

Exhibit 1


Declaration of Michael T. Batdorf

I, Michael Thomas Batdorf, do hereby declare and state as follows:

1. I am a special agent with Internal Revenue Service Criminal Investigation (“IRS-CI”) and the Director, Field Operations (“DFO”), Southern Area, for IRS-CI. IRS-CI is the federal law enforcement agency responsible for investigating potential criminal violations of the Internal Revenue Code. As DFO for the Southern Area, I oversee IRS-CI operations based out of seven geographic “Field Offices,” including the Washington, D.C. Field Office. I have held this position since January 2021.
2. One of the cases that was being handled out of the Washington, D.C. Field Office in December 2022 involved Robert Hunter Biden, who is currently the defendant in Case No. 2:23-cr-00599-MCS pending in the U.S. District Court for the Central District of California. The investigative team that was assigned to the Biden matter at that time included IRS-CI Special Agents Gary Shapley and Joseph Ziegler. Agent Shapley was and is a Supervisory Special Agent (“SSA”) with IRS-CI, who oversaw a team of other IRS-CI special agents; some of these agents assisted on the Biden matter at the time.
3. On or about December 22, 2022, I discussed with Special Agent Darrell Waldon, then the Special Agent-in-Charge (“SAC”) overseeing the Washington, D.C. Field Office, the possibility of removing Agents Shapley and Ziegler and their IRS-CI investigative team from the Biden matter. In consultation with SAC Waldon and my management chain, I decided on that date to remove Agents Shapley and Ziegler and their team from the case due to the poor relationship that had developed between Agents Shapley and Ziegler and the Department of Justice (“DOJ”) prosecutors then assigned to the case (including the lack of communication between the prosecutors and Agents Shapley and Ziegler) and to replace Agents Shapley and Ziegler and their team, if and as necessary, with a new IRS-CI investigative team.
4. In December 2022 and early 2023, my understanding was that the Biden matter was under review by DOJ. I was uncertain, at that time, whether the Biden matter would move forward. I did not take steps to replace Agents Shapley and Ziegler at that time because, if the Biden matter were not going to move forward, there would be no need to bring new IRS-CI agents into the investigation.

5. In or about May 2023, I learned that DOJ was moving forward with the Biden investigation. At that point, I took steps to replace the IRS-CI investigative team. New investigators were assigned on May 15, 2023.

Having reviewed this Declaration, I declare, under penalty of perjury and pursuant to 28 U.S.C. § 1746, that the foregoing is true and correct.



Michael Thomas Batdorf

March 8, 2024
Date