

# EXHIBIT 1E

**Jeffrey Gelfound Recording #2 / 6**

**Interviewed on April 27, 2021**

**Location: 300 N. Los Angeles Street**

**(Conference Room) – Central District of CA USAO**

**Time: 10:55AM – 12:02PM**

**Transcript by:** [REDACTED]

**Reviewed by: SA Joe Ziegler (IRS)**

**SA Ziegler:** [00:00:01] We're going to restart the recording, uh 10:55 AM, u, recorded interview of Jeffrey Gelfound.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**AUSA Daly:** So first we'll start- at any point did you become aware that Hunter Biden needed to amend his 2014 1040?

**Gelfound:** I mean, I don't remember, um, at any point- was information that was provided that would suggest [inaudible 00:1:11].

**AUSA Daly:** Just so I'm clear: you don't recall if at any point you became aware that the 2014 Form 1040 needed to be amended.

**Gelfound:** I don't want to speculate or guess uh [inaudible 00:01:36]. I don't remember if—

**AUSA Daly:** Were you asked to prepare an amended 2014 Form 1040 for Hunter Biden?

**Gelfound:** Not that I- no, I was never- not- I don't remember, I don't believe somebody told me that's [inaudible 00:01:58] work as an amended return [00:02:00].

**AUSA Daly:** And you never- so you never prepared one, you never input or dated a preparer entry [00:02:07]? Um, and we're just going to go through this kind of... let me just ask you a question, um, You're a manager—

**Gelfound:** Yes.

**AUSA Daly:** Yeah.

**Gelfound:** Um, I think so [inaudible 00:28:51].

**AUSA Daly:** Um, so, at that meeting it's you, Troy, Hunter, and Melissa. Did you go over this- did you or Troy go over this letter with him?

**Gelfound:** Yes.

**AUSA Daly:** OK, describe that process to me, what happened?

**Gelfound:** It was a brief conversation related to this aspect because there was other items on the agenda—

**AUSA Daly:** And we are going to go back to that, so don't- we'll revisit it because we're going to look through the bills as we go through the return but just as it relates to this representation letter.

**Gelfound:** It was [inaudible 00:29:38] my recollection.

**AUSA Daly:** Do you know if Troy went over each of the representations with him?

**Gelfound:** I don't remember line by line, I know for each of them. I—

**AUSA Daly:** Do you recall what they- what he discussed?

**Gelfound:** I don't remember the exact- [00:30:00] I just remember it was brief because it was reviewed by counsel at first and then Hunter already, so he already saw the document, so I don't know if... My recollection was that it was brief conversation, I don't remember too much about it [inaudible 00:30:20].

**AUSA Daly:** Well did you remember whether- did you have any discussion about whether Hunter provided you with all the information about his income? Did he, was he asked like, questions or...?

**Gelfound:** Absolutely.

**AUSA Daly:** OK.

**Gelfound:** He was asked questions... on a number, to make sure that he was very forthcoming, try to give us everything that he was asked about.

**AUSA Daly:** What about the deductions? Same thing.

**Gelfound:** He—

**AUSA Daly:** Would you have had a- at this meeting, would you have had a discussion about whether he had the deductions he was taking or claiming were actual business expenses?

**Gelfound:** Yes.

**AUSA Daly:** That would've been discussed at this meeting?

**Gelfound:** Yes.

**AUSA Daly:** In regard to the signing of the representation letter or in regard to the other things at the meeting?

**Gelfound:** Can you repeat the question?

**AUSA Daly:** About deductions.

**Gelfound:** Yes.

**AUSA Daly:** Did you have, in signing this engagement letter, did you have a discussion about that this is deductions he was claiming had to actually be related to business expenses?

**Gelfound:** It was not when we were reviewing the document, but it was during the course of that meeting.

**AUSA Daly:** But you do recall of the discussion about that with Hunter then?

**Gelfound:** Absolutely.

**AUSA Daly:** This is dated January 27, 2020. Now, the first one we saw was dated November 8<sup>th</sup>. Do you know why there was a lag of several months? [00:32:00] Between signing of the first agreement and the signing of this representation letter?

**Gelfound:** This was... the first agreement was upon initial engagement. The second agreement was prior to submitting the returns. This was the meeting that took place I believe on the 28<sup>th</sup> and was just prior to him signing and sending the returns to the taxing authorities.

**AUSA Daly:** So, this is kind of one of the final steps before you file the return is, you get the representation letter from him?

**Gelfound:** In this case, yes.

**AUSA Daly:** Do you know why there was such a delay?

**Dean:** I am not certain I understand that question.

**AUSA Daly:** Well there's a—

**Dean:** I don't understand it.

**AUSA Daly:** OK. There's a three-month delay between the beginning of the engagement and the signing this letter, which you said was signed just before the returns were filed. Would you traditionally have signed this engagement letter at the beginning of the engagement when you started the services? By that I mean the first two pages, the representation

**Gelfound:** Do you mean typically?

**AUSA Daly:** Yeah, when would you typically sign the representation?

**Gelfound:** This is- any type of representation, it's not standard—

**AUSA Daly:** Tell me how it differs from the traditional representation.

**Gelfound:** When we typically prepare returns, there's an engagement letter that's different than this one.

**AUSA Daly:** So, by this one [00:34:00] you mean the November 8<sup>th</sup> agreement?

**Gelfound:** That's correct.

**AUSA Daly:** OK.

**Gelfound:** That's- the standard is they sign the engagement agreement, the engagement letter, it's a different form, and then that's it. Um, there's no typical representation letter in the [inaudible 00:34:19]. I think this is the only time I've seen one.

**AUSA Daly:** So, this representation letter is, this is the only one you've seen in a client engagement? To the best of your recollection.

**Gelfound:** Yeah to the best of- yeah, it could be emails saying we want the client to confirm position and we want them to represent that they are giving us good information but this is a first that I've seen and had a client sit down and sign a letter of this type.

**AUSA Daly:** Do you know why the client was asked to sign this letter?

**Gelfound:** To confirm or understand, that's my recollection of... That we're getting all the information and getting basically getting all the information that's why.