

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NEW YORK – COMMERCIAL DIVISION

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PEOPLE OF THE STATE OF NEW YORK,	§	
BY LETITIA JAMES, ATTORNEY GENERAL	§	Index No. 451625/2020
OF THE STATE OF NEW YORK,	§	Hon. Joel M. Cohen
	§	
Plaintiff,	§	Motion Sequence No. 057
	§	Oral Argument: June 8, 2023
v.	§	
	§	<b><u>AFFIRMATION IN SUPPORT OF</u></b>
THE NATIONAL RIFLE ASSOCIATION OF	§	<b><u>OPPOSITION TO PLAINTIFF’S</u></b>
AMERICA, WAYNE LAPIERRE, WILSON	§	<b><u>MOTION TO EXCLUDE DEFENSE</u></b>
PHILLIPS, JOHN FRAZER, and JOSHUA	§	<b><u>EXPERT OPINIONS OF</u></b>
POWELL,	§	<b><u>SULLIVAN, BLACKER, LERNER,</u></b>
	§	<b><u>AND MEHTA</u></b>
Defendants.	§	

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**AFFIRMATION IN SUPPORT OF**  
**DEFENDANT THE NATIONAL RIFLE ASSOCIATION OF AMERICA’S**  
**OPPOSITION TO PLAINTIFF’S MOTION TO EXCLUDE DEFENSE**  
**EXPERT OPINIONS OF SULLIVAN, BLACKER, LERNER, AND MEHTA**

I, Christopher T. Zona, an attorney duly admitted to practice law before the Courts of the State of New York, hereby affirm under penalty of perjury pursuant to CPLR §2106 as follows:

1. I am Counsel with the law firm Brewer, Attorneys & Counselors, counsel for Defendant the National Rifle Association of America (“NRA”).
2. I am familiar with the facts and circumstances set forth herein.
3. I submit this Affirmation in support of the NRA’s Memorandum Of Law In Opposition To Plaintiff’s Motion To Exclude Defense Expert Opinions Of Sullivan, Blacker, Lerner, And Mehta (Mot. Seq. 057).

4. Attached hereto as **Exhibit A** is a true and correct copy of AICPA, AU-C §200, *Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Generally Accepted Auditing Standards* (2021).

5. Attached hereto as **Exhibit B** is a true and correct copy of AICPA, AU-C §265, *Communicating Internal Control Related Matters Identified in an Audit* (2021).

6. Attached hereto as **Exhibit C** is a true and correct copy of AICPA, AU-C §315, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement* (2021).

7. Attached hereto as **Exhibit D** is a true and correct copy of AICPA, AU-C §330, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained* (2021).

8. Attached hereto as **Exhibit E** is a true and correct copy of AICPA, AU-C §550, *Related Parties* (2021).

9. Attached hereto as **Exhibit F** is a true and correct copy of AICPA, AU-C §560, *Subsequent Events and Subsequently Discovered Facts* (2021).

10. Each of Exhibits A through F described above is also accessible at: <https://us.aicpa.org/research/standards/auditattest/clarifiedsas>.

Dated: May 5, 2023  
New York, New York

/s/ Christopher T. Zona  
Christopher T. Zona  
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**CERTIFICATION OF COMPLIANCE**

I hereby certify pursuant to Rule 17 of the Rules of Practice for the Commercial Division of the Supreme Court of the State of New York that the total number of words in the foregoing document, exclusive of the caption, table of contents, table of authorities and signature block, is 303 according to the “Word Count” function of Microsoft Word, the word-processing system used to prepare the document, and thus that the document complies with the word count limit set forth in Rule 17.

Dated: May 5, 2023  
New York, NY

/s/ Christopher T. Zona  
Christopher T. Zona

**CERTIFICATE OF SERVICE**

I, Christopher T. Zona, hereby certify that, on May 5, 2023, a true and correct copy of the foregoing document was electronically transmitted and served upon all counsel of record via this Court's electronic case filing system.

Dated: May 5, 2023  
New York, NY

/s/ Christopher T. Zona  
Christopher T. Zona