

EXHIBIT 24

NATIONAL RIFLE ASSOCIATION OF AMERICA

OFFICE OF THE PRESIDENT

11250 WAPLES MILL ROAD

FAIRFAX, VIRGINIA 22030

**NRA**

March 22, 2019

To: NRA Audit Committee

From: Oliver L. North, NRA President
Richard R. Childress, NRA First Vice President
Carolyn D. Meadows, NRA Second Vice President

Re: Brewer Attorneys & Counselors Engagement Review

Since March 2018, Brewer Attorneys & Counselors has billed the NRA for substantial fees and expenses, and has apparently accrued significant additional fees and expenses which have not yet been billed. To ensure that the Audit Committee and its members fulfill their fiduciary obligations, and after consultation with Board Counsel, we have taken specific steps to ensure proper review of the Brewer firm's invoices. This review is consistent with the compliance review conducted by Brewer Attorneys & Counselors over the last year.

Given the magnitude of the legal fees and expenses that the Brewer firm has billed to the NRA over the past 10 months, there are questions concerning the reasonableness of these charges, the documentation to support these charges, and the basis for these expenditures. It is important for the NRA to review these expenditures to ensure that they are appropriate and reasonable.

Therefore, in accordance with our fiduciary duties, we are requesting that the Audit Committee initiate an outside, independent review of Brewer Attorneys & Counselors fees and expenses that the firm has billed the NRA. In accordance with our fiduciary duties, we request that the outside counsel selected to perform the independent review have appropriate expertise to perform such a review, and that the outside counsel be selected in consultation with the President and the First and Second Vice President. The purpose of conducting an outside, independent review of these expenditures is to ensure that such services and fees charged are reasonable and appropriate.

Given the need to fulfill our fiduciary obligations, we are simultaneously notifying Mr. Brewer that the NRA intends to conduct an outside, independent review of Brewer Attorneys & Counselors fees and expenses, and we appreciate his cooperation. We also are informing Mr. Brewer that the NRA needs to enhance the documentation of the scope of his work for the NRA through separate engagement letters for each matter that the Brewer firm is handling for the NRA. This type of documentation is required to comply with existing NRA policies and procedures for contract review and approval of engagements over \$100,000. As you know, the Brewer firm currently is billing significant fees and expenses to the NRA for work that is outside the scope of its original engagement letter with the NRA.

(703) 267-1040

(703) 267-3936 fax