

IN THE MATTER OF:

AFFIDAVIT 3

Whistleblower Disclosure Pursuant

Supplemental Production of Records / Affidavit #3 – September 8, 2023

To 26 U.S.C. § 6103(f)(5)

STATEMENT OF JOSEPH ZIEGLER (WHISTLEBLOWER X)

1. I provide this statement to supplement my testimony I provided to both the majority and minority staff of the United States House Committee on Ways & Means on June 1, 2023 as well as my testimony I provided to the full committee of the United States House Committee on Oversight and Accountability on July 19, 2023.
2. Since November of 2018, I have been a Special Agent for the Internal Revenue Service – Criminal Investigation (“IRS-CI”), United States Department of Treasury. Since that date, I have been the case agent who initiated and was assigned from IRS-CI to the Robert Hunter Biden (“RHB”) investigation to investigate related potential criminal violations of Title 26 of the United States Code.
3. As requested by these U.S. House Committees, I would like to disclose further information and documents which are a follow up to my testimony and which would be pursuant to the Whistleblower protections defined by Title 26 U.S.C. § 6103(f)(5). I make these disclosures and provide these documents knowing that I could be subject to criminal prosecution for perjury or for making false statements under Title 18 U.S.C. § 1001.
4. **EXHIBIT 300:** This was a summary of WhatsApp messages that I had drafted and completed with the investigative team summarizing relevant messages from the various Electronic Search Warrant productions. This document is being provided in response to a request from the Congressional Committees. Please note, that included in each entry may be notes made in part by the investigative team which would be based on public records and/ or evidence obtained as a part of the investigation. As a part of this affidavit, I will try and clarify, and provide some context for some of the more relevant messages:
 - a. SM was a reference to “Sportsman”, known in the investigation as RHB.
 - b. “Tony B” was known to the investigative team as Tony Bobulinski
 - c. “James B” was known to the investigative team as James Biden, RHB’s Uncle and Joseph Biden’s brother.
 - d. “Walker” was known to the investigative team as John Robinson Walker.

- e. “Gilliar” was known to the investigative team as James Gilliar.
- f. “Sara” was known to the investigative team as James Biden’s wife, Sara Biden.
- g. Gongwen (Kevin) Dong and Mervyn Yan were known to the investigative team as U.S. managers for CEFC related to the Hudson West entities, to include Hudson West III.
- h. “Bo” was known to the investigative team as Bo Zhang.
- i. “Zhao” was known to the investigative team as Henry Zhao. Zhao appeared to be affiliated with CEFC and would act as a conduit to communicate with CEFC Chairman Ye and CEFC Director Zhang.
- j. Apple iCloud Backup 03 – Chat 59: The reference to “BROTHER” was known to the investigative team as RHB’s father, James Biden’s Brother, then former Vice-President Joseph Biden.
- k. “Kathleen B.” was known to the investigative team as RHB’s ex-wife, Kathleen Buhle.
- l. “Hallie B.” was known to the investigative team as Hallie Biden, RHB’s sister-in-law.
- m. Ed Prewitt was known to the investigative team as RHB’s private Wells Fargo banker.
- n. “Dodge” was known to the investigative team as Catherine Dodge, a former employee for RHB.
- o. Computer iCloud Backup message dated 11/16/2018: In a conversation between Dodge and RHB, Dodge confirms that Lunden Roberts is still on payroll and RHB confirms that he hasn’t talked to her in seven months. This message would have been used to confirm that Lunden Roberts was a “no-show” employee for RHB during 2018.
- p. Starting in November of 2018, there are multiple messages between RHB and his ex-wife, Kathleen Buhle, regarding RHB’s various tax issues. According to these messages, RHB has clear knowledge of his tax issues, and as of this time period, RHB does not appear to be doing anything to resolve those tax issues.
- q. Computer iCloud Backup message dated 12/10/2018: In a conversation between Dodge and RHB, RHB tells Dodge to find a new accountant. Even after this message, RHB does not engage a new tax accountant until over a year later, November of 2019.
- r. Computer iCloud Backup message dated 12/20/2018: In a conversation between RHB and his ex-wife, Kathleen Buhle, RHB confirms that he has not filed his tax returns and that they “have been extending” them. This message further confirmed RHB’s knowledge of his unfiled tax returns and the requirement to file.
- s. “Liz Secundy” was known to the investigative team as Elizabeth Secundy, Hallie Biden’s Sister.

5. **EXHIBIT 301:** As a part of the conducting the investigation, I, along with the other FBI and IRS investigators created a relevant document timeline which was utilized throughout the investigation (Over 2,100 line items). This would have included emails and attachments recovered from the multiple electronic search warrants, calendar entries and open source (public) records. In this document, specifically in the “Description” column, the case investigators would summarize the relevant information found in the documents. The source of the document was included in the “Type Misc” column (For example, if the document came an electronic search warrant served on Google). The “related to” and “type of Doc” columns were utilized by the investigators to further sort the overall timeline. Pursuant to the Congressional Committees request, I have filtered this timeline for all relevant documents related to Burisma, U.S. and Foreign Government officials (Including former Government Officials). In addition, I have also provided the emails and attachments for some of the referenced documents in this Exhibit (Exhibits 302 through 313). As a part of this affidavit, I will try and clarify, and provide some context for some of the more relevant documents:
- a. SM was a reference to “Sportsman”, known in the investigation as RHB.
 - b. Blue Star Strategies LLC is an international consultancy firm working to solve political, investment and resource challenges facing today’s global businesses, governments, and organizations, according to its website. The US LOBBYING FIRM offers services to include: strategic planning, public affairs, policy analysis, political and economic risk assessment, stakeholder engagement, issue advocacy, and government relations services.
 - c. Karen Tramontano is the Chief Executive Officer and Co-founder of Blue Star Strategies. Tramontano served in Cliton Administration from 1997-2001 in various positions to include: Deputy Chief of Staff and Counselor to the President and Chief of Staff for the Presidential transition team.
 - d. Sally Painter is the Chief Operating Officer and Co-Founder of Blue Star Strategies. Painter served as a senior advisor in the Clinton administration from 1993 – 1995.
 - e. According to public media articles on or about May 17, 2022, an attorney for Tramontano stated that the Justice Department probe into Blue Star Strategies work for Burisma had been closed with no finding of wrongdoing and that the firm was required to retroactively file with the Department of Justice detailing is lobbying activities on behalf of Burisma and its owner, Mykola Zlochevsky in 2015 and 2016.
6. **EXHIBIT 302:** This email was received by the investigative team via an Electronic Search Warrant served on Google related to RHB’s Google email account. Based on information found on the Burisma website, Vadym Pozharskyi was listed as the advisor to the Burisma Board of Directors.

Case investigators believed that the initials “A.K.” stood for Aleksander Kwasniewski, former President of the Republic of Poland and also on the board of directors for Burisma. The email also mentions “after his father left our country”. Case investigators believed that this reference to father was RHB’s father, U.S. Vice-President at the time Joseph Biden who based on public records for Airforce 2, visited Kyiv, Ukraine on or about April 21, 2014.

7. **EXHIBIT 303:** This email was received by the investigative team via an Electronic Search Warrant served on Google related to RHB’s Google email account. At the time of this email, Anthony (“Tony”) Blinken was the United States Deputy National Security Advisor for the Obama Administration and then became the U.S. Deputy Secretary of State on or about January 9, 2015. In this email, Schwerin provides RHB Blinken’s personal Google email account. This email was noted by the investigative team because it would be considered unusual for a government official to use his personal email address to potentially conduct official business. The personal email of Blinken was found multiple times over the course of the investigation, as seen on Exhibit 302 on 5/19/2015 and 5/22/2015.
8. **EXHIBIT 304:** This email was received by the investigative team via an Electronic Search Warrant served on Google related to RHB’s Google email account. According to this email communication, Vadym Pozharskyi, advisor to the Burisma Board of Directors was thanking RHB for meeting and spending some time with his father, which was believed to be at the time Vice-President Joseph Biden.
9. **EXHIBIT 305A & 305B:** This email and attachment was received by the investigative team via an Electronic Search Warrant served on Google related to RHB’s Google email account. According to the proposal from Blue Star to Burisma, it states (Exhibit 305B, bottom of Page 2) that it will look for opportunities to promote the facts about Burisma overall and closure of the file against Mr. Zlochevsky, which was believed to be a reference to the criminal case in Ukraine. It further includes references to multiple former and current U.S. officials that they could work with.
10. **EXHIBIT 306, 307 & 309:** This email was received by the investigative team via an Electronic Search Warrant served on Google related to RHB’s Google email account. Based on a review by the case investigator, the email communication between Vadym Pozharskyi, Devon Archer, Eric Schwerin and RHB clearly states that the proposal with Blue Star deliberately and purposefully did not include top U.S. and Ukrainian government officials as key targets for improving the Burisma CEO’s (Nikolay Zlochevsky’s) criminal case in Ukraine. Schwerin further states that Sally and Company (believed to be referencing Blue Star) understand the scope and deliverables.
11. **EXHIBIT 308:** This email and attachment was received by the investigative team via an Electronic Search Warrant served on Google related to RHB’s Google email account. The John Sandweg

referenced in the emails was believed to be the former Acting Director of U.S. Immigration and Customs Enforcement (In Office August 1, 2013 through February 21, 2014). The email from Sandweg references that he had someone search government databases (DHS / Customs / and Department of State Databases) for information relating to the Bursima CEO, Nikolay Zlochevsky.

12. **EXHIBIT 310A & 310B:** This email and attachment was received by the investigative team via an Electronic Search Warrant served on Google related to RHB's Google email account. This email and attachment refers to notes of a conference call the White House hosted regarding then Vice-President Joseph Biden's upcoming trip to Ukraine, which was then shared with RHB, Archer and Vadym Pozharskyi. On the call were two advisors to then Vice President Joseph Biden. According to public record, then Vice-President traveled to Ukraine on or about December 6, 2015.
13. **EXHIBIT 311A & 311B:** This email and attachment was received by the investigative team via an Electronic Search Warrant served on Google related to Eric Schwerin's Google email account. The email and attachment refers to Burisma meetings held in DC with multiple members of congressional staff on or about March 29, 2016 through April 1, 2016.
14. **EXHIBIT 312A & 312B:** This email and attachment was received by the investigative team via an Electronic Search Warrant served on Google related to Eric Schwerin's Google email account. This email references a letter referencing Bursima and Nikolay Zlochevskyi, that was to be hand delivered to the new General Prosecutor in Ukraine, Yuriy Lutsenko.
15. **EXHIBIT 313:** This email was received by the investigative team via an Electronic Search Warrant served on Google related to Eric Schwerin's Google email account. Sally Painter (Blue Star) forwarded an email to Eric Schwerin referencing an article about the Bursima CEO, Nikolay Zlochevsky, no longer being under criminal investigation.
16. **EXHIBIT 314:** This was a presentation that I, along with my Supervisor Gary Shapley, had given to U.S. Attorney David Weiss on or about June 14, 2022 in Washington DC. I have only included excerpts of this presentation for your reference. This presentation was a total of 66 slides. This meeting was held prior to the meeting held with at Main DOJ on or about June 15, 2022 regarding the RHB investigation. Both of these meetings were discussed in my previous testimony. On Page 62 through 65 of the slides, we had discussed the spinoff tax investigations that were ongoing. As of October of 2022, these investigations had stopped and I was ultimately removed as the case agent over these spinoff investigations on or about May 15, 2023. I would also note that on the last slide, we were still discussing the change of venue issue with U.S. Attorney Weiss. The email from U.S. Attorney Weiss referenced in Affidavit 2 (Exhibit 201) was sent after this presentation that was given.

- 17. EXHIBIT 315A – 315D:** As noted in my previous testimony, there were multiple electronic search warrants that were conducted as a part of this investigation. In reviewing the results of those electronic search warrants, the materials were uploaded to a system at Department of Justice-Tax Division called relativity. These documents went through an attorney-client privilege review (conducted by a separate team) and then a relevance review (conducted by the RHB investigative team). As a part of this review, documents are filtered for a potential privileged relationship as well as filtered for “relevance”. Based on these keyword “relevance” searches, this would be the dataset that the investigative team would have reviewed. I have not included all of these Appendices for each of the electronic search warrants but have included the Appendices for the review of RHB’s Google Email account (**Exhibit 315B**), RHB’s Laptop (**Exhibit 315C**) and RHB’s Laptop related to an FBI Title 18 (FARA) search warrant (**Exhibit 315D**). I have also included my email with the Delaware U.S. Attorney’s office in January of 2021 requesting these filter documents (**Exhibit 315A**).
18. I would like to note, that the filter review search terms did not include the name Joseph Biden, President Biden, JRB, or then Vice-President’s aliases Robert Peters, Robin Ware, and JRB Ware. I can also recall that the aliases for then Vice-President Joseph Biden (Robert Peters, Robin Ware, and JRB Ware) were not known by the IRS investigators and were never communicated from investigators with the FBI. If there are still records related to these aliases, they would be on the Department of Justice-Tax Division’s Relativity database.
19. I can recall an atmosphere in Delaware that we were not to follow investigative steps that involve former Vice-President Joseph Biden. In addition to the Exhibit shown in Affidavit 2, **Exhibit 202** (Removal of Political Figure 1 from the FARA email search warrant), this is further shown in the keyword search of the recovered emails pursuant to that search warrant.
20. If the committee has any follow up questions for me, or if they need my assistance in any way, please let myself or my Attorney Dean Zerbe know.

Dated: September 8, 2023

Joseph A. Zerbe