

Attachment 3



DEPARTMENT OF THE TREASURY
Internal Revenue Service
Criminal Investigation

Memorandum of Conversation

Investigation #: [REDACTED] **Location:**
Investigation Name: Doe, Robert
Date: September 21, 2020
Time: Approx 1630-1645
Participant(s): Mark Daly, DOJ Tax
Gary Shapley, SSA - IRS-CI
See below,

1. On September 21, 2020 at 11:20, FBI Case Agent Joshua Wilson emailed the prosecution team with the following message:

Hello all,
Sorry for the day of notice....

Could we do a call today at 3PM to discuss interviews? Joe Z the use of your party line would be appreciated. Non-FBI folks please advise if you are available.
Thanks.

Josh

Special Agent Joshua J. Wilson
Federal Bureau of Investigation
Baltimore Division/Delaware

2. The following individuals were invited:
 - a. Lesley Wolf – AUSA DE
 - b. Carly Hudson – AUSA DE
 - c. Mark Daly – DOJ Tax
 - d. Jack Morgan - DOJ Tax
 - e. Joe Zielger – IRS-CI Case Agent
 - f. Anthony Lo Piccolo – IRS-CI Case Agent
 - g. Christine Puglisi – IRS-CI Co-Case Agent
 - h. Joe Gordon – FBI Supervisory Special Agent
 - i. Susan Roepcke – FBI
 - j. Michelle Hoffman – FBI

k. Michael Dzielak – FBI

3. The conference call was held as scheduled. FBI SA Wilson stated that FBI management had approved the participation of FBI personnel in the interviews and [REDACTED] [REDACTED] service currently scheduled for after the election in November. SA Wilson stated that FBI management provided guidance that only around five interviews be conducted initially so FBI could reevaluate the information obtained during the interviews to determine if they would continue assisting with the interviews.
4. SA Ziegler stated that he did not believe it was appropriate for FBI management to dictate to the prosecution team, especially since this was primarily an IRS-CI investigation, who would be interviewed.
5. AUSA Wolf interjected asking FBI Supervisory SA Joe Gordon if the FBI had not yet fully determined if they would participate. FBI SA Gordon backtracked saying that the FBI was there to assist and that they had decided to assist in the interviews.
6. There were some other general discussions related to planning the interviews, timing of the interviews and personnel who would conduct the interviews.
7. At approximately 1630, DOJ Tax Senior Litigation Counselor Mark Daly telephoned SSA Gary Shapley. Daly brought up the earlier conference call and used a tone SSA Shapley perceived as being in disbelief. Daly stated that he had just spoken to AUSA Wolf about the earlier call. Daly informed SSA Shapley that AUSA Wolf had immediately telephoned FBI Supervisory Special Agent Joe Gordon after the conference call and inquired as to why the content of the call had been delivered in such a manner. AUSA Wolf again asked SSA Gordon if FBI was on board. To which SSA Gordon stated that FBI management approved their participation but that the case agent, FBI SA Josh Wilson, was concerned as to the consequences the interviews and a potential physical search warrant would have on his personal life. SA Wilson purportedly was recently able to move back to the Wilmington, DE area with his wife and family after being assigned several FBI posts away from his hometown of Wilmington, DE.
8. Daly seemed in disbelief and requested that the information not be communicated to IRS-CI management or to the SA Ziegler. Daly assured SSA Shapley that AUSA Wolf would ensure this potential conflict did not impact the investigation. (SSA Shapley informed ASAC George Murphy on or around 9/21/2020 via telephone).

I prepared this memorandum on October 1, 2020, after refreshing my recollection by reviewing notes taken contemporaneously to the conversations on September 21, 2020.



Gary Shapley
Supervisory Special Agent



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