

IN THE MATTER OF:

AFFIDAVIT 8

Whistleblower Disclosure Pursuant

Supplemental Production of Records / Affidavit #8 – March 12, 2024

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. This is also a supplement and in response to the United States House Committee on Ways & Means executive session and the release of additional whistleblower documents held on September 27, 2023, as well as testimony I provided to the full committee of the United States House Committee on Ways & Means on December 5, 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 staff with the relevant U.S. House Committees and in further supporting my Whistleblower claims and allegation alleged against me and fellow Whistleblower Gary Shapley, 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. The following exhibits are in response to admissions and claims against Gary Shapley and I made by RHB and his counsel during RHB’s most recent congressional testimony on February 28, 2024.

5. An allegation was made about the “accuracy and completeness” of the records the IRS Whistleblowers provided to the relevant committees under Title 26 U.S.C. 6103(f)(5) provision. The records provided to the committees were in support of our whistleblower claims. In response to that allegation, I am providing the unredacted and complete versions of the WhatsApp and WeChat message files from backup files obtained via a search warrant on RHB’s Apple iCloud account. These are the productions produced from the investigative software called Cellebrite after an attorney client filter review was performed by an Assistant U.S. Attorney in the Delaware U.S. Attorney’s Office. As disclosed in my previous affidavits, the exhibits provided were documents and summaries created by the investigative team as previously provided in Affidavit 3, Exhibit 300.
6. **Exhibit 801:** This file is provided in response to claims made against the IRS Whistleblowers in RHB’s Congressional testimony on February 28, 2024, Page 103. This exhibit is a ZIP file of the full unredacted extractions of the filter reviewed WhatsApp messages designated as “Backup 02 / Backup 03” found on RHB’s Apple iCloud. This backup file was obtained via an electronic search warrant served on Apple related to the RHB investigation. Relevant messages from this extraction would have been summarized by agents on the investigation and previously included in Affidavit 3, Exhibit 300. The full message referenced in RHB testimony with CEFC’s Zhao is included starting at Page 533 of the pdf and does not appear to be sent by accident to another Zhao. You can see that RHB references his father twice in separate messages over an hour between each other.
7. **Exhibit 802:** This file is provided in response to claims made against the IRS Whistleblowers in RHB’s Congressional testimony on February 28, 2024, Page 103. This exhibit is a ZIP file of the full unredacted extractions of the filter reviewed WhatsApp and WeChat messages designated as “Backup 04 / iPad” found on RHB’s Apple iCloud. This backup file was obtained via an electronic search warrant served on Apple related to the RHB investigation. Relevant messages from this extraction would have been summarized by agents on the investigation and previously included in Affidavit 3, Exhibit 300. The messages from “Hudson Hunter” are believed to be from RHB. There is another message believed to be sent by RHB to a CEFC official setting up a meeting with RHB’s father in December of 2017 (Page 17). The name included in the message is believed to translate to

Liu Yadong. There is a business card that was sent prior to this message that shows the name Yadong Liu - CEO of CEFC Global Strategic Holdings.

8. 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: March 12, 2024

Joseph A. Zerbe