

EXHIBIT 1

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

PEOPLE OF THE STATE OF NEW YORK, BY
LETITIA JAMES, ATTORNEY GENERAL OF
THE STATE OF NEW YORK,

Index N. 451625/2020

Plaintiff,

v.

THE NATIONAL RIFLE ASSOCIATION OF
AMERICA, WAYNE LAPIERRE, WILSON
PHILLIPS, JOHN FRAZER, and JOSHUA
POWELL,

Defendants.

SECOND AMENDMENT TO ORDER Re: ARONSON DOCUMENTS

This order reaffirms and supplements an Amended Order dated April 12, 2022 relating to the OAG's motion to compel disclosure of documents in the files of the NRA's accounting firm, Aronson, LLC ("Aronson"). The prior order related to documents in the possession of Aronson that were withheld at the direction of the NRA. This order extends to redacted documents.

The documents that are the subjects of this motion are listed on the spreadsheet accompanying this order. The spreadsheet which is incorporated herein has been amended to set forth the Special Master's ruling on each document (*see* columns K and L).

The elements of the attorney-client privilege are 1) a communication, 2) made between privileged persons, 3) in confidence, 4) for the purpose of obtaining or providing legal assistance for the client (*see* Restatement [Third] of the Law Governing Lawyers §68 [2000]). The communication need not be limited to the client and its attorney. It could extend to communications involving certain agents of either privileged person (such as accountants,

economists and physicians) who may be consulted so that the attorney may knowledgeably advise the client (*see United States v Kovel*, 296 F. 2d 918, 922 [2d Cir. 1961]). Confidential communications from the client to such experts, made with the view toward receiving legal services from the attorney, come within the privilege. Notably, to limit privilege problems, the attorney rather than the client, typically retains the expert, informs the expert of relevant facts and receives the expert's findings.

The privilege extends only to communications made with the intent and reasonable expectation that they will not be disclosed to anyone outside the attorney-clients relationship (*see People v Balge*, 59 AD 2d 307, 309 [4th Dept 1977]). However, if the information communicated privately to the attorney was intended to be conveyed to others, such as in a tax return, the general rule is that no privilege will attach (*see, e.g. United States v Bohannon*, 628 F Supp 1026, 1029 [D Conn] [tax return], *aff'd* 795 F 2d 79 [2d Cir 1985]). But, where the client intended to disclose to third-parties only the substance of the discussion held with the attorney, it does not mitigate the privilege (*see In re Vanderbilt (Rosen-Hickey)*, 57 NY 2d 66, 77 [1982]).

With these principles in mind, the Special Master, has determined that virtually all of the documents required to be produced on grounds of waiver were protected. The emails show the NRA and its counsel took care to confine communications intended to provide the NRA with tax law advise, to privileged persons. Throughout development of the tax strategy, the NRA and its counsel excluded Aronson, the NRA's accountants and auditors (not a privileged person), thereby protecting the privilege. Having formulated a tax strategy that contained the legal guidance received, the NRA forwarded the results of the work along with privileged communications from which it had shielded Aronson during development of those results. Disclosure of the latter to

Aronson has resulted in waiver and those documents shall be produced (*see* e.g. Bates Nos. 5863, 5491).

The NRA also seeks to withhold non-privileged business records it provided to Aronson (*see, e.g.* Bates Nos. 169, 685, 5439), replies to auditor inquiries (*see* Bates Nos. 6104, 5216) and documents prepared by Aronson or collected by it in connection with Aronson's tax preparation and audit work (*see* Bates Nos. 8574, 842, 846). These documents are not privileged and shall be produced.

The documents in the spreadsheet with the designation "P" in column "K" may be withheld or produced with redactions, as appropriate. All other documents shall be produced.

Dated: New York, New York
May 12, 2022



Hon. O. Peter Sherwood (ret)

	A	B	C	D	E	F	G	H	I	J	K	L
1	Category	DOC #r	ID	Attachments	Parent	NRAReview	Redact/ Withheld	Date-Time	Description	File Name		
2	1	1	2277006:03365701	None	2277006:03365701	NRA Review001045	Redacted	11/07/2020 05:52 UTC	FW Form 990 Disclosures.msg	FW Form 990 Disclosures.msg	W	Privileged then shared
3	1	2	2277006:03365696	None	2277006:03365696	NRA Review001040	Redacted	11/06/2020 08:20 UTC	RE Form 990 Disclosures.msg	RE Form 990 Disclosures.msg	W	Privileged then shared
4	1	3	2277006:03365695	None	2277006:03365695	NRA Review001039	Redacted	11/06/2020 08:14 UTC	FW Form 990 Disclosures.msg	FW Form 990 Disclosures.msg	W	Privileged then shared
5	1	4	2277006:03365694	None	2277006:03365694	NRA Review001038	Redacted	11/06/2020 07:51 UTC	RE Form 990 Disclosures.msg	RE Form 990 Disclosures.msg	W	Privileged then shared
6	1	5	2277006:03365692	None	2277006:03365692	NRA Review001036	Redacted	11/06/2020 05:12 UTC	FW Form 990 Disclosures.msg	FW Form 990 Disclosures.msg	W	Privileged then shared
7	1	6	2277006:03365686	Parent	2277006:03365686	NRA Review001028	Redacted	11/05/2020 17:04 UTC	FW Form 990 Disclosures.msg	FW Form 990 Disclosures.msg	NP	Privileged then shared
8	1	7	2277006:03365687	Child	2277006:03365686	NRA Review001030	Withheld	11/02/2020 12:14 UTC	FW Form 990 Disclosures.msg	NATIONAL RIFLE ASSOCIATION - Schedule L - Disclosure.docx	NP	Form 1099, Sch. L & Pt. V forwarding with instructions
9	1	8	2277006:03365684	Child	2277006:03365686	NRA Review001029	Withheld	11/02/2020 12:11 UTC	FW Form 990 Disclosures.msg	NATIONAL RIFLE ASSOCIATION - Schedule O - Disclosure.docx	NP	Sch. O forwarding with instructions
10	1	9	2277006:03365639	Parent	2277006:03365639	NRA Review000980	Redacted	11/04/2020 14:29 UTC	FW Form 990 Disclosures.msg	FW Form 990 Disclosures.msg	NP	re: Form 1099 & Sch. O forwarding with instructions
11	1	10	2277006:03365638	Child	2277006:03365639	NRA Review000982	Withheld	11/02/2020 12:14 UTC	FW Form 990 Disclosures.msg	NATIONAL RIFLE ASSOCIATION - Schedule L - Disclosure.docx	NP	Form 1099, Sch. L & Pt. V prepared for filing
12	1	11	2277006:03365631	Child	2277006:03365639	NRA Review000981	Withheld	11/02/2020 12:11 UTC	FW Form 990 Disclosures.msg	NATIONAL RIFLE ASSOCIATION - Schedule O - Disclosure.docx	NP	Sch. O prepared for filing
13	1	12	2277006:03365851	Parent	2277006:03365851	NRA Review001194	Redacted	11/18/2020 17:45 UTC	RE Outstanding 990 Items.msg	RE Outstanding 990 Items.msg	W	Final 990 Sch. L w. emails shared
14	1	13	2277006:03365847	Child	2277006:03365851	NRA Review001195	Withheld	11/18/2020 17:42 UTC	RE Outstanding 990 Items.msg	NRA Foundation Final 2019 990.pdf	W	Form 990 (child of 851)
15	1	14	2277006:03365850	Child	2277006:03365851	NRA Review001197	Withheld	11/18/2020 17:41 UTC	RE Outstanding 990 Items.msg	NRA Final 2019 990-T.pdf	W	Form 990-T (child of 851)
16	1	15	2277006:03365856	Child	2277006:03365851	NRA Review001196	Withheld	11/18/2020 17:40 UTC	RE Outstanding 990 Items.msg	NRA Final 2019 990.pdf	W	Form 990 (2019) (child of 851)
17	1	16	2277006:03365852	Parent	2277006:03365852	NRA Review001190	Redacted	11/18/2020 17:45 UTC	RE Outstanding 990 Items.msg	RE Outstanding 990 Items.msg	W	Final 990 w. emails shared
18	1	17	2277006:03365849	Child	2277006:03365852	NRA Review001192	Withheld	11/18/2020 17:42 UTC	RE Outstanding 990 Items.msg	NRA Foundation Final 2019 990.pdf	W	Final 990 w. emails (child of 852)
19	1	18	2277006:03365842	Child	2277006:03365852	NRA Review001191	Withheld	11/18/2020 17:41 UTC	RE Outstanding 990 Items.msg	NRA Final 2019 990-T.pdf	W	Final 990-T w. emails (child of 852)
20	1	19	2277006:03365846	Child	2277006:03365852	NRA Review001193	Withheld	11/18/2020 17:40 UTC	RE Outstanding 990 Items.msg	NRA Final 2019 990.pdf	W	Final 990 w. emails (child of 852)
21	1	20	2277006:03365848	Parent	2277006:03365848	NRA Review001186	Redacted	11/18/2020 17:44 UTC	RE Outstanding 990 Items.msg	RE Outstanding 990 Items.msg	W	(Form 990) with emails shared
22	1	21	2277006:03365844	Child	2277006:03365848	NRA Review001187	Withheld	11/18/2020 17:42 UTC	RE Outstanding 990 Items.msg	NRA Foundation Final 2019 990.pdf	W	Form 990 (child of 848)
23	1	22	2277006:03365843	Child	2277006:03365848	NRA Review001189	Withheld	11/18/2020 17:41 UTC	RE Outstanding 990 Items.msg	NRA Final 2019 990-T.pdf	W	Form 990-T (child of 848)
24	1	23	2277006:03365845	Child	2277006:03365848	NRA Review001188	Withheld	11/18/2020 17:40 UTC	RE Outstanding 990 Items.msg	NRA Final 2019 990.pdf	W	Form 990 (child of 848)
25	1	24	2277006:03365837	None	2277006:03365837	NRA Review001176	Redacted	11/17/2020 20:45 UTC	FW Outstanding 990 Items.msg	FW Outstanding 990 Items.msg	W	Privileged then shared emails
26	1	25	2277006:03365840	None	2277006:03365840	NRA Review001174	Redacted	11/17/2020 20:45 UTC	FW Outstanding 990 Items.msg	FW Outstanding 990 Items.msg	W	Same
27	1	26	2277006:03365774	None	2277006:03365774	NRA Review001114	Redacted	11/14/2020 13:13 UTC	RE Outstanding 990 Items.msg	RE Outstanding 990 Items.msg	W	emails w. draft 990 shared
28	1	27	2277006:03365764	None	2277006:03365764	NRA Review001112	Redacted	11/14/2020 12:59 UTC	RE Outstanding 990 Items.msg	RE Outstanding 990 Items.msg	NP	Form 990 work shared
29	1	28	2277006:03365769	None	2277006:03365769	NRA Review001113	Redacted	11/14/2020 12:59 UTC	RE Outstanding 990 Items.msg	RE Outstanding 990 Items.msg	W	Privileged then shared
30	1	29	2277006:03365767	None	2277006:03365767	NRA Review001110	Redacted	11/14/2020 10:47 UTC	FW Outstanding 990 Items.msg	FW Outstanding 990 Items.msg	W	Privileged then shared
31	1	30	2277006:03365698	None	2277006:03365698	NRA Review001042	Redacted	11/06/2020 08:53 UTC	RE NRA 990 update.msg	RE NRA 990 update.msg	P	Tax communication request for blocking and tackling
32	1	31	2277006:03365693	None	2277006:03365693	NRA Review001037	Redacted	11/06/2020 07:31 UTC	FW NRA 990 update.msg	FW NRA 990 update.msg	P	Tax communication request for guidance
33	1	32	2277006:03365685	None	2277006:03365685	NRA Review001032	Redacted	11/05/2020 17:48 UTC	RE NRA 990 update.msg	RE NRA 990 update.msg	NP	Ordinary business communications re: tax
34	1	33	2277006:03365806	None	2277006:03365806	NRA Review001154	Redacted	11/16/2020 16:59 UTC	FW 990 Open ItemsQuestions - Spray.msg	FW 990 Open ItemsQuestions - Spray.msg	NP	Ordinary business communications re: tax
35	1	34	2277006:03365809	None	2277006:03365809	NRA Review001153	Redacted	11/16/2020 16:50 UTC	RE 990 Open ItemsQuestions - Spray.msg	RE 990 Open ItemsQuestions - Spray.msg	NP	Ordinary business communications re: tax
36	1	35	2277006:03365807	None	2277006:03365807	NRA Review001152	Redacted	11/16/2020 16:49 UTC	RE 990 Open ItemsQuestions - Spray.msg	RE 990 Open ItemsQuestions - Spray.msg	NP	Ordinary business communications re: tax
37	1	36	2277006:03365808	None	2277006:03365808	NRA Review001151	Redacted	11/16/2020 16:14 UTC	RE 990 Open ItemsQuestions - Spray.msg	RE 990 Open ItemsQuestions - Spray.msg	NP	Ordinary business communications re: tax
38	1	37	2277006:03365810	None	2277006:03365810	NRA Review001150	Redacted	11/16/2020 16:11 UTC	FW 990 Open ItemsQuestions - Spray.msg	FW 990 Open ItemsQuestions - Spray.msg	W	Privileged then shared
39	1	38	2277006:03365870	None	2277006:03365870	NRA Review001209	Redacted	11/23/2020 05:31 UTC	RE Amended Return-4720 .msg	RE Amended Return-4720 .msg	W	Privileged then shared
40	1	39	2277006:03365864	None	2277006:03365864	NRA Review001208	Redacted	11/22/2020 21:21 UTC	RE Amended Return-4720 .msg	RE Amended Return-4720 .msg	P	Privileged Aronson supplied facts, advice shared
41	1	40	2277006:03365862	None	2277006:03365862	NRA Review001207	Redacted	11/22/2020 21:20 UTC	RE Amended Return-4720 .msg	RE Amended Return-4720 .msg	P	Limited to specific atty advice, necessary
42	1	41	2277006:03365863	None	2277006:03365863	NRA Review001205	Redacted	11/22/2020 14:29 UTC	FW Amended Return-4720 .msg	FW Amended Return-4720 .msg	P	Privileged Aronson supplied facts, advice shared
43	1	42	2277006:03365491	None	2277006:03365491	NRA Review000832	Redacted	10/12/2020 10:50 UTC	RE CONFIDENTIAL AND PRIVILEGED -- NRA -- Pension Plan .msg	RE CONFIDENTIAL AND PRIVILEGED -- NRA -- Pension Plan .msg	P	Limited to specific atty advice, necessary
44	1	43	2277006:03365480	None	2277006:03365480	NRA Review000822	Redacted	10/08/2020 17:12 UTC	RE CONFIDENTIAL AND PRIVILEGED -- NRA -- Pension Plan .msg	RE CONFIDENTIAL AND PRIVILEGED -- NRA -- Pension Plan .msg	W	Limited to specific atty advice, necessary
45	1	44	2277006:03365481	None	2277006:03365481	NRA Review000820	Redacted	10/08/2020 16:50 UTC	RE CONFIDENTIAL AND PRIVILEGED -- NRA -- Pension Plan .msg	FW CONFIDENTIAL AND PRIVILEGED -- NRA -- Pension Plan .msg	P	Limited to specific atty advice, necessary
46	1	45	2277006:05935169	None	2277006:05935169	NRA_Review_2020_007656	Redacted	05/19/2021 16:39 UTC	RE Unitary Business Introduction NRAAronson.msg	RE Unitary Business Introduction NRAAronson.msg	NP	Ordinary business communications
47	1	46	2277006:05936604	None	2277006:05936604	NRA_Review_2020_011384	Redacted	09/16/2021 14:40 UTC	Compensation-Director.msg	Compensation-Director.msg	P	Seeking legal advice
48	2	47	2277006:03365216	None	2277006:03365216	NRA Review000556	Redacted	03/02/2020 12:22 UTC	FW NRA - audit letter response.msg	FW NRA - audit letter response.msg	NP	Lawyers to auditors

	A	B	C	D	E	F	G	H	I	J	K	L
49	2	48	2277006:03365210	None	2277006:03365210	NRA Review000554	Redacted	03/02/2020 11:46 UTC	FW NRA - audit letter response.msg	FW NRA - audit letter response.msg	NP	Lawyers to auditors
50	2	49	2277006:05936376	None	2277006:05936376	NRA_Review_2020_010659	Redacted	08/26/2021 13:10 UTC	RE Auditor request for legal confirmation- NRA.msg	RE Auditor request for legal confirmation- NRA.msg	NP	Lawyers to auditors
51	2	50	2277006:05936121	None	2277006:05936121	NRA_Review_2020_010018	Redacted	08/09/2021 20:54 UTC	RE Auditor request for legal confirmation.msg	RE Auditor request for legal confirmation.msg	NP	Lawyers to auditors
52	2	51	2277006:05936104	None	2277006:05936104	NRA_Review_2020_010003	Redacted	08/09/2021 18:56 UTC	Re Auditor request for legal confirmation.msg	Re Auditor request for legal confirmation.msg	NP	Reply to auditor request for information
53	2	52	2277006:05936103	None	2277006:05936103	NRA_Review_2020_010000	Redacted	08/09/2021 17:33 UTC	RE Auditor request for legal confirmation.msg	RE Auditor request for legal confirmation.msg	NP	Same
54	2	53	2277006:05936263	None	2277006:05936263	NRA_Review_2020_010440	Withheld	08/19/2021 06:22 UTC	RE Correspondence from John Hancock Life Insurance Company Request.msg	RE Correspondence from John Hancock Life Insurance Company Request.msg	P	Legal advice re: bequest
55	2	54	2277006:05934934	None	2277006:05934934	NRA_Review_2020_002958	Withheld	04/21/2021 13:11 UTC	FW Correspondence from John Hancock Life Insurance Company Request.msg	FW Correspondence from John Hancock Life Insurance Company Request.msg	P	Same
56	2	55	2277006:05934922	None	2277006:05934922	NRA_Review_2020_002943	Withheld	04/21/2021 12:52 UTC	FW Correspondence from John Hancock Life Insurance Company Request.msg	FW Correspondence from John Hancock Life Insurance Company Request.msg	P	Same
57	2	56	2277006:05934910	None	2277006:05934910	NRA_Review_2020_002872	Withheld	04/17/2021 08:14 UTC	FW Correspondence from John Hancock Life Insurance Company Request.msg	FW Correspondence from John Hancock Life Insurance Company Request.msg	P	Same
58	2	57	2277006:11248574	Child	2277006:11248574	NRA_Review_2020_026815	Redacted	10/19/2021 14:22 UTC	1 - WIP_AR Summary - NRA 2020 Audit Engs.xlsx	1 - WIP_AR Summary - NRA 2020 Audit Engs.xlsx	NP	Aronson time records (pdf) Aronson time records (xlsx)
59	2	58	2277006:03365439	Child	2277006:03365439	NRA Review000783	Redacted	10/05/2020 11:50 UTC	Engagement Acceptance and Continuance Form	NRA continuance.docx	NP	Report to NRA Board
60	2	59	2277006:03365205	Child	2277006:03365205	NRA Review000550	Withheld	09/17/2019 11:09 UTC	SKM_C45820022619140.pdf	SKM_C45820022619140.pdf	NP	Settlement memo
61	2	60	2277006:03417955	None	2277006:03417955		Redacted	09/13/2021 14:33 UTC	NRA 2020 Legal Expense Review.xlsx	NRA 2020 Legal Expense Review.xlsx	NP	2020 Accruals , by invoice, confirmation, RAW GL, .pdf, .xlsx
62	2	61	2277006:03417767	None	2277006:03417767		Redacted	09/10/2021 04:17 UTC	Legal Laws and Regulations Consideration.xlsm	Legal Laws and Regulations Consideration.xlsm	NP	Listing.pdf, Listing.xlsx
63	2	62	2277006:03418020	None	2277006:03418020		Redacted	09/10/2021 04:14 UTC	GL Edit - Standard NRA	PBC 168_JE480.pdf	P	Chris Cox settlement
64	2	63	2277006:03417657	None	2277006:03417657		Redacted	08/19/2021 20:22 UTC	Fortney Scott Letter National Rifle Association of America	Fortney Scott Confirm Rec'd.pdf	NP	Lawyers reply to auditors
65	2	64	2277006:03417729	None	2277006:03417729		Redacted	08/18/2021 22:08 UTC	Audit File Memorandum - Legal Review Update Call 8/18/2021	Memo on 08.18 Brewer call.docx	NP	Auditor note to file
66	2	65	2277006:05936118	Child	2277006:05936118	NRA_Review_2020_010024	Redacted	08/09/2021 21:20 UTC	2021-08-09 Audit letter.pdf	2021-08-09 Audit letter.pdf	NP	Lawyers reply to auditor letter
67	2	66	2277006:03365276	None	2277006:03365276	NRA Review000614	Redacted	03/09/2020 11:31 UTC	Additional legal item.msg	Additional legal item.msg	NP	NRA email to reply to auditor
68	2	67	2277006:03365233	Child	2277006:03365233	NRA Review000578	Redacted	03/04/2020 00:57 UTC	Brewer Response to January 21, 2020 Letter from John C. Frazer	2020 NRA Audit Response Letter 03.03.20.pdf	NP	Lawyers reply to auditor letter
69	2	68	2277006:03365234	Child	2277006:03365234	NRA Review000580	Redacted	03/04/2020 00:57 UTC	Brewer Response to January 21, 2020 Letter from John C. Frazer	2020 NRA Audit Response Letter 03.03.20.pdf	NP	Same
70	2	69	2277006:03365224	Child	2277006:03365224	NRA Review000571	Redacted	03/03/2020 19:42 UTC	NRA Memo of National Rifle Association of America Affiliates	NRA 2019 legal ltr SIGNED.pdf	NP	Same (NRA G.C.)
71	2	70	2277006:03365229	Child	2277006:03365229	NRA Review000573	Redacted	03/03/2020 19:42 UTC	NRA Memo of National Rifle Association of America Affiliates	NRA 2019 legal ltr SIGNED.pdf	NP	Same
72	2	71	2277006:03365221	None	2277006:03365221	NRA Review000569	Redacted	03/03/2020 16:24 UTC	RE NRA Audit.msg	RE NRA Audit.msg	NP	Similar
73	2	72	2277006:03365225	None	2277006:03365225	NRA Review000566	Redacted	03/03/2020 11:42 UTC	NRA Audit.msg	NRA Audit.msg	NP	Same
74	2	73	2277006:03365072	Child	2277006:03365072	NRA Review000417	Redacted	01/09/2020 16:48 UTC	PBC7_Legal Firms_NRA_2019.xls	PBC7_Legal Firms_NRA_2019.xls	NP	Audit info
75	2	74	2277006:03364863	Child	2277006:03364863	NRA Review000210	Redacted	01/05/2020 11:39 UTC	Meeting with NRA - Legal matters.xlsx	Meeting with NRA - Legal matters.xlsx	NP	Audit info
76	2	75	2277006:03364858	Child	2277006:03364858	NRA Review000205	Redacted	01/03/2020 11:25 UTC	meeting with JF & SR.xlsx	meeting with JF & SR.xlsx	NP	Audit info
77	3	76	2277006:03364912	Child	2277006:03364912	NRA Review000256	Withheld	01/30/2020 13:05 UTC	SKM_C45820013013042.pdf Brewer Invoices/Billing Statements	SKM_C45820013013042.pdf	P	Atty invoice
78	4	77	2277006:11248164	Child	2277006:11248164	NRA_Review_2020_025030	Withheld	06/13/2021 22:23 UTC	Detail of Bankruptcy Invoice.xlsx	Detail of Bankruptcy Invoice.xlsx	NP	Aronson accountants fees.pdf & .xlsx bankruptcy
79	4	78	2277006:11226618	Parent	2277006:11226618	NRA_Review_2020_014021	Withheld	03/06/2021 13:52 UTC	Aronson Outstanding as of 01/28/2021	FW Aronson.msg	NP	Aronson accountants fees.pdf bankruptcy
80	4	79	2277006:11226617	None	2277006:11226617	NRA_Review_2020_014019	Withheld	03/06/2021 13:15 UTC	Aronson Outstanding as of 01/28/2021	RE Aronson.msg	NP	Aronson accountants fees.pdf bankruptcy
81	4	80	2277006:11226612	None	2277006:11226612	NRA_Review_2020_014016	Withheld	03/06/2021 12:56 UTC	Aronson Outstanding as of 01/28/2021	FW Aronson.msg	NP	Aronson accountants fees.pdf bankruptcy
82	4	81	2277006:11226619	Child	2277006:11226618	NRA_Review_2020_014023	Withheld	03/06/2021 13:52 UTC	Aronson Outstanding as of 01/28/2021	Aronson Outstanding as of 012821.pdf	NP	Aronson accountants fees.pdf bankruptcy