

Exhibit B

Sarah Rogers

From: Sarah Rogers
Sent: Thursday, September 5, 2019 7:47 PM
To: Fuchs, Yael; ewolstein@schlamstone.com
Cc: Stern, Emily; Sash, Sharon; drody@sidley.com
Subject: RE: In re NRA - RSM subpoena
Attachments: NRA RSM Privilege Log.pdf

Yael,

Further to the below, attached is the NRA's privilege log. For items that are redacted rather than withheld, I will coordinate with Dave and Elizabeth under separate cover to ensure our redactions are properly synthesized with any that the Foundation or CRDF elect to make, so that a cohesive final set of documents can be produced.

All of the logged items consist of: (i) audit-response letters from counsel wherein active, pending litigation matters (or anticipated matters) are discussed; and/or (ii) follow-up colloquies discussing such letters.

Regards,

Sarah B. Rogers | Partner
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750 Lexington Avenue, 14th Floor
New York, N.Y. 10022
Office: 212.527.2587 | Fax: 212.751.2849
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B R E W E R
ATTORNEYS & COUNSELORS

From: Sarah Rogers <sbr@BrewerAttorneys.com>
Sent: Thursday, September 05, 2019 11:27 AM
To: Fuchs, Yael <Yael.Fuchs@ag.ny.gov>; ewolstein@schlamstone.com
Cc: Stern, Emily <Emily.Stern@ag.ny.gov>; Sash, Sharon <Sharon.Sash@ag.ny.gov>; drody@sidley.com
Subject: Re: In re NRA - RSM subpoena

Yael,

Please see *In re Weatherford Int'l Sec. Litig.*, No. 11CIV1646LAKJCF, 2013 WL 12185082, at *5 (S.D.N.Y. Nov. 19, 2013) -- excerpted as follows:

Ernst & Young functioned as Weatherford's outside auditor. In this circuit, disclosure to an outside auditor does not generally waive work product protection. See [Vacco v. Harrah's Operating Co.](#), No. 1:07 CV 663, 2008 WL 4793719, at *7 (N.D.N.Y. Oct. 29,

2008) (noting that “most courts which have addressed the specific issue of whether the sharing of litigation related statements with outside auditors should result in a waiver” have rejected that position); International Design Concepts, Inc. v. Saks Inc., No. 05 Civ. 4754, 2006 WL 1564684, at *3 (S.D.N.Y. June 6, 2006) (“ ‘Thus, any tension between an auditor and a corporation that arises from an auditor’s need to scrutinize and investigate a corporation’s records and book-keeping is simply not the equivalent of an adversarial relationship contemplated by the work product doctrine.’ ” (quoting Merrill Lynch, 229 F.R.D. at 448)); American Steamship Owners Mutual Protection and Indemnity Association, Inc. v. Alcoa Steamship Co., No. 04 Civ. 4309, 2006 WL 278131, at *2 (S.D.N.Y. Feb. 2, 2006) (declining to find waiver where work product disclosed to outside actuary).

From: Fuchs, Yael <Yael.Fuchs@ag.ny.gov>
Sent: Thursday, September 5, 2019 12:19 PM
To: Sarah Rogers <sbr@BrewerAttorneys.com>; ewolstein@schlamstone.com <ewolstein@schlamstone.com>
Cc: Stern, Emily <Emily.Stern@ag.ny.gov>; Sash, Sharon <Sharon.Sash@ag.ny.gov>; drody@sidley.com <drody@sidley.com>
Subject: RE: In re NRA - RSM subpoena

Thank you, Sarah. Can you please provide a cite, ideally a pin cite, for the Weatherford decision you are referencing?

From: Sarah Rogers <sbr@BrewerAttorneys.com>
Sent: Wednesday, September 4, 2019 5:03 PM
To: Fuchs, Yael <Yael.Fuchs@ag.ny.gov>; ewolstein@schlamstone.com
Cc: Stern, Emily <Emily.Stern@ag.ny.gov>; Sash, Sharon <Sharon.Sash@ag.ny.gov>; drody@sidley.com
Subject: RE: In re NRA - RSM subpoena

Yael,

The NRA will provide its privilege log no later than tomorrow, and we understand that the Foundation and NRA Civil Rights Defense Fund are completing their review and will provide a log shortly. The NRA does not expect to redact or withhold a significant volume of material; however, our articulated basis is as follows: authorities in this jurisdiction, including the Weatherford decision previously cited, make clear that work product protection is not waived by disclosure to an outside auditor. Therefore, although we do not expect to assert attorney-client privilege over any documents, we do expect to assert work product protection.

Regards,

Sarah B. Rogers | Partner
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B R E W E R
ATTORNEYS & COUNSELORS

From: Fuchs, Yael <Yael.Fuchs@ag.ny.gov>
Sent: Friday, August 30, 2019 9:07 AM
To: Sarah Rogers <sbr@BrewerAttorneys.com>; ewolstein@schlamstone.com
Cc: Stern, Emily <Emily.Stern@ag.ny.gov>; Sash, Sharon <Sharon.Sash@ag.ny.gov>; drody@sidley.com
Subject: In re NRA - RSM subpoena

Sarah, Elizabeth:

I understand from Dave Rody that the NRA and NRAF are finalizing their privilege review of potentially privileged documents in RSM's possession so that RSM can complete its production in response to the AG's subpoena. As you are well aware, the OAG agreed to the process (by which RSM withheld potentially privileged documents and then those documents were reviewed by the NRA and its affiliates) so that the bulk of the workpapers could be produced expeditiously and with a full reservation of rights. We want to respect any relevant privileges, but it would be helpful at this point, in the interest of avoiding unnecessary disputes, costs of supplemental production and motion practice, to have some articulation of the legal basis for withholding any document based on privilege given that any document at issue would have necessarily been provided to third party auditors. Could you please provide this information by Wednesday 9/4?

Thank you,
Yael

Sent from my iPhone

IMPORTANT NOTICE: This e-mail, including any attachments, may be confidential, privileged or otherwise legally protected. It is intended only for the addressee. If you received this e-mail in error or from someone who was not authorized to send it to you, do not disseminate, copy or otherwise use this e-mail or its attachments. Please notify the sender immediately by reply e-mail and delete the e-mail from your system.

| File Name | Date | Privilege(s) Asserted | Description |
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| 0145. 3 Sanders Response.pdf | 2/24/2012 | Work Product Doctrine | Confidential communication from NRA outside counsel (William Flanigan) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 145. 1 SCF legal response - Dowlut 2011.pdf | 2/28/2012 | Work Product Doctrine | Confidential communication from NRA in-house counsel (Bob Dowlut) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0145. 2 Lowe Response.pdf | 3/2/2012 | Work Product Doctrine | Confidential communication from NRA outside counsel (Jeffrey Greger) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0145. 1 NRA legal response - dowlut 2011.pdf | 2/28/2012 | Work Product Doctrine | Confidential communication from NRA in-house counsel (Bob Dowlut) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0145 Legal Letters Received.pdf | 2/23/2012 | Work Product Doctrine | Confidential communication from NRA outside counsel (Steve Hart) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0145. 4 Dowlut Response - FAF.pdf | 2/28/2012 | Work Product Doctrine | Confidential communication from NRA in-house counsel (Bob Dowlut) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0145. 5 Dowlut Response - PVF.pdf | 2/28/2012 | Work Product Doctrine | Confidential communication from NRA in-house counsel (Bob Dowlut) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 145. 2 Dowlut Response - CRDF.pdf | 2/28/2012 | Work Product Doctrine | Confidential communication from NRA in-house counsel (Bob Dowlut) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0145.1-1 Dowlut email elaboration.msg | 3/1/2012 | Work Product Doctrine | Confidential email communication among NRA in-house counsel (Bob Dowlut), NRA personnel (Emily Cummins), and McGladrey reflecting counsel's mental impressions and analyses regarding pending and anticipated litigation. |

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| 145. 3 Dowlut Response - Foundation.pdf | 2/28/2012 Work Product Doctrine | Confidential communication from NRA in-house counsel (Bob Dowlut) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0145.1-2 Emily Cummins email elaboration.msg | 3/1/2012 Work Product Doctrine | Confidential email communication among NRA in-house counsel (Bob Dowlut), NRA personnel (Emily Cummins), and McGladrey reflecting counsel's mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 3 Legal follow-up.pdf | 3/8/2013 Work Product Doctrine | Confidential email communication between NRA in-house counsel (Bob Dowlut) and McGladrey reflecting counsel's mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 2 FY12 Legal Letter Responses.pdf | 3/5/2013 Work Product Doctrine | Confidential communications from NRA in-house counsel (Bob Dowlut) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 2 Legal Letters Received.pdf | 3/5/2013 Work Product Doctrine | Confidential communications from NRA in-house counsel (Bob Dowlut) and outside counsel (Jack Kalmink, Kevin Wangerin, K&L Gates, and Williams & Jensen) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 2 Legal Received - Williams & Jenson PLLC.pdf | 1/17/2018 Work Product Doctrine | Confidential communication from NRA outside counsel (Steve Hart) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 2 Legal Received.pdf | 1/17/2017 Work Product Doctrine | Confidential communications from NRA outside counsel (Steve Hart) and in-house counsel (John Frazer) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 3 Legal Received - Hauptman Ham, LLP.pdf | 1/11/2018 Work Product Doctrine | Confidential communication from NRA outside counsel (Jeffrey Greger) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 4 Legal Received - John Frazer - In house Counsel.pdf | 2/28/2018 Work Product Doctrine | Confidential communication from NRA in-house counsel (John Frazer) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |

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| 0144. 2 Legal Letter - ODFTP.pdf | 3/5/2014 Work Product Doctrine | Confidential communications from NRA in-house counsel (Bob Dowlut) and outside counsel (Steve Hart, Jeffrey Greger) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 2 Legal confirms received - ODFTP.pdf | 2/29/2016 Work Product Doctrine | Confidential communication from NRA outside counsel (Steve Hart) and in-house counsel (John Frazer) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 4 Steven Hart Update.pdf | 3/1/2017 Work Product Doctrine | Confidential email communication among NRA outside counsel (Steve Hart), NRA personnel (Rick Tedrick), and RSM reflecting counsel's mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 3 SCF Frazer Update.pdf | 3/1/2017 Work Product Doctrine | Confidential email communication between NRA in-house counsel (John Frazer) and RSM reflecting counsel's mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 6 Legal Received - Morgan, Lewis & Bockius LLP.pdf | 3/6/2018 Work Product Doctrine | Confidential communication from NRA outside counsel (Morgan Lewis) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 2 Legal Received - Hauptman Ham, LLP.pdf | 1/15/2019 Work Product Doctrine | Confidential communication from NRA outside counsel (Jeffrey Greger) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 5 Legal Received - Holtzman.pdf | 1/23/2019 Work Product Doctrine | Confidential communication from NRA outside counsel (Jason Torchinsky) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 2 Legal Letter responses received - ODFTP.pdf | 2/24/2019 Work Product Doctrine | Confidential communications from NRA outside counsel (Steve Hart, Jeffrey Greger) and in-house counsel (John Frazer) setting forth mental impressions and analyses regarding pending and anticipated litigation. |

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| 0144. 4 Legal Received - McIntyre Response.msg | 3/4/2019 Work Product Doctrine | Confidential email communication from NRA outside counsel (David Strachman) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 5 Legal Received - Kennaday.pdf | 2/28/2019 Work Product Doctrine | Confidential communication from NRA outside counsel (Jeffery Owensby) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 3 Legal Received - Morgan, Lewis & Bockiuies LLP.pdf | 3/5/2019 Work Product Doctrine | Confidential communication from NRA outside counsel (Morgan Lewis) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 6 Legal Received - Brewer.pdf | 3/5/2019 Work Product Doctrine | Confidential communication from NRA outside counsel (William Brewer) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 3 SCF Legal Response - ODFTP.msg | 3/11/2014 Work Product Doctrine | Confidential communication from NRA in-house counsel (Bob Dowlut) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| WHITTING114.docx | 1/27/2014 Work Product Doctrine | Confidential communication from NRA in-house counsel (Bob Dowlut) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| NRA-FAF.314.docx | 3/5/2014 Work Product Doctrine | Confidential communication from NRA in-house counsel (Bob Dowlut) to McGladrey setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 7 Legal Received - John Frazer - In House Counsel - NRAWC.pdf | 1/31/2019 Work Product Doctrine | Confidential communication from NRA in-house counsel (John Frazer) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 02 NRA - Interim Legal Summary.pdf | 2/23/2019 Work Product Doctrine | Confidential communication from NRA in-house counsel (John Frazer) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |

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| 0144. 10 Legal Received - Kennaday Leavitt Owensby.pdf | 3/5/2019 Work Product Doctrine | Confidential communication from NRA outside counsel (Jeffery Owensby) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 14 Legal Received - Cooper.pdf | 3/8/2019 Work Product Doctrine | Confidential communication from NRA outside counsel (Chuck Cooper) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 11 Legal Received - Clare Locke.pdf | 3/4/2019 Work Product Doctrine | Confidential communication from NRA outside counsel (Elizabeth Locke) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 13 Re Audit letter - Steve Hart.msg | 3/6/2019 Work Product Doctrine | Confidential email communication from NRA outside counsel (Steve Hart) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 12 Legal Received - Bajo...Turkel.pdf | 3/7/2019 Work Product Doctrine | Confidential email communication from NRA outside counsel (Kenneth Turkel) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 9 Legal Received - Frazer - NRA in House GC.pdf | 3/5/2019 Work Product Doctrine | Confidential communication from NRA in-house counsel (John Frazer) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 15 Dycio.msg | 3/11/2019 Work Product Doctrine | Confidential email communication among NRA outside counsel (Mark Dycio) and in-house counsel (John Frazer) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144. 8 Legal received - Volkov.docx | 3/5/2019 Work Product Doctrine | Confidential communication from NRA outside counsel (Michael Volkov) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144.9.2 Seyfarth Reponse.pdf | 3/12/2019 Work Product Doctrine | Confidential communication from NRA outside counsel (John Egan) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |

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| 0144.5.1 Holtzman Update.pdf | 3/7/2019 Work Product Doctrine | Confidential communication from NRA outside counsel (Jason Torchinsky, Michael Bayes) to RSM setting forth mental impressions and analyses regarding pending and anticipated litigation. |
| 0144.9.3 Further response from Frazer.msg | 3/7/2019 Work Product Doctrine | Confidential email communication among NRA in-house counsel (John Frazer), NRA personnel (Rick Tedrick, Craig Spray), and RSM reflecting counsel's mental impressions and analyses regarding pending and anticipated litigation. |
| 0144.9.1 Follow up to Outside Attny - from John F's response to RSM.msg | 3/6/2019 Work Product Doctrine | Confidential email communication among NRA in-house counsel (John Frazer), outside counsel (John Egan), and RSM reflecting counsel's mental impressions and analyses regarding pending and anticipated litigation. |
| 0144.14.1 RE Cooper & Kirk audit letter.msg | 3/11/2019 Work Product Doctrine | Confidential email communication among NRA in-house counsel (John Frazer), outside counsel (Michael Kirk), NRA personnel (Craig Spray), and RSM reflecting counsel's mental impressions and analyses regarding pending and anticipated litigation. |
| 0144.6.1 Follow up from Brewer attorney Letter.msg | 3/8/2019 Work Product Doctrine | Confidential email communication among NRA in-house counsel (John Frazer), outside counsel (William Brewer, Sarah Rogers), NRA personnel (Craig Spray), and RSM reflecting counsel's mental impressions and analyses regarding pending and anticipated litigation. |