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November 8, 2023

**VIA ELECTRONIC MAIL**

Honorable Mike Johnson  
Speaker of the House  
H-232, The Capitol  
Washington, DC 20515

**Re: Congressional “Oversight” Proceedings**

Dear Speaker Johnson:

We are counsel to Hunter Biden. On October 25, 2023, when you took the gavel as Speaker, you said it was your mission “to restore the people’s faith in th[e] House” and to bring “regular order” as the Speaker.<sup>1</sup> Like millions of Americans, we too were hopeful that you would live up to your commitment and help restore the House as a responsible body working on the country’s most important domestic and foreign challenges, rather than a soapbox for extreme members to seek only partisan political gains and bolster their own power.

Yet, on November 1, we watched as you sat alongside House Chairmen Representatives James Comer, Jim Jordan, and Jason Smith, while Fox News right-wing advocate Sean Hannity played host, as each of your colleagues repeated worn-out, false, baseless, or debunked claims to which you chimed in or often nodded in agreement. We were surprised and disappointed to see you join along in what commentators have called the “circus” these obsessed Republican chairs have created in their so-called oversight proceedings.

Following the made-for-TV event, Chairman Comer teased that his committee would issue “around two dozen subpoenas in the very near future” to our client, members of his family, and those with whom they have worked. We write today to urge you, Mr. Speaker, to use your newly minted leadership post responsibly and ask you to think twice before joining this spectacle. Before you cast your lot with and cede additional authority to those who have betrayed the trust placed in their offices by the Constitution, you should consider the numerous lies, falsehoods, and fabricated illustrations by your chamber’s chairmen in the course of peddling baseless allegations of misconduct by our client or his family that now will form the basis for them abusing their power with improper demands for records and testimony. On many occasions, including as recently as November 1, these chairmen have made demonstrably false statements to the American public that can no longer be attributed to mistake or even incompetence—their falsehoods are intentional and

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<sup>1</sup> *Mike Johnson Delivers Remarks After Being Elected House Speaker Transcript* (Oct. 26, 2023), transcript available at [www.rev.com/blog/transcripts/mike-johnson-delivers-remarks-after-being-elected-house-speaker-transcript](http://www.rev.com/blog/transcripts/mike-johnson-delivers-remarks-after-being-elected-house-speaker-transcript).

so incredible that Chairman Comer found the need to correct Chairman Smith in a recent committee memo.

Even in the era of “alternative facts,” your colleagues’ manipulation and disregard for the truth is breathtaking. Please remind those who sat with you on November 1 what *you* recently said: that House Republicans have a “constitutional responsibility to follow th[e] truth,” wherever it leads, and you promised to “only follow facts” and not “use this for political partisan games.”<sup>2</sup> These chairmen are about to ignore your admonition by continuing to pursue baseless allegations. Here are just a few examples.

***LIE #1: Baselessly claiming a \$40,000 family check clearly marked as loan repayment “traces directly back to China” and was some type of “laundered” money.***

Chairman Comer used his latest committee memo (complete with a misleading flow chart) and his airtime with Mr. Hannity to peddle the following false statement. “*What is most alarming about this \$40,000 check, it traces directly back to China. It goes all the way back to that WhatsApp message . . . . Five days later, they wired \$5 million.*”<sup>3</sup>

Fact checkers and articles<sup>4</sup> already have shown Hunter, a private person, was trying to form a joint venture with a private businessman in China to seek out natural gas possibilities in the United States that would have provided clean and less expensive energy and jobs *to Americans*. Any money paid to his uncle was part of a separate, documented consulting arrangement, and Chairman Comer’s “smoking-gun” check dated weeks later states on its face that it was a “loan repayment.” Period.

***LIE #2: Using “oversight” proceedings to distort text message conversations between Hunter and James Biden related to Hunter’s battle with addiction.***

Beyond the November 1 appearance, Chairman Comer has used his “oversight” platform and related proceedings to mischaracterize a December 29, 2018 text message that Jim Biden sent to Hunter Biden that read, “*This can work, you need a safe harbor. I can work with you[r] father alone !! We as usual just need several months of his help for this to work.*” Stripped of any context and ignoring the earlier or later messages, GOP Oversight (led by Chairman Comer) tweeted the following: “📍 NEW: A Few Months Before Joe Biden Announces He Is Running For President,

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<sup>2</sup> Taylor Penley, *Speaker Johnson ‘Looking at’ Hunter Subpoena As House Marches Forward With Biden Impeachment Probe*, FOX NEWS (Oct. 29, 2023), <https://foxnews.com/media/speaker-johnson-hunter-subpoena-house-marches-biden-impeachment-probe>; Lauren Sforza, *Johnson on Biden Impeachment Inquiry: We Will ‘Follow the Truth Where It Leads’*, THE HILL (Nov. 2, 2023), <https://thehill.com/homenews/house/4289488-johnson-says-biden-impeachment-inquiry-continued/>.

<sup>3</sup> *Hannity Speaks With GOP Leadership Over Possible Biden Impeachment*, FOX NEWS (Nov. 2, 2023), available at <https://www.youtube.com/watch?app=desktop&v=sjUTVmfUkg>.

<sup>4</sup> Glenn Kessler, *How Republicans Overhype The Findings Of Their Hunter Biden Probe*, WASH. POST (Aug. 17, 2023), <https://www.washingtonpost.com/politics/2023/08/17/how-republicans-overhype-findings-their-hunter-biden-probe/>; Matt Viser et al., *Inside Hunter Biden’s Multimillion-Dollar Deals With A Chinese Energy Company*, WASH. POST (Mar. 30, 2022), <https://www.washingtonpost.com/politics/2022/03/30/hunter-biden-china-laptop/>.

Jim Biden Texts Hunter About Working With Joe. ‘We As Usual Just Need Several Months Of His Help For This To Work.’<sup>5</sup> GOP members, including Representative Byron Donalds, pounced on this, using the first “impeachment” hearing to spread falsehoods that this message was about some illicit or covert business dealing linking Hunter Biden, Jim Biden, and Joe Biden.<sup>6</sup> Agent Joseph Ziegler, in his signed affidavit to Congress, also misled investigators and falsely suggested that this message was Jim Biden discussing business with Joe Biden.<sup>7</sup>

The truth—something that Chairman Comer and any of your members had access to by looking at the full context of the message or the preceding discussion—is that Hunter’s uncle Jim was talking about helping Hunter during his *battle with addiction*. In the immediately preceding messages from Hunter to Jim that same day, Hunter messaged Jim that he was struggling to pay his alimony and other payments, and that he did not have enough money *to afford a rehabilitation program*.<sup>8</sup> Hunter also detailed how his family members were pushing his father not to back Hunter’s plans on where to live moving forward, because Hunter was still not sober. In the same thread of messages, after Hunter explained to Jim his latest struggles with his family and his financial constraints, Jim responded with a message of support and a willingness to help Hunter work through these personal issues. There is *nothing* in these December 2018 messages to suggest this was about “working with Joe” on any sort of business arrangement. To use committee process to spew falsehoods and untruths is shameful and an affront to anyone in this country (and their families) battling the challenges of drug or alcohol addiction, but alas not unusual for Chairman Comer to allow his committee proceedings to be used to promote such dishonesty.

***LIE #3: Falsely claiming a Burisma executive asked for Hunter Biden’s help to stymie efforts of a Ukrainian prosecutor general.***

Chairman Jordan, for his part, used his airtime on November 1 to spew false, recycled, and debunked claims about Hunter’s time serving on the board of directors of Burisma, wielding it as an excuse to justify his obsession with pursuing an “impeachment inquiry” into President Biden when he declared: “*Hunter Biden gets put on the Board of Burisma, fact number one. Fact number two, he’s not qualified to be on the Board of Burisma. Fact number three, the head of Burisma asks Hunter Biden, ‘can you help us relieve the pressure we are under from the Ukrainian prosecutor?’ Fact number four, Joe Biden does just that.*”<sup>9</sup> While we will not use this entire letter to debunk each aspect of Chairman Jordan’s patently untrue “Facts,” the long-peddled Republican

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<sup>5</sup> @GOPoversight, X (Sept. 27, 2023), <https://twitter.com/GOPoversight/status/1707129258340913643>.

<sup>6</sup> Tim Hains, *Rep. Byron Donalds Dissects Hunter Biden Text Messages: Would You Investigate This?*, REALCLEARPOLITICS (Sept. 28, 2023), [https://www.realclearpolitics.com/video/2023/09/28/rep\\_byron\\_donalds\\_dissects\\_incriminating\\_hunter\\_biden\\_text\\_message\\_would\\_you\\_investigate\\_this.html](https://www.realclearpolitics.com/video/2023/09/28/rep_byron_donalds_dissects_incriminating_hunter_biden_text_message_would_you_investigate_this.html).

<sup>7</sup> J. Ziegler Aff. 1, Ex. 402, H. Ways & Means Comm. (Aug. 2, 2023). Ziegler lamented that he was not able to investigate this particular text message from Jim to Hunter. Ziegler argued this message suggested that Joe Biden could have been a part of Hunter and Jim’s work with CEFC, calling it an “investigative lead” to follow up on.

<sup>8</sup> Daniel Dale et al., *Fact check: Republicans Make False, Misleading Claims at First Biden Impeachment Inquiry Hearing*, CNN (Sept. 28, 2023), <https://www.cnn.com/2023/09/28/politics/fact-check-house-impeachment-hearing-biden/index.html>.

<sup>9</sup> FOX NEWS, *supra* note 3.

allegation—that Vice President Biden pushed for the firing of Ukraine’s top prosecutor, and threatened to withhold U.S. loan guarantees to Ukraine as leverage, to quash a probe into former minister and Burisma owner Mykola Zlochevsky—has been widely refuted and rejected by U.S. officials, Ukrainian anticorruption officials, and Hunter himself.<sup>10</sup> Responsible officials and journalists have in fact shown the opposite of what your irresponsible colleagues claim: then Vice President Biden was seeking to have a real prosecutor investigate allegations of corruption in Ukraine, and Hunter did nothing to deter that goal.

Regarding our client’s qualifications, before Hunter became a member of Burisma’s board, his experiences included graduating from Yale Law School; serving as an Executive Vice President at MBNA, a major financial institution; serving as a board member at Amtrak; serving as board Chairman of the World Food Program USA; serving as a board member on the President’s Advisory Board to Catholic Charities of Washington; and serving as Executive Director of e-Commerce Policy at the U.S. Department of Commerce. At the time Hunter was appointed to the board, he served as counsel at Boies Schiller Flexner LLP, an international law firm, and was cofounder and managing partner of investment advisory firm Rosemont Seneca Partners, where he served as board chairman. Hunter had also previously assisted Burisma as a consultant with expertise in multinational regulations,<sup>11</sup> and referred his law firm as counsel for Burisma’s anticorruption efforts.<sup>12</sup> While Chairman Jordan may choose to ignore this fact, other Burisma board members had no more specific energy-related background than Hunter and, in many instances, had far less experience in legal compliance and corporate governance.

As to Chairman Jordan’s made-up, nonsensical claim that “the head of Burisma ask[ed] Hunter Biden, ‘can you help us relieve the pressure we are under from the Ukrainian prosecutor?,’” I simply would ask Chairman Jordan: what evidence do you have and when is it coming? The answer is “none” and “never.” For all the hours, months, and years Chairman Jordan and others (e.g., Senators Grassley and Johnson) have spent trying to invent a scheme in which Hunter assisted Burisma in any illicit or inappropriate way to “relieve the pressure” stemming from a Ukrainian corruption investigation, while his father was Vice President, they have produced an alarmingly scant amount of proof to show for their claims. Opposite evidence abounds.

Even just recently, after being shown a clip of former Ukrainian prosecutor general Viktor Shokin’s false allegations related to his firing on Fox News, this long-debunked conspiracy theory was flatly rejected by former Ukrainian President Petro Poroshenko, who denounced Shokin, stating that “there is no one single word of truth” to Shokin’s made-up allegation that Poroshenko

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<sup>10</sup> Glenn Kessler, *The Hunter Biden Laptop and Claims of ‘Russian Disinfo’*, WASH. POST (Feb. 13, 2023), [www.washingtonpost.com/politics/2023/02/13/hunter-biden-laptop-claims-russian-disinfo/](https://www.washingtonpost.com/politics/2023/02/13/hunter-biden-laptop-claims-russian-disinfo/); Glenn Kessler, *An FBI Source, a Burisma Deal, the Bidens and Details That Don’t Match Up*, WASH. POST (Aug. 30, 2023), [www.washingtonpost.com/politics/2023/08/30/an-fbi-source-burisma-deal-bidens-details-that-dont-match-up/](https://www.washingtonpost.com/politics/2023/08/30/an-fbi-source-burisma-deal-bidens-details-that-dont-match-up/).

<sup>11</sup> Sean Collins, *The Facts Behind Trump’s Bogus Accusations About Biden and Ukraine*, VOX (Sept. 23, 2019), <https://www.vox.com/policy-and-politics/2019/9/23/20879611/joe-biden-hunter-biden-ukraine-corruption-prosecutor-burisma-donald-trump-whistleblower-complaint>.

<sup>12</sup> Ellen Cranley, James Pasley, Lauren Frias & Hanna Kang, *Meet Hunter Biden, the Often Scandal-Plagued Middle Child of President Joe Biden*, BUS. INSIDER (July 14, 2022), <https://www.businessinsider.com/hunter-biden-life-scandals-ukraine-involvement-with-trump-giuliani-2019-9>.

had fired him at Vice President Biden's insistence "because [Shokin] was investigating Burisma."<sup>13</sup> Poroshenko even stated there was "something wrong with [Shokin]," prompting Fox News' Brian Kilmeade to respond that Shokin's claim "is not true" and "[h]e didn't get fired because of Joe Biden."<sup>14</sup> The false claim that Shokin got fired *because* he was investigating Zlochevsky and Burisma, a key lie to the fake bribery scheme, was in reality the exact opposite.<sup>15</sup>

The time has come for Chairman Jordan to stop peddling baseless allegations and to heed the words of the adults with first-hand knowledge who were actually in the room.

***LIE #4: Posting fake, false, and misleading tweets between Hunter Biden and "HZ."***

Not to be outdone by his chair colleagues in seeking the Pinocchio awards for spreading lies and misinformation, Representative Smith has used his bully pulpit as chairman of the House Ways and Means Committee to sponsor IRS agents who have been contradicted by agents and prosecutors with whom they worked; to seriously compromise any law enforcement investigation by dumping thousands of pages of an investigative file on his Committee's website; and, as shown by his comments on November 1, to manufacture and share his own version of the truth.

In one excerpt that has gotten a great deal of media attention and that Chairman Smith referred to last week, Hunter is alleged to have been sitting next to his father on July 30, 2017, when he purportedly sent a WhatsApp message, urging the completion of some business transaction. *See* May 26, 2023, Interview Tr. of Gary A. Shapley, Jr. (Shapley Tr.) at 14. The inference is that the referenced message was being sent to an associate of CEFC (China Energy) to promote a false narrative about Hunter's father's involvement in that company. The facts are that our client and his father (who was *neither Vice President nor President nor a candidate* at the time the message was sent) were *not* sitting together when that text was sent. Unwilling to acknowledge the truth about this communication because doing so would not draw "clicks," Chairman Smith, a man sitting in the same chairman's seat as some historic figures, including three future presidents (James Polk, Millard Fillmore, and William McKinley), evidently felt the need to create a *fake* screenshot to tell his tale.

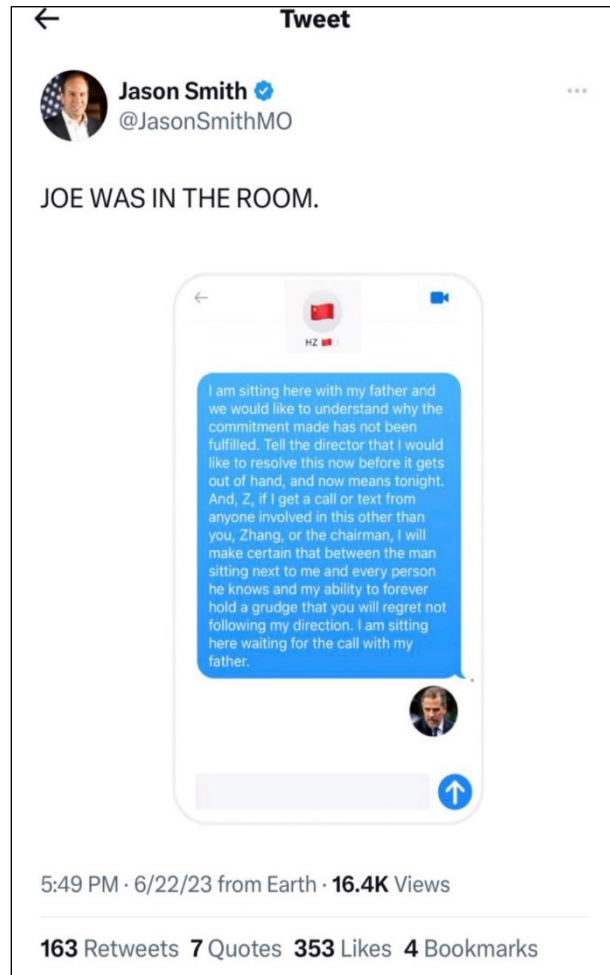
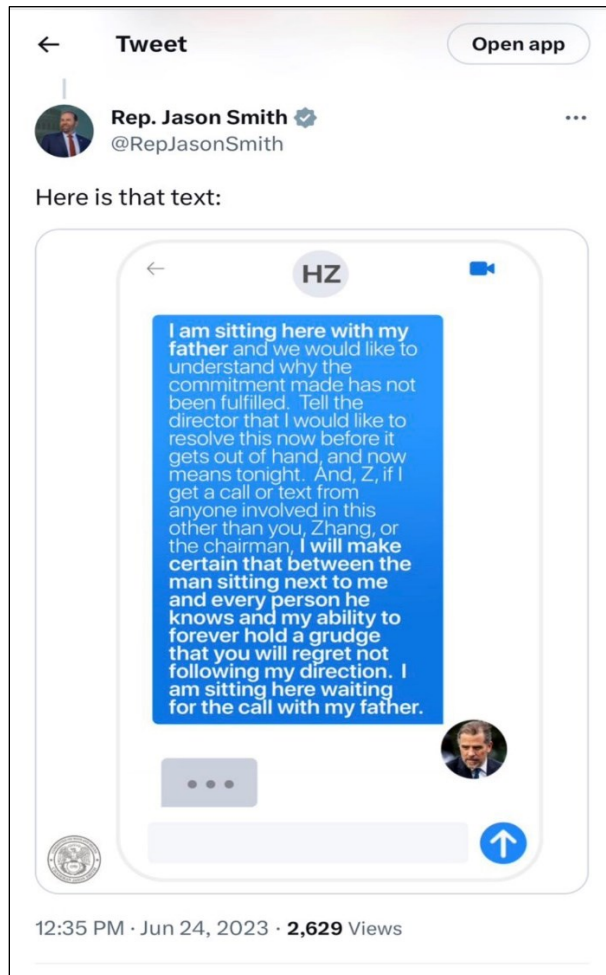
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<sup>13</sup> AJ McDougall, *Fox News Just Accidentally Demolished a Biden-Ukraine Conspiracy Theory*, THE DAILY BEAST (Sept. 25, 2023), <https://www.thedailybeast.com/fox-news-brian-kilmeade-accidentally-demolishes-a-hunter-biden-ukraine-conspiracy-theory>.

<sup>14</sup> *Id.*

<sup>15</sup> Michael Birnbaum et al., *Former Ukraine prosecutor says Hunter Biden 'did not violate anything'*, WASH. POST (Sept. 26, 2019), [https://www.washingtonpost.com/world/europe/former-ukraine-prosecutor-says-hunter-biden-did-not-violate-anything/2019/09/26/48801f66-e068-11e9-be7f-4cc85017c36f\\_story.html](https://www.washingtonpost.com/world/europe/former-ukraine-prosecutor-says-hunter-biden-did-not-violate-anything/2019/09/26/48801f66-e068-11e9-be7f-4cc85017c36f_story.html) ("At the time, the investigation into Burisma was dormant, according to former Ukrainian and U.S. officials. . . . 'Hunter Biden cannot be responsible for violations of the management of Burisma that took place two years before his arrival,' Lutsenko said.").





As we pointed out in our letter to Chairman Smith on June 30,<sup>16</sup> these were fabricated and manipulated screenshots, easily revealed to be completely fake. Agent Shapley only described (verbally) one message to “Zhao,” yet Chairman Smith took that purported text and disseminated two different images of it online. The screen-grab images he posted contain a myriad of issues: both images include a photo of Hunter, not from July 2017 when the text was allegedly written but from the White House Easter Eggroll in April 2022; both images portray the message in a blue bubble, when WhatsApp messages are in green; one image super-imposed the *Chinese flag* for the contact ID, when surely that was not how a text or contact was kept; and one purports to be a screenshot with the “. . .” of someone composing a text (as in Apple’s iMessage), when that does not happen on WhatsApp.

In addition to the above errors and fabrications, Chairman Smith’s concocted images show the recipient as “HZ”—an apparent reference, using initials, to one “Henry Zhao” of Harvest Fund Management Company Ltd. (a privately owned asset manager based in China)—and *not* someone associated with CEFC. Yet, in a moment of pure irony, fellow Chairman James Comer wrote in

<sup>16</sup> June 30, 2023 Letter From A. Lowell, Esq. to J. Smith, Chairman, H. Ways & Means Comm. (via email).

his latest bank memo, “On July 30, 2017, *Hunter Biden sent a WhatsApp message to Raymond Zhao*—a CEFC associate.”<sup>17</sup>

Chairman Comer’s memo claiming Hunter sent a WhatsApp message to one “Raymond Zhao” also directly contradicts the testimony of Chairman Smith’s own “whistleblower,” Agent Shapley, who testified that agents “obtained a July 30th, 2017, WhatsApp message from Hunter Biden to *Henry Zhao*.” Shapley Tr. at 14 (emphasis added). Did the so-called “whistleblower” mislead Congress, or did one of these chairmen mislead the public? Either way, this is a process that is based on doctored “evidence” and that cannot keep the real facts straight.



***LIE #5: Posting manipulated and misleading excerpts from Rob Walker’s FBI interview.***

In another bizarre episode, Chairman Smith posted an altered version of what he purported was a transcript of what a former business associate of Hunter’s, John Robinson (Rob) Walker, told the FBI during his transcribed interview on December 8, 2020. Contrary to Chairman Smith’s manipulated version, the full transcript was part of the IRS case files Chairman Smith released to the American public.<sup>18</sup> Despite having the real and complete transcript, Chairman Smith took great pains to manipulate, cut, copy, and paste to make a new version to make it read and show what he wanted it to say, rather than what the witness, Mr. Walker, actually told federal investigators. We have put together a side-by-side to demonstrate the lengths to which Chairman Smith went:

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<sup>17</sup> H. Comm. on Oversight & Accountability, *Fourth Bank Records Memorandum From the Oversight Committee’s Investigation Into the Biden Family’s Influence Peddling and Business Schemes* at 3 (Nov. 1, 2023) (emphasis added), available at <https://oversight.house.gov/wp-content/uploads/2023/10/Fourth-Bank-Records-Memo.pdf>.

<sup>18</sup> H. Ways & Means Comm., Joseph Ziegler Aff. 4, Ex. 401: Dec. 8, 2020 Transcribed Interview of John Robinson Walker, available at [https://gop-waysandmeans.house.gov/wp-content/uploads/2023/09/T60-Exhibit-401-John-Robinson-Walker-Interview-Transcript-12.08.2021\\_Redacted.pdf](https://gop-waysandmeans.house.gov/wp-content/uploads/2023/09/T60-Exhibit-401-John-Robinson-Walker-Interview-Transcript-12.08.2021_Redacted.pdf) (hereinafter “Walker Intv. Tr.”).

 **Rep. Jason Smith**   
@RepJasonSmith

Hunter Biden's business associate told investigators that Hunter would set up meetings for his business partners with Joe Biden - while Biden was still in office.

This even included dropping by Hunter's lunch at the Four Seasons with potential business partners.

Walker said: "We were at the Four Seasons and we were having lunch and he stopped in, just said hello to everybody. I don't even think he drank water. I think Hunter Biden said, 'I may be trying to start a company or try to do something with these guys and could you?' And I think he was like, if I'm around and he'd show up."

The FBI agent asked: "So you definitely got the feeling that that was orchestrated by Hunter Biden to have like an appearance by his dad at that meeting just to kind of bolster your chances at making a deal work out?"

Walker answered: "Sure."

The FBI agent continued: "Any times when he was in office, or did you hear Hunter Biden say that he was setting up a meeting with his dad with them while dad was still in office?"

Walker answered: "Yes."

And, inexplicably, the FBI agent changed the subject.

10:40 AM · Jun 30, 2023 · 5,447 Views

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.

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As anyone can now see, the format Chairman Smith used and the screenshot he posted on June 30, 2023, do not come close to matching the flow or format of the actual transcript released. He took lines like “at the Four Seasons...,” stripped away any surrounding context, and stuck it in the same sentence as “and we were having lunch and he stepped in.” Much like his manipulation of the WhatsApp message, his “transcript” is a complete fake. Mr. Speaker, as a lawyer and officer of the court, you would not condone such misbehavior in a legal case. As the third in line to lead our country, you should do no less.

Equally important and equally false, Chairman Smith’s tweet misled the American public about a crucial fact that forms the basis of his claim of wrongdoing by the Biden family. He tweeted, “Hunter Biden’s business associate told investigators that Hunter would set up meetings for his business partners with Joe Biden - *while Biden was still in office*. [] This even included dropping by Hunter’s lunch at the Four Seasons with potential business partners.”<sup>19</sup> First, Mr. Walker told investigators *exactly the opposite*—that Joe Biden was *not* “still in office” when this lunch occurred on February 26, 2017: “Walker: It was out-of-office. Ah, we were in ah..., D.C. at the Four Seasons.” (Walker Intv. Tr. at 82.) Second, Mr. Walker stated that Joe Biden’s presence at the lunch was not for business purposes and was fleeting and brief: “Walker: we were having

<sup>19</sup> @RepJasonSmith, X (June 30, 2023), [twitter.com/RepJasonSmith/status/1674790005741621251](https://twitter.com/RepJasonSmith/status/1674790005741621251) (emphasis added).



lunch and he ... , he stopped in ... then he'd ah, leave. Wilson: Okay. Walker: That was it." Agent Wilson followed up, to clarify whether Joe Biden "[j]ust said hello to everybody and then ... took off," and Mr. Walker replied, "Yes," and added, "I don't even think he drank water." (*Id.*) Third, any business that was being discussed at this February 2017 lunch related to Hunter's eventual venture with CEFC when Hunter's father was neither Vice President nor President nor a candidate for office. And, of course, Chairman Smith failed to mention that this, like the rest of Hunter's businesses, did not involve, include, or provide funds to his father.

***LIE #6: Chairman Smith blatantly lying that IRS agents' testimony has never been contradicted.***

Chairman Smith's falsehoods and lies appear to have no end. During a September 27 press conference discussing Republicans' massive dump of IRS investigative files, he stated that "no one has offered any evidence that contradicts Mr. Shapley and Mr. Ziegler's testimony; in fact, much of their testimony has been supported by additional IRS witnesses who sat for transcribed interviews after being subpoenaed by this committee."<sup>20</sup> He further stated, a week earlier, that "not one person who has come forward that we have taken testimony from has countered these credible whistleblowers."<sup>21</sup>

Anyone who has read the reports of recent witnesses knows this claim is *not* true. Several witnesses have disputed or denied the accounts of Agents Shapley and Ziegler. For example, several FBI and IRS officials, such as IRS Director of Field Operations Michael Batdorf, have testified in closed-door interviews (at the behest of Republicans) that they do not recall and cannot validate Mr. Shapley's claims of U.S. Attorney David Weiss's saying he lacked the "authority" to decide whether to bring charges against Hunter, or that Mr. Weiss said he had been "denied" a request for special counsel status.<sup>22</sup> In another instance, when asked about Mr. Shapley's claim that Mr. Weiss said that he was "not the deciding person" on whether to bring charges against Hunter, IRS special agent in charge, Darrell Waldon, testified, "I do not recall that ever being said," and Thomas Sobocinski, FBI special agent in charge in the Baltimore office, told the committee, "I do not remember – I don't – he didn't say that. In my recollection, if he would have said that, I would have remembered it."<sup>23</sup> At another point, when asked about Mr. Shapley's claim that Mr. Weiss stated he was "denied" special counsel status, Darrell Waldon disputed that, stating, "In terms of the word 'Special Counsel' being requested, I don't recall those words being used."<sup>24</sup>

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<sup>20</sup> *Press Conference: New Evidence Links Joe Biden to Son's Business Deals*, H. WAYS & MEANS COMM. (Sept. 27, 2023), available at <https://www.youtube.com/watch?v=gUzaEaCk0aY>.

<sup>21</sup> *Watch: 'Just the News, No Noise' with Fmr. Rep. Nunes, GOP Rep. Smith*, JUST THE NEWS (Sept. 21, 2023), available at <https://justthenews.com/tv/watch-just-news-no-noise-fmr-rep-nunes-gop-rep-smith>.

<sup>22</sup> Annie Grayer, *Top IRS Official Latest Witness to Dispute Allegations From Whistleblower on Hunter Biden Tax Case*, CNN (Sept. 20, 2023), <https://www.cnn.com/2023/09/20/politics/irs-official-dispute-allegations-whistleblower-hunter-biden-tax-case/index.html>.

<sup>23</sup> Annie Grayer & Jeremy Herb, *Witness Testimony Disputes IRS Whistleblower Allegations in Hunter Biden Probe As Republicans Begin Impeachment Inquiry*, CNN (Sept. 19, 2023), <https://www.cnn.com/2023/09/19/politics/witness-testimony-disputes-irs-whistleblower-hunter-biden/index.html>.

<sup>24</sup> *Id.*

Additionally, two U.S. attorneys who testified behind closed doors, Matthew Graves (U.S. Attorney, District of Columbia) and Martin Estrada (U.S. Attorney, Central District of California), have further disputed key claims by the IRS agents. U.S. Attorney Graves told congressional investigators that there was not a question of whether Mr. Weiss could indict Hunter Biden in D.C.; rather, “the only issue was whether we were going to seek to join their investigation or not,” which his office elected not to do.<sup>25</sup> Similarly, U.S. Attorney Estrada told Congress that Mr. Weiss had full authority to pursue criminal tax charges in California, but declined any partnership with Mr. Weiss’s office, stating that Mr. Weiss “was leading the investigation, and would bring charges if he believed they were appropriate.”<sup>26</sup> And news articles of Special Counsel David Weiss’s testimony on November 7, 2023 report that he too directly refuted allegations made by the IRS “whistleblowers” on the very issues upon which Chairman Smith bases his unfounded claims.

Perhaps Chairman Smith meant that his so-called “whistleblowers” have not been contradicted by strangers, but they surely have been contradicted by those with authority who were in the room.

***LIE #7: Lying to the American public while providing an update on the “impeachment” inquiry.***

During his appearance on Fox News on November 1, Chairman Smith told viewers: “*The IRS whistleblowers claimed that<sup>27</sup> they were going to investigate Joe Biden’s campaign for a loan that Kevin Morris had done to pay more than \$2 million worth of taxes of Hunter Biden’s and this happened at the beginning of the 2020 campaign which would have been a huge, huge, huge message in that campaign. But what did they do? The Justice Department, they wouldn’t allow it. They said they had no interest in investigating the Biden campaign.*”<sup>28</sup>

Putting aside that a private person assisting another private person in their personal needs is not a campaign contribution (as the trial of Senator John Edwards demonstrated), Chairman Smith’s timeline for this non-offense and meritless assertion is as false as his doctored texts and testimony excerpts. The fact is that funds were *lent* to Hunter by Mr. Morris to pay Hunter’s taxes in October 2021 and not during the campaign in 2020. Don’t accept my pointing out this false allegation; take it from none other than *New York Post* (itself no cheerleader for the Biden family) reporter Miranda Devine, who quickly followed up a posting of this commentary, tweeting:

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<sup>25</sup> Annie Grayer & Marshall Cohen, *Top DOJ Prosecutor in DC Refutes Claim That He Blocked Hunter Biden Tax Charges in His District*, CNN (Oct. 13, 2023), <https://www.cnn.com/2023/10/13/politics/matthew-graves-hunter-biden-testimony/index.html>.

<sup>26</sup> Erica Brown, *U.S. Attorney for Central California Told Congress David Weiss Had Full Authority to Charge Hunter Biden in the State*, CBS (Oct. 27, 2023), <https://www.cbsnews.com/news/u-s-attorney-california-david-weiss-full-authority-charge-hunter-biden/>.

<sup>27</sup> G. Shapley Attach. 14, *IRS CI Monthly Significant Case Report for Robert Hunter Biden*, [https://gop-waysandmeans.house.gov/wp-content/uploads/2023/09/T95-Shapley-3\\_Attachment-14\\_WMRedacted.pdf](https://gop-waysandmeans.house.gov/wp-content/uploads/2023/09/T95-Shapley-3_Attachment-14_WMRedacted.pdf).

<sup>28</sup> @Acyn, X (Nov. 1, 2023), <https://twitter.com/Acyn/status/1719893650459566346>.



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Mr. Speaker, over the past few months, these three chairmen and various of their colleagues have participated in interviews and led or attended many proceedings regarding the investigation (and now prosecution) of our client. They have dumped into the public transcripts of interviews and entire IRS case files that they were given as part of that investigation, and they have adopted so-called “whistleblowers” to champion their efforts (while ignoring other witnesses) despite often-contradictory narratives. When another law enforcement agent or U.S. Attorney has contradicted a witness’s past statements, one or another of these three “don’t let the facts get in the way” chairmen either ignore or misrepresent what the witness said as mere inconvenient truths. Their clear willingness to bend the facts, at any cost, to support a distorted and made-up version of events is stunning but has become the norm of many in the Republican Party’s baseless inquiries into Hunter Biden and his family. Now, perhaps believing he has your blessing, Chairman Comer announced he will plow ahead by issuing around *two dozen* new subpoenas. *Two dozen*.

Ending this letter the way it began, we want to go back to our hope that you will be a different Speaker—one who restores the integrity and reputation of your chamber; one who, as you promised, “restore[s] the people’s faith” and “regular order” in the House; and one who declared his role would be to “only follow facts” and not “use this for political partisan games.” This can begin with your holding Chairmen Comer, Jordan, and Smith to the facts and stopping them from continuing their partisan political games. The latest example of their hoping to do the opposite is ripe for your intervention.

We look forward to working with you in your new role as Speaker of the House.

Sincerely,



Abbe David Lowell  
*Counsel for Robert Hunter Biden*

cc: Rep. Hakeem Jeffries, House Minority Leader  
Rep. James Comer, Chairman, House Committee on Oversight and Accountability  
Rep. Jim Jordan, Chairman, House Committee on the Judiciary  
Rep. Jason Smith, Chairman, House Committee on Ways and Means  
Rep. Jamie Raskin, Ranking Member, House Committee on Oversight and Accountability  
Rep. Jerry Nadler, Ranking Member, House Committee on the Judiciary  
Rep. Richard Neal, Ranking Member, House Committee on Ways and Means