GAO

Fact Sheet for the Honorable Christopher Shays, House of Representatives

September 1992

DEFENSE PROCUREMENT FRAUD

Information on Plea Agreements and Settlements





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United States General Accounting Office Washington, D.C. 20548

General Government Division

B-250029

September 17, 1992

The Honorable Christopher Shays House of Representatives

Dear Mr. Shays:

This fact sheet transmits the information you requested on defense procurement fraud cases. The fact sheet contains information on cases the Department of Justice brought against the top 100 companies that received the largest Department of Defense contracts in 1991 that resulted in a criminal conviction or a civil settlement or judgment. You also asked about the extent to which the results of these cases were sealed from the public.

Your interest stemmed from a February 27, 1990, plea agreement between the Northrop Corporation and the U.S. Attorney's Office in the Central District of California in which part of the plea agreement was sealed from the public. In exchange for Northrop's guilty plea, the U.S. Attorney basically agreed to drop certain previous and/or then pending criminal investigations against the company in the Central District of California. Further, it was agreed that neither party would issue a press release or make any public statements regarding the U.S. Attorney's decision to decline prosecution in the pending investigations.

We obtained information on defense procurement fraud cases against the top 100 defense contractors that resulted in a criminal conviction or a civil settlement or judgment from October 1981 through June 1992. For each case, we obtained the (1) name of the contractor, (2) judicial district, (3) case type, (4) case disposition, (5) disposition date, and (6) amount of any monetary award to the government. We also obtained information on the Department of Justice's policy with regard to sealing the plea agreements and settlements of defense procurement fraud cases from the public.

RESULTS

From October 1981 through June 1992, there were 38 criminal convictions involving 28 of the top 100 defense contractors or their subsidiaries (see app. I). Defense

contractors pled guilty in 35 out of the 38 criminal convictions. In the other convictions, two contractors were found guilty at trial and the other pled no contest. The criminal fines ordered in these cases exceeded \$167 million. Restitution was ordered in 12 cases and totaled over \$64 million. Individuals associated with certain contractors were also charged and convicted.

During the same period, there were 92 civil defense procurement fraud cases involving 38 of the top 100 defense contractors or their subsidiaries (see app. II). Fifty eight of the civil cases were settled without litigation. Another 27 cases were settled after the case was filed in court and brought to trial. In three cases, the government had won at least one or more awards and was pursuing further relief. Finally, the government won several awards in four cases. The total amount awarded to the government in the 92 cases exceeded \$631 million.

Justice officials told us that information on the number of plea agreements and settlements that were sealed in defense procurement fraud cases is not readily available. They said that the Department of Justice does not have, and views as unnecessary, a formal policy regarding the filing of plea agreements or civil settlements under seal. According to these officials, the Department rarely files criminal plea agreements and civil settlements under seal. They said that criminal plea agreements are only filed under seal to meet certain litigation needs (e.g., in organized crime cases to protect and safeguard confidential sources who are cooperating in continuing investigations). Further, they told us that in a civil qui tam action, the initial complaint is made under seal for 60 days and can be extended at the government's request. However, the settlement is usually not sealed from the public.

OBJECTIVES, SCOPE, AND METHODOLOGY

To meet the objectives of your request, we obtained information on all criminal and civil defense procurement fraud cases handled by the Department of Justice that involved the top 100 defense contractors and their subsidiaries for fiscal year 1991 (see app. III). Once a contractor obtains top 100 status, the Department of Defense will always consider that enterprise a top 100 defense contractor.

We interviewed officials from the Department of Justice's Criminal and Civil Divisions and the Department of Defense's

In a civil qui tam action, a private party brings suit in the name of the United States and is entitled to a portion of the proceeds if the prosecution is successful.

Office of the Assistant Inspector General. Since the Department of Justice could not identify all criminal defense procurement fraud cases in its management information system, we obtained information on criminal convictions of the top 100 defense contractors from the Office of the Inspector General of the Department of Defense. In addition, we reviewed, when available, press releases issued by U.S. Attorney Offices on the criminal convictions. We obtained information on civil settlements from the Justice Department Civil Division's management information system. Generally, we did not independently verify the information provided.

We are sending copies of this fact sheet to the Attorney General; the Assistant Attorney General for the Civil and Criminal Divisions, Department of Justice; the Inspector General for the Department of Defense; and other interested parties. We will also make copies available to others upon request.

Major contributors to this fact sheet are listed in appendix IV. If you have any questions on the material provided, please contact me on (202) 566-0065.

Sincerely yours,

Harold A. Valentine

Associate Director, Administration

of Justice Issues

Harold A. Valen

APPENDIX I

CRIMINAL DEFENSE PROCUREMENT FRAUD CONVICTIONS OF TOP 100 DEPARTMENT OF DEFENSE CONTRACTORS, FROM OCTOBER 1981 THROUGH JUNE 1992

Case number	Contractor	Case type	Judicial district	Case disposition	Date of conviction	Criminal fine	Restitution
1.	Avco Corporation (subsidiary of Textron, Inc.)	Procurement fraud	Massachusetts	Pled guilty	6/24/87	\$220,000	0
2.	Boeing Company	Procurement fraud	Eastern Virginia	Pled guilty	11/13/89	20,000	\$4,000,000
3.	Emerson Electric Company	Procurement fraud	Eastern Missouri	Pled guilty	5/11/90	40,000	9,000,000
4.	E Systems, Inc.	Procurement fraud	Middle Florida	Pled guilty	10/2/90	2,000,000	1,800,000
5.	Fairchild Industries, Inc.	Procurement fraud	Western Washington	Pled guilty	5/11/90	2,950,000 ^a	o
6.	GTE Government Systems Corporation (subsidiary of GTE Corporation)	Procurement fraud	Eastern Virginia	Pled guilty	9/12/85	10,000 ^b	0
7.	GTE Government Systems Corporation (subsidiary of GTE Corporation)	Procurement fraud	Northern California	Pled guilty	2/3/89	20,000	0
8.	General Electric Company	Procurement fraud	Eastern Pennsylvania	Pled guilty	5/13/85	1,040,000	4,000,000
9.	General Electric Company	Procurement fraud and mail fraud	Eastern Pennsylvania	Found guilty	2/2/90	10,000,000	2,200,000
10.	Gould Defense Systems, Inc.	Procurement fraud	Northern Ohio	Pled guilty	10/4/85	50,000	0
11.	Grumman Corporation	Procurement fraud	Eastern Virginia	Pled guilty	3/16/90	20,000	0
12.	Harris Corporation	Procurement fraud	Middle Florida	Pled guilty	7/22/87	40,000	2,053,000
13.	Harris Corporation	Kickback	Eastern Virginia	Pled no contest	7/2/89	200,000	0
14.	Hazeltine Corporation (subsidiary of Emerson Electric Company)	Procurement fraud	Eastern Virginia	Pled guilty	1/6/89	1,000,000	0
15.	Hughes Aircraft Company (subsidiary of General Motors Corporation)	Procurement fraud	Eastern Virginia	Pled guilty	3/9/90	20,000	0
16.	Hughes Aircraft Company (subsidiary of General Motors Corporation)	Procurement fraud	Central California	Found guilty	6/15/92	С	
17.	ITT Corporation	Procurement fraud	Massachusetts	Pled guilty	10/24/88	200,000	0

APPENDIX I

Case number	Contractor	Case type	Judicial district	Case disposition	Date of conviction	Criminal fine	Restitution
18.	Litton Systems, Inc. (subsidiary of Litton Industries, Inc.)	Procurement fraud and mail fraud	Eastern Pennsylvania	Pled guilty	7/15/86	3,000,000	6,320,000
19.	Loral Corporation	Procurement fraud	Eastern Virginia	Pled guilty	12/8/89	1,500,000	0
20.	LTV Aerospace and Defense Company (subsidiary of LTV Corporation)	Procurement fraud	Western New York	Pled guilty	8/14/90	10,000	0
21.	Magnavox Government and Industrial Electronics Company (subsidiary of Philips Gloeilampenfabrieken)	Procurement fraud	Massachusetts	Pled guilty	9/17/90	150,000	0
22.	Martin Marietta Corporation	Procurement fraud and mail fraud	Maryland	Pled guilty	2/17/87	10,000	0
23.	Motorola, Inc.	Procurement fraud	Arizona	Pled guilty	3/28/88	30,000	15,950,000
24.	Northrop Corporation	Procurement fraud	Central California	Pled guilty	2/27/90	17,000,000	o
25.	Raytheon Corporation	Procurement fraud	Eastern Virginia	Pled guilty	3/20/90	10,000	0
26.	RCA Corporation (subsidiary of General Electric Company)	Procurement fraud	Eastern Virginia	Pled guilty	2/5/90	20,000	0
27.	Rocket Research Company (subsidiary of Olin Corporation)	Procurement fraud	Western Washington	Pled guilty	4/17/84	51,000	0
28.	Rockwell International Corporation	Procurement fraud	Northern Texas	Pled guilty	10/30/85	200,000	1,000,000
29.	Rockwell International Corporation	Procurement fraud	Central California	Pled guilty	1/19/89	5,500,000	446,000
30.	Science Applications International Corporation	Procurement fraud	Southern California	Pled guilty	8/26/91	550,000	0
31.	Sperry Corporation d	Procurement fraud	Minnesota	Pled guilty	12/83	30,000	650,000
32.	Sundstrand Corporation	Procurement fraud	Western Washington	Pled guilty	10/19/88	500,000	0
33.	Sundstrand Corporation	Procurement fraud	Northern Illinois	Pled guilty	10/21/88	115,000,000 ^e	0
34.	TRW, Inc.	Procurement fraud	Colorado	Pled guilty	9/3/87	100,000	17,000,000
35.	TRW, Inc.	Procurement fraud	Northern Ohio	Pled guilty	8/25/88	30,000	o

APPENDIX I

Case number	Contractor	Case type	Judicial district	Case disposition	Date of conviction	Criminal fine	Restitution
36.	Teledyne, Inc.	Procurement fraud	Eastern Virginia	Pled guilty	3/23/89	1,500,000	0
37.	Unisys Corporation	Procurement fraud	Arizona	Pled guilty	11/10/88	250,000	o
38.	Unisys Corporation	Procurement fraud	Eastern Virginia	Pled guilty	9/6/91	4,000,000	0
Total						\$167,221,000	\$64,419,000

^aThis includes \$150,000 that Fairchild's subsidiary Voi-Shan agreed to pay as part of guilty pleas to one count each of mail fraud in the Central District of California, the District of Kansas, and Northern District of Texas.

Source: Department of Defense, Office of the Inspector General; and Department of Justice, Criminal Division.

 $^{^{\}mathrm{b}}\mathrm{Justice}$ officials were not sure that the \$10,000 criminal fine was in fact assessed in this case.

 $^{^{\}mathrm{C}}\mathrm{AB}$ of July 1992, Hughes Aircraft Company had not been sentenced in the case.

 $^{^{}m d}$ In September 1986, Burroughs Corporation purchased Sperry Corporation and formed a new company called Unisys Corporation.

^{C1}The Department of Justice's Civil Division and the Department of Defense's Office of the Inspector General each recorded \$115 million as the amount received in criminal and civil fines, penalties, and restitution. No specific breakdown was available.

CIVIL DEFENSE PROCUREMENT FRAUD SETTLEMENTS WITH TOP 100 DEPARTMENT OF DEFENSE CONTRACTORS, FROM OCTOBER 1981 THROUGH JUNE 1992

Case number	Contractor	Case type	Judicial district	Case disposition	Date of disposition	Award to the government
1.	AT&T Company	Procurement fraud	Middle North Carolina			\$625,000
2.	Argosystems, Inc. (subsidiary of Boeing Company)	Voluntary disclosure fraud	Northern California	а	а	3,000,000
3.	AVCO Corporation (subsidiary of Textron, Inc.)	Procurement fraud	Massachusetts	Postfiling settlement	3/31/87	4,405,303
4.	Avondale Industries, Inc.	Procurement fraud	Eastern Louisiana	Settled without litigation	10/10/89	2,500,000
5.	Bell Helicopter (subsidiary of Textron, Inc.)	Procurement fraud	Eastern Virginia	Settled without litigation	3/11/88	80,000,000
6.	Boeing Company	Procurement fraud	Eastern Virginia	Settled without litigation	11/13/89	5,000,000
7.	Roeing Military Airplane Company (aubsidiary of Roeing Company)	Procurement fraud	Kansas	Kansas Settled without litigation		11,000,000
θ.	Computer Sciences Corporation	Procurement fraud	Maryland	Settled without litigation	10/9/90	1,750,000
9.	E Systems, Inc.	Procurement fraud	Middle Florida	Settled without litigation	8/23/90	2,650,000
10.	Eaton Corporation	Procurement fraud	Eastern New York	Settled without litigation	2/29/88	6,000,000
11.	Emerson Electric Company	Bribery, conflict of interest, and kickback	Eastern Missouri	Postfiling settlement	7/27/86	325,000
12.	Emerson Electric Company	Procurement fraud	Eastern Missouri	Settled without litigation	5/7/90	14,000,000
13.	Ex Cell O Corporation (subsidiary of Textron, Inc.)	Procurement fraud	Central California	Settled without litigation	8/20/90	91,000
14.	Ex Cell O Corporation (subsidiary of Textron, lnc.)	Procurement fraud	District of Columbia	Settled without litigation	9/20/90	3,650,000
15.	Fairchild Industries, Inc.	Qui tam ^b	Central California	Postfiling settlement	5/11/90	12,036,513
16.	Ford Aerospace and Communication Corporation (subsidiary of Ford Motor Company)	Procurement fraud	Central California	Settled without litigation	9/22/88	7,000,000
17.	Ford Aerospace and Communication Corporation (subsidiary of Ford Motor Company)	Procurement fraud	Central California	Settled without litigation	10/6/89	200,000

Case number	Contractor	Case type	Judicial district	Case disposition	Date of disposition	Award to the government
18.	Ford Aerospace and Communication Corporation (subsidiary of Ford Motor Company)	Procurement fraud	Northern Settled without California litigation		8/10/90	119,250
19.	Ford Aerospace and Communication Corporation (subsidiary of Ford Motor Company)	Voluntary disclosure fraud	Colorado	Settled without litigation	8/10/90	111,300
20.	Ford Motor Company	Procurement fraud	Northern California	Multiply disposed ^c	8/10/90	2,606,063
21.	General Dynamics Corporation	Procurement fraud	Northern Texas	Settled without litigation	11/21/88	2,600,000
22.	General Dynamics Corporation	Procurement fraud	Eastern Michigan	Postfiling settlement	12/20/91	8,000,000
23.	General Electric Company	Procurement fraud	Eastern Pennsylvania	Postfiling settlement	9/13/85	1,900,000
24.	General Electric Company	Procurement fraud	Middle Florida	Settled without litigation	2/5/88	535,000
25.	General Electric Company	Qui tam ^b	Southern Ohio	Southern Ohio Postfiling settlement		182,520
26.	General Electric Company	Qui tam ^b	Southern Ohio	Southern Ohio Postfiling settlement		265,200
27.	General Electric Company	Qui tam ^b	Southern Ohio	Postfiling settlement	3/21/89	2,137,200
28.	General Electric Company	Procurement fraud	Massachusetts	Settled without litigation	10/5/89	900,000
29.	General Electric Company	Voluntary disclosure fraud	Northern California	Settled without litigation	9/19/90	41,200
30.	General Electric Company	Procurement fraud	Eastern Pennsylvania	Postfiling settlement	9/28/90	23,690,500
31.	General Electric Company	Voluntary disclosure fraud	Massachusetts	Settled without litigation	7/19/91	6,303,000
32.	General Electric Company	Procurement fraud	Southern Ohio	Settled without litigation	9/9/91	106,617
33.	General Electric Company	Procurement fraud	Eastern Pennsylvania	Settled without litigation	4/3/92	350,000
34.	Gould Defense Systems, Inc.	Procurement fraud	Northern Ohio			2,228,741
35.	Grumman Corporation	Misc. fraud	Eastern Virginia	Settled without litigation	3/16/90	2,480,000
36.	GTE Corporation	Procurement fraud	Northern Settled without California litigation		1/27/89	383,000
37.	Harris Corporation	Procurement fraud	Middle Florida	Postfiling settlement	9/15/87	4,306,000

APPENDIX II

Case number	Contractor	Case type	Judicial district	Case disposition	Date of disposition	Award to the government
38.	Hairis Corporation d	Procurement fraud	District of Columbia	Multiply disposed ^C	6/5/89	300,000
39.	Hazeltine Corporation (subsidiary of Emerson Electric Company)	Bribery, conflict of interest, and kickback	Eastern Virginia	Settled without litigation	1/6/89	500,000
40.	Honeywell, inc.	Voluntary disclosure fraud	Middle Florida	Settled without litigation	1/3/91	700,000
41.	Honeywell, Inc.	Voluntary disclosure fraud	Northern Illinois	Settled without litigation	12/30/91	2,013,813
42.	Hughes Aircraft Company (subsidiary of General Motors Corporation)	Voluntary disclosure fraud	Central California	Settled without litigation	6/29/89	1,295,000
43.	Hughes Aircraft Company (submidiary of General Motors Corporation)	Misc. fraud	Eastern Virginia	Settled without litigation	3/9/90	3,600,000
44.	Hughes Aircraft Company (subsidiary of General Motors Corporation)	Qui tam ^b	Central California	Postfiling settlement	12/17/91	9,000,000
45.	Hughes Missile Systems Group (subsidiary of Ceneral Motors Corporation)	Voluntary disclosure fraud	Central California			151,716
46.	Litton Systems, Inc. (subsidiary of Litton Industries, Inc.)	Qui tam ^b	Southern Mississippi	, ,		137,610
47.	Litton Systems, Inc. (subsidiary of Litton Industries, Inc.)	Procurement fraud	Eastern Pennsylvania	Settled without litigation	10/18/88	1,950,000
48.	Litton Systems, Inc. (subsidiary of Litton Industries, Inc.)	Procurement fraud	Southern Iowa	Settled without litigation	5/6/91	2,400,000
49.	Loral Corporation	Bribery, conflict of interest, and kickback	Eastern Virginia	Settled without litigation	12/8/89	4,270,000
50.	Loral Corporation	Qui tam ^b	Southern New York	a	а	2,000,000
51.	LTV Aerospace and Defense Company (subsidiary of LTV Corporation)	Qui tam ^b	Massachusetts	Postfiling settlement	8/24/90	1,125,000
52.	Magnavox Government and Industrial Electronics Company (subsidiary of Philips Gloeilampenfabrieken)	Procurement fraud	Northern Indiana	Settled without litigation	5/24/91	1,630,000
53.	Martin Marietta Corporation	Procurement fraud	Central California	Postfiling settlement	3/12/85	200,000
54.	Martin Marietta Corporation	Procurement fraud	Maryland	Postfiling settlement	8/26/88	430,000

APPENDIX II

Case number	Contractor	Case type	Judicial district	Case disposition	Date of disposition	Award to the government
55.	Martin Marietta Corporation	Procurement fraud	Middle Settled without Florida litigation		8/31/90	2,565,377
56.	Martin Marietta Corporation	Procurement fraud	Maryland	Settled without litigation	4/22/92	752,000
57.	McDonnell Douglas Corporation	Qui tam ^b	Central California	Postfiling settlement	8/29/89	28,000
58.	McDonnell Douglas Electronics Company (subsidiary of McDonnell Douglas Corporation)	Procurement fraud	Eastern Missouri	Postfiling settlement	1/21/88	1,600,000
59.	McDonnell Douglas Helicopter Company (subsidiary of McDonnell Douglas Corporation)	Procurement fraud	Arizona	Settled without litigation	3/13/91	7,500,000
60.	McDonnell F115, McDonnell Aircraft Company, McDonnell Douglas Corporation; General Motors Company; Hughes Aircraft Company	Procurement fraud	Eastern Missouri	Settled without litigation	3/13/91	1,100,000
61.	Motorola, Inc.	Procurement fraud	Arizona	Settled without litigation	3/28/88	16,776,057
62.	Motorola, Inc.	Procurement fraud .	Arizona	Settled without litigation	1/19/90	750,000
63.	Northrop Corporation	Procurement fraud	Central California	Multiply disposed ^c	8/7/89	45,050
64.	Northrop Corporation	Qui tam ^b	Central California	Postfiling settlement	7/30/91	7,136,000
65.	Northrop Corporation	Procurement fraud	Central California	Postfiling settlement	12/31/91	2,200,000
66.	Northrop Corporation	Qui tam ^b	Middle Georgia	Settled without litigation	5/19/92	525,000
67.	Northrop Corporation	Qui tam ^b	Central California	Postfiling settlement	5/19/92	1,500,000
68.	Olin Corporation	Voluntary disclosure fraud	Connecticut	Settled without litigation	5/17/91	694,586
69.	Raytheon Company	Misc. fraud	Eastern Virginia	Settled without litigation	3/21/90	990,000
70.	RCA Corporation (subsidiary of General Electric Company)	Misc. fraud	Eastern Virginia	Settled without litigation	2/5/90	2,480,000
71.	Rocket Research Company (subsidiary of Olin Corporation)	Procurement fraud	Western Washington	Postfiling settlement	4/27/84	450,000
72.	Rockwell International Corporation	Procurement fraud	Central California	Settled without litigation	6/26/89	1,264,752
73.	Science Applications International Corporation	Voluntary disclosure fraud	Southern California	Multiply disposed ^C	8/27/91	880,871

Case number	Contractor	Case type	Judicial district	Case disposition	Date of disposition	Award to the government
74.	Sperry Corporation e	Procurement fraud	Utah	Postfiling settlement	11/5/86	600,000
75.	Sperry Corporation e	Procurement fraud	Arizona	Settled without litigation	10/18/88	500,000
76.	Sperry Corporation e	Procurement fraud	Middle Alabama	Settled without litigation	3/27/89	1,514,000
77.	Sperry Corporation ^e	Procurement fraud	New Mexico	Settled without litigation	9/6/91	12,000,000
78.	Sundstrand Corporation	Procurement fraud	Northern Illinois	Settled without litigation	10/21/88	115,000,000 ^f
79.	Sundstrand Data Control, Inc. (subsidiary of Sundstrand Corporation)	Procurement fraud	Western Washington	Settled without litigation	5/23/88	12,591,533
во.	Teledyne, Inc.	Procurement fraud	Northern Ohio	Postfiling settlement	6/13/86	148,677
81.	Toledyne, Inc.	Procurement fraud	Northern Ohio	Settled without litigation	12/20/88	1,261,662
82.	Teledyne, Inc.	Qui tam ^b	District of Columbia	1 1		255,000
81.	Teledyne, Inc.	Bribery, conflict of interest, and kickback	Eastern Virginia	i i		2,077,742
84.	Teledyne, Inc.	Voluntary disclosure fraud	Northern Ohio	Settled without litigation	11/3/89	11,900,000
85.	Teledyne Avionics (subsidiary of Teledyne, Inc.)	Procurement fraud	Western Virginia	Settled without litigation	4/8/92	1,800,000
86.	Texas Instruments, Inc.	Voluntary disclosure fraud	Northern Texas	а	а	230,750
87.	TRW, inc.	Procurement fraud	Colorado	Settled without litigation	9/3/87	4,074,000
88.	Unisys Corporation	Qui tam ^b	Eastern New York	Postfiling settlement	9/6/91	8,200,000
89.	Unisys Corporation	Qui tam ^b	Southern Texas	Postfiling settlement	9/6/91	3,200,000
90.	Unisys Corporation	Bribery, conflict of interest, and kickback	Eastern Virginia	Settled without litigation	9/6/91	159,000,000
91.	Varian Associates, Inc.	Procurement fraud	Northern California	Settled without litigation	12/13/88	2,430,000
92.	Westinghouse Electric Corporation	Procurement fraud	Maryland	Settled without litigation	7/7/91	665,000
Total						\$631,867,603

 $^{^{\}mathrm{a}}$ The Department of Justice has won one or more awards and is pursuing further relief in the case.

^bA qui tam action is one in which a private party brings suit in the name of the United States and is entitled to a portion of the proceeds if the prosecution is successful.

^CThe Department of Justice has won several awards in the case. The date listed is the date of the most recent award.

 $^{
m d}$ This settlement is part of a larger settlement made with Amworld, Inc., and Ocean Applied Research, Inc.

e In September 1986, the Burroughs Corporation purchased the Sperry Corporation and formed a new company called Unisys Corporation.

The Department of Justice's Civil Division and the Department of Defense's Office of Inspector General each recorded \$115 million as the amount received in criminal and civil fines, penalties, and restitution. No specific breakdown was available.

Source: U.S. Department of Justice, Civil Division.

INDEX OF 100 PARENT COMPANIES THAT RECEIVED THE LARGEST DOLLAR VOLUME OF DEPARTMENT OF DEFENSE PRIME CONTRACT AWARDS FOR FISCAL YEAR 1991

Rank	Parent company	Rank	Parent company
46	Aerospace Corporation	27	International Business Machines Corporation
25	Alliant Techsystems, Inc.	87	International Shipholding Corporation
29	Allied Signal, Inc.	22	ITT Corporation
84	Amerada Hess Corporation	44	John Hopkins University
93	American President Companies Ltd.	59	Johnson Controls, Inc.
28	American Telephone and Telegraph Company	70	Kaman Corporation
69	American Trans Air Kalitta Joint Venture	13	Litton Industries, Inc.
65	Amoco Corporation	9	Lockheed Corporation
40	Arco Products Company	96	Logicon, Inc.
73	Astronautics Corporation of America	16	Loral Corporation
53	Avondale Industries, Inc.	17	LTV Corporation
67	Bahrain National Oil	8	Martin Marietta Corporation
23	Bath Holding Corporation	45	Massachusetts Institute of Technology
76	Bell Boeing Joint Venture	1	McDonnell Douglas Corporation
79	Black and Decker Corporation	100	MIP Instandsetzungsbetric
63	Hoeing Company and Sikorsky Aircraft Joint Venture	41	Mitre Corporation
18	Boeing Company	64	Mobil Corporation
75	Booz Allen and Hamilton, Inc.	74	Motor Oils Hellas Corinth Refinery
97	CAE Industries Ltd.	57	Motorola, Inc.
94	Caltex Petroleum Corporation	78	National Steel and Shipbuilding Company
88	Carlyle Corporation	99	Norfolk Shipbuilding Drydock Corporation
56	CFM International, Inc.	6	Northrop Corporation
66	Chevron Corporation	31	Olin Corporation
61	Chrysler Corporation	39	Oshkosh Truck Corporation
48	Coastal Corporation	54	Penn Central Corporation
43	Computer Sciences Corporation	72	Philips Gloeilampenfabrieken
52	CSX Corporation	5	Raytheon Company
91	Du Pont E I De Nemours and Company	12	Rockwell International Corporation
18	Dyncorp	68	Rolls Royce, Plc.
32	E Systems, Inc.	49	Royal Dutch Shell Group of Companies
90	Eaton Corporation	36	Science Applications International Corporation
77	EG&G, Inc.	82	Sequa Corporation
55	Esco Electronics Corporation	71	Shore Management, Inc.
3.3	Exxon Corporation	83	Ssangyong Oil Refining Company, Ltd.
24	Fed Ex Pan Am Northwest et al. Joint Venture ^a	92	Sun Company, Inc.
14	FMC Corporation	37	Teledyne, Inc.
42	Foundation Health Corporation	51	Tenneco, Inc.
34	Gencorp, Inc.	21	Texas Instruments, Inc.
2	General Dynamics Corporation	20	Textron, Inc.
80	General Electric Company, Plc.	60	Thickol Corporation
3	General Electric Company	89	Tracor, Inc.
4	General Motors Corporation	95	Trinity Industries, Inc.
10	Grumman Corporation	19	TRW, Inc.
26	GTE Corporation	62	Unaka Company, Inc.
81	Halliburton Company	15	Unisys Corporation
58	Harris Corporation	98	United Industrial Corporation
30	Harsco Corporation	7	United Technologies Corporation
96	Hensel Phelps Construction Company	85	Vinnell Corporation
50	Hercules, Inc.	11	Westinghouse Electric Corporation
35	Honeywell, Inc.	47	World Rosen Key Amer et al. Joint Venture b

^aFederal Express, Northwest Airlines, Pan Am World Airways, Tower Air, and United Parcel Service Joint Venture.

Source: Department of Defense.

bWorld Airways, Rosenbalm Aviation, Key Airlines, American Airlines, Evergreen International Airlines, and Emery Worldwide Joint Venture.

APPENDIX IV APPENDIX IV

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