

From: <VMBLANCH@aol.com>  
To: WND2.WNP3(jnh,jaz),TWD1.TWP4(wjs),WND1.WNP2(dcd),W...  
Date: 7/24/96 10:46am  
Subject: NEW ELEMENT

NEW ELEMENT DISCOVERED =====

The heaviest element known to science was discovered recently by physicists at the Naval Research Laboratory in Washington, DC. The element, tentatively named Administratium, has no protons or electrons and thus has an atomic number of 0. However, it does have 1 neutron, 125 assistant neutrons, 75 vice neutrons, and 111 assistant vice neutrons. This gives it an atomic mass of 312.

These 312 particles are held together in a nucleus by a force that involves the continuous exchange of meson-like particles called morons. Since it has no electrons, Administatium is inert. However, it can be detected chemically as it impedes every reaction it comes in contact with.

According to the discoverers, a minute amount of Administatium caused one reaction to take over four days to complete, when it would normally occur in less than one second. Administratium has a normal half-life of approximately 3 years, at which time it does not actually decay, but instead, undergoes a reorganization in which assistant neutrons, vice neutrons, and assistant vice neutrons change places.

Some studies have shown that the atomic weight actually increases after each reorganization. Research at other laboratories indicates that Administatium occurs naturally in the atmosphere. It tends to concentrate at certain points such as government agencies, large corporations, universities, and the United Nations. It can actually be found in the newest, best maintained buildings. Scientists point out that Administatium is know to be toxic at any level of concentration and can easily destroy any positive reactions where it is allowed to accumulate.

Attempts are being made to determine how Administatium can be controlled to prevent irreversible damage, but results to date are not promising.

From: <VMBLANCH@aol.com>  
To: udl.internet3("POLLAAL@nu.com")  
Date: 7/23/96 3:20pm  
Subject: Reply?

Dear Mr. Pollack:  
Do you ever plan to reply to this? A hard copy was sent on 6/4/96.  
Paul

6/4/96  
Mr. Alen Pollack CPA  
Northeast Utilities  
PO Box 270  
Hartford CT 06141

Dear Mr. Pollack:

I have received your letter dated May 31, 1996 and am now totally confused.  
In your letter you state:

"I achieved a BS-Accounting from Boston College, MBA from University of Hartford, CPA in the State of Connecticut, CFE (Certified Fraud Auditor) and I am a member in good standing with the AICPA (American Institute of CPA's). Except for the MBA, all these were in place when I was involved with the investigation back in 1989."

You are now claiming to being in possession of a CPA license in the State of Connecticut where I thought this was determined not to be the case back in 1989. I also recall the NRC's Office of Investigation determined that you were not a licensed CPA at the time of the internal audit.

It is my understanding that the title CPA is used in a similar fashion as a PE is to us engineers. I would not, and could not, use the designation of PE even though I had an engineering degree unless I obtained the certification from the State. I don't think a doctor would use M.D. after his name without board certification. My son has a degree in accounting but does not use CPA because he has not been "Certified" by any State agency.

If I am wrong about this, I am sorry and will never mention this issue in public again. Please send me a copy of your license indicating that you are a licensed CPA in the State of Connecticut and were licensed at the time of the audit.

This is an old issue but my recollection is from a letter I recently retrieved from my computer files. This letter was issued sometime in 1990 and is enclosed for your information.

I assume your letter is an official NU position as there was no indication as to its origin other than the NU phone number.

Sincerely,

Paul M. Blanch

135 Hyde Rd. West Hartford CT. 06117  
860-236-0326

cc: Ernie Wilson NRC  
Ernie Hadley Esq.

May 31, 1996

Paul M. Blanch 135 Hyde Road  
West Hartford, CT. 06117

Dear Mr. Blanch,

You've recently made public mention about the Internal Auditor who conducted the investigation of some of your ex-employees and you've stated publicly that he falsified his credentials (or something to that effect). If you are referring to me, then I am confused. I thought you pursued that about five years ago and learned for yourself that I am not only a CPA but was also using my credentials appropriately. It was documented in a letter to you on November 15, 1990 from the State Board of Accountancy - Executive Director David Guay (Docket: 90-26).

I know that you are troubled about many things but I really think you can delete this one from your list. I would be happy to provide you with copies of documentation of my credentials since I am very proud of such accomplishments. I achieved a BS-Accounting from Boston College, MBA from University of Hartford, CPA in the State of Connecticut, CFE (Certified Fraud Auditor) and I am a member in good standing with the AICPA (American Institute of CPA's). Except for the MBA, all these were in place when I was involved with the investigation back in 1989.

I respect your right to free speech but request that you be more careful to be truthful and refrain from statements that I consider defamatory. If you are not sure, why not call me and see if I could satisfy any questions that you have about my background. Thank you.

Yours truly,

Allen L. Pollock  
203-665-3732

TO: Arnold Roby

FROM: P. M. Blanch

SUBJECT: NUP-23 Employee Grievances and Complaints  
Misrepresentation of Individual Professional  
Qualifications by the Manager of Internal Auditing

During late 1989, my Group was apprised that we were about to undergo an audit by NU's Internal Auditing Department. The identified topics of the audit were alleged abuse of time and expense sheets and also a possible

"Conflict of Interest" related to my work with EPRI.

The audit was led by Allen L. Pollack, Manager of Internal Auditing Department. On the business cards presented to several members of my group at the commencement of the audit, Mr. Pollack represented himself as a CPA or Certified Public Accountant. I was also informed that Mr. Pollack is also a Certified Internal Auditor and also a Certified Fraud Examiner.

Throughout the audit, Mr. Pollack conducted himself in an extremely unprofessional manner by making false statements and eventually coming to conclusions which could not be supported by any facts. Information supplied to Mr. Pollack in support of my employees position was completely ignored when Mr. Pollack developed his conclusions and recommendations. Further I informed Mr. Pollack of a similar situation which occurred in 1985 and that management should insure consistency in their actions. This request was also ignored.

After some initial investigation via phone calls to the States of Connecticut and Massachusetts we determined the Mr. Pollack was not a licensed CPA in either of these states. The Secretary of States Office did inform me that Mr. Pollack did take the initial CPA exam but never fulfilled the requirement of three years of public accounting experience or the completion of the required ETHICS exam.

On April 17, 1990, I requested [in writing] the Secretary of State to look into this matter and determine if Mr. Pollack was authorized to use the title of CPA on an NU business card.

After numerous phone calls to Mr. David Guay, Executive Secretary for the State Board of Accountancy, I finally received a response dated November 15, 1990. Mr. Guay confirmed that Mr. Pollack did not possess any certification as a CPA and never met the other requirements or registered as a licensed CPA as implied by his NU business card. A strict interpretation of Chapter 389 of the Connecticut General Statutes concluded that there was no violation of the law.

On November 15, 1990 the State of Connecticut, in a letter, "cautioned" Mr. Pollack that the use of CPA was limited and could not be used "...to practice public accounting without holding a valid licence as a CPA and a current and valid permit to practice."

This is similar to representing myself as a Ph.D, Professional Engineer, or Attorney without possessing either a License or the professional experience. It is probably not against the law but would be considered unethical by most standards and responsible corporations.

To have the MANAGER of Internal Auditing advertising false professional credentials is preposterous behavior and completely beyond comprehension for any individual in this capacity.

It is even possible that Mr. Pollack misrepresented his qualifications to obtain his initial employment and his present position.

In accordance with the guidance on NUP-23 I am requesting the following actions:

1. Determine if it is consistent with NU's accepted practice and ethical policies to falsify the qualifications and licenses of the Manager of Internal Auditing and to advertise these false credentials to individuals within the organization.
2. Determine if Mr. Pollack also misrepresented his qualification at the time of employment and/or promotion(s).
3. If Mr. Pollack did knowingly misrepresent his qualifications by the use of CPA, then I can only suspect that he may have also misrepresented or distorted the relevant facts of the audit conducted of my group. In light of this, I believe that the results and conduct of the audit should be reviewed by an outside independent individual. The selected individual should be jointly agreed upon between the affected individuals and NU management.
4. If #3 is not acceptable to management, then the disciplinary action taken against the two individuals (Caccavale and Bhatt) should be rescinded.
5. Take appropriate disciplinary action against Mr. Pollack for the falsification and/or misrepresentation of his qualifications.
6. Apprise me as to what, if any, disciplinary action has been taken against Mr. Pollack. I will treat this information as company confidential and only inform the affected individuals that action has been taken consistent with the company practices.

Enclosed is a copy of all communication between myself and the State of Connecticut related to this matter.

As this issue is outside the scope of the Generation Engineering Department, I am requesting that this issue bypass the first two steps of NUP-23 and proceed directly to step #3.

Due to your absence, I do not expect a response within the required ten (10) working days, however I believe that a response to step #3 would be appropriate by March 29, 1991.

cc: Eric Debarba  
Barry Ilberman

CC: WND2.WNP3(jnh,jaz),NCD2.CH1(rcp2),TWD1.TWP4(wjs),K...