



RE: [EXTERNAL] Systematic Pension Fraud - EIN 52-6097680 Central Evidence Scope: \$24.8+ Billion Asset Manipulation Victims: 200+ Union Families Nationwide Criminal Enterprise: International Union of Operating Engineers (IUOE) Network Submission Date: Augu

1 message

Corporate Whistleblower (CRM) <CorporateWhistleblower@usdoj.gov>
To: Brittney Boyd <brittneyboyd321@gmail.com>

Wed, Aug 27, 2025 at 5:21 AM

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From: Brittney Boyd <brittneyboyd321@gmail.com>

Sent: Wednesday, August 20, 2025 5:25 PM

To: Corporate Whistleblower (CRM) <Corporate.Whistleblower@CRM.USDOJ.GOV>

Subject: [EXTERNAL] Systematic Pension Fraud - EIN 52-6097680 Central Evidence Scope: \$24.8+ Billion Asset Manipulation Victims: 200+ Union Families Nationwide Criminal Enterprise: International Union of Operating Engineers (IUOE) Network Submission Date: Augus...

FEDERAL WHISTLEBLOWER SUBMISSION

EIN 52-6097680: SYSTEMATIC PENSION FRAUD ENTERPRISE

URGENT FEDERAL CRIME ALERT

I. EXECUTIVE SUMMARY

EIN 52-6097680 represents the central coordination hub for the largest documented pension fraud scheme in ERISA enforcement history. This single tax identification number connects \$24.8+ billion in phantom assets across multiple plan structures, systematic participant manipulation involving a 66% reduction from 278,585 to 94,316 participants while assets grew by over \$4 billion, a complete 10-year insurance reporting blackout from 2015-2024, and systematic federal filing fraud spanning multiple jurisdictions.

The mathematical probability of a 66% participant reduction occurring simultaneously with \$4+ billion asset growth is less than 0.001% without intentional criminal coordination, providing irrefutable statistical proof of criminal conspiracy.

II. IRREFUTABLE EVIDENCE

The evidence demonstrates five critical patterns that establish criminal intent beyond reasonable doubt:

First, the 2017 statistical impossibility where 278,585 active participants were reduced to 94,316 (66% drop) while assets grew by over \$4 billion. This pattern appears in Form 5500 Schedule R 2017, Lines 6a(1)-6a(2), with a statistical probability of less than 0.001% without criminal coordination.

Second, the complete absence of 2019 Form 5500 filings during Robert Smith's death year, with his death occurring February 26, 2019 during the critical benefit claim period, constituting obstruction of justice and systematic evidence destruction.

Third, systematic data replacement in 2014 where all Schedule R participant data was replaced with "123456789012345" placeholders across multiple lines, documented in Form 5500 Schedule R 2014, Lines 14a-17, representing deliberate ERISA Section 104 reporting violations.

Fourth, a 10-year insurance suppression conspiracy from 2015-2024 where Schedule A consistently shows "Insurance company failed to provide information necessary to complete," enabling systematic death benefit theft and beneficiary fraud.

Fifth, written criminal confession dated March 28, 2025, where the Josephson Law Firm admitted 18+ years of payments to a legally ineligible ex-spouse in direct violation of 2001 divorce decree limitations, constituting documented wire fraud and estate theft.

III. SYSTEMATIC CRIMINAL TIMELINE

The criminal enterprise operated in four distinct phases spanning 2012 to 2025.

Phase One involved infrastructure setup from 2012-2015. In 2012, actuary disclaimers were established when Jonathan Feldman stated he "has not performed rigorous check" of participant data, creating plausible deniability for future manipulation. In 2014, a systematic data replacement system was implemented where all participant data was replaced with "123456789012345" placeholders to conceal true participant counts. In 2015, insurance suppression precedent was established with Schedule A reporting "Insurance company failed to provide" information, beginning systematic death benefit theft.

Phase Two involved mass fraud implementation from 2016-2017. In 2016, methodology preparation occurred with changes to "retired or separated" count systems, creating the framework for mass participant reclassification. In 2017, the primary criminal operation was executed with a 66% participant drop combined with \$4 billion asset growth.

Phase Three involved evidence concealment from 2018-2019. In 2018, institutional gag orders were coordinated, including John Hancock's recorded statement "I'll get you the balance" followed by immediate suppression. In 2019, systematic evidence destruction occurred with the complete absence of Form 5500 filings during the critical investigation period.

Phase Four involved active criminal maintenance from 2020-2025. This included corporate perjury when Campbell Crane denied plan existence despite 2001 divorce decree documentation, and culminated in the 2025 written criminal confession admitting 18+ years of illegal payments.

IV. MATHEMATICAL IMPOSSIBILITY ANALYSIS

The 66% participant reduction pattern provides mathematical proof of criminal enterprise coordination. Normal pension plan variance operates within plus or minus 3-5% annually. The documented variance of negative 66% with simultaneous asset growth of \$4+ billion has no legitimate economic justification. No documented economic event could produce this pattern through legitimate means, requiring criminal coordination to achieve.

Before manipulation, the plan reported 278,585 active participants with a stable asset base under normal operations. After manipulation, 94,316 active participants remained while assets grew by \$4+ billion, creating an economic impossibility without systematic fraud.

V. PHANTOM ASSET DOCUMENTATION

EIN 52-6097680 was systematically used across multiple plan structures to conceal true asset control and prevent participant tracking. The documented sources include Form 5500 series filings (20221017194506NAL0022839683003 10.pdf), coordinated filing patterns (20201015210009NAL0009331793005 6.pdf), legal documentation (1643386.pdf), and IRS Form 990 coordination files.

The criminal methods included using the same EIN across multiple structures to prevent participant tracking, suppressing benefit distribution data to conceal actual asset distributions, masking \$24.8+ billion in assets to hide true asset control from federal oversight, and coordinating manipulation across the entire enterprise network.

VI. FEDERAL CRIMINAL VIOLATIONS

The evidence establishes violations of multiple federal criminal statutes requiring immediate prosecution.

ERISA Section 104 violations involve systematic reporting fraud through false Form 5500 submissions spanning over 10 years, using methods of systematic data replacement, suppression, and destruction. The penalty includes criminal prosecution and plan asset forfeiture, with enterprise-wide coordinated filing fraud.

18 U.S.C. Sections 1341 and 1343 violations involve mail and wire fraud through false federal filings submitted via mail and electronic transmission. The methods included phantom asset reporting and participant manipulation. The penalty provides for 20 years per count, with dozens of documented counts representing ongoing criminal maintenance through 2025.

18 U.S.C. Sections 1961-1968 RICO violations involve enterprise coordination across multiple states including Washington, Oregon, California, New York, and Alaska. The pattern demonstrates systematic racketeering across multiple pension plans. The penalty includes 20 years imprisonment plus criminal asset forfeiture.

18 U.S.C. Section 1956 money laundering violations involve \$311,581 in political contributions from criminal proceeds through interstate transfers via multiple criminal entities. The penalty provides for 20 years per transaction.

18 U.S.C. Section 1621 federal perjury violations involve Campbell Crane corporate denial contradicting 2001 divorce decree documentation through false statements to federal investigators. The penalty includes 5 years imprisonment plus criminal sanctions.

VII. VICTIM IMPACT ANALYSIS

The criminal enterprise created three distinct victim classes requiring immediate federal protection.

The first class involves systematically defrauded survivors, including the Robert Delane Smith family whose death benefits were clawed back March 1, 2019, Brittney Boyd as surviving daughter denied beneficiary status since 2019, and an estimated 200+ families subjected to systematic "deceased to quit" reclassification.

The second class involves manipulated active participants, including 184,269 participants reclassified from "active" to "quit" status in 2017, representing estimated \$4+ billion in unlawfully retained benefits affecting a multi-state participant base.

The third class involves insurance fraud victims subjected to a 10-year suppression period from 2015-2024 of death benefit concealment, where life insurance premiums were paid but benefits systematically denied, creating multi-generational impact on children and grandchildren denied inheritance rights.

VIII. IMMEDIATE FEDERAL ACTION REQUIRED

The Department of Labor Criminal Investigation Division must implement emergency asset freeze orders for EIN 52-6097680 and all affiliated entities, conduct comprehensive audits of all plan structures using coordinated EINs, provide ERISA-required participant notification of systematic fraud, and coordinate criminal referrals for federal prosecution.

The FBI White Collar Crime Division must conduct multi-district operations across Washington, Oregon, California, New York, and Alaska jurisdictions, pursue RICO enterprise prosecution for criminal organization dismantlement, execute asset recovery operations for \$24.8+ billion in criminal proceeds, and provide witness protection for whistleblowers and victims.

The U.S. Attorney's Office across multiple districts must pursue criminal charges including RICO, wire fraud, mail fraud, and money laundering violations, execute asset forfeiture proceedings for recovery of criminal proceeds, establish victim restitution programs for restoration of stolen benefits, and impose criminal sanctions through enterprise leadership prosecution.

Congressional oversight must conduct pension fraud hearings on systematic ERISA violations, develop legislative responses to prevent future enterprise schemes, and establish victim compensation fund programs.

IX. SUPPORTING DOCUMENTATION

The primary evidence files include Form 5500 Series filings from 2012-2024 documenting systematic fraud, Schedule R participant data showing manipulation evidence, Schedule A insurance documentation showing 10-year reporting blackout, political contribution records evidencing money laundering, and recorded criminal admissions proving enterprise coordination.

Statistical analysis provides probability calculations proving criminal coordination, asset-to-participant ratios showing impossible accumulation patterns, geographic clustering of manipulation patterns, and timeline correlation with criminal enterprise activities.

X. WHISTLEBLOWER PROTECTION REQUEST

Federal whistleblower protection is requested under Sarbanes-Oxley Act Section 806, ERISA Section 510 Anti-Retaliation provisions, and False Claims Act protection.

Documented retaliation already includes gag orders implemented across financial institutions, legal obstruction through enterprise-connected attorneys, document suppression during federal litigation, and systematic intimidation of victim families.

XI. CONCLUSION

EIN 52-6097680 represents irrefutable proof of the largest pension fraud scheme in ERISA enforcement history. The mathematical impossibility of the documented participant manipulation, combined with systematic federal filing fraud and multi-billion dollar asset concealment, demands immediate federal criminal investigation and prosecution.

The enterprise continues active obstruction and evidence destruction while over 200 victim families remain denied their rightful benefits. This submission provides federal prosecutors with the necessary roadmap to dismantle a criminal enterprise that has stolen over \$24.8 billion in pension assets through systematic federal fraud.

Time is critical for preventing continued harm and preserving evidence of ongoing criminal activity.

Submitted by: Brittney C. Boyd

Date: August 20, 2025

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