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118TH CONGRESS
1st Session

HOUSE OF REPRESENTATIVES

REPORT
118–281

SUBMISSION TO THE U.S. HOUSE OF REPRESENTATIVES OF DOCUMENTS PROTECTED UNDER INTERNAL REVENUE CODE SECTION 6103

R E P O R T

OF THE

COMMITTEE ON WAYS AND MEANS
HOUSE OF REPRESENTATIVES

together with

DISSENTING VIEWS



NOVEMBER 29, 2023.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

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HOUSE OF REPRESENTATIVES,
Washington, DC, November 29, 2023.

DEAR MR. SPEAKER: On September 27, 2023, by a vote of 24 to 17, the Committee on Ways and Means voted to submit documents protected under Internal Revenue Code Section 6103 to the United States House of Representatives. Dissenting views are included.

Sincerely,

JASON SMITH,
Chairman, Committee on Ways and Means.

Union Calendar No. 225

118TH CONGRESS *1st Session* | HOUSE OF REPRESENTATIVES | REPORT 118–281

SUBMISSION TO THE U.S. HOUSE OF REPRESENTATIVES OF DOCUMENTS PROTECTED UNDER INTERNAL REVENUE CODE SECTION 6103

NOVEMBER 29, 2023.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. SMITH of Missouri, from the Committee on Ways and Means, submitted the following

R E P O R T

together with

DISSENTING VIEWS

CONTENTS

	Page
I. SUMMARY AND BACKGROUND	1
A. Purpose and Summary	1
B. Background on The Committee's Jurisdiction and Statutory Authority	3
C. Background on The Committee's Work	4
II. EXPLANATION OF THE SUBMITTED MATERIALS	6
A. Background on the Submitted Materials	6
B. Description of the Submitted Materials	7
C. Description of Committee Redactions	7
III. VOTES OF THE COMMITTEE	9
IV. DISSENTING VIEWS	11
ATTACHMENT A—COMMITTEE ON WAYS AND MEANS EXECUTIVE SESSION TRANSCRIPT—SEPTEMBER 27, 2023	15

I. SUMMARY AND BACKGROUND

A. PURPOSE AND SUMMARY

The Committee on Ways and Means ("Committee") met in closed executive session on September 27, 2023, to consider materials protected by 26 U.S.C. § 6103 ("Section 6103"), comprised of the following.

SECTION 6103 MATERIALS SUBMITTED BY JOSEPH ZIEGLER

Mr. Joseph Ziegler ("Mr. Ziegler"), an Internal Revenue Service ("IRS") Criminal Investigator, provided five separate productions of documents to the Committee after his testimony before the Committee on Oversight and Accountability on July 19, 2023.[1] Each of these productions ("affidavits"') included an affidavit created by Mr. Ziegler, and each affidavit was accompanied by exhibits.

The first affidavit was provided to the Committee on August 30, 2023.[2] This production included a document titled "Affidavit 1" and 20 accompanying exhibits. This affidavit and the related exhibits included specific details about the nature of the tax charges the IRS recommended to be filed against Hunter Biden. The exhibits also included worksheets on his unreported income and taxes due and owing, details about allegedly improper business deductions, formation documents for Hudson West III (an entity in which Hunter Biden holds a 50 percent stake), tax returns for Hudson West III, memoranda of interviews with Hunter Biden associates, including of Hunter Biden's uncle, James Biden, relevant Hunter Biden email messages, and a WhatsApp message from Hunter Biden.

The second affidavit was provided to the Committee on August 22, 2023. This production included a document titled "Affidavit 2" and 14 accompanying exhibits. This affidavit and related exhibits included email messages and related documents exchanged among the investigators, prosecutors, and U.S. Department of Justice ("DOJ") tax attorneys. These communications relate to investigative activities into the Hunter Biden case, many of which had been discussed in Mr. Ziegler's prior testimony before the Committee.

The third affidavit was provided to the Committee on September 7, 2023. This production included a document titled "Affidavit 3" and 23 accompanying exhibits. This affidavit and related exhibits included an expansive set of messages between Hunter Biden and his associates, including messages that had been discussed in Mr. Gary Shapley's ("Mr. Shapley") prior testimony before the Committee. Also included in the exhibits is a timeline regarding Burisma (a Ukrainian company from which Hunter Biden received payments) and contact with U.S. government officials. Additionally, this production included emails and attachments related to the timeline, an excerpt of a presentation for a "tax summit" meeting in June 2022, and filter memos related to the Hunter Biden laptop.

The fourth affidavit was provided to the Committee on September 7, 2023. This production included a document titled "Affidavit 4" and four accompanying exhibits. This affidavit and related exhibits included a Federal Bureau of Investigation ("FBI") FD–302 interview memorandum regarding an interview with Hunter Biden associate Tony Bobulinski, a full transcript of a December 8, 2020, interview with John Robinson ("Rob") Walker, and an FBI–FD 302 memorandum of an interview with Rob Walker.

The fifth production was provided to the Committee on September 19, 2023. This production included a document titled "Affi-

[1] H. Comm. on Oversight and Accountability, *Hearing with IRS Whistleblowers About the Biden Criminal Investigation* (July 19, 2023), https://oversight.house.gov/hearing/hearing-with-irs-whistleblowers-about-the-biden-criminal-investigation/.

[2] To avoid confusion, the affidavits are discussed in the order in which Mr. Ziegler numbered them even though Affidavit 2 was received by the Committee first on August 22, 2023, and Affidavit 1 was received on August 30, 2022.

davit 5" and nine accompanying exhibits. On September 20, 2023, the Committee received an updated affidavit from Mr. Ziegler's counsel. That is the version that was presented to the Committee consideration. This affidavit and related exhibits included email messages and related documents exchanged among the investigators, prosecutors, and DOJ tax attorneys regarding investigative activities into the Hunter Biden case.

SECTION 6103 MATERIALS SUBMITTED BY GARY SHAPLEY

Mr. Shapley provided three productions of documents to the Committee after his testimony before the Committee on Oversight and Accountability on July 19, 2023.[3]

The first production was provided to the Committee on September 11, 2023. This production included a cover letter addressed to Chairman Smith and Ranking Member Neal, and Senate Finance Committee Chairman Wyden and Ranking Member Crapo. The production also included nine attachments. The nine attachments contain email chains related to the scheduling of an October 7, 2022, meeting referenced in Mr. Ziegler and Mr. Shapley's testimonies previously provided to the Committee—including emails related to concerns Mr. Shapley raised during the investigation into Hunter Biden, as well as Mr. Shapley's notes regarding interactions he had with a supervisor about his decision to make protected disclosures to Congress.

The second production was provided to the Committee on September 13, 2023. This production included two cover letters. One cover letter was addressed to Chairman Smith and Ranking Member Neal, and Senate Finance Committee Chairman Wyden and Ranking Member Crapo. The attachment to this letter included Mr. Shapley's unredacted, handwritten notes from the October 7, 2022, meeting. The other cover letter was addressed to House Judiciary Committee Chairman Jim Jordan and Ranking Member Jerrold Nadler. The attachment to this letter included Mr. Shapley's redacted, handwritten notes from the October 7, 2022, meeting.

The third production was provided to the Committee on September 20, 2023. This production included a written statement from Mr. Shapley along with numerous attachments. The attachments included email chains, case reports, and memorandum of conversations regarding the investigation of Hunter Biden. Many of these materials relate to Mr. Shapley's prior testimony before the Committee.

By a recorded vote of 24 to 17, the Committee favorably adopted the motion to submit these materials to the U.S. House of Representatives.

B. Background on the Committee's Jurisdiction and Statutory Authority

The Committee has sole jurisdiction in the United States to originate federal tax legislation and has oversight authority over tax administration by the IRS and the U.S. Department of the Treas-

[3] H. Comm. on Oversight and Accountability, *Hearing with IRS Whistleblowers About the Biden Criminal Investigation* (July 19, 2023), https://oversight.house.gov/hearing/hearing-with-irs-whistleblowers-about-the-biden-criminal-investigation/.

ury.[4] Under Section 6103, there is a "general rule that [tax] returns and return information are confidential."[5] Therefore, "[r]eturns and return information cannot be disclosed unless a specific exception for such disclosure is provided for in the Code."[6] There are "a number of specific exceptions to the general rule of confidentiality" in Section 6103, including "authorizations to furnish information to Congress, the Department of Justice, and certain designees of the taxpayer pursuant to taxpayer consent."[7]

Section 6103 also authorizes the Chairmen of the House Committee on Ways and Means, the Senate Committee on Finance, and the Joint Committee on Taxation to receive returns and return information; and the Chairmen of those Committees, along with the Chief of Staff of the Joint Committee on Taxation, may "designate examiners and agents to inspect returns and return information."[8] Section 6103 also contains a whistleblower provision:

> Any person who otherwise has or had access to any return or return information under this section may disclose such return or return information to a committee referred to in paragraph (1) or any individual authorized to receive or inspect information under paragraph (4)(A) if such person believes such return or return information may relate to possible misconduct, maladministration, or taxpayer abuse.[9]

Moreover, any return or return information obtained by or on behalf of the aforementioned Committees "may be submitted by the committee to either the Senate or the House of Representatives, or to both. Such submission does not require the Senate or House of Representatives to be sitting in closed executive session."[10]

C. Background on The Committee's Work

Chairman Smith, Ranking Member Neal, and the Chairs and Ranking Members of other House and Senate Committees received a letter on April 19, 2023, from counsel for an IRS Criminal Supervisory Special Agent (Whistleblower 1), who was later identified as Mr. Shapley.[11] That letter outlined, in very general terms, the nature of information Mr. Shapley wished to share with the Committee, including information that would:

(1) Contradict sworn testimony provided to Congress by a senior political official;

(2) Identify unmitigated conflicts of interest; and

(3) Provide examples of preferential treatment based on political considerations.

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[4] Article I, Section 7, U.S. Constitution; H. Comm. on Ways and Means, About, https://waysandmeans.house.gov/about/.

[5] Joint Committee on Taxation, Background Regarding the Confidentiality and Disclosure of Federal Tax Returns (JCX–3–19) (Feb. 4, 2019), https://www.jct.gov/getattachment/4c176272-a1d4-468e-ba68-1c1c51a11d61/x-3-19-5159.pdf.

[6] *Id.*

[7] *Id.*

[8] *Id.*; 26 U.S.C. § 6103(f)(4)(A).

[9] 6 U.S.C. § 6103(f)(5).

[10] 26 U.S.C. § 6103(f)(4)(A); Joint Committee on Taxation, Background Regarding the Confidentiality and Disclosure of Federal Tax Returns (JCX–3–19) (Feb. 4, 2019), https://www.jct.gov/getattachment/4c176272-a1d4-468e-ba68-1c1c51a11d61/x-3-19-5159.pdf.

[11] *Statement from Chairman Smith on IRS Whistleblower Outreach,* H. Comm. on Ways and Means (Apr. 19, 2023), https://waysandmeans.house.gov/statement-from-chairman-smith-on-irs-whistleblower-outreach/.

Counsel for Mr. Shapley offered to provide a proffer to the Committee to outline the nature of the testimony Mr. Shapley could provide.

On May 5, 2023, Committee staff received that attorney proffer, which disclosed that the subject of the investigation was R. Hunter Biden. Majority and minority staff were designated by Chairman Smith under Section 6103 to receive the information; both majority and minority staff were present at the attorney proffer and were afforded equal opportunity to ask questions. After receiving the proffer, a voluntary interview of Mr. Shapley was scheduled for later in May.

On May 15, 2023, the Committee received a letter from Mr. Shapley's legal counsel notifying the Committee that he and his entire IRS investigative team had been removed from the ongoing and sensitive investigation about which Mr. Shapley sought to make a disclosure to Congress.[12] The letter noted that Mr. Shapley was informed that the removal occurred at the request of DOJ.[13] Following that removal, the Committee learned that another IRS employee had retained counsel and had interest in providing additional relevant information to the Committee.

On May 22, 2023, the Committee received a letter from Mr. Shapley's legal counsel alleging that the IRS had taken further actions against Mr. Shapley.[14]

On May 24, 2023, the Committee received a letter from an IRS Criminal Investigator's legal counsel noting that Whistleblower 2, who later identified himself as Mr. Ziegler, shared the concerns about the management of the high-profile case raised by Mr. Shapley.[15] The letter also notes that despite Mr. Ziegler's good faith efforts to engage in a dialogue with supervisors at the IRS about this case and the management of the case, to date, this has resulted in no constructive engagement.[16] Rather, IRS management responded in a manner that raised significant alarm for Mr. Ziegler of possible retaliation.

On May 26, 2023, and June 1, 2023, Committee staff conducted voluntary transcribed interviews of Mr. Shapley and Mr. Ziegler. Each interview lasted for approximately seven hours. Majority and minority staff had equal opportunity to ask questions of the whistleblowers and were able to ask questions until none remained.

On June 22, 2023, the Committee held an executive session to consider materials protected by Section 6103, including the transcripts of the transcribed interviews of the two whistleblowers and two supplemental documents submitted by the whistleblowers.[17] The minority also requested that the Committee include and consider a June 7, 2023, letter from IRS Commissioner Daniel Werfel

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[12] Letter from Mark D. Lytle and Tristan Leavitt, to The Hon. Jason Smith, Chairman, H. Comm. on Ways and Means, The Hon. Jim Jordan, Chairman, H. Comm. on the Judiciary, et al. (May 15, 2023).

[13] *Id.*

[14] Letter from Tristan Leavitt and Mark D. Lytle to The Hon. Jason Smith, Chairman, H. Comm on Ways and Means, et al., (May 22, 2023).

[15] Letter from Dean Zerbe to The Hon. Jason Smith, Chairman, and The Hon. Richard Neal, Ranking Member, H. Comm on Ways and Means, et al., (May 22, 2023).

[16] *Id.*

[17] H. Comm. on Ways and Means, *Smith: Testimony of IRS Employees Reveals Biden IRS, DOJ Interfered in Tax Investigation of Hunter Biden, Revealing Preferential Treatment for Wealthy and Politically Connected* (June 22, 2023), https://gop-waysandmeans.house.gov/smith-testimony-of-irs-employees-reveals-biden-irs-doj-interfered-in-tax-investigation-of-hunter-biden-revealing-preferential-treatment-for-wealthy-and-politically-connected/.

to Chairman Smith.[18] The Committee voted to submit those materials to the U.S. House of Representatives and thereby make public all five documents. The Committee also voted to make a transcript of the closed executive session public.

On June 29, 2023, the Chairmen of the Committee on Ways and Means, the Committee on the Judiciary, and the Committee on Oversight and Accountability sent letters requesting interviews with 13 federal government employees—including two IRS officials—likely to have information relevant to Mr. Shapley's and Mr. Ziegler's allegations.[19]

The DOJ and IRS did not initially make any of those individuals available for interviews on a voluntary basis. Chairman Smith therefore issued deposition subpoenas to the two IRS employees—Michael Batdorf and Darrel Waldon.[20] After the subpoenas were issued, the IRS agreed to make Mr. Batdorf and Mr. Waldon available for voluntary transcribed interviews on a limited set of topics. Specifically, in advance of their interviews with the Committee, Mr. Batdorf and Mr. Waldon were directed by the IRS not to answer certain questions relevant to the Committee's investigation. During the interviews, IRS lawyers intervened on numerous occasions to instruct Mr. Batdorf and Mr. Waldon not to answer certain questions.[21]

The Committee has also requested documents and information from the DOJ, but very few responsive documents have been provided. In addition, the Committee has sought information from the Treasury Inspector General for Tax Administration ("TIGTA"), the DOJ Inspector General ("DOJ OIG"), and the Office of Special Counsel ("OSC"), which is an independent agency that protects federal employees from prohibited personnel practices.

On July 19, 2023, Mr. Shapley and Mr. Ziegler testified before the Oversight and Accountability Committee, where they stated that they could not answer certain questions in an open setting but would provide the Committee with additional information under Section 6103.[22]

II. EXPLANATION OF THE SUBMITTED MATERIALS

A. Background on the Submitted Materials

After the Oversight and Accountability Committee hearing on July 19, 2023, the two whistleblowers began providing additional

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[18] *Id.*

[19] Letter from Chairmen Jim Jordan, Jason Smith, and James Comer, to Daniel Werfel, Commissioner, Internal Revenue Service (June 29, 2023).

[20] H. Comm. on Ways and Means, *Ways and Means, Judiciary Committees Issue Subpoenas Compelling Witness Testimony on Political Interference and Preferential Treatment in Hunter Biden Investigation* (Aug. 21, 2023), https://waysandmeans.house.gov/ways-and-means-judiciary-committees-issue-subpoenas-compelling-witness-testimony-on-political-interference-and-preferential-treatment-in-hunter-biden-investigation/.

[21] *See e.g.,* Memorandum for Darrell Waldon, Director, Advanced Analytics & Innovation, Criminal Investigation, from Daniel I. Werfel, Commissioner, Subject: Testimony Authorization (Sept. 7, 2023); Memorandum for Michael Batdorf, Director of Field Operations, Southern Area, Criminal Investigation, from Daniel I. Werfel, Commissioner, Subject: Testimony Authorization (Sept. 11, 2023); Transcribed Interview of Darrell Waldon, Director, Advanced Analytics & Innovation, Internal Revenue Service Criminal Investigation at 9 (Sept. 8, 2023); Transcribed Interview of Michael Batdorf, Director of Field Operations, Internal Revenue Service Criminal Investigation at 8 (Sept. 12, 2023).

[22] H. Comm. on Oversight and Accountability, *Hearing with IRS Whistleblowers About the Biden Criminal Investigation* (July 19, 2023), https://oversight.house.gov/hearing/hearing-with-irs-whistleblowers-about-the-bidencriminal-investigation/.

Section 6103 materials to the Committee. Every production of documents provided by the whistleblowers to Committee majority staff designated under Section 6103 was also provided to Committee minority staff designated under 6103. The materials provided in these productions are the materials that were considered by the Committee on September 27, 2023.

Many of the documents provided to the Committee contained redactions. Committee majority and minority staff reviewed the materials and minority staff had the opportunity to propose redactions. Consistent with the Committee's practice to redact personally identifiable information ("PII"), the Committee only made minimal additional redactions to protect email addresses, phone numbers, addresses, and any identifiers specific to the investigation, case, or account. Included in Section C to this report is a description of the redactions made by the Committee.

B. Description of the Submitted Materials

The documents presented during executive session for the Committee's consideration included the following:

1. Committee on Ways and Means Report on Materials Presented to the Committee on Ways and Means Under 26 U.S.C. § 6103
    a. Appendix A: List of redactions made by Ways and Means majority staff
    b. Appendix B: Table of Contents
2. Affidavit 1 from Mr. Ziegler which includes 20 exhibits for further clarification.
3. Affidavit 2 from Mr. Ziegler which includes 14 exhibits for further clarification.
4. Affidavit 3 from Mr. Ziegler which includes 23 exhibits for further clarification.
5. Affidavit 4 from Mr. Ziegler which includes 4 exhibits for further clarification.
6. Affidavit 5 from Mr. Ziegler which includes 9 exhibits for further clarification.
7. Supplemental disclosure 1 from Mr. Shapley which includes 9 attachments for further clarification.
8. Supplemental disclosure 2 from Mr. Shapley which includes 2 attachments for further clarification.
9. Supplemental disclosure 3 from Mr. Shapley which includes 31 attachments for further clarification.

C. Description of Committee Redactions

Redactions made by Ways and Means majority staff

Mr. Joseph Ziegler provided documents to the Committee with numerous redactions. Committee staff made additional redactions of personal identifiable information from the documents. Any redactions not on the list were already redacted in the version of the document provided to the Committee.

1. Joseph Ziegler Affidavit #1 Exhibit 3A
    — Page 12: Data locator number
    — Page 16: Data locator number
2. Joseph Ziegler Affidavit #1 Exhibit 3B
    — Page 2: Data locator number

— Page 12: Data locator number
— Page 16: Data locator number
— Page 20: Data locator number

3. Joseph Ziegler Affidavit #1 Exhibit 4A
— Devon Archer email address
— Hunter Biden email address and phone number
— Identifying document number

4. Joseph Ziegler Affidavit #4 Exhibit 402
— John Robinson Walker street address

5. Joseph Ziegler Affidavit #5 Exhibit 506
— Page 3: IRS CI phone number
— Page 3: Michael Batdorf phone number
— Page 4: IRS email addresses and phone numbers
— Page 5: IRS CI phone number and email

Mr. Gary Shapley provided documents with minimal redactions to the Committee. Committee staff redacted personal identifiable information from the documents. Any redactions not on the list below were already redacted in the version of the document provided to the Committee. If a specific attachment is not listed below, the Committee did not make any additional redactions.

6. Gary Shapley September 11, 2023, Supplemental Submission
— Attachment 1: Phone numbers, email addresses
— Attachment 2: Phone numbers, email addresses
— Attachment 3: Phone numbers, email addresses
— Attachment 4: Phone numbers, email addresses
— Attachment 6: Phone numbers, email addresses
— Attachment 7: Phone number
— Attachment 8: Phone numbers, email addresses
— Attachment 9: Email addresses

7. Gary Shapley September 20, 2023, Supplemental Submission
— Attachment 2: Email addresses, phone numbers
— Attachment 3: Investigation number
— Attachment 4: Email addresses, phone numbers
— Attachment 5: Phone numbers
— Attachment 6: Investigation number, signature
— Attachment 7: Email addresses, phone numbers
— Attachment 8: Phone numbers
— Attachment 10: Case number
— Attachment 11: Email addresses, phone numbers
— Attachment 12: Case number
— Attachment 13: Email addresses, phone numbers
— Attachment 14: Case number
— Attachment 15: Email addresses, phone numbers
— Attachment 18: Email addresses
— Attachment 20: Email addresses
— Attachment 21: Email addresses, phone numbers
— Attachment 25: Email addresses, phone numbers
— Attachment 26: Email addresses, phone numbers
— Attachment 28: Email addresses, phone numbers
— Attachment 29: Email addresses
— Attachment 30: Email addresses, phone numbers

III. VOTES OF THE COMMITTEE

Pursuant to clause 3(b) of rule XIII of the Rules of the House of Representatives, the following statements are made concerning the vote of the Committee in its consideration of materials that were considered by the Committee during the Executive Session.

A motion, offered by Mr. Smith of Nebraska, to make public the transcript of the executive session proceedings should the Committee vote to submit to the House any information. The motion was agreed to by unanimous consent. See Attachment A at end of report.

A motion, pursuant to clause 2(g)(1) of House rule 11, that the Committee proceed to a closed executive session, offered by Mr. Schweikert. The motion was agreed to by a roll call vote of 37 yeas to 0 nays (with quorum being present). The vote was as follows:

Representative	Yea	Nay	Present	Representative	Yea	Nay	Present
Mr. Smith (MO)	X			Mr. Neal	X		
Mr. Buchanan	X			Mr. Doggett	X		
Mr. Smith (NE)	X			Mr. Thompson	X		
Mr. Kelly	X			Mr. Larson	X		
Mr. Schweikert	X			Mr. Blumenauer	X		
Mr. LaHood	X			Mr. Pascrell	X		
Dr. Wenstrup	X			Mr. Davis	X		
Mr. Arrington	X			Ms. Sánchez			
Dr. Ferguson	X			Mr. Higgins			
Mr. Estes	X			Ms. Sewell	X		
Mr. Smucker	X			Ms. DelBene	X		
Mr. Hern	X			Ms. Chu	X		
Ms. Miller	X			Ms. Moore			
Dr. Murphy	X			Mr. Kildee	X		
Mr. Kustoff	X			Mr. Beyer			
Mr. Fitzpatrick	X			Mr. Evans	X		
Mr. Steube				Mr. Schneider			
Ms. Tenney	X			Mr. Panetta	X		
Mrs. Fischbach	X						
Mr. Moore	X						
Mrs. Steel	X						
Ms. Van Duyne	X						
Mr. Feenstra	X						
Ms. Malliotakis	X						
Mr. Carey	X						

A motion, offered by Mr. Schweikert, to submit to the House of Representatives the materials that were considered by the Committee during the Executive Session, comprised of the affidavits submitted by Mr. Ziegler and all accompanying materials, the supplemental disclosures submitted by Mr. Shapley and all accompanying materials, and the Committee Report on Materials Presented Under 26 U.S.C. § 6103. The motion was agreed to by a recorded vote of 24 to 17 (with a quorum being present). The vote was as follows:

Representative	Yea	Nay	Present	Representative	Yea	Nay	Present
Mr. Smith (MO)	X			Mr. Neal		X	
Mr. Buchanan	X			Mr. Doggett		X	
Mr. Smith (NE)	X			Mr. Thompson		X	
Mr. Kelly	X			Mr. Larson		X	
Mr. Schweikert	X			Mr. Blumenauer		X	
Mr. LaHood	X			Mr. Pascrell		X	
Dr. Wenstrup	X			Mr. Davis		X	
Mr. Arrington	X			Ms. Sánchez		X	

Representative	Yea	Nay	Present	Representative	Yea	Nay	Present
Dr. Ferguson	X			Mr. Higgins		X	
Mr. Estes	X			Ms. Sewell		X	
Mr. Smucker	X			Ms. DelBene		X	
Mr. Hern	X			Ms. Chu		X	
Ms. Miller	X			Ms. Moore		X	
Dr. Murphy	X			Mr. Kildee		X	
Mr. Kustoff	X			Mr. Beyer			
Mr. Fitzpatrick	X			Mr. Evans		X	
Mr. Steube				Mr. Schneider		X	
Ms. Tenney	X			Mr. Panetta		X	
Mrs. Fischbach	X						
Mr. Moore	X						
Mrs. Steel	X						
Ms. Van Duyne	X						
Mr. Feenstra	X						
Ms. Malliotakis	X						
Mr. Carey	X						

IV. DISSENTING VIEWS

This executive session was another distraction from the Majority's inability to govern and fund the government. This quarter-baked investigation is based on recycled, debunked conspiracy theories. Former Speaker McCarthy announced a fact-free baseless impeachment inquiry earlier this month, leaving the Majority desperate for evidence of retaliation and political interference. While this was a stunning abuse of power with no legislative purpose, there was no evidence of wrongdoing or political interference by President Biden. Nor was there any evidence of maladministration by the Internal Revenue Service (IRS).

The Majority presented to the Committee for consideration incomplete, cherry-picked, and heavily redacted documents submitted by the whistleblowers. By hastily voting to release these documents to the public, the Majority ignored concerns that the documents were not authenticated, the Committee had not seen any information underlying the substantial redactions made by the whistleblowers, and the production of additional documents by the whistleblowers after they were removed from the case may violate section 6103 of the Internal Revenue Code (Code). These and other reasons the Minority opposed the Committee's actions are discussed below.

There was no evidence of political interference by President Biden. The Majority released to the public over 700 pages of documents from the whistleblowers. There was no evidence of political interference in the investigation by President Biden. Not one document directly or indirectly implicated President Biden of political interference. Most of the heavily-redacted documents were from years during the Trump Administration and while President Biden was a private citizen.

The Majority's own witnesses unequivocally denied allegations of "political influences or pressures" and retaliation. The Majority subpoenaed two high-ranking IRS Criminal Investigation (CI) Division witnesses, Mr. Michael Batdorf, Director of Field Operations of the Southern Area, and Mr. Darrell Waldon, then-Special Agent in Charge of the Washington, D.C. field office. Both subpoenas were negotiated down to transcribed interviews, and the witnesses voluntarily appeared before Committee staff within the past month.

Mr. Waldon, the immediate supervisor of Mr. Gary Shapley, testified that he did not feel there were "political influences or pressures" being applied to the case. He also stated that the U.S. Attorneys answered at a meeting that they did not feel there were political influences or pressures being applied to the case.

Both of the Majority's own witnesses unequivocally denied allegations of retaliation. Mr. Batdorf, the supervisor of Mr. Waldon, testified it was his decision, in consultation with Mr. Waldon, to re-

move the whistleblowers from the investigation in December of 2022 to "move the case forward," and there was no reason to inform Mr. Shapley because the case was dormant as far as the IRS was concerned.

As of October 7, 2022, there were no more investigative steps that needed to be taken by the IRS on the investigation. Mr. Batdorf testified that, starting in October 2022, there was no communication between the prosecution team and the investigative agents. In November 2022, the U.S. Attorney stated he was no longer communicating with the investigative agents. Mr. Batdorf then stated, "In my 22.5 years of experience and all the different field offices and leadership positions I've been in, that is not a good sign. That is extremely troubling." So, with no more investigative work to be done, it was his decision to remove the investigative team and get the case prosecuted.

Mr. Waldon also testified that he recommended to Mr. Batdorf that Mr. Shapley be removed from the investigation for "unsubstantiated allegations about motive, intent, bias" well before Mr. Shapley came before Congress. Additionally, Mr. Waldon testified that, sometime between October 7 and December of 2022, Mr. David Weiss from the Department of Justice (DOJ) informed Mr. Waldon that Mr. Weiss would no longer be communicating with Mr. Shapley about the investigation. At that point, Mr. Waldon became the primary contact on the investigation. However, there were no more investigative steps that needed to be taken by IRS as of October 7, 2022.

When asked about retaliation on the part of Mr. Weiss, Mr. Batdorf responded, "It was not my impression that he was retaliating. It was my impression that Darrell [Waldon] and I were doing everything we could to move the case forward." Mr. Batdorf also made an impassioned statement in his defense regarding the accusation of retaliation that, "[i]n my 22.5 years, I have never made a decision or restricted anyone out of spite, out of retaliation, out of anything. That is not who I am. I have dedicated my life to IRS CI. I mean, I took this job at 23 years old. This is all my adult life. I would not do that, put my career in jeopardy or this agency in jeopardy." In response, counsel for the Majority, Mr. Steve Castor, replied, "No one is suggesting you were."

Mr. Batdorf, also testified to Mr. Shapley's tendency to view every issue as dire and how he routinely broke the chain of command. Mr. Batdorf testified that "Gary has a tendency to go to level like grade seven, five-alarm fire on everything . . . but, again, he has the mindset that he should report directly to a DFO or a chief, all his investigations rise to this level. He has the mindset that if you don't agree with him, I mean, 'You're just incompetent, and I'll cut you out and I'll go straight to the DFO."

The continuous inspection and review of the case files by the whistleblowers post-removal raises concerns about unauthorized access under Section 6103. Section 6103 provides that tax returns and return information (collectively, "federal tax information") shall be confidential. Unless authorized, no employee of the United States, including an IRS employee, shall inspect or disclose any returns or return information. The term "return information" includes any data received by, recorded by, prepared by, furnished to,

or collected by the IRS with respect to a return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person of any tax. This includes case files related to taxpayer audits and investigations and the contents therein.

Although there are provisions that authorize inspection and provide for disclosure, there is no blanket provision authorizing IRS employees to indefinitely inspect or access and disclose files related to their prior cases. Thus, to avoid violating Section 6103, IRS employees must be authorized to review federal tax information at the time it is accessed and authorized to disclose such properly-accessed information as prescribed by the Code. In general, IRS and Treasury Department employees are authorized to inspect federal tax information (including case files) if they satisfy the requirements of Section 6103(h)(1) at the time of review. This section provides that tax returns and return information shall, without written request, be open to inspection by or disclosure to IRS employees whose "official duties" require such inspection or disclosure for tax administration purposes.

With respect to the two whistleblowers, the case at issue is no longer part of their "official duties." During the transcribed interviews, the whistleblowers stated that they were officially removed from the case on May 15, 2023. Thus, any inspection or review by them of the case files after May, and any ongoing inspection by them to extract documents and records, does not appear to satisfy the requirements of Section 6103(h)(1).

During the executive session, the Minority asked the Majority what section of 6103 applied when the whistleblowers accessed the confidential tax information. The Majority responded, "[Y]ou would have to ask them. I don't know what specific section under which they had access." The Minority proceeded to ask what authority the whistleblowers had to rummage through the investigation files when the whistleblowers were no longer on the case. Again, the answer was, "[U]ltimately, I think it is them you would have to ask." Thus, the Majority placed the burden squarely on the whistleblowers to demonstrate they had authority to access the case files after being removed from the case.

The production of additional documents by the whistleblowers post-removal raises concerns about unauthorized disclosure under Section 6103. The exception for disclosures pursuant to Section 6103(f)(5) appears to only apply if a whistleblower is authorized to access the federal tax information at the time it was obtained. Section 6103(f)(5) provides that any person who otherwise has or had "access to any return information under this section" may disclose such return or return information to the Committee if "such person" believes such return or return information may relate to possible misconduct, maladministration, or taxpayer abuse. This section provides an exception for disclosure of, and not access to, returns and return information by a whistleblower. Initial documents from the case files were disclosed to the Committee on May 25, 2023.

It does not appear that Section 6103(f)(5) requirements were satisfied for documents accessed and disclosed after May. First, as stated above, the requirements of Section 6103(h)(1) do not appear

to be met, as the whistleblowers were no longer assigned to the case and further inspection seems to fall outside of their official duties. Second, without authorized access, the exception for disclosure of properly accessed documents in Section 6103(f)(5) does not appear to apply. Third, Section 6103(f)(5) requires "such person" (*i.e.*, the whistleblower) to believe that the federal tax information being disclosed may relate to possible misconduct, maladministration, or taxpayer abuse. At the executive session, it was made clear by the Majority that the session was "only on the documents that we didn't ask for but other Members of Congress, including Democrats and Republicans, asked for in the Oversight Committee." These documents were not produced because "such person" (*i.e.*, the whistleblowers) believed they related to possible misconduct, maladministration, or taxpayer abuse. Rather, since the documents were produced in response to certain questions from Oversight Committee Members, then it is the requesting Members who chose the documents to be disclosed based on their beliefs and not the beliefs of the whistleblowers.

The Majority had no legitimate legislative purpose for releasing confidential tax information of a private citizen to the public. The court in the Committee's recent case stated, "[T]here is no general authority to expose the private affairs of individuals without justification in terms of the functions of Congress." Further, "[t]here is no congressional power to expose for the sake of exposure." The Majority does not have a legitimate legislative purpose for exposing the confidential tax information of this private citizen. The bar for this type of exposure should be exceedingly high. There was no misconduct or maladministration, and the Majority had no legitimate legislative purpose for releasing confidential tax information of a private citizen to the public.

The Committee is not a law enforcement body. The Majority continues to be misguided about the authority of the Committee. The court in the Committee's recent case stated, "Congress cannot exercise its investigative powers for the purpose of law enforcement because the power of law enforcement is vested in the executive and judicial branches." This Committee is not a law enforcement body. It is a legislative body. The Committee has no independent power to enforce the tax laws against a private citizen, much to the Majority's chagrin.

This is a stunning abuse of power by the Majority. The stunning abuse of the Committee's power in this instance demeans the stature of the Committee and reeks of partisanship.

Sincerely,

RICHARD E. NEAL,
Ranking Member.

[ATTACHMENT A]

COMMITTEE ON WAYS AND MEANS EXECUTIVE SESSION TRANSCRIPT—SEPTEMBER 27, 2023

Consideration of Documents Protected Under Internal Revenue Code Section 6103

EXECUTIVE SESSION

BEFORE THE

COMMITTEE ON WAYS AND MEANS

U.S. HOUSE OF REPRESENTATIVES

ONE HUNDRED EIGHTEENTH CONGRESS

FIRST SESSION

SEPTEMBER 27, 2023

COMMITTEE ON WAYS AND MEANS JASON SMITH, Missouri, *Chairman*	
VERN BUCHANAN, Florida ADRIAN SMITH, Nebraska MIKE KELLY, Pennsylvania DAVID SCHWEIKERT, Arizona DARIN LAHOOD, Illinois BRAD WENSTRUP, Ohio JODEY ARRINGTON, Texas DREW FERGUSON, Georgia RON ESTES, Kansas LLOYD SMUCKER, Pennsylvania KEVIN HERN, Oklahoma CAROL MILLER, West Virginia GREG MURPHY, North Carolina DAVID KUSTOFF, Tennessee BRIAN FITZPATRICK, Pennsylvania GREG STEUBE, Florida CLAUDIA TENNEY, New York MICHELLE FISCHBACH, Minnesota BLAKE MOORE, Utah MICHELLE STEEL, California BETH VAN DUYNE, Texas RANDY FEENSTRA, Iowa NICOLE MALLIOTAKIS, New York MIKE CAREY, Ohio	RICHARD E. NEAL, Massachusetts LLOYD DOGGETT, Texas MIKE THOMPSON, California JOHN B. LARSON, Connecticut EARL BLUMENAUER, Oregon BILL PASCRELL, JR., New Jersey DANNY DAVIS, Illinois LINDA SÁNCHEZ, California BRIAN HIGGINS, New York TERRI SEWELL, Alabama SUZAN DELBENE, Washington JUDY CHU, California GWEN MOORE, Wisconsin DAN KILDEE, Michigan DON BEYER, Virginia DWIGHT EVANS, Pennsylvania BRAD SCHNEIDER, Illinois JIMMY PANETTA, California
MARK ROMAN, *Majority Staff Director* BRANDON CASEY, *Minority Staff Director*	

NOTICE OF MEETING

COMMITTEE ON WAYS AND MEANS
U.S. HOUSE OF REPRESENTATIVES

September 25, 2023

Dear Committee Member:

Chairman Smith has scheduled a meeting to be held in Room 1100 Longworth House Office Building on Wednesday, September 27, 2023, at 10:30 am.

Consideration of:

- Documents protected under Internal Revenue Code section 6103.

Respectfully,



Mark Roman
Staff Director

RPTR ZAMORA

EDTR HOFSTAD

BUSINESS MEETING ON DOCUMENTS PROTECTED UNDER

INTERNAL REVENUE CODE SECTION 6103

Wednesday, September 27, 2023

House of Representatives,

Committee on Ways and Means,

Washington, D.C.

The Committee met, pursuant to call, at 10:33 a.m., in Room 1100, Longworth House Office Building, Hon. Jason Smith [Chairman of the Committee] presiding.

Chairman Smith. The Committee will come to order.

Mr. Smith, you are recognized for a motion.

Mr. Smith of Nebraska. Mr. Chairman, I ask unanimous consent that if the Committee votes to submit to the House any information, that the entire transcript of today's executive session proceedings be made public upon completion of our meeting.

Chairman Smith. Without objection, so ordered.

The gentleman from Nebraska is recognized for the purpose -- Mr. Schweikert, you are recognized for a motion.

Mr. Schweikert. Mr. Chairman, given the sensitivity surrounding the confidential taxpayer information, pursuant to House Rule XI(2)(g)(1), I move that the Committee enter into closed executive session for the consideration of materials protected under the Internal Revenue Code Section 6103.

Chairman Smith. The question is on entering into closed executive session for consideration of materials protected under Internal Revenue Code Section 6103.

The clerk will call the roll.

The Clerk. Mr. Buchanan?

Mr. Buchanan. Yes.

The Clerk. Mr. Buchanan, yes.

Mr. Smith of Nebraska?

Mr. Smith of Nebraska. Yes.

The Clerk. Mr. Smith of Nebraska, yes.

Mr. Kelly?

Mr. Kelly. Yes.

The Clerk. Mr. Kelly, yes.

Mr. Schweikert?

Mr. Schweikert. Yes.

The Clerk. Mr. Schweikert, yes.

Mr. LaHood?

[No response.]

The Clerk. Dr. Wenstrup?

Mr. Wenstrup. Yes.

The Clerk. Dr. Wenstrup, yes.

Mr. Arrington?

Mr. Arrington. Yes.

The Clerk. Mr. Arrington, yes.

Dr. Ferguson?

Mr. Ferguson. Yes.

The Clerk. Dr. Ferguson, yes.

Mr. Estes?

[No response.]

The Clerk. Mr. Smucker?

Mr. Smucker. Yes.

The Clerk. Mr. Smucker, yes.

Mr. Hern?

Mr. Hern. Yes.

The Clerk. Mr. Hern, yes.

Mrs. Miller?

Mrs. Miller. Yes.

The Clerk. Mrs. Miller, yes.

Dr. Murphy?

Mr. Murphy. Yes.

The Clerk. Dr. Murphy, yes.

Mr. Kustoff?

Mr. Kustoff. Yes.

The Clerk. Mr. Kustoff, yes.

Mr. Fitzpatrick?

Mr. Fitzpatrick. Yes.

The Clerk. Mr. Fitzpatrick, yes.

Mr. Steube?

[No response.]

The Clerk. Ms. Tenney?

[No response.]

The Clerk. Mrs. Fischbach?

Mrs. Fischbach. Yes.

The Clerk. Mrs. Fischbach, yes.

Mr. Moore?

Mr. Moore of Utah. Aye.

The Clerk. Mr. Moore, yes.

Mrs. Steel?

Mrs. Steel. Yes.

The Clerk. Mrs. Steel, yes.

Ms. Van Duyne?

Ms. Van Duyne. Yes.

The Clerk. Ms. Van Duyne, yes.

Mr. Feenstra?

Mr. Feenstra. Yes.

The Clerk. Mr. Feenstra, yes.

Ms. Malliotakis?

Ms. Malliotakis. Yes.

The Clerk. Ms. Malliotakis, yes.

Mr. Carey?

Mr. Carey. Yes.

The Clerk. Mr. Carey, yes.

Mr. Neal?

Mr. Neal. Yes.

The Clerk. Mr. Neal, yes.

Mr. Doggett?

Mr. Doggett. Yes.

The Clerk. Mr. Doggett, yes.

Mr. Thompson?

Mr. Thompson. Yes.

The Clerk. Mr. Thompson, yes.

Mr. Larson?

Mr. Larson. Yes.

The Clerk. Mr. Larson, yes.

Mr. Blumenauer?

Mr. Blumenauer. Aye.

The Clerk. Mr. Blumenauer, yes.

Mr. Pascrell?

Mr. Pascrell. Yes.

The Clerk. Mr. Pascrell, yes.

Mr. Davis?

Mr. Davis. Yes.

The Clerk. Mr. Davis, yes.

Ms. Sanchez?

[No response.]

The Clerk. Mr. Higgins?

[No response.]

The Clerk. Ms. Sewell?

Ms. Sewell. Yes.

The Clerk. Ms. Sewell, yes.

Ms. DelBene?

Ms. DelBene. Aye.

The Clerk. Ms. DelBene, yes.

Ms. Chu?

Ms. Chu. Yes.

The Clerk. Ms. Chu, yes.

Ms. Moore?

[No response.]

The Clerk. Mr. Kildee?

Mr. Kildee. Aye.

The Clerk. Mr. Kildee, yes.

Mr. Beyer?

[No response.]

The Clerk. Mr. Evans?

Mr. Evans. Yes.

The Clerk. Mr. Evans, yes.

Mr. Schneider?

[No response.]

The Clerk. Mr. Panetta?

Mr. Panetta. Yes.

The Clerk. Mr. Panetta, yes.

Mr. LaHood?

Mr. LaHood. Yes.

The Clerk. Mr. LaHood, yes.

Mr. Estes?

Mr. Estes. Yes.

The Clerk. Mr. Estes, yes.

Mr. Steube?

[No response.]

The Clerk. Ms. Tenney?

Ms. Tenney. Yes.

The Clerk. Ms. Tenney, yes.

Ms. Sanchez?

[No response.]

The Clerk. Mr. Higgins?

[No response.]

The Clerk. Ms. Moore?

[No response.]

The Clerk. Mr. Beyer?

[No response.]

The Clerk. Mr. Schneider?

[No response.]

The Clerk. Chairman Smith?

Chairman Smith. Yes.

The Clerk. Chairman Smith, yes.

Chairman Smith. The clerk will report the vote.

The Clerk. The ayes are 37; the noes are zero.

Chairman Smith. There being 37 ayes and zero noes, the motion is agreed to.

At this point, I ask that all members of the public, press, Member office staff, and non-designated Committee staff leave the room so we can enter into closed executive session.

[Pause.]

Chairman Smith. The Committee is now in executive session. And under House Rule XI, clause 2(k)(7), evidence taken in executive session may not be released or used in public sessions without authorization of the Committee.

We are in executive session because the matters and materials under discussion contain confidential taxpayer information protected by Section 6103 of the Internal Revenue Code.

Pursuant to Section 6103 (f)(4)(a), as chairman, I have designated the members and staff in this room as my agents for the duration of this executive session.

At this point, designated staff will distribute the materials under consideration.

I believe everyone has received their materials.

We are here to consider more than 700 pages of additional evidence provided to the Ways and Means Committee by two IRS whistleblowers, Gary Shapley and Joseph

Ziegler, who came forward at great risk to their careers and reputations to bring to light evidence of corruption and misconduct within our Federal Government.

Before we begin, I would like to remind those in this room that we will be discussing confidential tax information protected by Internal Revenue Code Section 6103. Unauthorized disclosure of tax information is a felony. Given the confidentiality of this information and the potential consequences of improper disclosure, the Committee takes the protection of this information extremely seriously.

On June 22nd, this Committee voted to release the initial testimony of the two IRS whistleblowers that showed wrongdoing and misconduct at both the IRS and Department of Justice, as well as a complex and lucrative enterprise operated by the Biden family to enrich themselves to the tune of at least $20 million, with much of Hunter Biden's portion going unreported for taxes.

In the months since, no one has offered any evidence that contradicts Mr. Shapley and Mr. Ziegler's testimony. In fact, much of their testimony has been confirmed by additional IRS witnesses subpoenaed by this Committee.

The new information before us today again confirms their testimony and emphasizes the need for the Committee to continue our efforts to get to the bottom of what happened here and continue consideration of legislative solutions to make sure it doesn't happen again.

All members of the Committee have had an opportunity to review the new documents we are discussing today. Let's look at what this new evidence before us shows.

One, it is clear that then-Vice President Biden's political power and influence was, the "brand" that Hunter Biden was selling all over the world. Even more alarming, the Biden family foreign-influence-pedaling operation suggests an effort to sway U.S. policy

decisions.

On document 35, page 2, you will find a WhatsApp message from Hunter Biden to a business associate from June 6, 2017, where he explicitly states that he was not willing to, "sign over my family's brand,", or give this individual, "the keys to my family's only asset." That asset could only be one person: Joe Biden.

If you turn your attention to Exhibit 301, in document 36, you will see evidence compiled by investigators tracing Hunter Biden's business activities and their connection to official government activity while Joe Biden served as Vice President of the United States.

The very existence of this file makes it abundantly clear that IRS investigators were concerned that a connection between Hunter Biden's global business dealings, Joe Biden, and official U.S. Government activity existed.

In one example, investigators documented how then-Vice President Biden's April 2014 official visit to Ukraine occurred only days after a series of meetings between Hunter Biden, Devon Archer, senior staff within the Vice President's office, and Vice President Biden himself.

During that same timeframe, a Burisma executive sent an email to Devon Archer saying a, "reasonable balance," could be reached about Hunter Biden. One month later, Burisma announced Hunter Biden's appointment to its board.

The file before us today also underlines that Hunter Biden's role as, "door opener" extended far beyond his father and includes numerous other meetings between Hunter Biden and senior U.S. Government officials, including now-Secretary of State Antony Blinken.

Two, the evidence shows the complexity and scale of the Biden family influence-pedaling scheme, with millions of dollars flowing through subsidiaries and LLCs

to avoid taxes and shield visibility into how the money from foreign sources, including countries like Ukraine, Russia, and China, moves to different entities and Biden family members. The whistleblowers' documents in front of us today specifically mention 23 foreign countries on 4 continents with connections to Hunter Biden's business operations.

Lastly, in the whistleblowers' original testimony, we learned that DOJ took unprecedented action to impede any investigative step that could have led to Joe Biden. On Document 23, page 1, you will find an email where U.S. Attorney Lesley Wolf directs investigators to remove all mention of, "Political Figure 1," from a search warrant.

And who is Political Figure 1, you ask? If you flip to Document 24, you will see that individual is none other than former Vice President Joe Biden. Here, we see clear as day that DOJ actively interfered in an investigation to protect the current President of the United States.

Additionally, in January of 2022, Attorney Wolf declined to pursue campaign finance violations identified by investigators potentially related to more than $2 million in payments from Kevin Morris to cover Hunter Biden's unpaid tax liability. As you can see on Gary Shapley's third disclosure to the Committee, Attachment 14, Wolf stated she, "is not personally interested," in following the lead the investigators identified.

In an interview with investigators that can be found on Document 19, pages 11 and 12, James Biden, the President's brother, stated he did not know how Hunter Biden knew Mr. Morris or why Morris was helping his nephew. James Biden told investigators that Hunter Biden asked him to thank Mr. Morris for his payment, "on behalf of the family,". It is reasonable to ask who requested he cover Hunter's tax liability or whether he received something in return for his more than $2 million in payments to someone that he barely knew.

Based on this evidence and much more in the documents before us, along with

evidence obtained by the Judiciary Committee and the Oversight and Accountability Committee, I have serious concerns about whether the President of the United States may be compromised by his son's foreign business dealings and may be using his administration to protect himself and his family from scrutiny.

The American people have a right to know their elected representatives are not abusing public office to enrich themselves or their families. They also have a right to know if Federal law enforcement agencies are holding the powerful and the politically connected to the same standard of justice as everyone else.

I hope all my colleagues will support transparency and accountability here as we pursue further investigative actions and legislative solutions. Let's present this evidence to the American people so that they consider for themselves what this evidence means and what Congress should do about it.

Thank you.

I will now recognize Ranking Member Neal for his opening statement.

Mr. Neal. We are a little over 85 hours from another Republican-sponsored government shutdown. It means our servicemembers will work without pay and nearly 7 million women and children who count on nutrition assistance will go without.

I have been through many of these. You can write the final lyrics to this song as to how this is going to play out.

Let me begin by quoting a Member of Congress that I can't say that I know very well, Cory Mills: "We allowed ourselves to basically get so distracted with all the other shiny objects, we didn't actually get ahead of our real job, which is to be appropriators."

Today, another distraction -- a distraction from my colleagues' inability to govern and from their inability to fund government.

Amid the chaos, they have failed to convince their own colleagues of the necessity

of their political stunt, let alone the American people. So, until 1 o'clock this morning, they couldn't get more than 75 votes, on average, for amendments from those who apparently are steering the ship of the Republican Party.

In the words of Congressman Ken Buck, and I quote, "What's missing, despite years of investigation, is the smoking gun that connects Joe Biden to his ne'er-do-well son. Republicans in the House who are itching for an impeachment are relying on an imagined history."

Congress is a legislative body. We are not a law enforcement entity. And, thankfully, law enforcement wouldn't run an investigation like this. This revered Committee is now taking up impeachment?

Uncorroborated allegations were released to the American public. Only after did these Keystone Cops call additional witnesses in an attempt to see a fuller picture, and those high-ranking IRS officials disputed the allegations.

The additional Republican witnesses disputed Shapley and Ziegler's testimony, cutting right through my colleagues' purported argument. There was no retaliation. There was no political interference. Rather, it was these two supervisors who decided to remove Shapley back in December 2022 to protect the integrity of the case and to move it forward.

With no retaliation, I question our Committee's role. Why waste precious time that could be put toward keeping the government open, other than to distract from reality? Even our own chairman acknowledged the time crunch and that today would take place "before funding runs out.".

It is not coincidental timing. Representative Tim Burchett of Tennessee said what everyone is thinking: "We are very dysfunctional right now." And if we don't act while the government is still open, who knows what we will then have for another

opportunity?

There is also pressure to produce in time for the first hearing of their fact-free impeachment inquiry. Even the Oversight chairman conceded that tomorrow is a stunt. He said, "The hearing is not expected to cover new ground," but, instead, will "rehash," his debunked conspiracy theories. Repeating lies will not make them facts, and the time that they are spending in Washington with the press corps won't fund the government.

The Republican Party does seem to think it is a surefire way to line their campaign coffers and curry favor with the former President.

I want to say, with great satisfaction: During the investigation of the former President's taxes, not one cable TV appearance, not one fundraising email took place as we handled a sensitive matter.

This work is not the will of the House, and a vote to open an impeachment inquiry would have failed, just as the two rule votes did earlier this month. I repeat: There has not been a formal vote of the House of Representatives to open an impeachment inquiry. It is not the work of the governing party, and it certainly isn't the work or will of the American people.

The documents under consideration today are cherry-picked and came to the Committee heavily redacted by Shapley and Ziegler. It is an incomplete picture because the majority hasn't declared an effort to request the documents more directly from agencies. Fully knowing that they have no legislative purpose, they are relying on a piecemeal transfer.

This Committee has no role here, and, as The Wall Street Journal put it over the weekend, the American people don't want an impeachment inquiry. It is distracting Republicans from fixing the problems.

Millions of women and children are at risk of losing their food assistance because

of our disinterest in government. How we are supposed to tell our constituents that FOX News hits were more important than the next meal is beyond me. Or what are we supposed to say to 2.2 million American workers who may go without a paycheck when Republicans shut down the government?

For this Republican majority, regardless of the evidence, all roads lead to impeachment. This is a sad day for the Committee, and it is a sad day for the Congress and for the American people.

And let me yield back.

Chairman Smith. The Committee will now proceed to consideration of the documents before you, which include a report prepared by the Committee on Ways and Means, five affidavits and accompanying exhibits provided to the Committee by IRS Special Agent Joseph Ziegler, and two cover letters and one affidavit and accompanying exhibits provided to the Committee by IRS Supervisory Special Agent Gary Shapley.

The materials have been available for member review in the Committee office since 1:00 p.m. on September 25th.

I will now turn to Sean Clerget, chief oversight counsel, to provide a brief description of the materials for consideration. I would ask that members hold their questions until after his presentation.

Mr. Clerget, you are recognized.

Mr. Clerget. Thank you, Mr. Chairman.

Chairman Smith, Ranking Member Neal, members of the Committee, the documents Chairman Smith is presenting to the Committee here today contain information related to Internal Revenue Code, 26 U.S.C., Section 6103.

Section 6103 makes tax returns and return information confidential, subject to specific authorizations or exceptions in the statute. The statute anticipates and allows

for whistleblowers to come forward and share information with Congress under Section 6103(f)(5) if the whistleblower has or had access to return or return information and believes such return or return information may relate to possible misconduct, maladministration, or taxpayer abuse.

Specifically, the statute permits a person with access to returns or return information to disclose that information to the Committee on Ways and Means or any person designated by the chairman to receive such information.

Our tax privacy laws also allow for a process by which this Committee can receive information, consider it, and submit it to the House of Representatives. That process has been used several times in the Committee's history, including three times in the past 5 years:

In 2019, the Committee considered and voted to submit historical materials from the Joint Committee on Taxation that contained tax information related to President Nixon.

On December 20, 2022, the Committee voted to release former President Trump's full tax returns for multiple years and for multiple entities, along with a package of other documents that included Internal Revenue Service audit files related to those tax returns.

On June 22, 2023, the Committee voted to release the transcribed interview transcripts of two IRS whistleblowers, Joseph Ziegler and Gary Shapley, along with two supplemental documents that accompanied the transcripts and a letter from the IRS Commissioner, included at the request of the minority.

With regard to these documents, I will provide a timeline of events leading to the Committee receiving these materials.

Chairman Smith, Ranking Member Neal, and the chairs and ranking members of other House and Senate committees received a letter on April 19th from counsel for an

IRS criminal supervisory special agent, who we now know as Gary Shapley. That letter outlined at a high level the nature of information Mr. Shapley wished to share with the Committee.

Majority and minority Committee staff received an attorney proffer from Mr. Shapley's legal counsel and then scheduled a voluntary interview.

On May 15, 2023, the Committee received another letter from Mr. Shapley's legal counsel notifying the Committee that Mr. Shapley and his entire investigative team had been removed from the relevant investigation.

After that removal, the Committee received a letter from an IRS criminal investigator's legal counsel noting that Whistleblower 2, who we now know as Joseph Ziegler, shared Mr. Shapley's concerns and was willing to speak with the Committee.

On May 26th and June 1st, Committee staff conducted voluntary transcribed interviews of Mr. Shapley and Mr. Ziegler. Each interview lasted approximately 7 hours. To ensure a complete and thorough disclosure was made, information protected by 6103 was discussed.

On June 22nd, the Committee held an executive session to consider those transcripts and the related materials, and ultimately voted to submit those materials to the House of Representatives and to release a transcript of that closed session.

On July 19th, Mr. Shapley and Mr. Ziegler testified before the Oversight and Accountability Committee in a public hearing. During the hearing, they noted that they could not answer certain questions in an open setting but would provide information to the Committee on Ways and Means with additional information under Section 6103 that may be responsive to those questions.

Both Mr. Ziegler and Mr. Shapley provided documents over several weeks in August and September. Each production of documents was provided by the

whistleblowers to the Committee majority and to the minority staff designated under Section 6103.

Chairman Smith decided to present those materials to the Committee for consideration today. The documents include the following: a Committee report related to the documents; five affidavits and related exhibits submitted by Mr. Ziegler received between August 22nd and September 20th.

The affidavits describe exhibits that were produced. The exhibits include the following types of documents: worksheets related to recommended tax charges; email correspondence related to recommended tax charges and the investigation itself; email correspondence between Hunter Biden and associates; WhatsApp, WeChat, and iMessages between Hunter Biden and associates; an investigative timeline related to Burisma, contacts between Hunter Biden and U.S. and foreign government officials, and official government activities; FBI FD-302 memoranda of interviews; and a transcript of an interview with a Hunter Biden associate.

Mr. Shapley provided three productions of documents, along with cover letters, to the Committee between September 11th and September 20th. He labeled those materials as attachments, and they include: email chains relating to an October 7, 2022, meeting and emails related to concerns Mr. Shapley raised internally, along with notes from a conversation about making protected disclosures to Congress; a redacted and unredacted copy of Mr. Shapley's notes from the October 7, 2022, meeting; a written statement from Mr. Shapley regarding certain documents. And the attachments also include email chains, case reports, and memoranda of conversations regarding the investigation of Hunter Biden.

Many of the documents produced to the Committee contained redactions. The Committee's majority and minority staff reviewed the materials, and minority staff had

the opportunity to propose additional redactions.

Consistent with the Committee's practice to redact personally identifiable information, the Committee made minimal additional redactions to protect email addresses, phone numbers, addresses, and any identifying numbers specific to an investigation, case, or account.

Attached to the report before you as Appendix A is a description of the redactions made by the Committee. Appendix B to the report is a table of contents for the materials, created by Committee staff, to assist members with navigating the materials.

That concludes my overview. Thank you. And I am happy to take your questions.

Chairman Smith. Are there any technical questions?

Mr. LaHood.

Mr. LaHood. Thank you, Mr. Chairman.

And my technical questions this morning are going to focus on Kevin Morris and his partnership role and fiduciary relationship with Hunter Biden.

Prior to the new information we are receiving today, we know a couple things about Kevin Morris. One is, he is a wealthy Hollywood lawyer. We also know that he was enlisted to help the Biden family. We know that from the sworn affidavits that we received prior to this.

Mr. Clerget, I would like to walk through and turn your attention to Ziegler Exhibit 401 in tab 19. Can you tell me when you have that document before you?

Mr. Clerget. Okay. Looking at it.

Mr. LaHood. What is that document?

Mr. Clerget. This is a memorandum of an interview, an IRS criminal investigation interview, with James Biden.

Mr. LaHood. And who is James Biden?

Mr. Clerget. The brother of President Joe Biden and Hunter Biden's uncle.

Mr. LaHood. And this interview took place on September 29, 2022, in New York?

Mr. Clerget. That is correct.

Mr. LaHood. And who was present at that interview of the President's brother, James Biden?

Mr. Clerget. Mr. Biden's legal counsel; Special Agent Joseph Ziegler; Special Agent Christine Puglisi; other individuals from the IRS and FBI; Lesley Wolf and Carly Hudson, who are assistant United States attorneys; and Mark Daly, attorney at DOJ Tax Division.

Mr. LaHood. And the two assistant U.S. attorneys, Lesley Wolf and Carly Hudson, worked for Mr. Weiss, correct?

Mr. Clerget. That is correct.

Mr. LaHood. How does this document describe the relationship between James Biden and Hunter Biden?

Mr. Clerget. It notes that they have a very close personal relationship and also a business relationship.

Mr. LaHood. And, referring you to paragraph 6, it also says Hunter Biden was James's, "best friend," and "that is still the case to this day,".

Mr. Clerget. Yes, I see that.

Mr. LaHood. And, when reading through the interview, it becomes clear that James Biden was closely involved in many Biden-family business ventures. Is that accurate?

Mr. Clerget. Yes.

Mr. LaHood. Mr. Clerget, turning your attention to pages 11 and 12, what do

these materials say about James Biden's knowledge of Kevin Morris?

Mr. Clerget. Mr. James Biden suggested that he didn't really know Mr. Morris and didn't know how he had helped Hunter Biden.

Mr. LaHood. I want to refer you to paragraph 51(a). And it says in there, quote, "Morris is a" -- this is from James Biden: "Morris is a very wealthy guy. Morris has befriended RHB," or Hunter, and James Biden "didn't know why or when this occurred," unquote.

Is that accurate?

Mr. Clerget. Yes, that is correct.

Mr. LaHood. And then, referring to paragraph 51(c), it also says, "Morris was helping Hunter a lot, but James didn't know why. Hunter asked James Biden to thank Morris because Morris requested a thank you. James Biden had no knowledge of what Morris had done for Hunter."

Is that accurate?

Mr. Clerget. That is correct.

Mr. LaHood. Did James Biden say anything about payments from Kevin Morris to Hunter Biden? And I am referring to paragraph 51(c).

Mr. Clerget. Yes. He said he was not sure if there was a loan between Morris, but he thought the money was significant enough that RHB asked his uncle to say something to Morris and thank him.

Mr. LaHood. And, referring to paragraph 51(h), is it accurate that James Biden again said he was not aware if Morris asked Hunter for anything else other than a thank you, and also mentioned that Hunter was very "close-lipped about Morris," unquote?

Mr. Clerget. Yes, that is correct.

Mr. LaHood. In addition, under 51(i), James Biden heard recently that, because

of Hunter's attorneys, Morris may not want to, quote, "play ball anymore," and James Biden was unsure what exactly this meant.

Mr. Clerget. I see that.

Mr. LaHood. And that was part of his interview and affidavit.

These documents and the statements made under oath, or subject to the penalty of perjury, by James Biden raise significant questions that I believe need to be answered.

At this time, Mr. Chairman -- I see my time is expiring -- I am going to pause here and hope to continue this line of inquiry.

Chairman Smith. Okay. Thank you, Mr. LaHood.

Mr. Neal.

Mr. Neal. Thank you. I would like to yield my time to Mr. Doggett.

Chairman Smith. Mr. Doggett.

Mr. Doggett. Thank you.

Mr. Clerget, I gather, by the fact that you are here presented as a witness and you are the staff director of the Oversight Committee, that you are leading the collection of these documents and the investigation associated with it?

Mr. Clerget. Yes, sir.

Mr. Doggett. With reference to the documents that we have here, the 700 pages, are all of those pages from the whistleblowers?

Mr. Clerget. Yes. I noted in my opening that the report was created by the Committee, along with the appendices, to include the table of contents --

Mr. Doggett. Are there any documents the whistleblowers provided that are not included in the 700 pages?

Mr. Clerget. There are two documents. Whistleblower -- Mr. Ziegler -- submitted a document that was titled "Draft Affidavit" along with what was titled "Final

Affidavit." We produced the final version of that affidavit, but minority staff does have that draft.

Mr. Doggett. Otherwise, everything is in here, in the 700 pages?

Mr. Clerget. Yes. Additionally, Affidavit 5 from Mr. Ziegler he submitted to the Committee and then, the next day, submitted an updated or modified version, and we have only provided the latest version.

Mr. Doggett. Did the Committee at any time submit the type of formal 6103 request to the Internal Revenue Service that is normally done in this kind of investigation?

Mr. Clerget. I am not sure what type of formal request you mean, but with regard to these documents --

Mr. Doggett. Have you asked -- at any time in your investigation, have you asked the Internal Revenue Service, pursuant to 6103, to supply documents?

Mr. Clerget. A formal document request on this matter, no.

Mr. Doggett. On any -- so the only information you have is what the whistleblowers provided, not any information concerning this from the Internal Revenue Service.

Mr. Clerget. That is correct.

Mr. Doggett. Okay.

Now, my concern is to see what involvement, if any, President Joe Biden, as Vice President or otherwise, might have had in this. And I have only had a short time to look through these documents, but I have tried to identify any that purport to provide direct evidence that Joe Biden did something wrong, because if he did, I have not the slightest interest in covering it up.

Am I correct that the summary of a purported FBI interview on October 23rd of 2020 of Tony Bobulinski appears to be one document suggesting corrupt conduct by Joe

Biden?

Mr. Clerget. I think that is a fair characterization of one of the documents.

Mr. Doggett. Okay. And you have provided only a summary of that document, just as you provided only a memorandum of interview or summary of the interview you were just discussing with Mr. LaHood.

Given the seriousness of these matters, have you requested the interview transcript in either one?

Mr. Clerget. No.

Mr. Doggett. Why not?

Mr. Clerget. I think that is something we will consider pursuing, but it is ultimately up to the Committee and the Chairman on documents to request as we continue our investigation.

Mr. Doggett. Mr. Bobulinski, as you know, has seemed very eager -- indeed, overeager -- to tell his story, including the interview he did with Tucker Carlson.

Has the Committee been in touch with Mr. Bobulinski?

Mr. Clerget. No, sir.

Mr. Doggett. You have taken depositions of a number of individuals. Have you asked Mr. Bobulinski to provide a deposition?

Mr. Clerget. Not at this time.

Mr. Doggett. You know, to hear what he told Tucker Carlson, I get the impression he is just dying to tell his story.

The FBI report refers to him having access to multiple texts. Do you have all of those?

Mr. Clerget. Sorry, multiple texts from whom?

Mr. Doggett. I don't know from whom or to whom, but in the document that

you provided there at tab 58, it says that Mr. Bobulinski says he has multiple texts.

Mr. Clerget. Yeah, so we have -- in this material before you, there are WhatsApp messages that include messages between Mr. Bobulinski and a number of Hunter Biden's associates and Hunter Biden.

As to whether that is all the texts that he has referred to, I don't know the answer to that.

Mr. Doggett. Well, he told Tucker, and I quote, "I have thousands of documents, text messages, WhatsApp conversations, recording of the sitting President in his own voice."

Weren't you curious to at least hear the recording of Joe Biden in his own voice about these matters?

Mr. Clerget. Was I curious?

Mr. Doggett. Well, I would think, if you are trying to do a complete investigation rather than just some smear job, you would want to have the original transcript, and if we have the President of the United States, in his own voice, according to Mr. Bobulinski, out there being part of a corrupt family enterprise, you would want to hear it.

Mr. Clerget. I think those are all documents we would consider requesting as we continue our investigation.

Mr. Doggett. Well, has anything prevented you from requesting them before proposing to --

Chairman Smith. Mr. Doggett, your time has expired.

I will respond, Mr. Doggett, in regard to Mr. Bobulinski. From my understanding, there will be another Committee that will be having him testify before Congress to answer a lot of the questions you are asking. It is just not the Ways and Means Committee that is doing it, but I am under strong impression it is the Oversight

Committee.

Mr. Doggett. Well --

Chairman Smith. Mr. Buchanan.

Mr. Buchanan. I yield my time to Mr. LaHood.

Mr. LaHood. Thank you, Mr. Buchanan.

Mr. Clerget, I want to pick up where I left off, talking about James Biden's interview and affidavit and a number of questions that were raised regarding Kevin Morris.

Particularly, how and why did Kevin Morris enter the Biden-family business dealings? Secondly, why did Hunter want to keep Kevin Morris a secret from James Biden? And how much money did Kevin Morris give to the Bidens for tax liens? And what does it mean that Kevin Morris doesn't want to, quote, "play ball," as James Biden said, anymore with the Bidens?

Mr. Clerget, referring to the Ziegler Affidavit 1, what other details can you mention regarding Kevin Morris? I am specifically referring to paragraph 8.

Mr. Clerget. So, in the affidavit, Mr. Ziegler recounts that payments were made in 2020, I believe.

Mr. LaHood. And it also states in paragraph 8 that Biden's delinquent tax bills were from years 2015 to 2019 and, quote, "were paid by a third party, Kevin Patrick Morris," unquote.

Mr. Clerget. Yes, that is correct.

Mr. LaHood. In addition to that, paragraph 21 summarizes an interview with Jeffrey Gelfound, the accountant tasked with addressing Biden's unpaid taxes.

Quote, it mentions in there, "Hunter was shown his 2017 and 2018 tax liabilities and elected to not remit the tax payments and implied that he had no resources to pay

these taxes at that time."

Gelfound further stated that the delinquent payments made by Kevin Morris were prioritized based on urgency. And Gelfound also mentioned potential media attention due to the lien, essentially prioritizing those tax payments.

Is that accurate?

Mr. Clerget. Yes, that is correct.

Ms. Sanchez. Will the gentleman yield?

Mr. LaHood. I will not.

Ms. Sanchez. No, no, no. It is just for a point of clarification.

Mr. LaHood. I will not.

Ms. Sanchez. I am just asking if you would please --

Chairman Smith. The gentleman does not yield.

Ms. Sanchez. If you would --

Chairman Smith. You are out of order, Ms. Sanchez.

Ms. Sanchez. If, in your questioning, you could please identify which Biden --

Chairman Smith. You are out of order, Ms. Sanchez.

Ms. Sanchez. -- because when you say "Biden," there are three different Bidens.

Chairman Smith. You are out of order, Ms. Sanchez. He did not yield. And the gentleman from --

Ms. Sanchez. Mr. Chairman, point of parliamentary inquiry.

Chairman Smith. State your inquiry.

Ms. Sanchez. My inquiry is, do members of the Committee need to clarify which person they are speaking about? Because when the last name "Biden" is --

Chairman Smith. That is not a parliamentary inquiry.

Ms. Sanchez. Yes, because for clarification --

Chairman Smith. Mr. LaHood, please proceed.

Ms. Sanchez. When asking questions, I am unsure which Biden he --

Chairman Smith. That is not a parliamentary inquiry. That is a debate. The gentleman from Illinois has the floor, Ms. Sanchez.

Ms. Sanchez. Parliamentary inquiry, Mr. Chairman.

Chairman Smith. You are not recognized. The gentleman from Illinois has the floor.

Mr. LaHood. Mr. Clerget, continuing with this line of questioning --

Mr. Neal. Mr. Chairman?

Mr. LaHood. -- I want to direct your attention to --

Chairman Smith. Mr. Neal?

Mr. Neal. Let me ask --

Mr. LaHood. -- Ziegler Exhibit 1B.

Chairman Smith. Mr. LaHood, would you pause for a second?

Mr. Neal. Mr. Chairman, a reasonable person would conclude that the member should refer to which Biden he is talking about. That is reasonable.

Ms. Sanchez. It is confusing if you don't --

Chairman Smith. I thank the gentleman.

The gentleman from Illinois is recognized.

Ms. Sanchez. It is confusing if you don't state which --

Mr. LaHood. So I will --

Ms. Sanchez. -- person you are talking about.

Mr. LaHood. So I think this question will clarify it for you.

Mr. Clerget, I am going to direct your attention to Ziegler Exhibit 1B, tab 2. And if you will open to that section there.

And everyone is welcome to do that. Exhibit 1B, tab 2.

Are you there?

Mr. Clerget. Yes.

Mr. LaHood. Okay. When did Hunter Biden's delinquent taxes start getting paid?

Mr. Clerget. I believe it is 2020.

Mr. LaHood. Would it be January 28th of 2020?

Mr. Clerget. Yes.

Mr. LaHood. And, Mr. Clerget, I would like to direct your attention to Shapley Attachment 14, tab 95. Can you explain what this document is?

Mr. Clerget. One moment.

Yes. This is an IRS Criminal Investigation monthly significant case report, and the date is May 2021.

Mr. LaHood. And, looking at the third paragraph of that document, Attachment 14, tab 95, where it says, "Through interviews and review of evidence...it appears there may be campaign finance criminal violations," do you see that?

Mr. Clerget. Yes, sir.

Mr. LaHood. The report continues that "[Assistant U.S. Attorney] Wolf stated on the last prosecution team meeting that she did not want any of the agents to look into [this campaign finance allegation],".

Do you see that?

Mr. Clerget. Yes.

Mr. LaHood. Mr. Clerget, who is AUSA, or Assistant U.S. Attorney, Wolf?

Mr. Clerget. Ms. Lesley Wolf is an assistant United States attorney in Delaware working under U.S. Attorney Weiss.

Mr. LaHood. And she was one of the lead prosecutors, correct?

Mr. Clerget. That is correct.

Mr. LaHood. Wolf explains ignoring the campaign finance questions by saying there is, "a need to focus on the 2014 tax year."

Mr. Clerget, did DOJ file charges for unpaid taxes in 2014?

Mr. Clerget. No, sir.

Mr. LaHood. In fact, they let the statute of limitations run on that, correct?

Mr. Clerget. Based on the information we have received from the whistleblowers, yes, that is correct.

Mr. LaHood. So Hunter Biden's delinquent taxes for those years were never collected and he was never prosecuted or charged with that, correct?

Mr. Clerget. Correct.

Mr. LaHood. I am out of time. I yield back.

Chairman Smith. Mr. Doggett is recognized.

Mr. Doggett. Thank you.

Directing your attention to Exhibit 300, at tab 35, what is that?

Mr. Clerget. So this is a compilation of messages between Hunter Biden and a number of associates.

Mr. Doggett. Okay. And are some of those associates his father?

Mr. Clerget. I don't believe so. He does list the names on his Affidavit No. 3, paragraph 4.

Mr. Doggett. Is there any indication in any of those -- and these are not the actual transcripts of the messages; they are a summary. Is that right?

Mr. Clerget. So there are quotation marks in here, so that they are compilations by the investigators of the messages, and then they --

Mr. Doggett. And what is the next one, Exhibit 301?

Mr. Clerget. 301 -- and I want to make sure I refer to Mr. Ziegler's affidavit and how he describes the document.

So he says that he, along with other FBI and IRS investigators, created a document timeline which was utilized throughout the investigation. It included emails, attachments, and other information recovered, and then was put together, I believe, by Mr. Ziegler.

Mr. Doggett. So we have got lots of Hunter emails, Hunter WhatsApp. Is there any indication in any of them of President Joe Biden -- then-Vice President Joe Biden being involved with any of Hunter's business endeavors?

Mr. Clerget. So, in Exhibit 300, there are a number of references to Joe Biden.

And then, in Exhibit 301, which is tab 36, you can see Mr. Ziegler putting together a timeline here that overlays meetings and contacts with U.S. Government officials in connection with then-Vice President Biden's travel.

Mr. Doggett. But nothing that shows any direct contact by Joe Biden with any of these businesses.

Mr. Clerget. Direct contact?

Mr. Doggett. Going back to Mr. Bobulinski -- because that does appear to be the one that is pointing a finger not at the so-called Biden family or Hunter Biden or brother of Joe Biden but at Joe Biden in particular -- this is the same Tony Bobulinski, I believe, whom Donald Trump invited to attend his October 2020 debate and who held a press conference before that debate talking about the same May 2017 meeting that is referred to in the summary here, in which he said, "I have heard Joe Biden say that he has never discussed business with Hunter. That is false. I have firsthand knowledge about this because I directly dealt with the Biden family, including Joe Biden."

So he said that at a press conference back in October 2020. At no time have you sought to get his testimony?

Mr. Clerget. Mr. Bobulinski's testimony?

Mr. Doggett. Yes.

Mr. Clerget. Not as of yet.

Mr. Doggett. Well, you are releasing -- you are proposing to release today a document in which he makes these claims of corruption by Vice President Joe Biden without ever having talked to him, without having gotten the transcript of his testimony, someone who didn't exactly choose objective places to make his comments. And it just appears that you are releasing a blowhard here who has never been fully investigated.

And it is somewhat ironic that it comes directly from Donald Trump, who seems to be pulling the strings here today, having had four indictments, having been found responsible for fraud, for assault, for defamation. I understand his desperation, but it would seem to me, if we are going to release 700 pages, there would have at least been a bit of thoroughness in the way this is handled.

Instead, we just have wild allegations without proof. And I am just amazed at -- can you point to anything in any of these documents, other than Mr. Bobulinski's testimony, in which someone says that Joe Biden personally did anything wrong?

Mr. Clerget. There are a number of references to Joe Biden throughout all --

Mr. Doggett. Yes --

Mr. Clerget. -- these materials --

Mr. Doggett. -- there are references to him. He is the President. He was the Vice President. He is the father of Hunter Biden, who engaged in some obvious wrongdoing.

But is there anything in the 700 pages that you can point me to, other than

Mr. Bobulinski, in which someone accuses Joe Biden of being corrupt, of having been involved in Hunter's business opportunities in any way?

Mr. Clerget. I think there is information in these materials that suggests that Joe Biden may have been involved in Hunter Biden's --

Mr. Doggett. I am not talking about --

Mr. Clerget. -- business --

Mr. Doggett. Well, just point them out and outline for us exactly who is saying Joe Biden was corrupt and that he was involved in the business dealings. Because all I see here is innuendo and suggestion and brash conclusions, but no specific evidence.

Mr. Clerget. Well, I think it is ultimately the Committee that should characterize and --

Mr. Doggett. Well, they have --

Mr. Clerget. -- debate what the evidence means.

Mr. Doggett. Yeah. They have characterized it without any evidence.

I yield back.

Chairman Smith. Mr. Doggett, I look forward to hearing more during "strike the last word." I just want to make sure everyone has a chance to ask Sean technical questions.

I would also love to point out that the 700 pages of documents that you are talking about are all presented to us by the two IRS whistleblowers because they testified before the Oversight Committee in July, were asked questions from Democrat and Republican Members that they couldn't answer publicly, and they said they would submit this information to the Committee.

And that is, in fact, why we are having a hearing only on the documents that we didn't ask for but other Members of Congress, including Democrats and Republicans,

asked for in the Oversight Committee.

Mr. Doggett. But you have not --

Chairman Smith. Mr. Kustoff --

Mr. Doggett. You have not asked for anything from the IRS to date. You have not followed the regular 6103 process for requesting documents.

Chairman Smith. Mr. Kustoff, you are recognized.

Mr. Kustoff. Thank you, Mr. Chairman.

Mr. Clerget, if I could, could I ask you to turn to tab 23 in this booklet?

It purports to be an email from Assistant U.S. Attorney Lesley Wolf, dated August the 7th of 2020. Is that correct?

Mr. Clerget. Yes, that is correct.

Mr. Kustoff. And the email is to a number of people -- looks like an FBI agent and Assistant U.S. Attorney Carly Hudson -- and other people are CC'ed.

On the subject line, it is "BS SW Draft." "SW" stands for "search warrant"?

Mr. Clerget. That is my understanding.

Mr. Kustoff. And do you know what "BS" stands for?

Mr. Clerget. I do not.

Mr. Kustoff. Okay.

It talks about needing to redraft "attachment B." Is that the search warrant that is being talked about in the email?

Mr. Clerget. That is my understanding.

Mr. Kustoff. And it talks about that the focus should only be on FARA evidence. "There should be nothing about Political Figure 1 in here."

First of all, does "in here" mean the search warrant?

Mr. Clerget. That is my understanding.

Mr. Kustoff. And do you know who Political Figure 1 is?

Mr. Clerget. Based on the documents we have received, yes.

Mr. Kustoff. And who is Political Figure 1?

Mr. Clerget. I believe it is the next document. It shows that Political Figure 1 is former Vice President Joseph Robinette Biden, Jr.

Mr. Kustoff. And August 7th of 2020 is a time when Joe Biden is running to be President of the United States?

Mr. Clerget. Yes.

Mr. Kustoff. The email purports that the search warrant would not include -- was not to include any information about Joe Biden or pertain to Joe Biden. Is that right?

Mr. Clerget. That is how I understand the email, yes.

Mr. Kustoff. And that was at the direction of Lesley Wolf --

Mr. Clerget. Yes.

Mr. Kustoff. -- correct? Thank you.

If I can now ask you to turn to the Ziegler affidavit. This is the first affidavit of Agent Ziegler.

On paragraph 24 of the affidavit, Special Agent Ziegler talks about a payment of $17.3 million, and not to include a $1 million payment.

This is a payment to Hunter Biden and his business partners. Is that right?

Mr. Clerget. That is my understanding. The 17.3 number was Mr. Ziegler's testimony before the Committee previously, that that was the total number of transfers. So it is not one payment but the total of multiple payments.

Mr. Kustoff. Okay.

This affidavit is dated August the 2nd of this year, correct?

Mr. Clerget. Yes.

Mr. Kustoff. Special Agent Ziegler references a $1 million payment from the CEFC. Do you know what the CEFC is?

Mr. Clerget. That is a Chinese energy company that Hunter Biden and his business associates are communicating with about business dealings.

Mr. Kustoff. Do we know who Patrick Ho is, H-o?

Mr. Clerget. Yes. Patrick Ho was a CEFC official and was someone that Hunter Biden and his associates communicated with.

Mr. Kustoff. Thank you.

Did Special Agent Ziegler identify any additional payments?

Mr. Clerget. So, in this same paragraph, he is detailing several additional payments. You mentioned the $1 million, and then at the bottom of that paragraph he mentions another payment of at least $700,000. Same paragraph.

Mr. Kustoff. When you total all these payments, I think he identifies that they are over $19 million in payments to Hunter Biden and his associates?

Mr. Clerget. That is correct.

Mr. Kustoff. Thank you.

I yield back my time.

Chairman Smith. Mr. Schneider is recognized.

Mr. Schneider. Thank you.

And, Mr. Clerget, as you know, I am not a lawyer, but I am going to try to understand the whistleblower disclosure part of 6103, if you will help me a little bit. But I am going to use pedestrian examples.

For example, if a nosy neighbor is wondering how the guy across the street has fancy new cars, taking extraordinary trips, whatever the case might be, is he able to access the databases in the IRS to get information that might expose his neighbor?

Mr. Clerget. I don't believe so, no.

Mr. Schneider. Okay. What if he worked at the IRS? Would he be allowed to access that information on his neighbor to try to expose and then blow the whistle on the neighbor?

Mr. Clerget. I think it would depend on the circumstances and the purpose of the inquiry.

Mr. Schneider. What would be the circumstances? I mean, if it is just an IRS agent, not working on any case specific to that neighbor, would he be able to look into information, pull the tax returns or emails that might be in IRS investigations outside of his area? Would he be able to access that?

Mr. Clerget. I don't believe so, but I am not 100 percent sure on the exact access of every agent in the IRS.

Mr. Schneider. Okay. But isn't there a privacy clause? I mean, aren't there some protections for taxpayers to say that their tax returns information, information that the IRS might have about their taxes or financial circumstances, aren't those private?

Mr. Clerget. Yes, sir.

Mr. Schneider. All right.

So the reason I am asking is, you know, I have some real concerns about the documents being shared with us under this 6103, section (f), paragraph 5.

In fact, the ranking member, I believe, sent a letter to you regarding our concerns on July 28th. Is that correct?

Mr. Clerget. I believe he sent it to Chairman Smith.

Mr. Schneider. All right. Actually, you are right.

What I would like to ask is unanimous consent to submit that letter to the record.

Chairman Smith. Without objection.

Mr. Schneider. Okay.

[The information follows:]

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U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS
1139 LONGWORTH HOUSE OFFICE BUILDING
Washington, DC 20515

July 28, 2023

The Honorable Jason Smith
Chairman
Committee on Ways and Means
1139 Longworth House Office Building
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Dear Chairman Smith,

I write today to express my concern about the use of federal employees to access and disclose federal tax information under Section 6103 of the Internal Revenue Code (Code) in a manner that could expose them to penalties for violations of the Code. I am aware that two whistleblowers have been asked by congressional committees to locate, obtain, and disclose to the Ways and Means Committee (Committee) additional files from a case to which the whistleblowers are no longer assigned. The Committee should not attempt to use these whistleblowers as conduits to bypass statutory protections applicable to confidential federal tax information. Any requests for additional documents from the case files should be made to the Commissioner of the Internal Revenue Service (IRS) pursuant to provisions in the Code and established procedures in place for congressional committees, not through the whistleblowers. The Committee must follow the law.

As you know, Section 6103 provides that tax returns and return information (collectively, "federal tax information") shall be confidential. Unless authorized, no employee of the United States, including an IRS employee, shall inspect or disclose any returns or return information. The term "return information" includes any data received by, recorded by, prepared by, furnished to, or collected by the IRS with respect to a return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person of any tax. This includes case files related to taxpayer audits and investigations and the contents therein.

The Code imposes penalties for unauthorized inspection or unlawful disclosure, or both, of federal tax information. Section 7213A states that it is unlawful for any IRS employee to willfully inspect, unless authorized by this title, any return or return information. Section 7213 provides that it is unlawful for IRS employees to willfully disclose any tax return or return information to any person unless an exception applies. Members of other congressional committees may not have been aware of these provisions when they asked the whistleblowers to go back into Section 6103-protected case files, gather additional documents, and disclose them to the Committee when the whistleblowers are no longer assigned to the case.

Although there are provisions that authorize inspection and provide for disclosure, there is no blanket provision authorizing IRS employees to indefinitely inspect or access and disclose files related to

their prior cases. Thus, to avoid violating Section 6103, IRS employees must be authorized to review federal tax information at the time it is accessed and authorized to disclose such properly-accessed information as prescribed by the Code.

In general, IRS and Treasury employees are authorized to inspect federal tax information (including case files) if they satisfy the requirements of Section 6103(h)(1) at the time of review. This section provides that tax returns and return information shall, without written request, be open to inspection by or disclosure to IRS employees whose official duties require such inspection or disclosure for tax administration purposes.

With respect to the two whistleblowers, the case at issue is no longer part of their official duties. During the transcribed interviews, the whistleblowers stated that they were removed from the case on May 15, 2023. Thus, any inspection or review by them of the case files after May, and any ongoing inspection, does not appear to satisfy the requirements of Section 6103(h)(1) and may expose them to penalties.

In addition, the exception for disclosures pursuant to Section 6103(f)(5) appears to only apply if a whistleblower is authorized to access the federal tax information at the time it was obtained. Section 6103(f)(5) provides that any person who otherwise has or had "access to any return information under this section" may disclose such return or return information to the Committee if "such person" believes such return or return information may relate to possible misconduct, maladministration, or taxpayer abuse. This section provides an exception for disclosure of, and not access to, returns and return information by a whistleblower. Initial documents from the case files were disclosed to the Committee on May 25, 2023.

Now, two months later, the whistleblowers are being asked to go back into the protected case files (after they are no longer assigned to the case) and review, extract, and disclose to the Committee additional federal tax information beyond what was initially provided. Unless an exception applies, such additional access and review of the case files and disclosure of extracted documents to the Committee would not be permissible. Any case files the whistleblowers have are "return information" protected under Section 6103 of the Code. They are not exempted from the statutory safeguarding procedures that apply to returns and return information. Thus, to disclose additional documents from the case files pursuant to Section 6103(f)(5), it appears that the whistleblowers must be authorized to access and review the case files under Section 6103 at the time of each additional search and extraction.

It does not appear that Section 6103(f)(5) requirements are satisfied for documents accessed and disclosed after May. First, as stated above, the requirements of Section 6103(h)(1) do not appear to be met, as the whistleblowers are no longer assigned to the case and further inspection seems to fall outside of their official duties. Second, without authorized access, the exception for disclosure of properly accessed documents in Section 6103(f)(5) does not appear to apply. Third, Section 6103(f)(5) requires "such person" (*i.e.*, the whistleblower) to believe that the federal tax information being disclosed may relate to possible misconduct, maladministration, or taxpayer abuse. If the whistleblowers are being directed to review, obtain, and disclose information by Members of Congress (months after the initial disclosure), it is the requesting Members who are choosing the information to disclose based on their beliefs and not the belief of the whistleblower.

The Committee needs to protect federal tax information and ensure compliance with the law. As I have stated from the beginning, the Committee is not a law enforcement body and should not be used to conduct investigations against a private citizen or intervene in Executive Branch enforcement decisions,

examinations, or investigations, or judicial proceedings. The Committee also should not direct any federal employees, including whistleblowers, to risk violating the law. Tax law and established procedures must be followed to access and receive protected federal tax information. Every Chairman, including myself, followed the Code and established procedures to obtain confidential federal tax information needed to advance a legitimate legislative purpose of our prestigious Committee.

Sincerely,



The Honorable Richard E. Neal
Ranking Member

Mr. Schneider. And I also understand there was a bipartisan call earlier this month, September 6th, when staff asked the Treasury Inspector General for Tax Administration for guidance on this section. We have not yet received that guidance. And, again, not being a lawyer, I am trying to understand how it is permissible under the Code.

So let me go through a few more specific questions about the documents here.

It was the two whistleblowers who provided the documents we are considering, correct?

Mr. Clerget. That is correct.

Mr. Schneider. And, according to them, they were removed from the case on May 15th of this year?

Mr. Clerget. That is correct.

Mr. Schneider. Okay.

The documents were produced on eight dates, as you mentioned, beginning August 22nd through September 19th. Is that correct?

Mr. Clerget. Yeah -- September 20th, yes.

Mr. Schneider. Okay. Again, both dates being after their removal on May 15th?

Mr. Clerget. Yes.

Mr. Schneider. All right.

So, in the Affidavit 2, in describing Exhibit 205, the whistleblower says, "During my review of my computer backup folders found on the IRS server, I found some notes." So it was in files about the case on the IRS server after he was removed.

You know, I know IRS employees have access to case files under 6103(h)(1) if -- and I think this is important, and I will quote -- "official duties require inspection" of

return or return information.

How is review of these case files part of the whistleblower's official duties after May 15th?

Mr. Clerget. So 6103(f)(5) is the provision Congress has created to allow whistleblowers to bring information that they believe indicates misconduct or wrongdoing, maladministration, taxpayer abuse to Congress.

And that is the process by which these whistleblowers provided the information to the Committee.

Mr. Schneider. But if I have it right, in section (h), and I will read it:

Department of Treasury returns and return information shall, without written request, be open to inspection by or disclosure to officers and employees of the Department of Treasury whose official duties require such inspection of disclosure for tax administration purposes.

What were the official duties post May 15 for the whistleblowers to be looking at this information?

Mr. Clerget. I don't know the answer to that question. I think you would have to speak with them about that.

Mr. Schneider. But if they had no official duties, I guess it goes back to the question I was asking before.

Isn't it no different than someone who has no interest in this just looking for information on their neighbor or a spouse or someone they don't like?

Mr. Clerget. I think the information has been provided under 6103(f)(5).

As far as the other questions and hypotheticals you are asking, I think you would have to speak with them about that.

Mr. Schneider. Okay. But the whistleblower --

Chairman Smith. Your time has expired, Mr. Schneider.

Mr. Schneider. Okay.

Chairman Smith. Mr. Fitzpatrick is recognized.

Mr. Fitzpatrick. Thank you, Mr. Chairman.

Mr. Clerget, there is a lot of information in here. I just want to point out two things for clarification.

If you could turn to Exhibit 506, tab 67 -- I am sorry -- tab 67 of 506.

Mr. Clerget. I am there.

Mr. Fitzpatrick. Explain what this email exchange is. It is between three people: Justin Cole, James Lee, and James Robnett. Who are they?

Mr. Clerget. So sorry. Did you say tab 67?

Mr. Fitzpatrick. 67, Exhibit 506.

Mr. Clerget. 506. I think I have 506 as tab 66.

Mr. Fitzpatrick. Okay.

Mr. Clerget. So starting with the back, with these email chains, it is often easiest to review them in reverse order.

So this is the last email starting on page 4 of Exhibit 506 is an email from Justin Cole to James Lee and James Robnett.

Mr. Fitzpatrick. Who are they?

Mr. Clerget. Justin Cole is the director of the Office of Communication at IRS Criminal Investigation at the time.

James Lee was the chief of IRS CI.

And James Robnett, I believe, was the deputy chief based on this email.

Mr. Fitzpatrick. And what is the media leak they are referring to?

Mr. Clerget. I am sorry. Can you repeat the question?

Mr. Fitzpatrick. Mr. Cole, I mean, if I am reading this email right, is informing his superiors of a media leak?

Mr. Clerget. Yes. He is indicating that there -- that he got a call from a CNN producer with information about the case.

Mr. Fitzpatrick. And following it up, Mr. Cole says that the CNN producer has an email from Hunter, saying he expected -- I just want to make sure that this is -- I have this right in context -- expected the stuff to go away when his dad becomes President.

Mr. Clerget. Yes.

Mr. Fitzpatrick. One other question.

Tab 35, where our books line up here, Exhibit 300, tab 35.

Mr. Clerget. Yes.

Mr. Fitzpatrick. What is this document here?

Mr. Clerget. This is the investigator's compilation of messages between Hunter Biden and business associates, discussing business relationships.

Mr. Fitzpatrick. And the June 6, 2017 email, who is that between?

Mr. Clerget. So this message is, it starts as a group message with S.M., which stands for Sportsman which was the code name IRS used for Hunter Biden, then James Biden, Rob Walker, and James Gilliar.

Mr. Fitzpatrick. Okay. Who is it that wrote this? It is not clear from here.

Explain to me one thing Tony brings to my table that I so desperately need, that I am willing to sign over my family's brand, and pretty much the rest of my business life.

Mr. Clerget. So that is, if you follow, you will see at the beginning of that piece, it says S.M. says and then quote. So that is Hunter Biden says, and then a quote.

Mr. Fitzpatrick. I just want to clarify.

No further questions, Mr. Chairman.

Chairman Smith. Mr. Evans is recognized.

Mr. Evans. Mr. Chairman, I would like to yield to Mr. Schneider.

Chairman Smith. Mr. Schneider.

Mr. Schneider. Thank you. Thank you very much.

Let me go back to the questions I was asking before. The two whistleblowers, they are disclosing, or they purport to be disclosing, information under 6103(f)(5). Is that correct?

Mr. Clerget. That is correct.

Mr. Schneider. And, you know, the key reading again, it says "may disclose." Do you see those word in the language?

Mr. Clerget. Of 6103(f)(5)? Yes.

Mr. Schneider. Yeah. The beginning of the section, it says, again, quoting:

"Any person who otherwise had or had access to any return, return information under this section may disclose."

Mr. Clerget. Has or had information, yeah.

Mr. Schneider. Has or had.

Mr. Clerget. Access.

Mr. Schneider. So if I am reading it, again, not a lawyer, but if I am reading it, it says must have had access to the information under 6103, not randomly, but had access under 6103 for the disclosure section to apply. Again, this is only a disclosure section.

So, Mr. Clerget, under what section of 6103 did the whistleblowers access the documents that are now in front of us?

Mr. Clerget. I -- you would have to ask them. I don't know what specific section under which they had access.

Mr. Schneider. You can't point to me where they had the authority.

You know, I can imagine the authority applying when they were on the case. They were assigned to the case. They had authority. They were taken off the case on May 15. Again, at that point, they are no different than that nosy neighbor worried about the guy across the street with the fancy cars.

So I don't understand how it continues to apply to them to literally rummage through files, looking for evidence that they don't have authority, best I can gather, as taken off the case. Am I missing something here?

Mr. Clerget. The only thing I would say and without getting into the -- your characterization of it is that 6103(f)(5), the statute says "has" or "had" access. So that is present access or past access. So I think those words are at least significant to what you are discussing. But ultimately, I think it is them that you would have to ask.

Mr. Schneider. And I agree the "has" or "had" under that authority but post May 15, going back and looking through files seems, you know, at least shaky ground to me.

It doesn't seem as we have the indication that the documents the Committee is planning on releasing to the public today came to the Committee legally.

And so, my question is: Can you tell me, hypothetically speaking, if the Committee were to receive protected tax information that was clearly obtained illegally, outside the 6103, without authority, would the Committee have the authority to release that information to the public under 6103?

Mr. Clerget. I haven't done a full analysis of that exact question, so I don't think it would be appropriate for me to opine.

Mr. Schneider. I think it is an important question. Again, it is the nosy neighbor getting information on the guy across the street, shouldn't have had it. Does that mean that this Committee could release it?

My last question: Can you give us assurances, or what assurances can you give

us that these documents were obtained legally?

Mr. Clerget. Well, I can -- I mean, it is clear that these IRS whistleblowers had access to this information --

Mr. Schneider. Prior to May 15?

Mr. Clerget. -- and the statute 6103(f)(5) says that use the language has or had access, as we discussed.

And so, you know, my general understanding of this provision is that Congress created it so that it could receive information about wrongdoing at the agency.

Mr. Schneider. Again, they "has" or "had," but after May 15th they did not have, present or past tense.

With that, I yield back.

Chairman Smith. Mr. Estes.

Mr. Estes. Thank you, Mr. Chairman.

I would like to yield my time to Representative LaHood.

Chairman Smith. Mr. LaHood.

Mr. LaHood. Thank you.

Mr. Clerget, I want to just follow up on the line of questioning from Mr. Schneider regarding the legal parameters that we have been operating under here related to 6103.

To your knowledge, as we sit here today, there hasn't been any legal -- there hasn't been any lawsuits or litigation filed from the Democrats or anybody else on the legality of 6103 and what we are doing here today, correct?

Mr. Clerget. That's correct.

Mr. LaHood. And there is the ability to file an injunction in Federal court to stop proceedings from going forward based on legal precedent, correct?

Mr. Clerget. Correct.

Mr. LaHood. Has any of that been filed today?

Mr. Clerget. No, sir.

Mr. LaHood. Are you aware of any litigation whatsoever filed by either the Democrats here on Ways and Means or other committees here in the House to stop what we are doing here today?

Mr. Clerget. No, sir.

Mr. LaHood. Thank you.

I yield back, or I yield to Mr. Estes.

Mr. Neal. Will the gentleman yield?

Chairman Smith. Mr. Estes has the time right now.

Mr. Estes. I will yield to the ranking member.

Mr. Neal. Thank you. We are not trying to hide anything here or cover it up. We are anxious to get these documents out to the public, particularly based on what we are hearing this morning.

Mr. Estes. Reclaiming my time, I will yield to Representative LaHood.

Mr. LaHood. If I understood the almost 10 minutes that Mr. Schneider talked about, he was criticizing the legal authority that we are using here. But none of that has been elucidated in any court of law. There was plenty of legal options that the Democrats had to fight against this, and yet, we have none of that here today.

That is my only point. Thank you.

Mr. Schneider. Will the gentleman yield?

Mr. Estes. Sure. If you want to respond to that, I will yield to Mr. Schneider.

Mr. Schneider. And, Mr. Estes, I don't mean to put you in a difficult spot.

Just to clarify, I think the point I am trying to raise, just trying to understand is: Under what authority did the whistleblowers have to access this information? It is not a

question of our authority. It is the authority the whistleblowers were operating under, or were they violating.

I take very seriously, and we have talked about this in this Committee on multiple occasions, the sanctity of the privacy of individual tax information, whether it is yours, mine, or anyone else's.

And I have real concerns about people removed from a case in May, accessing data post-May under what authority, because the authority they claim may be used in that hypothetical nosy neighbor about the guy across the street.

Mr. Estes. Thank you.

Mr. Schneider. Yield back.

Mr. Estes. Reclaiming my time, I think the issue is, I mean, our role and responsibility as the Committee is to focus on how things work for the IRS, and how things work in terms of an investigation into taxes being paid.

Your nosy neighbor example -- was an example to talk about. But I mean, we are trying to focus on, there are, very legitimately, information around taxes that weren't paid, and income that wasn't reported, and we are trying to get to the root of why that didn't happen and what went on through that process.

So I would like to yield back to Mr. LaHood.

Mr. LaHood. Mr. Schneider, just in response, I would say everything you just described is contingent on a legal determination. And that legal determination, when we disagree, is done by an independent court which is the Federal judiciary. That clearly wasn't done here, and that was my point.

Thank you.

Mr. Estes. I will yield back, Mr. Chairman.

Chairman Smith. Are you sure?

Mr. Estes. Yes, sir.

Chairman Smith. Thank you.

Mr. Panetta is recognized.

Mr. Panetta. Thank you, Mr. Chairman.

Well, I guess that is also part of the reason why we have actually requested guidance from the Treasury Inspector General on the legality of releasing the documents today.

Sean, you know that, correct?

Mr. Clerget. Yes.

Mr. Panetta. Sean, thanks for being here. I appreciate your time.

And, Mr. Chairman, thanks for this opportunity.

Just to kind of go through some things quickly here, these documents in this binder that were provided to us today, they were provided, all the documents were provided to the Committee by Shapley and Ziegler, correct?

Mr. Clerget. That is correct.

Mr. Panetta. None of these documents were provided by anybody else from the IRS, correct?

Mr. Clerget. That is correct.

Mr. Panetta. The Committee has not done an official request to the IRS for the unredacted documents, correct?

Mr. Clerget. That is correct.

Mr. Panetta. Because you would need to have a legitimate legislative purpose to do that under (f)(1) of 6103, correct?

Mr. Clerget. Generally speaking, a legislative purpose would be part of it, yes.

Mr. Panetta. Exactly. And, instead, you are relying on (f)(5) of 6103 as

justification to release these redacted documents, correct?

Mr. Clerget. Well, (f)(5) is what allows the Committee to receive the documents.

Mr. Panetta. So you only want to release these documents that are heavily redacted and only supplied to the Committee by Shapley and Ziegler, correct?

Mr. Clerget. The Chairman has presented the documents to the Committee for consideration.

Mr. Panetta. And those are the only documents you want to have released, correct?

Mr. Clerget. At this time.

Mr. Panetta. You haven't seen whatever is underneath any of the redactions on any of the documents. Correct, Sean?

Mr. Clerget. Other than the redactions made by the Committee to PII that I discussed before, other than that, no.

Mr. Panetta. So because you haven't seen the unredacted documents, you really don't know the full context of most of these documents, correct?

Mr. Clerget. I think we have learned quite a -- quite a bit about the context of these documents. And I think the investigation continues, and there is a lot more we would like to learn, yes.

Mr. Panetta. Exactly. Because you don't know most of the context of most of these redacted documents, correct?

Mr. Clerget. As with any investigation, we don't know everything yet. We are trying to figure out what happened here.

Mr. Panetta. For example, Sean, reclaiming my time, for example, go to tab 24, Exhibit 203, please.

Mr. Clerget. 24. Yes.

Mr. Panetta. The entire top and the entire bottom of that page are redacted. There is only five lines in the middle of it, correct?

Mr. Clerget. Correct.

Mr. Panetta. That are exposed, correct?

Mr. Clerget. That is correct.

Mr. Panetta. You haven't seen what is underneath the redacted parts of this document, correct?

Mr. Clerget. That is correct. It was provided --

Mr. Panetta. So you don't know what is underneath those redactions, correct?

Mr. Clerget. That is correct.

Mr. Panetta. It is listed as page 8. Is that correct?

Mr. Clerget. Yes.

Mr. Panetta. How many total pages were in this full document?

Mr. Clerget. I don't know.

Mr. Panetta. You don't know because you haven't seen the unredacted version, correct?

Mr. Clerget. That is correct.

Mr. Panetta. So you have just received this document from either Shapley or Ziegler, and the Committee wants it released to the public without knowing anything else about this document, correct?

Mr. Clerget. This one came from Ziegler, and the Chairman has presented it to the Committee.

Mr. Panetta. Tab 60, please, Sean, Exhibit 401.

Mr. Clerget. Yes.

Mr. Panetta. This is a 214-page interview, and in it, entire pages are redacted,

correct?

Mr. Clerget. That is correct.

Mr. Panetta. For example, pages 110 to 125, redacted, pages 134 to 137, redacted, pages 141 to 152, redacted, correct?

Mr. Clerget. That is correct.

Mr. Panetta. Again, you have not seen nor do you know what is in the unredacted pages of Exhibit 401, correct?

Mr. Clerget. That is correct.

Mr. Panetta. Besides Shapley and Ziegler, we don't have any way of confirming the authenticity of these documents, correct?

Mr. Clerget. I am not aware of anyone questioning the authenticity of these documents. They were presented to the Committee with signed affidavits.

Mr. Panetta. Once again, Sean, you haven't seen the entire case file, the unredacted case file, correct?

Mr. Clerget. The unredacted case file for the Hunter Biden case?

Mr. Panetta. For this file that Ziegler and Shapley have taken from, correct?

Mr. Clerget. No, I have not seen it.

Mr. Panetta. You have just seen these redacted documents, correct?

Mr. Clerget. That is correct.

Mr. Panetta. So you really don't have an understanding of the full context behind these heavily redacted pages besides what was given to you by Shapley and Ziegler, correct?

Mr. Clerget. Yes, along with their testimony and the testimony we have finally received from a few individuals, but yes.

Mr. Panetta. Besides that, have you had meetings or telephone calls with either

Shapley and Ziegler or their counsel outside the presence of minority staff?

Mr. Clerget. Yes. Obviously, to coordinate receipt of these documents, we have spoken to their counsel to receive the information.

Mr. Panetta. Has anyone disclosed other materials to the Committee that the majority staff has yet to share with us?

Mr. Clerget. Not that I am aware of.

Mr. Clerget. Did you or anyone of your staff discuss with Shapley or Ziegler what documents they should produce?

Mr. Clerget. No.

Mr. Panetta. Did you review the productions or offer feedback or advice to Shapley and Ziegler before they forwarded these unredacted -- these redacted documents?

Mr. Clerget. Can you repeat that?

Mr. Panetta. You bet.

Did you review the producing or offer any feedback or advice to Shapley or Ziegler before they gave these redacted documents to the Committee?

Mr. Clerget. Not beyond how to -- how we would receive the documents they wanted to give us to protect them under section 6130.

Mr. Panetta. Thank you.

I yield back.

Chairman Smith. Thank you.

I would, as Chairman, welcome the minority to join with us in working together in requesting additional documents that is necessary from this place, but at this point, we have not had any request. And the minority and majority has been part of all the testimony of all the depositions and all the interactions. So we would welcome that.

Mr. Smith is recognized.

Mr. Smith of Nebraska. Thank you, Mr. Chairman.

Certainly, thank you, Mr. Clerget.

I think some of this discussion is somewhat predictable. We have whistleblowers that the other side is trying to discredit, and I hope that we will be mindful of what these whistleblowers have offered, and I think their diligence in sharing the information in an appropriate way.

Now they -- the attacks go back to our first executive session in June. It is my understanding that the documents before us today actually commends whistleblowers' actions during the course of their investigation.

Mr. Clerget, what is in Exhibit 200, tab 21 and Exhibit 201, which is tab 22?

Mr. Clerget. Exhibit 200 is an email from Lesley Wolf to a number of individuals, including Mr. Ziegler and a number of others that appear to be working on the investigation.

Mr. Smith of Nebraska. And describing the work of the whistleblower?

Mr. Clerget. Yes. This is Ms. Wolf is taking a moment to thank them all for their hard work on the investigation.

Mr. Smith of Nebraska. And then tab 21, well, 21 and 22 -- excuse me -- 22, that would be more characterization of the exemplary work of the whistleblower Ziegler. Is that accurate?

Mr. Clerget. Yeah, yes, Exhibit 201, tab 22 is a back-and-forth email chain with David Weiss where he thanks both Mr. Ziegler and Mr. Shapley for taking the time to meet with him and present additional information. He says:

"I am always appreciative and mindful of the extraordinary effort of the team, and specifically, SA Ziegler have put into the case".

Mr. Smith of Nebraska. Thank you, Mr. Clerget.

Again, I want to reiterate that throughout this entire process these whistleblowers have proven to be credible, both in their resumes and in feedback from senior officials.

My original inquiry was: You know, what is the credibility here? And at every turn, there is significant credibility. There is also developing patterns of slow-walking things to outlast the statutes of limitations.

And I hope that as we sort through all of this, that we take it seriously, that we take our jobs and our responsibilities seriously of how we can get to the bottom of this so that something like this does not happen again. I am very concerned.

And I would hope that all of my colleagues would find so much of this evidence chilling, absolutely chilling. And we should make sure that it doesn't happen again.

Thank you.

Chairman Smith. Ms. Sanchez is recognized.

Ms. Sanchez. Before I begin, Mr. Chairman, I just want to point out the fact that Mr. Schneider started his questioning by saying he is not an attorney, but I am.

And as an attorney, it is incredibly important when dealing with serious matters like this, that you be specific. And earlier, I tried ask a colleague to be specific about which Biden he was referring to, because asking general questions about did Biden do this or Biden do that, I was confused.

And when you slap me down by not even allowing me to ask the question, that hardly is a fertile ground for bipartisanship.

And if you seem so intent on silencing my voice, I wonder: What is so threatening about asking somebody to be specific about which Biden they are referring to in their questions?

Mr. Clerget, I would like to chat a bit about one of the whistleblowers from which

this Committee received sworn testimony, Gary Shapley.

Mr. Clerget, it is clear that Mr. Shapley was a good investigator. And I don't think anybody doubts that. But that doesn't mean he was perfect. But it also seems from other witness testimony that the Committee has taken that he was a difficult employee, potentially one with an axe to grind.

For example, Mr. Batdorf testified that Gary has quote, "Gary had a tendency to go to levels like grade 7, 5-alarm fire on everything," and that"He has a mindset that if you don't agree with him, I mean, you are just incompetent."

Mr. Clerget, would you say that sounds like somebody who works collaboratively with others?

Mr. Clerget. My understanding of Mr. Shapley's work is that he has worked collaboratively with a number of investigators, attorneys, prosecutors, et cetera.

Ms. Sanchez. Your definition of collaboratively is a lot different than I think most people's would be.

Minority counsel went on to ask a follow-up question about Mr. Shapley's general behavior. When they asked Mr. Batdorf how many people he oversees, he answered about 1,000. That is a lot of people.

And they followed up with a question:

Of all the supervisory Special Agents under your purview, how many jump over their supervisor and their supervisor's supervisors and come to you directly with issues?

And his response, he said: Only one, Gary Shapley.

Mr. Clerget, do you work under a chain of command?

Mr. Clerget. Yes.

Ms. Sanchez. Okay. And do you think it would be frowned upon as a matter of course if you decided every single time to report directly to Chairman Smith before you

reported to your supervisor on an issue?

Mr. Clerget. I don't believe that is what Mr. Batdorf testified as to Mr. Shapley's conduct.

Ms. Sanchez. But that is the testimony we have from other witnesses, that he routinely jumped over his supervisor and his supervisor's supervisors.

Mr. Clerget. I don't --

Ms. Sanchez. And that is why we have a chain of command in any organization.

We have all worked with these kinds of personalities that think it is within their right to go straight to the top, and we know how difficult those kinds of people can be.

Additionally, we can see from the evidence submitted at these interviews that Mr. Shapley, in addition to being difficult to work with, had a political axe to grind.

In fact, when the witness was asked about whether Mr. Shapley's tendency [to] add quote, unquote "Biden-appointed" to the AUSA he was referring to, didn't Mr. Batdorf say it is unusual?

Mr. Clerget. I believe -- that is my recollection.

Ms. Sanchez. Yeah, it is. It is on page 54 of the transcript, just for your information.

Mr. Clerget. Thank you.

Ms. Sanchez. And did Mr. Batdorf say that Mr. Shapley told him that Mr. Shapley filed a whistleblower complaint on January 6, 2023?

Mr. Clerget. I believe so.

Ms. Sanchez. Yes. That is on page 64 of his transcript.

So he filed the whistleblower complaint on the anniversary of January 6, 2021, the insurrection, and he refers to the AUSA as Biden-appointed. That is very unusual.

The IRS is supposed to carry out its mission in an apolitical fashion, and here you

have an IRS employee labelling individuals based on the President who appointed them to that position.

It seems to me that it wasn't retaliation that had Gary Shapley removed from the case. It wasn't retaliation that caused the communication to break down between him and the DOJ. It was because he was an intemperate person with a political axe to grind who couldn't deal with the fact that not everyone saw things the way that he did. And I am sure that everyone on this dais has dealt with people just like that throughout their professional careers.

And it seems to me that Republicans are intent on trying to transform what appears to be a run-of-the-mill personnel matter into high crimes and misdemeanors.

It is a complete waste of taxpayer resources. And if I had a dollar for every witness that the Republican-led majority brings to the Whistleblower Committee, who has an axe to grind and some grievance, and therefore thinks that every Committee or, I mean, every Federal agency is corrupt, I would be a very wealthy woman.

With that, I yield back, Mr. Chairman.

Chairman Smith. Thank you.

Ms. Sanchez, I just want to point out, since you asked me a question directly, the Chair would not want to silence any members' voices on this Committee. And that is, in fact, why the gentleman from Illinois had the floor, and it was his time. And I did not want another member to silence his voice, because he said he would not yield.

And a lot of times, members in their 5 minutes, say things that other members don't understand. It just doesn't give us time to take their time away if that member doesn't does not yield.

Ms. Sanchez. Mr. Chairman, may I respond to that briefly?

Chairman Smith. Please.

Ms. Sanchez. Because the Chairman always has the prerogative to add that time onto that person's questions, and I think it would have been really helpful for all of to us just ask -- all I wanted to do was ask simply could you please specify which Biden you were talking about.

I don't think that is an unreasonable request, and you shot me down. And you had an opportunity to add time onto the gentleman from Illinois' questioning if I interfered with that time. But I think it was important to be specific.

But if that is too much to ask on a Committee that you at least allow people to ask a question, you know, then I apologize for, you know, wrecking your power and your control of the Committee.

And I yield back.

Chairman Smith. I appreciate your opinion.

Are there further technical questions?

Ms. Chu?

Ms. Chu. Well, the purpose of this executive session is to release documents to the public that supposedly shine a light, but these documents are deeply flawed and incomplete.

This is a piecemeal transfer only from Shapley and Ziegler that promotes their own testimony which has been directly contradicted by high-ranking IRS officials.

These are cherry-picked and heavily redacted documents. Let's take one example.

Republicans have been making a lot of hay over what was or was not said at an October 7 meeting by Assistant U.S. Attorney David Weiss as to the extent of his authority to bring charges in the Hunter Biden case. They are alleging that Weiss said he was not the deciding person on whether charges were filed.

Counsel, in the Committee's interview with Gary Shapley on page 178 of the transcript, majority counsel asked Mr. Shapley who was in attendance at that October 7 meeting and one of the names he listed was Darrell Waldon, correct?

Mr. Clerget. Based on my recollection, yes.

Ms. Chu. And then majority counsel stated:

"And so if someone wanted to just check with those folks, they could tell what they heard Weiss say at the same meeting that you were at."

Fair to say?

Mr. Clerget. Yes.

Ms. Chu. And Mr. Shapley's response was: "Yep."

Is that correct?

Mr. Clerget. That is correct.

Ms. Chu. And so, the Committee then asked Mr. Waldon to testify, correct?

Mr. Clerget. Yes.

Ms. Chu. And in the interview Mr. Waldon gave to the Committee, did Mr. Waldon confirm that Gary Shapley's testimony about the October 7 meeting was correct?

Mr. Clerget. I think the testimony -- Mr. Shapley's testimony -- was discussed in great detail in that interview.

So are you referring to any specific point or the whole meeting?

Ms. Chu. Well, I would say -- in fact, let's read what Mr. Waldon said. He said:

"I don't recall those exact words as I sit here today."

Mr. Clerget. Yeah, he was unable to recall.

Ms. Chu. He was unable to recall. That's not exactly a ringing endorsement of Shapley's characterization of the meeting or of what Mr. Weiss said.

But those aren't the only individuals that Shapley flagged for the Committee. Shapley also told the Committee that Tom Sobocinski and Ryeshia Holley could confirm his testimony, correct?

Mr. Clerget. I am not sure if that is exactly what he said but something to that effect, yes.

Ms. Chu. Are you familiar with the testimony that those two individuals proffered to the House Judiciary Committee?

Mr. Clerget. Yes.

Ms. Chu. Well, in fact, Mr. Sobocinski was even more firm in his recollection than Mr. Waldon.

I quote, "He didn't say that. In my recollection, he would have said that -- if he said that, I would have remembered it."

Similarly, Ryeshia Holley testified, "I don't remember him saying that."

So while this Committee and other so-called investigative committees have now spent months trying to get press hits on this bombshell, or supposedly bombshell meeting, it seems that none of the people who Gary Shapley suggests would verify what was supposedly said at the meeting could actually do anything of the sort.

Now I don't know. I suppose it is possible that AUSA David Weiss could have a massive wipeout of everyone's memory like they did in the film "Men in Black," but I think it is more likely that the whistleblower that the Republicans are clinging to didn't understand what he was hearing at the meeting. He wrote something down, but maybe he was confused, mistaken, or misheard.

This seems like a flimsy foundation for an investigation, but I guess that is no surprise coming from my colleagues across the aisle who have predetermined that they will pursue an impeachment of the President, regardless of the facts.

I yield back.

Chairman Smith. Mr. Moore is recognized for technical questions.

Mr. Moore. Thank you, Chairman.

Mr. Clerget, I would like to talk about the connection between Hunter Biden, his associates, and the Burisma connection with Ukraine.

Could you please turn to tab 36, Exhibit 301, with the small writing?

Mr. Clerget. Yes.

Mr. Moore. Okay. So tab 36, Exhibit 301, again, we are going to talk about the connection, is there a connection to all of the mentioned individuals involved.

This tab, Exhibit 301, shows how Hunter Biden and his associates, business associates, worked together to further the family business.

Would you say that that is correct?

Mr. Clerget. Yeah, that is a fair.

Mr. Moore. April 15, 2014, Hunter Biden -- Hunter Biden's business associate, Devon Archer, meets with then-Vice President Joe Biden. Is that correct?

Mr. Clerget. Yes, I see that towards the top of the page, April 15, 2014.

Mr. Moore. April 16, 2014, Hunter Biden meets with Greg Schultz who is believed to be a senior advisor to the Vice President, Joe Biden. Is that correct?

Mr. Clerget. Yes.

Mr. Moore. Also on April 16, 2014, Hunter Biden meets Archer at the White House. Is that correct?

Mr. Clerget. Yes.

Mr. Moore. Okay. April 17, 2014, Archer forwards an email to Hunter Biden from Vadym Pozharskyi of Burisma that states, quote:

As to H.B., I do believe that we have to find a reasonable balance here.

Is that correct?

Mr. Clerget. Yes, I see that.

Mr. Moore. April 21, 2014, Vice President Joe Biden takes a trip to Ukraine. Is that correct?

Mr. Clerget. Yes.

Mr. Moore. And about a month later, and I don't believe this is in the documents, but about a month later, Hunter Biden joins Archer in being added to the Burisma board of directors. Is that correct?

Mr. Clerget. That is my understanding.

Mr. Moore. And as a result, Biden, Hunter Biden, and associates received millions of dollars from Burisma.

Is that your understanding?

Mr. Clerget. Yes.

Mr. Moore. Then in November 2014, we see a Vice President Biden delegation to Ukraine.

Democrats have questioned any connection between Hunter's business and Joe Biden. And if this was in front of any one of my constituents, anybody that could look at this objectively, they would say there is clearly connection there.

I am not going to ask you that question. I don't believe that is a technical question related to the evidence that you are putting forward today.

But to try to say there is no connection there is not going to be accepted, in my opinion, by the American people, and we can discuss more of that. These are clear connections. You look at the timeline. You look at work that was being done.

My time spent right now, I just want to take a very clear look and say within days meeting at the White House, Vice President trips to the areas, for Hunter Biden to be

placed on a board of which he has no expertise, there is clearly connection here. And I think that this evidence shows that there is connection between all of this.

Thank you. I yield back.

Chairman Smith. Mr. Thompson is recognized.

Mr. Thompson. Thank you.

Counsel, thank you for being here today.

I would like to look at Mr. Batdorf's sworn testimony on page 75. He states that he and Darrell Waldon, Mr. Shapley's direct supervisor, jointly made the decision to remove Mr. Shapley from the investigation. He says, and this is his direct quote:

"I mean, the decision to remove Mr. Shapley was made by Darrell and I in December."

Correct?

Mr. Clerget. Yes, at that time at the direction of David Weiss.

Mr. Thompson. And Mr. Batdorf said there was an email in February from Mr. Waldon, when he was leaving the supervisor position, memorializing the decision to remove Mr. Shapley in the case -- if the case was moving forward.

Did you or the chairman request a copy of that email?

Mr. Clerget. The email from Mr. Waldon to who? To Mr. Carter?

Mr. Thompson. Mr. Waldon submitted an email memorializing the decision to remove Shapley if the case was moving forward.

Mr. Clerget. Yeah, so we, as we discussed earlier, we haven't made a formal document request at this time.

Mr. Thompson. Of course not.

And then Mr. Batdorf says it was not communicated to Mr. Shapley that he was removed in December because there was "No more investigative steps to be taken on the

case at that time."

Is that correct?

Mr. Clerget. Yeah, based on the testimony, it is my understanding that nothing happened in the case.

Mr. Thompson. And Mr. Batdorf says he decided to remove Mr. Shapley and Mr. Ziegler from the case because and, again, I quote:

"If they remained on the case, the case would not move forward."

Is that correct?

Mr. Clerget. Yes, my understanding is that Mr. Weiss --

Mr. Thompson. Later, when asked about retaliation, Mr. Batdorf says, and again, I quote:

"In 22.5 years, I have never made a decision or restricted anyone out of spite, out of retaliation, or anything."

Is that correct?

Mr. Clerget. With Mr. Batdorf's testimony?

Mr. Thompson. Correct.

Mr. Clerget. Yeah, that is consistent with my recollection.

Mr. Thompson. It is on the transcript on page 112.

And your counsel, Mr. Castor, replied, and again I quote:

"No one is suggesting you were."

Is that correct?

Mr. Clerget. That is consistent with my recollection.

Mr. Thompson. And, counsel, you are an employee of this Committee and in this context an agent of Chairman Smith, correct?

Mr. Clerget. Yes.

Mr. Thompson. Okay. And Mr. Castor presumably is also an employee of the Committee and also serving as Chairman Smith's -- directly?

Mr. Clerget. Yes.

Mr. Thompson. So we have in the transcript a direct quote from an agent of the Chairman, exonerating the IRS employee who had the direct responsibility for reassigning Mr. Shapley.

Do you agree with Mr. Castor's conclusion, and do you agree with Mr. Castor that Mr. Batdorf did not retaliate against Mr. Shapley?

Chairman Smith. Mr. Clerget, I don't believe that is a technical question.

Mr. Thompson. Do you?

Mr. Clerget. I defer to the Chairman on --

Chairman Smith. Do you have a technical question?

Mr. Thompson. Mr. Clerget Do you think Mr. Weiss recommended Shapley and Ziegler be removed as retaliation because he was mad that they blew the whistle?

Mr. Clerget. I think that is quite possible. He had just reviewed emails that would have led him to understand that Mr. Shapley had documented many of the allegations that have now come before this Committee.

So that December, discussion was shortly after he reviewed those emails and would have become aware that Mr. Shapley might blow the whistle.

Mr. Thompson. In his response, he said, "I do not."

And, furthermore, Mr. Waldon recommended they be removed from the case due to "unsubstantiated allegations about motive, bias, and intent." Mr. Waldon also was unequivocal when he said that he and the U.S. Attorney felt there were no political influences or pressures in the case. That's on the transcript also.

So it sounds to me like, I had said earlier on the first hearing, that this wasn't even

a half-baked analysis of an investigation. I think it is still quarter-baked.

There is just so much that we are not getting from so many people who had direct contact and direct knowledge about this, and the information that we do have from some of these people suggests such.

I yield back.

Chairman Smith. Mr. Larson is recognized for technical questions.

Mr. Larson. Thank you, Mr. Chairman.

I briefly want to associate myself with the remarks of Mr. Neal, and sincerely say how remorseful this is that this Committee is going through this process.

Let me also say the profound respect for the attorneys on this Committee who have knowledge and understanding and capability, given all the redactions, given all the documents.

Let me also have empathy, Mr. Clerget, for what you are enduring.

But there is so much hypothesis and so little fact. And when you look at when this all happened, and as Mr. Neal started this thing off, we should be focused on keeping government open. But one could make the conjecture: Is this whole proceeding part of a deal to keep government open? Did the actions and the call on September 12 correspond with what is happening here in committees, in other committees?

I have no way of knowing. It is conjecture. And so we leave it up to our attorneys and people with knowledge to ask specific questions and get answers.

And with that, I yield my time to Mr. Doggett.

Mr. Doggett. Mr. Clerget, when these two whistleblowers came to give their depositions, they brought a total of 11 documents, as I understand, that the Committee voted on June 22 to release, along with their sworn testimony?

Mr. Clerget. Yes.

Mr. Doggett. And since that time, they have not given any other testimony to this Committee?

Mr. Clerget. No.

Mr. Doggett. But they have provided some affidavits that accompany these 700 pages of documents?

Mr. Clerget. Yes.

Mr. Doggett. And in those affidavits, they indicate that they went back and looked at IRS servers to find some of the documents, correct?

Mr. Clerget. I think there was a line discussed earlier about that. I am not sure.

Mr. Doggett. Reviewing their computer backup files, IRS employees aren't entitled to keep their own 6103 files. They are just like any other IRS employee in that regard.

Mr. Clerget. Is that a question? I am sorry.

Mr. Doggett. Well, I guess it is a question and it is a comment.

I mean, it appears to me that instead of the Committee going out and following the procedure as a guardian of 6103 and the privacy of taxpayer records, and making a request for complete records, as Mr. Panetta pointed out, you decided to let the whistleblowers be your 6103 agents and let them gather the data for you.

The only data you have is what they supplied, right?

Mr. Clerget. Yes, thus far.

Mr. Doggett. You did not ever ask the IRS for this data directly?

Mr. Clerget. Not yet.

Mr. Doggett. Well, you have had May, June, July, August. September is almost over. What is keeping you from doing it?

Mr. Clerget. We have made a number of requests to the administration --

Mr. Doggett. You have not made any --

Mr. Clerget. -- and it has taken --

Mr. Doggett. -- 6103 requests, have you?

Mr. Clerget. It has taken a great deal of time to even secure limited interviews with two IRS employees. So the administration has not been particularly forthcoming with information.

Mr. Doggett. Well, you don't know if they would be forthcoming on a 6103 request because you have never made one.

And as far as these two employees are concerned, everything that you have told us suggested that they have violated 6103,and are today in violation of 6103 in ever having produced documents that they had no right to after May 15 when they were removed from the investigation.

Mr. Clerget. I don't agree --

Mr. Doggett. No --

Mr. Clerget. -- with that characterization.

Mr. Doggett. No right, no more right than any other IRS employee to expose these documents.

You could have obtained them the right way. You chose to rely on biased individuals who had no right to these documents.

And as for the suggestion from Mr. LaHood that we could have gone and got an injunction, yes, we could have taken the Donald Trump approach of trying to delay and delay and delay access to documents. We chose not to do that.

I think these documents show on their face that there is no corruption or wrongdoing by Joe Biden, and you have been unable this morning to indicate any document in here that shows that, other than the discredited Mr. Bobulinski.

I yield back.

Chairman Smith. Are there further technical questions?

Seeing none, we will move to strike the last word.

Mr. Doggett, you are recognized to strike the last word.

Mr. Doggett. I would pass for now.

Chairman Smith. Are there additional members who would like to strike the last word?

Mr. Pascrell?

Mr. Pascrell. Thank you, Mr. Chairman.

I just wanted you to know that, Mr. Chairman, not that you would care or need to care, I am very angry.

You and I got and others here got to bed this morning about 1:30, quarter after 1:00, as we were doing our duty and responsibility, defeating amendments to an agricultural bill that everybody knew, when they walked into the place, everybody was mostly going to vote against.

This is a dance, and I didn't want to dance. I was tired last night. So I am a little angry this morning. I try to keep calm, cool, and collected.

You are not governing. You are a fake narrative to attack President Biden when you didn't even congratulate him, most of you, when he was elected and duly elected. You started off in a stinky way, and you finished off the last administration in a stinky way by not cooperating.

Who in God's name do you think you are kidding? I don't need the numbers. When our side talks about all the polls show that people -- I am tired of polls and you are, too.

Today our Committee is really like a kangaroo court. Republicans are silent while

the leader of their own party is facing 91 felony charges. Sure as heck you would want to distract people from thinking about that.

In June, figure out how many months ago that was, I asked a simple question, whether claims of political interference were corroborated. That is the question I asked on the record. It turned out that the so-called whistleblower's claim was entirely refuted by two of his supervisors.

Somebody ain't telling the truth. Turns out the whistleblowers did not have the story corroborated. If we had taken our time, followed the facts, we would not have released the shoddy, phony-baloney allegations.

I will remind my colleagues these allegations began under the failed stewardship of the last president, and his handpicked IRS boss. I am so disgusted with him I won't even mention his name.

But you all bring up now and then 6103. I brought it to this Committee's attention. Half the Committee never even heard of 6103 just several years ago, 2017, the tax, the 6103, before we even had a Code, before we even had a Code.

So we sit here, distracted while the sun is out, we should be out there. It hasn't been out in a long time. We need some sun in here.

We are hours away from a devastating shutdown, and we have offered no plan, nothing, zero. This is from a majority who brought us to the brink of catastrophic default, five shutdowns in 10 years, not a bad record. All shutdowns on your watch, and now your leader is telling you shut the place down. Don't govern. Sit home. Forget about the poor. Forget about those who can't help themselves or not in a position. Forget about the disabled. Come and listen to people talk about 6103 who never read the darn thing in first place.

And who violated 6103? Proof positive, it is time to stop these nonsensical

attacks, start governing, and if you pass the President in the hall, congratulate him on what happened in 2020. There is nothing wrong with that. He is there.

Chairman Smith. Mr. Pascrell --

Mr. Pascrell. He is legally there.

Chairman Smith. -- I have given you 40 seconds.

Mr. Pascrell. Don't interrupt me. I am not done.

Chairman Smith. Your time has expired by 45 seconds. So I gave you 45 seconds.

Mr. Pascrell. Thank you for giving me 45 seconds.

Chairman Smith. You are welcome.

Mr. LaHood is recognized.

Mr. LaHood. Thank you, Mr. Chairman.

What we have learned from these whistleblowers and the accompanying documents and information shows a pattern over the last 9 years. And what is that pattern? The pattern and the evidence shows that Hunter Biden and the family received close to $19 million through multiple LLCs and companies. Taxes were not paid for multiple years. That is backed up by the sworn testimony of the whistleblowers. And by the way, these whistleblowers sought us out. We did not seek them out through the Ways and Means Committee.

But, today, 9 years later, Hunter Biden has never been charged with tax charges. Never been charged.

And, Mr. Pascrell, you brought up that the former President has 91 charges against him. So, within 18 months, four indictments against President Trump. And we can talk about the validity of those. But 9 years, and not one tax charge against Hunter Biden.

Now, what infuriates people is the unequal application of the law. Because you have a last name that is "Biden," you are not being charged.

And what all of this evidence has shown from the whistleblowers is, at every level, the investigation stopped -- by the IRS, by the AUSA. You had campaign finance charges, you had tax charges, you had corruption. No indictment, as we sit here today.

How do you explain that to people back home? Nine years, $20 million, and not one indictment.

And so we have an obligation and a responsibility in our oversight role to look into that, from whistleblowers that came to us with valid information that is backed up by evidence. And that is what we have before us.

The second thing that I think is important to point out here: Chairman Smith, back in June, decided that these whistleblowers were going to come forth and we were going to release that information.

So what happened? That announcement was made, generally, on June 19th. June 20th, the next day, plea agreement happens. For the first time in 9 years, there is an abrupt plea agreement.

Mr. Pascrell. Will the gentleman yield?

Mr. LaHood. That plea agreement, which we have all seen, was put before the district judge in Delaware.

Now, I am a former Federal prosecutor. Ninety-eight percent of plea agreements are agreed by the Federal judge, independent judge. Judge Noreika in Delaware accepted that plea agreement, read it, and refused to accept it. Why? Never gets done in Federal court.

So you have an independent judge that is part of the judiciary that decided to reject this plea agreement. But look at the facts and evidence underlying that. She

looked at what we sent her, what the whistleblower said under oath, all of the other factual information and the collateral information that went to that judge.

Mr. Pascrell. Will the gentleman yield?

Mr. LaHood. She looked at it in an independent way, and she absolutely rejected it. And she should have. Because if you look under the Federal statute on how plea agreements can be rejected: based on compelling, new, and relevant evidence. And it fell apart.

And so, again, as we sit here today, there have been no charges. And this is, by the way, extremely rare. It never happens. And I hear nothing on the other side on that factual statement that I just made to you, on refuting that.

So, again, I go back to our statutory obligation. Part of being this oversight committee and our role here is just that and getting those facts and evidence out there.

But, again, I go back to: The unequal application of the law is fully evident with all of the facts in evidence that we have seen in this case.

I yield back.

Chairman Smith. Ms. Sanchez is recognized to strike the last word.

Ms. Sanchez. Thank you.

You know, it is astonishing to me that Republicans are determined to pursue an impeachment of President Biden when there is no evidence of wrongdoing on his part. But Republicans have never let facts get in the way of their schemes. It is full-steam ahead, and facts and evidence be damned.

Just because extreme MAGA Republicans want Joe Biden to be guilty doesn't mean that he is. And try as they might, for months Republicans have dangled assurances that they have mountains of evidence as proof that there was wrongdoing.

You know, I also serve on the Weaponization Committee, and let me tell you what

a circus that has been. The Republican Chairman Jordan has had witnesses testify and allowed them to make all kinds of wild accusations without a shred of evidence to back them up. And not only does he allow them to come in and just allege these crazy schemes, but he hasn't even allowed Democrats to question these witnesses to test their veracity or their potential biases.

And one thing that is a reoccurring theme is that, often, these are disgruntled employees who are angry because they didn't get the promotion that they thought that they deserved. Therefore, they have an axe to grind and a grievance, so they think all Federal agencies are corrupt.

I want to bring everybody's attention to this binder, which is substantial and hefty. There are text messages in there from Hunter Biden, but, so far as I can see, there is not one text message in here from Joe Biden.

And Joe Biden is not Hunter Biden. I know that is probably shocking to my colleagues, but they are not the same person. And Joe Biden is not responsible for the actions of Hunter Biden any more than any one of us on this dais are responsible for actions that our children take.

There are no text messages from Joe Biden, there are no emails from Joe Biden, there are no phone recordings from Joe Biden in here. There are no WhatsApp messages from Joe Biden in here. It is all B.S. and speculation.

So, as far as I can see, this whole dog-and-pony show only serves the following purposes:

The first would be to take attention away from the fact that my Republican colleagues are incompetent at actually governing and are marching us down the path to yet again another government shutdown, which can be devastating to our economy and which will hurt American families across the United States.

The second surmise is that it is some kind of petty payback for four-time-indicted ex-President Trump having been impeached twice during his term.

And, number three, and perhaps the most disgusting and sad of all, is that it is being used as nothing more than red meat thrown to the extreme MAGA Republican base in order to raise political dollars for reelection for my Republican colleagues.

But, you know, don't just take my wild allegations at face value, because I have receipts. I have proof to back that up. And I would ask the Chairman for unanimous consent to enter into the record this solicitation.

"Stand with James Comer. Democrats and the media are after him for leading the fight to hold the Biden crime family accountable. Show your support. Chip in now."

And I have a second solicitation, which I would ask unanimous consent to enter into the record, by none other than the Chairman of this Committee.

"I am leading the impeachment inquiry into Joe Biden. This is Jason Smith, and we desperately need you now more than ever. Rush a donation now. I am proud to be a leader in the impeachment inquiry of Joe Biden, and I promise to make you proud. But I will be frank, we need your support."

Mr. Chairman, may I enter those into the record?

Chairman Smith. Without objection.

Ms. Sanchez. Thank you.

[The information follows:]

******** COMMITTEE INSERT ********

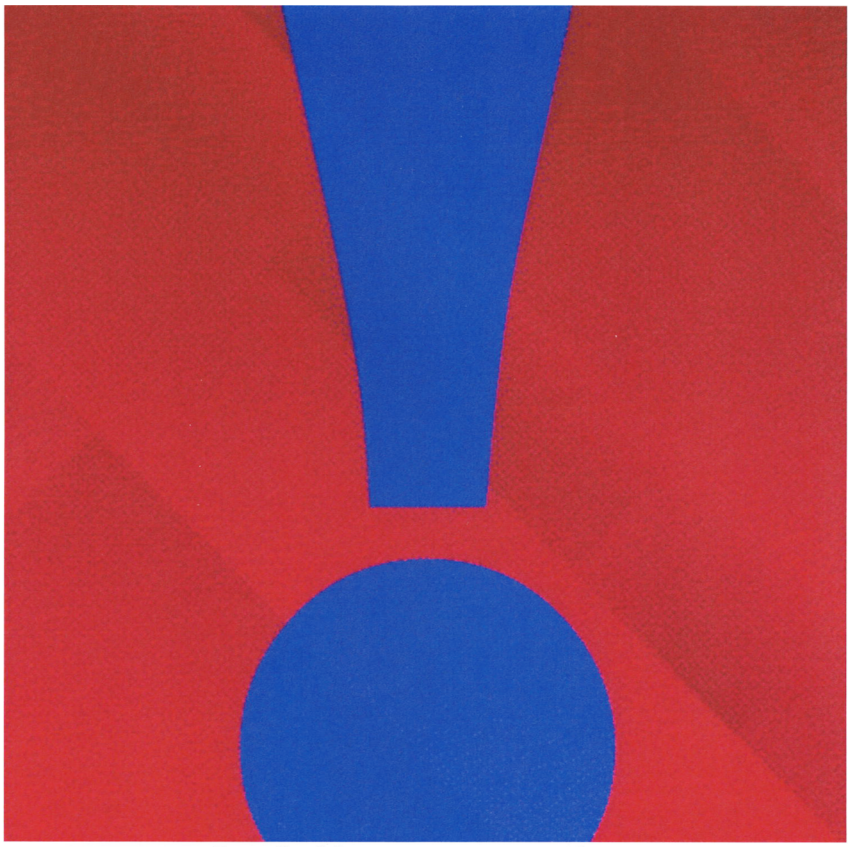
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Ms. Sanchez. I think that that says enough about what this inquiry is really about.

And I yield back the balance of my time.

Chairman Smith. Mr. Ferguson is recognized to strike the last word.

Mr. Ferguson. Mr. Chairman, before my time starts, I would like unanimous consent to enter into the record an email, fundraising email, out of the exact same vein that my colleague from California just put forth, but this one is from November the 14th of 2019. And our good friend from New Jersey, Mr. Pascrell, in this praises the Trump tax return decisions. So, pot calling the kettle black.

Chairman Smith. Without objection.

Mr. Ferguson. Thank you.

[The information follows:]

******** COMMITTEE INSERT ********

Bill Pascrell in the News

politicalemails.org/messages/59637

Bill Pascrell

From	Bill Pascrell, Jr. <teampascrell@pascrellforcongress.com>
Subject	Bill Pascrell in the News
Date	November 14, 2019 9:40 PM

CONGRESSMAN BILL PASCRELL

Good evening -- we wanted to reach out with a quick update of **Bill Pascrell in the News**. News today comes at you 24/7 so it's impossible to keep up. We just wanted to make sure you saw some of the important things Bill has been doing to serve the families of Bergen, Passaic, and Hudson Counties.

Pascrell praises Trump tax returns decision

"Trump and his myriad enablers in the administration have moved heaven and earth to violate the law and keep Trump's taxes hidden from sunlight. It's time for full transparency of Trump's corruption."

CNBC, 11/11

Pascrell honors 9/11 hero

"When he could have escaped, Rick went back into the smoldering buildings to see if anyone else in his firm remained... He quite literally sacrificed his life to save others."

Star Ledger, 11/8

Pascrell assails NJ mayor's anti-gay bigotry

"There is no place for anti-gay bigotry in our communities or within our political institutions," Pascrell said.

Hasbrouck Heights Patch, 11/11

Pascrell, AOC team up to expand banking options

"Our underbanked, underserved communities deserve nothing less than our best efforts to make affordable financial services accessible to all Americans," Mr. Pascrell and Ms. Ocasio-Cortez stated in their letter.

The Chief Leader, 11/8

Please check out these articles (and share them on Facebook and Twitter) to learn more about the work Bill is doing for you, and thank you truly for all your support.

Team Pascrell

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Mr. Ferguson. All right. So let's talk about how we got to where we are at this very moment, all right?

We are here because whistleblowers, who were then -- before they were called "whistleblowers," they were investigators with the IRS -- were looking into something that was very fishy. And they came across an individual who, slightly after the time of having an affair with his dead brother's wife and was accused of using narcotics, apparently his name came up on OnlyFans.com pornographic site, and they were making money off of this. Yes, this is one Hunter Biden.

And so, as they started to investigate this, they started going down certain roads, and then they were blocked by their supervisors. And because of the very rules that we, Congress, put forth about whistleblowers and bringing us information, they brought this information to the Committee. We didn't go fishing for it.

They were investigating a pornographic website and found this weird trail back to Hunter Biden, and then led to all of these allegations that, "Hey, wait a minute, we want to go investigate this," and, lo and behold, we can't go investigate this. It set up just this weird string of events.

But it is here, and we -- talking about legislative purpose -- we need to understand, is the Presidential audit process working? Not only do we need to be looking at the audit as a Committee, we need to be looking at the audit files, we need to be looking -- we should be asking questions. Should this expand to other family members?

I would say this: There are a lot of unanswered questions, there is a lot of information that we all want. You all have said you all want it. We want it.

Mr. Chairman, I suggest that we put forth a bipartisan letter, with all members of this Committee, to both President Biden, his family members, to be completely

transparent with information regarding the shell corporations and the bank accounts across their entire network. Let's lead a letter to the IRS requesting immediate release of all this information to the Committee so that we don't have to have it piecemeal.

And the question I would ask is, in the vein of transparency, would my colleagues on the other side of the aisle be willing to sign on to that letter to force this issue to come forward very, very quickly?

Mr. Neal. Would the gentleman yield?

Mr. Ferguson. Yes, sir.

Mr. Neal. Thank you, Doctor.

So the individuals, with the exception of the President, that you have noted, they are private citizens.

Joe Biden has released his tax forms a number of times during the course of his career --

Mr. Doggett. Unlike Trump.

Mr. Neal. -- unlike the former President did.

So I see no reason for us to be requesting the tax forms of private citizens if they are, in fact, under the jurisdiction of the Justice Department right now.

Mr. Ferguson. And to my colleague from Massachusetts, I respect that opinion, but in the interest of trying to get to the bottom of all of this, if nobody has done anything wrong, shouldn't we pursue that?

And, clearly, with regard to the Presidential audit process, we need to go further down and probably do this as Members of Congress as well, not just into our own stuff but those of our family members. It appears that there is more to this story, and we need to get that information.

So, clearly, Americans deserve to know what is going on inside their government.

We, as a Committee, deserve to get the answers. And we should be able to look at all of that information and determine whether or not this audit process is working according to the rules that we on this Committee and Members of Congress set up.

So, again, not to overemphasize this, but why are we here doing this right now? It is not because Republicans went on a fishing expedition. It is because Hunter Biden's moral character -- and, again, not judging him. And my friend Ms. Sanchez is right; you should never be held accountable for the actions of your adult child. Thank God my parents weren't held accountable for my actions.

But the point is, it led us to this point. The young man had a problem with sex and drugs and pornographic websites, and it led him straight -- and it created a problem that the IRS had to look at.

There is a line in an old song from Kenny Chesney: "It's always your favorite sins that do you in."

With that, Mr. Chairman, I will yield back.

Chairman Smith. Thank you.

Mr. Panetta is recognized to strike the last word.

Mr. Panetta. Thank you, Mr. Chairman.

Although I understand why the type of salacious information would come up in regards to Hunter Biden, I do believe, though, that today's effort is just not the best use of this Committee's talent and this Committee's time.

Today's hearing appears to be an attempt to use unverified, incomplete, and redacted documents to support a stalled impeachment inquiry.

These documents at the foundation of today's hearing have been provided by two employees who claim retaliation, yet they have been contradicted by witnesses that the majority staff interviewed, who have been unequivocal that there was no retaliation

against the two employees and absolutely no political motivation.

I believe that that is why you have not even verified the authenticity of these documents, because you believe that there is no legislative purpose that you could use to justify the release of the full, unredacted copies of the documents in question.

More critically, I am worried that we are abusing the power of this Committee, especially by relying on just two employees to present redacted tax information rather than going through the formal request process in compliance with Section 6103(f)(1) to get the full, unredacted documents today.

It is clear that the purpose of releasing the redacted documents is not to inform the legislative process but to create a false narrative about President Joe Biden based on redacted documents, not any evidence; based on assumptions, not any facts.

This Committee should not be wasting our time with this inquiry with the government only days away from a shutdown. This hearing is a distraction from us doing our job of governing. And, to be frank, this hearing is beneath many -- many -- of the members on this Committee, because the Ways and Means Committee is better than this.

I yield back.

Chairman Smith. Ms. Van Duyne is recognized to strike the last word.

Ms. Van Duyne. Thank you, Chairman.

We continue to hear from our friends on the left side of the aisle that this is a private citizen and that, you know, we should not treat this as anything other than a private citizen -- except for the fact that, because he was the President's son, he received preferential treatment.

If he was a private citizen, he probably already would have been in jail by now. These charges would already have been filed against him. They would not have allowed

charges to just simply drop off because of lack of time. They would have actually gone in and interviewed people. But they didn't because of campaign concerns about who his dad was. He was not treated as a private citizen.

In addition, we continue to hear that there is no evidence whatsoever connecting the President with any of these groups or any of this action, except for the fact that we have learned from these documents -- in addition to what we heard about Burisma, we also learned from these documents that Joe Biden's willingness to engage with Hunter Biden's business associates has been over time and it has been multiple times.

Public reporting shows that Joe Biden hosted Hunter and two business contacts -- billionaire Miguel Aleman and his father -- at the White House in February 2014. There is even a photo of the group receiving a behind-the-scenes tour of the Brady Briefing Room, just around the corner from the Oval Office. Hunter wrote to the White House photographer asking, "Do you have pictures from the lunch I had in dad's office with Miguel Aleman Sr. and Jr. and Jeff Cooper? If so, let me know and I can send someone over to pick them up." Jeff Cooper followed up with Hunter, "Any luck on getting those other pics from the White House Aleman visit or getting a few signed for Miguel and his dad?"

Just 3 months after the White House tour, Hunter sent an email to another business partner, Devon Archer, asking, "We need to get to Mexico City and cement the deal with Miguel. To that end, you need to reach out to him and get him an ongoing report on RR investment." That exchange is in the documents before us today.

In November 2015, Joe Biden hosted at the Vice President's residence Hunter, Miguel Jr., Miguel Sr., Jeff Cooper, and Mexican billionaire Carlos Slim.

Finally, public records show we learned that Joe used Air Force Two to shuttle Hunter and Jeff Cooper to Mexico City in 2016.

The idea that Joe Biden had no connection to his son's business dealings is demonstrably false.

My friends continue to say on the other side of the aisle that these documents don't contain any damning evidence. Then release them, and let the public judge for themselves.

I yield.

Chairman Smith. Mr. Blumenauer is recognized.

Mr. Blumenauer. Thank you, Mr. Chairman.

I identify with the line of inquiry from my friend Mr. Doggett, in terms of being able to move --

Mr. Doggett. Microphone.

Mr. Blumenauer. -- being able to --

Mr. Doggett. Especially if you are going to mention my name.

Mr. Blumenauer. I find this physically painful, the notion that we are dealing with a couple of disgruntled IRS employees whose indictment of -- in terms of what we are dealing with here has been discredited by their superiors; that we haven't really, as a Committee, gone down this path in a thoughtful and systematic way. It is trying to somehow throw discredit on the Vice President.

By all means, indict and impeach Hunter Biden. But this, at a time when we are facing a government shutdown, when we have massive documents here that don't show direct causation -- there isn't anything that really ties the President to these allegations. We are looking at innuendo. It isn't very hard, putting this degree of resource to raise questions.

I identify with my friend from Utah saying, the public might be concerned. Well, the public would be concerned about what happened with the Trump family and the deal

that they made in terms of financing properties with the Saudis immediately after leaving office.

There are all sorts of areas here that would raise questions in the public. That is not the standard by which our Committee should be operating, not things that we don't like, things that we think look suspicious, but meet the test of the process going forward. I don't think this meets that test.

I think this standard opens up a whole host of rabbit holes that we can go down that aren't particularly productive and not respectful, and at a time when we are facing serious problems with a government shutdown that will have serious consequences and perhaps stall the fragile economic recovery we have and raise blood pressure and concern but not solve problems.

This is not a productive way to be operating. And I am embarrassed that we are taking Committee time to do this.

Chairman Smith. Mr. Wenstrup is recognized to strike the last word.

Mr. Wenstrup. Thank you, Mr. Chairman.

I think everyone on this Committee is capable of looking at a situation and truly, in their mind, deciding if something is right or if something is wrong. And if you aren't able to do that in an unbiased way, putting your politics aside, being able to look at something without looking at the name of the person that is involved, then you shouldn't be on this Committee. You probably shouldn't even be in Congress, when it comes to right versus wrong.

But there is a troubling example of unfairness here. It seems the politically connected play by a different set of rules. That was the concern of the whistleblowers.

2014, two felonies. 2015, misdemeanor. IRS investigators found that Hunter Biden underpaid his taxes by at least $300,000. There is a process when they

find things like that.

Nine years later, no indictment. And for some reason, prosecutors along the way decide to give him a free pass. And the IRS, apparently they said, well, let's turn it over to DOJ. Nothing was done. They allowed the statute of limitations to expire on a criminal case.

You know, I don't understand why people would want thousands of new IRS agents if the IRS agents aren't permitted to do their jobs. The idea of getting more IRS agents was to make sure that people aren't committing fraud or committing felonies or even misdemeanors and that people pay their fair share of their taxes.

Yet, somehow, in this case, it is not important. Put it aside. Let the statutes run out.

You cannot look at that and feel good about what is taking place and what has taken place. I guarantee you, if the last name was different and the last name was "Trump," you would be all over this in every way, screaming all day long.

But by the time they finally made the decision, IRS was blocked from pursuing a civil case against Hunter Biden. So there is no recourse for the government to pursue that amount. That is a shame.

If this were an ordinary American, do you think the IRS would have given a free pass? No. They wouldn't walk away from $300,000, and neither would you. If the IRS thought a small-business owner owed an extra $30,000, $3,000, or $300, would the IRS say, "That is okay. Don't worry about it. You committed a felony, but let's just make it a misdemeanor and call it a day"? Sorry. It shouldn't work like that, not in America, not with blind scales of justice. And that is not what has been taking place, according to everything the whistleblowers came forward with.

By the way, one admitted that he was a Democrat his whole life. So it is not

about politics for this person. It is about right versus wrong and people who have done their job and done it well for years.

So apparently the wealthy and well-connected play by a different set of rules. And we do need to develop legislation to put a stop to it. This is a clear legislative process.

I make this case across all of our agencies today compared to the military. In the military, unethical is unlawful, and you go to jail. In our agencies, you violate the rules, nothing happens to you. We have seen it with the FBI. IG report verifies that. I think we are going to see it here. And nothing happens. And, in this case, nothing happens to the person that clearly owed the taxes, committed the felonies.

Again, what is the purpose of more IRS agents if the people above them don't permit them to do their jobs?

With that, I yield back.

Chairman Smith. Mr. Doggett is recognized to strike the last word.

Mr. Doggett. Mr. Chairman, when we met on June the 22nd, I introduced a letter from Mr. Daniel Weiss, the Donald Trump appointee as U.S. attorney, dated June the 7th.

I want to ask your consent to reintroduce that letter, along with his subsequent letters of June 30th and July 10th, indicating that he was wholly responsible and had authority in this investigation.

Chairman Smith. Without objection.

[The information follows:]

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June 7, 2023

The Honorable Jim Jordan
Chairman
Committee on the Judiciary
U.S. House of Representatives
Washington, D.C. 20515

Dear Chairman Jordan:

Your May 25th letter to Attorney General Garland was forwarded to me, with a request that I respond on behalf of the Department.

While your letter does not specify by name the ongoing investigation that is the subject of the Committee's oversight, its content suggests your inquiry is related to an investigation in my District. If my assumption is correct, I want to make clear that, as the Attorney General has stated, I have been granted ultimate authority over this matter, including responsibility for deciding where, when, and whether to file charges and for making decisions necessary to preserve the integrity of the prosecution, consistent with federal law, the Principles of Federal Prosecution, and Departmental regulations.

Your letter references recently-announced staffing determinations in the matter and the Committee's concern that those decisions intersect with whistleblower protections. I agree wholeheartedly that whistleblowers play an integral role in promoting both civil servant accountability and good government practices. Federal law protects whistleblowers from retaliation, as well it should.

The information sought by the Committee concerns an open matter about which the Department is not at liberty to respond. As then-Deputy Attorney General Rod Rosenstein wrote in 2018 in response to a request for information from the Honorable Charles Grassley, Chairman of the Senate Committee on the Judiciary:

> Congressional inquiries during the pendency of a matter pose an inherent threat to the integrity of the Department's law enforcement and litigation functions. Such inquiries inescapably create the risk that the public and the courts will perceive undue political and Congressional influence over law enforcement and litigation decisions. Such inquiries also often seek

> records and other information that our responsibilities for these matters preclude us from disclosing.[1]

Accordingly, and consistent with longstanding Department of Justice policy and practice,[2] I must respectfully decline the Committee's request for documents and information at this time to protect confidential law enforcement information from disclosure.

This response fully recognizes that the Committee's oversight efforts are an important part of its legislative process. As then-Assistant Attorney General Robert Raben noted in 2000:

> Congressional committees need to gather information about how statutes are applied and funds are spent so that they can assess whether additional legislation is necessary either to rectify practical problems in current law or to address problems not covered by current law. By helping Congress be better informed when it makes legislative decisions, oversight promotes the accountability of government.[3]

Across administrations, therefore, the Department's policy has been to:

> ... comply with Congressional requests for information to the fullest extent consistent with the constitutional and statutory obligations of the Executive Branch[.] [T]he Department's goal in all cases is to satisfy legitimate legislative interests while protecting Executive Branch confidentiality interests.[4]

The confidentiality interests implicated by the Committee's instant request include legally protected materials (including grand jury information, protected by Rule 6(e) of the Federal Rules of Criminal Procedure, and taxpayer information, protected by 26 U.S.C. Section 6103); information the disclosure of which might compromise open criminal investigations or prosecutions or constitute an unnecessary invasion of privacy;

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[1] Letter from Deputy Attorney General Rod Rosenstein to Hon. Charles Grassley, Chairman, Committee on the Judiciary, U.S. Senate, at 10 (June 27, 2018) *quoting* Robert Raben, Assistant Attorney General, "DOJ View Letters on Subcommittee on Rules and Organization of the House testimony on 'Cooperation, Comity, and Confrontation: Congressional Oversight of the Executive Branch,'" July 15, 1999, *available at* https://www.justice.gov/media/962176/dl?inline (last accessed June 2, 2023).

[2] *See* Congressional Requests for Information from Inspectors General Concerning Open Criminal Investigations, Memorandum Opinion for the Chairman Investigations/Law Enforcement Committee President's Council on Integrity and Efficiency, March 24, 1989, *available at* https://www.justice.gov/file/24181/download (last accessed June 2, 2023).

[3] Letter from Assistant Attorney General Robert Raben to The Honorable John Linder, Chairman, Subcommittee on Rules and Organization of the House, Committee on Rules, House of Representatives, at 2 (January 27, 2000), *available at* https://www.justice.gov/sites/default/files/olp/legacy/2014/07/23/linder.pdf (last accessed June 2, 2023).

[4] *Id.* at 2.

and, just as importantly here, pre-decisional deliberative communications. By way of illustration, the Department has a broad confidentiality interest in protecting materials that reflect its internal deliberative process, at least to ensure that Departmental litigation decisions are products of independent legal and factual assessments, free from external political influences. Here, any documents or information responsive to the Committee's request would fall within deliberative communications regarding an ongoing criminal investigation.

As then-Deputy Attorney General Rosenstein recognized:

> We cannot fulfill requests that would compromise the independence and integrity of investigations ... or create the appearance of political interference. We need to follow the rules. It is important for the Department of Justice to follow established policies and procedures, especially when the stakes are high.[5]

I share then-Deputy Attorney General Rosenstein's "commitment to the Department's longstanding traditions, [which] carries with it an obligation to ensure that we keep pending law enforcement matters separate from the sphere of politics and that there be no perception that our law enforcement decisions are influenced by partisan politics or pressure from legislators."[6] Here, that requires that I respectfully protect from disclosure the confidential law enforcement information the Committee seeks. My ongoing work would be "seriously prejudiced by the revelation of the direction of [the matter], information about evidence obtained, and assessments of the strengths and weaknesses of various aspects of [the matter]."[7]

In February 2021, I was asked to remain as United States Attorney for the District of Delaware to continue my oversight of the matter. Since that time, I have fulfilled my responsibilities, consistent with Department practices and procedures, and will continue to do so. Throughout my tenure as U.S. Attorney my decisions have been made-- and with respect to the matter must be made-- without reference to political considerations.

Sincerely,

David C. Weiss
United States Attorney

cc: The Honorable Jerrold L. Nadler, Ranking Member

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[5] Letter from Deputy Attorney General Rod Rosenstein to Hon. Charles Grassley, Chairman, Committee on the Judiciary, U.S. Senate, at 6, *available at* https://www.justice.gov/media/962176/dl?inline (last accessed June 2, 2023).
[6] *Id.* at 7.
[7] *Id.* at 4.

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June 30, 2023

The Honorable Jim Jordan
Chairman
Committee on the Judiciary
U.S. House of Representatives
Washington, D.C. 20515

Dear Chairman Jordan:

This is in response to your June 22, 2023, letter,[1] wherein you renew your request for materials related to whistleblower allegations made in connection with the investigation into Robert H. Biden, and request additional information related to my response[2] to your initial letter on this topic.

At the outset, I would like to reaffirm the contents of the June 7 letter drafted by my office and reiterate that I am not at liberty to provide the materials you seek. The whistleblowers' allegations relate to a criminal investigation that is now being prosecuted in the United States District Court for the District of Delaware. At this juncture, I am required to protect confidential law enforcement information and deliberative communications related to the case. Thus, I will not provide specific information related to the Hunter Biden investigation at this time. But I will provide some general insight on two issues.

First, the Department of Justice did not retaliate against "an Internal Revenue Service ("IRS") Criminal Supervisory Special Agent and whistleblower, as well as his entire investigative team... for making protected disclosures to Congress."[3]

Second, in my June 7 letter I stated, "I have been granted ultimate authority over this matter, including responsibility for deciding where, when and whether to file charges and for making decisions necessary to preserve the integrity of the prosecution, consistent with federal law, the Principles of Federal Prosecution, and Departmental regulations."[4] I stand by what I wrote and wish to expand on what this means.

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[1] Letter from Rep. Jim Jordan, Chairman, H. Comm. on the Judiciary, to Hon. David C. Weiss, U.S. Att'y, District of Delaware (June 22, 2023) (hereinafter, "the June 22 letter").
[2] Letter from Hon. David C. Weiss, U.S. Att'y, District of Delaware to Rep. Jim Jordan, Chairman, H. Comm. on the Judiciary (June 7, 2023) (hereinafter, "the June 7 letter").
[3] June 22 letter at 1.
[4] Id. at 1.

As the U.S. Attorney for the District of Delaware, my charging authority is geographically limited to my home district. If venue for a case lies elsewhere, common Departmental practice is to contact the United States Attorney's Office for the district in question and determine whether it wants to partner on the case. If not, I may request Special Attorney status from the Attorney General pursuant to 28 U.S.C. § 515. Here, I have been assured that, if necessary after the above process, I would be granted § 515 Authority in the District of Columbia, the Central District of California, or any other district where charges could be brought in this matter.

At the appropriate time, I welcome the opportunity to discuss these topics with the Committee in more detail, and answer questions related to the whistleblowers' allegations consistent with the law and Department policy. It is my understanding that the Office of Legislative Affairs will work with the Committee to discuss appropriate timeline and scope.

Sincerely,

David C. Weiss
United States Attorney

cc: The Honorable Jerrold L. Nadler, Ranking Member

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July 10, 2023

The Honorable Lindsey O. Graham
Ranking Member
Senate Committee on the Judiciary
United States Senate
Washington, D.C. 20510

Dear Senator Graham:

This is in response to your June 28, 2023, letter.[1]

As I recently explained to the Honorable Jim Jordan,[2] since the whistleblowers' allegations relate to a criminal investigation that is currently being prosecuted in the United States District Court for the District of Delaware, I have a duty to protect confidential law enforcement information and deliberative communications related to the case. As I likewise indicated, I welcome the opportunity to respond to these claims in more detail at the appropriate future time, as authorized by the law and Department policy.

To clarify an apparent misperception and to avoid future confusion, I wish to make one point clear: in this case, I have not requested Special Counsel designation pursuant to 28 CFR § 600 *et seq.* Rather, I had discussions with Departmental officials regarding potential appointment under 28 U.S.C. § 515, which would have allowed me to file charges in a district outside my own without the partnership of the local U.S. Attorney. I was assured that I would be granted this authority if it proved necessary. And this assurance came months before the October 7, 2022, meeting referenced throughout the whistleblowers' allegations. In this case, I've followed the process outlined in my June 30 letter and have never been denied the authority to bring charges in any jurisdiction.

[1] Letter from Sen. Lindsey O. Graham, Ranking Member, S. Comm. on the Judiciary, to Hon. David C. Weiss, U.S. Att'y, District of Delaware (June 28, 2023) (hereinafter, "the June 28 letter").
[2] Letter from Hon. David C. Weiss, U.S. Att'y, District of Delaware to Rep. Jim Jordan, Chairman, H. Comm. on the Judiciary (June 30, 2023) (hereinafter, "the June 30 letter").

Your questions about allegations contained in an FBI FD-1023 Form relate to an ongoing investigation. As such, I cannot comment on them at this time.

Sincerely,

David C. Weiss
United States Attorney

cc: The Honorable Richard J. Durbin, Chairman

Mr. Doggett. And also to introduce two news articles, one from FOX News on September 14th and another from CNN on September 20th: "Top IRS official latest witness to dispute allegations from whistleblower on Hunter Biden tax case."

Chairman Smith. Without objection.

Mr. Doggett. Thank you very much.

[The information follows:]

******** COMMITTEE INSERT ********

FOX NEWS

IRS whistleblower's boss pushed to have him removed from Hunter Biden investigation: Transcript

By Liz Elkind, 9/14/23

IRS whistleblower Gary Shapley's former superior recommended removing him from the federal investigation into Hunter Biden, a newly released transcript reveals, despite confirming key parts of Shapley's claims that the probe was vastly limited in scope.

IRS Special Agent in Charge Darrell Waldon sat for a closed-door interview with staff from the House Ways & Means Committee on Friday. Waldon was one of several people named by Shapley as having attended an Oct. 7, 2022, meeting in which then-U.S. Attorney for Delaware David Weiss allegedly discussed limitations on the Hunter Biden investigation.

Waldon, who said he was special agent in charge between "April of 2021 through February of 2023," said he recommended that Shapley be removed from the investigation for making "unsubstantiated" claims.

"So before I left the special agent in charge position, in February, I recommended to [IRS Director of Field Operations Michael Batdorf] that Gary Shapley be removed as the [supervisory special agent] from the Hunter Biden investigation, primarily due to what I perceived to be unsubstantiated allegations about motive, intent, bias. And, again, my goal was to protect the integrity of the investigation and figure out a way forward," Waldon told GOP investigators.

But Shapley was not reassigned until May, Waldon said. He also denied playing a role in Shapley's removal from the Hunter Biden probe.

Earlier in the interview, Waldon conceded the investigation was "sensitive" in nature but said "no" when asked if he thought the case was being politicized.

He also corroborated Shapley's complaint of being limited in the scope of his investigative duties.

"Yes. Or I should say at least of the things that they can ask in interviews, is my general awareness," Waldon answered when asked if Shapley said he and his team were "limited in who they could interview."

Waldon also said he recalled "a discussion" on the subject of Shapley and his team being "restricted from requesting certain interviews of relatives of Hunter Biden."

However, he denied recalling any instances where Shapley was denied specific requests.

Shapley previously claimed that Weiss told a group of law enforcement officials on Oct. 7 of last year that he was not "the deciding person" in charging Hunter Biden, despite both Weiss and the Justice Department vowing the Trump appointee had full autonomy over the investigation. Shapley had said that Weiss, now a special counsel, was denied the role at the time and was told he could not bring charges against Hunter Biden in Washington, D.C., or California.

Waldon confirmed to GOP investigators that the case was "presented" there but the U.S. attorney's office in Washington, D.C., "did not agree to take the case on."

Waldon said that if both D.C. and the Central District of California turned down the case, "There was processes that Mr. Weiss would have to work out with the Department of Justice, and that's my basic understanding."

After the Oct. 7 meeting, Weiss stopped speaking directly to Shapley altogether, Waldon said. "Mr. Weiss stated to me that he would not be communicating with Mr. Shapley anymore and he would be going directly to me," he said, recalling a communication from later that month.

While the IRS had ultimate say in whether an agent was reassigned, Waldon said that generally, "DOJ would communicate what their preference is, and then we would deliberate on that conversation."

President Biden's son faces scrutiny both by the Justice Department and GOP members of Congress. A plea deal struck between Weiss' office and Hunter Biden fell through earlier this summer.

Fox News Digital reached out to Ways & Means Committee Democrats and the IRS for comment.

CNN

Top IRS official latest witness to dispute allegations from whistleblower on Hunter Biden tax case

By Annie Grayer, 9/20/23

A high-ranking Internal Revenue Service official has disputed claims by a whistleblower whose allegations about political interference into the Hunter Biden tax investigation are central to House Republican impeachment inquiries against President Joe Biden.

In closed-door testimony obtained by CNN, IRS Director of Field Operations Michael Batdorf told a House committee last week that it was his decision to remove the whistleblower, Gary Shapley, from the criminal probe into Biden's son in December 2022. But Shapley wasn't informed of that decision until May, the same month he brought his claims to Congress.

Batdorf, who testified at the behest of House Republicans, directly contradicts Shapley's claims that he was removed from the investigation as a direct result of his decision to criticize the way IRS and Department of Justice officials handled the high-profile tax case.

"I just want to go on the record. In my 22.5 years, I have never made a decision or restricted anyone out of spite, out of retaliation, out of anything," Batdorf stated. "That is not who I am."

Batdorf testified that he removed Shapley from the Hunter Biden probe due to Shapley's deteriorating relationship with US Attorney David Weiss, over what Batdorf said were "investigative differences, prosecutorial differences."

According to Batdorf, by November 2022, Weiss had decided to stop talking to Shapley. "It was David Weiss' moment of: I'm not talking to him anymore. He's harassing me," Batdorf said in describing an email from Weiss.

In his interview, Batdorf complimented Shapley for his work ethic, calling him a "fantastic agent" and "passionate" but also said there had been concerns over Shapley's behavior for months.

"Gary has a tendency to go to level like grade seven, five-alarm alarm fire on everything" Batdorf testified. "He has a mindset that if you don't agree with him, I mean, you're just incompetent," Batdorf said.

Batdorf also took issue with Shapley's decision to characterize Justice officials based on the president that appointed them.

"It's unusual" Batdorf testified. "We're supposed to be a nonpolitical organization."

Shapley's legal team told CNN that after his client spoke up about the "improper handling of the case," Weiss "refused to interact with him – which is obvious retaliation for protected whistleblower disclosures regardless of whether Mr. Batdorf wants to admit it."

Batdorf said that Shapley was not informed of the decision to remove him from the Hunter Biden case right away because at the time the case was at a standstill.

"There was not a reason to engage Gary Shapley on that until we knew the case was going to go forward," Batdorf testified. "It would have been a waste of resources to assign a new investigative team to get up to speed on an entire investigation and then not have it go anywhere."

During that time, Weiss, the US attorney in Delaware, was trying to determine whether he could partner with other US attorney's offices in either California or Washington, DC.

Batdorf testified that Shapley informed him in January of his intention to go to Congress with his complaints. The case against Hunter Biden didn't restart until May, roughly a month after Shapley first provided information to Congress. Shapley was finally informed he was off the case on May 15, according to Batdorf, eleven days before he would first testify behind closed doors to the House.

Shapley has claimed his testimony is what pushed Weiss to restart his work, a point Batdorf did not refute.

"David Weiss made his decision to go forward in May, "Batdorf testified. "I'm not sure what drove that decision."

Batdorf is the latest government official to dispute portions of Shapley's whistleblower allegations.

Several FBI and IRS officials brought in for closed-door testimony by House Republicans in recent days said they don't remember Weiss saying that he lacked the authority to decide whether to bring charges against the president's son, or that Weiss said he had been denied a request for special counsel status.

Those twin claims, made by Shapley, form the basis of Republican accusations that the Justice Department's investigation into Biden's taxes was tainted by political influence and that Weiss and Attorney General Merrick Garland tried to protect Hunter Biden in the investigation.

The new testimony comes as House Republicans begin an impeachment inquiry into the president and his family, potentially undercutting one element of that effort.

In June, Weiss reached a plea deal with Hunter Biden on tax and gun charges. But the deal fell apart amid scrutiny from a judge, and Weiss subsequently requested special counsel status. Last week, Hunter Biden was indicted on the gun charges. Biden has told the court that he plans to plead not guilty to the charges.

According to Batdorf's testimony, in November 2022, a month after a key meeting between Weiss, Shapley and other agents working on the Hunter Biden investigation, Weiss informed Shapley's supervisor, Darrell Waldon, he would no longer be speaking to Shapley.

"In my 22.5 years of experience and all the different field offices and leadership positions I've been in, that is not a good sign," Batdorf said. "That is extremely troubling."

"It was November, and it was David Weiss' moment of: I'm not talking to him anymore. He's harassing me. He didn't say it, but in his email he basically says: Tell him to leave me alone. I'm not talking to him anymore. At that point, it's not a good situation for any – investigative team to be in," Batdorf, who was forwarded the email, testified.

Waldon separately testified to the House Ways and Means Committee that Weiss told him after an October 2022 meeting that he would "not be talking with Mr. Shapley henceforth, as they were going through their deliberative process."

Batdorf said that in December he was on a phone call with Weiss and Waldon to discuss how to overcome roadblocks preventing the investigation from moving forward and Weiss raised Shapley as one of his concerns.

"At a very general level, David Weiss had concerns with Gary Shapley's ability to remain objective in the investigation" Batdorf said of the December phone call.

According to Batdorf, Weiss "never specifically stated" that Shapley and his team had to be removed and acknowledged that he does not control IRS resources.

"I don't want to speak for David Weiss. It was not my impression that he was retaliating. It was my impression that Darrell and I were doing everything we could to move the case forward" Batdorf said.

Waldon also testified that he recommended to Batdorf that Shapley be removed from the case, due to what Waldon described as Shapley's "unsubstantiated allegations about motive, intent, bias," according to Waldon's testimony to the House committee.

Batdorf manages approximately 1,000 people nationwide, and in his testimony said that only one regularly broke ranks to come to him directly with an issue: Gary Shapley.

Batdorf said that he was well aware of Shapley's concerns that the Hunter Biden criminal probe was being slow-walked and mishandled and tried to support him. Batdorf agreed that there was plenty of evidence to charge the president's son. His decision to remove Shapley, he argued, ultimately stemmed from his desire to get the case over the finish line.

Batdorf also testified that he supported Shapley's decision to become a whistleblower.

"When he told me that he was a whistleblower, I offered support," Batdorf said. "It's your right and your role. You don't need to take leave. You can – it's your right as an agent to go do what you need to do. So stuff like that, that was the support."

Top IRS official latest witness to dispute allegations from whistleblower on Hunter Biden tax case | CNN Politics

Mr. Doggett. With reference to the continued suggestions that Joe Biden had something to do with delays in the prosecution of Hunter Biden, I think the record is clear that this investigation began in the year 2018. Donald Trump was President that year. He was President the next year, 2019. He was President the next year, 2020.

If they have objection concerning the speed with which Hunter Biden was held responsible for his wrongdoing, they need to file it with those who were in charge of the Justice Department and Internal Revenue Service for almost 3 years under the Trump administration.

You know, when each of these whistleblowers and other witnesses come before the Committee, they raise their right hand and they swear that they will tell the truth, the whole truth, and nothing but the truth. And what we have seen here today is total disinterest of the Committee leadership in getting the whole truth. They have only presented us with a series of half-truths and innuendos and speculation.

There is a process by which they could have attempted to obtain the whole truth. No, their approach -- Ms. Sanchez, and the reason why you were so rudely denied an opportunity to make your inquiry -- is that it is easier to talk about the Biden family when you have absolutely no evidence, other than one totally discredited Bobulinski, that Joe Biden did anything wrong, that he was corrupt, that he was part of a crime family. That is why the continued reference to "the Biden family," because of the total absence of information and evidence concerning Joe Biden.

There is a process that this Committee could have used to get the whole truth. It is a process that Mr. Neal as Chairman used. He took a long time. I was critical of the time he took and the narrow scope that he used. But he followed that process to the letter of the law --

Mr. Wenstrup. Will the gentleman yield?

Mr. Doggett. -- as a guardian --

Mr. Wenstrup. Will the gentleman yield for a second? I just --

Mr. Doggett. I --

Mr. Wenstrup. I would like some clarification.

Mr. Doggett. Yep.

Mr. Wenstrup. Are you saying that the whistleblowers committed perjury?

Mr. Doggett. I am going to --

Mr. Wenstrup. And do you have proof --

Mr. Doggett. I am going to respond to that.

Mr. Wenstrup. -- that they lied? Thank you.

Mr. Doggett. And I will reclaim my time to respond specifically --

Mr. Wenstrup. Thank you.

Mr. Doggett. -- to it.

But I want to point out, the process that Mr. Neal used followed the letter of 6103. And, in doing that, this Committee could have done the same thing. But they declined to do that, to get the whole truth. And, instead, they contracted out to these whistleblowers getting the records.

And whether they committed perjury or not, they seem, to me, on the face of their affidavit, to have violated 6103, to have gone back and searched through records to which they had no right, having been dismissed from this case.

So, rather than go and get the whole truth and follow the procedure that Mr. Neal followed in the Trump case -- there is a great contrast with the Trump case, because he followed the procedure, and they have totally ignored it because they are only interested in half-truths.

What we have today are wild allegations without proof. We have an attempted

smear of the President of the United States in a stampede that is apparently tied to totally other issues like keeping the government open, of having an impeachment inquiry. We have the same kind of defamation in which Donald Trump has engaged. He is a master of defamation, and that is what is occurring here today.

But, today, it is Trump who is a master at pulling the strings, at being the puppet master of something, to cover for his four indictments, for his being found to have engaged in fraud, in assault, in defamation. Desperate Donald has his minions here on this Committee today; they are doing his work. There is not a search for the truth. There is only defamation.

I yield back.

Chairman Smith. Mr. Smith is recognized to strike the last word.

Mr. Smith of Nebraska. Thank you, Mr. Chairman.

I just want to submit for the record statements from DelawareOnline that both Democratic Senators from Delaware applauded then-President Trump's appointment of Mr. Weiss as U.S. attorney for the District of Delaware. And I think that is particularly relevant given the circumstances we address today.

Chairman Smith. Mr. Smith, did you say two Democrat Senators applauded Mr. Weiss?

Mr. Smith of Nebraska. Both Delaware Senators applauded the appointment of Mr. Weiss as U.S. attorney for the District of Delaware.

Chairman Smith. Without objection.

[The information follows:]

******** COMMITTEE INSERT ********

delaware online

LOCAL

Carper, Coons release statement on Weiss' appointment

Submitted News

Published 6:45 p.m. ET Feb. 23, 2018 | Updated 4:23 p.m. ET Feb. 23, 2018

Sens. Tom Carper and Chris Coons applauded President Donald Trump's appointment of David Weiss as the U.S. attorney for the District of Delaware.

Carper and Coons recommended Weiss to the White House to serve as the U.S attorney.

"David Weiss is an excellent choice for U.S. attorney for the District of Delaware," said Carper. "During his combined 16 years in the U.S. Attorney's Office, he has prosecuted corruption, money laundering, drug offenses, mail and wire fraud; and he spearheaded the successful effort to establish New Castle County as a high intensity drug trafficking area. He is highly respected in the law enforcement community, and I look forward to him hitting the ground running."

"I want to congratulate David Weiss on his confirmation and appointment to be the U.S. attorney for the District of Delaware," said Coons, a member of the Senate Judiciary Committee. "David is a career prosecutor and dedicated public servant, longtime Delawarean, and valued member of our law enforcement community. I want to thank the White House for working with Sen. Carper and me to present an excellent nominee for U.S. attorney."

Chairman Smith. Additional members wish to strike the last word?

Seeing none, are there any amendments?

Seeing none, Mr. Schweikert is recognized.

Mr. Schweikert. Mr. Chairman, I move that the Committee submit to the House of Representatives the materials under consideration today, which are comprised of one Committee report and eight submissions from the IRS whistleblowers, with accompanying exhibits and attachments.

Chairman Smith. The Committee will return to open session to vote on the motion offered by the gentleman from Arizona.

Prior to opening the doors, all materials under consideration will be collected by designated staff.

[Pause.]

Chairman Smith. The question is on the motion from the gentleman from Arizona.

The clerk will call the roll.

The Clerk. Mr. Buchanan?

Mr. Buchanan. Yes.

The Clerk. Mr. Buchanan, yes.

Mr. Smith of Nebraska?

Mr. Smith of Nebraska. Yes.

The Clerk. Mr. Smith of Nebraska, yes.

Mr. Kelly?

Mr. Kelly. Yes.

The Clerk. Mr. Kelly, yes.

Mr. Schweikert?

Mr. Schweikert. Yes.

The Clerk. Mr. Schweikert, yes.

Mr. LaHood?

Mr. LaHood. Yes.

The Clerk. Mr. LaHood, yes.

Dr. Wenstrup?

Mr. Wenstrup. Yes.

The Clerk. Dr. Wenstrup, yes.

Mr. Arrington?

[No response.]

The Clerk. Dr. Ferguson?

Mr. Ferguson. Yes.

The Clerk. Dr. Ferguson, yes.

Mr. Estes?

Mr. Estes. Yes.

The Clerk. Mr. Estes, yes.

Mr. Smucker?

Mr. Smucker. Yes.

The Clerk. Mr. Smucker, yes.

Mr. Hern?

Mr. Hern. Yes.

The Clerk. Mr. Hern, yes.

Mrs. Miller?

Mrs. Miller. Yes.

The Clerk. Mrs. Miller, yes.

Dr. Murphy?

Mr. Murphy. Yes.

The Clerk. Dr. Murphy, yes.

Mr. Kustoff?

Mr. Kustoff. Yes.

The Clerk. Mr. Kustoff, yes.

Mr. Fitzpatrick?

Mr. Fitzpatrick. Yes.

The Clerk. Mr. Fitzpatrick, yes.

Mr. Steube?

[No response.]

The Clerk. Ms. Tenney?

Ms. Tenney. Yes.

The Clerk. Ms. Tenney, yes.

Mrs. Fischbach?

Mrs. Fischbach. Yes.

The Clerk. Mrs. Fischbach, yes.

Mr. Moore?

Mr. Moore of Utah. Aye.

The Clerk. Mr. Moore, yes.

Mrs. Steel?

Mrs. Steel. Yes.

The Clerk. Mrs. Steel, yes.

Ms. Van Duyne?

Ms. Van Duyne. Yes.

The Clerk. Ms. Van Duyne, yes.

Mr. Feenstra?

Mr. Feenstra. Yes.

The Clerk. Mr. Feenstra, yes.

Ms. Malliotakis?

Ms. Malliotakis. Yes.

The Clerk. Ms. Malliotakis, yes.

Mr. Carey?

Mr. Carey. Yes.

The Clerk. Mr. Carey, yes.

Mr. Neal?

Mr. Neal. No.

The Clerk. Mr. Neal, no.

Mr. Doggett?

Mr. Doggett. No.

The Clerk. Mr. Doggett, no.

Mr. Thompson?

Mr. Thompson. No.

The Clerk. Mr. Thompson, no.

Mr. Larson?

Mr. Larson. No.

The Clerk. Mr. Larson, no.

Mr. Blumenauer?

[No response.]

The Clerk. Mr. Pascrell?

Mr. Pascrell. No.

The Clerk. Mr. Pascrell, no.

Mr. Davis?

Mr. Davis. No.

The Clerk. Mr. Davis, no.

Ms. Sanchez?

Ms. Sanchez. Hell no.

The Clerk. Ms. Sanchez, no.

Mr. Higgins?

Mr. Higgins. No.

The Clerk. Mr. Higgins, no.

Ms. Sewell?

Ms. Sewell. No.

The Clerk. Ms. Sewell, no.

Ms. DelBene?

Ms. DelBene. No.

The Clerk. Ms. DelBene, no.

Ms. Chu?

Ms. Chu. No.

The Clerk. Ms. Chu, no.

Ms. Moore?

Ms. Moore of Wisconsin. No.

The Clerk. Ms. Moore, no.

Mr. Kildee?

Mr. Kildee. No.

The Clerk. Mr. Kildee, no.

Mr. Beyer?

[No response.]

The Clerk. Mr. Evans?

Mr. Evans. No.

The Clerk. Mr. Evans, no.

Mr. Schneider?

Mr. Schneider. No.

The Clerk. Mr. Schneider, no.

Mr. Panetta?

Mr. Panetta. No.

The Clerk. Mr. Panetta, no.

Mr. Arrington?

Mr. Arrington. Yes.

The Clerk. Mr. Arrington, yes.

Mr. Steube?

[No response.]

The Clerk. Mr. Blumenauer?

[No response.]

The Clerk. Mr. Beyer?

[No response.]

The Clerk. Mr. Blumenauer?

Mr. Blumenauer. How am I recorded?

The Clerk. You are not recorded.

Mr. Blumenauer. No.

The Clerk. Mr. Blumenauer, no.

Chairman Smith?

Chairman Smith. Yes.

The Clerk. Chairman Smith, yes.

Chairman Smith. The clerk will report the vote.

The Clerk. The ayes are 24; the noes are 17.

Chairman Smith. There being 24 ayes and 17 noes, the motion is agreed to, and the materials are submitted to the House of Representatives.

Without objection, members have 2 additional days to file with the Committee clerk supplemental, additional, dissenting, or minority views.

Chairman Smith. There being no further business before this Committee, the Committee stands adjourned.

[Whereupon, at 12:17 p.m., the Committee was adjourned.]

September 27, 2023

Report on Materials Presented to the Committee on Ways and Means under 26 U.S.C. § 6103

United States House of Representatives
Committee on Ways and Means
Chairman Jason Smith
September 27, 2023

Table of Contents

I. BACKGROUND **3**

A. COMMITTEE ON WAYS AND MEANS JURISDICTION AND STATUTORY AUTHORITY 3

B. HISTORY OF THE COMMITTEE ON WAYS AND MEANS RELEASING 6103 MATERIALS 4

II. THE MATERIALS UNDER CONSIDERATION IN THE SEPTEMBER 27, 2023, COMMITTEE ON WAYS AND MEANS EXECUTIVE SESSION **4**

A. BACKGROUND OF THE COMMITTEE'S INVESTIGATION 4

B. 6103 DOCUMENTS PRODUCED TO THE COMMITTEE 6

III. SECTION 6103 MATERIALS SUBMITTED BY JOSEPH ZIEGLER **7**

IV. SECTION 6103 MATERIALS SUBMITTED BY GARY SHAPLEY **8**

V. CONCLUSION **9**

VI. APPENDIX A **10**

VII. APPENDIX B **12**

I. Background

A. Committee on Ways and Means Jurisdiction and Statutory Authority

The Committee on Ways and Means ("the Committee") has sole jurisdiction in the United States to originate federal tax legislation and has oversight authority over tax administration by the Internal Revenue Service (IRS) and the Department of the Treasury.[1] The Committee's jurisdiction also includes trade and tariff legislation, national Social Security programs, Medicare, and social services programs, as well as oversight over the agencies that administer those programs.[2]

Under 26 U.S.C. § 6103 ("Section 6103"), there is a "general rule that [tax] returns and return information are confidential."[3] Therefore, "[r]eturns and return information cannot be disclosed unless a specific exception for such disclosure is provided for in the Code."[4] There are "a number of specific exceptions to the general rule of confidentiality" in Section 6103, including "authorizations to furnish information to Congress, the Department of Justice, and certain designees of the taxpayer pursuant to taxpayer consent."[5]

Section 6103 also authorizes the Chairmen of the House Committee on Ways and Means, the Senate Committee on Finance, and the Joint Committee on Taxation to receive returns and return information; and the Chairmen of those Committees, along with the Chief of Staff of the Joint Committee on Taxation, may "designate examiners and agents to inspect returns and return information."[6] Section 6103 also contains a whistleblower provision:

> Any person who otherwise has or had access to any return or return information under this section may disclose such return or return information to a committee referred to in paragraph (1) or any individual authorized to receive or inspect information under paragraph (4)(A) if such person believes such return or return information may relate to possible misconduct, maladministration, or taxpayer abuse.[7]

Moreover, any return or return information obtained by or on behalf of the aforementioned Committees "may be submitted by the committee to either the Senate or the House of Representatives, or to both. Such submission does not require the Senate or House of Representatives to be sitting in closed executive session."[8]

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[1] Article I, Section 7, U.S. Constitution; H. Comm. on Ways and Means, About, https://waysandmeans.house.gov/about/.
[2] H. Comm. on Ways and Means, Committee Jurisdiction, https://waysandmeans.house.gov/committee-jurisdiction/.
[3] Joint Committee on Taxation, Background Regarding the Confidentiality and Disclosure of Federal Tax Returns (JCX-3-19) (Feb. 4, 2019), https://www.jct.gov/getattachment/4c176272-a1d4-468e-ba68-1c1c51a11d61/x-3-19-5159.pdf.
[4] *Id.*
[5] *Id.*
[6] *Id.*; 26 U.S.C. § 6103(f)(4)(A).
[7] 26 U.S.C. § 6103(f)(5).
[8] 26 U.S.C. § 6103(f)(4)(A); Joint Committee on Taxation, Background Regarding the Confidentiality and Disclosure of Federal Tax Returns (JCX-3-19) (Feb. 4, 2019), https://www.jct.gov/getattachment/4c176272-a1d4-468e-ba68-1c1c51a11d61/x-3-19-5159.pdf.

B. History of the Committee on Ways and Means Releasing 6103 Materials

Section 6103 also allows for a process by which the Committee can receive information, consider it, and submit it to the House of Representatives. That process has been used several times in the Committee's history, including three instances in the past five years.

In 2019, the Committee considered and voted to submit historical materials from the Joint Committee on Taxation that contained tax information related to President Nixon.[9] On December 20, 2022, the Committee voted to release former President Donald Trump's full tax returns for multiple tax years, along with a package of other documents that included IRS audit files related to those tax returns.[10] On June 22, 2023, the Committee voted to release the transcribed interview transcripts of two IRS whistleblowers—Joseph Ziegler and Gary Shapley.[11]

II. The Materials Under Consideration in the September 27, 2023, Committee on Ways and Means Executive Session

A. Background of the Committee's Investigation

Chairman Jason Smith, Ranking Member Richard Neal, and the Chairs and Ranking Members of other House and Senate Committees received a letter on April 19, 2023, from counsel for an IRS Criminal Supervisory Special Agent (Whistleblower 1). The agent later identified himself as Gary Shapley.[12] That letter outlined, in very general terms, the nature of information the individual wished to share with the Committee. The letter indicated that Whistleblower 1 wanted to share information that would:

1) Contradict sworn testimony provided to Congress by a senior political official;
2) Identify unmitigated conflicts of interest; and,
3) Provide examples of preferential treatment based on political considerations.

Counsel for Whistleblower 1 offered to provide a proffer to the Committee to outline the nature of the testimony his client could provide.

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[9] H. Comm. on Ways and Means, *Ways and Means Committee Votes to Release Historical Documents Related to The Use of Section 6103 of the Internal Revenue Code* (July 25, 2019), https://democrats-waysandmeans.house.gov/media-center/press-releases/ways-and-means-committee-votes-release-historical-documents-related.

[10] H. Comm. on Ways and Means, *Consideration of Documents Under 6103* (Dec. 20, 2022), https://democrats-waysandmeans.house.gov/legislation/markups/consideration-documents-under-6103.

[11] H. Comm. on Ways and Means, *Smith: Testimony of IRS Employees Reveals Biden IRS, DOJ Interfered in Tax Investigation of Hunter Biden, Revealing Preferential Treatment for Wealthy and Politically Connected* (June 22, 2023), https://gop-waysandmeans.house.gov/smith-testimony-of-irs-employees-reveals-biden-irs-doj-interfered-in-tax-investigation-of-hunter-biden-revealing-preferential-treatment-for-wealthy-and-politically-connected/.

[12] *Statement from Chairman Smith on IRS Whistleblower Outreach*, H. Comm. on Ways and Means (Apr. 19, 2023), https://waysandmeans.house.gov/statement-from-chairman-smith-on-irs-whistleblower-outreach/.

On May 5, 2023, Committee staff received that attorney proffer, which disclosed that the subject of the investigation was R. Hunter Biden. Majority and minority staff were designated by Chairman Smith under Section 6103 to receive the information; both majority and minority staff were present at the attorney proffer and were afforded equal opportunity to ask questions. After receiving the proffer, a voluntary interview of Whistleblower 1 was scheduled for later in May.

On May 15, 2023, the Committee received a letter from Whistleblower 1's legal counsel notifying the Committee that he and his entire IRS investigative team had been removed from the ongoing and sensitive investigation about which Whistleblower 1 sought to make a disclosure to Congress.[13] The letter noted that Whistleblower 1 was informed that the removal occurred at the request of the Department of Justice (DOJ).[14] Following that removal, the Committee learned that another IRS employee had retained counsel and had interest in providing additional relevant information to the Committee.

On May 22, 2023, the Committee received a letter from Whistleblower 1's legal counsel alleging that the IRS had taken further actions against Whistleblower 1.[15]

On May 24, 2023, the Committee received a letter from an IRS Criminal Investigator's legal counsel noting that Whistleblower 2, who later identified himself as Special Agent Joseph Ziegler, shared the concerns about the management of the high-profile case raised by Whistleblower 1.[16] The letter also notes that despite Whistleblower 2's good faith efforts to engage in a dialogue with supervisors at the IRS about this case and the management of the case, to date, this has resulted in no constructive engagement.[17] Rather, IRS management responded in a manner that raised significant alarm for Whistleblower 2 of possible retaliation.

On May 26, 2023, and June 1, 2023, Committee staff conducted voluntary transcribed interviews of Mr. Shapley and Mr. Ziegler. Each interview lasted for approximately seven hours. Majority and minority staff had equal opportunity to ask questions of the whistleblowers and were able to ask questions until none remained.

On June 22, 2023, the Committee held an executive session to consider materials protected by Section 6103, including the transcripts of the transcribed interviews of the two whistleblowers and two supplemental documents submitted by the whistleblowers.[18] The minority also requested that the Committee include and consider a June 7, 2023, letter from IRS Commissioner Daniel Werfel to Chairman Smith.[19] The Committee voted to submit those

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[13] Letter from Mark D. Lytle and Tristan Leavitt, to The Hon. Jason Smith, Chairman, H. Comm. on Ways and Means, The Hon. Jim Jordan, Chairman, H. Comm. on the Judiciary, et al. (May 15, 2023).
[14] *Id.*
[15] Letter from Tristan Leavitt and Mark D. Lytle to The Hon. Jason Smith, Chairman, H. Comm on Ways and Means, et al., (May 22, 2023).
[16] Letter from Dean Zerbe to The Hon. Jason Smith, Chairman, and The Hon. Richard Neal, Ranking Member, H. Comm on Ways and Means, et al., (May 22, 2023).
[17] *Id.*
[18] H. Comm. on Ways and Means, *Smith: Testimony of IRS Employees Reveals Biden IRS, DOJ Interfered in Tax Investigation of Hunter Biden, Revealing Preferential Treatment for Wealthy and Politically Connected* (June 22, 2023), https://gop-waysandmeans.house.gov/smith-testimony-of-irs-employees-reveals-biden-irs-doj-interfered-in-tax-investigation-of-hunter-biden-revealing-preferential-treatment-for-wealthy-and-politically-connected/.
[19] *Id.*

materials to the U.S. House of Representatives and thereby make public all five documents. The Committee also voted to make a transcript of the closed executive session public.

On June 29, 2023, the Chairmen of the Committee on Ways and Means, the Committee on the Judiciary, and the Committee on Oversight and Accountability sent letters requesting interviews with 13 federal government employees—including two IRS officials[20]—likely to have information relevant to Mr. Shapley's and Mr. Ziegler's allegations.

The DOJ and IRS did not initially make any of those individuals available for interviews on a voluntary basis. Chairman Smith therefore issued deposition subpoenas to the two IRS employees.[21] After the subpoenas were issued, the IRS agreed to make the employees available for voluntary transcribed interviews on a limited set of topics. Specifically, in advance of their interviews with the Committee, these witnesses were directed by the IRS not to answer certain questions relevant to the Committee's investigation. During the interviews, IRS lawyers intervened on numerous occasions to instruct the witnesses not to answer certain question.[22]

The Committee has also requested documents and information from the DOJ, but very few responsive documents have been provided. The Committee has also sought information from the Treasury Inspector General for Tax Administration, the DOJ Inspector General, and the Office of Special Counsel, which is an independent agency that protects federal employees from prohibited personnel practices.

On July 19, 2023, Mr. Shapley and Mr. Ziegler testified before the Oversight and Accountability Committee, where they stated that they could not answer certain questions in an open setting but would provide the Committee with additional information under Section 6103. As described below, the whistleblowers submitted additional documents to the Committee to support their statements made under oath. The details of those submissions are outlined below in Section II.B of this report.

B. 6103 Documents Produced to the Committee

Subsequent to the Oversight and Accountability Committee hearing on July 19, 2023, the two whistleblowers began providing additional Section 6103 materials to the Committee. Every production of documents provided by the whistleblowers to Committee majority staff designated under Section 6103 was also provided to Committee minority staff designated under 6103. The

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[20] Letter from Chairmen Jim Jordan, Jason Smith, and James Comer, to Daniel Werfel, Commissioner, Internal Revenue Service (June 29, 2023).

[21] H. Comm. on Ways and Means, *Ways and Means, Judiciary Committees Issue Subpoenas Compelling Witness Testimony on Political Interference and Preferential Treatment in Hunter Biden Investigation* (Aug. 21, 2023), https://waysandmeans.house.gov/ways-and-means-judiciary-committees-issue-subpoenas-compelling-witness-testimony-on-political-interference-and-preferential-treatment-in-hunter-biden-investigation/.

[22] *See e.g.*, Memorandum for Darrell Waldon, Director, Advanced Analytics & Innovation, Criminal Investigation, from Daniel I. Werfel, Commissioner, Subject: Testimony Authorization (Sept. 7, 2023); Memorandum for Michael Batdorf, Director of Field Operations, Southern Area, Criminal Investigation, from Daniel I. Werfel, Commissioner, Subject: Testimony Authorization (Sept. 11, 2023); Transcribed Interview of Darrell Waldon, Director, Advanced Analytics & Innovation, Internal Revenue Service Criminal Investigation at 9 (Sept. 8, 2023); Transcribed Interview of Michael Batdorf, Director of Field Operations, Internal Revenue Service Criminal Investigation at 8 (Sept. 12, 2023).

materials provided in these productions are the materials being considered by the Committee today.

Below are additional details about the production of documents to the Committee. Many of the documents provided to the Committee contained redactions. Committee majority and minority staff reviewed the materials and minority staff had the opportunity to propose redactions. Consistent with the Committee's practice to redact personally identifiable information (PII), the Committee only made minimal additional redactions to protect email addresses, phone numbers, addresses, and any identifiers specific to the investigation, case, or account. Attached to this report as Appendix A is a description of the redactions made by the Committee.

III. Section 6103 Materials Submitted by Joseph Ziegler

Mr. Ziegler provided five separate productions of documents to the Committee after his testimony before the Committee on Oversight and Accountability on July 19, 2023. Each of these productions ("affidavits") included an affidavit created by Mr. Ziegler, and each affidavit was accompanied by exhibits.

The first affidavit was provided to the Committee on August 30, 2023.[23] This production included a document titled "Affidavit 1" and 20 accompanying exhibits. This affidavit and the related exhibits included specific details about the nature of the tax charges the IRS recommended to be filed against Hunter Biden. The exhibits included worksheets on his unreported income and taxes due and owing, details about allegedly improper business deductions, formation documents for Hudson West III (an entity in which Hunter Biden holds a 50 percent stake), tax returns for Hudson West III, memoranda of interviews with Hunter Biden associates, including of Hunter Biden's uncle, James Biden, relevant Hunter Biden email messages, and a WhatsApp message from Hunter Biden.

The second affidavit was provided to the Committee on August 22, 2023. This production included a document titled "Affidavit 2" and 14 accompanying exhibits. This affidavit and related exhibits included email messages and related documents exchanged among the investigators, prosecutors, and DOJ tax attorneys. These communications relate to investigative activities into the Hunter Biden case, many of which had been discussed in Mr. Ziegler's prior testimony before the Ways and Means Committee.

The third affidavit was provided to the Committee on September 7, 2023. This production included a document titled "Affidavit 3" and 23 accompanying exhibits. This affidavit and related exhibits included an expansive set of WhatsApp messages between Hunter Biden and his associates that included messages that had been discussed in Mr. Shapley's prior testimony before the Ways and Means Committee. Also included is a timeline regarding Burisma (a Ukrainian company from which Hunter Biden received payments) and contact with U.S. government officials. Additionally, this production included emails and attachments related to the

[23] To avoid confusion, the affidavits are discussed in the order in which Mr. Ziegler numbered them even though Affidavit 2 was received by the Committee first on August 22, 2023, and Affidavit 1 was received on August 30, 2022.

timeline, an excerpt of a presentation for a "tax summit" meeting in June 2022, and filter memos related to the Hunter Biden laptop.

The fourth affidavit was provided to the Committee on September 7, 2023. This production included a document titled "Affidavit 4" and four accompanying exhibits. This affidavit and related exhibits included an FBI FD-302 interview memorandum regarding an interview with Hunter Biden associate Tony Bobulinski, a full transcript of a December 8, 2020, interview with John Robinson (Rob) Walker, and an FBI FD-302 memorandum of an interview with Rob Walker.

The fifth production was provided to the Committee on September 19, 2023. This production included a document titled "Affidavit 5" and nine accompanying exhibits. On September 20, 2023, the Committee received an updated affidavit from Mr. Ziegler's counsel. That is the version presented to the Committee for consideration. This affidavit and related exhibits included email messages and related documents exchanged among the investigators, prosecutors, and DOJ tax attorneys, regarding investigative activities into the Hunter Biden case.

IV. Section 6103 Materials Submitted by Gary Shapley

Mr. Shapley provided three productions of documents to the Committee, subsequent to his testimony before the Committee on Oversight and Accountability on July 19, 2023.

The first production was provided to the Committee on September 11, 2023. This production included a cover letter addressed to Chairman Smith and Ranking Member Neal, and Senate Finance Committee Chairman Wyden and Ranking Member Crapo. The production also included nine attachments. The nine attachments contain email chains related to the scheduling of an October 7, 2022, meeting referenced in the whistleblowers' testimonies previously provided to the Committee—including emails related to concerns Mr. Shapley raised during the investigation into Hunter Biden, as well as Mr. Shapley's notes regarding interactions he had with a supervisor about his decision to make protected disclosures to Congress.

The second production was provided to the Committee on September 13, 2023. This production included two cover letters. One cover letter was addressed to Chairman Smith and Ranking Member Neal, and Senate Finance Committee Chairman Wyden and Ranking Member Crapo. The attachment to this letter included Mr. Shapley's unredacted, handwritten notes from the October 7, 2022, meeting. The other cover letter was addressed to House Judiciary Committee Chairman Jim Jordan and Ranking Member Jerrold Nadler and contained a redacted version of the same notes.

The third production was provided to the Committee on September 20, 2023. This production included a written statement from Mr. Shapley along with numerous attachments. The attachments included email chains, case reports, and memorandum of conversations regarding the investigation of Hunter Biden. Many of these materials relate to Mr. Shapley's prior testimony before the Ways and Means Committee.

V. Conclusion

The materials produced to the Committee under Section 6103(f)(5) and described above are presented to the Committee for its consideration in closed Executive Session.

VI. Appendix A

Redactions Made by Ways and Means Majority Staff

Mr. Joseph Ziegler provided documents to the Committee with numerous redactions. Committee staff made additional redactions of personal identifiable information from the documents. Any redactions not on the list were already redacted in the version of the document provided to the Committee.

1. Joseph Ziegler Affidavit #1 Exhibit 3A
   - Page 12: Data locator number
   - Page 16: Data locator number

2. Joseph Ziegler Affidavit #1 Exhibit 3B
   - Page 2: Data locator number
   - Page 12: Data locator number
   - Page 16: Data locator number
   - Page 20: Data locator number

3. Joseph Ziegler Affidavit #1 Exhibit 4A
   - Devon Archer email address
   - Hunter Biden email address and phone number
   - Identifying document number

4. Joseph Ziegler Affidavit #4 Exhibit 402
   - John Robinson Walker street address

5. Joseph Ziegler Affidavit #5 Exhibit 506
   - Page 3: IRS CI phone number
   - Page 3: Michael Batdorf phone number
   - Page 4: IRS email addresses and phone numbers
   - Page 5: IRS CI phone number and email

Mr. Gary Shapley provided documents with minimal redactions to the Committee. Committee staff redacted personal identifiable information from the documents. Any redactions not on the list below were already redacted in the version of the document provided to the Committee. If a specific attachment is not listed below, the Committee did not make any additional redactions.

6. Gary Shapley September 11, 2023, Supplemental Submission
   - Attachment 1: Phone numbers, email addresses
   - Attachment 2: Phone numbers, email addresses
   - Attachment 3: Phone numbers, email addresses
   - Attachment 4: Phone numbers, email addresses
   - Attachment 6: Phone numbers, email addresses
   - Attachment 7: Phone number
   - Attachment 8: Phone numbers, email addresses

- Attachment 9: Email addresses

7. Gary Shapley September 20, 2023, Supplemental Submission
   - Attachment 2: Email addresses, phone numbers
   - Attachment 3: Investigation number
   - Attachment 4: Email addresses, phone numbers
   - Attachment 5: Phone numbers
   - Attachment 6: Investigation number, signature
   - Attachment 7: Email addresses, phone numbers
   - Attachment 8: Phone numbers
   - Attachment 10: Case number
   - Attachment 11: Email addresses, phone numbers
   - Attachment 12: Case number
   - Attachment 13: Email addresses, phone numbers
   - Attachment 14: Case number
   - Attachment 15: Email addresses, phone numbers
   - Attachment 18: Email addresses
   - Attachment 20: Email addresses
   - Attachment 21: Email addresses, phone numbers
   - Attachment 25: Email addresses, phone numbers
   - Attachment 26: Email addresses, phone numbers
   - Attachment 28: Email addresses, phone numbers
   - Attachment 29: Email addresses
   - Attachment 30: Email addresses, phone numbers

VII. Appendix B

Table of Contents

Tab Number	Document
	Ziegler Affidavit 1
A1	Joseph Ziegler's Affidavit 1
1	Exhibit 1A: Summary of Evasion and False Return Allegations for 2014 and 2018.
2	Exhibit 1B: Summary of Failure to Timely File/Pay (Misdemeanor Charges) - Allegations for 2015-2019.
3	Exhibit 1C: Summary of 2014 Tax Year Recommended Charges - Allegations.
4	Exhibit 1D: Summary of 2018 Tax Year Recommended Charges - Allegations.
5	Exhibit 1E: Transcript of Recorded IRS CI Interview with Jeffrey Gelfound, re: Hunter Biden Representation Letter and Discussion of Hunter Biden 2014 Tax Return.
6	Exhibit 1F: Transcript of Recorded IRS CI Interview with Jeffrey Gelfound, re: Alleged Gulnora Deduction.
7	Exhibit 1G: Interview excerpt of Gulnora.
8	Exhibit 1H: IRS CI Memorandum of Interview with Jeffrey Gelfound on November 16, 2021.
9	Exhibit 1I: August 2, 2017, Emails Between Hunter Biden, Gongwen Dong, and Mervyn Yan, re: Hudson West III Income.
10	Exhibit 1J: Transcript of Recorded IRS CI Interview with Jeffrey Gelfound, re: Hunter Biden's Tax Payments.
11	Exhibit 1K: June 30, 2022, Email from Matthew Salerno to Mark Daly, Lesley Wolf, Carly Hudson, Jack Morgan, cc'ing Chris Clark, Brian McManus, and Timothy McCarten, re: 2018 Tax Defenses Proffered, which Mark Daly Forwarded to Joseph Ziegler, Michelle Ann Hoffman, Christine Puglisi, and Michael Dzielak.
12	Exhibit 2A: Amended and Restated LLC Agreement of Hudson West III LLC.
13	Exhibit 2B: November 1, 2017, Email from Mandy, Subject: RE: Hudson West III LLC.
14	Exhibit 2C: Second Amended and Restated LLC Agreement of Hudson West III LLC.
15	Exhibit 3A: Hudson West III 2017 Tax Return.
16	Exhibit 3B: Hudson West III 2018 Tax Return.
17	Exhibit 4A: May 7, 2014, Email from Devon Archer to Hunter Biden, Subject: Notes from the 13 hr plane ride; and IRS CI Notes re: 2014/2015 Burisma Income – The Plan.
18	Exhibit 400: April 26, 2019, FBI FD 302, re: March 28, 2019, Interview with Gal Luft.
19	Exhibit 401: IRS CI Memorandum of Interview with James Biden on September 29, 2022.

20	Exhibit 402: Example of WhatsApp Message between Hunter Biden and James Biden.
Ziegler Affidavit 2	
A2	Joseph Ziegler's Affidavit 2
21	Exhibit 200: December 20, 2021, Email from Lesley Wolf to Mark Daly, Jack Morgan, Carly Hudson, Matthew McKenzie, Joseph Ziegler, Christine Puglisi, Antonino Lo Piccolo, Susan Roepcke, Michelle Ann Hoffman, Michael Dzielak, Stefania Roca, Joseph Gordon, and Joshua Wilson, Subject: Thank you!
22	Exhibit 201: June 21-28, 2022, Emails Between David Weiss, Joseph Ziegler, and Gary Shapley, cc'ing Lesley Wolf, Carly Hudson, Jack Morgan, and Mark Daly, Subject: Sportsman Request.
23	Exhibit 202: August 5-7, 2020, Emails Between Joshua Wilson, Lesley Wolf, Carly Hudson, cc'ing Susan Roepcke, Michelle Hoffman, Joseph Ziegler, and Joseph Gordon, Subject: BS SW Draft.
24	Exhibit 203: Draft of BS Warrant.
25	Exhibit 204: December 8-9, 2020, Emails Between Joseph Ziegler, Lesley Wolf, Mark Daly, Carly Hudson, Jack Morgan, cc'ing Christine Puglisi and Gary Shapley, Subject: Storage Location Warrant.
26	Exhibit 205: Joseph Ziegler's Notes re: Phone Call with Lesley Wolf About the Storage Unit Warrant.
27	Exhibit 206: April 15, 2019, Email from Joseph Ziegler to Jessica Moran, Subject: Approx. Timeline.
28	Exhibit 207: April 29, 2019, Email from Matthew Kutz to Kelly Jackson, cc'ing Joseph Ziegler and Christopher Wajda, Subject: Robert Doe – FYI Venue issue.
29	Exhibit 208: September 9, 2021, Email Between Joseph Ziegler, Lesley Wolf, Stefania Roca, cc'ing Carly Hudson, Jack Morgan, Mark Daly, Christine Puglisi, Michelle Ann Hoffman, Susan Roepcke, and Joshua J. Wilson, re: Frustrations with Interview Delays.
30	Exhibit 209: September 20, 2021, Emails Between Mark Daly and Joseph Ziegler, Subject: Re: email sent to mgmt with list of 10 [redacted].
31	Exhibit 210: October 21, 2020, Emails Between Jack Morgan, Lesley Wolf, cc'ing Mark Daly and Carly Hudson, Subject: Mann Act.
32	Exhibit 211: August 18, 2022, Email from Mark Daly to Joseph Ziegler, Michael Dzielak, Michelle Ann Hoffman, Christine Puglisi, Lesley Wolf, and Carly Hudson, cc'ing: Jack Morgan, Jason Poole, and John Kane, Subject: Going forward.
33	Exhibit 212: April 13, 2023, Email from Joseph Ziegler to Lola Watson, cc'ing Gary Shapley, Subject: Sportsman.
34	Exhibit 213: May 18, 2023, Email from Joseph Ziegler to Douglas O'Donnell, Daniel Werfel, James Lee, Guy Ficco, Michael Batdorf, Kareem Carter, and Lola Watson, Subject: Sportsman Investigation-Removal of Case Agent.
Ziegler Affidavit 3	
A3	Joseph Ziegler's Affidavit 3
35	Exhibit 300: Relevant Backup Messages.

36	Exhibit 301: Relevant Office of Vice President and Administration Email Timeline.
37	Exhibit 302: April 17, 2014, Email from Vadym Pozharskyi to Devon Archer, Subject: follow up ideas, which Devon Archer Forwarded to Hunter Biden.
38	Exhibit 303: December 17, 2014, Email from Eric Schwerin to Hunter Biden, Subject: Tony Blinken Email.
39	Exhibit 304: April 17, 2015, Email from Vadym Pozharskyi to Hunter Biden, Subject: Meeting for coffee?
40	Exhibit 305A: October 30, 2015, Email from Jesica Lindgren to Devon Archer, cc'ing Sally Painter, Subject: Revised Burisma Proposal, Contract and Invoice, which Devon Archer Forwarded to Vadym Pozharskyi, cc'ing Hunter Biden and Eric Schwerin.
41	Exhibit 305B: October 30, 2015, Memorandum from Blue Star Strategies, LLC, to Burisma Holding Ltd., Re: Crisis Communications and a Long-term Government Relations Strategy as it Relates to the Companies Growth and Expansion.
42	Exhibit 306: October 30-November 2, 2015, Emails Between Devon Archer, Eric Schwerin, Hunter Biden, Vadym Pozharskyi, Jesica Lindgren, and Sally Painter, Subject: Revised Burisma Proposal, Contract and Invoice.
43	Exhibit 307: October 30-November 3, 2015, Emails Between Devon Archer, Eric Schwerin, Hunter Biden, Vadym Pozharskyi, Jesica Lindgren, and Sally Painter, Subject: Revised Burisma Proposal, Contract and Invoice.
44	Exhibit 308: November 2, 2015, Email from John Sandweg to Eric Schwerin, Subject: Visa Denial, which Eric Schwerin Forwarded to Vadym Pozharskyi, cc'ing Devon Archer and Hunter Biden.
45	Exhibit 309: October 30-November 5, 2015, Emails Between Hunter Biden, Vadym Pozharskyi, Devon Archer, Eric Schwerin, Jesica Lindgren, and Sally Painter, Subject: Revised Burisma Proposal, Contract and Invoice.
46	Exhibit 310A: December 2, 2015, Email from Sean Keeley to Hunter Biden, Devon Archer, Vadym Pozharskyi, Eric Schwerin, Sebastian Momtazi, cc'ing Sally Painter, Karen Tramontano, Pero Jolevski, and Jesica Lindgren, Subject: BSS Memo Burisma VP Biden Trip Briefing.
47	Exhibit 310B: December 2, 2015, Memorandum from Blue Star Strategies to Burisma Holdings, Ltd., Re: U.S. Vice President Biden's Trip to Ukraine Next Week.
48	Exhibit 311A: March 30, 2016, Email from Sean Keeley to Devon Archer, cc'ing Karen Tramontano and Sally Painter, Subject: Briefing book for Washington visit, which Devon Archer Forwarded to Eric Schwerin.
49	Exhibit 311B: Burisma Holdings, Ltd. Washington, D.C. Meetings, Devon Archer, March 29-April 1, 2016.
50	Exhibit 312A: July 10, 2016, Email from Karen Tramontano to Eric Schwerin, cc'ing Sally Painter, Subject: Burisma Board of Director's Letter to GP.
51	Exhibit 312B: July 9, 2016, Burisma Board of Directors Letter to General Prosecutor Yuriy Lutsenko.

52	Exhibit 313: October 11, 2016, Email from Pero Jolevski to Karen Tramontano and Sally Painter, Subject: Zlochevsky article in UKR press, which Sally Painter Forwarded to Eric Schwerin.
53	Exhibit 314: IRS CI Presentation re: Sportsman Investigation "Robert Doe," Tax Summit, June 14-15, 2022.
54	Exhibit 315A: January 26, 2021, Emails Between Joseph Ziegler, Stefania [redacted], and Carly Hudson, Subject: Can you send me the filter terms that have been used for Relativity?
55	Exhibit 315B: Appendix A, Filter Keywords for Google Email.
56	Exhibit 315C: Appendix A - Laptop, Filter Keywords for Laptop Filter.
57	Exhibit 315D: Appendix A, Filter Keywords for Laptop FARA Filter.
Ziegler Affidavit 4	
A4	Joseph Ziegler's Affidavit 4
58	Exhibit 400A: Tony Bobulinksi FBI FD-302 Interview Memorandum.
59	Exhibit 400B: Attachment Tony Bobulinksi FBI FD-302 Interview Memorandum.
60	Exhibit 401: December 8, 2020, Transcribed Interview of John Robinson Walker.
61	Exhibit 402: John Robinson Walker FBI FD-302.
Ziegler Affidavit 5	
A5	Joseph Ziegler's Affidavit 5
62	Exhibit 501: August 11, 2022, Emails Between Mark Daly, Joseph Ziegler, Christine Puglisi, Michael Dzielak, Michelle Ann Hoffman, Susan Roepcke, cc'ing Jack Morgan, Carly Hudson, and Lesley Wolf, Subject: Meeting.
63	Exhibit 502: Calendar Invitation, Subject: Sportsman – Call re Charging, Organized by Mark Daly, Required Attendees: Michael Dzielak, Michelle Ann Hoffman, Susan Roepcke, Jack Morgan, Carly Hudson, Joseph Ziegler, and Christine Puglisi, Scheduled for August 12, 2022.
64	Exhibit 503: August 5-8, 2022, Emails Between Joseph Ziegler and Lesley Wolf, Subject: Meeting with David.
65	Exhibit 504: September 29, 2022, Emails Between Joseph Ziegler, Darrell Waldon, and Gary Shapley, cc'ing Lola Watson and Michael Batdorf, Subject: Sportsman.
66	Exhibit 505: October 6, 2022, Emails Between Joseph Ziegler and Carly Hudson, Subject: Sportsman Uncle question.
67	Exhibit 506: September 22, 2021, Emails Between Justin Cole, James Lee, James Robnett, Michael Batdorf, Darrell Waldon, and Joseph Ziegler, Subject: Sensitive Case Heads Up.
68	Exhibit 507: September 20-23, 2021, Emails Between Joseph Ziegler, David Denning, Christine Puglisi, Michael Batdorf, and Gary Shapley, Subject: Travel.
69	Exhibit 508A: Organizational Chart of 2014 Summary of RHB and Relevant Tax Return Filings.
70	Exhibit 508B: Organizational Chart of 2018 Summary of RHB and Relevant Tax Return Filings.
Shapley Supplemental Disclosure #1	
S1	Gary Shapley 6103 Disclosure of Supplemental Documents.

71	Attachment 1: September 21-October 6, 2021, Emails Between Shawn Weede, Ryeshia Holley, Gary Shapley, cc'ing Garret Kerley and Lesley Wolf, Subject: Call on Charging Timeline.
72	Attachment 2: September 20, 2021, Emails Between Joseph Ziegler, David Denning, Christine Puglisi, Darrell Waldon, and Gary Shapley, Subject: Travel.
73	Attachment 3: September 20, 2021, Emails Between Joseph Ziegler, David Denning, Christine Puglisi, Michael Batdorf, and Gary Shapley, Subject: Travel.
74	Attachment 4: August 15-18, 2022, Email Between Gary Shapley, Michael Batdorf, and Darrell Waldon, Subject: Sportsman Update.
75	Attachment 5: September 22, 2022, Email from Gary Shapley to Darrell Waldon, Lola Watson, and Michael Batdorf, Subject: SM Update.
76	Attachment 6: October 7-11, 2022, Email Between Gary Shapley, Michael Batdorf, and Darrell Waldon, Subject: Sportsman Meeting Update.
77	Attachment 7: January 6, 2023, Notes, re: Call between Gary Shapley and Michael Batdorf on Whistleblowing.
78	Attachment 8: January 20, 2023, Emails Between Gary Shapley, Michael Batdorf, Darrell Waldon, and Lola Watson, Subject: Discussion - Sportsman.
79	Attachment 9: January 25-February 10, 2023, Email Between Gary Shapley and Michael Batdorf, Subject: For Review/Approval: Administrative Leave Request for Protected Whistleblower Activities - Shapley.
Shapley Supplemental Disclosure #2	
80	September 13, 2023, Letter and Attachment, from Tristan Leavitt and Mark Lytle, to the Chairmen and Ranking Members of the House Ways and Means Committee and Senate Finance Committee.
81	September 13, 2023, Letter and Attachment, from Tristan Leavitt and Mark Lytle, to the Chairman and Ranking Member of the House Judiciary Committee.
Shapley Supplemental Disclosure #3	
S3	Gary Shapley 6103 Disclosure of Supplemental Documents.
82	Attachment 1: Statement of Gary Shapley, Section 6103 Supplemental Document Production, September 20, 2023.
83	Attachment 2: September 3-4, 2023, Emails Between Joseph Ziegler, Lesley Wolf, cc'ing Carly Hudson, Jack Morgan, Mark Daly, Joshua Wilson, Susan Roepcke, Alyssa Ruisard, Antonino Lo Piccolo, Christine Puglisi, Stefania Roca, Michael Dzielak, Gary Shapley, and Joseph Gordon, Subject: Today's Agenda.
84	Attachment 3: September 21, 2020, IRS CI Memorandum of Conversation Between Gary Shapley and Mark Daly, Authored by Gary Shapley.
85	Attachment 4: October 2, 2020, Emails Between Lesley Wolf, Joseph Ziegler, Gary Shapley, and George Murphy, Subject: Dates.
86	Attachment 5: October 19, 2020, Email from Gary Shapley to Lesley Wolf, Subject: Computer.
87	Attachment 6: October 22, 2020, IRS CI Memorandum of Conversation between Prosecution Team, Authored by Gary Shapley.
88	Attachment 7: November 8-9, 2020, Emails Between James Robnett and Kelly Jackson, cc'ing Michael DePalma, George Murphy, and Gary Shapley, Subject: 1 page brief needed.

89	Attachment 8: November 9, 2020, Email from Kelly Jackson to Gary Shapley, cc'ing George Murphy, Subject: Recipient of the 1 pager.
90	Attachment 9: Sportsman Investigation, IRS CI One-Pager.
91	Attachment 10: IRS CI Monthly Significant Case Report, Subject Name: Robert Hunter Biden, December 2020.
92	Attachment 11: December 14, 2020, Emails Between Kelly Jackson, George Murphy, and Gary Shapley, Subject: SM – call with DFO today.
93	Attachment 12: December 15, 2020, FBI Electronic Communication, Title: Attempted Interview: Hunter Biden 12/08/2020.
94	Attachment 13: February 5, 2021, Emails Between Joseph Ziegler, Lesley Wolf, Carly Hudson, Joshua Wilson, Susan Roepcke, Michelle Hoffman, Antonino Lo Piccolo, Christine Puglisi, Stefania Roca, Michael Dzielak, Matthew McKenzie, cc'ing Joseph Gordon and Gary Shapley, Subject: Agenda 2/5 Meeting @ 12:30PM.
95	Attachment 14: IRS CI Monthly Significant Case Report, Subject Name: Robert Hunter Biden, Month/Year of Report: May 2021.
96	Attachment 15: September 10-24, 2021, Emails Between Gary Shapley and Jason Poole, Subject: Quick Call.
97	Attachment 16: Notes from January 12, 2022, Sportsman Call.
98	Attachment 17: February 15, 2022, Email from Gary Shapley to Darrell Waldon, cc'ing Lola Watson, Subject: For Review/Approval: Sensitive T26 Prosecution Recommendation – SPORTSMAN – SA Ziegler.
99	Attachment 18: May 13, 2022, Email from Gary Shapley to Michael Batdorf and Darrell Waldon, which Gary Shapley Forwarded to Joseph Ziegler and Christine Puglisi, Subject: Sportsman – 3rd DOJ Tax - Taxpayer Conference Delayed.
100	Attachment 19: Notes from July 29, 2022, Sportsman Call.
101	Attachment 20: August 15-18, 2022, Emails Between Gary Shapley, Michael Batdorf, and Darrell Waldon, Subject: Sportsman Update.
102	Attachment 21: August 25, 2022, Emails Between Garret Kerley and Lesley Wolf, cc'ing Joseph Ziegler and Mark Daly, Subject: Case Coordination.
103	Attachment 22: Notes from September 22, 2022, Conversation, at which Lesley Wolf and Mark Daly are Present.
104	Attachment 23: September 22, 2022, Email from Gary Shapley to Michael Batdorf, Subject: Conversation with Batdorf Michael T.
105	Attachment 24: September 22, 2022, Email from Gary Shapley to Michael Batdorf, Darrell Waldon, and Lola Watson, Subject: SM Update.
106	Attachment 25: September 21-October 6, 2022, Emails Between Shawn Weede, Ryeshia Holley, and Gary Shapley, cc'ing Garret Kerley and Lesley Wolf, Subject: Call on Charging Timeline.
107	Attachment 26: October 6, 2022, Emails Between Gary Shapley, Michael Batdorf, and Darrell Waldon, Subject: Sportsman.
108	Attachment 27: November 7, 2022, Notes, Subject: Telephone Call from FBI Special Agent Mike Dzielak and IRS-CI Case Agent Joe Ziegler.
109	Attachment 28: November 8-10, 2022, Emails Between Gary Shapley and Ryeshia Holley, Subject: Next Meeting in Delaware.

110	Attachment 29: September 20, 2022, Emails Between Gary Shapley, David Weiss, and Darrell Waldon, Subject: SM Meeting - Management.
111	Attachment 30: December 13-16, 2022, Emails Between Gary Shapley, Michael Batdorf, and Darrell Waldon, Subject: Meeting at Del USAO Today.
112	Attachment 31: May 15, 2023, Notes from Conference Call with Kareem Carter, Lola Watson, Gary Shapley, and Joe Ziegler, Re: Sportsman.

IN THE MATTER OF:

Whistleblower Disclosure Pursuant

Supplemental Production of Records / Affidavit #1 – August 2, 2023

To 26 U.S.C. § 6103(f)(5)

STATEMENT OF JOSEPH ZIEGLER (WHISTLEBLOWER X)

I, Joseph A. Ziegler, hereby provide the following statement:

1. I provide this statement to supplement my testimony I provided to both the majority and minority staff of the United States House Committee on Ways & Means on June 1, 2023 as well as my testimony I provided to the full committee of the United States House Committee on Oversight and Accountability on July 19, 2023.
2. Since November of 2018, I have been a Special Agent for the Internal Revenue Service – Criminal Investigation ("IRS-CI"), United States Department of Treasury. Since that date, I have been the case agent who initiated and was assigned from IRS-CI to the Robert Hunter Biden ("RHB") investigation to investigate related potential criminal violations of Title 26 of the United States Code.
3. I continued in that role until I was removed from the investigation which was made at the direction of the U.S. Department of Justice ("DOJ") after making internal protected disclosures concerning the DOJ's mishandling of the investigation of RHB, to include deviations from normal investigative procedures and conflicting information provided by Attorney General Merrick Garland to congressional committees and the American public related to the independence of the U.S. Attorney for the District of Delaware, David Weiss.
4. As requested by these U.S. House Committees, I would like to disclose further information and documents which are a follow up to my testimony and which would be pursuant to the Whistleblower protections defined by Title 26 U.S.C. § 6103(f)(5). I make these disclosures and provide these documents knowing that I could be subject to criminal prosecution for perjury or for making false statements under Title 18 U.S.C. § 1001.
5. I would like the committee to take note that the following were schedules I created and reviewed with the IRS and FBI investigative team as well as the investigation assigned prosecutors (which includes AUSA Lesley Wolf, AUSA Carly Hudson, DOJ-Tax Attorney Mark Daly and DOJ-Tax Attorney Jack Morgan, calculations and analysis from an IRS assigned Revenue Agent, and is based on evidence and witness statements obtained.

6. **EXHIBIT 1A:** This was a schedule I created related to the RHB tax investigation. Contents of this schedule were shared as a part of my prosecution referral of the alleged tax charges related to RHB to DOJ (Which includes DOJ-Tax and the Delaware U.S. Attorney's Office). This schedule would show the Felony tax charges recommended to DOJ related to RHB for the tax years 2014 and 2018, which includes Title 26 U.S.C. §§ 7201 (Tax Evasion) and 7206(1) (False Return) charges. These recommended amounts would take into account any defenses presented by RHB's defense counsel (Referenced on EXHIBIT 1D) and I believe the schedules and amounts would have been used by the DOJ-Tax Attorneys and the assigned Delaware AUSA's to support their recommended approval for the 2018 felony tax charges. As of today's date, this alleged additional taxable income of approximately $598,955 has not been reported to the IRS and the alleged additional taxes of approximately $231,790 has not been paid to the IRS.
7. At the time of our prosecution referral, we had originally recommended felony tax charges for RHB for the 2019 tax year, which included Title 26 U.S.C. §§ 7201 (Tax Evasion) and 7206(1) (False Return) charges. RHB had failed to report the income related to a distribution he had taken from one his children's 529 Plan in 2019, additional income of approximately $39,820. He also had personal distributions he had claimed as business deductions totaling approximately $12,791. Based on evidence obtained as a part of the investigation as well as defenses presented, it was determined by the prosecution team, as well as my analysis to not pursue felony tax charges for this tax year (But to still pursue the misdemeanor tax count). As of today's date, this alleged additional income of approximately $52,611 has not been reported to the IRS and the alleged additional taxes of approximately $22,860 has not been paid to the IRS.
8. **EXHIBIT 1B:** This was a schedule I had created related to the RHB tax investigation. Contents of this schedule were shared as a part of my prosecution referral of the alleged tax charges related to RHB to DOJ (Which includes DOJ-Tax and the Delaware U.S. Attorney's Office). This schedule would show the misdemeanor tax charges recommended to DOJ related to RHB for the tax years 2015 through 2019, which includes Title 26 U.S.C. § 7203 (Failure to Timely File Tax Returns and/ or Pay Taxes). I have included for the committees reference the approximate statutory due date of the tax return (If the taxpayer requested an extension to file would move the due date to October 15th) and payment, and the approximate date that the payment and return was received by the IRS. As stated previously, RHB's tax filings and payments related to these tax years have been received by the IRS and were paid by a 3rd party, Kevin Patrick Morris. I would like to point out a couple of things. It does not appear based on IRS records, that RHB had paid his 2017 and 2018 Corporate taxes owed for Owasco PC (Approximately $17,877). Even though the tax returns and payments have been received by the IRS, the crime of failure to timely pay and file would have

been already committed based on the elements of the criminal statute, which included the element of willfulness similar to the felony charge, and the subsequent payment could be argued as a mitigating factor considered by a judge at the time of sentencing.

9. **EXHIBIT 1C:** This was a schedule I had created related to the RHB tax investigation. Contents of this schedule were shared as a part of my prosecution referral of the alleged tax charges related to RHB to DOJ (Which includes DOJ-Tax and the Delaware U.S. Attorney's Office) and would have been reviewed by a Revenue Agent with the IRS. This schedule would show the Felony tax charges recommended to DOJ related to RHB for the tax year 2014, which includes Title 26 U.S.C. §§ 7201 (Tax Evasion) and 7206(1) (False Return) charges. Based on discussion with the prosecutors on the RHB investigative team, this analysis was the most conservative estimate of unreported income and additional taxes owed by RHB. Again, as previously stated in my testimony, the concept of this Tax Evasion scheme is fairly simple: In 2014, RHB had allegedly directed his Burisma payments to be made to Devin Archer's Company, Rosemont Seneca Bohai, in which RHB had no ownership in. RHB directed to have a portion of his Burisma income paid back to himself personally as "loans", even though Devon Archer had deducted these payments on the Rosemont Seneca Bohai tax return. RHB had essentially loaned himself his own income from Burisma, failing to report this income from Burisma on his 2014 tax returns and failing to pay the taxes on this income. Even after RHB's business partner Eric Schwerin and tax accountant in 2016 had identified this unreported income and helped prepare an amended tax return, RHB has still failed to send this amended tax return for 2014 to the IRS. Even after statute extensions were signed by RHB for tax charges related to the 2014 tax year, it is believed that the statute would have expired and that this additional tax of approximately $124,845 would be uncollected by the IRS.
10. **EXHIBIT 1D:** This was a schedule I had created related to the RHB tax investigation. Contents of this schedule were shared as a part of my prosecution referral of the alleged tax charges related to RHB to DOJ (Which includes DOJ-Tax and the Delaware U.S. Attorney's Office). This schedule would show the Felony tax charges recommended to DOJ related to RHB for the tax year 2018, which includes Title 26 U.S.C. §§ 7201 (Tax Evasion) and 7206(1) (False Return) charges, charges which were recommended for approval by the assigned prosecutors and was believed to be included in the 99-page Tax Prosecution Memo. On line 20, RHB's defense counsel had pointed out a potential error made by RHB's accountants in double-reporting income for RHB. After our investigatory review (which included a review by the FBI Forensic Accountant and assigned IRS Revenue Agent) and included in our schedule, this was reflected as a benefit to RHB. Even after this, RHB would have alleged unreported income of approximately $263,690 and uncollected taxes of $106,945. To be clear, any personal deductions claimed on a business tax return would reduce

taxable income and reduce the taxes paid to the IRS. For the purposes of our tax investigation, any personal distributions were considered a distribution to RHB from his corporation and would have been recorded as additional income on his tax return, thus increasing his additional taxes owed to the IRS.

Representation Letter:

11. **EXHIBIT 1E:** This was a memorandum of interview of Jeffrey Gelfound, Edward White & Company tax accountant who assisted with the preparation of RHB's delinquent tax returns, to include the RHB's personal and corporate tax returns for 2017 and 2018. It is believed that RHB's accountants had requested a representation letter in addition to signing RHB's actual tax returns. This representation letter would have stated that all income for 2017 and 2018 has been fully disclosed to you and all deductions disclosed to you are proper deductions and/ or are ordinary and necessary business expenses. Based on my training and experience and discussions with other IRS agents, representation letters are typically used as added protection for the return preparer when they may not feel comfortable with the income / deductions being reported by their client on the tax return. During this interview, Gelfound stated that he would have discussed this letter with RHB, specifically having discussions with RHB about "deductions he was claiming had to actually be related to business expenses". Gelfound also stated that this was the first ever representation letter that he had seen in a client engagement and that they wanted their client to represent that he was giving them "good information". The Troy he mentions during this interview was a Partner at Edward White & Company. This letter would have been included as evidence of willfulness and knowledge for the 2018 felony charges, which includes Title 26 U.S.C. §§ 7201 (Tax Evasion) and 7206(1) (False Return) charges.
12. **EXHIBIT 1E, Page 1:** It was also noted during the interview with Gelfound that RHB never discussed filing an amended tax return for the 2014 tax year with his new accountants, specifically Jeff Gelfound.

Specific Deductions:

13. **EXHIBIT 1F & 1G:** This was a memorandum of interview of Jeffrey Gelfound, Edward White & Company tax accountant who assisted with the preparation of RHB's delinquent tax returns, to include the RHB's personal and corporate tax returns for 2017 and 2018. When discussing deductions on RHB's tax returns, Gelfound was asked about whole dollar transfers to Gulnora. Gelfound was asked if RHB verified this as a business expense in which Gelfound stated "Yes, we put it on the returns so …". EXHIBIT 1G was an interview report turned over to the investigative

team as a part of the RHB investigation. I have included a redacted excerpt of that interview of an escort by the name of Gulnora that was conducted on or about April of 2021 in which she admits to meeting RHB relating to escort work.

14. **EXHIBIT 1H, Page 13-14:** This was a memorandum of interview of Jeffrey Gelfound, Edward White & Company tax accountant who assisted with the preparation of RHB's delinquent tax returns, to include the RHB's personal and corporate tax returns for 2017 and 2018. Gelfound responded to specific questions about deductions for Columbia University, John Hancock, rent for RHB's adult daughter and the Business LOC (Line of Credit) deductions. In the meeting, Gelfound asked RHB what the payments covered and RHB could not really recall. RHB did not suggest splitting the expenses 80/20, but RHB was representing that the expenditures were business related and mostly travel expenses, so Gelfound thought an 80/20 expense spilt was reasonable.

Hudson West III Loan Claim

15. **EXHIBIT 1H, Page 4 & 5:** This was a memorandum of interview of Jeffrey Gelfound, Edward White & Company tax accountant who assisted with the preparation of RHB's delinquent tax returns, to include the RHB's personal and corporate tax returns for 2017 and 2018. Based on information provided by Gelfound, RHB was attempting to misrepresent to his accountants that the income he received from Hudson West III was a loan to him. Gelfound further investigated this claim by RHB and had found that Hudson West III had deducted the payments made to RHB and thus could not be classified as a loan to him. This was ultimately reported as income for RHB. This email would have been used to support the element of willfulness for both the 2014 and 2018 felony charges, which includes Title 26 U.S.C. §§ 7201 (Tax Evasion) and 7206(1) (False Return) charges, as RHB was trying to claim the same "loan" argument he was claiming to his attorney for the Burisma income paid to him from Archer entity. This time, his accountants performed their due diligence and disallowed that claim.
16. **EXHIBIT 1I:** This email was received by the investigative team via an Electronic Search Warrant served on Apple related to RHB's Apple email account. Based on our investigation, this email relates to the Hudson West III entity, in which RHB had a 50% ownership interest in. In this email, RHB clearly stats that he is earning "consulting fees based on introductions alone a (sp) rate of $10M (believed to be $10 Million) per year for a three year guarantee total of $30M (believed to be $30 Million)." This email does not include a reference to a loan, which contradicts RHB's alleged statement to his accountants (EXHIBIT 1H).
17. **EXHIBIT 2A:** This LLC Agreement of Hudson West III LLC that was received from the investigative team as support of a Bank Report as well as found in productions of Email Search

Warrants. This agreement was dated as of August 2, 2017 (Same day as email noted in EXHIBIT 1I and a few days after the WhatsApp messages Gary Shapley had previously testified to). On Page 8 of this agreement, the Owasco managers are RHB and James Biden. On Page 10, Section 4.6, the agreement discussed the payments to RHB and James Biden and does not make any reference to a loan paid to RHB and/ or Owasco PC. This agreement on Page 24 has the signatures of RHB and Gong Wen Dong. Gong Wen Dong is believed to be a Chinese National who was living in the U.S at the time. Page 26, Schedule II of the agreement, shows that RHB (through Owasco, PC) did not contribute any capital into the company. Hudson West V was known in the investigation as another U.S. entity related to CEFC. EXHIBIT 2B references the $5 Million capital contributed to the Hudson West III Entity (Described Below).

18. **EXHIBIT 2B:** This was email communication received by the investigative team as support of a Bank Report. The Hudson West III entity was funded by $5 million from Northern International Capital Holdings (HK). Gong Wen Dong, known to be the Hudson West III manager at the time, stated that there was no loan agreement between Hudson West III and Northern International Capital Holdings (HK).
19. **EXHIBIT 2C:** This Second Amended and Restated LLC Agreement of Hudson West III was turned over to the investigative team as support of a Bank Report as well as found in productions of Email Search Warrants. This agreement changed the 50% ownership from Hudson West V to Coldharbour Capital LLC. According to tax records, ColdHarbour Capital is a Partnership which is partly owned by Mervyn Yan. Mervyn Yan came to the U.S. from China in the 1990's and is a U.S. citizen. Owasco PC's ownership interest, owned by RHB, did not appear to change. This agreement was dated March 31, 2018. This agreement also changed one of the managers from Gong Wen Dong to Mervyn Yan. It was noted by the investigative team that this change occurred after the arrest of Patrick Ho and Gong Wen Dong was believed to have traveled back to China. There is no reference in this document to a loan paid to RHB and/ or Owasco PC.
20. **EXHIBIT 3A & 3B:** These documents are the 2017 and 2018 Corporation tax returns for Hudson West III electronically filed with the IRS. On EXHIBIT 3A, Page 16, the return indicates that the corporation is owned 100% by Monochrome Capital Partners LLC. Monochrome Capital Partners LLC was reported as a Schedule C on Gong Wen Dong's 2017 personal tax return. The listed owner of the Schedule C Entity, Monochrome Capital Partners LLC was Gong Wen Dong's wife, Shan Gao. This 2017 tax return for Hudson West III and the Hudson West III LLC agreement in EXHIBIT 2A do not reconcile to each other. I have further noted that there is no reference to a loan to RHB in this tax return and it appears that payments to RHB / Owasco PC and James Biden were reported as Legal and Professional Expenses shown on Page 18 of the return.

On EXHIBIT 3B, Page 20, the return indicates that the corporation is owned 100% by Monochrome Capital Partners LLC. Monochrome Capital Partners LLC was reported as a Schedule C on Gong Wen Dong's 2018 personal tax return. Again, the listed owner of the Schedule C Entity, Monochrome Capital Partners LLC was Gong Wen Dong's wife, Shan Gao. This 2018 tax return for Hudson West III and the Hudson West III LLC Second Amended and Restated agreement in EXHIBIT 2B do not reconcile to each other. I have further noted, that there is no reference to a loan to RHB in this tax return and it appears that payments to RHB / Owasco PC and James Biden were reported as Legal and Professional Expenses shown on Page 18 of the return.

Tax Estimated Payments:

21. **EXHIBIT 1J:** This was a memorandum of interview of Jeffrey Gelfound, Edward White & Company tax accountant who assisted with the preparation of RHB's delinquent tax returns, to include the RHB's personal and corporate tax returns for 2017 and 2018. RHB was shown his 2017 and 2018 tax liabilities and elected to not remit the tax payments and implied that he had no resources to pay his taxes at the time. Gelfound further stated that the delinquent payments paid by Kevin (Morris) were prioritized based on urgency. Gelfound also mentioned potential media attention due to a lien essentially prioritizing tax payments.
22. **EXHIBIT 1H, Page 15:** This was a memorandum of interview of Jeffrey Gelfound, Edward White & Company tax accountant who assisted with the preparation of RHB's delinquent tax returns, to include the RHB's personal and corporate tax returns for 2017 and 2018. In this interview, Gelfound did not recall details of his conversation with RHB about the amounts due for taxes. They started to look into an Installment Agreement or an Offer in Compromise with the IRS, but never followed through. Gelfound could not recall why they decided not to go through with these options. Gelfound recalled that the options were discussed, and they elected not to pursue. Gelfound's understanding is that it was because RHB did not have any money. He also said, One of the tax agencies was going to lien or levy RHB's account which would become public information. This would not have been good for RHB, so there were discussions about this but Gelfound could not recall with whom.
23. **EXHIBIT 1K:** This was an email sent to the investigative team from the assigned DOJ-Tax Attorney Mark Daly. This email was the forwarded proffered defenses from RHB. RHB, through his counsel allegedly misrepresented the facts relating to the 2018 tax year based on evidence obtained from the investigation. I can recall having multiple discussions with DOJ-Tax attorney Mark Daly about how these defenses presented were believed to be not true and/ or supported by the facts of the case. Three items of note are bullet point 1, 3 & 5. Zoe was RHB's girlfriend

throughout a lot of 2018. Zoe confirmed during an interview that she was never in business with RHB. Based on witness interviews and investigative information, Michael was RHB's alleged drug dealer during 2018, while he was living out in California. During the interview of James Biden, James also confirmed that he and RHB were no longer engaged in work during the 2018 tax year (Referenced in EXHIBIT 401 and discussed below).

24. In my original testimony to the House Ways & Means Committee, I had testified that global transfers that RHB and his associates would have received from Ukraine, Romania, and China was approximately $17.3 Million. This amount provided was a conservative estimate of the global income streams. This $17.3 million did not include the $1 million payment paid from CEFC (China) to RHB's business entity, which was believed to be related to Patrick Ho. RHB actually verified receipt of this payment during his change of plea hearing on July 26, 2023. I also did not include any return on investment that RHB may have received from his ownership interest in Bohai Harvest RST. This also didn't include a referral payment believed to be made in 2015 from CEFC to a U.S. person of at least $700,000. Based on this additional information, the total global income streams would have potentially been over $19 Million.

25. **EXHIBIT 4A:** This email was received by the investigative team via an Electronic Search Warrant served on Google related to RHB's Apple email account. The lowercase writing in the email is believed to be from RHB and the capitalized writing is believed to be Devon Archer responses made. I would point you to Item 6. This was believed to be RHB's laying out of the plan related to the Burisma board income he and Archer were about to receive. Page 2 references a slide that was presented to U.S. Attorney David Weiss in June of 2022 and our investigative summary of the information being referenced in the email. Again, RHB references $5 million in total from Burisma (which was referenced in the beginning of the board agreement), which I believe coincides with information on the FBI Form FD1023 which as previously stated was not shared with the IRS case agent, Joseph Ziegler.

26. **EXHIBIT 400:** This FD 302 was provided to the RHB investigative team by agents with the FBI. The interview of Gal Luft took place prior to the IRS and FBI investigations combining in the District of Delaware. I have been able to corroborate information provided in this interview to include the meeting between RHB and the Chairman in Miami and the reference to $10 million (Affidavit 1, EXHIBIT 1i), the amounts of the wires from CEFC China Energy paid to RHB indicated on Page 5 (EXHIBIT 2B), and the amounts of the monthly payments RHB and James Biden would receive from CEFC China, through Hudson West III as referenced in the LLC agreement (EXHIBIT 2A & 2C).

27. **EXHIBIT 401:** This was the memorandum of interview of James Biden that I had written following the interview. A few things that I have noted regarding this interview. Page 8, paragraph 31, James Biden stated that he recalled not being involved with anything beyond 2017. This is a direct contradiction to what RHB's attorneys had proffered as a defense for 2018 (Affidavit 1, EXHIBIT 1i). Page 10, paragraph 39, James Biden confirmed that RHB was completely over the edge when he moved out to California, which would have been approximately April 1, 2018. Based on this statement as well as representations made in RHB's memoir, the investigative team made a determination that any business expense deducted after April 1, 2018, was believed to be false deduction made by RHB.
28. **EXHIBIT 402:** This was a summary of WhatsApp messages that I had drafted and completed with the investigative team summarizing relevant messages from the various Electronic Search Warrant productions. I can recall that during and after the interview of James Biden that I had felt discouraged. This interview was another example of an environment established by the assigned prosecutors in which the investigators were afraid to ask questions. You can see in the interview memo that we did not ask about the previous WhatsApp messages discussed in Gary Shapley's testimony to the House Ways & Means Committee, asking if James Biden's brother (Former Vice President Joe Biden) involved with the CEFC deal, as potentially indicated in the WhatsApp message. In addition, this message from James Biden states "This can work, you need a safe harbor. I can work with you father alone !! We as usual just need several months of his help for this to work. Let's talk about it. It makes perfect sense to me. This is difficult to fully vet without talking." During the interview, we referenced multiple messages between RHB and James Biden, but did not bring up and ask about this message. Again, this would not allow us to follow normal investigative leads and fully understand the business relationship between James Biden and his family.
29. If the committee has any follow up questions for me, or if they need my assistance in any way, please let myself or my Attorney Dean Zerbe know.

Dated: **August 2, 2023**

Joseph A. Ziglar

EXHIBIT 1A

Hunter Biden Overall Summary of Evasion and False Return - Allegations				
EXHIBIT 1A				
		Venued in the District of DC	**Venued in the Central District of California**	
Item:	**Particulars (Based on Evidence Gathered in Investigation) Title 26 USC Sections 7201 & 7206(1) (Tax Evasion & False Return)**	**2014 - Personal Scenario A**	**2018 - Personal**	**TOTAL**
Computation of Corrected Taxable Income & Unreported Taxable Income for Charging Purposes				
1	Unreported Taxable Income	$ 335,265	$ 267,269	$ 602,534
2	Additional Tax Due and Owing	$ 124,845	$ 106,945	$ 231,790
	* These amounts do not include Applicable Penalties & Interest			

EXHIBIT 1B

Hunter Biden Summary of Failure to Timely File / Pay (Misdemeanor Charges) - Allegatio
EXHIBIT 1B

Item:	Particulars (Based on Evidence Gathered in Investigation)	2015	2016 - Personal	2017 - Personal	2017 - Corp	2018 - Personal	2018 - Corp	2019 - Personal	TOTAL
Computation of Unreported Taxable Income & Taxes Not Timely Paid for Charging Purposes									
1	Unreported Total Taxable Income (If not Timely Filed)	$ -	$ 1,276,499	$ 1,956,003	$ 38,942	$ 1,688,495	$ 20,224	$ -	$ 4,980,163
2	Total Tax Not Timely Paid (If Not Timely Paid)	$ 100,675	$ 45,661	$ 581,713	$ 13,630	$ 620,901	$ 4,247	$ 197,372	$ 1,564,199
3	Approx. Due Date for Tax Return / Tax Payment	4/15/2016	4/18/2017	4/17/2018	4/17/2018	4/15/2019	4/15/2019	7/15/2020	
4	Date Tax Return Received by IRS	10/25/2016	6/12/2020	2/18/2020	2/20/2020	2/18/2020	2/20/2020	10/15/2020	
5	Date Taxes Paid to The IRS	1/28/2020	10/18/2021	10/18/2021	Unknown	10/18/2021	Unknown	10/18/2021	

EXHIBIT 1C

Hunter Biden Summary of 2014 Tax Year Recommended Charges - Allegations		
EXHIBIT 1C		
Item:	**Particulars (Based on Evidence Gathered in Investigation) Title 26 USC Sections 7201 & 7206(1) (Tax Evasion & False Return)**	**2014 - Unreported Scenario A**
Computation of Corrected Taxable Income & Unreported Taxable Income for Charging Purposes		
1	**Total Unreported Income (Burisma Income Paid to RHB from Rosemont Seneca Bohai)**	$ 325,500
2	Total Income Reported on Form 1040	847,328
3	**Corrected Total Income**	1,172,828
4	Less: Reported Adjustments to Income	33
5	**Corrected Adjusted Gross Income**	1,172,795
6	Less: Reported Itemized Deductions	126,129
7	Add: Adjustment to Itemized Deductions	9,765
8	**Corrected Taxable Income for Criminal Purposes**	1,056,431
9	Taxable Income - Per Return	721,166
10	**Unreported Taxable Income**	$ 335,265
	Additional Tax Due & Owing Computation	
11	Corrected Income Tax Liability (TAX)	371,841
12	Less: Total Tax Reported on Return / Paid	246,996
13	**Additional Tax Due and Owing**	$ 124,845

EXHIBIT 1D

Hunter Biden Summary of 2018 Tax Year Recommended Charges - Allegations			
EXHIBIT 1D			
Item:	**Particulars (Based on Evidence Gathered in Investigation)** **Title 26 USC Sections 7201 & 7206(1) (Tax Evasion & False Return)**		**2018 Personal**
Computation of Corrected Taxable Income & Unreported Taxable Income for Charging Purposes			
Forms W2 Wages			
1	Owasco PC	$	159,000
2	Boies Schiller		-
3	Total W2 Income		159,000
Other IRS Forms			
4	Taxable Interest - Skaneateles Form K1		108
5	Form 1099 - Robinson Walker LLC		-
6	Form 1099 - National Railroad		1,029
7	Hudson West Passthrough to Owasco LLC		1,000,000
8	Distribution from Owasco PC		955,665
9	Schedule C Income		1,956,694
10	Schedule D Income - Skaneateles K1		60,816
11	Other gain / loss - Skaneateles K1		9,966
12	Other gain / loss - RSTP		702
13	Total Skaneateles K1		71,484
14	**TOTAL REPORTED INCOME**		2,187,286
**Unreported Personal Distributions from Owasco PC			
15	Personal Wages, Salaries and Other Paid		126,173
16	Personal Travel Paid		171,905
17	Personal Children Expenses Paid		68,362
18	Personal Other Expenses Paid		57,891
19	TOTAL UNREPORTED PERSONAL DISTRIBUTIONS		424,331
20	Adjustment to RHB's Schedule C (Based on Defense Presented)		157,062
21	TOTAL UNREPORTED INCOME		267,269
22	Corrected Total Income		2,454,555
23	Less: Adjustments to Income		475,372
24	Less: Adjustments		3,579
25	Corrected Adjusted Gross Income		1,975,604
26	Less: Itemized / Other Deductions		23,419
27	Corrected Taxable Income for Criminal Purposes		1,952,185
28	Reported Taxable Income		1,688,495
29	Unreported Taxable Income		263,690
	Additional Tax Due & Owing Computation		
30	Unreported Income Tax Liability (TAX)		766,311
31	Total Tax Reported on Return / Paid		659,366
32	Additional Tax Due and Owing	$	106,945

EXHIBIT 1E

Jeffrey Gelfound Recording #2 / 6

Interviewed on April 27, 2021

Location: 300 N. Los Angeles Street

(Conference Room) – Central District of CA USAO

Time: 10:55AM – 12:02PM

Transcript by: [redacted]

Reviewed by: SA Joe Ziegler (IRS)

SA Ziegler: [00:00:01] We're going to restart the recording, uh 10:55 AM, u,recorded interview of Jeffrey Gelfound.

[redacted]

AUSA Daly: So first we'll start- at any point did you become aware that Hunter Biden needed to amend his 2014 1040?

Gelfound: I mean, I don't remember, um, at any point- was information that was provided that would suggest [inaudible 00:1:11].

AUSA Daly: Just so I'm clear: you don't recall if at any point you became aware that the 2014 Form 1040 needed to be amended.

Gelfound: I don't want to speculate or guess uh [inaudible 00:01:36]. I don't remember if—

AUSA Daly: Were you asked to prepare an amended 2014 Form 1040 for Hunter Biden?

Gelfound: Not that I- no, I was never- not- I don't remember, I don't believe somebody told me that's [inaudible 00:01:58] work as an amended return [00:02:00].

AUSA Daly: And you never- so you never prepared one, you never input or dated a preparer entry [00:02:07]? Um, and we're just going to go through this kind of… let me just ask you a question, um, You're a manager—

Gelfound: Yes.

AUSA Daly: Yeah.

Gelfound: Um, I think so [inaudible 00:28:51].

AUSA Daly: Um, so, at that meeting it's you, Troy, Hunter, and Melissa. Did you go over this- did you or Troy go over this letter with him?

Gelfound: Yes.

AUSA Daly: OK, describe that process to me, what happened?

Gelfound: It was a brief conversation related to this aspect because there was other items on the agenda—

AUSA Daly: And we are going to go back to that, so don't- we'll revisit it because we're going to look through the bills as we go through the return but just as it relates to this representation letter.

Gelfound: It was [inaudible 00:29:38] my recollection.

AUSA Daly: Do you know if Troy went over each of the representations with him?

Gelfound: I don't remember line by line, I know for each of them. I—

AUSA Daly: Do you recall what they- what he discussed?

Gelfound: I don't remember the exact- [00:30:00] I just remember it was brief because it was reviewed by counsel at first and then Hunter already, so he already saw the document, so I don't know if… My recollection was that it was brief conversation, I don't remember too much about it [inaudible 00:30:20].

AUSA Daly: Well did you remember whether- did you have any discussion about whether Hunter provided you with all the information about his income? Did he, was he asked like, questions or…?

Gelfound: Absolutely.

AUSA Daly: OK.

Gelfound: He was asked questions… on a number, to make sure that he was very forthcoming, try to give us everything that he was asked about.

AUSA Daly: What about the deductions? Same thing.

Gelfound: He—

AUSA Daly: Would you have had a- at this meeting, would you have had a discussion about whether he had the deductions he was taking or claiming were actual business expenses?

Gelfound: Yes.

AUSA Daly: That would've been discussed at this meeting?

Gelfound: Yes.

AUSA Daly: In regard to the signing of the representation letter or in regard to the other things at the meeting?

Gelfound: Can you repeat the question?

AUSA Daly: About deductions.

Gelfound: Yes.

AUSA Daly: Did you have, in signing this engagement letter, did you have a discussion about that this is deductions he was claiming had to actually be related to business expenses?

Gelfound: It was not when we were reviewing the document, but it was during the course of that meeting.

AUSA Daly: But you do recall of the discussion about that with Hunter then?

Gelfound: Absolutely.

AUSA Daly: This is dated January 27, 2020. Now, the first one we saw was dated November 8th. Do you know why there was a lag of several months? [00:32:00] Between signing of the first agreement and the signing of this representation letter?

Gelfound: This was… the first agreement was upon initial engagement. The second agreement was prior to submitting the returns. This was the meeting that took place I believe on the 28th and was just prior to him signing and sending the returns to the taxing authorities.

AUSA Daly: So, this is kind of one of the final steps before you file the return is, you get the representation letter from him?

Gelfound: In this case, yes.

AUSA Daly: Do you know why there was such a delay?

Dean: I am not certain I understand that question.

AUSA Daly: Well there's a—

Dean: I don't understand it.

AUSA Daly: OK. There's a three-month delay between the beginning of the engagement and the signing this letter, which you said was signed just before the returns were filed. Would you traditionally have signed this engagement letter at the beginning of the engagement when you started the services? By that I mean the first two pages, the representation

Gelfound: Do you mean typically?

AUSA Daly: Yeah, when would you typically sign the representation?

Gelfound: This is- any type of representation, it's not standard—

AUSA Daly: Tell me how it differs from the traditional representation.

Gelfound: When we typically prepare returns, there's an engagement letter that's different than this one.

AUSA Daly: So, by this one [00:34:00] you mean the November 8th agreement?

Gelfound: That's correct.

AUSA Daly: OK.

Gelfound: That's- the standard is they sign the engagement agreement, the engagement letter, it's a different form, and then that's it. Um, there's no typical representation letter in the [inaudible 00:34:19]. I think this is the only time I've seen one.

AUSA Daly: So, this representation letter is, this is the only one you've seen in a client engagement? To the best of your recollection.

Gelfound: Yeah to the best of- yeah, it could be emails saying we want the client to confirm position and we want them to represent that they are giving us good information but this is a first that I've seen and had a client sit down and sign a letter of this type.

AUSA Daly: Do you know why the client was asked to sign this letter?

Gelfound: To confirm or understand, that's my recollection of… That we're getting all the information and getting basically getting all the information that's why.

EXHIBIT 1F

Jeffrey Gelfound Recording #5 / 6

Interviewed on April 27, 2021

Location: 300 N. Los Angeles Street

(Conference Room) – Central District of CA USAO

Time: 2:55PM – 3:36PM

Transcript by: [redacted]

Reviewed by: SA Joe Ziegler (IRS)

SA Ziegler: Uh, the time is 3, 2:55 PM we are resuming the interview of Jeffrey Gelfound.

[redacted]

[redacted]

DOJ-Tax Daly: [redacted] there is a series of large whole dollar transfers to something called Gulnora?

Jeffrey Gelfound: OK.

DOJ-Tax Daly: Do you know what that is?

Jeffrey Gelfound: I-I don't.

DOJ-Tax Daly: OK - But Hunter verified to you that that was a business expense?

Jeffrey Gelfound: Yes, we put it on the returns so …

DOJ-Tax Daly: OK, um, there's a series of Venmo transfers, large dollar ones, for example, [redacted]

Jeffrey Gelfound: OK.

DOJ-Tax Daly: On August 14th there's a $1500 expense and on September 4th there's a $2700 expense.

Jeffrey Gelfound: OK.

DOJ-Tax Daly: Did Hunter verify to you that that was a business expense?

Jeffrey Gelfound: It's reported as a deduction on the return.

DOJ-Tax Daly: OK, did you ever ask to see the Venmo backup, to see what he was actually spending on.

Jeffrey Gelfound: I never asked.

DOJ-Tax Daly: Did he offer to provide it to you?

Jeffrey Gelfound: I can't remember.

DOJ-Tax Daly: But he was representing to you that that was a… that was a business expense?

Jeffrey Gelfound: Yeah, to report on the returns.

[redacted]

EXHIBIT 1G

[redacted]

06/14/2021 11:26 EDT

[redacted]

REPORT TITLE

[redacted] of Gulnora [redacted]

[redacted]

[redacted]

[

EXHIBIT 1N

[redacted]

[redacted]

[redacted] stated that one of the mangers she met via the Telegram groups was named "[redacted]." [redacted] is alleged to live in Los Angeles. [redacted] stated she met [redacted] once to give her a commission from an escort job. [redacted] stated that [redacted] used a mobile application called "Text Free," which allowed [redacted] to send messages from [redacted] phone.

[redacted] stated that her relationship with [redacted] began when [redacted] sent her a photo of herself via Telegram, and [redacted] offered her escort work.

[redacted] stated that during her time with [redacted], she charged $800 per hour and only did out-call escorting, which means [redacted] would travel to the location of the client.

[redacted] stated that [redacted] booked her an escort job with Robert Hunter Biden, which was her first escort job arranged by [redacted] [redacted] explained that [redacted] screened Biden, which typically involves the client sending a picture of an identification card to confirm his identity, and told [redacted] to meet him somewhere in West Hollywood. When [redacted] arrived at the location and met Biden, she asked to see his identification to confirm his identity. [redacted] described the ID card provided by Biden as "weird" and not a California ID. [redacted], who was in communication with Biden via cellphone messaging, requested he provide a second ID to confirm his identity. [redacted] described the second ID provided by Biden as a "global ID."

[redacted] stated that Biden told her that his father was the Vice President and asked [redacted] to Google search his name. [redacted] stated she told Biden she was not

EXHIBIT 1N

[redacted]

interested in Google searching his name, and just wanted to be paid. [redacted] stated that Biden then showed her a picture of his father with President Barack Obama. [redacted] stated after she was shown the aforementioned picture, she became afraid.

After [redacted] left the location, she arrived back at her apartment and told her friend who she was just with. [redacted] stated that her friend told her "you have no idea who you're dealing with." [redacted] stated she then deleted [redacted] number.

[redacted] stated that the next day, Biden called her to arrange another appointment. [redacted] stated that she needed money and agreed to see him again. [redacted] stated that this was the final time she saw Biden.

[redacted] stated that Biden may have found her advertised on the website "escortdirectory.com" [redacted] stated she recalls a message Biden sent claiming he found her on the aforementioned website.

[redacted] stated that [redacted] wanted the commission split to be 60/40, which [redacted] did not want. Due to the unfavorable commission split, [redacted] stated she only met two clients for [redacted], Biden and another man named "John."

[redacted] stated [redacted] may have people who work for her because there have been occasions where [redacted] would call [redacted] and other people would answer. [redacted] also stated that an unknown woman has picked up money from her that was owed to [redacted].

[redacted] stated that [redacted] never asked her to open a bank account, and she never delivered money to other girls at the direction of [redacted]. [redacted] further stated that she never delivered cocaine to clients at the direction of [redacted]. [redacted] stated that clients would sometimes ask for cocaine, referred to as "party favors," but [redacted] never provided any. [redacted] stated that [redacted] works with other people. [redacted] stated she does not have [redacted] number nor does she know a specific website [redacted] advertises girls on. [redacted] stated that [redacted] may use Eros.com, Slixa.com, and Cityvibe.com to advertise girls.

[redacted]

[redacted]

[redacted] [redacted] **Date Approved**

[redacted]

EXHIBIT 1H

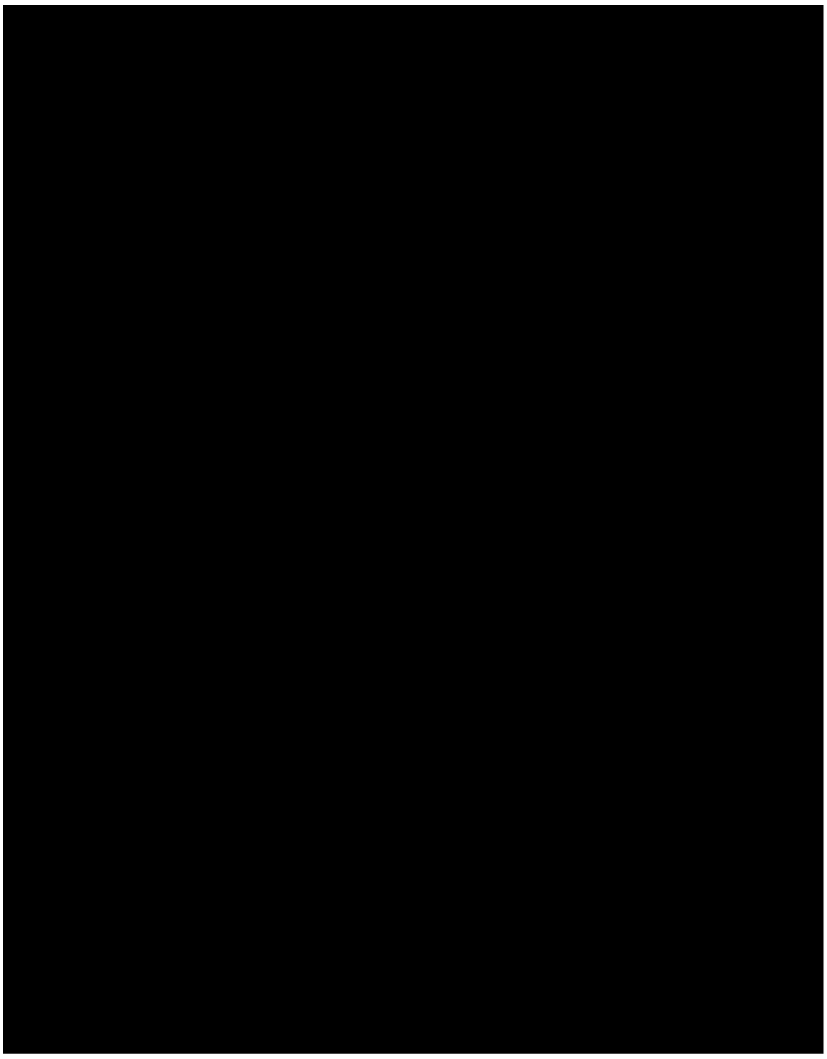
DEPARTMENT OF THE TREASURY
Internal Revenue Service
Criminal Investigation

Memorandum of Interview

Investigation #:	[redacted]	**Location:**	**Delaware United States Attorney's Office**
Investigation Name:	ROBERT DOE		
Date:	November 16, 2021		
Time:	Approximately 9:05 a.m to 2:49 p.m.		
Participant(s):	Jeffrey Gelfound, Witness Phil Carney, Counsel for Witness Mark Daly, Senior Litigation Counsel (DOJ-Tax) Jack Morgan, Litigation Attorney (DOJ-Tax) Michelle Hoffman, Forensic Accountant (FBI) Joseph A. Ziegler, Special Agent (IRS-CI) Christine Puglisi, Special Agent (IRS-CI)		

On the above dates and approximate time, Jeffrey Gelfound ("Gelfound"), along with his counsel, Phil Carney, met the above listed government employees for a previously arranged interview at the Delaware U.S. Attorney's Office. Introductions amongst all parties were made. [redacted] Gelfound was advised that he needed to answer truthfully and completely and that false statements are punishable by a $250,000 fine and five years' imprisonment. Gelfound was advised that during the interview that day they were going to discuss the tax years 2016 through 2019, with a focus on the 2018 tax year. DOJ-Tax Attorney Daly also explained that throughout the interview, the parties will need to abide by rules governed by RHB's counsel, to respect privilege. Gelfound read the letter from RHB's attorney and stated that he understood the provisions. [redacted] Gelfound provided the following pertinent information:

[redacted]



15. Gelfound recalled Hudson West III (HWIII) conversations in general and it was Gelfound's initial understanding that the money from HWIII were loans to RHB; he was told this by RHB. However, Gelfound kept digging and requested to see the loan agreement because he

wanted to properly classify the funds and needed documentation to corroborate RHB's claim that it was a loan. Gelfound obtained and reviewed HWIII's tax return and the provisions of the LLC. In Section 4.6 of the amended LLC agreement, it was specified that RHB would receive a onetime retainer fee of $500,000, in addition to compensation of $100,000. Gelfound then determined that the payments were not a loan and should be classified them as income.

16. Gelfound did not recall any push back from RHB regarding the classification of HWIII income. RHB was of the mindset that it was a loan, but when Gelfound reviewed and explained the documents to him, RHB understood. It appeared to Gelfound that RHB just wanted to understand why it was income. Gelfound thought that he explained this to RHB on a phone call in which Mesires was also present.

17. Gelfound recalled seeing transfers from HWIII and RHB telling him that they were a loan. Gelfound then looked at the HWIII tax return and noticed that the payments to RHB appeared to be treated as an expense and not listed as a distribution or dividend. Gelfound believed the payments to RHB were deducted as Legal and Professional Fees. Furthermore, the 2017 tax return of HWIII did not show any receivables for a loan. Ultimately, Gelfound determined that HWIII was taking the payments to RHB as a deduction and therefore they needed to be treated as income to RHB.

18. Gelfound also reviewed the HWIII LLC agreement and saw that in 2017 Owasco was listed as an owner and/ or was somehow involved in HWIII. Gelfound could not recall if Monochrome Capital Partners was listed as the parent company of HWIII; the ownership structure of HWIII was never explained to Gelfound. He recalled thinking it was odd that HWIII filed a corporate tax return instead of an LLC tax return. Ultimately, Gelfound was not concerned with the HWIII entity and he did not dive into their tax return too much. Gelfound simply skimmed through the tax return to determine how to treat the transfers to RHB. Mesires never mentioned Monochrome Capital Partners to him.

19. A4 Tax and Accounting was the listed return preparer for HWIII and Gelfound did not speak to anyone at this firm.

[redacted]

[redacted]

70. Gelfound did not know that RHB's daughter attended Columbia University. If he did know this, then he would not have allowed the $30,000 payment as a business deduction.

71. [redacted] Gelfound identified that the circling and highlighting was done by RHB, again, to distinguish between personal and business expenses. Gelfound could not recall if he sat down with RHB and went page by page over the bank statements with him, but Gelfound is sure that RHB took them home to review.

72. [redacted] printed schedules from Owasco and RHB which came from the EW&C office. Gelfound thinks Delgado made the initial schedule and Gelfound recategorized. The transactions were sorted by payee. The markings are RHB's. Gelfound could not recall how the markings were treated, but believed they were pulled out as non-deductible.

73. [redacted] 2018 workpapers. On 1/30/2020, there was another hour-long meeting, which Gelfound believed is when RHB brought back the bank statements. On February 6, 2020, Gelfound met with RHB and his wife, Melissa Cohen.

74. The decision was made to divide the JPMC wires and business LOC expenses between 80% travel and 20% meals. In the meeting, Gelfound asked RHB what the payments covered and RHB could not really recall. RHB did not suggest splitting the expenses 80/20, but RHB was representing that the expenditures were business related and mostly travel expenses, so Gelfound thought an 80/20 spilt was reasonable. Gelfound has seen different percentage splits used before in situations like this, but it all depends on the client. 80/20 is not the standard percentage used and Gelfound could not recall how they arrived at this spilt. Gelfound believed that RHB stated during a meeting that 100% of these payments were made for business purposes, but Gelfound thought that a percentage should be taken out for meals. Again, Gelfound could not recall how the percentages were derived. Gelfound could not recall reviewing a comparison report to the prior year, where travel expenses were significantly lower.

75. Wires from the JPMC account included payments remitted to Lion Hall, based on RHB representations. Gelfound did not ask RHB to check with Sara and/or James Biden to confirm the payments, but he did issue a Form 1099 to Lion Hall for the payments. Gelfound recalled corresponding with Sara Biden about the Form 1099 and she stated her records did not reconcile with the Form 1099 issued. Furthermore, she told Gelfound that some of the bank accounts these payments were made to weren't Lion Halls. Gelfound had a call with Sara Biden on 4/8/2020 to discuss how to come up with the right amount. Gelfound was shown Exhibit 336, which is an email from Sara Biden stating that the payments are not to Lion Hall. Gelfound confirmed that this is consistent with her statements during their phone call.

[redacted]

77. [redacted] RHB never told Gelfound that the payments to John Hancock were for personal life insurance. If this item was marked as personal, then Gelfound would have removed it.

[redacted]

2019 Tax Return:

81. While Gelfound was preparing RHB's 2019 tax return, RHB did not inform him that he liquidated one of his daughter's 529 plan. Gelfound had no recollection of this and never even knew about the 529 plan. If RHB told him about the liquidation, then Gelfound would have researched early withdrawal penalties and the tax consequences. Gelfound did not receive any 529 statements from RHB. Furthermore, Gelfound thinks that the tax software would know how to calculate any tax consequence of an early 529 withdrawal.

82. Gelfound could not recall if RHB's 2019 transcript was obtained from the IRS for RHB's personal return, but he knows EW&C did obtain transcripts for several years but Gelfound could not recall which years. Gelfound has a set of RHB transcripts in his files, but again, he does not know which years.

83. [redacted] Again, Gelfound was not aware that payments to John Hancock were for RHB's personal life insurance. Gelfound made the same 80/20 split for credit card payments in 2019, that he did for 2018. Gelfound did not know what the Enclave was and had no idea the payments to the Enclave were for RHB's daughters rent. Gelfound relied on RHB's representations that it was a business expense.

84. [redacted] Gelfound did not recall details of his conversation with RHB about the amounts due for taxes. They started to look into an Installment Agreement or an Offer in Compromise with the IRS, but never followed through. Gelfound could not recall why they decided not to go through with these options. Gelfound recalled that the options were discussed, and they elected not to pursue. Gelfound's understanding is that it was because RHB did not have any money.

85. One of the tax agencies was going to lien or levy RHB's account which would become public information. This would not have been good for RHB, so there were discussions about this but Gelfound could not recall with whom. Gelfound doesn't think the discussions were with Morris or Wineberg since he did not have that kind of relationship with them.

[redacted]

At approximately 2:49 p.m., the interview was concluded and Gelfound and his counsel were thanked for their time and cooperation.

I prepared this memorandum on December 20 through 23 and December 27 through 30, 2021, after refreshing my memory from notes made during and immediately after the interview with Jeffrey Gelfound on November 16, 2021.

E

Christine Puglisi
Special Agent

I certify that this memorandum of interview has contained in it a summary of all those pertinent matters discussed with Jeffrey Gelfound on November 16, 2021.

E

Joseph Ziegler
Special Agent

EXHIBIT 1i

From: Robert Biden [redacted]
To: Gongwen Dong [redacted]
CC: Mervyn Yan [redacted];Robert Biden [redacted]
Sent: 8/2/2017 7:54:57 PM
Subject: Re:

My Understanding is that the original agreement with the Director was for consulting fees based on introductions alone a rate of $10M per year for a three year guarantee total of $30M. The chairman changed that deal after we me in MIAMI TO A MUCH MORE LASTING AND LUCRATIVE ARRANGEMENT to create a holding company 50% percent owned by ME and 50% owned by him. Consulting fees is one piece of our income stream but the reason this proposal by the chairman was so much more interesting to me and my family is that we would also be partners inn the equity and profits of the JV's investments. Hence I assumed the reason for our discussion today in which you made clear that the Chaireman would first get his investment capital returned in the profits would then be split 50/50. If you saying that is not the case then please return us to the original deal 10M per year a guaranteed 3 years plus bonus payments for any successful deal we introduce. let's discuss thank you
On Aug 2, 2017, at 6:14 PM, Gongwen Dong <[redacted]> wrote:

Hi Hunter,

Mervyn felt we have different understanding of the source of income of the JV: our understanding is that income of JV will be consulting fee of the projects. It's discretionary solely on CEFC. Please confirm this is your understanding as well. If it's different, we should get on a call with Director Zang immediately.

Sent from my iPhone

On Aug 2, 2017, at 12:29 PM, Mervyn Yan <[redacted]> wrote:

Mr. Biden,

Thanks for the quick draft.

In the interest of time, I have attached the proposed Org chart since Hudson West III LLC was already filed and registered and obtained EIN. However, there are few business points in the Agreement we shall have incorporated into the amended document.

1. Regional focus shall be in US, Middl East, Russian, Europe and South America countries, in energy, infrastructures, finance and high-tech sectors.

2. The goal is to source and secure 1-3 deals a year and aims to have 5 more more deals in the pipeline.

3. Monochrome's capital contribution shall be treated as a loan at 5% interest rate, to cover ongoing operating expenses, and to be repaid in full from company income first.

4. Major incomes of the company are from consulting fees, arranger fees, etc. The fee amount is solely determined by the Monochrome and its affiliates.

5. Profit distribution is first to repay the loan advanced by Monochrome, then 50/50 to each member.

6. Monochrome and its affiliates shall determine the second year funding if the first year the company didn't make any progress of particular investments.

7. Monochrome appoints Chairman and CFO, OWASCO appoints CEO and COO.

8. OWASCO shall made monthly report to the board, and any investment opportunities to the Monochrome and its affiliates. Further investment decision is solely determined by Monochrome Group.

9. For the operating expenses, the company is aimed not to exceed $416k per month, total $5 million a year. OWASCO managers are not salary employees, however, any full time workers employed by the company shall be salary-based.

10. OWASCO commitment to the company is exclusive to the extend the company is full operational.

Thanks,
Mervyn Yan
[redacted]

On Wed, Aug 2, 2017 at 11:28 AM, Gongwen Dong <[redacted]> wrote:

Sent from my iPhone

Begin forwarded message:

From: Robert Biden <[redacted]
Date: August 2, 2017 at 11:26:04 AM EDT
To: Gongwen [redacted]

EXHIBIT 1J

Jeffrey Gelfound Recording #4 / 6

Interviewed on April 27, 2021

Location: 300 N. Los Angeles Street

(Conference Room) – Central District of CA USAO

Time: 1:30PM – 2:52PM

Transcript by: [redacted]

Reviewed by: SA Joe Ziegler (IRS)

SA Ziegler: The time is 4:30 PM, this is the interview of Jeffrey Jeff Gelfound. 1:30 PM, sorry, 1:30 PM.

[inaudible whispers]

[redacted]

DOJ-Tax Daly: OK. Yeah. [redacted] a schedule of tax due and owing. Is that your handwriting [redacted]?

Jeff Gelfound: It is.

DOJ-Tax Daly: OK [00:40:00]. It says, "the 2017 and '18 estimated tax liabilities were discussed with Hunter on 2/11".

Jeff Gelfound: Yeah.

DOJ-Tax Daly: And he elected not to remit the tax payments. Did he explain why he didn't remit them?

Jeff Gelfound: It was… It was implied that he had no resources to pay.

DOJ-Tax Daly: How was it implied?

Jeff Gelfound: Just… He could've told- I mean, I know from the get-go there was- I couldn't understand.

DOJ-Tax Daly: Did he explain to you, outside the presence of counsel, what expenses Kevin Morris would cover and what he wouldn't cover?

Jeff Gelfound: No.

DOJ-Tax Daly: On the 1040, he's paying DC taxes, right, if you look here. DC liability.

Jeff Gelfound: Yes.

DOJ-Tax Daly: OK. Was it?

Jeff Gelfound: Is that a question or a statement?

DOJ-Tax Daly: It's a statement—

Jeff Gelfound: Oh.

DOJ-Tax Daly: —but was there a discussion of where-what his residence was that year? Did you discuss with him why he was paying DC taxes and not taxes to another state? Outside the presence of counsel.

Dean-Counsel: Again, outside of counsel.

Jeff Gelfound: There was a discussion regarding residency on- at the meeting in January when he came to our office, outside presence of counsel.

DOJ-Tax Daly: OK and what was the discussion?

Jeff Gelfound: Where he resided.

DOJ-Tax Daly: And what did he say?

Jeff Gelfound: I don't remember the specific context but he gave us information- I [00:42:00] don't remember, I know it was discussed because- I know it was discussed but I don't know of the specific dialogue that took place and whatever we report on the return and there could be a note, I want to say there's probably a note somewhere that- from me, saying per Hunter, you know…

DOJ-Tax Daly: And just so you know, those January 28th notes, counsel is claiming those are privilege, those have not been produced to us.

Jeff Gelfound: OK, so can I not…?

DOJ-Tax Daly: We don't have them

Dean-Counsel: I understand.

DOJ-Tax Daly: Yeah, and the discussion itself is—

Dean-Counsel: The discussion itself to the extent that you can recall some discussion about that in that meeting, please, tell him what you remember. If you don't remember, say that, if you think that's in your notes and you don't recall what your notes say, then say that.

Jeff Gelfound: OK. It was discussed but that's—

DOJ-Tax Daly: That's the best you can recall at this point?

Jeff Gelfound: Yeah as far as residency, his residency—

DOJ-Tax Daly: The issue of residency on the return filed.

Jeff Gelfound: Yeah.

DOJ-Tax Daly: Does anybody else have any questions on the 2017?

SA Ziegler: Mark asked a question about the ability to pay the taxes. How did you-how did you determine which taxes that Kevin was going to pay and which ones he was not going to pay? Outside the presence of counsel.

Jeff Gelfound: I didn't make that- I don't know how that determination was made. I was not involved in the process. I mean, I was not involved in the process- well… Outside the presence of counsel, I mean that- I think that would've all gone through counsel [00:44:00]. There was tax notices that came out, the notices were sent to counsel and if there was urgency, if the notices said there was going to be a lien or if there's other—

SA Ziegler: So those might've been paid first?

Jeff Gelfound: They would be prioritized—

SA Ziegler: OK.

Jeff Gelfound: Yeah, if there was going to be media attention because they were going to lien but I was not involved in, at least I don't remember, being involved in helping make the- I didn't have a discussion with Kevin, so I don't know beyond that.

[redacted]

EXHIBIT 1K

Ziegler Joseph A

From: Daly, Mark F. (TAX) [redacted]
Sent: Thursday, June 30, 2022 12:20 PM
To: Ziegler Joseph A; Hoffman, Michelle Ann (BA) (FBI); Puglisi Christine A; Dzielak, Michael (BA) (FBI)
Subject: FW: In re: [redacted]

FYI

Mark F. Daly
Senior Litigation Counsel
[redacted]

From: matthew.salerno [redacted]
Sent: Thursday, June 30, 2022 12:00 PM
To: Daly, Mark F. (TAX) [redacted] Wolf, Lesley (USADE) [redacted]; Hudson, Carly (USADE) [redacted]; Morgan, Jack A. (TAX) [redacted]
Cc: Chris.Clark [redacted] Brian.McManus [redacted] Timothy.McCarter [redacted]
Subject: [EXTERNAL] In re: [redacted]

[redacted]

Mark,

During our last meeting, you raised a question as to whether Mr. Biden was continuing to engage in business activities and efforts throughout 2018, particularly given the events he describes in his book during that period. At that time, we explained that although Mr. Biden did not write about it in his memoir, Mr. Biden was attempting to engage in business in the course of 2018. As is clear from the emails and materials you have received, Mr. Biden was ultimately not effective in handling his business or personal affairs during this period, and his attempts at engaging in business met with varying degrees of success.

Based on available information, we believe Mr. Biden would say the following if asked about efforts in 2018 to engage in business:

- Throughout the beginning of 2018, Mr. Biden recalls working extensively on ventures related to Hudson West III, including on a potential investment in a project at Monkey Island. Meetings and interactions related to Hudson West III took place with, among others, James Biden, Jiaqi Bao, Mervyn Yan, and Gongwen (Kevin) Dong, including (via teleconference) in March 2018. Mr. Biden also evaluated several business ventures with Mr. Schwerin and James Biden throughout 2018. These efforts involved several in-person meetings with James Biden, including we understand in Washington, D.C., Philadelphia, and New York. We understand that ventures that were evaluated by Mr. Biden in the context of these meetings included one venture to expand an insurance business into Los Angeles, and another related to development of treatment centers on the west coast for substance abuse programs.
- [redacted]

[redacted]

- At around the same time, Mr. Biden was also evaluating and funding a venture with Ms. Zoe [redacted], who was an entrepreneur starting a clothing line business. Mr. Biden also understood that he was or would be a 10% owner in that potential venture and funded expenses he believed would help Ms. [redacted] launch that clothing line. Those efforts were primarily undertaken in California. We understand that like many other such dealings during this period of Mr. Biden's life, this venture did not come to fruition, and also involved a romantic relationship with Ms. [redacted].
- [redacted]
- Beginning in or around August 2018, Mr. Biden began discussions with Michael [redacted] regarding starting a music production company. Mr. Biden and Mr. [redacted] had several in-person meetings regarding establishing and furthering this business. Many of those meetings were held in person, including in California and Nevada in August and September 2018. We understand Mr. Biden and [redacted] also rented space in or around this time for music recording and/or production. In connection with this venture, the company Biden Enterprise, LLC was formed in or around November 2018.

Again, as you know, and as evidenced by the lack of success of any of these and other ventures, this was a difficult time in Mr. Biden's life where he was in a dark place, often without full control of his faculties and unable to properly exercise his executive functions. That said, we believe there is evidence Mr. Biden was nevertheless attempting (however unsuccessfully) to conduct business during this period.

We are happy to discuss further,
Matt

Matthew S. Salerno

LATHAM & WATKINS LLP
1271 Avenue of the Americas
[redacted]

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EXHIBIT 2A

AMENDED AND RESTATED

LIMITED LIABILITY COMPANY AGREEMENT

OF

HUDSON WEST III LLC

This Amended and Restated Limited Liability Company Agreement (as amended from time to time, this "Agreement") of HUDSON WEST III LLC (the "Company"), dated as of this 2nd day of August, 2017, is made and entered into by and between (i) **Hudson West V LLC**, a Delaware limited liability company ("**Hudson**"), and (ii) **OWASCO PC**, a Delaware limited liability company (**Owasco** and together with Hudson, the "**Members**").

All capitalized terms not otherwise defined herein shall have such meaning as is ascribed to them in Article XI herein.

WHEREAS, **HUDSON WEST III LLC** (the "**Company**") was formed under the Delaware Limited Liability Company Act (as amended from time to time, the "**Act**") on April 19, 2017 (the "**Formation Date**") by the filing with the Secretary of State of Delaware of the Certificate of Formation of the Company.

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth in this Agreement, and for other good and valuable consideration, the Members do hereby agree as follows:

ARTICLE I

FORMATION OF LIMITED LIABILITY COMPANY

Section 1.1 Formation. The Company was organized as a limited liability company under the laws of the State of Delaware on the Formation Date by the filing of the Certificate of Formation with the Secretary of State of the State of Delaware.

Section 1.2 Purpose. The purpose of the Company is to source and secure mutually agreed investment and acquisition opportunities for Hudson and/or its Affiliates (as defined in Article XI) with respect to Projects (as defined in Article XI) in global and/or domestic infrastructure, energy, financial services, high-tech and other strategic sectors which includes without limitation sourcing investment opportunities, relationship management, business development, operational support and other reasonable responsibilities that Hudson and/or its Affiliate requires in respect of each Project. In such regard, (i) Owasco shall be primarily responsible for assisting the Company to carry out its purpose and (ii) Hudson shall be primarily responsible for arranging financing and execution of each Project and (iii) the Company aims to identify and secure one to three Projects and maintains multiple projects in the pipelines.

Section 1.3 Offices; Registered Agent. The principal place of business of the Company shall be such place of business as the Board of Managers (as defined in Section 4.1) may from time to time determine. The Company may have, in addition to such office, such other

offices and places of business at such locations, both within and without the State of Delaware, as the Board of Managers may from time to time determine or the business and affairs of the Company may require. The registered agent of the Company in the State of Delaware shall be the initial registered agent named in the Certificate of Formation or such other Person (as defined in Article XI) as the Board of Managers may designate from time to time in the manner provided by law.

Section 1.4 Filings and Foreign Qualification. Upon the request of the Board of Managers, the Members shall promptly execute and deliver all such certificates and other instruments conforming hereto as shall be necessary for the Board of Managers to accomplish all filing, recording, publishing and other acts appropriate to comply with all requirements for the formation and operation of a limited liability company under the laws of the State of Delaware and all other jurisdictions where the Company shall propose to conduct business.

Section 1.5 Term. The Company commenced on the Formation Date and shall continue in existence in perpetuity, unless sooner terminated in accordance with the provisions of this Agreement.

Section 1.6 Fiscal Year; Fiscal Quarters. Unless otherwise determined by the Board of Managers, the Company's fiscal and tax year ("**Fiscal Year**") shall run from January 1 to December 31 each year, and the Company's Fiscal Quarters ("**Fiscal Quarters**") shall end on March 31, June 30, September 30 and December 31 of each Fiscal Year.

ARTICLE II

MEMBERS; UNITS

Section 2.1 Members and Units. The membership interests in the Company shall be represented by membership units (the "**Units**"). The Members of the Company, and their Units and Unit Percentage (as defined below), as of the date of this Agreement are set forth on **Schedule I** to this Agreement. For purposes of this Agreement, the term "**Unit Percentage**" shall mean, with respect to any Member, the percentage of the total outstanding Units then held by such Member. Upon the issuance, sale or transfer by the Company or any Member of any of the Units pursuant to the terms and conditions of this Agreement or any other agreement that is entered into by the Company or any Member after the date hereof, the Board of Managers shall complete and attach to this Agreement a revised **Schedule I** to reflect the new ownership interests in the Company after giving effect to such issuance, sale or transfer. Once completed and attached, the revised **Schedule I** shall be deemed incorporated into this Agreement as part of this Section 2.1.

Section 2.2 Transfer of Units. In the event a Member transfers all or a portion of its Units pursuant to the terms of this Agreement, then effective as of the date of the transfer and subject to compliance with the terms of this Agreement, such Member shall automatically cease to be a Member in the Company as to such transferred Units.

Section 2.3 Additional Members and Units. Additional Persons may be admitted to the Company as Members and Units or new classes of membership units may be created and issued to such Persons on such terms and conditions as the Board of Managers shall

approve. The terms of admission or issuance may specify the creation of different classes of membership units having different rights, powers and duties. The creation of any new class of membership units shall be set forth in an amendment to this Agreement, which shall be approved by the Board of Managers in accordance with Section 12.4.

Section 2.4 Liability of Member. Except as expressly provided under the Act, no Member shall be liable for the debts, liabilities, contracts or other obligations of the Company. Subject to the limitations and conditions provided for in Article X hereof and the Act, the Company shall indemnify and hold harmless a Member in the event a Member becomes liable, notwithstanding the preceding sentence, for any debt, liability, contract or other obligation of the Company; provided, however, the provisions of this Section 2.4 shall not be deemed to limit in any way the liabilities of any Member to the Company and/or to the other Members arising from such Member's material breach of this Agreement or arising from such Member's gross negligence and/or willful misconduct.

Section 2.5 Limitations on Members. Other than as specifically provided for in this Agreement or the Act, no Member shall have the authority or power to act as agent for or on behalf of the Company or any other Member, to do any act which would be binding on the Company or any other Member, or to incur any expenditures, debts, liabilities or obligations on behalf of or with respect to the Company or any other Member.

Section 2.6 Action by Members; Action without a Meeting. Except as otherwise specifically provided in this Agreement or under applicable law, with respect to any matter, the affirmative vote or consent of both Members shall be the act of the Members. Any action required by the Act to be taken at any meeting of Members, or any action which may be taken at any meeting of Members, may be taken without a meeting if a consent or consents in writing setting forth the action so taken shall be signed by both Members.

ARTICLE III

CAPITAL ACCOUNTS; ALLOCATIONS AND DISTRIBUTIONS

Section 3.1 Capital Accounts. The Capital Accounts (as defined in Section 7.1) of the Members on the date hereof shall be as set forth on **Schedule II** hereof.

Section 3.2 Capital Contributions. No Member shall have the right to receive or withdraw its capital contributions to the Company except to the extent, if any, that any distribution made pursuant to the express terms of this Agreement may be considered as such by law or as expressly provided for in this Agreement. No Member shall be required to make any additional capital contributions to the Company or to participate in any guarantee or similar undertaking of the Company. However, a Member may make additional capital contributions at any time with the written consent of the other Member.

Section 3.3 Allocation of Profits and Losses.

(a) Except as otherwise provided in this Section 3.3:

(i) Subject to the allocations specified in Sections 3.3(a)(ii) and 3.3(a)(iii) below, all Profits and Losses of the Company shall be allocated and charged to the Members in accordance with their respective Unit Percentages.

(ii) Notwithstanding Section 3.3(a)(i) above, in no event shall Losses be allocated to a Member to the extent such allocation would result in any limitation on the use of such Losses under Section 704(d) of the Internal Revenue Code of 1986, as amended from time to time (the "**Code**"). All the Losses subject to the foregoing limitation shall be reallocated to the Members having a positive tax basis in their Units (taking into account all components thereof, including, without limitation, the share of Members in liabilities of the Company pursuant to Section 752 of the Code).

(iii) Notwithstanding Section 3.3(a)(i) above, Profits equal to the excess (if any) of Losses reallocated under Section 3.3(a)(ii) at any time since the Formation Date over Profits previously allocated under this Section 3.3(a)(iii) since the Formation Date, shall be allocated 100% to Members in the proportion and amounts in which such excess was allocated.

(b) In the case of any property contributed to the Company by any Member which at the time of contribution has an adjusted tax basis which differs from its fair market value, items of Profits, Losses, income, gain and deduction for income tax purposes shall be allocated as required under Section 704(c) of the Code to take into account such difference.

(c) Any item of taxable income, gain, loss or deduction of the Company (as well as any credits or the basis of property to which such credits apply) as determined for federal income tax purposes shall be allocated in the same manner as the corresponding income, gain, loss, or deduction is allocated under Section 3.3(a). Allocations pursuant to this Section 3.3(c) are solely for purposes of federal, state, and local taxes and shall not affect, or in any way be taken into account in computing, any Member's Capital Account or share of Profits, Losses, other items, or distributions pursuant to any provision of this Agreement.

(d) Special Allocations and Limitations

(i) In the event a Member unexpectedly receives in any taxable year any adjustments, allocations, or distributions described in Treasury Regulation Section 1.704-1(b)(2)(ii)(d)(4), (5), or (6) which cause or increase an Adjusted Capital Account Deficit of such Member, items of Company income and gain shall be specially allocated to such Member in such taxable year (and, if necessary in subsequent taxable years), in an amount and manner sufficient to eliminate, to the extent required by the Treasury Regulations, the Adjusted Capital Account Deficit of such Member as quickly as possible.

(ii) Notwithstanding the provisions of Section 3.3(a), in no event shall Losses of the Company be allocated to a Member if such allocation would result in such Member having an Adjusted Capital Account Deficit at the end of any taxable year. All Losses in excess of the limitation set forth in this Section 3.3(d)(ii) shall be allocated to the Members with positive balances in their Capital Accounts, as a class pro rata in proportion to such positive balances.

(iii) The allocations set forth in Section 3.3(d)(i), Section 3.3(d)(ii), Section 3.3(e)(i) and Section 3.3(e)(ii) (the "**Regulatory Allocations**") are intended to comply with certain requirements of Treasury Regulations promulgated under Section 704 of the Code. The Regulatory Allocations shall be taken into account in allocating other Profits, Losses, and items of income, gain, loss, and deduction to each Member so that, to the extent possible, and to the extent permitted by Treasury Regulations, the net amount of such allocations of other Profits, Losses, and other items and the Regulatory Allocations to each Member shall be equal to the net amount that would have been allocated to each Member if the Regulatory Allocations had not been made.

(iv) The respective interests of the Members in the Profits, Losses, or items thereof shall remain as set forth above unless changed by amendment to this Agreement or by an assignment of a Unit authorized by the terms of this Agreement. Except as otherwise provided herein, for tax purposes, all items of income, gain, loss, deduction or credit shall be allocated to the Members in the same manner as are Profits and Losses; provided, however, that with respect to property contributed to the Company by a Member, such items shall be shared among the Members so as to take into account the variation between the basis of such property and its fair market value at the time of contribution in accordance with Section 704(c) of the Code.

(v) The Capital Accounts of all Members may in the discretion of the Board of Managers be adjusted pursuant to the rules of Treasury Regulation Section 1.704-1(b)(2)(iv)(f) upon the circumstances set forth in Treasury Regulation Section 1.704-1(b)(2)(iv)(f)(5). Corresponding adjustments shall be made as provided for under Treasury Regulation 1.704-1(b)(2), including Section 1.704-1(b)(2)(iv)(g).

(e) Other Special Allocations. The following special allocations shall be made in the following order:

(i) Minimum Gain Chargeback. Except as otherwise provided in Section 1.704-2(f) of the Treasury Regulations, notwithstanding any other provision of this Section 3.3, if there is a net decrease in Company Minimum Gain during any Fiscal Year, each Member shall be specially allocated items of Company income and gain for such Fiscal Year (and, if necessary, subsequent Fiscal Years) in an amount equal to such Member's share of the net decrease in Company Minimum Gain, determined in accordance with Section 1.704-2(g) of the Treasury Regulations. Allocations pursuant to the previous sentence shall be made in proportion to the respective amounts required to be allocated to each Member pursuant thereto. The items to be so allocated shall be determined in accordance with Sections 1.704-2(f)(6) and 1.704-2(j)(2) of the Treasury Regulations. This Section 3.3(e)(i) is intended to comply with the minimum gain chargeback requirement in Section 1.704-2(f) of the Treasury Regulations and shall be interpreted consistently therewith.

(ii) Member Minimum Gain Chargeback. Except as otherwise provided in Section 1.704-2(i)(4) of the Treasury Regulations, notwithstanding any other provision of this Section 3.3, if there is a net decrease in Member Nonrecourse Debt Minimum Gain attributable to a Member Nonrecourse Debt during any Fiscal Year, each Member who has a share of the Member Nonrecourse Debt Minimum Gain attributable to such Member Nonrecourse Debt,

determined in accordance with Section 1.704-2(i)(5) of the Treasury Regulations, shall be specially allocated items of Company income and gain for such Fiscal Year (and, if necessary, subsequent Fiscal Years) in an amount equal to such Member's share of the net decrease in Member Nonrecourse Debt Minimum Gain attributable to such Member Nonrecourse Debt, determined in accordance with Section 1.704-2(i)(4) of the Treasury Regulations. Allocations pursuant to the previous sentence shall be made in proportion to the respective amounts required to be allocated to each Member pursuant thereto. The items to be so allocated shall be determined in accordance with Sections 1.704-2(i)(4) and 1.704-2(j)(2) of the Treasury Regulations. This Section 3.3(e)(ii) is intended to comply with the minimum gain chargeback requirement in Section 1.704-2(i)(4) of the Treasury Regulations and shall be interpreted consistently therewith.

(iii) Nonrecourse Deductions. Nonrecourse Deductions for any Fiscal Year shall be specially allocated among the Members in proportion to their Unit Percentages.

(iv) Member Nonrecourse Deductions. Any Member Nonrecourse Deductions for any Fiscal Year shall be specially allocated to the Member who bears the economic risk of loss with respect to the Member Nonrecourse Debt to which such Member Nonrecourse Deductions are attributable in accordance with Section 1.704-2(i)(1) of the Treasury Regulations.

(v) Solely for purposes of determining a Member's proportionate share of the "excess nonrecourse liabilities" of the Company within the meaning of Section 1.752-3(a)(3) of the Treasury Regulations, the Members' interests in Company Profits are in proportion to their Unit Percentages, and, for purposes of allocating Company Nonrecourse Liabilities among the Members pursuant to Treasury Regulation Section 1.752-3(a)(3), the parties agree that each Member's interest in Company Profits shall equal its Unit Percentage.

(vi) To the extent permitted by Section 1.704-2(h)(3) of the Treasury Regulations, the Members shall endeavor to treat distributions of funds as having been made from the proceeds of a Nonrecourse Liability or a Member Nonrecourse Debt only to the extent that such distributions would cause or increase an Adjusted Capital Account Deficit for any Member.

(vii) For purposes of determining the character (as ordinary income or capital gain) of any Profits allocated to the Members pursuant to this Section 3.3, such portion of Profits that is treated as ordinary income attributable to the recapture of depreciation shall, to the extent possible, be allocated among the Members in the proportion which (i) the amount of depreciation previously allocated to each Member bears to (ii) the total of such depreciation allocated to all Members. This Section 3.3(e)(vii) shall not alter the amount of allocations among the Members pursuant to this Section 3.3, but merely the character of income so allocated.

(f) The Members are aware of the income tax consequences of the allocations described, and hereby agree to be bound by the provisions of Section 3.3(d) and Section 3.3(e) in reporting their respective shares of Company income and loss for income tax purposes.

(g) It is the intention of the Company and its Members that the Company be taxed as a partnership for all purposes of the Code and similar income tax laws.

(h) All matters concerning the valuation of securities, the allocation of profits, gains and losses among the Members, including the taxes on those profits, gains and losses, and accounting procedures, not specifically and expressly provided for by the terms of this Agreement, shall be determined in good faith by the Board of Managers with regard to the Board of Managers' fiduciary duty to the Members, whose determination shall be final, binding and conclusive upon both of the Members.

Section 3.4 Distributions.

(a) Tax Distributions. To the extent permitted by the Act, the Company shall distribute funds of the Company in respect of the Members' applicable federal, state, local and foreign taxes, as follows (collectively the "**Tax Distributions**"):

(i) within thirty (30) days following the end of each of the first three Fiscal Quarters of each Fiscal Year, the Company shall distribute to each Member a cash amount equal to twenty-five (25%) of such Member's estimated Taxable Income Distribution Amount for such Fiscal Year, as determined by the Board of Managers; and

(ii) with respect to tax payments to be made with income tax returns filed for a full Fiscal Year or with respect to adjustments to such returns imposed by the Internal Revenue Service or other taxing authority, such distribution shall equal (x) a Member's Taxable Income Distribution Amount for such Fiscal Year minus (y) the aggregate Tax Distributions distributed to such Member for such Fiscal Year, as provided in clause (i) above, and the aggregate Profit Distributions (as defined in Section 3.4(b)) distributed to such Member during such Fiscal Year, as provided in Section 3.4(b) below.

(b) Profit Distributions. In addition to the Tax Distributions set forth in Section 3.4(a) and to the extent permitted by the Act, the Board of Managers may, but shall not be obligated to, cause the Company to make additional distributions to the Members at such times and in such amounts as determined by the Board of Managers in its sole discretion, provided that i) such distributions shall be made to the Members pro rata in proportion to their respective Unit Percentages; and ii) the Company Loan and any and all interests accrued thereon have been fully repaid (the "**Profit Distributions**").

(c) Dissolution Distributions. Upon the occurrence of the dissolution of the Company pursuant to Section 8.1, the available assets of the Company, after the prior payment in full of all Company liabilities (the "**Dissolution Event Distributions**", and together with the Tax Distributions and the Profit Distributions, the "**Distributions**") shall be distributed in accordance with Section 3.4(b).

(d) Tax Withholdings. The Board of Managers is authorized to withhold from distributions, or with respect to allocations, to the Members and to pay over to any

federal, state, local or foreign government any amounts required to be so withheld pursuant to the Code or any provisions of any other federal, state, local or foreign law, and shall allocate such amounts to the Members with respect to which such amount was withheld. All amounts so withheld shall be treated as amounts distributed to the Members pursuant to this Section 3.4 for all purposes under this Agreement.

ARTICLE IV

MANAGEMENT

Section 4.1 Management of the Company. The powers of the Company shall be exercised by and under the authority of, and the business and affairs of the Company shall be managed under the direction of, the Managers of the Company (each a "**Manager**", and collectively, the "**Board of Managers**").

Section 4.2 Number and Election of Managers. The Board of Managers shall be comprised of four (4) Managers who shall be selected as follows:

(a) Hudson Managers. Hudson shall be entitled to designate two (2) Managers (the "**Hudson Managers**"), one of whom shall be the Chairman of the Board and the other of whom shall be the person occupying the position of CFO (in each case, unless otherwise decided by Hudson).

(b) Owasco Managers. Owasco shall be entitled to designate two (2) Managers (the "**Owasco Managers**"), one of whom shall initially be Hunter Biden ("**H. Biden**") and the other of whom shall initially be James Biden (in each case, unless otherwise decided by Owasco).

Section 4.3 Authority of the Board of Managers.

(a) General. Except as otherwise provided in this Agreement or any applicable provisions of the Act, the Board of Managers shall have the complete and exclusive right, power and authority to manage and control all of the business affairs, assets and properties of the Company, and the Members shall not have any part in the control, direction, or operation of the business affairs, assets or properties of the Company. No prior consent or approval of a Member shall be required for any act or transaction to be taken by the Board of Managers in the name of, or on behalf of, the Company, unless otherwise specifically provided in this Agreement.

(b) No Individual Authority of Managers. Unless specifically authorized by a resolution duly adopted by the Board of Managers, no Manager, solely in his or her capacity as Manager, shall have the authority or power to act as agent for or on behalf of the Company or any other Manager, to do any act which would be binding on the Company or any other Manager, to incur any expenditures on behalf of or for the Company, or to execute, deliver and perform any agreements, acts, transactions or other matters on behalf of the Company.

(c) Actions Requiring Board Consent. The taking of any actions listed in clauses (i) through (xi) below by the Company shall require the approval of a majority of the Managers:

(i) any issuance or sale of equity of the Company;

(ii) a sale or disposal of the assets of the Company;

(iii) the merger or consolidation of the Company with any other entity;

(iv) approval of the annual budget which shall not exceed $416,000 per calendar month and $5,000,000 per annum unless otherwise mutually agreed by the Members;

(v) the institution of bankruptcy, insolvency, receivership, or similar proceedings;

(vi) material change in the nature or scope of business of the Company;

(vii) the incurrence of any debt of the Company equal to or in excess of $250,000;

(viii) the creation of any liens, encumbrances or security in any form on the assets of the Company;

(ix) the entering into any contract, or any variation or termination of any contract, on behalf of the Company;

(x) initiating or settling any claim, arbitration or legal proceedings; and

(xi) the payment of bonus or incentive compensation to any officer (other than the CEO) or member of the executive management team of the Company.

(d) Actions Requiring Hudson Manager and Owasco Manager Consent. Notwithstanding Section 4.16 below, any transaction between the Company and either of the Members shall require the approval of a majority of the Managers, including at least one (1) Hudson Manager and one (1) Owasco Manager,.

Section 4.4 Fiduciary Duties of the Board of Managers. The Board of Managers shall have the responsibility for the safekeeping and use of all funds and assets of the Company.

Section 4.5 Third Party Reliance. Third parties dealing with the Company shall be entitled to rely conclusively upon the power and authority of the Board of Managers, and upon the power and authority that the Board of Managers may grant to an officer of the Company from time to time pursuant to Section 4.10.

Section 4.6 Retainer, Salary and Bonus. The Managers shall be paid a discretionary bonus determined by the Board of Managers from at the end of each fiscal year. Owasco Manager R. Hunter Biden ("H. Biden") shall entitle a compensation of $100,000 a month and, James Biden shall entitle a compensation of $65,000.00 a month. Compensations of other staffing persons shall be determined by the Board of Managers. Furthermore, R. Hunter Biden shall be paid a one-time retainer fee of $500,000.00.

Section 4.7 Resignation. A Manager may resign at any time by giving prior written notice to both of the Members.

Section 4.8 Removal; Filling of Vacancies.

(a) Hudson Managers. At any time and for any reason, Hudson shall have the right to remove any Manager then serving as a Hudson Manager. Upon the resignation, retirement, removal or death of any Hudson Manager, Hudson shall have the right to immediately appoint a replacement Hudson Manager, as contemplated under Section 4.2(a) above.

(b) Owasco Managers. At any time and for any reason, Owasco shall have the right to remove any Manager then serving as an Owasco Manager. Upon the resignation, retirement, removal or death of any Owasco Manager, Owasco shall have the right to immediately appoint a replacement Owasco Manager, as contemplated under Section 4.2(b) above.

Section 4.9 Liability of Managers. Except as expressly provided under the Act, no Manager shall be liable for the debts, liabilities, contracts or other obligations of the Company.

Section 4.10 Officer Titles. The Board of Managers shall appoint officers in accordance Section 5.1 hereof.

Section 4.11 Place of Meetings. Meetings of the Board of Managers may be held either within or without the State of Delaware.

Section 4.12 Meetings; Notice of Meetings. If requested by the Hudson Managers or Hudson, the Board of Managers shall hold meetings on a quarterly basis. In addition, meetings of the Board of Managers, unless otherwise prescribed by the Board of Managers, may be called from time to time by any Manager. Notice of the time, place and purpose of each meeting of the Board of Managers, unless waived or otherwise prescribed by law, shall be given in written form to each Manager at least forty eight (48) hours prior to such meeting. Notice shall be given by mail (overnight service), facsimile or email. Unless each Manager is present at a given meeting, only business within the purpose or purposes described in the notice of meeting of the Board of Managers may be conducted at such meeting.

Section **4.13** Quorum of and Action by the Board of Managers; Alternates. Subject to Section 4.16 below, at all meetings of the Board of Managers the presence of a majority of the total number of Managers fixed by or in the manner provided by this Agreement shall be necessary and sufficient to constitute a quorum for the transaction of business, provided

that at least one (1) Hudson Manager is present and at least one (1) Owasco Manager is present. Unless otherwise specifically required by law or this Agreement (including Section 4.16 below), the act of a majority of Managers present at a meeting at which a quorum is present shall be the act of the Board of Managers. If a quorum shall not be present at any meeting of the Board of Managers, the Managers present may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum shall be present. At any such adjourned meeting, any business may be transacted that might have been transacted at the meeting as originally convened. Any member of the Board of Managers who is absent from a Board of Managers meeting may nominate any other person to act as his or her alternate and to vote in his or her place at such meeting; provided, that such person is approved in advance by the other Managers.

Section 4.14 Action Without a Meeting. Any action required or permitted to be taken at any meeting of the Board of Managers may be taken without a meeting, if a majority of the Managers consent thereto in writing (or such higher percentage as may be required by law or elsewhere under this Agreement), and the writing or writings are filed with the minutes of proceedings of the Board of Managers.

Section 4.15 Telephone Meetings. Any Manager may participate in any meeting of the Board of Managers by using conference telephone or similar communications equipment by means of which all individuals participating in the meeting can hear each other, and participation in a meeting pursuant to this Section shall constitute presence in person at such meeting.

Section 4.16 Deadlock.

(a) Procedure. If at three (3) successive meetings of the Board of Managers, the Managers are unable to reach a decision by the required vote regarding any matter submitted for consideration of the Board of Managers at such meeting (a "**Deadlock**"), the Board of Managers shall refer the matter subject to the Deadlock to Hudson, who shall render a final decision with regard to the Deadlock matter no earlier than ten (10) Business Days thereafter. During such period, the Owasco Managers and Owasco shall be entitled to confer with Hudson as to the Deadlock matter and Hudson shall make appropriate officers of Hudson available for in-person or telephonic meetings as may be reasonably requested by Owasco to discuss such matter. Upon the expiration of such period, the reasonable decision of Hudson as to the Deadlock matter, made in good faith and after full consultation with the Owasco Managers, shall be final and binding on the Company.

(b) Operations During Deadlock Period. During the continuation of any Deadlock, the Company shall continue to operate in a manner consistent with its prior practices until such time as the Deadlock is resolved. If the Deadlock is with respect to the approval of the Company's annual budget, the Company shall operate its business in accordance with the budget then in effect.

(c) Exception. This Section 4.16 shall not apply to the matters set forth in Section 4.3(d).

ARTICLE V

OFFICERS AND EMPLOYEES

Section 5.1 Officers. The officers of the Company shall be appointed as follows:

(a) Chief Executive Officer. The Chief Executive Officer ("**CEO**") shall be nominated by Owasco and appointed by the Board of Managers. The CEO may be removed by the affirmative vote of a majority of the Board.

(b) Chief Financial Officer. The Chief Financial Officer (the "**CFO**") shall be nominated by Hudson and appointed by the Board of Managers.

Section 5.2 Expenses claiming. Any expenses claimable from the Company by the Managers, officers, employees and other Persons serving at the request of the Company shall be subject to approval of both the CEO and the CFO

Section 5.3 Business Opportunities. No Member or Manager, nor any Affiliate of any Member or Manager, nor any officer, director, member, shareholder, manager, employee or agent of any of the foregoing, shall have any obligation, or be liable or accountable to the Company or any other Member, for any failure to disclose or make available to the Company, any business opportunity of which such Person becomes aware.

ARTICLE VI

REPORTS; BOOKS AND RECORDS

Section 6.1 Books and Records. At all times during the continuance of the Company, the Company shall maintain, at its principal place of business, separate books of account for the Company that shall show a true and accurate record of all costs and expenses incurred, all charges made, all credits made and received and all income derived in connection with the operation of the Company business. Such books of account, together with a copy of this Agreement and of the Certificate of Formation, shall at all times be maintained at the principal place of business of the Company and shall be open to inspection and examination at reasonable times by each Member and its duly authorized representative for any purpose reasonably related to such Member's interest as a Member of the Company.

Section 6.2 Reports. At the end of each calendar month, Fiscal Quarter and Fiscal Year, the CEO shall submit to the Board of Managers a report indicating the actual expenditures and main work of the Company during the said period.

ARTICLE VII

CAPITAL ACCOUNTS, TAX AND ACCOUNTING MATTERS

Section 7.1 Capital Accounts. An individual capital account (the "**Capital Account**") shall be maintained by the Company for each Member as provided below:

(a) The Capital Account of each Member shall, except as otherwise provided herein, be (i) credited with the amount of cash and the fair market value of any property contributed to the Company by such Member or its predecessor in interest (net of liabilities secured by such contributed property that the Company is considered to assume or take subject to under Section 752 of the Code), (ii) credited with the amount of any item of Profits and (without duplication) the amount of any item of income or gain exempt from tax allocated to such Member or its predecessor in interest for federal income tax purposes, (iii) debited by the amount of any item of Loss and (without duplication) any item of deduction or loss allocated to such Member or its predecessor in interest for federal income tax purposes, (iv) debited by such Member's (or such predecessor's) allocable share of expenditures of the Company not deductible in computing the Company's taxable income and not properly chargeable as capital expenditures, including any nondeductible book amortization of capitalized costs, and (v) debited by the amount of cash or the fair market value of any property distributed to such Member or its predecessor in interest (net of liabilities secured by such distributed property that such Member is considered to assume or take subject to under Section 752 of the Code). Immediately prior to any distribution of property by the Company, the Members' Capital Accounts shall be adjusted, as required by Treasury Regulations Section 1.704-1(b)(2).

(b) Any adjustments of basis of Company property provided for under Sections 734 and 743 of the Code and comparable provisions of state law (resulting from an election under Section 754 of the Code or comparable provisions of state law) shall not affect the Capital Accounts of the Members except to the extent required by Treasury Regulations Section 1.704-1(b)(2)(iv)(m), and the Members' Capital Accounts shall be debited or credited pursuant to the terms of this Section 7.1 as if no such election had been made.

(c) It is the intention of the parties that the Capital Account of each Member be kept in the manner required under Treasury Regulations Section 1.704-1(b)(2)(iv).

(d) Capital Accounts shall be adjusted, in a manner consistent with this Section 7.1, to reflect any adjustments in items of Company Profits, Losses, income, gain or deduction that result from amended returns filed by the Company or pursuant to an agreement by the Company with the Internal Revenue Service or a final court decision.

Section 7.2 Tax Matters Member; Partnership Representative.

(a) Tax Matters Member. For taxable years ending on or before December 31, 2017, the Board of Managers shall appoint one of the Members as the tax matters member ("**TMM**") under Section 6231 of the Code, and until the Board of Managers shall appoint another Member, such TMM shall be Owasco. The TMM shall inform each other Member of all significant tax matters that may come to his or her attention

(including, without limitation, any tax audits of the Company) and shall forward to each other Member copies of all written communications he or she may receive in that capacity. Nothing in this Section 7.2 shall limit the ability of any Member to take any action in its individual capacity with respect to tax audit matters that is left to the determination of an individual Member under Sections 6221 through 6233 of the Code or under any similar state or local provision. The TMM shall be entitled to the indemnification provided by the Company as set forth in Article X.

(b) Partnership Representative. For taxable years of the Company on or after January 1, 2018, the person that is then currently serving as the TMM shall become the "partnership representative" within the meaning of Section 6223 of the Code, as enacted by the Bipartisan Budget Act of 2015. Any elections available to be made by the Company pursuant to Sections 6221-6226 of the Code, as enacted by the Bipartisan Budget Act of 2015, shall require the consent of the Board of Managers.

Section 7.3 Tax Elections. The Company shall make the following elections:

(a) to elect the fiscal year ending December 31 as the Company's fiscal year; and

(b) to elect with respect to such other federal, state, and foreign tax matters, as the Board of Managers shall determine from time to time.

Section 7.4 Bank Accounts; Investment of Company Funds. The Board of Managers shall cause one or more accounts to be maintained in the name of the Company in one or more banks, which accounts shall be used for the payment of expenditures incurred in connection with the business of the Company and in which shall be deposited any and all receipts of the Company, including any capital contributions of the Members. All amounts shall be and shall remain the property of the Company and shall be received, held and disbursed for the purposes specified in this Agreement. There shall not be deposited in any of such accounts any funds other than funds belonging to the Company, and no other funds shall in any way be commingled with such funds. Subject to the terms of this Agreement, the Board of Managers may (and may authorize any officer to) invest, or cause to be invested, Company funds in any manner that the Board of Managers deems appropriate, in its discretion.

Section 7.5 Signature of Negotiable Instruments. All bills, notes, checks or other instruments for the payment of money shall be signed and countersigned by two designated officers or officers in such manner as permitted by this Agreement and as from time to time may be prescribed by resolution (whether general or special) or written consent of the Board of Managers.

ARTICLE VIII

DISSOLUTION, LIQUIDATION AND TERMINATION

Section 8.1 Dissolution. The Company shall be dissolved upon the first to occur of the following:

(a) the unanimous consent of the Members,

(b) the entry of a decree of judicial dissolution under the Act,

(c) at the election of a non-defaulting Member, in its sole discretion, if the other Member breaches any material covenant, duty or obligation under this Agreement, which breach remains uncured for fifteen (15) days after written notice of such breach was received by the defaulting Member, and

(d) at the election of Hudson, if the Exclusivity Period (as defined in Section 12.11(c) below, shall have ended.

As promptly as possible following the occurrence of one of the foregoing events affecting the dissolution of the Company, the Board of Managers shall execute a statement of intent to dissolve, in such form as shall be prescribed by the Secretary of State of the State of Delaware.

Section 8.2 Liquidation. Upon dissolution of the Company, the Members shall appoint a Manager as liquidating trustee (the "**Liquidating Trustee**"), and shall immediately commence to wind up the Company's affairs; provided, however, that a reasonable time shall be allowed for the orderly liquidation of the assets of the Company available for liquidation and the satisfaction of liabilities to creditors so as to enable the Members to minimize the normal losses attendant upon a liquidation. The Liquidating Trustee shall use his or her commercially reasonable efforts to reduce all of the Company's assets into cash through an orderly liquidation of the Company's assets within a reasonable period of time. After making payment or provision for all debts and liabilities of the Company, if determined to be necessary under the circumstances by the Board of Managers, the Members' Capital Accounts shall be adjusted by debiting or crediting each Member's Capital Account with its respective share of the hypothetical gains or losses resulting from the assumed sale of all remaining assets of the Company for cash at their respective fair market values as of the date of dissolution of the Company in the same manner as gains and losses on actual sales of such properties are allocated under Section 3.3 hereof. The liquidating trustee shall then by payment of cash or property make distributions to the Members in the manner provided in Section 3.4(c). Any distribution to the Members in liquidation of the Company shall be made by the later of the end of the taxable year in which the liquidation occurs or ninety (90) days after the date of such liquidation. Notwithstanding any provisions in this Agreement to the contrary, no Member shall be obligated to restore a deficit balance in its Capital Account at any time. The Members shall continue to share Profits and Losses during liquidation in the same proportions, as specified in Section 3.3 hereof, as before liquidation. In the event that such Manager is unable to perform in his or her capacity as liquidating trustee due to bankruptcy, dissolution, death, adjudicated incompetency or any other reason, the liquidating trustee shall be a Person approved by the Members.

Section 8.3 Termination. The Company shall terminate when all of the assets of the Company have been distributed in the manner provided for in Sections 8.1 and 8.2, and the Certificate of Formation shall have been canceled in the manner required by the Act.

Section 8.4 Claims of the Members. Members and former Members shall look solely to the Company's assets for the return of their capital contributions to the Company, and if the assets of the Company remaining after payment of or due provision for all debts, liabilities and obligations of the Company are insufficient to return such capital contributions, the Members and former Members shall have no recourse against the Company or any other Member.

ARTICLE IX

RESTRICTIONS ON TRANSFERS

Section 9.1 Limitations on Transferability. During the term of this Agreement, none of the Units now owned or hereafter acquired by any of the Members may be sold, assigned, transferred, or otherwise disposed, whether voluntarily or by operation of law (each collectively a "**Transfer**") unless:

(a) the proposed recipient of such Units (other than a transferee who is a Member prior to such Transfer) shall deliver to the Company a written Joinder Agreement, substantially in the form of Exhibit A (a "**Joinder Agreement**"), to the effect that the Units to be received in such proposed transfer are subject to this Agreement; and

(b) such Transfer shall not violate any applicable law, rule or regulation of a federal, state, local or foreign governmental authority; and

(c) such Transfer is approved in writing by each of the other Members;

Any attempted Transfer of Units other than in accordance with this Agreement shall be null and void and the Company shall refuse to recognize any such Transfer and shall not reflect on its records any change in record ownership of Units pursuant to any such Transfer.

Section 9.2 Transfers to Permitted Transferees.

(a) Notwithstanding anything in this Agreement to the contrary, each Member shall be permitted to Transfer its Units to its respective Permitted Transferees (as defined below) without complying with the requirements set forth in Sections 9.1 (c) hereof; provided that no Transfer to a Permitted Transferee shall take effect until the Permitted Transferee executes a Joinder Agreement in accordance with Section 9.1(a) hereof; provided further that (1) any Units transferred to a Permitted Transferee of a Member shall be held by such Permitted Transferee subject to all of the provisions in this Agreement, and (2) such Transfer to a Permitted Transferee shall comply with Section 9.1(b) above.

(b) "**Permitted Transferee**" means:

(i) with respect to Hudson, any Affiliate of Hudson; and

(ii) with respect to Owasco: (A) an equity owner of Owasco; (B) an Affiliate of any equity owner of Owasco; and (C) for any such equity owner or Affiliate that is a natural person (an "**Individual**"): (w) such Individual's spouse, parent, sibling

or children or a trust or family limited liability company or partnership established for the benefit of such Member or his or her spouse or children, the control of which is maintained by such Individual, (x) such Individual's heir(s) or legatee(s) upon the death of such Individual, (y) an executor or personal representative of such Individual, and (z) a corporation or other entity in which substantially all voting and management rights are, directly or indirectly, owned by such Individual.

ARTICLE X

INDEMNIFICATION

Section 10.1 Indemnification. The Company shall indemnify and advance reasonable expenses to a Person who is made a named defendant or respondent in a proceeding because the Person is or was a Manager or a Member to the fullest extent permitted or authorized by the laws of the State of Delaware. This indemnification provision shall inure to each Manager and Member of the Company, and other Persons serving at the request of the Company (as provided in this Article X), and in the event of an indemnified individual's death shall extend to his or her legal representatives; but such rights shall not be exclusive of any other rights to which such Person may be entitled.

Section 10.2 Others. The Company shall indemnify and advance reasonable expenses to an officer or employee of the Company to the same extent that it is required to indemnify and advance expenses to the Managers or the Members under this Agreement or by statute. The Company shall indemnify and advance reasonable expenses to Persons who are not or were not officers, employees or agents of the Company but who are or were "serving at the request of the Company" (as defined in Section 10.5(c)) as a director, officer, partner, manager, member, venturer, proprietor, trustee, employee, agent or similar functionary of another limited liability company, corporation, partnership, employee benefit plan, or other enterprise or entity, to the same extent that the Company is required to indemnify and advance expenses to the Managers and the Members under this Article X or by statute.

Section 10.3 Insurance. At the direction of the Board of Managers, the Company may purchase and maintain insurance or establish and maintain another arrangement on behalf of any Person who is entitled to indemnification protection pursuant to this Article X.

Section 10.4 Report to Members. Any indemnification of or advance of expenses to the Managers or the Members in accordance with this Article or the provisions of any statute shall be reported in writing to the Members with or before the notice or waiver of notice of the next Members' meeting or with or before the next submission to the Members of a consent to action without a meeting and, in any case, within the twelve (12) month period immediately following the date of the indemnification or advance.

Section 10.5 Definitions. For purposes of this Article X:

(a) The term "**expenses**" includes court costs and reasonable attorneys' fees;

(b) The term "**proceeding**" means any pending or completed action, suit or proceeding, whether civil, criminal, administrative, arbitrative or investigative, any appeal in such an action, suit or proceeding, and any inquiry or investigation that could lead to such an action, suit or proceeding; and

(c) The term "**serving at the request of the Company**" as used herein shall include any service as a manager, director, officer, employee or agent of the Company who performs duties or otherwise involves services with respect to an employee benefit plan, or the participants or beneficiaries of the employee benefit plan sponsored by the Company.

Section 10.6 Advancement of Expenses. Expenses (including reasonable attorney's fees) incurred by an indemnified person in defending any proceeding shall be paid in advance of the proceeding's conclusion. Should the indemnified Manager, Member or officer ultimately be determined to not be entitled to indemnification, that member or officer agrees to immediately repay to the Company all funds expended by the Company on behalf of the member or officer.

ARTICLE XI

OTHER DEFINITIONS

Section 11.1 Certain Definitions. When used herein, the following terms shall have the following meanings:

"**Adjusted Capital Account**" with respect to any Member means such Member's Capital Account as of the end of the relevant Fiscal Year, after giving effect to the following adjustments:

(a) Credit to such Capital Account any amounts which such Member is obligated to restore pursuant to any provision of this Agreement or is otherwise treated as being obligated to restore under Treasury Regulation Section 1.704-1(b)(2)(ii)(c) or is deemed to be obligated to restore pursuant to the penultimate sentence of Treasury Regulation Sections 1.704-2(g)(1) and 1.704-2(i)(5); and

(b) Debit to such Capital Account the items described in Treasury Regulation Section 1.704-1(b)(2)(ii)(d)(4), (5), and (6).

"**Adjusted Capital Account Deficit**" with respect to any Member means the deficit balance, if any, in such Member's Adjusted Capital Account.

"**Affiliate**" of any Person shall mean any Person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with such Person. For the avoidance of doubt, CEFC China Energy Company Limited or any of its Affiliates shall be deemed as an Affiliate of Hudson.

"**Business Day**" shall mean any day other than a Saturday, Sunday or day on which commercial banks are authorized or required to be closed in the State of Delaware.

"**Cause**" means (i) the willful misappropriation of the funds or property of the Company, (ii) the indictment, arrest or conviction in a court of law for, or the entering of a plea of guilty to, no contest to or *nolo contendere* to, a felony or any crime involving moral turpitude, fraud, dishonesty, embezzlement or theft and (iii) the commission in bad faith of any act which materially injures the reputation, business or business relationships of the Company.

"**Company Loan**" shall mean the loan from Hudson which carries interest at a simple interest rate of 5% per annum. For the Avoidance of Doubt, all Hudson capital contribution shall be treated as company loan until it is fully repaid set forth in the Section 3.4(b).

"Company Minimum Gain" shall have the meaning for "Partnership Minimum Gain" set forth in Sections 1.704-2(b)(2) and 1.704-2(d) of the Treasury Regulations.

"**Member Nonrecourse Debt**" shall have the meaning for "Partner Nonrecourse Debt" set forth in Section 1.704-2(b)(4) of the Treasury Regulations.

"**Member Nonrecourse Debt Minimum Gain**" shall-mean an amount, with respect to each Member Nonrecourse Debt, equal to the Company Minimum Gain that would result if such Member Nonrecourse Debt were treated as a Nonrecourse Liability, determined in accordance with Section 1.704-2(i)(3) of the Treasury Regulations.

"**Member Nonrecourse Deductions**" shall have the meaning set forth in Section 1.704-2(i)(2) of the Treasury Regulations.

"**Nonrecourse Deductions**" shall have the meaning set forth in Section 1.704-2(b)(1) of the Treasury Regulations.

"**Nonrecourse Liability**" shall have the meaning set forth in Section 1.704-2(b)(3) of the Treasury Regulations.

"**Person**" shall mean an individual, partnership, limited partnership, limited liability company, trust, estate, corporation, custodian, trustee, executor, administrator, nominee or entity in a representative capacity.

"**Profits and Losses**" shall mean, for each Fiscal Year, an amount equal to the Company's taxable income or loss for such Fiscal Year, determined in accordance with Section 703(a) of the Code (for this purpose, all items of income, gain, loss, or deduction required to be stated separately pursuant to Section 703(a)(1) of the Code shall be included in taxable income or loss).

"**Project**" shall mean a project in in global and/or domestic infrastructure, energy, technology and other strategic sectors proposed by the Company and agreed by Hudson and/or its Affiliates.

"**Taxable Income Distribution Amount**" shall mean with respect to any Member for any Fiscal Year, (A) all taxable income and gains of the Company allocated to a Member for such Fiscal Year less (B) an amount equal to the sum of (i) all losses of the Company allocated

to such Member for such Fiscal Year, and (ii) the excess, if any, of the aggregate amount of all losses of the Company allocated to such Member for all periods prior to such Fiscal Year over the aggregate amount of all taxable income and gains of the Company allocated to such Member for all periods prior to such Fiscal Year, multiplied by (C) the highest total federal, state and local tax rate applicable to any Member, or any equity owner of any Member that is a pass-through for tax purposes, as determined by the Board of Managers acting in good faith; provided, however, in no event shall a Member's Taxable Income Distribution Amount for any Fiscal Year be less than zero.

ARTICLE XII

MISCELLANEOUS

Section 12.1 Manner of Giving Notice. Unless otherwise provided herein, any notice, request, instruction or other document to be given hereunder or pursuant to the Act by any party to any other party shall be in writing and shall be deemed to have been given (a) upon personal delivery, if delivered by hand or courier, (b) three days after the date of deposit in the mails, postage prepaid, or (c) the next Business Day if sent by facsimile transmission (if receipt is electronically confirmed) or by a prepaid overnight courier service, and in the case of the Company, at the Company's principal place of business, and in the case of the Members, at the Member's respective address set forth on **Schedule I** to this Agreement, or such other address as such party may have fixed by notice.

Section 12.2 Confidentiality.

(a) General. Each Member acknowledges that during the term of this Agreement, it will have access to and become acquainted with trade secrets, proprietary information and confidential information belonging to the Company and its Affiliates that are not generally known to the public, including, but not limited to, information concerning business plans, financial statements and other information provided pursuant to this Agreement, operating practices and methods, expansion plans, strategic plans, marketing plans, contracts, customer lists or other business documents that the Company treats as confidential, in any format whatsoever (including oral, written, electronic or any other form or medium) (collectively, "**Confidential Information**"). In addition, each Member acknowledges that: (i) the Company has invested, and continues to invest, substantial time, expense and specialized knowledge in developing its Confidential Information; (ii) the Confidential Information provides the Company with a competitive advantage over others in the marketplace; and (iii) the Company would be irreparably harmed if the Confidential Information were disclosed to competitors or made available to the public. Without limiting the applicability of any other agreement to which any Member is subject, no Member shall, directly or indirectly, disclose or use (other than solely for the purposes of such Member monitoring and analyzing its investment in the Company) at any time, including, without limitation, use for personal, commercial or proprietary advantage or profit, either during its association with the Company or thereafter, any Confidential Information of which such Member is or becomes aware. Each Member in possession of Confidential Information shall take all appropriate steps to

safeguard such information and to protect it against disclosure, misuse, espionage, loss and theft.

(b) Legal Process. Nothing contained in Section 12.2(a) shall prevent any Member from disclosing Confidential Information: (i) upon the order of any court or administrative agency; (ii) upon the request or demand of any regulatory agency or authority having jurisdiction over such Member; (iii) to the extent compelled by legal process or required or requested pursuant to subpoena, interrogatories or other discovery requests; (iv) to the extent necessary in connection with the exercise of any remedy hereunder; (v) to the other Member; (vi) to such Member's Affiliates, directors, officers, employees, consultants, financial advisors, counsel, accountants and other agents (collectively, "**Representatives**") who, in the reasonable judgment of such Member, need to know such Confidential Information and agree to be bound by the provisions of this Section 12.2 if a Member; or (vii) to any potential Permitted Transferee in connection with a proposed Transfer of Units from such Member, as long as such Transferee agrees to be bound by the provisions of this Section 12.2 as if a Member; provided, that in the case of clause (i), (ii) or (iii), such Member shall notify the Company and other Member of the proposed disclosure as far in advance of such disclosure as practicable (but in no event make any such disclosure before notifying the Company and other Member) and use reasonable efforts to ensure that any Confidential Information so disclosed is accorded confidential treatment satisfactory to the Company, when and if available.

(c) Exceptions. The restrictions of Section 12.2(a) shall not apply to Confidential Information that: (i) is or becomes generally available to the public other than as a result of a disclosure by a Member in violation of this Agreement; (ii) is or has been independently developed or conceived by such Member without use of Confidential Information; or (iii) becomes available to such Member or any of its Representatives on a non-confidential basis from a source other than the Company, the other Member or any of their respective Representatives, provided, that such source is not known by the receiving Member to be bound by a confidentiality agreement regarding the Company.

(d) Survival. The obligations of each Member under this Section 12.2 shall survive for so long as such Member remains a Member, and for three (3) years following the earlier of (i) termination, dissolution, liquidation and winding up of the Company, (ii) the withdrawal of such Member from the Company, and (iii) such Member's Transfer of its Units.

Section 12.3 Waiver of Notice. Whenever any notice is required to be given to any Member or Manager under the provisions of the Act, the Certificate of Formation or this Agreement, a waiver thereof in writing signed by the Person or Persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

Section 12.4 Amendment or Modification. The power to adopt, alter, amend or repeal this Agreement is vested solely in the Members and any amendment shall require the written consent of both of the Members.

Section 12.5 Binding Effect. Subject to the restrictions on transfer and assignment set forth in Article IX of this Agreement, this Agreement is binding on and inures to the benefit of the Members and their respective successors and permitted assigns.

Section 12.6 Governing Law; Dispute Resolution; Severability. This Agreement is governed by and shall be construed in accordance with the law of the State of Delaware without regard to the principles of conflict of laws thereof. In the event of a direct conflict between the provisions of this Agreement and any provision in the Certificate of Formation or any mandatory provision of the Act, the applicable provisions of the Certificate of Formation or the Act shall prevail. Any dispute arising out of or in connection with this Agreement, including any question regarding its existence, validity or termination, shall be referred to and finally resolved by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules. The place of arbitration shall be New York. If any provision of this Agreement or the application thereof to any Person or circumstance is held invalid or unenforceable to any extent, the remainder of this Agreement and the application of that provision to other Persons or circumstances shall not be affected thereby and that provision shall be enforced to the greatest extent permitted by law.

Section 12.7 Publicity. Subject to the provisions of the next sentence, no party to this Agreement shall make any public statement relating to this Agreement or the matters contained herein without obtaining the prior approval of the Board of Managers; provided, however, that the foregoing provision shall not apply to the extent that a Member or the Company is required to make any announcement relating to or arising out of this Agreement pursuant to the rules or regulations of any federal, state, local of foreign governmental or regulatory authority.

Section 12.8 Entire Agreement. This Agreement, including the other documents referred to herein and the Exhibits and Schedules hereto which form a part hereof, contains the entire understanding of the parties hereto with respect to the subject matter contained herein and therein. This Agreement supersedes all prior agreements and understandings between the parties with respect to such subject matter.

Section 12.9 Counterparts. This Agreement may be executed by the parties hereto in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same agreement. Counterparts may also be executed and delivered via facsimile or electronic mail (including pdf) and any counterpart so delivered shall be deemed to have been duly and validly delivered and be valid and effective for all purposes of this Agreement.

Section 12.10 No Strict Construction. The language used in this Agreement will be deemed to be the language chosen by the parties hereto to express their mutual intent, and no rule of law or contract interpretation that provides that in the case of ambiguity or uncertainty a provision should be construed against the draftsman will be applied against any party hereto.

Section 12.11 Exclusivity.

(a) During the Exclusivity Period (as defined below), Owasco shall not, and shall cause its members (other than the Company) not to, propose the investment in any projects relating to global and/or domestic infrastructure, energy, financial services, high-tech and/or any other strategic sector in which Hudson and/or its Affiliates (collectively, the "**Hudson Group**") is actively engaged (each, a "**Potential JV Project**"), or offer its or its member's or Affiliate's services in connection with any Potential JV Projects, to any Person other than the Hudson Group; provided, however, that in the event that the Company has proposed a Potential JV Project to the Hudson Group who has either expressly declined to participate in such Potential JV Project or has not responded to such proposal within one (1) month, then Owasco and/or its Affiliates shall be permitted to propose investment in such Potential JV Project, or offer its services in connection with such Potential JV Project, to any Person other than a Chinese Entity (as defined below).

(b) For purposes hereof, a "**Chinese Entity**" shall mean (i) with respect to any natural person, a citizen of the People's Republic of China, and (ii) with respect to any Person other than a natural person, (x) a Person that is organized, or conducts its primary business, in the People's Republic of China or (y) a Person whose ultimate parent entity is organized, or conducts its primary business, in the People's Republic of China. Notwithstanding the forgoing, "Chinese Entity" shall not include the Bohai Harvest Rosemont (BHR) private equity fund based in Beijing;

(c) For purposes hereof, the "**Exclusivity Period**" shall mean the period commencing on the date hereof and ending five (5) years thereafter, unless such period shall have been extended for an additional term at the election of Owasco.

Section 12.12 Conduct of the Members

(a) Each Member shall comply with, and shall use its reasonable efforts to cause its employees, members, managers and agents to comply with, all applicable laws, rules, regulations, decrees or official governmental orders prohibiting bribery, corruption and money laundering, including without limitation the Foreign Corrupt Practices Act of 1977. Neither such Member nor any of its Affiliates or any of their respective directors, officers, managers, employees, agents and intermediaries or any party that is carrying out a service on behalf of such Member or its Affiliate has (i) violated any such laws, or (ii) made any payment, directly or indirectly, on behalf of or to the benefit of such Member or its Affiliates, in violation of any such laws.

(b) Owasco shall ensure that the Company obtains all licenses, certifications and approvals from any applicable governmental or regulatory authority that are necessary for the business of the Company before the Company engages in such business.

(c) Nothing in this Agreement is intended, or shall be interpreted or construed, to induce or require either Member to act in any manner (including failure to take any action in relation to this Agreement) which is inconsistent with, penalized by or prohibited under any laws, regulations, or other requirements imposed by any

governmental, quasi-governmental or regulatory authority applicable to such Member, including, without limitation, requirements imposed by the United Nations.

Section 12.13 Costs. Each Member shall be responsible for its own costs, charges and expenses (including taxation) incurred in the preparation, negotiation, execution and implementation of this Agreement.

[*Signature Page Follows*]

IN WITNESS WHEREOF, the undersigned have executed this Limited Liability Company Agreement as of the day and year first above written.

HUDSON WEST V LLC

By: _____
Name: Dong Gongwen
Title: President

OWASCO PC

By: _____
Name: R.. Hunter Biden
Title: Co-Chairman

IN WITNESS WHEREOF, the undersigned have executed this Limited Liability Company Agreement as of the day and year first above written.

HUDSON WEST V LLC

By: _____
Name: Dong Gongwen
Title: President

OWASCO PC

By: _____
Name: R.. Hunter Biden
Title: Co-Chairman

SCHEDULE I

MEMBERS; UNITS; UNIT PERCENTAGE

Name and Address	Units	Unit Percentage
Hudson West V LLC 12 Foxwood Road, Great Neck, New York, NY 11024	500	50%
Owasco PC 818 Connecticut Avenue., NW Washington DC 20006	500	50%
Total:	**1,000**	**100%**

SCHEDULE II

MEMBERS' CAPITAL ACCOUNTS

Name	Capital Contribution
Hudson West V LLC	$5,000,000.00
Owasco, P.C.	$0.00
Total	$5,000,000.000

EXHIBIT A

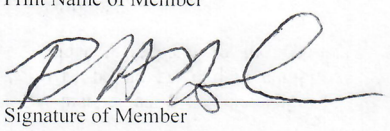
FORM OF JOINDER AGREEMENT

The undersigned is executing and delivering this Joinder Agreement pursuant to the Limited Liability Company Agreement, dated as of August 2, 2017 (the "Operating Agreement"), by and between Hudson West V LLC and Owasco PC regarding Hudson West III LLC, a Delaware limited liability company (the "**Company**").

By executing and delivering this Joinder Agreement to the Company, the undersigned hereby agrees to become a party to, to be bound by, and to comply with the provisions of the Operating Agreement in the same manner as if the undersigned were an original signatory to such agreement[s].

Accordingly, the undersigned has executed and delivered this Joinder Agreement as of the 2nd day of August, 2017.

R. Hunter Biden
Print Name of Member


Signature of Member

GONGWEN DONG
Print Name of Member

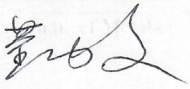

Signature of Member

EXHIBIT 2B

[redacted]

From: Mandy [redacted]
Sent: Wednesday, November 01, 2017 10:42 AM
[redacted]
Subject: RE: HUDSON WEST III LLC

Hi Hubert,

Please kindly refer to customer's email for information about Northern International Capital Holdings (HK) Limited. According to Mr. Dong, they don't have loan agreement between Northern International Capital Holdings and their company. Thank you for your attention!

I am still waiting for their head office reply for the shareholder percentage.

Mandy [redacted]
Assistant Vice President, Branch Manager
[redacted]

CATHAY BANK

Forbes 2017 BEST BANKS IN AMERICA TOP 20

[redacted]

EXHIBIT 2C

10/23/2018 Email
HUDSON WEST II Email Attachments

Execution Version

SECOND AMENDED AND RESTATED

LIMITED LIABILITY COMPANY AGREEMENT

OF

HUDSON WEST III LLC

This Second Amended and Restated Limited Liability Company Agreement (as amended from time to time, this "**Agreement**") of HUDSON WEST III LLC (the "**Company**"), dated as of the [31] day of [May], 2018, is made and entered into by and among (i) the Company, (ii) **Coldharbour Capital LLC**, a New York limited liability company ("**CHC**"), and (iii) **OWASCO PC**, a District of Columbia professional corporation ("**Owasco**" and together with CHC, the "**Members**").

All capitalized terms not otherwise defined herein shall have such meaning as is ascribed to them in Article XI herein.

WHEREAS, the Company was formed under the Delaware Limited Liability Company Act (as amended from time to time, the "**Act**") on April 19, 2017 (the "**Formation Date**") by the filing with the Secretary of State of Delaware of the Certificate of Formation of the Company.

WHEREAS, the affairs of the Company are governed by an Amended and Restated Limited Liability Company Agreement, dated the 2nd day of August, 2017 (the "**Prior Agreement**");

WHEREAS, the Members desire to amend and restate the Prior Agreement in its entirety.

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth in this Agreement, and for other good and valuable consideration, the Members do hereby agree as follows:

ARTICLE I

FORMATION OF LIMITED LIABILITY COMPANY

Section 1.1 Formation. The Company was organized as a limited liability company under the laws of the State of Delaware on the Formation Date by the filing of the Certificate of Formation with the Secretary of State of the State of Delaware.

Section 1.2 Purpose. The purpose of the Company is to source and secure mutually agreed investment and acquisition opportunities with respect to Projects (as defined in Article XI), which includes without limitation sourcing investment opportunities, relationship management, business development, operational support and other reasonable responsibilities in respect of each Project. In such regard, (i) Owasco shall be primarily responsible for assisting the Company to carry out its purpose and (ii) CHC shall be primarily responsible for using best efforts to arrange financing of each Project and (iii) the Company aims to identify and secure one

to three Projects and maintains multiple projects in the pipelines.

Section 1.3 Offices; Registered Agent. The principal place of business of the Company shall be such place of business as the Board of Managers (as defined in Section 4.1) may from time to time determine. The Company may have, in addition to such office, such other offices and places of business at such locations, both within and without the State of Delaware, as the Board of Managers may from time to time determine or the business and affairs of the Company may require. The registered agent of the Company in the State of Delaware shall be the initial registered agent named in the Certificate of Formation or such other Person (as defined in Article XI) as the Board of Managers may designate from time to time in the manner provided by law.

Section 1.4 Filings and Foreign Qualification. Upon the request of the Board of Managers, the Members shall promptly execute and deliver all such certificates and other instruments conforming hereto as shall be necessary for the Board of Managers to accomplish all filing, recording, publishing and other acts appropriate to comply with all requirements for the formation and operation of a limited liability company under the laws of the State of Delaware and all other jurisdictions where the Company shall propose to conduct business.

Section 1.5 Term. The Company commenced on the Formation Date and shall continue in existence in perpetuity, unless sooner terminated in accordance with the provisions of this Agreement.

Section 1.6 Fiscal Year; Fiscal Quarters. Unless otherwise determined by the Board of Managers, the Company's fiscal and tax year ("**Fiscal Year**") shall run from January 1 to December 31 each year, and the Company's Fiscal Quarters ("**Fiscal Quarters**") shall end on March 31, June 30, September 30 and December 31 of each Fiscal Year.

ARTICLE II

MEMBERS; UNITS

Section 2.1 Members and Units. The membership interests in the Company shall be represented by membership units (the "**Units**"). The Members of the Company, and their Units and Unit Percentage (as defined below), as of the date of this Agreement are set forth on **Schedule I** to this Agreement. For purposes of this Agreement, the term "**Unit Percentage**" shall mean, with respect to any Member, the percentage of the total outstanding Units then held by such Member. Upon the issuance, sale or transfer by the Company or any Member of any of the Units pursuant to the terms and conditions of this Agreement or any other agreement that is entered into by the Company or any Member after the date hereof, the Board of Managers shall complete and attach to this Agreement a revised **Schedule I** to reflect the new ownership interests in the Company after giving effect to such issuance, sale or transfer. Once completed and attached, the revised **Schedule I** shall be deemed incorporated into this Agreement as part of this Section 2.1.

Section 2.2 Transfer of Units. In the event a Member transfers all or a portion of its Units pursuant to the terms of this Agreement, then effective as of the date of the transfer

12/23/2018 Email
HUDSON WEST II EMAIL ATTACHMENTS

Execution Version

SECOND AMENDED AND RESTATED

LIMITED LIABILITY COMPANY AGREEMENT

OF

HUDSON WEST III LLC

This Second Amended and Restated Limited Liability Company Agreement (as amended from time to time, this "**Agreement**") of HUDSON WEST III LLC (the "**Company**"), dated as of the [31] day of [illegible], 2018, is made and entered into by and among (i) the Company, (ii) **Coldharbour Capital LLC**, a New York limited liability company ("**CHC**"), and (iii) **OWASCO PC**, a District of Columbia professional corporation ("**Owasco**" and together with CHC, the "**Members**").

All capitalized terms not otherwise defined herein shall have such meaning as is ascribed to them in Article XI herein.

WHEREAS, the Company was formed under the Delaware Limited Liability Company Act (as amended from time to time, the "**Act**") on April 19, 2017 (the "**Formation Date**") by the filing with the Secretary of State of Delaware of the Certificate of Formation of the Company.

WHEREAS, the affairs of the Company are governed by an Amended and Restated Limited Liability Company Agreement, dated the 2nd day of August, 2017 (the "**Prior Agreement**");

WHEREAS, the Members desire to amend and restate the Prior Agreement in its entirety.

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth in this Agreement, and for other good and valuable consideration, the Members do hereby agree as follows:

ARTICLE I

FORMATION OF LIMITED LIABILITY COMPANY

Section 1.1 Formation. The Company was organized as a limited liability company under the laws of the State of Delaware on the Formation Date by the filing of the Certificate of Formation with the Secretary of State of the State of Delaware.

Section 1.2 Purpose. The purpose of the Company is to source and secure mutually agreed investment and acquisition opportunities with respect to Projects (as defined in Article XI), which includes without limitation sourcing investment opportunities, relationship management, business development, operational support and other reasonable responsibilities in respect of each Project. In such regard, (i) Owasco shall be primarily responsible for assisting the Company to carry out its purpose and (ii) CHC shall be primarily responsible for using best efforts to arrange financing of each Project and (iii) the Company aims to identify and secure one

to three Projects and maintains multiple projects in the pipelines.

Section 1.3 Offices; Registered Agent. The principal place of business of the Company shall be such place of business as the Board of Managers (as defined in Section 4.1) may from time to time determine. The Company may have, in addition to such office, such other offices and places of business at such locations, both within and without the State of Delaware, as the Board of Managers may from time to time determine or the business and affairs of the Company may require. The registered agent of the Company in the State of Delaware shall be the initial registered agent named in the Certificate of Formation or such other Person (as defined in Article XI) as the Board of Managers may designate from time to time in the manner provided by law.

Section 1.4 Filings and Foreign Qualification. Upon the request of the Board of Managers, the Members shall promptly execute and deliver all such certificates and other instruments conforming hereto as shall be necessary for the Board of Managers to accomplish all filing, recording, publishing and other acts appropriate to comply with all requirements for the formation and operation of a limited liability company under the laws of the State of Delaware and all other jurisdictions where the Company shall propose to conduct business.

Section 1.5 Term. The Company commenced on the Formation Date and shall continue in existence in perpetuity, unless sooner terminated in accordance with the provisions of this Agreement.

Section 1.6 Fiscal Year; Fiscal Quarters. Unless otherwise determined by the Board of Managers, the Company's fiscal and tax year ("**Fiscal Year**") shall run from January 1 to December 31 each year, and the Company's Fiscal Quarters ("**Fiscal Quarters**") shall end on March 31, June 30, September 30 and December 31 of each Fiscal Year.

ARTICLE II

MEMBERS; UNITS

Section 2.1 Members and Units. The membership interests in the Company shall be represented by membership units (the "**Units**"). The Members of the Company, and their Units and Unit Percentage (as defined below), as of the date of this Agreement are set forth on **Schedule I** to this Agreement. For purposes of this Agreement, the term "**Unit Percentage**" shall mean, with respect to any Member, the percentage of the total outstanding Units then held by such Member. Upon the issuance, sale or transfer by the Company or any Member of any of the Units pursuant to the terms and conditions of this Agreement or any other agreement that is entered into by the Company or any Member after the date hereof, the Board of Managers shall complete and attach to this Agreement a revised **Schedule I** to reflect the new ownership interests in the Company after giving effect to such issuance, sale or transfer. Once completed and attached, the revised **Schedule I** shall be deemed incorporated into this Agreement as part of this Section 2.1.

Section 2.2 Transfer of Units. In the event a Member transfers all or a portion of its Units pursuant to the terms of this Agreement, then effective as of the date of the transfer

and subject to compliance with the terms of this Agreement, such Member shall automatically cease to be a Member in the Company as to such transferred Units.

Section 2.3 Additional Members and Units. Additional Persons may be admitted to the Company as Members and Units or new classes of membership units may be created and issued to such Persons on such terms and conditions as the Board of Managers shall approve. The terms of admission or issuance may specify the creation of different classes of membership units having different rights, powers and duties. The creation of any new class of membership units shall be set forth in an amendment to this Agreement, which shall be approved by the Board of Managers in accordance with Section 12.4.

Section 2.4 Liability of Member. Except as expressly provided under the Act, no Member shall be liable for the debts, liabilities, contracts or other obligations of the Company. Subject to the limitations and conditions provided for in Article X hereof and the Act, the Company shall indemnify and hold harmless a Member in the event a Member becomes liable, notwithstanding the preceding sentence, for any debt, liability, contract or other obligation of the Company; provided, however, the provisions of this Section 2.4 shall not be deemed to limit in any way the liabilities of any Member to the Company and/or to the other Members arising from such Member's material breach of this Agreement or arising from such Member's gross negligence and/or willful misconduct.

Section 2.5 Limitations on Members. Other than as specifically provided for in this Agreement or the Act, no Member shall have the authority or power to act as agent for or on behalf of the Company or any other Member, to do any act which would be binding on the Company or any other Member, or to incur any expenditures, debts, liabilities or obligations on behalf of or with respect to the Company or any other Member.

Section 2.6 Action by Members; Action without a Meeting. Except as otherwise specifically provided in this Agreement or under applicable law, with respect to any matter, the affirmative vote or consent of both Members shall be the act of the Members. Any action required by the Act to be taken at any meeting of Members, or any action which may be taken at any meeting of Members, may be taken without a meeting if a consent or consents in writing setting forth the action so taken shall be signed by both Members.

ARTICLE III

CAPITAL ACCOUNTS; ALLOCATIONS AND DISTRIBUTIONS

Section 3.1 Capital Accounts. The Capital Accounts (as defined in Section 7.1) of the Members on the date hereof shall be as set forth on **Schedule II** hereof.

Section 3.2 Capital Contributions. No Member shall have the right to receive or withdraw its capital contributions to the Company except to the extent, if any, that any distribution made pursuant to the express terms of this Agreement may be considered as such by law or as expressly provided for in this Agreement. No Member shall be required to make any additional capital contributions to the Company or to participate in any guarantee or similar undertaking of the Company. However, a Member may make additional capital contributions at any time with the written consent of the other Member.

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Section 3.3 Allocation of Profits and Losses.

(a) Except as otherwise provided in this Section 3.3:

(i) Subject to the allocations specified in Sections 3.3(a)(ii) and 3.3(a)(iii) below, all Profits and Losses of the Company shall be allocated and charged to the Members in accordance with their respective Unit Percentages.

(ii) Notwithstanding Section 3.3(a)(i) above, in no event shall Losses be allocated to a Member to the extent such allocation would result in any limitation on the use of such Losses under Section 704(d) of the Internal Revenue Code of 1986, as amended from time to time (the "**Code**"). All the Losses subject to the foregoing limitation shall be reallocated to the Members having a positive tax basis in their Units (taking into account all components thereof, including, without limitation, the share of Members in liabilities of the Company pursuant to Section 752 of the Code).

(iii) Notwithstanding Section 3.3(a)(i) above, Profits equal to the excess (if any) of Losses reallocated under Section 3.3(a)(ii) at any time since the Formation Date over Profits previously allocated under this Section 3.3(a)(iii) since the Formation Date, shall be allocated 100% to Members in the proportion and amounts in which such excess was allocated.

(b) In the case of any property contributed to the Company by any Member which at the time of contribution has an adjusted tax basis which differs from its fair market value, items of Profits, Losses, income, gain and deduction for income tax purposes shall be allocated as required under Section 704(c) of the Code to take into account such difference.

(c) Any item of taxable income, gain, loss or deduction of the Company (as well as any credits or the basis of property to which such credits apply) as determined for federal income tax purposes shall be allocated in the same manner as the corresponding income, gain, loss, or deduction is allocated under Section 3.3(a). Allocations pursuant to this Section 3.3(c) are solely for purposes of federal, state, and local taxes and shall not affect, or in any way be taken into account in computing, any Member's Capital Account or share of Profits, Losses, other items, or distributions pursuant to any provision of this Agreement.

(d) Special Allocations and Limitations

(i) In the event a Member unexpectedly receives in any taxable year any adjustments, allocations, or distributions described in Treasury Regulation Section 1.704-1(b)(2)(ii)(d)(4), (5), or (6) which cause or increase an Adjusted Capital Account Deficit of such Member, items of Company income and gain shall be specially allocated to such Member in such taxable year (and, if necessary in subsequent taxable years), in an amount and manner sufficient to eliminate, to the extent required by the Treasury Regulations, the Adjusted Capital Account Deficit of such Member as quickly as possible.

(ii) Notwithstanding the provisions of Section 3.3(a), in no event shall Losses of the Company be allocated to a Member if such allocation would result in such Member having an Adjusted Capital Account Deficit at the end of any taxable year. All Losses in excess of the limitation set forth in this Section 3.3(d)(ii) shall be allocated to the Members with

positive balances in their Capital Accounts, as a class pro rata in proportion to such positive balances.

(iii) The allocations set forth in Section 3.3(d)(i), Section 3.3(d)(ii), Section 3.3(e)(i) and Section 3.3(e)(ii) (the "**Regulatory Allocations**") are intended to comply with certain requirements of Treasury Regulations promulgated under Section 704 of the Code. The Regulatory Allocations shall be taken into account in allocating other Profits, Losses, and items of income, gain, loss, and deduction to each Member so that, to the extent possible, and to the extent permitted by Treasury Regulations, the net amount of such allocations of other Profits, Losses, and other items and the Regulatory Allocations to each Member shall be equal to the net amount that would have been allocated to each Member if the Regulatory Allocations had not been made.

(iv) The respective interests of the Members in the Profits, Losses, or items thereof shall remain as set forth above unless changed by amendment to this Agreement or by an assignment of a Unit authorized by the terms of this Agreement. Except as otherwise provided herein, for tax purposes, all items of income, gain, loss, deduction or credit shall be allocated to the Members in the same manner as are Profits and Losses; provided, however, that with respect to property contributed to the Company by a Member, such items shall be shared among the Members so as to take into account the variation between the basis of such property and its fair market value at the time of contribution in accordance with Section 704(c) of the Code.

(v) The Capital Accounts of all Members may in the discretion of the Board of Managers be adjusted pursuant to the rules of Treasury Regulation Section 1.704-1(b)(2)(iv)(f) upon the circumstances set forth in Treasury Regulation Section 1.704-1(b)(2)(iv)(f)(5). Corresponding adjustments shall be made as provided for under Treasury Regulation 1.704-1(b)(2), including Section 1.704-1(b)(2)(iv)(g).

(e) Other Special Allocations. The following special allocations shall be made in the following order:

(i) Minimum Gain Chargeback. Except as otherwise provided in Section 1.704-2(f) of the Treasury Regulations, notwithstanding any other provision of this Section 3.3, if there is a net decrease in Company Minimum Gain during any Fiscal Year, each Member shall be specially allocated items of Company income and gain for such Fiscal Year (and, if necessary, subsequent Fiscal Years) in an amount equal to such Member's share of the net decrease in Company Minimum Gain, determined in accordance with Section 1.704-2(g) of the Treasury Regulations. Allocations pursuant to the previous sentence shall be made in proportion to the respective amounts required to be allocated to each Member pursuant thereto. The items to be so allocated shall be determined in accordance with Sections 1.704-2(f)(6) and 1.704-2(j)(2) of the Treasury Regulations. This Section 3.3(e)(i) is intended to comply with the minimum gain chargeback requirement in Section 1.704-2(f) of the Treasury Regulations and shall be interpreted consistently therewith.

(ii) Member Minimum Gain Chargeback. Except as otherwise provided in Section 1.704-2(i)(4) of the Treasury Regulations, notwithstanding any other provision of this

Section 3.3, if there is a net decrease in Member Nonrecourse Debt Minimum Gain attributable to a Member Nonrecourse Debt during any Fiscal Year, each Member who has a share of the Member Nonrecourse Debt Minimum Gain attributable to such Member Nonrecourse Debt, determined in accordance with Section 1.704-2(i)(5) of the Treasury Regulations, shall be specially allocated items of Company income and gain for such Fiscal Year (and, if necessary, subsequent Fiscal Years) in an amount equal to such Member's share of the net decrease in Member Nonrecourse Debt Minimum Gain attributable to such Member Nonrecourse Debt, determined in accordance with Section 1.704-2(i)(4) of the Treasury Regulations. Allocations pursuant to the previous sentence shall be made in proportion to the respective amounts required to be allocated to each Member pursuant thereto. The items to be so allocated shall be determined in accordance with Sections 1.704-2(i)(4) and 1.704-2(j)(2) of the Treasury Regulations. This Section 3.3(e)(ii) is intended to comply with the minimum gain chargeback requirement in Section 1.704-2(i)(4) of the Treasury Regulations and shall be interpreted consistently therewith.

(iii) Nonrecourse Deductions. Nonrecourse Deductions for any Fiscal Year shall be specially allocated among the Members in proportion to their Unit Percentages.

(iv) Member Nonrecourse Deductions. Any Member Nonrecourse Deductions for any Fiscal Year shall be specially allocated to the Member who bears the economic risk of loss with respect to the Member Nonrecourse Debt to which such Member Nonrecourse Deductions are attributable in accordance with Section 1.704-2(i)(1) of the Treasury Regulations.

(v) Solely for purposes of determining a Member's proportionate share of the "excess nonrecourse liabilities" of the Company within the meaning of Section 1.752-3(a)(3) of the Treasury Regulations, the Members' interests in Company Profits are in proportion to their Unit Percentages, and, for purposes of allocating Company Nonrecourse Liabilities among the Members pursuant to Treasury Regulation Section 1.752-3(a)(3), the parties agree that each Member's interest in Company Profits shall equal its Unit Percentage.

(vi) To the extent permitted by Section 1.704-2(h)(3) of the Treasury Regulations, the Members shall endeavor to treat distributions of funds as having been made from the proceeds of a Nonrecourse Liability or a Member Nonrecourse Debt only to the extent that such distributions would cause or increase an Adjusted Capital Account Deficit for any Member.

(vii) For purposes of determining the character (as ordinary income or capital gain) of any Profits allocated to the Members pursuant to this Section 3.3, such portion of Profits that is treated as ordinary income attributable to the recapture of depreciation shall, to the extent possible, be allocated among the Members in the proportion which (i) the amount of depreciation previously allocated to each Member bears to (ii) the total of such depreciation allocated to all Members. This Section 3.3(e)(vii) shall not alter the amount of allocations among the Members pursuant to this Section 3.3, but merely the character of income so allocated.

(f) The Members are aware of the income tax consequences of the allocations described, and hereby agree to be bound by the provisions of Section 3.3(d) and Section 3.3(e) in reporting their respective shares of Company income and loss for income tax purposes.

(g) It is the intention of the Company and its Members that the Company be taxed as a partnership for all purposes of the Code and similar income tax laws.

(h) All matters concerning the valuation of securities, the allocation of profits, gains and losses among the Members, including the taxes on those profits, gains and losses, and accounting procedures, not specifically and expressly provided for by the terms of this Agreement, shall be determined in good faith by the Board of Managers with regard to the Board of Managers' fiduciary duty to the Members, whose determination shall be final, binding and conclusive upon both of the Members.

Section 3.4 Distributions.

(a) Tax Distributions. To the extent permitted by the Act, the Company shall distribute funds of the Company in respect of the Members' applicable federal, state, local and foreign taxes, as follows (collectively the "**Tax Distributions**"):

(i) within thirty (30) days following the end of each of the first three Fiscal Quarters of each Fiscal Year, the Company shall distribute to each Member a cash amount equal to twenty-five (25%) of such Member's estimated Taxable Income Distribution Amount for such Fiscal Year, as determined by the Board of Managers; and

(ii) with respect to tax payments to be made with income tax returns filed for a full Fiscal Year or with respect to adjustments to such returns imposed by the Internal Revenue Service or other taxing authority, such distribution shall equal (x) a Member's Taxable Income Distribution Amount for such Fiscal Year minus (y) the aggregate Tax Distributions distributed to such Member for such Fiscal Year, as provided in clause (i) above, and the aggregate Profit Distributions (as defined in Section 3.4(b)) distributed to such Member during such Fiscal Year, as provided in Section 3.4(b) below.

(b) Profit Distributions. In addition to the Tax Distributions set forth in Section 3.4(a) and to the extent permitted by the Act, the Board of Managers may, but shall not be obligated to, cause the Company to make additional distributions to the Members at such times and in such amounts as determined by the Board of Managers in its sole discretion, provided that (i) such distributions shall be made to the Members pro rata in proportion to their respective Unit Percentages; and (ii) the Company Loan and any and all interest accrued thereon have been fully repaid (the "**Profit Distributions**").

(c) Dissolution Distributions. Upon the occurrence of the dissolution of the Company pursuant to Section 8.1, the available assets of the Company, after the prior payment in full of all Company liabilities (the "**Dissolution Event Distributions**", and together with the Tax Distributions and the Profit Distributions, the "**Distributions**") shall be distributed in accordance with Section 3.4(b).

(d) Tax Withholdings. The Board of Managers is authorized to withhold from distributions, or with respect to allocations, to the Members and to pay over to any federal, state, local or foreign government any amounts required to be so withheld pursuant to the Code or any provisions of any other federal, state, local or foreign law, and shall allocate such amounts to the Members with respect to which such amount was withheld. All amounts so withheld shall be treated as amounts distributed to the Members pursuant to this Section 3.4 for all purposes under this Agreement.

ARTICLE IV

MANAGEMENT

Section 4.1 Management of the Company. The powers of the Company shall be exercised by and under the authority of, and the business and affairs of the Company shall be managed under the direction of, the Managers of the Company (each a "**Manager**", and collectively, the "**Board of Managers**").

Section 4.2 Number and Election of Managers. The Board of Managers shall be comprised of two (2) Managers who shall be selected as follows:

(a) CHC Manager. CHC shall be entitled to designate one (1) Manager (the "**CHC Manager**"), who shall initially be Mervyn Yan.

(b) Owasco Manager. Owasco shall be entitled to designate one (1) Manager (the "**Owasco Manager**"), who shall initially be Hunter Biden ("**H. Biden**").

Section 4.3 Authority of the Board of Managers.

(a) General. Except as otherwise provided in this Agreement or any applicable provisions of the Act, the Board of Managers shall have the complete and exclusive right, power and authority to manage and control all of the business affairs, assets and properties of the Company, and the Members shall not have any part in the control, direction, or operation of the business affairs, assets or properties of the Company. No prior consent or approval of a Member shall be required for any act or transaction to be taken by the Board of Managers in the name of, or on behalf of, the Company, unless otherwise specifically provided in this Agreement.

(b) No Individual Authority of Managers. Unless specifically authorized by a resolution duly adopted by the Board of Managers, no Manager, solely in his or her capacity as Manager, shall have the authority or power to act as agent for or on behalf of the Company or any other Manager, to do any act which would be binding on the Company or any other Manager, to incur any expenditures on behalf of or for the Company, or to execute, deliver and perform any agreements, acts, transactions or other matters on behalf of the Company.

(c) Actions Requiring Board Consent. The taking of any actions listed in clauses (i) through (xi) below by the Company shall require the approval of a majority of the Managers:

(i) any issuance or sale of equity of the Company;

(ii) a sale or disposal of the assets of the Company;

(iii) the merger or consolidation of the Company with any other entity;

(iv) approval of the annual budget which shall not exceed $416,000 per calendar month and $5,000,000 per annum unless otherwise mutually agreed by the Members;

(v) the institution of bankruptcy, insolvency, receivership, or similar proceedings;

(vi) material change in the nature or scope of business of the Company;

(vii) the incurrence of any debt of the Company equal to or in excess of $250,000;

(viii) the creation of any liens, encumbrances or security in any form on the assets of the Company;

(ix) the entering into any contract, or any variation or termination of any contract, on behalf of the Company;

(x) initiating or settling any claim, arbitration or legal proceedings; and

(xi) the payment of bonus or incentive compensation to any officer (other than the CEO) or member of the executive management team of the Company.

(d) Actions Requiring CHC Manager and Owasco Manager Consent. Notwithstanding Section 4.16 below, any transaction between the Company and either of the Members shall require the approval of the Managers.

Section 4.4 Fiduciary Duties of the Board of Managers. The Board of Managers shall have the responsibility for the safekeeping and use of all funds and assets of the Company.

Section 4.5 Third Party Reliance. Third parties dealing with the Company shall be entitled to rely conclusively upon the power and authority of the Board of Managers, and upon the power and authority that the Board of Managers may grant to an officer of the Company from time to time pursuant to Section 4.10.

Section 4.6 Retainer, Salary and Bonus. The Managers shall be paid a discretionary bonus determined by the Board of Managers from at the end of each fiscal year. Owasco Manager H. Biden shall receive compensation of $165,000. CHC Manager shall receive

compensation of $20,833.34 a month. Compensations of other staffing persons shall be determined by the Board of Managers.

Section 4.7 Resignation. A Manager may resign at any time by giving prior written notice to both of the Members.

Section 4.8 Removal; Filling of Vacancies.

(a) CHC Manager. At any time and for any reason, CHC shall have the right to remove any Manager then serving as a CHC Manager. Upon the resignation, retirement, removal or death of any CHC Manager, CHC shall have the right to immediately appoint a replacement CHC Manager, as contemplated under Section 4.2(a) above.

(b) Owasco Manager. At any time and for any reason, Owasco shall have the right to remove any Manager then serving as an Owasco Manager. Upon the resignation, retirement, removal or death of any Owasco Manager, Owasco shall have the right to immediately appoint a replacement Owasco Manager, as contemplated under Section 4.2(b) above.

Section 4.9 Liability of Managers. Except as expressly provided under the Act, no Manager shall be liable for the debts, liabilities, contracts or other obligations of the Company.

Section 4.10 Officer Titles. The Board of Managers shall appoint officers in accordance Section 5.1 hereof.

Section 4.11 Place of Meetings. Meetings of the Board of Managers may be held either within or without the State of Delaware.

Section 4.12 Meetings; Notice of Meetings. If requested by the CHC Manager or the Owasco Manager, the Board of Managers shall hold meetings on a quarterly basis. In addition, meetings of the Board of Managers, unless otherwise prescribed by the Board of Managers, may be called from time to time by any Manager. Notice of the time, place and purpose of each meeting of the Board of Managers, unless waived or otherwise prescribed by law, shall be given in written form to each Manager at least forty eight (48) hours prior to such meeting. Notice shall be given by mail (overnight service), facsimile or email. Unless each Manager is present at a given meeting, only business within the purpose or purposes described in the notice of meeting of the Board of Managers may be conducted at such meeting.

Section 4.13 Quorum of and Action by the Board of Managers; Alternates. Subject to Section 4.16 below, at all meetings of the Board of Managers the presence of a majority of the total number of Managers fixed by or in the manner provided by this Agreement shall be necessary and sufficient to constitute a quorum for the transaction of business, provided that at least one (1) CHC Manager is present and at least one (1) Owasco Manager is present. Unless otherwise specifically required by law or this Agreement (including Section 4.16 below), the act of a majority of Managers present at a meeting at which a quorum is present shall be the act of the Board of Managers. If a quorum shall not be present at any meeting of the Board of

Managers, the Managers present may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum shall be present. At any such adjourned meeting, any business may be transacted that might have been transacted at the meeting as originally convened. Any member of the Board of Managers who is absent from a Board of Managers meeting may nominate any other person to act as his or her alternate and to vote in his or her place at such meeting; provided, that such person is approved in advance by the other Managers.

Section 4.14 Action Without a Meeting. Any action required or permitted to be taken at any meeting of the Board of Managers may be taken without a meeting, if a majority of the Managers consent thereto in writing (or such higher percentage as may be required by law or elsewhere under this Agreement), and the writing or writings are filed with the minutes of proceedings of the Board of Managers.

Section 4.15 Telephone Meetings. Any Manager may participate in any meeting of the Board of Managers by using conference telephone or similar communications equipment by means of which all individuals participating in the meeting can hear each other, and participation in a meeting pursuant to this Section shall constitute presence in person at such meeting.

Section 4.16 Deadlock.

(a) Procedure. If at three (3) successive meetings of the Board of Managers, the Managers are unable to reach a decision by the required vote regarding any matter submitted for consideration of the Board of Managers at such meeting (a "**Deadlock**"), the Board of Managers shall refer the matter subject to the Deadlock to Owasco, who shall render a final decision with regard to the Deadlock matter no earlier than ten (10) Business Days thereafter. During such period, the CHC Manager and CHC shall be entitled to confer with Owasco as to the Deadlock matter and Owasco shall make appropriate officers of Owasco available for in-person or telephonic meetings as may be reasonably requested by CHC to discuss such matter. Upon the expiration of such period, the reasonable decision of Owasco as to the Deadlock matter, made in good faith and after full consultation with the CHC Manager, shall be final and binding on the Company.

(b) Operations During Deadlock Period. During the continuation of any Deadlock, the Company shall continue to operate in a manner consistent with its prior practices until such time as the Deadlock is resolved. If the Deadlock is with respect to the approval of the Company's annual budget, the Company shall operate its business in accordance with the budget then in effect.

(c) Exception. This Section 4.16 shall not apply to the matters set forth in Section 4.3(d).

Section 4.17 Reimbursement of Expenses. The Company shall reimburse the Managers for all ordinary, necessary and direct expenses incurred by the Managers in performance of their duties as Managers. All reimbursements for expenses shall be reasonable in

amount and shall not exceed (a) $50,000.00 in the aggregate for any month in the case of the Owasco Manager and (b) $15,000.00 in the aggregate for any month in the case of the CHC Manager. Nothing contained in this Section 4.17 shall be construed to preclude any Manager from serving the Company in any other capacity and receiving reasonable compensation for such services.

ARTICLE V

OFFICERS AND EMPLOYEES

Section 5.1 Officers. The officers of the Company shall be appointed as follows:

(a) Chief Executive Officer. The Chief Executive Officer ("**CEO**") shall be nominated by Owasco and appointed by the Board of Managers. The CEO may be removed by the affirmative vote of a majority of the Board.

(b) Chief Financial Officer. The Chief Financial Officer (the "**CFO**") shall be nominated by CHC and appointed by the Board of Managers.

Section 5.2 Expenses claiming. Subject to Section 4.17, any expenses claimable from the Company by officers, employees and other Persons serving at the request of the Company shall be subject to approval of both the CEO and the CFO

Section 5.3 Business Opportunities. No Member or Manager, nor any Affiliate of any Member or Manager, nor any officer, director, member, shareholder, manager, employee or agent of any of the foregoing, shall have any obligation, or be liable or accountable to the Company or any other Member, for any failure to disclose or make available to the Company, any business opportunity of which such Person becomes aware.

ARTICLE VI

REPORTS; BOOKS AND RECORDS

Section 6.1 Books and Records. At all times during the continuance of the Company, the Company shall maintain, at its principal place of business, separate books of account for the Company that shall show a true and accurate record of all costs and expenses incurred, all charges made, all credits made and received and all income derived in connection with the operation of the Company business. Such books of account, together with a copy of this Agreement and of the Certificate of Formation, shall at all times be maintained at the principal place of business of the Company and shall be open to inspection and examination at reasonable times by each Member and its duly authorized representative for any purpose reasonably related to such Member's interest as a Member of the Company.

Section 6.2 Reports. At the end of each calendar month, Fiscal Quarter and Fiscal Year, the CEO shall submit to the Board of Managers a report indicating the actual expenditures and main work of the Company during the said period.

ARTICLE VII

CAPITAL ACCOUNTS, TAX AND ACCOUNTING MATTERS

Section 7.1 Capital Accounts. An individual capital account (the "**Capital Account**") shall be maintained by the Company for each Member as provided below:

(a) The Capital Account of each Member shall, except as otherwise provided herein, be (i) credited with the amount of cash and the fair market value of any property contributed to the Company by such Member or its predecessor in interest (net of liabilities secured by such contributed property that the Company is considered to assume or take subject to under Section 752 of the Code), (ii) credited with the amount of any item of Profits and (without duplication) the amount of any item of income or gain exempt from tax allocated to such Member or its predecessor in interest for federal income tax purposes, (iii) debited by the amount of any item of Loss and (without duplication) any item of deduction or loss allocated to such Member or its predecessor in interest for federal income tax purposes, (iv) debited by such Member's (or such predecessor's) allocable share of expenditures of the Company not deductible in computing the Company's taxable income and not properly chargeable as capital expenditures, including any nondeductible book amortization of capitalized costs, and (v) debited by the amount of cash or the fair market value of any property distributed to such Member or its predecessor in interest (net of liabilities secured by such distributed property that such Member is considered to assume or take subject to under Section 752 of the Code). Immediately prior to any distribution of property by the Company, the Members' Capital Accounts shall be adjusted, as required by Treasury Regulations Section 1.704-1(b)(2).

(b) Any adjustments of basis of Company property provided for under Sections 734 and 743 of the Code and comparable provisions of state law (resulting from an election under Section 754 of the Code or comparable provisions of state law) shall not affect the Capital Accounts of the Members except to the extent required by Treasury Regulations Section 1.704-1(b)(2)(iv)(m), and the Members' Capital Accounts shall be debited or credited pursuant to the terms of this Section 7.1 as if no such election had been made.

(c) It is the intention of the parties that the Capital Account of each Member be kept in the manner required under Treasury Regulations Section 1.704-1(b)(2)(iv).

(d) Capital Accounts shall be adjusted, in a manner consistent with this Section 7.1, to reflect any adjustments in items of Company Profits, Losses, income, gain or deduction that result from amended returns filed by the Company or pursuant to an agreement by the Company with the Internal Revenue Service or a final court decision.

Section 7.2 Tax Matters Member; Partnership Representative.

(a) Tax Matters Member. For taxable years ending on or before December 31, 2017, the Board of Managers shall appoint one of the Members as the tax matters member ("**TMM**") under Section 6231 of the Code, and until the Board of Managers shall appoint another Member, such TMM shall be Owasco. The TMM shall inform each other Member of all significant tax matters that may come to his or her attention (including, without limitation, any tax audits of the Company) and shall forward to each other Member copies of all written communications he or she may receive in that capacity. Nothing in this Section 7.2 shall limit the ability of any Member to take any action in its individual capacity with respect to tax audit matters that is left to the determination of an individual Member under Sections 6221 through 6233 of the Code or under any similar state or local provision. The TMM shall be entitled to the indemnification provided by the Company as set forth in Article X.

(b) Partnership Representative. For taxable years of the Company on or after January 1, 2018, the person that is then currently serving as the TMM shall become the "partnership representative" within the meaning of Section 6223 of the Code, as enacted by the Bipartisan Budget Act of 2015. Any elections available to be made by the Company pursuant to Sections 6221-6226 of the Code, as enacted by the Bipartisan Budget Act of 2015, shall require the consent of the Board of Managers.

Section 7.3 Tax Elections. The Company shall make the following elections:

(a) to elect the fiscal year ending December 31 as the Company's fiscal year; and

(b) to elect with respect to such other federal, state, and foreign tax matters, as the Board of Managers shall determine from time to time.

Section 7.4 Bank Accounts; Investment of Company Funds. The Board of Managers shall cause one or more accounts to be maintained in the name of the Company in one or more banks, which accounts shall be used for the payment of expenditures incurred in connection with the business of the Company and in which shall be deposited any and all receipts of the Company, including any capital contributions of the Members. All amounts shall be and shall remain the property of the Company and shall be received, held and disbursed for the purposes specified in this Agreement. There shall not be deposited in any of such accounts any funds other than funds belonging to the Company, and no other funds shall in any way be commingled with such funds. Subject to the terms of this Agreement, the Board of Managers may (and may authorize any officer to) invest, or cause to be invested, Company funds in any manner that the Board of Managers deems appropriate, in its discretion.

Section 7.5 Signature of Negotiable Instruments. All bills, notes, checks or other instruments for the payment of money shall be signed and countersigned by two designated officers or officers in such manner as permitted by this Agreement and as from time to time may be prescribed by resolution (whether general or special) or written consent of the Board of Managers.

ARTICLE VIII

DISSOLUTION, LIQUIDATION AND TERMINATION

Section 8.1 Dissolution. The Company shall be dissolved upon the first to occur of the following:

(a) the unanimous consent of the Members,

(b) the entry of a decree of judicial dissolution under the Act, and

(c) at the election of a non-defaulting Member, in its sole discretion, if the other Member breaches any material covenant, duty or obligation under this Agreement, which breach remains uncured for fifteen (15) days after written notice of such breach was received by the defaulting Member.

As promptly as possible following the occurrence of one of the foregoing events affecting the dissolution of the Company, the Board of Managers shall execute a statement of intent to dissolve, in such form as shall be prescribed by the Secretary of State of the State of Delaware.

Section 8.2 Liquidation. Upon dissolution of the Company, the Members shall appoint a Manager as liquidating trustee (the "**Liquidating Trustee**"), and shall immediately commence to wind up the Company's affairs; provided, however, that a reasonable time shall be allowed for the orderly liquidation of the assets of the Company available for liquidation and the satisfaction of liabilities to creditors so as to enable the Members to minimize the normal losses attendant upon a liquidation. The Liquidating Trustee shall use his or her commercially reasonable efforts to reduce all of the Company's assets into cash through an orderly liquidation of the Company's assets within a reasonable period of time. After making payment or provision for all debts and liabilities of the Company, if determined to be necessary under the circumstances by the Board of Managers, the Members' Capital Accounts shall be adjusted by debiting or crediting each Member's Capital Account with its respective share of the hypothetical gains or losses resulting from the assumed sale of all remaining assets of the Company for cash at their respective fair market values as of the date of dissolution of the Company in the same manner as gains and losses on actual sales of such properties are allocated under Section 3.3 hereof. The liquidating trustee shall then by payment of cash or property make distributions to the Members in the manner provided in Section 3.4(c). Any distribution to the Members in liquidation of the Company shall be made by the later of the end of the taxable year in which the liquidation occurs or ninety (90) days after the date of such liquidation. Notwithstanding any provisions in this Agreement to the contrary, no Member shall be obligated to restore a deficit balance in its Capital Account at any time. The Members shall continue to share Profits and Losses during liquidation in the same proportions, as specified in Section 3.3 hereof, as before liquidation. In the event that such Manager is unable to perform in his or her capacity as liquidating trustee due to bankruptcy, dissolution, death, adjudicated incompetency or any other reason, the liquidating trustee shall be a Person approved by the Members.

Section 8.3 Termination. The Company shall terminate when all of the assets of the Company have been distributed in the manner provided for in Sections 8.1 and 8.2, and the Certificate of Formation shall have been canceled in the manner required by the Act.

Section 8.4 Claims of the Members. Members and former Members shall look solely to the Company's assets for the return of their capital contributions to the Company, and if the assets of the Company remaining after payment of or due provision for all debts, liabilities and obligations of the Company are insufficient to return such capital contributions, the Members and former Members shall have no recourse against the Company or any other Member.

ARTICLE IX

RESTRICTIONS ON TRANSFERS

Section 9.1 Limitations on Transferability. During the term of this Agreement, none of the Units now owned or hereafter acquired by any of the Members may be sold, assigned, transferred, or otherwise disposed, whether voluntarily or by operation of law (each collectively a "**Transfer**") unless:

(a) the proposed recipient of such Units (other than a transferee who is a Member prior to such Transfer) shall deliver to the Company a written Joinder Agreement, substantially in the form of Exhibit A (a "**Joinder Agreement**"), to the effect that the Units to be received in such proposed transfer are subject to this Agreement; and

(b) such Transfer shall not violate any applicable law, rule or regulation of a federal, state, local or foreign governmental authority; and

(c) such Transfer is approved in writing by each of the other Members;

Any attempted Transfer of Units other than in accordance with this Agreement shall be null and void and the Company shall refuse to recognize any such Transfer and shall not reflect on its records any change in record ownership of Units pursuant to any such Transfer.

Section 9.2 Transfers to Permitted Transferees.

(a) Notwithstanding anything in this Agreement to the contrary, each Member shall be permitted to Transfer its Units to its respective Permitted Transferees (as defined below) without complying with the requirements set forth in Sections 9.1 (c) hereof; provided that no Transfer to a Permitted Transferee shall take effect until the Permitted Transferee executes a Joinder Agreement in accordance with Section 9.1(a) hereof; provided further that (1) any Units transferred to a Permitted Transferee of a Member shall be held by such Permitted Transferee subject to all of the provisions in this Agreement, and (2) such Transfer to a Permitted Transferee shall comply with Section 9.1(b) above.

(b) "**Permitted Transferee**" means:

(i) with respect to CHC, no such transfers shall be made without the written consent of Owasco, and

(ii) with respect to Owasco: (A) an equity owner of Owasco; (B) an Affiliate of any equity owner of Owasco; and (C) for any such equity owner or Affiliate that is a natural person (an "**Individual**"): (w) such Individual's spouse, parent, sibling or children or a trust or family limited liability company or partnership established for the benefit of such Member or his or her spouse or children, the control of which is maintained by such Individual, (x) such Individual's heir(s) or legatee(s) upon the death of such Individual, (y) an executor or personal representative of such Individual, and (z) a corporation or other entity in which substantially all voting and management rights are, directly or indirectly, owned by such Individual.

ARTICLE X

INDEMNIFICATION

Section 10.1 Indemnification. The Company shall indemnify and advance reasonable expenses to a Person who is made a named defendant or respondent in a proceeding because the Person is or was a Manager or a Member to the fullest extent permitted or authorized by the laws of the State of Delaware. This indemnification provision shall inure to each Manager and Member of the Company, and other Persons serving at the request of the Company (as provided in this Article X), and in the event of an indemnified individual's death shall extend to his or her legal representatives; but such rights shall not be exclusive of any other rights to which such Person may be entitled.

Section 10.2 Others. The Company shall indemnify and advance reasonable expenses to an officer or employee of the Company to the same extent that it is required to indemnify and advance expenses to the Managers or the Members under this Agreement or by statute. The Company shall indemnify and advance reasonable expenses to Persons who are not or were not officers, employees or agents of the Company but who are or were "serving at the request of the Company" (as defined in Section 10.5(c)) as a director, officer, partner, manager, member, venturer, proprietor, trustee, employee, agent or similar functionary of another limited liability company, corporation, partnership, employee benefit plan, or other enterprise or entity, to the same extent that the Company is required to indemnify and advance expenses to the Managers and the Members under this Article X or by statute.

Section 10.3 Insurance. At the direction of the Board of Managers, the Company may purchase and maintain insurance or establish and maintain another arrangement on behalf of any Person who is entitled to indemnification protection pursuant to this Article X.

Section 10.4 Report to Members. Any indemnification of or advance of expenses to the Managers or the Members in accordance with this Article or the provisions of any statute shall be reported in writing to the Members with or before the notice or waiver of notice of the next Members' meeting or with or before the next submission to the Members of a

consent to action without a meeting and, in any case, within the twelve (12) month period immediately following the date of the indemnification or advance.

Section 10.5 Definitions. For purposes of this Article X:

(a) The term "**expenses**" includes court costs and reasonable attorneys' fees;

(b) The term "**proceeding**" means any pending or completed action, suit or proceeding, whether civil, criminal, administrative, arbitrative or investigative, any appeal in such an action, suit or proceeding, and any inquiry or investigation that could lead to such an action, suit or proceeding; and

(c) The term "**serving at the request of the Company**" as used herein shall include any service as a manager, director, officer, employee or agent of the Company who performs duties or otherwise involves services with respect to an employee benefit plan, or the participants or beneficiaries of the employee benefit plan sponsored by the Company.

Section 10.6 Advancement of Expenses. Expenses (including reasonable attorney's fees) incurred by an indemnified person in defending any proceeding shall be paid in advance of the proceeding's conclusion. Should the indemnified Manager, Member or officer ultimately be determined to not be entitled to indemnification, that member or officer agrees to immediately repay to the Company all funds expended by the Company on behalf of the member or officer.

ARTICLE XI

OTHER DEFINITIONS

Section 11.1 Certain Definitions. When used herein, the following terms shall have the following meanings:

"**Adjusted Capital Account**" with respect to any Member means such Member's Capital Account as of the end of the relevant Fiscal Year, after giving effect to the following adjustments:

(a) Credit to such Capital Account any amounts which such Member is obligated to restore pursuant to any provision of this Agreement or is otherwise treated as being obligated to restore under Treasury Regulation Section 1.704-1(b)(2)(ii)(c) or is deemed to be obligated to restore pursuant to the penultimate sentence of Treasury Regulation Sections 1.704-2(g)(1) and 1.704-2(i)(5); and

(b) Debit to such Capital Account the items described in Treasury Regulation Section 1.704-1(b)(2)(ii)(d)(4), (5), and (6).

"**Adjusted Capital Account Deficit**" with respect to any Member means the deficit balance, if any, in such Member's Adjusted Capital Account.

"**Affiliate**" of any Person shall mean any Person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with such Person.

"**Business Day**" shall mean any day other than a Saturday, Sunday or day on which commercial banks are authorized or required to be closed in the State of Delaware.

"**Cause**" means (i) the willful misappropriation of the funds or property of the Company, (ii) the indictment, arrest or conviction in a court of law for, or the entering of a plea of guilty to, no contest to or *nolo contendere* to, a felony or any crime involving moral turpitude, fraud, dishonesty, embezzlement or theft and (iii) the commission in bad faith of any act which materially injures the reputation, business or business relationships of the Company.

"Company Loan" shall mean the loan from CHC which carries interest at a simple interest rate of 5% per annum. For the avoidance of doubt, all CHC capital contribution shall be treated as a company loan until it is fully repaid as set forth in Section 3.4(b).

"Company Minimum Gain" shall have the meaning for "Partnership Minimum Gain" set forth in Sections 1.704-2(b)(2) and 1.704-2(d) of the Treasury Regulations.

"**Member Nonrecourse Debt**" shall have the meaning for "Partner Nonrecourse Debt" set forth in Section 1.704-2(b)(4) of the Treasury Regulations.

"**Member Nonrecourse Debt Minimum Gain**" shall mean an amount, with respect to each Member Nonrecourse Debt, equal to the Company Minimum Gain that would result if such Member Nonrecourse Debt were treated as a Nonrecourse Liability, determined in accordance with Section 1.704-2(i)(3) of the Treasury Regulations.

"**Member Nonrecourse Deductions**" shall have the meaning set forth in Section 1.704-2(i)(2) of the Treasury Regulations.

"**Nonrecourse Deductions**" shall have the meaning set forth in Section 1.704-2(b)(1) of the Treasury Regulations.

"**Nonrecourse Liability**" shall have the meaning set forth in Section 1.704-2(b)(3) of the Treasury Regulations.

"**Person**" shall mean an individual, partnership, limited partnership, limited liability company, trust, estate, corporation, custodian, trustee, executor, administrator, nominee or entity in a representative capacity.

"**Profits and Losses**" shall mean, for each Fiscal Year, an amount equal to the Company's taxable income or loss for such Fiscal Year, determined in accordance with Section 703(a) of the Code (for this purpose, all items of income, gain, loss, or deduction required to be stated separately pursuant to Section 703(a)(1) of the Code shall be included in taxable income or loss).

"**Project**" shall mean a project proposed by the Company.

"**Taxable Income Distribution Amount**" shall mean with respect to any Member for any Fiscal Year, (A) all taxable income and gains of the Company allocated to a Member for such Fiscal Year less (B) an amount equal to the sum of (i) all losses of the Company allocated to such Member for such Fiscal Year, and (ii) the excess, if any, of the aggregate amount of all losses of the Company allocated to such Member for all periods prior to such Fiscal Year over the aggregate amount of all taxable income and gains of the Company allocated to such Member for all periods prior to such Fiscal Year, multiplied by (C) the highest total federal, state and local tax rate applicable to any Member, or any equity owner of any Member that is a pass-through for tax purposes, as determined by the Board of Managers acting in good faith; provided, however, in no event shall a Member's Taxable Income Distribution Amount for any Fiscal Year be less than zero.

ARTICLE XII

MISCELLANEOUS

Section 12.1 Manner of Giving Notice. Unless otherwise provided herein, any notice, request, instruction or other document to be given hereunder or pursuant to the Act by any party to any other party shall be in writing and shall be deemed to have been given (a) upon personal delivery, if delivered by hand or courier, (b) three days after the date of deposit in the mails, postage prepaid, or (c) the next Business Day if sent by facsimile transmission (if receipt is electronically confirmed) or by a prepaid overnight courier service, and in the case of the Company, at the Company's principal place of business, and in the case of the Members, at the Member's respective address set forth on **Schedule I** to this Agreement, or such other address as such party may have fixed by notice.

Section 12.2 Confidentiality.

(a) General. Each Member acknowledges that during the term of this Agreement, it will have access to and become acquainted with trade secrets, proprietary information and confidential information belonging to the Company and its Affiliates that are not generally known to the public, including, but not limited to, information concerning business plans, financial statements and other information provided pursuant to this Agreement, operating practices and methods, expansion plans, strategic plans, marketing plans, contracts, customer lists or other business documents that the Company treats as confidential, in any format whatsoever (including oral, written, electronic or any other form or medium) (collectively, "**Confidential Information**"). In addition, each Member acknowledges that: (i) the Company has invested, and continues to invest, substantial time, expense and specialized knowledge in developing its Confidential Information; (ii) the Confidential Information provides the Company with a competitive advantage over others in the marketplace; and (iii) the Company would be irreparably harmed if the Confidential Information were disclosed to competitors or made available to the public. Without limiting the applicability of any other agreement to which any Member is subject, no Member shall, directly or indirectly, disclose or use (other than solely for the purposes of such Member monitoring and analyzing its investment in the Company) at any time, including, without limitation, use for personal, commercial or proprietary advantage or profit, either during its association with the Company or

thereafter, any Confidential Information of which such Member is or becomes aware. Each Member in possession of Confidential Information shall take all appropriate steps to safeguard such information and to protect it against disclosure, misuse, espionage, loss and theft.

(b) Legal Process. Nothing contained in Section 12.2(a) shall prevent any Member from disclosing Confidential Information: (i) upon the order of any court or administrative agency; (ii) upon the request or demand of any regulatory agency or authority having jurisdiction over such Member; (iii) to the extent compelled by legal process or required or requested pursuant to subpoena, interrogatories or other discovery requests; (iv) to the extent necessary in connection with the exercise of any remedy hereunder; (v) to the other Member; (vi) to such Member's Affiliates, directors, officers, employees, consultants, financial advisors, counsel, accountants and other agents (collectively, "**Representatives**") who, in the reasonable judgment of such Member, need to know such Confidential Information and agree to be bound by the provisions of this Section 12.2 if a Member; or (vii) to any potential Permitted Transferee in connection with a proposed Transfer of Units from such Member, as long as such Transferee agrees to be bound by the provisions of this Section 12.2 as if a Member; provided, that in the case of clause (i), (ii) or (iii), such Member shall notify the Company and other Member of the proposed disclosure as far in advance of such disclosure as practicable (but in no event make any such disclosure before notifying the Company and other Member) and use reasonable efforts to ensure that any Confidential Information so disclosed is accorded confidential treatment satisfactory to the Company, when and if available.

(c) Exceptions. The restrictions of Section 12.2(a) shall not apply to Confidential Information that: (i) is or becomes generally available to the public other than as a result of a disclosure by a Member in violation of this Agreement; (ii) is or has been independently developed or conceived by such Member without use of Confidential Information; or (iii) becomes available to such Member or any of its Representatives on a non-confidential basis from a source other than the Company, the other Member or any of their respective Representatives, provided, that such source is not known by the receiving Member to be bound by a confidentiality agreement regarding the Company.

(d) Survival. The obligations of each Member under this Section 12.2 shall survive for so long as such Member remains a Member, and for three (3) years following the earlier of (i) termination, dissolution, liquidation and winding up of the Company, (ii) the withdrawal of such Member from the Company, and (iii) such Member's Transfer of its Units.

Section 12.3 Waiver of Notice. Whenever any notice is required to be given to any Member or Manager under the provisions of the Act, the Certificate of Formation or this Agreement, a waiver thereof in writing signed by the Person or Persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

Section 12.4 Amendment or Modification. The power to adopt, alter, amend or repeal this Agreement is vested solely in the Members and any amendment shall require the written consent of both of the Members.

Section 12.5 Binding Effect. Subject to the restrictions on transfer and assignment set forth in Article IX of this Agreement, this Agreement is binding on and inures to the benefit of the Members and their respective successors and permitted assigns.

Section 12.6 Governing Law; Dispute Resolution; Severability. This Agreement is governed by and shall be construed in accordance with the law of the State of Delaware without regard to the principles of conflict of laws thereof. In the event of a direct conflict between the provisions of this Agreement and any provision in the Certificate of Formation or any mandatory provision of the Act, the applicable provisions of the Certificate of Formation or the Act shall prevail. Any dispute arising out of or in connection with this Agreement, including any question regarding its existence, validity or termination, shall be referred to and finally resolved by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules. The place of arbitration shall be New York. If any provision of this Agreement or the application thereof to any Person or circumstance is held invalid or unenforceable to any extent, the remainder of this Agreement and the application of that provision to other Persons or circumstances shall not be affected thereby and that provision shall be enforced to the greatest extent permitted by law.

Section 12.7 Publicity. Subject to the provisions of the next sentence, no party to this Agreement shall make any public statement relating to this Agreement or the matters contained herein without obtaining the prior approval of the Board of Managers; provided, however, that the foregoing provision shall not apply to the extent that a Member or the Company is required to make any announcement relating to or arising out of this Agreement pursuant to the rules or regulations of any federal, state, local of foreign governmental or regulatory authority.

Section 12.8 Entire Agreement. This Agreement, including the other documents referred to herein and the Exhibits and Schedules hereto which form a part hereof, contains the entire understanding of the parties hereto with respect to the subject matter contained herein and therein. This Agreement supersedes all prior agreements and understandings between the parties with respect to such subject matter.

Section 12.9 Counterparts. This Agreement may be executed by the parties hereto in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same agreement. Counterparts may also be executed and delivered via facsimile or electronic mail (including pdf) and any counterpart so delivered shall be deemed to have been duly and validly delivered and be valid and effective for all purposes of this Agreement.

Section 12.10 No Strict Construction. The language used in this Agreement will be deemed to be the language chosen by the parties hereto to express their mutual intent, and no rule of law or contract interpretation that provides that in the case of ambiguity or uncertainty a provision should be construed against the draftsman will be applied against any party hereto.

Section 12.12 Conduct of the Members.

(a) Each Member shall comply with, and shall use its reasonable efforts to cause its employees, members, managers and agents to comply with, all applicable laws, rules, regulations, decrees or official governmental orders prohibiting bribery, corruption and money laundering, including without limitation the Foreign Corrupt Practices Act of 1977. Neither such Member nor any of its Affiliates or any of their respective directors, officers, managers, employees, agents and intermediaries or any party that is carrying out a service on behalf of such Member or its Affiliate has (i) violated any such laws, or (ii) made any payment, directly or indirectly, on behalf of or to the benefit of such Member or its Affiliates, in violation of any such laws.

(b) Owasco shall ensure that the Company obtains all licenses, certifications and approvals from any applicable governmental or regulatory authority that are necessary for the business of the Company before the Company engages in such business.

(c) Nothing in this Agreement is intended, or shall be interpreted or construed, to induce or require either Member to act in any manner (including failure to take any action in relation to this Agreement) which is inconsistent with, penalized by or prohibited under any laws, regulations, or other requirements imposed by any governmental, quasi-governmental or regulatory authority applicable to such Member, including, without limitation, requirements imposed by the United Nations.

Section 12.13 Costs. Each Member shall be responsible for its own costs, charges and expenses (including taxation) incurred in the preparation, negotiation, execution and implementation of this Agreement.

Section 12.14 Restatement of Prior Agreement. The Prior Agreement is amended and restated in its entirety by this Agreement and is of no further force or effect.

[*Signature Page Follows*]

Execution Version

IN WITNESS WHEREOF, the undersigned have executed this Limited Liability Company Agreement as of the day and year first above written.

COMPANY:

HUDSON WEST III LLC

By: _____
Name: R. Hunter Biden
Title: Manager

MEMBERS:

COLDHARBOUR CAPITAL LLC

By: _____
Name: Mervyn Yan
Title: Its authorized representative

OWASCO PC

By: _____
Name: R.. Hunter Biden
Title: Its authorized representative

SCHEDULE I

MEMBERS; UNITS; UNIT PERCENTAGE

Name and Address	Units	Unit Percentage
Coldharbour Capital LLC	500	50%
Owasco PC	500	50%
Total:	**1,000**	**100%**

SCHEDULE II

MEMBERS' CAPITAL ACCOUNTS

Name	Capital Contribution
Coldharbour Capital LLC	$0.00
Owasco, P.C.	$0.00
Total	$0.00

EXHIBIT A

FORM OF JOINDER AGREEMENT

The undersigned is executing and delivering this Joinder Agreement pursuant to the Second Amended and Restated Limited Liability Company Agreement, dated as of [March 31, 2018 (the "Operating Agreement") of Hudson West III LLC, a Delaware limited liability company (the "Company").

By executing and delivering this Joinder Agreement to the Company, the undersigned hereby agrees to become a party to, to be bound by, and to comply with the provisions of the Operating Agreement in the same manner as if the undersigned were an original signatory to such agreement.

Accordingly, the undersigned has executed and delivered this Joinder Agreement as of the 31 day of March, 2018.

Print Name of Member

Signature of Member

Execution Version

ASSIGNMENT AND ASSUMPTION OF MEMBERSHIP INTEREST

This Assignment and Assumption of Membership Interest ("Assignment and Assumption Agreement"), dated as of the 31 day of March 2018, is made by and among Hudson West III LLC, a Delaware limited liability company (the "Company"), Hudson West V LLC, a Delaware limited liability company ("Assignor"), Coldharbour Capital LLC, a New York limited liability company ("Assignee"), and OWASCO PC, a District of Columbia professional corporation ("Owasco" and collectively with the Company, Assignor and Assignee, the "Parties" and each individually, a "Party").

WITNESSETH:

WHEREAS, Assignor and Owasco are the sole members of the Company, which is governed by that certain Amended and Restated Limited Liability Company Agreement, dated August 2, 2017 (the "LLC Agreement"); capitalized terms used but not defined in this Assignment and Assumption Agreement shall have the meanings ascribed to such terms in the LLC Agreement; and

WHEREAS, Assignor desires to assign to Assignee Assignor's entire fifty percent (50%) membership interest in the Company (the "Membership Interest"), Assignee desires to acquire the Membership Interest, and Owasco desires to provide its consent to such assignment.

NOW, THEREFORE, in consideration thereof, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Assignor hereby unconditionally assigns, sells, transfers, conveys and sets over to Assignee all of Assignor's right, title and interest in and to the Membership Interest, including without limitation, all of Assignor's interest in the capital and profits and losses of the Company and all of Assignor's rights to receive distributions of money, profits and other assets from the Company. Assignor hereby represents and warrants to the other Parties that: (i) Assignor owns the Membership Interest free and clear of any and all liens, claims and encumbrances; (ii) Assignor has the full right to convey the Membership Interest without the consent or approval of any party other than Owasco; (iii) this Assignment and Assumption Agreement is the valid and binding obligation of Assignor; and (iv) the individual executing this Assignment and Assumption Agreement on behalf of Assignor has full authority to execute such an agreement on behalf of Assignor. Assignor hereby indemnifies, defends and holds each other Party harmless from and against all losses, claims, damages, liabilities, costs and expenses, including reasonable attorneys' fees suffered by such Party as a result of the foregoing representations and warranties not being true and correct.

2. Assignee hereby represents and warrants to the other Parties that (i) this Assignment and Assumption Agreement is the valid and binding obligation of Assignee; (ii) the individual executing this Assignment and Assumption Agreement on behalf of Assignee has full authority to execute such agreement on behalf of Assignee and neither such individual nor the Assignee has any

affiliation with CEFC China Energy Company Limited; (iii) Assignee is acquiring the securities represented by the Membership Interest for its own account, solely for investment purposes, and not with a view to resale of said securities; (iv) Assignee has such knowledge and experience in business and financial matters which enables it to be capable of evaluating the risks and merits of this investment; (v) Assignee is able to bear the economic risks of this investment; (vi) Assignee has been provided with access to all information which it deems material to formulating an investment decision and that such information has been sufficient to make an informed decision. Assignee hereby indemnifies, defends and holds each other Party harmless from and against all losses, claims, damages, liabilities, costs and expenses, including reasonable attorneys' fees suffered by such Party as a result of the foregoing representations and warranties not being true and correct.

3. Each of Owasco and Assignor (each a "Releasing Party") for and on behalf of themselves and their current, former and future officers, directors, shareholders, owners, creditors, agents, representatives, contractors, subcontractors, employees, parents, partners, members, managers, subsidiaries, affiliates, agents, employees, representatives, predecessors, heirs, executors, administrators, successors, assigns and principals, hereby (i) fully and irrevocably releases and forever discharges the other Releasing Party and, in the case of Assignor as the Releasing Party, the other Releasing Party and the Company (the "Released Parties"), and the Released Parties' current and/or former agents, representatives, parents, partners, heirs, executors, employees, affiliates, administrators, successors and assignees, from any and all claims, counterclaims, causes of actions, suits, debts, controversies, damages, judgments, executions, claims, demands and liabilities, of whatever kind and nature, fixed or contingent, known or unknown, arising at law or in equity, which they ever had, now have or hereafter can, shall or may have for, upon or by reason of any matters, cause or thing whatsoever from the beginning of time to and including the date hereof relating to the Company, and (ii) covenants and agrees not to sue, prosecute or cause to be commenced or prosecuted any suit, activity, claim or other procedure based on the foregoing. Notwithstanding the foregoing, nothing contained herein shall be deemed to release the Parties from any claim relating to the representations, warranties and indemnities set forth in this Assignment and Assumption Agreement.

4. Assignee hereby accepts the assignment of the Membership Interest and hereby expressly assumes all of Assignor's obligations under the LLC Agreement relative to the Membership Interest arising on or after the date hereof.

5. The Parties acknowledge that the assignment of the Membership Interest is contemplated by Section 9.1 of the LLC Agreement, and Owasco hereby approves such assignment as the other member of the Company, such that no further action will be required to effect this assignment after its execution by the Parties.

6. The closing of the transactions contemplated by this Assignment and Assumption Agreement are conditioned upon (i) the simultaneous execution by the Company, Owasco and Assignee of a Second Amended and Restated Limited Liability Company Agreement of the Company; (ii) the simultaneous delivery of $259,845 via wire transfer from the Company to the Assignor in accordance with wire instructions provided by Assignor to the Company; (iii) the simultaneous delivery to the Company of all banking records of the Company in the possession or control of Assignor; and (iv) the prompt provision of all necessary banking authorizations to Owasco and R. Hunter Biden as contemplated in this Assignment and Assumption Agreement and the Second Amended and Restated Limited Liability Company Agreement of the Company.

7. Effective as of the date hereof, (i) Assignor shall, and does hereby withdraw as a member of the Company; (ii) the Hudson Managers are hereby removed from the Company's Board of Managers; and the Company's CEO and CFO are removed as officers of the Company.

8. Assignor shall promptly execute and deliver to the Parties any additional instrument or other document which a Party reasonably requests to evidence or better effect the assignment contained herein.

9. This Assignment and Assumption Agreement shall be interpreted, construed and enforced in accordance with the laws of the State of Delaware.

10. This Assignment and Assumption Agreement shall be binding upon and shall inure to the benefit of the respective parties hereto and their respective legal representatives, successors and assigns.

11. This Assignment and Assumption Agreement may be executed in counterparts, each of which shall constitute an original and all of which together shall constitute one and the same instrument.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have executed this Assignment and Assumption Agreement as of the date first above written.

COMPANY:

HUDSON WEST III LLC

By: _____
Name: R. Hunter Biden
Title: Manager

ASSIGNOR:

HUDSON WEST V LLC

By: _____
Name: Dong Gongwen
Title: Its authorized representative

ASSIGNEE:

COLDHARBOUR CAPITAL LLC

By: _____
Name: Mervyn Yan
Title: Its authorized representative

OWSACO:

OWASCO PC

By: _____
Name: R. Hunter Biden
Title: Its authorized representative

EXHIBIT 3A

efile GRAPHIC print - DO NOT PROCESS | ORIGINAL DATA - Production | DLN: [redacted]

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2017 or tax year beginning 01-01-2017, ending 12-31-2017

▶ Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

2017

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

TYPE OR PRINT

Name: HUDSON WEST III

Number, street, and room or su te no. If a P.O. box, see instruct ons.: 12 FOXWOOD ROAD

City or town, state or province, country, and ZIP or foreign postal code: GREAT NECK, NY 11024

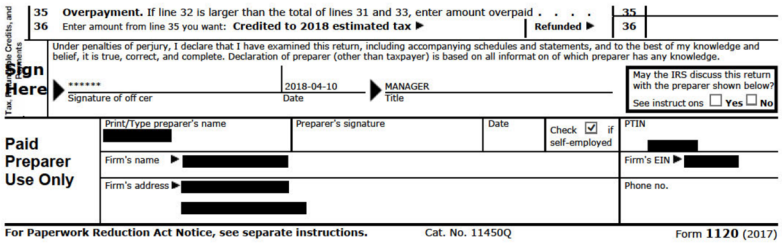
B Employer identification number: [redacted]

C Date incorporated: 04-19-2016

D Total assets (see instructions): $ 4,287,145

E Check if: (1) ☑ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended Return (6) ☐ Superseded Return

Income	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	c	Balance. Subtract line 1b from line 1a		1c	
	2	Cost of goods sold (attach Form 1125-A)		2	
	3	Gross profit. Subtract line 2 from line 1c		3	
	4	Dividends (Schedule C, line 19)		4	
	5	Interest		5	5,452
	6	Gross rents		6	
	7	Gross royalties		7	
	8	Capital gain net income (attach Schedule D (Form 1120))		8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	
	10	Other income (see instructions—attach statement)		10	0
	11	**Total income.** Add lines 3 through 10 ▶		11	5,452
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▶		12	
	13	Salaries and wages (less employment credits)		13	
	14	Repairs and maintenance		14	
	15	Bad debts		15	
	16	Rents		16	10,827
	17	Taxes and licenses		17	
	18	Interest		18	
	19	Charitable contributions		19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	298
	21	Depletion		21	
	22	Advertising		22	
	23	Pension, profit-sharing, etc., plans		23	
	24	Employee benefit programs		24	
	25	Domestic production activities deduction (attach Form 8903)		25	
	26	Other deductions (attach statement)		26	1,702,797
	27	**Total deductions.** Add lines 12 through 26 ▶		27	1,713,922
	28	Taxable income before net operating loss deduct on and special deduct ons. Subtract line 27 from line 11.		28	-1,708,470
	29	a Net operating loss deduction (see instructions)	29a		
		b Special deductions (Schedule C, line 20)	29b		
		c Add lines 29a and 29b		29c	
	30	**Taxable income.** Subtract line 29c from line 28. See instructions.		30	-1,708,470
	31	Total tax (Schedule J, Part I, line 11)		31	
	32	Total payments and refundable credits (Schedule J, Part II, line 21)		32	
	33	Estimated tax penalty. See instructions. Check if Form 2220 is attached ▶ ☐		33	0
	34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed.		34	



Tax, Deductions, Credits, and Payments	35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35	
	36	Enter amount from line 35 you want: **Credited to 2018 estimated tax** ▶	**Refunded** ▶	36	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all informat on of which preparer has any knowledge.

Sign Here

******	2018-04-10	MANAGER
Signature of off cer	Date	Title

May the IRS discuss this return with the preparer shown below? See instruct ons ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☑ if self-employed	PTIN

Firm's name ▶	Firm's EIN ▶
Firm's address ▶	Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form **1120** (2017)

Form 1120 (2017) Page **2**

Schedule C **Dividends and Special Deductions** (see instructions)		**(a)** Dividends received	**(b)** %	**(c)** Special deductions **(a)**x **(b)**
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	**Total.** Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	**Total dividends.** Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Form **1120** (2017)

Form 1120 (2017) Page **3**

Schedule J Tax Computation and Payment (see instructions)

Part I – Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions. ▶ ☐			
2	Income tax. Check if a qualified personal service corporation. See instructions. ▶ ☐		2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	**Total credits.** Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method — completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method–income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Other (see instructions — attach statement)	9f		
10	**Total.** Add lines 9a through 9f		10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	

Part II – Payments and Refundable Credits

12	2016 overpayment credited to 2017		12	
13	2017 estimated tax payments		13	
14	2017 refund applied for on Form 4466		14	( )
15	Combine lines 12, 13, and 14		15	
16	Tax deposited with Form 7004		16	
17	Withholding (see instructions)		17	
18	**Total payments.** Add lines 15, 16 and 17		18	
19	Refundable credits from:			
a	Form 2439	19a		
b	Form 4136	19b		
c	Form 8827, line 8c	19c		
d	Other (attach statement — see instructions)	19d		
20	**Total credits.** Add lines 19a through 19d		20	
21	**Total payments and credits.** Add lines 18 and 20. Enter here and on page 1, line 32		21	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☑ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ 523900		
b	Business activity ▶ Investment		
c	Product or service ▶ Investment		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	Yes	
	If "Yes," enter name and EIN of the parent corporation ▶ MONOCHROME CAPITAL PARTNERS LLC [redacted]		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	Yes	
b			

Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) | | No

Form 1120 (2017) Page **4**

Schedule K **Other Information** *(continued from page 3)*

		Yes	No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851,** Affiliations Schedule? For rules of constructive ownership, see instructions.		No
	If "Yes," complete (i) through (iv) below.		

(i) Name of Corporation	**(ii)** Employer Identification Number (if any)	**(iii)** Country of Incorporation	**(iv)** Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions.		No
	If "Yes," complete (i) through (iv) below.		

(i) Name of Entity	**(ii)** Employer Identification Number (if any)	**(iii)** Country of Organization	**(iv)** Maximum Percentage Owned in Profit, Loss or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316.		No
	If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock? . . . . . For rules of attribution, see section 318. If "Yes," enter:		No
	(a) Percentage owned ▶ _____ and **(b)** Owner's country: ▶ _____		
	(c) The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount. . . . . ▶ ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ _____		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here. . . . ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ $ _____		
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year **and** its total assets at the end of the tax year less than $250,000? . . . . . If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $ 0		No
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions . . . . . If "Yes," complete and attach Schedule UTP.		No
15a	Did the corporation make any payments in 2017 that would require it to file Form(s) 1099?		No
b	If "Yes," did or will the corporation file required Form(s) 1099?		
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		No
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		No
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or		

	fair market value of more than $1 million?	No
19	During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	No

Form 1120 (2017) Page **5**

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
Assets	**(a)**	**(b)**	**(c)**	**(d)**
1 Cash				4,281,484
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	( )		(298)	-298
11a Depletable assets			5,959	
b Less accumulated depletion	( )		( )	5,959
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Other assets (attach statement)				
15 Total assets				4,287,145
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach statement)				
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				6,000,000
21 Other liabilities (attach statement)				
22 Capital stock: **a** Preferred stock				
b Common stock				
23 Additional paid-in capital				
24 Retained earnings—Appropriated (attach statement)				
25 Retained earnings—Unappropriated				-1,712,855
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity				4,287,145

Schedule M-1 **Reconciliation of Income (Loss) per Books With Income per Return**
Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	-1,712,855	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $	0
2	Federal income tax per books	0			
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):	0	8	Deductions on this return not charged against book income this year (itemize):	0
5	Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $ b Charitable contributions $ c Travel and entertainment $ 4,385	4,385	9	Add lines 7 and 8	
6	Add lines 1 through 5	-1,708,470	10	Income (page 1, line 28)—line 6 less line 9	-1,708,470

Schedule M-2 **Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books	-1,712,855		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	0
		0	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	-1,712,855	8	Balance at end of year (line 4 less line 7)	-1,712,855

Form **1120** (2017)

Additional Data

Software ID:	
Software Version:	
EIN:	[redacted]
Name:	HUDSON WEST III
Return Software ID:	[redacted]
Form 1120, Page 3, Schedule K Line 3 - Parent Corporation Name Control:	MONO

Form 1120, Special Condition:

Special Condition Description

efile GRAPHIC print - DO NOT PROCESS | ORIGINAL DATA - Production | DLN: [redacted]

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at *www.irs.gov/form4562.*

OMB No. 1545-0172

2017

Attachment Sequence No. 179

Name(s) shown on return
HUDSON WEST III

Business or activity to which this form relates
Form 1120 Line 20

Identifying number
[redacted]

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.**)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.**)** (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		5,959	5.00	MQ	200 DB	298
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	**21**	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	**22**	298
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs **23**		

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12906N Form **4562** (2017)

Form 4562 (2017) Page **2**

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles. **)**

24a Do you have evidence to support he business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list veh cles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery per od	(g) Method/ Convent on	(h) Depreciation/ deduction	(i) Elected sect on 179 cost
Special depreciation allowance for qualified listed property placed in serv ce during the tax year and used more than 50% in a qualified business use (see instructions)					**25**			
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28**

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . . **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (**do n't** include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal(noncommuting) miles driven . . .						
33 Total miles driven during the year. Add lines 30 through 32						

	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					

43 Amortization of costs that began before your 2017 tax year **43**

44 Total. Add amounts in column (f). See the instructions for where to report **44**

Form **4562**(2017)

Additional Data

Software ID:
Software Version:
EIN: [redacted]
Name: HUDSON WEST III

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SCHEDULE G (Form 1120)
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Information on Certain Persons Owning the Corporation's Voting Stock

▶Attach to Form 1120.
▶See instructions on page 2.

OMB No. 1545-0123

Name
HUDSON WEST III

Employer identification number (EIN) [redacted]

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
MONOCHROME CAPITAL PARTNERS LLC	[redacted]	Domestic Corp	US	100.000 %

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citzenship (see instructions)	(iv) Percentage Owned in Voting Stock
See Additional Data Table			

For Paperwork Reduction Act Notice, see the Instructions for Form 1120. Cat. No. 52684S **Schedule G (Form 1120) (Rev. 12-2011)**

Additional Data

Software ID:
Software Version:
EIN: [redacted]
Name: HUDSON WEST III

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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2017 Itemized Other Deductions Schedule

Name: HUDSON WEST III

EIN: [redacted]

Corporation Name	Corporation EIN	Description	Amount	Partnership Name	Partnership EIN
		BANK CHARGES	132		
		LEGAL AND PROFESSIONAL	1,445,387		
		MEALS AND ENTERTAINMENT (50%)	4,386		
		OFFICE EXPENSE	100,000		
		POSTAGE	637		
		TRAVEL	91,283		
		MANAGEMENT FEE	55,863		
		TRANSPORTATION FEE	5,109		

EXHIBIT 3B

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Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2018 or tax year beginning 01-01-2018, ending 12-31-2018

▶ Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

2018

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

TYPE OR PRINT

Name: HUDSON WEST III

Number, street, and room or su te no. If a P.O. box, see instruct ons.: 12 FOXWOOD ROAD

City or town, state or province, country, and ZIP or foreign postal code: GREAT NECK, NY 11024

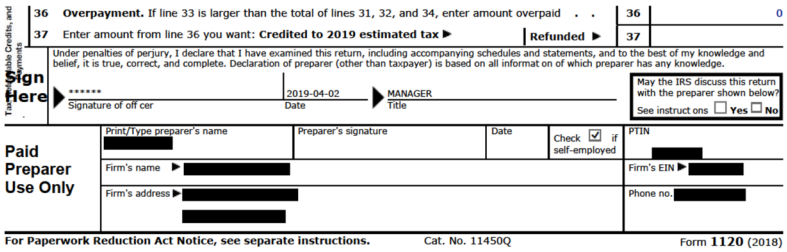
B Employer identification number: [redacted]

C Date incorporated: 04-19-2016

D Total assets (see instructions): $ 158

E Check if: (1) ☐ Initial return (2) ☑ Final return (3) ☐ Name change (4) ☐ Address change

Income	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	c	Balance. Subtract line 1b from line 1a		1c	
	2	Cost of goods sold (attach Form 1125-A)		2	
	3	Gross profit. Subtract line 2 from line 1c		3	
	4	Dividends and inclusions (Schedule C, line 23, column (a))		4	
	5	Interest		5	7,568
	6	Gross rents		6	
	7	Gross royalties		7	
	8	Capital gain net income (attach Schedule D (Form 1120))		8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	-3,680
	10	Other income (see instructions—attach statement)		10	0
	11	**Total income.** Add lines 3 through 10 ▶		11	3,888
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▶		12	
	13	Salaries and wages (less employment credits)		13	
	14	Repairs and maintenance		14	
	15	Bad debts		15	
	16	Rents		16	51,087
	17	Taxes and licenses		17	300
	18	Interest (see instructions)		18	
	19	Charitable contributions		19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	1,981
	21	Depletion		21	
	22	Advertising		22	
	23	Pension, profit-sharing, etc., plans		23	
	24	Employee benefit programs		24	
	25	Reserved for future use		25	
	26	Other deductions (attach statement)		26	4,132,392
	27	**Total deductions.** Add lines 12 through 26 ▶		27	4,185,760
	28	Taxable income before net operating loss deduct on and special deduct ons. Subtract line 27 from line 11.		28	-4,181,872
	29a	Net operating loss deduction (see instructions)	29a		
	b	Special deductions (Schedule C, line 24, column (c))	29b		
	c	Add lines 29a and 29b		29c	
	30	**Taxable income.** Subtract line 29c from line 28. See instructions		30	-4,181,872
	31	Total tax (Schedule J, Part I, line 11)		31	0
	32	2018 net 965 tax liability paid (Schedule J, Part II, line 12)		32	
	33	Total payments, credits and section 965 net tax liability (Schedule J, Part III, line 23)		33	
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached ▶ ☐		34	0
	35	**Amount owed.** If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed		35	



Tax, Refundable Credits, and Payments	36	**Overpayment.** If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid . .	36 0
	37	Enter amount from line 36 you want: **Credited to 2019 estimated tax** ▶ **Refunded** ▶	37

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all informat on of which preparer has any knowledge.

******	2019-04-02	MANAGER	May the IRS discuss this return with the preparer shown below? See instruct ons ☐ Yes ☐ No
Signature of off cer	Date	Title	

Paid Preparer Use Only

Print/Type preparer's name [redacted]	Preparer's signature	Date	Check ☑ if self-employed	PTIN [redacted]
Firm's name ▶ [redacted]				Firm's EIN ▶ [redacted]
Firm's address ▶ [redacted]				Phone no. [redacted]

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form **1120** (2018)

Form 1120 (2018) Page **2**

Schedule C	**Dividends, Inclusions, and Special Deductions** (see instructions)	**(a)** Dividends and inclusions	**(b)** %	**(c)** Special deductions **(a)**x **(b)**
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly-owned foreign subsidiaries		100	
9	**Subtotal.** Add lines 1 through 8. See instructions for limitations		see instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybird dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Section 965(a) inclusion		see instructions	
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	**Total dividends and inclusions.** Add lines 9 through 20. Enter here and on page 1, line 4			
24	**Total special deductions.** Add lines 9 through 22, column (c). Enter here and on page 1, line 29b			

Form **1120** (2018)

Form 1120 (2018) Page **3**

Schedule J **Tax Computation and Payment** (see instructions)

Part I – Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ▶ ☐				
2	Income tax. See instructions.			**2**	0
3	Base erosion minimum tax (attach Form 8991)			**3**	
4	Add lines 2 and 3			**4**	0
5a	Foreign tax credit (attach Form 1118)	**5a**			
b	Credit from Form 8834 (see instructions)	**5b**			
c	General business credit (attach Form 3800)	**5c**			
d	Credit for prior year minimum tax (attach Form 8827)	**5d**			
e	Bond credits from Form 8912	**5e**			
6	**Total credits.** Add lines 5a through 5e			**6**	
7	Subtract line 6 from line 4			**7**	0
8	Personal holding company tax (attach Schedule PH (Form 1120))			**8**	
9a	Recapture of investment credit (attach Form 4255)	**9a**			
b	Recapture of low-income housing credit (attach Form 8611)	**9b**			
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	**9c**			
d	Interest due under the look-back method—income forecast method (attach Form 8866)	**9d**			
e	Alternative tax on qualifying shipping activities (attach Form 8902)	**9e**			
f	Other (see instructions —attach statement)	**9f**			
10	**Total.** Add lines 9a through 9f			**10**	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31			**11**	0

Part II–Section 965 Payments (see instructions)

12	2018 net 965 tax liability paid from Form 965-B, Part II, column (k), line 2. Enter here and on page 1, line 32	**12**	

Part III–Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2017 overpayment credited to 2018			**13**	
14	2018 estimated tax payments			**14**	
15	2018 refund applied for on Form 4466			**15**	( )
16	Combine lines 13, 14, and 15			**16**	
17	Tax deposited with Form 7004			**17**	
18	Withholding (see instructions)			**18**	
19	**Total payments.** Add lines 16, 17 and 18			**19**	
20	Refundable credits from:				
a	Form 2439	**20a**			
b	Form 4136	**20b**			
c	Form 8827, line 8c	**20c**			
d	Other (attach statement — see instructions)	**20d**			
21	**Total credits.** Add lines 20a through 20d			**21**	
22	2018 net 965 tax liability from Form 965-B, Part I, column (d), line 2. See instructions			**22**	
23	**Total payments, credits and section 965 net tax liability.** Add lines 19, 21, and 22. Enter here and on page 1, line 33			**23**	

Form **1120** (2018)

Form 1120 (2018) Page **4**

Schedule K **Other Information** (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☑ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ 523900		
b	Business activity ▶ Investment		
c	Product or service ▶ Investment		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	Yes	
	If "Yes," enter name and EIN of the parent corporation ▶ MONOCHROME CAPITAL PARTNERS LLC [redacted]		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	Yes	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851,** Affiliations Schedule? For rules of constructive ownership, see instructions.		No
	If "Yes," complete (i) through (iv) below.		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions.		No
	If "Yes," complete (i) through (iv) below.		

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316.		No
	If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock?		No
	For rules of attribution, see section 318. If "Yes," enter:		
	(a) Percentage owned ▶ _____ and **(b)** Owner's country: ▶ _____		
	(c) The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount. ▶ ☐		
	If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ _____		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ▶ ☐		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.)		

		▶ $ 1,708,470	
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year **and** its total assets at the end of the tax year less than $250,000?	Yes	
	If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $		

Form **1120** (2018)

Form 1120 (2018) Page **5**

Schedule K Other Information (continued from page 4)

		Yes	No
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		No
	If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments in 2018 that would require it to file Form(s) 1099?	Yes	
b	If "Yes," did or will the corporation file required Forms 1099?	Yes	
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		No
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?	Yes	
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		No
19	During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		No
20	Is the corporation operating on a cooperative basis?		
21	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		
	If "Yes," enter the total amount of the disallowed deductions ▶ $		
22	Does the corporation have gross receipts of at least $500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		
	If "Yes," complete and attach Form 8991.		
23	At any time during the current or prior year, did the corporation make an election under section 163(j) for any real property trade or business or any farming business (see instruction)?		
24	Does the corporation satisfy **all** of the following conditions? (see instructions).	Yes	
a	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed $25 million, and the corporation is not a tax shelter.		
b	The corporation does not own a pass-throught entity with current year, or prior year carryover, excess business intrest expense.		
	If "No," complete and attach Form 8990.		
25	Is the corporation attacheing Form 8996 to certify as a Qualified Opportunity Fund?		
	If "Yes," enter amount from Form 8996, line 13 ▶ $		

Form **1120** (2018)

Form 1120 (2018) Page **6**

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
Assets	**(a)**	**(b)**	**(c)**	**(d)**
1 Cash		4,281,484		158
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	5,959			
b Less accumulated depreciation	(298)	5,661	(0)	0
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Other assets (attach statement)				
15 Total assets		4,287,145		158
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach statement)				
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		6,000,000		6,000,000
21 Other liabilities (attach statement)				
22 Capital stock: **a** Preferred stock				
b Common stock				
23 Additional paid-in capital				
24 Retained earnings—Appropriated (attach statement)				
25 Retained earnings—Unappropriated		-1,712,855		-5,999,842
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		4,287,145		158

Schedule M-1 **Reconciliation of Income (Loss) per Books With Income per Return**
Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	-4,286,987	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $	0
2	Federal income tax per books	0			
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):	0	8	Deductions on this return not charged against book income this year (itemize): a Depreciation $ b Charitable contributions $	0
5	Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $ b Charitable contributions $ c Travel and entertainment $ 105,115	105,115	9	Add lines 7 and 8	
6	Add lines 1 through 5	-4,181,872	10	Income (page 1, line 28)—line 6 less line 9	-4,181,872

Schedule M-2 **Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year	-1,712,855	5	Distributions: a Cash	
2	Net income (loss) per books	-4,286,987		b Stock	
3	Other increases (itemize):			c Property	
		0	6	Other decreases (itemize):	0
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	-5,999,842	8	Balance at end of year (line 4 less line 7)	-5,999,842

Form **1120** (2018)

Additional Data

Software ID:	
Software Version:	
EIN:	[redacted]
Name:	HUDSON WEST III
Return Software ID:	[redacted]
Form 1120, Page 3, Schedule K Line 3 - Parent Corporation Name Control:	MONO

Form 1120, Special Condition:

Special Condition Description

efile GRAPHIC print - DO NOT PROCESS | ORIGINAL DATA - Production | DLN: [redacted]

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2018

Attachment Sequence No. 179

Name(s) shown on return: HUDSON WEST III

Business or activity to which this form relates: Form 1120 Investment

Identifying number: [redacted]

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.**)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.See instructions.**)**

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	1,981
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System							
d 40-year			40 yrs.	MM	S/L		
Part IV	**Summary** (See instructions.)						
21	Listed property. Enter amount from line 28					**21**	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions					**22**	1,981
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs			**23**			

Form 4562 (2018) Page **2**

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles. **)**

24a Do you have evidence to support he business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in serv ce	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected sect on 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven . . .												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year				**43**	
44 Total. Add amounts in column (f). See the instructions for where to report				**44**	

Form **4562** (2018)

Additional Data

Software ID:
Software Version:
EIN: [redacted]
Name: HUDSON WEST III

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Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶Attach to your tax return.
▶ Go to *www.irs.gov/Form4797* for instructions and the latest information.

OMB No. 1545-0184

2018

Attachment Sequence No. **27**

Name(s) shown on return
HUDSON WEST III

Identifying number [redacted]

1	Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1

Part I **Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft— Most Property Held More Than 1 Year** (see instructions)

2 (a) Descript on of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
Equipment	12-19-2017	12-31-2018	0	2,279	5,959	-3,680

3	Gain, if any, from Form 4684, line 39	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft	6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	-3,680
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	

Part II **Ordinary Gains and Losses** (see instructions)

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):		
11	Loss, if any, from line 7	11	(3,680)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	-3,680
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28. The amount from property used as an employee cannot be deducted. Identify as from "Form 4797, line 18a." See instructions.	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13086I Form **4797** (2018)

Form 4797 (2018) Page **2**

Part III **Gain From Disposition of Property Under Sections 1245, 1250,1252, 1254, and 1255** (see instructions)

19 **(a)** Descript on of section 1245, 1250, 1252, 1254, or 1255 property:	**(b)** Date acquired (mo., day, yr.)	**(c)** Date sold (mo., day, yr.)
A		
B		
C		
D		

	These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales pr ce (**Note:** *See line 1 before completing.*) .	**20**				
21	Cost or other basis plus expense of sale. . . .	**21**				
22	Depreciation (or depletion) allowed or allowable .	**22**				
23	Adjusted basis. Subtract line 22 from line 21 . .	**23**				
24	Total gain. Subtract 23 from 20	**24**				
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22 .	**25a**				
b	Enter the **smaller** of line 24 or 25a	**25b**				
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Add t onal depreciation after 1975. See instructions . .	**26a**				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	**26b**				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	**26c**				
d	Add t onal depreciation after 1969 and before 1976 . .	**26d**				
e	Enter the **smaller** of line 26c or 26d	**26e**				
f	Section 291 amount (corporations only)	**26f**				
g	Add lines 26b, 26e, and 26f	**26g**				
27	**If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	**27a**				
b	Line 27a multiplied by applicable percentage. See instructions	**27b**				
c	Enter the **smaller** of line 24 or 27b	**27c**				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	**28a**				
b	Enter the **smaller** of line 24 or 28a	**28b**				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126. See instructions . .	**29a**				
b	Enter the **smaller** of line 24 or 29a. See instruct ons . .	**29b**				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	**30**	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . .	**31**	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	**32**	

Part IV

	Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation See instructions	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Form **4797** (2018)

Additional Data

Software ID:	
Software Version:	
EIN:	[redacted]
Name:	HUDSON WEST III

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SCHEDULE G (Form 1120)
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Information on Certain Persons Owning the Corporation's Voting Stock

▶Attach to Form 1120.
▶See instructions on page 2.

OMB No. 1545-0123

Name
HUDSON WEST III

Employer identification number (EIN) [redacted]

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
MONOCHROME CAPITAL PARTNERS LLC	[redacted]	Domestic Corp	US	100.000 %

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citzenship (see instructions)	(iv) Percentage Owned in Voting Stock
See Additional Data Table			

For Paperwork Reduction Act Notice, see the Instructions for Form 1120. Cat. No. 52684S **Schedule G (Form 1120) (Rev. 12-2011)**

Additional Data

Software ID:
Software Version:
EIN: [redacted]
Name: HUDSON WEST III

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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2018 Itemized Other Deductions Schedule

Name: HUDSON WEST III

EIN: [redacted]

Corporation Name	Corporation EIN	Description	Amount	Partnership Name	Partnership EIN
		BANK CHARGES	136		
		LEGAL AND PROFESSIONAL	3,368,692		
		MEALS (50%)	105,116		
		OFFICE EXPENSE	4,227		
		TRAVEL	10,815		
		MANAGEMENT FEE	253,561		
		DEVELOPMENT FEE	389,845		

From: Devon Archer [redacted]
To: Hunter Biden
Sent: 5/7/2014 4:41:15 AM
Subject: Re: Notes from the 13 hr plane ride

> On May 7, 2014, at 4:01 AM, Hunter Biden <[redacted]> wrote:
>
> 1. Need to close the loop with American Well and Ido this wk.
OK. READY TO FUND. SEND INSTRUCTIONS. OR WHO I SHOULD TALK TO IN AN EMAIL INTRO.
> 2. Need to reorganize Rosemont Seneca Bohai LLP with input from accountant.
OR START A NEW ENTITY WITH NO LEGACY ASSETS AND LIABILITIES. EITHER WAY SIMPLE ENOUGH AND DENNIS, YOU AND ME MOSTLY NEED TO DISCUSS IN PRACTICE HOW TO BE MOST TAX EFFICIENT. (I'LL CONSULT WITH DENIS ON WHETHER WE START NEW ENTITY OR USE LEGACY TODAY.)
> 3. AW investment should come from RSB and we can hold purchased shares and Advisory Board shares there. (If acct says that's the way to do it.). We are basically getting 6100 shares for the price of 1100 shares or $275k in shares for $50k. So if they are a 2X investment we do 11X and a 3X is 16.5X. Seems worthwhile to me.
OK
> 4. We need to decide splits for rest of our team for RSTP (not AW). Meaning what do Eric Chris and Rob get by way of equity in RSTP 1 and does that stay the same for RSTP 2.
AGREED. WE NEED TO LAY OUT WHAT EACH OF THEIR DELUSIONAL EXPECTATIONS ARE KNOWING ITS DIFFICULT FOR ME TO RECUT ANYTHING WITH CHRIS. BUT AGREED NEED TO MANAGE.
> 5. Need to map out Burnham play and begin to move BD and Advisory team in that direction w/o revealing too much before anything is certain.
AGREED. WORKING ON IT FROM THE BURNHAM SIDE BUT HARD TO DO ANYTHING BEFORE ITS CLOSED AND STILL RISK OF IT NOT CLOSING MOSTLY FROM FINRA APPROVAL AND MUTUAL FUND TRUSTEE BOARD APPROVAL. THE MONEY IS LINED UP AND IN ESCROW FOR THE RECAP. THE PLAN IS CLEAR AND SIMPLE ENOUGH IF I GET INTO A CONTROL POSITION ON THE BOARD; AFFECT AN ACQUISITION OF THE RSP BD. NEED TO FIGURE OUT HOW I GET COMPENSATION FROM THAT.
> 6. Need to determine what we consider expenses to be deducted from potential Burisma "pay" before we determine true split # with Alex. (i.e. 5-.75/3= 1.42M apiece). Is 750K reasonable expense # btw Wash and DC office?
TAX LIABILITY AND SOMETHING LIKE THAT SEEMS FAIR.
> 7. That would bring us to roughly 4.85M jointly from Burisma. If that actually happens we should consider two things: 1- making a 200-250K RSB investment into Counsyl and 2- I INVESTED $200K OF MY PA IN THIS ROUND. I WOULD DO MORE.
> what's the cheapest NetJets acct we could get (Ha). WE HAVE A LONG WAY TO GO! BHR SHOULD BE FINANCING THAT.
> 8. We (Burisma) should buy a Lithuanian Bank or an Irish Bank and then apply for a US banking license OR Burisma should lend RSB the capital to purchase a small commercial US Bank. The purpose would be to act as the financing mechanism for expansion plans outside of UKR
YES. THE CFO OF BURISMA ASKED ME AT SOME POINT EAIER FOR EXACTLY THAT IN REGARDS TO A BANK. WITH A LITTLE RESEARCH I AM TOLD IT WILL BE IMPOSSIBLE TO GET US A BANKING LICENSE BUT I AGREE A EUROPEAN (AND LITHUANIAN) BANK WOULD BE IDEAL.
> 9. I brought up with Neil the idea of me going on the board of Counsyl. We should push that and you and I (or all of RSTP split the board fee).
AGREED. WILL PUSH.
> 10. We need to get to Mexico City and cement deal w/ Miguel. To that end you need to reach out to him and get him an ongoing report on RR investment.
I WILL SEND TOMORROW. THIS IS AN ABSOLUTE MUST. TRIP NEEDS TO BE SCHEDULED FOR POST KZ. I THINK WE SHOULD FOCUS THE VISIT ON BURISMA EXPANSION AND YOU SHOULD START PREPPING MIGUEL.
> 11. Have Seb do some research on QIA and their recent investments in the US I'm preparation for our trip to Doha. If we make the right asks I feel confident they will bend over backwards to work with us.
WILL DO. WE NEED TO POSITION A REAL ASK OR MULTIPLE ASKS OUT OF THIS TRIP I AGREE.
>
> RHB
> [redacted]

2014 / 2015 Burisma Income – The Plan

> 6. Need to determine what we consider expenses to be deducted from potential Burisma "pay" before we determine true split # with Alex. (i.e. 5-.75/3= 1.42M apiece). Is 750K reasonable expense # btw Wash and DC office?
TAX LIABILITY AND SOMETHING LIKE THAT SEEMS FAIR.
> 7. That would bring us to roughly 4.85M jointly from Burisma. If that actually happens we should consider two things: 1- making a 200-250K RSB investment into Counsyl and 2- I INVESTED $200K OF MY PA IN THIS ROUND. I WOULD DO MORE.
> what's the cheapest NetJets acct we could get (Ha). WE HAVE A LONG WAY TO GO! BHR SHOULD BE FINANCING THAT.
> 8. We (Burisma) should buy a Lithuanian Bank or an Irish Bank and then apply for a US

- The $5 Million (5.0) less $750K (0.75) = $4,250,000 over the 5-year period. Allocating 1/3 to RHB, Archer and Alex [redacted] gives them each "pay" of $1.42M (over the 5-year period)
  - [redacted]

[redacted]

EXHIBIT 400

FD-302 (Rev 5-8-10) -1 of 7- OFFICIAL RECORD

UNCLASSIFIED//FOUO

FEDERAL BUREAU OF INVESTIGATION

Date of entry 04/26/2019

On 03/28/2019, GAL LUFT, was interviewed at the United States Embassy in Brussels, Belgium [redacted] The following individuals were present for the United States government: Assistant United States Attorneys (AUSAs) Daniel Richenthal and Catherine Ghosh, [redacted] LUFT was present with his attorney Robert Henoch and Paralegal /Analyst Gabriel Klausner both from Kobre Kim LLP. [redacted] LUFT voluntarily provided the following information:

LUFT has lived in Israel for the last 11 years, and is a citizen of both the United States and Israel. LUFT's primary work is in China. LUFT is aware of the criminal case involving his friend, PATRICK HO. LUFT had been careful not to get involved with HO's Africa dealings. LUFT is not a fan of the United Nations (UN) and would often decline invitations to UN events that HO would invite him to.

[redacted]

UNCLASSIFIED//FOUO

Investigation on 03/28/2019 at Brussels, Belgium (In Person)

[redacted] Date drafted 03/29/2019

This document contains neither recommendations nor conclusions of the FBI. It is the property of the FBI and is loaned to your agency; it and its contents are not to be distributed outside your agency.

[redacted] HO and YE were not really getting along. When they first began working together, HO and YE were peers. HO had a 50% stake in CEFC CHINA ENERGY matters with YE. YE slowly marginalized HO over time. Their relationship deteriorated in earnest when YE entered into a deal with Russian energy conglomerate ROSNEFT. Overall, HO was pro-American and YE did not like people that did not agree with him. [redacted] YE would often use intermediaries to send and receive messages. HO was LUFT's usual contact person for YE and LUFT only communicated with YE through others. In addition to CHAN, LUFT knew LI SHUAI to be a contact person and confidant for YE.

[redacted]

Following the meeting, HO and LUFT discussed what the potential legal trouble for HO could be in the United States. HO did not consider that it could be anything to do with Africa, and could not figure out anything else that could expose him legally. HO believed that YE was jealous of him and had fabricated this information as a scheme to keep HO out of the United States. HO's function in the United States had been to make contacts for CEFC CHINA ENERGY. YE had been making his own contacts in the United States and purchasing high-end real estate. HO had warned YE that he could not make these deals without drawing the attention of Chinese government officials, who would view them unfavorably. YE believed that money could solve most problems. HO believed that the Chinese intelligence services had penetrated the United States government or the FBI.

YE frequently bragged about relationships he had established with former Vice President JOSEPH BIDEN, his son, HUNTER, and brother, JAMES. LUFT heard from both YE and HO about YE's contacts with the BIDEN family.

LUFT believes the first attempt YE made to meet with JOSEPH BIDEN was during YE's first trip to Washington D.C. in December of 2015, when BIDEN was still Vice President. YE was coming to Washington to sign a cooperation agreement between the CHINA ENERGY FUND COMMITTEE think tank (CEFC) and and LUFT's organization, the INSTITUTE FOR THE ANALYSIS OF GLOBAL SECURITY (IAGS). HO and LUFT were trying to schedule events for YE but were frustrated because YE was not coordinating with them. LUFT learned from HO several years later that YE had attempted to meet BIDEN and HUNTER during this visit, but that the meeting had been cancelled.

LUFT stated that during 2015 the political climate was much different and there was a spirit of cooperation between the United States and China. LUFT was not aware of any criminal activity that involved YE. YE liked to have pictures taken with important people in order to raise money with banking institutions. Many meetings that YE participated in were not substantive to business and served more as photo opportunities. LUFT felt that much of YE's success was related to his reputation. LUFT cited YE's and CEFC CHINA ENERGY's sponsorship of an art exhibition in Washington as one such example of this. LUFT felt that YE often exaggerated the importance of meetings he had with prominent people. YE did speak of JOSEPH BIDEN often, which LUFT considered to be a jab or showing up HO. HO would report all of his contacts with prominent U.S. figures but this was not reciprocated by YE. LUFT felt that YE could have been exaggerating his contact with the BIDEN family. LUFT is aware that YE met with BIDEN and HUNTER at the end of 2016 at the Four Seasons Hotel in Washington. Since 2015, YE had become a frequent traveler to the U.S., making trips to NYC, Miami, etc. LUFT described the internal competition within the CEFC CHINA ENERGY as fierce. By traveling to the U.S. and making his own contacts YE was indicating to HO that he did not need him anymore. YE likely associated LUFT with HO because of their shared opposition to CEFC CHINA ENERGY's venture with Russian owned ROSNEFT.

[redacted]

[redacted] In November 2017, HO was scheduled to attend a CEFC forum in Washington and a United Nations forum in NYC where a CEFC-sponsored prize would be given. HO debated whether to go, but felt a sense of duty to attend to represent CEFC. [redacted]

Following HO's arrest by the FBI in NYC, LUFT met with ZHANG during the Spring of 2018 in Beijing to learn about what had happened to HO. LUFT had received the impression from HO that ZHANG was a glorified secretary and served as his personal assistant. LUFT was unaware if HO and ZHANG had a personal/romantic relationship. LUFT was eager to meet with ZHANG because he had also learned that ANDREW LO had died. LO had been the number two person at CEFC and per LUFT's sources had assembled the box of cash that was used to bribe African officials involved in HO's case. LUFT believes that LO was murdered in 2018, because he died of suspicious circumstances and had previously been a healthy and fit man. The last time LUFT had spoken with LO he seemed terrified. With HO arrested and LO deceased, LUFT hoped ZHANG would be able to provide details. During their meeting, ZHANG stated she had been waiting at JFK airport in NYC the day HO was arrested. When HO did not come out, she observed YE and believed that YE and HO had been on the same flight. YE told ZHANG not to worry and that he was taking care of it, meaning HO being detained. LUFT thought this was unusual because YE always flew private. LUFT was aware that ZHANG was visited and questioned by U.S. government officials soon after HO's arrest. [redacted]

LUFT had first heard about HO's arrest from ZHANG and then soon after from media reports. LUFT had wanted to assist ZHANG with obtaining a lawyer. Immediately following HO's arrest, LUFT was cut off from all contact with CEFC CHINA ENERGY personnel. LUFT maintains communication with ZHANG via WeChat. At the time of HO's arrest, ANDREW LO was at the conference in Washington.

In February 2018, YE was arrested in China on corruption-related charges. CEFC CHINA ENERGY crumbled soon after and many of the people LUFT interfaced with departed what remained of CEFC CHINA ENERGY. LUFT had his own business to focus on so he was unconcerned with this. Over time LUFT

gradually rebuilt his relationships with former CEFC CHINA ENERGY personnel. LUFT referred to this person(s) as his CEFC CHINA ENERGY source (s).

Writer's Note: LUFT was directly asked to identify his CEFC CHINA ENERGY source(s) but refused to do so.

LUFT stated his CEFC CHINA ENERGY source(s) provided him with significant information regarding the BIDEN family. Before the 2016 U.S. Presidential election, HUNTER and YE had a discussion or meeting during which HUNTER requested 10 million dollars from YE, which YE promised to pay. YE never paid the money in a lump sum or in a timely fashion which made HUNTER angry. HUNTER was going through a messy divorce and needed the money. In December of 2016 and after the election, HUNTER was paid three million dollars by a CEFC CHINA ENERGY subsidiary company. The female CEFC CHINA ENERGY accountant who processed this payment was one of three CEFC CHINA ENERGY employees who were later arrested in Hong Kong. LUFT does not know the purpose of this three million dollar payment. HUNTER was believed to have met with YE in Miami, Florida in about May of 2017. HUNTER was accompanied by his girlfriend, HALLIE BIDEN, on this trip. During this trip, HUNTER was provided with a five million dollar payment from CEFC CHINA ENERGY and a monthly retainer was agreed to with which HUNTER and JAMES BIDEN would each receive monthly payments of one hundred thousand dollars and sixty-five thousand dollars, respectively, from CEFC CHINA ENERGY.

In total, LUFT believes that HUNTER BIDEN has received the following payments through YE and/or CEFC CHINA ENERGY:

- Three million dollars - December 2016
- Five million dollars - May 2017
- One million dollars - October 2017 (via HO)
- Additional monthly retainer payments

LUFT believes YE was willing to make these payments because he was generally aware of a corruption investigation of his activities by Chinese authorities. LUFT believes that YE was trying to build a political asylum request or parachute for himself from this investigation and that the BIDEN family could assist with this. YE had previously relocated his wife and son to NYC in September of 2016. YE's son attends Columbia Preparatory School and HO previously told LUFT that YE paid one million dollars to Columbia to ensure that his son was admitted. YE had asked LUFT directly in April or May of 2017 about the difficulty of obtaining passports from other countries like Portugal or Cyprus. In retrospect, LUFT believes all

of these actions to be related to YE fleeing China. LUFT believed that YE was aware that the "knives were out for him." LUFT stated that in China you could be a billionaire or a politician, but you could not be both. YE had been meeting with heads of state and other high-ranking diplomats and this caused resentment within China's foreign ministry. The deal YE brokered with ROSNEFT also caused discord among the other three large energy concerns within China. YE had scooped the biggest energy deal ever and there could be no way back. LUFT described YE as flying too close to the sun. In addition to this, CEFC CHINA ENERGY had spent money extravagantly on properties, businesses, etc. which drew the attention and concern of politicians

LUFT believes that YE met with HUNTER BIDEN a total of three times. HUNTER has a friend who LUFT believes is a retired FBI agent that attends meetings with HUNTER and operates on his behalf. The retired FBI agent has a damaged or missing eye. HUNTER met with one of YE's top deputies named ZANG several times in Eastern Europe, possibly the Czech Republic. These meetings were believed to have occurred in 2017 and the retired agent was in attendance. [redacted] LUFT believes that HUNTER organized the meeting between his father and YE during the end of 2016. LUFT is also aware that YE married a second wife in secret sometime during 2017. This wedding took place on the Greek island of Santorini and the woman he married was the daughter of a Communist Party official, possibly the Party Secretary in Shanghai. LUFT believed that HUNTER or other BIDEN family associates assisted in the planning and location of this wedding. LUFT did not know if any BIDEN family members physically attended the wedding. YE married this woman for her political status. Usually YE travelled with an entourage to include a personal chef and massage therapist, but this trip was more low key.

LUFT was aware that HUNTER had sought several business opportunities with CEFC CHINA ENERGY and offered the use of his contacts in the countries of Brazil, Columbia, Poland, and the Ukraine. HUNTER was particularly interested in a deal with the Ukraine. LUFT stated that CEFC CHINA ENERGY's business ventures were often rushed or haphazard, citing an example of an opportunity that fell through because officials working on the deal had confused the countries of Monaco and Morocco, as to where the deal would take place. LUFT was aware that CHRIS HEINZ, the step-son of former U.S. Secretary of State JOHN KERRY, was a business associate of HUNTER. HUNTER was also conducting business with another individual who had worked in the U.S. Department of Transportation for RODNEY SLATER,

during the Clinton administration. LUFT could not recall the name of this individual.

LUFT is aware that the person that first introduced HUNTER to the CEFC CHINA ENERGY was a Chinese-American named JAMES LEE. LEE worked at the CEFC CHINA ENERGY office in Virginia near Washington and had been previously employed as a taxi driver. LUFT had previously met LEE at this office. LUFT has never met any BIDEN family members in person.

Continuation [redacted] on 03/29/2019

On 03/29/2019, [redacted] GAL LUFT continued in the same location with all parties from the previous day present. LUFT and his attorney [redacted] and LUFT subsequently provided the following information:

After further reflection, LUFT believed that HUNTER's meetings in Eastern Europe could have occurred in Romania or the Czech Republic and that YE's deputy, ZANG, had met with HUNTER three times. YE had told LUFT this. LUFT had forwarded a hyperlink to an online article regarding HUNTER's divorce to HO because HO had been speaking about HUNTER. LUFT and HO had no relationship with HUNTER. YE told HO that if he ever had trouble in the United States that he should contact JAMES BIDEN for assistance. LUFT was able to recall the name of the individual he spoke of as a business associate of HUNTER that had worked in the Clinton administration. LUFT stated that his name was ROB WALKER and that he was a managing partner with Rosemont Seneca Partners, which HUNTER was also associated. LUFT believes WALKER attended meetings between HUNTER and ZANG.

EXHIBIT 401

-DEPARTMENT OF THE TREASURY
Internal Revenue Service
Criminal Investigation

Memorandum of Interview

Investigation #:	[redacted]	**Location:**	**Arnold & Porter**
Investigation Name:	Robert DOE		250 West 55th Street
Date:	September 29, 2022		New York, NY 10019-9710
Time:	Approx. 2:25PM – 5:20PM		
Participant(s):	James Biden, Relative / Business Associate of RHB		
	Paul Fishman, Attorney for James Biden		
	Gelsey Beaubrun, Attorney for James Biden		
	David Hibey, Attorney for James Biden		
	Joseph A. Ziegler, Special Agent (IRS-CI)		
	Christine Puglisi, Special Agent (IRS-CI)		
	Michelle Hoffman, Forensic Accountant FBI		
	Lesley Wolf, Assistant United States Attorney (DE)		
	Carly Hudson, Assistant United States Attorney (DE)		
	Mark Daly, Attorney DOJ-Tax Division		

On the above date and time, James Biden ("James B"), with his counsel Paul Fishman, Gelsey Beaubrun and David Hibey, met at the above location to meet for a scheduled interview with the above participants. SA Ziegler and SA Puglisi identified themselves as Special Agents with the IRS-CI and Michelle Hoffman as a Forensic Accountant with the FBI. DOJ-Tax Attorney Daly identified himself as well and AUSA Wolf and Hudson identified themselves. Prior to the interview, James B confirmed that he was doing the interview voluntarily and that he did not need a proffer agreement. If a proffer agreement was needed in the future, they would let the government know. DOJ-Tax Attorney Daly told James B that they had some questions about his interactions with RHB and the business activities they participated in together, flow of funds and mental state. [redacted] aul Fishman stated that James B remembers some stuff and some stuff is not as clear as it was five years ago. DOJ-Tax Attorney Daly told James B that he needed to be truthful and that if he wasn't truthful that he would be in violation of 1001 – False Statements, and the relevant penalties from violating it. DOJ-Tax Attorney Daly told James B that he could take a break at any time and can stop at any point to have conversations with his counsel. James B stated that he had no questions and provided the following information:

1. James B went to the University of Delaware from 1968 to 1972. James B was 13 credits short of receiving his degree. He spent most of his time on the road raising money for his brother's Senatorial campaign.

2. James B does not have any current licenses. James B had his real estate license, securities license, and his real estate broker's license. James B worked for a BBS Benefits Solutions which was not an insurance company. James B had operated in 35 states and was licensed in all 50 states. James B has never been disciplined for any of his licenses. James B has done an extensive amount of consulting with unions and municipalities and has built a lot of relationships in the labor community.

3. James B has a general knowledge around the energy and infrastructure industry. James B had been asked to participate and advise several fortune 500 companies and has started affordable housing all over the world. James B has also worked in real estate development. James B had owned restaurants and night clubs (4 - 5) in Wilmington, DE and New Jersey. James B looked into starting a hotel on Bethany Beach, but it never came to fruition. James B would work on the design and structure of the facilities but was not involved as an operator of the business. James B worked for several real estate developers and worked in commercial real estate while in San Francisco for a few years.

4. James B is currently only working for BBS Benefits Solutions. James B is currently trying to purchase a rugby franchise in Philadelphia. James B believes that rugby will be a huge market in the future.

5. James B has a close personal relationship with RHB and has had a business relationship with RHB.

6. James B stated that when Joe Biden's (Joe B) former wife and daughter were killed in 1971 after Joe B was elected to the senate, Joe B was not initially going to serve in the Senate. Joe B's kids viewed James B as a surrogate father because Joe B was spending his time back and forth between Washington DC and Wilmington. James B stated that he was with Joe B and his family for about two years and that he was very involved with Joe B's children (along with their sister Valerie). James B had found that he gravitated more towards RHB. RHB had taken a different path than his brother Beau. RHB was more adventurous and was more prone to get into a fight. James B thought of himself as a mentor and had a closer relationship with RHB. RHB tended to need more attention than his siblings. James B stated that RHB was his best friend and that is still the case to this day.

7. James B and RHB's professional relationship consisted of some minor ventures. After RHB graduated from Yale law school he went to work at a local law firm, Oldakar Baker. RHB became a partner at the law firm. RHB had asked James B if he knew of any hedge funds in New York and that he thought it was a good opportunity for them. RHB told James B that he only wanted the cream of the crop hedge fund and that he was going back to his partner with only the best fund. RHB and James B were looking to raise money for the fund and stated they wanted it to be clean as a whistle and it had to actively be in business for 5-10 years.

8. RHB and James B found a fund through Scott Oh (sp), who was head of the detective's union in NYC. Scott had introduced them to Tony Latido ("Latido"). Latido had worked in the insurance industry, and he had a relationship with a hedge fund that was wanting to sell out called Paradigm. When they went to purchase Paradigm, they said that they had approximately $200 million under management. James B stated that when they got into the fund and did the due diligence that the fund only had $37 million under management. They had found they were double and triple counting investments and that it was much less than they had said when they purchased the hedge fund. The hedge fund was repped by an attorney and James B stated that he was unaware that the attorney was under federal indictment and was awaiting sentencing. James B stated that they were getting a lot of false information and that there was a lot of movements of money. James B stated that they were eventually able to pay back the investors. One of the investors was a friend of RHB's, Jeffrey Cooper, who was an attorney who invested approximately $1 million. James B stated that they used a majority of that investment for the due diligence of the fund. James B had to mortgage his residence at the time to pay back Cooper because RHB felt strongly about it because it was a friend of his. Paradigm was around the time period of 2007 to 2009. The attorney who represented Paradigm had attempted to sue RHB and James B for unpaid attorney fees.

9. James B does not have an ownership interest in Eudora.

10. James B became aware of CEFC in and around early 2017 through RHB. James B recalled that it was approximately 5 years ago based on documents he had recently looked at. RHB told James B that he had two partners, Rob Walker ("Walker") and James Gilliar ("Gilliar") at the time and James B was unimpressed with those partners. James B had first met these partners at RHB's request in NYC. At the time, James B was told that Chairman Ye was dealing with RHB directly. James B had only met Chairman Ye once. James B thought that Walker and Gilliar didn't have anything to bring to the table. James B was unimpressed with their mannerisms and their general knowledge of the situation. James B recalled that RHB had brought in a friend of his into Paradigm and that friend was bipolar and that it had significantly complicated things. James B thought that RHB's friend Walker was very similar to this. Gilliar was supposedly formerly MI6 in the UK, but James B never verified this. Gilliar was a big guy and wore a Superman T-shirt that supposedly cost $5-7,000. Gillar was supposedly very connected. James B stated that he was brought on to look out for RHB's interest in the deal. RHB asked James B to help him evaluate the people and situation he was involved with regards to CEFC.

11. James B considered himself a point person to look out for family members who were dealing with addictions. James B stated that after reading RHB's book, he had to drop it because he was shocked and had no idea it was that bad.

12. Tony Bobulinski ("Bobulinski") was not a part of the group in the beginning. The understanding in the beginning was that Chairman Ye already had a very close relationship with RHB and he was going to be his partner. James B was not aware

of any written agreements between RHB and Chairman Ye. James B was paid by RHB's entity, Owasco.

13. James B was not at the meeting in Miami when the Chairman and RHB had met. James B did recall RHB receiving a diamond from the Chinese but that they found out it was not valuable. RHB said that he received the diamond from an associate of the Chairman at his office [redacted] James B stated that the Chinese always gave something as a welcome gift. RHB was originally told that the diamond was worth $10,000, but James B took it to a friend of his and found out that it was worthless. James B is only aware of one diamond and was not aware of a larger diamond.

14. James B stated that Bobulinski was introduced months later into the deal at the suggestion of Gilliar. James B understood Bobulinski as a wheel and dealer, former special operations guy who had a lot of wealth himself. James B found Bobulinski to be undesirable. James B did a little research into Bobulinski and had found he was involved in Playboy and pornography. James B thought that Bobulisnki was trying to have an influence over RHB and was trying to take over the deal. Bobulinski wanted to be the last one to sign off on everything.

15. [redacted] – a series of What'sApp chats. [redacted] James B did attend a luncheon with RHB in Romania. James B was focused on RHB at this luncheon and his relationship with Chairman Ye. James B understood this luncheon to be a side deal. James B recalled RHB, Gilliar, and Walker being in attendance. James B wasn't sure if Bobulinski was there. James B doesn't recall where they were in Romania. James B stated that they were discussing a side deal at the lunch but didn't remember the particulars of the deal. James B doesn't believe that there was business going on with Chairman Ye at the lunch in Romania. James B had no interest in dealing with Romania. James B stated that if RHB was at a meeting, that James B would also be there. James B wanted to make sure that RHB wasn't being taken advantage of and was also providing his advice.

16. James B was asked about RHB's mental state at the time. RHB was addicted to alcohol this whole time. RHB would show up to meetings when he was sober and when he wasn't sober, he wouldn't show up. If RHB attended a meeting and couldn't function, he would just get up and leave. While in Romania, RHB's state of mind was marginal. James B viewed this lunch as another deal outside of the Chairman Ye deal. James B did not recall the name of the person they were meeting with in Romania and was not aware of any involvement with [redacted] James B was not aware of the Romanian business [redacted] and was not aware of any other business deals involving RHB in Romania. James B did not think that anything came out of the meeting in Romania. James B stated that it was a friendly meeting and was not sure if anyone had met previously.

17. James B is not familiar with the entity State Energy HK. James B did not recall when RHB first started receiving money from CEFC. James B thought that their was money being paid in the beginning from CEFC and that it was being split between RHB and Walker. James B thought that it was several hundreds of thousands of dollars, but James B did not get any of that money.

18. [redacted] – texts with James B. James B was directed to the top text. DOJ-Tax attorney Daly told James B that in April of 2017, Walker sent some money to James B from Robinson Walker LLC. James B did not recall receiving any money from Walker. James B stated that if the money came from Walker, then it came from RHB. James B has no idea why money was sent through Walker and why he would have responded this way in the text. Again, James B didn't know why he was getting the money from Walker before "working" for Owasco.

19. RHB booked James B's travel to Romania and was not sure how RHB paid for it. James B did not pay for the trip. James B was not sure how far the trip was booked in advance to Romania. James B went with RHB to Romania because RHB had asked him to go. RHB was under the influence of various substances at the time and would have good and bad days.

20. James B became aware of the SinoHawk entity over the last few days. James B has no idea what the entity was and what it did as a business. James B told RHB that he would not work with Walker, Gilliar and/ or Bobulinski and that the only way he was going to be involved in the deal is if they were gone. RHB repeatedly complained to James B about Bobulinski.

21. James B met with Chairman Ye once and was not sure when it occurred. James B met Chairman Ye and the Director at RHB's request at his lavish apartment in NYC. The Chairman was interested in bringing his two kids and wife to live in the US and was looking into his kids attending the Spence School in NYC as well as a place to live. James B took the Chairman's wife to several private schools in NYC. The Chairman's wife was looking at finding a home near a school so the kids could walk.

22. James B said that the Director was also at the meeting with Chairman Ye and RHB. There may have been other people at the meeting, but James B wasn't sure who they were. James B stated that Chairman Ye was prepared to execute on the deal with Monkey Island in Louisiana. James B thought that this meeting with Chairman Ye occurred after the formation of Hudson West III ("HW3"). James B was not exactly aware of the HW3 entity as he was always paid by RHB through Owasco PC. James B was not sure how much exactly RHB was making from HW3 but RHB told James B that he was making $100,000 and that RHB would pay James B $60,000, in addition to fees. Sara Biden ("Sara B") never helped negotiate any of the deals with the Chairman. RHB may have asked Sara B for advice. James B stated that he wasn't involved in any of the negotiations because he was not an attorney and wasn't capable of negotiating terms and further stated that he trusted RHB and the handshake was good enough.

23. [redacted]

    a. James B didn't know what the document was. DOJ-Tax attorney Daly showed James B that Section 4.2b identifies James B as one of the managers. James B recalled that he only saw it as Owasco PC. James B didn't know that there were different subsets within the agreement and that he was not involved with this. James B confirmed that he received a credit card from HW3 and that it was late in the game. James B said that the credit card was for incidental expenses. James B stated that he had a secretary who was interfacing with RHB and was compensated $250-500 per week. James B stated that he submitted expenses from the account to verify that they were business related.

24. James B was asked about Gongwen (Kevin) Dong's ("Dong") role with HW3. Dong was an office manager at the Columbus Circle Offices. Jackie (Known as JaQui Bao) was also a manager at the office, but Dong was superior to Jackie. Jackie did all the clerical work. Jackie was not a senior official. James B's understanding was that Dong was dealing with Chairman Ye and then was speaking with RHB. James B had very limited interactions with Dong and did not have a relationship with him. James B recalled seeing Dong in the office in which Dong showed James B to his office. James B never transacted any business in that office. James B only directed deals to RHB and RHB would pass those deals along. James B was not dealing with the Chinese side of the entity and was only dealing with RHB.

25. DOJ-Tax attorney Daly told James B that the activity with HW3 started to heat up in id to Late August. James B stated that around this time RHB's mental state was good and bad/ up and down. James B recalled that at meetings, RHB would come in, sit down for a few minutes, and then would say he had to go to another meeting. RHB would tell James B that he could handle everything and told him to stay at the meeting. James B would ask what they were trying to do at the meetings and RHB told James B that they were looking for the acquisition of natural gas. James B stated that there were very few instances (5%) where James B was at a meeting and RHB stayed for the meeting and functioned well. James B would guess that there was more than one meeting where RHB functioned well. If James B was at a meeting, it was because RHB asked him to be there. James B stated that when it came to meetings that he was not sure which RHB he was getting – either the businessman or the addict. No one ever complained to James B about RHB's mental state.

26. [redacted]

    a. James B doesn't believe that the deal with Trade Group LLC ever came to fruition. James B knows Hiram Eastland ("Eastland") well, but perceived this deal to be a scam. James B was not impressed with the deal and was concerned with its legitimacy. James B thought that he sourced this deal and that it was predicated on the relationship he had with Eastland.

b. James B recalled meeting with Eastland at a location somewhere in the south. RHB was at the meeting. James B recalled this being a listening meeting. James B recalled it being a "big ask" and a lot of money from Eastland's group. James B thought that the deal might have been a setup or a government sting due to the timing and amount of money involved. James B stated that RHB and the Biden family had a relationship with the Eastland's.

c. James B stated that at this time he was living in Philadelphia. RHB was in Washington DC. James B would meet RHB in either Washington DC or NYC.

27. [redacted] – Email regarding the Citgo deal:

a. James B recalled this being a potential deal as well. James B stated that Micko (sp) was an attorney for Jose Luis Monzano. Jose controlled most of the media in Argentina and was a partner in Integra (the Oil Trader). James B thought that this might bring something to fruition because this guy was a big player. James B stated that the deal did not develop and that they did not appear to be interested. James B recalled that RHB was involved in these meetings through James B and that James B was the one having discussions with Micko and would let RHB know what they discussed. James B was not sure if there were any face-to-face deals with RHB regarding this deal.

b. James B noted that RHB portrayed CEFC to him as Chairman Ye was a protégé of President Xi.

28. [redacted]

a. James B did not recall this document. Again, James B would source deals and take them to RHB. James B did not recall the Thorn Group. James B thought that this might have been one of the many groups he talked with and that he was a very proactive person and that he talked to many people and businesses and that most of the time, nothing happened.

29. [redacted]

a. James B recalled that the life changing meeting was the deal with Monkey Island. Monkey Island was off the coast of Louisiana near the Gulf of Mexico. James B stated that there was room for a port to be developed and that the properties were pre-approved. The island was 50-100 miles from the Gulf of Mexico and that there was a clear passage to offload and load gas. CEFC was supposed to buy it from Greg Michaels ("Michaels") (the CEO and Owner in control of Monkey Island).

b. James B recalled talking with appropriate people in the governor's office regarding the permits and recalled that it was supposed to be on a fast

track. James B was told that it would be cheaper to build the drills in China and ship them from there. While the drills were being built, they would build the port. James B stated that he was the one who sourced this deal as well and told RHB about it. James B recalled RHB telling the Chairman about the island and that the Chairman was committed to the project.

c. James B stated that he was interfacing with Michaels and others in Louisiana. James B recalled that Chairman Ye was also sending his people to look at Monkey Island. James B would have thought that there was contact between Michaels and RHB but did not specifically recall.

d. James B stated that this deal did not go forward, and that he didn't know why. James B recalled that the Chinese had backed out when things started to unravel with CEFC. James B stated that the Chinese had become less communicative with them. James B recalled that Michaels had other potential buyers at a lower price and that he had to sell ASAP.

e. James B recalled that Chairman Ye was going to sign the deal, but then they ended up not signing. Again, James B stated that he didn't know why they had backed out and that he wasn't provided with an explanation. James B recalled asking RHB and he didn't know why as well. James B recalled there being months and months of negotiations regarding Monkey Island.

f. James B recalled that at the time, the Chinese were looking for Liquified Natural Gas ("LNG"). Before meeting with Michaels, James B had no idea about LNG and never represented to anyone that he did.

30. [redacted]

a. James B recalled meetings like this in which they would discuss various deals and their viability. James B stated that every deal was presented by RHB in some fashion to the Chinese. James B didn't really interact with Mervyn Yan ("Yan") or Dong and thought there was no harm in them being at the meetings. James B recalled that they wanted to show the Chinese that there was activity going on with HW3. James B viewed the Director and Chairman to hold the power and that Dong and Yan worked for them and had no power. James B recalled that they wanted Dong and Yan at the meetings so that they would know they were outsourcing deals so that they could relay it back to the Director and the Chairman. James B and RHB were not interested in the opinion of Dong and Yan.

31. [redacted] – Text messages from January of 2018:

a. James B stated that he recalled not being involved with anything beyond 2017. James B stated that he wanted a "soft landing" for RHB.

b. James B recalled having a celebratory lunch with the Chairman at a high scale Japanese restaurant in which they were high fiving each other because the deal was done with Monkey Island. After the deal didn't go through, James B recalled that they were done.

c. James B was no longer sourcing deals for the Chinese after Money Island. James B stated that even though he was no longer sourcing deals, he was still getting paid. At this point, James B had very little confidence that any other deal would go through with the Chinese.

32. James B stated that he was still aligned with RHB professionally after the Monkey Island deal fell through. James B recalled trying to console RHB and bolster his confidence after his divorce. James B recalled the slide in RHB's state of mind to occur around the divorce in March of 2017. RHB was having problems with his daughters and Kathleen Buhle was making RHB's life miserable. James B didn't think RHB had any income other than the money he was earning from the Chinese. James B recalled taking RHB to various rehab centers throughout this time.

33. James B recalled being informed by RHB in February of 2018 that Chairman Ye was arrested. James B recalled that they didn't know where Chairman Ye was and that he disappeared. James B didn't think that they know where Chairman Ye is to this day.

34. James B stated that a part of keeping RHB afloat was keeping him involved in business discussions. James B recalled bringing RHB various deals and keeping him interested in business. James B would visit RHB in rehab.

35. James B did not recall RHB trying to make calls to the HW3 board of directors after Chairman Ye was arrested.

36. [redacted]

a. James B doesn't believe that there was ever a meeting. James B thought that Dong and Yan were interested in doing other deals.

37. [redacted]

a. James B was asked why Dong was texting him and if he was negotiating anything. James B stated "No" and that Dong saw James B as a stable figure and Dong was out of a job and was looking to do something. James B had demonstrated that he could bring people to the table. James B had no idea what HWV is and why it referenced this. Again, James B was dealing with Owasco PC.

38. [redacted] Retainer Agreement sent from Yan to James B:

a. James B was asked by DOJ-Tax attorney Daly if he was involved with drafting these letters and why he would have sent them to Dong. James B didn't know why and that RHB might have sent them to James B and asked him to send them on.

b. DOJ-Tax attorney Daly asked why the money moves 4 months after Ho was arrested. James B stated that he didn't know why and that he had no discussions with RHB or Dong about it. RHB was driving the bus and James B didn't recall having any involvement in this.

39. James B stated that once RHB moved out to California he was completely over the edge. James B was trying to communicate as much as he could with RHB and RHB was not picking up the phone. James B would go out to California approximately once a month for the family to check on RHB. James B found out that RHB was in a motel. RHB wouldn't let James B into the room, so James B sat against the door waiting for RHB for 2 days. James B convinced the hotel manager to let him in and they found RHB in the room with another drug addict. James B took RHB to a live-in facility. Initially RHB wouldn't get out of the car to go to rehab but eventually did. RHB was supposed to be at the rehab facility for the month but only stayed for a week or two. James B recalled RHB being reckless and taking his Porsche out on the Pacific Coast Highway to see how fast the car could go. RHB was meeting drug dealers late at night and was completely out of control.

40. [redacted] – Lionhall books and records:

a. James B recalled being at the Hollywood Roosevelt and this was when he believed that he took RHB to the rehab facility.

b. James B was just trying to get RHB well mentally when he was out in California. James B was not sending RHB any deals while he was out in California. James B was supporting RHB in some fashion at this point. Again, conversations were about getting RHB well at this point and not about business.

c. James B was not aware of RHB doing any other work-related business while he was out in California.

41. RHB is currently painting 12 hours a day now and has no money. Any paintings that RHB sells, RHB's ex-wife gets the proceeds. RHB's paintings are selling for $15-25K at exhibitions and the reviews are spectacular. RHB really can't make any money because the money goes to alimony and/or child support.

42. [redacted]

43. James B is not sure if RHB was living with anyone while he was out in California in 2018. James B thought RHB was by himself. RHB met Melissa while he was staying at the Hollywood Roosevelt, but that was in 2019.

44. SA Ziegler showed James B a picture of Michael [redacted] James B had never seen him before and was not familiar with him. He could have been in the hotel room with RHB but James B couldn't recall.

45. James B was never aware of a personal assistant of RHB out in California. James B never reached out to a personal assistant to get ahold of RHB. James B has never heard of Erin [redacted]

46. James B has never heard of Zoe [redacted]

47. James B stated that his assistant was most likely dealing with Eric Schwerin ("Schwerin"). James B has known Schwerin for 20 years.

48. James B doesn't believe that anyone else from the Biden family visited RHB while he was out in California. James B's daughter Caroline might have visited RHB because she lived out in California.

49. [redacted]

    a. James B recalled speaking to George Mesires (Mesires). James B knew Mesires well. James B has no idea what Yan was talking about in the email.

    b. James B was asked by DOJ-Tax attorney Daly if he ever had discussions with RHB about the money from CEFC/HW3 being a loan or compensation. James B always assumed it was compensation and never had discussions with RHB about it. RHB never told James B that the money was a loan.

50. [redacted] – Text dated April 7, 2020:

    a. James B thought that the number was his brother Frank's number. James B recalled there being a discrepancy with a Form 1099 that Lionhall received from Owasco PC. Sara B contacted the accountants and they corrected the Form 1099. James B recalled that the Form 1099 overstated what they had actually received. Outside of these text messages, James B did not have any discussion with anyone else aside from his wife and attorneys about this. James B never discussed this issue with RHB or his accountants.

51. [redacted] – Text Dated March 2020:

    a. Kevin Morris ("Morris") was an attorney for SouthPark and the Book of Mormon. Morris is a very wealthy guy. Morris had befriended RHB. James B didn't know why or when this occurred.

    b. James B was asked by DOJ-Tax attorney Daly what "World Class of People" referred to? James B thought that this could be attorneys and could mean anything. Morris has a huge ego in being a successful

entertainment attorney. RHB wasn't interfacing with anyone during this time except for Morris and one other guy who flipped houses named George.

c. Morris was helping RHB a lot, but James B didn't know why. James B thought that this might have been because of his ego. RHB asked James B to thank Morris because Morris requested a thank you. James B had no understanding of what the team of people means and has no knowledge of what Morris had done for RHB. James B was not sure if there was a loan between Morris and RHB. James B thought that the money was significant enough that RHB asked his uncle to say something to Morris and thank him. James B didn't recall a specific discussion only to say thank you "on behalf of the family".

d. James B recalled that when RHB was being vilified by the media, Morris had sent a film crew to Bulgaria. Morris was there with his film crew monitoring a documentary trying to defame RHB.

e. James B only met Morris 3-4 times. Morris wanted James B to come work for him and James B told Morris that he was not interested. James B met Morris at his home. Morris also came to RHB's house for a picnic in which James B attended.

f. James B recalled Morris making a comment that if RHB's attorneys weren't going to listen to him, then he wanted nothing to do with them.

g. James B stated that Morris thought he was very knowledgeable "politically," but James B thought otherwise.

h. James B was not aware if Morris asked RHB for anything else other than a thank you. RHB was very closed lip about Morris.

i. James B heard recently that because of RHB's attorneys, Morris may not want to "play ball" anymore. James B was unsure what exactly this meant.

I prepared this memorandum on over the period October 10th through November 2nd, 2022, after refreshing my memory from notes made during and immediately after the interview with James Biden.

Joseph A. Ziegler E

Joseph A. Ziegler
Special Agent



Christine Puglisi
Special Agent

EXHIBIT 402

Start Date	Related To	Type Misc	Description	
12/29/2018	OTHER	Computer iCloud Backup	12/29/2018: wa messages between SM and James B., SM says, "I can work when I'm in NYC all day every day for the next 3 months from 8-12z. But I can't pay alimony w/o Dad or tuitions or for food and gas. Really it's all gone. I can go make it up in 15/20 days I'm sure, but he's basically made it clear that he's not paying alimony b/c Mom made clear that she won't do it. Hallie wont allow me to be at the house or lend me or pay me back any money. Ashley moves into momoms house after I told dad that I would move in there. (...) That night I tell dad I want to probably stay in the area and specifically I wanted to live by you and teach my course at Penn and maybe develop another one (...)" in which James B. responds, "This can work, you need a safe harbor. I can work with you father alone !! We as usual just need several months of his help for this to work. Let's talk about it. It makes perfect sense to me. This is difficult to fully vet without talking. Will you please call me on w/A. We can develope a plan together. It can work. I'm going to try to call yo again please Ans. I can and I will. Crisis with Caroline , same problem with "P", and NY Post. Dealing with it as we speak. She is O K , I believe I have it under control !? I get back to you ASAP."	

IN THE MATTER OF:

AFFIDAVIT 2

Whistleblower Disclosure Pursuant

Supplemental Production of Records / Affidavit #2 – August 2, 2023

To 26 U.S.C. § 6103(f)(5)

STATEMENT OF JOSEPH ZIEGLER (WHISTLEBLOWER X)

1. I provide this statement to supplement my testimony I provided to both the majority and minority staff of the United States House Committee on Ways & Means on June 1, 2023 as well as my testimony I provided to the full committee of the United States House Committee on Oversight and Accountability on July 19, 2023.
2. Since November of 2018, I have been a Special Agent for the Internal Revenue Service – Criminal Investigation ("IRS-CI"), United States Department of Treasury. Since that date, I have been the case agent who initiated and was assigned from IRS-CI to the Robert Hunter Biden ("RHB") investigation to investigate related potential criminal violations of Title 26 of the United States Code.
3. As requested by these U.S. House Committees, I would like to disclose further information and documents which are a follow up to my testimony and which would be pursuant to the Whistleblower protections defined by Title 26 U.S.C. § 6103(f)(5). I make these disclosures and provide these documents knowing that I could be subject to criminal prosecution for perjury or for making false statements under Title 18 U.S.C. § 1001.
4. **EXHIBIT 200 & 201:** These were emails that I received from Delaware U.S. Attorney David Weiss and the assigned Delaware AUSA Lesley Wolf citing praise of the team, specifically the primary IRS Case Agent, Joseph Ziegler. From AUSA Lesley Wolf, "We've been able to accomplish so much only because of our efforts as a group (with extra credit to Joe Z, of course) and look forward to seeing where 2022 takes us. Your professionalism, dedication, and at times much needed senses of humor are greatly appreciated." U.S. Attorney David Weiss, "I am always appreciative and mindful of the extraordinary effort the team, and specifically SA Ziegler, have put into the case."
5. **EXHIBIT 202 & 203:** I have included this email I received as a "one off example" of the constant concern with including anything related to former Vice-President Joe Biden. Prior to this email, FBI had provided a draft of an email search warrant related to the FARA investigation relating to Burisma. I have included the page of the draft of the search warrant which identified Political Figure

1 as Former Vice President Joseph Biden. AUSA Lesley Wolf was asking to remove him from this document. It was noted that this email was sent around the same time that we received and started reviewing the WhatsApp messages disclosed to the committee by Gary Shapley. As I recall, it was a constant struggle to follow investigative leads and to follow the evidence as roadblocks were constantly being put up.

6. **EXHIBIT 204:** This email was discussed in my previous testimony and wanted to include as reference. This email related to the investigators effort in getting a search warrant for RHB's storage unit, in which the prosecutors frustrated the investigators presented plan and told RHB's counsel about the Storage Unit. We ultimately were not able to proceed on this search warrant.
7. **EXHIBIT 205:** During my review of my computer backup folders found on the IRS server, I have found notes that I had drafted on or about December 19, 2020, relating to conversations I had with AUSA Lesley Wolf regarding RHB's Storage Unit Search Warrant during that period of time. In my original testimony in front of the U.S. House Ways and Means Committee, I had stated that I did not recall making any contemporaneous notes regarding the situation. It makes sense that I would have drafted notes since this was such a defining moment for me in the investigation and where I truly thought that the Delaware U.S. Attorney's Office was providing preferential treatment to RHB and his counsel. Again, I had pointed out to AUSA Lesley Wolf that we were not following the normal investigative process.
8. **EXHIBIT 206:** This is an email that I sent to Jessica Moran, an attorney with Department of Justice Tax Division summarizing the timeline of my initiation of the RHB tax investigation. I recall that this email related to her review of the case initiation package at the time. Rosemary and Jason mentioned in the beginning of the email is believed to be two DOJ-Tax Division attorneys (Rosemary Paguni was believed to be an area Chief at DOJ-Tax at the time). In the IRS system, RHB and the case related to him was referred to as Robert Doe.
9. **EXHIBIT 207:** This is an email I was copied on from my supervisor at the time, Matthew Kutz, regarding the decision to combine the investigations in the District of Delaware and that this was "advised after inter-department discussions well above his level". This email was sent to my Special Agent in Charge at the time, Kelly Jackson. Jason Poole was a DOJ-Tax Division attorney at the time.
10. **EXHIBIT 208**: This email was discussed in my previous testimony and wanted to include as reference. Again, this email shows that there were constant approvals put in place and roadblocks preventing us from timely investigating the case. This email also shows my continued frustrations with the prosecutors and that the Delaware U.S. Attorney David Weiss wasn't really in charge.

Lesley's reference to Stuart is believed to be Stuart Goldberg, Acting Assistant Attorney General of Department of Justice-Tax Division.

11. **EXHIBIT 209**: This email was discussed in my previous testimony, and I wanted to include as reference. This email with DOJ-Tax attorney Mark Daly shows my continued frustration at the time and me telling him that "I'm sick of fighting to do what's right." At this time, this was related to a request to interview and provide a records request to alleged escorts in California and I didn't understand why DOJ-Tax management was needing to approve this (as shown also in EXHIBIT 208). This was not normal process and I have never had a case where DOJ-Tax management weighed in on low level, general interviews and records requests. Looking back, again this showed that the Delaware U.S. Attorney David Weiss wasn't really in charge.
12. **EXHIBIT 210:** This email was discussed in my previous testimony, and I wanted to include as reference. From what I recall, the Mann act violations (Human Trafficking charges and evidence) were referred by the assigned prosecutors to another investigative team outside of Delaware but I was not a part of that process and do not know what ultimately happened. I know that the evidence related to the potential Mann Act violations came up by the assigned prosecutors at multiple times during the course of the investigation. If U.S. Attorney Weiss was in charge of all charging decisions, I would think that he would be the one to bring forward these alleged Mann Act charges related to RHB.
13. **EXHIBIT 211:** This email was discussed in my previous testimony, and I wanted to include as reference. This email occurred after we were notified in Early August 2022 by the assigned prosecutors, which included AUSA Lesley Wolf, AUSA Carly Hudson, DOJ-Tax Attorney Mark Daly and DOJ-Tax Attorney Mark Daly that they were finished with their draft of the 99-Page Tax prosecution memo and that they were recommending for approval the misdemeanor tax charges related to 2017, 2018 and 2019 and the felony tax charges related to 2018. This email from DOJ-Tax Attorney Mark Daly showed the prosecutors intent to proceed with bringing the case out to California to ultimately charge RHB.
14. **EXHIBIT 212**: This email was discussed in my previous testimony, and I wanted to include for reference. This email shows internal disclosures I was making to my field office leadership prior to being removed from the investigative team in May of 2023.
15. **EXHIBIT 213:** This email may have been previously turned over to the committee and I wanted to include as reference. This exhibit relates to the internal disclosures I made to my IRS leadership.
16. If the committee has any follow up questions for me, or if they need my assistance in any way, please let myself or my Attorney Dean Zerbe know.

Dated: **August 1, 2023**

Joseph A. Zigler

EXHIBIT 200

Ziegler Joseph A

From: Wolf, Lesley (USADE) [redacted]
Sent: Monday, December 20, 2021 5:13 PM
To: Daly, Mark F. (TAX); Morgan, Jack A. (TAX); Hudson, Carly (USADE); McKenzie, Matthew (NSD); Ziegler Joseph A; Puglisi Christine A; Lo Piccolo Antonino; Roepcke, Susan C. (BA) (FBI); Hoffman, Michelle Ann (BA) (FBI); Dzielak, Michael (BA) (FBI); Roca, Stefania (USADE); Gordon, Joseph P. (BA) (FBI); Wilson, Joshua J. (BA) (FBI)
Subject: Thank you!

Team,

I am about to head out for leave through the new year, but before doing so, just wanted to take a moment to thank you for all of your work on this investigation over the last year. We've been able to accomplish so much only because of our efforts as a group (with extra credit to Joe Z, of course) and look forward to seeing where 2022 takes us. Your professionalism , dedication, and at times much needed senses of humor are greatly appreciated.

If you need me over the holidays, I will look at email on occasion, but if you really need me, the [redacted] cell is the way to go. In the meantime, I wish you all happy, healthy holidays and a wonderful new year.

-LW

Lesley F. Wolf
Assistant United States Attorney
Section Chief, Economic Crimes
District of Delaware
1313 N. Market Street, Suite 400
Wilmington, DE 19801
[redacted]

EXHIBIT 201

Ziegler Joseph A

From: Weiss, David (USADE) [redacted]
Sent: Tuesday, June 28, 2022 12:46 PM
To: Ziegler Joseph A; Shapley Gary A Jr
Cc: Wolf, Lesley (USADE); Hudson, Carly (USADE); Morgan, Jack A. (TAX); Daly, Mark F. (TAX)
Subject: RE: Sportsman Request

Thanks Joe. I am working my way through the materials. When Lesley returns and the team has had an opportunity to digest the materials, I will definitely take you up on your invitation to review the schedules.

David

From: Ziegler Joseph A [redacted]
Sent: Tuesday, June 28, 2022 12:19 PM
To: Weiss, David (USADE) [redacted] Gary A. Shapley, Jr. [redacted]
Cc: Wolf, Lesley (USADE) [redacted] Hudson, Carly (USADE) [redacted] Morgan, Jack A. (TAX) [redacted] Daly, Mark F. (TAX) [redacted]
Subject: [EXTERNAL] RE: Sportsman Request

David –

I forgot to include this guidance in my email last Friday. Let me know if and when you would want to go over the schedules I've sent. Thank you!!

I'm working on an additional Exhibit to help summarize but am working to make sure I'm using the appropriate logic. I will hopefully share that soon as well.

Joe

From: Weiss, David (USADE) [redacted]
Sent: Thursday, June 23, 2022 5:55 PM
To: Ziegler Joseph A [redacted] Shapley Gary A Jr [redacted]
Cc: Wolf, Lesley (USADE) [redacted] Hudson, Carly (USADE) [redacted] Morgan, Jack A. (TAX) [redacted]; Daly, Mark F. (TAX) [redacted]
Subject: RE: Sportsman Request

Thanks Joe. I appreciate it.

From: Ziegler Joseph A [redacted]
Sent: Thursday, June 23, 2022 5:42 PM
To: Weiss, David (USADE) [redacted] Gary A. Shapley, Jr. [redacted]
Cc: Wolf, Lesley (USADE) [redacted] Hudson, Carly (USADE) [redacted] Morgan, Jack A. (TAX) [redacted] Daly, Mark F. (TAX) [redacted]
Subject: [EXTERNAL] RE: Sportsman Request

Hey David –

The RSB / Archer / SM 2014 analysis is complete. The 2015 analysis is 90% complete and I should have it to you at some point tomorrow. Thanks!!

Joe

From: Weiss, David (USADE) [redacted]
Sent: Tuesday, June 21, 2022 4:06 PM
To: Ziegler Joseph A [redacted] Shapley Gary A Jr [redacted]
Cc: Wolf, Lesley (USADE) [redacted] Hudson, Carly (USADE) [redacted]
Morgan, Jack A. (TAX) [redacted] Daly, Mark F. (TAX) [redacted]
Subject: Sportsman Request

Joe/Gary,

Thanks very much for taking the time to meet last week and to present additional information regarding the case. I am always appreciative and mindful of the extraordinary effort the team, and specifically SA Ziegler, have put into the case.

At the conclusion of our meeting, you asked about additional investigative steps or work to be done by CI in advance of any decision on charges. Having further considered this, I believe it would be helpful to me and the team to have a clear understanding of tax loss associated with the case, both in total and on an annual basis. I know this calculation has shifted a bit over the last couple of months as we have discovered new evidence, [redacted], and re-examined tax filings. In order to more fully inform our charging decision, I would like to see where the calculations are at this time.

My understanding is that Joe has done the tax comps to date. Certainly, there is no issue with the work he has done. But I also know from other cases that a revenue agent is typically assigned and undertakes responsibility for, in essence, redoing the returns based on the raw data and analysis of flow through entities. In this case, that analysis should include all of Sportsman's returns as well as RSB's and Archer's 1040s. Ultimately, I think it would be helpful to have a revenue agent perform this task, for two reasons. First, this is often, if not usually, the way this is done and we'd like to stick with normal practices and procedure to the extent possible. Second, at trial we are going to need a testifier on this issue and that testifier can't be Joe. Needless to say, the assigned revenue agent should be someone well-regarded and in whom you have the highest degree of confidence.

Thanks again for your continued assistance. Let me know if you have any questions.

David

EXHIBIT 202

[redacted]

From: Wolf, Lesley (USADE) [redacted]
Sent: Friday, August 07, 2020 7:41 PM
To: Wilson, Joshua J. (BA) (FBI); Hudson, Carly (USADE)
Cc: Roepcke, Susan C. (BA) (FBI); Hoffman, Michelle A. (BA) (FBI); Ziegler Joseph A; Gordon, Joseph P. (BA) (FBI)
Subject: RE: BS SW Draft

As a priority, someone needs to redraft attachment B. I am not sure what this is cut and pasted from but other than the attribution, location and identity stuff at the end, none if it is appropriate and within the scope of this warrant. Please focus on FARA evidence only. There should be nothing about Political Figure 1 in here.

Thanks.

From: Wilson, Joshua J. (BA) (FBI) [redacted]
Sent: Wednesday, August 5, 2020 5:39 PM
To: Wolf, Lesley (USADE) [redacted] Hudson, Carly (USADE) [redacted]
Cc: Roepcke, Susan C. (BA) (FBI) [redacted] Hoffman, Michelle A. (BA) (FBI) [redacted] Joe Ziegler IRS [redacted] Gordon, Joseph P. (BA) (FBI) [redacted]
Subject: [Not Virus Scanned] [WARNING: MESSAGE ENCRYPTED]BS SW Draft

This message has not been virus scanned because it contains encrypted or otherwise protected data. Please ensure you know who the message is coming from and that it is virus scanned by your desktop antivirus software.
Hello all,
Please see attached draft for BS SW. Joe Z pwd.
Thanks to Sue and Michelle who contributed fully to this, we talked enough for one week during a single day today.

Josh

Special Agent Joshua J. Wilson
Federal Bureau of Investigation
Baltimore Division/Wilmington, DE
[redacted]

EXHIBIT 203

[redacted]

18. POLITICAL FIGURE 1 - FORMER VICE PRESIDENT JOSEPH ROBINETTE BIDEN JR. - VP BIDEN is currently the Democratic Party Presidential candidate for the United States and served as the 47th officeholder for the position of the Office of the Vice President of the United States (VPOTUS) in the Barack Obama Administration from January 20, 2009 to January 20, 2017. He is the father of SUBJECT 1.

[redacted]

EXHIBIT 204

[redacted]

From: Ziegler Joseph A
Sent: Wednesday, December 09, 2020 9:43 AM
To: Lesley.Wolf[redacted]
Cc: Carly.Hudson[redacted] Mark.F.Daly[redacted] Jack.A.Morgan[redacted]
Subject: RE: Storage Location Warrant

I completely understand and will work my hardest on my end to get you all whateveryou need in getting this accomplished. Thank you all. Just wanted to put that in there as a goal for us.

Joe

From: "Wolf, Lesley (USADE)"[redacted]
Sent: Dec 9, 2020 9:34 AM
To: Ziegler Joseph A[redacted]
Cc: "Hudson, Carly (USADE)"[redacted] "Daly, Mark F. (TAX)"[redacted] "Morgan, Jack A. (TAX)"[redacted]
Subject: RE: Storage Location Warrant

Joe-

We are getting to work on this, but I want to manage expectations with regard to timing. It has to go through us, DOJ Tax, possibly OEO and definitely ED Va, who has never seen the case before. Layer in the filter requirements in the 4th Circuit and it's just not clear it's going to happen next week, even with everyone making it a priority.

-LW

From: Ziegler Joseph A[redacted]
Sent: Tuesday, December 8, 2020 10:26 PM
To: Wolf, Lesley (USADE)[redacted] Daly, Mark F. (TAX)[redacted] Hudson, Carly (USADE)[redacted] Morgan, Jack A. (TAX)[redacted]
Cc: Puglisi Christine A[redacted] Shapley Gary A Jr[redacted]
Subject: Storage Location Warrant

Hey Everyone -

I guess I'm happy we had a draft of this. I kept the computer language in the warrant in case there are electronic devices at the site (since he literally moved his entire office) – CD's DVDs, flash drives, etc.

We will work to get this approved ASAP on our end so please communicate your thoughts. I would like to possibly execute this sometime next week (I think that is reasonable given the upcoming holiday).

Joseph A. Ziegler
Special Agent

IRS – Criminal Investigation
International Tax & Financial Crimes
Wash. DC Field Office

[redacted]

EXHIBIT 205

Had a phone call with Lesley Wolf on 12/11 @ 1:09PM. During the phone call, Ziegler brought up how he was upset that Lesley said she was going to call him back either the night before or that next morning with the decision on the warrant, and Ziegler never heard from Wolf. Wolf said that they finished their call at 11AM and Daly said that he would call Ziegler and reach out to him with their decision. Wolf said that both her office management as well as DOJ-Tax management agreed [redacted] was the most appropriate way of getting the records. Ziegler said that he disagreed with this decision and this affords the client the opportunity to "decide" what to turnover. Ziegler then brought up that he was not afforded a seat at the table when making a decision on this warrant. Wolf said that she heard Ziegler's issues and if there was anything else to add, to please let her know. Ziegler brought up the potential for foreign accounts and the records that he had seen thus far that indicate there are foreign accounts involved in this case. Wolf said that there is no indication what-so-ever that the Subject has foreign accounts and that any records related to that would be turned over [redacted]. Ziegler brought up not letting the Subject's counsel know that we know about the storage containers for a month and then see if he accessed them. In the event that he doesn't access them, we will move forward with a search warrant. Wolf stated that she felt like this was playing games and that she was worried about what this might do to the relationship with the opposing counsel moving forward. Wolf said that the opposing counsel is a reputable law firm and that we aren't worried [redacted]. Ziegler said that in any other case, this wouldn't be the normal course of action that they might take and that they are deviating now. Wolf disagreed and said that all of the attorneys on the case agreed that this was the appropriate way to move forward.

Ziegler told Wolf that he has worked very hard on certain things with the case, going above and beyond what is required, and he doesn't believe that his prosecutors are supporting him in the decisions he is making. Ziegler also pointed out that he was afraid moving forward that the AUSAs were going to be afraid of pending litigation and issues with the case in proceeding forward. Wolf became verbally offended and said that she saw an issue with what I said, and that Ziegler was afforded a big seat at the table and that she is often going ahead with his suggestions even when she doesn't agree with them. Wolf said that she has concern with the relationship moving forward and that if Ziegler has this concern regarding the case that maybe they need to address that with upper management in resolving the issue moving forward because Ziegler had questioned her integrity. Ziegler apologized for offending Wolf and said that he was expressing how he felt and was providing various evidence of why he felt that way. Wolf stated that she has always been going along with what we want and even interviewed the Subject through Secret Service when we should have just went through his counsel. She also said that she didn't think that Ziegler understood how much effort it took on their offices part just to get the overt action accomplished this past week. Ziegler said that he doesn't want to have a bad relationship but should have an open environment when he has a disagreement with them. Ziegler said that he has the support of his ASAC and SAC with how he is feeling / and what had happened. Wolf said she would think about the waiting a month strategy and review it with the other attorneys but didn't think that was the right way to go.

EXHIBIT 206

[redacted]

From: Ziegler Joseph A
Sent: Monday, April 15, 2019 4:13 PM
To: Jessica.N.Moran[redacted]
Subject: Approx. Timeline
Attachments: Wells Fargo Profiles-RB and Owasco.pdf

Hey Jessica –

As requested by Rosemary & Jason:

9/21/2018 – Bank Report filed by Wells Fargo related to [redacted] / Robert Doe / Owasco- California and DC Addresses listed – Attached are the Wells Fargo Profiles for Both Owasco PC and Doe showing these addresses.
10/31/2018 – Primary Investigation initiated [redacted]
11/1/2018 – Requested the support for the 9/21 bank report from Wells Fargo
11/2/2018 – Received the support for the 9/21 bank report from Wells Fargo – Was told that the only other agency who requested the support was the DA's office in [redacted].
12/10/2018 – Primary Investigation initiated into Robert Doe
1/18/2019 – Bank Report filed by Wells Fargo updating the previous 9/21 Bank Report - [redacted] / Robert Doe / Owasco – Delaware Addresses listed
Approx. February 2019 – My SSA advised me about the Delaware USAO looking into Robert Doe subsequent to the SAR
4/12/2019 – [redacted] Package submitted to DOJ – Tax

I think I've also possibly figured out the link between Doe and his Uncle in one of the bank reports that I would like to discuss. Call my cell when you have a second.

Joseph A. Ziegler
Special Agent

IRS – Criminal Investigation
International Tax & Financial Crimes
Wash. DC Field Office

[redacted]



EXHIBIT 207

[redacted]

From: Kutz Matthew J
Sent: Monday, April 29, 2019 4:08 PM
To: Jackson Kelly R
Cc: Ziegler Joseph A; Wajda Christopher J
Subject: Robert Doe - FYI Venue issue

Jason Poole telephoned me and advised after inter-department discussions well above his level, it is highly likely the Robert Doe case will go to the Delaware USAO for investigation.

Thanks,

Matthew J. Kutz,
Supervisory Special Agent, IRS-CI
International Tax and Financial Crimes
1200 First Street, NE, Suite 400
Washington, D.C. 20002
IRS telephone: [redacted]
IRS cell: [redacted]

EXHIBIT 208

[redacted]

From: Ziegler Joseph A
Sent: Friday, September 10, 2021 11:58 AM
To: Lesley.Wolf[redacted]
Cc: Mark.F.Daly[redacted] Jack.A.Morgan[redacted] Carly.Hudson[redacted]
Subject: RE: [redacted]

Lesley –

OK - I had planned stuff like this weeks in advance to prevent this from happening. I had brought up these interviews on multiple occasions dating back to August 18th, and now we are being prevented from doing it 4 days before. This is making it difficult for me in doing my job. I don't understand why DOJ-Tax Senior Management is needing to approve [redacted] and/ or witness interviews and maybe this is a conversation that needs to be had at a higher level.

I can push these interviews off, just know that I am trying to do as much as I can to plan and get the tasks handed down to me accomplished in a timely manner, in effort to ultimately finish the pros report.

I discussed with Mark that the interviews we have planned for the end of the month should be a priority as they relate to a former employee, previous business partners, and some of the 2018 Expenditures. I will have [redacted] for those interviews in California to the pros team by early next week, so we don't have this issue again.

If you would like to talk, please call me. I'm available all afternoon.

Joe

From: Wolf, Lesley (USADE) [redacted]
Sent: Thursday, September 09, 2021 5:26 PM
To: Ziegler Joseph A [redacted]
Cc: Daly, Mark F. (TAX) [redacted] Morgan, Jack A. (TAX) [redacted] Hudson, Carly (USADE) [redacted]
Subject: RE: [redacted]

Joe-

I do not think that you are going to be able to do these interviews as planned. [redacted] require approval from Tax Division. At present, Jack and Mark are racing to get the EWC motion onto Stuart's desk for approval before he leaves town for a week, along with the approval for the Mesires[redacted]. Both of these items are higher priority and we can't pull time and attention away to move these[redacted] through. Appreciate that you are trying to stay active (and do some travel before year end), but we will be able to get these interviews [redacted] done when we have a little more breathing room. I did leave a message for Lunden's lawyer this morning- he was in court, but I anticipate talking to him tomorrow and expect that can get scheduled for the near future.

Around tomorrow if you want to chat on this.

-LW

From: Ziegler Joseph A [redacted]
Sent: Thursday, September 9, 2021 10:00 AM
To: Wolf, Lesley (USADE) [redacted] Roca, Stefania (USADE) [redacted]

Cc: Hudson, Carly (USADE) [redacted] Morgan, Jack A. (TAX) [redacted]
Daly, Mark F. (TAX) [redacted] Puglisi Christine A [redacted] Hoffman, Michelle Ann (BA) (FBI) [redacted] Roepcke, Susan C. (BA) (FBI) [redacted] Wilson, Joshua J. (BA) (FBI) [redacted]
Subject: [redacted]

Hi Lesley –

Attached are [redacted] I plan on doing [redacted] Monday Afternoon / Evening (9/13) in DC (With Christine) and [redacted] on Tuesday (9/14) with Sue in Maryland. Please let me know if you have any questions.

Joe

EXHIBIT 209

[redacted]

From: Daly, Mark F. (TAX) [redacted]
Sent: Monday, September 20, 2021 10:07 PM
To: Ziegler Joseph A
Subject: RE: email sent to mgmt with list of 10 [redacted]

The [redacted] you sent me this AM [redacted]

Mark F. Daly
Senior Litigation Counsel
[redacted]

From: Ziegler Joseph A [redacted]
Sent: Monday, September 20, 2021 9:42 PM
To: Daly, Mark F. (TAX) [redacted]
Subject: [EXTERNAL] RE: email sent to mgmt with list of 10 [redacted]

You are the man!! Thank you. I'll fill you in tomorrow on my issues. I'm almost at the end of my rope and I'm sick of fighting to do what's right. Can you send me the final versions so I can send to Stefania. [redacted]

From: "Daly, Mark F. (TAX)" [redacted]
Sent: Sep 20, 2021 9:37 PM
To: Ziegler Joseph A [redacted]
Subject: email sent to mgmt with list of 10 [redacted]

Asked whether they object

Mark F. Daly
Senior Litigation Counsel
[redacted]

EXHIBIT 210

Ziegler Joseph A

From: Wolf, Lesley (USADE) [redacted]
Sent: Wednesday, October 21, 2020 9:25 PM
To: Wilson, Joshua J. (BA) (FBI); Roepcke, Susan C. (BA) (FBI); Dzielak, Michael (BA) (FBI); Hoffman, Michelle A. (BA) (FBI); Ziegler Joseph A
Subject: FW: Mann Act
Attachments: [redacted]

FYI

From: Morgan, Jack A. (TAX) [redacted]
Sent: Wednesday, October 21, 2020 4:14 PM
To: Wolf, Lesley (USADE) [redacted]
Cc: Daly, Mark F. ([redacted] Hudson, Carly (USADE) [redacted]
Subject: Mann Act

Lesley:

Attached are some, but not all, of the relevant documents related to SM and solicitation. I summarize the contents below. The highlighted records are those that are most probative for Mann act purposes.

Ex. 1. – Communications with Trafficker #1 "[redacted]"
Ex. 2. – Communication with Trafficker # 2 "[redacted]"
Ex. 3. – Communication with [redacted] Appears to have traveled from LAX to BOS. Likely escort.
Ex. 4. – Communication with "[redacted]." Appears to have traveled from JFK to BOS. Likely escort.
Ex. 5. – Communication with "[redacted] Text chain suggests that she traveled to Delaware and that SM paid money to her. In other texts, however, she states, "I'm not some hooker or escort."
Ex. 6. – Communication with "[redacted]" SM requests her to travel to see him. She indicates that she will if he will buy plane ticket. Unclear if ticket ever purchased. Unclear if escort.
Ex. 7. Communication with [redacted] who appears to self identifies as a "hooker." Some indication that she might be traveling from NJ to NY.
Ex. 8. Communication with "[redacted] SM appears to drive from MA to NYC to see her. Unclear if she is an escort.
Ex. 9. Comm'n with "[redacted]" SM offers to buy ticket. Unclear if escort.

jM

EXHIBIT 211

[redacted]

From: Daly, Mark F. (TAX) [redacted]
Sent: Thursday, August 18, 2022 12:54 PM
To: Ziegler Joseph A; Dzielak, Michael (BA) (FBI); Hoffman, Michelle Ann (BA) (FBI); Puglisi Christine A; Wolf, Lesley (USADE); Hudson, Carly (USADE)
Cc: Morgan, Jack A. (TAX); Poole, Jason H. (TAX); Kane, John N. (TAX)
Subject: [EXT]Going forward

All

I spoke with Lesley yesterday regarding a tentative schedule moving forward.

We have three upcoming interviews (remind me if I have forgotten any):

September 8: George Mesires (DC)
September 12: Mervin Yan (tentative) (NY)
September 13: Uncle Jim (tentative) (NY)

The week of September 19 we may be [redacted] in two separate districts:
Delaware: [redacted]
Los Angeles: Intro case and possible read back

We need to start planning for the interviews [redacted]

Joe is reaching out about Yan. We will need to [redacted] as well.

We are coordinating Uncle through his counsel and SDNY.

Mark

Mark Daly
Senior Litigation Counsel
Criminal Enforcement Section
Tax Division
U.S. Department of Justice
[redacted]

EXHIBIT 212

[redacted]

From: Ziegler Joseph A
Sent: Thursday, April 13, 2023 12:01 PM
To: Watson Lola B
Cc: Shapley Gary A Jr
Subject: Sportsman

Hi Lola –

So I wanted to put some stuff in front of you regarding updates I am hearing on the Sportsman Et Al investigation, that I am not hearing through you or Kareem, which is concerning to me. I don't think that you or Kareem have any reason to keep things from me, but I wanted to make you both aware of some of these updates.

So I have heard that Sportsman's counsel is meeting with Main DOJ at the end of this month – I would consider this a significant update
I had heard that Sportsman's counsel met with David Weiss in February - I have not heard any update from the result of that meeting.
I have heard that David is currently asking for the Pros Memo from DOJ-Tax approving the tax charges – I would consider this a significant update indicating that David is seeking authority to charge. This was right after Merrick Garland's testimony
The last we heard about this Pros Memo from DOJ-Tax was in August of 2022, in that it was moving to John Cain's 3rd party review.

Regarding the [redacted] investigation – I have heard that there is a draft of an email search warrant that we are not being included in. The case and information related to [redacted] and information obtained via our tax investigation. It seems as if we are now being completely removed from this investigation where as we used to work as a team with the FBI. The results of an email search warrant matter because [redacted] and Sportsman [redacted], and if in those emails, there is indication that it is not, that would have potential tax implications on Sportsman and [redacted] – This is a risk area to us and why I believe we need to continue our involvement in this investigation. We need to figure out how to fix this issue, so that we can become a team once again with the FBI in Delaware. If our agency doesn't want us involved in this investigation, please let me know and I will back off.

The [redacted] and [redacted] investigations are continuing to move along, but our tax investigation of [redacted] has completely stopped since September of 2022 – With no idea of how were are going to work this investigation and get it to completion.

There are updates happening, and we aren't being notified in one way or another and it appears like there is still a breakdown in communication. – If this relates to the leak investigation, I need to know that as well.

Please let me know if you have any further questions.

Joseph A. Ziegler
Special Agent
International Tax & Financial Crimes Group (ITFC)
Washington DC Field Office
[redacted]

EXHIBIT 213

[redacted]

From: Ziegler Joseph A
Sent: Thursday, May 18, 2023 9:58 AM
To: O'Donnell Douglas W; Werfel Daniel I; Lee James C; Ficco Guy A; Batdorf Michael T; Carter Kareem A; Watson Lola B
Subject: Sportsman Investigation-Removal of Case Agent

Importance: High

My Respective IRS Leadership –

First off, I apologize for breaking the managerial chain of command but the reason I am doing this is because I don't think my concerns and/ or words are being relayed to your respective offices. I am requesting that you consider some of the issues at hand.

As I am sure you were aware, I was removed this week from a highly sensitive case out of the Delaware USAO after nearly 5 years of work. I was not afforded the opportunity of a phone call directly from my SAC or ASAC, even though this had been my investigation since the start.

I can't continue to explain how disappointed I am by the actions taken on behalf of our agency. I want to echo that I love my job, I love my agency and I am extremely appreciative of the job and position that I have had over the last 13 years.

There is a human impact to the decisions being made that no one in the government seems to care about or understand. I had opened this investigation in 2018, have spent thousands of hours on the case, worked to complete 95% of the investigation, have sacrificed sleep / vacations / gray hairs etc., my husband and I (identifying me as the case agent) were publicly outed and ridiculed on social media due to our sexual orientation, and to ultimately be removed for always trying to do the right thing, is unacceptable in my opinion. Again, my leadership above my direct manager -who was also removed - didn't even give me the common courtesy of a phone call, did not afford me the opportunity of understanding why this decision was made, and did not afford me an opportunity to explain my case. If this is how our leadership expects our leaders to lead, without considering the human component, that is just unacceptable and you should be ashamed of yourselves. I am continually asking myself, is this the kind of culture we want within the IRS and that I want to be a part of.

For the last couple years, my SSA and I have tried to gain the attention of our senior leadership about certain issues prevalent regarding the investigation. I have asked for countless of meetings with our chief and deputy chief, often to be left out on an island and not heard from. The lack of IRS-CI senior leadership involvement in this investigation is deeply troubling and unacceptable. Rather than recognizing the need to ensure close engagement and full support of the investigatory team in this extraordinarily sensitive case, the response too often had been that we were isolated (even when I said on multiple occasions that I wasn't being heard and that I thought I wasn't able to perform my job adequately because of the actions of the USAO and DOJ, my concerns were ignored by senior leadership). The ultimate decision to remove the investigatory team from Delaware, without actually talking with that investigatory team, in my opinion was a decision made not to side with the investigators but to side with the US Attorney's office and Department of Justice who we have been saying for some time has been acting inappropriately.

I appreciate your time and courtesy in reviewing this email. Again, I can only reiterate my love for my work at CI and a great appreciation for my colleagues – and a strong desire for CI to learn from and be strengthened by my difficult experience. I never thought in my career that I would have to write an email like this, but here I am. Thank you again for your consideration with me.



Joseph A. Ziegler
Special Agent
International Tax & Financial Crimes Group (ITFC)
Washington DC Field Office
[redacted]

IN THE MATTER OF:

AFFIDAVIT 3

Whistleblower Disclosure Pursuant

Supplemental Production of Records / Affidavit #3 – September 8, 2023

To 26 U.S.C. § 6103(f)(5)

STATEMENT OF JOSEPH ZIEGLER (WHISTLEBLOWER X)

1. I provide this statement to supplement my testimony I provided to both the majority and minority staff of the United States House Committee on Ways & Means on June 1, 2023 as well as my testimony I provided to the full committee of the United States House Committee on Oversight and Accountability on July 19, 2023.
2. Since November of 2018, I have been a Special Agent for the Internal Revenue Service – Criminal Investigation ("IRS-CI"), United States Department of Treasury. Since that date, I have been the case agent who initiated and was assigned from IRS-CI to the Robert Hunter Biden ("RHB") investigation to investigate related potential criminal violations of Title 26 of the United States Code.
3. As requested by these U.S. House Committees, I would like to disclose further information and documents which are a follow up to my testimony and which would be pursuant to the Whistleblower protections defined by Title 26 U.S.C. § 6103(f)(5). I make these disclosures and provide these documents knowing that I could be subject to criminal prosecution for perjury or for making false statements under Title 18 U.S.C. § 1001.
4. **EXHIBIT 300:** This was a summary of WhatsApp messages that I had drafted and completed with the investigative team summarizing relevant messages from the various Electronic Search Warrant productions. This document is being provided in response to a request from the Congressional Committees. Please note, that included in each entry may be notes made in part by the investigative team which would be based on public records and/ or evidence obtained as a part of the investigation. As a part of this affidavit, I will try and clarify, and provide some context for some of the more relevant messages:
    a. SM was a reference to "Sportsman", known in the investigation as RHB.
    b. "Tony B" was known to the investigative team as Tony Bobulinski
    c. "James B" was known to the investigative team as James Biden, RHB's Uncle and Joseph Biden's brother.
    d. "Walker" was known to the investigative team as John Robinson Walker.

e. "Gilliar" was known to the investigative team as James Gilliar.

f. "Sara" was known to the investigative team as James Biden's wife, Sara Biden.

g. Gongwen (Kevin) Dong and Mervyn Yan were known to the investigative team as U.S. managers for CEFC related to the Hudson West entities, to include Hudson West III.

h. "Bo" was known to the investigative team as Bo Zhang.

i. "Zhao" was known to the investigative team as Henry Zhao. Zhao appeared to be affiliated with CEFC and would act as a conduit to communicate with CEFC Chairman Ye and CEFC Director Zhang.

j. Apple Icloud Backup 03 – Chat 59: The reference to "BROTHER" was known to the investigative team as RHB's father, James Biden's Brother, then former Vice-President Joseph Biden.

k. "Kathleen B." was known to the investigative team as RHB's ex-wife, Kathleen Buhle.

l. "Hallie B." was known to the investigative team as Hallie Biden, RHB's sister-in-law.

m. Ed Prewitt was known to the investigative team as RHB's private Wells Fargo banker.

n. "Dodge" was known to the investigative team as Catherine Dodge, a former employee for RHB.

o. Computer iCloud Backup message dated 11/16/2018: In a conversation between Dodge and RHB, Dodge confirms that Lunden Roberts is still on payroll and RHB confirms that he hasn't talked to her in seven months. This message would have been used to confirm that Lunden Roberts was a "no-show" employee for RHB during 2018.

p. Starting in November of 2018, there are multiple messages between RHB and his ex-wife, Kathleen Buhle, regarding RHB's various tax issues. According to these messages, RHB has clear knowledge of his tax issues, and as of this time period, RHB does not appear to be doing anything to resolve those tax issues.

q. Computer iCloud Backup message dated 12/10/2018: In a conversation between Dodge and RHB, RHB tells Dodge to find a new accountant. Even after this message, RHB does not engage a new tax accountant until over a year later, November of 2019.

r. Computer iCloud Backup message dated 12/20/2018: In a conversation between RHB and his ex-wife, Kathleen Buhle, RHB confirms that he has not filed his tax returns and that they "have been extending" them. This message further confirmed RHB's knowledge of his unfiled tax returns and the requirement to file.

s. "Liz Secundy" was known to the investigative team as Elizabeth Secundy, Hallie Biden's Sister.

5. **EXHIBIT 301:** As a part of the conducting the investigation, I, along with the other FBI and IRS investigators created a relevant document timeline which was utilized throughout the investigation (Over 2,100 line items). This would have included emails and attachments recovered from the multiple electronic search warrants, calendar entries and open source (public) records. In this document, specifically in the "Description" column, the case investigators would summarize the relevant information found in the documents. The source of the document was included in the "Type Misc" column (For example, if the document came an electronic search warrant served on Google). The "related to" and "type of Doc" columns were utilized by the investigators to further sort the overall timeline. Pursuant to the Congressional Committees request, I have filtered this timeline for all relevant documents related to Burisma, U.S. and Foreign Government officials (Including former Government Officials). In addition, I have also provided the emails and attachments for some of the referenced documents in this Exhibit (Exhibits 302 through 313). As a part of this affidavit, I will try and clarify, and provide some context for some of the more relevant documents:
    a. SM was a reference to "Sportsman", known in the investigation as RHB.
    b. Blue Star Strategies LLC is an international consultancy firm working to solve political, investment and resource challenges facing today's global businesses, governments, and organizations, according to its website. The US LOBBYING FIRM offers services to include: strategic planning, public affairs, policy analysis, political and economic risk assessment, stakeholder engagement, issue advocacy, and government relations services.
    c. Karen Tramontano is the Chief Executive Officer and Co-founder of Blue Star Strategies. Tramontano served in Cliton Administration from 1997-2001 in various positions to include: Deputy Chief of Staff and Counselor to the President and Chief of Staff for the Presidential transition team.
    d. Sally Painter is the Chief Operating Officer and Co-Founder of Blue Star Strategies. Painter served as a senior advisor in the Clinton administration from 1993 – 1995.
    e. According to public media articles on or about May 17, 2022, an attorney for Tramontano stated that the Justice Department probe into Blue Star Strategies work for Burisma had been closed with no finding of wrongdoing and that the firm was required to retroactively file with the Department of Justice detailing is lobbying activities on behalf of Burisma and its owner, Mykola Zlochevsky in 2015 and 2016.
6. **EXHIBIT 302:** This email was received by the investigative team via an Electronic Search Warrant served on Google related to RHB's Google email account. Based on information found on the Burisma website, Vadym Pozharskyi was listed as the advisor to the Burisma Board of Directors.

Case investigators believed that the initials "A.K." stood for Aleksander Kwasniewski, former President of the Republic of Poland and also on the board of directors for Burisma. The email also mentions "after his father left our country". Case investigators believed that this reference to father was RHB's father, U.S. Vice-President at the time Joseph Biden who based on public records for Airforce 2, visited Kyiv, Ukraine on or about April 21, 2014.

7. **EXHIBIT 303:** This email was received by the investigative team via an Electronic Search Warrant served on Google related to RHB's Google email account. At the time of this email, Anthony ("Tony") Blinken was the United States Deputy National Security Advisor for the Obama Administration and then became the U.S. Deputy Secretary of State on or about January 9, 2015. In this email, Schwerin provides RHB Blinken's personal Google email account. This email was noted by the investigative team because it would be considered unusual for a government official to use his personal email address to potentially conduct official business. The personal email of Blinken was found multiple times over the course of the investigation, as seen on Exhibit 302 on 5/19/2015 and 5/22/2015.
8. **EXHIBIT 304:** This email was received by the investigative team via an Electronic Search Warrant served on Google related to RHB's Google email account. According to this email communication, Vadym Pozharskyi, advisor to the Burisma Board of Directors was thanking RHB for meeting and spending some time with his father, which was believed to be at the time Vice-President Joseph Biden.
9. **EXHIBIT 305A & 305B:** This email and attachment was received by the investigative team via an Electronic Search Warrant served on Google related to RHB's Google email account. According to the proposal from Blue Star to Burisma, it states (Exhibit 305B, bottom of Page 2) that it will look for opportunities to promote the facts about Burisma overall and closure of the file against Mr. Zlochevsky, which was believed to be a reference to the criminal case in Ukraine. It further includes references to multiple former and current U.S. officials that they could work with.
10. **EXHIBIT 306, 307 & 309:** This email was received by the investigative team via an Electronic Search Warrant served on Google related to RHB's Google email account. Based on a review by the case investigator, the email communication between Vadym Pozharskyi, Devon Archer, Eric Schwerin and RHB clearly states that the proposal with Blue Star deliberately and purposefully did not include top U.S. and Ukrainian government officials as key targets for improving the Burisma CEO's (Nikolay Zlochevsky's) criminal case in Ukraine. Schwerin further states that Sally and Company (believed to be referencing Blue Star) understand the scope and deliverables.
11. **EXHIBIT 308:** This email and attachment was received by the investigative team via an Electronic Search Warrant served on Google related to RHB's Google email account. The John Sandweg

referenced in the emails was believed to be the former Acting Director of U.S. Immigration and Customs Enforcement (In Office August 1, 2013 through February 21, 2014). The email from Sandweg references that he had someone search government databases (DHS / Customs / and Department of State Databases) for information relating to the Bursima CEO, Nikolay Zlochevsky.

12. **EXHIBIT 310A & 310B:** This email and attachment was received by the investigative team via an Electronic Search Warrant served on Google related to RHB's Google email account. This email and attachment refers to notes of a conference call the White House hosted regarding then Vice-President Joseph Biden's upcoming trip to Ukraine, which was then shared with RHB, Archer and Vadym Pozharskyi. On the call were two advisors to then Vice President Joseph Biden. According to public record, then Vice-President traveled to Ukraine on or about December 6, 2015.
13. **EXHIBIT 311A & 311B:** This email and attachment was received by the investigative team via an Electronic Search Warrant served on Google related to Eric Schwerin's Google email account. The email and attachment refers to Burisma meetings held in DC with multiple members of congressional staff on or about March 29, 2016 through April 1, 2016.
14. **EXHIBIT 312A & 312B:** This email and attachment was received by the investigative team via an Electronic Search Warrant served on Google related to Eric Schwerin's Google email account. This email references a letter referencing Bursima and Nikolay Zlochevskyi, that was to be hand delivered to the new General Prosecutor in Ukraine, Yuriy Lutsenko.
15. **EXHIBIT 313:** This email was received by the investigative team via an Electronic Search Warrant served on Google related to Eric Schwerin's Google email account. Sally Painter (Blue Star) forwarded an email to Eric Schwerin referencing an article about the Bursima CEO, Nikolay Zlochevsky, no longer being under criminal investigation.
16. **EXHIBIT 314:** This was a presentation that I, along with my Supervisor Gary Shapley, had given to U.S. Attorney David Weiss on or about June 14, 2022 in Washington DC. I have only included excerpts of this presentation for your reference. This presentation was a total of 66 slides. This meeting was held prior to the meeting held with at Main DOJ on or about June 15, 2022 regarding the RHB investigation. Both of these meetings were discussed in my previous testimony. On Page 62 through 65 of the slides, we had discussed the spinoff tax investigations that were ongoing. As of October of 2022, these investigations had stopped and I was ultimately removed as the case agent over these spinoff investigations on or about May 15, 2023. I would also note that on the last slide, we were still discussing the change of venue issue with U.S. Attorney Weiss. The email from U.S. Attorney Weiss referenced in Affidavit 2 (Exhibit 201) was sent after this presentation that was given.

17. **EXHIBIT 315A – 315D:** As noted in my previous testimony, there were multiple electronic search warrants that were conducted as a part of this investigation. In reviewing the results of those electronic search warrants, the materials were uploaded to a system at Department of Justice-Tax Division called relativity. These documents went through an attorney-client privilege review (conducted by a separate team) and then a relevance review (conducted by the RHB investigative team). As a part of this review, documents are filtered for a potential privileged relationship as well as filtered for "relevance". Based on these keyword "relevance" searches, this would be the dataset that the investigative team would have reviewed. I have not included all of these Appendices for each of the electronic search warrants but have included the Appendices for the review of RHB's Google Email account **(Exhibit 315B)**, RHB's Laptop **(Exhibit 315C)** and RHB's Laptop related to an FBI Title 18 (FARA) search warrant **(Exhibit 315D)**. I have also included my email with the Delaware U.S. Attorney's office in January of 2021 requesting these filter documents **(Exhibit 315A)**.
18. I would like to note, that the filter review search terms did not include the name Joseph Biden, President Biden, JRB, or then Vice-President's aliases Robert Peters, Robin Ware, and JRB Ware. I can also recall that the aliases for then Vice-President Joseph Biden (Robert Peters, Robin Ware, and JRB Ware) were not known by the IRS investigators and were never communicated from investigators with the FBI. If there are still records related to these aliases, they would be on the Department of Justice-Tax Division's Relativity database.
19. I can recall an atmosphere in Delaware that we were not to follow investigative steps that involve former Vice-President Joseph Biden. In addition to the Exhibit shown in Affidavit 2, **Exhibit 202** (Removal of Political Figure 1 from the FARA email search warrant), this is further shown in the keyword search of the recovered emails pursuant to that search warrant.
20. If the committee has any follow up questions for me, or if they need my assistance in any way, please let myself or my Attorney Dean Zerbe know.

Dated: **September 8, 2023**

Joseph A. Ziegler

EXHIBIT 300

Start Date	Related To	Type Misc	Description	Additional Notes	Notes
05/24/2017	Romania	Apple Icloud Backup 03 - Chat 72	WA group message with SM, James B, Tony B, Walker and Gillian. Tony B says, "You guys heating up [redacted] there" [redacted] believed to be reference to [redacted] Walker says, "Having lunch with him at 3" Tony B says, "yes the rose stung a lion, no nonsense, no playing games, we will take our pound in flesh in economics in the deal but are bringing him a solution to his court nonsense until one of the top capital partners from China and in capital - and for that he needs to pay up and well" Gillian says, "I just left him, agree Tony will get the deal. Be agreed. No need to complicate" Tom B says, "Team - good news! Have written myself, executing docs now! Congrats to everyone. Now we need to count up the cash and wire on the board!" Gillian says, "Roger that, that's often job ✌️"		
05/25/2017	Other	Apple Icloud Backup 03 - Chat 76	WA group message with SM, James B, Walker and Gillian. James B, "Asks about his flight." Walker responds, "LCZ1BN. British." That is the AA record locator. You need to leave at 5 mins. Car downstairs. Just forwarded the itineraries to his/hall address. Sara has it too." James B says, "Thanks Rob. Make sure JH is up for his flight. I got in a wake up call for 8:05 A.M.!?! Not sure. Together we will persevere! You are a good man, looking forward to working together. Jim" Walker says, "Thanks Jim. It's your flight departs at 1pm. Air France. With only some room. It's 30ish your flight changed to 430 on lufthansa. Better times."		
05/26/2017	Romania	Apple Icloud Backup 03 - Chat 72	WA group message with SM, James B, Tony B, Walker and Gillian. Tony B says, "Team - I am strung a [redacted] today. 6 & 9:30 then dinner, plus outlaw where re expectations you have outstanding as I work to structure a deal I need to take everything in". [redacted] believed to be reference to [redacted]		
05/27/2017	CEFC	Apple Icloud Backup 03 - Chat 69	WA message with SM and Gillian. Gillie says, "Call me urgent bro"		
05/30/2017	Romania	Apple Icloud Backup 03 - Chat 72	WA group message with SM, James B, Tony B, Walker and Gillian. Tony B says, "I can't [redacted] multiple issues in Monaco and am focused on getting a term sheet defined this week, with Sara now being formed I think it makes strategic sense for us to send a letter or communication from JJ & I to the Chairman congratulating him on our partnership, encouraging the $10 MM letter to happen asap and to empower us to move quickly on deals such as Oman, US etc. James - if you want to draft that letter and then send for JJ & I to review it so we hit all of the Chairman's hot buttons then we can get it signed and sent to him obviously cc'ed including the Director."		
05/31/2017	Other	Apple Icloud Backup 03 - Chat 76	WA group message with SM. James B, Walker and Gillian. SM asks, "Check your neighbor now. Fer Rob asked for wine"		
06/01/2017	CEFC	Apple Icloud Backup 03 - Chat 69	WA message with SM and Gillian. SM says, "Yo I arrive around 5-30 tmrw" Gillian responds, "Ok bro me to join there for the day I arrive 9.50 leaving at 5 pm" SM says, "We need to sort some shit out. But all cool" Gillian asks, "U heard from Jim he's gone awol" (Believed to be James B.) SM says, "What???" Gillian says, "Can't get him/fix time sheets" SM asks, "What do you mean?" Gillian says, "Do not answer his phone. sent him some cyber stuff" and then asks if they can do lunch tomorrow. SM asks, "What lunch? Gillian says, "Tony and the gov friend of prince and French, then we sort a few things with Tony"		
06/02/2017	CEFC	Apple Icloud Backup 03 - Chat 66	WA message with SM and Tony B. Tony B says, "Hi! Hope u had a safe trip, r u in Nice or Monaco tonight? What's your schedule tmrw?" SM says, "Sorry, let's get lunch here at hermitage at 12:30 -- that work? I've got the Ukrainians here and 1:45 is perfect. Thx"		
06/03/2017	CEFC	Apple Icloud Backup 03 - Chat 69	WA message with SM and Gillian. SM says, "On plane - just realizing my flight doesn't arrive nice until something like 6! So I guess no lunch. I fly out Sunday so Saturday after 1 or so I'm free." Gillian says, "Si. I'm leaving Monaco around 1:30 pm today, was hoping to agree finances with Tony and strategy on china. Any way let's keep in touch." SM says, "In Frankfurt call me in 10. Yes let's discuss later re ukrainian. I have a call into Zorge waiting to hear back before we send any thing." Gillian says, "Make my re-see Tony. We gonna make some serious cash and we need him motivated bro please. But he's working hard we urgent sid [redacted] as well"		

04/05/2017	CDFC		Apple School Backup 05 - Chat 75	"It's your anniversary with Ms. James. It's not. It's Mike and Gillian. Text. It's my. It's—it is now back to those moments. It's—Gillian's anniversary present—Gillian and I are backstage. "Ava Max" is the moment, when we crank up the bassline, when we crank up the bassline, it's [redacted] for me, man. I just don't—every, every, every,

07/25/2017			Apple School Backup 03 - Chat 75						
07/26/2017		CEFC	Apple School Backup 03 - Chat 53						
07/25/2017		CEFC	Apple School Backup 03 - Chat 61						
07/26/2017		CEFC	Apple School Backup 03 - Chat 76						
07/26/2017		CEFC	Apple School Backup 03 - Chat 63						
07/26/2017		HWI	Apple School Backup 03 - Chat 62						
07/27/2017		HWI	Apple School Backup 03 - Chat 64						
07/27/2017		HWI	Apple School Backup 03 - Chat 52						
07/27/2017		HWI	Apple School Backup 03 - Chat 60						
07/31/2017		HWI	Apple School Backup 03 - Chat 67						
07/31/2017		HWI	Apple School Backup 03 - Chat 66						

08/30/2017	11:57	Eight Global Backup.rtf - Page 29		KA's meetings with SEC and Doug Ervin says, "So Heidelberg runs chairman on Tuesday. He wants to have a new consensus. Do you have information on the project? Do we can talk specifically about the deal" Ed responds, "Another 3 project funds. This ~type authorization at all very high level due to the political sensitivity of this asset. I'll meeting sure." [Illegible] Ervin replies, "I'll send this right at 10. I know we've got good relationships." Chairman's name is set that" Then Ervin says, "Hi Ed, I know we've been good relationships." Chairman's name is set that" Ed responds, "I'll send this right at 10. The below are three [illegible] Ervin replies, "I'll send this right at 10. The below are three [illegible] Ervin says, "Hi Ed, I know we've been good relationships." Chairman's name is set that" Ed responds

08/27/2017	1193	Apple iCloud Backup 05 - Chat 36	WA Message with SM and S on +[redacted] sent pdf attachment from Frida Group LLC [redacted] dated January 24, 2017 re Spectrum_Managed Market Analysis 4x4 LLC email 4.pdf [redacted] Subject: Trade Group Studies Next Proposal							
08/27/2017	Other	Apple iCloud Backup 05 - Chat 37	WA Message between Ache and SM at which they are invited to join in and set up "Firestorm_Afternoon".							
08/27/2017	1193	Apple iCloud Backup 05 - Chat 38	WA message with SM and Doug. Doug says, "I will pick up one or 2 here at the table of one cloud. The Sandwich will cost 12-25pm". SM says, "Yes, I will be there to pick up the sandwiches. I should also get some Soda as per Thursday. We'll have a wild day Saturday". Doug says, "The classroom need you to be here before at NYC 14 CPM". SM says, "Sir please join the location and time 2pm SHOTSPIN. If he is coming just so to say hello he will not be stopping for lunch."							
08/27/2017	1193	Apple iCloud Backup 05 - Chat 39	WA message with Doug and SM. SM sends pdf attachment from Frida Group LLC [redacted] dated August 24, 2017 re Spectrum_Managed Market Analysis 4x4 LLC email 4.pdf [redacted] Subject: Trade Group Studies Next Proposal							
08/29/2017	1193	Apple iCloud Backup 05 - Chat 40	WA message with Doug and SM. Doug asks if SM attended a Group Event.							
08/30/2017	1193	Apple iCloud Backup 05 - Chat 41	WA message with SM and Chris Zukowski. SM shares, "Just to confirm you will be over tonight at 6 PM?". Chris responds, "Yes I will be there at 6 PM". Chris Z. further shares, "I am also working late tonight so I will be there". SM responds, "Thanks! I cannot wait to see you". Chris Z. responds, "Yes I will see you at 6 PM AM". Chris Z. further shares, "I am also working late tonight so I will be there". SM responds, "Thanks!"							
08/30/2017	1193	Apple iCloud Backup 05 - Chat 42	WA Message with SM, Dana, Yan and James H. "I am sending the contract information for Yan and him. Yan says, "Thanks! I attached a picture of the contract that you may also need for your records". SM responds, "Please confirm that you are certain of the terms and conditions of the contract. I am also sending you a copy of the contract for your signature". Please confirm. I am also sending you a copy of the contract for your signature". Please confirm. I am also sending you a copy of the contract for your signature". Please confirm

09/26/2017	1085	Apple Island Biology 03 - Chat 75	WA Manager with SM: Dana, "I am mad James B. "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose						
09/26/2017	1085	Apple Island Biology 03 - Chat 76	WA Manager with SM said "I am mad, Yes sirs "2 systemic issues are in the new data week. #pplcanlose. The concern would be Adam out of the week is staff."						
09/26/2017	1085	Apple Island Biology 03 - Chat 77	WA Manager with SM said "Yes, Yes may "Can you have closed to provide counsel accept to test, up three cases" The" SM responded and says, "You, I will - and I will have Siri coordinate with our new caseload going forward"						
09/27/2017	0984	Apple Island Biology 03 - Chat 78	WA Manager with SM: Dana, "I am mad James B. "I am mad at Alex can you have meeting that late James B was late the meeting is at "The Cards at Hard Rock Rock Cafe at 7:00 pm today. Jim "We will need to run to the event. I'm late, gals. James will be running shortly."						
09/27/2017	1085	Apple Island Biology 03 - Chat 79	WA Manager with SM said Jim Walker, "Walker, needs to be in Atlanta Walker I I think economic enforcement and case - "Ok, Thanks"						
09/27/2017	1085	Apple Island Biology 03 - Chat 80	WA Manager with SM said Jim, Jim - we did the with book SM might tomorrow evening and ask if he would like us (b) at open 9? to Atlanta and also asks for Mr. to send Donuts' contact information. SM does intern for contract for Donuts (Thanks, of the Peach City)						
09/27/2017	1085	Apple Island Biology 03 - Chat 81	WA Manager with SM: Dana, "I am mad James B. James B. needs the meeting location. "Meeting in Atlanta Ritz Carlton, 181 Peachtree St. NE 404-521-6678 Meeting between The Governor's Office, 191 Peachtree St. 40th floor." and then "National and Public discussing at 10:00 am. Depth and in house. Ask what comes in tomorrow evening." I suggest we have a call with them on July tomorrow around 11:00 am - to see address Intel with "Jim"						
09/25/2017	1085	Apple Island Biology 03 - Chat 82	WA Manager with SM: Dana, "I am mad James B. "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose" "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose"						
09/26/2017	1085	Apple Island Biology 03 - Chat 83	WA Manager with SM: Dana, "I am mad James B. "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose" "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose"						
09/27/2017	1085	Apple Island Biology 03 - Chat 84	WA Manager with SM: Dana, "I am mad James B. "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose" "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose"						
09/27/2017	1085	Apple Island Biology 03 - Chat 85	WA Manager with SM: Dana, "I am mad James B. "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose" "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose"						
09/27/2017	1085	Apple Island Biology 03 - Chat 86	WA Manager with SM: James B. Dana, "I am mad James B. "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose" "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose"						
09/27/2017	1085	Apple Island Biology 03 - Chat 87	WA Manager with SM: Dana, "I am mad James B. "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose" "I am mad at Siddiqui, systemic corruption and attacks on staff. #pplcanlose"						
09/25/2017	1085	Apple Island Biology 03 - Chat 88	WA Manager with SM said Jim, Jim said "Second floor restaurant. Parties comes "Girls Jim. Ireland is sending a presentation on equities she has - would like the summer."						
09/26/2017	CDFC	Apple Island Biology 03 - Chat 89	WA manager with SM said Walker, Walker was "Meeting questions is not okay from T. "Are okay?" "I is Mexico to be scheduled." WA Manager with SM said Walker, Walker was "Meeting questions is not okay from T. "Are okay?" "I is Mexico to be scheduled." Jim, Jim - I have a meeting with CDFC. Strong % level I proposed the process of the statistics of the. I have not all (mostly) documents, months ago. Rich you like to show me. CDFC was not statistical data (mostly of city deaths in Georgia at Fundamentals of A Detroit in Africa on high speed rail. Have [redacted] seeing Zeph? James would not say speak to him. Asked me on the city state closure to Dallas cross one night."						

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10/25/2017	1983	Apple Island Hockey 07 - Chat 46	WA Group message with SM, Tom, Dina, Dan, and James H. titled "Lacrosse". SM says "Hello all. A few things. I think we closed on the new house about 45 -1 I am encouraged that we could in fact finish all about the pool, if corrections have smooth at least 3 visits and at night, point our pond fixed let freshman staff to fix both the rose. All 9 seats at night at various tables. Thanksgiving. Re: upcoming week: they and [redacted] about our thing."				
10/25/2017	1965	Apple Island Hockey 07 - Chat 48	WA Message with SM and Dan. Chat says, "I'd so enough to we and can be sweet ride. Can we not stick old knowed to the Orlando charge"				
10/25/2017	1967	Apple Island Hockey 07 - Chat 49	WA Group message with SM, Tom, Dina, Dan, and James H. titled "Lacrosse". Dina says, "I can't even make tomorrow evening, which prevents me from coaching. Sorry. I'm not optimistic we can find a replacement at this late date. Can't we just cancel it or move the date?" SM says, "Let's see if we can get a sub. Maybe Dan can coach." Dina says, "Thanks, Dan! We are big big big fans of Maggie. How is your family?" SM says, "Yes, Dan,

10/16/2017	1045	Apple School Backup 05 - Chat 76								
10/17/2017	1045	Apple School Backup 05 - Chat 23								
10/17/2017	1045	Apple School Backup 06 - Chat 43								
10/17/2017	1045	Apple School Backup 06 - Chat 44								
10/17/2017	1045	Apple School Backup 06 - Chat 45								
10/17/2017	1045	Apple School Backup 06 - Chat 46								
10/17/2017	1045	Apple School Backup 06 - Chat 47								
10/17/2017	1045	Apple School Backup 06 - Chat 48								
10/17/2017	1045	Apple School Backup 07 - Chat 49								
10/17/2017	1045	Apple School Backup 07 - Chat 50								
11/20/2017	1045	iPad Backup Home Screen								

12/04/2017		iPad Backup Files\ Reviews	12/5/2017: Neil Cox messages (Facebook Messenger, Yahoo! Chat, iOS app): // I would like a 20% stake in the company in return for this. // Neil: You're committing to one of the two // I thought the company is 50-50 and it's worth a lot more than 20% now // Neil: I'm not sure I'm the right person to pitch into the [redacted] // Neil: Thanks [redacted] 11/27/2017: "What's status of our meeting tomorrow?" Neil comment 11/27/2017: "Hello, also should I tell Greg to let Diligence a situation" Tony Shook: I therefore want to be very careful in how I proceed. I understand the complexity of the situation but there are questions so important to me and my family. I cannot be left to figure them out alone. It is very important [redacted] Neil: Tony, I'm not sure I'm the right person to pitch into the [redacted] // Neil: Thanks [redacted]

05/31/2018	HM	Apple Icloud Backup 01 - Char 23	IVA message with SM and Mikial Nicholas Ledwith [redacted]: Mikial says, "I still do you know when he calls me" and then Mikial says, "Send me the info on the dynamite"						
02/25/2018	<UNIDE>	Apple Icloud Backup 01 - Char 18	IVA message from James B to SM, "Can you call me now. Or text me?"						
03/05/2018	Other	Apple Icloud Backup 05 - Char 76	IVA message from James B to SM, "God damn it call me." and then "There is 5? min we need to place ASAP. We need to communicate. He is gonna place it somewhere else if I no show here also if I no show I have broken promise. He wants to talk with you. I need to talk with you. It's kinda ending when will you talk with him. I can't hold him off much more. I have you, sorry, for being so strident."						
03/12/2018	HM	Apple Icloud Backup 11 - Char 39	IVA Message from SM to James B in which SM sends screenshot of SM's chat messages with SM / Kevin Hong. SM And Hong discuss the JV Hong agent and the fact SM briefly (1 min) ex and former associate opportunity and source of income. SM also says that they have a "partnership" together and that SM is going to "utilize my capital" that was committed to his partner. SM also mentions Hong said from the Hotel, SM also mentions his representation and seminar paid regarding the legal services provided. Hong mentions the scandals, SM says "I am ready to make that right"						
03/17/2018	HM	Apple Icloud Backup 12 - Char 40	IVA message from James B. @ SM: "I understand nothing, you want points to send you an overview of what has happened. We've overseen which had zero. You're not" We only have eight 10's overall. I'm not going to send you anything. I'm completely in the dark. There's not a single thing. I'm not going to send anything. I'm completely in the dark. There's not a single thing. You are not even willing to pay for your own points to make this happen. I'm not willing to front you with your ball park number. A little front ball. Please it's for all of it's worth something

03/27/2018	1993	Apple School Backup 03 - Chat 39	"It's morning time here in AM." Is there time for one of the 70s stock talk, it's finally 1982, and you notice that you haven't really been talking to Jeff with Apple. It's time for the two of you to talk with Apple. Apple is very upset. Apple is very upset. Apple is very upset

07/21/2018	HWY-CAN		Apple & Oriad Backup #21		12/2018: WA message between SM and Tan. SM Messages. Tan: Hey buddy. How can my attorneys attorney at [sp] my signature. [redacted] to understand, these documents work and where money is or where it came from and why [redacted] is involved in this document is very important to get it originals. I [redacted] could you give me advice on service. Per document, I think. It's important I understand how an account controlled by [redacted] can be signed for me on multiple accounts. Please advise. Thanks. And

24/07/2018			Pat Bishop Peter Rennie		4/7/2018: SM text Peter, Linda, Ian, "Editor", can you text me your #. Peter responded minutes later & is available to meet after 12. I contacted with help and was told by Linda to text him after 12 to get cell #. Peter then texted me back to say he'd left the country (Saudi Arabia, where presumably, he is working for the Saudi royal family) & would be back in the UK on Monday 9th July. I texted him back to say that I would call him on the 10th. 4/7/2018: Peter texted me back to say he was in

10/16/2018	1993	Apple School Pickup #1 - Dad 36			W/A Message with SM and Vyas. Vyas says, "Hmmm, how do thanks commissioner guess we're outgunning today SM, and secondary 4 to 36, as you said by automatic. Phone, sure."						
2/15/2016	PERSONAL TAX	Computer/Cloud Backup			10/15/2018: (Message between SM and Kathleen H. Kathleen says, "I have set up what you said now, the bank has $10,000 in my account for. I'm using my state. ... but I also wanted to get rid of $5,000 into my daughter's account. I don't want to do it all at once because I don't want the government to come after me. Is there some grantor's law that says if I give $14,000 to each of my children every year, I don't have to pay taxes on it?" SM responds, "Yes, you can do that. You can give $14,000 to as many people as you want to every year. You can't give $14,001 to anybody or you'll have to file a gift tax return." Kathleen responds, "Can you get me a list of all the people I've given money to this year?" SM responds, "I can, but you'll have to pay me for my time." Kathleen responds, "Of course, of course. Thank you for your time." SM responds, "You're welcome." Kathleen responds, "I'm sorry for your loss." SM responds, "Thanks."						
10/6/2018	PERSONAL	Computer/Cloud Backup			10/6/2018: Message between SM and Landon Roberts. Landon tells SM that she had a baby boy August 26, 2018.						
10/5/2018	PERSONAL	Computer/Cloud Backup			10/5/2018: Message between SM and Hollis R., and SM says "I need you to stop doing everything you possibly can do to make a shit turn an unbelievable proposition. People make mistakes out of love. People have feelings in the immediate part of a relationship that are unexplainable and dumbfounding. But what they don't do is they don't make a decision to go to a lawyer and say, 'I'm going to do this.' And you know, I'm the last thing I expected me to be in a relationship with a woman who was married to another man. I'm the last thing I expected to be in a relationship with a woman who was married to another man. But I'm in it. And I'm in it because I love her. And I'm in it because I'm willing to take the risk. And I'm in it because I'm willing to take the risk because I'm willing to take the risk because I'm willing to take the risk

11/19/2018	PERSONAL TAX	Compass Cloud Backup		11/19/2018 (Message between SM and Hollie B. SM says "Can you please text me at this no. as I don't want to waste Hollie's phone. I will try and back Monday, I promise. I have some out of use accounts and have to use short pw cycles and 4 letters. I hate them. Hollie B. responds "It's ours - she would need to relax. My kids and she like that and I love his no. as it's the only one I've had for 10 years." SM responds "Lol! Hollie B. responds "I'm sure

12/1/2018	PERSONAL SYS	Computer/Cloud Backup		12/1/2018: iMessage between SM and Sydney (E). Sydney says, "I'm sitting in the bank today about getting an extension on my visa. It's like, how something can't be able to afford to live in one of the most famous cit			
12/14/2018	PERSONAL	Computer/Cloud Backup		12/14/2018: iMessage between SM and Wafah (L). SM says, "Hey we made Hattie and I find our self discussing if we should re-decorate all our friends' and family' grad announcement and now that Lulu and my kids etc. I was alone on drafting with relatives, the house that can only fit our self and our dog. We got Lulu and Hattie [illegible] the decorations for the graduation party. Lulu's graduation party will be 15 people for the entire party! At the moment there's Dr. Abdul-Rauf, me, Hattie, the entire family of Dr. Abdul-Rauf, Lulu and her friends, and my mother and father. Is there anything else I should be thinking about? Also, what's the best way to get the decorations from Chicago to Dubai? Should I ship them? Or should I wait until I'm in Dubai and then buy them there?"			
12/14/2018	PERSONAL SYS	Computer/Cloud Backup		12/14/2018: iMessage between SM and her Father. SM sends a picture from yesterday's silliness dated 12/13/2018, reporting 58% (6/10) no haircut 8/11/18, and the fact that SM needs a next one. her "Hairless mirror" on Kathleen minus 7 days of fitness.			
12/20/2018	PERSONAL SYS	Computer/Cloud Backup		12/20/2018: iMessage between SM and Kathleen B. SM says, "Kathleen I'm trying to make this money, to make these payments. You assigning your lawyer to tell my I need to pay for the coming me a better solution than [illegible]. I..." to which Kathleen responds, "Please just convey your emails. I would not be your lawyer. I'm your parents. You continue to comply with the divorce agreement. That's my advice." Hadn't been the opportunity to reference the date limits. ... each to which SM

11/28/2018		iPad Backup Filter Review	11/28/2018: iMessage between SM and Jac. She says: "If you can help with the cost, plan on checking into my recovery at Promises. You can read about it online. I will send the web address. It's a sober living home that several of the people I was at Caron went to (on Caron's recommendation) for one month minimum to years commonly three months. It's a sober house in lower Manhattan with testing every evening at curfew. They have mandatory individual and group therapy 7 days a week and recovery counselors that you're required to provide any activities outside the house. They also require daily NA or AA attendance 8 AM group breakfast and 11AM lights out. They insist on family therapy sessions and sober companion coach for your work exercise anything outside the house. Group dinner mandatory. I think 5 nights a week. Tomorrow at noon I'm required to check in at their inpatient detox facility for 7 days minimum. Then I transition to house and I committed to 3 months. I can work get my plan for reaching and blogging writing with Doug Brinkley and I'm going to reengage with Boies Schiller Flexner where I'm still of counsel and have an office to go to every day. I can be with Nasima. I can be in Philadelphia by train for Flemyngo and to maybe start engaging from regarding teaching. And Dad I'm not going to CA for one reason. I want to be with you. I want to be there for you and I want to be actually spend time together. So plan on a lot of working in NYC over the next few months. Also the cost for 3 months is $20,000 less than one month at Caron. But I'll need help with tuitions and January's other obligations that are not cheap as you know. Again Dad if anyone asks (if you don't say no to helping me with this first month) I would really like you to say that you and I have decided on a plan that allows me some dignity his accountability (tested EVERY SINGLE NIGHT) and gives me real structure to pursue real purpose. And if they (Hallie Mom Ashley) want to know details then that can call me and ask for details. I'm committing to more arduous accountability for a longer time with a cheaper plan at a lower cost than be triple of my sister or any sister in law. So when they invariably will criticize and doubt me (and you the "enabler") please remember I'm not just passively doing it "my way" I'm doing what was recommended by Caron (remember she did stay for 10 days in a program you paid $50,000 for ($5k a day) she didn't honor the commitment to go back for 30 days when she relapsed and now she says she will only test when someone insists on her getting her tested and she stopped getting tested when she went to TI and wanted to test 12 days later. She is accountable to know one, for she's convinced Mom, that any plan but long term inpatient at Caron is me not wanting to be sober if I sit and listened to the two of them tell me together to my face that I'm I. Denial and don't really want to be sober and that I'll never be a part of this family again because that's "obviously" not something I care about- to my face. Well tell her it gladly stay with [redacted] if she wants to commit to a curfew and a wake up and mandatory therapy counseling 12 step attendance family therapy and testing daily.		
12/29/2018	OTHER	Computer iCloud Backup	12/29/2018: text messages between SM and James B.: SM says, "I can work when I'm in NYC all day every day for the next 3 months from 8-12:. But I can't pay attention w/o Dad or tuitions or for food and gas. Really it's all gone. I can go make it up on 15/29 days I'm sure, but he's basically made it clear that he's not pay my attorney bc Mom made clear she won't do it. Hallie went allow me in he's at the house or lend me or pay me back any money. Ashley moves into restrooms home after I told dad that I would move in there. (...) That night I tell dad I want to probably stay in the area and specifically I wanted to live by you and teach my course at Penn and maybe do a top another one (...)" so which James B. responds, "This can work, you need a safe harbor. I can work with you father alone !! We at usual just need several months of his help for this to work. Let's talk about it. It makes perfect sense to me. This is difficult to fully vet without talking. Will you please call me me or A. We can develop a plan together. It can work. I'm going to try to call yo again please. Also, I can and I will. Cross with Caroline , some problem with "P", and NY Post. Dealing with it as we speak. Sic is O K., I believe I have it under control !" I get back to you ASAP."		
01/02/2019	PERSONAL TAX	Computer iCloud Backup	1/2/2019: iMessage between SM and KB. KB says, "I've tried calling. Please send an email to Bill releasing tax information and send me the Onn Claim ASAP!" SM responds, "If you want anything related to the divorce call my lawyer." KB responds, "Can you just send me the Onn Claim and email Bill?. That a a start." and KB again, "(... Give Bill permission to release your tax records to me?"		
01/17/2019	PERSONAL	Computer iCloud Backup	1/17/2019: iMessage between SM and Hallie B.: SM says, "I make odd to go skiing and I literally don't have a dime and I need to rent skis Could you please call me I'll pay you back at the end of the day." Hallie B responds, "I've opened a card on my account without asking me Jennie." to which SM responds, "They sent me a. Offer website. It does t offers you in any way. I paid over $35,000 dollars of you your Amex bills last year and I have accepted for a 200K rate to vest on August 17 and receipt of completed 67k w-ies to relish for you and the first initial. And I paid every cent I he s ever owed you. You is so wrong, and fuck you I got your letters sent and expenses for 3 years ye you don't have to so your private don't and I'm sitting on the ledge while every one else because you can lend me 200 bucks --- and by the way again you are every cent you have today came directly from what I gave up. Mean mean mean."		
01/29/2019	OTHER	Computer iCloud Backup	1/29/2019: iMessage between SM and Liz Sacconds. SM says, "(...) She planned well in advance and executed a move from Annapolis to Delaware with the kids from OUR home without telling me in secret and even got a job all while acting as if when I got clean we would be together. Knowing the worst place in the world for me was Delaware. She has told people I've ruined her credit and taken money from her (Hallie owes me $44k tho)- at least yes finest Amex -- I had an accountant help go through every Amex Statement and every was transfer (no made or received). I wonder (I care except does the owner she started that now all the way from her tips to the club or a restraint bar and an acquaintance." I dunno turns out - he found that Hunter had spent all hallies money and ... That does not include the over $350K I have given Liz for years She has implied that Liz and I are sleeping together (...)" ...		
03/21/2018		iPad Backup Filter Review	3/21/2018: iMessage between SM and Mervyn Yan. Yan says "I will process the retainer today, and you should be seeing it today or tomorrow. Kevin is discussing the other matter with Jim on the phone now." SM replies "Hey buddy how can you process retainer w/i my signature. Just trying to understand how these accounts work and where money is where it came from and how and who ultimately are sending it to the account it was supposed to go to originally...Also could you give me online access so review the account. I thinks it's important I understand how an account controlled by me (on paper but not in reality) is being used...And on obviously I'm not implying that is being used for anything outside of the operating agreement. but the two signature agreement with the bank raises the question of how Kevin moved the retainer out i the account w/o my signature." Yan replies "Jen, it needs your signature. I simply asking the bank to prepare the paperwork first." SM replies [3/22/2018] "Are you available today to go over bank statement account signing authority (Kevin's name needs to be removed). And ..." Yan replies "no will be. Jim and his reached an agreement on redraft the doc. Hudson West V shall be assigning to Je enrity. I solely control. Plus few minor points at the text to Jim. We can have the lawyer to amend and execute in one docs...Let's propose an alternative. I will resign from orllc. I don't want Kevin know that we discussed my number. I think his $15k expenses are not reasonable but office space reimbursement request is from upstairs." SM replies [3/26/2018] "Mervyn I'm not saying anyone made up any numbers I am doing a regular review of the account made in the name of the company I own. I haven't been given any book records as I have asked repeatedly and that's just not acceptible...Mervyn get the bank account records and I will circulate docs. All it takes mervyn is for you to print the online statements or give me access to them. Sorry to be so confused mervyn but what the heck is the problem this is easy as pushing a few buttons and the fact I haven't re views them yet is making me nervous." Yan replies "Remaining balance is $2m now...Also I let Jackie go today."		

EXHIBIT 301

Related To	Type of Doc	Type Misc	Start Date	Description	Additional Notes
VPOTUS	VP	Open source	01/20/2009	VPOTUS takes office	
BHRST	GOVERNMENT OFFICIAL	Google [redacted]	01/29/2014	1/29/2014: Meeting with SM, Jonathan Li and the Chinese Ambassador	
Burisma?	GOVERNMENT OFFICIAL	Google [redacted]	02/05/2014	2/5/2014: SM and Schwerin Meeting with Omani Ambassador at the Omani Embassy	
BHRST	GOVERNMENT OFFICIAL	Google [redacted]	02/14/2014	2/14/2014: SM / Schwerin meeting with Mohammed Obaid Al Qawasmi (Ambassador of the State of Qatar	
RSTP	GOVERNMENT OFFICIAL	Google [redacted]	03/29/2014	scr: March 29, 2014 Archer email to SM: Discussions including John DeLoche (using [redacted] regarding advisory board plans and Chris (presumably Chris Heinz). Archer discusses GS [presumably Goldman Sachs] backing and meeting Kazak Prime Minister's son and family for dinner.	
BHRST	GOVERNMENT OFFICIAL	Google [redacted]	04/08/2014	4/8/2014: SM / Schwerin Meeting with the Ambassador of Qatar	
Burisma	VP	Open source	04/15/2014	Archer reportedly meets with VPOTUS Biden.	
OTHER	OVP	Mayer Brown [redacted]	04/15/2014	4/15/2014: Email from Feugh-Mayer to OVP: Feugh-Mayer emailed PII for Archer and his son to OVP in advance of a scheduled visit to the White House with Sportsman set for 11:30 a.m. on 4/16/2014. Email stated "He just wants to show them around his dad's office . . . nothing formal."	
BURISMA	GOVERNMENT OFFICIAL	Mayer Brown [redacted]	04/15/2014	4/15/2014: Email from Archer to Feugh dated 4/15/2014; Archer confirmed he needed SM on telephone calls "Thursday: 11:00am EST call with me & President Kwasniewski (Poland '95-'05) Friday: 11:00am EST call with me, Botes Schiller and Burisma Senior Management Team."	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	04/15/2014	4/15/2014: SM further with Greg Schultz (Believed to be Senior Advisor to Joe B.)	
OTHER	GOVERNMENT OFFICIAL	Google [redacted]	04/16/2014	4/16/2014: SM Meet Devon and Luke at WH	
BURISMA	OVP	Google [redacted]	04/17/2014	scr: April 17, 2014 Archer email to SM: Forwarded email from Vadym Pozharskyi. Noting that "as to the HB I do believe that we have to reach reasonable balance here. I realize fully that his role as well as role of AK is of long term perspective and taking int o account the political weight of our Directors we have to use their personality carefully and strategically wise."	
Burisma	OVP	Open Source	04/21/2014	VPOTUS trip to Ukraine	
BHRST	GOVERNMENT OFFICIAL	Google [redacted]	04/24/2014	4/24/2014: Email exchange between SM, Archer and Jonathan Li (BHR) regardign a letter from SM and Archer to the Chinese Ambassador to the US. Letter is not attached.	
OTHER	GOVERNMENT OFFICIAL	Google [redacted]	04/24/2014	4/24/2014: Email from White House Photographer to SM with mutiple pictures attached. Believed to be in the photos are SM, Jeff Cooper and some Mexican Officials.	
BURISMA	GOVERNMENT OFFICIAL	Gmail [redacted]	05/07/2014	scr: May 7, 2014 Archer email to Pozharskyi/SM: "...the primary meeting is set with the Prime Minister of KZ, Masimof, on June 2nd..." Archer suggests a preliminary plan including travel to Beijing from Astana to coordinate CNOOC cooperation.	
BHRST	GOVERNMENT OFFICIAL	Google [redacted]	06/18/2014	6/18/2014: SM Dinner with Ambassador of Qatar	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	07/21/2014	7/21/2014: SM call with Michael Carloutos (Appears to have been the US State Dept. Deputy of Chief of Protocol)	
ROMANIA	GOVERNMENT OFFICIAL	Outlook [redacted]	08/27/2014	8/27/2014: Calendar Invite - Subject: RWDSE: Meeting with Mark Gitenstein (Rob Walker and Eric Schwerin)	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	09/22/2014	scr: September 22, 2014 Archer email to SM with attachment. Forwarded email from Pozharskyi (using n.pozharsky.jakarta [redacted] which included David Leiter (DJLeiter [redacted] (former Principal Deputy Assistant Secretary at DoE under Pres Clinton). Pozharskyi discusses " ...our previous conversation re the impact of raising taxes for private gas producers in Ukraine, we've drafted a short note to illustrate its consequences for our company..."	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	09/24/2014	9/24/2014: Archer forwarded email to SM,: David Leiter of ML Strategies response to Yadim " Thanks for sharing the info about these newest legislative initiatives which could cause even more damage to the private gas industry in Ukraine. We will do our best to alert U.S. officials who might be able to influence Ukraine to not adopt such harmful measures."	
OTHER	GOVERNMENT OFFICIAL	Google [redacted]	09/29/2014	scr: September 29, 2014 SM/Schwerin calendar event: Meet with Frank Mermoud (former Special Representative for Commercial and Business Affairs at U.S. Department of State) at DGE	
OTHER	GOVERNMENT OFFICIAL	Google [redacted]	09/30/2014	scr: September 30, 2014 Frank Mermoud (using [redacted] email to Dodge. Mermoud thanks SM/Walker for meeting yesterday (September 29, 2014) and offers " ...further discussion on ways in which my international advisory firm of Orpheus could be additive to your efforts -- particularly given my previous USG experience at State where I was the Secretary's Special Representative for Commercial and Business Affairs and knowledge of the interagency. " Mermoud asked if Walker was available to discuss further.	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	09/30/2014	9/30/2014: Email from a Frank to SM and Walker. Discussed in the email is Ukraine and the Primie Minister of Ukraine.	
OTHER	GOVERNMENT OFFICIAL	Google [redacted]	10/01/2014	10/1/2014: Email from White House to SM with a photograph attached from the White House (Believed to be in the photo: SM, Jeff Cooper and Mexican Officials).	
RSTP	GOVERNMENT OFFICIAL	Google [redacted]	10/01/2014	10/1/2014: Email exchange between William Lee, Schwerin, SM, Walker and others, in which they are asking about contacts with a Congressman Doyle & RSTP.	
OTHER	GOVERNMENT OFFICIAL	Google [redacted]	10/09/2014	10/9/2014: Email exchange between Walker, John Deloche, Archer, SM, and others regarding the company Metalholia and seeing if anyone has contacts within the government agencies to see if the company is legit. Walker responds that he has a friend to reach out "to DOD on the down low"	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	10/10/2014	scr: October 10, 2014 Archer email to SM. Archer forwards dialogue with Vadym discussing meeting a UN guy in NYC. Archer says " ..We had a meeting on Friday night over dinner and I should have a November date, not to overlap with Board meeting for Vue and your nye trip. ." Vadym replies " ..Nikolay is more inclined to have Board meeting in December, so no conflict here in terms of meeting with Vue...As to Kazakhstan, I am in contact with guys from Kazmunaygaz. "	
[redacted]	FORMER GOVERNMENT OFFICIAL	Google [redacted]	10/23/2014	scr: October 23, 2014 Calendar event Schwerin call with John Sandweg and RW.	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	10/27/2014	10/27/2014: Dodge email to Sportsman dated; Email titled "Secretary of State may be calling you soon"	
Burisma	OVP	Open Source	11/20/2014	VPOTUS and US delegation visit Ukraine	
OTHER	GOVERNMENT OFFICIAL	Google [redacted]	12/17/2014	scr: December 17, 2014 Schwerin email to SM/Dodge. Schwerin provided presumed personal email account for Tony Blinken.	
ROMANIA	GOVERNMENT OFFICIAL	Google [redacted]	12/18/2014	12/18/2014: Email exchange between Schwerin, SM and Dodge. SM asks for Ambassador Mark Gitenstiens contact information. Ambassador Mark Gitenstein (Romania 2069-2012)	
ROMANIA	GOVERNMENT OFFICIAL	Google [redacted]	01/07/2015	CALENDAR ENTRY - scr: January 7, 2015 SM Event: Lunch with Amb. Gitenstein, former Romanian Ambassador	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	01/15/2015	scr: January 15, 2015 Sch Montieci email to Pozharskyi/SM/Archer with attachment. Burisma Board of Director's Resolution Asigned) regarding Zlochevskyi appointment as President.	
ROMANIA	GOVERNMENT OFFICIAL	Google [redacted]	01/15/2015	1/15/2015: Email forwarded from Walker to SM asking if he knows if there is a candidate for the US Ambassador to Romania.	
ROMANIA	GOVERNMENT OFFICIAL	Google [redacted]	01/16/2015	1/16/2015: SM responds to Archer regarding the US Ambassador to Romania and says that "no one in line right now".	
BURISMA	FORMER GOVERNMENT OFFICIAL	Google [redacted]	02/03/2015	scr: February 3, 2015 Schwerin email to SM. Talked to Sandweg. " ..He thinks there is 50/50 chance they could minimize what is going on but would want to charge $15K one time fee...I can explain what the strategy is later." Unclear if acted on.	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	02/06/2015	scr: February 6, 2015 Schwerin email to SM. Regarding John Sandweg suggested the former Commission of CBP and US Attorney for AZ appeal to CBP on behalf of Mumb.	
BURISMA	GOVERNMENT OFFICIAL	Schwerin [redacted]	02/10/2015	scr: February 10, 2015 Schwerin email to Dodge. Schwerin asks Dodge to send an email from SM to Josh Turgoff regarding John Sandweg suggested the former Commission of CBP and US Attorney for AZ appeal to CBP on behalf of Mumb.	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	02/25/2015	2/25/2015: SM meeting with Michael Karloutos (Appears to have been the US State Dept. Deputy of Chief of Protocol) @ the Four Seasons	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	03/17/2015	scr: March 17, 2015 David Witting email to SM/Michael Karloutos. Discussed spending time together in Greece and adds "...We should discuss more about Burisma at your convenience..."	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	03/24/2015	scr: March 24, 2015 David Witing email to SM/Michael Karloutos. Discusses meeting the Chinese Ambassador to Greece and railroad project. Witing adds "...The Eurocconsultants people are heading back to Kiev the week of April 13th. We remain interested in assisting Ukraine with their economic issues. As it relates to Burisma, I remain interested in helping any way I can. "	
OTHER	GOVERNMENT OFFICIAL	Gmail [redacted]	04/08/2015	4/8/2015: SM email chain with Jeremie. Mention need to talk on phone bc/ "Slightly delicate...I have to assume that I'm being monitored by some other P5 countries. >>>>>> The person who fixed the meeting told me that they would want to explore back channel communication with the bear."	
BURISMA	OVP	Google [redacted]	04/17/2015	scr: April 17, 2015 Vadym Pozharskyi email to SM. Pozharskyi thanks SM for the invite to D.C. and meeting "your father and spent some time together."	

Related To	Type of Doc	Type Misc	Start Date	Description	Additional Notes
BURISMA	GOVERNMENT OFFICIAL	Email [redacted]	05/04/2015	scr: May 4, 2015 Archer email to SM: Forwards redraft of letter about pressure from Ukrainian state-gas company to close wells. Draft letter to present to U.S. Ambassador Pyatt re: domestic gas production with attachment: Burisma letter to Ambassador Pyatt dated May 3, 2015 (signed by Archer)	
BURISMA	GOVERNMENT OFFICIAL	Email [redacted]	05/07/2015	5/7/2015: SM // Schwerin meeting with Vladamir Petrovic - Serbian Ambassador to the US	
UNKNOWN	GOVERNMENT OFFICIAL?	Schwerin [redacted]	05/19/2015	scr: May 19, 2015 Schwerin email to Tony Blinken (using [redacted]): Schwerin discussed SM would like to drop by if possible.	
UNKNOWN	GOVERNMENT OFFICIAL?	Applelimuh [redacted]	05/22/2015	scr: May 22, 2015 SM email to Archer: SM forwards meeting being scheduled with Tony Blinken (using [redacted]) by Linda Landers (using [redacted])	
UNKNOWN	GOVERNMENT OFFICIAL	Applelimuh [redacted]	05/26/2015	scr: May 26, 2015 Linda Landers (using [redacted] email to SM: SM requests meeting with Tony Blinken. Landers tries to schedule SM " . after Tony's afternoon White House meeting, are you available around 345 or 4pm...Can you come to the Department for coffee, and see his new digs? . "	
OTHER	GOVERNMENT OFFICIAL	Laptop [redacted]	05/29/2015	5/29/2015: Jermie email SM: "Did you have a chance to talk to the big man? He is receiving my Prime Minister on Wednesday. Please let me know if you think that what we discussed back in DC can be mentioned in the meeting. My domestic strategy (how I proceed in dealing with my government) very much depends on whether it happens or not. "	
BURISMA	BLUE STAR	Schwerin [redacted]	06/26/2015	scr: June 26, 2015 Archer email to Schwerin/Sally Painter/Karen Tramontano: Archer thanks Sally/Karen for spending time with him and says "I think there are a number of opportunities to collaborate on more closing [sic] in the future. I will be in touch on next steps with Norvik and Burisma in particular."	
BURISMA	BLUE STAR	Schwerin [redacted]	06/26/2015	scr: June 26, 2015 Archer/Schwerin/Sally Painter/Karen Tramontano: Reply to Archer request to send Sally/Karen letters with attachment. Attached: Burnham Asset Management letter to Ukraine Prime Minister Yatsenyuk requesting a personal meeting to discuss business and investment opportunities in Ukraine and privatization process of state-run assets in Ukraine. SPSM is copied on the letter.	
BURISMA	BLUE STAR	Schwerin [redacted]	06/30/2015	scr: June 30, 2015 Archer email to Schwerin/Sally Painter/Karen Tramontano/Seb Montazi: Dialogue about "George Soros and the investments that he has in Ukraine. Archer affirming Painter's request for a "one pager on the company and the issue".	
BURISMA	GOVERNMENT OFFICIAL	Email [redacted]	07/07/2015	scr: July 7, 2015 Marc Holtzman email to Archer/SM: Discussions about KazMunayGas E&P and Burisma, as well as Archer talking to Kazakh PM.	
BURISMA	BLUE STAR	Schwerin [redacted]	07/13/2015	scr: July 13, 2015 Archer email to Sally Painter/Schwerin: Forwarded email from Vadym Pozharskiy (using [redacted]) with Burisma one-page updated version and Burisma MP BoD AG presentation attachments	
BURISMA	GOVERNMENT OFFICIAL	Email [redacted]	07/22/2015	7/22/2015: Lunch with Secretary Tony Blinken (Deputy Secretary of State)	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	07/22/2015	scr: July 22, 2015 Mayer email to SM: Today Wednesday 7/22 at 12:00 to 1:30pm SM was scheduled to meet Tony Blinken for lunch at the State Department -Mayer adds "...Kenny Matthews will be waiting to escort you to Tony's office..."	
BURISMA	GOVERNMENT OFFICIAL	Email [redacted]	07/22/2015	scr: SM Calendar event on July 22, 2015: SM lunch with Deputy Sec Tony Blinken at State Department	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	08/08/2015	scr: July 8, 2015 Michael Karloutsos email to SM: KarloAtsos requests a call with SM: "...There are two quick things that I need to bring to your attention and get your guidance on..." Karloutsos mentions he was on the way to Cyprus today.	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	08/10/2015	Scr: August 10, 2015 Pozharskyi email to Archer/SM: Call issues: Kerry fundraiser, Nikolay's visa, homeland security dep issue, Burnham Energy fund, Devon/SM title/financial implications and Klitschko confirmed he would be on board of geothermal European project.	
BURISMA	FORMER GOVERNMENT OFFICIAL	Laptop [redacted]	08/12/2015	scr: August 12, 2015 Schwerin email to SM with attachments. Forwarded email from John Sandweg (using [redacted]) regarding signed engagement letter for Mr. Zlochevskyi. Sandweg adds "...We have begun making some preliminary inquiries and will get back to you..." Schwerin tells SM "...I am getting Devon to get Nikolai to sign..."	
[redacted]	GOVERNEMENT OFFICIAL	Blackberry [redacted]	09/14/2015	9/14/2015: Email from Greg O'Connor (US Embassy, Bucharest Romania) to Walker; Email mentioned O'Connor meeting with Walker on 9/13/2015 and O'Connor had "canvassed my staff regarding your local partner and they said that he was a well-known player in the local market. They were aware that there had been some allegations and investigations but said that his profile had become lower in recent years." O'Connor provided Walker with a link to the American Chamber of Commerce in Romania and said that he would "e-introduce" Walker to the American Chamber Executive Director Anca Ranasin when she returned from holiday.	
BURISMA	FORMER GOVERNMENT OFFICIAL	Schwerin [redacted]	10/15/2015	scr: October 15, 2015 Schwerin email to Pozharskyi. Schwerin responded to Vadym's request of an update on two issues. Schwerin advised that he "...talked John Sandweg today...who spoke with the Consular Office...and he is also having a former colleague call over to the Embassy..." Sandweg was trying to find out why the visas were revoked so he could figure out how to proceed to get new visas.	
BURISMA	BLUE STAR	Schwerin [redacted]	10/20/2015	scr: October 20, 2015 Archer email to Schwerin with attachment. Archer forwarded Schwerin Blue Star Strategies Pitch Letter to Burisma Re: Crisis Communications Plan for Burisma Holdings.	
BURISMA	BLUE STAR	Schwerin [redacted]	10/21/2015	scr: October 21, 2015 Vadym Pozharski email to Archer/Schwerin/Sally Painter. Scheduling a Burisma call for October 22, 2015.	
BURISMA	BLUE STAR	Schwerin [redacted]	10/21/2015	scr: October 21, 2015 Schwerin email to Vadym Pozharski/Archer/Schwerin/Sally Painter. Scheduling a Burisma call for October 22, 2015	
BURISMA	BLUE STAR	Laptop [redacted]	10/23/2015	scr: October 23, 2015 Mayer email to SPSM/Schwerin. Schedule for next week included breakfast with Archer/Vadym/Sally Painter on October 29, 2015.	
BURISMA	GOVERNEMENT OFFICIAL	Schwerin [redacted]	10/27/2015	scr: October 27, 2015 Pozharskyi email to Schwerin. Schwerin inquired about a "coordination meeting" this week organized by the Ukrainian prosecutors office to include representatives from Cyprus, UK, Latvia and Estonia. Pozharskyi replies "...Let's talk today briefly and I will provide you with some details on that. "	
BURISMA	BLUE STAR	Email [redacted]	10/29/2015	10/29/2015: SM meeting with Devon (Delayed to 1x Archer/Vadym and Blue Star 11:45 Office)	
BURISMA	GOVERNMENT OFFICIAL	Laptop [redacted]	10/30/2015	scr: October 30, 2015 Schwerin email to SPSM. Forwarded information from Sally Painter about Ukraine's court voted to freeze 14 offshore bank accounts of Serhiy Kurchenko, a Yanukovich-connected gas billionaire who fled Ukraine in February 2014 and stored money in a Latvian bank.	
BURISMA	BLUE STAR	Google [redacted]	10/31/2015	scr: October 31, 2015 Archer email to SM: Revised Burisma proposal forwarded from Blue Star Strategies for review with attachments. Attachments are (1) Unsigned agreement between Blue Star Strategies and Burisma Holdings Limited to "provide government relations assistance to the Client in the U.S. and Ukraine", "Communicate to officials about the Client's business and its economic importance to Ukraine" and "Prepare brief written reports as requested by the Client.", (2) Blue Star Strategies invoice to Burisma Holdings Limited, and (3) Blue Star Strategies Crisis Communication and Long-term Government Relations Strategy memo for Burisma Holdings dated October 30, 2015.	
BURISMA	BLUE STAR	Laptop [redacted]	10/31/2015	scr: October 31, 2015 Archer email to Vadym Pozharskyi/SM/SM/Schwerin with attachments. Blue Star Strategies Contract, Proposal, and Invoice	
[redacted]	GOVERNMENT OFFICIAL	Blackberry [redacted]	11/01/2015	11/1/2015: Walker email to Gilliar; Email titled "For the meeting with the Ambassador". Walker forwarded the attorney profiles of Michael Gottlieb and Karen Dunn of Peaks Kohlhar Flowers LLP.	
[redacted]	FORMER GOVERNMENT OFFICIAL	Google [redacted]	11/02/2015	scr: November 2, 2015 Sandweg (using [redacted]) email to SM/RW: Scheduling coffee/briefing between Sandweg and SM on November 3, 2015.	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	11/02/2015	scr: November 2, 2015 Vadym Pozharskyi email to Archer/SM/Schwerin. Commenting on Blue Star Strategies contract, notes that "it doesn't offer any names of top US officials here in Ukraine...as key targets for improving Nikolay's case and his situation in Ukraine. If, however, this is done deliberately to be on the safe and cautious side, I can understand the rationale...looking for 'positive opinion' and support of Nikolay/Burisma to the highest level of decision makers here in Ukraine...with the ultimate purpose to close down for any cases/pursuits against Nikolay in Ukraine."	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	11/02/2015	scr: November 2, 2015 Schwerin email to Archer/SM. Schwerin suggests "I would tell Vadym that this is definitely done deliberately and to be on the safe and cautious side and that Sally and company understand the scope and deliverables."	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	11/02/2015	scr: November 2, 2015 Archer email to Schwerin/SM. Discusses revised Burisma proposal with attachments. Suggests SM "...need to deliver that message" and "walked this to the finish (aka starting) line but need some support to close."	

Related To	Type of Doc	Type Misc	Start Date	Description	Additional Notes
BURISMA	BLUE STAR	Google [redacted]	11/03/2015	11/3/2015: SM to Pozharsky. Writes that he's going to contact Blue Star, that he trusts Sally/Karen implicitly and believe we are all aligned. " scr: November 3, 2015 SM email to Pozharsky/Archer/Schwerin. SM writes that he wants "one final call with them and verify once more that they understand the scope so we can all feel that the retainer is in line with the work required...I trusts Sally and Karen implicitly...I believe we are all aligned..."	
BURISMA	BLUE STAR	Google [redacted]	11/03/2015	scr: November 3, 2015 Vadym Pozharski email to SM/Archer. Regarding scope of Blue Star Strategies. Vadym says "if you (Hunter) and Devon feel comfortable that they will deliver what in real terms we are asking about, we should disregard the wording of the scope and move further with signing and starting actual work...Eric, have you got feedback from Sandwig with regard to visas [sic] issues and also with regard to his possible involvement in the trip to Kiev event?..."	
BURISMA	BLUE STAR	Google [redacted]	11/03/2015	scr: November 3, 2015 Schwerin email to Vadym Pozharskyi/SM/Archer. Reply saying "I am going to forward you an email that John Sandwig sent to me last night with an update."	
BURISMA	BLUE STAR	Google [redacted]	11/03/2015	11/3/2015: Schwerin Email forwarded from John Sandwig to SM, Vadym, and Archer regarding the cancellation / Denial of Zlochevskyi. In the email, Schwerin says "We should discuss timing as part of the overall strategy regarding not only the visa but also the legal and PR issues that Blue Star will be handling.	
BURISMA	FORMER GOVERNMENT OFFICIAL	Google [redacted]	11/03/2015	scr: November 3, 2015 Vadym Pozharskyi email to Schwerin/Archer/SM. Forwarded email and attachment from John Sandwig about visas.	
BURISMA	BLUE STAR	Laptop [redacted]	11/03/2015	scr: November 3, 2015 Vadym Pozharski email to SM/Archer. Regarding scope of Blue Star Strategies work engagement with attachments	
UNKNOWN	GOVERNMENT OFFICIAL	Google [redacted]	11/04/2015	11/4/2015: Mayer email to SM titled "Friday Scheduling": Mayer referenced "coffee with Amos Hochstein scheduled for 4pm" (Friday = 11/6/2015)	
BURISMA	GOVERNMENT OFFICIAL	Google [redacted]	11/05/2015	11/5/2015: Email exchange between SM, Vadym, Archer and BlueStar regarding a proposal, contract and invoice between BlueStar and Burisma. Included in the email, Vadym gives some of his comments about the proposal, mostly that there are no tangible results and doesn't offer names of US officials in Ukraine to help with the criminal case. Vadym also says the ultimate purpose of the proposal is to close down for any cases / pursuits against the Burisma CEO in Ukraine.	
UNKNOWN	GOVERNMENT OFFICIAL	Outlook [redacted]	11/06/2015	Calendar Entry: 11/6/2015 (8:00 pm - 8:30 pm) HOH - Meeting with Amos Hochstein - 1st Floor Quotidien across from 4Seasons (Note: Google [redacted] reference "coffee with Amos Hochstein scheduled at 4pm."	
[redacted]	BLUE STAR	Schwerin [redacted]	11/06/2015	scr: November 6, 2015 Schwerin email to Sally Painter. Regarding Romanian Ambassador. Schwerin discusses texting with SM and SM requested Painter call today and try to set up a meeting for "him with the Ambassador". SM is representing a Romanian client through the law firm Boies Schiller.	
BURISMA	BLUE STAR	Schwerin [redacted]	11/06/2015	scr: November 6, 2015 Schwerin email to Sally Painter. Painter forwards correspondence with Cristian [Dagirsky] (using [redacted]). Schwerin suggests "Hunter said he'd like to see the Ambassador on Friday afternoon..."	
[redacted]	GOVERNMENT OFFICIAL	Walker [redacted]	11/06/2015	scr: November 6, 2015 Walker email to Gilliar. Suggests a meeting with Romanian Ambassador in the US on Friday (November 10, 2015). Unknown participants.	
[redacted]	GOVERNMENT OFFICIAL	Walker [redacted]	11/06/2015	11/6/2015: Email from James G to Rob W. regarding the "Ambassador meeting in US". James G. states "If called me he was a star today if I can't make us a billion each in 3 years u should fire me."	
[redacted]	BLUE STAR	Google [redacted]	11/10/2015	scr: November 10, 2015 Schwerin email to SM. Forwarded email from Sally Painter regarding Romanian update on position nominations/elections. Blue Star Strategies is "...closely monitoring the developments..."	
BURISMA	BLUE STAR	Laptop [redacted]	11/11/2015	scr: November 11, 2015 Schwerin email to Pozharskyi/SM/Archer. Schwerin tells Pozharskyi that he and SM spoke to Sally Painter yesterday (November 10, 2015) and lists what was discussed, including "...Sally said she has already had a few meetings on Burisma's behalf and had some feedback she wanted to give to us offline. She felt she had some intelligence on why the Ambassador made his comments. Hunter and I are going to sit down with her on Monday and find out more..." The potential trip to Kiev in December, Sally suggested "...Blue Star to go alone and do some high level government meetings in Kiev as the first step. She thought that there were points she could make one-on-one with the Prime Minister, Finance Minister, etc. without others in the meeting. She also thought that she could get some further intelligence from those meetings that we might not get with a larger delegation..."	
BURISMA	BLUE STAR	Schwerin [redacted]	11/13/2015	scr: November 13, 2015 Schwerin email to Sally Painter/Jesica Lindgren. Painter asks "Still no contract or two month deposit from our friends" Schwerin believes that Vadym is "going to handle all of that on Monday. Devon and I will make sure"	
[redacted]	GOVERNMENT OFFICIAL	Schwerin [redacted]	11/13/2015	scr: November 13, 2015 Mayer email to Schwerin. Continued scheduling coordination for SM to meet Romanian Ambassador	
[redacted]	GOVERNMENT OFFICIAL	Outlook [redacted]	11/16/2015	CALENDAR ENTRY - scr: November 16, 2015 SM Event: Meeting with Romanian Amb. Mayor (Sally's cell: [redacted])	
BURISMA	BLUE STAR	Schwerin [redacted]	11/14/2015	scr: November 14, 2015 Schwerin email to Archer/Sally Painter/Karen Tramontano/others. Discussions about Biden going to Ukraine and "timing of a trip"	
BURISMA	BLUE STAR	Google [redacted]	11/18/2015	scr: November 18, 2015 Pozharsky email to Schwerin/SM/Archer with attachment. Burisma / Blue Strategies Contract and email traffic discussing the same and deliverables. Burisma / Blue Strategies Contract and email traffic discussing the same and deliverables (Executed)	
BURISMA	BLUE STAR	Google [redacted]	11/18/2015	scr: November 18, 2015 Schwerin email to Pozharskyi/Archer/SM with attachment. Blue Star Strategies Executed Contract	
BURISMA	BLUE STAR	Schwerin [redacted]	11/18/2015	scr: November 18, 2015 Schwerin email to Jesica Lindgren at Blue Star Strategies and others with attachment. Schwerin attached a signed contract and requested "...please execute on your side and send back...I am told the wire will be sent today."	
BURISMA	BLUE STAR	Schwerin [redacted]	11/18/2015	11/18/2015: Email chain with Schwerin, Jesica Lindgren (Blue Star), Archer and Sally Painter. Jesica sent the Blue Star / Burisma executed contract to send to Vadym. Attached: Blue Star Strategies Consulting Services Agreement (Signed by Painter, Pozharski) ($30,000/month)	
[redacted]	GOVERNMENT OFFICIAL	Schwerin [redacted]	11/18/2015	scr: November 18, 2015 Schwerin email to Mayer. Scheduling for SM, including call to arrange meeting between SM and Romanian Ambassador to the U.S.	
BURISMA	BLUE STAR	Google [redacted]	11/23/2015	scr: November 23, 2015 Jesica Lindgren email to Archer/SM/Schwerin/Vadym Pozharskyi/others. Burisma/Blue Star Strategies kickoff call scheduled November 24, 2015 at 11:00 AM	
BURISMA	BLUE STAR	Outlook [redacted]	11/24/2015	CALENDAR ENTRY - scr: November 24, 2015 Event: Burisma/Blue Star Strategies kickoff call with Archer/SM/Sally Painter/Schwerin/Seb Momtazi/Vadym Pozharskyi/others.	
[redacted]	GOVERNMENT OFFICIAL	Outlook [redacted]	11/30/2015	CALENDAR ENTRY - scr: November 30, 2015 SM Event: Meeting with Romanian Amb. Mayor- Embassy (1607 23rd St NW)	
BURISMA	BLUE STAR	Google [redacted]	11/30/2015	scr: November 30, 2015 Sean Keeley to Archer/SM/Schwerin/Vadym/others. Burisma/Blue Star call scheduled for December 1, 2015 at 9:30 AM	
BURISMA	BLUE STAR	Google [redacted]	11/30/2015	11/30/2015: Email from Joan M to SM with Schwerin copied with SM Schedule. Included is a Burisma / Blue Star conference call	
BURISMA	BLUE STAR	Google [redacted]	12/02/2015	scr: December 2, 2015 Sean Keeley email to SM/Archer/Vadym Pozharskyi/Schwerin/Seb Momtazi. White House hosted a conference call regarding VP trip to Ukraine and Blue Star Strategies memo with the minutes of the call with attachment: Attachment is Blue Star Strategies memo with the minutes of the call with attachment.Blue Star Strategies memo regarding U.S. Vice President Biden's Trip to Ukraine Next Week.	
BURISMA	BLUE STAR	Schwerin [redacted]	12/02/2015	scr: December 2, 2015 Schwerin email to Sally Painter. Burisma call at 3:30 PM.	
BURISMA	BLUE STAR	Schwerin [redacted]	12/02/2015	scr: December 2, 2015 David Wade (Greenlight Strategies) email to Schwerin/Ryan Toohey (FTI Consulting). Dialogue about the Burisma story inquiry from the WSJ	
BURISMA	BLUE STAR	Schwerin [redacted]	12/02/2015	scr: December 2, 2015 Schwerin email to David Wade/Ryan Toohey/Sally Painter/Karen Tramontano. Ongoing dialogue about follow up responses to Paul Sonne at WSJ and case against Nicholas "...still not been dropped..."	
BURISMA	BLUE STAR	Schwerin [redacted]	12/02/2015	scr: December 2, 2015 Schwerin email to David Wade/Sally Painter/Karen Tramontano/Ryan Toohey. Dialogue about "Burisma representatives" and SM's position on the Board of Burisma Holdings and Board of Burima Geothermal.	

Related To	Type of Doc	Type Misc	Start Date	Description	Additional Notes
BURISMA	BLUE STAR	Schwerin[redacted]	12/04/2015	scr: December 4, 2015 Schwerin email to David Wade/Ryan Toohey/Sally Painter/Karen Tramontano: Proposed statements/quotes about Burisma and SM.	
Burisma	VP	Open source	12/06/2015	VP/OTUS trip to Ukraine, and per later public comments made by the VP, he indicated to President Poroshenko that the $1B in loan guarantees was contingent on the removal of Prosecutor General Shokin	
BURISMA	OVP	Schatz[redacted]	12/07/2015	scr: December 7, 2015 Schwerin email to SM/Archer/Vadym Pozharskyi/others. VICE News article on VP visiting Ukraine.	
BURISMA	BLUE STAR	Schatz[redacted]	12/11/2015	12/11/2015: SM call with Karen Tramontano (Blue Star)	
BURISMA	BLUE STAR	Goodfe[redacted]	12/13/2015	scr: December 13, 2015 Archer email to Sally Painter/Karen Tramontano/David Wade/Schwerin/SM with attachment. Burisma deal with Gesto Italia. Request to post "official press release" with SM's quote on geothermal direction.	
BURISMA	BLUE STAR	Schwerin[redacted]	12/28/2015	scr: December 28, 2015 Schwerin email to Karen Tramontano/Sally Painter. Forwarded message from Vadym Pozharskyi about SM draft geothermal op-ed with attachment...Forwarded document from Vadym Pozharskyi about SM draft geothermal	
Burisma	VP	Open source	01/01/2016	VP/OTUS allegedly withholds $1B to Ukraine	
BURISMA	BLUE STAR	Goodfe[redacted]	01/25/2016	scr: January 25, 2016 Pozharskyi email to SM/Archer/Sally Painter/Karen Tramontano. Teaser for the Monaco event with attachment.	
BURISMA	BLUE STAR	Goodfe[redacted]	01/25/2016	scr: January 25, 2016 SM email to Karen Tramontano: SM asks Tramontano "Do . We need to do a call? ."	
[redacted]	FORMER GOVERNMENT OFFICIAL	Gilliar[redacted]	01/25/2016	Email from Gilliar To Walker dated 1/25/2016. Email titled "Re: Sandwog ready split to Is and Mike"	
BURISMA	GOVERNMENT OFFICIAL	Schatz[redacted]	02/23/2016	scr: February 23, 2016 SM calendar event. "RHS: Call with Frank Mermoud (RE: Cub Energy/Burisma)- he will call office..." (former Special Representative for Commercial and Business Affairs at U.S. Department of State)	
BURISMA	GOVERNMENT OFFICIAL	Laufm[redacted]	02/23/2016	scr: February 23, 2016 Mayer email to SM/Schwerin. Schedule for today-Tuesday Feb 23, included "...10:30am- Call with Frank Mermoud RE: Cub Energy/Burisma - he will call office. "	
BURISMA	OVP	Schatz[redacted]	02/24/2016	2/24/2016: Email from SM to Miguel (Interpt) with Jeff Cooper copied: SM says that they are arriving late tonight on Air Force 2 to Mexico City. Email describes constantly helping Miguel with visits with the candidate and the White House.	
Burisma	VP	Open Source	03/01/2016	VP/OTUS Biden allegedly pressures Ukrainian Poroshenko to fire Prosecutor Shokin (tied to $1 billion U.S. loan guarantees)	
BURISMA	GOVERNMENT OFFICIAL	Schwerin[redacted]	03/01/2016	scr: March 1, 2016 Mayer email to Schwerin. Scheduling a meeting between Frank Mermoud (aving [redacted] (former Special Representative for Commercial and Business Affairs at U.S. Department of State) and SM/Archer/Vadym. Mermoud acknowledges SM suggestion for lunch or coffee and adds "...Vadym might be in town in the next week or so and that Devon and he might also wish to join us on the meeting..."	
BURISMA	GOVERNMENT OFFICIAL	Schwerin[redacted]	03/21/2016	scr: March 21, 2016 Archer email to Schwerin. Discuss President of Kazakhstan and Archer's visit to DC with Vadym. Schwerin asked "...Were you guys going to meet with that Cub Energy guys when you were here too -Frank Mermoud?...He reached out to Hunter on his own..."	
BURISMA	GOVERNMENT OFFICIAL	Goodfe[redacted]	03/24/2016	3/24/2016: Email from Vadym to SM and Joan M. Attached is a letter to the President of Tuscany (signed by SM) regarding the expansion of Geothermal energy and Burisma in the Tuscany region.	
BURISMA	BLUE STAR	Schwerin[redacted]	03/30/2016	scr: March 30, 2016 Archer email to Schwerin. Burisma meetings with Vadym/Blue Star Strategies with US Senators with briefing book attachment: BSS prepared Burisma Holdings Ltd. Washington, D.C. meetings for Archer dated March 29-April 1, 2016 with staff of Senator Rob Portman, staff of Senator Jeanne Shaheen, and Congressional staff of Representative Marcy Kapur. Also lists speech by President Petro Poroshenko, briefing/lunch with Vadym Pozharskyi, and meeting with SM.	
BURISMA	BLUE STAR	Schatz[redacted]	03/31/2016	3/31/2016: SM Meeting with Vadym and Karen (believed to be Blue Star)	
BURISMA	BLUE STAR	Schwerin[redacted]	03/31/2016	scr: March 31, 2016 Tramontano email to Schwerin. Dialogue about who on the NYT editorial staff was writing about Ukraine corruption article. Note that there was no mention of SM. Schwerin says Serge Schmemann wrote it and asks Tramontano to "...Please keep to yourself..."	
BURISMA	BLUE STAR	Schwerin[redacted]	04/01/2016	scr: April 1, 2016 Schwerin email to Archer/Painter. Regarding Ukraine energy sector April 4, 2016. Schwerin adds "We might be able to get to Ed Chow prior to the event...Ed Chow has been quoted in the NYT saying negative things about Hunter's relationship with Burisma..."	
BURISMA	GOVERNMENT OFFICIAL	Schwerin[redacted]	04/12/2016	scr: April 12, 2016 Michael Karloutsos email to Schwerin. Dialogue about SM and Dennis Assanis conversation at the White House last week. Karloutsos was requested assistance to set up meeting between Assanis and SM "...sometime between the 22nd and 24th..."	
UNKNOWN	GOVERNMENT OFFICIAL	Schwerin[redacted]	05/06/2016	5/6/2016: Email correspondence between James G, ES and Rob W. ES sends the scheduling emails for the Office of the VP and the National Security Advisor	
BURISMA	BLUE STAR	Schwerin[redacted]	05/10/2016	scr: May 10, 2016 Karent Tramontano email to Schwerin/Sally Painter. Dialogue about if the documentary titled Blood Monkey by Oliver Bullough via Vice media was going to be shown. Tramontano adds "...lawyers sent cease and desist letter..."	
BURISMA	BLUE STAR	Schwerin[redacted]	05/13/2016	scr: May 13, 2016 Karen Tramontano email to Schwerin/Sally Painter. Dialogue about the WSJ article about Archer's arrest. Tramontano adds "...we have to figure out how to respond. Oliver at Norvick was asked for a quote..." Schwerin adds "...There is a Durham press call at 9am this morning...I'll listen in and ask if anyone knows of a plan for Devon...Let's touch base after that call..."	
OTHER	OVP	Walke[redacted]	05/13/2016	5/13/2016: Email from Gilliar to Walker stating that "H Dad going to Kosovo and Albania at the end of the month and asks if he can "check" something."	
CEFC	GOVERNMENT OFFICIAL	Goodfe[redacted]	06/20/2016	scr: June 20, 2016 Schwerin email to SM asking SM think About responding to Vuk Jeremic's email regarding the UN Secretary General elections and meeting with the VP's national security advisor and any others while he is in DC.	
BURISMA	BLUE STAR	Schwerin[redacted]	07/10/2016	scr: July 10, 2016 Karen Tramontano (BSS) to Schwerin/Sally Painter (BSS). Burisma BoD letter to General Prosecutor. Tramontano adds "...The letter will be hand-delivered to the GP on Monday morning..."	
BURISMA	BLUE STAR	Schwerin[redacted]	07/14/2016	scr: July 14, 2016 Tramontano email to Schwerin. Tramontano discussed the SM letter and if Vadym needs edits/changes.	
BURISMA	BLUE STAR	Schwerin[redacted]	07/15/2016	scr: July 15, 2016 Tramontano email to Schwerin with attachment. Burisma letter.	
BURISMA	BLUE STAR	Goodfe[redacted]	07/26/2016	7/26/2016: Tramontano (Blue Star) email to Schwerin, fowarded to SM: "Most of the restraints on Burisma have been lifted. . . We've pursued a particular strategy after having uncovered two particular problems - No help from our friends however. . . "	
UNKNOWN	GOVERNMENT OFFICIAL	Laufm[redacted]	08/14/2016	scr: August 14, 2016 Vuk Jeremic email to SM/Schwerin/Jeff Cooper/others. Jeremic in second place in the race for nt UN Secretary General. Jeremic advises he has "...not been given a fair hearing by USG at a high political level yet...", including Susan Rice, John Kerry, Tony Blinken. Jeremic asked for SM's assistance to arrange "to see our visitor, so that I could share with him...my vision..." SM replies "...I won't engage in I [sic] advocating on your behalf with my father or anyone else in the USG..." and adds that he (SM) will be in Belgrade and "...I'll make sure we can spend time together and maybe you could come with me in motorcade to airport..."	
UNKNOWN	OVP	Goodfe[redacted]	09/23/2016	scr: September 23, 2016 Archer email to SM with attachments. Forwarded email from Arnar Kurzhalayev (using [redacted] (Economic Advisory to Foreign Minister, Republic of Kazakhstan). Kazakhstan invitation to VP Biden. Attachments are Kazakhstan invitation to VP Biden (signed letter in Russian) and Kazakhstan invitation to VP Biden (translated to English). Kazah invitation to VP Biden.	
UNKNOWN	GOVERNMENT OFFICIAL	Goodfe[redacted]	09/23/2016	scr: September 23, 2016 Michael Karloutsos email to SM. Karoutsos indicates he is in DC next week for a conference and wanted to get together with SM.	
BURISMA	BLUE STAR	Schwerin[redacted]	10/11/2016	scr: October 11, 2016 Painter email to Schwerin. Painter forwards a Ukrainian press article that Mykola Zlochevsky was no longer wanted for economic crimes. Painter adds "...We won and in less than a year. Yea!!!..." Schwerin congratulates Sally/Karen. Painter replies "...U brought us in so take a victory lap. "	
Other	VP	Open Source	01/20/2017	**VP HAS LEFT OFFICE**	
BURISMA	BLUE STAR	Schwerin[redacted]	02/15/2017	scr: February 15, 2017 Tramontano email to Mayer/Schwerin. Tramontano advising Vadym will be in town March 8 and 9 and "...he'd like to meet Hunter..." Tramontano offers for SM/Vadym to "...come to our office..."	
UNKNOWN	GOVERNMENT OFFICIAL	Amalfitani[redacted]	04/26/2017	scr: April 26, 2017 Gilliar email to SM. Provides a bio of David Holtom - According to the email has relationships with Senior members of the UK government	

Related To	Type of Doc	Type Misc	Start Date	Description	Additional Notes
CEFC	GOVERNMENT OFFICIAL	AppleEmails [redacted]	05/15/2017	scr: May 15, 2017 Uncle email to Gilliar. Email titled Phase one domestic contacts/projects with attachment: attachment Document lists government contacts in NY, NYC, Virginia, Minnesota, FL, and California.	
CEFC	GOVERNMENT OFFICIAL	AppleEmails [redacted]	05/15/2017	scr: May 15, 2017 James H. email to Gilliar titled short list of foreign contacts for next phase (mainly phase 2) with attachment, Attachment Lists political contacts from Columbia, Argentina, Ireland, India, Mexico and the EU.	
OTHER	OVP	Emails [redacted]	06/02/2017	scr: June 2, 2017 Richard Ruffini [redacted] Email to SM: Schedule for SM's parents in Athens with various meetings, including, but not limited to, a meeting with Ambassador Geoff Pyatt.	
HW3	FORMER GOVERNMENT OFFICIAL	DongYan [redacted]	09/12/2017	scr: September 12, 2017 Sara B email to GD/MY/SM/John Sandweg. Sara introduces John Sandweg to Dong and Yan as "...representatives of the Chairman of CEFC in the U.S..."	
UNKNOWN	GOVERNMENT OFFICIAL	Emails [redacted]	06/27/2018	6/27/2018: Email exchange between SM and Eve O'Toole (Believed to be associated with Gavin Newsom) - SM says "I owe you big time" and refers to SM and James B donating $20k.	
OTHER	OVP	Emails [redacted]	01/24/2019	1/24/2019: Email from Linda S to Dodge indicating the VP was taking care of some of SM bills. In email, the Columbia Tuition was paid by the VP.	

EXHIBIT 302

From: Devon Archer <darcher[redacted]
To: Hunter Biden <hbiden[redacted]
Sent: 4/17/2014 10:50:04 PM
Subject: Fwd: follow up ideas

FYI

Devon Archer
[redacted]

Begin forwarded message:

From: Vadim Pozharskyi <v.pozharskyi[redacted]
Date: April 17, 2014 at 4:02:40 PM EDT
To: Devon Archer <darcher[redacted]
Subject: follow up ideas

Dear Devon, just few ideas to follow up the today phone call. Its really great that two Directors got along fine.

I really look forward them working together, it looks like 'dangerous "mixture for the benefit of our company. With your energy –its deadly!!

As to tomorrow phone call, please advise in a few words as to how you see it, so we do have another good event. It will be yourself, HB and somebody from Boies, right?

Nikolay , kind of, will invite them to cooperate, which directions for cooperation should they discuss?

Also, finance issue, will they discuss it? Or they will talk generally and you and I will work on details latter. You mentioned few figures, but we did not really discussed it.

Also, as to the plan to move forward within short term perspective.

As I have communicated A.K. is ready to conduct informal talks with everybody involved in Ukraine on behalf of Burisma. It's very positive. Now we will start limited media campaign with you, and I believe it will bring good benefit.

As to the HB I do believe that we have to reach reasonable balance here. I realize fully that his role as well as role of AK is of long term perspective and taking into account the political weight of our Directors we have to "use' their personality carefully and strategically wise, I do realize their vulnerability in this respect.

Therefore I kindly suggest to indeed now or after his father left our country just put him on our website without going for public camping. And then after we meet in May we agree on joint plan and move forward accordingly, with media campaign or without it, just concentrating on informal talks with relevant interested parties etc. In some sense we cannot "hide" our directors.

Please have a thought about it before tomorrow phone call, it's just my ideas now as I have not yet talked to Nikolay. (we both traveling now and do not use mobile phones for such conversations-))

And let's discuss it tomorrow to take joint decision.

[redacted]

Thanks and have a good day.

Vadym

[redacted]

EXHIBIT 303

From: Eric Schwerin <eschwerin[redacted]
To: Hunter Biden <hbiden[redacted]
CC: Katie Dodge <kdodge[redacted]
Sent: 12/17/2014 6:21:02 PM
Subject: Tony Blinken Email

[redacted]

Eric D. Schwerin
Rosemont Seneca Partners, LLC
1010 Wisconsin Ave., NW
Suite 705
Washington, DC 20007
[redacted]
P Consider the environment before printing this email.

[redacted]

EXHIBIT 304

From: Vadym Pozharskyi <v.pozharskyi[redacted]
To: Hunter Biden <hbiden[redacted]>
Sent: 4/17/2015 9:00:51 AM
Subject: Meeting for coffee?

Dear Hunter, thank you for inviting me to DC and giving an opportunity to meet your father and spent some time together. It's realty an honor and pleasure.
As we spoke yesterday evening, would be great to meet today for a quick coffee. What do you think? I could come to you office somewhere around noon or so, before or on my way to airport.
Best ,
V

Отправлено с iPhone

[redacted]

EXHIBIT 305A

From:	Devon Archer <darcher[redacted]
To:	Vadim <vadym.pozharskyi[redacted]
CC:	Hunter Biden <hbiden[redacted];Eric D. Schwerin" <eschwerin[redacted]
Sent:	10/31/2015 3:47:51 PM
Subject:	Fwd: Revised Burisma Proposal, Contract and Invoice
Attachments:	ATT00001.htm; ATT00002.htm; ATT00003.htm; BSS Consulting Services - Burisma Holdings Ltd - bss.doc; BSS Invoice - Burisma Holdings.pdf; BSS Proposal Burisma Holdings Final2.docx

For review.

Devon D. Archer
[redacted]

Begin forwarded message:

From: Jesica Lindgren <jesica.lindgren[redacted]>
Date: October 30, 2015 at 4:16:59 PM EDT
To: Devon Archer <darcher[redacted]>
Cc: Sally Painter <Sally.Painter[redacted]>
Subject: Revised Burisma Proposal, Contract and Invoice

Dear Devon, please see attached our revised proposal, contract and initial invoice for Burisma Holdings. Please let us know if you have any questions.

Kind regards,
Jesica

Jesica Lindgren | Blue Star Strategies
888 17th Street NW, Suite 800 | Washington, DC 20006
[redacted]
www.bluestarstrategies.com

The information in this transmittal is privileged and confidential and is intended only for the recipient(s) listed above. If you are not the intended recipient(s) for the delivery of this transmittal, you are hereby notified that any unauthorized distribution or copying of this transmittal is prohibited. If you have received this transmittal in error, please notify me at [redacted]

[redacted]

EXHIBIT 305B



MEMORANDUM

TO: **Burisma Holdings Ltd.**

FROM: **Blue Star Strategies, LLC**

RE: **Crisis Communications and a Long-term Government Relations Strategy as it Relates to the Companies Growth and Expansion**

DATE: **October 30, 2015**

We are pleased to submit this final proposal for your consideration for Blue Star Strategies to provide government relations support to Burisma Holdings Ltd. ("the Company"), a leading independent oil and gas producer in Ukraine.

Given the current challenges, this is a Crisis Communications approach that would roll out over the next two months, including a trip to Kiev proposed for early to mid-December. During the first two months, we will: 1) work to support the closing of the company file in Ukraine; and 2) develop the scope of work, goals and objectives for the remainder of the annual contract to best meet your reputational and business goals. We look forward to your comments and further discussions with you.

Background

Founded in 2002, Burisma Holdings has rapidly grown to become one of the leading independent oil and gas producers in Ukraine. From 2009-2013, annual production increased 700% and Burisma now holds 26% market share among independent oil and gas producers, including 98% of all of Burisma's production in natural gas, in Ukraine.

In 2013, to help manage the Company's exponential growth, Burisma hired Alan Apter (UK) to serve as Chairman of the Board of Directors. In 2014, Burisma hired Alexander Kwasniewski (Poland), Hunter Biden (U.S.) and Devon Archer (U.S.) to join the Company as Directors. The Company's financials are audited by a big four global accounting firm, KPMG, and its geological audit by DeGolyer MacNaughton, the world's leading independent audit firm in the petroleum industry. Burisma is registered and based in Limassol, Cyprus.

Burisma's continued success, growth and security are at risk, however, due to the ongoing armed conflict with Russia in Ukraine's eastern provinces, sparked by Russia's illegal annexation of Crimea in March 2014. Today, 82% of Ukraine's total natural gas reserves and 91% of Burisma's natural gas deposits are located in the Dnieper-Donets

[redacted]

[redacted]

basin, which cuts across the northeastern part of Ukraine where the armed conflict continues. The on-the-ground situation remains unstable and Burisma is concerned about the unresolved armed conflict. As a result, Burisma is looking for support from the U.S. and Ukrainian governments to help shore up Burisma's business, support Ukraine's energy independence from Russia through its operations in Ukraine, and promote the Company's broader investment goals in Europe and Kazakhstan.

Scope of Work

To address Burisma's concerns and leverage our experience, Blue Star Strategies proposes the following scope of work for your consideration:

1. **Create the Narrative**

Our initial task would be to create a compelling narrative to provide government relations assistance to the Company in the U.S. and Ukraine, focusing on crisis communications during the first two months of the annual contract.

Our starting point will be to educate key officials in Washington, DC, followed by a trip to Kiev proposed for mid-December 2015.

In Kiev, we will work to educate key officials within the U.S. and Ukrainian governments on the important role the Company plays in economic development, job creation, and as a significant taxpayer. We will also reach out to colleagues in various circles in both countries to reinforce our efforts.

Relatedly, we would underscore the importance of respecting the rule of law and judicial decisions by courts of competent jurisdiction, citing the Company's recent win in the U.K. court system. Earlier this year, Burisma had defended itself successfully against the U.K's Serious Fraud Office (SFO) in a criminal case brought against the Company and an original shareholder, Nikolay Zlochevsky, the former Deputy Secretary of National Security and Defense Council of Ukraine. In 2014, Mr. Zlochevsky was accused by the SFO and Ukraine's Main Investigation Department of the Prosecutor General's Office of unlawful enrichment and money laundering related to Burisma Holdings and another company, Brociti Investments Limited, in which Mr. Zlochevsky was registered as a beneficial owner in both companies. In January 2015, the UK judge dismissed the case against Mr. Zlochevsky due to SFO's lack of evidence, unblocked his frozen UK assets, and in July 2015, Mr. Zlochevsky and Burisma were awarded their costs.

In Ukraine, the criminal case against Mr. Zlochevsky by the Prosecutor General's Office is ongoing, but has been suspended twice, most recently in August 2015. We will follow the proceedings in the case and look for opportunities to promote the facts about Burisma overall and closure of the file against Mr. Zlochevsky.

[redacted]

Secondly, we would educate U.S. and Ukrainian officials about Burisma, its importance to Ukraine's energy independence in light of Russia's continued aggression, and demonstrate the Company's strong reputation and ability to attract U.S. and international investment.

It will be vitally important to change the current public perception and build a positive story. For example, we would highlight Burisma's interest in expanding further into Europe and Kazakhstan to become one of the largest geothermal operators and a significant contributor to regional energy security.

We would also highlight Burisma's reputation as a good corporate citizen, especially in light of the ongoing crisis in eastern Ukraine. Burisma provides much-needed employment to more than 300 people across 9 regions in Ukraine, with one of the lowest staff turnovers in the industry. The Company is a large taxpayer, having paid $226 million in state and local taxes in the last two years alone. Burisma also implements best practices by instituting international environmental and safety standards promulgated by the International Finance Corporation, which is the World Bank Group's private-sector lending arm to developing countries, and the European Bank for Reconstruction and Development (EBRD).

2. Identify Audience and Engage Validators

Identifying the audience and engaging validators would be another key aspect of our work. While we would not engage the media directly at this point, we would work through various media contacts to engage validators.

Our experiences demonstrate that successful global companies utilize a variety of public and private resources to influence government decisions to positively impact their business activities. Within the U.S. and Ukraine, there are influencers and resources that could be activated to support the Company's business goals. Using these tools, we have identified below the decision-makers and influencers that are most relevant to Burisma. Most importantly, given the work that Blue Star has done in Ukraine since 2002, we are uniquely qualified to leverage our strong reputation capital within the country to promote and support the Company's goals.

To this end, we would work with you in the U.S. and Ukraine to develop "Third Party Validators" or "Champions". These actors will include people advising the Ukrainian government, former dignitaries, and other key influencers recognized internationally. These validators can play an important role helping to educate decision and policy makers and could also be called upon for a number of activities, including hosting "thought leader" dinners, writing articles, communicating research results, addressing leaders and engaging with the media. This is where former Polish President Kwasniewski might play a more visible role.

In addition, we would work to generate support from other entities such as:

[redacted]

- Amb. John E. Herbst, Director, Dinu Patriciu Eurasia Center, The Atlantic Council, and former U.S. Ambassador to Ukraine (2003-06)
- Other former U.S. Ambassadors who are very still active on Ukraine
- U.S. Chamber of Commerce, including its U.S.-Ukraine Business Forum
- U.S.-Ukraine Business Council (USUBC)
- American Chamber of Commerce in Ukraine
- Other academic and public policy institutions supporting direct foreign investments and open economies, including the Center for European Policy Analysis (CEPA), Brookings Institution, Carnegie Endowment for International Peace, among others who cover Ukraine and issues related to European energy security.

(This is a partial list for illustration.) It will be particularly important to engage these groups and diplomats to garner their support, given the current posture of the U.S. government.

3. Government Relations in the U.S. and Ukraine

The Blue Star approach to government relations leverages relationships in government, the private sector and civil society so that our clients can expand into other markets, build support for the business model, and advocate policy that supports expansion. Our team works top-down and bottom up to ensure all stakeholders know the benefits that a U.S. investor can provide to both the domestic Ukrainian economy as well as the general reputation of the country within the international financial community. Our outreach maximizes the Company's strengths and minimizes weaknesses. The recent aggression in Ukraine has certainly heightened the importance of the bilateral relationship between the U.S. and Ukraine, as it relates to the military, the economy, and in Burisma's case, energy security.

In the U.S., Blue Star would work closely with the Departments of State and Commerce as they are effective champions for U.S. investors with investments abroad, especially given the critical geopolitical importance of Ukraine at this time. Bursima's 2014 Memorandum of Understanding (MOU) with the U.S. Agency for International Development (USAID) is another viable relationship we would leverage. In addition, we would reach out to the Departments of the Treasury, Energy, and the National Security Council, who influence and enforce policies on tax, energy, security and other policy-related regulations.

Outlined below are a number of the officials with whom we would work:

- **U.S. Department of Commerce:**
  - Deputy Undersecretary for International Trade, Kenneth E. Hyatt
  - Assistant Secretary for Global Markets, Arun M. Kumar

[redacted]

- **U.S. Department of State:**
  - Undersecretary for Political Affairs, Thomas Shannon
  - Deputy Assistant Secretary for Europe and Eurasia, Bridget Brink
  - Director Office of Ukraine, Moldova and Belarus Affairs, Alexander "Sasha" Kasanof
  - U.S. Ambassador to Ukraine, Geoffrey Pyatt
  - Ukraine Desk Officers, Teresa Grantham and Mohammed Motiwala
  - Undersecretary for Economic, Energy and Agriculture Affairs, Catherine A. Novelli

- **U.S. Agency for International Development (USAID)**
  (Municipal Energy Reform Project and other USAID Clean Energy Initiatives):
  - Bureau for Europe and Eurasia, Valerie Chien

- **U.S. Department of the Treasury**
  - Deputy Assistant Secretary for Europe and Eurasia, Daleep Singh
  - Director for Europe and Eurasia, Evangelia "Lea" Bouzis

- **U.S. Department of Energy**
  (re: Ukraine's winter heating concerns)
  - Deputy Assistant Secretary Infrastructure Security and Energy Restoration, William Bryan

- **National Security Council**
  - Special Assistant to the President and Senior Director for Russia and Central Asia, Europe Russia, and Central Asia, Celeste Wallander

In Ukraine, we would reach out to the offices or informal advisors to current government officials, including:

- Minister of Foreign Affairs, Pavlo Klimkin
- Minister of Finance, Natalie Jaresko
- Minister of Energy and Coal Industry of Ukraine, Volodymyr Demchyshyn
- Minister of Economic Development and Trade of Ukraine, Aivaras Abromavicius

We would also reach out to an informal list of champions and senior diplomats that are outside "Advisors" to the Ukrainian government.

[redacted]

Fees and Timetable

We are prepared to begin immediately, should you choose to hire us. We generally begin each relationship with a set of meetings with the client to ensure that we are fully informed as to the client's needs and interests.

To cover the work provided by Blue Star Strategies, LLC we propose a fee of $30,000 per month, based on an annual contract, exclusive of expenses. (All expenses over $500 will be pre-approved.)

Given that this is initially a two-month crisis communication approach followed by the balance of the scope of work, we will re-evaluate our progress as of January 2016 and re-adjust where necessary the approach and implementation strategy going forward. This contract will require an initial two-month retainer fee, payable upon signature of the contract.

Working with you and others who may be designated, our team will provide strategic direction and participate in all facets of the work program. Most importantly, we will help develop and implement a strategy designed to connect you with key decision makers to promote your interests.

[redacted]

The Blue Star Strategies Team

Karen Tramontano, Chief Executive Officer



Karen A. Tramontano is the Chief Executive Officer at Blue Star Strategies, LLC and provides corporate, institutional and public sector clients with results-oriented strategies. In her previous work experience Ms. Tramontano has played a critical role in shaping some of the most important global policy issues of our time, including China Permanent Normal Trade Relations, environmental and labor standards in multilateral, regional and bilateral trade agreements, world-wide poverty reduction strategies that focus on creating jobs and employing the Decent Work Agenda and global market expansion strategies for U.S. businesses.

From 1997 to 2001, Ms. Tramontano served as Deputy Chief of Staff to President Clinton and as counselor to two Chiefs of Staff, Erskine Bowles and John Podesta. Ms. Tramontano's White House portfolio encompassed a wide range of issues, including international trade and transatlantic relations, as well as economic and financial issues involving the U.S. Treasury and Department of Commerce. She played a major role in shaping policy concerning the World Trade Organization, the Organization for Economic Cooperation and Development and other multilateral institutions, while handling public policy issues involving the World Bank and the International Monetary Fund.

Ms. Tramontano's other significant accomplishments include spearheading the successful White House initiative to bring the Child Labor Convention into law and leading the team that developed the Comprehensive Steel Plan to rationalize global steel production. Additionally, she managed many of President Clinton's international state visits, including the public policy components for the landmark trips to India, Pakistan, and Vietnam. In 2001, she served as Chief of Staff for President Clinton's transition, where she established his office and presence in New York.

Ms. Tramontano continues her work with President Clinton through the Global Fairness Initiative (GFI), of which she is Founder and President. GFI is a non-profit organization working to promote a more equitable and sustainable approach to globalization to ensure its benefits reach all people, including the working poor.

Additionally, she currently serves as Senior Advisor to Guy Ryder, Director General of the International Labor Organization in Geneva, and is an Adjunct Professor at Georgetown University Law School. Ms. Tramontano is considered a global trade expert

[redacted]

and regular spokesperson on Bloomberg Rewind among other business shows. She writes regularly on the topic and is quoted often in major publications.

Previously, Ms. Tramontano was the Chief of Staff to the Mayor of Washington, DC and has served as counsel to the United States Senate Committee on Health, Education, Labor, and Pensions, and as Chief of Staff to Service Employees International Union presidents John Sweeny and Andy Stern. She earned a Juris Doctor degree from Catholic University Law School and a B.A. from Boston College. An aging tri-athlete, she holds a third degree black belt in Tae Kwon Do.

Sally A. Painter, Chief Operating Officer



Sally A. Painter is Co-Founder and Chief Operating Officer at Blue Star Strategies, LLC. Ms. Painter's work experience includes time spent at both the highest level of government and at major corporations in the private sector. Given this diverse background, she provides corporate, institutional and public sector clients with results-oriented external affairs, foreign/security policy and business development strategies. Ms. Painter has an extensive track record working with Central Europe on security and policy issues, including successfully representing many of these countries on their NATO and EU bids, as well as an historic Visa Equity Coalition of seven countries where legislation was passed in the U.S. Congress which allows their citizens to enter the US visa-free.

Ms. Painter has managed many large-scale public-private projects, including as a senior advisor on the global NATO Summits including: Washington, DC--1999, Prague -- 2002, Istanbul -- 2004 and Riga -- 2006. In this capacity, she worked directly with the leadership of the host country, CEOs of global corporations, the U.S. Congress, NATO Headquarters and the Bush and Clinton White Houses to promote and educate transatlantic leaders on the importance of the NATO Alliance. Ms. Painter is also a member of the Board of the US Committee on NATO. As such, she played a significant role in supporting NATO expansion. Instrumental in this successful process was a thorough understanding and ability to work with the foreign policy decision-makers within the transatlantic community.

For the last 15 years, Ms. Painter has also worked with opposition leaders to promote democracy and transparency in countries in transition, including: Albania, Argentina, the Democratic Republic of Congo, Kazakhstan, Romania, Ukraine, Uzbekistan and Venezuela.

Throughout 2000 she served as Executive Director of the Business Coalition for U.S.-China Trade, a business group of 100 major corporate leaders that secured passage of

Permanent Normal Trade Relations with China -- the largest trade legislation ever concluded.

For three and a half years, Ms. Painter served as the Director of International at Tenneco Inc, a Fortune 500 company with manufacturing facilities in 42 countries. In this capacity, she advanced the corporation's business interests, negotiating new ventures with host governments in more than 20 countries. While at Tenneco, she was instrumental in the creation and early management of the Transatlantic Business Dialogue (TABD) and the French American Business Council, two public-private organizations designed to engage business leaders and government officials to resolve trade disputes.

Prior to joining Tenneco, Ms. Painter was a senior advisor in the Clinton Administration. As such, she helped manage the outreach and advocacy program for the late Secretary of Commerce, Ronald H. Brown, by providing strategic advice and advocacy to U.S companies bidding and winning overseas contracts.

Ms. Painter is on the Board of Directors of The Truman National Security Project, the Global Fairness Initiative, Partners for Democratic Change, and 4D PAC, a progressive national security political action committee. She is also a member of the Atlantic Council. She writes frequently on European issues and has been published in the *Washington Post, Politico, WE-NATO, The Hill,* and the Progressive Policy Institute's *Progressive Fix*, among others.

Ms. Painter's accomplishments have been featured in *The Wall Street Journal* and she has been a guest speaker on Fox News Live and Al Jazeera. She has received numerous awards for her work, including the Golden Laurel Branch Award (the highest honor of the Foreign Ministry of the Republic of Bulgaria), the Officer's Cross of the Order of Merit from the Republic of Hungary, and The Minister of Defense's Award for Distinction from the Republic of Latvia. In addition, she is a producer for the Broadway production *Ann*, a critically acclaimed dramatization of the life of former Texas Governor Ann Richards. She is a certified downhill ski instructor and is married with one son, George, a design stylist.

Jesica Dobbins Lindgren, General Counsel



Jesica Dobbins Lindgren (formerly Seacor) is the General Counsel at Blue Star Strategies, LLC, and works on a variety of client issues.

Previously, Ms. Lindgren was a Director and Senior Vice President at ResCare, Inc., a leading U.S. human services company. She handled government relations and business development for ResCare's Youth Services. She also led ResCare's international Workforce Services group, with operations primarily in Europe and the Middle East, and was a board member of ResCare's international subsidiaries.

Ms. Lindgren began her career at Skadden, Arps, Slate, Meagher & Flom in Washington, DC. In 1997, she joined the International Labor Organization (ILO), a specialized agency of the United Nations, based in Geneva, Switzerland. She participated in a staff exchange from the ILO to the World Bank's External and UN Affairs Unit in Washington, DC from 2004-2005 and then served as Deputy Director of the ILO's Washington Office from 2005 until she joined ResCare in 2008.

Ms. Lindgren co-founded a venture philanthropy organization, Giving Circle, which supports charities offering education, health care, and training programs in developing countries. In 2005, her article, "Learning on the Job" was published in The Economist's Intelligent Life magazine.

She received her B.A. from Georgetown University and J.D. from American University, where she was editor-in-chief of the international law review and commencement speaker in 1994. She earned an M.B.A. from the University of Chicago, studying international management at their Barcelona, Singapore and Chicago campuses. Ms. Lindgren is also a 2012 graduate of Leadership Greater Washington. In 2015, she became Vice Chair and a member of the Executive Committee of the American Society for International Law's Human Rights Interest Group.

Pero Jolevski, Director

Pero Jolevski is a Director at Blue Star Strategies, LLC, where he leads the European operations of the firm. His work experience is in a variety of fields including portfolio management, creating marketing strategies, international development, governmental relations, and anti-money laundering.



Previously, Pero was a short-term contractor for Booz Allen Hamilton, Inc., working as part of an international development project. He was part a wealth management team at Merrill Lynch, and completed a traineeship at the Ministry of Finance of Macedonia specifically in the Department for Prevention of Money Laundering and Financing Terrorism.

Pero is a member of the Leaders Club of Macedonia 2025 and also serves as the General Manager of the Macedonian Golf Federation. He received a degree in Finance at Florida Gulf Coast University. During his studies, he served as Director of Government Relations of Student Government, and managed a portfolio account of the University's Foundation.

Born and raised in Macedonia, over the years Pero lived in Switzerland, Netherlands, and the United States. He is fluent in French, Macedonian, Serbian, Bulgarian, Croatian, and has basic knowledge of Spanish.

Gabriella Ippolito, Associate

Gabriella Ippolito is an Associate at Blue Star Strategies LLC, where she focuses on Latin American and European trade and investment, international and domestic political analysis and economic development.

[redacted]



Previously, Gabriella served as an AmeriCorps member with CASA de Maryland/Baltimore City Community College's New Americans Citizenship Program of Maryland, where she informed the immigrant community in Maryland about the process for citizenship. She has worked at the Mexican Consulate in Denver, as well as the Woodrow Wilson Center's Mexico Institute, where she focused on security issues and trade. She has also worked with the US Department of State in Curacao, where she analyzed the political and economic climate in the former Netherlands Antilles and coordinated outreach events.

Gabriella received her MA in International Studies from the University of Denver's Josef Korbel School of International Studies where she concentrated on US-Latin America Relations and Illicit Markets. While attending the University of Denver, Gabriella also served as an officer in the Latin American Studies Association, where she organized yearly conferences and brought speakers on Latin America to campus. She received her B.A. in International Relations from Franklin College in Switzerland, which gave her the opportunity to travel throughout Europe and Africa, and received a linguistic diploma in Spanish from the Universidad de Alicante in Spain. Gabriella grew up bilingual in Baltimore and speaks Italian fluently.

[redacted]

EXHIBIT 306

From: Devon Archer <darcher[redacted]
To: Eric Schwerin <eschwerin[redacted]
CC: Hunter Biden <hbiden[redacted]
Sent: 11/2/2015 4:59:08 PM
Subject: Re: Revised Burisma Proposal, Contract and Invoice

Hunter,
You need to deliver that message. I have walked this to the finish (aka starting) line but need some support to close. Thanks.
D

Devon D. Archer
[redacted]

On Nov 2, 2015, at 4:44 PM, Eric Schwerin <eschwerin[redacted]> wrote:

I would tell Vadym that this is definitely done deliberately to the be on the safe and cautious side and that Sally and company understand the scope and deliverables. And that we will be having regular (daily, weekly, monthly) opportunities be in through conference calls or memos to be continually refining and updating the scope.

Eric D. Schwerin
Rosemont Seneca Advisors, LLC
1010 Wisconsin Ave., NW
Suite 705
Washington, DC 20007
[redacted]
P Consider the environment before printing this email.

Begin forwarded message:

From: Vadym Pozharskyi <vadym.pozharskyi[redacted]>
Date: November 2, 2015 at 4:35:51 PM EST
To: Devon Archer <darcher[redacted]>
Cc: Hunter Biden <hbiden[redacted]>, "Eric D. Schwerin" <eschwerin[redacted]>
Subject: Re: Revised Burisma Proposal, Contract and Invoice

Dear colleagues,

Hope, you are well. Thank you for the docs provided. I have analyzed them most carefully and came up with the following observations: the first thing is that the suggested scope of work is largely lacking concrete tangible results that we set out to achieve in the first place, mostly focusing on the process. Also, it doesn't offer any names of top US officials here in Ukraine (for instance, US Ambassador) or Ukrainian officials (the President of Ukraine, chief of staff, Prosecutor General) as key targets for improving Nikolay's case and his situation in Ukraine.

[redacted]

If, however, this is done deliberatly to be on the safe and cautious side, I can understand the rationale. And if all parties in fact understand the true purpose of the BS engagement and all our joint efforts, it's ok and we should proceed immediately.
My only concern is for us to be on the same page re our final goals. With this in mind, I would like us to formulate a list of deliverables, including, but not limited to: a concrete course of actions, incl. meetings/communications resulting in high-ranking US officials in Ukraine (US Ambassador) and in US publicly or in private communication/comment expressing their "positive opinion" and support of Nikolay/Burisma to the highest level of decision makers here in Ukraine :President of Ukraine, president Chief of staff, Prosecutor General, etc
The scope of work should also include organization of a visit of a number of widely recognized and influential current and/or former US policy-makers to Ukraine in November aiming to conduct meetings with and bring positive signal/message and support on Nikolay's issue to the Ukrainian top officials above with the ultimate purpose to close down for any cases/pursuits against Nikolay in Ukraine.

Looking forward to your feedback!
Vadym

On Sat, Oct 31, 2015 at 9:47 PM, Devon Archer <darcher[redacted]> wrote:
For review.

Devon D. Archer
[redacted]

Begin forwarded message:

From: Jesica Lindgren <jesica.lindgren[redacted]>
Date: October 30, 2015 at 4:16:59 PM EDT
To: Devon Archer <darcher[redacted]>
Cc: Sally Painter <Sally.Painter[redacted]>
Subject: Revised Burisma Proposal, Contract and Invoice

Dear Devon, please see attached our revised proposal, contract and initial invoice for Burisma Holdings. Please let us know if you have any questions.

Kind regards,

Jesica

Jesica Lindgren | Blue Star Strategies

[redacted]

[redacted]

www.bluestarstrategies.com

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[redacted]

EXHIBIT 307

From: Burisma <vadym.pozharskyi[redacted]>
To: Hunter Biden <hbiden[redacted]>
CC: Devon Archer <darcher[redacted]>;Eric D. Schwerin <eschwerin[redacted]>
Sent: 11/3/2015 11:35:18 AM
Subject: Re: Revised Burisma Proposal, Contract and Invoice

Thank you Hunter!
And of course , if you and Devon feel comfortable that they will deliver what in real terms we are talking about , we should disregard the wording of the scope and move further with signing and starting actual work.

Also, Eric, have you got any feedback from Sandwig with regard to visas issue and also with regard to his possible involvement in the trip to Kiev event?

Best regards
V

Отправлено с iPhone

3 нояб. 2015, в 18:24, Hunter Biden <hbiden[redacted]> написал(а):

Vadym-

Let me have one final call with them and verify once more that they understand the scope so we can all feel that the retainer is in line with the work required. I trust Sally and Karen implicitly so I believe we are all aligned but I want to have one last conversation with them to confirm before we proceed.

We'll be back to you ASAP.

Best,
Hunter

On Mon, Nov 2, 2015 at 4:35 PM, Vadym Pozharskyi <vadym.pozharskyi[redacted]> wrote:
Dear colleagues,

Hope, you are well. Thank you for the docs provided. I have analyzed them most carefully and came up with the following observations: the first thing is that the suggested scope of work is largely lacking concrete tangible results that we set out to achieve in the first place, mostly focusing on the process. Also, it doesn't offer any names of top US officials here in Ukraine (for instance, US Ambassador) or Ukrainian officials (the President of Ukraine, chief of staff, Prosecutor General) as key targets for improving Nikolay's case and his situation in Ukraine.

If, however, this is done deliberatly to be on the safe and cautious side, I can understand the rationale. And if all parties in fact understand the true purpose of the BS engagement and all our joint efforts, it's ok and we should proceed immediately.
My only concern is for us to be on the same page re our final goals. With this in mind, I would like us to formulate a list of deliverables, including, but not limited to: a concrete course of actions, incl. meetings/communications resulting in high-ranking US officials in Ukraine (US Ambassador) and in US publicly or in private communication/comment expressing their "positive opinion" and support of Nikolay/Burisma to the highest level of decision makers here in Ukraine :President of Ukraine, president Chief of staff, Prosecutor

[redacted]

General, etc
The scope of work should also include organization of a visit of a number of widely recognized and influential current and/or former US policy-makers to Ukraine in November aiming to conduct meetings with and bring positive signal/message and support on Nikolay's issue to the Ukrainian top officials above with the ultimate purpose to close down for any cases/pursuits against Nikolay in Ukraine.

Looking forward to your feedback!
Vadym

On Sat, Oct 31, 2015 at 9:47 PM, Devon Archer <darcher[redacted]> wrote:
For review.

Devon D. Archer
[redacted]

Begin forwarded message:

From: Jesica Lindgren <jesica.lindgren[redacted]>
Date: October 30, 2015 at 4:16:59 PM EDT
To: Devon Archer <darcher[redacted]>
Cc: Sally Painter <Sally.Painter[redacted]>
Subject: Revised Burisma Proposal, Contract and Invoice

Dear Devon, please see attached our revised proposal, contract and initial invoice for Burisma Holdings. Please let us know if you have any questions.

Kind regards,

Jesica

Jesica Lindgren | Blue Star Strategies

[redacted]

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[redacted]

--
R. Hunter Biden
Rosemont Seneca Partners, LLC
1010 Wisconsin Ave., NW
Suite 705
Washington, DC 20007
[redacted]

[redacted]

EXHIBIT 308

From: Eric Schwerin <eschwerin[redacted]
To: Burisma <vadym.pozharskyi[redacted]
CC: Devon Archer <darcher[redacted];Hunter Biden <hbiden[redacted]>
Sent: 11/3/2015 1:54:47 PM
Subject: Fwd: Visa Denial
Attachments: 9 FAM 41.122 PN12.3 .pdf; CBA68676-DE21-4E21-AE0D-D383161180C7[6].jpg; Zlochevskyi Visa Denial.docx

Vadym-

Please the below email and attachments from John Sandweg. He is going to confirm that Nikolai's wife and daughter are in the same situation.

John recommends that Nikolai reapply for his visa but that we wait until his legal status in Ukraine has been resolved as the reapplication may require Nikolai to go to the Embassy in Kiev personally. He does feel that since the original cancelation occurred in March of 2014 it is solely related to the political issues associated with his service in the cabinet and not anything to do with him personally that the reapplication may not be a difficult process.

In any event, we should discuss timing as part of the overall strategy regarding not only the visa but also the legal and PR issues that Blue Star will be handling.

John also said that he'd be happy to go to Ukraine if the group feels it makes sense and his presence will be helpful.

Let us know if you have any questions.

Thanks,

Eric

Eric D. Schwerin
Rosemont Seneca Advisors, LLC
1010 Wisconsin Ave., NW
Suite 705
Washington, DC 20007
[redacted]
P Consider the environment before printing this email.

Begin forwarded message:

From: John Sandweg <john.sandweg[redacted]>
Date: November 2, 2015 at 6:36:56 PM EST
To: Eric Schwerin <eschwerin[redacted]>
Subject: Visa Denial

Eric-

[redacted]

Attached is a short report outlining why the visa was cancelled.

I realize we previously told you that a search of Department of Homeland Security and Customs databases did not reveal any prohibitions on Mr. Zlochevskyi ability to enter the United States. Unfortunately, after receiving the initial report, I suspected that the individual I asked to run the search only queried DHS/Customs databases and not State Department databases. As such, I asked another individual to query both databases. This search revealed the cancellation of the visa and the legal basis for the cancellation.

The good news is that there has been no application of an immigration bar - meaning the client is able to re-apply and is not currently subject to any legal prohibitions on obtaining a visa. That said, the reason State cancels visas in situations like this is to force the visa holder to come into the embassy/consulate and answer questions related to the issues that are concerning State. As we discussed I do not recommend that the client make any effort to obtain a new visa until the other matters are resolved.

Let me know if you have any questions or concerns.

JS

[redacted]

EXHIBIT 309

From: Hunter Biden <hbiden[redacted]
To: Burisma <vadym.pozharskyi[redacted]
CC: Devon Archer <darcher[redacted];Eric D. Schwerin <eschwerin[redacted]
Sent: 11/5/2015 2:11:19 PM
Subject: Re: Revised Burisma Proposal, Contract and Invoice

Vadym,
Devon and I do feel comfortable with BS and the ability of Sally & Karen to deliver. You should go ahead and sign. Looking forward to getting started on this.

Best,
Hunter

On Tue, Nov 3, 2015 at 11:35 AM, Burisma <vadym.pozharskyi[redacted]> wrote:
Thank you Hunter!
And of course , if you and Devon feel comfortable that they will deliver what in real terms we are talking about , we should disregard the wording of the scope and move further with signing and starting actual work.

Also, Eric, have you got any feedback from Sandwig with regard to visas issue and also with regard to his possible involvement in the trip to Kiev event?

Best regards
V

Отправлено с iPhone

3 нояб. 2015, в 18:24, Hunter Biden <hbiden[redacted]> написал(а):

Vadym-

Let me have one final call with them and verify once more that they understand the scope so we can all feel that the retainer is in line with the work required. I trust Sally and Karen implicitly so I believe we are all aligned but I want to have one last conversation with them to confirm before we proceed.

We'll be back to you ASAP.

Best,
Hunter

On Mon, Nov 2, 2015 at 4:35 PM, Vadym Pozharskyi <vadym.pozharskyi[redacted]> wrote:
Dear colleagues,

Hope, you are well. Thank you for the docs provided. I have analyzed them most carefully and came up with the following observations: the first thing is that the suggested scope of work is largely lacking concrete tangible results that we set out to achieve in the first place, mostly focusing on the process. Also, it doesn't offer any names of top US officials here in Ukraine (for instance, US Ambassador) or Ukrainian officials (the President of Ukraine, chief of staff, Prosecutor General) as key targets for improving Nikolay's case and his situation in Ukraine.

[redacted]

If, however, this is done deliberatly to be on the safe and cautious side, I can understand the rationale. And if all parties in fact understand the true purpose of the BS engagement and all our joint efforts, it's ok and we should proceed immediately.
My only concern is for us to be on the same page re our final goals. With this in mind, I would like us to formulate a list of deliverables, including, but not limited to: a concrete course of actions, incl. meetings/communications resulting in high-ranking US officials in Ukraine (US Ambassador) and in US publicly or in private communication/comment expressing their "positive opinion" and support of Nikolay/Burisma to the highest level of decision makers here in Ukraine :President of Ukraine, president Chief of staff, Prosecutor General, etc
The scope of work should also include organization of a visit of a number of widely recognized and influential current and/or former US policy-makers to Ukraine in November aiming to conduct meetings with and bring positive signal/message and support on Nikolay's issue to the Ukrainian top officials above with the ultimate purpose to close down for any cases/pursuits against Nikolay in Ukraine.

Looking forward to your feedback!
Vadym

On Sat, Oct 31, 2015 at 9:47 PM, Devon Archer <darcher[redacted]> wrote:
For review.

Devon D. Archer
[redacted]

Begin forwarded message:

From: Jesica Lindgren <jesica.lindgren[redacted]>
Date: October 30, 2015 at 4:16:59 PM EDT
To: Devon Archer <darcher[redacted]>
Cc: Sally Painter <Sally.Painter[redacted]>
Subject: Revised Burisma Proposal, Contract and Invoice

Dear Devon, please see attached our revised proposal, contract and initial invoice for Burisma Holdings. Please let us know if you have any questions.

Kind regards,

Jesica

Jesica Lindgren | Blue Star Strategies

888 17th Street NW, Suite 800 | Washington, DC 20006

[redacted]

[redacted]

www.bluestarstrategies.com

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--
R. Hunter Biden
Rosemont Seneca Partners, LLC
1010 Wisconsin Ave., NW
Suite 705
Washington, DC 20007
[redacted]

--
R. Hunter Biden
Rosemont Seneca Partners, LLC
1010 Wisconsin Ave., NW
Suite 705
Washington, DC 20007
[redacted]

[redacted]

EXHIBIT 310A

From: Sean Keeley <Sean.Keeley[redacted]>
To: hbiden[redacted];Devon Archer <darcher[redacted]>;Burisma <vadym.pozharskyi[redacted];eschwerin[redacted] <eschwerin[redacted]>;smomtazi[redacted] <smomtazi[redacted]
CC: Sally Painter <Sally.Painter[redacted]>;Karen Tramontano <Karen.Tramontano[redacted];Pero Jolevski <Pero.Jolevski[redacted]>;Jesica Lindgren <jesica.lindgren[redacted]>
Sent: 12/2/2015 2:28:11 PM
Subject: VP Biden trip briefing
Attachments: BSS Memo Burisma - VP Biden Trip Briefing.doc

Dear all,

This morning the White House hosted a conference call regarding the Vice President's upcoming trip to Ukraine. Attached is a memo from the Blue Star Strategies team with the minutes of the call, which outlined the trip's agenda and addressed several questions regarding U.S. policy toward Ukraine.

We hope this is helpful; please let us know if you have any questions.

Best,
The Blue Star team

[redacted]

EXHIBIT 310B

BlueStar Strategies

MEMORANDUM

TO: **Burisma Holdings, Ltd.**

FROM: **Blue Star Strategies**

DATE: **December 2, 2015**

RE: **U.S. Vice President Biden's Trip to Ukraine Next Week**

We participated in a conference call today with senior Obama Administration officials ahead of U.S. Vice President Joe Biden's trip to Ukraine next week. We have prepared these minutes for your information. Please let us know if you have any questions.

Michael Carpenter, Vice President Biden's Special Advisor for Europe and Russia, and Dr. Colin Kahl, the Vice President's National Security Advisor, presented the agenda for the trip and answered questions about current U.S. policy toward Ukraine.

Trip Agenda

The Vice President's delegation leaves for Ukraine on Sunday, December 6, and arrives late in the evening in Kyiv. He will return from Kyiv to the U.S. on Tuesday evening, December 8.

On Monday, December 7, Mr. Biden will have three meetings. In the morning, he will host a roundtable with Ukrainian reformers and civil society activists. In the afternoon, the Vice President will participate in a working lunch and lengthy bilateral meeting with President Petro Poroshenko. In the evening, Mr. Biden will have a separate bilateral meeting with Prime Minister Arseniy Yatsenyuk.

On Tuesday, December 8, Vice President Biden will deliver a speech to the Verkhovna Rada. According to the White House officials, this speech marks the first time that a senior foreign official of Vice President's stature will have addressed Ukraine's parliament. For Mr. Biden, this address presents an opportunity to clearly lay out U.S. policy towards Ukraine, and for him personally, to address Ukraine's parliament, given Mr. Biden's more than 30 years serving in the U.S. Senate.

Before Mr. Biden departs for the U.S. on Tuesday evening, he plans to meet with the Mayor of Kyiv Vitali Klitschko.

[redacted]

[redacted]

Messaging

According to the senior administration officials on the call, Vice President Biden will discuss the following issues and themes during his trip to Ukraine, namely that the U.S.:

- maintains its strong and sustained commitment to Ukraine in the face of Russian aggression;
- continues to categorically oppose Russia's annexation of Crimea;
- urges Ukraine to pass more reforms strengthening rule of law and governance;
- wants to see full implementation of the recently passed anti-corruption laws;
- remains concerned about Ukraine's ongoing economic and humanitarian needs, especially as winter approaches;
- supports implementation of the Minsk Agreements and de-escalation of the violence that persists along the conflict line with Russia and separatists;
- reinforces a broader diplomatic strategy with the support of European partners to maintain the sanctions against Russia until the Minsk Agreements are fully implemented; and
- advocates for ongoing U.S. security assistance to Ukraine, including U.S.-led training of Ukrainian military.

Questions and Answers

In a question-and-answer session with reporters, the two officials responded to a number of questions about the U.S.-Ukraine relationship and policy toward Russia.

When asked about the recent Russian proposal for restructuring Ukraine's $3 billion debt to Russia, the U.S. officials maintained that this was a bilateral matter between Ukraine and Russia. Dr. Kahl also remarked that Russia's proposals have only been made in the media but nothing has been formally proposed.

With regard to Russia's involvement in Syria, the White House officials stressed that dialogue with Russia in Syria is compartmentalized and will not affect U.S. policy toward Ukraine. Mr. Carpenter said that sanctions against Russia will hold until the Minsk agreement is fully implemented, and that sanctions with regard to Crimea will stay as long as Russia occupies the peninsula. He stressed that European partners previously agreed to this linkage in writing and will maintain solidarity with the U.S. on sanctions.

In response to questions about Ukraine's anti-corruption efforts and reforms of the Prosecutor General's Office, Dr. Kahl said that Mr. Biden will reiterate the message that Geoffrey Pyatt, the U.S. Ambassador to Ukraine, has been saying: more needs to be done to enable anti-corruption reforms and not have the Prosecutor General's Office stand in the way of those efforts. During his trip, Mr. Biden will stress that it is not enough to set up a separate, special prosecutor for anti-corruption within the Prosecutor General's Office, which has already been done. Rather, the entire institution needs serious reforms to overhaul its corrupt practices.

The officials also responded to questions about American security assistance to Ukraine and the National Defense Authorization Act (NDAA), which authorizes $300 million in security assistance to Ukraine. The officials said it is unclear how the money in the NDAA will be spent, but they believe that the Ukraine crisis will be solved through diplomacy and long-term reform efforts rather than the decisive contributions of lethal weaponry. Mr. Carpenter reminded the listeners that the U.S. has already provide $450 million in security assistance to Ukraine, with more than half of that amount spent on defensive weaponry, communications and training.

Finally, answering a question about the Vice President's relationship with Ukraine, the officials said that President Obama has asked the Vice President to play a special role in U.S. diplomacy with Ukraine. Mr. Carpenter stressed that Mr. Biden has a long history with Ukraine and the region and has put in the effort to develop personal relationships with the country's leaders. Mr. Carpenter noted that during Mr. Biden's more than 30 years in the U.S. Senate, he confirmed a belief that all politics is personal, especially in international affairs. Mr. Biden has been able to develop a degree of candor and trust with Ukrainian leaders, including efforts to work with former President Yanukovych. The timing of this latest trip will demonstrate, in the midst of the Syrian crisis, that the United States has not forgotten about Ukraine. This visit will be the Vice President's fourth trip to Ukraine since the Maidan of 2014 and his fifth visit to Ukraine since becoming Vice President. Overall, the officials reiterated that Mr. Biden's major theme will be that Ukraine remains central to U.S. national interests, and more broadly, to ensure that Europe remains peaceful, whole and free.

[redacted]

From:	Devon Archer <devon.archer[redacted]
To:	Eric D. Schwerin <eschwerin[redacted]>
Sent:	3/30/2016 6:47:54 AM
Subject:	Fwd: Briefing book for Washington visit
Attachments:	Devon briefing book.doc

FYI

Devon D. Archer

Begin forwarded message:

From: "Sean Keeley" <Sean.Keeley[redacted]
To: "Devon Archer Dodson" <Devon.Archer[redacted]>, "Devon Archer" <devon.archer[redacted]>
Cc: "Karen Tramontano" <Karen.Tramontano[redacted]>, "Sally Painter" <Sally.Painter[redacted]>
Subject: Briefing book for Washington visit

Dear Devon,

Please find enclosed your schedule and briefing materials for your Burisma meetings with Vadym this week.

Let us know if you have any questions, and we look forward to seeing you and Vadym tomorrow morning.

Best,
Sean

Sean Keeley
Blue Star Strategies
888 17th Street NW, Suite 800
Washington, DC 20006
[redacted]

[redacted]

BlueStar Strategies

Burisma Holdings Ltd.

Washington, D.C. Meetings

Devon Archer

March 29-April 1, 2016

[redacted]

Table of Contents

Agenda……3

Office of Sen. Rob Portman……6

Office of Sen. Jeanne Shaheen……7

Office of Rep. Marty Kapur……8

[redacted]

Washington, D.C.

WEDNESDAY, MARCH 30:

10:00 AM **Arrival for Briefing at Blue Star Strategies**

Sally Painter, COO, Blue Star Strategies

Blue Star Strategies
888 17th Street NW
Suite 800
Washington, D.C. 20006

10:30 AM **Meeting with Staff of Senator Rob Portman**

Tyler Brace, Legislative Aide to Senator Rob Portman and Republican Staff Contact for Senate Ukraine Caucus

Office of Senator Rob Portman (R-OH)
448 Russell Senate Office Building
2 Constitution Ave NE
Washington, DC 20515
[redacted]

Staffer: Sally Painter

3:00 PM **Meeting with Staff of Senator Jeanne Shaheen**

Josh Lucas, Foreign Policy Advisor to Sen. Jeanne Shaheen
Ariel Marshall, Energy Advisor to Sen. Jeanne Shaheen

Office of Senator Jeanne Shaheen (D-OH)
506 Hart Senate Office Building
Washington, DC 20510
[redacted]

Staffer: Karen

5:30 PM -7:00PM **Reception before Poroshenko Speech**

Atrium by Congressional Auditorium
U.S. Capitol Visitors Center
First Street, NE
Washington, DC 20515

[redacted]

Staffers: Karen and Sally

N.B. Ticket and photo ID required
Seating for speech begins at 6:00pm

7:00 PM -8:00PM **Speech by President Petro Poroshenko**

Congressional Auditorium
U.S. Capitol Visitors Center
First Street, NE
Washington, DC 20515

THURSDAY, MARCH 31:

10:30 AM **Meeting with Congressional Staff of Rep. Marcy Kaptur (D-OH)**

TJ Lowdermilk, Legislative Assistant (Energy)
Nora Sarsour, Legislative Assistant (Foreign Affairs)

Office of Congresswoman Marcy Kaptur (OH-9)
2186 Rayburn House Office Building
Washington, DC 20515
[redacted]

Staffer: Jesica Lindgren

12:15 PM -1:45 PM **USUBC Roundtable Briefing and Lunch with Vadym Pozharskyi "Ukraine's Future Energy Security"**

Hosted by**:** Morgan Williams, President/CEO, U.S.-Ukraine Business Council

1030 15th Street NW
Suite 230E, Conference Room
Washington, DC 20005
[redacted]

2:30 PM -3:00 PM **Meeting with Hunter Biden**

Hunter Biden, Director, Burisma Holdings

Rosemont Seneca Partners
1010 Wisconsin Ave NW
Suite 705
Washington, DC 20007
[redacted]

[redacted]

Staffer: Karen

7:00 PM **Dinner with Karen and Sally**

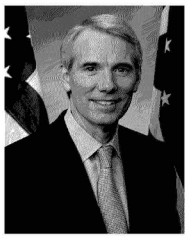
Karen Tramontano, CEO, Blue Star Strategies
Sally Painter, COO, Blue Star Strategies

Location to be determined

[redacted]

BACKGROUND

Office of Senator Rob Portman (R-OH)



Senator Rob Portman is an influential Republican politician who is currently the junior United States Senator from Ohio, in office since 2011. Portman won his first election in 1993, earning a seat in the U.S. House of Representatives. Portman became a U.S. trade representative under President George W. Bush in 2005. He also served as Bush's budget director from 2006 to 2007. In 2010, Portman won his bid for the U.S. Senate. Portman is a member of the Finance Committee, Committee On Homeland Security And Governmental Affairs, Energy And Natural Resources Committee, and Committee On The Budget.

Senator Portman is also the co-chair of the Senate Ukraine Caucus, which was inaugurated in February 2015 to "strengthen the political, military, economic, and cultural relationship between the United States and Ukraine." Portman has been a vocal advocate on behalf of Ukraine in the Senate, arguing for increased military assistance to Ukraine, speaking out in favor of loan guarantees to the country, and writing several op-eds on the subject. Senator Portman has also participated in two Congressional delegations to Ukraine, met with President Petro Poroshenko after his address to Congress in September 2014, and co-sponsored the Ukraine Freedom Support Act of 2014.

Tyler Brace is a legislative assistant to Senator Rob Portman. His legislative responsibilities include the armed services and military, defense, foreign affairs, homeland security, intelligence issues, judiciary issues, and veterans' affairs. He is also the Republican Staff contact for the Senate Ukraine Caucus, which is co-chaired by Senator Portman. In this capacity, he travelled to Ukraine in October 2014, to serve as an election monitor for Ukraine's parliamentary elections and meet with key Ukrainian and U.S. Embassy officials. Previously, Tyler worked in the office of Congressman Michael Turner.

[redacted]

Office of Senator Jeanne Shaheen (D-NH)



Senator Jeanne Shaheen is the senior United States Senator from New Hampshire, in office since 2009. She also served as Governor of New Hampshire from 1997 to 2003, and remains the only woman in U.S. history to be elected as both a Governor and a U.S. Senator. She is a member of the Senate Committees on Armed Services, Appropriations, the Small Business and Entrepreneurship Committee, and the Committee on Foreign Relations. She is the ranking member of the Subcommittee on Europe and Regional Cooperation.

Senator Shaheen is also a vice chair of the Senate Ukraine Caucus, which was inaugurated in February 2015 to strengthen ties between the United States and Ukraine. Shaheen has been a strong advocate for Ukraine, speaking frequently of the need to increase military and financial aid to the country and to punish Russia with sanctions. Senator Shaheen led a Congressional delegation to Ukraine in October 2015, where she met with President Poroshenko and Prime Minister Yatsenyuk, and urged the country to follow through on anti-corruption reforms.

Josh Lucas is the Senior Defense and Foreign Policy Advisor to Senator Jeanne Shaheen. He advises her on her work in the Foreign Relations Committee and on relevant foreign policy or military legislation.

Ariel Marshall is the Energy Policy Advisor to Senator Jeanne Shaheen.

[redacted]

Office of Rep. Marcy Kaptur (D-OH)



Congresswoman Marcy Kaptur, who represents Ohio's Ninth Congressional District, is currently serving her sixteenth term in the U.S. House of Representatives. She is the senior-most woman in the House and the longest-serving woman from Ohio in history. Congresswoman Kaptur ranks among the most senior Members of the 114th Congress. She sits on the influential House Committee on Appropriations.

Congresswoman Kaptur is also the co-chair of the Congressional Ukrainian Caucus, which aims to increase U.S.-Ukraine ties and lend support for Ukraine in its process of democratization and market-oriented reforms. Congresswoman Kaptur has been a consistent supporter of Ukraine since her first term in 1983. She has made at least a dozen trips to Ukraine over the years, and has met with many Ukrainian leaders and embassy officials during her time in Washington. She has been featured in Ukrainian national media outlets *Ukraine Today* and *TSN.ua* for her advocacy of providing defensive aid and financial assistance to Ukraine.



TJ Lowdermilk is a Legislative Assistant in the Office of Representative Marcy Kaptur. He advises the Congresswoman on energy, natural resources, and defense issues, among other matters. His primary responsibility is to handle Appropriations Committee and Subcommittee work for the Department of Energy. He previously worked as a legislative fellow in the Office of Representative Matthew Cartwright.



Nora Sarsour is a Legislative Assistant in the Office of Representative Marcy Kaptur. She advises the Congresswoman on foreign affairs, with particular interest in Ukraine, Poland, Hungary, Russia, and the Middle East. Nora previously worked in the Office of Representative Jim Moran and as a Congressional Staff Assistant in the White House's Presidential Personnel Office.

EXHIBIT 312A

From: Karen Tramontano <Karen.Tramontano[redacted]
To: Eric Schwerin <eschwerin[redacted]
CC: Sally Painter <Sally.Painter[redacted]
Sent: 7/10/2016 9:31:03 AM
Subject: Burisma Board of Directors' Letter to GP
Attachments: Letter to General Prosecutor.pdf

Dear Eric,

Attached is a letter to the General Prosecutor that Burisma would like Hunter to sign today. I spoke with Hunter briefly the other day and he said he would sign the letter. Technically, what we need is for the letter to be printed and signed and scanned back to me as soon as possible. The other members of the Board have agreed to sign today. Once I have the scanned copy I will forward to Vadym who will obtain the other signatures. The letter will be hand-delivered to the GP on Monday morning. [redacted]

Depending on the result of the Court we may use the letter in a subsequent interview but we will discuss with you HB and others before proceeding to the next step.

Thank you in advance for your assistance. Please let me know ASAP when you receive this letter and please give me a sense of timing since the 7 hour time difference is causing some concern in Kyiv.

Thank you very much and sorry to bother you on a Sunday

Karen

[redacted]

EXHIBIT 312B



burisma

155, Archiepiskopou Makariou ave. Proteas
House I 3026 I Limassol I Cyprus
[redacted]

9 July 2016

The Honorable Yuriy Lutsenko
13/15 Riznytska Str., 01601
Kyiv, Ukraine

Dear General Prosecutor:

We the undersigned are members of Burisma's Board of Directors. The Board of Directors was established in 2013 to provide strategic counsel regarding best business practices, new markets, rule of law and growth. We have learned from your press conference on July 7, 2016, that the Office of the Prosecutor General has entered Burisma's offices and property as well as the offices and residences of various members of Burisma's staff and directors. You also announced several allegations against Burisma and its owner. You offered no evidence of a crime in your press conference but made allegations that Burisma has been involved in "illegal schemes" that your office would be investigating over a long period of time.

As citizens of countries where adherence to the rule of law has the highest priority we are very concerned about your statements and the manner in which you are proceeding with this investigation. We know you are well aware that allegations made to the media of criminal misconduct does great harm to private sector enterprises. As members of the Board of Directors, we respectfully request that allegations of criminal activity made by you and/or officials in your office cease and that any investigation be conducted consistent with the standards of fairness and the rule of law.

In matters of this nature, the appropriate steps to be taken, consistent with the rule of law, is to conduct an investigation, determine whether sufficient evidence exists and prosecute the matter in a court of law. As you know, Burisma at no time has refused to cooperate with your office or other government offices. With this letter, we want to reiterate that Burisma and its officials will fully cooperate with your investigation. That said, we expect that the activities of your offices with regard to Burisma will proceed in accordance with the law and principles of due process and fairness.

Burisma provides energy to various commercial clients and its services to its customers have been provided in accordance with Ukrainian law. Reducing Ukraine's energy-dependence on Russia is a national priority. Burisma is fully committed to ensuring that Ukraine is no longer an energy dependent nation thus ensuring Ukraine's security and stability. With its latest technologies and investment capability, Burisma could continue to provide a significant boost to Ukraine's gas production and make a sizable contribution to Ukraine's economy and security.

[redacted]



burisma

155, Archiepiskopou Makariou ave. Proteas
House 1 3026 I Limassol I Cyprus
[redacted]

It is therefore essential that your investigation to which Burisma will fully cooperate, does not in any way continue to inhibit or restrict the energy production, sales and services provided by Burisma. To do so, would not only cause a huge disruption in energy production, sales to commercial enterprises and service but would also cause great harm to Ukraine's economy.

Moreover, it is imperative that allegations of criminal activity made to the media about Burisma and/or Nikolay Zlochevskyi come to an end. While Burisma will cooperate in the investigation we as Members of the Board of Directors will not keep silent in the face of condemnations of Burisma – a company that has not been proven to be engaged in illegal actions. If there is evidence that Burisma has violated specific laws the proper venue for those matters is the courts – not the press.

We, as advisories and fiduciaries, respectfully request that during the term of your investigation that you refrain from any further allegations and that the energy sales and services Burisma's provides to Ukrainian businesses as well as others not be impeded in any way.

Yours sincerely,

Alan Apter,

Chairman of the Board of Directors at Burisma

Aleksander Kwasniewski,

Independent Director at Burisma

Hunter Biden,

Independent Director at Burisma

[redacted]

EXHIBIT 313

From: Sally Painter <Sally.Painter[redacted]>
To: Eric Schwerin <eschwerin[redacted]>
Sent: 10/11/2016 11:43:48 AM
Subject: Re: Zlochevsky article in UKR press

Thanks. U brought us in so take a victory lap ��

Sent from my iPhone

On Oct 11, 2016, at 11:39 AM, Eric Schwerin <eschwerin[redacted]> wrote:

Awesome work! Congrats to you and Karen!

Eric D. Schwerin
Rosemont Seneca Advisors, LLC
1010 Wisconsin Ave., NW
Suite 705
Washington, DC 20007
[redacted]
P Consider the environment before printing this email.

On Oct 11, 2016, at 11:24 AM, Sally Painter <Sally.Painter[redacted]> wrote:

We won and in less than a year. Yea!!!!

Sent from my iPhone

Begin forwarded message:

From: Pero Jolevski <Pero.Jolevski[redacted]>
Date: October 11, 2016 at 11:16:33 AM EDT
To: Karen Tramontano <Karen.Tramontano[redacted]>, Sally Painter <Sally.Painter[redacted]>
Subject: Zlochevsky article in UKR press

The Interior Ministry confirmed that Zlochevskiy is no longer wanted

20:28, 10 October 2016

An adviser to the Minister of Internal Affairs, Zorian Shkiryak, confirmed that the former Minister of Ecology and Natural Resources Mykola Zlochevskiy is no longer wanted. He stated this on the TV channel "112 Ukraine ".

"Yes, in fact, today it has been implemented. MIA performed a technical function, as was the decision of the GPU. As procedural heads they have provided a package of documents. In this situation, we have fulfilled the judgment, which was sent to the head of the procedure, that is, the Department of the GPU disclosure of economic crimes ", - he said.

[redacted]

Along with this, Shkiryak expressed the hope that all the officials of Yanukovych regime will be justly punished. "I can only say that Zlochevskiy was involved to commit large-scale crimes against the State of Ukraine", - he said.

Earlier it was reported that in the register of wanted persons MIA vanished card with information about Zlochevskiy wanted . What gave reason to believe that the agency withdrew from the investigation of former officials.

As reported, the Kyiv Pechersk District Court ordered the GPU to remove from tracing the ex-Minister of Ecology and Natural Resources Mykola Zlochevsky .

Recall that in January last year, GPU announced in tracing Ecology Zlochevskiy ex-minister , who was arrested accounts of $23 million.

July 7 Prosecutor General of Ukraine Yuriy Lutsenko told about the disclosure of the gas train, which was carried out by "Esko-North" and which involved the former Minister of Environment Nicholas Zlochevskiy.

A week later, the Pechersk district court of Kyiv satisfied the petition of the Prosecutor General of Ukraine (GPU) and seized the accounts Burisma group of companies owned by the former Minister of Ecology and Natural Resources Mykola Zlochevskyi.

Pero Jolevski
Blue Star Strategies

[redacted]

888 17th Street NW, Suite 800
Washington, DC 20006

www.bluestarstrategies.com

The information in this transmittal is privileged and confidential and is intended only for the recipient(s) listed above. If you are not the intended recipient(s) for the delivery of this transmittal, you are hereby notified that any unauthorized distribution or copying of this transmittal is prohibited. If you have received this transmittal in error, please notify me at [redacted]

[redacted]

EXHIBIT 314

Sportsman Investigation "Robert Doe"



Tax Summit

June 14-15, 2022

[redacted]

422

Spinoff IRS Investigations

- [redacted]
- [redacted]
- [redacted]
- [redacted]
- [redacted]

Spinoff IRS Cont.



[redacted]

Spinoff IRS Cont.



Spinoff IRS Cont.

- [redacted]
  - [redacted]
  - [redacted]
  - [redacted]

[redacted]

What else do you need from us (IRS)?

- Changing Venue
- Discovery Production
- Additional Interviews / Subpoenas
- Thoughts / Questions?

[redacted]

EXHIBIT 315A

Ziegler Joseph A

From: [redacted] Stefania (USADE) <Stefania[redacted]
Sent: Tuesday, January 26, 2021 12:12 PM
To: Ziegler Joseph A; Hudson, Carly (USADE)
Subject: RE: Can you send me the filter terms that have been used for Relativity?
Attachments: Filter Terms.zip

Attached are the search terms (Appendix A) for all of the filter memos. Let me know if you need anything else.

From: Ziegler Joseph A[redacted]
Sent: Tuesday, January 26, 2021 11:41 AM
To: [redacted] Stefania (USADE)[redacted] Hudson, Carly (USADE)[redacted]
Subject: RE: Can you send me the filter terms that have been used for Relativity?

Thanks Stefania.

Yeah, I am looking for the filter terms (for all of the warrants – including Title 18).

> **From:** [redacted] Stefania (USADE) <Stefania[redacted]
> **Sent:** Tuesday, January 26, 2021 11:36 AM
> **To:** Hudson, Carly (USADE) <[redacted]
> **Cc:** Ziegler Joseph A[redacted]
> **Subject:** FW: Can you send me the filter terms that have been used for Relativity?
>
> Actually, I am asking Carly if she has an easier way to forward it to you. I might not have all of the filter memos.
>
> Carly, do you happen to have the filter terms used for Relativity to send to Joe?

> **From:** Ziegler Joseph A[redacted]
> **Sent:** Tuesday, January 26, 2021 11:28 AM
> **To:** [redacted] Stefania (USADE)[redacted]
> **Subject:** RE: Can you send me the filter terms that have been used for Relativity?
>
> Sure – that's a good place to start. Thank you!!

> > **From:** [redacted] Stefania (USADE) <Stefania[redacted]
> > **Sent:** Tuesday, January 26, 2021 11:27 AM
> > **To:** Ziegler Joseph A[redacted]
> > **Subject:** RE: Can you send me the filter terms that have been used for Relativity?
> >
> > For all of the uploads? They were different on each filter memo. Would you like all of the filter memos?

> > **From:** Ziegler Joseph A[redacted]
> > **Sent:** Tuesday, January 26, 2021 11:24 AM
> > **To:** [redacted] Stefania (USADE)[redacted]
> > **Subject:** Can you send me the filter terms that have been used for Relativity?

Would this be easy to pull together?

Joseph A. Ziegler
Special Agent

IRS – Criminal Investigation
International Tax & Financial Crimes
Wash. DC Field Office

[redacted]

EXHIBIT 315B

APPENDIX A

II.E. Names and Entities Potentially Part of a Privileged Relationship

Name	Relationship	Search Terms
Sara Biden	Attorney / James Biden's wife	sbiden
Nick Lewin	Attorney / Krieger, Kim & Lewin LLP	kkllllp
Paul Krieger	Attorney / Krieger, Kim & Lewin LLP	kkllllp
Edward Kim	Attorney / Krieger, Kim & Lewin LLP	kkllp
George Mesires	Attorney / Faegre Baker	faegrebd
Matt Hanley	Attorney / Davis & Gilbert LLP	dglaw
Melvin Monzack	Attorney / Monzack, Merskey & McLaughlin	monlaw
Michael Forde	Attorney / Forde Law Offices LLP	fordellp
Christopher Boies	Attorney / Boies Schiller	Bsfllp / boies
Bob Fenet	Attorney / Fenet Law Firm LLC	fenetlaw
Charles Fenet	Attorney / Fenet Law Firm LLC	fenetlaw
Janet Duhy	Attorney / Fenet Law Firm LLC	fenetlaw
Stuart Grant	Attorney / Grant & Eisenhofer LLP	gelaw
Jonathan Layton	Attorney	jonlatyton
Kathleen Biden	Wife	Kathleen biden
Rebekah Sullivan	Attorney / Kuder Smollar Friedman & Mihalik / Kathleen Biden's divorce lawyer	ksfmlaw
Theressa Mihalik	Attorney/ Kuder Smollar Friedman & Mihalik / Kathleen Biden's divorce lawyer	ksfmlaw
Sarah Mancinelli	Attorney / Ain & Bank PC / Subject's divorce lawyer	ainbanklaw
I. Gilson	Attorney / Ain & Bank PC / Subject's divorce lawyer	ainbanklaw
Thomas Gallagher	Attorney / Pepper Hamilton LLP	pepperlaw
Louis Freeh	Attorney / The Freeh Group	freehgroup
Hiram Eastland	Attorney	eastlandlaw
Cat Allday	Attorney	c.allday
James E. Liguori	Attorney/ Liguori & Morris	liguori
Patrick Ho	Potential Client	Patrick Ho
Melissa Cohen/Landver/Biden	Wife	Melissa, Cohen, Landver
Dustin McDaniel	Attorney	mrcfirm.com
Bart Calhoun	Attorney	mrcfirm.com
Jessica Duncan Johnston	Attorney	Bdjilawoffice.com

III.B. Search and Filter Team Process

1. Suggested "relevance" search terms include:

Search Terms	
Dodge	IRS

Secundy	extension
Jbiden	income
Jimbiden	conceal
Schwerin	hide
Mervyn	debit
Gongwen	delay
Bao	late
Hudson West	paycheck
CEFC	agreement
Bohai	contract
Cathay	deduction
Patrick Ho	account
Ye Jiaming	credit
FRLV	installment
Bo Jian	wire
bhrpe	bonus
zhu	rate
Jonathan Li	expense
Apter	salary
pozharskyi	draw
Smaga	honorarium
Kabachenko	fee
Burisma	reimburse
morgan	payment
Morganwingate or Morgan Wingate	sell
Tax	invest
File	buy
Cooper	mortgage
Momtazi	rent
Walker	borrow
Pilot Growth	loan
RSTP	card
Archer	reservation
Devon	plane
Bulger	jet
RosemontSeneca or RosemontSeneca	flight
Lionhallgp or Lionhall	hotel
rspstrategies	escort
Eudoraglobal or Eudora Global	girl
RosemontCapital or Rosemont Capital	porn
Skaneateles	webcam
Owasco	vacation
Aqaba	tuition
HallieBiden	Georgetown
Sidwell	Penn
Columbia	

2. Suggested "privilege" search terms include:

Name
Sara Biden
Nick Lewin
Paul Krieger
Edward Kim
George Mesires
Matt Hanley
Melvin Monzack
Michael Forde
Christopher Boies
Bob Fenet
Charles Fenet
Janet Duhy
Stuart Grant
Jonathan Layton
Kathleen Biden
Rebekah Sullivan
Theressa Mihalik
Sarah Mancinelli
I. Gilson
Thomas Gallagher
Louis Freeh
Hiram Eastland
Cat Allday
James Liguori
Patrick Ho
Melissa Cohen
Melissa Landver
Bart Calhoun
Dustin McDaniel
Jessica Duncan Johnston

EXHIBIT 315C

APPENDIX A – LAPTOP

II.E. Names and Entities Potentially Part of a Privileged Relationship

Name	Relationship	Search Terms
Sara Biden	Attorney / James Biden's wife	sbiden
Nick Lewin	Attorney / Krieger, Kim & Lewin LLP	kkllllp
Paul Krieger	Attorney / Krieger, Kim & Lewin LLP	kkllllp
Edward Kim	Attorney / Krieger, Kim & Lewin LLP	kkllp
George Mesires	Attorney / Faegre Baker	faegrebd
Matt Hanley	Attorney / Davis & Gilbert LLP	dglaw
Melvin Monzack	Attorney / Monzack, Merskey & McLaughlin	monlaw
Michael Forde	Attorney / Forde Law Offices LLP	fordellp
Christopher Boies	Attorney / Boies Schiller	Bsfllp / boies
Bob Fenet	Attorney / Fenet Law Firm LLC	fenetlaw
Charles Fenet	Attorney / Fenet Law Firm LLC	fenetlaw
Janet Duhy	Attorney / Fenet Law Firm LLC	fenetlaw
Stuart Grant	Attorney / Grant & Eisenhofer LLP	gelaw
Jonathan Layton	Attorney	jonlatyton
Kathleen Biden	Wife	Kathleen biden
Sarah Mancinelli	Attorney / Ain & Bank PC / Subject's divorce lawyer	ainbanklaw
I. Gilson	Attorney / Ain & Bank PC / Subject's divorce lawyer	ainbanklaw
Thomas Gallagher	Attorney / Pepper Hamilton LLP	pepperlaw
Louis Freeh	Attorney / The Freeh Group	freehgroup
Hiram Eastland	Attorney	eastlandlaw
Cat Allday	Attorney	c.allday
James E. Liguori	Attorney/ Liguori & Morris	liguori
Patrick Ho	Potential Client	Patrick Ho
Melissa Cohen/Landver/Biden	Wife	Melissa, Cohen, Landver
Dustin McDaniel	Attorney	mrcfirm.com
Bart Calhoun	Attorney	mrcfirm.com
Jessica Duncan Johnston	Attorney	Bdjilawoffice.com

III.B. Search and Filter Team Process

1. Suggested "relevance" search terms include:

Search Terms	
1040	hide
Abu Dhabi	honorarium

Apter	hudson
Aqaba	Hudson West
Archer	HW
Autopay	income
Back Taxes	installment
Balance Sheet	Invoice
Bao	IRS
bhrpe	James Biden
Bill w/3 Morgan	jbiden
Bladon	jet
Bo	Jiaming
Bohai	Jian
borrow	Jim Biden
Burisma	Jimbiden
Cathay	Kabachenko
Cathay Bank	Kiev
CEFC	Kyiv
conceal	Lion Hall
Cooper	Lionhall
debit	Lionhallgp
deduction	Loughran
Dennis	Louis Plung & Company
Devon	Mervyn
Dhabi	Momtazi
Dodge	Morganwingate
draw	Outflows
Energy HK	Owasco
escort	P&L
Eudora	paycheck
Eudoraglobal	Pilot
expense	[redacted]
extension	porn
FRLV	pozharskyi
girl	reimburse
halliebiden	reservation
Returns	Tax Return
Romania	Taxes
Rosemont Capital	Taxes Due
rspstrategies	Tuition
RSTP	Walker
Salary	Webcam

Secundy	William w/3 Morgan
Settlement	Wingate
Skaneateles	Wire
Smaga	Ye
State Energy	zhu
tax	

2. Suggested "privilege" search terms include:

Name
Sara Biden
Nick Lewin
Paul Krieger
Edward Kim
George Mesires
Matt Hanley
Melvin Monzack
Michael Forde
Christopher Boies
Bob Fenet
Charles Fenet
Janet Duhy
Stuart Grant
Jonathan Layton
Kathleen Biden
Sarah Mancinelli
I. Gilson
Thomas Gallagher
Louis Freeh
Hiram Eastland
Cat Allday
James Liguori
Patrick Ho
Melissa Cohen
Melissa Landver
Bart Calhoun
Dustin McDaniel
Jessica Duncan Johnston
Brent Langdon

EXHIBIT 315D

APPENDIX A

II.E. Names and Entities Potentially Part of a Privileged Relationship

Name	Relationship	Search Terms
Sara Biden	Attorney / James Biden's wife	sbiden
Nick Lewin	Attorney / Krieger, Kim & Lewin LLP	kkllllp
Paul Krieger	Attorney / Krieger, Kim & Lewin LLP	kkllllp
Edward Kim	Attorney / Krieger, Kim & Lewin LLP	kkllp
George Mesires	Attorney / Faegre Baker	faegrebd
Matt Hanley	Attorney / Davis & Gilbert LLP	dglaw
Melvin Monzack	Attorney / Monzack, Merskey & McLaughlin	monlaw
Michael Forde	Attorney / Forde Law Offices LLP	fordellp
Christopher Boies	Attorney / Boies Schiller	Bsfllp / boies
Bob Fenet	Attorney / Fenet Law Firm LLC	fenetlaw
Charles Fenet	Attorney / Fenet Law Firm LLC	fenetlaw
Janet Duhy	Attorney / Fenet Law Firm LLC	fenetlaw
Stuart Grant	Attorney / Grant & Eisenhofer LLP	gelaw
Jonathan Layton	Attorney	jonlatyton
Kathleen Biden	Wife	Kathleen biden
Sarah Mancinelli	Attorney / Ain & Bank PC / Subject's divorce lawyer	ainbanklaw
I. Gilson	Attorney / Ain & Bank PC / Subject's divorce lawyer	ainbanklaw
Thomas Gallagher	Attorney / Pepper Hamilton LLP	pepperlaw
Louis Freeh	Attorney / The Freeh Group	freehgroup
Hiram Eastland	Attorney	eastlandlaw
Cat Allday	Attorney	c.allday
James E. Liguori	Attorney/ Liguori & Morris	liguori
Patrick Ho	Potential Client	Patrick Ho
Melissa Cohen/Landver/Biden	Wife	Melissa, Cohen, Landver
Dustin McDaniel	Attorney	mrcfirm.com
Bart Calhoun	Attorney	mrcfirm.com
Jessica Duncan Johnston	Attorney	Bdjilawoffice.com

III.B. Search and Filter Team Process

1. Suggested "relevance" search terms include:

Search Terms	
.gov	Lindgren
"Blood Money"	Lowdermilk

“Blue Star”	Lucas
Alek	Lutsenko
Aleksander	mlstrategies
Alex	Monaco
Amb.	Mykola
Ambassador	N.Z.
Amos	Nikolai
Apter	Nikolay
Archer	Norvik
Avakov	Nykola
Blinken	Nykolay
bluestarstrategies	NZ
Brace	Painter
BS	Pero
BSS	Poroshenko
Burisma	Portman
Cofer	Pozharskyi
Como	Sally
Corrupt	Sarsour
Cyprus	Shaheen
Devon	Shokin
FARA	Tony
Hochstein	Toohey
Jessica	Tramontano
Jolevski	Turchinov
Kapur	Tymoshenko
Karen	Ukraine
Karloutsos	Vadim
Kiev	Vadym
Kwasniewski	Wade
Kyiv	Yaceniuk
LDA	Yatsenyuk
Lieter	Zlochevsky

2. Suggested “privilege” search terms include:

Name
Sara Biden
Nick Lewin
Paul Krieger
Edward Kim
George Mesires

Matt Hanley
Melvin Monzack
Michael Forde
Christopher Boies
Bob Fenet
Charles Fenet
Janet Duhy
Stuart Grant
Jonathan Layton
Kathleen Biden
Sarah Mancinelli
I. Gilson
Thomas Gallagher
Louis Freeh
Hiram Eastland
Cat Allday
James Liguori
Patrick Ho
Melissa Cohen
Melissa Landver
Bart Calhoun
Dustin McDaniel
Jessica Duncan Johnston
Brent Langdon

IN THE MATTER OF:

AFFIDAVIT 4

Whistleblower Disclosure Pursuant

Supplemental Production of Records / Affidavit #4 – September 8, 2023

To 26 U.S.C. § 6103(f)(5)

STATEMENT OF JOSEPH ZIEGLER (WHISTLEBLOWER X)

1. I provide this statement to supplement my testimony I provided to both the majority and minority staff of the United States House Committee on Ways & Means on June 1, 2023 as well as my testimony I provided to the full committee of the United States House Committee on Oversight and Accountability on July 19, 2023.
2. Since November of 2018, I have been a Special Agent for the Internal Revenue Service – Criminal Investigation ("IRS-CI"), United States Department of Treasury. Since that date, I have been the case agent who initiated and was assigned from IRS-CI to the Robert Hunter Biden ("RHB") investigation to investigate related potential criminal violations of Title 26 of the United States Code.
3. As requested by these U.S. House Committees, I would like to disclose further information and documents which are a follow up to my testimony and which would be pursuant to the Whistleblower protections defined by Title 26 U.S.C. § 6103(f)(5). I make these disclosures and provide these documents knowing that I could be subject to criminal prosecution for perjury or for making false statements under Title 18 U.S.C. § 1001.
4. **EXHIBIT 400A & 400B:** This was a memo and attachment that was provided to the RHB investigative team by agents with the FBI regarding information that was provided to agents with the FBI Washington Field Office from Anthony Bobulinski. According to the document, on or about October 23, 2020 Bobulinski voluntarily came into the FBI and wanted to provide information regarding RHB and his family. While providing this information in front of agents with the FBI, Bobulinski makes multiple references to Former Vice President Joseph Biden's potential involvement with Sinohawk and the CEFC joint venture.
5. In investigative team meetings that occurred after this, I can recall that agents on the investigative team brought up on multiple occasions to the assigned prosecutors that they wanted to do an interview of Bobulinski with the assigned case agents. I can recall being told that they would think about it and then ultimately being told there was no need for the team to interview Bobulinski and that Bobulinski was not viewed as a credible witness.

6. **EXHIBIT 401:** This was the transcription that was drafted of the recorded interview of John Robinson Walker on or about December 8, 2020. This document is being provided pursuant to a request from the Congressional committees. There was a follow up interview that was done of Walker on or about November 21, 2021 and is included at Exhibit 402.
7. **EXHIBIT 402:** This FD 302 was drafted by investigators with the FBI and provided to the investigative team as the memorandum of interview of John Robinson Walker on or about November 23, 2021. This document is being provided pursuant to a request from the Congressional committees.
8. If the committee has any follow up questions for me, or if they need my assistance in any way, please let myself or my Attorney Dean Zerbe know.

Dated: **September 8, 2023**

Joseph A. Zigler

EXHIBIT 400A

ANTHONY "TONY" BOBULINSKI, cellular telephone number [redacted], was interviewed at the Federal Bureau of Investigation (FBI) Washington Field Office (WFO), located at 601 4th Street NW, Washington, D.C., on October 23,2020. Present for the interview were FBI Special Agent (SA) William [redacted] and SA Garrett [redacted], who reported to WFO at approximately 12:55 P.M. to meet BOBULINSKI in response to a request for intake related to a walk-in complainant. Also present for the interview was counsel to BOBULISNKI, STEFAN PASSANTINO ("PASSANTINO"). WFO Special Agent in Charge (SAC) James Dawson and Acting Assistant Special Agent in Charge (A/ASAC) Giulio Arseni were present at the outset of the interview. SAC Dawson and A/ASAC Arseni left the interview room after making introductions to the interviewing agents. After being advised of the identity of the interviewing agents and the nature of the interview, BOBULINSKI voluntarily provided the following information:

At the start of the interview, BOBULINSKI was asked if he had recently been exposed to the Covid-19 virus. BOBULINSKI received a negative Covid-19 test result the previous day at the White House. BOBULINSKI did not have any symptoms associated with Covid-19.

The interviewing agents specifically advised BOBULINSKI that his presence was voluntary and that he was not required to answer any questions or provide any materials to the interviewing agents. BOBULINSKI acknowledged his participation was voluntary. The interviewing agents asked BOBULINSKI and PASSANTINO if they had any recording devices and whether they were recording the interview. BOBULINSKI and PASSANTINO both stated that they had no recording devices and that they were not recording the interview. BOBULINSKI asked the interviewing agents whether they were recording the interview, and he pointed to a security camera in the corner of the room. The interviewing agents advised BOBULINSKI that the interview was not being recorded. The interviewing agents further advised BOBULINSKI that while the interviewing agents were willing to accept any information he wanted to provide, BOBULINSKI was under no obligation to provide the FBI with any information.

BOBULINKSI proceeded to place three cell phones on the interview table and stated that he wanted to provide the cell phones to the FBI. The interviewing agents advised BOBULINSKI that they had forensic experts available to image the cell phones if he wanted to voluntarily provide information to the FBI. BOBULINSKI asked the interviewing agents whether they were going to "image" the cell phones. The interviewing agents advised BOBULINSKI that the phones would be imaged, such that the FBI would have a complete copy of the data on the cell phones. BOBULINSKI informed the interviewing agents that he did not have confidence that the information on the cell phones would be secure in the possession of the FBI, and he was unwilling to give the FBI a mirror image of the entire content of the cell phones. BOBULINSKI was reluctant because he had recently received threats against himself and his family, such that

his family was currently under the protection of a "SEAL Team." BOBULINSKI was concerned about unrelated information on the cell phones being made public.

The interviewing agents again advised BOBULINSKI that his participation in the interview was voluntary and he was under no obligation to provide any information, to include his cell phones, to the FBI. BOBULINSKI asked the interviewing agents if the FBI forensic experts could plug the phones into their system to verify the authenticity of the phones. The interviewing agents advised BOBULINSKI that the FBI would make available to him and PASSANTINO the forensic experts to determine their capabilities regarding the phones.

BOBULINSKI asked the interviewing agents if they were "read in" on the information he wanted to provide to the FBI. The interviewing agents advised BOBULINSKI that they did not have any specific knowledge of the information BOBULINSKI wanted to provide to the FBI, but they were aware of general media reporting. BOBULINSKI and PASSANTINO repeated their request to speak with agents who were "read in" on the information BOBULINSKI wanted to provide to the FBI. The interviewing agents reiterated that BOBULINSKI's presence at the FBI was voluntary, and the interviewing agents were willing to accept any information BOBULINSKI wanted to provide to the FBI. BOBULINSKI and PASSANTINO continued with the interview.

BOBULINSKI previously served as an officer in the United States Navy (USN), where he was a nuclear power training instructor. BOBULINSKI offered to sign any necessary documentation to allow the interviewing agents access to his USN personnel file, to include information related to his Department of Energy security clearance. After separating from the USN, BOBULINSKI worked as a technology equity analyst at Citibank. In or around 2003, BOBULINSKI moved to Los Angeles to work for an investment firm owned by the NAZARIAN family. BOBULINSKI was a successful investor and acquired enough wealth to retire in his early 40s. After retiring from formal employment, BOBULINSKI traveled the world for the last eight years working as an independent investor. In this role, BOBULINSKI negotiates business deals in a variety of industries in several different foreign countries.

Through his travels and work, BOBULINSKI met JAMES GILLIAR ("GILLIAR"), whom BOBULINSKI believed was a former British intelligence officer. After apparently working for British intelligence, GILLIAR became a financial investor working on various international investment projects. GILLIAR often provided information to BOBULINSKI on his upcoming projects and investments in the event BOBULINSKI was interested in partnering on the projects. BOBULINSKI and GILLIAR built a strong relationship. [**Agent Note: PASSANTINO showed agents a document that contained, among other things, GILLIAR's full name and his United Kingdom passport number (**[redacted]**).**]

Sometime in 2015, GILLIAR told BOBULINSKI about a big investment deal GILLIAR was working on. The deal involved a partnership between a large Chinese conglomerate with ties to the Chinese government and "one of America's most prominent families." At the time, GILLIAR did not disclose to BOBULINSKI the name of the Chinese firm or the identity of the prominent American family. GILLIAR told BOBULINSKI about the deal because GILLIAR thought BOBULINSKI might be interested in partnering with him on the project, in part because BOBULINSKI previously worked on investment projects with Chinese firms and he had traveled extensively in Southeast Asia and China. As background, prior to 2015, BOBULINSKI had owned a business, JigoCity, in mainland China. JigoCity was similar to GroupOn but focused on the Chinese market. BOBULINSKI was not interested in a new project that involved businesses owned or affiliated with the Chinese government. In particular, BOBULINSKI believed deception, lying, and cheating were too common when dealing with Chinese businesses.

Throughout early 2016, GILLIAR continued to provide updates to BOBULINSKI on the status of the investment deal. Around this time, BOBULINSKI learned the Chinese firm involved in the deal was CEFC, a Chinese energy company. CEFC was led by Chairman YE ("YE"). BOBULINKSI was further aware that YE and CEFC had strong ties to the Chinese government and the Chinese military. After BOBULINSKI learned CEFC was the Chinese entity involved in the deal, BOBULINSKI changed his mind and became interested in partnering on the deal. BOBULINSKI changed his mind because BOBULINSKI knew YE had access to sizable amounts of capital through his ties to the Chinese government.

BOBULINSKI learned CEFC was involved in the deal during an April 2016 meeting in Las Vegas, Nevada. Present for the meeting was BOBULINSKI, GILLIAR, and ROB WALKER ("WALKER"). WALKER had worked in the Clinton Administration and he was a close friend to Vice President JOSEPH BIDEN, DR. JILL BIDEN, and HUNTER BIDEN. WALKER's wife, BETSY WALKER, was JILL BIDEN's personal assistant while JOSEPH BIDEN was Vice President of the United States ("VPOTUS"). WALKER acted as a "proxy" for the BIDEN family on business deals and investments.

At the meeting in Las Vegas, BOBULINSKI learned CEFC's identity, but he did not learn the identity of the prominent American family. BOBULINSKI subsequently learned the family in question was the family of JOSEPH BIDEN. Specifically, HUNTER BIDEN and JAMES BIDEN were active participants in the investment opportunity. JAMES BIDEN and JOSEPH BIDEN are brothers.

BOBULINSKI first met in person with members of the BIDEN family at a 2017 meeting in Miami, Florida. BOBULINSKI, GILLIAR, WALKER, HUNTER BIDEN, and YE all attended the meeting. Also in attendance was Director JIAN ZANG ("ZANG"), a CEFC Director involved in forming new businesses and capitalizing them at the request of CEFC. At

the meeting, BOBULINSKI witnessed a large diamond gemstone given as a gift to HUNTER BIDEN by YE.

The work conducted by CEFC, GILLIAR, WALKER, HUNTER BIDEN, JAMES BIDEN and YE over the preceding two years was discussed in detail at the Miami meeting. In particular, CEFC was closing significant investment deals in Poland, Kazakhstan, Romania, Oman, and the Middle East during this period of time. CEFC had used its relationship with HUNTER BIDEN and JAMES BIDEN – and the influence attached to the BIDEN name – to advance CEFC's interests abroad. HUNTER BIDEN and JAMES BIDEN did not receive any monetary compensation for their assistance in these projects. HUNTER BIDEN and JAMES BIDEN did not receive any compensation because JOSEPH BIDEN was still VPOTUS during this time period. There was a concern it would be improper for payments to be made to HUNTER BIDEN and JAMES BIDEN by CEFC due to its close affiliation with the Chinese government. HUNTER BIDEN and JAMES BIDEN both wanted to be compensated for the assistance they had provided to CEFC's ventures; in particular, they believed CEFC owed them money for the benefits that accrued to CEFC through its use of the BIDEN family name to advance their business dealings.

An arrangement to provide compensation to HUNTER BIDEN and JAMES BIDEN – in the form of payments and future investment opportunities – was discussed at the Miami meeting. Specifically, a new Joint Venture (JV) entity would be formed that would be owned in equal portions by CEFC and companies owned by members of the BIDEN family. Collectively, HUNTER BIDEN, JAMES BIDEN, JOSEPH BIDEN, GILLIAR, and WALKER would own 50% of the JV. The new company would be capitalized by a $10 million investment. CEFC would directly contribute $5 million to the new company. In addition, a $5 million loan would be provided to the members of the BIDEN family. The $5 million provided in the form of a loan would then be contributed to the new company, bringing the total capitalization to $10 million. While each 50% owner of the new JV would technically contribute $5 million to the initial capitalization, in actuality, all $10 million originated with CEFC.

GILLIAR and WALKER told BOBULINKSI that someone was needed to lead the operations and investment strategy of the new JV, and they asked BOBULINSKI if he would take on this role. GILLIAR, WALKER, HUNTER BIDEN, and JAMES BIDEN did not have the necessary expertise. BOBULINSKI agreed to take on this role based on his belief that CEFC had "billions of dollars already deployed" throughout the world and CEFC would provide significant new funding to the JV. BOBULINSKI was to serve as the Chief Executive Officer (CEO) at an annual salary of approximately $850,000. BOBULINSKI planned to hire a team of bankers to guide the JV's investment portfolio. BOBULINSKI would be able to continue working as an independent investor and be involved in other unrelated projects during his tenure as CEO. There was no expectation BOBULINSKI would focus his time exclusively on management of the JV.

A recent New York Post article published emails related to the Miami meeting that included discussions about the ownership split of the JV partners. The informal ownership discussion for the 50% of the JV to be owned by the BIDEN family and their partners was as follows: 20% for BOBULINSKI, 20% for JAMES BIDEN, 20% for GILLIAR, 20% for WALKER, and 10% for HUNTER BIDEN. An additional 10% was to be held by HUNTER BIDEN for the "big guy," which was a reference to JOSEPH BIDEN. HUNTER BIDEN was going to hold JOSEPH BIDEN's ownership percentage on behalf of JOSEPH BIDEN. JOSEPH BIDEN was not officially listed on the capitalization documentation or legal incorporation documents. Instead, BOBULINSKI, HUNTER BIDEN, WALKER, GILLIAR, and JAMES BIDEN were each listed in these documents as holding 20% of the company, which combined constituted 100% of the non-CEFC owned portion of the JV.

Subsequent to the 2017 Miami meeting, BOBULINSKI worked on incorporating and structuring the new JV in accordance with the agreement made amongst the partners. The JV was named SINOHAWK HOLDINGS, LLC ("SINOHAWK") and incorporated as a Limited Liability Company (LLC) in the state of Delaware. The name for the JV was derived from two words. "Sino" represented the Chinese/CEFC owned portion of the JV. "Hawk" represented the portion of the JV owned by the BIDEN family and its partners. The reference to hawk was significant in that hawks were the favorite animals of BEAU BIDEN.

SINOHAWK was owned 50/50 by two companies: ONEIDA HOLDINGS ("ONEIDA") and HUDSON WEST IV ("HW4"), which were both Delaware LLCs. ONEIDA had five members, each of which owned 20% of the LLC. In turn, the five members of ONEIDA were LLCs owned by BOBULINSKI, JAMES BIDEN, HUNTER BIDEN, GILLIAR, and WALKER, respectively.

HW4 was wholly owned by YE. DONGWEN "KEVIN" GONG ("DONGWEN") was the registered agent of HW4 and he served as a representative of HW4 in the United States. DONGWEN also represented other companies that used the HUDSON WEST name (e.g. HUDSON WEST I, HUDSON WEST II). BOBULINSKI believed all of the Delaware LLCs with HUDSON WEST names were owned by CEFC and/or Chinese government-affiliated entities.

BOBULINSKI was responsible for running SINOHAWK's day-to-day operations. Specifically, BOBULINSKI was responsible for identifying investment opportunities in global real estate, technology, infrastructure, and financial services industries. BOBULINSKI would also be responsible for negotiating business deals that deployed SINOHAWK's capital and generated investment returns for its partners. BOBULINSKI was initially focused on investment opportunities in the United States, but he planned to expand operations globally.

BOBULINSKI opened a SINOHAWK bank account at JP Morgan Chase Bank ("JPMC"). The creation of a JPMC bank account was difficult and ultimately an achievement because the ownership of SINOHAWK had significant ties to the Chinese government. In particular, commercial banks are hesitant to open accounts with entities tied to foreign governments. In order to initially fund the account, BOBULINSKI deposited $500 into the SINOHAWK JPMC account.

Details surrounding the initial $10 million capitalization were finalized around the time SINOHAWK was created. The $5 million loan that was to be made to the BIDEN family would instead be a $5 million unsecured loan from CEFC to ONEIDA. The only security for the loan was ONEIDA's current assets, which basically meant the loan was unsecured as ONEIDA did not have any assets, except for the $500 deposited by BOBULINSKI into the JPMC account. Furthermore, the $5 million loan from CEFC was intended to be a forgivable loan, but to prevent any issues, the forgivable nature of the loan was not included in the formal loan documentation. The $10 million initial capitalization was to be sent to the JPMC account in June 2017. The JPMC account was to receive two $5 million payments – one payment from CEFC and the other payment from ONEIDA.

In July 2017, SINOHAWK had not yet received any funding from CEFC, which was concerning to BOBULINSKI as he was aware CEFC had significant financial assets. In particular, BOBULINSKI was aware of a July 4, 2017 meeting in Moscow between Russian President VLADIMIR PUTIN and Chinese President XI JINPING, at which ZANG was also present on behalf of the Chinese delegation. The purpose of the meeting was for CEFC to work towards negotiating the purchase of an ownership stake in ROSNEFT, a state-owned Russian oil and gas company. BOBULINSKI did not understand how CEFC did not have the ability to quickly transfer $10 million to SINOHAWK when it was actively involved in negotiating deals of such magnitude. Subsequently, in July 2017, HUNTER BIDEN and JAMES BIDEN told BOBULINSKI that the delay in funding was due to the fact that ZANG's visa to enter the United States was denied. Throughout July and August 2017, HUNTER BIDEN and JAMES BIDEN told BOBULINSKI to remain patient and that the money would be forthcoming.

In September 2017, it was officially announced that CEFC was purchasing a 14% ownership stake in ROSNEFT for $9 billion. BOBULINSKI again believed the delay in funding "did not add up" when compared to the amount of capital CEFC had at its disposal. BOBULINSKI was upset with the continued delay and he texted JAMES BIDEN for an explanation. Specifically, BOBULINSKI asked JAMES BIDEN if HUNTER BIDEN had "gone around" SINOHAWK to work deals directly with CEFC, and whether BOBULINSKI was being cut out of the deals. JAMES BIDEN assured BOBULINSKI this was not the case and that funding would be forthcoming, although delayed due to issues surrounding ZANG's visa.

BOBULINSKI texted HUNTER BIDEN for an explanation as to why the funds had still not arrived on or about October 14, 2017, and BOBULINSKI also asked HUNTER BIDEN to call him. [**Agent Note: BOBULINSKI showed the interviewing agents a phone number in the contacts of a Blackberry Key One. The interviewing agents observed a contact entitled "Hunter Biden – DC" that contained the phone number "[redacted]".]** HUNTER BIDEN responded via text message and asked BOBULINSKI if he had "good news" about SINOHAWK. BOBULINSKI told HUNTER BIDEN that he hoped HUNTER BIDEN had not gone down a different path. HUNTER BIDEN told BOBULINSKI that ZANG was responsible for the funding delay, and that ZANG's visa to enter the United States was delayed on three separate occasions.

HUNTER BIDEN told BOBULINSKI that he spoke with YE at least once a week on a standing weekly call and that HUNTER BIDEN was YE's personal attorney. HUNTER BIDEN also told BOBULINSKI that he was YE's first guest at YE's new multi-million dollar apartment in New York City.

BOBULINSKI was frustrated with HUNTER BIDEN's responses and told HUNTER BIDEN that the Wall Street Journal ("WSJ") was trying to get information from him on SINOHAWK. The WSJ's interest in SINOHAWK was due to its dual ties to the BIDEN family and CEFC, and by extension, CEFC's connection to the ROSNEFT deal and the Russian government. At this point in their text conversation, HUNTER BIDEN stopped communicating with him via text message and transitioned the conversation to the WhatsApp messaging chat. Specifically, HUNTER BIDEN cut and pasted BOBULINSKI's text about the WSJ into a WhatsApp chat thread between BOBULINSKI, HUNTER BIDEN, WALKER, and JAMES BIDEN to continue the conversation. BOBULINSKI believed HUNTER BIDEN moved the conversation to WhatsApp because HUNTER BIDEN was concerned about the WSJ exposing any element of SINOHAWK's affairs and he wanted to involve the rest of the SINOHAWK partners in their discussion.

The interviewing agents asked BOBULINSKI to clarify whether BOBULINSKI was asserting that JOSEPH BIDEN was involved with these business deals. BOBULINSKI stated that he was in possession of multiple texts from HUNTER BIDEN and JAMES BIDEN asking BOBULINSKI to leave JOSEPH BIDEN out of any written communications (e.g., text and email) when discussing SINOHAWK. Further, BOBULINSKI met with JOSEPH BIDEN in-person on May 2, 2017 at approximately 10:30 PM at the Beverly Hills Hilton Hotel bar in Beverly Hills, California where they discussed SINOHAWK. On the following day, May 3, 2017, BOBULINSKI was JOSEPH BIDEN's guest at the Milken Institute conference, where JOSEPH BIDEN was a speaker. After his speech, BOBULINSKI met with JOSEPH BIDEN for about fifteen minutes backstage.

BOBULINSKI also met JAMES BIDEN in a face-to-face meeting at the Peninsula Hotel in Beverly Hills. During this meeting, BOBULINSKI asked JAMES BIDEN "how are you guys doing this?" and "aren't you afraid for Joe's political campaign?" BOBULINSKI was specifically inquiring as to how JOSEPH BIDEN was able to be involved in financial transactions with companies owned or affiliated with foreign governments, such as China and Russia, without being accused of impropriety. JAMES BIDEN's answer to these questions was "plausible deniability." BOBULINSKI understood this to mean that financial transactions that ultimately benefitted JOSEPH BIDEN and his family were brokered through and managed by JOSEPH BIDEN's family members – such as HUNTER BIDEN and JAMES BIDEN – to prevent JOSEPH BIDEN's direct involvement. The structure gave JOSEPH BIDEN the ability to plausibly deny his involvement and knowledge of the transactions, while still benefiting indirectly.

BOBULINSKI became concerned about the involvement of the BIDEN family in business enterprises tied to the Russian and Chinese governments after learning of CEFC's involvement in ROSNEFT. BOBULINSKI began to view SINOHAWK and its structuring as a "loan" from CEFC to the BIDEN family, rather than a legitimate investment company. BOBULINSKI wanted SINOHAWK to have an independent Board of Directors and strong financial controls on the disbursement of capital. However, HUNTER BIDEN wanted to withdraw the initial capitalization of $10 million from SINOHAWK and spend it elsewhere. BOBULINSKI did not want these funds withdrawn, and his disagreement with HUNTER BIDEN on this issue led to the involvement of JOSEPH BIDEN and JAMES BIDEN in the dispute. HUNTER BIDEN told BOBULINSKI that HUNTER BIDEN's "Chairman" – which BOBULINSKI understood to be JOSEPH BIDEN – would not allow SINOHAWK to be structured in the manner in which BOBULINSKI requested (i.e., the financial controls sought by BOBULINSKI would not be implemented and HUNTER BIDEN's capital withdrawals would not be blocked).

Other incidents increased BOBULINSKI's concerns about his involvement with SINOHAWK and CEFC. In November 2017, PATRICK HO ("HO"), a Chinese national employed by an entity affiliated with CEFC, was arrested by the FBI in New York for his involvement in a scheme to bribe government officials in several different African countries. HO was found guilty in the Southern District of New York and imprisoned. HO was subsequently released and returned to Hong Kong.

In late February or early March 2018, BOBULINSKI learned that YE was detained in China and subsequently he disappeared. YE has not been seen alive since he was detained and therefore he was either in a Chinese jail or he was killed by the Chinese government. BOBULINSKI did not know why YE disappeared, but he speculated it had to do with YE's ties to suspected corruption surrounding Chinese banks. CEFC collapsed as an entity in 2018 after YE's disappearance.

BOBULINSKI decided to dissolve SINOHAWK after the incidents with YE and HO. Further, SINOHAWK still had not received its initial $10 million capitalization and BOBULINSKI was frustrated with HUNTER BIDEN. BOBULINSKI spoke to GONGWEN about his intent to dissolve SINOHAWK, but the entity was never formally dissolved and is still in existence today. BOBULINSKI believed his involvement with SINOHAWK was at an end.

BOBULINSKI decided to come forward with this information after he heard JOSEPH BIDEN state that he "never talked business" with HUNTER BIDEN, which BOBULINSKI knew to be false. After JOSEPH BIDEN secured the Democratic nomination for President, BOBULINSKI decided that, as a former USN officer, he had a duty to tell someone what he knew. BOBULINSKI was further motivated to come forward after the United State Senate Homeland Security and Governmental Affairs Committee released a report three weeks ago that detailed some of HUNTER BIDEN's financial transactions. After reading the report, BOBULINSKI for the first time learned that HUNTER BIDEN had received $4.7 million from a company known as HUDSON WEST III ("HW3"). BOBULINSKI believed HW3 was owned by CEFC and/or YE and that HUNTER had "gone behind his back" to get a portion of the funding that was supposed to have gone to SINOHAWK. BOBULINSKI was upset that HUNTER had lied to BOBULINSKI, WALKER, and GILLIAR.

In addition, the New York Post recently published HUNTER BIDEN emails in which BOBULINSKI was copied. BOBULINSKI's name was not redacted from the published emails, which put his name in the public domain and caused significant concern for his family's safety. After receiving death threats, BOBULINSKI hired a team of "Navy Seals" to provide protection to his family. The interviewing agents advised BOBULINSKI that the FBI takes such threats extremely seriously, and the interviewing agents asked BOBULINSKI to elaborate and provide details on any specific threats to life. BOBULINSKI advised the interviewing agents that he had addressed the situation and he did not wish to provide any specific information related to the threats at this time. BOBULINSKI has never talked to RUDY GIULIANI ("GIULIANI") and he did not know how GIULIANI received access to HUNTER BIDEN's emails, which he then released to the New York Post. Nonetheless, BOBULINSKI was aware that the emails published by the New York Post were legitimate because BOBULINSKI was copied on them and had records of the emails on his own cellular devices.

BOBULINSKI was aware of recent statements by U.S. Representative ADAM SCHIFF ("SCHIFF") that BOBULINSKI's allegations against HUNTER BIDEN and the BIDEN family constituted "Russian disinformation." BOBULINSKI was upset by Representative SCHIFF's characterization and BOBULINSKI was motivated to get his side of the story out. BOBULINSKI had asked WALKER to communicate to SCHIFF on BOBULINSKI's behalf that SCHIFF must retract his statements or BOBULINSKI would be forced to release his own records to clear up the accusations against him. After SCHIFF failed to retract his statement, and

because of the other concerns enumerated by BOBULINSKI, BOBULINSKI decided to come forward and present his story to the FBI.

[Agent Note: At this point in the interview, PASSANTINO provided a diagram to the interviewing agents – which was created by PASSANTINO – purporting to show the corporate structure of SINOHAWK. PASSANTINO allowed the interviewing agents to photograph the diagram. An electronic copy of the diagram is maintained in electronic format in the 1A section of this file. PASSANTINO retained the original hard copy document.]

BOBULINSKI wanted to provide the FBI with communication records and data that could substantiate the transactions and conversations he had described. BOBULINSKI reiterated that this data was contained on the three cell phones that BOBULINSKI had displayed to the interviewing agents at the beginning of the interview. The three devices were (1) an Apple iPhone 6 cellular device (the "iPhone"); (2) a Blackberry Bold cellular device (the "Blackberry Bold"); and (3) a Blackberry Key cellular device (the "Blackberry Key").

The iPhone was used by BOBULINSKI from June 2017 through approximately fall of 2017. BOBULINSKI primarily used the iPhone to access applications that were not available on his preferred Blackberry devices (e.g., Uber) and to store pictures. The primary communications contained on the iPhone consisted of records from the Chinese messaging application WeChat. BOBULINSKI used WeChat to communicate with ZANG, ZANG's Chinese interpreter, a Chinese male named "ZHAO", and a Chinese female named "BIXIE", who also went by the name "Amanda" and who served as an interpreter for ZANG and YE. The iPhone also possibly contained a handful of text messages between BOBULINSKI and GILLIAR.

The Blackberry Bold was used by BOBULINSKI from early 2015 to July 7, 2017. The Blackberry Bold was the primary device BOBULINSKI used for business communications and contained all of his WhatsApp communications, call logs, text messages and emails with his business partners, including communications with HUNTER BIDEN and JAMES BIDEN. On July 7, 2017, BOBULINSKI replaced the Blackberry Bold with a newer Blackberry device, the Blackberry Key.

BOBULINSKI acquired the Blackberry Key on July 7, 2017 while he was traveling in Europe, and therefore was a GSM-compatible cellular device. From July 7, 2017 to fall 2017, the Blackberry Key was BOBULINSKI's primary device for business communications, including WhatsApp communications, text messages, emails and call logs. When BOBULINSKI returned to living primarily in the United States in fall 2017, the GSM-compatible Blackberry Key device was no longer usable.

BOBULINKSI was no longer using these three cellular devices for communications and had since replaced them. [**Agent Note: In addition to the three cellular phones that contained communication records and data that could substantiate the transactions and conversations described by BOBULINSKI, BOBULINSKI had two other phones with him. These two phones, a Blackberry Key One and an Apple iPhone 11, were currently in active use by BOBULINSKI.**] BOBULINSKI replaced the Blackberry Key with a Blackberry Key One, a CDMA-compatible cellular device, which BOBULINSKI still currently used as his current cellular phone. [**Agent Note: The Blackberry Key One device was the cellular phone that BOBULINSKI used to show interviewing agents the purported contact information of HUNTER BIDEN during an earlier portion of the interview.**] Approximately two weeks ago, BOBULINSKI purchased an Apple iPhone 11 to access applications unavailable on Blackberry platforms. BOBULINSKI stated that neither of his current cell phones contained relevant information related to the SINOHAWK-related transactions and conversations described by BOBULINKSI.

BOBULINSKI did not want the FBI to forensically image the iPhone, Blackberry Bold or the Blackberry Key. BOBULINSKI used the three devices for personal communications and other business transactions, and he was sensitive about permitting the entirety of the data on the phones to be imaged and retained by the FBI. BOBULINSKI was willing to provide forensic reports produced by a forensic expert recently hired by BOBULINSKI. The forensic expert had fourteen years of experience, including experience working with the FBI. The forensic expert had reviewed the data on the phones and had produced reports on the phones using Cellebrite software. However, the forensic expert had not been able to fully access the data stored on the Blackberry Bold cellular device, so the report prepared with respect to this device was incomplete.

BOBULINSKI wanted the FBI to take other steps, if available, to "verify" the phones. BOBULINSKI asked if the FBI could verify the authenticity of the phones by confirming the make and models of the phone (e.g., this phone is an Apple iPhone 6). The interviewing agents explained to BOBULINSKI they could verify the make and model of the phones through a mere visual inspection, and the interviewing agents were uncertain how to accommodate BOBULINSKI's request to examine the phones without following standard FBI forensic imaging techniques.

At this point in the interview, A/ASAC Arseni and two FBI Computer Analysis Response Team ("CART") members entered the interview room to explain the imaging process. The interviewing agents reiterated their earlier instruction that BOBULINSKI was under no obligation to provide any information to the FBI, to include his cell phones. PASSANTINO asked if it was possible for the FBI to image the data on BOBULINSKI's cell phones, extracting only relevant text messages and data associated with HUNTER BIDEN, and then delete extraneous information from their systems. The interviewing agents explained that such an

extraction would not be realistically possible, and it would be a departure from normal FBI CART processes and may raise data integrity issues.

BOBULINSKI declined to provide his three cell phones to the FBI for imaging. BOBULINSKI voluntarily provided the interviewing agents with copies of emails and text messages that were contained on PASSANTINO's laptop computer. The emails and text messages were loaded onto a flash drive that was in the possession of PASSANTINO. **[Agent Note: FBI CART examiners observed PASSANTINO load the documents onto the flash drive and answered several questions from PASSANTINO related to ensuring the files were properly transferred and saved].** The interviewing agents asked PASSANTINO and BOBULINSKI if there was any attorney-client privileged information on the flash drive. PASSANTINO and BOBULINSKI stated that there were no attorney-client privileged communications on the flash drive.

[Agent Note: An FD-597 Receipt for Property was provided to PASSANTINO in connection with the receipt of the flash drive. The flash drive and an original copy of the FD-597 are maintained as a physical 1A file. PASSANTINO advised the interviewing agents that he did not need the flash drive returned.

After the interviewing agents provided the FD-597 to PASSANTINO, BOBULINSKI advised the interviewing agents that JAMES BIDEN was calling him on one of his cell phones, and BOBULINSKI asked the interviewing agents if he should take the phone call. The interviewing agents advised BOBULINSKI and his counsel that the interviewing agents did not want to be present for any telephone discussion. The interviewing agents then left the conference room.

Subsequently, PASSANTINO requested the interviewing agents escort him and BOBULINSKI away from WFO to avoid media representatives that were outside the building. PASSANTINO suggested that the interviewing agents could drop him and BOBULINSKI off at the Trump International Hotel. A/ASAC Arseni advised PASSANTINO they would drive him a block or two from the WFO, and they could then arrange for additional transportation.

SA [redacted] left the interview room to procure a bureau vehicle for transport. While waiting for a bureau vehicle, PASSANTINO placed a phone call and handed a cell phone to BOBULINSKI. BOBULINSKI was still inside the WFO. During this time, SA Novak overheard BOBULINSKI apparently talking to a U.S. Senator. A/ASAC Arseni advised PASSANTINO that the interviewing agents did not want to be present for this phone call, and informed PASSANTINO that they needed to depart WFO. BOBULINSKI then entered the backseat of a bureau vehicle driven by SA [redacted], along with PASSANTINO and SA [redacted]. The interviewing agents then drove BOBULINSKI and

PASSANTINO approximately two blocks so they could avoid the media outside WFO. BOBULINSKI continued his telephone conversation while he was being driven by the interviewing agents.]

EXHIBIT 400B

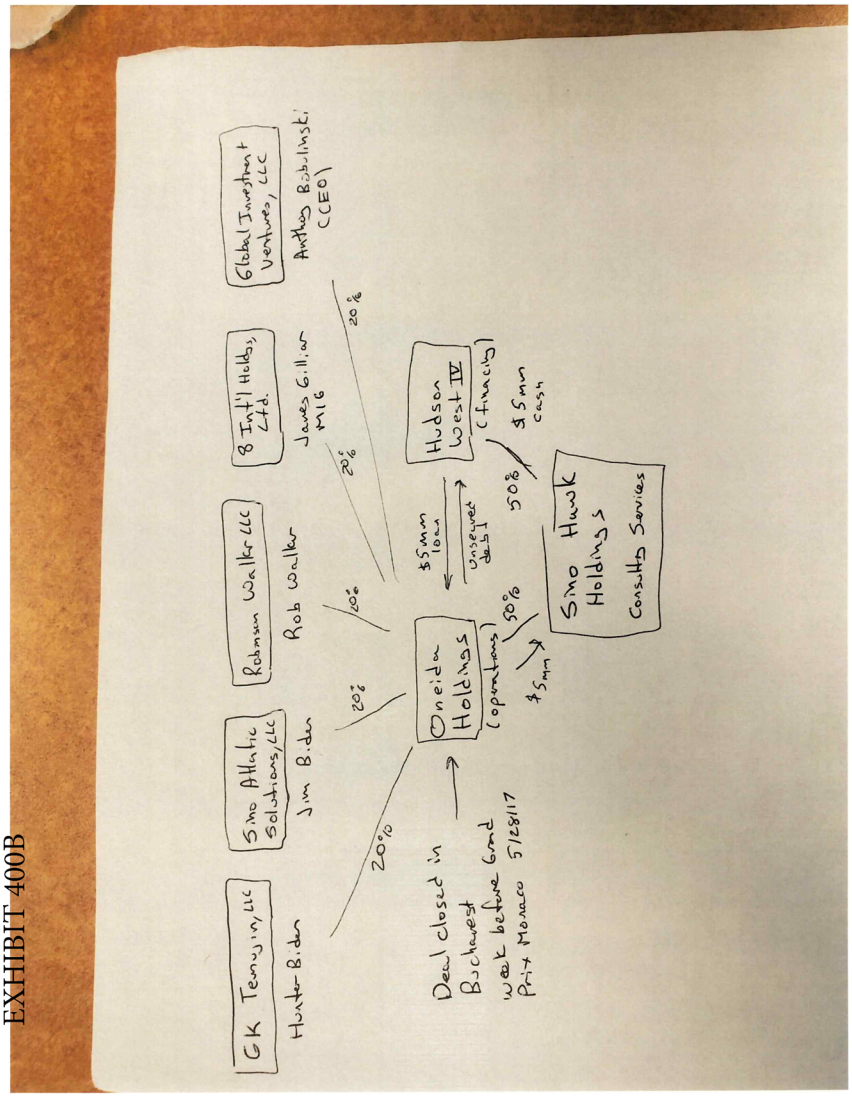


EXHIBIT 401

[redacted]

Date of Conversation: December 8, 2020

(Transcribed from WAV file copy)

Participants:
1. SA [redacted] Wilson, Federal Bureau of Investigation (FBI) = Wilson
2. SA [redacted] Soline, Internal Revenue Service (IRS), Criminal Investigations = Soline
3. John Robinson Walker, aka: Rob = Walker

Betsy (Walker?), wife of John Robinson Walker, aka: Rob = Betsy
A male voice in background (Unknown Male?) = Male
Unknown Female = Female (Wait Staff)
Unknown Male = Male (Wait Staff)

Type of Conversation: Taped Interview

A transcription of the above-described conversation is as follows:

Preamble by Wilson: Okay, this is Special Agent [redacted] Wilson with the FBI accompanied by...

Soline: Special Agent [redacted] Soline, IRS, CI.

Wilson: Okay, today's date is December 8th of 2020. The local time in Little Rock, Arkansas is 10:03 a.m. Ah, the following will be an attempted interview with John Robinson Walker at his residence, [redacted], also in Little Rock.

(Background Noise. Exit vehicle and slams car door. Walking noise).

(Pause).

(Counter #: 04:08:43/00:00:58):

Wilson: I wonder if this..., anybody saw us coming through?

Soline: Hmph, hmph, hmph.

(Background Noise).

Soline: I'm gonna (Unintelligible).

(Background Noise).

Soline: (Unintelligible).

(Background Noise).

(Chiming Noise).

(Counter #: 04:08:10/00:01:31):

Wilson: (Unintelligible). You hear the vacuum?

(Pause).

(Background Noise. Squeaking Noise. The sound of a door opening). (The wife of John Robinson Walker, Betsy Walker answers door,

(Counter #: 04:08:00/00:01:41):

Soline: Hello.

Wilson: Oh.

Betsy: How you doing?

Wilson: Hi, how you doin'? (Slight Laugh).

Betsy: Good.

Wilson: My name's Josh Wilson. I'm with the FBI.

Betsy: Yeah.

Wilson: Is Rob available to chat?

Betsy: He's on a ah.., call upstairs.

Wilson: Okay.

Betsy: Do you wanna see? He's got a Zoom meeting.

Wilson: Okay.

Betsy: I'll (Unintelligible)...

Wilson: Would you mind checking in with him...

Betsy: Yeah, yeah, yeah.

Wilson: ...and seein' how long's he gonna be?

Betsy: Of course. (Unintelligible).

Wilson: Okay.

(Pause).

(The sound of a door opening. Squeaking noise).

(Counter #: 04:07:06/00:02:35):

Betsy: Yeah.

Wilson: Hmph.

Betsy: I.., I mean I couldn't even tell him. He's doin' a "run-through." They have their annual meeting tomorrow and they're doing their whole Zoom meeting...

Wilson: Okay, gotcha.

Betsy: ...so yeah, I mean can we make an appointment where you could come back and talk to him?

Wilson: Um.., ah.., or is... Do you know what the rest of his day looks like?

Betsy: Well he's got his annual meeting tomorrow so he's just doin' um..., calls with them the whole time.

Wilson: Okay. Get... So is his whole day booked today?

Betsy: Well I'm not sure. Do you all need an appointment?

Wilson: Um, it...

Betsy: I mean I don't know!

Wilson: Yeah.

Betsy: Is this...

Wilson: Yeah. No, I mean it's just.., we're just lookin' to talk to him and "run somethin' by him." Um.., so...,

Soline: Hmph hmph.

Wilson: ...um, I wish I could talk to you...

Soline: Hmph hmph.

Wilson: ...more (slight laugh in voice) about it but ah, you know, I just...,

Betsy: No, no, no, I understand but yeah...,

Wilson: Yeah.

Betsy: ...without an appoint.., I mean, you know..,

Wilson: Right.

Betsy: ...he's just...

Soline: (Unintelligible).

Wilson: He's a busy guy.

Betsy: ...literally on the call.

Wilson: Right.

Soline: Privacy reasons we stopped by.

Wilson: Yeah.

Soline: (Unintelligible).

Betsy: Yeah, yeah.

Wilson: Right.

Betsy: I.., I'm not... Yeah, no what... No, I'm not asking but if ya'll wanna leave a...

Wilson: Okay.

Betsy: ...card.

Soline: Yeah.

Betsy: I mean I'll just set it...

Wilson: Absolutely.

Betsy: ...on his desk. I literally did not even tell him ya'll...

Wilson: (Laughs).

Betsy: ...but there he is.

Wilson: Sure, no problem.

Soline: Hmph hmph.

Betsy: There were four faces on the screen and I saw him reading the agenda for...

Wilson: (Slight Laugh).

Betsy: ...tomorrow's meetings.

Wilson: Gotcha.

Betsy: Hmph hmph.

Soline: Okay.

Wilson: All right.

Soline: (Whispers). Yeah.

Betsy: (Unintelligible).

Wilson: Yeah.

Soline: Is he..., (Unintelligible) of what time to come back or...

Wilson: Ah.., yeah.

Soline: ...(Unintelligible)?

Betsy: Well I don't know. So he's got his annual meeting...

Soline: Yeah.

Betsy: ...tomorrow...

Soline: Okay.

Betsy: ...that they've been prepping for, for about two weeks...

Soline: Okay.

Betsy: ...out of his company out of San Francisco...,

Soline: Hmph hmph.

Betsy: ...ah..,

Soline: Hmph hmph.

Betsy: ...and so he is... It's "crunch time," you know..,

Wilson: Right.

Betsy: ...and so... I mean today or tomorrow might not be the best but Thursday morning I know is when he's gonna exhale when this is behind him.

Wilson: Gotcha. Okay. Um, I mean even it's kind of a pressing matter so ah.., ah, even if he had time tonight or something like that.

Betsy: Okay. Absolutely.

Wilson: You know?

Betsy: No, no, no, one hundred...

Wilson: Gotcha.

Betsy: ...percent.

Wilson: Okay. So here's my info and then I put my cell number on the back.

Betsy: Wonderful. Okay..,

Wilson: Okay.

Betsy: ...perfect.

Wilson: All right. Thank you.

Betsy: Okay, thanks guys.

Wilson: Okay.

Betsy: I'm Betsy, his wife, if I can do...

Wilson: Okay, gotcha...

Soline: Okay.

Wilson: ...and I know...

Betsy: If ya'll want my cell number too...

Wilson: Sure. I'll take it.

Betsy: I'm..., I'm a good way... I mean...

Male: (In background). No, I'll take...

Betsy: ...you probably have his...

Wilson: Ah, do you... I mean do you wanna just run up and see...

Soline: Yeah.

Wilson: ...like if you could just...

Betsy: Yeah, I mean that's...

Wilson: ...slip him that and be like...

Betsy: Hmph hmph.

Wilson: ...that's who's here?

(Squeaking Noise).

(Background Noise).

(Pause).

(Counter #: 04:03:57/00:05:44):

Walker: (Talking to Betsy). (Unintelligible)?

Betsy: I still think he's (Unintelligible) a meeting room.

Walker: You pay him (Unintelligible)?

Betsy: Nah. Nah.

(Squeaking Noise).

(Counter #: 04:03:51 – 00:05:49):

(John Robinson Walker, aka: "Rob" enters conversation).

Walker: Hey guys.

Wilson: Hey Rob, how you doin'?

Soline: I wanted that.

Wilson: (Slight Laugh). I'd shake your hand if...

Walker: No problem.

Wilson: (Laughing). Yeah. (Laughing).

Soline: Nice to meet you.

Walker: Nice to meet you guys.

Wilson: Um, is there a place we could talk in private or out on your... Like do you have a patio...

Walker: Yeah.

Wilson: ...in the back...

Walker: Yeah.

Wilson: ...or somethin'?

Walker: Yeah, come on down. Yeah.

Wilson: Okay.

Walker: Is it okay if you guys come in?

Wilson: Yeah, sure, sure.

Walker: All right, (Unintelligible).

Soline: That's what he says.

Wilson: As long as you're okay with it.

Walker: Yeah.

Soline: Thank you. (Unintelligible).

Wilson: Thank you. (Laughs).

Betsy: Any time (Unintelligible).

(Walking Noise).

Soline: Hmph hmph.

Walker: There's some water damage. Is it? How is it outside? Can we sit outside? Is that (Unintelligible)?

Wilson: Oh yeah, absolutely. It's..,

Walker: Okay.

Wilson: ...it's turned into a nice day actually.

Walker: All right.

Wilson: You might wanna throw a coat on. (Slight laugh).

Betsy: (Unintelligible).

(Background Noise. Walking Noise).

Walker: All right.

Wilson: All right.

Walker: (Unintelligible).

Wilson: (Unintelligible).

(Background Noise).

Walker: All right.

Soline: (Unintelligible).

Wilson: S..., sorry to take you away. It sounds like you have a pretty busy day...,

Walker: That's okay.

Wilson: ...time a year. Um...,

Walker: And tomorrow we're.., we're doin' our annual meeting and it's ah.., gonna be recorded and ah.., I ah.., have to speak through most of it...,

Wilson: (Slight laugh in voice). Gotcha. (Laughs).

Walker: ...at a time.

Wilson: (Laughs).

Soline: (Laughs).

Wilson: (Laughs).

Walker: It's okay.

Wilson: Wonderful. Um.., so um.., the reason we're here today and..,

Walker: (Unintelligible).

Wilson: ...um.., I would have liked to have come out sooner frankly..., um..,

Walker: Hmph hmph.

Wilson: ...is we're here about ah.., a tax situation with Hunter Biden.

Walker: Okay.

Wilson: Um, I'm sure.., unfortunately, your name was "thrown out" in the media by um..,

Walker: Yeah.

Wilson: ...probably now a.., a former friend (slight laugh in voice), um, or (slight laugh) a former business partner.

Walker: It sucks.

Wilson: Um, it does.

Walker: (Laughs).

Wilson: Um...

Walker: (Laughs).

Wilson: Hey, I've been there myself, so...

Walker: (Breathing noise and/or makes an unintelligible sound). (Whispers). Yeah.

Wilson: ...um..., you know...,

Walker: (Whispers). (Unintelligible).

Wilson: ...that's why we...,

Walker: (Whispers). Yeah.

Wilson: ...we came out to talk. We're..,

Walker: (Sniffs).

Wilson: ...we're looking...,

Walker: (Whispers). Yeah.

Wilson: ...um, to.., to chat with you about his situation. Like he had a lot of income coming...

Walker: Hmph hmph.

Wilson: ...to him and...

Soline: (Whispers). Hmph hmph.

Wilson: ...he's got a significant tax problem, all right..,

Walker: Okay.

Wilson: ...and we know you were doing business...

Soline: (Unintelligible).

Wilson: ...with him for.., for a while, um, and um, you know, and that you.., you just had regular business dealings with him so there's some questions we'd like to ask you just...

Walker: Sure.

Wilson: ...regarding that. Okay.

Walker: Sure.

Wilson: Go 'head.

Soline: Just wanna introduce myself.

Wilson: Yeah, sorry.

Walker: (Unintelligible).

Soline: A.., as..,

Walker: Sure.

Soline: ...as you know, it was...

Wilson: Yeah.

Soline: ...a tax problem so...

Wilson: Yeah.

Soline: ...get to see with who's here so...

Walker: Okay.

Soline: ...FBI and then I'm Special Agent Adam Soline. I'm out of [redacted]. I'm with the IRS CI.

Walker: Okay.

Soline: Criminal Investigation.

Wilson: Okay.

Walker: Well, thanks for comin' to Arkansas.

Wilson: Ah, yeah. (Laughs).

Soline: I like it. It's so beautiful.

Wilson: Yeah, yeah.

Soline: (Laughs).

Wilson: So um...,

Walker: Where'd ya'll stay last night?

Wilson: We were...

Soline: (Unintelligible).

Wilson: Yeah.

Soline: Yeah.

Wilson: ...at the um...,

Walker: Marriott?

Wilson: The Little Rock Marriott.

Walker: Yeah.

Wilson: Yeah, so...

Walker: The best hotel's across the street but it's closed down right now.

Wilson: The... Is that the Capital one?

Walker: Yeah.

Wilson: Yeah.

Walker: It's beautiful.

Wilson: Is it?

Walker: Yeah.

Wilson: Um, it's.., it's a shame to see... Like even.., you know..,

Walker: I...

Wilson: ...it's a massive...

Walker: Ah...

Wilson: ...hotel. It's just empty.

Soline: Hmph hmph.

Walker: Yeah.

Wilson: You know, there's like nothin' goin' on.

Soline: Starbucks is....

Wilson: It's just...

Walker: ...closed.

Wilson: Yeah. (Laughs). Everything's...

Soline: (Unintelligible).

Wilson: Everything's cl... I know.

Soline: (In background). (Unintelligible).

Walker: Yeah, I get my haircut there. It's...

Wilson: Yeah.

Walker: And that's where I drop my child off downtown and that's.., have to go get a Starbucks but not anymore.

Wilson: Oh, yeah.

Soline: Hmph.

Wilson: Um.., so yeah, even though...

Walker: Hmph hmph.

Wilson: ...downtown's just empty.., like and there's.., you could tell that it'd be much busier ah..., at a different...

Walker: Yeah.

Wilson: ...time of year and that were under different circumstances.

Walker: Hmph hmph. That's ah... Man, I haven't been to 'em..., nobody has.., in... I mean yesterday or the day before yesterday...

Wilson: Hmph hmph.

Walker: ...was the highest spike in Arkansas.

Wilson: Yeah.

Soline: Was it really?

Walker: Yeah.

Wilson: Yeah.

Soline: Hmph.

Wilson: Um.., so...

Soline: (Unintelligible).

Wilson: Yeah, how did you like first meet Hunter and everything?

Walker: So Hunter and I have been...

Soline: Hmph hmph.

Walker: ...friends...

Soline: Hmph hmph.

Walker: ...since roughly like ninety-seven.

Wilson: Hmph hmph.

Walker: (Sighs/Whispers) Ah..., (regular voice) I've.., I've...

Female: (In background). (Unintelligible).

Walker: (Appears to be talking to this female). I'm sorry, I.., I think I probably have enough.

Female: (In background). (Unintelligible) meeting.

Walker: (Talking to female in background). Okay. (Back talking to Agents). And ah..,

Wilson: Uh huh.

Walker: ...he was at ah.., ninety..., ninety-s.., probably seven or ninety-eight he was...,

Wilson: Hmph hmph.

Walker: ...um..., at Commerce...

Wilson: Okay.

Walker: ...and I was at Transportation. I was an appointee over at Transportation..., ah.., he was an appointee over at Commerce.

Wilson: Okay.

Walker: Um.., I had ah.., randomly there were some good Arkansas friends of mine over at ah.., ah.., Commerce that I was at ah..., ah.., Transportation. We were doing a lot of things with Commerce...

Wilson: Okay.

Walker: ...and I was in the Secretary's office and he was...

Wilson: Right.

Walker: ...and um.., had some mutual friends and ah..., ran around...

Wilson: Okay.

Walker: ...and ah.., at an early age in D. C.

Wilson: (Slight laugh in voice). Okay.

Soline: Hmph hmph.

Wilson: Yeah. Yeah, it's a fun town to be...

Soline: (Slight Laugh).

Wilson: ...young in. (Laughs).

Wilson: Yeah. Um.., the...

Walker: (Whispers). Hmph hmph.

Wilson: I'm just goin' on my notes here.

Walker: Sure.

Wilson: Um.., so um.., has he ever talked to you about taxes before.., like his situation.., like...

Walker: No, but I mean I've.., I've.., I kn...

Soline: (Sighs).

Walker: I mean I w.., knew that he was in financial...

Soline: (In background). Hmph hmph.

Walker: ...bind...,

Soline: Right.

Walker: ...um.., and, you know, I was tryin' to be helpful. I don't know if I..., I was but ah.., he... (Small Pause). I knew that.., and just bein' completely honest.., that when I left him and when Eric Schwerin left him..,

Wilson: Hmph hmph.

Walker: ...there wasn't ah.., and the.., the way that he was um.., ah.., not his mental and physical state...,

Wilson: Hmph hmph.

Walker: He w... There wasn't a grown-up in the room that could ah.., help him or talk to him...,

Wilson: Okay.

Soline: Hmph hmph.

Walker: ...ah, organize him.

Wilson: Okay.

Walker: Eric was... I don't know if you've talked to Eric.., but Eric is a really.., was the person that was kind of organizing him and...,

Wilson: Hmph hmph.

Walker: ...and helping him with his finances.

Wilson: Okay.

Walker: I think at one.., at one time maybe in, you know, 2000 or 2002 he'd had somethin' similar....

Wilson: (Makes an unintelligible sound).

Walker: ...and Eric..., ah.., you know, helped...,

Soline: (Whispers). Right.

Walker: ...ah..., kind of coordinate him out of that mess...,

Wilson: Right.

Walker: ...and ah..., you know.., and he just.., you know, in 2015ish or 16 or 17, I'm sure that ah.., Eric was, you know, focused in tryin' to help him for any tax issues that he was having. Um, I was ah..., hopeful that ah.., in 2017 that he had probably handled those but apparently, he probably hasn't.

Wilson: Okay.

Soline: What was... Can.., can you expand a little bit on the financial bind?

Walker: On the what?

Soline: Finan... The bi... He was in a financial bind? Can you expand on that a little bit?

Walker: I mean, ah, the first time around?

Wilson: (Sighs).

Walker: I mean the first time around, I think it was just ah.., you know, being a little irresponsible.

Soline: Hmph hmph.

Walker: I don't think that ah.., um.., you know, he just probably outspent more than ah.., he was making...

Wilson: Right.

Walker: ...um.., and, you know, he was... You know, I.., I don't know. I wasn't working with him at that time..,

Soline: Hmph hmph.

Walker: ...ah..., but I was friends.

Wilson: (Possibly makes a sniffing-type sound).

Walker: Um.., Eric can probably elaborate more.., and then ah.., second time around, I just think he um.., you know, just wasn't healthy.., wasn't really thinking straight.., wasn't really...

Wilson: Right.

Walker: ...thinking good, ah, moves. I think he had made plenty of money and as far as I know, I don't, but ah.., you know, I.., I assume that he made enough or done enough that he could have ah.., satisfied ah.., you know, he was probably a little too generous to ah.., ah.., a lot of people and he was probably ah.., not organized like you would imagine somebody that was making that amount of money.

Soline: Hmph hmph.

Wilson: Right. Okay. Um.., did you have any like involvement with his...

Soline: Hmph hmph.

Wilson: ...corporate or personal returns or anything like that? I mean it sounds like you just generally knew...

Soline: Right.

Wilson: ...his tax situation but not like "in the weeds" as far as that.

Walker: No, that... Eric is ah.., the one that pretty much handled all the finances for him personally and ah.., for the company.

Wilson: Um, do you...,

Soline: Hmph hmph.

Wilson: ...did you know who his...

Soline: Hmph hmph.

Wilson: ...bookkeeper was or tax preparer?

Walker: Yeah. He might have passed away. Um..,

Wilson: (Sighs).

(Small Pause).

Soline: Hmph hmph.

Walker: ...Bill... (Sighs). Bill... It was somebody I...

Wilson: Was it maybe Bill Morgan?

Walker: It was Bill Morgan.

Wilson: Okay. All right.

Walker: And I think Bill may have passed away but I'm not sure.

Wilson: Okay.

Wilson: I'm gonna put my sun... I'm not being...

Walker: Yeah, sure you are.

Wilson: ...mysterious or anything (laughs), just ah...

Soline: That's (Unintelligible). Ah...

Wilson: Got blue eyes and that sun doesn't ah.., mix well with it so...

Walker: (Slight Laugh).

Wilson: Um..., (makes unintelligible sounds).., um.., how 'bout um.., you kind of talked about Eric's role working with Hunter. Um..,

Soline: (Whispers). Hmph hmph.

Wilson: ...like what other functions did Eric perform? I mean it... Was he kind of like the "catch all" like guy or his "deputy" you would say?

Walker: Yeah. I mean he was kind of..,

Soline: Hmph hmph.

Walker: ...ah.., you know, "middle linebacker." He.., he probably.., you know, guarded Hunter a little bit...,

Wilson: Okay.

Walker: ...ah.., and ah.., he was certainly he had that confidant for a long time and I think ah.., those two talked ah.., um.., you know, probably more personally, ah, also. I mean they were good friends and um.., I think that ah.., you know, Eric probably feels a little aggrieved by this whole thing...

Wilson: Okay.

Walker: ...and ah.., ah.., but I know that ah.., you know, he still considers him a friend. I bet they haven't talked in a couple years and I think ah.., it's.., it's coming up on.., on Christmas, ah, ah, I probably haven't talked to Hunter in.., in three years and that was a text at three Christmases ago.

Wilson: Okay.

Walker: I mean I know that ah.., Eric's pretty much communicating with Hunter through George, ah, Mesires who's acting as ah.., Hunter's lawyer ah, based out of Chicago.

Wilson: Okay. Um.., do you still talk to Eric?

Walker: I talk to Eric about every other day.

Wilson: Oh, do you really? Okay.

Walker: Yeah.

Wilson: Are you guys working together...,

Soline: (Unintelligible).

Wilson: ...ah.., or just.., you just...

Walker: No, not really.

Wilson: ...friendly?

Walker: I mean we're...

Soline: (Whispers). Hmph hmph.

Walker: ...friendly. We just ah..,

Soline: (Whispers). Hmph hmph.

Walker: ...you know, we.., we both been in the..,

Soline: (Whispers). Hmph hmph.

Walker: ...the same world for a while and ah.., you know, Eric's...

Soline: Hmph hmph.

Walker: ...ah.., ah.., a super good dude...

Wilson: Is he? Okay.

Walker: ...and he's, you know..,

Soline: Hmph hmph.

Walker: ...he's.., he's nothing... He's probably exact opposite of Hunter. Hunter's a good dude too.

Wilson: (Laughing). Okay.

Walker: They're...,

Soline: (Laughs).

Walker: ...they're just different.

Soline: Hmph hmph.

Wilson: They're just different.

Soline: Hmph hmph.

Wilson: Yeah. "I get you..., I get you."

Walker: Yeah.

Wilson: Um..,

Soline: Hmph hmph.

Wilson: ...so a..., ah.., to...

Walker: (Unintelligible).

Soline: (Sniffs).

Wilson: My impression of Eric of what I've heard from others is that he's...

Walker: (Sighs).

Wilson: ...he's pretty "buttoned up" guy...,

Walker: Yeah.

Wilson: ...pretty methodical.., pretty organized. Yeah, just kind of like you said is maybe the opposite of...,

Walker: Yeah.

Wilson: ...of Hunter, you know.

Walker: Yeah, they worked well together for a while when they were lobbying together. I think they did, you know, good business and, you know, Eric...,

Soline: (Whispers). Hmph hmph. (Regular voice). Hmph hmph.

Walker: ...Hunter was probably pissed at Eric a lot just because Eric had a.., a good hold of the finances but he was being responsible in my opinion.

Wilson: Okay. Um.., and when you were saying lobbying, like what.., what type of work were they doin' at that time?

Walker: Ah, they were lobbying.., they were lobbying members of Congress. They had a lot of Jesuit schools I remember.

Wilson: Okay.

Walker: They had some other companies here and there. They did some work for like the Democratic, ah, Jour.., from General.., Attorney General's ah, Association...,

Wilson: Okay.

Walker: ...ah.., but I think all of that was pretty much straight ah.., legal work..,

Wilson: Okay.

Walker: ...not legal work but, um, lobbying work.

Wilson: Okay.

Walker: Now there were some other deals here and there, um, that probably predated me a little bit with Jeff Cooper out of St. Louis who is ah.., another.., he's a.., he's a good person...,

Wilson: Uh huh.

Walker: ...and ah.., he's got his "head screwed on straight." He's been successful with things and ah.., he was an asbestos lawyer and ah.., um.., I think ah, Hunter got a payout from

something that they did not too terribly long ago. Um, ah, it was..., maybe something to do..., it was um...

Soline: Hmph hmph. Hmph hmph.

Walker: They were doing something with ah.., a lot of unions and I can't remember exactly what they were doing but it was like ah.., maybe remittance payments or something like that. I can't..., I'm not positive.., but...

Wilson: Okay.

Walker: ...I think he would.., they sold.., they sold for a pretty decent amount. I.., I think that Hunter received some of that.

Wilson: Okay. Um..,

Walker: Eric would know.

Soline: Sure.

Wilson: Gotcha. Okay. Um.., just speakin' of this like circle of people, um, what a.., what about Devon Archer? Um.., do you.., do you just.., you still are in touch with him or...

Walker: No. So ah.., we were part of a.., a fund together, ah, it was called RSTP.

Soline: Hmph hmph.

Walker: Um...,

Soline: Hmph hmph.

Walker: ...ah, it was Rosemont Seneca Technology Partners and it was part of Rosemont and.., and Seneca and it was ah.., a technology fund.., then ah.., ah.., Chris Heinz was a part of it..,

Soline: Hmph hmph.

Walker: ...Devon was a part of it..., and Hunter was a part of it..., John Deloche out of San Francisco was a part of it.., ah.., and Neil Callahan was a part of it and ah.., it was just a little top heavy and everybody was.., was doing other things also but ah...,

Wilson: (Laughs). Everyone had their own side projects goin'?

Walker: Yeah.

Wilson: Okay.

Walker: Yeah. And ah.., so then Hunter tested positive for cocaine and um.., you know..,

Wilson: That was the Navy thing you're talking about?

Walker: That was the Navy thing.

Wilson: Yeah.

Walker: And then so he.., ah.., we asked him to.., to leave the fund and then ah.., Devon got in his issues and ah.., I'm t..., truly don't know too much about.., but he.., we asked him to leave the fund and then ah.., so we went from Rosemont Seneca Technology Partners to RSTP to.., we changed it to Pilot Growth Equity Partners...

Wilson: Okay.

Walker: ...and ah.., that's what it is...

Soline: Hmph hmph.

Walker: ...today. The... With... So Devon.., I don't know exactly what he did.., but I know.., or I'm pretty sure..., but I don't know for a fact at one time, he opened up an account.., he was doin' somethin' with Hualien.., I don't know if you know anything about it.

Wilson: Hmph hmph.

Walker: He is... He was doing somethin' with Hualien and he opened up an account that is RSTP Capital or something like that...

Wilson: Okay.

Walker: ...and it looked like ah... The only reason I know this is 'cause ah.., the.., an article that was written ah.., somewhere um.., I'll remember the guy's name in a little bit.., but that's when I was like what in the hell is this RSTP Capital account? Don't know anything about it. Ah, he opened it up unilaterally and I think he tried to make it look like it was part of RSTP.

Wilson: Okay.

Walker: We have nothing to do with it.

Wilson: Okay. All right. Um.., how privy were you to the stuff that they were doin' in Ukraine?

Walker: I really wasn't privy to that. I mean um.., I know more about it from things that have been written.., probably than anything else.

Wilson: Okay. Um.., so y... I mean they didn't discuss gettin' on the Board with Burisma or anything like that or how that evolved or came about?

Walker: No. I don't, I mean I.., I would.., I would hear that he was on the Board of ah.., Burisma after he was on the Board or Burisma.

Wilson: Okay.

Walker: I didn't know that all...

Wilson: Okay.

Walker: ...evolved.

Wilson: Okay. So you didn't know firsthand about like the money they were makin' or anything like that as far as that goes?

Walker: No. I was sure they were makin' money but I..,

Soline: Hmph hmph.

Walker: ...I didn't know how much or.., or..,

Soline: Hmph hmph.

Walker: ...all that.

Wilson: Okay. Um.., how 'bout their C.., CEFC dealings?

Walker: Yeah, I know about CEFC. I.., I was part of ah..., of.., of that. I don't...

Soline: (Sighs).

(Small Pause).

Walker: What's his...

Soline: Hmph hmph.

Walker: I.., I really wanna know more...,

Wilson: Yeah.

Walker: ...about CEFC?

Wilson: Right.

Walker: I don't know whether the Chairman is who I've met before and I met Zang, the number three.

Wilson: Okay.

Walker: I don't know whether...

Soline: Hmph hmph.

Walker: ...they're dead?

Wilson: Right.

Walker: I don't know...

Wilson: (Slight Laugh in Voice).

Walker: ...if ah.., or if they're livin' in...

Soline: Hmph hmph.

Walker: ...some palatial palace somewhere.

Wilson: Right.

Walker: Um, when ah..,

Soline: No.

Walker: ...the.., the.., the lawyer that was working for CEFC I guess was caught, ah, giving bribes to...

Wilson: Hmph hmph.

Walker: ...um.., some African countries...

Wilson: Okay.

Walker: ...and then he was ah..., arrested, that's when CEFC kind of came crumbling down...

Wilson: Right.

Walker: ...and...

Wilson: You're.., you're talking about Patrick Ho, right? That.., that's the guy that got arrested for um.., that stuff in New York?

Walker: Is that... Ah, yeah, yeah, okay.

Wilson: Okay.

Walker: Yeah.

Wilson: And I think his like full name is Chi Ping "Patrick" Ho but um...,

Walker: Yeah.

Wilson: Yeah.

Walker: I don't think... If I ever met him.., if I was ever in the same room with him, I didn't know...

Soline: Hmph hmph.

Walker: ...but ah...,

Wilson: Right.

Walker: ...okay...,

Wilson: Okay.

Soline: Hmph hmph.

Walker: ...and, ah, that's probably..., yes. The um.., so CEFC.., we were ah.., originally, it was ah..,

Soline: Uh huh.

Walker: ...me, ah..,

Soline: Hmph hmph.

Walker: ...Hunter and James Gilliar that were ah.., working with CEFC. We were ah.., we've..., there's been a lot of...

Soline: Hmph hmph.

Walker: ...documentation on the Internet basically what we were.., were doing with them. We had a.., an "MOU" with ah.., a bank in ah.., Oman, ah, we ah.., that was..., that was cleared through with through a.., a.., another partner of ours who's ah, friends with James Gilliar. His first name's David. I can't remember his last name but it was kind of cleared through the British Government that it was okay to proceed with something like that...

Wilson: Okay.

Walker: ...though it never happened..., ah.., and we.., found like ah, Greenfield Oil Project Forum in Colombia that they were interested in and we were sourcing some deals for 'em.

Wilson: Like Colombia the country?

Walker: Hmph hmph.

Wilson: Okay. All right.

Walker: We were sourcing some.., some deals for 'em.

Soline: Hmph hmph.

Walker: They were really interested in ah.., doing.., wanting to do projects in the U. S. that ah.., a lot of U. S. companies weren't really interested in like high speed rail projects from Las Vegas to ah...,

Wilson: L. A. or...

Walker: ...yeah...,

Wilson: Okay.

Walker: ...and, ah.., you know, they were sniffin' around like ah..., an Austin to Houston line that doesn't really make any sense to any infrastructure company but they seemed to be interested in it.

Wilson: Okay.

Walker: Their claim was they wanted ah.., they wanted ah, good relations with ah.., western companies.., they didn't have that. I think they thought that ah.., western companies or western, um, partnerships could open up ah.., a lot of avenues for 'em.

Wilson: Okay.

Walker: Ah, they ah.., CEFC paid us and ah.., we um.., ah.., um.., as far as I know, they went to about five different people...,

Wilson: Okay.

Walker: ...ah, myself included, Hunter, James and a couple people that have worked with ah, James in the Czech Republic.

Wilson: Okay.

Walker: Things started to get weird. This is ah.., similar timing when Patrick was having...

Wilson: Yeah.

Walker: ...his issues.

Wilson: Okay.

Walker: There were rumors going around that ah.., CEFC was doing some...um.., ah.., Russian, ah, work.

Wilson: Okay.

Walker: He was thinking about it.

Wilson: Is that with ah.., like with Rosneft or..., they were..., ah..., that...

Walker: I think it was Rosneft...,

Wilson: Okay.

Soline: Right.

Walker: ...yeah..., I.., I.., I do... We didn't have anything to do with that...,

Wilson: Okay.

Walker: ...and that's when um.., we were negotiating with CEFC to start a partnership to be fifty percent owners in an infrastructure company.

Wilson: Okay.

Walker: Um.., Hunter was a little bit "up and down" at the time, ah, mentally, ah, and so that's when we tried to bring in, ah, Tony who was ah.., a bully and an asshole...,

Wilson: Hmph hmph.

Soline: (Laughs).

Walker: ...and ah.., to try to keep, ah.., 'cause I.., you know.., I'm not.., I'm not capable of "keeping everybody in line" when...,

Wilson: Right.

Walker: ...and James is ah.., when you see him.., if you ever see him.., he's.., he's like 6'5" and a former MMA fighter (Unintelligible)...

Wilson: (Slight laugh in voice). Oh, is he (Unintelligible)? Hmph hmph.

Walker: ...but he was a nice guy...

Wilson: (Laughing).

Walker: ...so he wasn't taking (Unintelligible).

Wilson: Okay.

Walker: So we kind of came for.., him and James came. Like I said, he was.., James was friends with Tony but ah.., Tony was the guy that was gonna keep, ah, Hunter "in line" and then that was more of ah..., an "oil and water" relationship.

Wilson: Sure.

Walker: I think ah, ah, Hunter had convinced ah, the.., the Chinese that ah, you know, he was gonna be the CEO and they were gonna run things through him, ah, and ah, I don't know for sure but from the Senate Report, it looks like he had money redirected to his account versus ah, the account that we were going to have.

Wilson: Hmph hmph.

Walker: Ah, he was acting um..., not, you know, he's not what you would really would wanna have as a business partner...

Wilson: Right.

Walker: ...and ah.., CEFC had this issue with ah, the bribery I think to the um.., African countries...

Wilson: Hmph hmph.

Walker: ...and then they started to have some Rosneft shit and so James and I kind of ah..

Soline: Yeah.

Walker: Hunter told both of us what he was planning on doing and ah.., I wasn't ah.., I wasn't ah.., you know, even though I do not like Tony at all.., I wasn't going to ah.., ah.., you know, cheat him out of anything or.., or not have him.., I wasn't going to cut him out...

Soline: Hmph hmph.

Walker: ...of anything without telling him what was happening.

Wilson: Okay.

Walker: Ah, that wasn't Hunter's plan, ah, so James and I pretty much "walked away..."

Wilson: Okay.

Walker: ...and ah.., that was pretty much that on um.., with CEFC for us and I know things have been reported that, ah.., ...Hunter and "Uncle Jim" with ah.., kind of kept in contact in your..., maybe tried to do other things and...,

Wilson: Hmph hmph.

Walker: ...I don't know.

Wilson: Okay. Um, do you still keep in touch with James?

Walker: Gilliar?

Wilson: Yeah.

Walker: Yes.

Wilson: Okay. Is he in the U. S. or is he in.., in...

Walker: He's in...

Wilson: ...Britain?

Walker: ...the Czech Republic.

Wilson: Okay.

Walker: He's a British citizen...

Soline: Hmph hmph.

Wilson: Right.

Walker: ...in the.., Czech Republic. He may have.....um.., he may be a.., ah, co..., um.., a dual citizenship...

Wilson: Okay.

Walker: ...and it may be Czech Republic and UAE or UAE in ah, ah, UK...,

Wilson: Gotcha.

Walker: ...ah, might be.

Wilson: 'Cause his entity is um.., EEIG, right?

Walker: That's right.

Wilson: Okay.

Walker: Right.

Wilson: Does he still hol... Is that still up and running or does he work under that...

Walker: Yeah.

Wilson: ...entity still?

Walker: He's..., just has a small shop. It's not a big entity but he ah..., ah.., yeah, we still.., and we still talk and.., and ah.., in ah, chase bank bills and stuff like that.

Wilson: (Slight laugh in voice). Okay. Is... Ah..., it was rumored... Is he the... Like was he MI5 or MI6 or somethin' like that or.., or...

Walker: No.

Wilson: ...he's just ah, British military?

Walker: It's a big misnomer I think.

Wilson: Okay.

Walker: I don't know. He wouldn't tell me the truth and I would (Unintelligible).

Wilson: (Laughs). Right.

Walker: He thinks that he can retire ah.., that he might have been close to a lot of those folks.

Wilson: Okay.

Walker: I think he might have trained a lot of 'em, ah, and I don't know whether that was ah.., official training through the.., the Government or whether it was ah.., training that a group of these types of people really, ah, liked him and liked his help and...

Wilson: Gotcha.

Walker: ...what he was doin'.

Wilson: Okay. Um.., so goin' back to, you know, you said Hunter's plan.., I mean um.., are you familiar with the entity Hudson West III?

Walker: No.

Wilson: Okay.

Walker: And so I..., I know that the CEFC lawyer was a lot of...

Soline: Hmph hmph.

Walker: ...ah.., I think the Hudson West's were his...

Wilson: Okay.

Walker: ...and I saw on the Senate Report... I've only seen the Senate Report. I haven't seen the, um, I think there's another um, annex to it...,

Wilson: Okay.

Walker: ...but ah..,

Soline: Hmph hmph.

Wilson: But you weren't..., what I'm sayin' is you weren't personally familiar with that entity?

Walker: No.

Wilson: Okay. Um, so when... Like the...

Walker: I told you, we were supposed to... It's possible that ah.., we were going to..., or the plan was um.., to partner with CEFC and it might have been a Hudson West entity but I really don't know...

Wilson: Okay.

Walker: ...for sure...

Wilson: Okay.

Walker: ...and it never transpired what it was for. I didn't... It....

Soline: Yeah.

Walker: If any of that was ever funded....it never was something I was involved in.

Wilson: Okay. Um.., when you were still involved like prior to, you know..,

Walker: (Whispers). Hmph hmph.

Wilson: ...ah, Hunter kind of goin' his own way...,

Walker: (Whispers). Yeah.

Wilson: ...um..,

Soline: Hmph hmph.

Wilson: ...did..., like what.., what was he doing for.., I mean 'cause it was a decent amount of money that came in. I mean what.., like what was his day-to-day like? What was he doing for...

Walker: I think the...

Wilson: ...CEFC?

Walker: ...plan was to literally that was... Some of it was supposed to be a loan.., some of it was supposed to be money that was...

Soline: Hmph hmph.

Walker: ...truly going to standing up an entity that was going to, you know..,

Soline: Hmph hmph.

Walker: ...was gonna go after projects in the U. S. (Unintelligible)..., U. S. abroad and um.., ah.., you know, that money wasn't ah... In my mind.., if it would have worked out like it should have worked out..,

Wilson: Hmph hmph.

Walker: ...the money wasn't gonna go to anybody's pocket. It was gonna go build up ah.., an Infrastructure company that ah...,

Wilson: Capital for a project.

Walker: Yeah, yeah.

Wilson: Okay.

Walker: Well for a project before ah..,

Soline: Hmph hmph.

Walker: ...you know, to actually build...

Wilson: Somethin'.

Walker: ...a.., a.., a standing organization.

Wilson: Okay. Um.., so...

Walker: Hmph hmph.

Wilson: ...did you ever get the feeling that..., um.., I mean v.., from what I've learned about Chairman Ye is he kind of like collected people, you know, and he would.., had a lot of money, you know, and was like on the "Forbes under Forty" and billionaires and um...

Walker: (Whispers). Ah, yeah.

Wilson: I mean did you, you know, and you've been around the politics for a while. Like I mean did you get the feeling that he was kind of...

Walker: Well...

Wilson: ...tryin' to collect Hunter in a way?

Walker: Ah.., I didn't feel that. I felt like we were actually tryin' to collect him. I mean we were.., we realized that ah..,

Wilson: As an investor...,

Walker: As...

Soline: Hmph hmph.

Walker: ...ah..,

Wilson: ...or a partner.

Walker: ...an i.., investor as a partner.

Soline: Hmph hmph.

Walker: I mean I feel like they started...

Soline: Hmph hmph.

Walker: ...understanding that we were not a joke. I mean we started ah, you know, putting some things together for them that were potential projects and they were like oh, okay, I don't know if we could have pulled something like this off or pulled something like this together and ah.., I'll give a lot of credit to James Gilliar. He's.., he's just ah... Oh, let me pay them. Is that all right? (Possibly asking if he could talk to someone in background).

Wilson: Oh sure, yeah, yeah. (Slight Laugh).

Walker: (Appears to be talking to someone in background). Sorry.

Soline: (Whispers). Yeah. Hmph.

(Pause).

Soline: Is it okay if we back up...

Wilson: Yeah.

Soline: ...and just talk about the payment structure from CFEC to everybody?

Wilson: Yeah.

Soline: Is that a good time?

Wilson: Yeah.

(Background Noise).

(Pause).

: (Unintelligible).

(Background Noise).

(Pause).

(Counter #: 03:33:30/00:36:11).

(It appears at this point in the interview, Walker leaves for a small amount of time. Wilson and Soline have a conversation that is transcribed below).

Soline: (Unintelligible). It's not that good.

Wilson: Hmph hmph.

Soline: Yes. Let me just...

Wilson: Yeah.

Soline: I was gonna ah.., ask him about it.

Wilson: Yeah, yeah, don't e... Yeah, that's up (Unintelligible).

Soline: Yeah.

Wilson: That... We'll get into that.

(Background Noise).

(Pause).

Soline: Hmph hmph.

(Background Noise).

(Pause).

(Counter #: 03:32:13/00:37:28):

(Walker returns and interview continues).

Walker: All right, sorry.

Wilson: Yeah, no worries. Um...

Soline: You got a jacket too that's smart.

Wilson: (Laughs).

Walker: huh.

Wilson: (Laughing). Right, yeah. (Laughing).

Soline: Got a jacket too. That's smart.

Walker: (Laughs).

Walker: (Sighs).

Wilson: Um.., so would you mind just reviewin'.., again.., the.., the payment structure when you were still involved with...

Walker: Uh huh.

Wilson: ...Hunter and CEFC? Like how..., what was the breakdown of like how that was goin' and...

Soline: (Whispers). Yeah.

Wilson: I...

Walker: So I.., ah.., received.., I think it was a little over three million dollars.

Soline: Hmph hmph.

Walker: I.., ah.., I gave Hunter roughly nine something. I kept like nine something then I gave James probably over a million. Ah, he gave..., I believe..., money to ah.., a guy that works for him as a bonus.

Wilson: Okay.

Walker: A guy named Sinot (phonetic) who's.., I believe.., a U. S. citizen and um.., ah, maybe a guy named Dorian who I don't know his last name.., who ah, did some work with ah, CEFC. He's ah, Albanian.

Wilson: Okay. So was that like around the March of 17 timeframe? Does that sound about right?

Walker: Yeah..,

Wilson: Okay.

Walker: ...that would make sense. There... Somebody told me there was a Sinohawk Report that said like he was paid six million but that's not true.

Wilson: Yeah, it was ah... It... It was a duplicate wire. It like...

Soline: Hmph hmph.

Wilson: ...came in..., the way.., it looked like six million but it was.., it was three million, yeah.

Soline: Yeah.

Wilson: So um..,

Walker: So all my friends around here think that I'm...

Wilson: (Laughs).

Walker: ...playin' the biggest black card that I just...., and I'm just like...

Soline: Hmph.

Walker: ...mother fucker.

Wilson: (Laughs).

Soline: (Slight Laugh).

Wilson: Yeah.

Walker: Hmph. (Sighs).

Soline: And sorry to be all technical.

Walker: Yeah.

Wilson: Who...

Soline: So.., so when you say you received three million, is that going directly to you.., to an entity?

Walker: It went to Rob Walk..., Robinson Walker LLC.

Soline: Okay.

Walker: And ah...

Soline: What's Robinson Walker LLC?

Walker: That's just...,

Soline: Hmph hmph.

Walker: ...that's just my LLC that ah.., is just used for multi-purposes just...,

Soline: Hmph hmph.

Walker: ...just kind of as a.., a layer of protection if ah.., that ah..,

Soline: Hmph hmph.

Walker: I don't know.

Wilson: Somethin' goes poorly. Yeah.

Walker: (Whispers). Yeah, yeah.

Soline: I mean...

Wilson: Yes.

Walker: But I wanna go like (Unintelligible) I actually have an LLC and nobody else had all these...

Soline: (In a low voice). Yeah. Hmph hmph.

Walker: ...LLCs but...

Soline: (Whispers). (Unintelligible).

Walker: ...I get paid for Pilot to my LLC. Also..,

: (Sniffs or makes unintelligible sound).

Walker: ...I get ah.., it's kind of where every transaction I'm involved in goes through that.

Soline: Okay.

Wilson: Okay.

Soline: Do... So.., so the money goes to Robinson Walker and then you pay out of there to yourself...

Walker: Yes.

Soline: ...to Hunter to James.

Walker: That's right.

Soline: And.., and.., and what are those payments for..., is that like salary?

Walker: Those are basically...

Soline: Is it compensation?

Walker: It was more of ah.., a finder's fee for some of the work in the MOU that was signed in ah, Oman. There was another project that we turned him on to in Oman that was.., didn't have an MOU but it was... I mean I think they were pretty pleased with some of the things that we were delivering and ah.., we couldn't.., we weren't....

Soline: Uh huh.

Walker: Hunter was a broker dealer but I wasn't...

Soline: Hmph hmph.

Walker: ...so there wasn't a way to get paid on a transaction without that...

Soline: Hmph hmph.

Walker: ...and so...

Soline: Hmph hmph.

Walker: ...unless I was a broker dealer.., which...(Takes a breath)....in hindsight would have made a lot of sense but then I wouldn't have...

Soline: Hmph hmph.

Walker: ...gotten paid anything. I think we accepted ah.., kind of a finder's fee as a...,

Soline: Hmph hmph.

Walker: ...of work that we've done for CFC.., on behalf of CFC.

Soline: Okay.

Walker: (Unintelligible). (Possibly a slight laugh in voice).

Soline: So would you consider this income to you to Hunter to James?

Walker: Yes.

Soline: Okay.

Walker: I "K1'd" him, Hunter.

Soline: You "K1'd" him.

Walker: Is it "K1? Like...

Soline: No, no.

Walker: Was like...

Wilson: Or...

Walker: I "K..." That.., that is...

Soline: Yeah, so I...

Wilson: Yeah.

Soline: ...think it'd be a 1099. Does that sound right? So I "K1'd..."

Walker: Well no, because he wasn't an employee of mine but he...

Soline: No, an employee would be a W-2. So, so a "K1..."

Walker: My "K1" is... I'm sorry, "K1" is my stuff with Pilot.

Soline: There you go.

Walker: Okay.

Wilson: Hmph hmph.

Walker: Ah, so...

Soline: Hmph hmph.

Walker: ...I guess I would have W-2'd him...

Soline: Hmph hmph.

Walker: ...or I 1099'd him.

Soline: So.., so...

Wilson: Yeah.

Soline: ...W-2 is typically labor?

Wilson: And then...

Soline: And then withholding and so forth...

Walker: So they...

Soline: ...or do you just pay them in...

Walker: ...write 'em a check but then I.., I...

: (Makes unintelligible sounds).

Walker: ...then... Maybe I 1099'd 'em.

Soline: Okay.

Walker: That makes...

Wilson: Okay.

Walker: ...more sense.

Soline: Yeah, and.., um..., so what years would you have sent a 1099?

Wilson: Hmph hmph.

Walker: In 2017 I imagine.

Soline: And then was it only one year or was it 2018 too? 2016?

Walker: I don't..., I don't...,

Soline: Hmph hmph.

Walker: ...I don't believe that... He... If he received any money from me in 2018, it wasn't from CEFC.

Soline: Okay. Ah, when you say he...

Walker: Hunter.

Soline: Okay.

Wilson: So um..,

Soline: Hmph hmph.

Wilson: ...with this money comin' in, I mean you said it was for work like you... I mean you're basically putting CEFC officials in touch with people in Oman..., in...

Soline: Right.

Wilson: What.., w..., what.., what was the work done for that finder's fee?

Walker: Yeah, we were.., we were really...

Soline: Hmph hmph.

Walker: ...drumming up projects, um, that ah.., we thought that ah.., ah.., they would find worthwhile.

Wilson: Okay.

Walker: Um..., you know...,

Soline: Hmph hmph.

Walker: ...Hunter was more of the.., the.., the "door opener..."

Wilson: Right.

Walker: ...even though I wouldn't say he was quite successful at it but, you know, we.., we certainly had ah...

Wilson: He got you the meetings...,

Soline: Hmph hmph.

Wilson: ...right? I mean...

Walker: Not r.., really.

Wilson: (Slight laugh in voice). Oh really? Okay.

Soline: (Slight Laugh).

Walker: Really, it was.., it was James, ah, who is ah... James used to ah, partner with um..,

: (Takes a breath).

Walker: ...ah..., ah.., the ruler of ah, the head of Abu Dhabi, ruler of UAE, his oldest son...,

Wilson: Okay.

Walker: ...and ah.., so he had a lot of O (Unintelligible).

Wilson: Did he work for... Is he like a Prince or something like that, right? He worked for him at some point or...

Walker: He did...

Wilson: Okay.

Walker: ...and I think they were working on maybe the real estate at Prom.., Palms Real Estate Project together...

Wilson: Okay.

Walker: ...but it's.., you know.., I think the.., it wasn't ah... I think they were partnered in it but ah.., I don't know if ah.., the.., the Sheikh was financially in it personally. If he was, ah, you know, I think he lent his name to projects to.., to kind of give them...

Soline: Uh huh.

Walker: That's more of a question for James.....but ah.., to give them more credibility and um.., "flash" I guess.

Wilson: Okay. Um.., so you think James was saying...

Soline: Uh huh.

Wilson: ...my business partner, you know, might have dropped thing here and there just to kind of...

Walker: Certainly might have but I.., I don't think that would carry much weight in.., in Oman. I think it would carry more weight, you know, before ah, Hunter became a.., a..., a household name.

Wilson: Right. (Slight laugh).

Walker: Probably would have carried more weight...,

Soline: Hmph hmph.

Walker: ...probably in certain states...,

Wilson: Yep.

Walker: ...certain cities...,

Wilson: Hmph hmph.

Soline; Hmph hmph.

Walker: ...ah, but ah, he never really got to that kind of project stakes.

Wilson: Okay. Um.., so all right, just reviewing the.., the scope of work that was done..., I mean like...

Walker: Yeah.

Wilson: ...to be particular about...

Walker: I can show you the...

Wilson: The... That finder's fee.

Walker: ...paperwork and...

Wilson: Okay.

Walker: ...the ah... I can show you the ah...,

Soline: Hmph hmph.

Walker: ...um.., kind of the.., the.., the length of ah.., the.., the project work that we did...

Wilson: Right.

Walker: ...and ah.., for um.., s.., specifically that you don't want these.

Wilson: Okay. Okay. The... And do you want these meaning in...

Walker: Hmph hmph.

Wilson: ...which country we're talking about?

Walker: Oman.

Wilson: In Oman. Okay, okay.

Walker: Hmph hmph.

Wilson: We wanna be... Okay. Gotcha. Sorry. I couldn't hear. (Laughs).

Walker: Not a problem.

Wilson: Um, um, I.., what was Hunter's contributions to these projects?

Walker: Ah...

Wilson: Was he reviewing documents? Was he lookin' at con... Like what was he doing...

Walker: You know...

Wilson: ...for this?

Walker: ...maybe a.., a little here and there. Ah, honestly, and I think you can.., you can date back to ah, when he was lobbying.., I think that ah.., Eric would.., would say that ah.., he was probably a lot better at.., at.., at strategy and then he's not.., he's not putting together, ah, papers or going...

Wilson: Briefing materials or anything but...

Walker: ...(Unintelligible) He's ever been that guy. He's...,

Wilson: Okay.

Walker: ...he's kind of always considered himself something different...,

Wilson: Okay.

Walker: ...um.., but I would say that ah.., um.., and, you know, I'm sure you guys have talked to him. I mean when he's on, he's on...

Wilson: Uh huh.

Walker: ...and he's great, he's perfect and ah...,

Wilson: Hmph hmph.

Walker: ...you know, to get a deal done, it takes, you know, it just doesn't take...

Wilson: Hmph hmph.

Walker: ...an infrastructure guy or, you know, a bull-shitter or a marketer, you know.

Soline: Hmph hmph.

Walker: Hunter's really, you know, a good person to have but ah, when he's not in his right state of mind, it's not...,

Soline: Hmph hmph.

Walker: ...he's not.

Wilson: Okay.

Soline: So... So ah.., like how many hours did Hunter put into ah, this project? I.., I.., I guess the manpower for, for Robinson Walker...

Wilson: (Unintelligible).

Soline: Like who.., who was workin' full-time, how many hours...,

Wilson: Hmph hmph.

Soline: ...you know, that type of stuff.

Walker: Um, you know, we certainly didn't ah.., take peoples hours.

Soline: Yeah. (Slight laugh).

Walker: Um...

Soline: Yeah, right, right.

Walker: Ah, I would probably... Ah, I would give Hunter, you know, updates kind of ah, on where we were...

Soline: Hmph hmph.

Walker: ...and what we were doing. Um, um.., um.., you know, we're talking if Hunter spent five or six hours a week, I would consider that ah.., a win but ah.., a lot of that would be reviewing and just talking about strategy and the things.., other things that we were gonna do and go after. Ah, he...

Soline: Hmph hmph.

Walker: ...thought it would be a good idea... Ah, I think we all thought it would be like a good idea if ah.., if they were going to um.., be successful..,

Soline: Hmph hmph.

Walker: ...especially in the United States.., they had a lot of ah..,

Soline: Right.

Walker: ...ah.., ground work to do and we um... Ah, I remember meeting with them at the World Food Program USA at one point and trying to ah.., you know, get them to understand what ah..,

Soline: Hmph hmph.

Walker: ...being charitable in the U. S. as an altide (sic) (possibly tries to say the word "outside")..., outside entity would probably be um..., ah..., helpful for you guys much less, yeah, it's a good thing to do and you are supporting the..., a worldwide organization that is part of the U. N...

Wilson: Right.

Walker: ...and um..., ah..., I don't think that was ever..., ever successful though but I..., I think I met ah..., with him twice...

Wilson: Okay.

Walker: ...but for sure, once.

Wilson: Okay. Um..., I mean just going back to the origins of like CEFC, um, how did you guys get introduced to them..., because of James?

Walker: Ah..., so James um..., had..., had some conversations with and they were pretty large in the Czech Republic. I think they probably still are.

Wilson: Okay.

Walker: Ah, at the time I think ah..., you know..., at the time, everybody, you know, thought of them...

Soline: Hmph hmph.

Walker: ...as just a big, you know, a..., a..., a..., a "big player" in..., in infrastructure projects.

Soline: Hmph hmph.

Walker: Ah, then there was a guy...

: (Sniffs).

Walker: ...but I don't know his name but ah..., who was tryin' to introduce Hunter from ah..., it was somebody in Hunter's school..., another parent..., um..., was trying to introduce them to ah..., to CEFC also...,

Wilson: Okay.

Walker: ...um, and so it was kind of...

Wilson: (Sighs).

Walker: James was probably the one that was really like "putting the hammer down" and.., and make that happen because um.., you know, Hunter, at first, was just like this is just somebody's approaching me about somebody and I get that every day and he probably wasn't that interested.

Wilson: Right.

Walker: Now he might have met with Zang...

Soline: Hmph hmph.

Walker: ...who's the number three guy or.., or the "Chairman" before James kind of put everybody together but I don't know.

Wilson: Okay.

Walker: I know there was a guy though in.., S.., at Sidwell.., it was like a Sidwell Friends parent...,

Wilson: Okay.

Walker: ...was ah.., um..,

Soline: Yeah.

Walker: ...Eric when ah.., but was trying to get together a group.

Wilson: Okay.

Soline: Hmph hmph.

Wilson: Um.., so besides Chairman Ye, Ad.., and you met Chairman Ye..,

Walker: Yes.

Wilson: ...um.., and Zang, did you meet any other CEFC.., and you might have met Patrick Ho at some point...

Soline: Hmph hmph.

Wilson: ...but you can't recall.

Walker: I.., I probably would have remembered if I would have met him. There was um..,

Soline: Hmph hmph.

Walker: ...you know, ah.., Zang's interpreter was like a.., was a pretty good kid.

Wilson: Okay.

Walker: Ah.., um.., like his name was Shou (phonetic) or somethin' like that. He was super cool. Um..,

Wilson: Did you meet a female named Jiaqui Bao...

Walker: Hmph hmph.

Wilson: ...or Jackie sometimes? Ah...

Walker: There was a girl.., ah.., one time with um.., ah.., she looked like a pretty young girl that was with the Chairman one time.

Wilson: Okay.

Walker: I don't know if that was her but...

Wilson: Okay.

Walker: ...she probably met the description.

Wilson: Okay. Yeah..,

Walker: Attractive.

Wilson: ...yeah, yes. But...

Walker: Uh huh.

Wilson: Um.., so besides those people, those are the only people you dealt with, with CEFC?

Walker: That I did. Ah, James probably dealt with more...,

Wilson: Right.

Walker: ...but ah... Well I never became.., say I dealt with the Chairman but I.., I did, ah.., I.., I saw...

Soline: Hmph hmph.

Walker: ...Zang I think that ah.., I.., I spoke ah.., very openly to.., to him and thought I was a little "off the wall" but then he...,

Wilson: Okay. (Slight laugh in voice).

Walker: ...so he kind of liked me and...

Wilson: Okay.

Walker: ...we were ah..,

Wilson: Got along well.

Walker: Yeah.

Wilson: Okay.

Walker: I felt like I could call him and everything...

Wilson: Right.

Walker: ...or email him but...,

Wilson: Right.

Walker: ...ah..,

Wilson: Did... Where did you... Did you guys have to fly to meet them on a couple of occasions?

Walker: Yes.

Wilson: And where'd you go?

Walker: We went to Monaco one time...

Wilson: Okay.

Walker: ...and ah..., Zang was there.., the.., the.., the...

Wilson: Was that the Grand Prix one that Tony got all upset about...

Soline: I....

Wilson: ...or is that a different occasion?

Walker: If he was there... If Tony was there..., if Tony was there, he was there with the.., for the Grand Prix also.

Wilson: Okay.

Walker: I was at..., I was..., I was there and I.., I've been there at one point when they thought he..., it was already over and they broke it down..., um.., and ah.., I mean the Chairman wasn't there but Zang was there...

Wilson: Okay.

Walker: ...and ah.., and Hunter was there for something else with ah.., somethin' around ah, Burisma but...

Wilson: Okay. Um.., and then o.., other times, like Mon... Did you go to Eastern Europe or did any other places to meet with CEFC officials?

Walker: I think James met with ah.., CEFC, ah, in ah, [redacted]

Wilson: Okay.

Walker: He might have met him elsewhere but ah.., um.., I think I only met with him in D. C. and I saw Zang in... It was early on when I saw Zang in ah.., ah..., Monaco.

Wilson: Okay.

Walker: We had.., we didn't really have a..,

Soline: Right.

Walker: ...a relationship at that point.

Wilson: Okay.

Walker: Ah, then I did see ah.., ah.., the Chairman in Miami at one point.

Wilson: Okay.

Walker: That's the only time that I was around the Chairman and Zang.

Wilson: Okay.

Walker: Um, maybe.., maybe.., and.., and ah, New York.

Wilson: Okay. And was Hunter at all these meetings too when you...

Walker: Ah..., not um... He was in Monaco but I'm pretty sure that he wasn't around in ah.., Monaco when Zang was there and he was doing.., he.., he was either not there at all or he was doing Burisma stuff.

Wilson: In Monaco?

Walker: Yeah.

Wilson: Okay.

Walker: And.., and so Tony, his story.., I.., it's.., either I wasn't there when Tony was there...

Wilson: Right.

Walker: ...or he was mad and I was mad.., I don't know.., but...

Wilson: His story was he got kind of "blown off" by Hunter in Monaco and...,

Walker: Yeah...,

Wilson: ...you know.

Walker: ...I don't know if it was.., if.., if..., ah.., the Chinese were there at that point...

Wilson: Okay.

Walker: ...but ah.., um.., I.., I think that he was "blown off" because um.., ah.., Tony's a.., an asshole...,

Wilson: (Laughs).

Walker: ...um, but um.., you know, I think Hunter ah.., at one point, was ah.., um.., a little "bent out of shape" with Tony and ah..,

Wilson: Hmph hmph.

Walker: ...granted he wasn't in his.., his right mind but ah.., he thought that ah..., um.., Tony had some weird ah.., business background stuff...

Wilson: Okay.

Walker: ...and Hunter did tell me that he had Tony, ah, checked out at one time...,

Wilson: Okay.

Walker: ...um, I don't know whether that's true or not...,

Wilson: Hmph hmph.

Walker: ...but ah..., um.., he said ah.., that he had ah, adult friend finder or he bought it or he sold it to...

Soline: Hmph hmph.

Walker: ...Penthouse or Hustler...

Wilson: Ok...

Walker: ...or somethin' like that...

Wilson: Huh.

Walker: ...and so that made him "weird out...," weir.., "weirded him out" a little bit...

Wilson: Okay.

Walker: ...and he ah.., he thought that ah.., Tony was ah.., close or too close to ah.., ah.., some Russians.

Wilson: Really? Okay.

Walker: The first time...

Wilson: Was that.., and that was.., this was years ago he said like Hunter told you that.

Walker: No, this is kind of when everything was kind of collapsing between me and Hunter and Tony and Hunter and me and Tony and CEFC.

Wilson: Okay. So like... But still like three years ago, right?

Walker: That's right.

Wilson: Okay. Gotcha.

Walker: The first time, which it didn't seem so unbelievable to me because the.., the.., the first time that I met Tony, um, I was in ah.., Las Vegas. Ah, James came over, um, and ah.., I had a friend from here come up with me and ah.., some people from Los Angeles came over that were friends of James. One was Tony and Tony was with ah, a kid named Alex and ah.., Tony didn't tell me this but Alex was Russian and they thought it was ah.., or I was told it was ah.., Viktor...

Soline: Hmph hmph.

Walker: ...Vexelberg's (phonetic) son who was ah.., who Viktor is.., at the time he wasn't on the sanctions list I'm sure.., but I think he's been sanctioned now...

Soline: Hmph hmph.

Walker: ...and he's ah.., maybe the twelfth richest um.., Russian...

Wilson: Okay.

Walker: ...and then George...

Wilson: (Clears throat).

Walker: ...Mesires.., and I didn't talk to George about this either.

Soline: Hmph hmph.

Walker: I think he had heard recently during the campaign that ah..,

Soline: Hmph.

Walker: ...Tony's background was that he.., ah.., you know.., had been pushing deals in the past in New York.., in and around New York.., and um.., ah.., with ah.., ah.., Russians and ah.., Russian money.

Wilson: Okay. Oh.

Walker: Now... But ah..., the only reason I would believe any of that.., I didn't see any of that.., ah..., first hand. The only thing that I saw was that ah.., he was with this kid named...

Wilson: (Sighs).

Walker: ...Alex. Turns out that Viktor (Victor) Vexelberg (phonetic) does have a son named Alex. Now this kid could have been a cousin. Maybe no.., neither one of 'em told me that.

Wilson: Okay.

Walker: It was just what James was telling me.

Wilson: Okay. Does Alex have the same last name ah, Vexelberg as Viktor or somethin' different?

Walker: His middle name was Alex and they said it was Viktor Vexelberg so...

Wilson: Okay. All right. Um..,

Walker: I know it sounds like I'm trying to "sling dirt" on Tony 'cause I'm pissed at him but I am pissed at him but ah.., that's just...,

Wilson: Yeah.

Walker: ...that's just what I've heard.

Wilson: If it...

Soline: Hmph hmph.

Wilson: The truth's the truth, you know (slight laugh in voice), so... Um... Um...,

Soline: Hmph hmph.

Wilson: ...so that.., ah.., that.., ah..,

Soline: Hmph hmph.

Wilson: Getting back to the CEFC.., the three million dollar wire.., and actually and ah.., one other question about trips, um....

Walker: Yeah.

Wilson: ...was anybody else involved in business trips..., like CEFC-related business trips.., like that traveled to.., or, you know, whether you were there or that you had knowledge of regarding traveling with Hunter..,

Walker: (Whispers). Yeah.

Wilson: ...traveling with James to go meet with CEFC.., anything like that?

Soline: Hmph hmph.

(Small Pause).

Walker: I mean not off the.., the "top of my head" that ah... I mean sometimes... I.., I think like, ah...,

Soline: Hmph hmph.

Walker: ...ahhhh...

Soline: Yeah.

Walker: ...around CEFC? (Small Pause). No.

Wilson: Okay.

Walker: I mean...

Wilson: And I've.., I've..., could have sworn I thought.., I mean I.., I could be mistaken but um...,

Walker: Ah.., (Unintelligible)...

Wilson: ...some travel to Eastern Europe for you.., like did..., did you ever go to Eastern Europe to meet with Zang or anything like that?

Walker: No, but I've.., I've been to [redacted] quite a bit.

Wilson: Okay. [redacted]...

Walker: Yeah.

Wilson: ...but I.., I was tryin' to get through CEFC stuff. Um...,

Walker: Yeah.

Wilson: The trip to Miami, who was in Miami on that trip and.., and if you remember the timeframe.

Walker: Me, ah, James, ah, Hunter, Hunter came in late, then we both left on the plane together back to D. C., um.., ah.., I know the Chairman was there. I'm not positive if ah.., Zang was there but ah.., I do remember seeing a ah.., it was really because it was the only girl there.., there was a girl. There were a lot of people around um.., the Chairman.

Wilson: Okay.

Walker: I mean he.., he seemed to travel like he was a.., you know.., a presidential candidate...

Wilson: Okay.

Walker: ...I mean sometimes. I mean he...

Wilson: Like with protection and like...

Walker: Well I didn't really see protection but I know he had like a.., a lot of advanced people and I knew...

Wilson: Okay.

Walker: ...enough there was.., you know.., protection around and...

Wilson: Right.

Walker: I mean it was ah.., it was pretty special...

Wilson: Okay.

Walker: ...but he would ah...

Wilson: He.., he made a "splash."

Walker: What the... The... It wasn't like, you know, forty-four, it was more of..., yeah.., he made a "splash."

Wilson: Yeah, okay. Um.., did Hunter bring anybody with him? Did...

Walker: No.

Wilson: Was that when he and Hallie were together? Did Hallie make that trip?

Walker: Ah.., I bought a ticket for Hallie I believe but ah, as far as I know, she never ah.., she never.., she was a no show.

Wilson: Okay.

Walker: Hmph hmph.

Wilson: Um.., and then um.., is this the tri... Did you see like this diamond that was supposedly provided to Hunter?

Walker: I never saw a diamond.

Wilson: Okay.

Walker: I know it's been written about and...

Wilson: Right.

Walker: ...that even Hunter talks about it...

Wilson: Right.

Walker: ...and that ah.., he.., he might have given it to somebody...

Wilson: Okay.

Walker: ...(slight laugh in voice) and I think that's what it said in The...

Wilson: Hmph.., and then...

Walker: ...New Yorker...

Wilson: Yeah.

Walker: ...and um...,

Wilson: Hmph hmph.

Walker: ...ah.., and if he would have given it to a colleague, it would have..., that he says, it would have been me or James...

Wilson: Okay.

Walker: ...but ah.., ah...

Soline: Hmph hmph.

Wilson: He didn't give it to you?

Walker: And he didn't give it to James.

Wilson: (Slight laugh in voice). Okay.

Walker: We.., we joke about it...,

Wilson: (Laughs).

Soline: (Slight Laugh).

Walker: ...that, you know..,

Wilson: (Laughs).

Walker: ...you owe me a diamond...

Wilson: Okay.

Walker: ...like that.

Wilson: Gotcha.

Soline: (Sighs).

Wilson; Um...,

Soline: Hmph hmph.

Wilson: ...okay. Anything else significant about that Miami trip.., like what was discussed.., what went on?

Walker: I mean.....no. I mean it was.., it was more of high level talks. I wanna.., I wanna work with you...

Soline: Uh huh.

Walker: ...and I.., and I wanna work with you. Um, there was ah.., no.., no other talks that..., I mean this spec..., with... If we were.., I think that it's possible that we may be met with not.., just me and James might have met with this ah.., Colombian family before people got there. Ah, I even think they have a residence in ah, Florida but...,

Soline: Hmph hmph.

Walker: ...you know, like the...,

Soline: Hmph hmph.

Walker: ...times when.., when I was around or..,

Soline: Hmph hmph.

Walker: ...ah, every time when we were around, ah, the Chairman...,

Wilson: Hmph hmph.

Walker: ...it was pretty, um.., we didn't spend a long time. The longest time we spent with ah, the Chairman was ah.., in ah.., was in Miami. We actually went down to the.., the bar area and ah.., we got drinks...

Soline: Hmph hmph.

Walker: ...and ah..., ah.., dinner.

Wilson: Okay. So was it.., is it fair to say like any time you're with the Chairman, it was pretty high level discussions. It wasn't like...

Walker: Yeah, there was no "nuts and bolts" by any means event.

Wilson: Okay.

Walker: It was "amped." You know, keep in mind that it was also, you know, translated back and forth.

Wilson: (Slight laugh in voice). Right.

Walker: It was...

Wilson: On a delay.

Walker: Certainly. Right.

Wilson: Right. So...

Soline: Uh huh.

Wilson: ...when you have to do the "nuts and bolts" talks..,

Walker: Yeah.

Wilson: ...for your group, like one you're associated with Hunter...,

Walker: It was mainly James and.., and Zang and.., and...

Wilson: James and Zang.

Walker: ...and I would be around for some of it but ah...,

Soline: Hmph hmph.

Walker: ...it was mainly James and Zang or James and... It was truly really James and um.., the ah..,

Soline: (Whispers). (Unintelligible).

Walker: ...interpreter, Zhao. That was where we probably had the most contact because he's the one that could talk directly to Zang.

Soline: Hmph hmph.

Wilson: Okay. And that.., was that like Zhao Runlong I believe?

Walker: Yeah, yeah, yeah, yeah, yeah.

Wilson: Okay. All right.

Soline: I see.

Walker: I don't know where he is or if he's okay but I.., I ah..,

Soline: Hmph hmph.

Walker: ...actually, he asked me to write like a recommendation for him to law school one time or something...

Wilson: Okay.

Walker: ...which he didn't receive but...

Wilson: Oh, okay.

Soline: (Whispers). (Unintelligible).

Wilson: Was he gonna try and attend law school in the U. S. or...

Walker: He wanted to go to Duke.

Wilson: Okay. Gotcha.

Walker: I wish I knew (Unintelligible). (Laughs).

Wilson: Okay.

Walker: (Laughs).

Wilson: (Laughs). Gotcha.

Walker: (Whispers). Yeah.

Wilson: Um.., so (clears throat) gettin' back to that payment in March of 17..,

Walker: Yes.

Wilson: ...um.., you know.., ah.., you..., hey, I believe it was the next day.., you sent James...

Walker: Hmph hmph.

Wilson: ...his wire out of that um...,

Walker: Right.

Wilson: ...and.., so but you.., over time, it looks like you sent um.., about two hundred five thousand to Jim. Um, what.., what was the purpose of.., of those transactions?

Walker: Hmph hmph.

Wilson: Like was he just kind of (Unintelligible) like part of this deal? What was his function?

Walker: Jim was going to be part of it. Um, ah, with Tony and ah....it was.., it was kind of the idea that Jim was going to ah.., um.., help us just moving forward. He was gonna be a part of the.., the deal.., the.., the deal that um...

Soline: Hmph hmph.

Walker: He never told me specifically but ah.., ah.., you know, I was using...

Soline: Hmph hmph.

Walker: ...this money as a way to um.., you know, build the organization so ah.., I.., I.., ah.., put ah.., Jim... He.., you know.., and I think it was like...

Soline: Hmph hmph.

Walker: ...ten or twenty or thirty or sometimes more, um, just to keep him on board and ah.., ah.., keep him happy. He was gonna be a piece of the deal though.

Wilson: Hmph hmph.

Walker: It's kind of like Jim was um.., having ah.., troubles financially...,

Wilson: Okay.

Soline: (Sniffs).

Walker: ...and ah.., so ah.., Hunter asked and ah.., I did. I also.., I think around that time..,

Soline: Hmph hmph.

Walker: ...I gave ah.., ah, fifty to Hunter as a ah.., ah.., it was meant as a.., as a loan...

Wilson: Okay.

Walker: ...that ah.., I've.., (slight laugh).., ah, was stupid and I'll...

Soline: Hmph hmph.

Walker: ...never see that again I'm sure...

Wilson: Uh huh.

Walker: ...but...

Soline: Hmph hmph.

Wilson: Was there any paper on that.., like loan documentation or anything or...

Walker: Ah...

Wilson: ...is it just kind of like a verbal agreement?

Walker: It was a verbal agreement...

Wilson: Uh huh.

Walker: ...I think that ah.., I did work with ah, Joan in the office to ah.., um.., ah...

Soline: Uh huh.

Walker: I mean I think sh..., ah.., we.., we.., we did have some documentation and I did, ah... Either I.., I mean I had to pay taxes on it so I.., I either 1099'd him or I.., or I didn't. I can't remember what.

Wilson: Okay. Um..,

Soline: Hmph hmph.

Wilson: ...there was um..,

Wilson: (Sighs).

Wilson: ...and since we're kind of on the subject of...

Soline: Can we.., can we stop back to that.

Wilson: Go 'head. Yeah, sure.

Walker: Go 'head.

Soline: You said ten to thirty. What was ten to thirty you were saying?

Walker: I mean um, Jim would ask me for money from.., from ah...time to time

Soline: Oh okay. So he's asked for ten to thirty grand? For ten?

Walker: Thirty. He was asking for... I mean I don't remember at the time but I remember that ah..., ah.., you know, I.., I kind of... When it came out my pocket.., I made it come out of all of our pockets...

Wilson: Okay.

Soline: Right.

Walker: ...and I think that's how I did it with Jim also so, um, I can't remember exactly what. Um, with Jim, ah, I remember working, ah, with his wife on ah..,

Wilson: That's Sara, right?

Walker: Yeah, Sara.

Wilson: Sara.

Walker: And I was like here is what, you know...,

Wilson: Hmph hmph.

Walker: ...this is why you're getting the 1099 and she asked me to send her...

Wilson: Uh huh.

Walker: ...all the documents and I gave her all the wire transfers (Unintelligible).

Wilson: Okay. I'm...

Soline: S.., so.., so you issued a 1099 to Jim or to Sara?

Wilson: Jim.

Soline: Okay. And.., and you said some...

Wilson: But I worked.., I worked through Sara 'cause...

Soline: So.., so there's two hun.., two hundred and five...

Wilson: ...she's a little bit more rational.

Soline: It's like two hundred. Can you give a time you put... Was that in Jim's... Was that income to him then?

Wilson: I.., I can..., what exactly what it was but it.., I.., it...,

Soline: Oh.

Wilson: ...certainly I didn't consider it a loan.

Soline: Okay.

Wilson: Okay. Um.., I mean to a certain extent, is it fair to say...

Soline: Hmph hmph.

Wilson: ...this was a little bit of...

Soline: Hmph hmph.

Wilson: ...charity for Jim? Was he really providing that much to the organization at large or just...

Walker: Well he came to us in.., in New York and ah.., he.., he tried to um.., you know.., he tried to ah.., say that he was, you know.., like ah.., he and.., and Hunter were gonna do this ah.., together. They certainly did have ah.., a good last name...,

Wilson: Hmph hmph.

Walker: ...um.., and Jim and was ah.., an older guy and ah.., we thought that Jim could.., could certainly be useful...

Wilson: Hmph hmph.

Walker: ...in ah.., in.., in retrospect that ah.., that certainly wasn't the case. I think Jim's a kind of "snake" but ah...,

Wilson: Okay. I mean do you have any just specific instances where he was kind of dishonest or just...

Soline: Hmph hmph.

Wilson: ...left you guys empty-handed with somethin'...

Soline: Hmph hmph.

Wilson: ...or, you know.

Soline: (Takes a breath). Hmph hmph.

Walker: Yeah, I think most of the shit that comes out of Jim's mouth is not e.., exactly completely honest or relaiable.

Wilson: Okay. Okay.

Walker: I just think that ah.., Jim's ah.., Jim's in it for.., for Jim. He's just ah.., ah.., but it was.., it was just...

Soline: Hmph hmph.

Walker: ... I mean it could be..., he's drinkin' a Diet Coke and he says it's a Coke and you're just like...

Wilson: Right. It...,

Walker: ...Jim acts like (Unintelligible)...

Wilson: ...like in front of your face. (Laughs). Okay.

Walker: So it's just...,

Soline: (Clears throat).

Walker: ...it's who Jim is. I mean the.., the whole thing.., um.., you know, I guess it was kind of a..,

Soline: Hmph hmph.

Walker: It was a great deal that.., that.., that never happened but ah.., it was just too.., too fucked up with ah.., with Jim and Tony and Hunter the way he was and the CEFC and...

Wilson: Okay. Um.., (clears throat).., did ah... Where... When you were having those troubles with Jim...,

Soline: Hmph hmph.

Wilson: ...was that mostly involving CEFC where he's not doing what he say he's gonna do or he's just not being truthful?

Walker: No, Jim really didn't say much, ah, when.., when...

Soline: Right.

Walker: ...he was ah... I mean I.., I know that he was around ah.., CEFC and ah.., in New York and um.., you know, I was like Jim, you know, we were prepared.., we.., we have lunch....

Soline: Hmph hmph.

Walker: ...let's get downstairs.., let's talk about it.., you know..,

Soline: Hmph hmph.

Walker: ...grab Hunter...,

Soline: Right.

Walker: ...let's figure out what ah.., you know, let's.., let's figure out talking points.., let's.., let's.., you know, this is kind of a good deal and...

Soline: (Unintelligible).

Walker: ...Jim just ah, you know, wasn't helpful..., he kind of, you know, babied Hunter a little bit..

Wilson: Hmph hmph.

Walker: ...and ah.., ah..,

Soline: Hmph hmph.

Walker: ...you know, in a weird way was... It..., it was kind of...ah...,

Soline: Hmph.

Walker: ...Jim would.., would take more ah.., ah.., direction from ah.., than Hunter than ah.., the other way around so having Jim around really kind of placated Hunter more than ah, helped everything you're really trying to do and accomplish.

Soline: Hmph hmph.

Wilson: Okay. Um.., and I get it if the.., this is a uncomfortable question.., but did you hear...

Soline: (Unintelligible).

Wilson: ...(clears throat).., did you hear Jim or Hunter like throw out their dad's name to say like..,

Soline: Hmph hmph.

Wilson: ...you know, kind of "wink and...

Soline: Hmph hmph.

Wilson: ...elbow" like we'll make this happen because of my dad or ah, did they use the.., like put that influence out there...

Walker: No.

Wilson: ...in front of you?

Walker: Ah, I would never doubt that.., that Jim would do something like that...

Soline: Hmph hmph.

Walker: ...'cause he always ah.., he always talked about his brother but it was always ah, usually in the past about how...

: (Sighs or breathes).

Walker: ...he helped his brother in California or helped his brother with this and that and um, you know...,

Soline: Hmph hmph.

Walker: ...circle super, you know, ah, pride with that. Hunter, ah, ah, was always um, real careful, ah, about ah.., not ah.., ah.., crossing any sort of lines like that.

Wilson: Okay. Even when he was in.., in financial issues?

Soline: Yeah.

Walker: He might have said something like, you know, ah, you know, my family...

Wilson: Hmph hmph.

Walker: ...but ah.., or, you know..,

Soline: Hmph hmph.

Walker: ...my family is ah.., is.., is needing this...

Wilson: Hmph hmph.

Walker: ...but he never would say his father and um.., I certainly never interpreted it as ah.., his father was involved. He was...

Soline: Hmph hmph.

Walker: ...never involved in anything in any way, um.., but could the Chinese or somebody else take something like that in.., in some way.., sure.., but ah.., I think it would be ah.., ah.., a little naïve I think if.., if you're looking at me and James and ah..,

Soline: Hmph hmph.

Walker: ...Hunter. I think Hunter ah, personally, was still married at the time and ah.., or..,

Wilson: (Sighs).

Walker: ...you know.

Wilson: On paper. (Laughs).

Walker: Maybe.

Wilson: Uh huh.

Walker: And ah, you know, I mean I think that... So he would have been legit though I remember him saying that specifically, no.

Soline: Hmph hmph.

Wilson: Okay.

Soline: (Whispered/breathing noise).

Wilson: So...

Soline: Sorry.

Wilson: Go 'head.

Soline: Go 'head.

Wilson: Are...

Soline: J.., Jim.., how.., how much time did he put into it...,

Walker: (Whispers). Oh.

Soline: ...ah.., the CEFC.

Walker: Um.., kind of... Ah.., ah.., I..., I wouldn't..., I would say that ah.., right when ah.., you saw a payment from me, it was more direct from Hunter like let's meet.., we need to um.., take care of Uncle Jim.., he's gonna be real helpful in this.., and probably to the.., the last payment I gave him and ah.., then that was.., it was probably over at that point so Jim was involved but...

Soline: Hmph hmph.

Walker: Jim was involved.

Soline: Hmph hmph.

Walker: Um..,

Soline: Hmph hmph.

Walker: Jim.., Jim was...

Soline: Hmph hmph.

Walker: ...wanting to help ah... I mean he was trying to do personal things like...

Soline: Hmph hmph.

Walker: ...help...

Soline: Hmph hmph.

Walker: ...Zang or help the Chairman...

Soline: Hmph hmph.

Walker: ...find a place to live in New York...

Soline: Hmph hmph.

Walker: ...and I was like whatever.., or I.., you know, like I'm gonna help get their kids in school or Zang's kids in school or something like that.

Wilson: Okay.

Walker: I was like whatever makes you think you're qualified, great.

Wilson: Right.

Walker: Do whatever you do.

Wilson: Call who you need to call and...

Walker: Yeah.

Wilson: Yeah.

Soline: Hmph hmph.

Wilson: Kind of keep me out of it probably. (Laughs). Right. Okay.

Soline: Hmph hmph.

Wilson: Um, when this..,

Soline: Right.

Wilson: ...the and the three million dollar payment came in...,

Walker: Yeah.

Wilson: ...how was it decided that it was gonna come to your entity and that you would...

Walker: Hmph hmph.

Wilson: ...break it up.., um.., you know, and...

Walker: It was just probably the.., the easiest path. I mean...

Wilson: Okay.

Walker: Ah.., you know, I.., I've.., I don't think ah.., ah.., Eric was ah.., a part of the deal...

Wilson: Uh huh.

Walker: ...and ah.., going to an entity that he was a part of, I don't think Eric was ah.., interested in it or wanted to handle the accounting of it.

Wilson: Okay.

Walker: Um, going to James. I guess it could have but ah.., we just decided it would come to me.

Wilson: Okay. Were you uncomfortable at all with that or did.., then were you asked?

Walker: A large amount of money, you know..,

Wilson: Right.

Walker: ...and like okay.

Wilson: Right. It's a.., it's a large trail that leads back (slight laugh in voice) to your entity..,

Walker: Yeah.

Wilson: ...you know, it...

Walker: Yeah, it's Robinson Walker LLC...,

Wilson: Right.

Walker: ...you know. I truly wasn't tryin' to hide anything and I just...

Wilson: Right.

Walker: ...wanted to make sure I.., I dotted the "Is" and crossed "Ts."

Wilson: Gotcha. Um.., s...

Soline: I mean was it a contract or agreement between the three of you or what (Unintelligible)?

Walker: I had ah.., an agreement with ah.., ah.., James and ah.., I created one or Joan I believe created one with ah.., ah.., Hunter.

Soline: Who.., who had one with Hunter? I'm sorry.

Walker: Joan, ah, worked at ah...

Wilson: Yep.

Walker: ...Rosemont and created one with Hunter and...

Wilson: Between you and Hunter?

Walker: Yeah.

Wilson: Okay. What's your opinion of Joan?

Walker: She's awesome.

Wilson: Is she? Okay. Alright.

Walker: Yeah. Joan's.., Joan's great when she...Um...She still works with Eric...

Wilson: Okay.

Walker: ...at the... I.., I talk to her rarely but Joan's great.

Wilson: Okay. Um.., and what's your knowledge of like how Eric and Joan.....um, kind of exited their relationship with Hunter?

Walker: Um.., so... (Small Pause). I think Joan probably had a choice. She could take the.., go with Hunter or.., or go with Eric at the broker/dealer...

Wilson: Uh huh.

Walker: ...and I'm sure that she chose Eric because things weren't really right...

Wilson: Right.

Walker: ...and um.., ah.., and I think that Eric and Hunter finally settled their, ah, they had a little dispute on who was gonna take control of the broker dealer and, ah, and I can't remember but I know that they've.., they've come to some sort of ah, agreement.

Wilson: Does Eric still.., because ah.., ah.., he would help out um, Hunter's dad from time to time with stuff, right? Does he still maintain contact with the family or.., or is it..., and just not with Hunter or do you...

Walker: He doesn't.., he doesn't.., only contacts Hunter I'm pretty sure through George...Mesires.

Wilson: Yeah. Okay.

Walker: Um.., Eric and I kind of had um.., so at one point in probably 2002 when Hunter first went to rehab, um, you know, one of the.., the steps is to "reach out" to people and say you're sorry and ah.., he did that and ah.., Hunter did that to me and he did it to Eric also...

Soline: Hmph hmph.

Walker: ...and then ah.., you know, he was sober for a long time and ah.., Hunter there towards the end would probably say he was goin' to rehab and...

Soline: (Whispers). Yeah.

Walker: ...ah..., wasn't working or I know what I'm doing and.., and so we kind of eventually there towards ah, the end kind of came up with an unofficial pact that until he comes in and apologizes to us, he's still our friend...

Wilson: Right.

Walker: ...but ah.., that we're not gonna ah.., communicate 'til he makes that step...

Wilson: Okay.

Walker: ...and that's kind of... Eric might have talked to him a.., a few times over the last three years but it can't be much.

Wilson: Okay.

Walker: (Sighs).

Wilson: Um.., so does Eric still keep in touch with the family though?

Walker: Um.., (sighs), maybe. You know, Eric knows, ah, a lot and a lot about the family. I think that ah.., maybe Anthony who works for ah.., Jill probably gets ah.., Anthony and Eric communicate some. Ah, I know that ah.., Eric probably communicates with Val some..., um, ah.., and, you know, Eric probably knows a lot of people on transition and stuff like that but ah.., as far as the family...,

Soline: Hmph hmph.

Walker: ...probably doesn't speak with Kathleen.., probably doesn't speak with ah.., the kids..., speaks with Missy.., cousin..., from time-to-time I'm sure...

Wilson: Okay.

Walker: ...but ah.., he probably speaks with Howard Klein maybe a little bit.

Wilson: Okay.

Walker: Ah.., and that's probably it.

Wilson: Hmph hmph.

Walker: I don't think.., you know..,

Soline: Hmph hmph.

Walker: ...the V. P. might call him once every six months to um.., ask him about like a cable bill or some shit.

Wilson: Okay. (Slight laugh).

Walker: You know, I (Unintelligible).

Wilson: Gotcha. Okay. Um.., and just y.., goin' back to C.., CEFC.., the.., the wire when it came in.., did you know it was gonna be comin' from like the State Energy HK Limited account when it came in?

Walker: Hmph hmph.

Wilson: Did they tell you that or like ah, have..., what the sourcing would be of it?

Walker: No, ah.., and actually I.., I.., I was told that it was ah.., ah.., ah.., Zang's ah.., like Zang's CEFC account but it ah.., I didn't... It came in from HK.

Wilson: Yeah, like State Energy HK is what the account name that wired it to you.

Walker: So they... Is it considered a State entity?

Wilson: Um..,

Soline: Hmph hmph.

Wilson: ...don't know. It was um... (Slight Laugh).

Walker: (Unintelligible).

Soline: (Unintelligible).

Wilson: (Laughs).

Soline: Huh.

Wilson: (Unintelligible).

Female: Gentlemen.

Wilson: Thank you.

Walker: I'm gonna have a water. Guys?

Wilson: Huh.

Walker: This is an employee line and ah, (Unintelligible).

Wilson: (Slight laugh in voice). Okay.

Female: Hmph hmph. Hmph hmph.

Wilson: I'm good for now. I had a ton of coffee this morning.

Walker: A little wine.

Wilson: Uh huh. Thanks.

Walker: Yeah, (Unintelligible).

Male: You got it.

Soline: Thank you.

Wilson: Um...

Soline: Southern hospitality.

Wilson: (Laughs).

Walker: Yeah.

Soline: (Sighs).

Wilson: Um, so no, I'm not sayin' it's a State account or anything like that.

Walker: Okay.

Wilson: I mean did you guys...

Walker: Right.

Wilson: ...get that opinion that like CEFC was a quasi-State owned entity or ah, did you think it was private.., did you think it was State or what did you think about it at the time?

Walker: Well I mean we didn't think it was a..,

Soline: Yeah.

Walker: ...well I'll say.., I'll.., I'll go ahead and... Let me get to the end first...

Wilson: Yeah.

Walker: ...and...

Soline: Hmph hmph.

Walker: ...I'll tell you what I think.

Soline: Uh huh.

Walker: I still don't really know.

Wilson: Okay.

Walker: Now... I mean at the time, it was a.., it was a.., a company that ah.., you know, was doing some big deals all over the world and then ah.., then there was ah.., like an.., an eyebrow-raising thing. I remember that all the other.., the other competitors kind of...

Wilson: (Sighs).

Walker: ...pulled back, ah, because I think...

Wilson: Hmph hmph.

Walker: ...that.., that ah.., the... China was like we're.., you know, dial... I mean yen is flowing out of the country and um.., you know, I.., I wanna quit doing deals abroad and CEFC kind of acted like, you know, what I read in The Wall Street Journal, they're like.., they're kind of being treated differently so that's when...,

Soline: Hmph hmph.

Walker: ...you know, I kind of like okay, that's weird. I mean is he related to the, um, to the Chinese Government somehow...,

Wilson: Hmph hmph.

Walker: ...to the Chairman? I mean he's this young kid that came out of nowhere...

Wilson: Right.

Walker: ...and there were a bunch of fascinating articles ah.., of, ah.., about him that made him like he came out of nowhere and did all this, you know, and then I was like well I guess they would all have to have Chinese backing to operate anyway. Um, then ah.., in.., in retrospect looking back at it.., really didn't think much of it at the time. In retrospect, um.., when the Chinese Government came and took control, what they said was taking control of CEFC, it certainly made me think that maybe they were doing the bidding on behalf of the Government the whole time but then, um, there were..., there were rumors going around that ah.., that ah.., the Chairman had certainly crossed the line and pissed a bunch of people off and that, you know..,

Soline: Hmph hmph.

Walker: ...maybe he was in somebody's trunk somewhere or, you know, I don't know.

Wilson: Hmph hmph.

Walker: Um..., my guess is that ah.., that maybe he's.., he's fine and living, you know, the lifestyle he's accustomed to in exile somewhere in China....

Wilson: Hmph hmph.

Walker: ...or... I don't know. That's my guess...

Wilson: Yeah.

Walker: ...but I don't know...

Wilson: Right.

Walker: ...and there's a Wall Street Journal guy's been tryin' to call me named James O'Reddy (phonetic) who I really wanna talk to because I think he knows, you know, a lot that I don't know.

Wilson: Hmph hmph. Um..,

Walker: Do you have an opinion?

Wilson: On what it... I mean that's somethin' we can't (laughs) advise you on. Um.., you know...,

Soline: Hmph hmph.

Wilson: ...um.., it depends on what you're lookin' for, you know, like as far as the...

Walker: Like you talk to Eric, can I.., I bring up that theory and he thinks that I'm crazy.

Soline: Huh.

Wilson: To talk to the.., the press?

Walker: No, that ah.., that CEFC is ah.., was ah.., was doing the bidding of the Chinese.

Wilson: Okay.

Walker: Doing...

Soline: Hmph hmph.

Walker: ...the bidding of the.., the Chinese Government and he didn't think that's..., he thinks that's too outlandish...

Wilson: Hmph.

Walker: ...but I don't know. Depends on what articles you read.

Wilson: Right.

Soline: Hmph hmph.

Wilson: I mean their.., their Government is set up a lot differently so it's...,

Walker: Yeah.

Wilson: ...you know...,

Soline: Hmph hmph.

Wilson: ...so..., than ours.

Soline: Hmph hmph.

Wilson: Um.., as far as the.., the failed joint venture that was gonna be Sinohawk which involved Tony and James and you...

Walker: Hmph hmph.

Wilson: ...and.., and Hunter...,

Walker: Hmph hmph.

Wilson: ...um.., you know, it was kind of the, um, the famous email that Tony was pointing out like the.., the equity split.

Soline: (Whispers). Uh huh.

Wilson: Um...

Walker: Sure.

Wilson: Who... Like can you tell me your opinion of that? Like ah... Ah, did you... I mean are you familiar with what I'm talking about.., that email.., when it's going through like, you know, ten b.., held by "H," you know, like...

Walker: Yeah.

Wilson: ...so you...

Walker: Yeah, I saw that on Twitter or somethin'...

Wilson: Okay. (Laughs). Right.

Walker: ...or maybe.., maybe when Tucker Carlson...

Wilson: Yeah.

Walker: ...talks about it on his show.

Wilson: So what.., w... Like can you tell me about that?

Walker: It was an email. I think that maybe James was ah.., wishful thinking that ah.., or maybe he was ah, projecting that, you know, if this was a good relationship and if this was something that was gonna happen, that ah.., ah.., and if the.., the V. P. was never gonna run...,

Soline: Hmph hmph.

Walker: ...just projecting that, you know, maybe at some point, he would be a piece of it but he was more just, you know, ah, you know, it.., it.., it looks terrible but it's not.

Wilson: Right. It was more of a "unicorns and rainbows" type email?

Walker: Yeah..., and.., and.., and fuck Tony for..., for trying to..., I mean for taking little pieces of..,

Soline: Uh huh.

Walker: ...of emails or.., or, you know, and not showing it the.., the structure of a.., of an LLC or taking pieces of conversation that he recorded of me that ah.., to try to do that. I don't know what's in it for Tony but.., but that email looks...

Soline: Hmph hmph.

Walker: ...bad and it's ah.., probably hard to explain for ah.., James. Do I remember it? No. Does it look real? Yeah. And ah.., ah.., you know, I certainly never was thinking at any time that ah.., the V. P. was a part of anything we were doin'.

Wilson: Okay. Have you met the V. P.?

Walker: Yes.

Wilson: How many times roughly?

Walker: Oh, I...my wife used to...(Unintelligible)...

Wilson: Yeah, that's right.

Walker: ...so...,

Wilson: That's right.

Walker: ...so...

Wilson: Yeah.

Walker: ...I mean I would get called and I'd.., I'd play golf with him probably eight to twelve times and...

Wilson: Okay.

Walker: ...ah.., um...

Wilson: In Delaware or...

Walker: Ah, I played with him at um.., ah.., Bully Rock in Havre de Grace with ah.., Beau and Hunter one time.

Wilson: Okay.

Walker: That's probably the first time and then um..,

Soline: Hmph hmph.

Walker: ...played with 'em in D. C. probably ten times or so...

Wilson: Okay.

Walker: ...and it was really um.., more of ah.., hey, my dad's gonna go play golf..., you're..., you've gotta come with me.., and I'm like at work.

Wilson: Yeah.

Walker: Too bad.

Wilson: (Laughs). Gotcha.

Walker: Yeah.

Wilson: Okay.

Walker: So...

Wilson: Um...

Walker: And, you know, I guess and in that.., ah.., you know, if.., if Mazie was havin' a birthday party, I may be there...

Soline: Hmph hmph.

Walker: ...and he would stop by the Vietnam restaurant somewhere, somethin', or...

Soline: (Sighs).

Walker: ...if ah.., um.., you know, they're.., they're.., you know, Christmas things but even... I mean I'm sure he knows who I am. He knows I'm...

Wilson: Okay.

Walker: But he doesn't know me

Wilson: Okay. Did um.., did the V. P. ever show up at any CEFC meeting or anything like that.., even once he was out of office?

Walker: Yes.

Wilson: Okay.

Walker: It was out-of-office. Ah, we were in ah.., D. C. at the Four Seasons...

Soline: Hmph hmph.

Walker: ...and ah.., we were having lunch and he.., he stopped in...

Soline: Hmph hmph.

Walker: ...then he'd ah, leave.

Wilson: Okay.

Walker: That was it.

Wilson: Just said hello to everybody and then...

Walker: Yes.

Wilson: ...took off?

Walker: He literally sat down. I don't even think he drank water. I think Hunter said um.., I may be tryin' to start a company, ah, or tried to do something with these guys and could you.., and think he was like "if I'm around"....and he'd show up.

Wilson: Okay. So I mean you definitely got the feeling that, that was orchestrated by Hunter to.., to have like a.., an appearance by his Dad at that meeting just to kind of..,

Walker: Hmph hmph.

Wilson: ...bolster your chances at...

Walker: Hmph hmph.

Wilson: ...makin' a deal work out.

Walker: Sure.

Wilson: Okay. Um.., any other... So that was the..., ah.., Four Seasons in D. C. after he was out of office?

Walker: Yeah.

Wilson: Um, where... Any times when he was in office or did you hear Hunter say that he was settin' up a meeting with his dad with them while dad was still in office?

Walker: Yeah.

Wilson: Okay. All right. Um.., when you started to learn about like you were going your separate ways as far as um.., splittin' off.., you and James were not gonna.., but you know that Hunter was continuing on and was...,

Walker: Hmph hmph.

Wilson: ...you know, involved with Hudson West...,

Walker: Hmph hmph.

Wilson: They... I mean first of all, did you even know that or did you read that Senate report.., the Hudson West stuff?

Walker: Um, I had ah.., I think .., specific things no. Did I think that ah..., they...

Wilson: He was still working with them?

Walker: Did I think he was still working with them and then ah.., did I think that he had ah.....received the money, sure, I was questioning that.

Wilson: Uh huh.

Walker: Um.., ah.., did I... I never questioned him about it. I was ah.., happy to be out. If ah..., ah.., I read in the Senate Report where he received five or ten million dollars...

Wilson: Okay.

Walker: ...and ah..., ah..., I had ah.., always suspected it and I think ah.., Tony had suspected it also but ah.., I.., just at that point, I wasn't, you know, I didn't know anything for a fact. I wasn't gonna divulge anything to Tony who would probably try to do something about it.

Wilson: Right.

Walker: Yeah.

Wilson: And you probably heard it from Eric too 'cause Eric was still working with...

Soline: Hmph hmph.

Wilson: ...Hunter during that time.

Walker: I'll say Eric didn't say anything directly but he alluded to it...,

Wilson: Okay.

Walker: ...to me at one point.

Wilson: Did you feel like cut out of it.., that.., or were you just kind of glad to be out...

Soline: (Sighs).

Walker: Um...

Wilson: ...or just thought it was just trouble?

Soline: (Sighs).

Walker: No, I thought it was... Um.., the main reason I thought it was trouble was Tony was not..., you know.., he ever...

Wilson: Hmph hmph.

Walker: ...found out that we were going to do this without him, he would be pissed...

Wilson: (Sniffs). Right.

Walker: ...and ah.., Hunter um.., sayin' that he wanted to leave the organization and be the.., the.., the head of it or the President of it or whatever..., ...that.., that wasn't good with me or.., or James either. That was just more um.., that..., you know, we weren't gonna..., and ah.., we weren't gonna allow him to be in control of the "purse strings."

Wilson: Okay. So you.., you were willing to be partners...,

Walker: Uh huh.

Wilson: ...you weren't willing to be employees of..., or, you know, work for...

Walker: Wasn't...

Wilson: Hmph hmph.

Walker: ...gonna work with Hunter and I wasn't going to ah.., do something that where we had an agreement with Tony and I wasn't willing to get sued by Tony or.., or piss him off...

Wilson: Okay.

Walker: ...and...

Soline: Hmph hmph.

Walker: ...there were some things goin' on at CEFC at the time that were...

Soline: Hmph hmph.

Walker: ...ah.., sort of questionable and it was probably, you know.., (Slight Laugh).

Walker: ...not worth damaging my reputation...

Wilson: Hmph hmph.

Walker: ...although Tony seems to.., you know.., have done a pretty good...

Wilson: (Laughs).

Walker: ...job with that recently.

Soline: (Whispers). Yeah, yeah.

Wilson: Um..., and when you mean like the things with CEFC, are you referring to like...

Soline: Hmph hmph.

Wilson: ...the.., the.., the bribery thing...

Walker: Hmph hmph.

Wilson: ...with the African countries or...

Walker: Yes, and they were in this.., and.., and.., ah..., this Rosneft thing had popped up and you.., you're just kind of like.., you know.., we're not a part of that. If we were gonna do it, it'd be a different entity but still it was.., it was.., it was crossing the line. It would be like working with Tony when he had adult friend finder, Hunter and being who he is working with other gr.., entity that was doing Russian deals or working with Tony but was doing deals with...

Soline: Hmph hmph.

Walker: ...ah.., Penthouse Magazine....it just wasn't gonna work.

Wilson: Okay. Um.., in regards to CEFC, did you ever know the names "Kevin" Dong or Gongwen Dong?

Walker: Yeah.

Wilson: Dong?

Walker: I mean I know him now.

Wilson: Okay.

Walker: Ah...

Wilson: But did you know him like personally.., like at..., or...

Soline: Uh huh.

Wilson: ...do your..., does that name "ring a bell" to you? Did you meet this per...

Walker: No, no. I'm sorry. Certainly "rings a bell" now.

Wilson: Right.

Walker: The.., the... Yep. The time, if you would have told me that.., ah.., that this is "Kevin" Dong, I wouldn't (Unintelligible).

Wilson: Okay.

Walker: ...(Unintelligible) have had a fucking clue with this.

Wilson: Okay. (Slight laugh in voice). Gotcha. And how 'bout Mervin Yan? Don't know that name? Okay.

Walker: Never heard that name.

Wilson: Okay.

Walker: Now he just go by... If he goes by somethin' else, then maybe but I... It was one guy who.., and I don't know how he would have fit in..., was the.., a friend of ah..., claimed to be a friend of ah.., the Chairman's.., might have been at the.., he might have been at the.., the Z... Asian guy. I assumed he was Chinese. He might have been with um..., um.., Cowan (phonetic). Um.., Cowan (phonetic).., ah.., ah.., the investment bank, um, and we did.., he and I and Hunter and James sat down one time and he was tryin' to kind of talk about or "walk through" how a certain structure.., what.., what to look if we were gonna do something like this. I'd have to, ah, really try to figure out.., find out his name but ah..., nobody from CEFC was there...

Wilson: Okay.

Walker: ...and I don't know his name. I could get his name but ah...,

Wilson: Okay.

Walker: ...that doesn't sound.., that doesn't "ring a bell."

Wilson: Okay. Um.., so I mean just still in regards to CEFC...,

Walker: Hmph hmph.

Wilson: ...um, what kind of ah.., did.., as far as work that your guys did before you left.., I mean and if you're knowledgeable of anything that happened after you left, um..,

Walker: (Whispers). (Sighs or says something unintelligible). Yeah.

Wilson: What kind of deals did you guys... Were we... Um.., for...

Soline: (Unintelligible).

Wilson: Did you do anything for Romania...,

Soline: (Unintelligible).

Wilson: ...for CEFC?

Walker: Ah.., no. Romania...

Wilson: Hmph hmph.

(Small Pause).

Wilson: And I have ah..,

Walker: Ah, but ah..., I.., I'm just tryin' to think of how...

Soline: Hmph hmph.

Walker: So with.., with ah.....Romania, they're... I wasn't privy to a lot of this. Ah, they're.., they're...

Soline: Hmph hmph.

Walker: They had a... Ah, their Romanian State oil company was sold. Maybe the CEFC or another competitor and it wasn't going well and CEFC was gonna come in and try to like "save the day" or try to negotiate something with ah.., the.., the Government so they could come in.

Soline: Hmph hmph.

Walker: Um, I don't.., I truly don't know.....ah.., those details. I wasn't there with ah.., CEFC. Um.., but James probably was...

Wilson: Okay.

Walker: ...and ah.., you know.....he was tryin' to find probably a solution for two issues that ah.., I don't wanna bungle it up so I'm..., I'm..., I don't wanna..., I don't know for sure but...

Wilson: Sure.

Walker: ...I know that ah.., I know that CEFC wasn't interested.., was already involved.., or was wanting to ah.., do something which involves with the State Oil Company or..,

Soline: Right.

Walker: ...or...

Soline: (Whispers). Yeah.

Walker: The Romanian Oil Company was in an a agreement with another company. I can't remember. We did introduce them at one point to um... We introduced CEFC... Some... At... Okay, CEFC might have already tried to and didn't block or something like that with the oil company.

Wilson: Okay.

Walker: Um, I wasn't involved in that so much. We did, ah, introduce them to ah.., Judge Freeh...

Wilson: Okay.

Walker: ...and ah.., and ah.....his entity to get involved in um... Usually, when they get involved, ah, we just kind of sit back and, you know, they don't wanna...,

Soline: Yeah.

Walker: ...they're good at not sharing information 'cause it's...

Soline: Hmph hmph.

Wilson: Right.

Soline: Hmph hmph.

Wilson: Former guys like us. (Laughs). Right? Okay.

Walker: That's exactly...

Wilson: Uh huh.

Soline: Hmph hmph.

Walker: You're happy?..Everybody's happy? Okay.

Wilson: Yeah.

Walker: Yeah.

Soline: Hmph hmph. Hmph hmph.

Wilson: Um.., so ah.., ah..., do... Or ah... Judge Freeh's group was involved with the.., with CEFC?

Soline: Hmph hmph.

Walker: Maybe in that specific transaction...

Wilson: Instance?

Walker: ...or that hopeful transaction.

Wilson: Okay. Gotcha.

Walker: But that's just.., that's as far as it got.

Wilson: Okay.

Walker: Nah, that.., as far as I know unless they were doin' somethin' that I (Unintelligible).

Wilson: Okay. Um.., and then like Russia we kind of talked about with CEFC.., like you knew that they were doing something with Rosneft (phonetic) but you weren't.., you guys...

Soline: Hmph hmph.

Wilson: ...weren't really party to it.

Walker: No, we.., we cannot be the party to with.., with that.

Wilson: Okay.

Walker: Ah, but we.., we were (Unintelligible).., we wouldn't want to.

Wilson: Okay.

Soline: Hmph hmph.

Wilson: Um, how 'bout Kazakhstan?

Soline: Hmph hmph.

Walker: I don't...

Soline: Hmph hmph.

Walker: That's all...

Soline: Hmph hmph.

Walker: ...Hunter stuff.

Wilson: Okay. Hunter and...

Walker: It's ah...

Wilson: ...Devon's stuff?

Walker: Yeah.

Wilson: Okay.

Walker: I remember they...

Soline: Hmph hmph.

Walker: I think they sent a painting one time to, um...

Wilson: I'm sorry, you.., the.., you said they sent what?

Walker: Yeah, they sent like a painting...

Soline: Hmph hmph.

Walker: ...as a gift one time to the office like oh.., and it looked like ah.., it.., it ah.., it looked like it was, you know, like worth a million bucks or somethin' and then it was like ancient.., had tears in it...

Wilson: Huh.

Walker: ...but it was just ah..., a manufacturer, ah...,

Wilson: (Slight Laugh).

Walker: ...just.... Yeah.

Wilson: Print or somethin'?

Walker: We had somebody like ah.., an ar...

Wilson: Appraise it?

Walker: Yeah, come in and said.., you know.., congratulations, you've got like a forty dollar.., ah...

Wilson: That's funny.

Walker: Yeah.

Wilson: (Laughs).

Soline: Hmph hmph.

Wilson: But it looks good I guess. (Slight laugh).

Soline: (Sighs or whispers). Yeah.

Wilson: Um.., and then Oman you said... Can you just rehash that um.., one time like ah.., with...

Walker: Yeah.

Wilson: ...CEFC? So what.., what got organized with Oman?

Walker: So um.., there is a.., a.., a document that ah.., that I could share that I don't have with me now but ah.., is.., is like a thirty page document, due diligence, that ah.., ah.., that we did, ah..., for a bank where there might have been a energy big deal that was transpiring there too but it never got to ah...,

Soline: Hmph hmph.

Walker: ...ah.., an MOU stage but we did have an MOU with ah.., Aladi Bank.

Wilson: Okay. Um.., so between...

Soline: (Whispers). Yeah.

Wilson: Y... Who's entity was it through? Was it through EEIG or.., or was it like on behalf of CEFC you're entering into the agree.., like MOU?

Walker: Oh, we literally didn't have an agreement with CEFC at all until um.., ah....We.., we had nothing. I mean we w..., we hadn't received anything from them...

Soline: Hmph hmph.

Walker: ...until ah.., you know, they saw what we were doing with ah... Oman was probably the one that got the furthest on the.., the road...

Wilson: Okay.

Walker: ...and ah..., you know, think they kind of went from these guys might be chumps to, okay, this is ah, legitimate things that we wish you really, ah, dig in on, and ah.., as far as I know, that.., that never happened.., ah...

Wilson: Came to fruition? Okay.

Walker: I'm pretty sure that, that bank has not ah... I don't know. I mean I.., I assume it's still an Omani bank.

Wilson: Okay. Um, how 'bout Albania?

Walker: Yeah, I know a guy named Dorian, ah, and it's.., his name is like Dorian Deco (phonetic) or ah..., but I..., I've never been to Albania and I don't... I just know him 'cause he was.., he was doing some work with CEFC.

Wilson: Okay.

Walker: Probably something similar to what we were doin'.

Wilson: Okay.

Soline: Hmph hmph.

Wilson: Um..., are you familiar with the term "Project White Light?"

Soline: Hmph hmph.

Walker: No.

Wilson: Okay.

Soline: (Unintelligible).

Wilson: How 'bout "Project Tiger?"

Walker: No.

Wilson: Okay.

Soline: (Whispers). Yeah.

Wilson: Um, I mean just kind of..., as far as like...,

Soline: (Sighs).

Wilson: ...like obviously, Hunter went ah.., split off and he did his own thing...,

Walker: Hmph hmph.

Wilson: ...you know, once you guys went your separate ways...

Walker: Yeah.

Wilson: ...but did anything really get "off the ground" as far as like when you were involved with CEFC...

Walker: Hmph hmph.

Wilson: ...as far as like a.., a project or a.., like anything...

Soline: Hmph hmph.

Wilson: ...brick and mortar built or any type thing done...

Walker: It...

Wilson: It was more just consulting and...

Walker: (Whispers). (Unintelligible).

Wilson: ...trying to get deals set up but those deals didn't end up panning out?

Walker: Yeah. I think the longest time that they would.., they would kind of "go dark" with us for a while and ah..., 'cause I.., I don't think they thought we were, ah, legit enough is my opinion, but um.., I think that um.., they..they would... They.., they got interested...,

Wilson: Okay.

Walker: ...um.., and ah.., you know, it.., it took some work and, um, I wish...

Soline: Yeah.

Walker: I mean I wish it would have been ah....more legit... I'd probably still be doin' it but ah..,

Wilson: Right.

Walker: ...you know, they're.., China has.., has a super negative name now.

Wilson: Right.

Soline: (Whispers). Right.

Wilson: Okay. Do you have any more questions on CEFC?

Soline: Oh, I...

Wilson: I think I'm just gonna look through my notes real quick one more time.

Soline: Okay. Yeah, it gets... Yeah, just... How did you pay people? How.., how'd you pay everybody else? It was from the LLC...

Walker: (Unintelligible).

Soline: ...but it was a check, was it wired, was it...

Walker: I think I wired everything...

Soline: Okay.

Walker: ...but I'm almost certain everything was...

Soline: Hmph hmph.

Walker: ...by wire.

Soline: And then you said you had contracts or.., or agreements? Were these written contracts that you had?

Walker: Yes.

Soline: Okay. And were they signed?

Walker: Ah..., yeah. I mean I.., I'm...

Soline: That's great.

Walker: I'm sure that ah..,

Soline: Okay.

Walker: You know, I don't know if I signed it. He didn't send mine back to James but ah.., I know he signed one.

Soline: Okay, and.., and you know what? You kind of estimated that.., how much time that ah.., Hunter put in... The... Well how much time did you and James put in?

Walker: Ah, I probably talked to James every day and we were kind of the ones that were really ah... Before Tony got involved, we were probably the ones doing most of the discussion and ah.., the leg work. I was doing some work with ah.., ah.., CARE at the time. Um, I was probably getting paid.., through Rosemont. The work I was doing with CARE for.., I mean from ten grand, I was probably doing some ah.., um.., I don't know.., I.., I probably spent ah.., a third of..., or a fourth of my time working with ah.., ah.., with James...

Soline: Hmph hmph.

Walker: ...on CEFC stuff.

Soline: Hmph hmph.

Wilson: Okay. How much time do you think James spent?

Walker: He probably spent more like half or maybe a little more than that.

(Pause).

Wilson: Um, were there any like formal duties laid out as far as who would do what?

Walker: No, um..,

Wilson: No employee handbook or anything? (Laughs).

Soline: Hmph hmph.

Walker: No, I mean, you know, we were.., we were having discussions, um...,

Soline: Hmph hmph.

Walker: ...at.., at some point that, you know, with.., with this code.

Soline: Hmph hmph.

Walker: You know, initially we were gonna have ah.., ah...,

Soline: Hmph hmph.

Walker: ...ah.., deals with um.. If we're gonna build an organization, we'd certainly be willing to have ah, a lot of ah, roles and responsibilities I think but um, nothing was "hashed out."

Soline: Uh huh.

Wilson: Okay. Um, and of course, as I review, um, can we just run through a quick list of entities that ah, just..., what's your...

Walker: Sure.

Wilson: ...understanding of these? So Skaneateles..." That's...

Walker: That's an LLC. I don't know... I mean he didn't ah..., he had a lot of LLCs but Eric can go into detail about. He had a lot of LLCs that...

Soline: Hmph hmph.

Walker: ...were around like the Finger Lakes Correspond Bureau.

Wilson: Right. Um, Seneca Global Advisors?

Soline: Uh huh.

Wilson: Kind of same...

Walker: Ah...

Wilson: ...deal?

Walker: That was ah.., before we became Rosemont Seneca.

Wilson: Okay.

Walker: So we..,

Soline: Hmph hmph.

Walker: ...we may not even have had an entity at first but ah.., we split off when we were gonna do our...We have.., have ah.., our own lobbying shop and ah.., I wasn't part of the general partnership..., ah.., and just kind of right at the time when um.., ah.., the former President asked ah.., his dad to be ah.., running mate and he was really "anti" any sort of lobbying at all so...

Wilson: You're talkin' about President Obama.

Walker: Yeah.

Wilson: Okay.

Walker: And I was doing some maybe lobbying work for a small aerospace company.., A.., ANBC and they had their, you know, Jesuit people and.., and stuff and.., um.., we ended up having to drop a.., a lot if not all of the lobbying clients.

Wilson: Okay. Um.., so how... It.., it... I mean...

Soline: Hmph hmph.

Wilson: ...just to your general...

Walker: So we... I mean, um, I technically wasn't part of the.., the general partnership then.

Wilson: Okay. Gotcha. Um.., so whatta you think...

Walker: Hmph hmph.

Wilson: Like we start the beginning...,

Soline: Hmph hmph.

Wilson: ...they're kind of mid-administration with the.., the Obama Administration..,

Walker: Hmph hmph.

Wilson: ...do you think just the fact that we're gettin' towards the end, that's why Hunter started doin' stuff that was a lot closer to that lobbying line and.., than...

Walker: (Whispers). (Unintelligible).

Wilson: Is that just on the way out the door kind of the the Admini..., ah, the closing days of the Administration or... I mean or.., or.., it actually wasn't really closing, it was...

Soline: Yeah.

Wilson: ...kind of...

Walker: I think he was probably... Yeah. I mean..,

Soline: Hmph hmph. Hmph hmph. Hmph.

Walker: ...I mean he was.., he was..., I assume he was being paid by...you know, ah, Burisma and.., and maybe a few...

Soline: Hmph hmph.

Walker: ...other entities.

Wilson: Right.

Walker: Um...,

Soline: Hmph hmph.

Walker: Ah....

Soline: Hmph hmph. Hmph hmph.

Walker: ...but...

Soline: Hmph hmph.

Wilson: Do you think he was just like I.., I gotta make some money.

Walker: Yeah, I mean... Yeah, I know his people a lot but ah...,

Wilson: Right.

Walker: ...didn't know but ah... Yeah, I.., I..., I.., I know he had.., he had told me a few times that he was struggling, yes.

Wilson: Okay. Um..,

Walker: Oh, where...

Wilson: Hmph hmph.

Walker: ...or what but who even fucking knows?

Wilson: (Slight Laugh). Right.

Soline: Hmph hmph.

Wilson: Um.., Eudora Global, Jeff Cooper's entity, right?

Walker: Yep.

Wilson: Okay. Did anything... significant... Is that just ah.., solely owned by Jeff or...

Walker: Hmph hmph.

Wilson: ...was anybody else involved with Eudora?

Walker: Ah.., ah.., Hunter might have been a.., a piece of it..., um.., or one of his LLCs might have been a piece of it. I'm not.., I'm not positive.

Wilson: Okay.

Soline: Hmph hmph.

Wilson: Um..,

Soline: Hmph hmph.

Wilson: ...RSP Holdings.

Walker: Um, just from the Senate report, it looks like that might have been ah.., an entity kind of what ah.., ah.., Devon did with RSTP Capital...

Wilson: Okay.

Walker: ...but he might have done something like that with ah.., Jim Bulger's group out of ah.., Boston or somebody...

Wilson: Right. Okay.

Walker: ...but ah..,

Soline: Hmph hmph.

Wilson: Which would have been like Rosemont Seneca Thornton, right?

Soline: Hmph hmph.

Walker: Yeah. So.., but I don't truly know what Devon did or was tryin' to do but ah...,

Wilson: Okay.

Walker: ...um.., and I just found out, you know, recently. I.., I think that actually, ah.., Jim Bulger who actually I don't know.., but I think Eric told me that ah.., he was like...

Wilson: (Sighs).

Walker: What the fuck is..., is.., is Devon doin'...

Soline: Uh huh.

Walker: ...and ah...

Wilson: This was recently?

Walker: Yeah.

Wilson: Okay.

Walker: 'Cause I don't think that ah..., um.., Jim knew that he was using other.., he was using like other similar.....it looked like he was using other similar LLCs that he was involved with and then doing something real similar and ah..,

Wilson: Hmph hmph.

Walker: ...that he would make up in his name...,

Wilson: Okay. Um...,

Walker: ...which I'm sure that um.., you know, our fund would probably have, ah, um, some grievances there but ah..., I'm not sure what we can get out of it.

Wilson: Right. Um.., so RSP Investments?

Walker: Oh, I guess that was um.., ah.., the broker/dealer...

Wilson: Okay.

Walker: ...or... that's what Eric does now.

Wilson: Okay.

Walker: Yeah.

Wilson: Gotcha. And then Rosemont Seneca Partners...

Walker: That was kind of ah.., what we formed into out of Seneca when ah.., we started ah.., started trying to work with ah.., Chris Heinz and ah.., and.., and Devon...

Wilson: Okay.

Walker: ...and Chris ah.., Chris and Devon were at Rosemont, ah, Capital I believe and then I think we were, you know, hoping to do some, you know, business development work for some of their portfolio companies and ah.., I love Chris to death. I think he's a great guy and I think he just, ah, you know, if you're a billionaire, you lose interest in shit that's not.

Wilson: Gotcha. Um.., so as far as Devon.., I mean how.., how long have you known Devon?

Soline: Hmph hmph.

Wilson: When did you meet him?

Walker: You know when we.., when we first formed ah.., Rosemont Seneca was probably when I got to first know, ah, Devon...,

Wilson: Okay.

Walker: ...and um.., you know, Devon was um.., yeah, I don't know if.....Devon... I don't know exactly what Devon ah, has.., has done or is doing. Ah, sometimes he thinks he's clever.., sometimes I just think he's sloppy. Um, I don't know if he ever meant to do anything malicious or anything but ah.., ah..., you know, I.., I.., I liked Devon personally. I haven't talked to Devon in a long time.

Wilson: Uh huh.

Walker: I think he still works with...

Soline: Hmph hmph.

Walker: ...ah.., Jeff Cooper on some projects.

Wilson: Okay.

Walker: That's probably where his income's coming from is my ah.., guess...,

Wilson: Okay.

Walker: ...um..., but I haven't talked to... It's been...

Soline: Hmph hmph.

Walker: I think one of Jeff's partners "put me on" ah.., the phone with.., with Devon and he ah.. Two or three years ago and thought it'd be fun...

Wilson: Hmph hmph.

Walker: ...but...

Wilson: Yeah.

Walker: ...I don't know Devon like that.

Wilson: Okay.

Walker: I wouldn't say we.., he and I would go out and get drinks, order a dinner, but ah...,

Wilson: Okay. Um, so I mean when you said... Did... You think.., just think he operates a little "fast and loose" or...,

Soline: Hmph hmph.

Wilson: ...um..,

Walker: Ah, you know, I've never asked him about ah.., RSTP Capital, that's the one that probably directs something that was directly....

Wilson: Right.

Walker: ...affects our fund. Ah, I know he was with some Hawaiian entity but, you know, it was in an article that was more of ah.., um.., ah.., a right wing article.., so he didn't feel like he had to go out and correct it 'cause it wasn't mainstream, ah, media. If it ever did get to that, I think we would have to correct it. Probably have to see Devon is my guess...

Wilson: Right.

Walker: ...but I don't know what.., I don't know if money ever went to that account. It sounds like it probably did.., ah.., and, ah, but I don't really know what it was for. I know it was something with Hawaii.., in the State of Hawaii or somethin'...

Wilson: Okay.

Walker: ...like that but I.., I don't know.

Wilson: Okay. Um.., and then Rosemont Seneca advisors?

Walker: I don't know. I mean that was maybe somethin' Arlene was involved in also or...

Wilson: Arlene Bush?

Walker: Bush.

Wilson: Okay.

Walker: I guess they went to Rosemont Seneca Partners and there was Rosemont Seneca Advisors at the same time. I don't know whether.., I don't know. I mean I'd have to ask Eric to find out exact name.

Wilson: Okay. Um.., we talked about Technology Partners.

Walker: Yeah.

Wilson: Um.., and then did ah.., did you know anything about RSTP II Alpha or Bravo?

Soline: Hmph hmph.

Walker: Yes.

Wilson: Okay.

Soline: Hmph hmph.

Walker: Ah, I wasn't part of the.., the.., the GP of it but ah.., Alpha was ah..., um.., with ah..., I don't know whether that was um.., whether that was Council or whether they were both Council and one was something else but I think it was both, um, money, ah, like A & B Rounds with ah, ah.., worked with Goldman Sachs.., was probably the largest...

Soline: Hmph hmph.

Walker: ...investor and.., and one of 'em were goin' public but it was ah.., supposed to be a (Unintelligible) that a fund.., that we set up to ah, go into ah.., ah.., invest in and run Council.

Wilson: Okay.

Walker: The Council was a.., um.., genetic testing company that sold ah.., area genetics maybe a couple years ago.

Wilson: Okay. Um.., how 'bout Acaba International?

Walker: Never heard of it.

Wilson: Okay. And then, um...,

Soline: Hmph hmph.

Wilson: ...Rosemont Seneca Bohai?

Walker: That's ah..., that's ah.., the Bohai Harvest Fund and I'm.., I'm.., I.., I'm not involved with that but ah.., I think Eric was or is a little bit and ah.., um.., I know Hunter's puttin' money into it. I mean it.., he's receiving a founder and he said he was gonna settle ah.., with them. At least that's what I read in the.., the news but it's (Unintelligible).

Wilson: Okay. Um.., and then Rosemont Seneca Thornton obviously involved Jim Bulger, right?

Walker: Yeah.

Wilson: Do you know Jim Bulger well or little bit?

Walker: I don't think I ev.., ah.., ever been in... Yeah, I may have been on the phone with him once but...

Wilson: Okay.

Walker: ...he never.., he never really.., I don't think he was one of.., come down to D. C. and I wouldn't recognize him if we...,

Wilson: Okay.

Walker: ...if he walked in here.

Wilson: Um, so you...

: (Sighs).

Wilson: ...weren't involved with Bohai Harvest RST then?

Walker: Nah.

Wilson: Okay. Um.., did you know from anybody else like how um.., Hunter funded the capital for Bohai Harvest RST?

Walker: Ah.., I don't. I mean I.., I assume he had to ah, make quite a bit but I really don't. I don't know.

Wilson: Okay.

Walker: That may have been um.., I.., I bet it was like other work that he was doin' with ah, Devon but I.., I truly don't know where or what.

Wilson: Okay.

Walker: I'm sure Eric would know that.

Wilson: Um.., and it.., so you don't know how he might have made money off that or anything for Bohai Harvest RST?

Walker: I don't think he's made money off of it but maybe I'm wrong.

Wilson: Okay. And that's just from what you gather from others?

Walker: That's just what ah... Yeah.

Soline: Hmph hmph.

Walker: I mean Eric ah.., has.., has told me before that he met.., never made "a dime" off of it but I don't, ah, but that was probably a year and a half ago or somethin'.

Wilson: Okay. Um..,

Walker: I assume that if Bohai Harvest...

Soline: Hmph hmph.

Walker: ...wanted him out, they would just pay his capital costs back but...

Wilson: Right.

Walker: ...I don't know.

Wilson: Okay.

Walker: That's what we would have done.

Wilson: Right. (Background Noise). Um.., did you ever hear about ah, with the.., you know, the business deals or...

Soline: Hmph hmph.

Wilson: ...like for a one off. Did anybody "reach out" to you regarding um.., you know, people tryin' to come to the U. S. having passport or visa issues.., um..,

Walker: Um...,

Wilson: ...and needing help to like, you know, trying to "reach out" to somebody in the Government?

Walker: Ah, yeah, I mean, you know, if somebody would have come to us to do that, we would have, ah, we would have put 'em with somebody else that, you know, had...

Soline: Uh huh.

Walker: ...come from Customs or Immigration, ah..,

Wilson: Okay.

Walker: ...but it would have been... It's not something we could really do.

Wilson: Right. Um.., do you remember "reaching out" on anybody's behalf...

Soline: Right.

Wilson: ...for.., for that.., like to a former official like um.., um..., a guy by the name of John Sandweg? Do you know who that is?

Walker: Yeah, I know John.

Wilson: Okay. Did anybo... Like um, either...

Soline: Hmph hmph.

Wilson: ...for any of these business deals whether you were a part of them or not? Do you remember like having to "reach out?"

Walker: I mean I've.., I've..., there's..., anybody that has any sort of issue like that..,

Wilson: Right.

Walker: ...anybody that has um.., ah.., ah..., somebody called me about a issue the other day with their kids' passport. I just send everybody to.., to John.

Wilson: Okay. Um.., and then does he kind of run a f.., firm that deals with those types of issues or what does...

Walker: Yeah, he.., I think he did. Ah... He may be full-time at a.., at a law firm now though but...

Wilson: Okay.

Walker: ...I think he probably still has that other entity.., whatever..., set up. I mean ah.., I think he, um, does have a.., or did have a business around that, that was ah.., to.., to be uphold to..,

Soline: Hmph hmph.

Walker: ...to people like that I know...

Wilson: Right.

Walker: ...really what he does or how he does it and how frankly I think that everybody up..., I said it would be. I love John but I don't think he really follows-up 'cause he's got other business going on (slight laugh in voice – whispered voice) (Unintelligible).

Wilson: Gotcha. He's a busy guy. Doesn't... yeah. Okay. Um..,

Soline: I see.

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Walker: And then I met... He introduced me to... That's how I actually got to know James Gilliar...

Wilson: Okay.

Soline: Right.

Walker: ...and ah.., ah.., I started talking to James, ah.....just came up with some ideas of.....of what he could do to help and then ah.., um.., you know, [redacted]

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Wilson: So a... Like um.., just kind of in the similar vein as like the CEFC questions.....you're getting kind of this monthly payment...

Walker (Whispers). Yeah.

Wilson: ...um, and then sending it back out or..., I mean you're keeping a third for yourself and then doin' a third to James and a third to Hunter.

Walker: That's right.

Wilson: Um, you know..,

Soline: Hmph hmph.

Wilson: ...what was the thought...

Soline: (Sighs).

Wilson: ...process in having it come to you... I mean yeah..., obviously you signed the contract with...

Walker: Yeah.

Wilson: ...them so was that ah.., the.., like it'll just come in to me..,

Soline: (Whispers). Yeah.

Wilson: ...did Hunter prefer it...

Walker: Well...

Wilson: ...that way...,

Soline: Hmph hmph.

Wilson: ...did James prefer it that way?

Walker: It.., it just never would have made sense for... I mean it... James wouldn't be able to.., to really "carry the water" in the U. S. I mean...

Wilson: Right.

Walker: ...James was..., James was really effective but, you know, James to... Hunter um.., was pretty much....

Soline: Ah...

Walker: ...you know, if he was ever gonna be seen, ah, anywhere.....ah.., doing anything with the U. S. Government, he'd certainly be scrutinized although there wasn't a problem with it. It was probably just for scrutiny reasons.

Wilson: Right. Okay. Um.., so d... Is... So h... Did Hunter ever make any specific requests that he s..., ah... I mean he did..., did he.., that...

Soline: (Whispers). Yeah.

Wilson: ...you get it first and then you send it to me or...

Soline: Hmph hmph.

Wilson: ...was it just a group discussion...

Soline: Hmph hmph.

Wilson: ...as far as how the payments would be put out?

Walker: Um, it was just ah.., discussion um.., amongst the three of us that were involved.

Wilson: Okay.

Walker: I mean if there... I'm.., I've...,

Soline: Hmph hmph.

Walker: ...might have engaged some other people along.....the way for services and things like that but I don't.., don't know off....the top of my head.

Wilson: Okay. Um, did he ever ask to be paid directly...through this or anything or was he just fine with the set-up? He trusted you.., we're gonna do kind of the.., the right thing and send him his share of it.

Walker: Yeah, I don't think he ever asked.

Soline: Hmph hmph.

Walker: I don't think he ever asked.

Soline: Hmph hmph.

Wilson: Directly did he?

Walker: Yeah.

Wilson: Okay.

Walker: If.., if..., if he did...,

Soline: Hmph hmph.

Walker: ... I certainly didn't know about it.

Wilson: Okay. Um, did you have any written agreement between you, James and Hunter as far as when those funds come in how they would be distributed or...

Walker: Ah, with James I did. Ah, um, if I've... I.., I'm.., think was..., definitely could have been a handsh.., shake agreement with ah.., Hunter but I.., I don't think so.

Wilson: Okay.

Walker: I think I do have ah.., an agreement with him.

Wilson: Okay. Um...

Soline: You.., can you go through the payments? Just, okay, so...

Walker: Sure.

Soline: [redacted]

Walker: [redacted]

Soline: Okay, and it goes to which account, your...

Walker: Robinson Walker.

Soline: Okay. And then you divide it up between yourself. Is that your personal account?

Walker: Ah, yeah, I mean ah.., I...

Soline: And then what...

Walker: ...I'm sure that it might have..,

Soline: Hmph, hmph hmph.

Walker: ...my (Unintelligible) and my business account for a while but then I would go.., I would pay ah.....ah.., ah..,

Soline: Ah...

Walker: ...Hunter or ah.., a Hunter entity..,

Soline: Hmph hmph.

Walker: ...one of his LLCs...

Soline: Well...

Walker: ...and find out exactly which...

Soline: What is...Is it Owasco? Does that "ring a bell?"

Walker: Yeah.

Soline: Okay.

Walker: Most likely.

Soline: And what's Owasco?

Walker: Just ah.....ah.., and LLC that ah.., Hunter has.

Soline: Is that the same one at CF.., CEFC paid to?

Walker: Not certain but ah.., it would be likely.

Soline: Hmph hmph. Yeah. Is that who you would ah, issue the 1099 to..?

Walker: Yes.

Soline: ...Owasco?

Walker: Yes. Hmph hmph.

Soline: So not to him directly. But to one of his LLCs.

Walker: Yeah.

Wilson: Hmph hmph.

Soline: And then James.., where would the payment to James go to?

Walker: Um, I think it would go to EEIG but ah...,

Soline: Okay.

Walker: ...I'd have to check.

Soline: And what's EEIG?

Walker: Ah.., ah.., Energy...

Soline: (Sighs).

Walker: ...somethin', somethin' but it is James' company though.

Wilson: So it... European Energy and Infrastructure Group?

Walker: Yeah.

Wilson: Okay.

Soline: Hmph hmph.

Wilson: James Gilliar's company.

Soline: (Sighs). Yeah, yeah, yeah. Okay. And the..., and how are these payments made, wires or...

Walker: Wires.

Soline: Okay. And about how much do you think [redacted] paid you overall?

Walker: It was gonna be up to two million or 'til..., something like that or until...

Soline: Hmph hmph.

Walker: .. [redacted] ..., I don't think we got there but ah.., it was...

Soline: Hmph hmph.

Walker: ...um.., I'm not certain but that.., I don't think it ever got to the.., the like contract. I think it.., at one point.., he just said, ah, you know what, I..., um.., I'm done but ah.., you know, I've.., I've never lost contact. I still..,

Soline: And what years was the two million or close to the...

Wilson: Hmph hmph.

Walker: Um, it would have been probably mostly in sixteen...

Soline: Hmph hmph.

Walker: ...is my guess...

Soline: Hmph hmph.

Walker: ...or fifteen.

Soline: And.., and did you issue 1099s for sixteen and seventeen? It seems like it's two different ones, right?

Walker: Two different?

Soline: Well CFC.., CEFC was 2017. was 2016?

Wilson: Hmph hmph.

Walker: Oh yeah, so I.., I w..., probably wouldn't have.., I probably would have made 'em separate. Would imagine that. I don't know. I'll..,

Soline: Okay.

Walker: ...I'll have to look and see what exactly I could come up with if.., if... We get paid in seventeen, it would have been um.., combined I guess with CEFC.

Soline: And then these payments ended? Then all the payments with and CEFC ended before 2018? Right? Correct? Around there?

Walker: Yeah. I'm pretty sure that I received nothing... Nothing else was received from CEFC, ah, ah, after May 17 and ah.., ah, like pretty sure ... If there...,

Soline: Hmph hmph.

Walker: ...if there was something in 2018, I.., I.., I..., I doubt it though. I don't think so.

Soline: Hmph hmph.

Wilson: And ah.., from what I'm lookin' at...,

Walker: Hmph hmph.

Wilson: ...um.., it looks like...

Soline: Hmph hmph.

Wilson: ...wire transfers started from [redacted] to you.....around November of 15...

Walker: Okay.

Wilson: ...and then this (background noise) contract is um... That's ah.., that's another question that we kind of had like, um.....the payments start first.....and then this contract kind of goes into effect. Wa.., was that done like...

Walker: Oh no, I.., I mean my guess would be that it would be.., I could be more effective, ah, if I, ah, had the ability to.....approach people on your behalf as an owner.

Wilson: As an...

Soline: Hmph hmph.

Wilson: Okay. Gotcha. Okay. Um, so that didn't start 'til like sixteen is really when the.., the signed contract is being sent out in June of sixteen so...like by about.....the payments seemed to start like seven months prior, um, but.., and then it..., it.., the contract gets signed, um, um...

Walker: That seems weird but..., 'cause I didn't... Unless...

Soline: Hmph hmph.

Walker: So the contract was signed seven months after?

Wilson: Hmph hmph.

Walker: Maybe that.., that is like ah.., the newest or latest contract but I.., ah.., I would assume that I would have had...

Soline: Hmph hmph.

Wilson: A prior one?

Walker: ...before I would have got paid anything, yeah.

Wilson: Okay.

Soline: Hmph hmph.

Wilson: Just because of that's usually how [redacted] operates...like as far as or...

Walker: No, that would been...

Wilson: ...or you would have been...

Walker: ...how I would have had to have, ah, ah, had...

Wilson: You would have wanted somethin' formalized.

Walker: Yeah.

Wilson: Okay.

Walker: [redacted]

Soline: Hmph hmph.

Walker: I don't have an email anymore or I may have to document but ah...

Wilson: Okay.

Walker: ...she would have like everything for sure.

Wilson: Okay. Um.., in your... It looks like in your contract with EEIG.....with James, you were paying um.., you would pay one-third of gross receipts arising from the MOU so is that.., that's part of the James' "cut" I guess, right, to...for um.., the [redacted] money.

Walker: Okay. Yeah.

Wilson: Okay. Um.., and.., so if it's.., if payments started in November 2015, about when do you remember them ending?

Soline: (Sighs).

Wilson: Is that... I think it went to full life, right, like the.., to the 2.5?

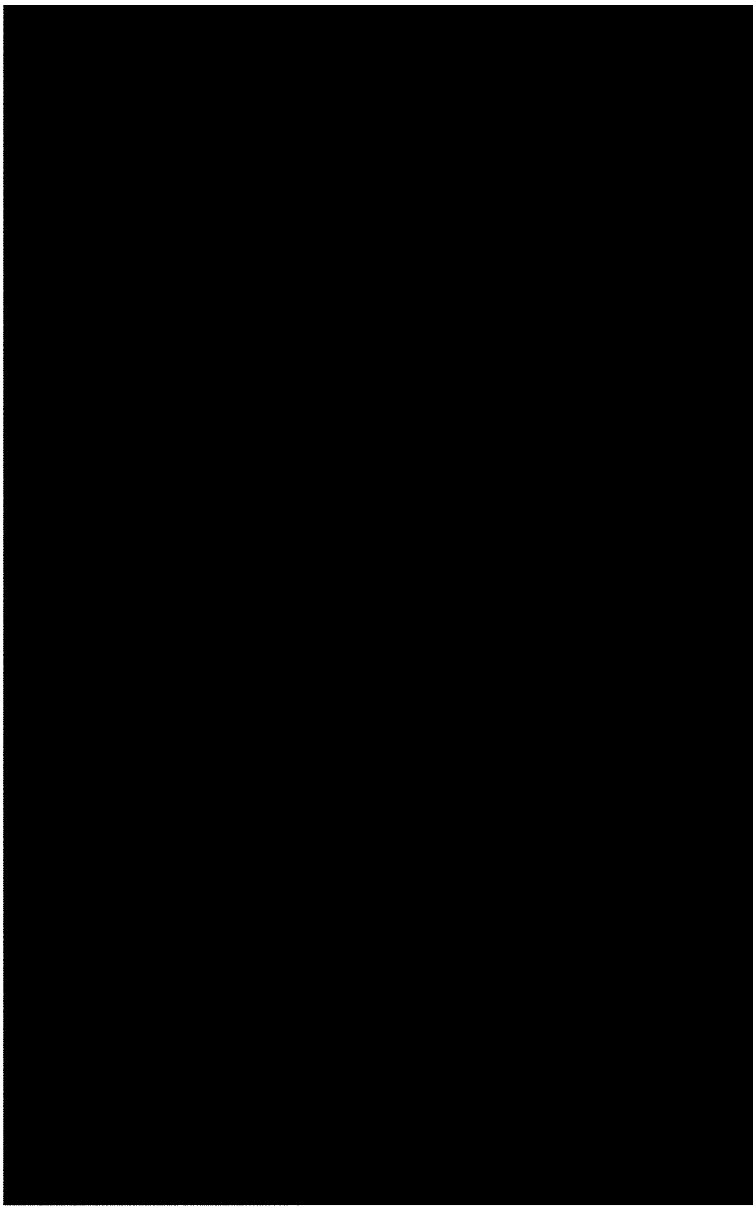
Walker: It did?

Wilson: Ah.., yeah, I believe so.

Walker: Well I didn't.....think so.....but ah.., um...

Wilson: Or two in change I would say.

Walker: Okay. And ah.., I would say and 2017's probably the....the last or the end of it.



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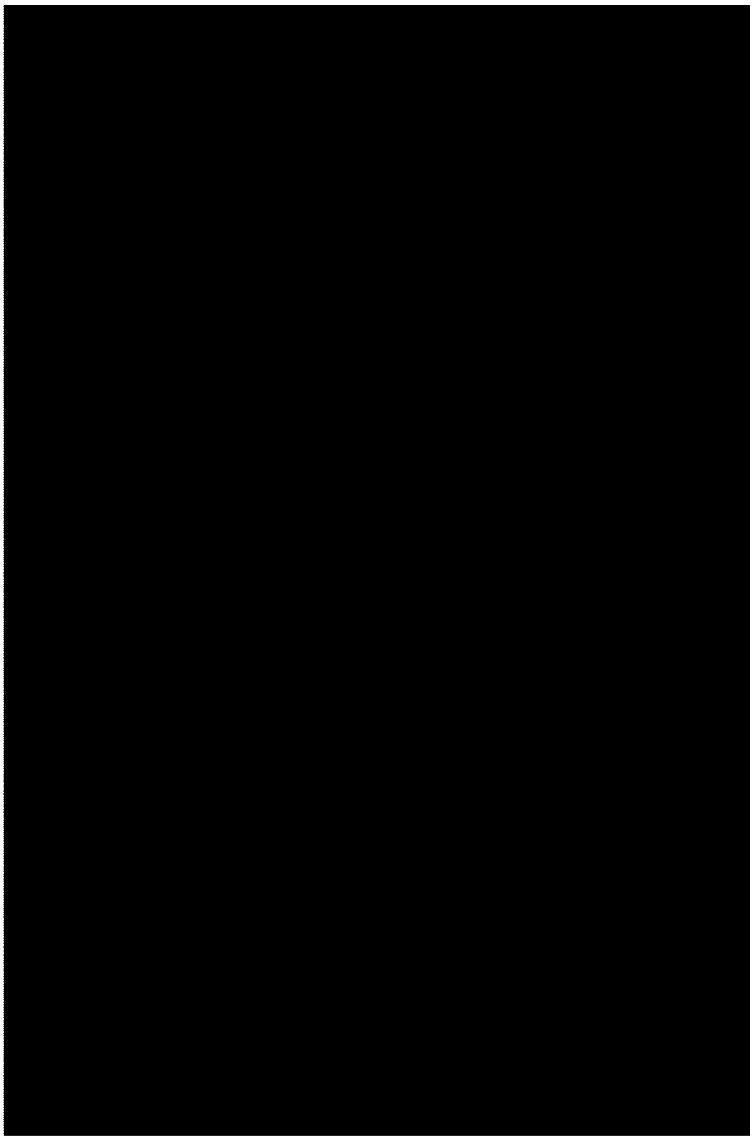
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Soline: Hmph hmph.

Walker: ...super intelligent and he is ah..,

Soline: Hmph hmph.

Walker: ...ah.., he was..,

Soline: Hmph hmph.

Walker: ...you know.., he was...

Soline: Hmph hmph.

Walker: ...as smart.., if not smarter than Beau but he just um.., you know, doing battle with some., some demons that I'm.., I certainly will never clearly understand, but ah, as far as putting together documents..., doing ah..., day-to-day outreach activities like that..., you know, I.., I would bring him in when I thought it was appropriate but...

Wilson: Right.

Walker: ...towards the end, I.., I.....probably ah.., I.., you know.....he was probably more hurt for.., hurtful than.., than.., than helpful so um.., was I capable of pulling back the money that I was giving to him?..probably.

Wilson: Hmph hmph.

Walker: Would it have been helpful to him in the long run?.., probably.., ah.., but at the time, that's not kind of how I was thinkin' and ah.., um..,

Wilson: Right. Um... Uh huh.

Soline: How much time... Like again, same questions..., CEFC. Like how much time do you think you, James and Hunter put in to the [redacted] deal?

Walker: I mean it was... It had ups and downs. I would say I spent ah.., um.., on.... [redacted] it was probably...

Soline: Hmph hmph.

Walker: ...less than, you know, twenty percent of my time on ah.., ah, the monthly basis. I was.., I was traveling a lot but ah.., um.., and going to Africa and things like that, that were..., um.., ah.., you know, maybe a quarter of my time. James..., that was probably the other half of his time. I think he.., he probably was talkin' to [redacted] twice a day I imagine.

(Small Pause).

Soline: Well ah, Hunter?

Walker: I would say he was more like... It's hard to say. I mean...

Soline: Hmph hmph.

Walker: ...maybe ten percent of his time.

Wilson: Um, I mean just goin' in ah, some further questions about [redacted]

Walker: Sure.

Wilson: [redacted]

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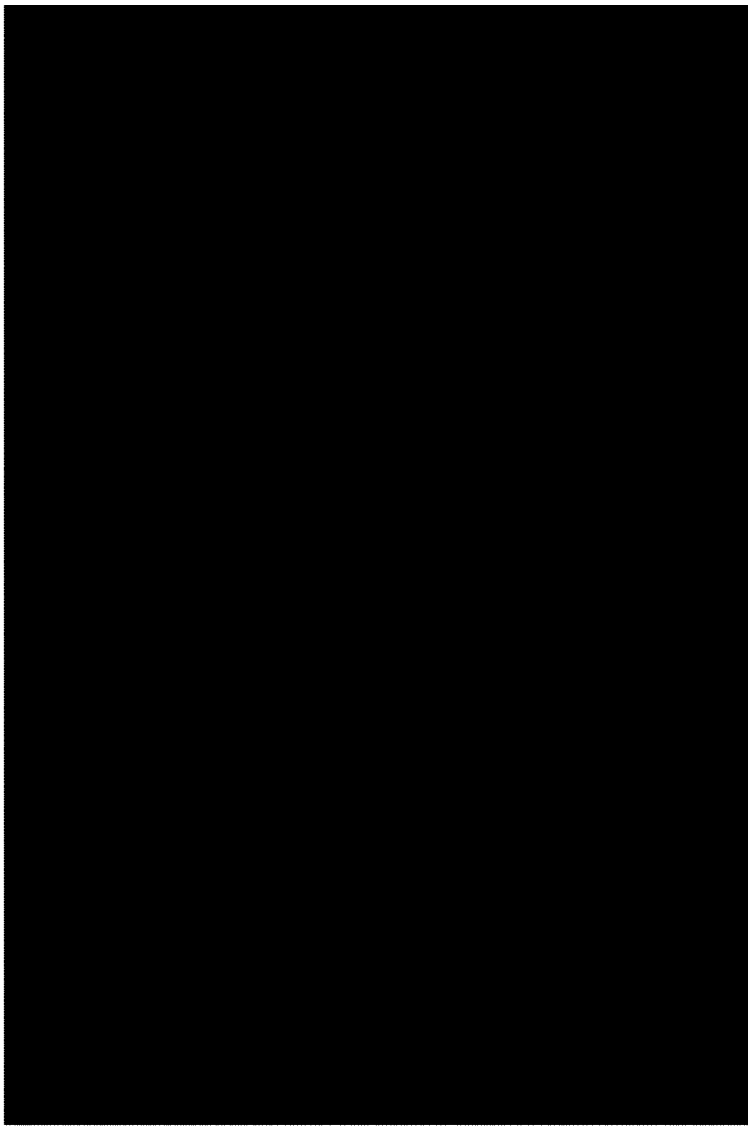
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Soline: (Laughs).

: (Makes an unintelligible sound).

: (Unintelligible).

(Background Noise. Walking Noise. They go back inside).

Wilson: Huh.

(Background Noise. The sound of a dog barking).

Walker: Thanks.

Wilson: (Unintelligible).

Soline: (Unintelligible).

Walker: Uh huh. (Unintelligible).

Wilson: Got a guard dog? (Laughs).

Walker: (Talking to dog). Come here.

(Dog barks).

Soline: I saw mini prints on the front (Unintelligible).

Soline: Uh huh.

Wilson: (Laughs).

Walker: Yeah.

Soline: Hmph hmph.

Wilson: (Unintelligible).

(Background Noise. Small Pause).

Walker: Here, ah, just make yourselves...

Wilson: Okay.

Walker: I'll.., I'll shut the door.

Wilson: Okay.

Soline: [redacted]

Wilson: [redacted]

Walker: [redacted]

Wilson: [redacted]

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Walker: [redacted]

Wilson: [redacted]

Soline: [redacted]

Wilson: [redacted]

Soline: [redacted]

Wilson: I swear we're in the "home stretch" here, okay? (Laughing). Yeah, um..., I know this is a lot. (The sound of papers being shuffled).

Walker: That's all right.

Wilson: Um..,

Soline: (Makes an unintelligible sound).

Wilson: Um.., as far as gifts that Hunter may have received from various business ventures, um... Um, are you ah.., a.., aware of like a watch he received from Ukraine at all?

Walker: Ah, nah.

Wilson: Okay.

Walker: I mean no, ah, wouldn't necessarily surprise me but I don't..,

Wilson: Right.

Walker: ...know.

Wilson: How 'bout a Porsche that was either from Kazakhstan or um.., Ukraine?

Walker: Yeah, I mean I know he had a Porsche.

Wilson: Okay.

Walker: I think Devon had one too at the same time.

Wilson: Okay.

Walker: I think they were...

Wilson: Did they mention that they were gifts?

Walker: Ah.., I don't know whether they were gifts or they were a payment for something but if they were gifts...

Wilson: Or payments. Doesn't mean...

Walker: Yeah, I don't know.

Wilson: Did um.... So you knew they had Porsches.

Walker: Yeah.

Wilson: You didn't know the or... Did you know the origin of the Porsches..., that they had come from the.., related to a business deal?

Walker: Somebody that ah.., like a guy named Neil Callahan that's a friend of ours...

Wilson: Uh huh.

Walker: ...that knew ah.., Devon might have ah.., or was maybe with ah.., ah, Devon in the front part of the um...,

Soline: Hmph hmph.

Walker: ...when he was at Burnham or somethin' like that.., might have said can you believe this but I never confronted...

Wilson: (Slight Laugh).

Walker: ...them about it.

Wilson: Okay. Um.., how 'bout any like, you know, crazy amounts of cash or something like that...

Soline: Hmph hmph.

Wilson: ...like in duffle bags or anything like that given to Hunter for...

Walker: Hmph hmph (no). The only thing there was... I mean this was a long time ago.....this was early on..., ah.., ah.., this crazy Indian group, um, wanted help.....with like in.....building an.....airport in Sri Lanka. They had.., they were like...

Soline: Hmph hmph.

Walker: ...from Chennai and they were both...,

Soline: They...

Walker: ...they were like...

Soline: Well...

Walker: ...Tamils also. They wanted to build this ah.., this airport and I never saw it but.....apparently, that little ah..., Amatov (phonetic) guy that I was telling you about...,

Wilson: Uh huh.

Walker: ...um.., they wanted to ah.., start paying us and ah.., ah.., and Amatov (phonetic) said okay..., they brought cash..., and I said well we're not gonna accept cash...

Wilson: Right. (Slight laugh in voice).

Walker: ...but they did.., um.., not ah.., engage in this and ah.., they ah.., um..,

Soline: Right.

Walker: ...just... They're like, you know..., I.., I think that he didn't wanna go through the Board.

Soline: Hmph hmph.

Walker: He wanted to... The CEO of his company wanted to handle it like that so I don't...

Wilson: Uh huh.

Walker: ...know anything else.

Wilson: Gotcha.

Walker: Yeah. We have so... That was the only crazy thing about that.

Wilson: Okay. Um..,

Soline: Hmph hmph. Hmph hmph.

Wilson: ...we talked about the diamond.....um...,

Walker: Yes.

Wilson: ...that, you know, you.., you heard about it but you didn't.....see it happen or anything like that...

Walker: No.

Wilson: ...from CEFC. Um...,

Walker: I would have wanted a piece of it.

Wilson: (Laughs). You and James, right?

Walker: Yeah.

Wilson: Um..,

Soline: Hmph hmph.

Wilson: ...an.., any others that you can think of that like gifts that are, you know, stuff that was given to him.....as part of business deals...

Soline: Hmph hmph.

Wilson: ...that would not have ended up anywhere?

Walker: No, I mean the..,

Soline: Hmph hmph.

Walker: ...that picture that was.., that we thought was like ah.., ah.., you know, worth a "gajillion" (sic) (phonetic) dollars and ended up being worth nothing, the painting

Wilson: Oh yeah, right.

Soline: Right.

Walker: Somebody else sent a painting one time but it was... Seriously, it was like ah.., something similar.., same thing.

Wilson: Okay. Um.., and then ah.., as far as loans, you said.., I think you said like you.., you've sent.., wired him fifty thousand dollars at one point...

Walker: I did.

Wilson: ...as a handshake loan that, you know, no documentation but you never.. he never.....paid back or...

Walker: I think that I ah.., the.., the way ah.., these types.. If I said it was (Unintelligible). I was like...

Soline: Hmph hmph.

Walker: ...please pay..., if he's not gonna pay this back then, ah, I'm.., I'm considering it, ah, the payment..I would.., or it might be fifty thousand dollars that I would just never see it again...,

Soline: Hmph hmph.

Walker: ...I don't know...,

Wilson: Okay.

Walker: ...but ah.., um.., I have that before that thing was.., was...

Wilson: Yeah.

Walker: ...it was a wire. He wasn't paying me cash or anything like that.

Wilson: Right.

Walker: Yeah.

Wilson: Um.., so when we're.... Ah.., who are you currently...

Walker: Yeah.

Wilson: ...employed by?

Walker: Ah.., Pilot Growth.

Wilson: Pilot Growth.

Walker: Yep.

Wilson: Okay. Um.., and then how 'bout are you still working with or for Cornerstone Government Affairs at all?

Walker: Ah.., I mean I'm.., I'm doing, you know, some development work...at like five grand a pop. That's probably my.., my main income is.

Wilson: Is Pilot Growth.

Walker: Um, correct.

Wilson: So like for Cornerstone, it's just like five grand a month or a job or, you know, like for consultation or something like that?

Walker: Ah, everybody that comes across or that I come across that needs Government Affairs help, I ah.., I.., I.., I give it to one specific person over at Cornerstone...

Wilson: Okay.

Walker: ...kind.., no matter what it is or.., or who it is and...

Wilson: Okay.

Walker: ...usually I'm.., I'm not involved at all but ah.., ah.., one is.....ah.., one was like the Cherokee Nation Business who I know the former...

Soline: Oh.

Walker: ...Attorney General I think's too amazing.

Wilson: Okay.

Walker: Ah, got a company named AMPC that I used to work for that.., that pays him and I.., I consult with ah.., you know, AMPC from time to time just as a friend 'cause the CEO's still a friend.., but I think he still hires ah, Cornerstone.

Wilson: Okay. And then who.., where's Cornerstone based out of?

Walker: Ah, D. C.

Wilson: Okay. And who...

Walker: They have..., they have like maybe ten or twenty State offices where it's ah.., if they're.., they I ah, D. C.

Wilson: Okay. And then who um.., who owns it?

Walker: Ah, it's owned by all the employees. Ah, it's.., it's ah..., employee owned...,

Wilson: Okay.

Walker: ...ah, now. It used to be.....ah..., I think it's always been that way frankly. It's um.., I think the two original principals were a guy named Jeff Ganella (phonetic) and a guy named, ah, Cam Croftman (phonetic). Ah, we were principals.

Wilson: Okay. Um.., and then when you..., do w..., decided...to send money to Hunter, like who told you which accounts to send it to.., whether it's his personal or Owasco.., like...

Walker: I'm gonna say it was usually ah.., Hunter.

Soline: Hmph hmph.

Wilson: Okay, directly. So it wasn't Eric or Joan, it was usually Hunter "reaching out" directly and saying hey, send this to...

Walker: Usually.

Wilson: Okay. Um.., do you know why he asked you to send fifty-nine thousand nine hundred dollars to his daughter's, Finnegan's.....bank account at one point? It was a USAA bank account that um.., um.., for.., and it was transferred from your LLC. Do you remember that?

Walker: No. Um.., I would have.., it would have been.., you know, money that I would have taken away from what I owed him...

Wilson: Okay.

Walker: ...ah.., and the reason he wanted it there, I.., I really don't know.

Wilson: Okay. I.., it's kind of an unu.., unusual request, right? (Slight laugh). I mean...

Walker: Yeah.

Wilson: ...did he.., do you know if he probably gave you that information or just gave you...

Soline: Hmph hmph.

Wilson: ...a routing number or did you know.., do you remember.....at the time like bein' like...

Walker: Ah, no, you know, ah, honestly, he and.., and.., and sometimes he used to think that um.....ah.., money that would come to ah..., ah.., Rosemont Seneca or...whatever the LLC that held that....

Wilson: Uh huh.

Walker: ...that ah.., I think he thought Eric would take it away and use it for other things and ah.., he didn't ah.., or he thought that ah.., that's what Eric was doing...

Wilson: Okay.

Walker: ...and so I.., um.., or maybe that was the..., ...the loan but I considered it money to him if I was thinkin' of tax purposes.

Wilson: Hmph hmph.

Walker: I wouldn't have let that go.

Wilson: So you think that would have been part of a larger 1099 that you would have sent him?

Walker: I'm certain of it 'cause I wouldn't have...

Wilson: Okay.

Walker: Or I would.., it would have been money that I have been docked him and so I would consider that part of a 1099...

Wilson: Okay.

Walker: ...for sure.

Wilson: Okay. Um.., did you ever pay any other...

Walker: That's tough ah..year,

Soline: Yep.

Walker: ...ah.., year um.., tryin' to figure out.

Wilson: Yeah.

Soline: Hmph hmph.

Wilson: I.., I can imagine. Um...

Walker: Yeah.

Soline: How did you keep track of things to (Unintelligible) books?

Walker: Um, yeah, I mean it was tough. I.., I.., I have an accountant in Little Rock..,

Soline: Hmph hmph.

Walker: ...but I usually just do it all myself and so I...

Soline: (Sighs).

Walker: ...I did work with ah.., with ah.., Joan, um, and Eric quite a bit, on, on tryin' to settle the books, especially for Hunter at the end of the year.

Soline: Right. Did you keep Quick Books or any type of...

Walker: Quick Books.

Soline: You did two Quick Books and then...

Walker: Yeah, maybe... I mean I don't know if I had Quick Books then but...

Soline: Hmph hmph.

Walker: ...I've..., I've certainly assumed.., knew shortly after that Quick Books was ah.., super helpful and...

Wilson: Yeah.

Walker: ...it's easier.

Soline: And did.., did you make the payments through Quick Books then?

Walker: I wouldn't have done that. It would have been just all wires...

Soline: Through your bank?

Walker: ...from.., from my bank.

Soline: And are you physically doing the wires or is it somebody else who's doing them?

Walker: I'm physically doing ...

Soline: Okay.

Walker: ...all the wires.

Soline: Okay. And who's your accountant?

Walker: Ah, Debbie Atkins, ah.., The Rock (phonetic), um, ah.., they just switched names from ah, their old name but ah...

Wilson: Is she (spells out) A-d-k-i-n-s or A-t?

Walker: Ah, A-t.

Soline: Okay.

Wilson: Okay.

Soline: Is that, that Thomas & Thomas?

Wilson: (Whispers). Yeah.

Walker: Ah, yeah.

Wilson: Okay.

Soline: And ah.., are you up to date on your filings?

Walker: Ah, no.

Soline: Okay. What haven't you filed?

Walker: Ah, last two years. I think ah..., ah.., eighteen and nineteen and ah.., um.., that's ah...,

Soline: Hmph hmph.

Walker: ...personal issue with my wife that ah...,

Wilson: Okay.

Walker: ...we're trying to work through.

Wilson: Okay. Gotcha.

Soline: Um.., confused just expand on that, a little bit. (Slight laugh).

Walker: Um.., wanna do it together. Ah.., she um.., um.....no, I don't wanna do her taxes for her and ah.., um.., I'm.., I'm cutting off my nose to spite my face but ah.., um.., I can't get her to do it.

Wilson: Okay.

Soline: So it's her income is the problem or it's...

Walker: It's ah.., her actually doing her taxes and ah.., and so we can get to Debbie.

Wilson: Okay, so sittin' down goin' through her expenses.., goin' through her books...,

Walker: Right.

Wilson: ...and... Okay. Gotcha.

Soline: Ah, what...

Walker: Hmph hmph.

Soline: Is she employed, as well?

Walker: She's self-employed. She's ah.., ah.....decorator and ah.., last couple of years have been pretty good and.., and busy years for her.

Wilson: Okay. So a lot to go through?

Walker: Yeah.

Wilson: Hmph hmph.

Walker: But ah.., we are.., um.., ah.., like.., like at least I.., I've been hoping that she would hire a few people but ah.....um....yea.....she's...uh..resisted...

Wilson: Did...

Walker: ...(Unintelligible).

Wilson: (Laughs).

Walker: (Unintelligible).

Soline: Hmph hmph.

Wilson: So...

Walker: Yeah.

Wilson: ...um... Okay, so that's ah... So she's kind of gotten overwhelmed by the influx of business...and.....needs to work on record keeping and updating everything...

Walker: Right.

Wilson: ...and.., so you get propped up...

Walker: And I hear from Debbie. Debbie's like I mean it's.., it's time.

Wilson: Hmph hmph.

Walker: I'm like I gotta get...

Soline: Yeah.

Wilson: Right.

Walker: I got it.

Wilson: Okay. Yeah...

Soline: Have you.., have.., have you guys made payments or ah, you (Unintelligible)?

Walker: Ah, in 18 and.., and 19.., I.., I.., I may have put it (Unintelligible). I'm.., I'm sure I'm behind.

Wilson: Okay.

Soline: Okay. And then as far as... So.., so we talked about CF..., EFC (CEFC). [redacted]

Walker: Yeah.

Soline: Um.., do you have any international accounts.., any accounts?

Wilson: Foreign bank accounts?

Walker: No.

Wilson: Okay.

Walker: No.

Soline: I mean you... So sometimes when people sign over and they're.., they're owner or director of a company. I mean were you a signer of an account when you became owner or director of a company?

Walker: Like at [redacted]

Soline: Yeah.

Walker: No. Um.., I wasn't.., I wasn't...

Soline: Uh huh.

Walker: If I was, that's news to me but I have never had a.., a.., a bank account outside the United States.

Soline: Okay. So.., so you never filed...an F BAR form? Are you familiar with the F Bar form?

Walker: What?

Soline: It's a form that you would file indicating that you have foreign bank accounts but you're saying...

Walker: Right.

Soline: ...you had no foreign bank accounts.

Walker: I have no foreign...

Wilson: Accounts.

Walker: ...accounts.

Soline: Or.., or.., or a signer on a foreign bank account?

Walker: I don't know how that would work but nobody was allowed to open up a bank account in my name or anything like that.

Wilson: Okay. And you don't recall.....as being [redacted] saying like as part of our ownership structure...

Soline: Uh huh.

Wilson: ...you now have signing authority on bank accounts so we need you to submit signature cards or, you know, sign off as the.., part of your duties with [redacted] you don't recall doing that or...

Soline: Okay.

Wilson: And.., and we're not insinuating that (slight laugh in voice) there is anything.

Walker: No, no.

Wilson: We're just asking.

Walker: I mean I.., I think that if ah...

Soline: (Sighs).

Walker: No. I mean if I.., ah.., ah.., the only... I d... I am not part of any bank accounts. If I am, that really sucks but I'm not.

Wilson: Okay. Ah, that's kind of a question we ask at..., we're askin' everybody.

Soline: Hmph hmph.

Wilson: (Slight laugh in voice). You know

Walker: Yeah.

Wilson: ...so... Um...

Soline: Um...

Wilson: You have somethin' else?

Soline: Yeah.

Wilson: Okay.

Soline: Before I forget, ah...,

Wilson: Yeah.

Soline: ...what's your phone number?

Walker: [redacted] (Unintelligible).

Soline: D. C. number, huh?

Wilson: Yes.

Walker: Yeah.

Soline: Okay. And that... Doe... Early on in the interview, you.., you.., you made a statement that Hunter Biden was lying...

Walker: Hmph hmph.

Soline: ...ah.., when... R.., r..., r.., real early on...

Wilson: Hmph hmph.

Walker: (Sighs).

Wilson: About...

Soline: Ah, just (Unintelligible)...

Walker: About Uncle Jim?

Soline: Yeah.

Walker: Uncle Jim just..., as..., his.., just test.., doesn't trust anything Uncle Jim says but ah..., ah.., with Hunter, um...,

Soline: Hmph hmph.

Walker: ...I don't know what I have been referred to but ah...

Wilson: Okay.

Soline: Okay. It was just a brief statement. I wasn't sure if you remembered.

Walker: No. When (Unintelligible).

Soline: (Unintelligible).

Wilson: Okay.

Walker: I may have been focused around Uncle Jim but if ah.., if not, ah, Hunter lying wasn't...

Soline: Hmph hmph.

Walker: ...ah..., anything out of the new usual when ah.., you know, in the kind of a state that he was in.

Wilson: Okay. Um.., how would you evaluate like Eric's trustworthiness?

Walker: Um.., you know, I had problems.., ah.....ah.., at first with ah..., Eric.

Soline: Hmph hmph.

Walker: Um...,

Wilson: (Coughs).

Walker: ...so I usually go to James and so...,

Wilson: Hmph hmph.

Soline: Right.

Walker: ...then one of the.., ah..., that we.., we.. we maybe had some tension in years past which was.., hopefully he has.., that it stopped but um.., (Unintelligible) ah..., Eric looks both ways before he crosses the street when there's no cars.

Wilson: (Sighs or whispers something unintelligible).

Walker: I mean Eric's..., as trustworthy as they be, as they can.

Wilson: Okay. Okay. Um.., just some.., some smaller payments that were made out, um, to Hunter's "people...,"

Soline: (Whispers). Uh huh.

Wilson: ...um..,

Soline: Hmph hmph.

Walker: He wanted me to send some money to I think it was Hallie or Hallie's sister and I was like look, I just, you know, this is coming from you...

Wilson: Right.

Walker: ...and this is not.., none of this is.....you know, this is.., this is.., this is "on your shoulders..," this is coming...

Wilson: Right.

Walker: ...from you.

Wilson: Right. So was that.., like again, would have been incorporated into like a 1099 that you're gonna send him eventually.

Walker: for Hunter.

Wilson: Okay. Um..,

Soline: Hmph hmph.

Walker: (Unintelligible)...

Wilson: ...did he say why he...

Walker: the Jim stuff was different than with the ah...,

Wilson: (Coughs).

Soline: ...that went to his bank (Unintelligible).

Wilson: Okay. Did um.., he say why he wanted you to send money to Hallie and Liz?

Soline: Hmph hmph.

Wilson: You know, the... No, um, I think that ah.., he thought he was ah.., gonna give money to Liz 'cause she was.....um.., you know, hurting and ah...,

Wilson: Okay.

Walker: ...or was having some financial issues, ah, with ah, Hallie I think that ah.....that..., just kind of seemed that maybe she was, you know..., hurting also...

Wilson: Okay.

Walker: ...and ah.....um.., I probably should have made that more or..., you know..., in writing on his shoulders but ah.., I probably didn't.

Wilson: Okay.

Walker: Probably didn't. I'm sure that ah.., I..., I 1099'd all that...

Wilson: Okay.

Walker: ...as it was coming today.

Wilson: So.., ah.., he didn't give you any reason.

Walker: Hmph hmph (no).

Wilson: He's just like hey man, can you help me out?

Walker: Yeah.

Wilson: I really wanna send...

Walker: Hmph hmph.

Wilson: ...like five thousand dollars to Liz..., I wanna send twenty-five and ten...

Walker: Yeah, I mean...,

Wilson: ...to Hallie.

Walker: ...ah, he knew that I.., I had money over time and that ah...,

Wilson: Right.

Walker: ...that was ah.., ah.., you know, I think technically, it was his money so um.., that's where he wanted me to send it.

Wilson: Okay. Um, do you know if he has foreign bank accounts?

Walker: I would seriously doubt it but I have no idea. Eric might know if ah.., if he did before, you know, they split up but since then, I have no idea.

Wilson: Okay.

Walker: I wouldn't think so but I've..., I don't know how he would..., how re... I..., you know, it's possible frankly...

Wilson: (Laughs).

Walker: ...with ah.., you know, with ah, the.., the Ukranian stuff and um.., and maybe with ah.., um.., you know, whatever he was doing...um, close to 2017, I don't know.

Wilson: Okay.

Walker: (Unintelligible), Eric would know.

Wilson: Okay.

Walker: It was spe... Er.., Eric would know if it was like 2018 and before I'm sure.

Wilson: Okay. And how 'bout um.., James Biden? Any knowledge of foreign bank accounts on him?

Walker: I have...

Wilson: Okay.

Walker: ...no idea.

Wilson: All right. Obviously, James Gilliar's gotta have foreign bank accounts, right?

Walker: He's got..,

Wilson: (Slight Laugh).

Walker: ...he's got..., I'm sure he does.

Wilson: Yeah.

Soline: Uh huh.

Wilson: Um...

Walker: Well I know he does.

Wilson: Yeah. Um.., so.., and then gettin' into.., and stop me if we've already covered some of this stuff, um, for the 1099s, it sounds like you were preparing them personally...,

Walker: Hmph hmph.

Wilson: ...right?

Soline: Hmph hmph.

Walker: I was having ah.....ah.., I mean I was having my accountant...

Soline: Hmph hmph.

Walker: I think they were actually being sent.....but I was the one...

Soline: Hmph hmph.

Walker: ...documenting and figuring out the money..., you know the.., from the wire transfers where it was going.., who it's going to and then.., ah.., so we calculated what the 1099s were.

Wilson: Okay.

Walker: After that (Unintelligible).

Wilson: And then how would they get specifically for Hunter to...were you sending them to his accountant, um, Bill Morgan, or are you giving them to Eric and Joan or how would they get from...

Walker: They were probably going straight to um.., Eric and Joan...

Wilson: Okay.

Walker: ...um.., at the um.., or the, you know, some address in Georgetown.

Wilson: Okay. Um..,

Soline: Hmph hmph.

Wilson: ...it looks like in...

Soline: (Unintelligible).

Wilson: ...March of 16, Joan sent you an email to ask if you're planning to issue a 1099 to Hunter for his 2015...

Soline: Hmph hmph.

Wilson: ...income.

Soline: Hmph hmph.

Wilson: Um, did you..., you.., do you think you issued that 1099 for 2015 income?

Walker: Yeah, I.., I think ah.., everything that ah.., ah.., I have sent to Hunter...

Soline: Hmph hmph.

Walker: ...was um.., 1099'd. Um, it might have been ah..., late when, you know, before you're... I think you're supposed to send...by a certain date but they.., they didn't...

Wilson: Right.

Walker: ...send to like ah...,

Wilson: Right.

Walker: ...now Debbie's.., Debbie's good about it..., tell anybody.

Soline: (Unintelligible).

Wilson: Gettin' on you.

Walker: Yeah.

Wilson: Hmph hmph. Okay.

Soline: How late are we talking?

Walker: I don't know. I mean it...

Soline: Say like... It was 2015.

Walker: There.., there might have been some, you know, I mean if could have been in.., in.., in 16 but whatever it.., it was...,

Soline: It is still in 16. Okay.

Wilson: Hmph hmph.

Walker: Yeah, she might have said can you ... You did this wrong. We need to.... Go 'head.

Soline: Right.

Walker: Send this for ah...,

Wilson: Yeah.

Walker: ...this year and I can't remember whether that was...

Soline: Hmph hmph.

Walker: ...for Hunter or somebody else but it wasn't ah...

Soline: Right.

Walker: They had a con..., I had a conversation like that with Debbie at some point.

Soline: Is it Adkins or Robinson?

Wilson: Hmph hmph.

Soline: Or are they the same?

Walker: Hey... No, ah..., it's Debbie, ah, Robinson.

Soline: Okay.

Walker: Debbie Adkins is ah, a banker in Lonoke, Arkansas, sorry.

Wilson: Okay, so Debbie Robinson is your accountant?

Walker: Debbie Robinson.

Wilson: Okay. Just wanna be clear on that. So Debbie Robinson...

Walker: The two Debbies. They talk to each other...

Wilson: (Laughs). Okay.

Soline: Yeah.

Wilson: One's a banker, one's a ah, accountant.

Walker: Yeah.

Wilson: Okay.

Soline: Right.

Wilson: So um...

Soline: So to.., to your knowledge, 1099 for 15, 16 and 17 were prepared for...

Wilson: Hunter.

Walker: They've all been prepared and they were with probably all prepared, ah, with my knowledge of the amount and but s.., prepared and sent by.....Debbie Robinson.

Wilson: Okay.

Soline: Okay. And it... So.., so.., just so you have knowledge ..1099s...one goes to the IRS...

Walker: Yeah.

Soline: ...and one goes to the payee. Hmph hmph.

Walker: Okay.

Soline: Um, so whose responsibility, to send it to the IRS and whose responsibility is to send it to payee?

Walker: I said ultimately, it was my responsibility but I think they.., they ultimately sent from.., Debbie Robinson.

Soline: Okay.

Wilson: (Sighs).

Walker: And Debbie.., Debbie was at...

Soline: Hmph hmph.

Walker: Before she was at Thomas & Thomas, I think they even know that they have somebody else before that.., that ah.., where she worked in Little Rock. I can't remember the name. That's where I first met Debbie.

Soline: Okay.

Walker: (Unintelligible) or first started working with her...

Soline: I.., is um.., Michael McDonald...,

Wilson: Hmph hmph.

Soline: ...is he part of it too or...

Walker: (Whispers). Yeah. (Small Pause). Part of the Doobie Brothers?.

Soline: No, I wasn't sure if you...

Walker: (Unintelligible).

Wilson: Uh huh. Yeah.

Soline: I (Unintelligible) point of contact to ah...

Walker: Ah, I never talked to a Mike McDonald but that may have been a.., a firm that she was...

Soline: Okay.

Walker: ...workin' with. It's possible...

Soline: Okay.

Walker: ...or the... It might have been.., it might have been the.., you know.., the.., the head of the (Unintelligible)...

Soline: Partner...

Wilson: Hmph hmph.

Walker: ...(Unintelligible).

Soline: But you've been dealin' with Debbie for how long?

Walker: Just since I've been in Little Rock so, um...,

Soline: (Sighs).

Walker: ...probably...fifteen.., no. I've never in ah, sixteen years, she probably did my fifteen taxes. That's my guess. That's my best guess.

Soline: I'll.., put that as an estimate. (Unintelligible). That's fine. (Slight laugh in voice).

Wilson: Um.., and it looks like you're talkin' with Joan again at the end of 17 about um.., Hunter's 2016 income that maybe there was another 1099 that was needed for.., to go back and do his taxes from 16. Um, does that sound about...

Walker: Hmph hmph.

Wilson: ...right to you?

Walker: Yeah, I mean I.., I still get stuff from them. I mean they were, ah, or Hunter was...,

Soline: Hmph hmph.

Walker: you know.., or ah.., our fund accountant...

Soline: Hmph hmph.

Walker: ...would say they don't know where to send...

Wilson: His current.., his stuff?

Walker: Yeah.

Wilson: Okay.

Walker: Yeah.

Soline: Yeah.

Walker: I've been.., I refer to Eric and...

Wilson: Hmph hmph.

Walker: ...we've had.., Eric figures it out.

Wilson: Okay.

Walker: Hmph hmph.

Soline: Let.., let me ask you this. So...

Walker: Yeah.

Soline: ...when you're computing the 1099, is there any payments going to Hunter or Hunter's businesses that would have it included in the 1099...

Wilson: Hmph hmph.

Soline: ...computation?

Walker: I mean I.., I...

Soline: Any reimbursements, travel expenses? Ah, is there any money that.., that's going to him that.., that shouldn't be in that 1099.. computation?

Walker: No, not that.., not that I'm aware of.

Soline: (In a lower voice). Okay.

Walker: I mean I would imagine...

Soline: Or did you.., did you like.., did you ever exclude...

Walker: Yeah.

Soline: To... Have you saw..., told that they have a settlement that you can issue a 1099 (Unintelligible) for the legal part...

Walker: Hmph hmph.

Soline: ...or.., or to.., or to.., to his daughters or to somebody else or...

Walker: No. I mean everything that I would have...

Soline: Hmph hmph.

Walker: ...sent...,

Soline: (Unintelligible).

Walker: ...I.., I would have...

Soline: Yeah.

Walker: ...that I thought was going to Hunter would have been going to.., ah.., I would have 1099'd him for that

Wilson: Um..

Walker: At least that was my intention even the stuff that went to Hallie or.. (Unintelligible)...

Soline: Hmph hmph. All right.

Walker: ...to...

Soline: Yeah.

Walker: ...like forward.

Wilson: Okay. Or Liz or...

Walker: Liz.

Wilson: Liz. Um..,

Soline: Hmph hmph.

Wilson: ...did he ever discuss these 1099s with you?

Walker: Ah, no, I mean it was really me and.., and Joan and sometimes Eric but...

Soline: Hmph hmph.

Walker: ...the three of us tryin' to, you know, I'm like hey man...

Wilson: Right.

Walker: ...help me out ...so yeah, I mean...

Wilson: Right.

Soline: (Whispers). Yeah.

Walker: ...never but we under agreement they pretty much handled the books for him and then, you know, at the.., at those late dates, ah, you know, it.., it.., it wasn't something you..., he was capable of doing right away.

Wilson: Okay. Um.., did he ever ask you.., was like hey dude, like can we just keep this one "off the books..."

Soline: Hmph hmph.

Wilson: ...like as far as a 1099? Do we really need to...

Soline: Hmph hmph.

Wilson: ...generate another 1099 to me for this income?

Walker: No.

Wilson: Okay.

Soline: Hmph hmph.

Wilson: Um.., do you know who Lunden Roberts is?

Walker: Well...

Wilson: In the news?

Walker: ...didn't but yeah.

Wilson: Okay. Did you ever know her through...

Soline: Hmph hmph.

Wilson: ...um.., him at all? Have you met hi.....her through him at all?

Walker: Ah, no.

Wilson: Okay.

Walker: I...

Wilson: That was...

Walker: When I heard he had a.., a.., a..., a.., child.....in Arkansas, I wasn't sure I believed it. I'm tryin' to believe it now...

Wilson: Right.

Walker: ...but ah...,

Soline: Hmph hmph.

Walker: Ah, no.

Wilson: Okay. Did you ever know her to be on payroll for him?

Walker: (Sighs). No. I mean I.., I.., I.., (slight laugh in voice).., I don't but if she was...,

Soline: Hmph hmph.

Walker: ...that's... I'm just assuming that would have been when Eric was there but ah.., that's...

Wilson: Okay.

Wilson: Um, how 'bout Hallie's...

Walker: She was on the payroll? (slight laugh)

Wilson: How 'bout Hallie or Liz being on payroll?

Walker: Haven't a clue.

Wilson: Okay.

Soline: (Whispers). Hmph hmph.

Wilson: Um.., did you know a person named...

Soline: Hmph hmph.

Wilson: ...Erin Straughter (phonetic) out of L. A.?

Walker: No. Never...

Wilson: Okay.

Walker: Man or woman? I don't know.

Wilson: Yeah, a female. (Spells out). E-r-i-n. Okay.

Walker: No.

Wilson: All right.

Soline: (Whispers). Uh huh.

Wilson: Um, and then how 'bout...

Soline: Ah...

Wilson: I... This probably towards, you know, I know.....you really haven't been associated with him in three years but um.., do you know...

Walker: (Unintelligible).

Wilson: ...Katie Dodge at all?

Walker: Yes.

Wilson: Okay. What can you tell me about Katie?

Walker: Ah..., Katie's great. Love Katie. Ah.., she worked at ah.....ah...the company then um.., she was kind of like a.., a.., like personal assistant...

Wilson: Okay.

Walker: ...and then um..,

Soline: Hmph hmph.

Walker: ...ah.., I think she came back in later and was trying to help...

Wilson: Hmph hmph.

Walker: ...him with taxes after I had left...

Wilson: Okay.

Walker: ...and ah.., that's..., somethin' to have like that. I literally don't know how to help you because I don't know...,

Wilson: (Slight Laugh).

Walker: ...you know, what...

Wilson: She was tryin' to pick up pieces kind of.

Walker: I think so.

Wilson: Okay.

Soline: (Whispers). (Unintelligible).

Walker: Hmph hmph.

Wilson: Was she on the level...

Walker: That was Eric and Joanie...

Wilson: Right.

Walker: ...had a (Unintelligible) also.

Wilson: And was she on the level of like a Joan or was she more of like a personal assis... Like Joan strikes me as like a executive management assistant...

Soline: Hmph hmph.

Wilson: ...and...

Walker: She and Joan were probably, you know...,

Wilson: Comparable?

Walker: Yeah.

Wilson: Okay.

Soline: Right.

Wilson: Gotcha.

Soline: Hmph hmph.

Wilson: All right. Um.., (whispers) all right.

(Background Noise).

(Pause).

Wilson: We talked about that. (Sighs). Um... Um, as far as um.., James Biden's entities, um, are you aware of JBB Senior Incorporated like that, that was his entity and then also Lion Hall Group? Did you know them to be his entities?

Walker: I.., I pretty..., I.., I think I only knew Lion Hall Group...

Wilson: Okay.

Walker: ...to...I.. I don't know the.., the other one "off the top of my head."

Wilson: Okay. Um.....all right.

(Pause).

Wilson: Yeah, I'm just tryin' to make sure we covered everything. Um..

(Background Noise).

(Pause).

Walker: All right. (Sighs). Are you ba..., are you based in D. C.?

Soline: Chicago.

Walker: Gotcha.

Soline: Yeah.

Wilson: Hmph hmph.

Soline: Okay.

Walker: So (Unintelligible) goin' slow so...

Soline: Yeah.

Walker: Ah, the market's soft.

Soline: (Laughs).

Walker: Yeah.

Wilson: Yeah.

Soline: (Laughs).

Walker: They'll be more for the holidays. (Laughing).

Wilson: Ah, you know what, I.., I apologize for not bringing this up sooner...It looks like there's a.., ah.., there is an unsecured promissory note.....that you worked out, um, with ah.., so this is from you to Eric in March of 17...

Walker: (Sighs).

Wilson: ...where um.., it looks like you're loaning..., borrower agrees to pay lender the total amount of ninety thousand dollars together with interest paid on the unpaid principal at the rate of zero percent. Um.., um...

Walker: Sent to me or to him?

Wilson: It's from you to Eric. Here, you can take a look at it and see it. If... I mean this might not have been executed or not...

Soline: Hmph hmph.

Wilson: ...but um.., it's...

Walker: Yeah.

(Background Noise. Small Pause).

Wilson: (Unintelligible).

Soline: Hmph hmph.

(Pause).

Soline: Ah...

Wilson: Think this may have been... (Loud Background Noise). (Small Pause). ...May 17.

(Loud Background Noise).

(Pause).

Wilson: Yeah, March of 2017.

Soline: Okay.

(Loud Background Noise).

(Small Pause).

Wilson: Nah.

Walker: I..., I don't know for sure but ah...,

Soline: (Unintelligible).

Walker: ...ah..., ah, Eric is ah.., pretty meticulous...

Wilson: (Slight Laugh).

Walker: ...and ah..,

Soline: Hmph hmph.

Walker: ...will know for sure this would... You know what? This may have been um..,

Soline: Hmph hmph.

Walker: ...ah..., right around his ah... It's possible since.....right around when he was being divorced.

Wilson: Okay.

Walker: Does that make sense?

Wilson: Yep.

Walker: And the.., the timing works out and ah.., I think he had to make a ah.., ah.., a large...

Soline: Hmph hmph.

Walker: ...payment to Kathleen at the.., to get it executed.

Wilson: Okay.

Walker: Ah, I don't know if.., if this ever happened or not but I..., I.., I think it was ah.., ah...If it was, I would have gotten paid back or I would have withheld money so I would have 1099'd it just to waive..., unless it was paid back.

Wilson: Okay. Um...

Walker: If you haven't talked to Eric...,

Soline: Hmph hmph.

Walker: ...he would...,

Soline: (Whispers). (Unintelligible).

Walker: ...Eric, ah, is.., is ah.., is super meticulous.

Wilson: Okay.

Soline: Hmph hmph.

Wilson: Um...

Walker: I think.., if this makes sense.., then he had to make a big, um, payment to.....um.., Kathleen.

Soline: Okay.

Wilson: Okay. I mean speaking of that, do you...,

Soline: (Whispers). (Unintelligible).

Wilson: ...do you think to some extent, like a lot of his...(Sighs). (Unintelligible). (Sighs).

Wilson: Um..., moving money around was trying to avoid um.., some of the.., the oversight that comes with...

Soline: Hmph hmph.

Wilson: ...releasing your financials during a divorce or um.., something to that extent?

Walker: Ah, I don't... I think that um.., you know, I think Kathleen ah.., you know, she could ah.., she could see things that I would transfer to his accounts...

Wilson: Right.

Walker: ...and ah.., I think she was...,

Soline: Hmph hmph.

Walker: ...she was pretty pissed but..,

Wilson: (Slight Laugh).

Walker: ...you know, I.., it.., it..., in my mind, it didn't fall on.., on me. I mean I..., I try not to (Unintelligible)...

Wilson: Sure, you're not wadin' into that.

Walker: ...open up with.., with Kathleen and.., and ah.., you know, we would have coffees and I would tell her, like, you know.....yeah.., probably.., probably too much that was happening with him personally but ah..,

Wilson: Hmph hmph.

Walker: ...never intentionally tried to hide anything from Kathleen...

Wilson: Right.

Soline: Hmph hmph.

Walker: ...plus she should or.., or would have been able to tell...I would imagine everything that he was receiving 'cause Eric wouldn't have allowed him to not do some.., or not put something on his taxes for...

Wilson: Right.

Walker: ...some of his friend.

Wilson: Eric wouldn't have wanted... Well he..., and you think Eric wouldn't have been.., wanted to be party to that anyway.

Walker: Right.

Wilson: Right.

Walker: Yeah.

Soline: Okay.

Wilson: Okay.

Walker: Eric wouldn't do well in prison.

Wilson: (Laughs).

Soline: Hmph hmph.

Wilson: Okay.

Walker: If ya'll had met him, you would know...,

Soline: (Whispers and/or a slight laugh in voice). Yeah, yeah.

Wilson: Okay.

Walker: You would laugh. He's a..,

Soline: (Whispers). Hmph hmph.

Walker: ...he's.., he's a good dude.

Wilson: Okay. Um..,

Soline: Hmph hmph.

Wilson: ...is there anything else you could think that we should know about? Um..,

Walker: You know...,

Wilson: (Sighs).

Walker: ...um.., no, but if ah.., you know, if there's something that doesn't come across as.., as right or factual, please, you know, feel free to...

Wilson: Right.

Walker: ...contact me directly and...

Soline: Appreciate that.

Wilson: Yeah. I mean I feel like you.., you're bein' pretty candid with us.

Walker: Ah, I'm not ansling (phonetic) (possibly mispronounces the word "answering").., hey, I'm not answering a lot of...

Soline: No.

Walker: ....mystery ah, calls...

Soline: Hmph hmph.

Walker: ...and I don't have voicemail because ah.., I still have reporters and stuff "reaching out" so...

Wilson: Okay.

Walker: ...you might wanna text me first so I can put you in there... (Slight laugh in voice).

Soline: Hmph hmph.

Wilson: Okay.

Soline: (Laughs).

Walker: ...so I'll answer.

Wilson: Okay.

Walker: Yeah, all right.

Wilson: Um..,

Soline: (Unintelligible).

Wilson: ...and vice versa. Like you have my cell phone number. Um.., I'd appreciate if you don't give it out to anybody..., (laughs)...,

Walker: No.

Wilson: ...um.., but um..,

Walker: (Laughs).

Wilson: ...um, if somethin' comes up and, you know, um, somethin' doesn't feel right or, you know..,

Walker: Hmph hmph.

Wilson: ...um.., ah.., you know, feel.., feel free to give me a call, okay, and um...,

Walker: Sure.

Wilson: ...and I know I'm just... I.., I.., were you expecting a knock on the door at some point in time I mean regards to all this or...

Walker: Honestly, ah, I.., I wasn't sure. I mean, you know, I've ah.., I've got um.., ah.., an attorney that I re.., retained in D. C.....and ah.., really to ah.., to handle the ah.., the.., the Senate investigation stuff which I.., I've only seen on email and it wasn't to me so ah.., um.., there's that and then ah.....ah.., I have a criminal attorney...

Soline: Hmph hmph.

Walker: ...that ah.., um.., that's really more about...,

Soline: Hmph hmph.

Walker: ...you know, I was in like Florida when um.., when Tony was...,

Soline: Hmph hmph.

Walker: ...ah, recording me and so there's some case law around it and we're.., the.., maybe um, you know, somethin' else but nothing.., you know, I didn't.., I.., I.., I didn't ah.., truly, ah, expect ya'll to show up and I'm fine with it.

Wilson: Okay. And I'm sorry..,

Soline: Uh huh.

Wilson: ...you know, you...

Walker: That's all right.

Wilson: It sounds like this is a busy time of year for you and we...,

Walker: Uh huh.

Wilson: ...interrupted your day...

Soline: Absolutely.

Wilson: ...quite a lot.

Soline: (Sighs). (Unintelligible).

Wilson: No, I get it. Um..,

Walker: Hmph hmph.

Wilson: ...but it.., there's um..,

Walker: Hmph hmph.

Wilson: You're not... I mean if it.., if it makes you feel any better, you're not.., you're definitely not the only person being talked to...

Walker: (Slight Laugh). I understand.

Wilson: ...today. So ah, there's.., there's a bunch of us out like talkin' to people today...

Walker: Okay.

Wilson: ..so um..,

Soline: (Whispers). Yeah, yeah, yeah.

Wilson: ...and, like I said..,

Walker: Hmph hmph.

Wilson: ...with what happened to you, you know, in the media..,

Soline: (Whispers). Yeah.

Wilson: ...our preference would have been to come out and talk to...

Soline: Hmph hmph.

Wilson: ...a lot sooner but...

Walker: Yeah.

Wilson: ...because of where we were...

Soline: It's like why doin' that?

Wilson: Yeah.

Soline: Yeah.

Wilson: But where we were in the election too...,

Walker: Yeah, I mean I was...

Wilson: ...we were prohibited from...

Walker: ...thinkin' about just the way that Tony handled things.., that I was like you know what? Maybe um.., I br.., be preemptive and ah.., come...

Soline: Hmph hmph.

Walker: ...ah..,

Wilson: Right.

Walker: "...reach out" but um.., I just ah.., I don't want.., and.., ah.., especially before the election, I didn't want to be a story. If I would have engaged with ah.., you know, Tucker Carlson's producer...,

Wilson: (Slight laugh).

Walker: ...for Christ sakes...,

Wilson: Right.

Walker: ...who's fucking wife was the first person to see my child when she was born.., that's another story.

Soline: Oh really? (Slight laugh in voice).

Wilson: Oh wow.

Walker: Yeah.

Soline: (Laughs).

Walker: And so...

Soline: Irony.

Walker: ...I'm a...,

Soline: I hear you.

Walker: ...I'm still...

Wilson: Hmph hmph.

Walker: ...a little bitter but I just didn't... You know, the advice I was getting is you're just gonna make it a story now...

Wilson: Right.

Walker: ...and ah.., I still feel that way but ah.., you know, eventually I have to...

Soline: Hmph hmph.

Walker: ...probably sit down...

Soline: Hmph hmph.

Walker: ...with The Wallstreet Journal and...

Soline: Uh huh.

Walker: ...walk through exactly what I think happened and...

Soline: Hmph hmph.

Wilson: Okay.

Walker: ...what transpired. We'll see.

Soline: (Whispers and/or sighs). (Unintelligible).

Wilson: And.., like I said..,

Soline: Uh huh.

Wilson: ...I can't advise you on that. I mean our probably our preference would be that you're not going to the media any time...

Walker: Okay.

Wilson: ...in the immediate future, um...,

Walker: No, I.., I.., the only thing I'd go to the media about would be....

Soline: Hmph hmph.

Walker: Well, unless you don't think it's a good idea.., but ah.., it's.., it's.., it's kind of how it all "shook out..."

Wilson: Okay.

Walker: ...at the end but...

Wilson: Okay.

Walker: ...I won't. (Unintelligible).

Wilson: Okay.

Walker: (Laughs).

Wilson: Um...,

Soline: Hmph hmph.

Wilson: ...because like it's, you know, I have um.., a subpoena for you just for records, um, and it's related to the LLC. Um, I mean some of these you can have your accountant produce, um...,

Walker: Hmph hmph.

Wilson: ...like as far as the 1099s.., like stuff like that but...

Soline: (Whispers). Unintelligible).

Wilson: ...there's one... Like for you, if you have personal records that um.., and then...

Soline: (Whispers). Yeah.

Wilson: ...one for the L.., your Robinson Walker LLC so I mean it's...

Wilson: Okay.

Wilson: ...it's right there. It's pretty self-explanatory.

Walker: Okay.

Wilson: Um.., if you have any questions, there's.., um.., you know, and you might ah.., you know..., wanna talk to your attorney since you already have a retainer done, um, if you wanna go through some of that with them but um..,

Walker: Okay.

Soline: (Sighs or says something that is Unintelligible).

Wilson: ...um... Any.., any questions you have for me at this point? (Sighs).

Walker: Ah, no, um...,

Soline: Hmph hmph. (Unintelligible).

Walker: ...the subpoena is for specific documents.

Wilson: Right. It'll spell it all out like...(Takes a breath).

Wilson: So it might say like um..., any interactions...

Soline: Uh huh.

Wilson: ...like paperwork you have between...

Soline: (Whispers). Yeah.

Wilson: ...yourself and Owasco PC...

Walker: Okay.

Wilson: ...or um.., so it.., it.., it lists a bunch of entities. Um, a lot of them, you know, like but ah.., we talked about today are gonna be like just N/A, N/A, N/A but...

Soline: (Whispers). Yeah.

Wilson: ...you'll see it in there and um.., and your attorney'll...

Soline: (Whispers). Hmph hmph.

Wilson: ...definitely be able to explain it to you. Um...,

Walker: Okay.

Wilson: ...um.., anything else?

Walker: No.

Wilson: Okay. Um..,

Soline: (Whispers). (Unintelligible).

Wilson: ...again, I have... Gosh, it's..., it's...

Soline: Yeah.

Wilson: ...2:07 so I g..., I really appreciate you taking the time to...

Walker: You're welcome.

Wilson: ...to.., to talk with us. Um..,

Soline: Hmph hmph.

Walker: You want this card ready so you're just like (Unintelligible)?

Wilson: Yeah.

Soline: You're fine with (Unintelligible)? Um...

Wilson: All right.

Soline: (Unintelligible).

Walker: Ah, that's not what I was.., you know, "heads or tails" of it...

Wilson: Okay.

Walker: ...but ah...,

Soline: But usually, there's a date on there that you have to respond by...

Walker: Yeah.

Wilson: Right.

Soline: ...but ah..,

Walker: Hmph hmph.

Soline: ...call the number....,

Wilson: Yeah.

Soline: ...prior to that date...

Walker: Right. Yeah.

Soline: (Unintelligible).

Wilson: Yeah...,

Soline: So...

Wilson: ...and they get an extension, um...,

Walker: Hmph hmph.

Wilson: ...which happens all the time.

Walker: Okay.

Soline: Hmph hmph.

Walker: David Weiss is from...

Wilson: He's the U. S. Attorney for the S.., for the State of Delaware.

Walker: Okay. All right.

(Background Noise).

(Small Pause).

Walker: Do I need a.., a local attorney. I don't know. This was maybe tough for you guys, I know, but ah..,

Walker: Hmph hmph.

Soline: And we couldn't advise one way or the other...

Wilson: Right.

Walker: Yeah.

Soline: What.., what.., what even State to go to let alone if an attorney is needed.

Wilson: Right.

Walker: All right.

(Pause).

Wilson: (Unintelligible).

Soline: This is basically gonna be a coversheet explaining it and there's gonna be a subpoena, itself, and it's gonna...

Walker: Hmph hmph.

Soline: ...reference what items are needed.

Walker: Hmph hmph.

Soline: Usually says any and all related to these parties.

Walker: So... Okay. The ah... Henry Zhao. Anyway, it..., the.., re.., regardless...,

Soline: (Whispers). Okay.

Walker: ...a lot of...

Soline: (Sniffs).

Walker: ... email I don't have privy to but ah.., if it was.., if things were on my email, how do I go about that?

Soline: And um.., I mean some people ah...

Walker: It's like ours to keep.

Wilson: Okay.

Soline: ...some people may want to.., to put all to.., into the files, some people print 'em.

Wilson: Yeah.

Soline: Um, I just seen...

Wilson: Well what I...

Soline: ...electronic could be easier or...

Wilson: Like um...

Wilson: Right.

Wilson: Like RSTP though that I don't have access to.

Wilson: Well if you..., I mean if you don't have control or access to it, then...

Wilson: It's not my gig I guess.

Wilson: Tha..., it's in... Right. Then it..,

Soline: Yeah.

Wilson: ...it'll fall to somebody else to provide...

Soline: Hmph hmph.

Wilson: ...those emails so like if...,

Soline: (Whispers). Yeah.

Wilson: ...um, like if Eric still has access to that or whomever has access to it so I mean you can only provide what you can provide.

Walker: Okay.

Wilson: Um, so um, um, and obviously... I mean...

Walker: (Sighs).

Wilson: ...you're a smart guy. I know..., you like...

Walker: (Sighs).

Wilson: If somethin's unflattering or something's like, you know, to you or just a.., a good friend..,

Soline: Yeah.

Wilson: ...I mean you don't wanna get rid of anything because if...

Soline: Hmph hmph.

Wilson: ...somebody else is providing something and that.., you know, that just..., that you can get yourself in trouble that way so um...

Soline: Hmph hmph.

Walker: So if I showed like naked pictures of somebody to..,

Soline: (Unintelligible).

Walker: ...to Eric I still have to include it...

Wilson: (Slight laugh in voice). Yeah, it's.., it would be...

Walker: O...,

Soline: Hmph hmph.

Walker: I wouldn't show it to Eric.

Wilson: (Laughs).

Soline: Hmph hmph.

Wilson: Okay. All right.

Soline: All right.

Walker: What time is it?

Wilson: Ah, it is ah, 2:10.

Soline: Uh huh.

Walker: Thank you. What time are you gonna say you goin' to a meeting?

Wilson: Right.

Soline: (Unintelligible) o'clock.

Walker: Hopefully.

Wilson: Yeah, I hope you do. We just didn't make you work ah.., (laughs).., all into the evening tonight because you ah...,

Walker: That's cool.

Wilson: ...gotta cover up..., oh..., you know..,

Soline: Yeah.

Wilson: ...for lost time.

Soline: Hmph hmph.

Walker: That's cool.

Soline: All right. (Unintelligible).

Wilson: Uh huh.

Walker: That's all right.

Wilson: (Laughs).

Walker: (Unintelligible).

Wilson: And you can tell you're married to an interior designer.

Soline: Hmph hmph.

Wilson: Yeah.

Walker: (Unintelligible).

(Laughter).

Wilson: It's gorgeous and it...

Walker: Thanks.

Wilson: ...looks like somethin' out of a catalog. (Slight Laugh).

Soline: (Whispers). Right.

Walker: Um, she's been published a few times...

Wilson: Hmph hmph.

Walker: ...with ah, her old partner in Dallas but ah..., it's been a while.

Wilson: Okay.

(Squeaking noise from a door in background).

Wilson: Um.., and tell her we said thank you, as well, ah, yeah.

Soline: Yeah.

Wilson: Ah, yeah. Appreciate it.

Walker: All right.

Wilson: Okay.

Walker: Nice to meet you guys.

Soline: Yeah, thank you.

Wilson: Thanks Rob.

Soline: (Unintelligible).

Wilson: (Unintelligible) in town tonight?

Soline: Yeah.

Wilson: Ah, yeah.

Soline: (Unintelligible) good outdoor restaurants?

Wilson: (Laughs).

Walker: Um, so..,

Soline: some are still closed. I was lookin'.., like that Sonny Steakhouse?

Walker: Sonny Williams...Yeah.

Soline: Hmph hmph.

Walker: They still have an outdoor. Now there is a Doe's, um, and ah.., it's the... The original Doe's is in Greenville and it's famous...

Soline: Yeah.

Wilson: Hmph.

Walker: ...and this Doe's is like ah.., you know, has a lot of history.., a lot of political history.

Soline: Okay.

Walker: A lot of ah.., President Clinton visits and ah..,

Soline: Hmph hmph.

Walker: ...they have ah.., and they won't be busy tonight but before you go, ah, just call and you wanna get ah.., ah.., the porter house...

Wilson: Okay.

Walker: ...and just get one...

Wilson: Hmph hmph.

Walker: ...and it's...

Soline: (Laughs).

Walker: ...(Unintelligible)...

Soline: He's.., he's (Unintelligible)...

Wilson: Right. Yeah.

Soline: ...(Unintelligible).

Wilson: (Laughs).

Soline: No.

Wilson: (Laughing).

Soline: (Laughing).

Walker: (Unintelligible).

Wilson: Yeah.

Soline: (Slight Laugh).

Walker: This..., but you gotta reserve it and it's not on...

Wilson: Okay.

Walker: ...the menu so...

Wilson: Okay.

Walker: ...ah..,

Wilson: Uh huh.

Walker: ...I would call them and that's downtown. As far as downtown, besides, ah, Samantha's that... Samantha's is good and it's...

Soline: Yep.

Walker: ...more...,

Soline: Yep.

Walker: ...you know, you know, American mainstream..,

Wilson: Yeah.

Walker: ...it's good and it's on Main Street not too far away but...,

Wilson: Yeah.

Soline: That's where you got...

Walker: ...but Doe's is ah.., pretty iconic. It's a "hole in the wall."

Wilson: Okay.

Walker: Ah, but ah, the only thing (Unintelligible) Delta qualities. They're pretty fantastic...,

Wilson: Okay.

Walker: ...and then ah.., that's just some appetizer...,

Wilson: Hmph hmph.

Walker: ...ah.., and ah.., you know, I think they just have a.., a beer with... Everybody, for some reason, when they go there, they drink Jack and...

Wilson: Hmph hmph.

Walker: ...Diet Coke.

Wilson: (Laughs).

Walker: It doesn't matter who it is...,

Wilson: (Laughs).

Walker: ...b you...

Wilson: Okay.

Walker: ...have to call ahead.

Wilson: Okay.

Soline: (Laughs).

Wilson: All right. Good to know.

Soline: Thanks.

Walker: See ya.

Wilson: Thanks Rob.

Walker: Yeah.

Soline: Hmph hmph.

(Background Noise. Walking Noise).

(Pause).

(Cuts off).

(END).

EXHIBIT 402

FEDERAL BUREAU OF INVESTIGATION

OFFICIAL RECORD
Document participants have digitally signed. All signatures have been verified by a certified FBI information system.

Date of entry 02/22/2022

John Robinson Walker (Walker), [redacted], date of birth [redacted], was interviewed at the law offices of DLA Piper, 500 Eighth Street, NW, Washington, DC 20004. Walker was accompanied by his attorneys, Edward McAndrew and Evan North. Assistant U.S. Attorney Lesley Wolf, Attorney Mark Daly with the U.S. Department of Justice, Tax Division, Trial Attorney Matthew McKenzie with the U.S. Department of Justice, National Security Division, Special Agent (SA) Joseph Ziegler, Internal Revenue Service - Criminal Investigation, SA [redacted]Dzielak and Forensic Accountant [redacted] Hoffman of the FBI, were present for the interview. Prior to starting the interview, Walker was advised of his requirement to be truthful when answering questions per Title 18 U.S.C. 1001. After being advised of the identities of the interviewers and the nature of the interview, Walker voluntarily provided the following information:

Walker attended the University of Arkansas, graduating in 1996 or 1997 with a Bachelor of Science degree in Business Administration. He does not have any professional licenses, but he had a secret clearance with the U.S. government. Walker did perform some volunteer work for the Clinton-Gore campaign. After graduation he worked for the real estate company Lindsey and Associates, then worked for a development company near Fort Worth, TX. Walker worked on the Clinton campaign in 1996 while finishing up college. Walker worked for the public affairs company Shandwick on a project for the steel industry. Walker worked for the Democratic National Committee for about a year, then worked in the Clinton administration as an appointee to Secretary of Transportation Rodney Slater. He worked for Federal Aviation Administration (FAA) Administrator, Jane Garvey during the Bush administration. Walker then became a lobbyist for ANPC (Advanced Navigation and Positioning Corporation), doing all of their government affairs work. He then worked for the lobbying firm Oldaker, Biden, and Belair (Oldaker) for six months before Joseph Biden (Biden) ran for vice president. Walker noted he also worked for Wesley Clark's presidential campaign in 2004.

Walker joined a lobbying firm started by Hunter Biden (RHB) and Eric Schwerin (Schwerin), Rosemont Government Affairs (RGA), six months before Biden was asked by Barack Obama to be his running-mate. Obama was very much

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against lobbyists at the time so RGA dropped all of their clients and did little work for six months. RGA then started working with Chris Heinz's (Heinz) fund named Rosemont, as he needed help with business development. Walker, RHB, and Schwerin decided to join businesses with Heinz and Devon Archer (Archer) to form Rosemont Seneca Technology Partners, a technology investment fund. Not long after, RHB tested positive for cocaine while in the Navy, so he was dropped from the firm; the firm was renamed RSTP. Archer was also "in the news", likely due to his indictment, so he was dropped as well; the firm was renamed Pilot Growth (Pilot). Even though RHB was still vested in RSTP, RHB was no longer an active part of the firm; his equity in RSTP was not bought out by the other partners. RHB was "pissed", but he agreed to leave; Walker noted the firm had little value at the time.

Walker met RHB when Walker was with the U.S. Department of Transportation (DOT) and RHB was an appointee with the U.S. Department of Commerce (DOC). The DOT did a lot of work with the DOC at that time, so their paths crossed often. Walker met Schwerin around the same time; Schwerin was in the Office of Business Liaison. Walker's relationship with RHB and Schwerin was mostly social, but some work was involved. Walker never signed a contract with Oldaker when he worked for them. He does not recall knowing if RHB had any financial problems at the time. Walker understood Schwerin as someone who "kept him (RHB) organized", as he was in charge of cash flow, contracts, and scheduling. Throughout their (RHB and Schwerin's) relationship, Walker understood Schwerin to be the organizer. RHB was more responsible for the business development side of the business and Schwerin was responsible for the operations and administration side of the business.

Walker was not involved with Rosemont Realty, but he may have introduced a project to them. Walker does not know the names Alex Kotlarsky or Vitaly Pruss. He would often shake hands with people who came into the office, but that was the extent of interaction Walker had with them. Walker recalls finding out that RHB was appointed to the board of directors of Burisma; he is not sure how or when, but believed he likely found out from Schwerin. Walker does not recall knowing and/ or discussing RHB's compensation for the position with Burisma nor how he was paid. He assumes it was through Rosemont Seneca but then stated that he did not know. Walker is familiar with RHB's entity Owasco P.C. He had no understanding of the difference between Rosemont Seneca and Owasco. Walker is familiar with Rosemont Seneca Bohai (RSB); he believes it was created with a Chinese fund. He is aware that RHB and Archer were involved with RSB, but Walker is unsure if Schwerin was involved with RSB. Walker was never asked to join RSB or Bohai Harvest. Walker moved out of the Rosemont Seneca offices shortly after RHB tested positive for cocaine, likely in late 2014. Walker moved back to Little Rock

soon after. RHB's office was located at 1010 Wisconsin Ave. Walker would go to the office daily. Schwerin, Joan Mayer, Katie Dodge, Annemarie Person, and Michael Muldoon were in the office most days. Archer would come down from New York from time to time, possibly every few weeks.

Walker was getting paid by Rosemont Seneca Advisors (RSA) in 2014. He spent most of his time working on CARE International matters, a non-government organization (NGO), and One, another NGO. He set up trips to Africa, Central America, and Haiti. Walker would attempt to bring members of Congress and other influential people to locations, so they could see their development funds at work. Again, Walker does not recall RHB's appointment to the Burisma board of directors being discussed, as he does not remember it being "that big of a deal." Walker left for RSTP as he believed it had a lot of promise.

Walker recalls RHB having a Porsche. Walker knows that RHB had a Fisker at first, but does not know how he acquired it. Walker does not know how RHB acquired the Porsche. Walker does not know the name Kegnes Rakishev; Walker did not have any dealings with anyone in Kazakhstan. He recalls a someone from Kazakhstan sent a painting of a Kazakh warrior to the office that appeared to be very old, however, an art dealer looked at it and said it was worthless. Walker was not at a birthday party for RHB where he was given a photo of a Tesla and/ or another expensive vehicle. He did attend birthday parties for RHB and his family, but does not recall a vehicle photo at any he attended.

Before RHB tested positive for cocaine, RHB was in the office "here and there", not every day and/ or full days; he was not a "nine to five person". RHB was "scattered" some days, but he was capable. Walker recalled that RHB was sober for about ten years prior. It was sometimes difficult to get RHB to attend meetings, but Walker did not suspect that RHB had substance abuse problems. Walker smelled alcohol on RHB once in the office, but he did not think anything of it. Walker recalls being at a Notre Dame football game with RHB when RHB was drinking a few beers. Walker confronted him and RHB said it was fine. RHB went to rehab multiple times, and he would say things were going well, and then something would happen to cause a relapse. Walker never witnessed RHB using drugs.

Walker does not recall having specific discussions with Schwerin about RHB's finances. He would not be surprised if they had conversations about RHB's "spending problems", such as when RHB got a room at the Four Seasons hotel. Walker recalls complaining to Schwerin when RHB gave one of his daughter's a brand new Apple computer for her birthday, when at the same time Walker had a computer that did not work well. RHB spent lavishly in

general, as he had nicer things than Walker. RHB borrowed money from Walker one time right before his divorce, but not in 2014. Walker thinks that Archer and RHB received money from Burisma that went to RSB in 2015 or 2016. Walker had a conversation with RHB about money RHB believed he was owed, which went to RSB. Walker believes the conversation occurred after Archer was arrested. RHB mentioned that Archer was "sloppy and unorganized." Walker does not recall if RHB said Archer was supposed to pay taxes on his behalf. Walker does not recall any discussions with Schwerin about Schwerin having to straighten out finances between RHB and Archer. Walker recalls Archer being at very few Pilot meetings. Walker recalls issues with other partners in Pilot feeling that RHB and Archer were not doing enough for the firm. Archer may have complained to Walker about Schwerin. Walker explained that Schwerin had a "stranglehold" on his relationship with RHB and acted as a gatekeeper for RHB. Walker considers Schwerin a good person who believed he was doing the right thing. Walker does not recall Schwerin ever mentioning having to file an amended return for RHB due to unreported Burisma income.

[redacted] Walker did not know at the time what the compensation would be; RHB said it would have to be significant as having a business relationship with someone accused of such crimes would not look good. Walker told RHB he would ensure the compensation was good as there was some exposure. Walker does not recall believing that RHB was abusing any substances at the time or anything indicating RHB was not of sound mind.

[redacted]

FD-302a (Rev. 5-8-10)

[redacted]

[redacted] The monthly amount was the annual amount of the contract divided by twelve. Sometimes there was a delay by Walker as he did not see it as a priority to send it. Gilliar would sometimes call Walker to prompt him to send the invoice. This was a significant amount of Walker's income, but his finances had improved at this time, so Walker was not in dire need of the money. RHB would not inquire about the payments from [redacted]

Walker spoke with B[redacted] and Gilliar quite a bit. Robinson Walker LLC (RWLLC) was an entity Walker created a long time ago but was reactivated to receive the income from [redacted] The funds he received into the RWLLC account were split three ways between him, Gilliar, and RHB. Walker does not think he had a contract with RHB. He does not recall RHB ever asking him draft one, but Walker believes he probably should have had one between him and RHB. Schwerin was aware of the arrangement between Walker, [redacted], and RHB because Walker discussed it with him. [redacted] Walker may have had a conversation with RHB about excluding Schwerin as Walker believed Schwerin would have balked at it since he could not control it. He does not recall having a specific conversation with RHB about it, but believes they discussed it. Walker does not recall RHB telling him not to discuss it with Schwerin. Walker did not discuss this business venture with his partners at Pilot, at least initially, because he was working with RHB.

RHB never asked Walker to treat the payments from[redacted] as a loan. There may have been individual payments that were treated as advances, but RHB did not ask him to treat them as loans. RHB initially directed Walker to send the payments to one account, but then later asked Walker to send them to other accounts. RHB verbally made the request for Walker to send the payments to other accounts. RHB told Walker that his sister-in-law, Liz Secundy (Secundy) was behind on rent, so RHB told Walker to send a specific amount to Secundy's account. Walker did not know why RHB directed him to send a payment to RHB's daughter Finnegan's bank account. Walker does not recall knowing at the time that he was sending funds to Finnegan's account. Walker acknowledged that RHB may have sent requests and instructions to send payments to other bank accounts via email.

Walker had a conversation with RHB's former wife, Kathleen Biden (Kathleen) regarding these payments. She asked to speak with him about it

over coffee. Walker does not recall if Kathleen and RHB's divorce was final when they spoke. Walker told her the money was due to RHB, so Walker was going to send the money to bank accounts directed by RHB. Walker heard afterwards that Kathleen was not happy with Walker and believed he was not truthful with her.

Walker maintained a handwritten ledger for money sent to Gilliar and RHB and for funds received related to State Energy HK. Walker did not issue a 1099 to RHB for one year. He discussed it with his accountants whether he should go back and issue it to RHB, but he decided not to issue one; Walker acknowledged that he should have. Schwerin would have wanted to know RHB's income for tax purposes, so Walker would have shared RHB income information with Schwerin. During this time period, Walker spoke with RHB possibly weekly, or every other week. He spoke with Schwerin daily. Walker considers Schwerin a friend, so they would not necessarily talk about business.

Walker worked out of his home, but maintained a WeWork office in Washington, DC as having a presence there was crucial to the group. Walker did not have anyone working for him in either Washington, DC, or Little Rock. Walker is aware that Owasco is an LLC. Walker did not maintain an Excel spreadsheet of [redacted] advances to RHB, but he kept track of them. Walker does not know "off the top of his head" if he had any loans to RHB in 2016. He recalls RHB needed a lump sum payment related to his divorce in 2017. Walker does not owe RHB any money from [redacted]. Walker gave $50,000 to RHB that was never paid back, but he does not recall if he treated it as a loan for tax purposes.

[redacted]

The last invoice from Walker to [redacted] was in March of 2017. Walker recalls receiving one final payment from [redacted] in November of 2017. Walker tried on more than one occasion to help RHB with his addiction issues. Walker would not have yelled at RHB after the sobriety issues at the Four Seasons meeting. Walker does not specifically recall having a discussion with Gilliar about RHB's conduct at the meeting. Walker does not recall specifically having a conversation with Schwerin about it but is certain that he did. Both were well aware of RHB's "peaks and valleys." They both

looked at rehabilitation facilities for him, some located out of the country. RHB would check into rehabilitation places. RHB said he was going to a yoga camp one time, he also said he was going to a place in New York for executives, but Walker described it as "bullshit." RHB said he knew what they were going to tell him while he was in rehab.

Walker reviewed a contract with State Energy HK dated 2/13/2017 (Exhibit 117). He assumes State Energy HK drafted the contract, but he is not sure. RHB had some role, "but not really" in securing the $3 million contract. Walker and Gilliar knew they wanted to introduce CEFC to various energy projects. Walker understood that State Energy HK was an entity used by CEFC.

Walker explained how their relationship with CEFC came about: Gilliar is based in the Czech Republic and CEFC had a strong presence there with energy projects. Walker mentioned CEFC to RHB, [redacted] Walker is not sure if RHB met with the chairman of CEFC or another senior person at CEFC. Walker spoke with Gilliar about RHB's meeting and he suggested RHB not pursue the contact (Scott Oh) further as Gilliar would deal with the CEFC Officials.

Eventually, Walker, Gilliar, and RHB met with Zhang, CEFC's number two or three person, and Zhang's interpreter, for a dinner in Monaco. They may have previously met Zhang in Washington, DC, but Walker is unsure. [redacted] may have been at the dinner in Monaco as he had a home there. CEFC wanted to work in Romania and they were aware of Baneasa, [redacted]development outside of Bucharest. RHB was lucid for the day and night of the meeting. RHB was drinking the next night after he spoke at the Burisma conference; Walker thinks RHB "ruffled some feathers" as he spoke of Germany purchasing Russian natural gas and the German delegation in attendance did not appreciate the comments. Walker believes they met Zhang first in Monaco rather than in Washington DC.

Walker explained that he, RHB, and Gilliar made some introductions on behalf of CEFC. One was with an Omani bank and Omani energy company and another was with a Columbian energy company. They had good rapport with CEFC and discussed pursuing infrastructure projects in the US. CEFC was interested in rail projects that US companies would not have found profitable. Walker said they likely needed a US partner, such as them, to provide opportunities. The $3 million amount was more of a "thank you" from CEFC. They talked of putting together a larger group and discussed acquiring office space.

Walker reviewed Exhibit 116. He explained that this was all money that went to RHB or his entities at RHB's request. RHB directed money to be sent to various third parties. Walker paid for expenses for RHB's trip to Miami where he met with CEFC's Chairman Ye. Walker believes the funds directed to KB Mediation was for RHB's mediation with Kathleen. When asked about payments from Owasco and RSA, Walker said he was not clear on the difference between Owasco and RSA. Schwerin thought that for bookkeeping purposes, it might be better to send invoices to each one. Walker was directed to pages three and four on the Exhibit which listed expenses. Walker explained that these were the expenses that RWLLC incurred for work involving CEFC. On 3/14/2017, a $20,000 payment was made to a man with the Republican party [redacted] They were seeking his help in putting them in touch with someone in the Trump administration after the infrastructure bill was passed. [redacted] introduced them to a senior person with the US Department of Commerce, but they did not pursue anything further.

An expense on 4/13/2017 for $8,000 for "Pease Education" was for assistance provided for Zhang. Zhang was interested in moving to New York and getting his daughter into a private school, and this payment was for a consultant to assist with it. An expense for $10,000 for Chateau Marmont is related to a trip to Los Angeles in May of 2017 in which RHB and Walker met with Tony Bobulinski (Tony). Walker believed that RHB told the hotel to charge things to Walker's room. Walker speculates that RHB was using some illegal substances at the time, but he does not believe he was drinking. Walker did not speak with RHB about why the hotel bill was so high.

The relationship between RHB and Tony was not great. There were volatile messages between the two. Tony was brought in as they believed he could help as they pursued deals for CEFC in the infrastructure space. They did not do a lot of vetting of Tony. Walker also thought RHB's uncle, James Biden (Uncle), could help RHB and serve as a father figure. Walker considered Uncle to ultimately be unhelpful and Uncle always "had RHB's back". Tony was arrogant and confrontational; he was a "bad fit for everyone."

On 5/8/2017, there was a charge for $6,200 from The Refinery, a hotel in New York, labeled as "highway robbery" by Walker. Somehow charges were showing up on Walker's account that were RHB's. There was a meeting in a New York hotel that included Walker, RHB, Uncle, Gilliar, and Tony in which they were meeting with people from CEFC. This bill was for Walker, RHB, and Uncle's two or three night stay at the hotel. Walker does not remember the itemized bill. Walker does not recall speaking with RHB about the bill.

Walker reviewed a loan agreement (Exhibit 110) between Walker and RHB

that was emailed to Schwerin on 3/20/2017. This was the loan Walker noted earlier that was needed to assist RHB in finalizing his divorce. RHB came up with the figure of $90,000. Walker recalls lending RHB $50,000, not $90,000. Walker reviewed wire transfers from his account (Exhibit 104E). Walker was asked about why he was sending a wire to Owasco for $100,000 and sending an invoice to RSA. Walker does not know why he was billed by a different entity than he sent the payment to, but he believes Schwerin or RHB could explain it. Walker believes it had do with Walker paying all of the expenses rather than splitting them, but he thinks Schwerin and Mayer could figure it out. Walker believes the loan also somehow relates to expenses he incurred for RHB. While the total amount of the expenses was $94,000, and half was $47,000, Walker surmises that the taxes may have been added in. Walker ended up paying more taxes as a result. Walker did not recall drafting the loan agreement despite its reference to it being governed by Arkansas law. Walker does not recall being paid back the money he lent RHB, nor did he write it off this loan on his taxes as a bad loan.

Walker had a conversation with RHB about paying back the loan when Walker was back in Little Rock. RHB was very rude about it as he was angry Walker was asking about it considering the problems he was going through. Walker believes the problems RHB meant were the divorce, drugs issues, and being in the media as problems he was experiencing. The last time Walker saw RHB was in 2017 on 16th Street in Washington, DC, at about 10:00 PM. RHB was drunk or high and was yelling at Walker. The SinoHawk deal had fallen apart the week prior. Walker spoke with Schwerin about the loan, and Schwerin told him "good luck" ever getting RHB to pay him back.

Walker issued Forms 1099 to RHB in 2017 after consulting with Walker's accountant. Walker believed it was important to issue a Form 1099 with payments going to different places. He does not recall speaking to RHB's accountant, Bill Morgan about it. Walker was never contacted by anyone with the accounting firm Edward White, but he believes they might have contacted his accountant in Little Rock. He does not recall speaking with RHB's attorney, George Mesires (Mesires), about the payments to RHB in 2017. Mesires never represented Walker, but he spoke with Mesires when things "got weird". Walker's name was in the media and he was subpoenaed by Congress.

Walker is not aware of anyone else lending RHB money. Walker gave RHB $9,000 in cash when they were in New York staying together at The Refinery. RHB asked him for the money, and Walker withdrew it from a Bank of America branch near Bryant Park. Walker thinks it was probably a CEFC payment. Walker does not recall giving him cash on any other occasions, except for smaller amounts, possibly $20 or $100. Walker has read about RHB receiving a diamond from people with CEFC, but he never saw the diamond. RHB may have

said something to Walker at the time. RHB never mentioned the size or value of the diamond. Walker does not recall a specific conversation about who gave RHB the diamond, but he believes it was people at CEFC, possibly Chairman Ye.

When Walker was with ANPC, he did domestic, in-house lobbying, along with some business development work overseas. He also worked at the government affairs office at the FAA for a brief period of time. He did not receive any training regarding registration under the Foreign Agents Registration Act (FARA) or the Lobbying Disclosure Act (LDA) while at ANPC or the FAA. He never received formal training at Oldaker, or while he was working with the Rosemont Seneca entities. [redacted]

[redacted]

[redacted]

[

[redacted]

[redacted]

[redacted]

[redacted] There was no other compensation other than the € 2.5 million referenced in the agreement.

[redacted]

[redacted]

[redacted]

FD-302a (Rev. 5-8-10)

[redacted]

[redacted]

Walker knows Sally Painter (Painter). Walker may have engaged Painter but decided to work instead with Louis Freeh's office, specifically in 2017. Walker knew Karen Tramontano (Tramontano), Painter's partner at Blue Star Strategies as well. Walker may have mentioned [redacted] to Painter and Tramontano, but never worked with them on the matter.

[redacted]

[redacted]

Walker reviewed an email dated 5/24/2016 from Walker to Gilliar referencing the Vice President having met with the Prime Minister of Romania [redacted] Walker noted the Vice President Joe Biden did not know who [redacted] was and RHB did not discuss the case with Joe Biden. Walker is unsure if he heard about the meeting in the media or from RHB and he does not recall why he relayed it to Gilliar at the time.

[redacted]

Walker contacted [redacted] to assist in obtaining contacts within the executive branch of the Trump administration. Someone with Cornerstone Government Affairs referred Walker to [redacted] Walker contacted [redacted] after the 2016 presidential election. [redacted] Blue Star Strategies (BSS) may have been successful with something they did with Burisma, but BSS was never engaged to assist [redacted] Schwerin may have suggested they speak with Painter and Tramontano, but Painter and Tramontano never spoke with [redacted]. Walker never spoke with RHB about BSS.

[redacted]

Walker agreed that the final payment from [redacted] was in January 2017.

FD-302a (Rev. 5-8-10)

[redacted]

[redacted]

[redacted] Walker is currently being paid $5,000 a month by Cornerstone for consulting and referrals.

[redacted]

[redacted]

IN THE MATTER OF:

AFFIDAVIT 5

Whistleblower Disclosure Pursuant

Supplemental Production of Records / Affidavit #5 – September 19, 2023

To 26 U.S.C. § 6103(f)(5)

STATEMENT OF JOSEPH ZIEGLER (WHISTLEBLOWER X)

1. I provide this statement to supplement my testimony I provided to both the majority and minority staff of the United States House Committee on Ways & Means on June 1, 2023 as well as my testimony I provided to the full committee of the United States House Committee on Oversight and Accountability on July 19, 2023.
2. Since November of 2018, I have been a Special Agent for the Internal Revenue Service – Criminal Investigation ("IRS-CI"), United States Department of Treasury. Since that date, I have been the case agent who initiated and was assigned from IRS-CI to the Robert Hunter Biden ("RHB") investigation to investigate related potential criminal violations of Title 26 of the United States Code.
3. As requested by these U.S. House Committees, I would like to disclose further information and documents which are a follow up to my testimony and which would be pursuant to the Whistleblower protections defined by Title 26 U.S.C. § 6103(f)(5). I make these disclosures and provide these documents knowing that I could be subject to criminal prosecution for perjury or for making false statements under Title 18 U.S.C. § 1001.
4. **EXHIBIT 501 & 502:** The following is correspondence with Mark Daly, one of the assigned prosecutors scheduling a meeting to discuss the "Charging Decisions" on the Hunter Biden investigation. This email was sent to the members of the Hunter Biden investigative team. The second document is the relevant calendar invites that were sent after this email which formally scheduled the call with the team for Friday, August 12, 2022. Noted on the subject line of the calendar invite: Sportsman Call re. (regarding) Charging. As discussed in my previous testimony, I can recall during this phone call with the assigned prosecutors and assigned investigators, DOJ-Tax Attorney Mark Daly had indicated that the draft of the 99-page prosecution memo from DOJ-Tax had been completed and that the four assigned attorneys had recommended for approval the misdemeanor tax charges for the 2017, 2018 and 2019 tax years and felony tax charges for the 2018 tax year. They further stated that their prosecution memo still needed to have the review of DOJ-

Tax Attorney John Kane finalized. At this time, they had also indicated that they were not going to approve the 2014 felony tax charges and 2015 misdemeanor tax charge. They further stated that the IRS agents had scheduled a meeting with Delaware U.S. Attorney Weiss for the following week (See **Exhibit 503**) to further discuss the tax charges relating to 2014 and 2015.

5. I wanted to make sure that the record was clear on one particular issue as there were multiple tax years and multiple tax charges investigated throughout the investigation. Our IRS investigation of Hunter Biden related to potential tax charges for the 2014, 2015, 2016, 2017, 2018 and 2019 tax years. When we recommended the tax prosecution of Hunter Biden, in the IRS prosecution report (which was a total of approximately 8,350 pages) that went forward to DOJ-Tax division on or about February 25, 2022, the recommended tax charges were misdemeanor tax charges for the tax years 2015, 2016, 2017, 2018, and 2019 and felony tax charges for 2014 and 2018 tax years (Gary Shapley Ways & Means testimony on May 26, 2023 – Exhibit 2). During the conference call with the assigned prosecutors and team on August 12, 2022, again from what I recall, the four assigned attorneys stated that they were recommending for approval the prosecution of Hunter Biden for misdemeanor tax charges for tax years 2017, 2018 and 2019 and felony tax charges for the 2018 tax year and that the venue for those tax charges was the Central District of California.
6. **EXHIBIT 503:** The following is correspondence with Delaware AUSA Lesley Wolf setting up a meeting with Delaware U.S. Attorney David Weiss during the month of August of 2022. As was discussed in this email correspondence, the meeting with U.S. Attorney Weiss was held at the Delaware U.S. Attorney's Office on or about August 16, 2022. Those at this meeting were myself, IRS Special Agent Christine Puglisi, and IRS Supervisory Special Agent Gary Shapley, Delaware U.S. Attorney David Weiss, Delaware First Assistant U.S. Attorney Shannon Hanson, and Delaware Assistant U.S. Attorney Criminal Chief Shawn Weed. From what I recall, during this meeting we discussed the pros and cons of the 2014 and 2015 tax charges. I can recall U.S. Attorney Weiss stating that we fully investigated the tax crimes, that he agreed with our analysis, and that we could pursue the tax charges. He further stated that he had been getting push back from the assigned DOJ-Tax attorneys on pursuing the tax charges relating to 2014 and 2015 because the evidence of those tax charges weren't as strong as the evidence of the tax charges for the 2017, 2018 and 2019 tax years. He further stated that he was told by the DOJ-Tax Attorneys that they had a concern with Hunter Biden and his attorney's being allowed to introduce evidence and testimony of his struggles with substance abuse and the death of his brother, and that this could cause the jury to have sympathy for Hunter Biden and potentially acquit on all charges brought forward (which would include the felony and/ or misdemeanor tax charges for the tax years 2017, 2018, and 2019).

I can recall U.S. Attorney Weiss stating that he was continuing to weigh the evidence but wanted to bring the strongest case forward.

7. Also included in this email correspondence was a request from U.S. Attorney Weiss regarding a defense brought by Hunter Biden's defense counsel regarding an error made by Hunter's accountant on his 2018 tax returns. Again, this defense was thoroughly investigated by the team. The analysis of this defense was reviewed with an IRS Civil Revenue Agent and the assigned FBI Forensic Account and was shared with the assigned prosecutors and U.S. Attorney Weiss. This adjustment (which was a benefit to the taxpayer) was included in the unreported income / additional tax due and owing summary further shown in Affidavit 1 – Exhibit 1D. Again, with considering this error, Hunter Biden would still have unreported income and additional taxes owed of $106,945 for the 2018 tax year. As of the date of this affidavit, other than this error discussed above, I have not been made aware of any other tax defenses (additional accountant errors for the 2018 tax year) presented by Hunter Biden's team that would eliminate the calculated unreported income and additional tax due and owing noted in Affidavit 1 – Exhibit 1A & 1D.
8. At the conclusion of this meeting, we had asked U.S. Attorney Weiss when he was planning to bring the 2017, 2018 and 2019 tax charges in the Central District of California. I recall him stating that he was planning on bringing these charges by the end of September 2022. This matched up with the timing indicated by DOJ-Tax Attorney Mark Daly in his "moving forward" email on August 18, 2022 (Affidavit 2 – Exhibit 211). During this meeting, I can also recall bringing up to U.S. Attorney Weiss some of the investigative issues we had with some of the attorneys from his office and Department of Justice. From what I recall, this included communication issues, lack of transparency, and that the attorney's at times were not following the evidence.
9. **EXHIBIT 504:** The following was correspondence with Darrell Waldon, the Washington Field Office Special Agent in Charge at the time, setting up meetings for the Hunter Biden investigation. In this email on September 28, 2022, SAC Waldon indicated that he had reached out to "Weiss", known to be David Weiss, U.S. Attorney for Delaware, and "Poole", known to be Jason Poole, DOJ-Tax Section Criminal Chief, regarding setting up a meeting. I can recall that at this time, the case and prosecution had been sent to the Central District of California and we were waiting on that office to make a decision on partnering with the tax charges in their district. This was further corroborated by my September 29, 2022 email to SAC Waldon.
10. I can recall a phone call that I had with SAC Waldon on this date (as indicated in this email correspondence). This phone call occurred on September 29, 2022, which was the same day that we were interviewing James Biden (Affidavit 1 – Exhibit 401). From what I can recall, SAC Waldon stated that DOJ-Tax management had indicated to him that they don't expect the Hunter

Biden case to be indicted until 2023. This was due to various levels of approval at DOJ-Tax Division. It was further noted that I had asked SAC Waldon to request presentations of the tax charges to the Criminal Chief / U.S. Attorneys in the District of DC and in the Central District of California. My argument at the time for the need for these presentations was that as the case investigators, we know the case evidence the best and would be best to present on the evidence in the case which was included in our Prosecution Report (As shown previously in this affidavit, IRS is the one who recommends the tax charges in the appropriate venue).

11. **EXHIBIT 505:** The following is correspondence with one of the assigned prosecutors, Delaware Assistant U.S. Attorney Carly Hudson on October 6, 2022 (It is noted that this was the day before the October 7th meeting between IRS and FBI leadership and Delaware U.S. Attorney Weiss). As stated in this email and according to IRS communications with DOJ-Tax Management, they did not expect the case to be indicted until 2023. This would be further evidence that U.S. Attorney Weiss was not the deciding official at the time of the October 7th meeting.
12. I can recall having a call with Supervisory Special Agent Gary Shapley and my co-case agent, Christine Puglisi after the October 7th meeting with U.S. Attorney Weiss. I can recall SSA Shapley reciting what had happened during that meeting. During this conversation, SSA Shapley told us that U.S. Attorney Weiss stated that he was not the deciding official on whether charges were brought in the investigation, that U.S. Attorney Weiss requested Special Counsel status from main DOJ, but DOJ told Weiss to follow the "normal process" and that the decision had been made not to charge the tax charges relating to the 2014 and 2015 tax years. I can recall on this call that the IRS team was upset and frustrated that the statute of limitations was set to expire for the 2014 and 2015 tax years in the coming months.
13. I can further recall at the time of this meeting that we were extremely frustrated with our IRS leadership and with the U.S. Attorney's Office. For some time, we had been disclosing to our leadership issues we had seen that would call into question the objectivity of the Delaware U.S. Attorney's Office and Department of Justice in their handling of this investigation. Again, we had previously mentioned to our IRS leadership in the Spring of 2022, the potential need to call for a Special Counsel / independent person to review the evidence and to make decisions on charging the case. I can recall Director of Field Operations Michael Batdorf and SAC Waldon not having any idea on the process for requesting a Special Counsel. For some time, we had felt, with evidence, that our leadership was not listening to our concerns and was essentially burying their head in the sand.
14. I can also recall having multiple conversations with assigned DOJ-Tax Attorney Mark Daly after the DC U.S. Attorney declined to assist with the tax charges, that U.S. Attorney Weiss needed to

follow the normal process with bringing the tax charges. DOJ-Tax Daly further stated that he wasn't sure if the U.S. Attorney in California was going to sign the indictment with U.S. Attorney Weiss or if Weiss was going to sign the indictment on his own. He also stated during these phone calls that if the Central District of California U.S. Attorney also said no to charging the case in his district, that he didn't see an avenue of charging the case because now two U.S. Attorney's would have declined to bring the tax prosecution. At the time, I can recall having an issue with this statement because this declination was coming from President Biden appointed U.S. Attorneys and I thought there would be a significant conflict of interest. The experts on the case, attorneys from DOJ-Tax division had agreed with the tax charges, but were relying on attorneys who had a limited time to review the evidence and may not be tax charging experts. Even though I thought this at the time and can recall communicating it with SSA Shapley and SA Puglisi, I can't recall if I voiced this concern to DOJ-Tax Attorney Daly, but I believe would have.

15. **EXHIBIT 506:** The following is correspondence I was included on and would have responded to with IRS leadership at the time regarding the Hunter Biden Investigation. I would like to note a few things regarding the emails:
    a. The email at the bottom of Page 4 from Justin Cole on September 22, 2021: For reference, James Lee was the IRS-CI Chief and James Robnett was the IRS-CI Deputy Chief at the time of this email. Bullet point 1 indicates that a witness has leaked investigative information to the media. Bullet point 2 clearly points to a potential issue with objectivity and politicalization of the investigation. During the course of the investigation, we raised issues with the conduct of Department of Justice to our leadership and this is another example of that issue being put in front of them.
    b. Darrell Waldon was the Acting Special Agent in Charge of the Washington D.C. Field Office at the time of this email.
    c. David Denning was the Acting Assistant Special Agent in Charge of the Washington D.C. Field Office at the time of this email.
    d. In these emails, my IRS leadership suggested not disclosing information to the investigative team and assigned prosecutors. Acting Special Agent in Charge Darrell Waldon at the time stated that he hasn't dealt with stuff like this that much.
16. **EXHIBIT 507:** The following is correspondence I had with my IRS leadership at the time regarding conducting witness interviews in the Hunter Biden Investigation. At the time of this email, David Denning was the Acting Assistant Special Agent in Charge of the Washington D.C. Field Office and Darrell Waldon was the Acting Special Agent in Charge of the Washington D.C. Field Office. This email is another example of more roadblocks that I encountered in conducting

the Hunter Biden investigation. During this same time period, as was previously presented and testified to, I was dealing with roadblocks put in place by the Delaware USAO and DOJ-Tax with conducting timely witness interviews and getting any requests approved. At this time, I was also working with leadership, who were acting management at the time in their position. I would like to note that in my email to Director of Field Operations Batdorf on September 23, 2021, I tell him about my diminished trust in management, and the fact that I had no where else to turn with all of my management team being actors. I can recall because of situations like this, DFO Batdorf told me that I could come to him to address any issues that I had.

17. **EXHIBIT 508A & 508B:** The following are two schedules that were included in my prosecution report that was sent to Department of Justice-Tax Division on or about February 25, 2022, for the Hunter Biden investigation. For reference, the schedules included are based on tax return records on file with the IRS as well as witness interviews for the 2014 and 2018 tax years.
18. If the committee has any follow up questions for me, or if they need my assistance in any way, please let myself or my Attorney Dean Zerbe know.

Dated: **September 19, 2023**

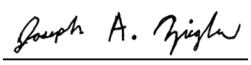


EXHIBIT 501

Ziegler Joseph A

From: Susan Roepcke [redacted]
Sent: Thursday, August 11, 2022 1:29 PM
To: Michael Dzielak; [redacted] Ziegler Joseph A; Puglisi Christine A; Michelle Hoffman
Cc: Jack.A.Morgan [redacted] Carly.Hudson [redacted] Lesley.Wolf [redacted]
Subject: [EXT]RE: Meeting

Available anytime

From: Dzielak, Michael (BA) (FBI) [redacted]
Sent: Thursday, August 11, 2022 1:13 PM
To: Daly, Mark F. (TAX) [redacted] Ziegler Joseph A [redacted] Puglisi Christine A [redacted] Hoffman, Michelle Ann (BA) (FBI) [redacted] Roepcke, Susan C. (BA) (FBI) [redacted]
Cc: Morgan, Jack A. (TAX) [redacted] Hudson, Carly (USADE) [redacted] Wolf, Lesley (USADE) [redacted]
Subject: RE: Meeting

Available at 1pm

From: Daly, Mark F. (TAX) [redacted]
Sent: Thursday, August 11, 2022 1:04 PM
To: Ziegler Joseph A [redacted] Puglisi Christine A [redacted] Dzielak, Michael (BA) (FBI) [redacted] Hoffman, Michelle Ann (BA) (FBI) [redacted] Roepcke, Susan C. (BA) (FBI) [redacted]
Cc: Morgan, Jack A. (TAX) [redacted] Hudson, Carly (USADE) [redacted] Wolf, Lesley (USADE) [redacted]
Subject: [EXTERNAL EMAIL] - Meeting

Are people available for a brief call tomorrow to discuss the case? We want to discuss charging decisions.

Are people free 9:30 to 10:30 tomorrow morning?

Otherwise, are people free at 1?

Mark

Mark Daly
Senior Litigation Counsel
Criminal Enforcement Section
Tax Division
U.S. Department of Justice
[redacted]

EXHIBIT 502

1

Ziegler Joseph A

Subject: [EXT]Sportsman- Call re Charging

Start: Fri 08/12/2022 2:00 PM
End: Fri 08/12/2022 3:00 PM

Recurrence: (none)

Meeting Status: Accepted

Organizer: Daly, Mark F. (TAX)
Required Attendees Dzielak, Michael (BA) (FBI); Hoffman, Michelle Ann (BA) (FBI); Roepcke, Susan C. (BA) (FBI); Morgan Jack; Wolf, Lesley (USADE); Hudson, Carly (USADE); Ziegler Joseph A; Puglisi Christine A

-- Do not delete or change any of the following text. --

When it's time, join your Webex meeting here.

Join meeting

More ways to join:

Join from the meeting link
[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted][2]

Ziegler Joseph A

Subject: [EXT]Sportsman

Start: Fri 08/12/2022 2:10 PM
End: Fri 08/12/2022 2:40 PM
Show Time As: Tentative

Recurrence: (none)

Organizer: Wolf, Lesley (USADE)

-- Do not delete or change any of the following text. --

When it's time, join your Webex meeting here.

Join meeting

More ways to join:

Join from the meeting link

[redacted]

4

[redacted]

[redacted]

[redacted]

EXHIBIT 503

Ziegler Joseph A

From: Wolf, Lesley (USADE) [redacted]
Sent: Monday, August 08, 2022 4:16 PM
To: Ziegler Joseph A
Subject: [EXT]RE: [EXT]RE: [EXT]Meeting with David

Awesome. Thanks.

From: Ziegler Joseph A [redacted]
Sent: Monday, August 8, 2022 3:16 PM
To: Wolf, Lesley (USADE) [redacted]
Subject: [EXTERNAL] RE: [EXT]RE: [EXT]Meeting with David

Working with the Revenue Agent right now on this issue.

From: Wolf, Lesley (USADE) [redacted]
Sent: Monday, August 08, 2022 3:07 PM
To: Ziegler Joseph A [redacted]
Subject: [EXT]RE: [EXT]Meeting with David

Joe-

That works and David has suggested 11am start time. (I will actually be out of the country [redacted] and Carly is on leave, so will likely be just you 3 and David).
He did have one request- following up on the Gelfound interview from last week- he'd really like to know the answer as to whether there was or was not double counting of the money, and given some of the earlier confusion, maybe see how we get to the answer. Not sure whether you/Michelle want to look at that again or if we want fresh eyes to get us the answer.

Thanks,
Lesley

From: Ziegler Joseph A [redacted]
Sent: Monday, August 8, 2022 8:25 AM
To: Wolf, Lesley (USADE) [redacted]
Subject: [EXTERNAL] RE: [EXT]Meeting with David

Thank you Lesley – Tuesday 8/16 will work for us. I think we will plan on being there in person (Myself, Pugs and Gary). Let me know what time works for him that day so I can plan my travel accordingly.

Thank you for the kind words.

Joe

From: Wolf, Lesley (USADE) [redacted]
Sent: Friday, August 05, 2022 3:46 PM
To: Ziegler Joseph A [redacted]
Subject: [EXT]Meeting with David

Joe-

Spoke with David about your request from last Friday's call. He's happy to do it and suggested either next Friday 8/12 or Tuesday 8/16.

Know you are dealing with some family stuff today- know I am thinking of you and sending good thoughts. Just get back to me when you can.

-LW

Lesley F. Wolf
Assistant United States Attorney
Section Chief, Economic Crimes
District of Delaware
[redacted]

EXHIBIT 505

Ziegler Joseph A

From: Ziegler Joseph A [redacted]
Sent: Thursday, September 29, 2022 11:11 AM
To: Waldon Darrell J
Subject: RE: Sportsman

After talking and thinking, we also need to request the presentation of 2014 and 2015 to the criminal chief / US attorney in DC - similar to what we would do in California for 2017 2018 and 2019.

From: Waldon Darrell J [redacted]
Sent: Sep 29, 2022 10:34 AM
To: Ziegler Joseph A [redacted]
Subject: RE: Sportsman

Call my celll when you get a moment.

D. J. Waldon

From: Ziegler Joseph A [redacted]
Sent: Sep 29, 2022 8:13 AM
To: Waldon Darrell J [redacted] Shapley Gary A Jr [redacted]
Cc: Watson Lola B [redacted] Batdorf Michael T [redacted]
Subject: RE: Sportsman

Thanks Darrell -

Any updates I get from the prosecutors on the status of California I will forward on.

Joe

From: Waldon Darrell J [redacted]
Sent: Sep 28, 2022 12:10 PM
To: Ziegler Joseph A [redacted] Shapley Gary A Jr [redacted]
Cc: Watson Lola B [redacted] Batdorf Michael T [redacted] Shapley Gary A Jr [redacted]
Subject: Sportsman

All,

I have reached out to request meetings with both Weiss and Poole. I will keep you informed of meeting confirmations and the results of each meeting.

More to come,
Darrell

Darrell J. Waldon
Special Agent in Charge
Washington, D.C. Field Officei
[redacted]

700

EXHIBIT 505

Ziegler Joseph A

From: Ziegler Joseph A
Sent: Thursday, October 06, 2022 6:51 PM
To: Carly.Hudson[redacted]
Subject: RE: [EXT]Sportsman Uncle question

Hey Carly -

They heard from DOJ-Tax that they don't expect the case to be indicted until 2023 as they still have various levels of approval. I think this is what you are asking about.

Joe

From: "Hudson, Carly (USADE)"[redacted]
Sent: Oct 6, 2022 10:07 AM
To: Ziegler Joseph A[redacted]
Subject: [EXT]Sportsman Uncle question

Hi Joe,

David asked me to remind him what you aid "regarding the call you received from management after the James Biden meeting." I'm not 100% sure what he means. Would you mind reminding me about that call so I can remind him?

Thank you!

Carly

Ziegler Joseph A

From: Batdorf Michael T
Sent: Wednesday, September 22, 2021 10:48 AM
To: Ziegler Joseph A
Cc: Denning David M; Puglisi Christine A; Waldon Darrell J
Subject: RE: Sensitive Case Heads Up

Excellent. Thank you.

Mike Batdorf
Director, Field Operations
Southern Area
[redacted]

From: Ziegler Joseph A [redacted]
Sent: Wednesday, September 22, 2021 9:42 AM
To: Batdorf Michael T [redacted]
Cc: Denning David M [redacted] Puglisi Christine A [redacted] Waldon Darrell J [redacted]
Subject: RE: Sensitive Case Heads Up

Hey Mike –

So Lesley responded back to me – the main AUSA. She made it clear that we haven't offered a plea, and if one was going to be offered, that we would obviously be in the loop. She doesn't even think that we are at a point that we could engage in that since no charges have been authorized. So I think we are a ways off from plea negotiations.

If I hear anything further from them, I will let you know. If you have any further questions, contact me anytime.

Joe

From: Batdorf Michael T [redacted]
Sent: Wednesday, September 22, 2021 10:00 AM
To: Waldon Darrell J [redacted] Ziegler Joseph A [redacted]
Subject: RE: Sensitive Case Heads Up

Yeah. I think that's more accurate and in line with how this has been working. I do not want to "hide" or "impede" the regular working group Ops. I am good with it.



Mike Batdorf
Director, Field Operations
Southern Area
[redacted]

From: Waldon Darrell J [redacted]
Sent: Wednesday, September 22, 2021 8:59 AM
To: Ziegler Joseph A [redacted] Batdorf Michael T [redacted]
Subject: RE: Sensitive Case Heads Up

With Joe's comments below in mind, can we say that we learned of a recent media inquiry where they were inquiring about the status of the investigation as a result of a witness tipping them off?

You deal with this more than I do, but that seems like normal operating for media and high profile investigations. I would guess that FBI and USAO will receive a similar call, if they haven't already.

Darrell J. Waldon
Acting Special Agent in Charge
Washington, D.C. Field Office
[redacted]

From: Ziegler Joseph A [redacted]
Sent: Wednesday, September 22, 2021 9:52 AM
To: Batdorf Michael T [redacted] Waldon Darrell J [redacted]
Subject: RE: Sensitive Case Heads Up

Hey Mike –

OK – I sent the email to the prosecution team.

I just wanted to let you know that we start our weekly meetings with media inquiries from all of the agencies involved. Each partner discloses stuff like this so that no one on the team is caught off guard. I have no problem not disclosing this, but it puts me in an awkward position because I know that the attorneys are going to ask for more specific details on where this is coming from. I have no problem not disclosing this per your request, I just wanted you to know the context of stuff like this with the prosecution team.

If things change, please let me know.

Joe

From: Batdorf Michael T [redacted]
Sent: Wednesday, September 22, 2021 9:34 AM
To: Ziegler Joseph A [redacted] Waldon Darrell J [redacted]
Subject: RE: Sensitive Case Heads Up

You can reach out to them about a potential plea deal. Please do not disclose that a) CNN called our Comms Director 2) that there was an inquiry, etc.

We can just ask if that has been part of the discussion.



Mike Batdorf
Director, Field Operations
Southern Area
[redacted]

From: Ziegler Joseph A [redacted]
Sent: Wednesday, September 22, 2021 8:31 AM
To: Batdorf Michael T [redacted] Waldon Darrell J [redacted]
Subject: RE: Sensitive Case Heads Up

Hey Mike –

To my knowledge, I have not been told of or been made aware of a plea offer to Sportsman.

Do you care if I share this with my two AUSAs / DOJ-Tax attorneys (The Prosecution team)?

Joe

From: Batdorf Michael T [redacted]
Sent: Wednesday, September 22, 2021 9:28 AM
To: Waldon Darrell J [redacted] Ziegler Joseph A [redacted]
Subject: FW: Sensitive Case Heads Up

Joe. Good Morning.

Please see the Chief's questions below. Has there been a plea offer?



Mike Batdorf
Director, Field Operations
Southern Area
[redacted]

From: Lee James C [redacted]
Sent: Wednesday, September 22, 2021 8:15 AM
To: Batdorf Michael T [redacted]>
Cc: Robnett James D [redacted] Cole Justin T [redacted]
Subject: FW: Sensitive Case Heads Up

Mike

Any updates on this? Specifically bullet 3 below as I am not certain I am aware of a potential plea offer?

James C. Lee
Chief, IRS Criminal Investigation
[redacted] **- Desk**
– Cell



From: Cole Justin T <[redacted]>
Sent: Wednesday, September 22, 2021 9:11 AM
To: Lee James C <[redacted]>; Robnett James D <[redacted]>
Subject: Sensitive Case Heads Up

Chief and Deputy Chief,

I took a call from a CNN producer yesterday who gives me a heads up on things he is working on and allows me the opportunity to comment. Yesterday he called me about Sportsman (he did not use that term obviously). He gave me the following tidbits:

- Producer is aware of a witness who was recently interviewed by our agents and FBI in Delaware. Witness told producer that he was under the impression that they were wrapping things up and just had a few basic questions to "put a bow on the investigation."
- Producer has an email from Hunter saying he expected all of this "stuff" to go away when his dad becomes President.
- Producer said he is aware that a plea deal has been offered to Hunter but Hunter is not willing to accept it.

I reached out to Jonathan Larsen yesterday afternoon to let him know as well. I'm not sure of any kind of air date – if any – but wanted to pass on what he is aware of.
Thanks,
Justin

Justin T. Cole
Director, Office of Communication
IRS Criminal Investigation
1111 Constitution Ave., N.W, Room #2526
Washington, D.C. 20224
[redacted] – office
– cell
[redacted]



EXHIBIT 507

Ziegler Joseph A

From: Ziegler Joseph A
Sent: Thursday, September 23, 2021 10:30 AM
To: Batdorf Michael T
Subject: RE: Travel

Hey Mike -

That's what I heard and I completely understand.

I think it's all been worked out. It seems to have been a miscommunication from my senior management. We are good on our travel for next week. It would be helpful if my management understood that collaterals aren't being used in this case, as we are trying to keep the investigative circle small. Also, we have a significant amount of scheduled and unscheduled travel in finishing this case up in the next 3 months, and I don't want this to be a continued problem. I had a significant amount of trust in my prior management, and for some reason, that has gone away.

Like I said, I'm sorry for bothering you with stuff like this, but I had no where else to turn when all of my management currently is actors.

Joe

From: Batdorf Michael T [redacted]
Sent: Thursday, September 23, 2021 10:11 AM
To: Ziegler Joseph A [redacted]
Subject: RE: Travel

Hey Joe. Apologies. I am traveling this week for the Performance Review Board.

Has this issue been worked out? Are you traveling next week?

IRS:CI

Mike Batdorf
Director, Field Operations
Southern Area
[redacted]

From: Ziegler Joseph A [redacted]
Sent: Monday, September 20, 2021 7:49 PM
To: Batdorf Michael T [redacted]
Cc: Shapley Gary A Jr [redacted]
Subject: FW: Travel

Hey Mike -

First, sorry to send this at 8:47 PM. So I thought that I was going to be able to get a victory and that DOJ-Tax was going to be my only hurdle (See below).

Again, I hate to bother you with this, I'm almost at the end of my rope and I think I'm at the point again where I need your help. I have a ton of interviews and travel planned and scheduled for the next 3 months, keeping on a timeline is extremely important and I don't want this to continue to be a problem. I don't mind the questions from management, but it feels like they are not listening to me. I'm just trying to get the job done efficiently and expeditiously so I have the best work product for CI.

I don't want to put some details in this email, so can you give me a call at some point tomorrow to discuss? [redacted]

I'm CC'ing Shapley only because I've briefed him on what has happened and because he's been my management on this case since day 1.

Joe

From: Ziegler Joseph A [redacted]
Sent: Monday, September 20, 2021 7:14 PM
To: Denning David M [redacted]
Cc: Puglisi Christine A [redacted]
Subject: RE: Travel

Again, I do not feel comfortable sending a collateral related to this investigation to any witness who has been mentioned in the media associated to Sportsman (the agent can simply Google the name, run the name in palantir and see my case). To date, we have not done a collateral related to this investigation.

While I do agree that address verification does make sense in certain cases, I do not believe it applies here. We are also working with a time constraint since my travel is planned for all of next week and [redacted]

The US attorney as well as DOJ-Tax do not want us getting others involved and have asked multiple times that we keep the investigative circle small. If you Darrell still see this as an issue, please call my cell so that we can work this out.

A case I've worked with very little problems and only support from my management, you're making it hard for me to do my job. At the end of the day, I'm just trying to bring the case to conclusion in an expeditious and efficient manner.

From: Denning David M [redacted]
Sent: Sep 20, 2021 6:45 PM
To: Ziegler Joseph A [redacted]
Cc: Puglisi Christine A [redacted]
Subject: RE: Travel

Lets just use a Doe investigation number for a collateral, and ask that LAFO try to verify the addresses belong to our witnesses. 6 of them?

David Denning
Acting ASAC Branch B
Washington DC Field Office
[redacted]

From: Ziegler Joseph A [redacted]
Sent: Monday, September 20, 2021 6:12 PM
To: Denning David M [redacted]
Cc: Puglisi Christine A [redacted]
Subject: RE: Travel

One of the witnesses was on his payroll. She also received additional wires from him, which he deducted. We are not sure if she actually is an escort, but we definitely have our suspicions and she is a crucial witness. I have pulled her accurint and Palantir which I believe provides a good address and phone number for her.

The 5 other LA witnesses are mentioned in [redacted] and some of the [redacted] have identified addresses for them, as well as places of employment (dance clubs) in LA, and phone numbers.. One of the witnesses is a madam, was quoted in multiple media articles, owns a very public escorting business and I think should be fairly easy to find.

In addition, FBI has pulled information from their databases in helping us identify these witnesses as well as locate them.

I have also pulled tax information. We have [redacted] witnesses venmo accounts which also helped provide identifying information for these witnesses.

Every interview I have done in this case, from our day of action, to last month has been well thought out and planned accordingly. I'm going to do the same thing that I have done for all of my cases in making sure that tbe interviews are productive and efficient.

I hope that this information suffices and that you don't need anything more.

Joe

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because we are not approving it as is for Los Angeles due to that fact.

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Acting ASAC Branch B
Washington DC Field Office
[redacted]



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To: Denning David M [redacted]
Cc: Puglisi Christine A [redacted]>
Subject: Travel

Hey David –

So I've looked through my timeline of Events. This trip changed because our first two trips in the beginning of September were cancelled, and I was trying to be more efficient and getting even more stuff done. First off, every other week, we have been knocking off scheduling interviews, proffers and [redacted] in completing our case (Our detailed witness list is attached with status). This is all in preparation of me finishing the prosecution report by the end of 2021 and I have been maintaining a schedule in order to do so. This was also discussed in detail at the Chief Briefing, in which I detailed all of the travel that needed to be done in completing the case. I am trying to keep multiple people on the same page and do everything that I can to complete these planned interviews and to-do items.

As far as the travel goes, I didn't realize that a new travel form was needed in extending our travel dates and locations. In the past, we have updated the travel in SharePoint and everyone in the chain (including the DFO) was notified of our travel change. If these are the steps moving forward, instructions need to be sent out to the field detailing that.

As far as this trip, I do not feel comfortable in sending out collaterals and having others involved in this investigation. Some of these individuals could be prostitutes (some are even his prior employees), and locating them could be a challenge, and I will do all I can in preparing to find them. This is what I do in locating all witnesses in all of my cases. The level of assurance you are requesting is not standard operating procedure and I don't think it's something we can accomplish in this specific investigation. We have done a good job of keeping our circle small and I know that the prosecution team wants to keep it that way. We are not and have not sent collaterals related to this case as requested by DOJ and the US Attorney's Office.

A few weeks ago, DOJ-Tax was a roadblock in the investigation, and some interviews were postponed because they weren't ready.

I'm sorry that I didn't send the updated travel request, that was my fault.

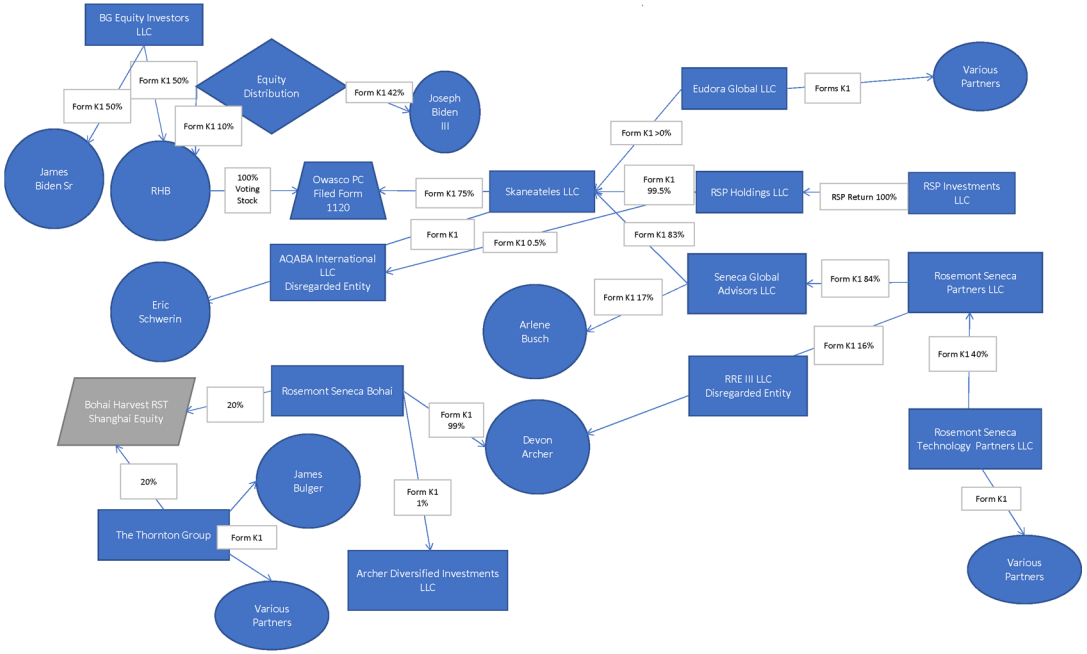
These interviews are already planned for next week, [redacted] and I would hope that you reconsider the request, and if needed.



Joe

EXHIBIT 508A

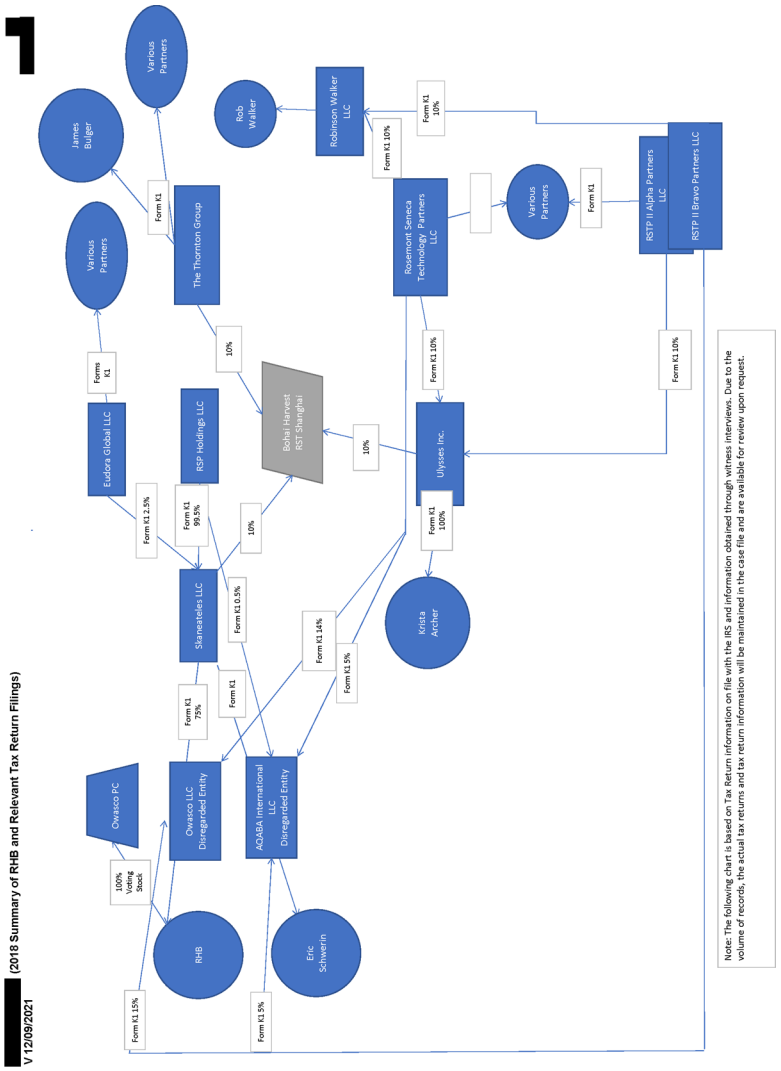
[redacted] (2014 Summary of RHB and Relevant Tax Return Filings)
V 12/09/2021



Note: The following chart is based on Tax Return information on file with the IRS and information obtained through witness interviews. Due to the volume of records, the actual tax returns and tax return information will be maintained in the case file and are available for review upon request.

EXHIBIT 508B

[redacted] (2018 Summary of RHB and Relevant Tax Return Filings)
V 12/09/2021



EMPOWER OVERSIGHT
Whistleblowers & Research

EMPOWR.us

NIXON PEABODY

September 11, 2023

Via Electronic Transmission

The Honorable Jason Smith
Chaiman, Committee on Ways & Means
U.S. House of Representatives

The Honorable Richard Neal
Ranking Member, Committee on Ways & Means
U.S. House of Representatives

The Honorable Ron Wyden
Chairman, Committee on Finance
U.S. Senate

The Honorable Mike Crapo
Ranking Member, Committee on Finance
U.S. Senate

Dear Chairs and Ranking Members:

We write to supplement the protected disclosures our client, Supervisory Special Agent (SSA) Gary Shapley, made to the House Committee on Ways and Means pursuant to 26 U.S.C. § 6103(f)(5) and the protections afforded by 5 U.S.C. § 2302(b)(8)(C).

Cordially,

/Tristan Leavitt/
Tristan Leavitt
President
Empower Oversight

/Mark D. Lytle/
Mark D. Lytle
Partner
Nixon Peabody LLP

ATTACHMENTS

Attachment 1

From: Ryeshia Holley
To: Shapley Gary A Jr
Subject: [EXT]Re: [EXT]RE: [EXT]Re: [EXT]Call on Charging Timeline
Date: Thursday, October 06, 2022 6:43:10 PM
Attachments: image001.png

Ok, thank you.

Ryeshia Holley
Assistant Special Agent in Charge
FBI Baltimore Division
Branch 5
O:
M:

From: Shapley Gary A Jr
Sent: Thursday, October 6, 2022 4:44:52 PM
To: Holley, Ryeshia D. (BA) (FBI)
Subject: [EXTERNAL EMAIL] - RE: [EXT]RE: [EXT]Re: [EXT]Call on Charging Timeline

Ryeshia,

I just tried to give you a call. Sounds good on your topics. My SAC and I will both be there.

Feel free to call my cell if you want to chat about anything in the morning before the meeting.

Thanks.

IRS:CI
Gary A. Shapley Jr.
Assistant Special Agent in Charge
Chicago Field Office – Branch C
Joint Chiefs of Global Tax Enforcement – J5
(O):
(C):

WARNING:
LAW ENFORCEMENT SENSITIVE (LES) - FOR OFFICIAL USE ONLY (FOUO)
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From: Ryeshia Holley
Sent: Thursday, October 06, 2022 4:35 PM
To: Shapley Gary A Jr

Subject: [EXT]RE: [EXT]Re: [EXT]Call on Charging Timeline

Good afternoon Gary,

Our topics will include:

1. Delays
2. Venue
3. Communication
4. Anything further that develops by tomorrow

Also to confirm you and your SAC will be present, correct?

Best,
-RH

From: Shapley Gary A Jr [redacted]
Sent: Tuesday, October 4, 2022 10:16 AM
To: Holley, Ryeshia D. (BA) (FBI) [redacted]
Subject: [EXTERNAL EMAIL] - RE: [EXT]Re: [EXT]Call on Charging Timeline

Ryeshia,

This is of course in Delaware, correct? I assumed but the invite did not specify.

Also, do you have a top three items you plan to raise so we can be on the same page?

My list includes the following as the top three items:

1. Special counsel
2. election deferral comment – continued delays
3. venue issue?

Of course these just scratch the surface of issues but I think it is best if we are united and to stick to the most important topics.

Thanks again.

IRS:CI

Gary A. Shapley Jr.
Assistant Special Agent in Charge
Chicago Field Office – Branch C
Joint Chiefs of Global Tax Enforcement – J5
(O):
(C): [redacted]

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From: Ryeshia Holley [redacted]
Sent: Tuesday, October 04, 2022 8:48 AM
To: [redacted] Shapley Gary A Jr [redacted]
Cc: [redacted] Garret Kerley [redacted]
Subject: [EXT]Re: [EXT]Call on Charging Timeline

Thank you.

Ryeshia Holley
Assistant Special Agent in Charge
FBI Baltimore Division
Branch 5
O: [redacted]
M: [redacted]

From: Weede, Shawn (USADE) [redacted]
Sent: Tuesday, October 4, 2022 8:40:51 AM
To: Holley, Ryeshia D. (BA) (FBI) [redacted]; Gary A. Shapley, Jr. [redacted]
Cc: Wolf, Lesley (USADE) [redacted]; Kerley, Garret M. (BA) (FBI) [redacted]
Subject: [EXTERNAL EMAIL] - RE: [EXT]Call on Charging Timeline

Roger.

From: Ryeshia Holley <[redacted]>
Sent: Monday, October 3, 2022 5:20 PM
To: Weede, Shawn (USADE) <[redacted]>; Gary A. Shapley, Jr. [redacted]
Cc: Wolf, Lesley (USADE) [redacted] Kerley, Garret M. (BA) (FBI) [redacted]
Subject: Re: [EXT]Call on Charging Timeline

Good afternoon all,

Just a quick update: FBI meeting attendees will be SAC Sobocinski and I.

Shawn, would you send us a calendar invite to ensure we have it locked in?

Thanks,
Ryeshia

From: Holley, Ryeshia D. (BA) (FBI) [redacted]
Sent: Friday, September 30, 2022, 10:01 AM
To: Weede, Shawn (USADE) [redacted]; Gary A. Shapley, Jr. [redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE) [redacted]
Subject: Re: [EXT]Call on Charging Timeline

Good morning all,

Confirming our meeting on 10/7 at 11am with everyone, management and investigators.

Thank you. Have a great weekend!
-RH

From: Holley, Ryeshia D. (BA) (FBI) [redacted]
Sent: Thursday, September 29, 2022 6:23:46 PM
To: Weede, Shawn (USADE) [redacted]; Gary A. Shapley, Jr. [redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE) [redacted]
Subject: Re: [EXT]Call on Charging Timeline

Copy, thanks.

Ryeshia Holley
Assistant Special Agent in Charge
FBI Baltimore Division
Branch 5
O: [redacted]
M: [redacted]

From: Weede, Shawn (USADE) <[redacted]>

Sent: Thursday, September 29, 2022 5:27:13 PM
To: Holley, Ryeshia D. (BA) (FBI) [redacted]; Gary A. Shapley, Jr. [redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE) [redacted]
Subject: [EXTERNAL EMAIL] - RE: [EXT]Call on Charging Timeline

Everyone at the USAO can do Friday, 10/7 at 11:00 a.m. Let me know if that does not work.

From: Ryeshia Holley [redacted]
Sent: Friday, September 23, 2022 3:22 PM
To: Weede, Shawn (USADE) [redacted]; Gary A. Shapley, Jr. [redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE) [redacted]
Subject: Re: [EXT]Call on Charging Timeline

Good afternoon all,

Let's wait to have this meeting when Gary is back. Also, can we meet in person and include USA Weiss. SAC Sobocinski will also be present.

We have the following dates available 10/3, 10/6, 10/7, and 10/13.

Thank you.

-RH

Ryeshia Holley

Assistant Special Agent in Charge

FBI Baltimore Division

Branch 5

O: [redacted]

M: [redacted]

From: Weede, Shawn (USADE) [redacted]
Sent: Thursday, September 22, 2022 11:15:10 AM
To: Gary A. Shapley, Jr. [redacted] Holley, Ryeshia D. (BA) (FBI) [redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE) [redacted]
Subject: [EXTERNAL EMAIL] - RE: [EXT]Call on Charging Timeline

Gary,

I think that a sanitized call would be difficult, so why don't we wait until you're back. I'll run your dates/times by my side and we'll figure it out. Ryeshia, we can still keep our call on the books for 9/28 at 1 if that works.

Best,

Shawn

From: Shapley Gary A Jr [redacted]
Sent: Wednesday, September 21, 2022 3:54 PM
To: Weede, Shawn (USADE) [redacted] Holley, Ryeshia D. (BA) (FBI) [redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted] Wolf, Lesley (USADE) [redacted]
Subject: [EXTERNAL] RE: [EXT]Call on Charging Timeline

Hello Shawn,

I will be out of the country next week but do not want to push this off. I can call in from the Netherlands at either time on 9/28 with the understanding that all conversations need to be sanitized. My return flight lands back in D.C. on Friday 9/30 at 230pm so would be available at approx. 315pm that day. The following week, 10/3, I am wide open and can reschedule any conflicts.

I apologize. Let me know what you decide.

Thanks.

IRS:CI

Gary A. Shapley Jr.
Assistant Special Agent in Charge
Chicago Field Office – Branch C
Joint Chiefs of Global Tax Enforcement – J5
(O)
(C) [redacted]

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From: Weede, Shawn (USADE) [redacted]
Sent: Wednesday, September 21, 2022 3:32 PM
To: Holley, Ryeshia D. (BA) (FBI) [redacted] Shapley Gary A Jr [redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted] Wolf, Lesley (USADE) [redacted]
Subject: [EXT]Call on Charging Timeline

Ryeshia and Gary,

We'd like to schedule a call with you on Wednesday, September 28, to discuss our expected charging timeline and status in Sportsman. Are you both available at either 1:00 or 3:00 p.m.? David, Shannon, Lesley, Carly, and I expect to be on the call from our side.

Thanks,

Shawn

Shawn A. Weede

Chief, Criminal Division

United States Attorney's Office

District of Delaware

1313 N. Market Street

Wilmington, DE 19801

[redacted]

Attachment 2

From: Ziegler Joseph A
To: Shapley Gary A Jr
Cc: Puglisi Christine A
Subject: FW: Travel
Date: Monday, September 20, 2021 7:49:32 PM
Attachments: image004.png
image002.png

I'll try to see if I can reach out to Batdorf in the AM. My blood is boiling right now.

From: Denning David M [redacted]
Sent: Sep 20, 2021 7:47 PM
To: Puglisi Christine A [redacted]; Ziegler Joseph A [redacted]
Cc: Waldon Darrell J [redacted]; Denning David M [redacted]
Subject: RE: Travel

Yeah lets have a chat tomorrow. Looping in Darrell so we can get back on availability. Obviously we are fully supportive of the investigation. We all have a seat at the table. We are doing our job and have the same mission, If you are trying to save time and be efficient, why not take the next step to verify your witnesses are where you think they are? I don't follow your logic about the collateral, we can be discreet, and use a Doe, and we are still keeping the team small.

David Denning
Acting ASAC Branch B
Washington DC Field Office
cell [redacted]

From: Puglisi Christine A [redacted]
Sent: Monday, September 20, 2021 7:32 PM
To: Ziegler Joseph A [redacted]; Denning David M [redacted]
Subject: RE: Travel

David,

As Joe mentioned, we are trying to complete these interviews in a timely manner in order to keep up with the demanding schedule of additional forthcoming interviews and [redacted] in an effort to complete the SAR by year end. We both found it more efficient to attempt these interviews while out in CA, instead of making a subsequent trip out there,

which would only waste more money and time; we are trying to be as effective as possible. As I know you have been made aware, DOJ-Tax and the USAO were not prioritizing last weeks scheduled interviews, which were eventually postponed, but did agree that these LA ones are a priority and therefore are preparing [redacted] for us this week. We do not want to have to go to the investigative team and explain that we could not conduct these interviews due to lack of management support. We find the standard of assurances you are asking us to be unreasonable and not probable to obtain within the given time frame. I apologize for the pushback; we are not trying to be difficult at all, we are just under a lot of pressure ourselves to complete as many planned interviews as we can within the next few months to stay on track and we would appreciate more support.

Please let us know how we can come to some kind of resolution here or who we need to talk to to make that happen.

Feel free to call me if you want to discuss.

Thank you,

Christine Puglisi
Special Agent
International Tax & Financial Crimes
1200 1st St, NE
Washington, D.C. 20002
Desk: [redacted]
Mobil[redacted]

From: Ziegler Joseph A [redacted]
Sent: Monday, September 20, 2021 7:14 PM
To: Denning David M [redacted]
Cc: Puglisi Christine [redacted]
Subject: RE: Travel

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While I do agree that address verification does make sense in certain cases, I do not believe it applies here. We are also working with a time constraint since my travel is planned for all of next week and the [redacted] are currently being issued for the October [redacted]

The US attorney as well as DOJ-Tax do not want us getting others involved and have asked multiple times that we keep the investigative circle small. If you Darrell still see this as an issue, please call my cell

so that we can work this out.

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Washington DC Field Office
cell [redacted]

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To: Denning David M [redacted]
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The 5 other LA witnesses are mentioned in [redacted] and some of the [redacted]s have identified addresses for them, as well as places of employment (dance clubs) in LA, and phone numbers.. One of the witnesses is a madam, was quoted in multiple media articles, owns a very public escorting business and I think should be fairly easy to find.

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helping us identify these witnesses as well as locate them.

I have also pulled tax information. We have [redacted]ed some of the witnesses venmo accounts which also helped provide identifying information for these witnesses.

Every interview I have done in this case, from our day of action, to last month has been well thought out and planned accordingly. I'm going to do the same thing that I have done for all of my cases in making sure that tbe interviews are productive and efficient.

I hope that this information suffices and that you don't need anything more.

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Cc: Puglisi Christine A [redacted]
Subject: RE: Travel

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David Denning
Acting ASAC Branch B
Washington DC Field Office
cell [redacted]

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To: Denning David M [redacted]
Cc: Puglisi Christine A [redacted]
Subject: Travel

Hey David –

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A few weeks ago, DOJ-Tax was a roadblock in the investigation, and some interviews were postponed because they weren't ready.

I'm sorry that I didn't send the updated travel request, that was my fault.

These interviews are already planned for next week, the [redacted] are currently being drafted and approved, and I

would hope that you reconsider the request, and if needed.

Joe

Attachment 3

From: Ziegler Joseph A
To: Batdorf Michael T
Cc: Shapley Gary A Jr
Subject: FW: Travel
Date: Monday, September 20, 2021 8:48:32 PM
Attachments: image003.png

Hey Mike -

First, sorry to send this at 8:47 PM. So I thought that I was going to be able to get a victory and that DOJ-Tax was going to be my only hurdle (See below).

Again, I hate to bother you with this, I'm almost at the end of my rope and I think I'm at the point again where I need your help. I have a ton of interviews and travel planned and scheduled for the next 3 months, keeping on a timeline is extremely important and I don't want this to continue to be a problem. I don't mind the questions from management, but it feels like they are not listening to me. I'm just trying to get the job done efficiently and expeditiously so I have the best work product for CI.

I don't want to put some details in this email, so can you give me a call at some point tomorrow to discuss? [redacted]

I'm CC'ing Shapley only because I've briefed him on what has happened and because he's been my management on this case since day 1.

Joe

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Sent: Monday, September 20, 2021 7:14 PM
To: Denning David M [redacted]
Cc: Puglisi Christine A [redacted]
Subject: RE: Travel

Again, I do not feel comfortable sending a collateral related to this investigation to any witness who has been mentioned in the media associated to Sportsman (the agent can simply Google the name, run the name in palantir and see my case). To date, we have not done a collateral related to this investigation.

While I do agree that address verification does make sense in certain cases, I do not believe it applies here. We are also working with a time constraint since my travel is planned for all of next week and the [redacted] are currently being issued for the October [redacted]

The US attorney as well as DOJ-Tax do not want us getting others involved and have asked multiple times that we keep the investigative circle small. If you Darrell still see this as an issue, please call my cell so that we can work this out.

A case I've worked with very little problems and only support from my management, you're making it hard for me to do my job. At the end of the day, I'm just trying to bring

the case to conclusion in an expeditious and efficient manner.

From: Denning David M [redacted]
Sent: Sep 20, 2021 6:45 PM
To: Ziegler Joseph A [redacted]
Cc: Puglisi Christine A [redacted]
Subject: RE: Travel

Lets just use a Doe investigation number for a collateral, and ask that LAFO try to verify the addresses belong to our witnesses. 6 of them?

David Denning
Acting ASAC Branch B
Washington DC Field Office
cell [redacted]

From: Ziegler Joseph A [redacted]
Sent: Monday, September 20, 2021 6:12 PM
To: Denning David M [redacted]
Cc: Puglisi Christine A [redacted]
Subject: RE: Travel

One of the witnesses was on his payroll. She also received additional wires from him, which he deducted. We are not sure if she actually is an escort, but we definitely have our suspicions and she is a crucial witness. I have pulled her accurint and Palantir which I believe provides a good address and phone number for her.

The 5 other LA witnesses are mentioned in [redacted] and some of the [redacted]s have identified addresses for them, as well as places of employment (dance clubs) in LA, and phone numbers.. One of the witnesses is a madam, was quoted in multiple media articles, owns a very public escorting business and I think should be fairly easy to find.

In addition, FBI has pulled information from their databases in helping us identify these witnesses as well as locate them.

I have also pulled tax information. We have [redacted]ed some of the witnesses venmo accounts which also helped provide identifying information for these witnesses.

Every interview I have done in this case, from our day of action, to last

month has been well thought out and planned accordingly. I'm going to do the same thing that I have done for all of my cases in making sure that tbe interviews are productive and efficient.

I hope that this information suffices and that you don't need anything more.

Joe

From: Denning David M [redacted]
Sent: Sep 20, 2021 5:45 PM
To: Ziegler Joseph A [redacted]
Cc: Puglisi Christine A [redacted]
Subject: RE: Travel

Yeah, the sharepoint travel if changed, does not then go back through the approval process, so you/we have to do that through email before making those changes in sharepoint. I think you hit the nail on the head though, these witnesses may be hard to find. We want more assurance your efforts will be productive. If you don't want to have a collateral done, what ideas do you have because we are not approving it as is for Los Angeles due to that fact.

David Denning
Acting ASAC Branch B
Washington DC Field Office
cell [redacted]

From: Ziegler Joseph A [redacted]
Sent: Monday, September 20, 2021 5:12 PM
To: Denning David M [redacted]
Cc: Puglisi Christine A [redacted]
Subject: Travel

Hey David –

So I've looked through my timeline of Events. This trip changed because our first two trips in the beginning of September were cancelled, and I was trying to be more efficient and getting even more stuff done. First off, every other week, we have been knocking off scheduling interviews, proffers and [redacted] in completing our case (Our detailed witness list is attached with status). This is all in preparation of me finishing the prosecution report by the end of 2021 and I have been maintaining a schedule in order to do so. This was also discussed in

detail at the Chief Briefing, in which I detailed all of the travel that needed to be done in completing the case. I am trying to keep multiple people on the same page and do everything that I can to complete these planned interviews and to-do items.

As far as the travel goes, I didn't realize that a new travel form was needed in extending our travel dates and locations. In the past, we have updated the travel in SharePoint and everyone in the chain (including the DFO) was notified of our travel change. If these are the steps moving forward, instructions need to be sent out to the field detailing that.

As far as this trip, I do not feel comfortable in sending out collaterals and having others involved in this investigation. Some of these individuals could be prostitutes (some are even his prior employees), and locating them could be a challenge, and I will do all I can in preparing to find them. This is what I do in locating all witnesses in all of my cases. The level of assurance you are requesting is not standard operating procedure and I don't think it's something we can accomplish in this specific investigation. We have done a good job of keeping our circle small and I know that the prosecution team wants to keep it that way. We are not and have not sent collaterals related to this case as requested by DOJ and the US Attorney's Office.

A few weeks ago, DOJ-Tax was a roadblock in the investigation, and some interviews were postponed because they weren't ready.

I'm sorry that I didn't send the updated travel request, that was my fault.

These interviews are already planned for next week, the [redacted] are currently being drafted and approved, and I would hope that you reconsider the request, and if needed.

Joe

Attachment 4

From: Batdorf Michael T
To: Shapley Gary A Jr; Waldon Darrell J
Subject: RE: Sportsman Update
Date: Thursday, August 18, 2022 8:40:34 AM
Attachments: image005.png
image006.png
image002.png

Thank you Gary. For the read out and your efforts. I will talk with the Chief and DC and hopefully they can discuss with Stewart during their next meeting. At least show full support for the 2014/2015 years.

From: Shapley Gary A Jr [redacted]
Sent: Wednesday, August 17, 2022 10:59 AM
To: Batdorf Michael T [redacted] Waldon Darrell J [redacted]
Subject: RE: Sportsman Update

Mike/Darrell,

Unfortunately there is still no final decision. Here is the way they are leaning based on my interpretation of yesterdays discussion.

1. Counts (four misdemeanors, 1 felony)
    a. 2017 – 2 counts of 7203 (file and pay)
    b. 2018 – 7203 and 7201
    c. 2019 – 7203
2. Timing
    a. USA said by the end of September but I think it will likely be more like October/November
3. Venue on number 1 would be the central district of California. This is new to us and shows their lack of transparency. My theory is that they never discussed that venue because it would have revealed what they were leaning towards, in terms of charging, months ago.
4. Forced Delays
    a. The USA has talked to PIN and he does not think they will require a cease and desist related to the midterms.

We again pushed back on not charging 2014/2015. DOJ Tax continues the position that the defenses (loan/taxes paid by another person on half the income) would make it too complex for the jury. I believe their position is unsupportable – both considering precedent and evidence. I made it clear that not only do we disagree with that position but that we could provide countless prosecution recommendations that included diverted income to nominees and various loan claims to support our position. The USA agrees with us but then talks to DOJ Tax and they convince him otherwise. This has happened a couple times. As a result, we will continue to communicate our position to ensure this moves forward consistent with how other tax cases would be treated with similar fact patterns.

I explained that if 2014 is not charged how it would severely diminish the picture of the overall conduct and would essentially sanitize some major issues to include the Burisma/Ukraine unreported income. I also explained that if 2014 is not charged and/or included in a statement of facts in a guilty plea, that the

unreported income from Burisma that year would go untaxed. I believe leaving out 2014/2015 would deliver a message that is contrary to IRS's efforts to promote voluntary compliance.

CT Counsels non-concur came up yesterday. CT's position, and the handling of their review, was inappropriate at best and hopefully does not come back to negatively impact this investigation. The USAO essentially laughed at CT's reasoning for the non-concur.

We raised some issues we have had during the investigation but did not bring up all of our concerns. Many of our concerns may not be material depending on the decisions the USAO/DOj make in the end. We met with FBI after and they recently communicated similar issues with Delaware USAO. It was good to know that the message is consistent.

I tried to give the high points here and can field specific questions if you would like. Available any time.

Thanks.

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From: Batdorf Michael T [redacted]
Sent: Tuesday, August 16, 2022 10:25 AM
To: Shapley Gary A Jr [redacted] Waldon Darrell J [redacted]
Subject: RE: Sportsman Update

Thank you Gary.



From: Shapley Gary A Jr [redacted]
Sent: Monday, August 15, 2022 8:15 PM
To: Batdorf Michael T [redacted] Waldon Darrell J [redacted]
Subject: Sportsman Update

Mike/Darrell,

Just an FYI that we are meeting with USAO tomorrow in Delaware to go over the information

that USA Weiss requested in the meeting we all attended in June. Nothing to report in advance but will give you a read out after.

DOJ Tax is still reviewing the prosecution recommendation and is working on their memo.

I'll send an update tomorrow or Wednesday.

Have a great night.

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Attachment 5

From: Shapley Gary A Jr
To: Waldon Darrell J; Watson Lola B; Batdorf Michael T
Subject: SM Update
Date: Thursday, September 22, 2022 5:28:00 PM
Attachments: image001.png

All,

During todays SM team call there was some information provided to the team concerning decisions made by the USAO and DOJ that need to be discussed. For example, the AUSA stated that they made a decision not to charge until after the election. In itself, the statement is inappropriate let alone the actual action of delaying as a result of the election. There are other items that should also be discussed that are equally inappropriate.

Tomorrows schedule is tight for me and I won't have my computer after 0900ish. I have doctor's appointment at 1030 and a meeting at FBI at 1300.

I am probably free between 1130 and 1230 and again after 1400.

I will be out of the country all next week.

Let me know what you decide.

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Attachment 6

From: Batdorf Michael T
To: Waldon Darrell J; Shapley Gary A Jr
Subject: RE: Sportsman Meeting Update
Date: Tuesday, October 11, 2022 10:27:34 AM
Attachments: image004.png
image001.png

Thank you both for the updates and continued communications.



From: Waldon Darrell J [redacted]
Sent: Tuesday, October 11, 2022 7:27 AM
To: Shapley Gary A Jr [redacted]; Batdorf Michael T [redacted]
Subject: RE: Sportsman Meeting Update

Good morning, all –

Thanks, Gary. You covered it all. I am taking care of referral to TIGTA.

Mike – let me know if you have any questions.
Darrell

Darrell J. Waldon
Special Agent in Charge
Washington, D.C. Field Office
(C) [redacted]

From: Shapley Gary A Jr [redacted]
Sent: Friday, October 07, 2022 6:09 PM
To: Batdorf Michael T [redacted]
Cc: Waldon Darrell J [redacted]
Subject: Sportsman Meeting Update

Mike,

Darrell asked me to shoot an update from todays meeting. Darrell – feel free to comment if I miss something.

1. Discussion about the agent leak – requested the sphere stay as small as possible
    a. DOJ IG will be notified

b. FBI – HQ is notified and they refer it to their Counter Intelligence squad in a field office for investigation
c. IRS-CI – **We need to make a referral to TIGTA** – What do you need from me on this action item?

2. **Weiss stated that he is not the deciding person on whether charges are filed**
   a. I believe this to be a huge problem – inconsistent with DOJ public position and Merrick Garland testimony
   b. Process for decision:
      i. Needs DOJ Tax approval first – stated that DOJ Tax will give "discretion" (We explained what that means and why that is problematic)
      ii. No venue in Delaware has been known since at least June 2021
      iii. Went to D.C. USAO in early summer to request to charge there – Biden appointed USA said they could not charge in his district
         1. USA Weiss requested Special counsel authority when it was sent to D.C and Main DOJ denied his request and told him to follow the process
      iv. Mid-September they sent the case to the central district of California – coinciding with the confirmation of the new biden appointed USA – decision is still pending
      v. If CA does not support charging USA Weiss has no authority to charge in CA –
         1. He would have to request permission to bring charges in CA from the Deputy Attorney General/Attorney General (unclear on which he said)
      vi. With DOJ Tax only giving "discretion" they are not bound to bring the charges in CA and **this case could end up without any charges**
3. They are not going to charge 2014/2015 tax years
   a. I stated, for the record, that I did not concur with that decision and put on the record that IRS will have a lot of risk associated with this decision because there is still a large amount of unreported income in that year from Burisma that we have no mechanism to recover
   b. Their reason not to charge it does not overcome the scheme and affirmative acts – in my opinion
4. FBI SAC asked the room if anyone thought the case had been politicized – we can discuss this is you prefer
5. No major investigative actions remain
6. Both us and the FBI brought up some general issues to include:
   a. Communication issues
   b. Update issues
   c. **These issues were surprisingly contentious**

Always available to discuss. Have a great weekend!



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Attachment 7

Emailed DFO Batdorf on 1/5/2023 at 1135 asking for a quick discussion
He responded 1/6/2023 at 0805
Shapley called his cell phone [redacted] at 0945 on 1/6/23

Call with: DFO Batdorf

Re: REDACTED Whistleblowing

Told him that Shapley wanted to keep him in the loop so he wasn't caught off guard. Shapley told him that the IRS and TIGTA was notified two days ago that Shapley had retained whistleblower counsel.

Shapley told the DFO that is was on the REDACTED investigation but that Shapley's attorney, and those he had notified, does not know which investigation or who the subject is at this point. Shapley told him that he was relying on his attorney to assist in navigating the 6e and 6103 requirements.

DFO thanked me for letting him know and stated he had not heard about it yet.

Shapley thanked him for his support and for him and his agencies continued support.

DFO responded that Shapley has his support and the agencies support.

DFO asked about the process and Shapley responded that the Congressional Judiciary committees, OSC, IRS OGC and TIGTA have been notified and have participated in calls and/or meetings with my counsel. Shapley said that more will be notified in the coming days to include potentially the Ways and Means Committees and DOJ IG. Shapley stated that it would take a concerted effort to ensure that 6e or 6103 information is considered when making a the full complaint and that a process was in place to ensure permission from the appropriate source is received concerning these matters.

Shapley stated that the conduct that will be the basis of the whistleblower complaint is primarily pointed toward DOJ and the Delaware USAO. Shapley said that he and the IRS will not be immune from criticism. Some of that will be legitimate and some not legitimate.

Shapley said that this could be viewed by IRS-CI as a hedge to those who would attack it if it was determined the investigation was not handled properly. Shapley said that the IRS can make the point that an IRS agent was the one who blew the whistle and fought for what he thought was right in the investigation.

Shapley stated that there may be allegations against him, that he believes will be nefarious, from DOJ/USAO and that he hoped the agency would support him

during that. DFO stated that he had not heard of any allegations made against Shapley.

Shapley said that he had have multiple jobs at one time for a long time that brought on a lot of stress and that he had always excelled in those positions. He stated that continuing the mission during this would be no different.

The DFO again provided his support and the agency's support moving forward and thanked me for talking to him about.

The tone of the call was professional and cordial.

This is not all inclusive. Other items were discussed but mostly personal and or jovial in nature.

The called ended at approximately 0958 (may be 0953).

Attachment 8

From: Waldon Darrell J
To: Shapley Gary A Jr; Batdorf Michael T
Cc: Watson Lola B
Subject: Discussion - Sportsman
Date: Friday, January 20, 2023 11:18:18 AM
Attachments: image001.png

Gary,

It's my understanding, based on my discussion with David, investigators on the Sportsman case have not been brought back. However, because FBI Baltimore's AOR includes Delaware, they met to discuss other matters before the USAO DE. Of course, they inquired about Sportsman, but basically were given the same update that was given to me: They are wrapping up their process. No substantive decisions have been made. Additional meetings between the attorneys, including the defense, are forthcoming. We should expect additional communication within the next few weeks.

Regarding the additional targets: Jason Poole should reach out to us next week. It sounds like these investigations will be handled by tax.

I relayed this to Joe this morning via conference call. That's all for now.

Thanks,
Darrell

Darrell J. Waldon
Special Agent in Charge
Washington, D.C. Field Office
(C) [redacted]

> **From:** Shapley Gary A Jr <[redacted]
> **Sent:** Friday, January 20, 2023 11:05 AM
> **To:** Waldon Darrell J [redacted] Batdorf Michael T [redacted]
> **Subject:** RE: Discussion - Sportsman
>
> Darrell,
>
> Yes sir. That is my understanding. The meeting yesterday was with FBI leadership and investigators. Joe got a read out from FBI case agent Mike Dzielak.
>
> A side note: the third FBI case agent/SSA in charge of this case is retiring, this week I believe. He was not mandatory.
>
> Thanks.
>
> 
>
> **From:** Waldon Darrell J <[redacted]
> **Sent:** Friday, January 20, 2023 11:01 AM

To: Shapley Gary A Jr [redacted] Batdorf Michael T [redacted]
Subject: RE: Discussion - Sportsman

The brought the investigators back from FBI? Did FBI say this?

Darrell J. Waldon
Special Agent in Charge
Washington, D.C. Field Office
(C) [redacted]

From: Shapley Gary A Jr [redacted]
Sent: Friday, January 20, 2023 10:58 AM
To: Batdorf Michael T [redacted] Waldon Darrell J [redacted]
Subject: Discussion - Sportsman

Mike/Darrell,

I am a little confused as to what the current expectations of me are and would like to ask for clarification. Delaware ceased communications and excluded investigators because of a leak, or so they said. They have now brought back in the investigators from FBI but not IRS. Now I am trying to manage the investigation with updated information going from a USA to a SAC to the case agent. Kelly Jackson made me be the primary (I met with USA --- Tax --- Etc.) on this investigation since January 2020, and that did not change under SAC Waldon. I just do not know what is expected of me now...

Please let me know how you would like to proceed.

Thank you.

Attachment 9

From: Batdorf Michael T
To: Shapley Gary A Jr
Subject: RE: For Review/Approval: Administrative Leave Request for Protected Whistleblower Activities - Shapley
Date: Friday, February 10, 2023 3:48:43 PM
Attachments: image002.wmz
image004.png
image001.png

Good Afternoon Gary. I hope you are doing well and enjoying the West Coast for a little bit.

I apologize for the delay but I have been traveling and we just finished up exec week here in HQ. There is no need for you to incur admin leave as this is your duty to file and support your claim as you see fit. Further, there is no need to provide any updates, written or verbal of your meetings, testimony and work being done on this claim. Again, as a federal employee, it is your duty and obligation to answer/support the claim you have made.

However, I can offer assistance if the burden to support your claim and run the day-to-day operations of your assigned group. Should you feel that you will be or are burdened trying to meet your duties as assigned, please let your ASAC and SAC know who will inform me so I can make a timely decision to give you additional flexibility.

Have a great weekend

From: Shapley Gary A Jr <[redacted]
Sent: Wednesday, January 25, 2023 10:17 AM
To: Batdorf Michael T <[redacted]
Subject: For Review/Approval: Administrative Leave Request for Protected Whistleblower Activities - Shapley

Mike,

Thank you for offering your and the agency's support as I navigate this complex process. As my protected whistleblower information is being delivered to the necessary oversight groups, I ask that I am granted permission to use administrative leave during the process. Instances where I would use administrative leave are as follows:

1. Testimony provided to various congressional committees
2. Meetings with congressional committees
3. Meetings with oversight groups to include;
    a. Office of Special Counsel
    b. Merit Service Protection Board
    c. Various Office of Inspector Generals
4. Meetings with my legal counsel

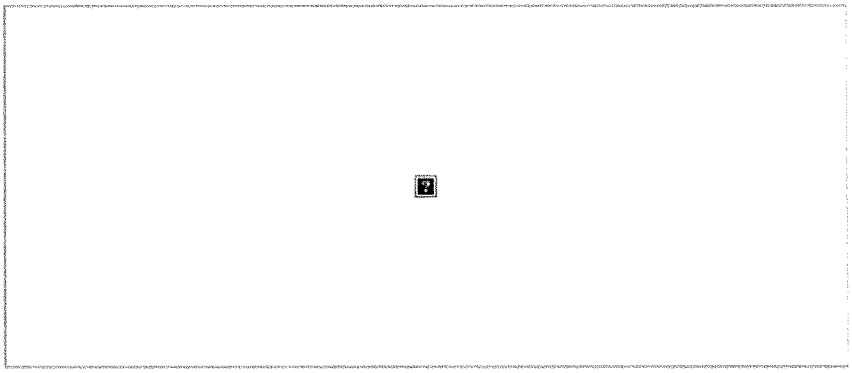
5. All of the above are in process and if there are any meetings that materially deviate from the above list I would note that during the bi-weekly updates

If you approve, I suggest that I provide an itemized list of administrative leave taken each pay period to the ASAC (or your designee) that includes the amount of administrative leave taken and the group (i.e. congressional committee, OIG, OSC, Counsel, etc.) I met with. By providing an itemized accounting, the agency will both be kept in the loop of the groups I am meeting with and will be able to assess my use of administrative leave on a recurring schedule.

As we have discussed, I have a long history of exceeding expectations while taking on several time consuming roles simultaneously to include ASAC, SSA, [redacted] and J5 duties. With my roles being diminished recently, I ensure you I will exceed my responsibilities and commitments during this process.

I am available to discuss any time.

Thank you.



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Whistleblowers & Research

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NIXON PEABODY

September 13, 2023

Via Electronic Transmission

The Honorable Jason Smith
Chaiman, Committee on Ways & Means
U.S. House of Representatives

The Honorable Richard Neal
Ranking Member, Committee on Ways & Means
U.S. House of Representatives

The Honorable Ron Wyden
Chairman, Committee on Finance
U.S. Senate

The Honorable Mike Crapo
Ranking Member, Committee on Finance
U.S. Senate

Dear Chairs and Ranking Members:

Yesterday the *Washington Post* published a story reportedly based on a transcript it obtained of the House Committee on the Judiciary's interview of Federal Bureau of Investigation (FBI) Special Agent in Charge Thomas J. Sobocinski.[1] Mr. Sobocinski was one of seven attendees in the October 7, 2022 meeting at the Delaware U.S. Attorney's Office, including U.S. Attorney David Weiss and top officials in the FBI's Baltimore Field Office and the Internal Revenue Service (IRS) Criminal Investigation's Washington, D.C. Field Office. The meeting was documented that same day by our client, IRS Supervisory Special Agent (SSA) Gary Shapley, in an email to his chain of command that has since been made public by the House Ways and Means Committee.[2]

According to the *Washington Post* story, Mr. Sobocinski reportedly failed to recall in his interview with House Judiciary Committee staff certain details of the meeting recorded in SSA Shapley's email. However, Mr. Sobocinski apparently acknowledged that he took no notes in the meeting, nor did he document it in any contemporaneous fashion afterwards. By contrast, SSA Shapley took notes *during the meeting*. These notes, combined with his fresh memory of the meeting, formed the basis for the email he sent later that day and corroborate his current recollection.

In order for Congress to assess the truthfulness and reliability of Mr. Sobocinski's testimony, we are today providing, pursuant to 26 U.S.C. § 6103(f)(5) and the protections afforded by 5 U.S.C.

[1] Jacqueline Alemany and Devlin Barrett, "Senior FBI agent disputes some whistleblowers' claims about Hunter Biden probe," *Washington Post* (Sep. 12, 2023), *available at* https://www.washingtonpost.com/politics/2023/09/12/hunter-biden-fbi-transcript-weiss-sobocinski.
[2] Transcribed Interview of Gary Shapley, U.S. House of Representatives Committee on Ways and Means, Exhibit 10.

§ 2302(b)(8)(C), SSA Shapley's contemporaneous handwritten notes. We have also disclosed to the House Judiciary Committee a version of the notes that redacts information not previously released by the House Ways and Means Committee.

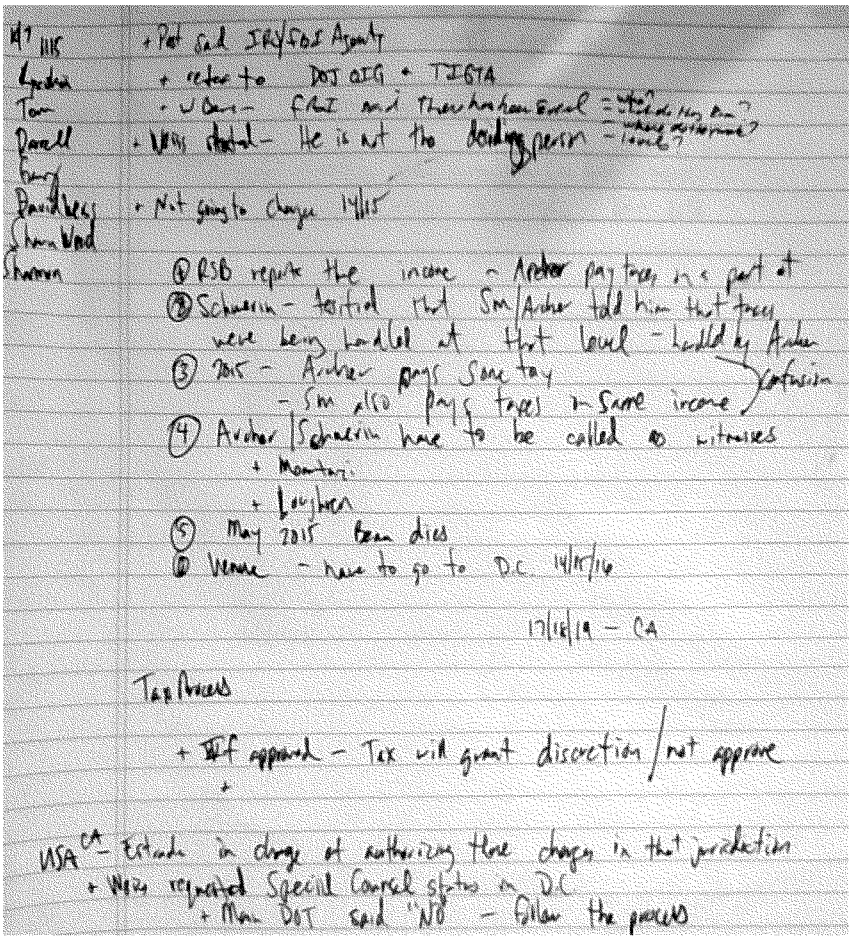
Cordially,

/Tristan Leavitt/
Tristan Leavitt
President
Empower Oversight

/Mark D. Lytle/
Mark D. Lytle
Partner
Nixon Peabody LLP

ATTACHMENT

Attachment



Kyle
Tom
Darrell
Tony
Pamela
Shawn
Shawn Vaid
Shannon

+ Pat Gal IRS/FBI Agents
+ refer to DOJ OIG + TIGTA
+ U Dem – FBI and Thor Graham Email = [illegible]
+ [illegible] stated – He is not the deciding person – [illegible]
+ Not going to charge 14/15

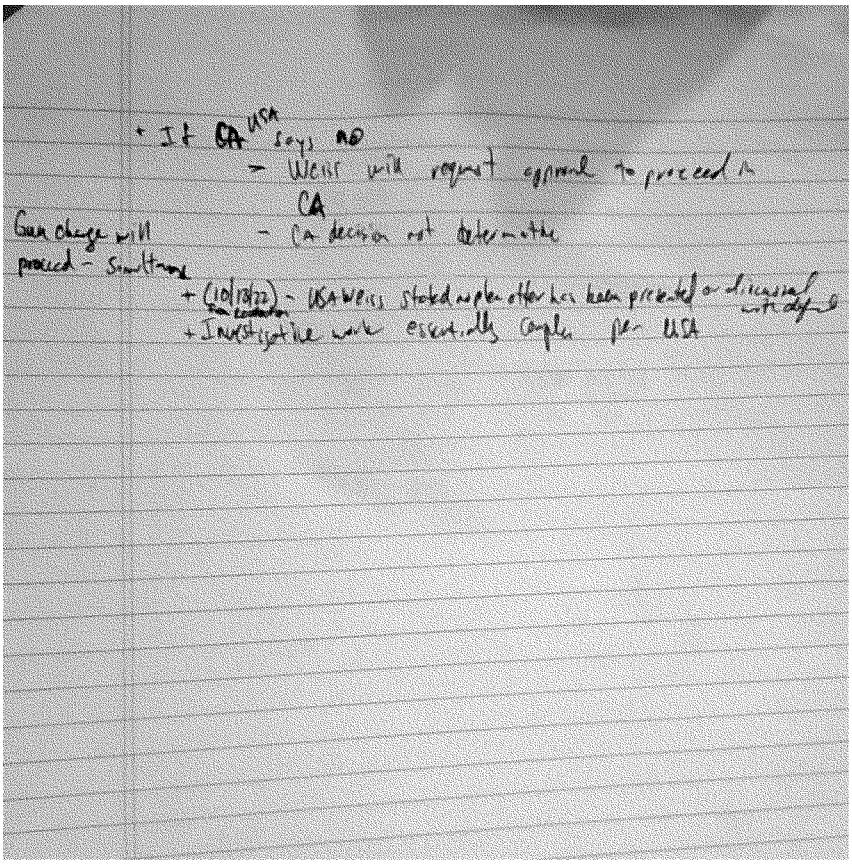
① RSB report the income – Archer pay taxes on a part of
② Schwerin – testified that Sm/Archer told him that taxes were being handled at that level – handled by Archer
③ 2015 – Archer pays Sam tax
– Sm also pays taxes on Same income } confusion
④ Archer/Schwerin have to be called as witnesses
+ Montagni
+ Lowther
⑤ May 2015 Beam dies
⑥ Venue – have to go to D.C. 14/15/16

17/16/19 – CA

Tax Issues

+ Dif approval – Tax will grant discretion/not approve
+

USA CA – Estrada in charge of authorizing these charges in that jurisdiction
+ Weiss requested Special Counsel status in D.C.
+ Main DOJ said "NO" – follow the process


+ If CA USA says NO
- Wells will request approval to proceed in CA
- CA decision not determ the
Gun charge will proceed - Simultaneous
+ (10/18/22) - USA Wells stated no plea offer has been presented or discussed with defense
+ Investigative work essentially complete per USA

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NIXON PEABODY

September 13, 2023

Via Electronic Transmission

The Honorable Jim Jordan
Chaiman, Committee on the Judiciary
U.S. House of Representatives

The Honorable Jerrold Nadler
Ranking Member, Committee on the Judiciary
U.S. House of Representatives

Dear Chairman Jordan and Ranking Member Nadler:

Yesterday the *Washington Post* published a story reportedly based on a transcript it obtained of the Committee's interview of Federal Bureau of Investigation (FBI) Special Agent in Charge Thomas J. Sobocinski.[1]

Mr. Sobocinski was one of seven attendees in the October 7, 2022 meeting at the Delaware U.S. Attorney's Office, including U.S. Attorney David Weiss and top officials in the FBI's Baltimore Field Office and the Internal Revenue Service (IRS) Criminal Investigation's Washington, D.C. Field Office. The meeting was documented that same day by our client, IRS Supervisory Special Agent (SSA) Gary Shapley, in an email to his chain of command that has since been made public by the House Ways and Means Committee.[2]

According to the *Washington Post* story, Mr. Sobocinski reportedly failed to recall in his interview with Committee staff certain details of the meeting recorded in SSA Shapley's email. However, Mr. Sobocinski apparently acknowledged that he took no notes in the meeting, nor did he document it in any contemporaneous fashion afterwards. By contrast, SSA Shapley took notes *during the meeting*. These notes, combined with his fresh memory of the meeting, formed the basis for the email he sent later that day and corroborate his current recollection.

In addition to the September 11 protected disclosure of nine new documents to the House Committee on Ways and Means and the Senate Committee on Finance pursuant to § 6103(f)(5), we are today providing those committees an unredacted version of SSA Shapley's contemporaneous handwritten notes. In order for you to assess the truthfulness and reliability of Mr. Sobocinski's testimony, please find attached a version of the contemporaneous handwritten

[1] Jacqueline Alemany and Devlin Barrett, "Senior FBI agent disputes some whistleblowers' claims about Hunter Biden probe," *Washington Post* (Sep. 12, 2023), *available at* https://www.washingtonpost.com/politics/2023/09/12/hunter-biden-fbi-transcript-weiss-sobocinski.
[2] Transcribed Interview of Gary Shapley, U.S. House of Representatives Committee on Ways and Means, Exhibit 10.

notes that redacts information not previously released by the House Ways and Means Committee.

Cordially,

/Tristan Leavitt/
Tristan Leavitt
President
Empower Oversight

/Mark D. Lytle/
Mark D. Lytle
Partner
Nixon Peabody LLP

ATTACHMENT

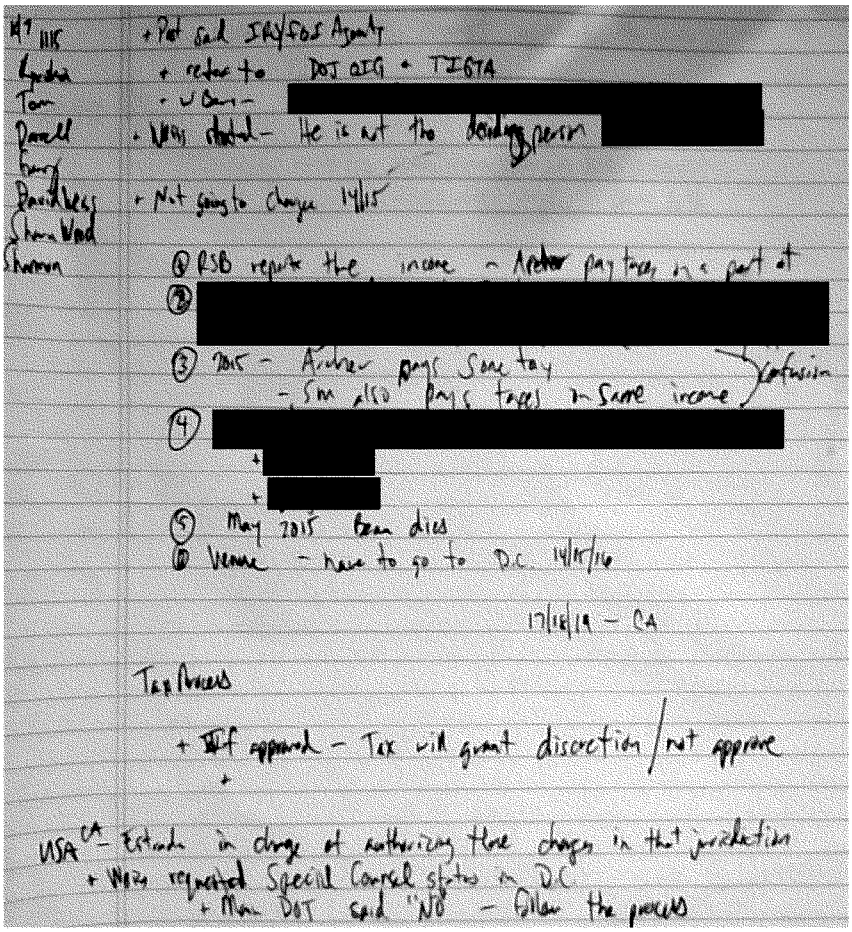
cc: Chairman Jason Smith
House Committee on Ways & Means

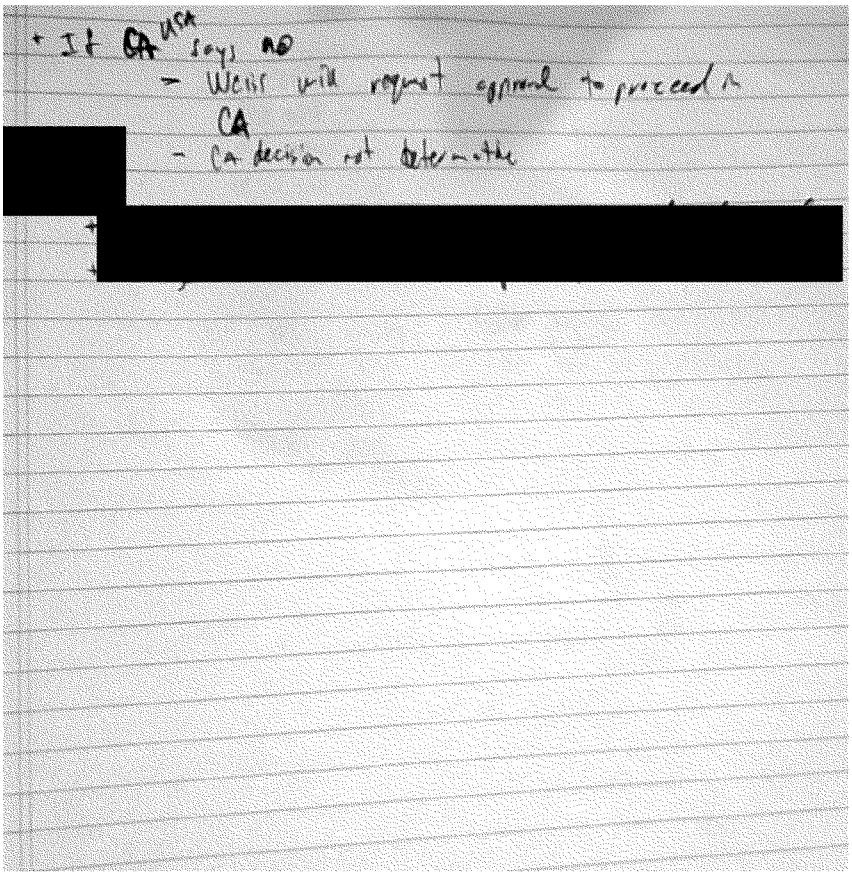
Ranking Member Richard Neal
Ranking Member, House Committee on Ways & Means

Chairman Ron Wyden
Senate Committee on Finance

Ranking Member Mike Crapo
Senate Committee on Finance

Attachment




+ If CA USA says NO
- Weir will request approval to proceed in CA
- CA decision not determ

EMPOWER OVERSIGHT
Whistleblowers & Research

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NIXON PEABODY

September 20, 2023

Via Electronic Transmission

The Honorable Jason Smith
Chaiman, Committee on Ways & Means
U.S. House of Representatives

The Honorable Richard Neal
Ranking Member, Committee on Ways & Means
U.S. House of Representatives

The Honorable Ron Wyden
Chairman, Committee on Finance
U.S. Senate

The Honorable Mike Crapo
Ranking Member, Committee on Finance
U.S. Senate

Dear Chairs and Ranking Members:

Pursuant to 26 U.S.C. § 6103(f)(5) and the protections afforded by 5 U.S.C. § 2302(b)(8)(C), we we write to supplement IRS Supervisory Special Agent Gary Shapley's protected disclosures to the committees.

Cordially,

/Tristan Leavitt/
Tristan Leavitt
President
Empower Oversight

/Mark D. Lytle/
Mark D. Lytle
Partner
Nixon Peabody LLP

ATTACHMENTS

Attachment 1

IN THE MATTER OF:)
)
Whistle Blower Disclosure Pursuant)
To 26 U.S.C. § 6103(f)(5))
Supplemental Document Production)
September 20, 2023)
)
)

STATEMENT OF GARY SHAPLEY

I, Gary Shapley, hereby provide the following statement:

1. I provide this statement to supplement the testimony I provided to both the majority and minority staff of the U.S. House of Representatives Committee on Ways & Means on May 26, 2023, as well as my testimony provided to the full committee of the House Committee on Oversight and Accountability on July 19, 2023.
2. Since January 2020, I have been a Supervisory Special Agent for IRS-Criminal Investigation, U.S. Department of the Treasury ("IRS-CI"). In that role, I supervised line agents in carrying out the investigation of Hunter Biden for IRS-CI as that investigation related to potential criminal violations of Title 26 of the United States Code.
3. As requested by these U.S. House Committees, I would like to make protected disclosures under 26 U.S.C. § 6103(f)(5) of further information and documents. I provide this information knowing that I could be subject to criminal prosecution for perjury or for making false statements under Title 18 U.S.C. § 1001.
4. On or around June 12, 2023, I submitted a supplemental affidavit to the House Committee on Ways & Means. The topic was former Attorney General William P. Barr's public statements about an FD-1023 and the failure of the Delaware U.S.

Attorney's Office ("USAO") to share the information contained in the FD-1023 with the case agents on the Hunter Biden investigation. I am providing additional facts to help place this issue in context. The prosecution team discussed the Hunter Biden-related work of the Pittsburgh USAO on several occasions, as it was a line item on the recurring prosecution team call agenda for a long period of time. (For example, Attachment 2.) Assistant U.S. Attorney (AUSA) Lesley Wolf told us the Pittsburgh USAO and U.S. Attorney Scott Brady requested to brief the Delaware USAO's Hunter Biden investigative team on multiple occasions, but they were turned down by AUSA Wolf and the Delaware USAO. AUSA Wolf's comments made clear she did not want to cooperate with the Pittsburgh USAO and that she had already concluded no information from that office could be credible, stating her belief that it all came from Rudy Giuliani. On the October 22, 2020 prosecution team call, AUSA Wolf informed us that because the Delaware USAO had been ordered by the Principal Deputy Attorney General at Justice Department headquarters to receive the briefing from the Pittsburgh USAO, it would be happening the next day, October 23, 2020. See Attachment 6. As I indicated in my previous affidavit, we were never informed what information the Pittsburgh USAO provided in the October 23, 2020 briefing. We were also not informed whether AUSA Wolf briefed U.S. Attorney Weiss on the information received.

5. In October 2020, I attempted to provide an update to the Chief of IRS-CI through (Special Agent in Charge) SAC Kelly Jackson. SAC Kelly Jackson told me that the Chief did not need to know any details. I then attempted to update SAC Jackson. She interrupted and stated, "I do not want to know anything I don't need to know…" I interpreted this as an indication that SAC Jackson believed that the less information she

knew about problems with a high-profile matter like this one, the less there was a chance that such problems could negatively affect her career. SAC Jackson told me that I was to communicate with U.S. Attorney David Weiss and prosecutors on the case. I believed this to be an instruction that was inconsistent with typical protocol that required the SAC to have regular communications with the U.S. Attorney. IRS-CI SA James Havrilla witnessed this telephone call.

6. On December 14, 2020, IRS SAC Jackson indicated via email her "frustration" about "the USAO not allowing us to go forth with the [search warrant]" on the storage unit. Attachment 11. I am unaware of any follow-up from the Director of Field Operations (DFO) or Deputy Chief (DC) as a result of any conversation SAC Jackson had with them on this topic.

7. Based on a review of calendar records, the week of March 28, 2022 is when Department of Justice (DOJ) Tax attorney Mark Daly called to say the career First Assistant U.S. Attorney in the Washington, D.C. USAO was optimistic about the Hunter Biden case and would assign an AUSA to help prosecute it. I believe the call from Mr. Daly saying U.S. Attorney for the District of Columbia Matthew Graves had declined the case was on approximately March 31 or April 1, 2022. I now understand this was right around the time White House Communications Director Kate Bedingfield stated in a press briefing that President Biden still believed his son had done nothing unethical or wrong. While I do not recall whether I was aware of this statement at that time, it was clear to me at the time that U.S. Attorney Graves—a political appointee of President Biden—had a clear conflict of interest. I believe he should have recused himself from any decisions on whether to charge the President's son.

8. During the June 15, 2022 meeting with prosecutors at DOJ headquarters, FBI SAC Sobocinski interjected on several occasions by commenting on how the evidence was clearly enough to charge tax violations. During multiple breaks during that same meeting, SAC Sobocinski commented to SA Ziegler and I about how the criminal violations should be charged as soon as possible, that the delays were unacceptable, and that if these were FBI-related charges the evidence would have been ample to charge immediately.
9. On August 24, 2022, Acting FBI SSA Garret Kerley called me and stated that AUSA Wolf had provided him with inaccurate information concerning a case update. As a result, two reporting functions within the FBI reported up to senior leadership updates that were materially different. The next day, on August 25, 2022, he sent an email to AUSA Wolf and others raising a concern that he was not receiving accurate information from prosecutors. Attachment 21. To mitigate inaccurate updates from occurring in the future, SSA Kerley recommended a weekly email where everything that was to occur that week was communicated to the team. Less than an hour later, AUSA Wolf responded: "Please stand down on this until we have had a chance to connect next week." On a recurring and ongoing basis USA Weiss, AUSA Wolf and the prosecutors routinely took actions that they did not communicate to the investigators, concealing material actions.
10. On September 18, 2022, I saw that President Biden said on 60 Minutes that Hunter Biden's troubles had not caused any conflicts for the United States government. The next day, on September 19, 2022, I read news reports that 33 Republican U.S. Senators had written Attorney General Merrick Garland a letter asking that U.S. Attorney Weiss be extended special counsel protections, writing: "Given that the investigation involves the

President's son, we believe it is important to provide U.S. Attorney Weiss with special counsel authorities and protections to allow him to investigate an appropriate scope of potentially criminal conduct, avoid the appearance of impropriety, and provide additional assurances to the American people that the Hunter Biden investigation is free from political influence."

11. On September 20, 2022, I emailed U.S. Attorney Weiss to ask if he had time for a quick phone call for him to share "updates from your perspective, current charging strategy and timelines." Attachment 28. He responded the next day, September 21, 2022, that he would set up a meeting or call in the near term to provide updates to the IRS and FBI. Attachment 29. Delaware USAO Criminal Chief Shawn Weede reached out that afternoon of September 21, 2022 to initiate scheduling of that meeting. Attachment 25.
12. Meanwhile, on our regular prosecution team call on September 22, 2022, AUSA Lesley Wolf confirmed President Biden's new appointee as U.S. Attorney for the Central District of California, Martin Estrada, would be reviewing the recommendation on the President's son. Attachment 22. In light of the concerns expressed by United States Senators I found this troubling, as it was clear Estrada should have recused himself on decisions involving the President's son. This was the same prosecution team call I referenced in my transcribed interview in which AUSA Wolf revealed prosecutors had decided not to charge the case until after the midterm election so as not to shoot themselves in the foot—even though they were not being directed by Justice Department headquarters to pause overt activity. Immediately after this call, I instant messaged DFO Michael Batdorf that there were "[c]ontinued inappropriate decisions affecting timing." Attachment 23. I followed this with an email to my Assistant Special Agent in Charge

(SAC) Lola Watson, SAC Darrell Waldon, and DFO Batdorf stating of AUSA Wolf's comment: "In itself, the statement is inappropriate[,] let alone the actual action of delaying as a result of the election. There are other items that should be discussed that are equally inappropriate." Attachment 24. One of those items I wanted to brief my leadership on was that not only was the case being assigned to another appointee of President Biden, U.S. Attorney Martin Estrada, who was not recusing himself, but prosecutors were telling us Estrada's consideration of the case would significantly delay it.

13. On September 29, 2022, a meeting with U.S. Attorney Weiss was scheduled for October 7. Attachment 25. It had been communicated to me by FBI SAC Tom Sobocinski and FBI ASAC Ryeshia Holley on several occasions that they had major concerns about the delays, decision making and lack of resolution in this case. Thus, I met with FBI ASAC Ryeshia Holley in her office leading up to this meeting to discuss the issues we wanted to raise in the October 7 meeting. Our correspondence by email reflects this understanding. Attachment 25.

Dated: 09/20/2023

Gary Shapley

Attachment 2

From: Ziegler Joseph A
To: [redacted]
Cc: [redacted]
Subject: RE: Today's Agenda
Date: Friday, September 04, 2020 9:15:11 AM

I'm good! Do you want to use my conference line from yesterday?

From: Wolf, Lesley (USADE) <[redacted]>
Sent: Friday, September 04, 2020 9:11 AM
To: Ziegler Joseph A [redacted]>
Cc: Hudson, Carly (USADE) <[redacted]>; Morgan, Jack A. (TAX) <[redacted]>; Daly, Mark F. (TAX) <[redacted]>; Wilson, Joshua J. (BA) (FBI) [redacted]>; Roepcke, Susan C. (BA) (FBI) <[redacted]>; Ruisard, Alyssa L. (BA) (FBI) <[redacted]>; Hoffman, Michelle A. (BA) (FBI) <[redacted]>; Lo Piccolo Antonino <[redacted]>; Puglisi Christine A <[redacted]>; Roca, Stefania (USADE) <[redacted]>; Dzielak, Michael (BA) (FBI) <[redacted]>; Shapley Gary A Jr <[redacted]>; Gordon, Joseph P. (BA) (FBI) <[redacted]>
Subject: Re: Today's Agenda

Can everyone hop on the phone for a quick call at 945?

Sent from my iPhone

On Sep 3, 2020, at 9:47 AM, Ziegler Joseph A <[redacted]> wrote:

Morning Everyone-

Agenda for today's call:

1. Electronic Production
    1. Status of the 4 Apple iCloud Backups
        1. Location Information – Is this still important?
    2. Relevancy review of the iPhone Backup from Laptop
    3. Email search warrant of BlueStar email accounts.
    4. Supplemental Email Search Warrant (Title 18)
    5. Electronic Search Warrant of DropBox
        1. Dropbox has been preserved
        2. Emails that are not in our dataset
    6. Vadym (Gmail and Burisma Email Accounts) and Archer (@Burisma) – Discuss 2703-D Order
    7. Overall Timeline Production – Still in Process

8. Quality Control of Relativity / Filter Review

2. Misc. Items:
    1. Status of SDNY additional emails requested
    2. Status of [redacted] / Comerica [redacted]
        1. Updates on this information
    3. Interview Prep / Prosecution team continuing to work through this – See attached word document
    4. Physical search warrant for the residence Draft
    5. Misc. Pittsburgh Case
    6. Misc. Senate Investigation

Talk to everyone in a few hours!!

Joseph A. Ziegler
Special Agent

IRS – Criminal Investigation
International Tax & Financial Crimes
Wash. DC Field Office

C: [redacted]

Joseph A. Ziegler
Special Agent

IRS – Criminal Investigation
International Tax & Financial Crimes
Wash. DC Field Office

C: [redacted]

Attachment 3

DEPARTMENT OF THE TREASURY
Internal Revenue Service
Criminal Investigation

Memorandum of Conversation

Investigation #:	[redacted]	**Location:**
Investigation Name:	Doe, Robert	
Date:	September 21, 2020	
Time:	Approx1630-1645	
Participant(s):	Mark Daly, DOJ Tax	
	Gary Shapley, SSA - IRS-CI	
	See below,	

1. On September 21, 2020 at 11:20, FBI Case Agent Joshua Wilson emailed the prosecution team with the following message:

   Hello all,
   Sorry for the day of notice....

   Could we do a call today at 3PM to discuss interviews? Joe Z the use of your party line would be appreciated. Non-FBI folks please advise if you are available. Thanks.

   Josh

   Special Agent Joshua J. Wilson
   Federal Bureau of Investigation
   Baltimore Division/Delaware

2. The following individuals were invited:
   a. Lesley Wolf – AUSA DE
   b. Carly Hudson – AUSA DE
   c. Mark Daly – DOJ Tax
   d. Jack Morgan - DOJ Tax
   e. Joe Zielger – IRS-CI Case Agent
   f. Anthony Lo Piccolo – IRS-CI Case Agent
   g. Christine Puglisi – IRS-CI Co-Case Agent
   h. Joe Gordon – FBI Supervisory Special Agent
   i. Susan Roepcke – FBI
   j. Michelle Hoffman – FBI

k. Michael Dzielak – FBI

3. The conference call was held as scheduled. FBI SA Wilson stated that FBI management had approved the participation of FBI personnel in the interviews and [redacted] service currently scheduled for after the election in November. SA Wilson stated that FBI management provided guidance that only around five interviews be conducted initially so FBI could reevaluate the information obtained during the interviews to determine if they would continue assisting with the interviews.

4. SA Ziegler stated that he did not believe it was appropriate for FBI management to dictate to the prosecution team, especially since this was primarily an IRS-CI investigation, who would be interviewed.

5. AUSA Wolf interjected asking FBI Supervisory SA Joe Gordon if the FBI had not yet fully determined if they would participate. FBI SA Gordon backtracked saying that the FBI was there to assist and that they had decided to assist in the interviews.

6. There were some other general discussions related to planning the interviews, timing of the interviews and personnel who would conduct the interviews.

7. At approximately 1630, DOJ Tax Senior Litigation Counselor Mark Daly telephoned SSA Gary Shapley. Daly brought up the earlier conference call and used a tone SSA Shapley perceived as being in disbelief. Daly stated that he had just spoken to AUSA Wolf about the earlier call. Daly informed SSA Shapley that AUSA Wolf had immediately telephoned FBI Supervisory Special Agent Joe Gordon after the conference call and inquired as to why the content of the call had been delivered in such a manner. AUSA Wolf again asked SSA Gordon if FBI was on board. To which SSA Gordon stated that FBI management approved their participation but that the case agent, FBI SA Josh Wilson, was concerned as to the consequences the interviews and a potential physical search warrant would have on his personal life. SA Wilson purportedly was recently able to move back to the Wilmington, DE area with his wife and family after being assigned several FBI posts away from his hometown of Wilmington, DE.

8. Daly seemed in disbelief and requested that the information not be communicated to IRS-CI management or to the SA Ziegler. Daly assured SSA Shapley that AUSA Wolf would ensure this potential conflict did not impact the investigation. (SSA Shapley informed ASAC George Murphy on or around 9/21/2020 via telephone).

I prepared this memorandum on October 1, 2020, after refreshing my recollection by reviewing notes taken contemporaneously to the conversations on September 21, 2020.



Gary Shapley
Supervisory Special Agent

☑ Double click here to sign
Witness

Attachment 4

From: Shapley Gary A Jr
To: George B Murphy ([redacted])
Subject: FW: Dates
Date: Friday, October 02, 2020 3:14:00 PM

George,

FYI, from the USAO in Delaware. We were planning to conduct Sportsman interviews the end of the week of 11/9 or the beginning of the week of 11/16. There has been some discussion that the USAO is uncomfortable with conducting the subject interview of Sportsman while he is in Delaware (this is a possibility if conducted closer to Thanksgiving on 11/26). With that being said I think our position should be to try to make these interviews happen preferably 11/12 or 11/13 with a fallback position being 11/16 or 11/17. I don't think it is of any operational benefit to extend these dates any further than they have already.

So SAC Jackson can call USA Weiss or, according to the email below, USA Weiss will call SAC Jackson. If SAC Jackson does not receive a call and does not want to call please let me know and I will provide our position, explained above, to the USAO.

Please let me know if you have any questions, comments or concerns.

Thanks.

Gary A. Shapley Jr.
Supervisory Special Agent – WDCFO
International Tax and Financial Crimes – J5
Department of Treasury, IRS-CI
31 Hopkins Plaza, Room 1500
Baltimore, MD 21201
IRS Desk: [redacted]
IRS Cell: [redacted]

WARNING:

LAW ENFORCEMENT SENSITIVE (LES) - FOR OFFICIAL USE ONLY (FOUO)

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From: Wolf, Lesley (USADE) <[redacted]>
Sent: Friday, October 02, 2020 2:37 PM
To: Ziegler Joseph A <[redacted]>
Subject: Dates

Joe-

Spoke with David this morning, who seemed comfortable with a date of around 11/17- which is

consistent with what we talked about yesterday. He understands you are comfortable with that, but I mentioned discussing it with your SAC as well to confirm agency position. Kelly can reach out to him or he will give her a call to do so.

-LW

Lesley F. Wolf
Assistant United States Attorney
Section Chief, Economic Crimes
District of Delaware
1313 N. Market Street, Suite 400
Wilmington, DE 19801
[redacted]

Attachment 5

From: Shapley Gary A Jr
To: Wolf, Lesley (USADE)
Subject: Computer
Date: Monday, October 19, 2020 4:18:00 PM

11.7

Lesly,

We need to talk about the computer. It appears the FBI is making certain representations about the device and the only reason we know what is on that device is because of the IRS-CI affiant search warrant that allowed access to the contents. If Durham also executed on search warrant on the device we need to know that so my leadership is informed.

My management has to be looped into whatever the FBI is doing with the laptop. It is IRS-CI's responsibility to know what is happening. Also, if the FBI is planning to release information to any body we need to be looped in as it possible that data could have various disclosure requirements unique to the IRS.

Let me know when I can be briefed on this issue.

Thanks.

Gary A. Shapley Jr.
Supervisory Special Agent – WDCFO
International Tax and Financial Crimes – J5
Department of Treasury, IRS-CI
31 Hopkins Plaza, Room 1500
Baltimore, MD 21201
IRS Desk: [redacted]
IRS Cell: [redacted]

WARNING:

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Attachment 6

DEPARTMENT OF THE TREASURY
Internal Revenue Service
Criminal Investigation

Memorandum of Conversation

Investigation #: [redacted] **Location: Conference Call**
Investigation Name: Robert Doe
Date: October 22, 2020
Time: 1315-approx
Participant(s): Prosecution Team, See Calendar Invite
,
,
,

1. Lesley Wolf stated the following:
    a. The USA read the physical search warrant affidavit for Sportsman residence and agreed with the assessment of probable cause in the affidavit. The affidavit states that probable cause has been achieved through the evidence presented in the affidavit.
    b. She stated that they would not be pursuing a physical search warrant on the residence.

2. Pittsburgh read out on their investigation was ordered to be received by this prosecution team by the PDAG. It is happening on 10/23/2020 at 3pm in the Delaware FBI office.

I prepared this memorandum on October 22, 2020, during the conference call and conversation with AUSA Lesley Wolf and prosecution team.

Gary Shapley

787

Supervisory Special Agent

Attachment 7

From: Jackson Kelly R
To: Shapley Gary A Jr
Cc: Murphy George B
Subject: FYI: FW: 1 page brief needed
Date: Monday, November 09, 2020 8:05:08 AM
Attachments: image001.jpg

Hey Gary,

I have asked the DFO who this one pager is for and I will let you know as soon as I hear something back. I reminded the DFO that we just submitted the SCR so I hope that this is just a matter of trimming the SCR down to one page.

I am working from home this week so my cell phone is the best number for me ([redacted]); thanks, Kelly.

From: Robnett James D <[redacted]>
Sent: Sunday, November 08, 2020 8:45 PM
To: Jackson Kelly R <[redacted]>
Cc: DePalma Michael J <[redacted]>; Murphy George B <[redacted]>; Shapley Gary A Jr <[redacted]>
Subject: 1 page brief needed

Kelly, work with your team and prepare a 1 page brief on Sportsman. Please work to complete by COB Monday (tomorrow) and send it to me early AM Tuesday. Call me if you have any questions.

Jim Robnett
Deputy Chief
IRS - Criminal Investigation
9450 Koger Blvd.
St. Petersburg, FL 33702
(O)[redacted] St Petersburg
(O)[redacted] Washington DC
(C)[redacted]

Attachment 8

From: Jackson Kelly R
To: Shapley Gary A Jr
Cc: Murphy George B
Subject: Recipient of the 1 pager
Date: Monday, November 09, 2020 8:15:53 AM

FYI – the one pager is for the Deputy Commissioner.

Kelly R. Jackson
Special Agent in Charge
Washington DC Field Office
IRS-Criminal Investigation
[redacted] (desk)
(cell)

Attachment 9

SPORTSMAN Investigation
IRS-CI – WDCFO

The IRS-CI investigation concerning SPORTSMAN started in November of 2018 as a result of an investigation involving a United Kingdom ("U.K.") company for failing to report and withhold tax on payments made to U.S. contractors. Research on the company yielded bank reports indicating that SPORTSMAN made payments to a U.S. contractor, who also had received payments from that U.K. company. (Question – this UK company was the one also linked via the porn site-Yes? I presume the "bank reports" are the SARs-Yes?) A review of SPORTSMAN's individual income tax filings was performed that indicated SPORTSMAN had failed to file his 2016 and 2017 Forms 1040 and a 2017 corporate tax return for an entity for which he was the responsible party. Around May of 2019, IRS-CI joined an ongoing [redacted] investigation with the FBI out of the District of Delaware. The investigation obtained evidence indicating the following: SPORTSMAN filed a false 2014 Form 1040 by not reporting income, evaded the timely payment of a portion of his 2015 individual income taxes, willfully failed to timely and fully pay individual income taxes for 2015, evaded assessment of his 2016, 2017, and 2018 individual income taxes and willfully failed to timely file Forms 1040 and pay the taxes owed for the tax years 2016, 2017, 2018, and 2019. In addition, SPORTSMAN has willfully failed to timely file an IRS Form 1120 and pay the taxes owed for the tax years 2017 and 2018 for income earned through corporate entities. During 2020, SPORTSMAN filed his 2016 – 2019 Forms 1040 as well as his 2017 – 2019 Forms 1120 for his corporation in which he reports that he owes over $1 million in tax. The returns filed during 2020 appear to willfully omit income earned and are thereby false. No payments were made as of November 9, 2020.

Throughout May of 2019 through present day, we have utilized [redacted] [redacted] in obtaining financial records and communication records of SPORTSMAN and his associates (approximately 10 other individuals and businesses). We obtained approximately fifteen 2703-D orders from the court (email communication records) as well as executed approximately 12 email tax search warrants related to SPORTSMAN and his associates email accounts. We have also executed a tax search warrant on SPORTSMAN's QuickBooks's accounts as well as multiple Apple cell phone backups and a laptop / hard drive believed to have belonged to the SPORTSMAN. To date no proactive interviews have occurred as a result of guidance provided to the investigative team by the USAO in Delaware, DOJ Tax PDAG and the Deputy Attorney General's office.

All financial records received have been reviewed and analyzed. Since 2014, SPORTSMAN and his associates have received approximately $14 million from individuals and businesses located in Ukraine, Romania and China. During 2020, SPORTSMAN appeared to have approximately $1 million in debts paid and living expenses paid (some relating to his tax debts) on his behalf from a very wealthy political donor in California. Electronic records obtained via numerous search warrants have gone through an extensive review process and further validate the tax investigation relating to the SPORTSMAN.

Over the last few months, the investigative team has developed an extensive plan to conduct numerous interviews and serve [redacted] [redacted] on or about November 17, 2020, effectively entering the overt stage of the investigation. We plan to conduct approximately ten key witness interviews (to include SPORTSMAN), request a consent search of SPORTSMAN's residence and storage unit, and serve approximately 15 additional [redacted] to relevant individuals and companies associated with SPORTSMAN and his business. Currently, we are updating relevant financial [redacted] as well as executing additional electronic search warrants related to the alleged T26 and potential Foreign Agent Registration Act violations committed by SPORTSMAN and/or associates. At this time the investigation focused on the CEFC entity in China (related [redacted] out of [redacted] with assigned NYFO IRS-CI Agents) are not planning on conducting interviews and will instead take overt actions in the beginning of 2021.

Attachment 10

IRS Criminal Investigation

MONTHLY SIGNIFICANT CASE REPORT | **Washington DC Field Office**
Level of Report: Chief | **Month/Year of Report: December 2020**

Subject Name: Robert Hunter Biden
Initiation Date: 12/10/2018
Violations: 26:7201

Case Number: [redacted]
[redacted] Yes
Periods Involved: 2014-2018

Context: *(Brief Summary of Allegations)*
The investigation concerning Robert H. Biden (herein after "DOE") started as a result of an investigation involving a United Kingdom (U.K.) online amateur internet pornography company currently under investigation by IRS-CI for failing to report and withhold tax on payments made to U.S. contractors. Research on the company yielded bank reports indicating that Biden made payments to an alleged escort, who also had received payments from the U.K. amateur pornography company. A review of Biden's tax filings was performed which indicated that Biden had failed to file his 2016, 2017 and 2018 U.S. Individual Income Tax Returns (herein after Form 1040), and a 2017 U.S. Corporate Income Tax Return (herein after Form 1120) with whom he appears to be the responsible party. Further, consulting / board of director payments were observed made to an intermediary for the financial benefit of Biden in 2014, which do not appear to be reported on his 2014 Form 1040.

Actions: *(Significant activities and recent steps taken)*
On December 8, 2020, the team conducted approximately 11 interviews in Washington DC, Delaware, Arkansas and California as well as served an additional 15 [redacted] to individuals / entities associated with the investigation. Only one individual agreed to be interviewed on the above date. The team is currently working with counsel for most of the individuals who were approached on the above date. The plan is to work with their counsel to obtain their statements and/or call them in front of the [redacted] to testify. We are continuing to receive and review production provided through the [redacted] Leading into the day of action the team was aware of a storage unit that held personal and business financial and tax records. The one person interviewed on the day of action confirmed this storage unit and provided more than enough probable cause to obtain a search warrant to seize the records related to this investigation from the storage unit. Without including the IRS, the Delaware USAO unilaterally decided not to conduct a search warrant on this location instead deciding to inform defense counsel for Sportsman about the storage unit and requesting they hand over the documents in good faith and as a result of the [redacted] already served. The results of the Dropbox warrant were received and are in the process of being reviewed by the team. The anticipation would be to review these records at some point in January.

Results & Challenges: *(empirical results - for example, SCIs initiated, indictments, seizures, and significant challenges/obstacles)*
At this point in time, evidence obtained to date supports a prosecution recommendation for BIDEN that he willfully evaded the assessment and payment of Federal income taxes due and owing. This investigation has been hampered and artificially slowed by various claims of potential election meddling. Even after the election, our day of action to go overt was delayed more than two weeks. The FBI is a particpating agency that is forcing decisions upon IRS-CI even though the only viable charges are currently tax charges. The assigned AUSA does not allow dissenting opinion without verbal admonishment. The USAO and FBI received congressional inquiries concerning this investigation and have repeatedly ignored their requests, openly mocking the members of congress who made the requests. It appears that someone at DOJ leaked information to the media after our day of action.

Next Steps: *(address known challenges, upcoming strategy and potential completion date)*
We are continuing to work on our plan for additional witness interviews, to include interviews in California, New York City and St Louis which are planned for the month of January. Throughout January, we will continue to receive and review records, and will plan for and conduct scheduled interviews after reviewing the provided records. We are still waiting for Sportsman's 2016 tax return to be processed by our IRS processing centers (All other relevant tax returns have been received).

Attachment 11

From: Murphy George B
To: Shapley Gary A Jr
Subject: FW: SM - call with DFO today
Date: Monday, December 14, 2020 7:49:59 AM

Gary,

I know you are on leave and doing [redacted] today, but in case you are checking email forwarding this to you. Will probably call to discuss.

George B. Murphy
Assistant Special Agent in Charge
Washington DC Field Office – Branch B
[redacted] **- Cell**

From: Jackson Kelly R <[redacted]>
Sent: Monday, December 14, 2020 7:41 AM
To: Murphy George B <[redacted]>
Subject: SM - call with DFO today

I have a call with the DFO and the DC today at noon regarding Sportsman – I wasn't able to talk to the DFO on Friday.

Is there an update? Also, what evidence do we expect is at the storage facility?

Any other details you want to provide, feel free; but basically this conversation is about the frustration of the USAO not allowing us to go forth with the SW.

Also, the 4th Circuit decision applies to all SW on attorney offices correct? And it basically states that there must be a "taint" review prior to the AUSAs/agents can review any of the material. What was Joe talking about when he said we had to turn everything over to SM and then they decide what gets turned over to the prosecution?

Thanks, Kelly.

Kelly R. Jackson
Special Agent in Charge
Washington DC Field Office
IRS-Criminal Investigation
[redacted] (desk)
(cell)

Attachment 12

FD-1057 (Rev. 5-8-10)

UNCLASSIFIED//FOUO

OFFICIAL RECORD

FEDERAL BUREAU OF INVESTIGATION

Electronic Communication

Title: (U) Attempted Interview: Robert Hunter Biden 12/08/2020 **Date:** 12/15/2020

From: BALTIMORE
BA-C-11
Contact: Joseph P. Gordon, [redacted]

Approved By: ASAC Alfred A. Watson

Drafted By: Joseph P. Gordon

Case ID #: [redacted] (U//FOUO) SPORTSMAN CLUB;
MONEY LAUNDERING - UNKNOWN;
SENSITIVE INVESTIGATIVE MATTER

Synopsis: (U) To document attempt to interview Robert Hunter Biden

Enclosure(s): Enclosed are the following items:
1. (U) Notes with Biden's attorney

Details:

On 12/08/2020, SSA Joseph Gordon, FBI, and SSA Gary Shapley, IRS-CI, attempted to contact Robert Hunter Biden ("Biden") for an interview. At approximately 8:00 AM, SSAs Gordon and Shapley remained in the vicinity of Biden's residence located at [redacted], Venice, CA while FBI management was in contact with USSS management. Biden, a protectee of the USSS, was telephonically contacted by the USSS and provided the contact information for SSA Gordon and advised the FBI would like to speak with Biden. At approximately 8:19 AM, ASAC Alfred Watson, FBI, advised the writer that per the USSS, Biden would contact the writer via his attorney/representative. SSAs Gordon and Shapley then left the area without any contact with Biden or the USSS detail in the area.

Title: (U) Attempted Interview: Robert Hunter Biden 12/08/2020
Re: [redacted], 12/15/2020

At approximately 10:27 AM, Attorneys Preston Burton (cell, [redacted]; office, [redacted]) and Ben Klubes (cell, [redacted]; office, [redacted]) of the Buckley law firm, located in Washington, DC, contacted the writer telephonically. They advised they represented Biden. The writer then provided the attorneys with the contact information for AUSA Lesley Wolf, District of Delaware.

♦♦

Attachment 13

From: Shapley Gary A Jr
To: George B Murphy ([redacted])
Subject: SPORTSMAN UPDATE: FW: Agenda 2/5 Meeting @ 12:30PM
Date: Friday, February 5, 2021 11:23:00 AM

George,

We learned today that USAO and DOJ Tax are briefing the new AAG on the tax case today. NSD asked for a briefing so they could understand the tax side of the case. I don't understand why this matters to them since they are NSD…but I just wanted to give you an update that this meeting was occurring.

Thanks.

Gary A. Shapley Jr.
Supervisory Special Agent – WDCFO
International Tax and Financial Crimes – J5
Department of Treasury, IRS-CI
31 Hopkins Plaza, Room 1500
Baltimore, MD 21201
IRS Desk: [redacted]
IRS Cell: [redacted]

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From: Wolf, Lesley (USADE) <[redacted]>
Sent: Friday, February 05, 2021 8:32 AM
To: Ziegler Joseph A <[redacted]>; Hudson, Carly (USADE) <[redacted]>; Morgan, Jack A. (TAX) <[redacted]>; Daly, Mark F. (TAX) <[redacted]>; Wilson, Joshua J. (BA) (FBI) <[redacted]>; Roepcke, Susan C. (BA) (FBI) <[redacted]>; Hoffman, Michelle A. (BA) (FBI) <[redacted]>; Lo Piccolo Antonino <[redacted]>; Puglisi Christine A <[redacted]>; Roca, Stefania (USADE) <[redacted]>; Dzielak, Michael (BA) (FBI) <[redacted]>; McKenzie, Matthew (NSD) <[redacted]>
Cc: Gordon, Joseph P. (BA) (FBI) <[redacted]>; Shapley Gary A Jr <[redacted]>
Subject: RE: Agenda 2/5 Meeting @ 12:30PM

Thanks Joe. The 5 attorneys have the briefing at 1130 with the AAGs. It is scheduled for an hour, but if we aren't on at 1230, you will know that it ran long. You guys can either start without us or people can log out and we will shoot an email out when we are done.

Talk to everyone then!

From: Ziegler Joseph A <[redacted]>
Sent: Friday, February 5, 2021 7:49 AM
To: Wolf, Lesley (USADE) <[redacted]>; Hudson, Carly (USADE) <[redacted]>; Morgan, Jack A. (TAX) <[redacted]>; Daly, Mark F. (TAX) <[redacted]>; Wilson, Joshua J. (BA) (FBI) <[redacted]>; Roepcke, Susan C. (BA) (FBI) <[redacted]>; Hoffman, Michelle A. (BA) (FBI) <[redacted]>; Lo Piccolo Antonino <[redacted]>; Puglisi Christine A <[redacted]>; Roca, Stefania (USADE) <[redacted]>; Dzielak, Michael (BA) (FBI) <[redacted]>; McKenzie, Matthew (NSD) <[redacted]>
Cc: Gordon, Joseph P. (BA) (FBI) <[redacted]>; Shapley Gary A Jr <[redacted]>
Subject: Agenda 2/5 Meeting @ 12:30PM

Good Morning!

1. Current Events
    1. Media Releases - USAO, FBI, DOJ-Tax, & IRS Status Updates
    2. Interview / [redacted]
        1. Next Interviews
            1. Alex K. / DE Jeweler (Tues / Wed)
        2. Production Results
            1. Schwerin / Mayer Search Terms
            2. Patrick Morris Issues
            3. SEC Production
            4. Ed White
            5. Review of PST Files
        3. Discussion of Review of Records (Progress?)
        4. See a need for any additional [redacted]
    3. Status of Tax Returns – 2016 Tax Return Still Outstanding
        1. Can discuss what we are seeing in the records
    4. Other area case updates
    5. Items currently pending
        1. TIEA and Egmont Requests to the Cayman's / Egmont to Hong Kong
            1. Toll the statute
            2. Details of Egmont to Hong Kong – Discuss with team
        2. 2703D Order for MCB
        3. BS Email Warrant
        4. Dropbox Warrant – STATUS
        5. [redacted] Open – Feb 16th
    6. Next Meeting Wednesday, February 17 @1PM

Joseph A. Ziegler
Special Agent

IRS – Criminal Investigation

International Tax & Financial Crimes
Wash. DC Field Office

Attachment 14

IRS Criminal Investigation

MONTHLY SIGNIFICANT CASE REPORT | **Washington DC Field Office**
Level of Report: Chief | **Month/Year of Report: May 2021**

Subject Name: Robert Hunter Biden
Initiation Date: 12/10/2018
Violations: 26:7201

Case Number: [redacted]
[redacted] Yes
Periods Involved: 2014-2018

Context: *(Brief Summary of Allegations)*
The investigation concerning Robert H. Biden (herein after "DOE") started as a result of an investigation involving a [redacted] online amateur internet pornography company currently under [redacted] Research on the company yielded bank reports indicating that Biden made payments to an alleged escort, who also had received payments from the [redacted] amateur pornography company. A review of Biden's tax filings was performed which indicated that Biden had failed to file his 2016, 2017 and 2018 U.S. Individual Income Tax Returns (herein after Form 1040), and a 2017 U.S. Corporate Income Tax Return (herein after Form 1120) with whom he appears to be the responsible party. Further, consulting / board of director payments were observed made to an intermediary for the financial benefit of Biden in 2014, which do not appear to be reported on his 2014 Form 1040.

Actions: *(Significant activities and recent steps taken)*
We continue to be in the next stage of the Investigation after going Overt in December of 2020. We are continuing to receive and review productions provided through the [redacted] that had been served thus far. We have conducted multiple interviews of witnesses in the month of April to include a business partner of Sportsman (James B.), and Sportsman's California Accountants (Ed White). The interviews were extremely successful and provided further insight into the investigation, although due to a legal issue, we will need to follow up on the interviews of the California accountants in the next few months. NOTE: The statute for the 2014 tax year which is under investigation expires in October of 2021. We are continuing to work on our plan for additional witness interviews, proffers and [redacted], to include individuals located in California, New York, Delaware and Washington DC which are planned for the month of May and June.

Results & Challenges: *(empirical results - for example, SCIs initiated, indictments, seizures, and significant challenges/obstacles)*
At this point in time, evidence obtained to date supports a prosecution recommendation for DOE that he willfully evaded the assessment and payment of Federal income taxes due and owing. This investigation has been hampered and slowed by claims of potential election meddling. Even after the election, the day of action was delayed more than two weeks. The FBI is a participating agency and they have provided conflicting opinions on investigative decisions. FBI is actively investigating potential [redacted] violations. Through interviews and review of evidence obtained via [redacted] and search warrant, it appears there may be campaign finance criminal violations. AUSA Wolf stated on the last prosecution team meeting that she did not want any of the agents to look into the allegation. She cited a need to focus on the 2014 tax year, that we cannot yet prove the allegation beyond a reasonable doubt and that she does not want to include their Public Integrity unit because they would take authority away from her. We do not agree with her obstruction on this matter. The assigned AUSA does not like dissenting opinions. The USAO and FBI received congressional inquiries concerning this investigation and it's believed they have ignored their requests. We continue to offer resources to complete outstanding investigative tasks but the AUSA prefers to continue to delay tasks to a later date.

Next Steps: *(address known challenges, upcoming strategy and potential completion date)*
Throughout May, we will continue to conduct interviews, and prepare for each of these interviews in the upcoming months. We are still waiting for Sportsman's 2016 tax return to be processed by our IRS processing centers (even with attempting to locate this return twice in Fresno). We are also serving additional financial [redacted] as well as awaiting results of international requests to the Cayman Islands and Hong Kong.

Attachment 15

From: Shapley Gary A Jr
To: Jason [redacted] Poole [redacted]
Subject: RE: Quick Call
Date: Friday, September 24, 2021 2:10:00 PM
Attachments: image001.png

Jason,

Following up on our last discussion; I have agents ready to travel on Sunday to conduct witness interviews. The AUSA said she cannot give the final [redacted] until DOJ Tax approves them. Is this accurate? That was not my understanding after we spoke.

there is some miscommunication and we can get these tasks completed as scheduled.

Feel free to give me a call on my cell below. Thanks.

IRS:CI
Gary A. Shapley Jr.
Assistant Special Agent in Charge (Acting)
New York Field Office – Branch D
Joint Chiefs of Global Tax Enforcement – J5
(O): [redacted]
(C) [redacted]

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From: Poole, Jason H. (TAX) <[redacted]>
Sent: Friday, September 10, 2021 10:33 AM
To: Shapley Gary A Jr <[redacted]>
Subject: RE: Quick Call

I'm in wall to wall meetings all day, but will try to call you after 4:30 or so.

From: Shapley Gary A Jr <[redacted]>
Sent: Friday, September 10, 2021 10:17 AM
To: Poole, Jason H. (TAX) <[redacted]>
Subject: Quick Call

Hello Jason,

Do you have time for a quick call? Re: Sportsman [redacted]

I want to get your perspective and attempt to get some of these planned interviews completed next week in lieu of postponing them.

I am available all day via zoom or the cell number below.

Thanks.

Gary A. Shapley Jr.
Assistant Special Agent in Charge (Acting)
New York Field Office – Branch D
Joint Chiefs of Global Tax Enforcement – J5
(O): [redacted]
(C): [redacted]

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Attachment 17

From: Shapley Gary A Jr
To: Waldon Darrell J
Cc: Watson Lola B
Subject: For Review/Approval: Sensitive T26 Prosecution Recommendation - SPORTSMAN - SA Ziegler
Date: Tuesday, February 15, 2022 4:14:13 PM
Attachments: image001.png

Darrell,

Please see below for the prosecution recommendation package for SPORTSMAN requesting approval to refer this to DOJ Tax. There are additional documents included as required when the investigation is classified as sensitive per IRM 9.4.1.6.3 and DOJ Tax guidance.

Background: The [redacted] investigation concerning SPORTSMAN started as a result of an investigation involving a [redacted] online amateur internet pornography company [redacted]. Research on the company yielded bank reports indicating that SPORTSMAN made payments to an alleged escort, who also had received payments from the [redacted] amateur pornography company. A review of SPORTSMAN's tax filings was performed which indicated that SPORTSMAN failed to file his 2016, 2017 and 2018 U.S. Individual Income Tax Returns, and a 2017 U.S. Corporate Income Tax Return with whom he appears to be the responsible party. Further, consulting and board of director payments were observed made to an intermediary for the financial benefit of SPORTSMAN in 2014, which do not appear to be reported on his 2014 Form 1040.

Charges:

Charges	Counts	Tax Years/Forms
26:7206(1) False Return	3	2014, 2018, 2019 Forms 1040
26:7201 Evasion of Assessment	3	2014, 2018, 2019 Forms 1040
26:7203 Failure to Timely Pay	2	2015, 2019 Forms 1040
26:7203 Failure to Timely File and Pay	3	2016, 2017, 2018 Forms 1040 2017, 2018 Forms 1120

USAO: The Delaware USAO is anticipating the referral of this matter to their office as close to Friday, February 18, 2022 as possible. They plan to discuss the referral with defense counsel and will move toward indicting in the April time frame.

DOJ Tax: DOJ Tax prosecutors have been a part of the investigative team since they approved the expansion to include tax violations in May 2019. DOJ Tax is currently reviewing a draft copy of the SAR and is preparing their prosecution recommendation for review at DOJ. SA Ziegler is assisting in the process.

USAO/DOJ Tax Position: Based on discussions we have had with both parties, they support this

investigation and are planning to indict.

CT Counsel: Non-Concur – This SAR was at CT counsel for approximately 58 days. Until day 55, the prosecution team was told by CT counsel that they would be concurring with all counts presented in the report. On day 55 was the first time we heard otherwise and it changed to being a blanket non-concurrence even though local CT counsel stated that the 2014 and 2018 years were solid concurs in her write up.

The elements of the violations recommended are met beyond a reasonable doubt. DOJ Tax and the USAO in Delaware agree with this opinion. CT counsel's opinion is not supported by the evidence, and case law (U.S. v. Shorter) contradicts their main support for non-concurrence; addiction issues effecting willfulness. SPORTSMAN acted willfully, engaging in numerous affirmative acts to affect his criminal tax violations that lasted for several years. Even though SPORTSMAN is known to have addiction issues, the universe of his conduct clearly indicated he was lucid during his periods of insobriety and therefore a blanket lack of willfulness defense to the pattern of conduct is not reasonable nor logical. In addition, seven counts in this prosecution recommendation involve the preparation and filing of tax returns that occurred several months after SPORTSMAN is known to have become sober in May of 2019. This fact negates the position CT used repeatedly to support a non-concur.

Please see SSA Shapley's previously provided analysis of CT's unsupported conclusions linked below.

Element Analysis and Rebuttal of CT's Basis for Non-Concurrence

*****Transmission of Referral Package to DOJ Tax***:** DOJ Tax asked that I personally transmit this referral to the first level reviewer. Chief Jason Poole indicated that the JEFS system is accessible to a large number of people so this process is necessary to limit who has access to the transmittal.

Document Name – Signature Level Required:

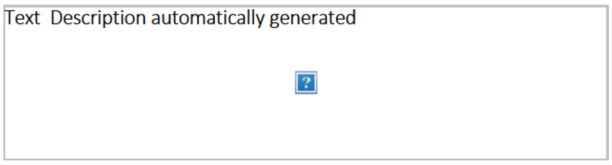
1. Transmittal Letter SAC to DOJ Tax – **SAC Signature**
2. Notice of DOJ Referral – **SAC Signature** (We will transmit this at a later date)
3. Action Routing Sheet – **ASAC, SAC, DFO, Chief of Staff, Deputy Chief, Chief**
4. Note to Reviewer – Sensitive Investigation
5. Prosecution Recommendation Report (To avoid long load times, the word version is linked here without evidence – the PDF version with evidence can be accessed at the link below)
6. CT CEM
7. Fact Sheet
8. Control Log – **SAC Checks Approve/Disapprove**
9. T26 Prosecution Recommendation Checksheet

The below link is to the folder containing all the documents listed above and related to this package.

Z:\Investigative\OPEN\Group_02\Doe_Robert\SAR

I am prepared to brief senior leaders if you feel it is warranted. Please let me know if you require any additional information.

Thank you.



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Attachment 18

From: Shapley Gary A Jr
To: Ziegler Joseph A; Puglisi Christine A
Subject: FW: Sportsman - 3rd DOJ Tax - Taxpayer Conference Delayed
Date: Friday, May 13, 2022 5:09:00 PM
Attachments: image001.png

FYI.

Text Description automatically generated

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From: Shapley Gary A Jr
Sent: Friday, May 13, 2022 5:09 PM
To: Batdorf Michael T <[redacted]>; Waldon Darrell J <[redacted]>
Subject: Sportsman - 3rd DOJ Tax - Taxpayer Conference Delayed

Mike/Darrell,

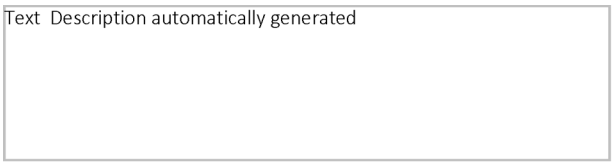
We learned today that the new tentative date for the 3rd taxpayer conference (that we believed was scheduled for next week) is tentatively planned for 5/31. I stress tentatively.

As a result of the new time frame, I wanted to ask if you thought it may be better to request to present to Jason Poole/David Weiss in advance of that meeting. It made sense to wait when the meeting was next week but the delay might change your mind.

This tactic…to move things down the road backing us up against a statute…appears to be purposeful at this point.

We will make ourselves available when you determine the preferable timeframe to offer to present.

Thanks and have a great weekend.



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Attachment 19

Sportsman Call
7/29/2022
1300

AUSA Wolf

Mesiras counsel is a former fraud section guy. Aiming for in person interview toward the end of August. He still needs to confirm. August 29 is the proposed tentative date.

[redacted] is not scheduled yet for [redacted] testimony even though text messages are received and reviewed. August 16 is a tentative date for her to testify at the [redacted]. They are preparing a [redacted] for that [redacted]. It is not completed nor served yet.

Said that they reached out to Uncle Jim and he has not agreed to be interviewed.

SM aunt was in California in 2018 – AUSA stated she didn't think it was worth it to try to interview her, but she would think about. Said might be more trouble that it is worth.

Jack Morgan

[redacted] hotel has not complied with [redacted] It is on the to-do list to push for a motion to compel but hasn't reached the top of the list yet.

Prosecutors had a call with [redacted]'s counsel yesterday. He said two things:

1. If they were involved in business in 2018 – he represents they were not doing business in 2018 (attorney proffer)
2. Stated that the withholdings in 2017 were bad based on prior years withholdings being not bad. Once the marital separation started a lot of the financial decisions were going straight to SM. A lot going on about amount of money coming in and what expenses to pay. In early 2017 he Schwerin told SM that even if he wasn't withholding for 2017 he would still be responsible for the taxes that year.

Based on [redacted] in the [redacted] he talked with [redacted]

Wolf

[redacted] Represented there is no memo of any interview with Schwerin concerning the SEC [redacted] that they interviewed SM about.

Venue will stay in Delaware while dealing with the witnesses in the short term. The decision will be made based on the disposition and pros memo and what gets authorized out of tax.

Michelle from FBI

They received authorization to investigate [redacted] for potential FARA violations.

Wolf

Stated that she wanted to separate the FARA Romania piece form the tax side. The [redacted] side of FARA will continue to be discussed in this forum.

SDNY and Delaware talked about if Delaware had an issue with SDNy reaching out in the investigation of the Uncle. Delaware gave them the ok to reach out. She is not sure if the reach out has occurred.

Zeigler

Any dates or goals?

Wolf

David has indicated that the end of September would be his goal to charge. The is reflective of keeping everything on track. They do not want to get any closer to a mid-term. If doesn't happen by end of September it would have to wait until November after the elections. She stated she does not think that is likely to by charged by September.

Sol on 2014 blows on November 8, 2022.

X Factor on timing will include any delay defense counsel has requested and that they would be amenable to toll statutes. She is not leaning toward tolling again...but it is possible.

Current plan is that the prosecution recommendation will be collaborative with DOJ Tax and USAO.

Mesiras interview will be focused on all tax.

They will communicate any decisions on specific tax years and decision to charge or not charge to the prosecution team in advance of any final document.

Attachment 20

From: Batdorf Michael T
To: Shapley Gary A Jr; Waldon Darrell J
Subject: RE: Sportsman Update
Date: Thursday, August 18, 2022 8:40:34 AM
Attachments: image005.png
image006.png
image002.png

Thank you Gary. For the read out and your efforts. I will talk with the Chief and DC and hopefully they can discuss with Stewart during their next meeting. At least show full support for the 2014/2015 years.



From: Shapley Gary A Jr <[redacted]>
Sent: Wednesday, August 17, 2022 10:59 AM
To: Batdorf Michael T <[redacted]>; Waldon Darrell J <[redacted]>
Subject: RE: Sportsman Update

Mike/Darrell,

Unfortunately there is still no final decision. Here is the way they are leaning based on my interpretation of yesterdays discussion.

1. Counts (four misdemeanors, 1 felony)
    a. 2017 – 2 counts of 7203 (file and pay)
    b. 2018 – 7203 and 7201
    c. 2019 – 7203
2. Timing
    a. USA said by the end of September but I think it will likely be more like October/November
3. Venue on number 1 would be the central district of California. This is new to us and shows their lack of transparency. My theory is that they never discussed that venue because it would have revealed what they were leaning towards, in terms of charging, months ago.
4. Forced Delays
    a. The USA has talked to PIN and he does not think they will require a cease and desist related to the midterms.

We again pushed back on not charging 2014/2015. DOJ Tax continues the position that the defenses (loan/taxes paid by another person on half the income) would make it too complex for the jury. I believe their position is unsupportable – both considering precedent and evidence. I made it clear that not only do we disagree with that position but that we could provide countless prosecution recommendations that included diverted income to nominees and various loan claims to support our position. The USA agrees with us but then talks to DOJ Tax and they convince him otherwise. This has happened a couple times. As a result, we will continue to communicate our position to ensure this moves forward consistent with how other tax cases would be treated with similar fact patterns.

I explained that if 2014 is not charged how it would severely diminish the picture of the overall conduct and would essentially sanitize some major issues to include the Burisma/Ukraine unreported income. I also explained that if 2014 is not charged and/or included in a statement of facts in a guilty plea, that the

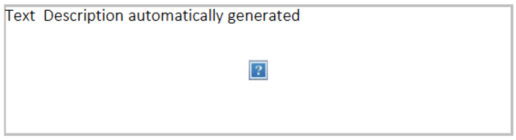
unreported income from Burisma that year would go untaxed. I believe leaving out 2014/2015 would deliver a message that is contrary to IRS's efforts to promote voluntary compliance.

CT Counsels non-concur came up yesterday. CT's position, and the handling of their review, was inappropriate at best and hopefully does not come back to negatively impact this investigation. The USAO essentially laughed at CT's reasoning for the non-concur.

We raised some issues we have had during the investigation but did not bring up all of our concerns. Many of our concerns may not be material depending on the decisions the USAO/DOj make in the end. We met with FBI after and they recently communicated similar issues with Delaware USAO. It was good to know that the message is consistent.

I tried to give the high points here and can field specific questions if you would like. Available any time.

Thanks.



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From: Batdorf Michael T <[redacted]>
Sent: Tuesday, August 16, 2022 10:25 AM
To: Shapley Gary A Jr <[redacted]>; Waldon Darrell J <[redacted]>
Subject: RE: Sportsman Update

Thank you Gary.



From: Shapley Gary A Jr <[redacted]>
Sent: Monday, August 15, 2022 8:15 PM
To: Batdorf Michael T <[redacted]>; Waldon Darrell J <[redacted]>
Subject: Sportsman Update

Mike/Darrell,

Just an FYI that we are meeting with USAO tomorrow in Delaware to go over the information

that USA Weiss requested in the meeting we all attended in June. Nothing to report in advance but will give you a read out after.

DOJ Tax is still reviewing the prosecution recommendation and is working on their memo.

I'll send an update tomorrow or Wednesday.

Have a great night.

Text Description automatically generated



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Attachment 21

8/25/2022
1640

Sportsman

The following Email correspondence occurred:

From: "Wolf, Lesley (USADE)" <[redacted]>
Sent: Aug 25, 2022 4:40 PM
To: "Kerley, Garret M. (BA) (FBI)" <[redacted]>
Cc: Ziegler Joseph A <[redacted]>; "Daly, Mark F. (TAX)" <[redacted]>
Subject: [EXT]Re: Case Coordination

Garret-

Please stand down on this until we have had a chance to connect next week.

Lesley

Sent from my iPhone

On Aug 25, 2022, at 4:03 PM, Garret Kerley <[redacted]> wrote:

All,
I know we have our monthly meetings, but dissemination of information in-between those meetings is being missed. At least for me I am finding out about meetings, updates, and interviews well after the fact which is causing me to send wrong information to my HQ. I figured with everyone schedules the easiest way to correct this is thru an email chain or going back to weekly meetings.

My thoughts are to send this email out every Monday and everyone just reply if they have updates, meetings, etc for the week. If you don't then just reply "No".

If anyone has a better idea, please let me know. If not, I will send this first email out on Monday

A/SSA Garret Kerley
Federal Bureau of Investigation
Baltimore Division / Wilmington RA
C-11
Cell: [redacted]

Attachment 22

9/22/2022
1430
Lesley Wolf and Mark Daly joined late.

Presidentially confirmed usa was confirmed last week. It will take her time to review the memo and learn to become a USAO.

The chief of economic/financial crimes at USAO looked at the 95 page prosecution recommendation like a hawk. They brought up several questions that need to be reviewed.

Mark Daly led the effort to answer CA's USAO questions because they were technical tax questions.

Gun charge will likely not be indicted in October.

No deadline given to John Kane concerning DOJ Tax review of charges. Neither Jason Poole nor Stewart Goldberg have given a deadline.

USAO and DOJ Tax made the decision not to charge until after the election. They said why should they shoot themselves in the foot by charging before.

Attachment 23

From: Shapley Gary A Jr
To: Batdorf Michael T; Shapley Gary A Jr
Subject: Conversation with Batdorf Michael T
Date: Thursday, September 22, 2022 3:46:50 PM

Shapley Gary A Jr 3:33 PM:
Big news on Sportsman. Joe Ziegler and I need to speak with you as soon as possible.

Batdorf Michael T 3:34 PM:
I am in the middle of the Performance Review Board with the Deputy Chief. Is it urgent that I need to step out?

Batdorf Michael T 3:35 PM:
Good news or bad news?

Shapley Gary A Jr 3:38 PM:
Bad news. Continued inappropriate decisions affecting timing. I.e. Election. We can talk later if you are busy…I believe their actions are simply wrong and this is a huge risk to us right now.

Batdorf Michael T 3:40 PM:
10-4. I an tied up for the next few hours in this thing. Will reach out most likely tomorrow morning. Please ensure your ASAC and SAC are updated as well.

Attachment 24

From: Shapley Gary A Jr
To: Waldon Darrell J; Watson Lola B; Batdorf Michael T
Subject: SM Update
Date: Thursday, September 22, 2022 5:28:00 PM
Attachments: image001.png

All,

During todays SM team call there was some information provided to the team concerning decisions made by the USAO and DOJ that need to be discussed. For example, the AUSA stated that they made a decision not to charge until after the election. In itself, the statement is inappropriate let alone the actual action of delaying as a result of the election. There are other items that should also be discussed that are equally inappropriate.

Tomorrows schedule is tight for me and I won't have my computer after 0900ish. I have [redacted] at 1030 and a meeting at FBI at 1300.

I am probably free between 1130 and 1230 and again after 1400.

I will be out of the country all next week.

Let me know what you decide.



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Attachment 25

From: Ryeshia Holley
To: Shapley Gary A Jr
Subject: [EXT]RE: [EXT]Re: [EXT]Call on Charging Timeline
Date: Thursday, October 6, 2022 4:34:51 PM
Attachments: image001.png

Good afternoon Gary,

Our topics will include:

1. Delays
2. Venue
3. Communication
4. Anything further that develops by tomorrow

Also to confirm you and your SAC will be present, correct?

Best,
-RH

From: Shapley Gary A Jr [redacted]
Sent: Tuesday, October 4, 2022 10:16 AM
To: Holley, Ryeshia D. (BA) (FBI) [redacted]
Subject: [EXTERNAL EMAIL] - RE: [EXT]Re: [EXT]Call on Charging Timeline

Ryeshia,

This is of course in Delaware, correct? I assumed but the invite did not specify.

Also, do you have a top three items you plan to raise so we can be on the same page?

My list includes the following as the top three items:

1. Special counsel
2. election deferral comment – continued delays
3. venue issue?

Of course these just scratch the surface of issues but I think it is best if we are united and to stick to the most important topics.

Thanks again.

Gary A. Shapley Jr.
Assistant Special Agent in Charge
Chicago Field Office – Branch C
Joint Chiefs of Global Tax Enforcement – J5
[redacted]

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From: Ryeshia Holley[redacted]
Sent: Tuesday, October 04, 2022 8:48 AM
To: Shawn.Weede[redacted] Shapley Gary A Jr[redacted]
Cc: Lesley.Wolf[redacted] Garret Kerley[redacted]
Subject: [EXT]Re: [EXT]Call on Charging Timeline

Thank you.

Ryeshia Holley
Assistant Special Agent in Charge
FBI Baltimore Division
Branch 5
[redacted]

From: Weede, Shawn (USADE)[redacted]
Sent: Tuesday, October 4, 2022 8:40:51 AM
To: Holley, Ryeshia D. (BA) (FBI)[redacted]; Gary A. Shapley, Jr.
[redacted]
Cc: Wolf, Lesley (USADE)[redacted]; Kerley, Garret M. (BA) (FBI)
[redacted]
Subject: [EXTERNAL EMAIL] - RE: [EXT]Call on Charging Timeline

Roger.

From: Ryeshia Holley[redacted]
Sent: Monday, October 3, 2022 5:20 PM
To: Weede, Shawn (USADE)[redacted]; Gary A. Shapley, Jr.
[redacted]

Cc: Wolf, Lesley (USADE) [redacted]; Kerley, Garret M. (BA) (FBI)
[redacted]
Subject: Re: [EXT]Call on Charging Timeline

Good afternoon all,

Just a quick update: FBI meeting attendees will be SAC Sobocinski and I.

Shawn, would you send us a calendar invite to ensure we have it locked in?

Thanks,
Ryeshia

From: Holley, Ryeshia D. (BA) (FBI) [redacted]
Sent: Friday, September 30, 2022, 10:01 AM
To: Weede, Shawn (USADE) [redacted]; Gary A. Shapley, Jr.
[redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE)
[redacted]
Subject: Re: [EXT]Call on Charging Timeline

Good morning all,

Confirming our meeting on 10/7 at 11am with everyone, management and investigators.

Thank you. Have a great weekend!
-RH

From: Holley, Ryeshia D. (BA) (FBI) [redacted]
Sent: Thursday, September 29, 2022 6:23:46 PM
To: Weede, Shawn (USADE) [redacted]; Gary A. Shapley, Jr.
[redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE)
[redacted]
Subject: Re: [EXT]Call on Charging Timeline

Copy, thanks.

Ryeshia Holley

Assistant Special Agent in Charge
FBI Baltimore Division
Branch 5
[redacted]

From: Weede, Shawn (USADE) [redacted]
Sent: Thursday, September 29, 2022 5:27:13 PM
To: Holley, Ryeshia D. (BA) (FBI) [redacted]; Gary A. Shapley, Jr.
[redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE)
[redacted]
Subject: [EXTERNAL EMAIL] - RE: [EXT]Call on Charging Timeline

Everyone at the USAO can do Friday, 10/7 at 11:00 a.m. Let me know if that does not work.

From: Ryeshia Holley [redacted]
Sent: Friday, September 23, 2022 3:22 PM
To: Weede, Shawn (USADE) [redacted]; Gary A. Shapley, Jr.
[redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE)
[redacted]
Subject: Re: [EXT]Call on Charging Timeline

Good afternoon all,

Let's wait to have this meeting when Gary is back. Also, can we meet in person and include USA Weiss. SAC Sobocinski will also be present.

We have the following dates available 10/3, 10/6, 10/7, and 10/13.

Thank you.

-RH

Ryeshia Holley

Assistant Special Agent in Charge

FBI Baltimore Division

Branch 5

[redacted]

[redacted]

From: Weede, Shawn (USADE) [redacted]
Sent: Thursday, September 22, 2022 11:15:10 AM
To: Gary A. Shapley, Jr. [redacted]; Holley, Ryeshia D. (BA) (FBI)
[redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE)
[redacted]
Subject: [EXTERNAL EMAIL] - RE: [EXT]Call on Charging Timeline

Gary,

I think that a sanitized call would be difficult, so why don't we wait until you're back. I'll run your dates/times by my side and we'll figure it out. Ryeshia, we can still keep our call on the books for 9/28 at 1 if that works.

Best,

Shawn

From: Shapley Gary A Jr [redacted]
Sent: Wednesday, September 21, 2022 3:54 PM
To: Weede, Shawn (USADE) [redacted]; Holley, Ryeshia D. (BA) (FBI)
[redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE)

[redacted]
Subject: [EXTERNAL] RE: [EXT]Call on Charging Timeline

Hello Shawn,

I will be out of the country next week but do not want to push this off. I can call in from the Netherlands at either time on 9/28 with the understanding that all conversations need to be sanitized. My return flight lands back in D.C. on Friday 9/30 at 230pm so would be available at approx. 315pm that day. The following week, 10/3, I am wide open and can reschedule any conflicts.

I apologize. Let me know what you decide.

Thanks.

IRS:CI
Gary A. Shapley Jr.
Assistant Special Agent in Charge
Chicago Field Office – Branch C
Joint Chiefs of Global Tax Enforcement – J5
[redacted]

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From: Weede, Shawn (USADE) [redacted]
Sent: Wednesday, September 21, 2022 3:32 PM
To: Holley, Ryeshia D. (BA) (FBI) [redacted]; Shapley Gary A Jr [redacted]
Cc: Kerley, Garret M. (BA) (FBI) [redacted]; Wolf, Lesley (USADE)

[redacted]
Subject: [EXT]Call on Charging Timeline

Ryeshia and Gary,

We'd like to schedule a call with you on Wednesday, September 28, to discuss our expected charging timeline and status in Sportsman. Are you both available at either 1:00 or 3:00 p.m.? David, Shannon, Lesley, Carly, and I expect to be on the call from our side.

Thanks,

Shawn

Shawn A. Weede

Chief, Criminal Division

United States Attorney's Office

District of Delaware

1313 N. Market Street

Wilmington, DE 19801

[redacted]

Attachment 26

From: Waldon Darrell J
To: Shapley Gary A Jr; Batdorf Michael T
Subject: RE: Sportsman
Date: Thursday, October 6, 2022 5:15:35 PM
Attachments: image001.png

Thanks, Gary.

Darrell J. Waldon
Special Agent in Charge
Washington, D.C. Field Office
[redacted]

From: Shapley Gary A Jr [redacted]
Sent: Thursday, October 06, 2022 4:53 PM
To: Waldon Darrell J [redacted]; Batdorf Michael T [redacted]
Subject: Sportsman

Darrell/Mike,

Just an FYI that there was a media leak today purportedly from the "agent" level on Sportsman. I imagine it will be a topic of discussion at tomorrows meeting in Delaware. I spoke with Justin Cole about this to provide anything he may need.

I have no additional insight that is anything but a rumor.

Federal agents see chargeable tax, gun-purchase case against Hunter Biden - Espotting.com

Just keeping you informed.

Thanks.

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Attachment 27

11/7/2022 – Approx 1145

SSA Gary Shapley – IRS-CI
SA Joe Ziegler – IRS-CI
SA Mike Dzielak - FBI

Sportsman

Re: Telephone Call From FBI Special Agent Mike Dzielak and IRS-CI Case Agent Joe Ziegler

SA Dzielak informed SSA Shapley that the Delaware USAO had requested management and senior management level documents related to SPORTSMAN investigation. He stated that this has never happened before and he was shocked at the request. He asked what IRS-CI management when Del USAO asked for similar items from CI leadership. He stated that the FBI was not going to turn over those items because of the departure from normal investigative and charging processes, the fact that it would never be discoverable and because the FBI did not want to create precedence by turning something like this over.

SSA Shapley stated that the Del USAO appears to be using the "Discovery Process" as a guise to review any and all documents that could have been critical of their unethical handling of the investigation. SA Dzielak agreed.

The discussion of the original discovery production that occurred in April/May 2022 was discussed. The opinion of the participants of the call was that the Del USAO had no intention of charging at that time yet they requested discovery production for no logical reason.

The Call ended at approximately 1155.

Attachment 28

From: Ryeshia Holley
To: Shapley Gary A Jr
Subject: [EXT]Re: [EXT]RE: Next Meeting in Delaware
Date: Thursday, November 10, 2022 7:06:54 PM
Attachments: image001.png

Hi Gary,

I meant to call you earlier. Please set the meeting for December 5th.

Thanks,
-RH

From: Shapley Gary A Jr [redacted]
Sent: Wednesday, November 9, 2022, 7:56 AM
To: Holley, Ryeshia D. (BA) (FBI) [redacted]
Subject: [EXTERNAL EMAIL] - RE: [EXT]RE: Next Meeting in Delaware

Ryeshia,

Thanks. Since our discussion on October 7 where we, again, discussed the lack of communication/transparency from their office it appears they have double downed and we have received almost nothing since then. With the canceling of today's pros team meeting and recent unusual requests for discovery it is important to ensure we have an open line of communication with them.

If you would like pre-meet at your or our office, let me know.

Hopefully 12/5 works. Thanks.

IRS:CI
Gary A. Shapley Jr.
Supervisory Special Agent
International Tax and Financial Crimes – ITFC
Joint Chiefs of Global Tax Enforcement – J5
[redacted]

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From: Ryeshia Holley [redacted]

Sent: Tuesday, November 08, 2022 7:47 PM
To: Shapley Gary A Jr [redacted]
Subject: [EXT]RE: Next Meeting in Delaware

Hi Gary,

December 2nd likely will not work. I will check for December 5th and follow up.

Best,
-RH

From: Shapley Gary A Jr [redacted]
Sent: Tuesday, November 8, 2022 3:04 PM
To: Holley, Ryeshia D. (BA) (FBI) [redacted]
Subject: [EXTERNAL EMAIL] - Next Meeting in Delaware

Ryeshia,

Are you and the SAC available on 12/2 or 12/5? I am trying to get the next meeting in Delaware set up. In light of the last minute cancellation of this weeks prosecution team meeting and the lack of communication since the October 7 meeting, I think we need to get this scheduled asap.

Thoughts? Thanks.

IRS:CI
Gary A. Shapley Jr.
Supervisory Special Agent
International Tax and Financial Crimes – ITFC
Joint Chiefs of Global Tax Enforcement – J5
[redacted]

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Attachment 29

From: Shapley Gary A Jr
To: David.Weiss[redacted]
Cc: Waldon Darrell J;[redacted]
Subject: RE: SM Meeting - Management
Date: Thursday, November 10, 2022 8:43:45 PM
Attachments: image002.png
image001.png

David,

The FBI is not available on 12/2. Both the FBI and IRS-CI is available for the in person meeting on 12/5. Please confirm that this works for you.

Thank you.

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From: Shapley Gary A Jr
Sent: Tuesday, November 08, 2022 3:27 PM
To: 'David.Weiss[redacted]
Cc: Waldon Darrell J[redacted]
Subject: SM Meeting - Management

David,

During our October 7th meeting you asked that we have another meeting in November with the same audience. Since the "prosecution team" meeting scheduled for tomorrow was canceled, our next meeting is very important to ensure we have an open line of communication.

Unfortunately, the first availabilities we have in light of the approaching holiday is either 12/2 or 12/5.

Please let us know if either of these will work for you and your office.

Thank you.

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From: Weiss, David (USADE) [redacted]
Sent: Wednesday, September 21, 2022 1:23 PM
To: Shapley Gary A Jr [redacted]
Subject: [EXT]RE: SM Discussion

Gary,

I will set up a meeting/teleconference in the near term to provide updates to IRS and FBI. Talk to you soon.

David

From: Shapley Gary A Jr [redacted]
Sent: Tuesday, September 20, 2022 4:28 PM
To: Weiss, David (USADE) [redacted]
Subject: [EXTERNAL] SM Discussion

David,

I wondered if you had any time on this week to have a quick call? I am interested in any updates from your perspective, current charging strategy and timelines.

I'm available after noon tomorrow and from 0900 through 145pm on Thursday.

Thanks in advance.

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Attachment 30

From: Waldon Darrell J
To: Shapley Gary A Jr
Subject: RE: Meeting at Del USAO Today
Date: Monday, December 19, 2022 7:36:43 AM
Attachments: image001.png

Thanks, Gary.

Darrell J. Waldon
Special Agent in Charge
Washington, D.C. Field Office
[redacted]

From: Shapley Gary A Jr [redacted]
Sent: Friday, December 16, 2022 4:42 PM
To: Waldon Darrell J [redacted]; Batdorf Michael T [redacted]
Subject: RE: Meeting at Del USAO Today

Darrell

I have no more information on this.

Thanks.

Gary Shapley
Supervisory Special Agent
WDCFO
International Tax and Financial Crimes
Joint Chiefs of Global Tax Enforcement
[redacted]

From: Waldon Darrell J [redacted]
Sent: Dec 14, 2022 1:03 PM
To: Shapley Gary A Jr [redacted]; Batdorf Michael T [redacted]
Subject: RE: Meeting at Del USAO Today

> It'll be helpful, if they know. If they don't know worries.
>
> *Darrell J. Waldon*
> *Special Agent in Charge*
> *Washington, D.C. Field Office*
> [redacted]
>
> **From:** Shapley Gary A Jr [redacted]
> **Sent:** Wednesday, December 14, 2022 9:55 AM
> **To:** Waldon Darrell J [redacted]; Batdorf Michael T
> [redacted]

Subject: RE: Meeting at Del USAO Today

Darrell,

I cannot. I was told it was at least prosecutors and USAO leadership. I am not sure if Jason Poole or Stewart Goldberg attended.

Sorry about that. I can ask agents if you would like.

Thanks.



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From: Waldon Darrell J [redacted]
Sent: Wednesday, December 14, 2022 8:19 AM
To: Shapley Gary A Jr [redacted]; Batdorf Michael T [redacted]
Subject: RE: Meeting at Del USAO Today

Thanks for the information, Gary. Can you confirm who attended from Tax?

Darrell J. Waldon
Special Agent in Charge
Washington, D.C. Field Office
[redacted]

From: Shapley Gary A Jr [redacted]
Sent: Tuesday, December 13, 2022 5:09 PM
To: Batdorf Michael T [redacted]; Waldon Darrell J [redacted]
Subject: Meeting at Del USAO Today

Mike/Darrell,

Doj tax and del usao had an all day meeting today in Delaware.

Just wanted to let you know.

Thanks.

Gary Shapley
Supervisory Special Agent
WDCFO
International Tax and Financial Crimes
Joint Chiefs of Global Tax Enforcement
[redacted]

Attachment 31

5/15/2023
1330
Conference Call With:
SAC Kareem Carter
ASAC Lola Watson
SSA Gary Shapley
SA Joe Ziegler

Re: Sportsman

A calendar invite was received from ASAC Watson.

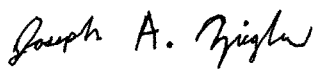
1. Kareem Carter stated that the ITFC, case agent Joe Ziegler and SSA Gary Shapley would be removed from the Hunter Biden investigation at the request of the Delaware USAO and DOJ. The Delaware USAO and DOJ told SAC Carter that in order to move forward that a new investigative team needed to be assigned to the investigation.
2. SAC Carter stated that in order to have the case move forward they had to put a new team on the case. He said that he would figure out who was going to be assigned and send an email on 5/16/2023 with the new case team. He stated that he learned about this late last week.
3. GS asked if DelUSAO and/or DOJ provided a reason why a new investigative team was needed. SAC Carter said that they did not explain why.
4. GS said that it was inappropriate and unethical for IRS-CI to acquiesce to an unprecedented request like this without being told why.
5. GS stated that he did not believe that SAC Carter was not provided with a justification and if he was not sharing that justification with him for some reason that that was his decision; but that if they truly did not tell him why and IRS-CI simply did what they were told that that was a huge problem.
6. GS stated that he had been providing updates to IRS-CI leadership since at least June of 2020 that provided specific examples of Delaware USAO and DOJ being unethical, inappropriate and providing preferential treatment to the subject. He stated that if they simply do what those parties requested without taking into consideration that they are not acting appropriately, that IRS-CI would be complicit in the unethical conduct by Del USAO and DOJ.
7. GS stated that he required confirmation from the Chief, Deputy Chief and DFO from IRS-CI that this was the decision made by my senior leadership. GS stated that he would forward SAC Carter's email to those parties and request their confirmation.
8. GS stated that he could not simply follow this instruction considering the unethical nature of the request and the lack of information that was provided to support this request. SAC Carter state that it was a "management directive" that was being issued to GS.

9. GS stated that he knew what "management directive" meant and the labor relations implication of using that term. He stated that if the "management directive" was not able to be completed that it cannot be consider a failure to follow a management directive.
10. GS asked if the prosecutors were being replaced as well. SAC Carter said he did not know the answer to that.
11. GS asked SAC Carter to send the IRM section that outlines this issue. SAC Carter said that he did not think he had to do that and GS asked if there was policy that outlined what occurs when the DOJ requests the investigative team be replaced. He did not respond.
12. GS told SAC Carter that he wanted him to send me an email about this issue so it is documented. SAC Carter responded that he would send an email the following day with the new investigative team. GS again said that he wanted an email confirming this decision and who made it.
13. GS stated that to transfer the case to a new agent(s) that has been ongoing for 5 years was not as easy as SAC Carter was implying. GS stated that it would take months to get agents up to speed and they would never know what the current investigative team knows. GS also told SAC Carter that all of the documents have been provided in Discovery and have already been turned over.
14. GS stated that it seemed nefarious that a new team would be assigned since the original team raised contemporaneous unethical conduct by the prosecutors that could simply be brushed over by DOJ with the new team.
15. GS told SAC Carter that he should think about what is happening and not simply say "yes" to everything he is told to do by IRS-CI senior leadership and/or Del USAO/DOJ. GS stated that SAC Carter has to know that something is not right.
16. ASAC Lola Watson and SA Joe Ziegler made no comments.

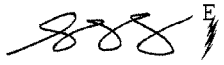
This memorandum was written immediately following the conference call. The call ended at approximately 1347.

Signature of Witnesses

Special Agent Joe Ziegler



Special Agent Gary Shapley



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