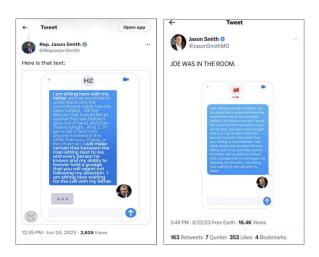
GARY SHAPLEY AND HUNTER BIDEN'S COLLEAGUE NAMED "Z"

There was a detail in Abbe Lowell's letter to House Ways and Means Chair Jason Smith complaining about the way Smith platformed purported whistleblowers to launch an attack on Joe Biden that deserves more attention: Lowell claimed that Gary Shapley misrepresented the identity of the person with whom Hunter Biden had a WhatsApp exchange in 2017.

This is the WhatsApp exchange that Smith mocked up to look like texts themselves. The mocked up texts went wildly viral based on Smith's unsubstantiated claim that Joe Biden was in the room with Hunter during his deal-making.

Lowell described that fake mock-up this way.

The agent only described one message, but you took that purported text and disseminated images of it on June 22 and June 24 in two Twitter postings.



The screen-grab images you posted are not real and contain myriad of issues: both include a photo of Mr. Biden not from 2017 but from the White House Easter Eggroll in April 2022 (long after the purported message was sent); both images portray the message in a blue bubble, when WhatsApp messages are in

green; one image super-imposed the Chinese flag for the contact ID, when surely that was not how a text or contact was kept; and one purports to be a screenshot with the ". . ." of someone composing a text (as in Apple's iMessage) when that does not happen on WhatsApp.

I explained why Smith had to attempt to recreate WhatsApp messages in this post: Shapley himself shared summaries of the purported WhatsApp messages, rather than the WhatsApp messages themselves or the forensic report from Apple whence (Shapley claimed) the IRS obtained them.

WA message with SM and Zhao, SM says, "Z- Please have the director call me-not James or Tony or Jim-have him call me tonight. I am sitting here with my father and we would like to understand why the commitment made has not been falfilled. I am very concerned that the Chairman has either changed his mind and broken our deal without telling me or that he is unaware of the premises and assurances that have been made have not been kept. Tell the director that I would like to recode this now before it gots out of hand. And now means tonight. And Z it It get a call or test from anyoux-bot in this other than you, Zhang or the Chairman I will make certain that between the runs sitting next to me and every person he knows and my ability to fierwer held a goudge that yow will reget not fellowing my direction. All too often popel missake kindness for weakness—and all too often I am stanting over top of them saying. I warmed you, From this moment until whenever he reaches use. It I 9-45 AM here and i assume 9-45 PM there so his night is running out."
Zhao responds, "Copp. I will cally you on Whitsaspe."
SM says, "Okm yfriend - I am sitting here waiting for the call with my fisher. I sure hope whatever it is you are doing its very very very important."
Zhou says, "I thinter, is igned time to oul mose? Iffe latter, detectored did not answer up call But he get the message you just mentioned."

WA message with SM and Dong, SM says, "Revin I was told by the Director through Zhuo that we were to speak tonight. If there is some extraordinary reasons you can not do so please let me know. I assume that you know that this is highly confidential and time sensitive."

WA message with SM and Zhuo, Zhuo sends Kevin Dong's fereign phone number.

WA message with SM and Zhuo, SM says, "Z — i reached out to K and he declined my call and has not returned my test. I assume he knows that our plan to speak is highly confidential. I just hope he isn't thinking to Tony of — if he is we have a real problem. If I can reshape this partmentips to wha

Not only did Shapley admit to the Committee they were summaries, but Shapley isn't even sure who did the summary.

Q Could you tell us about this document, what is it, and how was it obtained —

A Sure. So there was an electronic search warrant for iCloud backup, and these messages were in that backup and provided —

Q Okay.

 $\mathsf{A}-\mathsf{from}$ a third party, from iCloud.

Q Okay. Who was it provided to?

A The — the investigative team from —

Q Okay. A It would go through all the same processes of — since it's electronic, it would go to one of the computer analysis folks, and then they would put it in a readable format, and then it would go through filter review.

Q Okay. And these aren't WhatsApp messages, these are summaries of WhatsApp messages, correct?

A Yeah, that's correct. Because it was something about the readability of the actual piece, right? It was easier to summarize in a spreadsheet.

Q Okay. And who did the summary? Who prepared this document?

A It was either the computer analysis guy or [redacted, probably Whistleblower X], **one or the other** [my emphasis]

Even on their face, they're not reliable summaries. In this text, for example, someone interjects their opinion, "believed to be Zhao" right into the middle of a purported quotation, without marking that opinion as such.



Given that the summary presents at least this direct quote with additional information, we can't be sure whether other quotes — particularly references to Zhao — are accurate.

Compare Shapley's summaries with what reliable law enforcement summaries of WhatsApp chats saved to iCloud and obtained from Apple look like (this was an exhibit in the Vladimir Klyushin trial and would have been obtained in the same timeframe).

| FROM | FROM NAME | 10 | TO NAME | TEXT | DATE/TIME (ET) | |
|----------------------------|--------------|----------------------------|--------------|--|----------------------|---|
| | | 79167900085@s.whatsapp.net | Иван Ерманов | At this point I want nothing except the boat)). | 2/12/2020 1:59:00 PM | Я вообще ничего пока не хочу кроме лодки)) |
| | | 79167900085@s.whatsapp.net | Иван Ерманов | This I want very much | 2/12/2020 1:59:06 PM | Вот ее сильно хочу |
| 79167900085@s.whatsapp.net | Иван Ермаков | | | Then you need nothing. | 2/12/2020 2:01:04 PM | вот и тогда не нужно тебе ничего |
| 19167900085@s.whatsapp.net | Иван Ермаков | | | Enjoy your life. | 2/12/2020 2:01:07 PM | поживи в кайф |
| 79167900085@s.whatsapp.net | Иван Ермаков | | | You have everything. | 2/12/2020 2:01:12 PM | у тебя все есть |
| | | 79167900085@s.whatsapp.net | Иван Ермаков | à | 2/12/2020 2:01:15 PM | à |
| | | 79167900085@s.whatsapp.net | Иван Ерманов | You are right. | 2/12/2020 2:01:21 PM | Правильно ты говоришь |
| | | 79167900085@s.whatsapp.net | Иван Ерманов | I am fucking tired rushing all the time. | 2/12/2020 2:01:30 PM | Заебался все пнать пнать |
| | | 79167900085@s.whatsapp.net | Иван Ермаков | Need a rest) | 2/12/2020 2:01:46 PM | Надо отдохнуть) |
| | | | | | | я где-то читал, что если у вас все есть, а вы |
| | | 1 | 1 | (ve read somewhere that if you keep buying while you | 1 | всеравно продалжаете покупать-это значит, что |
| 19167900085@s.whatsapp.net | Иван Ермаков | 1 | 1 | have everything, it means you're unhappy. | 2/12/2020 2:01:48 PM | вы несчастдивы |
| 79167900085@s.whatsapp.net | Иван Ермаков | | | And this is not about shares. | 2/12/2020 2:01:59 PM | и это не про акции |
| | | 79167900085@s.whatsapp.net | Иван Ермаков | My pleasure is the boat and trading. | 2/12/2020 2:02:03 PM | Вот у меня кайф лодка и торговля |
| 79167900085@s.whatsapp.net | Иван Ермаков | | | Well then, this is super. | 2/12/2020 2:02:13 PM | вот и супер |
| | | 79167900085@s.whatsapp.net | Иван Ерманов | I am really enjoying it. | 2/12/2020 2:02:18 PM | А я прям удовольствие получаю |
| | | 79167900085@s.whatsapp.net | Иван Ерманов | But not ones from Tesia)) | 2/12/2020 2:02:23 PM | Но не от теслы]) |
| 19167900085@s.whatsapp.net | Иван Ермаков | | | Well, this depends on timing. | 2/12/2020 2:02:41 PM | ну это смотря когда |
| 19167900085@s.whatsapp.net | Иван Ермаков | | | When it goes as predicted, then it is fine. | 2/12/2020 2:02:52 PM | когда в прогноз, так нормально |
| 79167900085@s.whatsapp.net | Иван Ермаков | | | It's not much so when it acts unpredictably. | 2/12/2020 2:03:11 PM | ногда самодеятльность, тогда и правда не очен |
| | | | | Honestly I get a bigger kick when I check apartments for | | Я честно скажу я больший кайф получаю когда |
| | | 1 | 1 | you, with you, the fact that we can walk home together | 1 | вами смотою квартиры для вас и что вместе |
| | | 1 | 1 | | 1 | можно до дома дойти пиво выгить или гольф |
| | | 79167900085@s.whatsapp.net | Иван Ерманов | and have a beer, or play golf, or simply send everyone to hell, knowing that you are close) | 2/12/2020 2:03:38 PM | можно до дома доити пиво выгить или гольф просто накер асек послать но знать что вы ряди |
| | _ | 79167900085@s.whatsapp.net | иван Ерманов | This truly sounds like a nice declaration of love. like a | Z/1Z/2020 Z:03:38 PM | просто нажер асех послать но знать что вы ряди это прям приятное признвание, как девушке в |
| 19167900085@s.whatsaop.net | Иван Ермаков | 1 | | This truly sounds like a nice declaration of love, like a ideclaration of love to a girl) | 2/12/2020 2:05:00 PM | это прим приятное признавние, как девушке в |
| | иван срмаков | | | declaration or love to a gri) | 2/12/2020 2305:00 PM | мы много вместе проводим время, мне хорош |
| | | 1 | 1 | We spend a lot of time together. I feel good and calm. | 1 | спонойно, каждый делает свое дело. Меня вот |
| | | 1 | 1 | everyone does their job, does his own work. Smart asses | 1 | такие как Сергей Михайлович и другие |
| | | 1 | 1 | like Sergey Mikhailovich make me mad. Here, we work | 1 | кипровыебанные бесят. Вот мы работаем |
| | 1 | 1 | 1 | quietly and do not bother anybody) we will learn how to | 1 | спонойно и никого не трогаем) еще научимся |
| | 1 | 1 | 1 | have a great time, we'll ban talks about work and | 1 | спокоино и никого не трогаем) еще научимся отдыкать, поставим запрет на разговоры по |
| | 1 | | | | | |
| | | 79167900085@s.whatsapp.net | Иван Ерманов | everything will be outstanding. | 2/12/2020 2:09:17 PM | работе и вообще отлично будет |
| 9167900085@s.whatsapp.net | Иван Ермаков | | | l agree, restrictions are important. | 2/12/2020 2:09:45 PM | Да, запреты это важно |

Not only does this directly quote all the messages, but it includes exact time and the accounts used, details that should drive any law enforcement investigation.

The summary matters, a lot. That's because Lowell claims that Shapley — or whoever did these summaries — *misidentified* the Hunter Biden interlocutor whose last name begins with Z.

In one excerpt that has now gotten a great deal of media attention, Mr. Biden is alleged to have been sitting next to his father on July 30, 2017, when he allegedly sent a WhatsApp message, urging the completion of some business transaction. See Shapley Tr. at 14. The inference is that the referenced message was being sent to an official of CEFC (China Energy) to forward a false narrative about the Bidens' involvement in that company. The facts, which some media has now reported, are that President Biden and our client were not together that day, the company being referenced was not CEFC but Harvest Financial Group (with a person who also had the initial "Z"), and that no transaction actually occurred. More important, your own actions call into question the authenticity of that communication and your subsequent use of it. In short, the images you circulated online are complete fakes. Many media articles confirm that data purported to have come from Mr. Biden's devices has been altered or manipulated. You, or someone else, did that again. All of the misstatements about this communication

and your use of a false text are good examples of how providing one-sided, untested, and slanted information leads to improper conclusions. [my emphasis]

This is a remarkable claim, because — if true — it suggests the IRS was investigating Hunter Biden based on wildly incorrect assumptions about the identity of his interlocutors.

Abbe Lowell claims that the IRS agents who investigated his client for five years — the son of the President!!! — didn't know to whom he was talking! I've heard a lot of outlandish claims from defense attorneys (though Lowell is far more credible than the grifters who defend a lot of January 6 defendants), But this is an utterly inflammatory claim.

Had Shapley used responsible summaries, rather than the unprofessional script he did use, it might be possible to figure out who is right, here, because then we could compare the actual number or email account used.

Or maybe not.

There's another possible way to explain why IRS agents wouldn't even know the identity of the person with whom Hunter Biden was discussing business deals.

One of the things that happened during January 2019 when Hunter Biden's droidhunter88 account had taken over his iCloud account is that his contacts list was "restored."

o: rhbde&icloud.com
ate: 2019-01-24 18:17

Dear Robert Biden,
Your contacts have been restored successfully on January 24, 2019, 1:17 PM PST. The restored contacts archive will appear on all your devices. Your previous contacts have bee

In the publicly released emails, there's no indication of when the request was made, or restored from what. But it happened around the same time as "Hunter Biden" requested a full iCloud download, including his contacts list.



14 apps and services

Downloadable in files of 1GB or less

- Maps Report an Issue
- Apple ID account and device information
- Marketing communications
- iCloud Photos

Apple Pay activityiCloud Contacts

- AppleCare
- Apple Online and Retail Stores
- Apple Media Services information
- Game Center
- iCloud Bookmarks
- iCloud Calendars and Reminders
- iCloud Notes
- Other data

That iCloud download is almost certainly what became much of the content on what is now known as the "Hunter Biden" "laptop" — a laptop the IRS was using (after booting it up in a new laptop, if you can believe Shapley's notes) for evidence in this investigation.

There are at least three possibilities here:

- Shapley is right and Abbe Lowell is wrong
- Whoever wrote these unprofessional summaries just guessed — wrongly — who Hunter's interlocutor was
- The iCloud contacts list that the IRS was using when these summaries were made had been altered

We don't have enough data to know. But given what even Hunter Biden's persecutors have released, we can't rule out the last one — that the IRS was using a doctored contacts list to investigate Joe Biden's son.