agreement with the USAO in 2022.”

By the terms of the agreement, of the things listed by the whistleblower, only the failure to submit a status report would appear to constitute a breach of the agreement and the record shows FFL #1 did submit status reports, not only to ATF but also to the USAO. All the written requests provided by FFL #1 included a status on its attempts to sell or transfer the business. Although the status is often not very detailed, a status is provided. ATF officials would not have needed more information because all the status reports reference pending licensing applications with ATF as the primary delay in completing the sale or steps needed as part of that process (*e.g.*, zoning approval). Indeed, even before it received the first request for an extension, ATF had received a firearms license application for the same business location from another entity and had assigned an IOI to handle it. The status reports were not more detailed because they did not need to be more detailed for ATF officials to know the status of the sale – FFL #1 was waiting on ATF to complete its application process of the purchaser. Moreover, the USAO also apparently did not consider them to be insufficient given that office was also included on the status reports and had the ultimate responsibility for determining a breach.

The whistleblower also alleged a breach of the agreement because FFL #1 violated the GCA by failing to file Multiple Sales Reports with ATF as required by the GCA and its implementing regulations. It is unlikely new GCA violations that did not rise to the level of criminal conduct could constitute a breach of the agreement. While the non-prosecution agreement establishes additional criminal violations as a breach of the agreement, it is silent as to regulatory GCA violations. Such silence is irrelevant, however, because it appears FFL #1 did file Multiple Sales Reports, it simply erred in where it sent them. Moreover, these same sales were reported to the local police department. As a result, it is difficult to believe FFL #1 would have been found in breach even if the agreement contained a “no further violations” provision. Indeed, an unintentional error would not permit ATF to otherwise revoke an FFL’s license because ATF may only revoke licenses for willful GCA violations.

The whistleblower also referenced seven crime gun traces to FFL #1 after ATF initiated its revocation proceedings, with one trace occurring after execution of the non-prosecution agreement. It is unclear from the letter whether the whistleblower considered the trace data to be evidence of a breach of the non-prosecution agreement. Such trace data alone would not be sufficient to allege a breach of the agreement. More likely, the whistleblower’s reference to trace data (along with the Multiple Sales Report allegation) appears to be in support of the whistleblower’s allegation that “ATF’s failure to revoke [FFL #1] has allegedly created a substantial and specific danger to public safety.” Trace data, by itself, is not necessarily indicative of whether FFL #1 is complying with the law. First, FFLs who transact a lot of business may be more likely to have more traces just by virtue of the volume of their business. Additionally, traces are generated when a firearm has been recovered by law enforcement, not when it was sold. If a firearm was not sold or transferred illegally, and ATF is not aware of any allegations beyond the Multiple Sales Report issue that any of the traced firearms were sold or transferred illegally by FFL #1, it is not clear what effect any particular dealer’s remaining licensed has on public safety beyond simply being an available source of firearms. There does

not appear to be any basis for finding that FFL #1 violated the law after the non-prosecution agreement went into effect.

On the issue of public safety, it should also be noted that the owner of FFL #1 was: (1) the subject of an ATF licensing revocation action; (2) the subject of a criminal investigation; and later (3) a party to a non-prosecution agreement with the USAO. As part of that agreement, he had agreed to leave the firearms industry and was in the process of disposing of his inventory and business, knowing that any breach of the agreement could result in his prosecution.

As interviews of ATF personnel make clear, in retrospect, it took longer to put FFL #1 out of business than they would have liked. There is no evidence, however, that any of the decisions made by ATF personnel were illegal or were made with anything other than the public's best interest in mind. As the facts reported in the IAD report make clear, after holding a warning conference with FFL #1 about its violations, ATF started a reinspection of the FFL the following year. When ATF could finish the inspection, it did so. ATF found more regulatory violations and initiated a revocation action. ATF special agents conducted a thorough investigation of FFL #1's owner. Although that effort did not result in a criminal prosecution of FFL #1's owner, it did result in his consenting to the revocation of all four of his company's firearms licensees without further litigation and agreement never to participate in a federally licensed firearms business again under threat of future criminal prosecution. The IAD report makes clear that the timing of ATF's inspection and revocation was significantly affected, at various steps, in deference to the ongoing criminal investigation and in accordance with the non-prosecution agreement.

B. Allegation Regarding Failure to Revoke FFL #1's Licenses

There is no factual basis for any additional finding of wrongdoing. There appear to be allegations from an IOI, related to a lack of documentation in NSPECT and Spartan (the two ATF systems used by its IOIs to track their cases) regarding an "inventory inspection" done by the BFD of FFL #1. However, these allegations, if true, would not constitute any wrongdoing by ATF personnel or employees. IAD did recommend possible changes to ATF systems to allow for better record-keeping of these kinds of inspections, but given the rarity of these kinds of inspections, it is not clear such change in ATF systems is warranted.

V. Conclusion

The allegations that ATF officials engaged in activity that may constitute gross mismanagement, an abuse of authority, and a substantial and specific danger to public safety are not substantiated. Although the resolution of FFL #1's revocation action took longer than customary, there is no evidence this was because any ATF employee engaged in any kind of misconduct or did not take their public safety responsibilities seriously. To the contrary, the delay in the revocation of FFL #1's license was primarily caused by ATF's ongoing investigation of FFL #1 and the necessary coordination with the USAO. A copy of IAD's report has been provided to ATF's Office of Field Operations and ATF's Office of Chief Counsel for review to determine if there are any improvements that can be made related to ATF's coordination with USAOs regarding resolution of criminal cases against federal firearms licensees.

OF COUNSEL

RECEIVED
2007 SEP 12 AM 8:23
U.S. DEPT. OF JUSTICE
FEDERAL BUREAU OF INVESTIGATION
WASHINGTON, D.C. 20535

[REDACTED]
[REDACTED]
[REDACTED]
ATTORNEY[REDACTED]
[REDACTED]
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OF COUNSEL

TEL : [REDACTED] • WWW. [REDACTED] COM • FAX : [REDACTED]

November 14, 2022

[REDACTED]
Bureau of Alcohol, Tobacco, and Firearms
Federal Firearms Licensing Center
244 Needy Road
Martinsburg, WV 25405[REDACTED]
Assistant US Attorney
157 Church Street, 25th Floor
New Haven, CT 06510

Re: [REDACTED] Non-Prosecution Agreement

Dear [REDACTED]:

As you are already aware, this office represents [REDACTED] and [REDACTED] to assist him in complying with the above referenced agreement. In order to comply with §2(d), one of the potential purchasers has pending license applications with your agency. Unfortunately, during the application process of this purchaser, there were several additional and unforeseen requirements which will be complied with but have placed additional time requirements on this matter. For example, this applicant was asked to have municipal zoning approval with additional specific language. This request requires municipal approval which can only be acted upon in a statutory timeframe.

Further, in attempting to liquidate certain items from stock in compliance with §2(d) of the agreement, the NFA Branch is the date my client provided in his "Going Out of Business" letter as the date for the validity of his license rather than your prior correspondence. Although your letter states that the licenses are active and extended until November 25, 2022, for some reason NFA Branch is using the estimated date my client previously provided.

The above is only a couple illustrations of the delays my client is experiencing. My client is working hard and in good faith to comply with the agreement in a reasonable and timely manner. If there is anything your office can do to accelerate this process, it would certainly help us meet the deadlines.

With Thanksgiving, Christmas, and New Year's holidays around the corner, it is not foreseeable that the municipality, state, financial institutions, your office, or my office will be able to complete everything required for this transfer during this calendar year.

While my client has already sold or is in the process of selling a portion of his inventory there are new roadblocks. Again, if your office can accelerate the application as expeditiously as was agreed, that may speed up the process. Further, if your office can communicate with NFA Branch to inform them of the situation and to request their assistance, that will also assist us in closing quicker. There is unfortunately nothing we can do to accelerate the municipal process, but it is already filed and being acted upon.

November 11, 2022

Page 2

Certain delays were expected by both parties and an extension process was agreed upon in the aforementioned agreement §2(d). Therefore, we are respectfully requesting additional time to complete the sale and transfer as agreed upon.

Please feel free to contact my office with any questions or concerns.

Very truly yours,

A solid black rectangular redaction box covering the signature and name of the sender.

OF COUNSEL

FAX:

Received

[REDACTED]
ATTORNEY[REDACTED]
OF COUNSEL

TEL : [REDACTED] • WWW. [REDACTED] .COM • FAX : [REDACTED]

February 17, 2023

[REDACTED]
Bureau of Alcohol, Tobacco, and Firearms
Federal Firearms Licensing Center
244 Needy Road
Martinsburg, WV 25405[REDACTED]
Assistant US Attorney
157 Church Street, 25th Floor
New Haven, CT 06510

Re: [REDACTED] Non-Prosecution Agreement

Dear [REDACTED]:

As you are already aware, this office represents [REDACTED] and [REDACTED] to assist him in complying with the above referenced agreement. In order to comply with §2(d), the potential purchaser has pending license applications with your agency. Unfortunately, those applications are still pending.

Due to the outstanding license applications, we will need an additional extension of sixty (60) days from the March 6, 2023 date.

While my client has already sold or is in the process of selling a portion of his inventory there are still many steps needed. Even if these licenses were approved today, we would still need at least sixty days if not longer to close.

After several telephone discussions, we are aware that these delays were expected by both parties and an extension process was agreed upon in the aforementioned agreement §2(d). Therefore, we are respectfully requesting additional sixty (60) days beyond the March 6, 2023 date to complete the sale and transfer as agreed upon.

Please feel free to contact my office with any questions or concerns.

Very truly yours,

[REDACTED]

ATTORNEY

OF COUNSEL

TEL : [REDACTED] • WWW. [REDACTED] .COM • FAX : [REDACTED]

April 12, 2023

[REDACTED]
Bureau of Alcohol, Tobacco, and Firearms
Federal Firearms Licensing Center
244 Needy Road
Martinsburg, WV 25405

[REDACTED]
Assistant US Attorney
157 Church Street, 25th Floor
New Haven, CT 06510

Re: [REDACTED] Non-Prosecution Agreement

Dear [REDACTED],

As you are already aware, this office represents [REDACTED] and [REDACTED] to assist him in complying with the above referenced agreement. As I hope you are aware, the potential purchaser recently has his licenses approved.

As we are now just starting the sale process, the current licenses expire on May 8, 2023. There is no possibility of finalizing the sale by that date. Due to the work required to close, we will need an additional extension of sixty (60) days from the May 8, 2023 date.

This may be the last extension we require, however there are existing tax stamp forms in process that may need additional time on one or more of the licenses. I have elaborated on this issue in depth in my email.

Regardless, we are moving forward and acting in good faith, but just need additional time on the licenses.

Please feel free to contact my office with any questions or concerns.

Very truly yours,
[REDACTED]