

Testimony of Special Agent Joseph Ziegler
“IRS Whistleblowers About the Biden Criminal Investigation”
Before The Committee on Ways & Means
U.S. House of Representatives

December 5, 2023

Excerpts from Exhibit 600A and 600B

EXHIBIT 600B Non-Bargaining Unit Performance Appraisal

(Review instructions before completing this form)

1. Name of employee (Last, first, middle initial) Ziegler, Joseph A	2. Last 4 Digits of SSN [REDACTED]	3. Reason for Appraisal <input checked="" type="checkbox"/> Annual Rating <input type="checkbox"/> Other Reason for other:	
4. Office symbols/Organization 932339683902060000/GROUP 68-02	5. Pay plan, series and grade GS-1811-13		
6. Position title Spec Agt (CS)	7. Period covered From: 01-APR-2022 To: 31-MAR-2023	8. Mandatory progress review was conducted on 09-NOV-2022	
9. Fair and Equitable Treatment of Taxpayers Retention Standard Rating <input type="checkbox"/> Not Applicable <input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met			
10. Critical Job Elements (CJEs)	11. Performance Aspects	12. Performance Aspects Rating Exceeds Meets Falls N/A	13. CJE Ratings
I. Employee Satisfaction - Employee Contribution	A. Workplace Interaction B. Workgroup Involvement C. Workplace Environment	X X X	Outstanding
II. Customer Satisfaction - Knowledge	A. Legal and Accounting Principles B. Enforcement Activities C. Court Related Activities D. Procedural Requirements E. Technical Assistance	X X X X X	Outstanding
III. Customer Satisfaction - Application	A. Written Communication B. Oral Communication C. Interviewing and Official Contacts	X X X	Exceeds Fully Successful
IV. Business Results - Quality	A. Research and Analytical Methods B. Planning Investigations and Other Activities C. Implementing Plans and Other Activities	X X X	Outstanding
V. Business Results - Efficiency	A. Workload Management B. Completes Work Timely C. Workload Implementation	X X X	Outstanding
14. Overall rating <input checked="" type="checkbox"/> Outstanding <input type="checkbox"/> Fully Successful <input type="checkbox"/> Unacceptable <input type="checkbox"/> Exceeds Fully Successful <input type="checkbox"/> Minimally Successful <input type="checkbox"/> Not Ratable Reason for Not Ratable:		15. Average CJE Score 4.80	

A. Certification of Rating - By signing below, each Rater and Reviewer certifies that records of tax enforcement results (ROTERT) were not used to prepare this appraisal.

16a. Rater name/title/signature/date
Shapley Jr, Gary A / SSA (CS) / /s/ Gary A Shapley Jr / April 25, 2023

16b. Reviewing Official name/title/signature/date
Watson, Lola B / ASAC(CS) / /s/ Lola B Watson / April 27, 2023

16c. Employee signature/date (Signature only indicates copy has been received, not agreement)
/s/ Joseph A Ziegler / April 28, 2023

17a. Revalidation of Rating of Record (Period covered)
From: To:

17b. Mandatory progress review was conducted on

EXHIBIT 600A Non-Bargaining Unit Performance Appraisal

(Review instructions before completing this form)

1. Name of employee (Last, first, middle initial) Ziegler, Joseph A	2. Last 4 Digits of SSN [REDACTED]	3. Reason for Appraisal <input checked="" type="checkbox"/> Annual Rating <input type="checkbox"/> Other Reason for other:	
4. Office symbols/Organization 932339683902060000/GROUP 68-02	5. Pay plan, series and grade GS-1811-13		
6. Position title Spec Agt (CS)	7. Period covered From: 01-APR-2021 To: 31-MAR-2022	8. Mandatory progress review was conducted on 01-DEC-2021	
9. Fair and Equitable Treatment of Taxpayers Retention Standard Rating <input type="checkbox"/> Not Applicable <input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met			
10. Critical Job Elements (CJEs)	11. Performance Aspects	12. Performance Aspects Rating Exceeds Meets Falls N/A	13. CJE Ratings
I. Employee Satisfaction - Employee Contribution	A. Workplace Interaction B. Workgroup Involvement C. Workplace Environment	X X X	Outstanding
II. Customer Satisfaction - Knowledge	A. Legal and Accounting Principles B. Enforcement Activities C. Court Related Activities D. Procedural Requirements E. Technical Assistance	X X X X X	Exceeds Fully Successful
III. Customer Satisfaction - Application	A. Written Communication B. Oral Communication C. Interviewing and Official Contacts	X X X	Outstanding
IV. Business Results - Quality	A. Research and Analytical Methods B. Planning Investigations and Other Activities C. Implementing Plans and Other Activities	X X X	Outstanding
V. Business Results - Efficiency	A. Workload Management B. Completes Work Timely C. Workload Implementation	X X X	Outstanding
14. Overall rating <input checked="" type="checkbox"/> Outstanding <input type="checkbox"/> Fully Successful <input type="checkbox"/> Unacceptable <input type="checkbox"/> Exceeds Fully Successful <input type="checkbox"/> Minimally Successful <input type="checkbox"/> Not Ratable Reason for Not Ratable:		15. Average CJE Score 4.80	

A. Certification of Rating - By signing below, each Rater and Reviewer certifies that records of tax enforcement results (ROTERT) were not used to prepare this appraisal.

16a. Rater name/title/signature/date
Puglisi, Christine A / SSA (CS) / /s/ Christine A Puglisi / April 29, 2022

16b. Reviewing Official name/title/signature/date
Watson, Lola B / ASAC(CS) / /s/ Lola B Watson / April 29, 2022

16c. Employee signature/date (Signature only indicates copy has been received, not agreement)
/s/ Joseph A Ziegler / April 29, 2022

17a. Revalidation of Rating of Record (Period covered)
From: To:

17b. Mandatory progress review was conducted on

EXHIBIT 602

Ziegler Joseph A

From: Shapley Gary A Jr
Sent: Wednesday, May 31, 2023 10:14 AM
To: Ziegler Joseph A
Subject: FW: For Review/Approval: Administrative Leave Request for Protected Whistleblower Activities - Shapley

Joe,

The DFO provided the below guidance to me. You should be afforded the same. Please operate under this guidance.

Thank you.

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.



Gary A. Shapley Jr.
Supervisory Special Agent
International Tax and Financial Crimes - ITFC



Exhibit 602

EXHIBIT 603

Ziegler Joseph A

From: *Commissioner Werfel [REDACTED]
Sent: Friday, July 07, 2023 11:30 AM
To: &&Employees All
Subject: Updated Whistleblower Guidance



IRS colleagues:

I am writing to you to provide updated guidance and clarify questions that have arisen concerning where and how IRS employees may report whistleblower concerns.

As employees, you are the first line of defense to call out issues that raise concerns, and I want it to be clear that we will always encourage a “see something, say something” philosophy. And in the event that you believe that the best course of action is not to raise issues up your IRS chain of command, but to raise the issue with an independent authority, there are a number of different options for raising concerns, including but not limited to:

- Treasury Inspector General for Tax Administration (TIGTA)
- Relevant Oversight Committees of the U.S. Congress
- U.S. Office of Special Counsel (OSC); and/or
- U.S. Department of Justice Office of Inspector General

The option(s) you may choose for reporting whistleblower concerns depend on the circumstances of a given matter. We have received questions from employees on what the right approach is if the issue to be reported might include taxpayer information protected by Section 6103 of the IRC or information protected by Federal Rule of Criminal Procedure 6(e).

In light of this, below you will find some helpful, detailed information intended to respond to these questions.

–Danny Werfel

**

IRS employees may be entrusted with access to information that includes materials subject to protection under the Federal Tax laws, e.g., Section 6103, and Federal Rule of Criminal Procedure 6(e). As such, if you become aware of potential wrongdoing involving activities where information is subject to protection under either or both Section 6103 and/or 6(e), you have options for reporting this wrongdoing.

Employees who believe, with respect to a **grand jury matter**, that there is evidence of a (1) violation of law, rule, or regulation; (2) gross mismanagement; (3) a gross waste of funds; (4) an abuse of authority; or (5) a substantial and specific danger to public health or safety, should: (i) report such evidence to their supervisor; (ii) report such evidence to any management official; and/or (iii) report such evidence to the Department of Justice Inspector General (DOJ IG) and notify Treasury Inspector General for Tax Administration (TIGTA) that

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a referral of a grand jury matter has been made to DOJ IG. Such employees are authorized to disclose return and return information, as necessary, in such communications with the DOJ IG. Before sharing any information concerning a grand jury matter with a supervisor or manager who is not in IRS – Criminal Investigation (IRS-CI), please confirm that the supervisor/manager is authorized to receive relevant Rule 6(e) information. If you have any questions about whether evidence contains Rule 6(e) information, you may contact a supervisor or manager (provided that they are authorized to receive relevant Rule 6(e) information), IRS Chief Counsel – Criminal Tax (CT), or the DOJ IG.

Employees who believe, with respect to a **non-grand jury matter**, that there is evidence of a (1) violation of law, rule, or regulation; (2) gross mismanagement; (3) a gross waste of funds; (4) an abuse of authority; or (5) a substantial and specific danger to public health or safety, should: (i) report such evidence to their supervisor; (ii) report such evidence to any management official; and/or (iii) report such evidence to TIGTA. In certain circumstances, employees may also report such evidence to the Office of Special Counsel (OSC), which is an independent federal investigative and prosecutorial agency, and is distinct from DOJ offices that are sometimes referred to as “special counsel”. Specifically, if IRS employees believe that they have been subjected to a prohibited personnel practice, such as reprisal for whistleblowing, they are authorized to disclose relevant 6103 information to OSC. Finally, upon belief that a return and/or return information may relate to possible misconduct, maladministration or taxpayer abuse, IRS employees may also disclose such return or return information to the chairman of the House Ways and Means Committee, the chairman of the Senate Finance Committee and/or the chairman of the Joint Committee on Taxation, or the examiners or agents as the chairmen of these committees may designate or appoint. If you have any questions about whether evidence contains Section 6103 information, or whether you may disclose 6103 information, you may contact a supervisor, manager, IRS Chief Counsel – Procedure & Administration (P&A), or TIGTA.



**-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] Paul 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:



FEDERAL BUREAU OF INVESTIGATION

Date of entry 02/22/2022

John Robinson Walker (Walker), 2200 Country Club Lane, Little Rock, AR, 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.

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 BOBULINSKI, 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.

Excerpt from Exhibit 400

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

Excerpt from Exhibit 400

CHINA ENERGY employees who were later disclosed in filing 10-K. 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.

Excerpt from Exhibit 2A

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.

Excerpt from Exhibit 400

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

UNCLASSIFIED// [REDACTED]

EXHIBIT 1D

Hunter Biden Summary of 2018 Tax Year Recommended Charges - Allegations			
EXHIBIT 1D			
Item	Particulars (Based on Evidence Gathered in Investigation)	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 - Skanenteles 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 - Skanenteles K1	60,816	
11	Other gain / loss - Skanenteles K1	9,966	
12	Other gain / loss - RSTP	702	
13	Total Skanenteles 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	

13	Total Skanenteles 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
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23	Less: Adjustments to Income		475,372
24	Total Tax Due & Owing		106,945

Excerpt from Exhibit 1K

[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.

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)	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				

Hunter Biden Summary of Failure to Timely File / Pay (Misdemeanor Charges) - Allegation									
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	

a. Pursuant to U.S.S.G. § 2T1.1, the amount of loss as to Counts One and Two, including relevant conduct as defined in U.S.S.G.

§ 1B1.3, is no less than \$1,199,524 and no greater than

\$1,593,329;

EXHIBIT 1D

Hunter Biden Summary of 2018 Tax Year Recommended Charges - Allegations			
EXHIBIT 1D			
Item:	Particulars (Based on Evidence Gathered in Investigation)	2018 Personal	
Computation of Corrected Taxable Income & Unreported Taxable Income for Charging Purposes:			
Forms W2 Wages			
1	Owasco PC	\$ 159,000	
2	Boies Schuller	-	
3	Total W2 Income	159,000	
Other IRS Forms			
4	Taxable Interest - Skanenteles Form K1	108	
5	Form 1099 - Robinson Walker LLC	-	
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Additional Tax Due & Owing Computation			
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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

Excerpt from Exhibit 1E

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: 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.

Excerpt from Exhibit 300

11/16/2018	 O'WASCO	Computer iCloud Backup	<p>11/16/2018: iMessage between SM and Dodge, Dodge sends SM a listing of Payroll for November 2018, which includes Lunden Roberts. SM asks, "just don't pay me. Can you do that. And is Lunden still on payroll???" and Dodge responds, "Yes Lunden is still on payroll. I can't change this payroll at this point. I can try but it is already trying to go through. Do I remove Lunden from payroll & health insurance? They go hand in hand." in which SM responds, "(...) take Lunden off payroll I thought you said she decidedly dint want to work and didn't need health insurance anyway. Remember that conversation?" and Dodge responds, "No. I do not remember that conversation. I remember a conversation where I was disappointed that you wanted to pay her the same rate as me. But I am over that. Maybe she told you that but I wasn't involved." and SM responds, "regardless Katie thats was if she was working a 40 hour week full time for me. I haven't talked to Lunden in 7 months?????????"</p>
12/20/2018	 PERSONAL TAX	Computer iCloud Backup	<p>12/20/2018: iMessage between SM and Kathleen B., SM says, " Kathleen I'm trying to raise the money to make these payments. You engaging your lawyer to tell me I need to pay her fee for writing me a letter is less than helpful. (...)" in which Kathleen responds, "Please just answer your emails. You told me to use a lawyer. This isn't personal. You refuse to comply with the divorce agreement. I have no choice. I may lose the opportunity to refinance the lake house. I need to make decisions based on expected income. Give my accountant permission to review your tax returns, sign the Quit Claim, give me an answer re the tax lien. If your financial situation has changed, we can amend but that will happen in court. You just need to comply with the agreement. I don't want to communicate with you because you are too combative and rude." in which SM later responds, "No I can't Kathleen - I can't pay \$450+450 an hour for lawyers. Bill Morgan wants \$15k now for any work. And I have not filed the taxes and have been extending.... so again keep thinking you know best" and again Kathleen asks for access to the tax returns, in which SM responds, "My tax returns aren't completed. Bill is going off information from Eric that is not accurate at all. I don't understand. I will call him now." and again SM, "Regarding bill I have no prepared tax returns to send you now." and again SM, "There is no accurate tax return document to give you access to." in which Kathleen responds, "Please email Bill. Per the agreement, I have access to your tax returns. Just email him. If they aren't prepared, he can let me know. I don't want to have to keep asking."</p>

Excerpts from Exhibit 1J

17

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?

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.

00

19

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]

Excerpt From Exhibit 607A

-----Original Message-----

From: Kevin Morris [REDACTED]

Sent: Friday, February 07, 2020 12:19 PM

To: Troy Schmidt [REDACTED]

Cc: Lindsay Wineberg [REDACTED]; George R. Mesires [REDACTED]; Shep Hoffman

[REDACTED]; Hunter B [REDACTED]

Subject: Return

Emergency is off for today. Still need to file Monday- we are under considerable risk personally and politically to get the returns in. Sorry for the pressure earlier. Please send the issues list ASAP.

Thanks for all.

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,

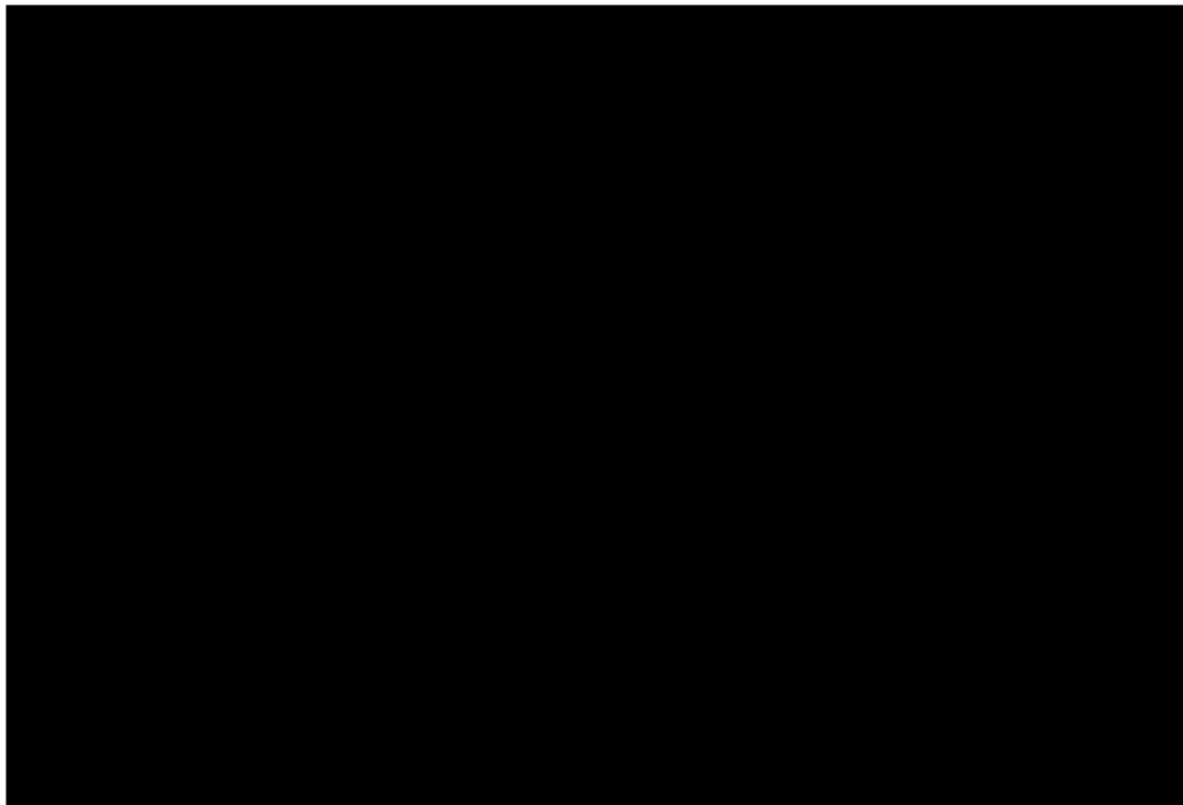
Please see attached draft for BS SW. Joe Z pwd.

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



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.



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 really 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

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.

Excerpt
from 305B



Excerpts from Exhibit 306

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.**

1

If, however, this is done deliberately 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

○

Excerpts
from Exhibit
307

From: Burisma <vadym.pozharskyi@burisma.com>
To: Hunter Biden <hbiden@burisma.com>
CC: Devon Archer <darcher@burisma.com>; Eric D. Schwerin <eschwerin@burisma.com>
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@burisma.com> 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

Excerpt from
Exhibit 308

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-

1

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

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]>; Jessica Lindgren
<jessica.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



Exhibit
310A


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.



Excerpt
from
Exhibit
310B

Exhibit 313

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]

♻ 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

EXHIBIT 315D

APPENDIX A

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

Excerpt from Exhibit 605

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.

Excerpts from Exhibit 501 & 502

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]

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

Exhibit 211

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] [REDACTED] in two separate districts:
Delaware: [REDACTED]
Los Angeles: Intro case and possible read back

We need to start planning for the interviews [REDACTED] [REDACTED]

Joe is reaching out about Yan. We will need to [REDACTED] [REDACTED] as well.

We are coordinating Uncle through his ¹¹counsel and SDNY.

Mark

Excerpt from Exhibit 503

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

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 said "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

Excerpt from Filed Hunter Biden Failed Plea Agreement

Despite his large outstanding tax liability and profligate spending, on or about April 17, 2018, the due date for 2017 tax payments, Biden did, in fact, have the funds available to pay his outstanding 2017 tax liability for both his personal and corporate returns. On or about March 22, 2018, Biden received a \$1,000,000 payment into his Owasco, LLC bank account as payment for legal fees for Patrick Ho and \$939,000 remained available as of tax day. Over the next six months Biden would spend almost the entirety of this balance on personal expenses, including large cash withdrawals, transfers to his personal account, travel, and entertainment.

Excerpt from 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