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April 13, 2026

*Via electronic communication*

The Honorable Ron Wyden  
Ranking Member  
U.S. Senate Committee on Finance  
United States Senate  
221 Dirksen Senate Office Building  
Washington, DC 20510

**Re: Response to March 20, 2026 Letter to Leon Black Requesting Information Regarding “Personal and Financial Dealings with Jeffrey Epstein”**

Dear Ranking Member Wyden:

We write on behalf of Leon D. Black in response to your letter of March 20, 2026 (the “March 20 Letter”). This is now the fifth letter that you have directed towards Mr. Black concerning Mr. Black’s personal tax and financial information and matters that are now in the public record regarding his previous professional association with Mr. Epstein—an association that was severed by Mr. Black more than seven years ago. Mr. Black provided detailed written responses to each of your prior inquiries on June 22, 2022, January 13, 2023, February 6, 2023, and July 24, 2023. Mr. Black has also supplemented those responses through meetings and follow-up correspondences with your staff, including a comprehensive presentation provided to your staff on August 1, 2022 that directly addressed your stated areas of inquiry.

As outlined above, Mr. Black has cooperated extensively with your past inquiries, and he has done so voluntarily and without compulsion. We are aware of no other private citizen subjected to more written requests from you over the same period. Your continued attempts to invade into matters pertaining to Mr. Black’s personal life—without the support of any legitimate legislative purpose—appear targeted to unfairly harass Mr. Black in a manner that completely disregards the proper scope of Congress’s investigative powers. This approach flouts nearly a century of U.S. Supreme Court precedent.

The March 20 Letter, your latest request of Mr. Black, acknowledges that the recently released Department of Justice materials show that Mr. Epstein’s access to Mr. Black’s professional and financial dealings arose in connection with “tax and estate planning services.” Those materials do not contain any credible evidence that Mr. Black was aware of, or involved with, Mr. Epstein’s then-ongoing criminal activities. Nor do those materials contain credible evidence that Mr. Black was aware in any way of what Mr. Epstein may have done on his own with professional service fees paid to him by Mr. Black or by anyone else for that matter. Despite that, your March 20 Letter distorts the record and repeatedly advances reckless insinuations that are expressly contradicted by the very materials it cites. Notwithstanding the distorted picture painted by your March 20 Letter, Mr. Black responds with the following information.

### **I. The Dechert Report Investigated Mr. Black’s Relationship with Mr. Epstein**

In 2021, a team from Dechert LLP conducted an independent investigation into Mr. Black’s relationship with Mr. Epstein. That investigation was led by Andy Levander, a highly respected former federal prosecutor from the U.S. Attorney’s Office for the Southern District of New York and former Chairman of Dechert LLP. Mr. Levander and his team reviewed more than 60,000 documents and interviewed over 20 individuals with knowledge of the relationship. Mr. Black himself was interviewed and cooperated fully throughout the process. In that regard, the March 20 Letter’s derogatory insinuations are especially indefensible because it ignores that Mr. Black’s relationship with Mr. Epstein has already been investigated—without any findings of wrongdoing—in a published report by independent counsel on a robust factual record.

Dechert’s investigatory mandate was, in pertinent part, to inquire into (1) the relationship between Mr. Black and Mr. Epstein, including any financial, business or personal dealings between Mr. Black and any Black affiliate, on the one hand, and Mr. Epstein and any Epstein affiliate on the other, and (2) any work performed for, or services rendered to, Mr. Black and any Black affiliate by Mr. Epstein or any Epstein affiliate. The Dechert investigation concluded that Mr. Black had no awareness of Mr. Epstein’s criminal conduct and that Mr. Epstein’s work for Mr. Black was limited to legitimate—and in at least one instance, very successful—tax and estate planning services. The report found “no evidence that Epstein ever introduced Black, or offered to introduce Black, to any underage woman.” The report did not uncover any evidence that Mr. Black’s and Mr. Epstein’s interactions ever involved payments for, or even discussion of, Mr. Epstein’s own criminal activities or any other unlawful conduct.

### **II. Lack of Jurisdictional Nexus**

Beyond the unfounded innuendos contained in your March 20 Letter, most, if not all, of your arguably new requests are improper and well-exceed the limits of the Senate Finance Committee’s investigative authority. Congressional investigatory power is not boundless: a committee may request documents and information only within the scope of authority conferred by its governing rules. Senate Rule XXV(1)(i) confines the jurisdiction of the Senate Finance

Committee to defined subject areas, including taxation, trade, tariffs, and certain healthcare matters. The March 20 Letter goes well beyond this jurisdiction and seeks extensive information concerning Mr. Black’s personal life without any discernible connection to those subjects.

And even though your 20-page March 20 Letter purports in passing on one single occasion to justify your requests due to an ostensible interest in Mr. Black’s “compliance with our nation’s tax laws,” the letter nonetheless requests information that bears no reasonable relationship to the “nation’s tax laws.” We see no discernable legitimate legislative purpose underpinning the March 20 Letter. Congressional investigations are not vehicles for public inquiries about an individual private citizen’s personal life.

We have seen enough weaponization of the federal government against private citizens over the past 6 years, including the leaking of private tax and bank account information, and there is no legitimate legislative basis on which to continue to do so here.

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The submission of this information does not waive, nor is it intended to waive, any rights, privileges, or immunities of Mr. Black with respect to this matter, including any applicable attorney-client, work product, or other privilege or immunity. Moreover, to the extent that non-responsive information has inadvertently been disclosed, Mr. Black does not agree to any expansion in the scope of the March 20 Letter. Mr. Black expressly reserves any applicable privileges and immunities to which he is entitled under applicable law.

The responses in this letter may include highly confidential information and sensitive details and should therefore be kept confidential. Because of the sensitive nature of this information, in the event that you intend, during your inquiry into this matter, to disclose any of Mr. Black’s information contained in this letter to any other person or third party not on the Committee, Mr. Black requests that he be given one week advance notice in order to address the issue with you.

Sincerely,



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Cc: The Honorable Mike Crapo  
Chairman  
U.S. Senate Committee on Finance