EXHIBIT 401



-DEPARTMENT OF THE TREASURY Internal Revenue Service Criminal Investigation

Memorandum of Interview

Investigation #: Investigation Name: F Date: 5 Time: 7 Participant(s): 5

Location: Arnold & Porter 250 West 55th Street Robert DOE New York, NY 10019-9710 September 29, 2022 Approx. 2:25PM – 5:20PM 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.

aul Fishman stated that James B remembers some stuff and some stuff is not as clear as it was five years ago. DOJ-Tax Attorney Daly told James B that he needed to be truthful and that if he wasn't truthful that he would be in violation of 1001 – False Statements, and the relevant penalties from violating it. DOJ-Tax Attorney Daly told James B that he could take a break at any time and can stop at any point to have conversations with his counsel. James B stated that he had no questions and provided the following information:

1. James B went to the University of Delaware from 1968 to 1972. James B was 13 credits short of receiving his degree. He spent most of his time on the road raising money for his brother's Senatorial campaign.

- 2. James B does not have any current licenses. James B had his real estate license, securities license, and his real estate broker's license. James B worked for a BBS Benefits Solutions which was not an insurance company. James B had operated in 35 states and was licensed in all 50 states. James B has never been disciplined for any of his licenses. James B has done an extensive amount of consulting with unions and municipalities and has built a lot of relationships in the labor community.
- 3. James B has a general knowledge around the energy and infrastructure industry. James B had been asked to participate and advise several fortune 500 companies and has started affordable housing all over the world. James B has also worked in real estate development. James B had owned restaurants and night clubs (4 5) in Wilmington, DE and New Jersey. James B looked into starting a hotel on Bethany Beach, but it never came to fruition. James B would work on the design and structure of the facilities but was not involved as an operator of the business. James B worked for several real estate developers and worked in commercial real estate while in San Francisco for a few years.
- 4. James B is currently only working for BBS Benefits Solutions. James B is currently trying to purchase a rugby franchise in Philadelphia. James B believes that rugby will be a huge market in the future.
- 5. James B has a close personal relationship with RHB and has had a business relationship with RHB.
- 6. James B stated that when Joe Biden's (Joe B) former wife and daughter were killed in 1971 after Joe B was elected to the senate, Joe B was not initially going to serve in the Senate. Joe B's kids viewed James B as a surrogate father because Joe B was spending his time back and forth between Washington DC and Wilmington. James B stated that he was with Joe B and his family for about two years and that he was very involved with Joe B's children (along with their sister Valerie). James B had found that he gravitated more towards RHB. RHB had taken a different path than his brother Beau. RHB was more adventurous and was more prone to get into a fight. James B thought of himself as a mentor and had a closer relationship with RHB. RHB tended to need more attention than his siblings. James B stated that RHB was his best friend and that is still the case to this day.
- 7. James B and RHB's professional relationship consisted of some minor ventures. After RHB graduated from Yale law school he went to work at a local law firm, Oldakar Baker. RHB became a partner at the law firm. RHB had asked James B if he knew of any hedge funds in New York and that he thought it was a good opportunity for them. RHB told James B that he only wanted the cream of the crop hedge fund and that he was going back to his partner with only the best fund. RHB and James B were looking to raise money for the fund and stated they wanted it to be clean as a whistle and it had to actively be in business for 5-10 years.

- 8. RHB and James B found a fund through Scott Oh (sp), who was head of the detective's union in NYC. Scott had introduced them to Tony Latido ("Latido"). Latido had worked in the insurance industry, and he had a relationship with a hedge fund that was wanting to sell out called Paradigm. When they went to purchase Paradigm, they said that they had approximately \$200 million under management. James B stated that when they got into the fund and did the due diligence that the fund only had \$37 million under management. They had found they were double and triple counting investments and that it was much less than they had said when they purchased the hedge fund. The hedge fund was repped by an attorney and James B stated that he was unaware that the attorney was under federal indictment and was awaiting sentencing. James B stated that they were getting a lot of false information and that there was a lot of movements of money. James B stated that they were eventually able to pay back the investors. One of the investors was a friend of RHB's, Jeffrey Cooper, who was an attorney who invested approximately \$1 million. James B stated that they used a majority of that investment for the due diligence of the fund. James B had to mortgage his residence at the time to pay back Cooper because RHB felt strongly about it because it was a friend of his. Paradigm was around the time period of 2007 to 2009. The attorney who represented Paradigm had attempted to sue RHB and James B for unpaid attorney fees.
- 9. James B does not have an ownership interest in Eudora.
- 10. James B became aware of CEFC in and around early 2017 through RHB. James B recalled that it was approximately 5 years ago based on documents he had recently looked at. RHB told James B that he had two partners, Rob Walker ("Walker") and James Gilliar ("Gilliar") at the time and James B was unimpressed with those partners. James B had first met these partners at RHB's request in NYC. At the time, James B was told that Chairman Ye was dealing with RHB directly. James B had only met Chairman Ye once. James B thought that Walker and Gilliar didn't have anything to bring to the table. James B was unimpressed with their mannerisms and their general knowledge of the situation. James B recalled that RHB had brought in a friend of his into Paradigm and that friend was bipolar and that it had significantly complicated things. James B thought that RHB's friend Walker was very similar to this. Gilliar was supposedly formerly MI6 in the UK, but James B never verified this. Gilliar was a big guy and wore a Superman T-shirt that supposedly cost \$5-7,000. Gillar was supposedly very connected. James B stated that he was brought on to look out for RHB's interest in the deal. RHB asked James B to help him evaluate the people and situation he was involved with regards to CEFC.
- 11. James B considered himself a point person to look out for family members who were dealing with addictions. James B stated that after reading RHB's book, he had to drop it because he was shocked and had no idea it was that bad.
- 12. Tony Bobulinski ("Bobulinski") was not a part of the group in the beginning. The understanding in the beginning was that Chairman Ye already had a very close relationship with RHB and he was going to be his partner. James B was not aware

of any written agreements between RHB and Chairman Ye. James B was paid by RHB's entity, Owasco.

13. James B was not at the meeting in Miami when the Chairman and RHB had met. James B did recall RHB receiving a diamond from the Chinese but that they found out it was not valuable. RHB said that he received the diamond from an associate of the Chairman at his office

James B stated that the Chinese always gave something as a welcome gift. RHB was originally told that the diamond was worth \$10,000, but James B took it to a friend of his and found out that it was worthless. James B is only aware of one diamond and was not aware of a larger diamond.

14. James B stated that Bobulinski was introduced months later into the deal at the suggestion of Gilliar. James B understood Bobulinski as a wheel and dealer, former special operations guy who had a lot of wealth himself. James B found Bobulinski to be undesirable. James B did a little research into Bobulinski and had found he was involved in Playboy and pornography. James B thought that Bobulisnki was trying to have an influence over RHB and was trying to take over the deal. Bobulinski wanted to be the last one to sign off on everything.

15.

- a series of What'sApp chats. James B did attend a luncheon with RHB in Romania. James B was focused on RHB at this luncheon and his relationship with Chairman Ye. James B understood this luncheon to be a side deal. James B recalled RHB, Gilliar, and Walker being in attendance. James B wasn't sure if Bobulinski was there. James B doesn't recall where they were in Romania. James B stated that they were discussing a side deal at the lunch but didn't remember the particulars of the deal. James B doesn't believe that there was business going on with Chairman Ye at the lunch in Romania. James B had no interest in dealing with Romania. James B stated that if RHB was at a meeting, that James B would also be there. James B wanted to make sure that RHB wasn't being taken advantage of and was also providing his advice.
- 16. James B was asked about RHB's mental state at the time. RHB was addicted to alcohol this whole time. RHB would show up to meetings when he was sober and when he wasn't sober, he wouldn't show up. If RHB attended a meeting and couldn't function, he would just get up and leave. While in Romania, RHB's state of mind was marginal. James B viewed this lunch as another deal outside of the Chairman Ye deal. James B did not recall the name of the person they were meeting with in Romania and was not aware of any involvement with James B was not aware of the Romanian business and was not aware of any other business deals involving RHB in Romania. James B did not think that anything came out of the meeting in Romania. James B stated that it was a friendly meeting and was not sure if anyone had met previously.

- 17. James B is not familiar with the entity State Energy HK. James B did not recall when RHB first started receiving money from CEFC. James B thought that their was money being paid in the beginning from CEFC and that it was being split between RHB and Walker. James B thought that it was several hundreds of thousands of dollars, but James B did not get any of that money.
- 19. RHB booked James B's travel to Romania and was not sure how RHB paid for it. James B did not pay for the trip. James B was not sure how far the trip was booked in advance to Romania. James B went with RHB to Romania because RHB had asked him to go. RHB was under the influence of various substances at the time and would have good and bad days.
- 20. James B became aware of the SinoHawk entity over the last few days. James B has no idea what the entity was and what it did as a business. James B told RHB that he would not work with Walker, Gilliar and/ or Bobulinski and that the only way he was going to be involved in the deal is if they were gone. RHB repeatedly complained to James B about Bobulinski.
- 21. James B met with Chairman Ye once and was not sure when it occurred. James B met Chairman Ye and the Director at RHB's request at his lavish apartment in NYC. The Chairman was interested in bringing his two kids and wife to live in the US and was looking into his kids attending the Spence School in NYC as well as a place to live. James B took the Chairman's wife to several private schools in NYC. The Chairman's wife was looking at finding a home near a school so the kids could walk.
- 22. James B said that the Director was also at the meeting with Chairman Ye and RHB. There may have been other people at the meeting, but James B wasn't sure who they were. James B stated that Chairman Ye was prepared to execute on the deal with Monkey Island in Louisiana. James B thought that this meeting with Chairman Ye occurred after the formation of Hudson West III ("HW3"). James B was not exactly aware of the HW3 entity as he was always paid by RHB through Owasco PC. James B was not sure how much exactly RHB was making from HW3 but RHB told James B that he was making \$100,000 and that RHB would pay James B \$60,000, in addition to fees. Sara Biden ("Sara B") never helped negotiate any of the deals with the Chairman. RHB may have asked Sara B for advice. James B stated that he wasn't involved in any of the negotiations because he was not an attorney and wasn't capable of negotiating terms and further stated that he trusted RHB and the handshake was good enough.

- a. James B didn't know what the document was. DOJ-Tax attorney Daly showed James B that Section 4.2b identifies James B as one of the managers. James B recalled that he only saw it as Owasco PC. James B didn't know that there were different subsets within the agreement and that he was not involved with this. James B confirmed that he received a credit card from HW3 and that it was late in the game. James B said that the credit card was for incidental expenses. James B stated that he had a secretary who was interfacing with RHB and was compensated \$250-500 per week. James B stated that he submitted expenses from the account to verify that they were business related.
- 24. James B was asked about Gongwen (Kevin) Dong's ("Dong") role with HW3. Dong was an office manager at the Columbus Circle Offices. Jackie (Known as JaQui Bao) was also a manager at the office, but Dong was superior to Jackie. Jackie did all the clerical work. Jackie was not a senior official. James B's understanding was that Dong was dealing with Chairman Ye and then was speaking with RHB. James B had very limited interactions with Dong and did not have a relationship with him. James B recalled seeing Dong in the office in which Dong showed James B to his office. James B never transacted any business in that office. James B only directed deals to RHB and RHB would pass those deals along. James B was not dealing with the Chinese side of the entity and was only dealing with RHB.
- 25. DOJ-Tax attorney Daly told James B that the activity with HW3 started to heat up in id to Late August. James B stated that around this time RHB's mental state was good and bad/ up and down. James B recalled that at meetings, RHB would come in, sit down for a few minutes, and then would say he had to go to another meeting. RHB would tell James B that he could handle everything and told him to stay at the meeting. James B would ask what they were trying to do at the meetings and RHB told James B that they were looking for the acquisition of natural gas. James B stated that there were very few instances (5%) where James B would guess that there was more than one meeting where RHB functioned well. If James B was at a meeting, it was because RHB asked him to be there. James B stated that when it came to meetings that he was not sure which RHB he was getting either the businessman or the addict. No one ever complained to James B about RHB's mental state.
- 26.

23.

a. James B doesn't believe that the deal with Trade Group LLC ever came to fruition. James B knows Hiram Eastland ("Eastland") well, but perceived this deal to be a scam. James B was not impressed with the deal and was concerned with its legitimacy. James B thought that he sourced this deal and that it was predicated on the relationship he had with Eastland.

- b. James B recalled meeting with Eastland at a location somewhere in the south. RHB was at the meeting. James B recalled this being a listening meeting. James B recalled it being a "big ask" and a lot of money from Eastland's group. James B thought that the deal might have been a setup or a government sting due to the timing and amount of money involved. James B stated that RHB and the Biden family had a relationship with the Eastland's.
- c. James B stated that at this time he was living in Philadelphia. RHB was in Washington DC. James B would meet RHB in either Washington DC or NYC.
- 27. Email regarding the Citgo deal:
 - a. James B recalled this being a potential deal as well. James B stated that Micko (sp) was an attorney for Jose Luis Monzano. Jose controlled most of the media in Argentina and was a partner in Integra (the Oil Trader). James B thought that this might bring something to fruition because this guy was a big player. James B stated that the deal did not develop and that they did not appear to be interested. James B recalled that RHB was involved in these meetings through James B and that James B was the one having discussions with Micko and would let RHB know what they discussed. James B was not sure if there were any face-to-face deals with RHB regarding this deal.
 - b. James B noted that RHB portrayed CEFC to him as Chairman Ye was a protégé of President Xi.

28.

a. James B did not recall this document. Again, James B would source deals and take them to RHB. James B did not recall the Thorn Group. James B thought that this might have been one of the many groups he talked with and that he was a very proactive person and that he talked to many people and businesses and that most of the time, nothing happened.

29.

- a. James B recalled that the life changing meeting was the deal with Monkey Island. Monkey Island was off the coast of Louisiana near the Gulf of Mexico. James B stated that there was room for a port to be developed and that the properties were pre-approved. The island was 50-100 miles from the Gulf of Mexico and that there was a clear passage to offload and load gas. CEFC was supposed to buy it from Greg Michaels ("Michaels") (the CEO and Owner in control of Monkey Island).
- b. James B recalled talking with appropriate people in the governor's office regarding the permits and recalled that it was supposed to be on a fast

track. James B was told that it would be cheaper to build the drills in China and ship them from there. While the drills were being built, they would build the port. James B stated that he was the one who sourced this deal as well and told RHB about it. James B recalled RHB telling the Chairman about the island and that the Chairman was committed to the project.

- c. James B stated that he was interfacing with Michaels and others in Louisiana. James B recalled that Chairman Ye was also sending his people to look at Monkey Island. James B would have thought that there was contact between Michaels and RHB but did not specifically recall.
- d. James B stated that this deal did not go forward, and that he didn't know why. James B recalled that the Chinese had backed out when things started to unravel with CEFC. James B stated that the Chinese had become less communicative with them. James B recalled that Michaels had other potential buyers at a lower price and that he had to sell ASAP.
- e. James B recalled that Chairman Ye was going to sign the deal, but then they ended up not signing. Again, James B stated that he didn't know why they had backed out and that he wasn't provided with an explanation. James B recalled asking RHB and he didn't know why as well. James B recalled there being months and months of negotiations regarding Monkey Island.
- f. James B recalled that at the time, the Chinese were looking for Liquified Natural Gas ("LNG"). Before meeting with Michaels, James B had no idea about LNG and never represented to anyone that he did.

30.

- a. James B recalled meetings like this in which they would discuss various deals and their viability. James B stated that every deal was presented by RHB in some fashion to the Chinese. James B didn't really interact with Mervyn Yan ("Yan") or Dong and thought there was no harm in them being at the meetings. James B recalled that they wanted to show the Chinese that there was activity going on with HW3. James B viewed the Director and Chairman to hold the power and that Dong and Yan worked for them and had no power. James B recalled that they wanted Dong and Yan at the meetings so that they would know they were outsourcing deals so that they could relay it back to the Director and the Chairman. James B and RHB were not interested in the opinion of Dong and Yan.
- 31.

– Text messages from January of 2018:

a. James B stated that he recalled not being involved with anything beyond 2017. James B stated that he wanted a "soft landing" for RHB.

- b. James B recalled having a celebratory lunch with the Chairman at a high scale Japanese restaurant in which they were high fiving each other because the deal was done with Monkey Island. After the deal didn't go through, James B recalled that they were done.
- c. James B was no longer sourcing deals for the Chinese after Money Island. James B stated that even though he was no longer sourcing deals, he was still getting paid. At this point, James B had very little confidence that any other deal would go through with the Chinese.
- 32. James B stated that he was still aligned with RHB professionally after the Monkey Island deal fell through. James B recalled trying to console RHB and bolster his confidence after his divorce. James B recalled the slide in RHB's state of mind to occur around the divorce in March of 2017. RHB was having problems with his daughters and Kathleen Buhle was making RHB's life miserable. James B didn't think RHB had any income other than the money he was earning from the Chinese. James B recalled taking RHB to various rehab centers throughout this time.
- 33. James B recalled being informed by RHB in February of 2018 that Chairman Ye was arrested. James B recalled that they didn't know where Chairman Ye was and that he disappeared. James B didn't think that they know where Chairman Ye is to this day.
- 34. James B stated that a part of keeping RHB afloat was keeping him involved in business discussions. James B recalled bringing RHB various deals and keeping him interested in business. James B would visit RHB in rehab.
- 35. James B did not recall RHB trying to make calls to the HW3 board of directors after Chairman Ye was arrested.

36.

a. James B doesn't believe that there was ever a meeting. James B thought that Dong and Yan were interested in doing other deals.

37.

a. James B was asked why Dong was texting him and if he was negotiating anything. James B stated "No" and that Dong saw James B as a stable figure and Dong was out of a job and was looking to do something. James B had demonstrated that he could bring people to the table. James B had no idea what HWV is and why it referenced this. Again, James B was dealing with Owasco PC.

38.

Retainer Agreement sent from Yan to James B:

- a. James B was asked by DOJ-Tax attorney Daly if he was involved with drafting these letters and why he would have sent them to Dong. James B didn't know why and that RHB might have sent them to James B and asked him to send them on.
- b. DOJ-Tax attorney Daly asked why the money moves 4 months after Ho was arrested. James B stated that he didn't know why and that he had no discussions with RHB or Dong about it. RHB was driving the bus and James B didn't recall having any involvement in this.
- 39. James B stated that once RHB moved out to California he was completely over the edge. James B was trying to communicate as much as he could with RHB and RHB was not picking up the phone. James B would go out to California approximately once a month for the family to check on RHB. James B found out that RHB was in a motel. RHB wouldn't let James B into the room, so James B sat against the door waiting for RHB for 2 days. James B convinced the hotel manager to let him in and they found RHB in the room with another drug addict. James B took RHB to a live-in facility. Initially RHB wouldn't get out of the car to go to rehab but eventually did. RHB was supposed to be at the rehab facility for the month but only stayed for a week or two. James B recalled RHB being reckless and taking his Porsche out on the Pacific Coast Highway to see how fast the car could go. RHB was meeting drug dealers late at night and was completely out of control.
- 40. Lionhall books and records:
 - a. James B recalled being at the Hollywood Roosevelt and this was when he believed that he took RHB to the rehab facility.
 - b. James B was just trying to get RHB well mentally when he was out in California. James B was not sending RHB any deals while he was out in California. James B was supporting RHB in some fashion at this point. Again, conversations were about getting RHB well at this point and not about business.
 - c. James B was not aware of RHB doing any other work-related business while he was out in California.
- 41. RHB is currently painting 12 hours a day now and has no money. Any paintings that RHB sells, RHB's ex-wife gets the proceeds. RHB's paintings are selling for \$15-25K at exhibitions and the reviews are spectacular. RHB really can't make any money because the money goes to alimony and/or child support.
- 42.
- 43. James B is not sure if RHB was living with anyone while he was out in California in 2018. James B thought RHB was by himself. RHB met Melissa while he was staying at the Hollywood Roosevelt, but that was in 2019.

- 44. SA Ziegler showed James B a picture of Michael James B had never seen him before and was not familiar with him. He could have been in the hotel room with RHB but James B couldn't recall.
- 45. James B was never aware of a personal assistant of RHB out in California. James B never reached out to a personal assistant to get ahold of RHB. James B has never heard of Erin
- 46. James B has never heard of Zoe
- 47. James B stated that his assistant was most likely dealing with Eric Schwerin ("Schwerin"). James B has known Schwerin for 20 years.
- 48. James B doesn't believe that anyone else from the Biden family visited RHB while he was out in California. James B's daughter Caroline might have visited RHB because she lived out in California.

49.

- a. James B recalled speaking to George Mesires (Mesires). James B knew Mesires well. James B has no idea what Yan was talking about in the email.
- b. James B was asked by DOJ-Tax attorney Daly if he ever had discussions with RHB about the money from CEFC/HW3 being a loan or compensation. James B always assumed it was compensation and never had discussions with RHB about it. RHB never told James B that the money was a loan.
- 50. Text dated April 7, 2020:
 - a. James B thought that the number was his brother Frank's number. James B recalled there being a discrepancy with a Form 1099 that Lionhall received from Owasco PC. Sara B contacted the accountants and they corrected the Form 1099. James B recalled that the Form 1099 overstated what they had actually received. Outside of these text messages, James B did not have any discussion with anyone else aside from his wife and attorneys about this. James B never discussed this issue with RHB or his accountants.
- 51. Text Dated March 2020:
 - a. Kevin Morris ("Morris") was an attorney for SouthPark and the Book of Mormon. Morris is a very wealthy guy. Morris had befriended RHB. James B didn't know why or when this occurred.
 - b. James B was asked by DOJ-Tax attorney Daly what "World Class of People" referred to? James B thought that this could be attorneys and could mean anything. Morris has a huge ego in being a successful

entertainment attorney. RHB wasn't interfacing with anyone during this time except for Morris and one other guy who flipped houses named George.

- c. Morris was helping RHB a lot, but James B didn't know why. James B thought that this might have been because of his ego. RHB asked James B to thank Morris because Morris requested a thank you. James B had no understanding of what the team of people means and has no knowledge of what Morris had done for RHB. James B was not sure if there was a loan between Morris and RHB. James B thought that the money was significant enough that RHB asked his uncle to say something to Morris and thank him. James B didn't recall a specific discussion only to say thank you "on behalf of the family".
- d. James B recalled that when RHB was being vilified by the media, Morris had sent a film crew to Bulgaria. Morris was there with his film crew monitoring a documentary trying to defame RHB.
- e. James B only met Morris 3-4 times. Morris wanted James B to come work for him and James B told Morris that he was not interested. James B met Morris at his home. Morris also came to RHB's house for a picnic in which James B attended.
- f. James B recalled Morris making a comment that if RHB's attorneys weren't going to listen to him, then he wanted nothing to do with them.
- g. James B stated that Morris thought he was very knowledgeable "politically," but James B thought otherwise.
- h. James B was not aware if Morris asked RHB for anything else other than a thank you. RHB was very closed lip about Morris.
- i. James B heard recently that because of RHB's attorneys, Morris may not want to "play ball" anymore. James B was unsure what exactly this meant.

I prepared this memorandum on over the period October 10th through November 2nd, 2022, after refreshing my memory from notes made during and immediately after the interview with James Biden.

Jough A. Might #

Joseph A. Ziegler Special Agent

MUSI

Christine Puglisi Special Agent