



July 21, 2023

VIA E-MAIL

The Honorable Maryellen Noreika
United States District Court for the District of Delaware
J. Caleb Boggs Federal Building
844 North King Street, Unit 19, Room 4324
Wilmington, DE 19801
judge_maryellen_noreika@ded.uscourts.gov

Re: *United States v. Robert Hunter Biden*, 23-cr-61

Dear Judge Noreika:

Our nonprofit research group, *Marco Polo*, has spent nearly two years examining a copy of a laptop which belonged to the U.S. president's son, Robert Hunter Biden ("Biden"). This work resulted in a comprehensive *Report on the Biden Laptop* ("*Report*"),¹ a copy of which you received earlier today via FedEx. As you may know, the laptop was confirmed as authentic according to—among many other² sources and methods—testimony³ from one of the lead IRS agents who investigated Biden. As you well know, Biden is slated to appear before you next Wednesday, July 26th. We respectfully urge you to reject the plea deal⁴ which was tentatively agreed upon by the Government and Biden. Prosecutorial misconduct and numerous inappropriate and likely illegal acts plagued the Biden investigation, in addition to allegations of threats made by Biden's counsel to the prosecutors. In addition to *Marco Polo's Report*, many other entities have written⁵ about the verifiable criminal activity which Biden and his associates, including members⁶ of his family, have engaged in over the course of several years—and how he and members of his family have not been held accountable for any of those crimes.

¹ "This Report would not have been necessary if law enforcement had done its job."

See Report on the Biden Laptop, *Marco Polo*, page 1, October 2022, https://bidenlaptopreport.marcopolousa.org/report_viewer

² "I have been contracted since 2007 by the US Department of Justice-US Attorney's Office (DOJ-USAO) to conduct cyber investigations and cyber and cellular forensics and collect, examine, investigate and testify in cyber and cellular cases for all federal agencies[.]"

See Gus Dimitrelos, "Final Hunter Biden Laptop Report Redacted," *Cyber Forensics, Inc.*, May 2022, <https://tinyurl.com/2dnryans>

³ "In October 2019, the FBI became aware that a repair shop had a laptop allegedly belonging to Hunter Biden and that the laptop might contain evidence of a crime. The FBI verified its authenticity in November of 2019 by matching the device number against Hunter Biden's Apple iCloud ID. When the FBI took possession of the device in December 2019, they notified the IRS that it likely contained evidence of tax crimes."

See Interview Transcript of IRS Whistleblower Gary A. Shapley Jr., *U.S. House of Representatives, Committee on Ways and Means*, page 12, May 2023, https://waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-1-Transcript_Redacted.pdf

⁴ *United States v. Robert Hunter Biden* (23-cr-61), D. Del., Document 1, June 2023,

https://storage.courtlistener.com/recap/gov.uscourts.ded.82797/gov.uscourts.ded.82797.1.0_9.pdf

⁵ "Complaint Filed Against University of Pennsylvania and Biden Center for Undisclosed China Mega-Donations," *National Legal and Policy Center*, May 2020, <https://tinyurl.com/5b4jv7xc>

⁶ "Evidence indicates that President Joe Biden personally participated in and benefitted from these financial ventures, leaving him open to influence, blackmail, or extortion by malign or foreign entities such as the CCP."

See "A President Compromised: The Biden Family Investigation," *U.S. House of Representatives, Committee on Oversight and Reform*, page 30, November 2022, <https://tinyurl.com/yc8dzvcj>

Marco Polo is joined in this request opposing the acceptance of the proposed plea by the two individuals who are most familiar with the events surrounding the aforementioned laptop: Rudolph Giuliani and his counsel, Robert Costello. As you know through civil litigation (***John Paul Mac Isaac v. Robert Hunter Biden et al., 23-cv-247***), Mr. Costello was the very first individual to obtain a copy of the abandoned laptop on August 28, 2020, from John Paul Mac Isaac. Mr. Costello has maintained the original copy since that time and has spent numerous hours reviewing the many federal and state crimes described in the emails and text messages found on the copy of the laptop. Mr. Costello then provided a copy of the laptop to his client, Mr. Giuliani. Arguably, there is no pair in America more qualified and experienced to examine and describe the various federal crimes revealed in the laptop. Likewise, by virtue of having been the United States Attorney (“USA”) for the Southern District of New York, Mr. Giuliani is uniquely capable of spotting a “sweetheart” deal reserved for those such as Biden, whose father is the president. Without Biden’s familial connections, there is no way any USA or AUSA would have proposed two misdemeanors and essentially a non-prosecution on the felony gun charge.

Your authority to reject this plea deal is undisputed and clearly delineated in several rules and procedures.⁷ The case law surrounding rejected plea deals focuses on the nature of the crime(s), as well as the interests of the victim(s) and community. We respectfully contend that not only will the plea deal in front of you, if accepted, make a mockery of the phrase “slap on the wrist,” but it will also send a sobering message to citizens which demonstrates that nepotism and proximity to political power determines outcomes in our criminal justice system.

Our aforementioned *Report* details criminal activity found on the laptop; there is evidence for, at the very least, **459** violations of state and federal laws and regulations on the device.⁸ The breakdown is as follows: **140** business-related crimes, **191** sex-related crimes, and, lastly, **128** drug-related crimes. These instances of criminal wrongdoing are supported by primary source evidence: emails, photos, videos, text messages, audio files, et al. The plea deal for your consideration is so meager that the phrase “limited hangout”⁹ does not describe the situation.

⁷ “To the extent the plea agreement is of the type specified in Rule 11(c)(1)(A) or (C), the court may accept the agreement, reject it, or defer a decision until the court has reviewed the presentence report. ... If the court rejects a plea agreement containing provisions of the type specified in Rule 11(c)(1)(A) or (C), the court must do the following on the record and in open court (or, for good cause, in camera): (A) inform the parties that the court rejects the plea agreement; (B) advise the defendant personally that the court is not required to follow the plea agreement and give the defendant an opportunity to withdraw the plea; and (C) advise the defendant personally that if the plea is not withdrawn, the court may dispose of the case less favorably toward the defendant than the plea agreement contemplated.”

See Rule 11(c)(3)(A) & Rule 11(c)(5), *Federal Rules of Criminal Procedure*, <https://tinyurl.com/mw7es369>

⁸ “[*Marco Polo* finally has published its Hunter Biden laptop opus, a thorough forensic examination of every document on the first son’s notorious MacBook computer that he abandoned in a Delaware repair shop in April 2019.”

See Miranda DEVINE, “The 634-page report on Hunter Biden’s laptop — and 459 alleged crimes,” *New York Post*, October 2022, <https://tinyurl.com/ypvvt5cs>

⁹ “A limited hangout, or partial hangout, is a public relations or propaganda technique that involves the release of previously hidden information in order to prevent a greater exposure of more important details. It takes the form of deception, misdirection, or coverup often associated with intelligence agencies involving a release or ‘mea culpa’ type of confession of only part of a set of previously hidden sensitive information, that establishes credibility for the one releasing the information who by the very act of confession appears to be ‘coming clean’ and acting with integrity; but in actuality, by withholding key facts, is protecting a deeper operation and those who could be exposed if the whole truth came out. In effect, if an array of offenses or misdeeds is suspected, this confession admits to a lesser offense while covering up the greater ones. A limited hangout typically is a response to lower the pressure felt from inquisitive investigators pursuing clues that threaten to expose everything, and the disclosure is often combined with red herrings or propaganda elements that lead to false trails, distractions, or ideological disinformation; thus allowing covert or criminal elements to continue in their improper activities. ... The phrase has been cited as a summation of the strategy of mixing partial admissions with misinformation and resistance to further investigation[.]”

See “Limited hangout,” *Academic Dictionaries and Encyclopedias*, <https://tinyurl.com/bdshfcp4>

Due to the courage of whistleblowers who worked on the Biden investigation and testified before Congress, we now know why this proposed plea deal is meager. Most incredibly, the AUSA, Lesley Wolf (“Wolf”), evidently tipped¹⁰ off Biden’s defense counsel to a search of Biden’s storage unit which contained his business records.¹¹ This egregious leak from Wolf—and her Department of Justice (“DOJ”) colleague and lawyer, Mark Daly—infuriated the IRS investigators (i.e. two of the whistleblowers) and likely violated Pennsylvania Bar rules¹² (where Wolf is barred)¹³ in addition to federal¹⁴ statutes. Furthermore, Wolf apparently concealed¹⁵ evidence from the investigators, demanded that investigators avoid¹⁶ inquiring about “the big guy,” a moniker for the U.S. president, Joe Biden, and was improperly concerned about the “optics”¹⁷ regarding a search warrant of the U.S. president’s guest house. Suffice it is to say that “optics” should not dictate investigative steps—the facts of the case and a genuine desire for the impartial and equal application of the law should have been on Wolf’s mind, not so-called “optics.”

In addition to what appears to be Wolf’s numerous illegal actions, Biden’s counsel, according to congressional testimony, tacitly threatened prosecutors in the case. Specifically, Chris Clark apparently told prosecutors that their “careers would be ruined if they brought various charges against Hunter”¹⁸ and that the prosecutors would be committing “career suicide”¹⁹ if they were to charge Hunter. These disturbing allegations, if true, would mean Clark violated not only a federal statute²⁰ governing intimidation but also New York Bar rules²¹ (where Clark is barred).²²

¹⁰ “[] AUSA Wolf had simply reached out to Hunter Biden’s defense counsel and told him about the storage unit, once again ruining our chance to get to evidence before being destroyed, manipulated, or concealed.”

See Interview Transcript of IRS Whistleblower Gary A. Shapley Jr., *U.S. House of Representatives, Committee on Ways and Means*, page 21, May 2023, https://waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-1-Transcript_Redacted.pdf

¹¹ “[] AUSA Wolf and DOJ Tax Mark Daly called Hunter Biden’s counsel and told them about the storage location and said that the request for records includes the stuff [in] there. So they literally went around my back, my idea, around what we [had] already talked about, and did something completely different. And I guess it was at this point -- there were a lot of things that happened before this. But it was at this point for me that I started to believe that the attorneys with the Delaware U.S. Attorney’s Office and DOJ Tax were not acting appropriately, they were not following the appropriate investigative steps[.]”

See Interview Transcript of unnamed IRS Whistleblower, *U.S. House of Representatives, Committee on Ways and Means*, pages 28-29, June 2023, https://waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-2-Transcript_Redacted.pdf

¹² Rule 8.4(d) – Rules of Professional Conduct, *The Disciplinary Board of the Supreme Court of Pennsylvania*, pages 96-97

¹³ Wolf, Lesley Frieder; Pennsylvania Bar #202068

¹⁴ 18 USC § 1503 & 18 USC § 1519

¹⁵ “AUSA Lesley Wolf says, well, you haven’t seen it because, for a variety of reasons, they kept it from the agents. ... We only got piecemeal items.”

See Interview Transcript of IRS Whistleblower Gary A. Shapley Jr., *U.S. House of Representatives, Committee on Ways and Means*, page 105, May 2023, https://waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-1-Transcript_Redacted.pdf

¹⁶ “AUSA Wolf interjected and said she did not want to ask about the big guy and stated she did not want to ask questions about ‘dad.’”

See Interview Transcript of IRS Whistleblower Gary A. Shapley Jr., *U.S. House of Representatives, Committee on Ways and Means*, page 18, May 2023, https://waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-1-Transcript_Redacted.pdf

¹⁷ “[T]he Assistant United States Attorney, Lesley Wolf, told us there was more than enough probable cause for the physical search warrant there, but the question was whether the juice was worth the squeeze. She continued that optics were a driving factor in the decision on whether to execute a search warrant. ... The prosecutors even wanted to remove Hunter Biden’s name from electronic search warrants, 2703(d) orders, and document requests.”

See Interview Transcript of IRS Whistleblower Gary A. Shapley Jr., *U.S. House of Representatives, Committee on Ways and Means*, pages 14-15, May 2023, https://waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-1-Transcript_Redacted.pdf

¹⁸ “Prosecutors told investigators on a call on August 12th, 2022, that Defense Attorney Chris Clark threatened them, stating that their careers would be ruined if they brought various charges against Hunter.”

See Interview Transcript of [] IRS Whistleblower Joe Ziegler, *U.S. House of Representatives, Committee on Ways and Means*, Page 160, June 2023, https://waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-2-Transcript_Redacted.pdf

¹⁹ “[P]rosecutors told us on a pros team call that Chris Clark, Hunter Biden’s counsel from Latham and Watkins, told them that if they charge Hunter Biden, they would be committing ‘career suicide,’ end quote.”

See Interview Transcript of IRS Whistleblower Gary A. Shapley Jr., *U.S. House of Representatives, Committee on Ways and Means*, page 27, May 2023, https://waysandmeans.house.gov/wp-content/uploads/2023/06/Whistleblower-1-Transcript_Redacted.pdf

²⁰ 18 USC § 1512(b)(3) et al.

²¹ Rule 8.4(d) & Rule 8.4(e)(1) – Rules of Professional Conduct, *New York State Bar Association*, page 246

²² Christopher John Clark; Registration #2854222

These whistleblower disclosures—made under the penalties for perjury—are not coming from just one siloed camp. A former FBI Supervisory Special Agent assigned to the investigation has corroborated²³ key elements of the IRS whistleblowers' account of the saga.²⁴ The arguable conflicts of interest relating to personnel²⁵ are critically important, as well—Derek Hines, whose signature appears on the Information, has deep professional and personal affiliations to Louis Freeh, who has been a close business associate and friend to Biden and his family.²⁶ Lastly, the Chairman of the Oversight and Accountability Committee in the U.S. House of Representatives has announced that Biden's former business partner, Devon Archer, will be testifying before his Committee early next week. It is imperative that this Court be apprised of that testimony to consider whether to accept this plea offer. At the very least, Your Honor's consideration of this proposed plea should not be made until you are aware of all the salient facts likely to be revealed.

Your Honor, this proposed plea deal is a miscarriage of justice. The nature of the crimes Biden has committed but was not charged with greatly exceed the nature and seriousness of the charges Biden has agreed to plead guilty to; moreover, Chris Tigani, who was prosecuted²⁷ by U.S. Attorney David Weiss, has pointed out that the District of Delaware has never—going back to 1995—charged 26 USC § 7203 as a standalone misdemeanor, as is the case with Biden. This proposed plea deal is, quite literally, unprecedented; we hope you will recognize that it is unprecedented because it is unjust. Thank you for your time and consideration of our request.

Sincerely yours,

Garrett Ziegler
Marco Polo, Founder

Robert Costello
Southern District of New York, U.S. Attorney's Office, Deputy Chief of Criminal Division ('75-'81)

Rudolph Giuliani
United States Department of Justice, Associate Attorney General ('81-'83)
Southern District of New York, U.S. Attorney ('83-'89)
New York City, Mayor ('94-'01)

²³ "Former FBI Supervisory Special Agent Confirms IRS Whistleblower Testimony," *U.S. House of Representatives, Committee on Oversight and Accountability*, July 2023, <https://tinyurl.com/yc2m4kc5>

²⁴ "[T]he Justice Department refused to follow evidence that implicated Joe Biden, tipped off Hunter Biden's attorneys, allowed the clock to run out with respect to certain charges, and put Hunter Biden on the path to a sweetheart plea deal. Americans are rightfully angry about this two-tiered system of justice that seemingly allows the Biden family to operate above the law."

See "Key Whistleblowers to Testify on the Biden Family's Influence Peddling Schemes," *U.S. House of Representatives, Committee on Oversight and Accountability*, July 2023, <https://tinyurl.com/mujb4jvy>

²⁵ "McQuaid was employed at Latham & Watkins until January 20, 2021, and worked with Christopher Clark[.]"

See Letter to Acting Attorney General Monty Wilkinson, *U.S. Senators Charles Grassley & Ron Johnson*, February 2021, <https://www.grassley.senate.gov/download/grassley-johnson-to-doj-mcquaid>

²⁶ "[T]here were concerns about Wolf's ties to the ex-Biden advisor [Alex Mackler] while she was investigating Hunter and that their collegiate relationship was even allegedly referred to the 'Designated Agency Ethics Officer' for Weiss's office."

See Josh Boswell, "Prosecutor who 'obstructed' Hunter Biden criminal probe is friend of President's ally," *Daily Mail*, July 2023, <https://tinyurl.com/4uafzrb6>

²⁷ *United States v. Christopher Tigani* (11-cr-42), D. Del., Document 25, February 2012, <https://tinyurl.com/ye2pfex9>

cc: Representative James Comer, Chairman
Committee on Oversight and Accountability

Representative Jason Smith, Chairman
Committee on Ways and Means

Representative Jim Jordan, Chairman
Committee on the Judiciary

Senator Ron Johnson, Ranking Member
Permanent Subcommittee on Investigations

Senator Chuck Grassley, Ranking Member
Committee on the Budget