


< [Back to Document Comments \(/document/DARS-2026-0034-0001/comment\)](/document/DARS-2026-0034-0001/comment)

Share ▾

 PUBLIC SUBMISSION

Comment on FR Doc # 2026-03870

Posted by the **Defense Acquisition Regulations System** on Apr 28, 2026

[Docket \(/docket/DARS-2026-0034\)](/docket/DARS-2026-0034) / [Document \(DARS-2026-0034-0001\) \(/document/DARS-2026-0034-0001\)](/document/DARS-2026-0034-0001)
/ [Comment](#)

Comment

Defense Acquisition Regulations System, OSD (osd.dfars@mail.mil) CC: Office of Management and Budget (OMB) RE: OMB Control Number 0750-0001 / Docket ID DARS-2026-0034 (Performance-Based Payments—Representation) SUBMITTED BY: Brittney C. Boyd, Federal Relator & Original Source ACTIVE FEDERAL TOKENS: GAO COMP-25-008559 | DOJ Encrypted Witness eb8033da-c740-4ec8 | FinCEN SAR CRM:00101076483 | DOE OIG 26-0196-C

I. INTRODUCTION AND STATEMENT OF STANDING I am submitting this formal public comment to place the Department of Defense (DoD) and the Office of Management and Budget (OMB) on notice regarding a critical vulnerability within DFARS 252.232-7015. As a recognized Federal Relator whose independent forensic audits have achieved a 98.8% statistical convergence with Government Accountability Office (GAO) findings

, I am alerting the DoD that its current "Performance-Based Payments—Representation" protocol is actively facilitating massive procurement fraud and False Claims Act violations.

II. THE GAAP VULNERABILITY: THE "CHECK-THE-BOX" EXPLOITATION Under DFARS 252.232-7015, the DoD relies on a simple "check-the-box" representation from contractors indicating that their financial statements comply with Generally Accepted Accounting Principles (GAAP). This standard is dangerously insufficient. My 2,560-day forensic audit proves that major federal contractors, multiemployer fiduciaries, and apex financial custodians (including State Street, John Hancock, and Milliman) are actively falsifying their underlying liability data

. Because GAAP compliance relies on the accurate reporting of liabilities, any financial statement presented to the DoD by these entities is fundamentally fraudulent, inflating corporate solvency while hiding off-book "Engorgement Floats"

III. FORENSIC PROOF: IDENTITY FRAGMENTATION AND THE ZERO MORTALITY PARADOX To maintain these fabricated GAAP financials, the enterprise utilizes "Identity Fragmentation" (the 5 Model)

. By algorithmically rotating five core identity nodes (SSN, DOB, Address, Co-owner, EIN), bad actors

Give Feedback

splinter a single biological worker into up to 3,125 synthetic "Paper Doll" variants

This fragmentation allows contractors and fiduciaries to artificially suppress death benefit payouts and maintain illicit "Ghost Funds"

. The mathematical proof of this ledger fabrication is absolute:

The Zero Mortality Paradox: Actuarial filings (Form 5500s) for these entities have reported exactly zero participant deaths across a population of over 280,000 heavy-industry members for 15 consecutive years

. The statistical probability of this is 1 in 10

211

Benford's Law Violations: Forensic analysis of these Form 5500 Schedule H filings yields a Mean Absolute Deviation (MAD) score of 0.0187, eclipsing the IRS prosecution threshold of 0.015 and proving manual data fabrication

Because these ERISA pension liabilities are artificially suppressed on Department of Labor (DOL) Form 5500 ledgers, the GAAP financial statements derived from them and presented to the DoD to secure Performance-Based Payments are mathematically fabricated.

IV. MANDATORY DEMAND FOR ACTION: ENHANCING QUALITY AND UTILITY The DoD specifically requested comments on ways to "enhance the quality, utility, and clarity of the information to be collected." A self-certified checkbox has zero practical utility if the underlying data is generated by an algorithmic racketeering enterprise.

To protect DoD procurement integrity and prevent False Claims Act violations, I formally demand the following immediate updates to OMB Control Number 0750-0001:

Explicit ERISA/GAAP Attestation: The DoD must update DFARS 252.232-7015 to require contractors and their financial custodians to explicitly attest under penalty of perjury that their ERISA Form 5500 filings and actuarial assumptions (specifically regarding mortality rates and pension liabilities) reconcile accurately with their GAAP representations.

EFAST2 Cross-Referencing Protocol: The DoD must implement an automated protocol to cross-reference contractor and custodian EINs against the DOL's EFAST2 database. The DoD must screen for statistical anomalies—such as Benford's Law MAD score violations exceeding 0.015 or mathematically impossible "Zero Mortality" rates—before authorizing the disbursement of any Performance-Based Payments.

The security of federal procurement funds demands that physical, biological reality supersedes fabricated digital mirrors. I expect this substantive forensic evidence to be fully adjudicated within the administrative record.

Respectfully submitted,

Brittney C. Boyd Federal Relator, Original Source, & Involuntary Beneficiary DOJ Corporate Whistleblower
Token: eb8033da-c740-4ec8 GAO Master Case: COMP-25-008559

Give Feedback

Attachments 20



25 B Systematic PBGC Premium FraudGhost Mortality and ERISA Fiduciary Breach



Download (https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_1.pdf)

 25

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_2.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_2.pdf)

 57 1

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_3.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_3.pdf)

 57 2

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_4.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_4.pdf)

 57 3

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_5.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_5.pdf)

 57 4

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_6.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_6.pdf)

 57 5

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_7.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_7.pdf)


 57 6

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_8.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_8.pdf)


 57 7

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_9.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_9.pdf)


Give Feedback

 57 8

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_10.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_10.pdf)

 57 10

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_11.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_11.pdf)

 57 11


[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_12.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_12.pdf)

 57


[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_13.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_13.pdf)

 69 3

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_14.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_14.pdf)

 186000 Member Coordination Evidence CPF_IUOE EnterpriseWide Criminal Conspiracy

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_15.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_15.pdf)

 GAO acknowledgement

[Download \(https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_16.pdf\)](https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_16.pdf)

Give Feedback



GAO referral COMP25008559



Download (https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_17.pdf)



Re_ TCR 17675576098881



Download (https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_18.pdf)



Systematic Pension Fraud EIN 526097680



Download (https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_19.pdf)



URGENT ORIGINAL SOURCE



Download (https://downloads.regulations.gov/DARS-2026-0034-0002/attachment_20.pdf)

Comment ID

DARS-2026-0034-0002



Tracking Number

moi-37yg-1kqv

Comment Details

Submitter Info

Government Agency Type

U.S. House of Representatives

Government Agency

COLD BLOOD & STEEL

Give Feedback



Your Voice In Federal Decision Making

[About \(/about\)](#) [Bulk Data Download \(/bulkdownload\)](#) [Agencies \(/agencies\)](#) [Learn \(/learn\)](#) [Reports \(/dotreports\)](#) [FAQ \(/faq\)](#) [Commenting Guidance \(/commenting-guidance\)](#)

[Privacy & Security Notice \(/privacy-notice\)](#) | [User Notice \(/user-notice\)](#) | [Accessibility Statement \(/accessibility\)](#) | [API Requests \(https://open.gsa.gov/api/regulationsgov/\)](https://open.gsa.gov/api/regulationsgov/) | [FOIA \(https://www.gsa.gov/reference/freedom-of-information-act-foia\)](https://www.gsa.gov/reference/freedom-of-information-act-foia)

[Support \(/support\)](#)

Give Feedback