

Civilian Employee, Salesman Admit to Scamming Army of \$429K for Personal Equipment

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BALTIMORE — On paper, the U.S. Army was supposed to be getting "a ball bearing assortment" for \$1,409.

It was bad enough that the order form marked up the price from \$682.50. But there was something about the order that was way out of bounds: It was for 420 golf balls for a civilian employee at the Army's Aberdeen Proving Ground. Douglas Atwell is now facing up to 15 years in prison after pleading guilty in federal court to bribery in a scam to defraud the government.

Atwell, 51, placed orders from 2003 to 2004 with co-defendant Wayne Silbersack, a salesman for Lawson Products. The orders were for more than \$429,500 in equipment that was paid for by the Army, federal prosecutors said. "It is disgraceful that a company salesman conspired with a government employee to engage in this scheme to defraud the taxpayers and line their own pockets," U.S. Attorney Rod Rosenstein said in a statement.

Silbersack, 65, who pleaded guilty on Monday, also faces up to 15 years in prison on a bribery charge. Silbersack, of Forest Hill, issued invoices that inflated prices and falsely described the items ordered by Atwell, prosecutors said. The scam concealed the use of government money to get items for personal use of Atwell and other gov't employees, prosecutors said.

Atwell, of Port Deposit, managed a "tool crib" at one of the Aberdeen Test Center buildings. He charged the items to his government purchase card. By processing the invoices, Atwell received a

Dell computer, which was falsely described in an invoice as "electrical assortment parts LP 5002." It was marked up from \$1,973 to \$2,485. Silbersack received more than \$78,000 in commissions for sales to Atwell's government credit card. U.S. District Judge William Quarles scheduled sentencing for Feb. 5 for Silbersack and Feb. 6 for Atwell at U.S. District Court in Baltimore. Two other civilian employees who have been charged in the case have court dates scheduled for next week.

1. What was the percentage of markup on the ball bearing assortment? Dell computer?
2. Approximately how much was each golf ball valued at financially? In prison time?
3. Compare and contrast the roles, positions, and future living arrangements of Atwell and Silbersack. In your opinion, who has more reasons to be concerned about his future? Explain.
4. Assume Silbersack's annual income was commission and therefore, entirely based upon his sales. Given the previously addressed monetary figure for equipment orders in 2003 and 2004, what percent of his sales accurately represents Silbersack's commission?
5. If 27.52% of Silbersack's annual income went directly towards taxes, what is his weekly net income?
6. Analyze, compare and contrast all of the above listed nations as it pertains to Military spending.
7. China has 1,306,313,812 citizens (cia.gov) however, due to ancient tax system policies, few of them are taxpayers. That being the case, about how much does each citizen pay into their Military.
8. Given the current U.S. population of 300,317,039 (census.gov) and the 131,301,697 individual tax payers (irs.gov) on an average, about how much does each tax payer contribute to the U.S. Military? Per citizen?
9. In the passage above, in paragraph form, explain at least five ways using the red "Four-Step Reading" poster simplifies understanding of the material. Be specific.
10. Using contextual clues only, explain the meaning of the italicized words: *defraud*, *conspired*, *engage*, *inflated*, *concealed*, *invoice*, and *commissions*.
11. In paragraph form, explain at least five legitimate and educational purposes behind *The Daughtry Times*.

■ Military Spending (\$ Billions)
circa 2003-2005

