

BOTWAVE BOOKS

The Incomplete Accounting

An Albert Gringeau Thriller
— *Book One*

Al Gringo

TEASER COPY — FIRST 25 PAGES
NOT FOR REDISTRIBUTION OR SALE

Full manuscript: <https://zombie760.github.io/books>

Chapter 1 — The Gate

The officer slid the cardboard box across the counter. Property release. Al set both hands on the edge of the counter and looked into the box. Wallet. Forty-three dollars. A Casio F-91W, bought at a gas station two weeks before he reported. A black spiral notebook, the first thirteen pages

filled with handwriting, the rest blank. His aunt's phone number on a folded slip of paper, written in his own hand. A California driver's license, five years expired. He signed three forms. Three copies returned. He folded the copies once each and put them in the notebook. Paper loose in a pocket was a waste of space. The processing

center smelled the same as it had nine years ago. Institutional disinfectant, cut by the under-smell of perspiration and industrial solvent. Pine-adjacent, but not pine. It was precise. The scent of a function conducted under a specific institutional budget, with no interest in impression management. He had

cataloged it when he arrived. A baseline. He waited on a wooden bench as the officer produced the remaining paperwork. The bench finish was thick in the corners, thin across the middle. Six other men sat along the wall. Two in street clothes; the rest still in facility clothing. None looked at each other. This was the protocol. Not a stated

**rule. Just the protocol.
He put the watch on. The
battery had held. The
van was out back. Not a
shuttle—a contract
transport, white Ford
Transit, used for
medical transfers. Four
people total. The driver
was a young civilian
contractor, silent
beyond the two stops.
The other three men sat
at the rear, adopting the
particular posture of**

people trying not to take up space. Al sat behind the driver, watching the route. They went south on Route 5 for twelve minutes, then east, then south again. The interchange at the 54 was backed up. They sat there for six minutes. He watched the signage, the exit geometry, the distance markers. He was not navigating. He was reading the

**underlying geometry,
ensuring the surface
layout did not appear
like magic. A room you
understand is a room. A
room you don't
understand is a problem
waiting to define itself.
National City. They
exited at Plaza
Boulevard. He knew this
exit. He'd worked three
miles from here in 2013
—a commercial build
for a dental equipment**

distributor. Copper supply lines, new manifold, second-floor fixtures. He could still see the floor plan. The van slowed on Highland Avenue and stopped in front of a low, rectangular building. Two stories. Sand-colored stucco, recently painted, still holding a slight sheen in the afternoon light. A sign read RE-ENTRY

SERVICES in vinyl letters above the main door. Next door, Valley Liquor, the signage sun-bleached from red to salmon. Across the street, a transit center—buses, a small lot, a coffee franchise in a prefab module. He used to be the kind of man you crossed the street to avoid on this block. Not because of anything specific he'd done here.

Because of the category. Men who operated at a pitch of attention that read as threat to people who moved at a different rhythm. He remembered that about himself. He was no longer that. He got out of the van. The driver handed him a printed sheet: address confirmation and a transport service phone number. Al put the sheet

in the notebook with the processing copies.

Inside, the intake line had five people ahead.

The common room was wider than he expected.

Institutional furniture, round tables with

molded plastic chairs, a television bolted high on the wall playing cable news with the sound off.

A whiteboard covered in handwritten rules. A corkboard held flyers

**for employment, GED,
veterans' services. He
read the corkboard
while he waited. The
man behind him in line
Al placed at eight feet.
No sound—a quality of
stillness in the
peripheral field that
meant someone
standing still who did
not want to be noticed.
Al had developed a
sensitivity to this over
nine years of spaces**

where the arrangement of bodies was load-bearing information. He turned at the water fountain. The man was mid-forties, heavy through the shoulders, a face Al had last seen in a Level 2 yard in 2019. Stocky. A specific tattoo at the left jawline—not a gang mark, a small cross that had blurred with age. Terrance Buell. In 2019, Buell worked

distribution for a crew based out of San Bernardino that ran pharmaceuticals through three federal facilities. Al had no opinion on Buell's business. He had a memory. He filed the information: Buell in this facility meant he'd been released from somewhere proximate—Federal Correctional Institution Sheridan,

maybe Terminal Island. Sheridan meant a relatively clean inside trajectory, a parole pathway. Terminal Island meant something more complicated. Either way, Buell's trajectory since 2019 had deposited him in the same re-entry center as Al. Southern California radius of operation. A population Al had no reason to intersect with,

and would not seek to intersect with. He did not acknowledge Buell. Buell did not acknowledge him. This was also the protocol. At the desk, a woman in her forties with a county ID badge asked his name and pulled a folder. Name, federal ID number, term length, projected supervision duration, conditions of release. He answered

each question accurately, in the order she asked it. She handed him a transit card loaded with a two-week balance and explained the sign-in requirements: twice daily for the first thirty days, then weekly. He would meet a case manager Monday morning. Drug testing was scheduled.

Employment

documentation was required within sixty days. He asked about library access. She told him the Highland Avenue branch was three blocks east, open Monday through Saturday, nine to six, Sundays noon to five. He could use the computers for two hours per session with a library card. He could apply at the branch desk with his

California ID and current address—the center would provide a letter confirming residency. He asked if the branch had PACER terminals. She looked at him. “I don’t know what that is.” “Federal court public access. Computer system. Some libraries have them.” “You’d have to ask at the branch.” He thanked her. She handed him a room key. The

room was on the second floor. Eight by ten feet. A single bed, a pressed-wood dresser with three drawers, a small desk bolted to the wall, a window looking onto the back of Valley Liquor and a strip of parking. The window had a lock, but the mechanism was worn and would not hold against determined pressure. He noted this the way he'd noted the

transit route—not because he anticipated a need, but because a room you have not read is a problem waiting to define itself. He set the cardboard box on the desk. He set the notebook beside it. He stood in the doorway for a moment and looked at the room: bed, dresser, desk, window, door. What was there. What was not there. He read

**the room the way he
read everything—not for
what was present, but
for what was missing. #
Chapter 2 — The Room
The rules board listed
seventeen items. He
read them all. Most were
procedural: sign-in
times, visitor policy,
substance restrictions,
curfew at ten. Quiet
hours ran from eleven
to seven. Two items
addressed resident**

responsibilities. One covered common areas. Another was a handwritten addition below the print: No cooking in rooms. The smell of the building at mealtimes suggested that rule was recent, born of a specific incident. He ate at the cafeteria table in the common room the first night. Rice and ground beef with a red sauce.

He ate it because he had to. He had learned in Level 4 to take available food without editorializing. The man across from him nodded once. Al nodded back. No further conversation was required. His first full night in nine years without a count. No PA announcements. No overhead lights cycling at five-thirty. He lay on the bed covers, watching

the ceiling for forty minutes. Then he slept seven straight hours—something he hadn't done since his first week, before he understood the facility's rhythms. He woke at five-fifteen. The body has its own rules. He lay in the dark. Highland Avenue sounds filtered through the window: an early bus, a car with a rattling heat shield, a

radio. Los Angeles sounds, San Diego pitch. He had grown up thirty miles from this room. There was a quality to the ambient noise he recognized at a frequency below identification—the way you recognize a relative’s voice before you hear the words. He dressed. Dark jeans, a gray thermal, canvas jacket. His Red Wings

were still in property storage. The leather had dried and cracked along the toe box, but he had worked them with Vaseline before he reported. He had had them resoled twice through the commissary vendor—a six-month wait each time, but the original uppers were still good. He went to the common room. One other resident sat

watching the Weather Channel, volume low. Al made coffee at the utility station— institutional drip, tasting of the cleaning agent unless you ran two cups of water through the filter first. He ran two cups. He drank the third. He waited for the morning at the window. At eight-thirty, he met the intake counselor, Deb Navarro. She was an

**MSW in her fifties,
wearing a county badge,
possessing the
professional neutrality
of someone who had
done this work long
enough to be
unimpressed. She was
procedurally efficient,
which was more useful
than being kind. She
reviewed his conditions.
His federal supervision
ran eighteen months. He
would check in monthly**

with a federal probation officer—Garcia, an office on Front Street downtown—unless the schedule shifted. The re-entry center requirements ran parallel but were distinct: their sign-in schedule, employment documentation, counseling. Two sessions per month for the first six months. He wrote the names and dates in

his composition notebook. She asked about his employment. He told her: UA Local 230, journeyman pipefitter. Commercial and light industrial. Six years before the federal case. The license was potentially still current, depending on the UA suspension. She typed something. She told him the center partnered with a workforce

development program for re-entry trades. It was voluntary. He said he would look at it. She printed a sheet with the contact information and slid it across the desk. She asked if he had family in the area. He named an aunt in Spring Valley and left it there. She did not ask about his children. The file had what it needed, or she had learned which

questions produced useful information and which ones produced pain. He was grateful for the absence of the question. She gave him the letter confirming his address for library card purposes. She had it ready before he asked, meaning someone before him in the intake pipeline had needed the same thing. He noted this without comment.

He was on the street by nine-fifteen. Three blocks east on Highland Avenue, the morning was low and overcast—a gray marine layer that would burn off by ten on a good day. He had not been outside without a fence line in nine years, not counting the controlled release exercises in the SHU yard—a concrete rectangle, thirty feet by

twelve, which did not count as being outside. He walked down the sidewalk at the pace of someone with a destination. He did not look at the sky. He looked at the street: geometry, access points, what the businesses told him about the block's economic register, who owned which building, and the condition of the facade. The Highland

Avenue branch library was a single-story building with a parking lot and a bike rack. He went in. An older librarian at the desk, reading glasses pushed up on his forehead, looked up. Al applied for the library card with his expired California ID and the center's letter. The librarian confirmed the residency letter was sufficient secondary ID.

He filled out the application: his name, the center's address, and the re-entry center's main line, since he had no phone. The card was ready in four minutes. He thanked her. He asked about PACER terminals. The librarian considered. "We have two computers for legal research. I'm not sure they have that specific system. Try them.

Terminals three and four, in the back.”

Terminal three. He sat down. The browser was locked to a whitelist of approved sites. He typed PACER.uscourts.gov. It loaded. His account—gringo.pacer.1—had been registered in 2015 through the prison law library. He had paid the annual six-dollar fee from commissary, requiring his aunt to

mail a money order to the Court Fees account every year. He had asked her to do this for nine years; she had done it without asking why. He had only explained: it was a federal court account, and it needed to stay current. She had sent the money orders. He logged in. The account was current. He navigated to his case. Full name: United States

of America v. Albert Gringreau et al. District: EDVA, Eastern District of Virginia. Case number ending in 15-CR-00284. Filed 2015. The docket had one hundred and twelve entries. He went to entry forty-one, the sentencing memorandum. Forty-seven pages. He had read those pages so many times in the SHU that he could reproduce

large sections from recall—not the legal analysis, which he had memorized in outline, but the specific language. The way particular phrases were constructed. What the government claimed about his role and how those claims were worded. He read it again, now that memory was a secondary source. You returned to the

**document. Every time.
You established what
you remembered was
what was actually there,
not what you had
assembled over nine
years of reconstruction
from imperfect notes.
He read straight
through, forty-seven
pages. The exhibit list.
The sentencing
guidelines calculation.
The government's
characterization of his**

participation. He focused on the sourcing: what the government claimed to know and what exhibit supported it. When the government made a claim unsourced, he noted the paragraph number on a new page of the composition notebook, marking it with a question mark. There were six such claims. At one-forty, the

session limit hit, and the terminal locked him out. He closed the notebook, put the pen in the spiral, and stood. His lower back was stiff—the chair was the library’s standard computer model, not designed for sustained use. He walked to the water fountain and drank. He walked back to the re-entry center. Highland Avenue in the mid-

afternoon. The marine layer was mostly burned off, the sun coming through at a low angle that put the Valley Liquor sign in relief against the pale sky. Teenagers gathered on the corner. A woman pushed a stroller. The bus pulled in across the street. He stopped at the center door. To the left was Valley Liquor. The neon Open sign was lit

in the window even though it was four in the afternoon. Through the glass, he saw the front cooler, rows of forty-ounce bottles lit from behind—warm amber and cold white. He crossed to the other side of the street. Not because he was afraid. Because there was no information on that side. Day three. He was on the 929 bus by 7:40,

heading south on National City Boulevard. He transferred at Sweetwater Road, then east on the 709. The re-entry center had a transit map in the common room. He had memorized the routes the first evening. They were the infrastructure of this life now. Infrastructure required mapping. The bus smelled of morning:

coffee, deodorant, the compressed warmth of bodies. He sat near the front, watching the blocks pass. He was thinking about the box. He had rented the storage unit in the spring of 2014, three months before the indictment. He hadn't known there would be one. He had known there would be a problem. Harmon

stopped answering calls in February. A senior project manager on the DoD site pulled him aside in March, asking if he'd spoken to anyone from the government recently. The question had a shape that told him everything. He began moving his working files to the unit in April. The unit was in Chula Vista. Twelve by twenty, climate-

controlled, third-floor walk-up. Access was through an interior corridor, not an exterior roll-up door. He chose it because you couldn't be seen accessing it from outside. He rented it under his cousin Emilio's name, with his aunt as co-signer. Not to hide it from federal authorities—who could subpoena Emilio's name as easily as his own—but

to put one additional procedural step between the unit and any informal interest before an investigation became official. He told no one what was inside. Emilio had the key to the facility's exterior entrance and knew the unit number. He asked Emilio to check the climate control and to leave if the unit showed any sign of access.

Emilio did this twice in nine years and reported nothing. He paid the fees from a small account his aunt managed, monthly automatic payment, for nine years. He got off at Third Avenue and walked south. Ten blocks. The morning had come up clear, unusual for November. The light was flat and bright, late-fall Southern California—overexposed, every

**edge sharp, no shadows
until afternoon. His
shoes on the sidewalk.
The specific sound of
Red Wing soles on dry
pavement, a sound he
hadn't heard in nine
years. He noticed things,
but he never added
valence. The facility's
exterior door: keypad,
same code, seven-digit
sequence he'd composed
in 2014 and written
nowhere. The keypad**

accepted it. The door opened. He took the stairs to the third floor. The corridor was clean. The climate control hummed at 68 degrees. The smell hit him at the top of the stairs: concrete, cardboard, the dry chemical undertone of aged paper—a smell specific to documents sealed in boxes and left for years. He hadn't smelled it in nine years.

He recognized it as confirmation. The place was intact. The climate had held. He found his unit—3-17—and unlocked it with the cylinder key on Emilio’s ring. Emilio had left that ring under a loose brick at their aunt’s driveway. He hadn’t seen Emilio yet. There would be time for that. His hand rested on the roll-up door latch, and he stopped.

The inventory was already running. It was the way a room takes shape before you switch on the light. Six boxes, two filing cabinets, a rolling whiteboard. Which box held which category. Which drawer held which series. The whiteboard, wiped clean, was in the back-right corner. The boxes on the right shelf: tax and employment

**records, contract
correspondence, the
second set held the
invoices, the third held
the Harmon
correspondence. The
boxes on the left: the
leftmost held the
pre-2014 EDGAR pulls,
the middle held nine
pages of yellow legal pad
—the org chart—along
with the composition
book and the PACER
summary and the**

question legal pad. The rightmost left box held the earlier SHU notes, the ones made before the structure clarified. He had expected all six boxes. He had an expectation of what he would find. He lifted the roll-up door. He stood in the doorway and he looked. There were five boxes on the shelves. He did not step forward. He let his eyes move

through the unit—left to right, shelf by shelf, ground level, upper. The way you read a room when it has the potential to tell you something you need to know. The filing cabinets on the left wall: both drawers sealed with painter's tape, his initials in marker across the seal, tape intact. The whiteboard: rolled to the back corner, surface

wiped, as he'd left it. The boxes on the right-hand shelf: three of them.

Tape intact on all three, initials intact on all three. The left shelf had two boxes. The gap was in the middle position.

He knew without measuring that the remaining two boxes had not shifted to fill the space—they were exactly where he had placed them, one at each

end of the shelf, and the middle was absent. He pressed on each of the right-shelf boxes to feel the density. All three held. He pressed on the two remaining left-shelf boxes. They held. Then he went to the second box on the left shelf—the rightmost of the two remaining—and looked at the shelf surface where the missing box had stood. The surface

**was clean. No dust
outline. Whoever had
come here had wiped
the shelf after removing
the box. Not a casual
removal. Someone who
understood that a clean
surface told a story too,
and who had wiped it
anyway—either being
thorough or wanting
him to miss the timing.
He looked at the empty
shelf space for a count
of four. He walked to the**

left end of the shelf and opened the leftmost box—the EDGAR pulls, intact. He did not search it. He confirmed the surface layer matched his index. Then he closed it and looked again at the gap. He knew what had been there. The knowledge was not recall; it was structure, the way the framing of a building is structure. Nine pages of

yellow legal pad, hand-lettered in his tightest print. The org chart: the full map of the entity structure he'd built from EDGAR, PACER, FPDS, and the legal library's archived DoD contracting bulletins. The documents that produced the chart were distributed across the filing cabinets, where the tape still showed intact. The chart was not

the documents. The chart was what the documents became after seven years of SHU reconstruction. The chart was the synthesized product. The load-bearing artifact. Not the documents. The chart. He stood with his hands at his sides and assessed the situation. If you wanted to know how much he knew, you

wouldn't take the documents. The documents were primary material—voluminous, indexed to specific contracts and filings, useful only to someone who already knew the structure. If you wanted to know how organized that knowledge was, you took the synthesis. You took the one document that showed the full

entity structure on nine pages and told you, at a glance, what level of reconstruction he had achieved and how close he was to having what he needed. Someone had entered through the main door with a valid access code. He had two possible explanations, but the access code was a detail, downstream of the fact. The fact was this: someone had come

to this unit specifically. Not to the facility. Not to a random unit. To 3-17. They had gone to the left shelf. They had opened the second box. They had taken nine pages of legal pad. They had wiped the shelf. They had re-pressed the roll-up door and walked out. The re-laid tape would have told him more, but the box was gone. He could read what was

left: no forced lock, nothing disturbed, the filing cabinet seals untouched, the right-shelf boxes untouched. They had known which box to open. They had not needed to search. He looked at the two remaining boxes on the left shelf. He looked at the three boxes on the right shelf. He looked at the filing cabinets. Someone had come here

**knowing the unit
existed. Knowing the
unit number. Knowing
the access code.
Knowing which shelf.
Knowing which box. Not
guessing. Knowing. He
went back through the
unit. Confirmed the rest
of the inventory: filing
cabinets intact,
whiteboard intact, right-
shelf boxes intact, left-
shelf end boxes intact.
He performed this**

confirmation not for new information, but because a complete inventory was the record, and the record was what he had. He finished the inventory and lowered the roll-up door, locking it. In the corridor, he stood for a moment. The climate control hummed. A unit three doors down had a loose door seal, and the air pressure made it tick

softly—a sound like something patient. He relocked the cylinder and put the key in his canvas jacket. He went down the stairs. He crossed back through the main door and onto the sidewalk. He stood in the flat November light. He had been out of federal custody for seventy-two hours. He had told no one where he was going. The case

**manager, his aunt,
Emilio—none of them
knew about the storage
unit. Emilio knew the
unit existed. Emilio did
not know what was in it.
Emilio had checked the
unit twice in nine years
and had not gone inside.
Someone else had
known the unit existed.
Had known its contents.
Had known he was out.
They had timed the visit
—or made the visit and**

waited to see if he would come—and had taken the one document that would tell them how much he knew. Not the documents that supported the chart. The chart itself. The people who had taken it were not guessing. They had read enough to know the chart was the load-bearing artifact. Which meant they had either been inside the unit

before—more than once, reading the filing cabinets—or someone had told them exactly what to look for. He turned and walked north toward Third Avenue. In nine years of reconstruction, he had never written down, in any document that left the unit, that the chart existed. He had not described it in any letter, any legal filing, any

communication through the federal mail system. The chart was in the unit, the knowledge of the chart was in him, and there was no record of it anywhere else. Someone had known anyway. # Chapter 4 — The Index He was at the library at nine. The previous afternoon he had been at the re-entry center. In the room, with the composition

notebook and pen, he had mapped the structural facts of the storage unit. Not the chart itself—he would rebuild it from primary sources. Memory was a secondary source. He wrote the architecture: names, filing numbers, dates. He opened his case on PACER. EDVA 15-CR-00284. He navigated to the docket. One hundred and twelve

entries. He had read it before, in 2016, at the first facility's law library. He had read sections of it many more times. He was not reading what it said. He was reading the shape of what was missing. The exhibit list. Forty-three government filings during sentencing. He read each entry: description, date, page count, exhibit number.

He knew most by memory, but he read the docket. Reconstructing from memory introduced errors. Exhibit twenty-two: Invoice chains, Harmon subcontract, DoD contract 48-2014-C-0391. Pages 1–18. Exhibit thirty-one: Comparative billing analysis, FY2014 Q3–Q4. Pages 1–9. Exhibit thirty-seven: Organizational chart,

Harmon Construction Group, as represented in corporate filings. Pages 1–2. Exhibit thirty-seven showed Harmon Construction Group and three named subsidiaries. Three entities. Al had found the fourth—Palatine Capital Advisors—in the SHU, two years after sentencing, through EDGAR. It wasn't in Exhibit 37. It wasn't in

any exhibit. He navigated to EDGAR. The SEC’s full-text search demanded precision. He typed “Palatine Capital Advisors” into the entity name field and ran the search. Two filings. Both Schedule 13G. A Schedule 13G was a passive ownership disclosure, required under Section 13(g) of the Securities Exchange

Act when an entity acquired beneficial ownership of five percent or more of a registered company's equity securities. Below five percent, no mandatory disclosure. The first filing: Schedule 13G, filed February 2016. Palatine Capital Advisors, a Delaware LLC with a Wilmington registered agent, disclosed beneficial

ownership of 4.1% of the common stock of Meridian Holdings Corporation, a publicly traded defense services company. 4.1%. Below the 5% threshold. He had found this filing not by searching for Palatine, but by pulling every 13G filing referencing Meridian Holdings and reading the ownership disclosures until he

found an unaccounted entity. Two years in the SHU, he had time for methodical reading. 4.1% was not passive. In a defense logistics company, it was a control position held below the reporting threshold by design. He knew this. He had pulled the 13G filings for every prior year. No Palatine disclosure. It appeared in 2016, after Harmon's

cooperation agreement, and the holding was exactly 4.1%—not the rounded number of passive accumulation. The second filing: Schedule 13G/A, an amendment, filed March 2017. Palatine Capital Advisors disclosed the ownership had dropped to 0.8%. The holding was gone within a year. He had built the sequence in the SHU: Palatine

acquired a below-threshold stake in Meridian Holdings in 2016, exactly when Harmon's cooperation was settled and Al's case moved to sentencing. Harmon provided the invoice chain to the government. The chain stopped at Harmon. The government asked who was above Harmon in the financial structure. Harmon's cooperation

agreement—a public exhibit on PACER—specified that cooperation was limited to the invoice chain itself and did not extend to “capital-layer participants.” The prosecutors had used the phrase verbatim. They had agreed not to ask Harmon about those participants in exchange for his sentencing recommendation. The

chart from the storage unit showed how Palatine connected to Harmon. It was not complex. A Delaware LLC holding a below-threshold stake in a defense logistics company could serve as a passive conduit for capital clearing through Harmon's subcontract chain. Complexity was unnecessary. The right entity structure and the

right prosecutor were needed. He moved to the second PACER search. He typed Harmon's name. Robert M. Harmon, EDVA 15-CR-00283. The case was filed the same day as Al's, one digit off in the number. Harmon had pleaded guilty to a single count of conspiracy to commit wire fraud. Sentence: fourteen months, minimum

security, no asset forfeiture, twenty-four months supervised release. Al had signed two invoices. He served nine years. He did not dwell on the comparison. He had spent considerable time on it in the SHU. He had arrived at its full dimensions and did not need to re-examine them. He noted it as the foundational data point

and moved on. He navigated to the FPDS. The Federal Procurement Data System. fpds.gov. The public database for federal contracts. Every contract above the simplified acquisition threshold was logged by agency, vendor, contract type, NAICS code, and dollar amount. He typed in the DoD contract number from Exhibit 22:

48-2014-C-0391. The contract record loaded. Prime contractor: Harmon Construction Group. Contract type: fixed-price indefinite delivery. Performance period: FY2014. Total value: \$2.4 million. NAICS: 236220, commercial and institutional building construction. The line items were not in the base record. He had to

navigate to the contract modifications schedule to see the billing structure. He navigated to the modifications schedule. Eighteen modifications. The billing codes appeared in Modification 7 and Modification 11. He wrote them in the composition notebook: CLINS 0007 and 0023. The codes Harmon had called accounting

shortcuts. The codes Al had signed. He opened a new PACER search. He was looking for the missing link—the connection from the historical chain to the present. The thing that would tell him if the structure he built in nine years was still alive in the current contracting landscape, or if it had run cold. He did not know what he

was looking for. He knew he would find it by reading everything available and watching for the shape of what did not add up. He typed “Palatine Capital Advisors” into the EDGAR search again. Two filings. He opened the first one. The filing was what he remembered. The filing said what he knew it said. He was not here to

remember. He was here to document. The Highland Avenue library had microfilm running back twelve years on the digital reader. Older records required a request, a two-day wait for the physical roll. He didn't need the rolls yet. The Union-Tribune digital archive was accessible via the library subscription. He logged in with his card

number. He had a range: the past four weeks, B section. The part of the paper that handled local courts and business without the editorial spotlight of the front page. A-section stories were told. B-section stories were sourced. He started at the beginning of the four-week window, moving forward, page by page. He read like he read

**PACER dockets in SHU—
not for facts, but for the
architecture of the
coverage. Who was
named in contract
disputes. Who appeared
in business news but
never in court news, or
vice versa. A company in
the business section’s
acquisition coverage but
absent from the court
section’s litigation
reports was either clean
or careful. Both**

possibilities were worth noting. He wasn't looking for anything specific. He was building a current-state baseline, the way a pipefitter reads a blueprint before demo—not to understand one wall, but the whole building's load-bearing logic. The surface features meant nothing until he understood the structure underneath.

Defense logistics coverage ran in sporadic clusters. A contract award in week two: a supply chain integration contract to a Virginia firm. A regulatory item in week three: a dispute over DFAR compliance for a contractor providing depot maintenance at Marine Corps Air Station Miramar, fifteen minutes northeast of

where he sat. He read the DFAR story through, noting the contracting officer's name—not because it was useful now, but because it was in the substrate of what he was building. On his second hour, he reached Thursday's paper, two days prior. Page B-4. Below the fold, beneath a story about a Chula Vista zoning dispute. Three paragraphs.

**WOMAN FOUND DEAD
IN CAR NEAR
CORONADO** He read the
paragraph once for
information, then twice
more for sourcing.
Bethany Reyes, 34, of
Point Loma. Found in
her vehicle in the lot
adjacent to the southern
access path for the
Coronado Bay Bridge
Park—the green strip of
walking path along the
east side of the

approach. The lot was a staging area: used by bridge walk users and kayakers. Not commercial. Not monitored. Ruled pending toxicology. Police treated it as a possible suicide. Financial analyst. Meridian Defense Logistics. He sat on the name. Meridian. He had typed the name into EDGAR two hours

earlier, retrieving the 13G filing for Meridian Holdings Corporation, the Palatine 4.1% stake disclosure. Meridian Holdings and Meridian Defense Logistics were not the same entity. Holding companies were often separate from their operating subsidiaries. A holding company named Meridian Holdings could own an operating

company named Meridian Defense Logistics. Or they could be unrelated companies sharing a common name. Defense logistics was not a niche sector. Meridian was not an unusual name. He did not make the connection from similarity. He noted the name and set the connection aside. He would not rely on name-association. He would

document. He read the three-paragraph story again. The sourcing: San Diego Police Department spokesperson. No named officer. No investigator quoted. No toxicology timeline. Three paragraphs meant the desk hadn't yet found a reason to run it longer. No employer mention in the headline. The mention of Meridian Defense

Logistics was in the third paragraph, listed after her age and neighborhood: a financial analyst at a defense logistics company. The reporter had the employer. The reporter had included it. This was standard sourcing. The inclusion did not mean the reporter had identified any connection between the employer and the

death. It meant the reporter had done basic work. He noted the date of death: five days ago. He noted the paper's date. He estimated the toxicology timeline in the San Diego County medical examiner's system—two to six weeks, based on what he'd read in the SHU law library. He wrote the numbers in the notebook. He closed the

microfilm reader. He moved to the PACER terminal. He opened the browser. He navigated to EDGAR. Not PACER. EDGAR. Full-text search. Company search. He typed: Meridian Defense Logistics. Two results. The first: a 10-Q filing by Consolidated Strategic Partners, Inc. A 10-Q was a quarterly financial report filed with the SEC by every public

**company—standard,
required, available to
anyone. He opened the
Consolidated Strategic
Partners 10-Q. Page one.
Company overview.
Consolidated Strategic
Partners, Inc.,
headquartered in
Arlington, Virginia.
Defense logistics and
supply chain
integration. Twelve
hundred employees. The
company used the**

abbreviation CSP in the filing. He scrolled to Section 5, Other Information, where material events not covered elsewhere were disclosed. Material events: significant contracts, litigation, acquisitions—anything a reasonable investor would want to know. Subsection: Recent Acquisitions. One paragraph. On October

14, 2024—twenty-three days before Bethany Reyes was found in her car—Consolidated Strategic Partners completed its acquisition of Meridian Defense Logistics, a San Diego-based defense financial analysis and contract management firm, for a total purchase consideration of \$31.4 million including assumed

liabilities. The filing was eleven days old. The acquisition had a date. Bethany Reyes had a date. He did not arrange them into a sequence yet. He wrote them into the notebook in the order they occurred, without commentary. He was not ready for commentary. He needed more data. He had somewhere to be. He closed the browser. He

walked to the reference desk. He asked if the library had access to the Federal Procurement Data System through its research terminal subscription. The librarian told him FPDS was public access—no subscription required. He thanked her and returned to the terminal. He typed `fpds.gov` into the browser. The site loaded.

He typed “Meridian Defense Logistics” into the contractor name field and set the date range to the past five years. He closed the microfilm reader. He walked to the PACER terminal. He typed “Meridian Defense Logistics” into the EDGAR full-text search. He had somewhere to be. The FPDS results for Meridian Defense

Logistics loaded in eleven seconds. Fourteen contract actions in five years. He scanned the list. Most were task orders under existing indefinite delivery contracts—standard for defense logistics. The base contract set the parameters; the task orders called off specific deliverables. He read the contractor, the

agency, the performance period, and the contract value for each. The eighth result stopped him. Contract number: W9124J-21-C-0088. Awarding agency: Army Contracting Command. Performance start: January 2021. Performance end: December 2023. Total contract value: \$8.3 million. Description: Supply chain integration

and audit support services, Fort Sam Houston logistics operations support group. He clicked the record. The file had a modifications schedule. He went to it. Forty-three modifications over three years. Most were standard: unilateral adjustments to payment terms, bilateral extensions. He read each entry, tracking the

CLINs—the Contract Line Item Numbers. Every DoD contract used CLINs; discrete units with their own pricing and acceptance criteria. You could not invoice outside the structure. He reached Modification 9. The CLIN table. He read the numbers down the left column. He stopped at the seventh line. CLIN 0007. Across: Supply chain integration

**services, Tier I —
analytical support and
documentation
management. He
continued down the
column. CLIN 0023.
Across: Audit support
services, subcontract
oversight —
documentation
reconciliation. He
leaned back, hands in
his lap, staring at the
screen. He had seen
these codes before.**

Exhibit 22 of his own sentencing record. DoD contract 48-2014-C-0391. Modification 7 and Modification 11. The billing codes Harmon had used. The codes he had countersigned, at Harmon's direction, that traced the fraudulent scheme. The codes the government had attributed entirely to Harmon and him. CLIN 0007 and CLIN 0023 were

not unusual. They appeared in hundreds of defense contracts. The government’s case was never built on the codes alone. The codes were the index. The billing structure was where the fraud lived. But the description language was not boilerplate. “Audit support services, subcontract oversight — documentation reconciliation.” That

phrase—*documentation reconciliation*—was specific. He had read enough DoD contracts in the SHU to know what generic looked like. This was precise drafting, providing cover for the same billing category the Harmon chain had exploited. He went back to EDGAR. CSP 10-Q. He navigated to the notes to the financial statements. Note 7: Contingent

Liabilities and Legal Proceedings. One line: “The Company maintains contingent litigation reserves for matters related to assumed liabilities in connection with the Meridian Defense Logistics acquisition. Details are disclosed under separate seal to the Company’s board-designated litigation committee.” The reserve

amount was in Note 5, Balance Sheet components. He found it: \$18.7 million, “contingent litigation reserve, Meridian-related assumed liabilities.” Eighteen point seven million dollars. He recalled the False Claims Act. 31 U.S.C. §§ 3729–3733. He had read it in the SHU law library, trying to map the government’s

theory of liability onto his own case. The FCA allowed private citizens to file a *qui tam* action, under seal, and receive a portion of the recovery. The annual DOJ report was public. He had seen it in the SHU in 2022. The average *qui tam* recovery in defense contract fraud cases settled—not the outliers—ran between fourteen

and twenty-three million dollars. \$18.7 million fell inside that range. An acquirer setting a contingent litigation reserve at a specific dollar figure meant counsel had calculated the exposure. They had done the math on the billing codes, the contract value, the treble damages formula. The reserve was not a placeholder. It was

actuarial. The acquisition had closed three weeks before Bethany Reyes was found in her car. He navigated back to the Union-Tribune archive in another tab. He looked up the story date again. He wrote it in the notebook: acquisition date, death date, story date. Then he went back to FPDS. He looked at the prime contractor on

the W9124J-21-C-0088 contract: Meridian Defense Logistics. He looked at the contract description. He looked at CLIN 0007 and CLIN 0023. The billing codes were not proof. He was not building proof yet. He was building a documented picture—a structure showing the same billing architecture in the same kind of contract at a

company just acquired by a firm connected, through Harmon, to the entity structure he had mapped in nine years of SHU reading. He had been at the terminal since the branch opened at nine. His lower back had locked into the chair. His eyes burned in the outer corners—a low-grade ache from sustained screen reading, the kind that

hit around hour four. He pressed two fingers against his right orbital and held for three counts. He opened a second tab. San Diego County Superior Court, case access portal. He typed Bethany Reyes into the decedent name field. He hit enter. He needed the estate filing. He needed to know who was handling her affairs—and whether the

personal and professional records listed in the inventory included a certified mail package from the Department of Defense that had arrived thirty-one days after she died. San Diego County probate records were online. Superior Court's portal, not PACER—a state system, a different login. He had a PIN from 2014, a remnant from

**his corporate filings
research. It survived
nine years of dormancy.
He typed it in. It
accepted. He searched
by decedent name:
Bethany Reyes. One
result. Case filed six
days ago. Estate
administrator: Claudia
Reyes-Morton. The filing
listed an address—not
Bethany’s, but the
administrator’s service
address. Property**

**record: 1418 Via Amore,
Lemon Grove,
California. He wrote it
down. He didn't go there
yet. He had more to
read. He pulled the
estate inventory.
Standard list: known
assets requiring
administration—the
bank account, the car,
personal property. One
line item stood out:
“personal and
professional records,**

pending review.” This was the administrator’s way of preserving the estate’s rights to documents that might hold value in ongoing litigation. A lawyer had advised her to keep them. Claudia Reyes-Morton had an attorney. The firm in Mission Hills was small. He didn’t know them. He wrote the name down. He moved to the DoD FOIA

tracking system. EFTS, the Electronic FOIA Tracking System. It tracked every pending and resolved request for the public. He searched by agency, date range, keyword. He had used this system in the SHU, through the law library's general internet access. He searched by keyword: Meridian Defense Logistics. Date range:

the past twelve months. Three results. Result one: a market research firm in McLean, Virginia. Request filed eight months ago. Sought pricing data on logistics contracts over \$5 million. Status: closed, partial release. Standard competitive intelligence. Result two: a defense consulting firm in Fairfax. Request filed four months ago.

Sought contractor performance ratings under DoD contract W9124J-21-C-0088. Status: closed, full release. He noted the contract number. It was the same contract he'd been reading on FPDS. A second party had looked at it. That was a data point. Result three: filed eight weeks ago. The requester field listed a seven-digit identifier

code. Private individuals were logged by name, but the public tracking system sometimes substituted codes to protect requesters from retaliation. He couldn't reverse the code. But he could read the request description. The description read: "Audit and compliance records for DoD supply chain integration contract W9124J-21-C-0088, with

specific reference to contract line items CLIN 0007 and CLIN 0023, including any findings, notices of noncompliance, or referrals to the DoD Office of Inspector General.” He read the description again. CLIN 0007. CLIN 0023. She filed eight weeks ago. The status

– END OF
TEASER –

You're reading the
first 25 pages of *The
Incomplete
Accounting*.

The full manuscript
is available at:

**[https://
zombie760.github.io/
books](https://zombie760.github.io/books)**

Every claim is filed.
Every source is
named. The
documents speak.

© BOTWAVE PAPERWORK
– Al Gringo – All
rights reserved.
This teaser may not
be redistributed,
sold, or modified.