

Exhibit 2

(Filed Under Seal)



U.S. Department of Justice

Tax Division

*Northern Criminal Enforcement Section
P.O. Box 972
Washington, D.C. 20044
202-514-5150 (v)*

SMG:JHP:JAMorgan
DJ 5-16-5079
CMN 2019200832

April 11, 2022

Lesley F. Wolf
Assistant United States Attorney
District of Delaware
1313 N. Market Street, Suite 400
Wilmington, DE 19801

MC 22-81

In re: Grand Jury 19-3-LFWS-234

Dear Ms. Wolf,

Reference is made to the request seeking approval for you to apply, pursuant to 18 U.S.C. § 6003, for an order compelling testimony and the production of information by Hallie Biden, a prospective witness in the above-captioned proceeding, the subject matter of which is within the cognizance of the Tax Division.

In accordance with the authority provided in 18 U.S.C. § 6003 and 28 C.F.R. § 0.175(b), a determination has been made to approve your making the application requested. Your Office has advised that it also approves the proposed grant of immunity, and Criminal Division has advised that it has no objection to the proposed grant of immunity.

Accordingly, you are hereby authorized, with discretion, to make an application, pursuant to 18 U.S.C. § 6003, for an order compelling the above-named witness to give testimony and to produce information in the above matter and in any further proceedings resulting therefrom or ancillary thereto, in accordance with the provisions of 18 U.S.C. § 6002(1).

Sincerely,

A handwritten signature in black ink, appearing to read "Stuart M. Goldberg", is written over a horizontal line.

STUART M. GOLDBERG
Acting Deputy Assistant Attorney General
Tax Division