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The government's 136-page filing covers events leading up to the current case and an earlier indictment in March 1985, when GE was accused of defrauding the Pentagon by illegally claiming cost overruns on Minuteman missile contracts.

GE pleaded guilty and paid a fine of more than \$1 million in the Minuteman case, which involved some of the same individuals and operations that are at the center of the dispute in the Philadelphia court.

Overall, the government contends that GE's disclosure efforts largely were intended to "curry favor" with Pentagon officials without detailing the extent of the management lapses and allegedly pervasive billing irregularities uncovered by company investigations.

Prosecutors depict a company that allegedly sat on damaging evidence of overcharges from 1983 to 1985, despite warnings from an internal auditor.

When GE finally disclosed the problems, prosecutors contend that Mr. Orr was erroneously informed that the suspected practices had only just been discovered by GE management.

In its brief, the government asserted that it needs the internal GE documents to rebut anticipated efforts by GE during the trial to demonstrate "its good corporate character."

Subsequent meetings, initiated after the company and two of its units were briefly suspended from federal contracts, were held to familiarize Mr. Orr with the company's self-policing procedures and to disclose additional information, according to GE.

GE's filing contends that the billing practices at the heart of the current controversy involved technical disputes rather than criminal activity.

The company's conduct "does not even raise a question of wrongful corporate intent, ratification or cover-up," GE's brief asserts.

"On the contrary, it shows a corporation reacting swiftly and aggressively to very difficult issues in largely uncharted waters."

