

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

Honorable Members of Congress, I want to thank you again for allowing me to defend my testimony, to include affidavits and evidence I have presented to the committees, which I believe further supports my claim of Maladministration and Misconduct at the direction and supervision of the Department of Justice, that has been under your purview.

I can tell you that as a fellow democrat, who has previously voted for your democratic colleagues, I am extremely disappointed and hurt by some of your comments and actions. I have read the recent comments, concerns and attacks lodged by some of you during your most recent executive session, and I fear how those comments might chill and intimidate future Whistleblowers from coming forward again in the future. Those comments you have lodged have impacted me and my family. My husband’s business has been attacked, and I have been personally attacked by the Biden family attorneys and members of the media. Do you want to be another “mouthpiece” for the Biden family attorneys, or do you want to take some time to understand what went wrong here and make a bipartisan attempt to prevent it from happening again?

At the end of the day, this is truly about doing the right thing and standing up for what is right. I will say this again and again, that this is much bigger than the Hunter Biden investigation. This was not a personal attack on Hunter Biden, but a call for change. What we are presenting in our whistleblower complaints should scare and give concern to every American, regardless of your political affiliation, providing evidence that our justice system is broken and is not treating everyone the same. I have a love for my country, I have a commitment to a higher morality, and I have been taught as a public servant and law enforcement officer to always act ethically. This creed and morality were a foundation established through my parents and small community of Kirtland, Ohio and reinforced through my advanced education at Ohio University and John Carroll University. We need to restore an open environment that allows individuals to stand up to bad actors, no matter which side of the aisle they are on. When this happens, maybe then we can start to heal the scars and divisions that have been created over the last few years and move towards a country that will work together once again.

I wanted to take some time to talk with you about the complaints and concerns made at the September 27th, executive committee hearing, regarding the affidavits and documents I submitted to your committee over the last few months. In addition to those documents, I have already provided a few additional documents which I believe address some of the most troubling complaints.

I would first point you to the first pages of the newly provided **Affidavit 6, Exhibit 600A & Exhibit 600B (PowerPoint)**. I have included my most recent performance evaluations spanning

this last April of 2021 through March of 2023. As you can see, each year I have received some of the highest performance ratings. I am not a disgruntled employee with perceived performance issues. I am still working active cases that I have mentioned on multiple occasions. One of the other investigations that I am continuing to work on is larger in scope and significantly more complex, just not as sensitive as the Hunter Biden investigation.

There have been multiple comments made from the minority members of this committee regarding a perception of unauthorized access of taxpayer information and that we have broken the law in doing so. When I was removed from the Hunter Biden investigation and the case was reassigned to a new agent, I didn't receive any instructions on how to proceed from my senior leadership, to include the DFO, SAC or ASAC, and was only told to work with the new agents and investigative team in getting the case file transferred. I have provided the committee with **Affidavit 6, Exhibit 601**, which were recent emails regarding the transfer of the investigation to the new IRS team. Since our removal from the case in May of 2023, we have continued to work with the new investigative team in getting the entirety of the physical and electronic case file transferred.

I would like to be clear on this issue. I have been and remain in full compliance with the law regarding the treatment of taxpayer information. When an investigation is closed or comes to a conclusion, we do not "lose our access" to that taxpayer information and the transferring of the case files is an extensive undertaking.

In addition, I have received guidance from my IRS leadership, regarding my duties as a whistleblower. I would refer you to **Exhibit 602 (PowerPoint)** – On or about May 31, 2023, I received guidance through my management, which he had received from the Director of Field Operations, Michael Batdorf, that "as a federal employee, it is your duty and obligation to answer / support the claim you have made".

I would further point you to **Exhibit 603 (PowerPoint)**, an email from IRS Commissioner Werfel sent on July 7, 2023, which provided updated Whistleblower guidance to all IRS Employees that encouraged a "see something, say something" philosophy and further stated that we can raise our concerns to the relevant authorities to include the relevant Oversight Committees of the U.S. Congress. He further stated that 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. Again, under the Whistleblower provisions set forth under 6103(f)(5), we have followed the law and continue to support and defend our whistleblower claims regarding that return and/ or return information relate to misconduct and maladministration from the Department of Justice and the IRS. **In addition, I am continuing to provide documents and testimony related to my whistleblower complaint to the Department of Justice OIG, Treasury IG, and the Office of Special Counsel.**

When I turned over the affidavits and documents to the committee, we did that in response to questions from the various congressional committees as well as the need to provide further documentation and support of our whistleblower claims. As I read the whistleblower statute, there is no requirement for the committee to request records from me but based on guidance I have received from my leadership, I have a duty and responsibility to support my whistleblower claims. In the now six affidavits I have turned over to the committee, I have made redactions to the documents with guidance and advice from my counsel to protect potential ongoing criminal investigations that I was aware of prior to my removal, as well as potential sensitive information.

The evidence I turned over to the committee was not cherry-picked and again, further supports my claims I brought forward to the committee. There have been critics on the committee who have tried to impeach some of the interview memos turned over and it is apparent that they do not understand how interviews in criminal investigations occur. Some of the interviews were recorded and have a transcription of the interview, some of the interviews were not, and agents would have taken notes during those interviews and would have used those notes to draft an FBI 302 or an IRS Memorandum of Interview. Each of these interviews provided to you were done in the presence of Special Agents. I would point the committee to the first pages of **Affidavit 4, Exhibit 401 & Exhibit 402 (PowerPoint)**. The Interview memorandum and FBI 302 of the interviews of James Biden and John Robinson Walker. At some point during the interviews, the witnesses would typically be told, as seen in these documents, that lying to the federal officer during the interview is against the law and they could be prosecuted under Title 18 USC Section 1001 - False Statements.

I would point the members of the committee to **Affidavit 4, Exhibit 400A (PowerPoint)**. I think that some of the members missed the point regarding this memorandum from the FBI intake of information provided by Anthony Bobulinski. You'll notice that this is not an FBI 302 but is just a written document drafted by the Washington DC FBI agents from this interaction. The interview was not recorded and Bobulinski was voluntarily providing information to the FBI Agents. Since Bobulinski is providing the information in the presence of FBI Special Agents, he would still be criminally liable under Title 18 USC Section 1001 if he were to make any false statements. The Hunter Biden investigative team, including myself, had asked the assigned prosecutors to conduct an interview of Bobulinski but we were denied that request, and were never able to interview him. Interviewing Bobulinski would be normal process and procedure as a part of a criminal investigation for the team to corroborate evidence obtained in the investigation, elaborate on investigative leads, challenge some of the allegations made, and ask pertinent questions regarding the investigation. Again, this was not done!

I would like to point the committee to **Affidavit 1, Exhibit 400 (PowerPoint)**. I was not involved in this interview of Gal Luft because it occurred prior to the IRS and FBI investigations being combined. Information from this interview was corroborated with different documents obtained throughout the investigation. In this interview, Luft recalled payments between Hunter Biden and CEFC, all of which were validated in evidence obtained throughout the investigation, even though

his timing was slightly off. I would further point to the retainer agreement between Hunter Biden, James Biden and CEFC discussed in this interview which directly reconciles with the Hudson West III LLC Agreement found at **Affidavit 1, Exhibit 2A (PowerPoint)**. Luft further stated that he believed Ye was willing to make these payments because he was generally aware of a corruption investigation by Chinese Authorities and that Ye was trying to build a political asylum request or parachute for himself and that the Biden “family” could assist him **Affidavit 1, Exhibit 400 (PowerPoint)**.

Let’s discuss some of the documents I had recently turned over to the Committee. I will cover three areas in reviewing the documents. **1) Evidence provided related to the Tax Investigation of Hunter Biden 2) Evidence provided in not following the normal investigative steps and process and lastly, 3) believed interference from President Biden political appointees in bringing the case to prosecution.**

SECTION 1: TAX INVESTIGATION

As Shown in **Affidavit 1, Exhibits 1A through 1D (PowerPoint)**, these exhibits show the summary of the Felony tax charges allegedly committed by Hunter Biden and recommended to DOJ for the tax years 2014 and 2018 and the misdemeanor tax charges allegedly committed by Hunter Biden and recommended to DOJ for the tax years 2015 through 2019. I would point you to **Exhibit 1D (PowerPoint)**, which I believe shows that we considered and further investigated the potential defenses presented by Hunter Biden’s defense counsel, some of which reduced the total unreported income amount. You can also see as presented on **Affidavit 1, Exhibit 1K (PowerPoint)**, that other defenses were proffered by Hunter’s attorneys to the assigned prosecutors and were rebutted by evidence uncovered throughout the investigation. This included a claim that Hunter was in “business” with his alleged drug dealer and was in “business” with his former girlfriend. These schedules and amounts were believed to be used by the assigned prosecutors to support their recommended approval for the 2018 felony tax charge and the 2017, 2018 and 2019 misdemeanor tax charges. **Again, this alleged additional taxable income of approximately \$598,955 was not reported to the IRS and the alleged additional taxes of at least approximately \$231,790 was not paid to the IRS.**

Another area I would like to point to is the relevant tax loss of the investigation compared to what was included in the statement facts of the failed Hunter Biden plea agreement filed in the District of Delaware - **Affidavit 1, Exhibits 1A & 1B (PowerPoint)**. As shared with the Delaware US Attorney’s Office, the tax loss of the entire investigation, including the alleged felony tax charges was at least approximately \$1,795,989. The tax loss stipulated in the filed plea agreement, which states that it “includes relevant conduct” was no greater than \$1,593,329. This tax loss amount appears to be understated by at least \$230,000 and I would argue was misrepresented to the court.

Evidence of willfulness. This, again, is a matter of having the necessary and relevant evidence of the felony tax charges and the fact that it wasn’t included in the charging documents a few months

ago. I would point everyone back to **Affidavit 1, Exhibit 1D (PowerPoint)**. Again, at the time Hunter Biden was sober and drafting chapters of his memoir, he was having his delinquent tax returns prepared. During this return preparation, Hunter Biden was reviewing schedules and claiming business deductions while making conflicting statements in his memoir. One specific item I can point you to related to Personal Travel Expenses claimed. In Hunter's memoir he stated, "I drove my rental to the Chateau Marmont, in West Hollywood, where I checked into a bungalow and by 4 a.m. had smoked every crumb of crack I'd brought." Included as business deductions on Hunter's tax return was a deduction for a Lamborghini he rented as well as hotel payments related to the Chateau Marmont. As seen on **Affidavit 1, Exhibit 1E (PowerPoint)**, Hunter's tax accountant was questioned about the representation letter that Hunter signed regarding his 2018 tax return and Hunter's accountant stated that Hunter was told in reviewing the representation letter that "deductions he was claiming had to actually be related to business expenses".

I would point the committee to **Affidavit 3, Exhibit 300 (PowerPoint)**, a WhatsApp message Hunter sent to his assistant on November 16, 2018. At the time, Hunter realized that Lunden Roberts, the mother of his child, was still on his payroll even though he hadn't talked with Lunden in 7 months. This no-show employee was taken as a deduction on Hunter's tax return. In a December 20, 2018 message with Hunter's ex-wife, Hunter admits that his "tax returns are not completed". Hunter didn't end up filing his delinquent tax returns until 13 months after this text message was sent and was forced to provide the delinquent tax returns to the Arkansas court.

Hunter appeared to follow a pattern of attempting to avoid paying taxes on relevant income. This first started with Hunter not reporting the Burisma income in 2014 and allegedly falsely claiming that it was a loan to him. He, again, tried to claim the millions in income earned from Hudson West III was a loan to him, which was refuted by the evidence and was not allowed by his tax accountants. This continued into 2020, 2021 and 2022, in which Hunter received approximately \$4.9 million in payments for personal expenses, again in the form of a loan and gift from Democratic Donor Kevin Patrick Morris.

I would further point the committee to the fact that Hunter didn't pay his delinquent taxes, a 3rd party Kevin Patrick Morris paid them. As stated in my previous testimony, I read a note from Hunter Biden's 2020 tax return that Hunter Biden received a loan from a 3rd party, known to be Kevin Patrick Morris, in paying off Hunter Biden's delinquent taxes. **Affidavit 1, Exhibit 1J (PowerPoint)**, Hunter's tax accountant was questioned about the tax liabilities and payments made by Morris. The tax accountant responded that the 2017 and 2018 tax liabilities were discussed with Hunter Biden on February 11, 2020, and that he elected to not remit the tax payments because he did not have the resources to pay them. It is noted that the month prior to this, Morris made a \$160,000 tax payment, in an attempt to pay off Hunter Biden's delinquent 2015 tax debt, which was a point of contention with Hunter's ex-wife at the time. Hunter may have been in breach of his marital separation agreement and Hunter's ex-wife at the time was having an issue renewing her passport due to the delinquent tax debt. The tax accountant further stated that tax notices were sent to counsel and if there was urgency, for example if the notice said there was going to be a

lien, that those were prioritized and that they were concerned about media attention at the time. **Affidavit 6, Exhibit 607A (PowerPoint)** - This was further noted directly by Morris in his email on February 7, 2020, regarding the urgent need to file Hunter Biden's delinquent tax returns as it could affect them "personally and politically".

SECTION 2: NOT FOLLOWING NORMAL PROCESS / INVESTIGATIVE STEPS

As seen in **Affidavit 2, Exhibit 202 & 203 (PowerPoint)**, I had provided the committee with a "one off example" of a constant concern with including and following any investigative leads that could lead to the former Vice President, Joseph Biden. The email from the Assistant U.S. Attorney was in response to the draft of the BlueStar FARA Burisma email search warrant that the FBI investigators had drafted. I believe that the FBI agents had drafted the affidavit believing that there was enough evidence included in the affidavit to include a reference to Political Figure 1. As previously stated, this email asks for the agents to remove anything about "Political Figure 1" which we know was identified as Joseph Biden in the affidavit.

Included in that draft of the affidavit was excerpts and references to emails, documents which were turned over to the committee and included in **Affidavit 3, Exhibits 302 – 313**, which related to the probable cause of possible FARA violations. I'd like to take some time and walk through some of those documents at a high level so you can see for yourself that there was a clear involvement between Hunter Biden, Burisma Officials, individuals with Bluestar, the Vice-President's Office, and current and former individuals with the administration.

Exhibit 304 (PowerPoint) is an email from Vadym Pozharskyi, advisor to the Burisma Board of Directors, to Hunter Biden on April 17, 2015. Vadym thanks Hunter for the "opportunity to meet your father and spent (sp) some time together". The investigators were never given an opportunity to interview Joseph Biden to find out what they discussed at that meeting.

Exhibit 305B (PowerPoint) was a proposal sent on October 31, 2015, from Blue Star to Burisma Holdings to provide "government relations support", which was shared with Hunter Biden and Vadym. The agreement states that part of the scope of work was the "closure of the file against Mr. Zlochevsky" – CEO of Burisma. **Exhibit 306 (PowerPoint)** - In a response to this email and proposal from Blue Star on November 2, 2015, Vadym calls out the scope of work and states that it lacks concrete tangible results that we set out to achieve in the first place, and states that if this was done deliberately to be on the safe side, that he understands. And that if all parties understand the "true purpose" of the engagement, then they should proceed immediately. He further states that it does not offer any names of US Officials in Ukraine or Ukrainian Officials, calling out the prosecutor general, as key targets for improving Nikolay's (Zlochevsky's) case in Ukraine. He further states that 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 ... to close down for any cases/ pursuits against Nikolay in Ukraine. **Exhibit 307 (PowerPoint)** – Hunter responded and stated that he will verify with BlueStar that they understand the scope and Vadym

indicated that they should disregard the wording of the scope. **Exhibit 309 (PowerPoint)** - Hunter responded to Vadym a few days later and said that he felt comfortable with BlueStar Strategies and the ability of Sally & Karen to deliver. As an investigator, I would interpret these emails to mean that they did not want to put the true purpose of the agreement in writing, but that everyone involved knew that the unstated goal was to have the Ukrainian Prosecutor General (Shoken) removed, in an effort to close the criminal case against Nikolay Zlochevsky.

At this time, Hunter Biden and his associates were assisting Burisma CEO Zlochevsky on multiple fronts. **Affidavit 3, Exhibit 308 (PowerPoint)**, is an email in November of 2015 from John Sandweg, Former Acting Director of US Immigration and Customs Enforcement, to Eric Schwerin, which was then forwarded to Hunter Biden and Devon Archer. In this email, Sandweg was having an individual query and provide information about Zlochevsky from Department of Homeland Security and Customs Databases as well as State Department Databases. Those databases are believed to be non-public / secret databases and was another way Hunter Biden and his associates were providing governmental access for Burisma and it's CEO.

Exhibit 310A (PowerPoint) was an email sent on December 2, 2015, from Sean Keeley of Blue Star to various individuals to include Hunter Biden and Vadym (of Burisma). Attached to this email was a memorandum of minutes from a conference call from the White House regarding the Vice-President's upcoming trip to Ukraine. **Exhibit 310B (PowerPoint)** were the attached call notes which included reference to a conference call with Michael Carpenter, the Vice-President Biden's Special Advisor for Europe and Russia AND Dr. Colin Kahl, the Vice-President's National Security Advisor. In a question-and-answer session with reporters, the two officials stated that on this trip, Vice-President 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". As we know that has been publicly reported, Vice-President Biden threatened to withhold funding from the Ukrainian Government unless the Prosecutor General was fired. As seen on **Exhibit 313 (PowerPoint)**, Eric Schwerin forwards an email of an article referencing the closure of the criminal investigation of the Burisma CEO (Zlochevsky) to Sally Painter of BlueStar on October 11, 2016, and congratulates Sally and Karen on winning "in less than a year".

Even with all of this evidence of involvement from various individuals within the administration at the direction of Hunter Biden and his associates, the assigned prosecutors did not want to include reference to Political Figure 1 in the search warrant affidavit. In not including Political Figure 1 in the FARA Blue Star search warrant affidavit, emails that would have included the Vice-President and his potential alias email accounts would have potentially been filtered out of the email review as seen in the relevant search terms included in **Affidavit 3, Exhibit 315D (PowerPoint)**. As seen in **Affidavit 6, Exhibit 606**, there were multiple emails found with Hunter Biden and his business associates with the suspected email accounts of aliases associated with former Vice-President Joseph Biden. As a part of the investigative team, I was not aware of these alias accounts for the Vice President, and I do not recall reviewing any of these emails as a part of the investigative procedures.

SECTION 3: ALLEGED POLITICAL INTERFERENCE

Lastly, I wanted to walk through a timeline of the documentation provided to the committee of what happened after the IRS referral of the recommended criminal tax charges in February of 2022 and the Hunter Biden failed plea agreement filed during the Summer of 2023. After our referral of prosecution of the tax case to DOJ, we were told by the assigned prosecutors that we were first going to Washington DC to charge the case because the statute of limitations regarding the earlier years were expiring. Again, I was told by the DOJ-Tax Attorney in March of 2022 that the DC U.S. Attorney's office had not only decided to not join the prosecution team but had also told the prosecutors that the tax charges shouldn't be brought in their District. At this point in the case, this was another roadblock that was put in place by a presidential appointee, DC U.S. Attorney Matthew Graves, and had caused the team, to include U.S. Attorney David Weiss, to question the relevant charges.

Even after this declination to not join the prosecution team and after receiving additional evidence from Hunter's defense counsel, we decided to reinvestigate the 2014 and 2015 tax years and to solidify our theory on the tax case and rebut all defenses provided at that point. In May of 2022, we presented our tax theory and findings for the 2014 and 2015 tax years to our DFO, Michael Batdorf and SAC, Darrell Waldon. They both agreed with our findings in proceeding forward with the prosecution of the 2014 and 2015 tax years in the District of DC – The felony and misdemeanor tax charges. At this meeting, I can recall Gary and I discussing the potential of the need to call on an independent 3rd party (A Special Counsel outside of the government) and the process for the IRS requesting a Special Counsel to come in and bring the case to conclusion. You can see in **Affidavit 6, Exhibit 605 (PowerPoint)**, in the days following the meeting, Gary Shapley sent an email to DFO Batdorf and SAC Waldon. Gary pointed out that “This tactic ... to move things down the road backing us up against a statute ... appears to be purposeful at this point.” Gary was clearly pointing out his objectivity concerns and it does not appear that IRS leadership did anything to alleviate our concerns or to follow up with the Special Counsel request.

I would refer the committee to **Affidavit 5, Exhibit 501 (PowerPoint)**. In an email from DOJ-Tax Attorney Mark Daly on August 11, 2022, he discussed setting up a conference call with the team and said that they wanted to “discuss charging decisions”. As seen on **Affidavit 5, Exhibit 502 (PowerPoint)**, a conference call was held the next day and on that phone call, the assigned prosecutors had told the investigative team that they had completed their draft of the prosecution memorandum and that all four assigned attorneys had agreed to recommend for approval the felony tax charge for the 2018 tax year, and the misdemeanor tax charges for the 2017, 2018 and 2019 tax years. The intention to move the charging forward for these tax years was further seen in DOJ-Tax Attorney Daly's email at **Affidavit 2, Exhibit 211 (PowerPoint)** on August 18, 2022, in which DOJ-Tax Attorney Daly talks about the week of September 19th and working in two separate districts and further stated: “Los Angeles: Intro case and possible read back”. This again, should show the committee that the Department of Justice had full intention to charge the tax case, the misdemeanor and felony tax charges, in the Central District of California as early as September of

2022. We now know that California U.S. Attorney Martin Estrada declined joining the prosecution team and put another roadblock in front of the team.

I would point the committee to **Affidavit 6, Exhibit 503 (PowerPoint)**. Gary and I had scheduled a meeting with U.S. Attorney David Weiss on August 16, 2022. The plan for that meeting was to discuss the 2014 and 2015 tax year charges. Again, I can recall U.S. Attorney Weiss at that meeting telling us that we had completely investigated the tax years and that he agreed with what we had found including our theory for the tax charges. He further stated that the attorneys with DOJ-Tax had been telling him that charging the earlier tax years could have an impact on the jury for the later years (which were the slam-dunk charges). Looking back at that meeting in hindsight, I would like to point out a couple things. If the tax charges were brought in two separate districts, there would be two separate juries. The argument that the jury would be affected by the charges in another district does not make any sense to me. Also, looking back, at that time U.S. Attorney Weiss didn't have the authority to bring the charges in the District of DC but was only "promised" he would be given that authority. U.S. Attorney Weiss was operating under an environment where politically appointed DOJ employees were telling him no and were actively creating hurdles and roadblocks for the prosecution team. DOJ should have given U.S. Attorney Weiss in writing in February of 2022 the authority he needed to bring the charges wherever and whenever he wanted to, but they continued to slow the process and place hurdles in front of U.S. Attorney Weiss. Ultimately, this past August he was granted Special Counsel status further proving the fact that he didn't have the "ultimate authority" all along.

Affidavit 5, Exhibit 505 (PowerPoint) – This was an email that was sent the day before the October 7th meeting. In this email, I was confirming through the assigned prosecutor at the request of US Attorney Weiss, that DOJ-Tax stated that they didn't expect the case to be indicted until 2023. I believe that this further shows that U.S. Attorney Weiss at the time wasn't the deciding person and contradicts his later letters to Congress that he had ultimate authority on "when" charges were brought forward in the case. Again, this shows further roadblocks, hurdles and slowing the process with bringing charges in this case.

Now, let's lastly move forward to our removal from the investigation and the failed plea deal. Reporting has indicated that U.S. Attorney Weiss and his team had initially discussed not bringing any tax charges and had initially offered a deferred prosecution agreement that would have included no criminal charges. They then brought forward only misdemeanor tax charges, a statement of facts that I believe contained misrepresented information, and the ability for Hunter Biden to receive immunity for any conduct cited in that statement of facts. In addition to the underreporting of the tax loss amount in the statement of facts I had previously mentioned, there was another statement that gave me concern. I would point the committee to this statement made in the statement of facts – "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 ...". If this plea agreement went through, Hunter Biden would have received immunity relating to this payment and I have a reason to believe at the time that this payment was still under investigation by another

Judicial District. I would further point the committee to one of the documents turned over - **Affidavit 1, Exhibit 1i (PowerPoint)**. In this email, sent on August 2, 2017, Hunter stated that his understanding with the Director (of CEFC) was for consulting fees based on “introductions alone” at a rate of \$10 million per year for a 3-year total of \$30 million. Based on the evidence obtained as a part of the investigation, it is believed that the \$1 million payment was not for legal fees and was misrepresented in the failed plea agreement.

CONCLUSION

I want to thank the members of the committee for having me here today and for allowing me to clarify some of the documents I have presented to you and to afford you with the opportunity to respond to questions you might have. I would like to thank my husband, my family and my friends for their support through this process.

This case at the end of the day was about access and introductions to high level government and political officials for wealthy foreign individuals – access for individuals in Ukraine, Romania and China, in exchange for money to enrich a well-known political family – of which, Hunter Biden had failed to file and pay his taxes timely as is required by law on millions of dollars of income and had allegedly willfully filed false tax returns to the IRS. And at the end of the day, it appears that Department of Justice attempted to sweep everything under the rug.

As I have previously testified in my closing, I wish to state it once again. I think about all of this, the difficult and grinding path that I and my colleagues have had to take in this matter, and how best it could be avoided.

I humbly view my role here today and response to the committee's request was to provide the facts as I best understood them, and to let Congress, the administration, and the public consider those facts and determine the best path forward.

Again, I would encourage Congress and the administration to consider establishing an official channel for Federal investigators to pull the emergency cord and raise the issue of the appointment of a special counsel for consideration by your senior officials. I do not want my colleagues at the IRS, FBI, and other Federal law enforcement agencies to go through my frustrating and disheartening journey. I believe having such a path will strengthen the public's confidence in their institutions and the fair and equal treatment of the Americans under law.