

EXHIBIT K

To: 'MacDougall, Mark'[mmacdougall@AKINGUMP.COM]
Bcc: Sarah Rogers
Cc: McNaughton, Abbey
From: Frazer, John
Sent: 2020-07-30T18:57:47Z
Importance: Normal
Subject: RE: Josh Powell
Received: 2020-07-30T18:57:48Z

Mark,

I've received your letter dated July 9, enclosing Josh Powell's check for \$40,760.20. Thank you for the check, but please be aware that it will not be deposited at this time, for the reasons described below.

First, none of our previous correspondence suggested that this partial payment would satisfy all asserted claims related to Josh's expenses. To the contrary, we protest any attempt on Mr. Powell's part to create what amounts to an accord and satisfaction based on a partial payment, and believe any such attempt by Mr. Powell isn't made in good faith.

In particular, we object to your characterization (in your June 11 message below) of our reasons for demanding cell phone records. Casting aspersions on our outside counsel is unproductive. As I think my April 22 message below made clear, all we've requested is documentation (such as contracts or billing statements that show devices for which charges were incurred) that would show whether these significant sums were properly reimbursable. Absent such evidence, the amounts involved are simply out of the norm for an individual user.

We ask that Mr. Powell either make payment for those charges, or provide backup for them, by the end of next week (Friday, August 7). If neither is forthcoming, we'll have to consider that a refusal to repay.

Sincerely,

John Frazer
Secretary and General Counsel
National Rifle Association of America
11250 Waples Mill Rd.
Fairfax, VA 22030
(703) 267-1254
john.frazer@nrahq.org

From: MacDougall, Mark [mailto:mmacdougall@AKINGUMP.COM]
Sent: Thursday, July 9, 2020 11:15 PM
To: Frazer, John <John.Frazer@nrahq.org>
Cc: McNaughton, Abbey <amcnaughton@akingump.com>
Subject: RE: Josh Powell

John,

I hope you and your family are also well. The delay is my fault. I have a transmittal letter to accompany the check but our office has remained closed, I am in Maine, Josh is at his home, and the logistics of signing the letter and placing it together with Josh's check in the same envelope has been the challenging part. I will undertake to finish that process tomorrow and will forward the tracking information to you as soon as I have it in hand.

Best,

Mark

Mark J. MacDougall
AKIN GUMP STRAUSS HAUER & FELD LLP
Direct: [+1 202.887.4510](tel:+1202.887.4510) | Internal: [24510](tel:24510)

From: Frazer, John
Sent: Tuesday, July 7, 2020 5:13 PM
To: MacDougall, Mark
Cc: McNaughton, Abbey
Subject: RE: Josh Powell

Mark,

As always, hope you are well.

We haven't seen a check from Josh yet. Any word on when it might arrive – or perhaps tracking information if it was already sent?

Thanks,

John Frazer
Secretary and General Counsel
National Rifle Association of America
[11250 Waples Mill Rd.](mailto:john.frazer@nrahq.org)
[Fairfax, VA 22030](mailto:john.frazer@nrahq.org)
[\(703\) 267-1254](mailto:john.frazer@nrahq.org)
john.frazer@nrahq.org

From: MacDougall, Mark [<mailto:mmacdougall@AKINGUMP.COM>]
Sent: Thursday, June 11, 2020 10:45 PM
To: Frazer, John <John.Frazer@nrahq.org>
Cc: McNaughton, Abbey <amcnaughton@akingump.com>
Subject: Josh Powell

Dear John,

I hope you and your family remain well.

I am writing in response to your e-mail of April 22, 2020. I did not know when that message arrived – and still don't know – what to make of your insistence that "this is not a negotiation." I can only speculate that posturing of this kind is a product of your outside counsel and not part of any realistic approach to problem solving.

Mr. Powell has issued his check to the NRA in the amount of \$40,760.20. That amount is the aggregate of the values itemized in Sections I., III., IV. and V. of your letter that we received on March 17, 2020.

Mr. Powell's payment does not include the amount cited in your letter under the caption "Questionable Cellular Charges" (\$13,924.25). As you conceded in your e-mail of April 22, and in prior communications, reimbursement of Mr. Powell's cellular telephone usage was an agreed expense that was personally approved by Wayne LaPierre. The charges were submitted as they were incurred, backed by appropriate documentation, and Mr. Powell was reimbursed for those costs as agreed by Mr. LaPierre from the outset. We have no doubt that the persistent interest in Mr. Powell's cellular telephone records, despite these acknowledged facts, has nothing to do with an audit of his business-related expenses. Rather, the desire to obtain our client's telephone records is clearly driven by the interest of the Brewer law firm – evident during our mediation session in December – in knowing the identities of everyone with whom Mr. Powell spoke by telephone over a period of three years.

Likewise, the amount of \$40,760.20 does not include the 2% interest charge that the NRA seeks to unilaterally accrue against the amount of Mr. Powell's challenged expenses. This is an entirely contrived charge, proffered by the NRA without notice or any basis in contract, and is just an attempt to impose some kind of final petty penalty on Mr. Powell.

By tendering his check, Mr. Powell does not admit the validity of any of the questioned expenses or any of the amounts claimed by the NRA. Mr. Powell likewise does not waive any right, remedy or defense nor does he release any claim that he may have against the NRA or any of its affiliates, officers, directors, agents or attorneys.

In light of the coronavirus-related restrictions currently in place in Virginia, please let me know if we should have our client's check delivered to your attention at the NRA offices or at another address.

Regards,

Mark MacDougall

Mark J. MacDougall

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From: Frazer, John <John.Frazer@nrahq.org>

Sent: Wednesday, April 22, 2020 5:49 PM

To: MacDougall, Mark <mmacdougall@AKINGUMP.COM>

Cc: McNaughton, Abbey <amcnaughton@akingump.com>

Subject: RE: Powell reimbursement demand

Dear Mark,

I hope you are well also, and I apologize for the delay in responding.

It's true that in response to our original letter of November 15, 2019 (the "Expense Review Letter"), you provided explanations of the purported business purposes of some of the expenses incurred by Mr. Powell. At the mediation and in my letter last month, we indicated our acceptance of some of those explanations. The other explanations were not convincing to us, and therefore are not accepted.

To be clear, this is no longer a negotiation. Even before the mediation, Mr. Powell agreed (in your letter dated November 22, 2019) to repay \$14,938.25. The NRA then negotiated in good faith and arrived at what would have been a very generous severance offer—even after Mr. Powell's agreement in principle to repay \$50,000 in satisfaction of inappropriately reimbursed expenses. Your client's ultimate rejection of the offer does not negate the validity of the NRA's demands, as adjusted based on the explanations Mr. Powell put forward.

Although the NRA does not dispute that it agreed to pay cellular charges for Mr. Powell, as repeatedly explained, the NRA needs to see relevant records to determine whether the charges submitted by Mr. Powell fell within the parameters the NRA agreed to pay -- especially given that throughout much of this time period, Mr. Powell also had an NRA-issued phone. If Mr. Powell is unable or unwilling to even furnish the cellular contract pursuant to which he incurred these extraordinary, unexplained bills (regularly exceeding \$500 per month), the NRA must treat them as unsupported personal expenses.

Because we are no longer negotiating the matter, we need not address the housing expenses allegedly owed. Nor do we need to address our demand for payment of interest; given that we believe these charges were inappropriate without proper documentation of business purposes, it is clearly reasonable and prudent for the NRA to expect some return on what effectively amounts to advances of personal costs to Mr. Powell.

Thus, all the demands in our letter dated March 15 stand. Please advise as to when we may expect payment.

Sincerely,

John Frazer
Secretary and General Counsel
National Rifle Association of America
[11250 Waples Mill Rd.](#)
[Fairfax, VA 22030](#)
[\(703\) 267-1254](#)
john.frazer@nrahq.org

From: MacDougall, Mark [<mailto:mmacdougall@AKINGUMP.COM>]
Sent: Friday, April 3, 2020 2:20 PM
To: Frazer, John <John.Frazer@nrahq.org>

Cc: McNaughton, Abbey <amcnaughton@akingump.com>

Subject: RE: Powell reimbursement demand

Dear John,

I hope you and your family are well given the current circumstances.

I am writing in response to your letter to Josh Powell dated March 15, 2020 but actually sent to us on March 17, 2020 (the "March 17 Letter").

We do not understand or accept much of the content or context of your letter. As you correctly note, by letter dated November 22, 2019, we provided you with extensive information documenting a substantial portion of the questioned expenses as directly related to NRA business. You have never addressed the details and evidence that we provided in that letter. Your only response, by e-mail dated November 25, 2019, was a few sentences agreeing to mediation. As you know, during the protracted mediation session that followed, neither you nor your outside counsel responded in any way to the evidence demonstrating the proper business purpose of a substantial number of the challenged expenses. Your March 17 Letter simply repeats the demand for payment with very minor adjustments. We cannot provide an informed answer to that demand until we have your response to the explanations that Mr. Powell provided to the NRA more than four months ago.

Moreover, neither your March 17 Letter nor any intervening correspondence purports to reconcile the unpaid housing expenses (in excess of \$9,000) still owed to Mr. Powell by the NRA. You have never addressed this amount that remains due to Mr. Powell from the NRA and so we must conclude that you have conceded the validity of this offset – which is also not addressed in the March 17 Letter.

With regard to the reimbursed cellular telephone charges from October 2016 through October 2018, we made clear in our November 2019 letter to you that reimbursement of those expenses was specifically approved by Wayne LaPierre. You have conceded that fact in all of the intervening correspondence. The American Express statements that you provided clearly evidence that the subject charges were incurred for cellular telephone service – as approved by Wayne LaPierre. The only possible reason for your demand for cellular telephone statements is to satisfy the persistent curiosity of the Brewer law firm regarding the numbers Mr. Powell may have called as much as 40 months ago. That has nothing to do with reimbursement of business expenses. We need to know if your position is that (a) Wayne LaPierre, in fact, did not have authority to approve these expenses (notwithstanding his obvious apparent authority) or (b) the American Express charges are not actually for cellular telephone service. We hope you can answer that question.

Finally you offer no factual basis for your claim that interest – at a stated rate of 2% per annum – is payable to the NRA on the amount of your purported claim. The accrual of interest on any disputed amount must be a matter of contract. You have cited no agreement or undertaking that would substantiate the accrual of interest. If such a contractual provision binds Mr. Powell, please provide us with that document.

So until we have reasonable answers regarding the factual basis for your demand that Mr. Powell make payment to the NRA, we cannot provide an informed response to the demand made in your March 17 Letter. We hope that you will forward to us the information that we have requested.

Nothing in this letter is intended to waive any right, remedy or defense or to release any claim that may be available to our client.

Sincerely,

Mark J. MacDougall
Abbey McNaughton

Mark J. MacDougall
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From: Frazer, John <John.Frazer@nrahq.org>
Sent: Tuesday, March 17, 2020 5:30 PM
To: MacDougall, Mark <mmacdougall@AKINGUMP.COM>
Cc: McNaughton, Abbey <amcnaughton@akingump.com>
Subject: FW: Powell reimbursement demand

****EXTERNAL Email****

Dear Mark:

Please see attached for our letter detailing our reimbursement requirements.

While I regret having to send this during a time of emergency, we wanted to take care in checking the compensation items that will be reported on the 2020 W-2. A copy is also being sent to Josh Powell by FedEx.

I hope you and your colleagues are bearing up in these difficult times.

Best,

John Frazer
Secretary and General Counsel
National Rifle Association of America
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john.frazer@nrahq.org

From: John.Frazer@nrahq.org [<mailto:John.Frazer@nrahq.org>]
Sent: Tuesday, March 17, 2020 5:47 PM
To: Frazer, John <John.Frazer@nrahq.org>
Subject: Powell reimbursement demand

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