

Congress of the United States
Washington, DC 20515

September 12, 2023

The Honorable Merrick B. Garland
Attorney General
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530

Dear Attorney General Garland:

The Committees on the Judiciary, Ways and Means, and Oversight and Accountability are continuing their oversight of the Department of Justice’s commitment to impartial justice and its handling of a criminal investigation involving Hunter Biden. Hunter Biden’s legal team is engaged in a brazen effort to intimidate and harass the brave Internal Revenue Service (IRS) whistleblowers who exposed numerous apparent irregularities in the Department’s investigation of Hunter Biden.¹ These tactics have even included urging the Department to prosecute the whistleblowers for their protected disclosures to Congress.² Federal law protects whistleblowers from retaliation,³ and efforts to intimidate these whistleblowers raise serious concerns about potential obstruction of the Committees’ investigation.⁴ Accordingly, we request information about any attempts by Hunter Biden’s legal team to encourage the Department to take action against IRS whistleblowers Gary Shapley and Joseph Ziegler.

On June 30, 2023, Abbe Lowell, an attorney representing Hunter Biden, wrote to Chairman Smith, asserting without evidence that Mr. Shapley and Mr. Ziegler had violated federal law in making their protected whistleblower disclosures to the Committee on Ways and Means.⁵ Mr. Lowell slandered the brave IRS whistleblowers as “disgruntled agents” with an “axe to grind,” and suggested—again without evidence—that these men were responsible for leaks to media outlets.⁶ Mr. Lowell implied that at least one of the whistleblowers, Mr. Shapley, faced “some investigation into his *own conduct*.”⁷

¹ See generally, Kimberley A. Strassel, *Hunter Biden’s Smear Strategy*, WSJ (July 6, 2023); Alex Thompson and Stef W. Kight, *Scoop: Hunter Biden’s lawyer roasts IRS whistleblowers in message to GOP chair*, AXIOS (July 1, 2023); Letter from Mr. Abbe Lowell, to Rep. Jason Smith, Chairman, H. Comm. on Ways and Means (June 30, 2023) [hereinafter Lowell Letter].

² See Michael S. Schmidt et al., *Inside the Collapse of Hunter Biden’s Plea Deal*, N.Y. TIMES (Aug. 19, 2023).

³ 6 U.S.C. § 6103(f)(5); 5 U.S.C. § 7211; and 5 U.S.C. § 2302(a)(2)(A)(xii).

⁴ 18 U.S.C. § 1505.

⁵ Lowell Letter, *supra* note 1.

⁶ *Id.*

⁷ *Id.* Emphasis in original.

As reprehensible as it was for Mr. Lowell to smear Mr. Shapley and Mr. Ziegler, it appears from public reporting that Hunter Biden’s legal team—perhaps including Mr. Lowell—even urged the Department to investigate and prosecute these whistleblowers. According to the *New York Times*, Hunter Biden’s “lawyers have contended to the []Department that by disclosing details about the investigation to Congress, they broke the law and should be prosecuted.”⁸ Additional information indicates that Hunter Biden’s attorneys apparently sent a letter to the Department “asking in writing that it investigate [Mr. Shapley] for allegedly breaking laws”⁹

Federal law protects the ability of IRS employees to blow the whistle on “possible misconduct, maladministration, or taxpayer abuse” by disclosing such information to the Committee on Ways and Means.¹⁰ Mr. Shapley and Mr. Ziegler followed the appropriate process by raising their genuine concerns about how the Department conducted its investigation into Mr. Biden. Both IRS employees sat for transcribed interviews with the Committee on Ways and Means, which then voted to release to the full House the transcripts of these interviews.¹¹ Accordingly, so that the Committees may determine the extent to which Mr. Biden’s attorneys are attempting to obstruct the Committees’ oversight, please produce the following information:

1. Any letters or communications from attorneys representing Hunter Biden, including but not limited to Christopher Clark and Abbe Lowell, to the Department advocating for the investigation or prosecution of Mr. Shapley or Mr. Ziegler;
2. All documents and communications from attorneys representing Hunter Biden, including but not limited to Christopher Clark and Abbe Lowell, with the Department referring or relating to a criminal investigation or prosecution of Mr. Shapley; and
3. All documents and communications from attorneys representing Hunter Biden, including but not limited to Christopher Clark and Abbe Lowell, with the Department referring or relating to a criminal investigation or prosecution of Mr. Ziegler.

Please provide this information as soon as possible but not later than 5:00 p.m. on September 26, 2023.

Pursuant to Rule X of the Rules of the House of Representatives, the Committee on the Judiciary has jurisdiction over criminal justice matters in the United States.¹² The Committee on Ways and Means is authorized to conduct oversight of the Internal Revenue Service and the administration of the Internal Revenue Code. The Committee on Oversight and Accountability

⁸ Schmidt et al., *supra* note 2.

⁹ Letter from Tristan Leavitt, Empower Oversight, to FOIA Officer, Dep’t of Justice (Sept. 7, 2023).

¹⁰ I.R.C. § 6103(f)(5).

¹¹ Press Release, H. Comm. on Ways and Means, Smith: Testimony of IRS Employees Reveals Biden IRS, DOJ Interfered in Tax Investigation of Hunter Biden, Revealing Preferential Treatment for Wealthy and Politically Connected (June 22, 2023) (“A Ways and Means Committee executive meeting resulted in a vote to release to the public whistleblower testimony of two different IRS employees who worked directly on the tax evasion case of Hunter Biden.”).

¹² Rules of the U.S. House of Representatives, R. X (2023).

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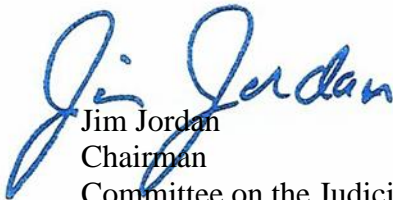
Page 3

may examine “any matter” at any time. In this matter, potential legislation could include but is not limited to, reforming the “special attorney” statute,¹³ codifying the special counsel regulations,¹⁴ and reforming the Department’s Tax Division.

Please contact Judiciary Committee staff at (202) 225-6906 if you have any questions about this request.

Thank you for your prompt attention to this matter.

Sincerely,



Jim Jordan
Chairman
Committee on the Judiciary



Jason Smith
Chairman
Committee on Ways and Means



James Comer
Chairman
Committee on Oversight and Accountability

cc: The Honorable Jerrold L. Nadler, Ranking Member
Committee on the Judiciary

The Honorable Richard E. Neal, Ranking Member
Committee on Ways and Means

The Honorable Jamie Raskin, Ranking Member
Committee on Oversight and Accountability

¹³ See 28 U.S.C. § 515.

¹⁴ See 28 C.F.R. § 600 *et seq.*