

January 18, 2024

VIA EMAIL ONLY

Representative James Comer
Chairman
Committee on Oversight and Accountability
U.S. House of Representatives

Re: Kevin Morris Transcribed Interview

Dear Chairman Comer:

When we started today's interview of my client Mr. Kevin Morris, I specifically pointed out the practice of Republicans in making partial leaks of witness' statements rather than releasing the actual transcript so the public would know the truth and not your often inaccurate spin and misstatements. I specifically asked that this not to be done with Mr. Morris' transcript and, if such were done, that the entire transcript be released. Your staff as well as the staff of other committees responded that Mr. Morris would be treated fairly. And, then you did not treat Mr. Morris fairly and engaged in your standard practice of partially and inaccurately leaking a witness's statements. Not two hours after we left Mr. Morris' transcribed interview, you issued a press statement with cherry-picked, out of context and totally misleading descriptions of what Mr. Morris said. So much for the promise of your staff that Mr. Morris would be treated fairly. So, as I said at the interview, I demand you now release the entire transcript of Mr. Morris' interview. Assuming it was your plan from the start not to do so and the assurances I was given were false, here is some of the statements you made that were false, inaccurate, and misleading:

- You stated in the press release that “[s]hortly after meeting Hunter Biden at a Joe Biden campaign event in 2019, Kevin Morris began paying Hunter Biden’s tax liability to insulate then-presidential candidate Joe Biden from political liability.” This misstates Mr. Morris’ testimony. Rather, Mr. Morris was concerned only that people like you not drag him into things like former President Trump’s impeachment, began helping Mr. Hunter Biden for that reason, and Mr. Morris testified that he never thought about President Biden’s campaign that he was only focused on helping his client Mr. Hunter Biden.
- In your statement, you used quotes around the words “loaned” and “loans” to give the impression that Mr. Morris’ loans to Mr. Hunter Biden were somehow not real. To the contrary, Mr. Morris repeatedly testified he actually loaned the money to Mr. Hunter Biden, that these loans were reviewed by lawyers for each of them, that they have



proper loan terms such as interest and a term, and that he expected Mr. Hunter Biden to repay these loans.

- You stated that the loans (you used improper quotes to give a misimpression) Mr. Morris made to Mr. Hunter Biden do not have to be repaid until after the next presidential election and they may ultimately be forgiven. Again, you completely omitted that the loans were negotiated and reviewed by counsel and that Mr. Morris repeatedly testified that he fully expected that Mr. Hunter Biden would repay these loans and never said that he would forgive the notes.
- You stated that, since Mr. Morris made the loans to Mr. Hunter Biden, he has had access to the Biden White House and spoken to President Biden giving the impression that there is some sort of deeper relationship with President Biden. This is intentionally misleading. Mr. Morris testified that he has only had cursory communications with President Biden at public events like Mr. Biden's daughter's wedding, and said basic courtesy things as "hello" and "how are you" and President Biden making comments about Mr. Morris' unkempt hair style that lasted a few minutes. Further, Mr. Morris testified that he has only been to the White House a few times, including a short tour from Mr. Hunter Biden, attendance at Naomi Biden's wedding, and attending the July 4th 2023 picnic event at the White House. These minimal interactions and attendance at large events are hardly the impression that you intended with your false and misleading description.
- You claimed that, on February 7, 2020, approximately ten months before the presidential election, Morris emailed tax accountants and Hunter Biden's advisors, saying "[w]e are under considerable risk personally and politically to get the returns in." In referencing this email, you neglected to include that Mr. Morris specifically testified his concern was that the personal and political risk for Mr. Hunter Biden was that he would be dragged into the impeachment inquiry of President Trump over the allegations against President Trump over his conduct with Ukrainian officials. His concern was totally unrelated to the presidential campaign, spoke only to Mr. Biden filings his returns (and not yet being paid), and yet you again mischaracterized his testimony to suit your false narrative.
- In stating that Mr. Hunter Biden did not pay his tax liability for years and that Mr. Morris paid that liability, you neglected to include that Mr. Morris did not "pay" that liability, but repeatedly said he loaned this money to Hunter and that he expected Hunter to pay it back.
- Your assertion that Mr. Morris purchased Mr. Hunter Biden's art was to reduce the money Hunter owed him is incorrect. Mr. Morris testified that, which he purchased Mr. Hunter Biden's artwork and owes the purchase price due to Mr. Hunter Biden, Mr. Morris has not decided how to pay for the art either as a direct payment or a write down of the loans, and that it would depend on what Mr. Morris' business advisors believed is best for Mr. Morris for tax year 2023 as any business person would do. You also

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neglected to explain that Mr. Morris has been buying and collecting art from artists like Mr. Biden well before he met Mr. Biden.

- Your statement that Mr. Morris testified that the loans he made to Hunter Biden could be forgiven is not an accurate representation of his testimony. Rather, Mr. Morris testified that he fully expected the loans he made to Mr. Hunter Biden to be repaid and that, as with any loan, a lender has multiple options in the event of default in payment, which are, among others, further negotiation, suing the debtor, or forgiving the loan creating a write off for the lender causing the debtor to incur tax liability. The impression you attempted to create would be that the loans would simply disappear, which is not accurate. In addition, as you know, a forgiveness of a loan would be income to any debtor, something you neglected to mention. Mr. Morris repeatedly testified that he fully expected Mr. Hunter Biden to repay these loans.
- You stated that Mr. Morris donated \$500,000 to \$700,000 to Democrats, which is inaccurate and misleading. Mr. Morris testified that over his lifetime he believes he made \$500,000 to \$700,000 in political donations, but he was not sure of the exact amount and that much of these donations went to political action committees and some was made to Republican groups.

These are just a few of the misleading statements you decided to cherry-pick and send out to the public. We do not have to have this dueling rendition of what Mr. Morris actually said. Just release the full transcript. Why would you be reluctant or afraid to do that, other than it will disprove your spin? Let the public see the truth. Now, other potential witnesses should be on notice that a statement from you or your staff that you will treat a witness “fairly” means you will do what you want, which is what you have done repeatedly, and is the farthest thing from “fair” as you can get.

Very truly yours,

Bryan M. Sullivan

of EARLY SULLIVAN WRIGHT GIZER & MCRAE LLP