

FROM: Rob Thuss, General Counsel

TO: JCNA Board of Directors  
c/o Nedra Rummell, Secretary

RE: 2026 AGM Legal Report

DATE: March 9, 2026

The IRS audit has been ongoing for over a year and perhaps shall end before summer. It started as an audit of JCNA's 2022 return and then 2023. The audit started in January 2025 and is not completed. Bill Sihler, our treasurer, our accountant Mike Blissman, and I have met with the IRS agent. JCNA is responding appropriately to the agent's requests. The audit is not finalized but it appears to be winding down. If the audit has progressed by the AGM date, then I can update. Beyond this audit, JCNA has not had any external legal issues. Nor have there been internal legal issues of note over the past year.

The Ontario club may well leave JCNA later this Spring. This club held a vote to leave JCNA. Its vote fell short of a majority, but Ontario's board decided to ignore the math and is in breach of its agreement with JCNA. Also, the club has not paid its 2026 dues. I have been directed to follow the procedures in JCNA's member group revocation policy which involves notifying the Ontario president, with copies to all members, that JCNA will hold a board meeting to revoke OJOA's member group agreement in May.