

1997
Ask
Officials
(Book)

*First thing is to have
the final accounting...*

Send it to me - Jean O'Connell, May 1985

Everything having to do with this work, or in any way related to it, is only my own personal opinion.

Title

The title, taken from a memo found in my mother's papers, documents a point in time. If the CPA or lawyer had followed her instructions, the following would not have happened.

~~So Kaiser - Hilton.~~

To Ann - 549-7800

My son Tony called. He said he wanted very much to be the full trustee with an agent to receive notices and processes from the court & commissioner as in the May 8th letter.

~~2nd~~

First thing is to have the final accounting based on same figures as in the 1st acctg.

Send it to me - so I have to sign it.

call - will do draft if final acctg. deed to property - convey to court.
needs how much

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Note: The page numbers should run from 5 through 527; except that there should be no pages 133, 171, 256 through 264, and 401; and pages 133.1, 133.2, 133.3, and 171.1, 171.2, 171.3, 171.4, and 244.1, have been added. If you have missing pages, please let me know, and I will send them.

Introduction

This work was done to try to stop a fraud operation from continuingⁱ to victimize my family. I believe the operation has existed in some form for more than twenty years, and today involves, at a minimum, an accountant, a CPA, a lawyerⁱⁱ, ~~blocked out~~ 047.1/8/02 ~~code TR 45768~~, and a stockbroker. I believe the CPA provides most of the victims, that the operation carries out real estate scams, and that money is laundered through the stockbroker. It effects people in all states.ⁱⁱⁱ

There is no easy way to learn how this fraud operation works. It has taken me perhaps seven years, cumulatively, out of the last twelve, to understand what I do now. Since fraud is based on behavior, one aid to understanding is to try to keep in mind the usual and customary way business is done, and compare that with what is done here.

I found it impossible to understand the dynamics unless I physically laid out the documents of a particular theme or set up. Any one document, by itself, appears appropriate. The layouts offer structure and keep in focus several views at the same time; the big picture (which offers a necessary distance to see connections), the details of a sentence or word, and the chronology and cause and effect from the spatial relationship of the pages. Some of the deceptions and set ups do not require the layouts, but it is helpful. Some are impossible to understand without it.

I ask that the reader also lay out the documents. The deceptions and set ups are so subtle that I cannot describe them without making the lawyer appear to be the victim. I believe the CPA and lawyer intentionally destroy families in order to gain control of the family's assets. Greatly simplified, they set one family member against another, by planting conflicts, and then make it appear to the two family members, that the other was responsible. It is so cruel that the reader would probably not believe it unless you learn to read the code from the operation's own words.

This book is designed to be taken apart so that the pages with the large numbers in the upper right hand corner can be laid out in the suggested pattern. The added text in boxes, usually pointing out a deception, are not intended to be inclusive, but to show an example. There are basically 29 layouts with an explanation at the beginning of each. The two pink tabs point out the control the CPA and lawyer obtained with my mother. The two red tabs point out the control the CPA and lawyer took with my sister.

The layouts require effort and space. The subject is ugly. It requires time and reflection. I estimate that it would take ten days^{iv} of total immersion to learn the code. As a rule of thumb, if I am not reading, and understanding, on average, at least two levels of deception beyond the surface appearance of a document, I do not understand what is really happening. If I catch myself taking something at face value, I regroup. I believe anyone who makes the effort to learn the code will understand that this is a fraud operation of chilling dimensions. The depth of understanding is up to the reader.

A good example of the conspiracy between the CPA and the lawyer is the *Entanglement Sale Converging on January 24-31, 1986 (First Try)*. Please remove pages 133.1 through 170, and lay them out in the pattern shown on page 133.3. This one is impossible to understand without physically laying out the documents. A good example of the profit motive is the \$500,000^v offer in it (page 166). I later sold this same property for \$1,411,287.37 (page 221).

The most difficult concept to accept is, I believe, the intentional destruction of the client's family. Not just families that have a propensity to a break up, but most any family where they can get one trusting family member to adopt their policy of secrecy, trust their advice, and carry it out.

The importance of the secrecy is that it makes it appear as if the operation's advice is the trusting family member's agenda. The advice is given with minimum documentation so that it cannot be traced back to the CPA^{vi} or the lawyer.^{vii} Secrecy is the turning point for the family. If the operation can get one member to adopt their policy of secrecy, I believe that there is nothing the rest of the family can do to stop them. After that trusting family member is used and implicated towards terminal secrecy, there is no limit to what the operation can do, because using that family member leaves them unaccountable. It is a ratchet, no turning back. If they can not get one family member to agree to secrecy, I believe it is impossible for the operation to carry out their agenda.

The agenda the trusting member is advised to carry out is intended to be destructive, or to be objected to, by the family member who is targeted to be discredited. When the latter objects^{viii} to what is being done, the conflict appears to be between the two family members. Each is led to believe the other is at fault. The trusting member believes the other member is responsible for the resultant damage because the operation implies or says so. The other member believes the trusting member is responsible because they see them carrying out the agenda that did it. The other member does not know that the operation is behind it. This is the core of the operation, and what most people will reject as impossible,^{ix} unless they learn to read the code. This is the weapon.

After the family is torn apart, the operation uses the conflict and animosity as a justification for taking over the assets, i.e., that they are only protecting the family from the member they discredited. So far, it seems, it keeps any investigator from seeing beyond what the operation apparently presents as a family problem. Whether the operation gains financially does not change the broken family. The more conflict, animosity, fear of communication, and distrust the operation can plant in the family (which is directly related to the trusting client's level of trust in the CPA and lawyer), the more the operation gains in control. The destruction of the family protects the operation. This is the cover.

My mother, and then my sister, have been the trusting family member. My mother was caught in the operation's policy of secrecy.^x There was some delay with my sister.^{xi}

I have been the family member targeted to be discredited. My credibility is now destroyed. Compare my word with the word of three^{xii} who did it:

(1) The Virginia State Bar investigator^{xiii} is the most obvious. Please read the Bar investigator's letter on pages 26-28, then my response on pages 19-25. Verify that my response is accurate and true by referring to my original letter to the Bar on pages 12-18.

(2) The lawyer is skilled. If you read the lawyer's defamatory and divisive letters (pages 48, 52, 125, 160, 238, 276, 287-288, 334-335, 435-438, 442, 443, 487-488, 489-490, 492, 455, 456, 459, 472-473, 495), I believe you will be convinced that I must be guilty of some serious wrongdoings. If you read them closely, you may notice that the lawyer never identifies exactly what that might be. The words are very skilled. I cannot address something I can not identify. I can not defend myself against something I cannot address. This is not unlike Franz Kafka's *The Trial*, where the accused cannot defend himself because he is never told the crime for which he is being held responsible. By not identifying anything, the lawyer also protects himself from libel.

Since the lawyer has volunteered for years that I am guilty of some wrongdoing, I believe he would not hesitate, if it were true, to identify what it is. I ask that some skilled authority try to pin the lawyer down to an accountable position (Have I done something wrong? Yes or no? If yes, identify it so I can respond before a judgment is made. If no, why did he convince people I did?). Client's don't have the power. I have tried.^{xiv} If someone were able to wash this out, it would be found that I have done no wrong, but that the lawyer has created that illusion.

(3) The Senior Assistant Attorney General is similarly powerful and destructive without being accountable. Please read his letter on pages 512-513 and my response on pages 516-517. I ask that some skilled authority try to pin the Senior Assistant Attorney General down to an accountable position on the issues such as those in the box on page 513.

One of the many amazing things about this operation, is that they induce and coerce the client that is targeted to be discredited, to hire another attorney. Contrary to the initial impression that this is helpful to the client, the reverse is true (page 295). After falling for it two out of three^{xv} times (pages 93, 295), and understanding the consequences, I believe no prudent client would hire another attorney when another member of their family trusts the advice of the fraud operation, unless the other attorney understands that he or she is dealing with a fraud operation. This set up puts the client^{xvi} in the position of having to choose between seeking legal counsel he or she can trust (and the set ups require good legal advice), or going it alone, and relying on common sense. Because of this dynamic,^{xvii} I did this work without the benefit of legal counsel. I hope this handicap is understood if and when the operation files suit against me.^{xviii} See *Hire Another Attorney Trap* (pages 93-103, and 295-306).

ⁱ The remaining real estate that I have been entrusted to sell (Pages 404-407) cannot be successfully sold until the operation's controlling entanglements on the parcel have been exposed and removed, and my sisters, who own an interest in the real estate, understand that the advice of the fraud operation should not be trusted. The operation got away with *Sabotage Settlement* on my sale of the first parcel (page 213).

ⁱⁱ After talking to my mother's best friend at the retirement home, I believe there may be more than one lawyer involved.

ⁱⁱⁱ I was hooked while living in Missouri, one sister was hooked while living in Pennsylvania, and my other sister was hooked while living in Maine. Assuming there are some people in all the states who have family or real estate in Virginia, this operation effects people in all states.

One set up using family members in other states goes something like this: The lawyer advises my mother (a resident of Virginia) that non-resident fiduciaries have to be bonded, and to save her money, he will draft a document concerning the bond, that she is to take to the court so that I (not a resident of Virginia) can qualify as trustee. But the document(?) the lawyer(?) drafted was, I believe, a motion to the court stating that my mother wanted me to be bonded before I qualify as trustee, which is contrary to the will. The appearance of the motion is that she, as sole beneficiary of the trust, does not trust me. This discredits me and acts as a wedge to split us. The document(?) is kept a secret from me until I fly from Missouri to Virginia and try to qualify. The discovery of the bond conflict prevents me from qualifying. The delay is made to appear as if I were responsible, and gives the operation an excuse to try to remove me as trustee. My mother doesn't understand that it was the motion(?) that she signed and took to the clerk, that prevented me from qualifying. The operation leaves itself unaccountable because they got my mother to do it. Because I assume my mother is in charge and not the fraud operation, I assume it is her doing, which also acts as a wedge to split us.

The advice that the non-resident trustee, but not the resident trustee, has to be bonded, apparently equates, in documents the lawyer (or an unknown person) drafted, to me not qualifying, and the resident co-trustee, Mr. Higham, qualifying. It starts out ambiguous in *Entanglement Sale Converging on January 24-31, 1986 (First Try)* [1], and becomes definite in *Sabotage Settlement* [2]:

[1] "Agreement" dated 1/28/86:*certain property was left to ANTHONY M. O'CONNELL, Trustee, upon the terms and conditions of the Trust set forth in the aforesaid Will; WHEREAS, ANTHONY M. O'CONNELL is not a resident of the Commonwealth of Virginia and HERBERT ANDERSON HIGHAM has qualified as Co-Trustee in this case;* (page 114).

[2] Deed of 4/21/88:*devised his interest to his executor Anthony M. O'Connell, Trustee; whereas Anthony M. O'Connell, Trustee, could not qualify and Herbert A. Higham, Trustee, was appointed to act in his place and stead.* (page 264).

Much of the above is guess work that fits the known pieces of information. I have never been able to see the document(?) or whatever it was that caused the bond problem. Exposing it would show if my guess, that it was a motion to the court that I be bonded, is true. This non-resident bond set up is presented more completely in *Entanglement Sale Converging on May, 1986 (Second Try)*.

^{iv} I have often felt that I had gotten to the bottom of something when I was still layers away.

^v Less the legal expenses to disentangle what this \$500,000 Purchase Agreement would have entangled.

^{vi} From 1976 to my mother's death in 1991, my mother received one known letter from the CPA. That letter is the set up letter on page 146. That is why my mother's memo of May, 1985, recording the CPA's agenda, which overrode my mother's agenda of a final court account, is so important in understanding how this operation works (page 38, 110, 135).

^{vii} If there is one constant that can be depended upon, it is that the operation will go to extraordinary lengths to avoid accountability. This non-accountability, and the unusual amount of other cover, is an indication in itself that this is not a normal way of doing business. For example, the lawyer drafted my mother's will in a way that, I believe, technically allows the operation to entangle the real estate (page 66, ITEM I, second sentence). I believe this cover is an indicator that they will do that (entangle it in order to gain control of it).

^{viii} For example, "deed", "draft", and "how much" (Page 110) would provoke most people who understand that this is not a routine, customary, normal or necessary procedure.

^{ix} If the operation can deceive the Virginia Bar investigator they can deceive a client.

^x Jean O'Connell wrote the Commissioner of Accounts on 5/30/85 (pages 108,109), in response to the Commissioner's letter of 5/8/85 (page 134). She stated, in part, that: *She [the CPA] will be working on this soon with a lawyer.* She did not give the lawyer's name. That is unlike her and unlike most people. Approximately five months later, on 10/23/85, after *First Thing is to Takeover Fiduciary Positions*, the lawyer writes his first known letter, carrying out the CPA's agenda dictated to my mother in May of 1985 (page 37). My mother would not adopt a policy of secrecy unless she were advised, induced, or coerced to do so.

My guess is that the operation advised and intimidated her into it, by making her believe she was responsible for such things as the "Lost" fake Second Court Account (pages 56, 57, 58, 60), the *Fake Third Court Account* (page 104), and for the Sheriff summons for delinquent court accounts (page 195, 196). Based on the set ups done to my sister using the IRS as intimidation, that may also have been used. I tried to break the Invisible Wall of secrecy through my mother, but could only get so far (Please see her letter of 9/6/88 on page 42-43, and my letter of 9/27/88 on page 44).

^{xi} The lawyer's letters of 4/22/92 (page 343) and 5/4/95 (page 334) were written, I believe, under the assumption that Jean Nader had already accepted the operation's policy of secrecy, and that she would not send copies of these two letters to me.

I believe one set up to get Jean Nader to adopt their policy of secrecy is that which I described in the box on page 277. Using my mother's trust in the CPA(?) advice, and my sister's loyalty to our mother, my sister is used as the unwitting agent to tear our family apart. Nothing can be traced back to the CPA or lawyer.

I believe another way to get their client to adopt their policy of secrecy is to intimidate the client with the threat of the IRS, after some set up to make it appear that the client did something wrong. I believe the unreported joint CD is a basic tool, and goes something like this: The CPA advises the testator to open a joint POD CD with the beneficiary who will be serving as co-fiduciary with the lawyer, using the justification that this beneficiary will have expenses that the other beneficiaries will not (I was told this was mother's reason.) After the testator's death, I believe this joint CD is intentionally excluded from the tax returns, and the beneficiary who is the joint owner is made to appear responsible for not reporting it after the CD is "discovered" (*Since this was a joint account.....I assumed you picked it up on your return.....* From the lawyer's letter of 4/26/93 on page 375). See *Sister's CD at Brother's Address*.

^{xii} Many people have assumed, without having the opportunity to see what's behind it, that, since I am a layman, and the Bar investigator is a Bar investigator, and the lawyer is a lawyer, and the Senior Assistant Attorney General is a Senior Assistant Attorney General, that their word is true and mine is not.

^{xiii} I am assuming the Bar was deceived. Whether the credibility attacks were done by the fraud operation directly, or through 16 witting or unwitting parties, the consequences to the victim are the same.

^{xiv} *For the umpteenth time, I will ignore your plaintiff request that I identify your "wrongdoings".*
Lawyer's letter of 6/20/95 (page 328).

^{xv} The one time I did not fall for it was in *Sabotage Settlement*. If I had, it would fit as a cover for the lawyer's actions (*....there came a time when I refused to deal with you on the sale.....*(page 238)). That I didn't, leaves that set up obvious.

^{xvi} The lawyer has a fiduciary responsibility to me today he is the co-executor, and I am a beneficiary, of the estate of Jean M. O'Connell. That estate is not closed (There is a pending *Exceptions to Commissioner's Report* (page 447-448)), and I did not fall for the trap of hiring another attorney.

^{xvii} *By your own complaint, you admit that you hired another attorney...*
From the Bar's letter of 2/10/93 (page 27).

^{xviii} *His outright malicious lies about me.....in his complaint to the Bar are unforgivable and most decidedly actionable.*
From the lawyer's letter of 11/5/93 (page 488).

Deceptions to the Virginia State Bar

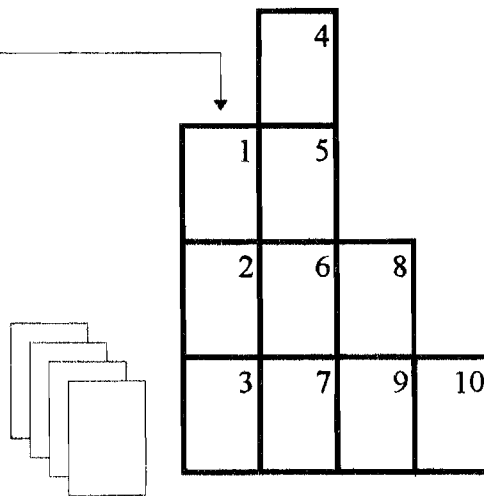
Summary

The Bar investigator was deceived or did a cover up. For this work, I am assuming the Bar was deceived, based on the investigator starting out well (page 408), and that it is almost impossible to over estimate the ability of the operation to deceive and influence.¹

A suggested way to begin is to compare my numbered response (pages 19-25) to the Bar's letter of 2/10/93 (pages 26-28), and verify that my response is true and accurate, by reading my original letter to the Bar (pages 12-18). When I first wrote the Bar on 12/3/92, I did not understand that the CPA and lawyer were in a conspiracy, or that it was fraud. Consequently, my original letter is not a good explanation of how the fraud operation works. The importance of it is that it is true and accurate (except for the corrections noted on page 12) as far as it went, and that it in no way deserved the investigator's attacks on my credibility.

Bar's letter of 2/10/93)
(pages 26-28)

My letter of 12/3/92
(pages 12-18)



Numbered response
to the Bar's 2/10/93
(pages 19-25)²



¹ After the operation splits a family, I believe they not only use that split as a cover to justify what they do, but they use it to get other people to carry out their agenda, under the guise that they would be helping to protect a family from one member. The consequences are that these honest people, under the guise that they are participating in a noble cause, act as an unwittingly agent and cover, and implicate themselves. To add to the cover, the operation seems to get people to do things that they would not normally do, so that they would not want it to be exposed (like the Bar's lack of due process and attacking my credibility). Then, in order to cover themselves from embarrassment or more, the implicated people find themselves having to also cover for the operation. See *Splitting the Family Must be Good Cover*.

² I apologize for the confusion resulting from the pages being chronologically out of order. I revised part of this after printing.

Corrections: (1) Page 17, my letter's page 11, last paragraph: 4/21/91 should read 4/21/92.

(2) I now believe the events, which I assumed here to be the result of honest mistakes, were planned.

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(703)971-2855
December 3, 1992

First Complaint.

Virginia State Bar
8th and Main Building
707 East Main Street
Suite 1500
Richmond, Virginia 23219-2803

Re: Complaint Against Edward J. White, Esquire
118 South Royal Street
Alexandria, Virginia 22314
(703) 836-5444

To Whom It May Concern:

I am writing to register several complaints about Mr. Edward J. White, an attorney practicing in Virginia. Over the past seven years, Mr. White represented my mother on numerous occasions, he was hired by me on one occasion, and he is now acting as co-executor with my sister on my mother's estate. I am a beneficiary of that estate. For seven years I have tried to understand why I became alienated from my mother after trying to work with Mr. White in funding a trust created by my father's will. After going through my mother's papers after her death in September, 1991, and initially experiencing that same alienation from my sister as she worked with Mr. White as co-executor, I now feel I understand these dynamics.

I will give a brief summary of my complaints and then provide the details of each one.

My first complaint arises from Mr. White's withholding of information in the funding of a trust established by my father's will, and in his defamatory and divisive statements about me to my mother. My mother was executrix of my father's will and at some point hired Mr. White to help her.

My second complaint concerns Mr. White's conduct after I hired him in 1987 to handle the closing of a \$1.41 million real estate sale. Mr. White repeatedly failed to return my telephone calls and failed to inform me of critical issues. The day before closing, Mr. White informed me he was not representing me and, when I suggested we postpone the closing until I had time to review the settlement documents he had written and that I had just read, he threatened to force me to go to settlement the next day. No justification was given.

My third complaint arises from Mr. White's withholding of information, his defamatory and divisive statements about me to my sister, and his performance as co-executor of my mother's estate.

First Complaint.

My first complaint arises out of events surrounding the funding of a trust (fiduciary # 021840) established by my father's will. My mother was executrix of my father's will and at some point hired Mr. White to help her. I felt Mr. White purposely withheld information from me, and in the created confusion, presented a negative image of me to my mother with divisive and defamatory accusations and threats. During this period my mother dropped me from her will as co-executor and added Mr. White. Mr. White also writes, with a copy to my mother, that he may have to seek to remove me as trustee (enclosure 4).

The general situation was that: (1) I lived in Missouri; (2) I did not know the procedures for being a trustee in Virginia; (3) Mr. White and my mother were not answering my questions and (4) for some reason still unknown to me, no one told me my responsibility about the trust for the first ten years after my father died. I was concerned about Mr. White's unwillingness to give information. It was not supposed to have been an adversarial situation. In view of the above, I hired an attorney, Mr. Mackall, and among other things asked him to send me a draft copy of what the estate was going to distribute to the trust.

The letters listed on the left column below relate to my requests for estate filings. Mr. White's letters are listed in the right column below. I initially requested a copy of the final estate accounting on December 9, 1985, and I believe I received a draft copy several days prior to June 20, 1986, the date the trustees qualified. I can not find a dated letter to be more exact, but I remember coming to Virginia to qualify as trustee immediately after the receipt of that information.

Request for estate filings

August 16, 1985 (enc. 6)
December 9, 1985 (enc. 7)

February 20, 1986 (enc. 8)

June 15-18?, 1986, I received
draft copy (enc. 8.1)
June 20, 1986, trustees qualified
July 1, 1986 (enc. 9)
August 11, 1986 (enc. 10)

Mr. White's letters

January 24, 1986 (enc. 1)
January 27, 1986 (enc. 2)

April 10, 1986 (enc. 3)
April 25, 1986 (enc. 4)
May 27, 1986 (enc. 5)

I believe my letters show I was not the cause of the delay. I received the information I requested approximately six and one half months after I asked for it. During this six and one half month period, Mr. White wrote these letters to my mother:

1. January 24, 1986, letter to my mother (enclosure 6):

"I spoke to Mr. Mackall on January 22nd as to the causes of the delay in obtaining the agreement from your son.

"He stated that he had several discussions with your son and they ironed out some minor details, and that the agreement being sent to Anthony to be signed on that date."

2. January 27, 1986, to my mother (enclosure 2):

"At long last we have a signed Agreement concerning the funding of the Trust. The Agreement is enclosed."

"Mr. O'Connell was unwilling to agree to pay interest on the real estate tax advancements. While I am at a loss to understand his attitude, I am of the opinion that we would be best served by signing the Agreement as is."

Mr. White knew my mother received the net income from the trust and any interest to her would be a deducted expense from her net income from the trust. The numbers would "wash". He makes it seem as if I had no rational reason for such a position.

I was never comfortable with the Agreement but went along with it. I felt the proper document funding the trust should be the customary final estate filing, as it was a continuation of the ten year audit trail of the assets in my fathers estate.

3. April 10, 1986, to Joanne Barnes, my mother's C.P.A., copy to my mother (enclosure 8):

"I have agreed with Anthony O'Connell's attorney that we will provide them with a draft of the final accounting in the Harold O'Connell Estate. This, I think, will allay all of the suspicions that have arisen on the other side in this matter." (My underline.)

I think Mr. White is aware that withholding information causes suspicion.

4. April 25, 1986, to Mr. Mackall, copy to my mother (enclosure 9).

"If he does not agree or requests further delaying tactics, I feel that I have no other recourse in serving my client than to seek to have him removed as a Trustee. This matter is costing Mrs. O'Connell dearly with the delay."

5. May 27, 1986, to the Commissioner of Accounts, copy to my mother (enclosure 5). (Mr. White is asking for an extension on the delinquent estate account of my father who died in 1975.)

"However, the will established a trust and Mrs. O'Connell's son has been most difficult in coming to terms on qualifying as trustee of the trust. Both Mr. Henry Mackall, who represents the trustee, and I have been working diligently on this case."

I believe Mr. White is blaming me for the estate filings being late here. I think it is ironic that no one accused me of "delaying tactics," "causing delay," or being "most difficult in coming to terms" during the ten years I did nothing about the trust because I was not told of my responsibilities. I only found out about the trust because, while visiting my mother, she showed me a May 8, 1985, letter to her from the Commissioner of Accounts (enclosure 11). I began to realize my responsibilities after I took this letter to the Commissioner of Accounts and I asked him what it meant. She later received a summons (enclosure 12). I don't know when my mother first contacted Mr. White about my father's estate, but if it had been for some time, I believe Mr. White should have notified me since I was designated trustee of the trust made by my Dad's will.

The codicil to my mothers will removing me as co-trustee and adding Mr. White was signed September 20, 1985. Most of the written documentation I have been able to obtain occurs after that date. I have no idea what Mr. White told my mother in private conversations. I can only guess from what this experienced attorney left in writing. I believe his agenda was not radically different from him wanting to remove me as trustee (enclosure 4).

Second Complaint.

My second complaint concerns Mr. White's conduct after I hired him to handle the closing of a \$1.41 million real estate sale I made.

If the reader wonders why I would hire an attorney who operated as I described in my first complaint above, it's because I did not understand then why things were not working. I discovered the defamatory and divisive letters about me to my mother only after her death in 1991. I believed that my goodwill of handling the sale myself and saving the expense of the realtor fee on the 1.41 million dollar sale price would generate goodwill from others. I also believed in my naivete, that if Mr. White worked with me, he would realize I was a good man and the suspicion and mistrust would stop. All the information about the sale would be available to everyone and we would all have the same goal in bringing it to a successful conclusion. For lack of other information or motivation, I still believed the years of grief beginning in 1985 were due to misunderstandings caused by separate lawyers and miss communication or no communication.

The events occurred as follows. On December 28, 1987, I sent a letter to Mr. White asking him to handle the closing of a real estate sale I made of my mother's residence (enclosure 13). I owned in fee simple a portion of this real estate in my capacity as trustee for a trust established by my father's will. In my letter, I mentioned that I was giving his name to the buyers and I enclosed a copy of the sales contract. After I did not hear from Mr. White for some period of time, and he did not respond to my telephone calls, I visited his office (I do not know whether that was during my January 25-29, 1988, visit or my March 11-13, 1988, visit to Virginia). He said he did not have a copy of the sales contract. When I got back to Saint Louis, I sent him another copy. I never heard from Mr. White again until I walked into his office the day before closing.

As the seller and negotiator of the sales agreement, and the person who hired Mr. White, I assumed he realized I wanted to be kept informed about the matter. It was even written into the sales contract that: "All notices or communications required or permitted under this agreement shall be in writing . . . and delivered personally, or sent . . . to the following addresses . . .

(a) if to the Seller:

Anthony M. O'Connell, Trustee, 2337 S. 13th
Street, St. Louis, Mo. 63104 . . ." (enclosure 14)

By late March, I was reduced to the embarrassing position of asking the buyer for information. On April 15, 1988, I received a copy of a letter from the buyer's law firm saying that settlement would be in six days (enclosure 15). That was the first information I had received since the day I hired Mr. White. I don't believe even one of the dozens of telephone calls I made to Mr. White during this three and a half month period were returned.

The day after I received the closing notice from the buyer, I left Saint Louis for Virginia. After arriving, I left more telephone messages in Mr. White's office saying I had come from Saint Louis for the closing and would like to meet with him. Again, none of my calls were returned. The day before the scheduled closing, I exercised my last option and walked into Mr. White's office.

On that day, I found Mr. White in his office. He allowed me to read the documents he had prepared for settlement. To my surprise, I discovered that without asking me, he had written in himself and someone I did not know as trustees on the Deed of Trust. Mr. White also informed me that he was not representing me. I was shocked. I suggested to Mr. White that settlement be postponed until I had time to think about the consequences of these surprises, and so I could consult with my co-trustee for the property. Mr. White informed me that he would force me to go to settlement the next day. At that point, I realized the attorney I had entrusted with my \$1.41 million sale had taken advantage of that trust, and he did it under the cover of pretending to represent me. I was in shock.

I felt I had been set up and locked in. I wanted a trustee I could trust. Living in Saint Louis, I did not know of a good substitute trustee who was a Virginia resident. Until I walked into Mr. White's office, I did not even know one was required. I had trusted that the attorney I had hired to represent me would tell me these things in adequate time to plan for a successful closing. If I tried to postpone the settlement to hunt for a substitute trustee, Mr. White threatened he would "force" me to go to settlement. I did not know what this "force" involved, but I was intimidated.

I also felt a big conflict between the two sellers over who would be trustee on the note could be disastrous in negotiations with the buyer at closing. As it was, the negotiations at settlement took over four hours. One reason for this was that my co-trustee discovered that the notes from the buyer were non-recourse to the limited partners although the sales contract had specified that the sale was to be recourse to the limited partners. This was a significant issue and one that Mr. White either apparently hadn't realized or chose not to tell me about.

I felt Mr. White put his personal interest first, of being trustee with a 5% commission on two notes to a Limited Partnership with a combined face value of \$1,161,287.37, and he put the success of the sale in jeopardy by doing so. For the reasons given above I agreed at closing for Mr. White and his other party to be trustees on the Deed of Trust.

While visiting my mother several years later, she told me Mr. White had died. With my mother in the room, and at the request of my mother's retirement home, I called Mr. White's office to inquire about the status of the Power of Attorney that my mother had executed authorizing Mr. White to act for her. To my surprise, Mr. White answered the telephone. At this unexpected opportunity, I asked him why, back in 1988, he had not responded to my telephone calls and letters asking for information concerning the upcoming settlement. Incredible and embarrassing as it seems to me now, I still believed it was mostly misunderstanding and I jumped at this unexpected opportunity to clear something up that had poisoned my relationship with my mother. Mr. White followed up the conversation with his letter of March 15, 1991, (enclosure 16):

"In regard to your inquiry as to why, in 1988, there came a time when I refused to deal with you on the sale, as I said, I recalled that a conceivably adverse relationship had developed between you and your mother concerning the sale. I call your attention to the sixth paragraph in your letter to her of December 8, 1987, a copy of which is enclosed."

The sixth paragraph of my letter states (enclosure 17):

"I am disappointed that you apparently do not want me involved

in this transaction. As near as I can determine, you are concerned that I will block the sale. Please tell me of your specific concerns and maybe we will all have a more pleasant and successful experience."

I fail to see the logic in Mr. White's substantiating his refusal to disclose settlement information to me because of paragraph six of my December 8, 1987, letter to my mother. She had called me on December 7, 1987, to tell me she had to sell the house within six weeks to get her share of the money to buy into a retirement home, and that I was not to come because "people here" were going to take care of selling the house. To this day I do not know why she apparently did not want me involved in the sale of the house. I think most people would read paragraph six and interpret it in the manner that I intended it--that is, to try to find out her concerns as to why she wanted to exclude me. I resorted to guessing in hopes that it would be a catalyst to get her to talk. I do not consider my letter to my mother to have been adverse.

Please compare these two letters and their intent. I believe my letter shows my intentions; to keep everyone informed (copy to four people) and to try to resolve a problem. I believe Mr. White's letter shows his intentions; to deliberately mislead a seventy-nine year old woman into thinking she should not trust her son.

Moreover, if Mr. White thought an adverse relationship had developed between my mother and me, and that adverse relationship prevented him from representing me, why didn't that same rationale prevent him from accepting my hiring of him three weeks later to handle the closing? He could easily have suggested that I obtain other counsel. Why did it not prevent him from naming himself as trustee on both the note to the estate and the note to the trust? Moreover, even if Mr. White was not representing me, he still had an obligation to keep me informed under the terms of the sales contract (enclosure 14).

Mr. White did send the deed and the documents to my address in St. Louis, but they did not arrive until after I had left. The cover letter is dated April 16, 1992 (enclosure 17.1). If you consider the timing, it tended to limit my options to either staying in Saint Louis to receive the documents and agreeing to everything Mr. White wrote, or attending the closing in person in Virginia on April 21, 1992. If I had not walked into his office the day before closing, I wonder when I would have found out Mr. White was not representing me?

I believe if someone hires an attorney to represent them and that attorney accepts, a certain level of trust has to be given that client. It is a fiduciary relationship. At that point in time, I did not think it necessary to get Mr. White's acceptance in writing. If the attorney then works in secret and at the conclusion says he is not representing the client that hired him, I feel it is an abuse of the fiduciary trust. I feel it is a license to steal.

7

Third Complaint

My final complaint arises from Mr. White's withholding of information, his defamatory and divisive statements about me to my sister, and his performance as co-executor of my mother's estate (fiduciary #49160, her SSN 230-50-6044).

The first conflict occurred when I asked Mr. White in my letter of March 30, 1992, for verification of who would get my mother's Plymouth Van and at what cost (enclosure 18). Because of my experience in hiring Mr. White to handle the closing of my sale described above, I felt it prudent to get the understanding in writing from him.

Perhaps I did underestimate the complexity of paying off a car loan, but I think Mr. White's response of April 4, 1992, with his "I do not know what your problem is, but in the future, please address all correspondence to Mrs. Nader", typifies the problem I am trying to describe (enclosure 19). Because Mr. White was not willing to respond with something such as "The actual cost of the Plymouth to you would be xxx dollars," the consequences were:

1. I had to write a second request to Mr. White (enclosure 20). Mr. White did not respond.
2. I had to write a third request to my sister (enclosure 21). After I wrote this letter, I felt it was inappropriate for Mr. White to try use my sister to explain what he may or may not do. Although both were co-executors, it was Mr. White who was calling the shots and the one I did not trust.
3. My sister had to write a letter to me (enclosures 22).
4. My sister and I had several unsettling telephone calls.
5. I had to make a judgement on my own and prepare my own receipt with the information I was able to get from Mr. White (enclosure 23).
6. Mr. White send an agreement to my sister about the car which "cannot be any clearer". He never mentions the contents of the agreement nor the fact of this agreement to me (enclosure 24). Mr. White makes numerous threats to me in this letter. He mentions that he will seek my sister's approval to file suit against me for an accounting.
7. My sister tells me Mr. White is withholding my \$75,000.00, and will continue to hold it, until I sign the receipt just as he wrote it. If I have to sue Mr. White to get my distribution, I also have to sue my sister, since she is a co-executor.
8. I hire an attorney. I receive my \$75,000 distribution from Mr. White in the mail May 16, 1992, with no explanation.

8

9. After I get proper information from my attorney, I write my sisters with the appropriate legal form to resolve the problem (enclosure 25).

10. I have to write a clarifying letter to my sisters (enclosure 26).

11. By May 15, 1992, both my sisters sign the form and I sign and send to Mr. White the receipt as he wrote it.

12. The extra paper work, the time, and having to hire an attorney is insignificant compared with all the bad feelings, suspicion and mistrust that was generated between me and my sister.

When I compare the time and effort that would have been required for Mr. White to write one letter specifying the dollar cost of the Plymouth to me, with the time, effort and angst represented above, I believe problem resolution was not Mr. White's intent. I believe Mr. White had a responsibility to explain the matter to me to the extent necessary so that I could make an informed decision regarding the matter. As was the case with my mother, I feel Mr. White's propensity to withhold information generated mistrust and damaged the relationships within my family.

As was the letters Mr. White sent to my mother, the letters he sent to my sister also present a negative image of me with divisive and defamatory accusations and threats.

1. May 4, 1992, letter to my sister (enclosure 27). My sister was good enough to send me a copy of this.

"If we have knowledge of a gift to Tony of \$15,000, we must report it. Tony is going to have to answer that question before we can be satisfied. If he claims he did not receive the money, he will have to supply us with an affidavit to that effect."

My mother's 1988 tax return shows this gift. After reading this, I requested a copy of the Form 709 from my mother's accountant (enclosure 37) and forwarded it to Mr. White (enclosure 36) when he first asked me about it eight weeks later (enclosure 35). Why accuse me before checking the returns?

"With regard to the filing of the income tax return, my file indicates that I received a fax copy of the K-1 from the Harold O'Connell Trust on April 9, 1992, only six days before the tax return was due."

I had asked the accounting firm to send out the K-1's earlier. When I followed up on this later I discovered that they had inadvertently been left sitting on the receptionist desk. I mailed them myself. The accountant had consultant with Mr. White on these same K-1's in March. If Mr. White wanted it earlier, he could have called me or the accountant. Mr. White fails to tell my sister that the K-1 is not due until April 15, 1992.

2. April 22, 1992, letter to my sister (enclosure 24). My sister was good enough to send me a copy of this also.

"In order to file that return and the subsequent Fiduciary income tax return we will need an accounting from Tony from the date of his last accounting to the date of death. If he does not want to prepare it, I will not agree to any preliminary disbursement to him at all, and will seek your approval to file suit against him to compel the accounting, plus damages to the estate for his delay. Since that trust terminated on your mother's death, his final accounting is due now and not in October."

"There will be no further explanations or written entreaties to him as far as I am concerned. He has the duty and he will perform it under a court order if necessary. Of course he will furnish that receipt."

The Commissioner of Accounts tells me the trust account is due their office October 20, 1993 (enclosure 28). Mr. White never told me he thought an account was due "now". He is asking my sister to join him in suing me for something he never asked me about. I believe I sent Mr. White a copy of that account around May 12, 1992. I am not required to send him any account.

The Commissioner of Accounts Office and my attorney tell me that Mr. White and the estate have nothing to do with the trust. The trust is not required to give any special accounting to the estate at any time. Just because the net income of the trust was distributed to my mother does not mean he is owed a special accounting. Similarly, he is due no special accounting from banks or brokerage firms from which she received income.

If Mr. White genuinely doesn't know how trust work, he should know his limitations before setting up family members to sue each other. He could find this information by talking to most any clerk in the Commissioner of Accounts Office.

"In the event that we do seek a reduction in the assessment Tony will be given written notice that his prompt cooperation is necessary and that if he fails to cooperate that he is aware of the adverse consequences to the estate and is responsible for them."

The situation is that the trust and the estate each own a portion of fifteen acres of unimproved land. The estate can do anything it wants to with it's portion without any approval or "cooperation" from the trustee. The estate and the trust are legally separate. I have never been able to convince Mr. White that he and the estate have no authority over the trust.

Again, I am threatened behind my back for some unknown. I would like to know, in writing, from Mr. White, exactly, what "cooperation" is required before I suffer the adverse consequences.

This is what did happen. About mid May, out of the blue, I was sent a county form that had to be completed in something like two weeks on which the valuation of the 15 acres would depend. I wanted no part of it for fear of getting sued for something.

My sister told me Mr. White said a formal appraisal of the land would cost \$7,000.00 to \$7,500.00 and the earliest he could get an appraiser was in October. The first two people I called said it would cost about \$2,000.00. I hired an appraiser who completed the appraisal within three weeks after I called him, he charged me \$2,000.00, he appraised the property for half the county's valuation and the County accepted this 50% reduction (enclosure 42). I sent a copy to Mr. White June 8 or 9, 1992. I paid the appraiser from the trust. I did this because I was told the earliest Mr. White could get an appraiser was 11 months after my mother's death. I would like to know why Mr. White's appraisers are 350% to 375% higher than the market rate I found and why they could not get to it for five more months. The trust has absolutely no responsibility here. I did it because Mr. White was not getting the job done. Not only did I have to do the estate's work, I had to write and request proper reimbursement from the estate. I believe Mr. White put my sister up to what she told me:

"Since the trust was supposed to terminate on Mother's death, the \$2000.00 for the appraisal should be paid to the beneficiaries, not to the trust. The checks from Sheila and me can then be paid back to you" (enclosure 29).

I can not imagine trying to explain this scenario to a tax preparer. Who is delaying, who is not cooperating, who should be sued for damaging the estate? Again, if Mr. White genuinely doesn't know how trusts work, he should be aware of his limitations before setting up family members to sue each other. Trusts, like estates, stay open until the paper work is done. Mr. White could find that out by talking to most any clerk at the Commissioner of Accounts Office.

I have been advised that my mother's estate is a simple one, cash, one vehicle, stocks and bonds, and a Deed of Trust with two notes voluntarily paid off in full on 4/21/91.

I agree with Mr. White that anyone damaging the estate should pay for those damages. Even though Mr. White is serving without surety, I feel he, as co-executor of my mother's estate, is at least as responsible to it as he has held me, a beneficiary and trustee with zero responsibility to the estate except to send a K-1. I believe my mother's estate has been damaged by Mr. White's co-executorship, a co-executorship that he refused to relinquish at the request of all the beneficiaries (enclosure 30).

1. Mr. White's initial filing of my mother's 1991 individual tax return was liable for penalties for underpayment of estimated taxes. I was particularly interested in this because I felt Mr. White had convinced my sister that it was my fault. My request for information about this was never answered (enclosure 31).

2. Mr. White failed to notice a 4/21/91 payment of \$125,000.00 to my mother in 1991. After I brought it to his attention that 79% of this was taxable, he amended her Federal and Virginia returns. Mr. White then asks my sister to limit his responsibility to half of the \$526.55 interest on the 1040 because of the interest earned in the estate by his non payment (enclosure 32). Something is not quite cricket here. Mr. White is not a beneficiary. Why should he profit from his under payment of my mother's taxes. If this is accepted, shouldn't Mr. White compensate the estate for lost interest because of his over payments? For example, his estate return shows an overpayment of \$70,050.51 (enclosure 33).

3. Because of the new Clinton/Gore administration, I felt the beneficiaries would most probably save taxes if all possible distributions could be made by December 31, 1992. December is the last month the beneficiaries can make tax deductible disbursements. All three beneficiaries own and operate their own business. That can't be done because the IRS has not yet concurred with the reduced valuation of the real estate (enclosure 39). If Mr. White had filed the estate return on time this probably would not have been an obstacle. The beneficiaries lost this option to manage their personal and business finances.

According to Mr. White's extension request of June 11, 1992, the delay was due to (1) value of real estate not determined, and (2) "The estate does not at this date possess full data for certain gifts and debts of the estate and other needed information" (enclosure 34).

I put a formal appraisal of the real estate in Mr. White's hands approximately three weeks (mailed June 8 or 9, 1992) after learning he had made no progress on this issue in the eight months after my mother's death, and that the earliest he could get an appraiser would be an additional five months. That is thirteen months.

Mr. White never asked me about my gifts until July 16, 1992 (enclosure 35). I responded the next day (enclosure 36). Who is delaying and damaging the estate?

4. Mr. White withheld my distribution of \$75,000.00. I had to hire a lawyer to get it and he was a Godsend (enclosure 38). I believe my sister consulted with this attorney and got another perspective. Mr. White has been very polite since. I feel a beneficiary should not have to hire an attorney to protect himself from his co-executor. I estimate that the cumulative costs for this attorney approach one thousand to several thousand dollars. Should the beneficiaries have to pay this or should the person who created the problem?

5. In Mr. White's letter of April 22, 1992, to my sister (enclosure 24), he says he will have to bill the estate for outside advice as to whether or not any of the trust under my father's will is involved in the estate. I feel the beneficiaries should not have to pay extra for that level of knowledge. Most any clerk in the Commissioner of Accounts Office could tell him this.

6. What amount of damage is done to me and my mother when my mother believes the things Mr. White wrote about me? What is the amount of damage done when my mother drops me as her co-executor and adds Mr. White? Why did her feelings change?

7. What amount of damage is done to me and my sister when my sister accepts that I may have to sue her and her me?

8. In casual conversation with my sister several weeks ago, it dawned on me that Mr. White thinks the \$545,820.42 Lynch payment of 4/21/92 to the estate is tax free and he writes a letter to that effect 11/13/92 (enclosure 39). I respond with my letter of November 16, 1992 (enclosure 40). Thirteen months after my mother's death, he doesn't know this installment sale is taxable? I believe most first year accounting students would know this. What damage is caused by this lack of tax planning and inattention?

I want to try to put in perspective Mr. White's performance on this one issue of the Lynch Deed of Trust. Mr. White was coauthor of the Deed of Trust with its payment schedule and conditions, and made himself trustee.

a. In the spring of 1992 my sister reads to me over the phone her copy of Mr. White's letter to her informing the Lynches that they owe the estate \$56,334.67 in interest on the note to the estate in 1992. He later learned the correct amount of interest was \$45,067.74. I would think this mistake would raise Mr. White's consciousness enough to reread his own writing.

b. Mr. White fails to report the 79% taxable amount of the \$125,188.17 Lynch payment on my mother's 1991 individual return. If I had not brought this to Mr. White's attention, how much more would the estate have suffered (enclosure 41)?

c. This month, eight months after the Lynch payment of \$545,820.42 to the estate, thirteen months after my mother's death, I find out by accident that Mr. White is unaware that 79% of this \$500,752.68 in principal is taxable. If I had not brought this to Mr. White's attention, how much more would the estate have suffered (enclosure 40)?

9. With this track record, I don't think it is unreasonable that I am concerned about possible damages on which I, as yet, have no information.

10. What is the cost of my time in trying to protect my mother's estate?

11. I believe Mr. White made problems when their were none, and made the simple complex.

In closing, the events of the past seven years have caused me incredible personal anguish. I'll never forget the night my mother called me in Saint Louis, and between sobs, said she had no one she could trust. She never explained it. She died six months later. The next day I received Mr. White's letter of March 15, 1991 of which a copy had been sent to my mother. Please be kind enough to read this letter (enclosure 24). I believe it shows Mr. White's intentions; to deliberately mislead a seventy-nine year old woman into thinking she should not trust her son.

My mother died apparently thinking I could not be trusted. What was her perception of me? She removed me as co-executor of her will in 1985 and added Mr. White. Why did she want me as co-executor up to 1985, but then changed her mind?

I respectfully request that you investigate this and that you ask Mr. White to produce real evidence that would justify his defamatory and divisive accusations to my mother and sister. When I asked him, he refused, saying "client confidentiality". I hope your investigation would include my performance as a trustee, and if I erred on the side of requesting too much information, I hope you would tell me so. I would welcome a written determination from you in order to show my sisters, relatives and friends that Mr. White's smears on my integrity were unwarranted. I ask that you take appropriate regulatory action against him so that others are protected from the emotional pain and suffering he has caused me and my family.

Have similar complaints been filed against Mr. White?

Given the background (page 383-384), I believe it virtually impossible for both the CPA and the lawyer to not know what the correct amount of interest was to be. I believe this is an entanglement attempt.

Sincerely,
Anthony O'Connell
Anthony O'Connell

Response to the Virginia Bar's letter of February 10, 1993

[1]

This is not due process. I can not defend myself against the lawyer's counsel and the lawyer's counsel's associate, when I don't know what they said.¹

[2]

This is not true. Nowhere do I state or imply that the lawyer served as co-executor of my father's estate.

[3]

I never used the word *incompetently* or any variation of it. The closest I came was the word *performance*.

The CPA and lawyer destroyed my relationship with my mother. My primary purpose in writing the Bar was to try to prevent the lawyer from destroying my relationship with my sister.² I recognized the same behavior pattern:

My first complaint arises from Mr. White's withholding of information in the funding of a trust established by my father's will, and in his defamatory and divisive statements about me to my mother. My mother was executrix of my father's will and at some point hired Mr. White to help her.

My third complaint arises from Mr. White's withholding of information, his defamatory and divisive statements about me to my sister, and his performance as co-executor of my mother's estate.

[4]

Nowhere in my first complaint do I state or imply that I hired the lawyer.

[5]

This is not true.³

[6]

If this implies I tried to hide something, I did not.

¹ It may be significant that the lawyer and the lawyer's counsel have the same mailing address, and that the lawyer's counsel's associate's name was not given.

² My relation with my sisters is now destroyed.

³ Regardless of who did the actual hiring, both the lawyer and the CPA had a fiduciary responsibility to my mother and me, the Executrix and the Trustee.

One way the lawyer may have intentionally implicated Mr. Mackall is by keeping his identity a secret from Mr. Mackall for more than four months. After Mr. Mackall communicated with my mother, the lawyer can come in with.. *my client*.. (page 153) and make it appear that Mr. Mackall had breached some ethical code by communicating with my mother.

[7]

I believe this is a primary reason for the *Hire Another Attorney Trap* (page 93 and 295).

This trap puts the client in the position of having to choose between seeking legal counsel he or she can trust (and the set ups require good legal advice) or going it alone and relying on common sense. After falling for it two out of three times, and understanding the consequences, I believe no prudent person would hire another attorney when a member of their family trusts the advice of the fraud operation, unless the new attorney understands that he or she is dealing with a fraud operation. Consequently, I did this book without the benefit of legal counsel. The lawyer has a fiduciary responsibility to me today, because the estate of Jean M O'Connell is still open (page 448), and I did not hire another attorney.

[8]

This is not true.

[9]

The CPA and lawyer used my mother to tear her own family apart.

[10] [11] [12]

This paragraph is virtually the same as the CPA's agenda of May 1985 (page 38, 110). I do not understand how this concise summation of the operation's agenda was obtained from a reading of my 12/3/92 letter when I did not then understand it myself. The perfect description leads me to believe these three tools may be a familiar and recognized agenda.

CPA call - will do draft of final accting.
deed* to property- convey to court.
Needs how much

*

The CPA's "deed" is, I believe, the same as the lawyer's "agreement" (pages 113-119).

Bar *It is my understanding, based upon a reading of your complaint, that the Respondent and your attorney reached an agreement regarding the funding of the trust and the Respondent agreed to cooperate by providing your attorney with a draft of the final accounting of your father's estate.*



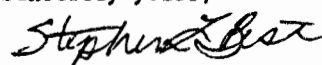
This was not Jean O'Connell's agenda. Jean O'Connell's instructions were: *First thing is to have the final accounting...Send it to me-*

[13]³

If this is accusing my mother of not wanting to fund the trust, it is not true. I believe the following shows she was not advised by the CPA to file court accountings, and was obstructed in filing a final court account, after being advised of it by others.

³ The Bar's *Your complaint initially provoked a thought on my part as to why the father's estate remained open so long* reminds me of my sister's *They were questions that went through my mind as I read the account* (page 370), and the fraud operation's ability to get other people to cover for them.

- (A) Jean O'Connell kept good records. There was nothing in her papers from the CPA firm telling her she had to file estate court accounts. There were three letters from the Commissioner of Accounts Office (and a reference to a fourth of 5/16/85) requesting court accounts, two or three(?) summonses from the Sheriff's Office requesting court accounts, and Mr. Shalloway's letter of January 1, 1985, advising her to: *Remember your deadline to file your accounting is the 31st day of this month....* If the CPA firm had advised Jean O'Connell to file court accounts, she would have kept similar evidence of that.
- (B) I believe Jean M. O'Connell's memo on the First Court Account show she was not told that she had to file court accounts, and that after that First Court account, she was lead to believe that there was nothing else to do, or *Mission accomplished!!!* The First Court Account (Book 241, page 397) was done to cover a period ending on 5/26/77. Harold A. O'Connell died on 5/26/75. Making the ending date of the account the same day and month my dad died, to lead my mother to believe that that was the end of it, would be similar to using the date of 1/3/86 to lead her to believe Mr. Shalloway was responsible for the "lost" Fake Second Court Account (page 56).

 <small>ROBERT J. MCCANDLISH, JR. COMMISSIONER OF ACCOUNTS</small>	<small>COMMISSIONER'S OFFICE</small> CIRCUIT COURT OF FAIRFAX COUNTY <small>4655 CHAIN BRIDGE ROAD TELEPHONE 273-2410</small> FAIRFAX, VIRGINIA 22030 November 7, 1977	 <small>STEPHEN L. BEST DEPUTY COMMISSIONER OF ACCOUNTS</small>
<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">Reduced</div>		
RE: <u>Estate of Harold A. O'Connell</u>		
Dear Mrs. O'Connell:		
You qualified as <u>administrator</u> of the above estate on <u>June 18, 1975</u> . By law you are required to file, in this office, an inventory of the assets within four months of the date of qualification. You are also required to file an accounting of the administration of the estate within sixteen months of the date of qualification.		
Our records indicate that neither of the above has been filed. Please submit the inventory and account, together with all vouchers in support thereof, at your earliest convenience to avoid further action on the part of this office.		
Sincerely yours,  Stephen L. Best Deputy Commissioner of Accounts		
<p><i>Ans. Nov. 18, 1977 & asked for extension to Feb. 1, 1978</i></p> <p><i>Called Nov. 30 - 77 - should have received pkt. of papers at time of qualifying as administrator</i></p> <p><i>Feb. 1, 1978. Mission accomplished !!!</i></p>		

- (C) My mother's 12/18/84 memo to Mr. Shalloway read, in part: *Please do what is necessary to really finish up the estate details of my husband.....* (page 54). Her words lead me to believe she had not been advised that that meant preparing a final estate account. If she had been advised of it, I believe she would have mentioned it. (Example: *First thing is to have the final accounting.....Send it to me* (page 38, 110).
- (D) See Fake Second Court Account on page 56, which my mother is lead to believe is "lost", with it's 1/3/83 date linking it to Mr. Shalloway.
- (E) See *Fake Third Court Account* (page 104), and Jean O'Connell's letter to the Commissioner, showing that she thought the Fake Third Court account was all that had to be done (pages 108, 109). This would be similar to what she was apparently lead to believe after the First Court Account.
- (F) Ten years. Distributions from the estate to the trust are determined by an accounting calculation with one correct answer. Mr. Mackall volunteered the correct figure five days after I first wrote him (page 97). The CPA was unable to arrive at the correct figure for approximately ten years.

Please turn to page 107. The incorrect 87.05% figure, first planted in this second page of the Fake Third Court Account, is placed near the \$72,082 and \$82,809 figures, which may make it appear that this 87.05% figure was calculated from them (and dividing \$72,082 by \$82,809 does equal 87.05%). There is no other combination of numbers on this page, I believe, that would give a result of 87.05%. The deception, I believe, is that \$82,809 is the net probate estate, not the value of the land. The portion of the two parcels of real estate that is to be distributed from the residuary estate to the trust, should be calculated by dividing the residuary estate by the value of the land (\$78,181), not by the net probate estate (\$82,809).

residual estate	\$ 72,082	
<u> </u>	<u> </u>	= 87.05 % 92.20 %
net probate estate	\$82,809	
value of land	\$ 78,181	

The CPA uses the same 87.05% figure (43.525% when divided between the two parcels of real estate) in her letter of 8/16/85 (page 146). On 1/27/86, the CPA and the lawyer, apparently simultaneously, and just before the expiration of the \$500,000 Purchase Agreement, agree that Mr. Mackall's figure of 6/25/85⁵ is correct (page 161).

- (G) Even when I agreed to the CPA's wrong calculation, which removed that justification for not doing the final estate account, we could not get it (page 128).

⁵ Page 74. (46.0994% is rounded to 46.1%)

(H) There is only one known letter from the CPA to Jean O'Connell during that 15(?) year relationship. That 8/16/85 letter does not mention court accounts (page 146). Of the five known letters⁶ from the lawyer to Jean O'Connell, two mention court accounts:

1/23/85

1/24/86

1/27/86 *We can then have Ms. Barnes complete the final accounting for the Estate and the matter will be closed.*

5/21/86

6/26/86 *At last, we are ready to file the Final Accounting in this case.....*

.....Miss Barnes will contact you at the time your signature is needed.

(I) Jean O'Connell's memo of February of 1986 shows, I believe, that the CPA and the lawyer gave her a run-around when she asked them about the final estate account. Her memo on page 175 reads:

836 - 5444 [lawyer's telephone number]

What is estate filing if 12-31- not good.

He will call Mackal [sic] & see if he has estate filing.

I will call Joanne

(J) The lawyer obstructed Commissioner McCandlish's request for the court accounting. Please see lawyer's letter of 5/27/86 on page 184.

[14]

This contradicts the position the Bar said I had in the fifth paragraph. See [2].

With respect to your first complaint, it appears that your mother, rather than you, retained the Respondent

From fifth paragraph

However, as indicated in your complaint, Mr. White was not retained by your mother until 1985.

From ninth paragraph.

[15]

My letter did not say this. I spoke of trustee responsibilities in my letter, not that I did not know I was nominated trustee. If this is accusing my mother of keeping my trustee position a secret from me, it is not true. See pages 38, 244.1, and 45, in that order.

[16]

This is not true. The lawyer did not contact me. I could not contact him because he kept his identity a secret.

⁶ Of these five, three (1/23/85, 1/24/86, 1/27/86) are part of the *Entanglement Sale Converging on January 24-31, 1986 (First Try)*, and two (5/21/86, 6/26/86) are part of the *Entanglement Sale Converging on May, 1986 (Second Try)*. The two mentioning court accounts are at the end of each series.

[17]

The word *complaint*, *complain* or *complained*, is used 19 times in this letter, in a manner that discredits me. I used the term because the Bar used in it their pamphlet *Complaint Procedures and Discipline of Lawyers*.

[18]

See *First Thing is to Takeover Fiduciary Positions* (page 66).

[19]

If *purportedly* implies that my letter is not real, or that I did not mail it, it is real, and I mailed it. If the signed and notarized Purchase Agreement, with this cover letter, stating.....*I hope you will handle the settlement.....* etc....., was confusing, the recipient should have asked the sender what it meant (Enclosure 13 to the Bar, page 226).

[20]

The lawyer did not notify me of the settlement date. The Buyer's lawyer notified me of the settlement date (Enclosure 15 to the Bar, page 237).

The Buyer may have been influenced by my previous letter asking : *Would you please have copies [of the settlement documents] sent to me in order that I may review them prior to my coming to Virginia?* (page 235).

[21]

The Buyer hired Coldwell Banker and Title Service (page 220). This is a different type of service than that which the lawyer states he performed (pages 31, 32).

[22]

Evidence to the Bar, in addition to my word, included:

Enclosure 13 to the Bar, page 226

Enclosure 14 to the Bar, page 224

Enclosure 15 to the Bar, page 237

(This will confirm our telephone conversation on April 6, 1988 in which we [lawyer and Buyer's lawyer] scheduled the settlement....

Buyer's lawyer's letter of 4/8/88)

Enclosure 16 to the Bar, page 238

(I call your attention to my letter to you of April 16, 1988 in which the deed, note and trust were sent to you.

Lawyer's letter to me of 3/15/92)

Enclosure 17.1 to the Bar, page 239

(Enclosed for your signature before a notary public is the original deed. Please date it on the first line and return it to me immediately by express mail.

Also enclosed for your review are copies of the note and deed of trust.

Lawyer's letter to me of 4/16/88)

[23]

This is not true. The Purchase Agreement stated: *Trustees in all deeds of trust are to be named by the parties secured thereby* (4.04). I was a party secured thereby.

[24]

My letter stated: *My sister tells me Mr. White is withholding my \$75,000.00, and will continue to hold it, until I sign the receipt just as he wrote it.*⁷

Neither document the lawyer drafted contained all the essential elements of a valid contract, such as consideration, contractual capacity, genuineness of assent, and an offer and an acceptance. The lawyer did not put his name on either. See page 298 and 302.

I was put in the position of having to choose one of three options: (1) Sign or agree to bogus documents that could later be used to entangle, cover, cause conflict, or implicate me,⁸ (2) not sign and continue to make it appear as if I am causing the conflict,⁹ and not receive my distribution, or (3) get reliable legal advice to draft a valid contract. I choose to get reliable legal advice to draft a valid contract (Pages 303-304, enclosure 25 to Bar,).¹⁰

[25]

Making distributions to only two of the three beneficiaries creates a wedge issue.

[26]

I understand most firms would expect the preparer, rather than the client, to pay the full interest and penalties. I believe the lawyer volunteered half here, because it could be used to justify my allegedly damaging the estate in the upcoming *Set Up Sister to Set Up Brother to Delay Estate Tax Return*.

[27]

This is not true. There was no extension for the decedent's last income tax return.

[28]

The CPA did the K-1. This is the same CPA who is working on my mother's estate, the same estate where the K-1 is to go (page 273). I can't prevent the CPA from keeping it from herself or the lawyer. See *Sabotage Trust Accounting* and *Set Up Sister to Set Up Brother to Delay Estate Tax Return*.

[29]

If this implies I tried to hide something, I did not.

⁷ Page 8-9 (page 15-16 of my 12/3/92 letter, item 7 of 12).

⁸ I choose this for the "deed"/"agreement" dated 1/28/86, the deed of 4/21/88, and the stock "receipts".

⁹ *From inception of this estate including the time that his sisters gave him the vehicle and I merely asked for a receipt so that a proper accounting might be filed, Mr. O'Connell has tried one stunt after another to disrupt the flow of administration, notwithstanding my repeated attempts to calm him down* (page 488).

¹⁰ The Bar's treatment of this is another reason I did not seek legal advice to do this work. The lawyer has a fiduciary responsibility to me today because estate # 49160 is open, and I did not hire another attorney.



1

Virginia State Bar

Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803
Telephone: (804) 775-0500

Facsimile: (804) 775-0501 TDD: (804) 775-0502

February 10, 1993

PERSONAL AND CONFIDENTIAL

Mr. Anthony M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Re: In the Matter of Edward James White
VSB Docket No. 93-042-0976

Dear Mr. O'Connell:

This letter is in reference to your complaint against the above-referenced attorney received in our office on December 7, 1992. In addition, I acknowledge receipt of your supplemental correspondence dated January 26, 1993, received in my office on January 29. I have concluded my preliminary investigation of your original complaint and wish to advise you that your complaint presents no basis for further investigation by this office for the reasons I shall set out below.

The Respondent did not file a written answer to your complaint. However, Mr. White is represented by counsel in this matter, David R. Rosenfeld, Esquire, and I met with Mr. Rosenfeld and his associate in Alexandria to go over all of the factual matters related to this complaint. [1]

Your complaint alleges that the Respondent served as co-executor of your father's estate along with your mother and that the Respondent allegedly withheld certain information concerning a trust which was set up under your father's will in which you were named as a trustee.

According to your complaint, you retained the Respondent in 1987 to handle a real estate closing and you allege that the Respondent appointed himself co-trustee on the note securing that transaction. Then, the day prior to closing, Respondent allegedly informed you that he was not representing your interests in this real estate transaction. You have also claimed that the Respondent has handled your mother's estate incompetently. [3]

With respect to your first complaint, it appears that your mother, rather than you, retained the Respondent for legal assistance in her capacity as executrix

Mr. Anthony M. O'Connell
Page 2
February 10, 1993

of your father's will.^[4] Apparently, your mother removed you from her will as a co-executor and nominated the Respondent in your place. However, none of these matters fall within the scope of the Code of Professional Responsibility particularly in view of the fact that you and the Respondent did not share an attorney-client relationship.^[5]

Your father's will poured over into a trust in which you were nominated trustee. By your own complaint, you admit^[6] that you hired another attorney^[7] to look into the funding of the trust, i.e., what distributions the estate would make to the trust. It is my understanding that you came to Virginia to qualify as a trustee. Again, in respect to that matter, there is no attorney-client relationship between you and the Respondent, Mr. White.^[8]

In the absence of an attorney-client relationship between you and Mr. White, Mr. White was under no ethical obligation to follow any of your directions or instructions nor was he obligated to communicate directly with you. His ethical duties regarding competence, promptness and communication were owed to your mother.^[9]

It is my understanding, based upon a reading of your complaint, that the Respondent and your attorney reached an agreement^[10] regarding the funding^[11] of the trust and the Respondent agreed to cooperate by providing your attorney with a draft^[12] of the final accounting of your father's estate.

Your complaint initially provoked a thought on my part as to why the father's estate remained open so long.^[13] However, as indicated in your complaint, Mr. White was not retained by your mother until 1985.^[14] Thus, while your complaint states that you were not aware of the fact that your father had appointed you as a co-trustee until 1985,^[15] and that your father passed away in 1975, the Respondent appears to have notified you of that fact after he had become involved in 1985.^[16]

^[17]
You have also complained that your mother executed a codicil to her will removing you as a co-trustee and naming Mr. White in your stead. I find nothing improper about that particular matter as it was certainly your mother's prerogative to amend or modify her will and it was Mr. White's responsibility to follow her instructions in that regard.

^[18]

Your second complaint involves an allegation that Mr. White undertook to represent your interests in a real estate closing in 1987. By letter dated December 28, 1987, you purportedly^[19] asked the Respondent to represent your interests in a transfer of property to the Lynch Properties Limited Partnership. You complain that the Respondent^[20] failed to notify you of the closing date which you fortuitously discovered from the purchasers just before the closing. In addition, you point out that the Respondent and another party were named as trustees on the Deed of Trust securing the purchase loan without your knowledge or consent. When you confronted Respondent about this, he advised that he did not represent your interests in this real estate

Anthony M. O'Connell
 Page 2
 February 10, 1993

transaction.

My investigation reveals that the Respondent did not serve as settlement attorney for this transaction. In fact, the closing was handled by Coldwell Banker²¹, and the legal instruments for the transaction were prepared under the supervision of McGuire, Woods, Battle & Boothe. I have seen the real estate closing file which was delivered to Mr. Wright by the McGuire, Woods firm, and I am firmly convinced that Mr. White took no part in that transaction other than to perhaps provide informal legal advice to your mother. Your letter of December 28, 1987 is insufficient as a matter to law to establish an attorney-client relationship unless there is some evidence that Mr. White did in fact undertake to handle the closing. Finally, there is no ethical issue raised simply because Mr. White is named as a co-trustee in the Deed of Trust securing the purchase by the Lynch Properties Limited Partnership.^[23]

The third complaint involved an allegation that Mr. White allegedly withheld a \$75,000 distribution until you agreed to obtain your own legal counsel.²⁴ With respect to this allegation, Mr. White, in his capacity as an administrator or executor of an estate is under no obligation by law to make a interim distribution to you. Whether an interim distribution is made is entirely discretionary and the law requires a distribution to be made only upon the filing of a final accounting.²⁵ With regard to your allegations of incompetence and delay on the part of Mr. White in handling your mother's estate, I have determined that Mr. White has filed in a timely manner the inventory and first accounting for this estate. No delinquency notices or show cause summonses have been issued. The only possible area of neglect appears to be the late filing of Mrs. O'Connell's income tax return, however, I am advised that Mr. White paid one-half of the accrued interest to the IRS, and that no penalties were assessed. In addition, Mr. White timely requested an extension for^[26] filing the decedent's last income tax return and therefore no penalties were involved. As justification for the delay, Mr. White points out that he experienced some delay in obtaining the K-1 from you and your own complaint appears to concede²⁷ that there was a problem with getting the K-1 to Mr. White.

Based on the foregoing, I see no basis in fact or in law to conclude that Mr. White has engaged in any misconduct in violation of the Code of Professional Responsibility. Therefore, please be advised that no further action will be taken on your complaint. By copy of this letter to Respondent's counsel, Mr. Rosenfeld, I am advising him of my determination.

Very truly yours,

Jane A. Fletcher
 for James M. McCauley
 Assistant Bar Counsel

JHM/ge
 cc: David R. Rosenfeld, Esquire

Certified P 751 862 438
Sic Semper Tyrannis

Anthony M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
September 20, 1993

Virginia State Bar
Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803
Telephone (804) 775-0500

Re: My Complaint of December 3, 1992,
Against Edward J. White
VSB Docket #93-042-0976

To Whom It May Concern:

My fourteen page complaint with forty-four enclosures was dismissed as having "no basis in fact" without allowing me the opportunity to respond. In defense of myself and future families of Virginia, I would like to offer one illustration why I feel this is unjust.

Concerning the \$1.41 million purchase agreement I made and later hired Mr. White to handle, your investigator was:

"firmly convinced that Mr. White took no part in that transaction other than to perhaps provide informal legal advice to your mother. Your letter of December 28, 1987 is insufficient as a matter to law to establish an attorney-client relationship unless there is some evidence that Mr. White did in fact undertake to handle the closing."

Mr. White's enclosed bills for services for this sale, with his initials, state:

3/18/88	Draft note & trust
4/6	PC
4/11	PC
4/14	PC atty negotiation & redraft
	LDPC St. Louis
4/15	Redrafting
4/16	Redrafting, Pc, Exp mail
4/18	PC
4/19	Redrafting
4/20	OV A. O'CONNELL
4/20	PC's redrafts
4/21	Settlement

Far more damaging to me than the usurped sale has been Mr. White's more than seven years of defamatory and divisive statements, preying on the uncertainties of my family. He continues this with letters referencing your "no basis in fact" approval.

This is very important to me. Please allow me a hearing within the safety of the system as I risk being sued if I ask for help elsewhere.

Sincerely,



Anthony M. O'Connell

Enclosures:

- (1) Mr. White's bills for services rendered for my sale
- (2) List of my unreturned telephone calls to Mr. White. I suggest that Mr. White thought I though he was representing me at closing.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 838-8444

April 16, 1988

6
SHOWN
REIMBURSE!
\$603.67

Mrs. Jean M. O'Connell

TO: EDWARD J. WHITE

For professional services rendered re: sale
of 6541 Franconia Rd.
12.15 hours at \$105.00 per hour—
express mail and long distance

1285.75
\$1170.75
14.75
~~1185.50~~ 1309.50

TOTAL

DATE	ACTION	TIME	
3/18/88	Draft note & trust	1.20	
4/6	PC	.10	
4/11	PC	.25	
4/14	PC atty negotiation & redraft		
	LDPC St. Louis	1.75	\$ 4.00
4/15	Redrafting	1.00	
4/16	Redrafting, PC, Exp mail	.75	10.75
4/18	PC	.10	
4/19	Redrafting	.50	
4/20	OV A. O'CONNELL	1.50	
4/20	PC's redrafts	2.50	
4/21	Settlement	2.50	

TOTALS

12.15 \$14.75

State of Virginia,
County of Fairfax,
Certified to be a true copy of
the original.

Crestar Bank

Robert M. C.
Authorized Signature

Dated: September 20, 1993

My Commission Expires on Jan. 31, 1997

OK 4/21/88 Jean M.O.C.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 838-8444

April 16, 1988

Mrs. Jean M. O'Connell
Trustees of the Harold O'Connell Trust

TO: EDWARD J. WHITE

For professional services rendered re: sale
of 6541 Franconia Rd.
6.65 hours at \$105.00 per hour
express mail and long distance

TOTAL

\$698.25

14.75

\$713.00

DATE	ACTION	TIME	
3/18/88	Draft note & trust	1.20	
4/6	PC	.10	
4/11	PC	.25	
4/14	PC atty negotiation & redraft		
	LDPC St. Louis	1.75	\$ 4.00
4/15	Redrafting	1.00	
4/16	Redrafting, PC, Exp mail	.75	10.75
4/18	PC	.10	
4/19	Redrafting	.50	
4/21	Settlement	1.00	
TOTALS		6.65	\$14.75

7
Handled to me
April 20, 1988
By Mr. White

MAILED TO ME
APRIL 20, 1988
BY MR WHITE, IN HIS
OFFICE.

Anthony M. Donnell



8

Virginia State Bar

Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2003
Telephone: (804) 775-0000

Facsimile: (804) 775-0001 TDD: (804) 775-0002

November 1, 1993

PERSONAL AND CONFIDENTIAL

Mr. Anthony M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150

RE: In the Matter of Edward J. White
VSB Docket #93-042-0976

Dear Mr. O'Connell:

This letter is in response to your certified letter dated September 20, 1993, which was received in this office on September 23, 1993. As you know, the basis for my dismissal of your complaint was the absence of an attorney-client relationship between you and the Respondent. Nothing you have submitted to me under cover letter dated September 20, 1993 changes my conclusion.

The copy of Mr. White's fee statement shows an entry: "4/20 OV A. O'CONNELL." The fact that you had an office visit with Mr. White does not create an attorney-client relationship.

I note that the fee statement dated April 16, 1988 is sent to Mrs. Jean M. O'Connell and I believe that your mother is the client in this particular matter, not you.

Your original complaint alleges that the Respondent handled your mother's estate incompetently. I do not believe you have standing to complain, because you are not a client of Mr. White. The second enclosure, a list of your unreturned telephone calls to Mr. White, also does not change my conclusion. Unless you can show that you are a client of Mr. White, Mr. White was under no ethical duty or mandate to return your telephone calls. This complaint also boils down to your word against Mr. White's as to whether he was representing you at the settlement on the real estate transaction. The Bar would have to prove your position by clear and convincing evidence, and I simply do not see any clear and convincing evidence that Mr. White had agreed to represent you, or that he represented you by his conduct.

Mr. Anthony M. O'Connell

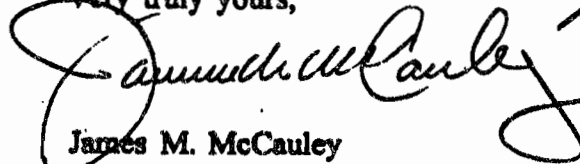
Page 2

November 1, 1993

Finally, you indicate that Mr. White, over a period of seven years, has made defamatory and divisive statements which you consider to be far more damaging than the issue regarding the real estate settlement. The Code of Professional Responsibility does not proscribe defamatory statements by an attorney, and our office is not the appropriate forum to investigate or prosecute your claim. If you feel that you have been defamed or libeled by the Respondent, then your remedy is to file a civil action, but a Bar complaint is not an appropriate vehicle to resolve that issue.

I am truly sorry that I cannot advance your claims or interest, however, I must stand on my original decision to dismiss your complaint. I trust that you will appreciate my explanation, although you disagree with it.

Very truly yours,

A handwritten signature in cursive script, reading "James M. McCauley". The signature is written in dark ink and is positioned above the printed name and title.

James M. McCauley
Assistant Bar Counsel

JMM/dls

Va. State Bar Panel Seeks Rule On Sale Closings

Only Lawyers Would Be Allowed To Handle Real Estate Settlements

By Caroline E. Mayer
Washington Post Staff Writer

A committee of the Virginia State Bar has proposed a rule that would permit only lawyers to conduct real estate closings or settlements of loans secured by real estate, a move that would enable Virginia lawyers to recapture a rapidly dwindling business.

The proposal, which ultimately must be approved by the Virginia Supreme Court, was contained in a legal opinion handed down late last month, in response to a query from a member of the Virginia State Bar.

"It is unrealistic and naive to assume that, in all instances [non-lawyers] can present important legal documents to buyer and seller at a real estate closing without legal questions being asked and without the giving of legal advice," the standing committee on unauthorized practice of law said. As a result, it added, "we have concluded that the conduct of settlement activities inevitably involves legal judgments which constitute the practice of law."

Executives at title and settlement companies vigorously oppose the proposed rule, saying that if it is enacted, independent title and settlement companies, which today conduct more than half the real estate closings in Northern Virginia, could be forced out of business, or at the very least be forced to change their operations dramatically.

Even in-house lawyers at settlement and title companies would be barred from conducting closings because they were hired to serve as counsel to the companies, not to advise individuals, the opinion said.

Under the bar's proposal, employees of title and settlement companies would be allowed to do only clerical tasks, such as ordering surveys and termite inspections, obtaining copies of leases, making mathematical computations, providing payoff figures, preparing settlement statements and reviewing and dispersing settlement funds.

Non-lawyers conducting settlements would be guilty of a misdemeanor, punishable by up to 12 months in jail and a \$1,000 fine.

The opinion, which must first be endorsed by the bar's governing council before it is forwarded to the state supreme court, comes at the same time that the issue is being debated by Virginia's General Assembly.

A coalition of lawyers who have coined the name Virginia REAL (for Virginia Real Estate Attorneys' League) last year urged the legislature to enact a law barring anyone who is not a lawyer from conducting a settlement.

Vigorously opposed by real estate agents, bankers, title insurance companies and home builders—who, in response, formed the Coalition for Choice in Real Estate

The task force's report is due at the end of the year, in time for next year's General Assembly session when the issue is expected to be considered again.

"We are not trying to preempt the legislature or usurp its authority," said James M. McCauley, ethics counsel for the Virginia State Bar. "We decided not to issue an

See LAWYERS, E16, Col. 1

E16 SATURDAY, JUNE 8, 1996

Va. Lawyers Seek Rule On Closings

LAWYERS, From E1

opinion while the issue was before the General Assembly" last year. But a member of the bar, whom McCauley declined to name, had asked for an opinion in 1995 and the bar was legally obliged to issue a ruling, McCauley said.

What's more, he said, state legislators had repeatedly asked the bar for its official position, which is now contained in the standing committee's opinion.

"We're not trying to legislate but just do what we were requested to do," McCauley said. "It's such a controversial issue, it will be decided by the General Assembly one way or the other."

If approved, the lawyer-only requirement would turn the state back 16 years, before 1980, when lawyers were the only people allowed to conduct real estate settlements in Virginia. As a consumers' movement spread, the Virginia Supreme Court

*The Virginia Bar's
proposal "is
economic
protectionism;
that's all that is
involved."*

— James R. Maher,
executive vice president,
American Land Title Association

approved a previous bar statement that many interpreted to mean that people other than lawyers could conduct settlements.

In the opinion issued last month, the bar said that there is now "no support" for that conclusion and non-lawyers must stop conducting settle-

Today at least h
many as three-fou
ments conducted
ginia are done by
mated Barbara
president and ge
Commercial Title

10

In the District, it's unusual for a lawyer to conduct a closing; most are conducted by settlement officers connected with title insurance companies. In Maryland, about half the closings are conducted by lawyers. In other states, the farther west ones goes, the less likely a closing is done by a lawyer, according to title company executives.

"It's a phenomenon of the East Coast," said James R. Maher, executive vice president of the American Land Title Association, which represents title insurance companies.

The Virginia Bar's proposal "is economic protectionism; that's all that is involved," Maher said. "It doesn't take a genius or an economist to figure out what will happen. It will make it extremely difficult for independent title companies to perform their basic functions and many will be driven out of business."

"It's very self-serving—like a fox guarding a henhouse—but not surprising," said Chip Dicks, a Northern Virginia lawyer who is counsel to the Virginia Association of Realtors.

If approved, consumers will end up paying more in closing fees, he predicted. In the 1970s, when only lawyers could oversee settlements, their fees often totaled \$750; today, Dicks said, "attorneys are lucky to get \$250."

Real estate lawyers, however, argue that higher fees will be offset by lower title insurance fees. Fairfax-based lawyer Craig Buck said that title insurance fees are twice as high in the District, where non-lawyers conduct settlements, as they are in Virginia, where lawyers still handle a large number of closings.

"You can't do a real estate closing without interpreting a contract and that's the practice of law," Buck said. "We could sell property on a handshake, and in an awful lot of cases that would probably be fine. Does that mean we don't need a contract? Of course not. It's the same with attorneys at real estate closings."

McCauley said, "Anyone who thinks people can get together, execute documents with absolutely no legal questions in an important transaction as a house is wrong."

"Even simple transactions have problems—defects in a title, problems with a plat. Some non-lawyers may do better than lawyers," in addressing these issues, he said, "but it still is a practice of law" because it involves legal issues.

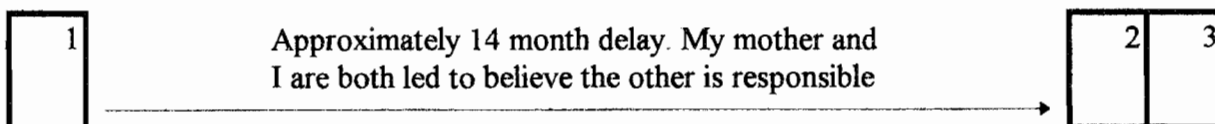
Split Mother and Son

Simplest Set Up

Summary

Withhold what the clients need. The one thing the clients needed here was the final court account for the estate. The final account would automatically close out the estate, fund the trust, and record the correct distribution and ownership of the real estate in the court records. Estimated preparation time is 2-5 hours. In May of 1985, my mother instructed that the final account be sent to her (*First thing is to have the final accounting.... Send it to me....*). Approximately fourteen months later, the lawyer instructs the CPA to begin. It is not actually sent until the Sheriff sends my mother another summons for it (page 195). Withholding what the clients need is an entanglement that renders the clients helpless and puts the operation in control.

I believe the lawyer's letters are part of a continuing cover to make the operation's agenda appear to be my mother's agenda, a documentation game where the clients are not even aware that a game is being played. The lawyer tells the CPA that he represents my mother. This seems like an overcompensation to document as a non conspiracy, since my mother was aware that the CPA recommended the lawyer (page 76).



Note

I found it impossible to understand the dynamics unless I physically laid out the documents of a particular theme or set up. The layouts help keep in focus, at the same time, the big picture (all the pages), the details (a sentence or word), and the chronology (the spatial relationship of the pages). Another reason for the layouts is to use the operations own words. The set ups are so subtle that I cannot describe them without making the lawyer appear to be the victim. For example, if I said my mother instructed that the final account be sent to her, but the CPA and lawyer refused, and destroyed my relationship with my mother so they could take control of her assets, you probably would not believe me.

This book is designed to be taken apart so the numbered pages can be laid out in the suggested pattern. It is inconvenient and requires space, but I know of no better way to expose the code beneath the surface appearance of a single letter. Many of the themes or set ups do not require it. Some are impossible to understand without it. The depth of understanding is up to the reader.

~~to Kaiser-Hilton.~~

549-7800

To Ann -
my son Tony called. He said he wanted
very much to be the full trustee with an
agent to receive notices and processes from the
court & commissioner as in the May 8th letter.

~~about~~

May 8, 1985

First thing is to have the final
accounting based on same figures
as in the 1st accounting.

send it to me - do I have
to sign it.

call — will do draft if final accounting
deed to property — convey to court.
Needs how much

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 636-5444

June 26, 1986



Mrs. Jean O'Connell
6541 Franconia Road
Springfield, VA 22150

Re: Estate of Harold O'Connell

Dear Mrs. O'Connell:

At last, we are ready to file the Final Accounting in this case.

In order to spare you having to mail documents back and forth, I am notifying Jo Ann Barnes to begin the accounting and sending her a copy of the Agreement wherein your son and Mr. Higham acknowledge receipt of the Trust property.

Miss Barnes will contact you at the time your signature is needed.

Sincerely,

Edward J. White

EJW/mc

3

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-8444

June 26, 1986

Miss Jo Ann Barnes
Brüner, Kane & McCarthy
300 North Lee Street
Alexandria, VA 22314

Re: Estate of Harold O'Connell

Dear Jo Ann:

I represent Mrs. Jean O'Connell in the above-referenced matter.

We are now ready to file the Final Accounting. Enclosed is a document entitled Agreement, paragraph 1 of which acknowledges receipt of ownership by the Co-Trustees of the percentage interest of the property.

If you need any other documents, please contact me or Mrs. O'Connell.

Thank you.

Sincerely,


Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell ✓

C
O
P
Y

CPA Gets Rid of Other Lawyers and Fiduciaries

Summary

A pivotal tragedy is that my mother trusted the CPA (1). I believe the CPA got rid of honest lawyers and fiduciaries by advising that they were not good for her accounting and/or were too expensive (on the pretense that a final estate account could not be done without a lawyer). The CPA's advice has to be read through my mother's letters and memos, because the CPA leaves little documentation. From the amendment of the 1974 joint tax return, to Jean O'Connell's death on 9/15/91, there is only one known letter from the CPA (page 83).

The operation has an amazing ability to make it appear that their sabotage is damage caused by whomever they want to discredit. Sometimes a link is used. Here, the date of 1/3/85 links Mr. Shalloway to the "lost" Fake Second Court Account.

(1) *I was desperately in need of help and had no place to turn. Joanne especially was helpful.*
(page 42)

1
2
3

Mr. Prichard, Attorney →
Not good for CPA's accounting
Too expensive for Executrix

4	5	9
---	---	---

Mr. Shalloway, Attorney →
Not good for CPA's accounting
Too expensive for Executrix

6	10
---	----

Mr. O'Connell, Trustee →
Not good for CPA's accounting
Too expensive for Executrix

7	11
---	----

CPA recommended lawyer →
Good for CPA's accounting
Executrix pays only \$50 for a new will

8

The date of 1/3/85 links Mr. Shalloway to the "lost" Fake Second Court Account. I believe Mr. Shalloway tried to tell mother the CPA was the problem (page 61), but the CPA convinced her he had a mental problem (page 43). I believe the operation has now convinced my sisters that what I tried to tell them, is my mental problem.

		14	16			21
12	13	15	17	19	20	22

23	24
----	----

1

and a trip to Ken Center for "Tosca". Shopping girls finally bought a desk. Wish I had
ago. It is a delight to have places to put things.

Received the rug. Thanks so much for sending it. Didn't expect it until you came.

Sorry you that I resented your coming here. Quite the contrary. I think you should be here to take advantage of the prosperity and to enjoy your old friends and all the things there are that you are interested in.

You said you would like to air our misunderstanding which I think is a wonderful idea. I think it all stems from lack of information mostly. I would feel so much better if you could keep me advised of what you are doing with the trust and some of your personal plans - such as what you will be doing when you begin living here. Real estate - conservatorship or browsing for a different career. It would be so much easier if I knew what you were currently interested in. I try to keep everyone up on my main interests but think sometimes it is a waste of energy.

I also would like you to be at least courteous to my friends. They know you do not want them around so you may not see much of them. They are people who helped me when I was desperately in need of help and had no place to turn. Joanne especially was helpful. When Ed Prichard was going to

CPA

Mr. Prichard

Shalloway

charge me over $\frac{1}{4}$ of your Dad's estate for his fee
and Shalloway had a mental break down
when he was going to work on the estate it was
Joanne who helped me by explaining what
I had to do. She did not want to be a co-trustee
but I begged her and she agreed reluctantly
tho she had never done it for anyone else.
I still think you owe her an apology
and a box of candy or bouquet of flowers.
Better late than never. And I would feel
ever so much better. Please. Just treat my
friends like you want me to treat yours.

Maybe that is enough for now and
you can have time to let me know how
you feel.

I do love you - you know

m

2

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

September 27, 1988

3

Dear Mother,

Thanks for your letter. It sounds as if your enjoying
Goodwin House more and more.

I'm glad you agreed to tell me what you think I did wrong
since begining to fund the trust in May of 1985. What I need
inorder to address any of the issues is very complete and
very specific information, ie., exact information as you can
remember and as complete information as you can remember.
I would hope that you could do it in one letter so as not
to drag it on indifintely. I know it is a lot of time, effort
and work on your part to write down every specific thing since
May of 1985 but I think we both would be better off from here
on out.

Please tell me how you decide to handle the Accotink real
estate tax. You mention in your letter "Do I understand that
you will be paying the other half in December?" If you want me
to continue to pay the entirity from the trust and send you a
copy of the paid bill I would be happy to do that. Please let
me know. Also, I have not heard from your accountant or attorney
concerning an accounting of the back taxes the trust owes you.

I noticed that you don't sign your letters any more or just
use the letter "M". Why is that?

Some people in St. Louis are upset that during the debate
George Bush used St. Louis as an example of bad public housing.
It is horrible. He's right.

I trust you had a good trip to Richmond.

LOVE,

Tony

Tony. This is the draft of will Butchard sent us. A few changes were made - mostly adding your name as Trustee and mine as Executor. My will reads the same. The "Marital Share" part has not been changed. So if the estate ~~for~~ for tax reads 300,000 the trust must be 100,000

Mother to son memo,
1974 or 1975

LAST WILL AND TESTAMENT

OF

HAROLD A. O'CONNELL

4

I, HAROLD A. O'CONNELL, of Fairfax County, Virginia, do make, publish and declare this to be my Last Will and Testament, hereby revoking all wills and codicils by me at any time heretofore made.

FIRST: I direct my Executor, as soon as practicable after my death, to pay out of the assets of my estate my enforceable debts, in accordance with their terms, the expenses of my last illness and funeral, without regard to any statutory limits on such expenses and the cost of administration of my estate.

SECOND: I give and bequeath all my tangible personal property which is not used exclusively in my business, and all policies of insurance relating to such property, to my wife, JEAN M. O'CONNELL, if she survives me and lives for sixty (60) days after my death, but if she does not so survive me, then I give and bequeath all of the aforesaid property to such of my children, presently, JEAN MARY O'CONNELL NADER, SHEILA ANN O'CONNELL TIERNEY and ANTHONY MINER O'CONNELL, who shall survive me, in equal shares. The judgment of the Executor in making the allocation shall be final and conclusive.

THIRD: Any interest that I may have in any joint bank accounts and joint savings and loan accounts and any stocks and bonds jointly in my name and that of my wife are hereby declared to be the

Mr. Prichard, Attorney
Not good for CPA's accounting
Too expensive for Executrix

October 12, 1975

Dear Mr. Prichard,

I have recently received a bill from Mr. Yates for \$696.00.

Because of the exotic size of this bill I have asked the advice of a business man of long standing in Alexandria, a friend and client of some members of your firm, who advises me that the exorbitance of Mr. Yates' bill is probably due to a clerical process which does not correctly reflect the services performed and not performed.

I am enclosing a check for \$210.00 based on the 3½ hours I was with Mr. Yates at \$60.00 an hour. [This amount seems very generous considering how little of the time was actually used for the preparation of an estate tax, the purpose for which I made the appointment.]

If this is not satisfactory I would appreciate an itemized account of each charge which I would like to present to the Bar Association and to a consumers TV program.

Yours truly,

Jean M. O'Connell (Mrs. H.A.)

6

Mr. Shalloway, Attorney
Not good for CPA's accounting
Too expensive for Executrix

Jean O'Connell

February 25, 1985

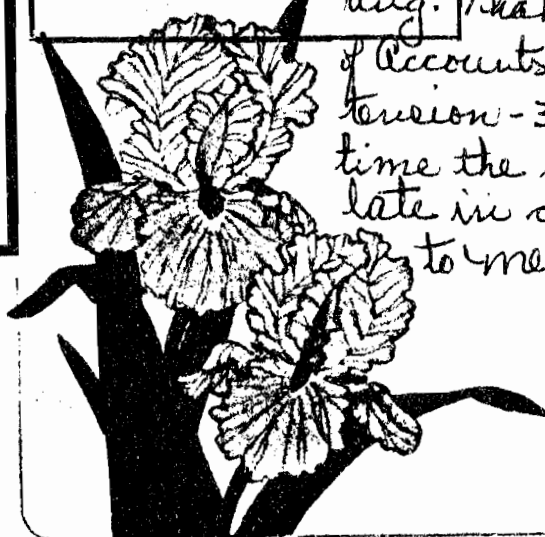
Dear Mr. Shalloway,

I admired the way you critiqued the contract of a friend of mine and how well you handled the problem of another friend I had recommended go to you. In fact there was no doubt in my mind that I could trust you implicitly to help me file an estate accounting.

I am sorry that the issue has become so confused. The enclosed check \$50- I feel more than covers the time spent on what actually was useful to my estate accounting. That is calling the Com. of Accounts office for a time extension - 30 days - the same time the Sheriff's office was late in delivering the notice to me.

Jean O'Connell

I believe the CPA got rid of Mr. Shalloway by connecting (in my mother's mind) the "lost" Fake Second Court Account, using the 1/3/85 date. Someone directed that my mother sign this, specifically using the 1/3/85 date (L15). The 1/3/85 date is the same as is on the Will drafted by Mr. Shalloway (L22), the same as is on the bill of Mr. Shalloway's (L12), and the same as is on a memo (L13), stating, in part: **2nd Accounting (to be) filed Commissioner on 3 Jan 1985**.... I believe this is what the CPA is telling someone in Mr. Shalloway's office (Since this line is not in my mother's handwriting) over the telephone. It was never intended to be filed, I believe (because it is a duplicate of the second court account already on file), and was "lost" (L19).



Form PF-601 The Drawing Board Inc., Box 220505, Dallas, Texas

Mr. O'Connell, Trustee
Not good for CPA's accounting
Too expensive for Executrix

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-8444

April 25, 1986

Henry C. Mackall, Esquire
4031 Chain Bridge Road
Fairfax, VA 22030

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

Enclosed is the draft by Ms. Barnes of the Final Accounting.

I have taken the liberty of correcting a typographical error on the distributions to reflect 53.9006% vice 3.9006%.

I would appreciate it if you would forward this to Mr. O'Connell and clarify with him his intention to qualify on May 1st.

If he does not agree or requests further delaying tactics, I feel that I have no other recourse in serving my client than to seek to have him removed as a Trustee. This matter is costing Mrs. O'Connell dearly with the delay.

Sincerely,

/s/
Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell

ENC 4

8

1985

PLEASE BE SURE TO DEDUCT CHARGES THAT AFFECT YOUR ACCOUNT

SUBTRACTIONS

ITEM NO OR TRANSACTION CODE	DATE	DESCRIPTION OF TRANSACTION	AMOUNT OF PAYMENT OR WITHDRAWAL (-)	✓
		TO correction - 5-3 deposit		
		FOR		
807	5/30	TO Whitton, Edward, lawyer	50 -	
		FOR new will.		
808	5/30	TO Wash. Post. 4/14-6/9	17 30	
		FOR		
	6/1	TO Annuity		
		FOR		
809	5/31	TO Cash	100	
		FOR		
810	6/3	TO Security WCA FIC	3 -	
		FOR		
811	6/3	TO Cash	100 -	
		FOR		
	1-1	TO Bal. 11.11.11	308 00	

CPA recommended lawyer
Good for CPA's accounting
Exeritix only pays \$50 for a new will

1985

LAW OFFICES

BOOTHE, PRICHARD & DUDLEY

4085 UNIVERSITY DRIVE
P. O. BOX 338
FAIRFAX, VIRGINIA 22030
TELEPHONE (703) 273-4600

October 17, 1975

E. WALLER DUDLEY
WILLIAM C. BAUKNIGHT
WILLIAM W. KOONTZ
FAIRFAX SHEILD McCANDLISH
A. HUGO BLANKINGSHIP, JR.
CARRINGTON WILLIAMS
JOHN S. STUMP
EDGAR ALLEN PRICHARD
HAYNIE S. TROTTER
FRED C. ALEXANDER, JR.

MINERVA WILSON ANDREWS
MUNFORD R. YATES, JR.
RONALD K. INGOE
MICHAEL T. BRADSHAW
THOMAS L. APPLER
THOMAS C. BROWN, JR.
CARSON LEE FIFER, JR.
K. STEWART EVANS, JR.
DAVID J. BREWER

R. DENNIS McARVER
RICHARD R. G. HOBSON
PHILIP TIERNEY
J. JAY CORSON, IV
STANLEY M. FRANKLIN
ARTHUR P. SCIBELLI
JAMES HOWE BROWN, JR.
CHARLES S. PERRY
COURTLAND L. TRAVER
R. TERRENCE NEY

GEORGE FOX TROWBRIDGE, JR.
C. TORRENCE ARMSTRONG
N. CARR STOGNER, JR.
EDWARD F. RODRIGUEZ, JR.
JAMES M. LEWIS
ELIZABETH LAND LEWIS
C. THOMAS HICKS, III
GRADY C. FRANK, JR.

A
SCHU
GARDA

9

ALEXA
RESTON OFFICE
11440 ISAAC NEWTON SO., N.
RESTON, VIRGINIA 22090
MANASSAS OFFICE
9256 MOSBY STREET
P. O. BOX 528
MANASSAS, VIRGINIA 22110

Mrs. Harold A. O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Dear Mrs. O'Connell:

I have your letter of October 12, 1975, enclosing
your check in the amount of \$210.00 which I return herewith.

I also enclose a Xerox copy of the time record showing the
services which were performed and the amount of time for
each service. Mr. Yates appears as "MRY", Mrs. Tavenner as
"MLT" and Mrs. Singer as "PHS". As explained when we talked
last spring, Mrs. Singer and Mrs. Tavenner are paralegals.
You will also note that I deleted a charge for my own time
so that I have charged you nothing.

Sincerely yours,



E. A. Prichard

EAP/rsc
Enc.

PHILIP D. SHALLOWAY
ATTORNEY AND COUNSELLOR AT LAW
SUITE 505
7620 LITTLE RIVER TURNPIKE
ANNANDALE, VIRGINIA 22003

10

POST OFFICE DRAWER 450

TELEPHONE
703/941-3700

March 1, 1985

Mrs. Jean M. O'Connell
6541 Franconia Road
Springfield, VA. 22150

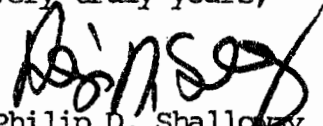
Dear Mrs. O'Connell:

Enclosed is your check in the amount of \$80.00 which is completely unacceptable.

As I explained in my previous letter, the time was spent on your case and you have also received a credit of \$210.00 towards the amount billed and no other credits will be given.

The total sum of \$540.00 is still due and owing.

Very truly yours,


Philip D. Shalloway

PDS/mb
Encl.

Mr. O'Connell, Trustee
Not good for CPA's accounting
Too expensive for Executrix

11

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

May 27, 1986

The Honorable Robert J. McCandlish, Jr.
Commissioner of Accounts
Fairfax County
4069 Chain Bridge Road
Fairfax, VA 22030

Re: Estate of Harold A. O'Connell
Fiduciary No. 21840

Dear Mr. McCandlish:

I represent Mrs. Jean M. O'Connell, Executor of the captioned Estate. Mrs. O'Connell received your notice letter of May 16, 1986, concerning the delinquent account.

The accounting in this case has been prepared by Mrs. O'Connell's accounting firm. This accounting will be a second and final accounting. However, the will established a trust and Mrs. O'Connell's son has been most difficult in coming to terms on qualifying as trustee of the trust. Both Mr. Henry Mackall, who represents the trustee, and I have been working diligently on this case.

In order to prevent my client from incurring double bills from her accountant and increased other fees, I would respectfully request a short extension of the accounting period so that the trustee can qualify and this matter may be completely closed.

Thank you.

Sincerely,

/s/
Edward J. White

EJW/mc

cc: Mrs. Jean M. O'Connell ✓



C
O
P
Y

PHILIP D. SHALLOWAY
ATTORNEY AND COUNSELLOR AT LAW
SUITE 505
7620 LITTLE RIVER TURNPIKE
ANNANDALE, VIRGINIA 22003

12

(703) 241-3700

POST OFFICE DRAWER 450

Mrs. Jean M. O'Connell
6541 Franconia Road
Springfield, VA. 22150

January 3

19 85

1/3/85

FOR PROFESSIONAL SERVICES RENDERED

Review of file, Meeting with Commissioner of Accounts,
Review of Fiduciary File, Checking of land records
to ascertain title, Telephone calls to accountant,
and Conference

6.0 hrs. \$600.00

Preparation of Last Will and Testament

150.00

BALANCE DUE ON ACCOUNT

\$750.00



This would make sense if Mr.
Shalloway's office got
this information by telephone
from the CPA's office.
Notations on an envelope
suggest a telephone call.

(2nd Accounting (to be) (filed with Commissioner on 3 Jan 1985) (26 May 77 to 31 Dec 80)
already filed 1980. JM.OC delivered then



Will and estate papers of H. A. O'Connell
to Mrs. Shalloway

13

Please do what is necessary to really
finish up the estate details of my husband,
H. A. O'Connell. Will, estate filings, tax
forms and IRS letter of estate tax acceptance
are included. Thank you - Jean O'Connell,

12-18-84

JEAN M. O'CONNELL
6541 FRANCONIA ROAD
SPRINGFIELD, VA. 22150

P.S. Notices from Sheriff 12/10/84 and \$25.00 service check included.

971-2855
19 Dec 84 - file received from client P.D.S.
20 Dec 84 - file given to O'Connell
Extension to 3 Jan 1985 granted by Comm. of Acts

Will WB 201-92
List of Heirs WB 201-110
Inventory WB 240-804

Real Estate (both parcels)
title held as tenants in common
(1/2 undivided interest in)

Test Accounting filed & approved (26 May 75 to 26 May 1977 WB 241-397)
Accounting (to be) filed with Commissioner on 3 Jan 1985 (26 May 77 to 31 Dec 1980)
already filed 1980 - Jm O'Connell delivered then

1/3/85

941-3700

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF HAROLD M. O'CONNELL

PAGE 3

SECOND ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX
COVERING PERIOD FROM MAY 26, 1977 TO DECEMBER 31, 1980

14

Description	Assets received or on hand	Disbursements
<u>DISTRIBUTION OF PERSONAL PROPERTY TO WIFE</u>		\$ 500.00
<u>ASSETS REMAINING AT DECEMBER 31, 1980:</u>		
One-half interest in residence and 3.3365 acres at 6541 Franconia Road, Springfield, Virginia		40,681.00
One-half interest in 15 acres of unimproved land, Ascotink Station, Fairfax, Virginia		37,500.00
254 shares, New Virginia Bancorporation		1,952.50
Washington-Lee Savings & Loan Association - Certificate		3,852.08
Due to Jean M. O'Connell for net advances		(3,050.27)
<u>TOTAL</u>	<u>\$99,726.25 ✓</u>	<u>\$99,726.25 ✓</u>

Respectfully submitted,

Jean M. O'Connell
 Jean M. O'Connell, Executrix
 (WIFE OF DECEASED)
RMC

April 10, 1981
 Date

Second Court Account Recorded

I, Robert J. McCandlish, Jr., Commissioner of Accounts
 for Fairfax County, Virginia, do hereby certify that I have
 this day stated the foregoing account, after having given
 the notice required by law, and have approved the same.
 Vouchers for said disbursements were submitted therewith.

Given under my hand this 11th day of June
 19 81

Robert J. McCandlish, Jr.
 Commissioner of Accounts
 as aforesaid

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF HAROLD M. O'CONNELL

PAGE 3

SECOND ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX
COVERING PERIOD FROM MAY 26, 1977 TO DECEMBER 31, 1980

15

Description	Assets received or on hand	Disbursements
<u>DISTRIBUTION OF PERSONAL PROPERTY TO WIFE</u>		\$ 500.00
<u>ASSETS REMAINING AT DECEMBER 31, 1980:</u>		
One-half interest in residence and 3.3365 acres at 6541 Franconia Road, Springfield, Virginia		40,681.00
One-half interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia		37,500.00
254 shares, New Virginia Bancorporation		1,952.50
Washington-Lee Savings & Loan Association - Certificate		3,852.08
Due to Jean M. O'Connell for net advances		(3,050.27)
<u>TOTAL</u>	<u>\$99,726.25</u>	<u>\$99,726.25</u>

Respectfully submitted,

S

Jean M. O'Connell, Executrix

Red
Flag

1/3/85
Date

1/3/85

Fake Second Court Account

Mrs. Jean O'Connell
6541 Franconia Road
Springfield, Virginia 22150

April 25, 1981

BRUNER, KANE, MCCARTHY AND ROBERTS, LTD.

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

300 NORTH LEE STREET

POST OFFICE BOX 1250

ALEXANDRIA, VIRGINIA 22313

(703) 549-7800

ARTHUR J. BRUNER, C. P. A.

JOHN T. KANE, C. P. A.

DANIEL P. MCCARTHY, C. P. A.

WILLIAM H. ROBERTS, C. P. A. (1977-1979)

JOANNE L. BARNES, C. P. A.

MEMBERS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

TO PROFESSIONAL SERVICES RENDERED:

Preparation of Federal and Virginia
income tax returns for the year
ended December 31, 1980, and other
accounting services to date

\$320.00

← Lack of accountability to court accounts

SECOND ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX
COVERING PERIOD FROM MAY 26, 1977 TO DECEMBER 31, 1980

17

Description	Assets received or on hand	Disbursements
<u>DISTRIBUTION OF PERSONAL PROPERTY TO WIFE</u>		\$ 500.00
<u>ASSETS REMAINING AT DECEMBER 31, 1980:</u>		
One-half interest in residence and 3.3365 acres at 6541 Franconia Road, Springfield, Virginia		40,681.00
One-half interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia		37,500.00
254 shares, New Virginia Bancorporation		1,952.50
Washington-Lee Savings & Loan Association - Certificate		3,852.08
Due to Jean M. O'Connell for net advances		(3,050.27)
<u>TOTAL</u>	<u>\$99,726.25</u>	<u>\$99,726.25</u>

Respectfully submitted,

Jean M. O'Connell
Jean M. O'Connell, Executrix

Jan. 9, 1985
Date

1/3/85

Fake Second Court Account

○ Retain this copy for your Records.

*From Edward White -
The final filing for HAO'C
Estate*

PHILIP D. SHALLOWAY
ATTORNEY AND COUNSELLOR AT LAW
SUITE 505
7620 LITTLE RIVER TURNPIKE
ANNANDALE, VIRGINIA 22003

18

POST OFFICE DRAWER 450

TELEPHONE
703/941-3700

January 16, 1985

Mrs. Jean M. O'Connell
6541 Franconia Road
Springfield, VA. 22150

Dear Mrs. O'Connell:

Upon reviewing my files I cannot find where you have paid for your Last Will and Testament. You stated that you had a cancelled check. Please forward to me a copy of that check so I can determine where that payment was credited. Usually on fee checks, we like to pencil in our file number somewhere on the face of the check and that reference would be most helpful to me in determining where your check was credited.

I discussed your objections concerning our fees with Mr. Wall who was quite surprised at your position. Since you feel so strongly that the work we did at your request did not justify the \$600.00 charged, Mr. Wall authorized me to deduct \$100.00 from the bill for the time he expended. You must remember the work we did for you was done without consultation since you delivered a file to us and was unavailable for discussion about it since you went out of town immediately after delivery. The file was reviewed carefully. Mr. Wall did contact and meet with the Commissioner of Accounts and reviewed your probate file at the clerk's office. We also made various telephone calls to your past accountants and checked the land records to make sure that title was correct. All of these things involve time which the Client does not see but the time, in fact, was expended.

In reference to outlining your fee to eliminate the Trust set up in your husband's Last Will and Testament, I feel that since you have disputed our time and fees previously charged to you, it would be better for you to obtain another attorney to provide that service for you. If you will recall, your husband's Will was quite long and complicated and removal of the Trust could be quite complex and time consuming, and it would be unfair for me to estimate a fee to provide that service at this time.

Remember your deadline to file your accounting is the 31st day of this month, and I wish you the best of luck in accomplishing this accounting and finding another attorney to provide the services outlined herein.

Very truly yours,

Philip D. Shalloway
Philip D. Shalloway

PDS/mb

Please remember my mother is being advised by the CPA, such as on the significance of this trust. The known documentation of that advice is what you see.

Jan. 23, 1985

Copy of check made and sent.

19

Note added:

"As you suggested, the day I was in your office I went immediately to the Commissioner of Accounts office. The estate filing for Dec. 31, 1980 with fee paid was in my file there. I do not understand how it could be reported missing by your office."

12/15/84

Mother gets
Sheriff Summons
for court accounts



12/18/84

honest lawyer
tries to work
with CPA



1/3/85

Mother receives a
Court Accounting*
with instructions to
sign and date specifically as 1/3/85.
This 1/3/85 dated Second Account
does not appear in the court file.



"Lost" Account

*This document is the same Second court account signed by my mother on 4/10/81, and filed with the commissioner of Accounts

20

PHILIP D. SHALLOWAY
ATTORNEY AND COUNSELLOR AT LAW

SUITE 505

7020 LITTLE RIVER TURNPIKE
ANNANDALE, VIRGINIA 22003

POST OFFICE DRAWER 450

TELEPHONE
703/941-3700

February 8, 1985

Mrs. Jean M. O'Connell
6541 Franconia Road
Springfield, VA. 22150

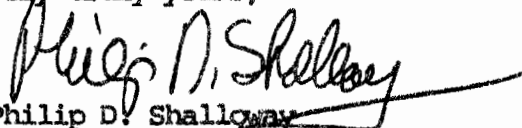
Dear Mrs. O'Connell:

I am in receipt of your letter of February 3, 1985, and even though I did not remember keeping any of your papers I completely reviewed my file, contacted Mr. Clement J. Wall who also reviewed his file, and it is both of our recollection that all the papers, including the items you requested in your correspondence, were returned to you at our last meeting on January 3, 1985.

The two items you refer to had to be given to you because, without them, your accountant could not have prepared the final accounting that was due January 31, 1985. Perhaps you should contact your accountant to see if you gave them to her.

I hope you find your papers soon.

Very truly yours,


Philip D. Shalloway

PDS/mb

cc: Clement J. Wall

Last Will and Testament

OF

JEAN M. O'CONNELL

21

I, Jean M. O'Connell, of the County of Fairfax, Virginia, being of sound and disposing mind, memory and understanding, do hereby make, publish and declare this instrument in writing as and for my Last Will and Testament, hereby expressly revoking all former Wills and other testamentary dispositions heretofore made by me.

1. I direct that all my just debts and funeral expenses be paid as promptly as practicable after my death. I authorized my co-executors, hereinafter named, to expend such sums as they in their sold discretion may deem proper for my funeral and interment, including the acquisition of any burial site and the erection and engraving of grave monuments, regardless of any limitation fixed by statute, rule of court, or otherwise.

2. All the rest, residue and remainder of my property, real and personal, tangible and intangible, wheresoever situate and howsoever held, I give, devise and bequeath, in fee simple, share and share alike, to my children, JEAN MARY O'CONNELL NADER, of New Kensington, Pennsylvania; SHEILA ANN O'CONNELL-SHEVENELL, of Portland, Maine; and ANTHONY MINER O'CONNELL, of St. Louis, Missouri, per stirpes.

3. I hereby nominate, constitute and appoint my said son, ANTHONY MINER O'CONNELL, and my lawyer, PHILIP D. SHALLOWAY, to be the

Co-Executors of this, my Last Will and Testament, to serve without bond or undertaking; and I hereby waive appraisement of my estate. I authorize and empower my Co-Executors in the administration of my estate to sell, transfer, assign and convey, upon such terms as they shall deem proper, any part or all of my real and personal estate, at public or private sale, without order of court, and to execute, acknowledge and deliver proper deeds therefor, without liability on any purchaser to see to the application of the purchase money.

This has been followed by later will.
Jean O'Connell

JW
AMS
W

IN WITNESS WHEREOF, I have hereunto set my hand and seal to this my Last Will and Testament, on the margin of each page of which other than this page being any signature and seal, I have signed my name, all on this 3rd day of Jan., 1985, in the County of Fairfax, Commonwe 1/3/85 Virginia.

Jean M. O'Connell
JEAN M. O'CONNELL

22

The foregoing signature of the Testatrix was made, and the foregoing Will was acknowledged by the said Testatrix, in the presence of us, three competent witnesses, present at the same time; and we, the said witnesses do hereunto subscribe said Will in the presence of said Testatrix, and in the presence of each other, at the request of said Testatrix, this 3rd day of January, 1985.

1/3/85

Kellie A. Johnson
Philip D. Spallone
Clement J. Wall

3011 Arlington Blvd #1104
Springfield, Va 22151
3011 County Court
Fairfax, Va 22031
3219 Highland Lane
Fairfax, Virginia 22031

STATE OF VIRGINIA

COUNTY OF FAIRFAX, to-wit:

BEFORE ME, the undersigned Notary Public, on this day personally appeared JEAN M. O'CONNELL, Kellie A. Johnson, Philip D. Spallone, and Clement J. Wall, known to me to be the Testatrix and the witnesses, respectively, whose names are signed to the foregoing Last Will and Testament, and all of these persons being by me first duly sworn, JEAN M. O'CONNELL, the Testatrix, declared to me and to the witnesses in my presence that said instrument is her Last Will and Testament and that she had willingly signed and executed it in the presence of said witnesses as her free and voluntary act for the purposes therein expressed. Said witnesses stated before me that the foregoing Last Will and

836-5444

23

what is on estate
filing of 42-31-
not good.

He will call Markal
& see if he has
estate filing.

I will call Joanne

February 20, 1986

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4828

Mrs. Jean O'Connell
6541 Franconia Road
Springfield, Virginia 221

Ms. Joanne L. Barnes
Bruner, Kane & McCarthy, Ltd.
300 North Lee Street
Post Office Box 1250 Alexandria, Virginia 22313

Reference: Estate of Harold A. O'Connell

Dear Ms. Barnes:

Please send Mrs. Jean O'Connell and Mr. Anthony O'Connell
a copy of the Final Estate Filing.

My mother may have been so confused on the court account advice she didn't try to pin down the year. There were three Court Accounts found in her papers covering a period ending 12-31-. The two ending the period 12/31/80 were the Second Court Account dated 4/10/81, and the Fake Second Court Account dated 1/3/85. The one ending the period 12/31/84 was the Fake Third Court Account (page 2 addition setting up "How much").

My best guess is that the executrix was led to believe the Fake Second Court Account was the Final Estate Account, and that Mr. Shalloway and my mother were responsible for any inadequacy here, such as it being "lost". The note on the Fake Second Court Account read: *From Edward White-The final filing for HAO'C Estate.*

This belief would be reinforced by the lawyer's letter of 5/27/86, to the Commissioner of Accounts, with a copy to my mother, that read *This accounting will be a second and final accounting.*

I believe the executrix was led to believe the Fake Second Court Account was the Final Estate Account, and that Mr. Shalloway and my mother were responsible for any inadequacy here, such as it being "lost".

The purpose of the unusual statement *This accounting will be a second and final accounting* may be to intimidate mother into keeping quiet about the final estate account

EDWARD J. WHITE
ATTORNEY AT LAW
13 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 222-5444

May 27, 1986

The Honorable Robert J. McCandlish, Jr.
Commissioner of Accounts
Fairfax County
4069 Chain Bridge Road
Fairfax, VA 22030

Re: Estate of Harold A. O'Connell
Fiduciary No. 21840

Dear Mr. McCandlish:

I represent Mrs. Jean M. O'Connell, Executor of the captioned Estate. Mrs. O'Connell received your notice letter of May 16, 1986, concerning the delinquent account.

The accounting in this case has been prepared by Mrs. O'Connell's accounting firm. This accounting will be a second and final accounting. However, the will established a trust and Mrs. O'Connell's son has been most difficult in coming to terms on qualifying as trustee of the trust. Both Mr. Henry Mackall, who represents the trustee, and I have been working diligently on this case.

In order to prevent my client from incurring double bills from her accountant and increased other fees, I would respectfully request a short extension of the accounting period so that the trustee can qualify and this matter may be completely closed.

Thank you.

Sincerely,


Edward J. White

EJW/mc

cc: Mrs. Jean M. O'Connell

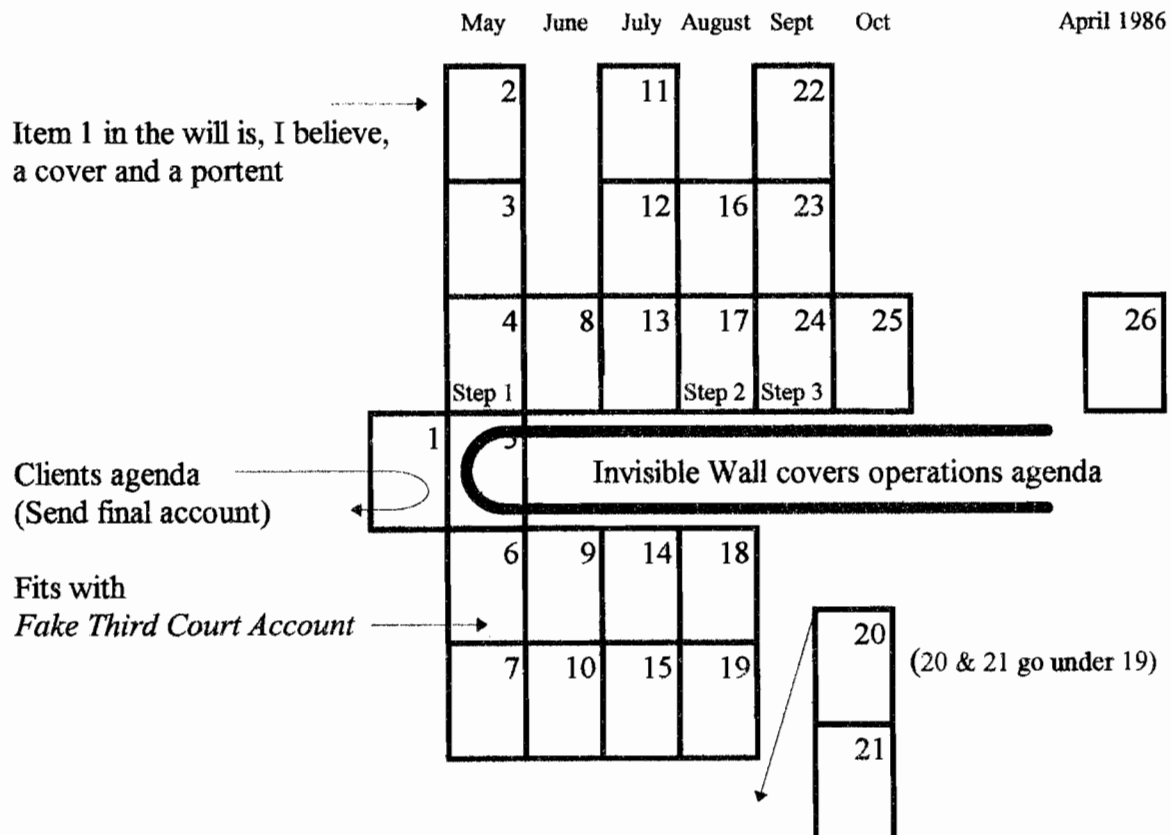
Red Flag
COPY

First Thing is to Takeover Fiduciary Positions

Summary

- Step 1: CPA agrees to be co-trustee and co-executor with me.(1)
 Step 2: CPA refuses to be co-trustee and co-executor with me.(2)
 Step 3: Lawyer replaces CPA, my sister replaces me.(3)

- (1) The CPA did not mentioned the co-trustee or the co-executor position to me. I had no knowledge of the co-trustee agreement until Mr. Mackall's letter of 7/8/85 (page 77) and the CPA's letter of 8/16/85 (page 83). I did not find my mother's letter of 5/30/85 (page 72) in the Commissioner's file, until later. I had no knowledge of the co-executor agreement (page 68) until after mother's death on 9/15/91, or that the CPA had refused it, until the lawyer's letter of 11/5/93 (page 82).
 The operation has an amassing ability to make it appear that their sabotage is damage caused by whomever they want to discredit. Sometimes a link is used. Here, a link to me, in my mother's mind, is that the CPA and I are nominated co-trustees and co-executors, so whatever the CPA says, is based on this assumed relationship. The reality is I was so locked out by the Invisible Wall, I even asked Commissioner of Accounts McClandish to fund the trust, using the CPA's calculation (page 128).
- (2) I do not know the justification. From my mother's letter of 9/6/88, it was something so awful on my part, she believed I owed the CPA an apology, and a box of candy or bouquets of flowers (page 42).
- (3) I believe the co-fiduciary change within the family may be based on the operation's recommendation, and that recommendation may be who could best be used as a cover later (page 276).



~~Lo Kaiser - Hilton.~~

To Ann - 549-7800

1

My son Tony called. He said he wants
very much to be the full trustee with an
agent to receive notices and processes from the
court & commissioner as in the may do better.

~~about~~

First thing is to have the final
accounting based on same figures
as in the 1st accounting.

Send it to me - do I have
to sign it.

Client's Agenda

call — will do draft if final accounting
deed to property — coming to court.
Needs how much

LAST WILL AND TESTAMENT

OF

JEAN M. O'CONNELL

BE IT REMEMBERED that I, JEAN M. O'CONNELL now residing in Fairfax County, Virginia, being of sound mind and memory, and considering the uncertainty of life, do hereby make this as and for my Last Will and Testament, hereby expressly revoking any and all wills and codicils made by me at any time heretofore.

Red
Flag

ITEM I. I direct that my Co-Executors, hereinafter named, satisfy and pay all my debts and funeral expenses as soon as possible. My Co-Executors shall not however, be required to pay,

prior to maturity, any debts secured by a mortgage, deed of trust, pledge or similar encumbrance on any property owned by me at the time of my death, and such property shall pass subject to such mortgage, deed of trust, pledge or similar encumbrance.

ITEM II. I hereby nominate, constitute and appoint ANTHONY MINER O'CONNELL of St. Louis, Missouri and JO ANN BARNES of Alexandria, Virginia to be the Co-Executors of this my Last Will and Testament, and I direct that they shall not be required to furnish any bond or security for the proper performance of their duties as such and that they shall have full power without application to any court to sell at public or private sale all or any part of my personal property, if such sale, in their opinion, be necessary or desirable.

In the event that either of the above named Co-Executors is unable to serve as Executor, I direct that the survivor shall serve as Executor.

ITEM III. I give, devise and bequeath all of the property, real, personal and mixed that I now own, may hereafter acquire, or whatsoever may be held in trust for me by others to JEAN MARY O'CONNELL-MADER of New Kensington, Pennsylvania; SHEILA ANN O'CONNELL-SHEVENELL of Portland, Maine; and ANTHONY MINER O'CONNELL, of St. Louis, Missouri in equal shares.

Fits with "exchange" entanglements and other debt or encumbrances that can be created. Entangling joint owners of real estate, with the CPA-lawyer controlling the strings to the entanglements, means the CPA-lawyer control the real estate.

Step 1 CPA Co-executor 5/30/85

in the event any of the above named beneficia-
 me, I direct that the share of that person be distributed to the
 issue of the person predeceasing me, per stirpes.

IN WITNESS WHEREOF, I have hereunto set my hand and seal to
 this my Last Will and Testament this 30 day of May, 1985.

Did I declare their names as attesting witnesses

Jean M O'Connell (SEAL)

We, the undersigned do hereby certify that JEAN
 M. O'CONNELL, signed, acknowledged and declared the foregoing
 paper as and for her Last Will and Testament in the presence of
 all of us, all persons present together at the same time, who, in
 her presence and at her request, and in the presence of each
 other, have hereunto subscribed our names as attesting witnesses
 on the day and year above written.

Rosemary A. McNulty Alexandria Va

Frances W. Gibbs Alexandria, Va.

COMMONWEALTH OF VIRGINIA,
 CITY OF ALEXANDRIA, to wit:

Before me, the undersigned authority on this day personally
 appeared JEAN M. O'CONNELL, ROSEMARY A. McNulty,
FRANCES W. Gibbs, and _____,
 known to me to be the Testator and the witnesses, respectively,
 whose names are signed to the attached or foregoing instrument
 and, all of these persons being first duly sworn, JEAN M.
 O'CONNELL, the Testator, declared to me and to the witnesses in
 my presence that said instrument is her Last Will and Testament,
 and that she had willingly signed or directed another to sign the
 same for her, and executed it in the presence of said witnesses

TO	FOR	TO	FOR
Whitely, Edward J. Lawyer	5/30	Wash. Post. 4/14-6/9	5/30
807	808		

From Executrix's
Check Register

as her free and voluntary act for the purposes therein exp
that said witnesses stated before me that the foregoing W
executed and acknowledged by the Testator as her Last Will and
Testament in the presence of the said witnesses, who in her
presence and at her request, and in the presence of each other
did subscribe their names as attesting witnesses on the day of
the date of the Will; and the Testator, at the time of the
execution of the Will was over the age of eighteen (18) years and
of sound and disposing mind and memory.

Jean M. O'Connell
Testator

Frances W. Gibbs
Witness

Rosemary A. McNulty
Witness

Witness

Subscribed, sworn and acknowledged before me by
JEAN M. O'CONNELL, the Testator, subscribed and sworn before me
by ROSEMARY A. MCNULTY, FRANCES W. GIBBS,
and _____, witnesses, this 30th day of
May, 1985.

[Signature]
Notary Public

My commission expires:
8/17/86

Signature of
Edward J. White

**Step 1 - CPA agrees to be
co-trustee and co-executor**

Executrix (mother) used as unwitting cover

Invisible Wall

First Thing is to Takeover Fiduciary Positions

Invisible Wall - Lawyer keeps identity a secret from trustee

**May
1985**

May 30, 1985

Commissioner's Office of Accts.
Fairfax, Va.

Dear Sir, Re: Estate of Harold S. C

6

In answer to your letter of May 8th regarding progress in establishing a trust required by the will with Anthony M. O'Connell as trustee I would like to report that a co-trustee has agreed to serve with him. She is:

Mrs. Jo Ann Barnes (Home address 7225 Pine
Krive, Annandale, Va. 22003 Tel. 3540673.
Office phone 549-7800.) She will be working
on this soon with a lawyer.

I had hoped that the procedure of setting up a trust could be simplified by putting title to the "Residuary Estate" (my home) in the names of my three children as listed in the will to receive it.

Please remember my mother is being advised by the CPA, such as on the significance of this trust. The known documentation of that advice is what you see.

Step 1 CPA Co-trustee 5/30/85

There should be more definite progress soon and I will inform your office then.

Very truly yours

7

Sean M. O'Connell, Esq.

This illusion of a co-trustee to co-trustee communication between me and the CPA, may also serve to plant in my mother's mind, as the 1/3/85 date apparently did with Mr. Shalloway, that the failure to prepare the final estate account, was mine.

The CPA did not tell me she was nominated co-trustee. Mr. Mackall's letter of July 8, 1985, suggests she did not tell him either (page 77).

8

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB

TELEPHONES
(703) 273-0320
(703) 273-0321

June 25, 1985

Mr. Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

I received your letter with the enclosures regarding your father's estate and the trust referred to in the Will. From looking at the documents you sent me, it appears that the trust created by the Will was devised a 92.2% interest in each of the real estate interests included in the estate. Because the estate interest was only 50%, this would mean that the interest of the trust in each parcel of real estate is 46.1%. Your mother has apparently paid all of the real estate taxes from the date of your father's death and the trust would owe her 46.1% of those taxes. It seems to me that a final account would be very simple, merely reflecting the ownership percentages as distributions. No formal deed would be required. Obviously if either you or your mother wanted to sell, the other would have to agree. I notice from your letter to Joan Barnes you state that the trust should contain all of one or the other of the two properties. Is there some reason why you do not wish to have the 46.1% interest in each of the properties in the trust?

As soon as you advise me on this and on the response you receive from Ms. Barnes, I will have my associate, Amy Blanchard, contact your mother to see if we can't get this resolved.

Sincerely,



Henry C. Mackall

HCM/jkw

This letter is included to show how easy it should have been. Please note that Mr. Mackall, five days after I first wrote him, has volunteered most, if not all, the advice my mother and I would need, and that his advice is clear and unambiguous.

Dear Mother

June 14, 1985

Sorry I'm late in sending 2
information in Dad's file.

9

How's Joann coming on making
the final estate filing?

I do wish very strongly, that
you had not changed your will
to make your accountant co-executor.
You are giving her control. Her
expertise is available without
giving her control. Instead her fee
of executing an estate of 1,000,000.
would be 3% or more by
Virginia statute. ~~By the will attorney,~~
that is \$20,000 or more. Selling a
piece of real estate, whether its
value is \$1000 or 1,000,000 is
basically the same amount of
work. I would not take the fee
because it's taking it away
from Jean & Shirley.

In anger I said she didn't know
her ass ~~that's~~ I don't think that
~~I don't~~ ^{that's what} ~~totally~~ trust her. The lawyer she
recommended is writing her as
co-executor in ~~her~~ ^{your} will.

you say you don't trust a
I believe that. Why are
putting so much confidence in
Joann, (besides her being a woman?)
I feel she has gotten you very
scared. and you can't think
straight at times.

10

~~If you hadn't changed your~~
I have talked to executor
planners & lawyers here and
they tell me it is very
unusual for an accountant
to be co executor. I suppose you
accountants run. If you will
~~have to~~ probably hire a
lawyer and ~~to~~ pay him a
fee.

~~So you are not helping~~

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB

TELEPHONES
(703) 273-0320
(703) 273-0321

July 8, 1985

Mr. Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Re: Estate of Harold A.O'Connell

Dear Mr. O'Connell:

I have spoken with Ms. Barnes who agreed with my suggestion that a final account be filed by your mother reflecting the trust's ownership of an undivided percentage interest in the real estate. Funds advanced by your mother to pay the trust's share of the real estate taxes would be treated as a liability of the trust to be repaid when the realty is sold. She advised me that the percentages were not exactly as earlier calculated because of a slight difference in some jointly owned property. She is sending me a new computation which I will forward when it arrives.

In the letter your mother received from Mr. McCandlish, mention was made of your being able to qualify without a co-trustee if you appointed an agent on whom process might be served. I assume he was talking about Section 26-59 of our Code which deals with non-resident fiduciaries. I don't believe it is applicable to your situation. Because of this and because it will make your mother feel more comfortable, I discussed with Ms. Barnes the idea of her qualifying as a co-trustee with you. She has agreed. Since your mother is the sole beneficiary of the trust during her lifetime and is willing to forego any income from the trust there seems no need to sell the land. It has proven to be a good investment and your mother seems willing and able to continue to pay the real estate taxes as they accrue. The Will contains a waiver of bond for the trustee so that expense can be avoided. After an initial account there will only be a requirement to file one every three years showing no activity. When land is sold this situation will change but, at least for now, there will be little expense.

I think we can plan for you to come east at a time when Ms. Barnes is available so the two of you can qualify as trustees. The estate can be closed with little effort.

Very truly yours,


Henry C. Mackall

HCM/jkw
Enclosure

13

LAW OFFICES
MACKALL, MACKALL, WALKER & SILVER
A PROFESSIONAL CORPORATION
4031 CHAIN BRIDGE ROAD
FAIRFAX, VIRGINIA
22030

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB

TELEPHONES
(703) 273-0320
(703) 273-0321

July 11, 1985

Ms. Joan Barnes
Bruner, Kane & McCarthy
300 North Lee Street
P. O. Box 1250
Alexandria, Virginia 22314

Re: Estate of Harold A. O'Connell

Dear Ms. Barnes:

Following my phone conversation with you, I reported to Mr. O'Connell that you and I had agreed on a procedure which could be followed in connection with closing the Estate of his father and I recommended that procedure to him. He has just advised me by phone that the procedure is not acceptable. As a result of our phone conversation I am no longer representing him.

Sincerely,


Henry C. Mackall

I fired Mr. Mackall. I felt making the CPA a co-trustee, after approximately nine years of no final estate account, and the refusal to communicate with me, the trustee, was a bad idea.

HCM/jkw

cc: Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Business

July 16, 1985

14

Dear Mother,

First, let me discuss
the trust.

The lawyer I asked to help me, Henry Marshall said that the a certain percentage of each year of year's estate, rather than the entirety of one piece, was to be in the trust as he suggested this to Ms. Barnes. So that's the way you want it, it's fine with me. That was different from what we had agreed on. In short, if that is the way you want it, fine.

I have not heard anything from Ms. Barnes.

~~Also, from my / am~~

above

My lawyer who said that
he thought I did need a
co trustee, contrary to the
letter from the commissione
of accounts. I wrote the
commission of accounts
requesting a definitive answer.

Frankly, I doubt if I
ever get an answer from the

I asked Andy Higgins
if he would serve as
co trustee. He has agreed.

He is already a trustee
several times including
trustee for the Little
Church. He would not
charge anything, though
I insisted he ~~the~~ charge
an hourly fee.

Would you be comfortable
with Andy Higgins as
co. trustee?
Sincerely,
Iris

Andy is a man of
very high integrity.

16

Ltr to Edgar A. Pl. _____,
November 5, 1993

payment.) On October 27, 1993, I wrote Jesse and told him that you were representing Mr. O'Connell or at least advising him.

Next, I was informed by Mrs. Nader last week that Mr. O'Connell has demanded that we be bonded. The will flatly states otherwise and to do so would be in violation of our office.

I will admit that I am furious about this continual petty harassment. From inception of this estate including the time that his sisters gave him the vehicle and I merely asked for a receipt so that a proper accounting might be filed, Mr. O'Connell has tried one stunt after another to disrupt the flow of administration, notwithstanding my repeated attempts to calm him down.

I am including Mr. O'Connell's complaint to the Virginia State Bar and the Bar's reply. I have omitted the 44 pages of enclosures he filed. His outright malicious lies about me (Page 7: "to deliberately mislead a seventy-nine year old woman", "abuse of the fiduciary trust" and "license to steal") in his complaint to the Bar are unforgivable and most decidedly actionable. In this regard please inform him that I would accept a full written apology for these remarks and let the matter drop even though no one has ever made such a statement about me.

I am fully aware of the root cause of all of this; however, it is not my fault that Miss Jo Ann Barnes refused to serve as a Co-Executor with Mr. O'Connell or that his mother came to me and directed his removal from that clause of the will.

I would fervently pray that he be counselled insofar as possible to let this estate wound up in a normal fashion. He does not have to like me; he needs only to get off my back.

I assume that if he does not let matters drop, the next step will be to try and get all or part of the commission due. I have spent well over 1 1/2 years in this case without any payment of any sort and will certainly expect to be paid the customary commission (2%) which I have explained to Mr. O'Connell in the past, provided it is approved by the Commissioner.

Sincerely,


Edward J. White

This letter of November 5, 1993, is later than this chronological sequence, but was included to show the blocked section. The CPA never mentioned her refusal to me, or even that she had been the nominated co-executor.

EJW/e

17

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

BRUNER, KANE & MCCARTHY, LTD.

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

300 NORTH LEE STREET

POST OFFICE BOX 1250

ALEXANDRIA, VIRGINIA 22313

(703) 548-7800

August 16, 1985

ARTHUR J. BRUNER, C. P. A.
JOHN T. KANE, C. P. A.
DANIEL F. MCCARTHY, C. P. A.
WILLIAM H. ROBERTS, C. P. A. (1977-1978)
JOANNE L. BARNES, C. P. A.
CHARLES W. BALLOU, C. P. A.

Mrs. Jean M. O'Connell, Executrix
Estate of Harold M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:

Your son requested that I furnish him copies of the Court Accountings that had been filed for the Estate. I have sent them on to him today. I am also enclosing a copy of the schedule which I believe reflects the fraction of the estate's one-half interest in each property to which you and the Trust are entitled.

If the transfers are made in these percentages, you would then own 56.475% of each property (50% owned individually plus 12.95% of one-half interest of the estate) and the Trust would own 43.525% of each property. If you and the Trust chose at some time in the future to exchange all or part of an interest in a property, I believe it should be done based on the then current fair market value of the properties. In such case, I would recommend that you have the properties appraised by a qualified real estate appraiser.

With regards to your request that I serve as co-trustee of the Trust with your son, I regret that I must decline to be either co-trustee or act as agent to receive notices and processes for him.

Please call me and we can discuss this further.

Very truly yours,


Joanne L. Barnes

JLB:jsp
cc:

**Step 2 - CPA refuses to be
co-trustee or co-executor**

Please remember the CPA and Lawyer are advising their client.
The known documentation of their advise is what you see.

Jean O'Connell

August 5, 1985

Dear Tony,

I have to know right
away if you are going to be
Co-trustee or not. Please
check and sign your answer!

- ☒ Yes I will be Co-trustee
- ☐ No I will not be Co-trustee



Love
Mother

If I had checked the other
box, perhaps the CPA
would not have written her
letter of August 16, 1985.

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

19

August 20, 1985

Ms. Joanne Barnes
Bruner, Kane & McCarthy, Ltd
300 North Lee Street
P.O. Box 1250
Alexandria, Virginia 22313

Dear Ms. Barnes:

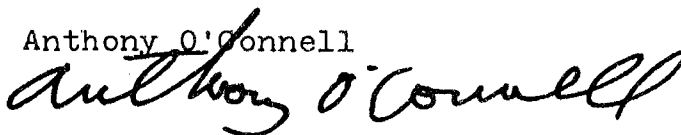
Thank you for my copy of your letter to Jean O'Connell dated August 16, 1985, and for copies of previous accountings.

I have a question concerning the marital deduction. The real estate is deeded not as tenants in common but as each party having an undivided one-half interest (Please refer to the inclosed copy of the deed.) Does this real estate, therefore, not qualify for the marital deduction and hence, change the percentages of the trust? Please advise me.

I hope that you would remain open to acting as co-trustee.

Sincerely,

Anthony O'Connell



c: Mrs. Jean O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Step 3 I felt I had little choice



ROBERT J. McCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE

CIRCUIT COURT OF FAIRFAX COUNTY

4069 CHAIN BRIDGE ROAD

TELEPHONE 385-0268

FAIRFAX, VIRGINIA 22030

20

DEPUTY COMMISSIONER OF ACCOUNTS

August 19, 1985

Mr. Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

We have had no response to our letter of July 16, 1985.

Please have a resident trustee appointed as soon as possible.

Very truly yours,

Robert J. McCandlish, Jr.
Commissioner of Accounts

The Honorable Robert J. McCandlish, Commissioner of Accounts, breaks the cycle of Step 3, by giving trustee the idea that he could appoint a co-trustee.

M/jd

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

August 22, 1985

21

Mr. Robert J. McCandlish, Jr.
Commissioner of Accounts
Commissioner's Office
4069 Chain Bridge Road
Fairfax, Virginia 22030

Re; Estate of Harold A. O'Connell

Dear Mr. McCandlish:

Thank you for your letter of August 19, 1985.

I appoint H. Andrew Higham as resident co-trustee of the Trust.
His address is:

H. Andrew Higham
6208 Higham Drive
Franconia, Virginia 22310
(314) 971-3129

there may have been an oversight in that Harold
ell's "undivided one-half interest" in each property
e see inclosed deed) has been included in the marital
tion. IRS Pub. 448, page 28, indicates that the marital
ction applies only to property passing to the surviving spouse.

this is true, should not the Trust contain 50.000% of each
roperty (assuming Jean O'Connell chooses not to exchange
roperties) rather than the 43.525% of each property as
mentioned in Ms. Joanne Barnes letter of August 16, 1985?

I apologize for the extended time and effort this account has
taken. I am optimistic that it will soon be resolved. Again,
thank you for your help.

cc: Mrs. Jean O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Sincerely,

Anthony O'Connell

87

Anthony O'Connell

If Herbert Anderson Higham had not
agreed to be co-trustee, he could not have
saved "Seller" in Sabotage Settlement.

CODICIL TO
LAST WILL AND TESTAMENT
OF
JEAN M. O'CONNELL

22

BE IT REMEMBERED that I, JEAN M. O'CONNELL now residing in Fairfax County, Virginia, being of sound mind and memory, and considering the uncertainty of life, do hereby make this as and for a Codicil to my Last Will and Testament dated May 30, 1985.

ITEM I. I hereby nominate, constitute and appoint EDWARD J. WHITE, of Alexandria, Virginia and JEAN MARY O'CONNELL-NADER of New Kensington, Pennsylvania to be the Co-Executors of this my Last Will and Testament, and I direct that they shall not be required to furnish any bond or security for the proper performance of their duties as such and that they shall have full power without application to any court to sell at public or private sale all or any part of my personal property, if such sale, in their opinion, be necessary or desirable.

In the event that either of the above named Co-Executors is unable to serve as Executor, I direct that the survivor shall serve as Executor.

IN WITNESS WHEREOF, I have hereunto set my hand and seal to this Codicil to my Last Will and Testament this 20 day of September, 1985.

Jean M. O'Connell (SEAL)

We, the undersigned do hereby certify that JEAN M. O'CONNELL, signed, acknowledged and declared the foregoing paper as and for her Codicil to her Last Will and Testament in the presence of all of us, all persons present together at the same time, who, in her presence and at her request, and in the presence of each other, have hereunto subscribed our names as

Step 3 Lawyer replaces CPA co-executor

attesting witnesses on the day and year above written.

23

Frances W. Gibbs Alexandria, VA

Shirley M. Brigham Alexandria, VA

COMMONWEALTH OF VIRGINIA,
CITY OF ALEXANDRIA, to wit:

Before me, the undersigned authority on this day personally appeared JEAN M. O'CONNELL, FRANCES W. GIBBS, SHIRLEY M. BRIGHAM, and _____, known to me to be the Testator and the witnesses, respectively, whose names are signed to the attached or foregoing instrument and, all of these persons being first duly sworn, JEAN M. O'CONNELL, the Testator, declared to me and to the witnesses in my presence that said instrument is her Codicil to her Last Will and Testament, and that she had willingly signed or directed another to sign the same for her, and executed it in the presence of said witnesses as her free and voluntary act for the purposes therein expressed; that said witnesses stated before me that the foregoing Codicil was executed and acknowledged by the Testator as her Codicil to her Last Will and Testament in the presence of the said witnesses, who in her presence and at her request, and in the presence of each other did subscribe their names as attesting witnesses on the day of the date of the Codicil; and the Testator, at the time of the execution of the Codicil was over the age of eighteen (18) years and of sound and disposing mind and memory.

Jean M. O'Connell
Testator

Frances W. Gills
Witness

Shirley M. Brigham
Witness

Witness

Subscribed, sworn and acknowledged before me by
JEAN M. O'CONNELL, the Testator, subscribed and sworn before me
by FRANCES W. GILLS, SHIRLEY M. BRIGHAM,
and _____, witnesses, this 20th day of
September, 1985.

My commission expires:
8/15/86

[Signature]
Notary Public

Signature of
Edward J. White

Step 3 - Lawyer replaces CPA

(Unless clients realize CPA and lawyer are not only options)

25

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB

TELEPHONE
(703) 273-0320
(703) 273-0321

October 7, 1985

Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Re: Estate of H. A. O'Connell

Dear Mr. O'Connell:

Thank you for your letter of September 23 regarding your father's Estate. I will be happy to try to help you. I have serious problems with the limitations you wish to place on me. I believe a great deal can be accomplished by free and open discussion between counsel and I cannot see any harm in throwing out possible alternatives during such a discussion. I cannot hang up each time a new subject comes up in order to get instructions. I never commit a client to any particular course without his approval but I might well discuss actions which later turn out to be unacceptable to the client.

Your plan sounds fine but you cannot insist on it and be certain it will be adopted. There is no problem with funding the trusts as suggested. It seems the only practical way.

I do not know anything about Mr. Higham. I think your mother's wishes must be considered since she is a beneficiary. I know the Court will consider her desires before it makes an appointment.

I see no reason why the intended final account has to be reviewed and approved before it is filed. If it is wrong, objections can be made before the Commissioner of Accounts. If we reach an agreement I assume the account will be drawn as we discussed earlier and that we'll have some input.

If you want me to help further please let me know.

Sincerely,


Henry C. Mackall

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 838-5444

April 25, 1986

Henry C. Mackall, Esquire
4031 Chain Bridge Road
Fairfax, VA 22030

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

Enclosed is the draft by Ms. Barnes of the Final Accounting.

I have taken the liberty of correcting a typographical error on the distributions to reflect 53.9006% vice 3.9006%.

I would appreciate it if you would forward this to Mr. O'Connell and clarify with him his intention to qualify on May 1st.

If he does not agree or requests further delaying tactics, I feel that I have no other recourse in serving my client than to seek to have him removed as a Trustee. This matter is costing Mrs. O'Connell dearly with the delay.

Sincerely,

/s/
Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell ✓

ENC 4

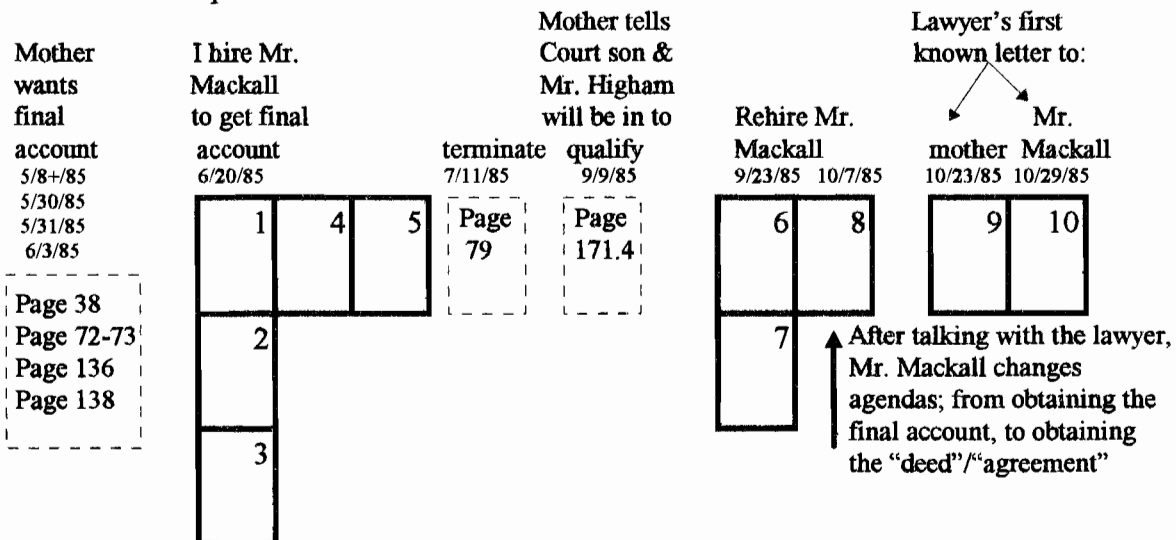
Hire Another Attorney Trap

Summary

I fell for this two out of three times. The one exception was *Sabotage Settlement*. It is a trap because the hired attorney, like the clients, does not realize he is dealing with a fraud operation that is carrying out their own agenda. Benefits to the operation include vilifying the client and using the other attorney as an communication barrier (while appearing to communicate). More described on page 295. The reasons I fell for it here include:

- (1) I did not understand why mother's efforts to get the final account were unsuccessful (pages 38, 72,73,136,138). I thought there might be something my mother and I, or the CPA, did not understand.
- (2) I did not know my mother had already hired the lawyer because he kept his existence a secret from me until after securing the fiduciary positions on 9/20/85 (page 100). The policy of secrecy was apparently in place as early as 5/30/85, when my mother wrote the Commissioner of Accounts, and mentions a lawyer but does not give his name:*She [CPA] will be working on this soon with a lawyer...There will be more definite progress soon and I will inform your office then.* (pages 72-73). The CPA and lawyer had a fiduciary responsibility to both Jean M. O'Connell and Anthony M. O'Connell, Executrix and Trustee. The Executrix and Trustee were in accord, there were no differences or problems between us.
- (3) The secrecy concerned me.

I hired Mr. Mackall to get my mother and me the final account. I hired him on 6/20/85. Five days later he provided almost all, if not all, of the information we needed (page 97). I terminated his services on 7/11/85, after he told me he had arranged for the CPA to serve as co-trustee (page 79). I felt it was a bad idea. Thanks to Commissioner McClandish, I did get a co-trustee I could trust (pages 86-87). After several unsuccessful months of trying to get the final account without Mr. Mackall, and on learning that my mother had hired a lawyer but would not identify him (page 100), I rehired Mr. Mackall on 9/23/85. I had no other place to turn.



ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 778-4928

1

June 20, 1985

MR. Henry C. Mackall
4031 OAK/N BRIDGE RD
FAIRFAX, VIRGINIA 22030

DEAR MR. MACKALL,

In reference to our phone conversation today, thanks for taking the job. The enclosed Commissioner's account letter explains the situation.

Commissioner McCandlish's
letter of May 8th, 1985.

I need you, unless you advise me other wise, to:

1. Get the appropriate assets in the ~~the~~ trust according to the 50% - 50% intention of the will. To my mind that would include the entirety of one of the other pieces of real estate. This, I think, involves contacting my

★ ★ NOTE: ~~each~~ Each piece of real estate has appreciated about \$1,000,000 each.

Mother's accountant who is now or
has just completed the final estate
account. Her name & address is:

2

MS JOAN BARNES
BRUNER, KANE AND MCCARTHY
300 NORTH LEE STREET
P.O. BOX 1250
ALEXANDRIA, VIRGINIA 22314
Tel. (703) 549-7800

2. Take me through the point, where
I am recognized by the court as
trustee.
3. Advise me on what ever you
think is important in this situation
(Can we use an alternate valuation
of the real estate to avoid
huge ~~future~~ future capital gains?)

3

My mother is scared and upset of
losing control to a trust. I
know I don't have to ask that
you be gentle in any contact
with her. It would be most
~~beneficial~~ beneficial for all if
any contact with her is done
by a woman, if possible.

3

Thank you
Sincerely,

Anthony M. Donnell

My mother told several times she preferred a
women to handle things. I believe this has a lot
to do with the CPA being a woman.

4

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB

TELEPHONES
(703) 273-0320
(703) 273-0321

June 25, 1985

Mr. Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

This is how easy it should have been. Mr. Mackall, five days after I first wrote him, has volunteered most, if not all, of the advice my mother and I would need. His advice is clear and unambiguously. His clients can depend on his advice because, if for no other reason, he took the responsibility of going on record with it. Compare this with the operation's letters.

I received your letter with the enclosures regarding your father's estate and the trust referred to in the Will. From looking at the documents you sent me, it appears that the trust created by the Will was devised a 92.2% interest in each of the real estate interests included in the estate. Because the estate interest was only 50%, this would mean that the interest of the trust in each parcel of real estate is 46.1%. Your mother has apparently paid all of the real estate taxes from the date of your father's death and the trust would owe her 46.1% of those taxes. It seems to me that a final account would be very simple, merely reflecting the ownership percentages as distributions. No formal deed would be required. Obviously if either you or your mother wanted to sell, the other would have to agree. I notice from your letter to Joan Barnes you state that the trust should contain all of one or the other of the two properties. Is there some reason why you do not wish to have the 46.1% interest in each of the properties in the trust? ←

As soon as you advise me on this and on the response you receive from Ms. Barnes, I will have my associate, Amy Blanchard, contact your mother to see if we can't get this resolved.

Sincerely,



Henry C. Mackall

HCM/jkw

My letter of June 18, 1985, to the CPA read, in part: *The final estate filing should contain the entirety of the Springfield residence or the entirety of the Accotink property, whichever my Mother wishes to be placed in the trust.* This is what my mother and I had initially agreed upon (See my letter of July 16, 1985, to my mother). My thinking in suggesting it was that whatever source caused the approximately nine year delay in funding the trust, should not have any future influence on the trusts assets. If my mother and I had insisted upon the entirety of one or the other, it would have precluded or limited the operations attempts to take control through their "exchange" setups (See Entanglement Sales).

The lawyer, by keeping his existence a secret from me and Mr. Mackall, can later make it appear as if Mr. Mackall should not have contacted my mother, and can use that against him. (See lawyer's first letter, October 29, 1985: ...my client....).



good man

Henry Mackall
Interest transferred
to trustee
Main thing - go ahead
showing % goes in interest
Not sure to be co-trustee?

leave to son -
lawyer & commissioner

qualify trustee

Equalization Bd.
691-3213
will call when get
mother's date open

Clark 691-3224
691-4193 - give
Procedures
Come in - security bond -
Betsy Mooto

Bond fee - Lawyer fees no
bond pd when sold.
nominal amt not.

look over carefully. I call for
qualifying trustee 1st questions
then trust - lawyer

later non-taxable exchange

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

6

September 23, 1985

Mr. Henry C. Mackall
Mackall, Mackall, Walker & Silver
4031 Chain Bridge Road
Fairfax, Virginia 22030

Re: Estate of H.A. O'Connell

Dear Mr. Mackall:

Thank you for your very explicit letter of August 20, 1985.
It was exactly what I needed.

I'm sorry about our parting several months ago over differences in operating style. I don't let an MD affect my body or a mechanic touch my car unless I know and agree on the plan beforehand. Would you be willing to help me again on the condition that any changes or even suggestions to the trust plan described below be first discussed with me and/or the intended resident co-trustee, Herbert Anderson Higham?

At present I see the best plan to be this:

1. The trust to be funded in accordance with your letter of August 20, 1985, ie., with 46.0994 % interest in each of the two parcels of real estate (pending Ms. Barnes rationale for decreasing the percentage to 43.525%). Ms. Barnes has not responded to my letter of August 26, 1985.
2. That Herbert Andrew Higham serve as resident co-trustee. Mr. Higham presently serves as trustee in several instruments and for 25 years I have known him as a man of the highest integrity.
3. That I and /or Mr. Higham see a copy of the intended final estate filing, and agree to it, before it is officially submitted to the Commissioner of Accounts.

7

Mrs. Jean O'Connell and I are not talking. She apparently has
an attorney but chooses not to identify him. By default, I
rather than the trust, will be paying for your services.

I sincerely hope you decide to help me again.

Yours truly,



Anthony O'Connell

cc; Herbert Anderson Higham
6208 Higham Drive
Alexandria, Virginia 22310
(703) 971-3129

The lawyer, after completing the codicil to my mother's will on September 20, 1985, allows his existence (but not his identity) to be known to the trustee(me). The lawyer does this through the Executrix (mother), which makes it appear as if it were her idea. Mother and I are still unable to get the final account from the CPA. I again ask Mr. Mackall for help. I do not know what else to do.

It was beyond the limits of my thinking that the lawyer would not do what my mother instructed the lawyer to do, or that the CPA would not do what my mother instructed the CPA to do, much less that they both would carry out a coordinated agenda contrary to it. I assumed, by default, that the agenda being carried out was that of my mother's, and that she must have had a change of heart or personality.

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB

TELEPHONES
(703) 273-0320
(703) 273-0321

October 7, 1985

Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Re: Estate of H. A. O'Connell

Dear Mr. O'Connell:

Thank you or your letter of September 23 regarding your father's Estate. I will be happy to try to help you. I have serious problems with the limitations you wish to place on me. I believe a great deal can be accomplished by free and open discussion between counsel and I cannot see any harm in throwing out possible alternatives during such a discussion. I cannot hang up each time a new subject comes up in order to get instructions. I never commit a client to any particular course without his approval but I might well discuss actions which later turn out to be unacceptable to the client.

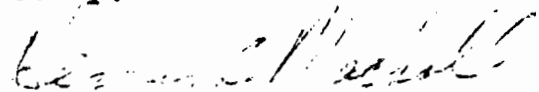
Your plan sounds fine but you cannot insist on it and be certain it will be adopted. There is no problem with funding the trusts as suggested. It seems the only practical way.

I do not know anything about Mr. Higham. I think your mother's wishes must be considered since she is a beneficiary. I know the Court will consider her desires before it makes an appointment.

I see no reason why the intended final account has to be reviewed and approved before it is filed. If it is wrong, objections can be made before the Commissioner of Accounts. If we reach an agreement I assume the account will be drawn as we discussed earlier and that we'll have some input.

If you want me to help further please let me know.

Sincerely,



Henry C. Mackall

At this point, I believe Mr. Mackall becomes an unwitting, full time agent for the operation. My guess is that he communicated with the lawyer for the first time (after my letter of September 23 telling him there was a lawyer), and was convinced that the operation's agenda was that of my mother's.

M/jkw

First known letter
to mother.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

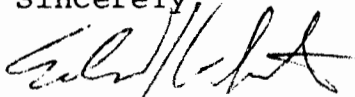
October 23, 1985

Mrs. Jean M. O'Connell
6541 Franconia Road
Springfield, VA 22150

Dear Mrs. O'Connell:

Enclosed is the Agreement which Mr. Mackell and I discussed. If it meets with your approval, I would appreciate your signing it and returning it to me so that I might forward it to him for the signatures of the Co-Trustees. This document should serve both as the Agreement and as the receipt by the Trustees for the Trust property.

Sincerely,



Edward J. White

EJW/mc

Enclosure

*Rec Oct. 28th returned
Check "ownership".*

There is an implication to my mother that both lawyers may have had agreed to this "Agreement". There is no copy to Mr. Mackall or the Trustees.

First known letter
to other lawyer.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

October 29, 1985

This suggests a *Jean M. O'Connell vs. Anthony M. O'Connell* situation.

Henry C. Mackall, Esquire
4031 Chain Bridge Road
Fairfax, VA 22030

Re: Jean M. O'Connell-
Anthony M. O'Connell Trust

Dear Mr. Mackall:

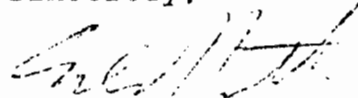
Enclosed is an Agreement along the lines of that discussed by us previously, which my client has signed.

Ms. Jo Ann Barnes, of Bruner, Kane & McCarthy Accountants, previously has furnished Mr. O'Connell with the numerical data which explains the derivation of the percentages reflected in the Agreement.

If you have any additions or corrections to it, please let me know.

Implicates Mr. Mackall and covers the lawyer. Where there is a cover, a deception under it, will more than likely follow.

Sincerely,


Edward J. White

EJW/mc

Enclosures

The lawyer had a fiduciary responsibility to both the Executrix and the Trustee. Keeping his identity a secret from the Trustee does not negate that. The Executrix did not ask for this "Agreement". The CPA did not send the Trustee an explanation of the percentage figures. The Trustees did not know anything about an "Agreement" until Mr. Mackall told them. The lawyer, by careful wording, has not allowed himself to be accountable for any position.

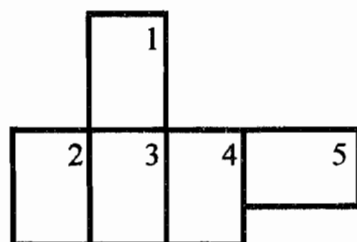
This suggests to Mr. Mackall that this "Agreement", is my mother's agenda. There is no copy to my mother or the trustees.

Fake Third Court Account

Summary

There are two versions of the Third Court Account. The version sent to the Court is one page (Book 380, Page 1452) (page 105 here). The version sent to my mother has a second page (page 107). I believe the second page was to lead her to believe the accounting was finished, and is a set up to entangle her home using her as a cover. My reasons include:

- (1) Mother's 12/18/84 memo to Mr. Shalloway stated: *Please do what is necessary to really finish up the estate details.....*(page 106). If it were true on 12/18/84, it should be true on 1/23/85. The second page, with (3) below, implies she thought the accounting was finished.
- (2) Why do two 1/23/85 versions if not to deceive?
- (3) Jean O'Connell's 5/30/85 letter to the Commissioner of Accounts quotes a "*Residuary Estate*", and describes this arrangement: *I had hoped that the procedure of setting up a trust could be simplified by putting title to the "Residuary Estate" (my home) in the names of my three children as listed in the will to receive it* (pages 108-109). I believe she was referring to the *Residuary Estate* listed on the bottom line of the second page. If mother had died with the estate in this status, the entanglements may include (a) the unfunded trust, (b) the CPA's calculation, and (c) whatever would be drafted to put the title to the "*Residuary Estate*" (my home) in the names of my three children...
- (4) If she did not believe the above advice was legitimate, she would not have described it to the Commissioner.
- (5) The second page scenario seems to be recycled later:
 - (a) *title reminds me of the CPA's...deed to property.*(page 135).
 - (b) Same incorrect percentage calculation in CPA's letter of 8/16/85 (page 146).
 - (c) Same secret, same sheet? (page 130, 131, 132).



8/16/85: *I am also enclosing a copy of the schedule which I believe reflects the fraction of the estate's one-half interest in each property to which you and the Trust are entitled. (A)*

CPA's letter to mother, copy to me (page 146)

10/29/85: *Ms. Jo Ann Barnes, of Bruner, Kane & McCarthy Accountants, previously has furnished Mr. O'Connell with the numerical data which explains the derivation of the percentages reflected in the Agreement. (A)*

Lawyer's letter to Mr. Mackall, no copies to others (page 153)

(A) I did not receive a copy of the schedule from the CPA. If I had, I would have mentioned it in my letters to the CPA of 8/20/85 (page 148) and 8/26/86 (page 150), which ask about the differences in ownership and percentages. The CPA did not respond to either of these letters. One of the goals here may be to lead Mr. Mackall into thinking I knew about the "deed"/"Agreement" I was going to get. If the percentage was a issue they wanted to resolve, I believe they would have given Mr. Mackall a copy.

ESTATE OF HAROLD M. O'CONNELL

THIRD ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX
FOR THE PERIOD JANUARY 1, 1981 TO DECEMBER 31, 1984

1

	<u>Receipts</u>	<u>Disbursements</u>
ASSETS REMAINING ON HAND AT DECEMBER 31, 1980 PER SECOND ACCOUNT		
One-half interest in residence and 3.3365 acres of 6541 Franconia Road, Springfield, Virginia	\$40,681.00	
One-half interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia	37,500.00	
254 shares, New Virginia Bancorporation	1,952.50	
Certificate of deposit - Washington-Lee Savings and Loan Association	3,852.08	
Due to Jean M. O'Connell for net advances	(3,050.27)	
	<u>\$80,935.31</u>	
RECEIPTS:		
Dividends, New Virginia Bancorporation:		
1/15/81	\$ 32.34	
4/15/81	32.34	
7/15/81	37.24	
10/15/81	37.24	
1/15/82	37.24	
4/15/82	37.24	
7/15/82	<u>37.24</u>	250.88
Stock dividend - New Virginia Bancorporation:		
5% - 12 shares received -		
Cash for fraction		8.12
Sale of 266 shares New Virginia Bancorporation:		
Proceeds at redemption @ \$20/share	\$5,320.00	
Less inventory value	<u>1,952.50</u>	3,367.50
Interest, Washington-Lee Savings and Loan Association:		
1981 - Matured 9/19/81		215.26
EXPENSES PAID BY WIFE:		
1981 real estate tax	\$1,458.21	
1982 real estate tax	1,770.73	
1983 real estate tax	1,770.72	
1984 real estate tax	2,023.93	
Second account filing fee 5/15/81	23.00	
Preparation of second account	<u>325.00</u>	7,371.59
AMOUNTS PAID TO WIFE:		
New Virginia Bancorporation - dividends	\$ 250.88	
Sale of fractional share	8.12	
Proceeds of sale of stock of New Virginia Bancorporation	5,320.00	
Proceeds of certificate of deposit at maturity	<u>4,067.34</u>	9,646.34
ASSETS REMAINING AT DECEMBER 31, 1984:		
One-half interest in residence and 3.3365 acres at 6541 Franconia Road, Springfield, Virginia		40,681.00
One-half interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia		37,500.00
Due to Jean M. O'Connell for net advances		<u>(775.52)</u>
	<u>\$94,423.41</u>	<u>\$94,423.41</u>

Respectfully submitted,

Jean M. O'Connell, Executrix

*Copy
original delivered by hand
to Office of Commissioner
of Acc'ts. Jan. 23, 1985
254 (per paid)*

Normally a client signs the account and mails it to the Commissioner of Accounts. The client would know how many pages they mailed. If someone else hand delivered the original, mother would not know if they removed the second page.

Will and estate papers of H. A. O'Connell
to Mr. Shalloway:

2

Please do what is necessary to really
finish up the estate details of my husband,
H. A. O'Connell. Will, estate filings, tax
forms and IRS letter of estate tax acceptance
are included. Thank you - Jean O'Connell,
12-18-84

JEAN M. O'CONNELL
6541 FRANCONIA ROAD
SPRINGFIELD, VA. 22151

On 12/18/84 my mother wanted to ".....do what is
necessary to really finish up the estate details.....".
If she had known that a final estate account had to be
filed, I believe she would have mentioned that here.

P.S. Notice from Sheriff 12/15/84 and \$25.00 service check included.

97-2855

19 Dec 84 - file received from client - PDS
20 Dec 84 - file given to O'Connell

Extension to 3 Jan 1985 granted by Comm. of Acts

Will WB 201-96
List of Names WB 201-110
Inventory WB 240-804

Real Estate (both parcels)
title held as tenants in common
(1/2 undivided interest in)

First Accounting filed & approved (26 May 75 to 26 May 1977) WB 241-397
Second Accounting (to be filed with Commissioner on 3 Jan 1985) (26 May 77 to 31 Dec 1980)
already filed 1980 - Jm. O'Connell delivered then

94-3760

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

PROBATE ASSETS:

1/2 interest - residence
1/2 interest - Accotink
605 shares, Washington Mutual
220 shares, New Virginia
Refund
Overpayment of Virginia tax
Cash

YES

The percentage of land to go into the residual estate should be calculated by dividing the residual estate by the value of the land:

$$\% = \frac{\text{Residual estate } (\$72,082)}{\text{value of land } (\$40,681 + \$37,500)}$$

= 92.1988718%, or 46.0994% for each of the two parcels

\$ 40,681
37,500
6,709
1,953
5
57
3,245
\$ 90,150

PAYABLE TO WIFE DIRECTLY:

Cash POD
Life insurance
Jointly owned property
Personal property
U. S. Civil Service
Annuity

NO

The percentage of land to go into the residual estate should not be calculated by dividing the residual estate by the net probate estate:

$$\% = \frac{\text{Residual estate } (\$72,082)}{\text{net probate estate } (\$82,809)}$$

= 87.05%, or 43.525% for each of the two parcels

\$ 16,541
14,918
13,902
500
1,381
16,338
\$ 63,580

Gross estate per return
Funeral expenses, etc., per return
Net estate
Federal estate and Virginia inheritance tax
Net estate
Less property passing directly to wife
Net probate estate
Marital deduction \$74,307
Less passing directly 63,580

\$153,986
5,372
\$148,614
2,225
\$146,389
63,580
\$ 82,809

Residuary estate

(12.95% wife's share) 10,727
(87.05% Trust share) \$ 72,082

Fake Third Court Account

starts "how much"

The Third Court Account found in my mother's papers, and the Third Court Account she sent me on 6/3/85, and consequently the Third Court Account I sent Mr. Mackall on 6/20/85, had this second page attached. The Third Court Account in the Court records (Book 380 Page 1452), is only one page (page 105).
Why compute a *Residuary estate* but not distribute it to the Trust?

Here, on 1/23/85, I believe my mother wanted the same thing that she wanted on 12/18/84, to "...do what ever is necessary to really finish up the estate details.....". Her 5/30/85 letter to the Commissioner of Accounts shows she apparently thought this Fake Third Court Account, did that. If my mother had died with the estate in this status, the real estate entanglements could include a "how much", an unfounded trust, and a (as interpreted through my mother's letter):...putting title to the "*Residuary Estate*" (my home) in the names of my three children..... That could be similar to the CPA's "deed", but more so.

RE Est of SAOC

45,32

SAVE

establishing a

In answer to your letter of May 8, 1985 regarding pro-
posed trust to be set up required by the will with Anthony
O'Connell as Trustee I would like to report that a ^{co-}Trustee has
agreed to serve with him

The lawyer's name
is already a secret.
Even if secrecy
from the
Commissioner of
Accounts were the
clients agenda, I
believe an honest
lawyer would not
tolerate it.

Mr. Jo Anne Berner
~~Home address~~
7225 Pine Dr.
Annandale, Va 22003
354-0673
549-7800 - office } office.

The CPA never
told me she was
nominated co-
trustee with me,
or co-executor,
with me.

↓ She will be working on this very soon
with a lawyer. I had hoped that the procedure
of setting up a trust could be simplified by
putting title to ~~the residuary estate~~ ^{only home} in the names of
my three children ~~at~~ the same as listed in
the will to receive it.

There should be more definite progress
soon and I will inform your office then.

✓ T ✓
J M O C Extra

Sent
5/31/85

To Commissioner of Accts.

Sent 5/31/85

Oak Grove
6541 Franconia Road - Springfield, Va. 22150

May 30, 1983

Commissioner's Office of Aests.

Fairfax, Va.

Dear Sir, Re: Estate of Harold S. O'Connell

In answer to your letter of May 8th regarding progress in establishing a trust requested by the will with Anthony M. O'Connell as trustee I would like to report that a co-trustee has agreed to serve with him. She is:

7115 Le Ann Barnes (Home address 7325 Pine Drive, Annandale, Va. 22003 Tel. 3540673. Office phone 549-7800.) She will be working on this soon with a lawyer.

I had hoped that the procedure of setting up a trust could be simplified by putting title to the "Residuary Estate" (my share) in the names of my three children as listed in the will to receive it.

There should be more definite progress soon and I will inform your office then.

Very truly yours

Sean M. O'Connell, Esq.

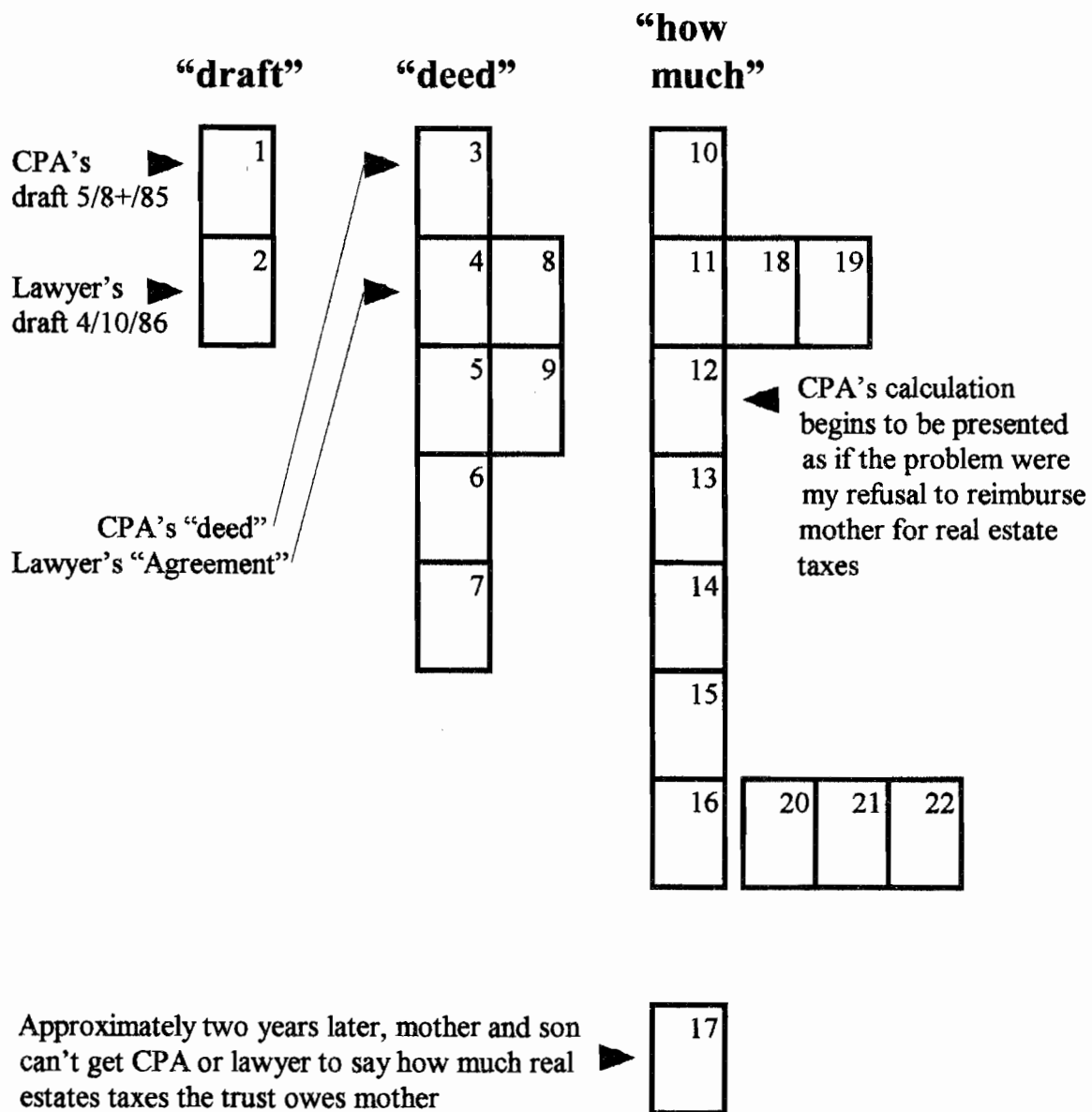
5

When I first read this I thought it was good that my mother had a CPA and a lawyer to advise her, because this shows she needed some good advice. Now I understand that the CPA and the lawyer, and things like the Fake Third Court Account, were the very things that led her to trust and act as she did.

CPA's "draft", "deed", and "how much" Sets Up Entanglement Sale Attempts

Summary

Jean O'Connell instructed that the final account be sent to her. She did not ask for a "draft", a "deed", or a "how much". The following agenda of conflict and entanglement, under the pretense of protecting my mother from me, put us through hell.



Client's Agenda

(Prepare final account*)

*The final estate account automatically funds the trust, closes out the estate, and records the correct distribution of real estate in the court records. Estimated preparation time is 2-5 hours.

Summary

CPA advises Executrix *will do draft of final accting*. About a year later, the lawyer sends my mother a draft of the final accounting.

Invisible Wall

CPA's

“draft”

The Executrix did not ask for a draft account. She instructed that a final account be sent to her. The draft account is the operations

2

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

April 10, 1986

Ms. JoAnn Barnes
Bruner, Kane & McCarthy
300 North Lee Street
Alexandria, VA 22314

Re: Estate of Harold O'Connell

Dear JoAnn:

I have agreed with Anthony O'Connell's attorney that we will provide them with a draft of the final accounting in the Harold O'Connell Estate. This, I think, will allay all of the suspicions that have arisen on the other side in this matter.

If you could commence preparing that, I would appreciate it. I am enclosing a copy of the nearly signed Agreement, by which the Trustees agree to take possession of the percentage interest of the property.

Thank you.

Sincerely,

Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell

C
O
P
Y

This fits with the *Entanglement*
Converging on May, 1986 (Second Try)

~~Lo Kaiser - Hilton.~~

3

Lo Ann - 549-7800 CPA

My son Tony called. He said he wanted very much to be the full trustee with an agent to receive notices and processes from the court & commissioner as in the May 8th letter.

Client's Agenda

~~First thing~~
First thing is to have the final accounting based on same figures as in the 1st accounting.

Send it to me - do I have to sign it.

Summary

CPA advises Executrix deed to property-convey to court. About five months later, the lawyer sends my mother an "Agreement"

Operation's Agenda

call - will do draft of final accounting deed to property - convey to court.

Needs how much

Summary
CPA advises Executrix deed to property-convey to court. About five months later, the lawyer sends my mother an "Agreement"

Invisible Wall

CPA's

"deed"

"Agreement"?

(What other document remains? The lawyer is not likely to go on record that the "Agreement" is a "deed")

The Executrix did not ask for a "deed" or "Agreement". She instructed that a final account be sent to her. The "deed" or "Agreement" is the operations agenda.

BOOK 381 PAGE 1577

4

AGREEMENT

THIS AGREEMENT, made this 28 day of Jan., 1986 by and between JEAN M. O'CONNELL and ANTHONY M. O'CONNELL and HERBERT ANDERSON HIGHAM, Trustees, provides:

WHEREAS, under the Will of the late HAROLD A. O'CONNELL, which Will has been admitted to probate among the records of the Circuit Court of Fairfax County, certain property was left to ANTHONY M. O'CONNELL, Trustee,

upon the terms and conditions of the Trust set forth in the aforesaid Will;

WHEREAS, ANTHONY M. O'CONNELL is not a resident of the Commonwealth of Virginia and HERBERT ANDERSON HIGHAM has qualified as Co-Trustee in this case;

WHEREAS, the corpus of the Trust, as presently constituted, consists of a 46.0994 percent ownership of two parcels of real estate located in Fairfax County, Virginia, the first being known as 6541 Franconia Road, and is the residence of JEAN M. O'CONNELL, the second being fifteen (15) acres of land located in Accotink Station, identified as Map Reference number 090-4-01-0017;

WHEREAS, it is the desire of the parties to fund the Trust as set forth in the Will and to provide security for JEAN M. O'CONNELL, and stability for the Trust;

IT IS HEREBY AGREED that in return for mutual promises as consideration for this agreement, the parties agree to the following:

1. The Co-Trustees, by their signatures hereupon, acknowledge receipt of the 46.0994 percent ownership of the two parcels referred to above.

JEAN M. O'CONNELL hereby agrees that she is the owner of the remaining 53.9006 percentage interest of the two parcels referred to above.

This fits with the *Entanglement Converging on January 24-31, 1986 (First Try)*, and entangles the real estate thereafter.

5

[2] 3. JEAN M. O'CONNELL hereby agrees that she will at all times pay the real estate taxes and other costs of maintaining these two parcels of property.

4. The Trustees hereby agree that during the life of JEAN M. O'CONNELL, they will not sell or attempt to sell by partition or otherwise, either of the two tracts of property without the written permission of JEAN M. O'CONNELL.

5. The Trustees agree that if either property is sold during the life of JEAN M. O'CONNELL she will be reimbursed from the sale proceeds the principal of all real estate taxes on that property paid by her which are attributable to the percentage ownership of the Trust.

In all other respects, the parties hereto agree that they are bound by the terms of the Will and Trust established therein.

Jean M. O'Connell
JEAN M. O'CONNELL

Anthony M. O'Connell
ANTHONY M. O'CONNELL

Herbert Anderson Higham
HERBERT ANDERSON HIGHAM

Real estate taxes are used to create a visceral wedge issue. There was no problem with real estate taxes prior to the lawyer.

[1] I initially interpreted this as explaining why I, as a non-resident trustee, needed a resident co-trustee (disregarding the past tense of "has" here). Both non-resident and resident co-trustees qualified on 6/20/86. The subsequent drafting of the deed of 4/21/89 (..... devised his interest to his executor Anthony M. O'Connell, Trustee; whereas Anthony M. O'Connell, Trustee, could not qualify and Herbert A Higham, Trustee, was appointed to act in his place and stead.), together with the disappearance(?) of the 6/20/86 qualification certificate, leads me to believe this was a set up to entangle the title of the real estate by my alleged non-qualification.

[2] Most readers would assume this paragraph was the reason the "Agreement" was made. The lawyer's letters to my mother do not mention it. This paragraph gives the operation virtual control of both properties, I believe, under the cover of protecting mother from son.

Lawyer Implies “Agreement” Normal

This document should serve both as the Agreement and as the receipt by the Trustees for the Trust property.

Lawyer's 10/23/85 to mother

The following fit with the *Entanglement Converging on January 24-31, 1986 (First Try)*.

As soon as I receive it (“Agreement”), I will review it and forward it to you for your signature. As soon as that is done, we can proceed to wrap up the rest of the Estate.

Lawyer's 1/24/86 to mother

At long last we have a signed Agreement concerning the funding of the Trust....

Please sign the Agreement and return it to me as soon as possible, and I will forward it to Mr. Mackall for the Co-Trustees' signature and filing with the Commissioner of Accounts. At that point the trust will then be funded and the responsibility for filing accounts and inventories will be that of the Trustees.

We can then have Ms. Barnes complete the final accounting for the Estate and the matter will be closed.

Lawyer's 1/27/86 to mother

The following has a tone of urgency or “last chance”, which leads me to believe it is part of the *Entanglement Converging on May, 1986 (Second Try)*, or something later which was interrupted by the Sheriffs summons of 7/22/86.

.....I am notifying Jo Ann Barnes to begin the accounting and sending her a copy of the Agreement wherein your son and Mr. Higham acknowledge receipt of the Trust property.

Lawyer's 6/26/86 to mother

I represent Mrs. Jean O'Connell in the above-referenced matter.

We are now ready to file the Final Accounting. Enclosed is a document entitled Agreement, paragraph 1 of which acknowledges receipt of ownership by the Co-Trustees of the percentage interest of the property.

If you need any other documents, (implies to my mother that the CPA needed the “Agreement”) please contact me or Mrs. O'Connell.

Lawyer's 6/26/86 to CPA, copy to mother

There is no known mention of the most obvious paragraph, which most readers would assume was the reason for the "Agreement":

The Trustees hereby agree that during the life of JEAN M. O'CONNELL, they will not sell or attempt to sell by partition or otherwise, either of the two tracts of property without the written permission of JEAN M. O'CONNELL.

This paragraph gives the operation virtual control of both properties, I believe, under the cover of protecting mother from son.

CPA Advised Trustee Deed was Needed

The CPA advised me that a deed was necessary. I can't document that advice because it was over the telephone. The following extracts from letter's show I obviously thought a deed was necessary (These are after the 1/28/86 "Agreement", which I realized was not a deed, so I assumed the "deed" must still be needed). Some of my letters are similar to some of my mother's letters (*I had hoped that the procedure of setting up a trust could be simplified by putting title to the "Residuary Estate" (my home) in the names of my three children as listed in the will to receive it,*) in that the operations advice makes us both look like we need advice.

I've asked Mr. Mackall to prepare new real estate documents for our signatures. If you would rather your attorney do it please let me know and I'll ask Mr. Mackall to stop.

My 2/20/86 to mother

Towards that end, please: 1. Prepare new real estate titles for signature.

My 2/20/86 to Mr. Mackall

....I am afraid we are having some difficulty in our communications. There are no "new real estate titles" involved... Mr. Mackall's 2/24/86

I feel strongly that..... revising the real estate deeds to reflect the trust is essential in preventing future misunderstandings.....

I hope.....that you will revise the real estate deeds to reflect the trust.

My 3/3/86 to Mr. Mackall

I have your letter of March 3, 1986. In Virginia there is no such thing as revising real estate deeds under the situation involving your father's estate. I thought I had adequately covered this in one of my earlier letters.

Mr. Mackall's 3/12/86

DEED OF BARGAIN AND SALE

THIS DEED, made this 21st day of April, 1988, by and between JEAN MINER/O'CONNELL, unmarried; and ANTHONY M./O'CONNELL and HERBERT A./HIGHAM, Trustees of the Trust established by the Will of the late Harold A./O'Connell, hereinafter called Grantors; and LYNCH PROPERTIES LIMITED PARTNERSHIP, a Virginia limited partnership, hereinafter called Grantee, provides:

That for \$10.00 and other valuable consideration, the receipt of which is hereby acknowledged, the aforementioned Trustees hereby grant, bargain, sell and convey with Special Warranty, and the aforementioned Jean Miner O'Connell hereby grants, bargains, sells and conveys with General Warranty of title unto the Grantee, the following real estate, located in Fairfax County, Virginia, containing 3.23987 acres:

Beginning at a point marking the intersection of the Easterly right-of-way line of Frontier Drive (Route #2677) and the Southerly right-of-way line of Franconia Road (Route #644), thence with the Southerly right-of-way line of Franconia Road S 86° 51' 59" E, 369.48 feet, to a point marking a Northwesterly corner of the property of the County School Board of Fairfax County; thence with the boundary of said School Board S 00° 49' 33" W, 374.84 feet to a concrete monument; and N 89° 10' 27" W, 369.18 feet, to a point on the aforementioned right-of-way line of Frontier Drive; thence with said right-of-way line of Frontier Drive N 00° 49' 33" E, 389.72 feet to the point of beginning, containing 3.23987 acres of land.

AND BEING the same property conveyed to Harold A./O'Connell and Jean M. O'Connell, his wife, as joint tenants with the common law right of survivorship by deed recorded in Deed Book A-13 at Page 37. Whereas by Deed of Partition recorded in Deed Book 4026 at Page 454, the property was reconveyed to Harold A. O'Connell as to an undivided one-half interest and to Jean M. O'Connell, as to an undivided one-half interest, whereas, Harold A. O'Connell died testate May 26, 1975, and by his Last Will and Testament recorded in Will Book 291 at Page 20, devised his interest to his executor Anthony M. O'Connell, Trustee; whereas Anthony M. O'Connell, Trustee, could not qualify and Herbert A. Higham, Trustee, was appointed to act in his place and stead.

BK7005 0634

PC Box 607
Springfield, VA 22150JAMES A. HILL, SHERIFF, INC.
JAMES A. HILL, SHERIFF, INC.
JAMES A. HILL, SHERIFF, INC.
JAMES A. HILL, SHERIFF, INC.COLUMBIA, SC 29201
1-800-451-1111
COLUMBIA, SC 29201

appears to become this

The "Agreement" was recorded.
The qualification certificate showing
the Trustees qualified on June 20,
86, apparently was not.

BK7005 0635

9

This conveyance is made subject to all recorded
conditions, restrictions and easements affecting the property
hereby conveyed.

The Trustee Grantors covenant that they have the right
to convey such lands to the Grantee; that they have done no act
to encumber such lands. Jean Miner O'Connell covenants that she
has the right to convey such lands to the Grantee; that she has
done no act to encumber such lands; that the Grantee shall have
quiet possession of such lands free from all encumbrances; and
that she will execute such further assurances of such lands as
may be requisite.

WITNESS the following signatures and seals:

Jean Miner O'Connell (SEAL)
JEAN MINER O'CONNELL

Anthony M. O'Connell (SEAL)
ANTHONY M. O'CONNELL, TRUSTEE

Herbert A. Higham (SEAL)
HERBERT A. HIGHAM, TRUSTEE

COMMONWEALTH OF VIRGINIA
COUNTY OF FAIRFAX, to-wit:

I, the undersigned Notary Public, for the jurisdiction
aforesaid, do hereby certify that Jean Miner O'Connell, whose
name is signed to the foregoing instrument bearing date of April
21, 1988, has acknowledged the same before me in my jurisdiction
aforesaid.

Given under my hand this 21st day of April, 1988.

Debra H. Quarter
Notary Public

My Commission Expires: 10/15/91

From Fake Third Court Account

starts how much

Third Court Account found in my mother's papers, and the Third Court Account she sent me on 6/3/85, and consequently the Third Court Account I sent Mr. Mackall on 6/20/85, had this second page attached. The Third Court Account in the Court Records (Book 380 Page 1452) is only the one page. CPA uses the net probate estate(?) rather than the value of the land to calculate the distribution of the land to the trust.

CPA: residual estate (\$72,082)
 net probate estate (\$82,809)(?)
 = 87.05%
 or 43.525% for each to trust

Correct: residual estate (\$72,082)
 value of land (\$78,181)
 = 92.1988718%
 or 46.0994% for each to trust

Summary

CPA advises Executrix Needs how much. About three months later the CPA sends my mother the same incorrect percentage that was used in the Fake Third Court Account. This is eventually made to appear as son's refusal to repay mother for real estate taxes.

Invisible Wall

CPA's

**“how
much”**

11

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

BRUNER, KANE & MCCARTHY, LTD.
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
300 NORTH LEE STREET
POST OFFICE BOX 1250
ALEXANDRIA, VIRGINIA 22313

(703) 848-7800

August 16, 1985

The Executrix did not ask for a "how much". She instructed that a final account be sent to her. The "how much" is the operation's agenda.

ARTHUR J. BRUNER, C. P. A.
JOHN T. KANE, C. P. A.
DANIEL P. MCCARTHY, C. P. A.
WILLIAM M. ROBERTS, C. P. A. (1977-1978)
JOANNE L. BARNES, C. P. A.
CHARLES W. BALLOU, C. P. A.

This is the only known letter from the CPA to my mother. My mother relied upon the CPA, or the CPA's accounting firm, from 1/12/76 (amended return) to 9/15/91.

Mrs. Jean M. O'Connell, Executrix
Estate of Harold M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:

Your son requested that I furnish him copies of the Court Accountings that had been filed for the Estate. I have sent them on to him today. I am also enclosing a copy of the schedule which I believe reflects the fraction of the estate's one-half interest in each property to which you and the Trust are entitled.

If the transfers are made in these percentages, you would then own 56.475% of each property (50% owned individually plus 12.95% of one-half interest of the estate) and the Trust would own 43.525% of each property. If you and the Trust chose at some time in the future to exchange all or part of an interest in a property, I believe it should be done based on the then current fair market value of the properties. In such case, I would recommend that you have the properties appraised by a qualified real estate appraiser.

With regards to your request that I serve as co-trustee of the Trust with your son, I regret that I must decline to be either co-trustee or act as agent to receive notices and processes for him.

Please call me and we can discuss this further.

Very truly yours,

Joanne L. Barnes
Joanne L. Barnes

5

JLB:jsp
cc: Mr. Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

This fits with the *Entanglement*
Converging on January 24-31, 1986

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

TELEPHONES

(703) 273-0320

(703) 273-0321

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB
AMY E. BLANCHARD

November 25, 1985

Mr. Anthony M. O'Connell
2337 South 13th Street
St. Louis, Missouri 63104

Re: Estate of Harold M. O'Connell

Dear Mr. O'Connell:

I have discussed the percentage of the real estate which is owned by the Testamentary Trust under your father's Will with Mr. White and Ms. Barnes. The correct figure is 46.0994%. When you and Mr. Higham qualify as Trustees, a final account can be filed and the agreement with the revised percentages can be signed. I have made changes in ink and you can initial those changes to reflect the correct percentages.

As I have discussed with Mr. White and Ms. Barnes, the advances which your mother has made and will make to pay the taxes will be treated as loans to the Testamentary Trust which do not bear interest and which will be payable only when the properties are sold. Ms. Barnes advises me that through 1984 the taxes paid for the benefit of the Trust on the percentage ownership which the Trust has have amounted to \$13,841.24. I have not checked her figures but understand that they all came from the annual accounting filed on behalf of the Estate.

I am glad that this matter has been concluded successfully and look forward to seeing you when you come to qualify.

Sincerely,


Henry C. Mackall

HCM/jkw
cc: Edward J. White, Esq.
Ms. Joanna Barnes

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

TELEPHONES

(703) 273-0320

(703) 273-0321

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB

AMY E. BLANCHARD

December 4, 1985

Mr. Anthony M. O'Connell
2337 South 13th Street
St. Louis, Missouri 63104

Re: Estate of Harold M. O'Connell

Dear Mr. O'Connell:

I received the message you left for me last Friday afternoon which was repeated in your letter of November 29. Mrs. O'Connell is the lifetime beneficiary of the Trust under which you will be acting. She is therefore entitled as a matter of right, to use the property which constitutes the corpus of the Trust. I have a great deal of concern over taking a position that she must pay for the right to use the Trust property. This is particularly true since she is a co-tenant in her own right, owning 53.810%. As such, she has a right to occupy the property irrespective of the Trust provisions.

As things have been proposed, it would not be necessary for you and Mr. Higham to be in Court at the same time as Mrs. O'Connell. In the event no agreement is reached, there will inevitably come a time when a confrontation in Court must take place. I continue to believe this can be avoided.

If we are unable to reach an agreement, I fear that Mrs. O'Connell will contest your request to act as Trustee. The questions will then have to be determined by the Court. I don't know the nature of your disagreement with her but it seems clear

I lose it in total frustration. I assumed it was my mother who was causing all the problems. It was beyond the limits of my thinking that it was the CPA and lawyer. The cycle is heartbreak for the family and cover for the operation.

that there is a direct conflict between you and her. I frankly doubt that the Court would permit you to serve as Trustee in view of that conflict. I believe your failure to agree that sums advanced by Mrs. O'Connell to pay real estate taxes due on trust property could lead to the kind of confrontation we have been trying to avoid. From the figures you gave me with respect to the value of the real estate, the small amount of tax payments would not seem to be very important. I think you ought to reconsider your position with respect to these taxes. Please review this question and let me know your decision.

Sincerely,



Henry C. Mackall

HCM/jkw

P.S. Enclosed is a redrafted agreement for your review.
Hcm

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-5444

January 27, 1986

Mrs. Jean M. O'Connell
6541 Franconia Road
Springfield, Va 22150

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

At long last we have a signed Agreement concerning the funding of the Trust. The Agreement is enclosed.

The only difference between this Agreement and the previous agreement which I had drafted is the change in the percentage of ownership between you and the Trusts. Originally, Ms. Barnes had computed the ownership of the Trust at 43.525. She and Mr. Mackall and I now agree that the figures should be 46.0994. The Agreement also contains a provision in paragraph 5 that if the property is sold during your life, that you will be reimbursed for the principal of all real estate taxes on that property.


Mr. O'Connell was unwilling to agree to pay interest on the real estate tax advancements. While I am at a loss to understand his attitude, I am of the opinion that we would be best served by signing the Agreement as is.

Ms. Barnes has computed that through 1984 you paid taxes in the amount of \$13,841.24.

Please sign the Agreement and return it to me as soon as possible, and I will forward it to Mr. Mackall for the Co-Trustees' signature and filing with the Commissioner of Accounts. At that point the trust will then be funded and the responsibility for filing accounts and inventories will be that of the Trustees.

We can then have Ms. Barnes complete the final accounting for the Estate and the matter will be closed.

Sincerely,



Edward J. White

EJW/mc
Enclosures

Paying interest would be an accounting "wash". Mother receives the net income from the trust. Paying interest would be a trust expense, which if paid to mother, would have to be, in turn, deducted from the income to her.

16

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

August 8, 1986

Hon., Robert J. McCandlish, Esq.
Commissioner of Accounts
4069 Chain Bridge Road
Fairfax, Virginia 22030

Re: Estate of Harold M. O'Connell

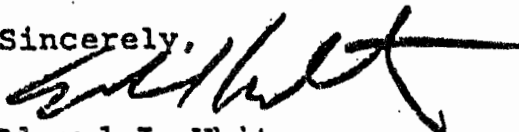
Dear Mr. McCandlish,

Enclosed is the Fourth and Final Accounting in the captioned estate with your checks in the amounts of \$35.00 and \$25.00.

Please note that the Trustees have qualified in this case and the attached agreement is submitted as a receipt for the trust property.

The vouchers for the real estate taxes paid by Mrs. O'Connell add to more than the amount stated but in this case it makes no difference.

Sincerely,



Edward J. White

EJW/e

Encl.

Copy to: Mrs. O'Connell

ENC 10 (CONT)

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

September 27, 1988

17

Dear Mother,

Thanks for your letter. It sounds as if your enjoying Goodwin House more and more.

I'm glad you agreed to tell me what you think I did wrong since begining to fund the trust in May of 1985. What I need inorder to address any of the issues is very complete and very specific information, ie., exact information as you can remember and as complete information as you can remember. I would hope that you could do it in one letter so as not to drag it on indifintely. I know it is a lot of time, effort and work on your part to write down every specific thing since May of 1985 but I think we both would be better off from here on out.

Please tell me how you decide to handle the Accotink real estate tax. You mention in your letter "Do I understand that you will be paying the other half in December?" If you want me to continue to pay the entirity from the trust and send you a copy of the paid bill I would be happy to do that. Please let me know. Also, I have not heard from your accountant or attorney concerning an accounting of the back taxes the trust owes you.

I noticed that you don't sign your letters v more or just use the letter "M". Why is that?

Some people in St. Louis are upset that during the debate George Bush used St. Louis as an example of bad public housing. It is horrible. He's right.

I trust you had a good trip to Richmond.

LOVE,
Tony

Invisible Wall Consequence

Because I cannot get the CPA to respond, and the lawyer's identity is a secret, I ask the Commissioner of Accounts to fund the trust. This makes me look like a fool, just like my mother, unless you realize we both are victims of the Invisible Wall.

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4826

18

August 23, 1985

Mr. Robert J. McCandlish, Jr.
Commissioner of Accounts
Commissioner's Office
4069 Chain Bridge Road
Fairfax, Virginia 22030

Re: Estate of Harold A. O'Connell

Dear Mr. McCandlish:

Thank you for your letter of August 19, 1985, requesting that a resident co-trustee be appointed.

I request that Andrew Higham be appointed as resident co-trustee. His address is:

Andrew Higham
6208 Higham Drive
Franconia, Virginia 22310
(314) 971-3129

**"how much" set up
continues despite Trustee
agreeing to CPA's figure.**

I also request that the Trust be funded in accordance with Ms. Joanne L. Barnes letter of August 16, 1985 (attached).

I apologize for the extended time and effort this account has taken. I am optimistic that the trust will be funded soon. Again, thank you for your help.

Very truly yours,

Anthony O'Connell
Anthony O'Connell

cc: Mrs. Jean O'Connell

Ms. Joanne L. Barnes

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-5444

May 27, 1986

The Honorable Robert J. McCandlish, Jr.
Commissioner of Accounts
Fairfax County
4069 Chain Bridge Road
Fairfax, VA 22030

Re: Estate of Harold A. O'Connell
Fiduciary No. 21840

Dear Mr. McCandlish:

I represent Mrs. Jean M. O'Connell, Executor of the captioned Estate. Mrs. O'Connell received your notice letter of May 16, 1986, concerning the delinquent account.

The accounting in this case has been prepared by Mrs. O'Connell's accounting firm. This accounting will be a second and final accounting. However, the will established a trust and Mrs. O'Connell's son has been most difficult in coming to terms on qualifying as trustee of the trust. Both Mr. Henry Mackall, who represents the trustee, and I have been working diligently on this case.

In order to prevent my client from incurring double bills from her accountant and increased other fees, I would respectfully request a short extension of the accounting period so that the trustee can qualify and this matter may be completely closed.

Thank you.

Sincerely,


Edward J. White

EJW/mc

cc: Mrs. Jean M. O'Connell

January 23, 1985

(signed)

20

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

PROBATE ASSETS:

1/2 interest - residence	\$ 40,681
1/2 interest - Accotink	37,500
605 shares, Washington Mutual	6,709
220 shares, New Virginia	1,953
Refund	5
Overpayment of Virginia tax	57
Cash	3,245
	<u>\$ 90,150</u>

PAYABLE TO WIFE DIRECTLY:

Cash POD	\$ 16,541
Life insurance	14,918
Jointly owned property	13,902
Personal property	500
U. S. Civil Service	1,381
Annuity	16,338
	<u>\$ 63,580</u>

Gross estate per return	\$153,986
Funeral expenses, etc., per return	5,372
Net estate	<u>\$148,614</u>
Federal estate and Virginia inheritance tax	2,225
Net estate	<u>\$146,389</u>
Less property passing directly to wife	63,580
Net probate estate	<u>\$ 82,809</u>
Marital deduction	\$74,307
Less passing directly	<u>63,580</u>
	(12.95% wife's share) <u>10,727</u>
Residuary estate	(87.05% Trust share) <u>\$ 72,082</u>

April 25, 1986

(mailed?)

ESTATE OF HAROLD M. O'CONNELL

21

COMPUTATION OF ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST

PROBATE ASSETS:

1/2 interest - residence
1/2 interest - Accotink
605 shares, Washington Mutual
220 shares, New Virginia
Refund
Overpayment of Virginia tax
Cash

CLIENT'S DRAFT
For Review Purposes Only
Subject To Change

\$ 40,681
37,500
6,709
1,953
5
57
3,245
\$ 90,150

PAYABLE TO WIFE DIRECTLY:

Cash POD
Life insurance
Jointly owned property
Personal property
U. S. Civil Service
Annuity

\$ 16,541
14,918
13,902
500
1,381
16,338
\$ 63,580

Gross estate per return
Funeral expenses, etc., per return
Net estate
Federal estate and Virginia inheritance tax
Net estate
Less property passing directly to wife
Net probate estate
Marital deduction \$74,307
Less passing directly 63,580
Residuary estate

\$153,986
5,372
\$148,614
2,225
\$146,389
63,580
\$ 82,809
10,727
\$ 72,082

ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST:

Fractional interest in real estate:
\$72,082/\$78,181 of 1/2 interest in
real estate = 46.0994%

Approximately 15 months to
get correct calculation.

August 6, 1986

(signed)

BOOK 381 PAGE 1576

22

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST

PROBATE ASSETS:

1/2 interest - residence	\$ 40,681
1/2 interest - Accotink	37,500
605 shares, Washington Mutual	6,709
220 shares, New Virginia	1,953
Refund	5
Overpayment of Virginia tax	57
Cash	3,245
	<u>\$ 90,150</u>

PAYABLE TO WIFE DIRECTLY:

Cash POD	\$ 16,541
Life insurance	14,918
Jointly owned property	13,902
Personal property	500
U. S. Civil Service	1,381
Annuity	16,338
	<u>\$ 63,580</u>

Gross estate per return	\$153,986
Funeral expenses, etc., per return	5,372
Net estate	<u>\$148,614</u>
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Less property passing directly to wife	63,580
Net probate estate	<u>\$ 82,809</u>
Marital deduction	\$74,307
Less passing directly	<u>63,580</u>
	<u>10,727</u>
Residuary estate	<u>\$ 72,082</u> ✓

ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST:

Fractional interest in real estate:
\$72,082/\$78,181 of 1/2 interest in
real estate = 46.0994%

Approximately 3 1/2 months to
remove "Client's Draft"

Entanglement Sale Converging on January 24-31, 1986 (First Try)

Summary

I believe this was to be the culmination of a comprehensive series of set ups that began with the withholding of the final estate account, and that the goal here was to get my mother to sign two conflicting documents. This would entangle all the real estate and all the owners, leaving the operation unaccountable and in control. I believe the basic mechanics are:

1. Withhold the final court account. The final court account would record in the court records the correct distribution and ownership of each parcel.
2. The "Deed"/"Agreement" Jean O'Connell and the Trustees sign states that Jean O'Connell owns 53.9006% and the trustees owe 46.0994% of each parcel. This document is controlled by the operation (whether to say it is signed or not signed, to record or not record it, etc.).
3. Attempts to get Jean O'Connell to sell or sign for 100% of one parcel, under the pretense that an "exchange" would be some routine procedure, is kept secret from the trustees. Here, the 100% document is a Purchase Agreement, which Jean O'Connell rejected, which suggests she did not ask for it.
4. If the operation can get the two conflicting documents signed, they can entangle all the real estate and owners, with the trustees believing Jean O'Connell is at fault, and Jean O'Connell believing the trustees are at fault. The operation leaves themselves unaccountable and in control.

Profit is a motive. The Purchase Agreement offered \$500,000. My sale of this same property realized \$1,411,287 (page 221) despite being done in an emergency seventeen (17) days and *Sabotage Settlement*. This is a difference of \$ 911,287, not counting the entanglement consequences.

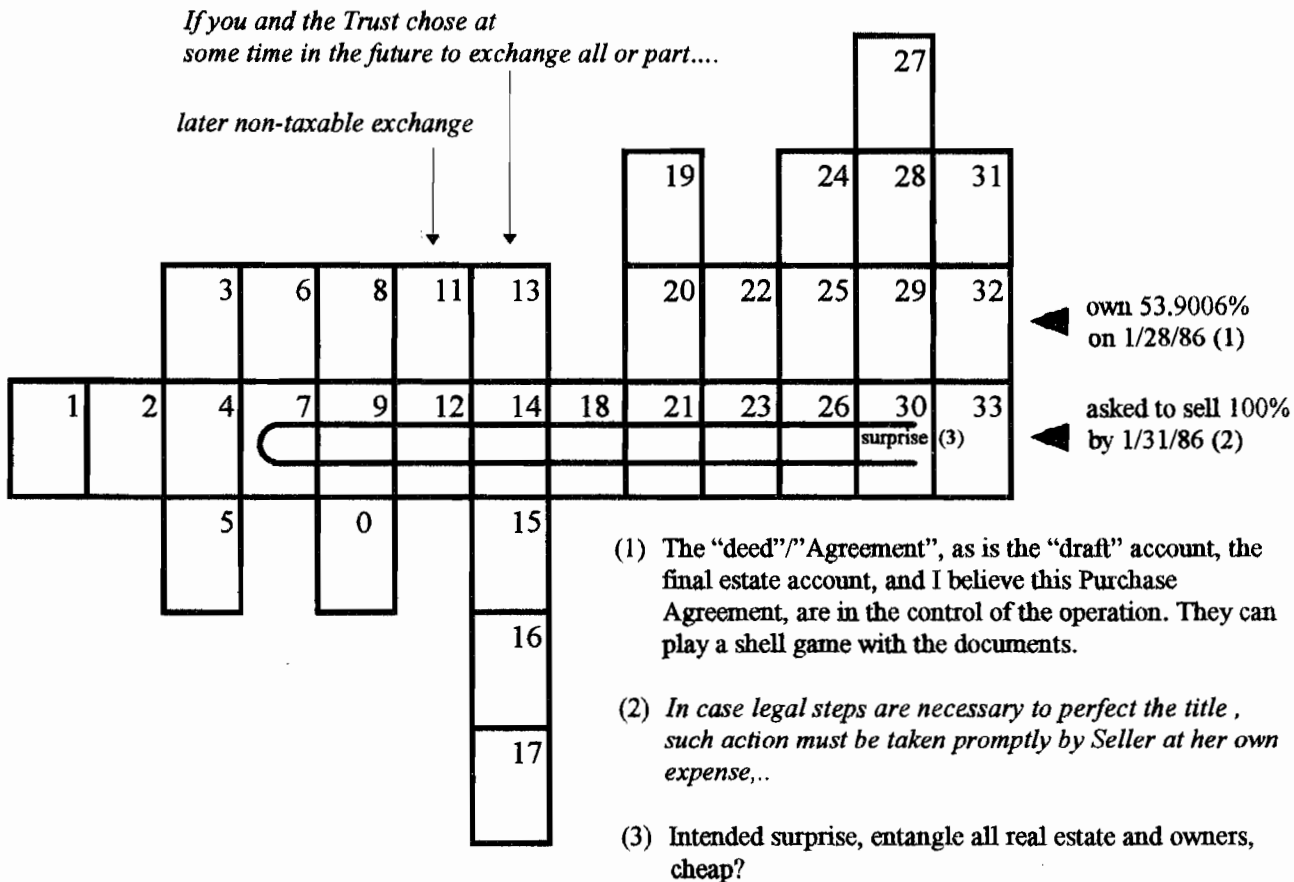
I believe this is the best layout to show the conspiracy between the CPA and the lawyer. What they agree not to do is as least as significant as what they agree to do. Please remember, that aside from instructing that the first thing is to send the final account, my mother and I had asked that the entirety of one parcel or the other be used to fund the trust (pages 80,97,143).

I believe the converging forces focus on a contrived 1/28/86 date for the “deed”/“Agreement”, and the 1/31/86 expiration date of the Purchase Agreement, and include:

1. Delay. My mother is led to believe that I am the cause of the delay, and I assume that she is the cause of the delay because it is beyond the limits of my thinking that her instructions are being ignored. This delay is a very powerful force. All the CPA and lawyer have to do is pretend they don't know what the problem is, while the frustration grows and grows between the family members. This renders the family fiduciaries helpless and leaves the operation unaccountable and in greater and greater control.
2. “how much”: Both the CPA and the lawyer, apparently simultaneously on 1/27/86 (p161), agree that Mr. Mackall's 46.0994% is correct. Mother gets less just before being asked to claim 100%.
3. “Deed” / “Agreement”: I believe the basic use is control. Paragraph 4 seems to be a cover for the operation, in that most anything they do can be made to appear as if it were done to protect mother from son. Because the first three entanglement sale attempts were done without the trustees knowledge, that paragraph is apparently used as something akin to an exclusive right to sell. If the operation can get Jean O'Connell to sign a 100% document, this 53.9006% & 46.0994% document would serve to make it a conflict. The lawyer's letter of 1/27/86, in describing the “deed”/“Agreement”, states: *At that point the trust will then be funded and the responsibility for filing accounts and inventories will be that of the Trustees.* (p161). This, among other things, leads me to believe events resulting from the two conflicting documents in the operations control would be blamed on the trustees, while Jean O'Connell is paying the legal fees to perfect the title(s).
4. 100% document: The \$500,000 Purchase Agreement expiring on 1/31/86, asks Jean O'Connell to sell 100% of one parcel. It states, in part: *In case legal steps are necessary to perfect the title, such action must be taken promptly by Seller at her own expense...*
5. “later non-taxable exchange”: Suggests signing for 100% of one parcel is no problem, with apparently routine “exchange”. I believe getting my mother to sign the “deed”/“agreement” was done under the pretense that it was a routine and necessary procedure.
6. Contrived urgency. (pages 160, 161)
7. Appraiser: Appraiser left no known documentation. Apparently had no problem with the \$500,000 purchase price.
8. Real estate taxes: Assessment increased on 3/19/85, decreased on 10/3/85 by unknown person before Equalization Board (p 252).
9. Real estate taxes: Lawyer leads Jean O'Connell to believe I am giving her a bad deal on the real estate taxes (p 161).
10. Frustration: In total frustration, sometime after the “deed”/“Agreement” surprise (which I experienced as a public humiliation) I lose my patience and leave a message on Mr. Mackall's voice mail that my mother should pay rent while living on what is partially trust property. I believe I followed it up in a letter. I played right into the

operation's pretense of protecting my mother from me (pages 157, 158). It gives the appearance that there really was a split between my mother and me.

11. Use other lawyer as unwitting agent: Makes Mr. Mackall accountable for giving me two basic choices (1) sign the "deed"/"Agreement" or (2) the court will probable not allow me to be a trustee (page 157, 158). Leads Mr. Mackall to believe the CPA sent me a schedule of the percentage computation (p 146, 153). I never knew about the 'deed"/"Agreement", until Mr. Mackall told me.
12. Convergence: After no response of record after May, 1985, the lawyer's letters converge on 1/24-31/86 (yet do not mention the Purchase Agreement expiring 1/31/86).



Some background chronology:

- 11/15/84 Sheriff's Summons for Court Account
- 1/3/85 Fake Second Court Account
- 1/23/85 Fake Third Court Account
- 3/19/85 Assessment of 6541 Franconia Rd increases from \$202,250 to \$345,820
- 5/8/85 Commissioners letter, begins at 1



ROBERT J. McCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE

CIRCUIT COURT OF FAIRFAX COUNTY

4088 CHAIN BRIDGE ROAD

TELEPHONE 388-0268

FAIRFAX, VIRGINIA 22030



JESSE B. WILSON, III
DEPUTY COMMISSIONER OF ACCOUNTS

1

May 8, 1985

Mrs. Jean M. O'Connell
6541 Franconia Road
Springfield, VA 22150

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

According to the inventory filed for the above estate the gross value was \$90,650.27 and under the terms of the will one-half of the estate goes to you as the "Marital Share" (one-half being the amount allowed the wife without estate tax by IRS) and the balance goes to the "Residuary Estate" which shall be held in trust by Anthony M. O'Connell, as Trustee, and the income paid to you and, in the sole discretion of the Trustee as to time and amount, the principal of the trust may be used for your support and maintenance.

This trust must be set up since we cannot ignore the will and at your death the balance in the trust goes to your three children or their issue. At this time, we don't know who that will be.

Please advise me what is being done to set up this trust. As a non-resident, Anthony M. O'Connell can act as Trustee only if a resident of Virginia qualifies with him or a Virginia resident is designated as an agent to receive notices and processes from the Court and the Commissioner of Accounts.

It is possible that an indemnification agreement can be worked out so the trust need not be funded, but this office should not advise you about such an agreement.

Very truly yours,

Robert J. McCandlish, Jr.
Robert J. McCandlish, Jr.
Commissioner of Accounts

RJM/jd

cc: Anthony M. O'Connell
6525 Clayton Avenue
St. Louis, Missouri 63139

~~Lo Kaiser - Hilton.~~

549-7800

To Ann -
my son Tony called. He said he wants
very much to be the full trustee with an
agent to receive notices and processes from the
court & commissioner as in the may & better.

2

~~Subtle~~

First thing is to have the final
accounting based on same figures
as in the 1st acctg.

send it to me - do I have
to sign it.

call — will do draft if final acctg
deed to property — convey to court. —
needs how much

Burden of Proof

If the Executrix and the Trustee of the testamentary trust, had known that the burden of proof would be on them to show that there was the usual and customary relationship, they would have made more documentation.

~~SAVE~~

establishing a

RE Est of HAO C.

45,32

3

In answer to your letter of May 8, 1985 regarding pro-
~~the~~ trust to be set up required by the will with Anthony
O'Connell as Trustee I would like to report that a ^{co-}Trustee has
agreed to serve with him

Mrs. Jo Anne Berner

~~Home address~~
7225 Pine Dr.

Annandale, Va.

354-0673

549-7800 - office

Burden of Proof

If the Executrix and the Trustee of the testamentary trust, had known that the burden of proof would be on them to show that there was the usual and customary relationship, they would have made more documentation.

~~I~~ She will be working on this very soon
with a lawyer. I had hoped that the procedure
of setting up a trust could be simplified by ~~not~~
putting title to ~~the residuary estate~~ ^(only home) in the names of
my three children ~~at~~ the same as listed in
the will to receive it.

There should be more definite progress
soon and I will inform your office then.

VTY

J M O C Executrix

Sent
5/31/85

To Commissioner of Accts.

Sent 5/31/85

Executrix



Client's Agenda



(Prepare final account*)

*The final estate account automatically funds the trust, closes out the estate, and records the correct distribution of real estate in the court records. Estimated preparation time is 2-5 hours.

Burden of Proof

If the Executrix and the Trustee of the testamentary trust, had known that the burden of proof would be on them to show that there was the usual and customary relationship, they would have made more documentation.

Executrix

Trust

May 31, 85
C.C. to

Lo Burn - Com. letter

White

+ est. accts

June 3 '86

Tong

LAST WILL AND TESTAMENT

OF

JEAN M. O'CONNELL

BE IT REMEMBERED that I, JEAN M. O'CONNELL now residing in Fairfax County, Virginia, being of sound mind and memory, and considering the uncertainty of life, do hereby make this as and for my Last Will and Testament, hereby expressly revoking any and all wills and codicils made by me at any time heretofore.

ITEM I. I direct that my Co-Executors, hereinafter named, satisfy and pay all my debts and funeral expenses as soon as possible. My Co-Executors shall not however, be required to pay, prior to maturity, any debts secured by a mortgage, deed of trust, pledge or similar encumbrance on any property owned by me at the time of my death, and such property shall pass subject to such mortgage, deed of trust, pledge or similar encumbrance.

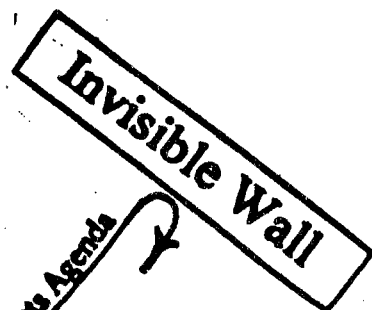
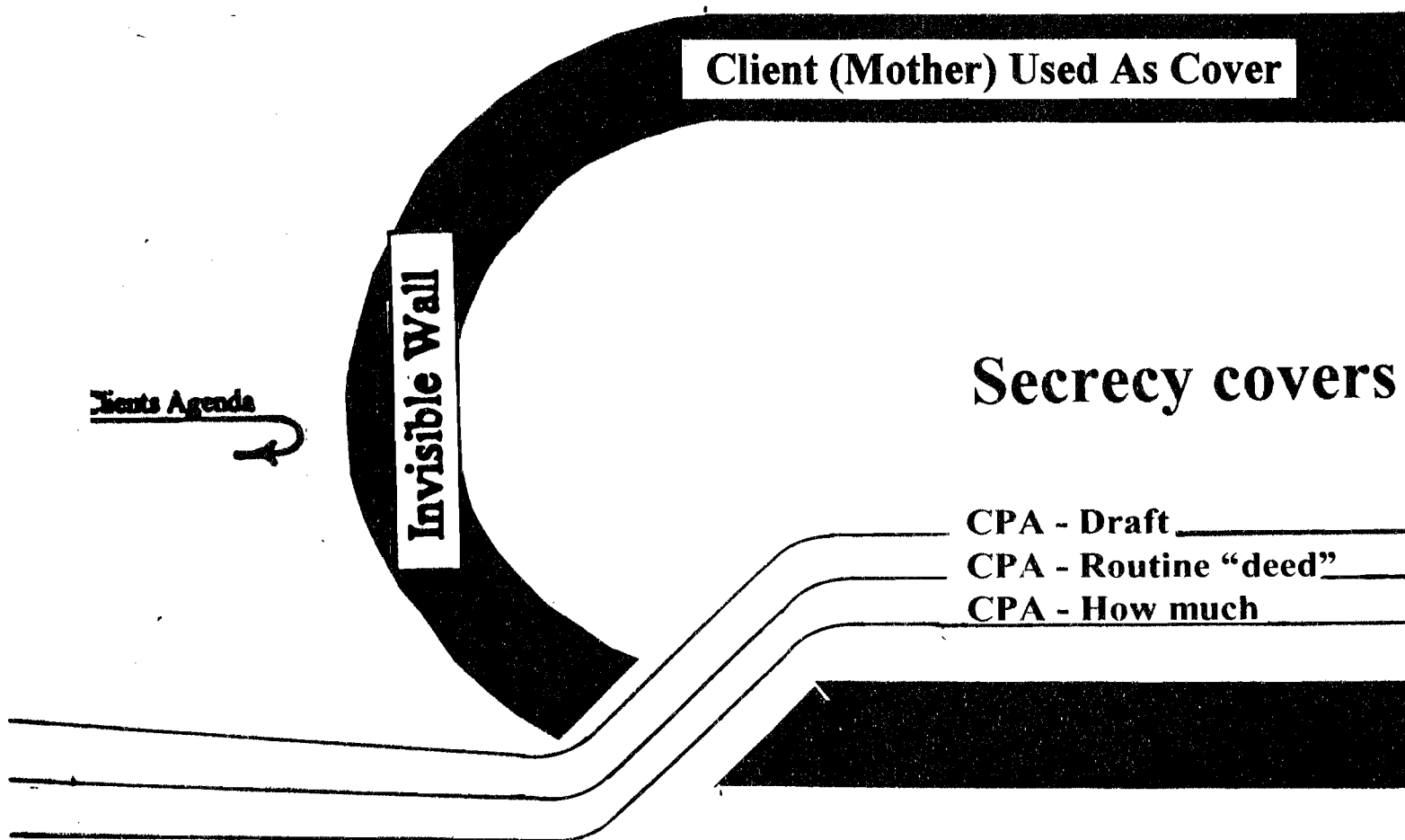
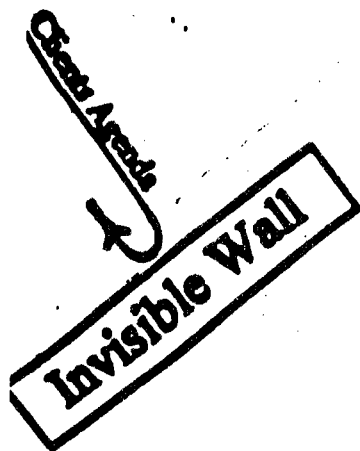
Fits with "exchange" entanglements and other debts or encumbrances that can be created. Entangling joint owners of real estate, with the CPA-lawyer controlling the strings to the entanglements, leaves the CPA-lawyer in virtual control of the real estate.

ITEM II. I hereby nominate, constitute and appoint ANTHONY MINER O'CONNELL of St. Louis, Missouri and JO ANN BARNES of Alexandria, Virginia to be the Co-Executors of this my Last Will and Testament, and I direct that they shall not be required to furnish any bond or security for the proper performance of their duties as such and that they shall have full power without application to any court to sell at public or private sale all or any part of my personal property, if such sale, in their opinion, be necessary or desirable.

In the event that either of the above named Co-Executors is unable to serve as Executor, I direct that the survivor shall serve as Executor.

ITEM III. I give, devise and bequeath all of the property, real, personal and mixed that I now own, may hereafter acquire, or whatsoever may be held in trust for me by others to JEAN MARY O'CONNELL-WADER of New Kensington, Pennsylvania; SHEILA ANN O'CONNELL-SHEVENELL of Portland, Maine; and ANTHONY MINER O'CONNELL, of St. Louis, Missouri in equal shares.

Will dated 5/30/85.
Edward J. White
signed as Notary Public



Invisible Wall - Lawyer keeps identity a secret from trustee

May

8

LAW OFFICES
MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB

TELEPHONES
(703) 273-0320
(703) 273-0321

June 25, 1985

Mr. Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

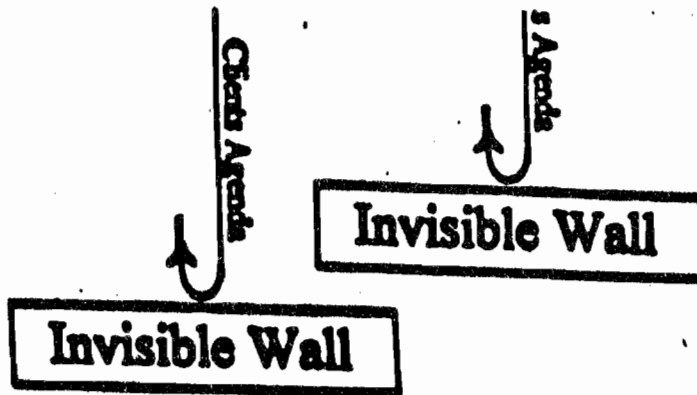
I received your letter with the enclosures regarding your father's estate and the trust referred to in the Will. From looking at the documents you sent me, it appears that the trust created by the Will was devised a 92.2% interest in each of the real estate interests included in the estate. Because the estate interest was only 50%, this would mean that the interest of the trust in each parcel of real estate is 46.1%. Your mother has apparently paid all of the real estate taxes from the date of your father's death and the trust would owe her 46.1% of those taxes. It seems to me that a final account would be very simple, merely reflecting the ownership percentages as distributions. No formal deed would be required. Obviously if either you or your mother wanted to sell, the other would have to agree. I notice from your letter to Joan Barnes you state that the trust should contain all of one or the other of the two properties. Is there some reason why you do not wish to have the 46.1% interest in each of the properties in the trust?

As soon as you advise me on this and on the response you receive from Ms. Barnes, I will have my associate, Amy Blanchard, contact your mother to see if we can't get this resolved.

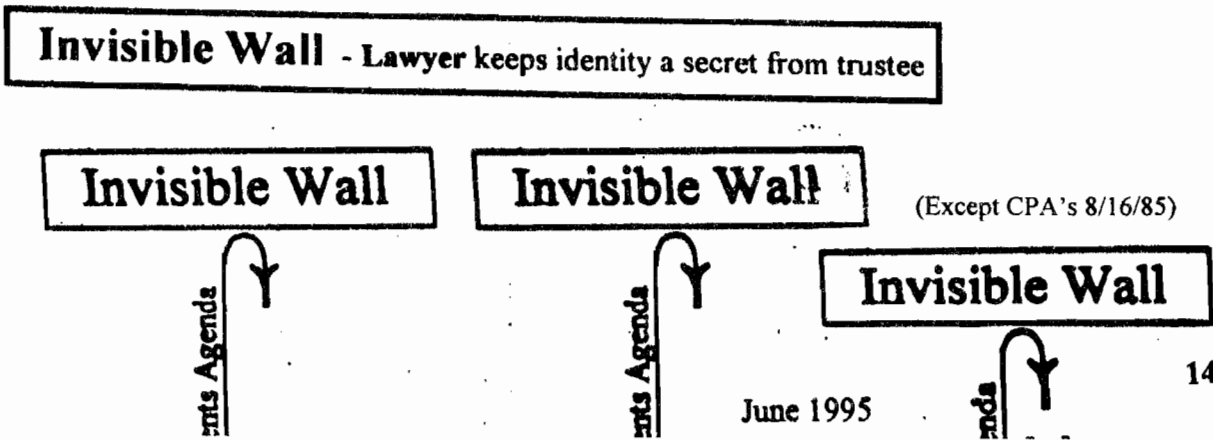
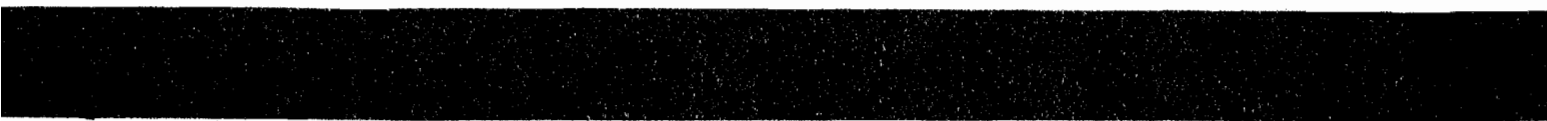
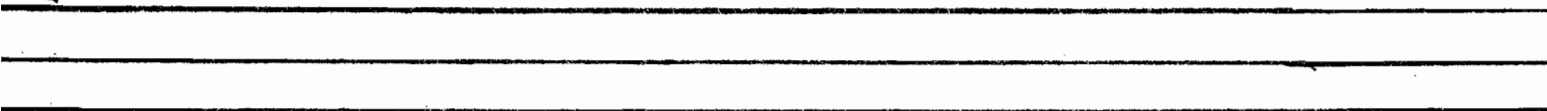
Sincerely,


Henry C. Mackall

HCM/jkw



operation's agenda



ANTHONY M. O'CONNELL
CONSERVATOR
2927 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4920

10

Trustee

June 18, 1984 5

Ms. Joan Barnes
Bruner, Kane and McCarthy
300 North Lee Street
P.O. Box 1250
Alexandria, Virginia 22314

Ref: Estate of Harold A. O'Connell

Dear Ms. Barnes:

Thank you for your time and expertise in discussing the intended trust in the above estate.

Would you, as a Virginia resident and accountant for Mrs. Jean O'Connell, my mother and executor of the estate, accept the position of agent to receive notices and processes from the Court and Commissioner of Accounts concerning this trust?

The trust is to be funded from the assets now remaining in the estate inventory, i.e., real estate. I would contest a cash substitution. The final estate filing should contain the entirety of the Springfield residence or the entirety of the Accotink property, which ever my Mother wishes to be placed in the trust.

Please advise me when the final estate filing is complete in order that I may schedule a trip to Fairfax and set up the trust.

Sincerely,

Anthony M. O'Connell

Anthony M. O'Connell
Trustee in the above estate

Copies to: Mrs Jean O'Connell
Mr. Jesse B. Wilson, III
Deputy Commissioner of Accounts

Trustee

Trustee

good man



Perhaps mother believes lawyer has communicated with son or that son could communicate with lawyer.

Henry Meckell
Interest transferred
to trustee of
main thing. go ahead
showing % goes in interest
not where to be co-trustee?

leave to son -
lawyer & commissioner

qualify trustee

Equidization Bd.
691-3313

will call when
another date open

Clark 691-3224

691-4193 - give
fiduciary no. 21840

(overseer - surety bond -)
(come in - resident with)
Patty Moot

Bond fee - Lawyer fee so
bond pd when sold.
nominal amt now.

looks over carefully. I call for
qualifying trustee 1st question
then trust - lawyer

later non-taxable exchange

Client's Agenda

Lawyer(?) - Routine Exchange

Invisible Wall - Lawyer keeps identity a secret from trustee

July

BRUNER, KANE & MCCARTHY, LTD.
A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

300 NORTH LEE STREET

POST OFFICE BOX 1250

ALEXANDRIA, VIRGINIA 22313

(703) 548-7800

August 16, 1985

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

ARTHUR J. BRUNER, C. P. A.
JOHN T. KANE, C. P. A.
DANIEL P. MCCARTHY, C. P. A.
WILLIAM H. ROBERTS, C. P. A. (1877-1978)
JOANNE L. BARNES, C. P. A.
CHARLES W. BALLOW, C. P. A.

This is the only known letter from the CPA to my mother. My mother relied upon the CPA, or the CPA's accounting firm, from 1/12/76 (amended return) to 9/15/91.

Mrs. Jean M. O'Connell, Executrix
Estate of Harold M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:

Your son requested that I furnish him copies of the Court Accountings that had been filed for the Estate. I have sent them on to him today. I am also enclosing a copy of the schedule which I believe reflects the fraction of the estate's one-half interest in each property to which you and the Trust are entitled.

If the transfers are made in these percentages, you would then own 56.475% of each property (50% owned individually plus 12.95% of one-half interest of the estate) and the Trust would own 43.525% of each property. If you and the Trust chose at some time in the future to exchange all or part of an interest in a property, I believe it should be done based on the then current fair market value of the properties. In such case, I would recommend that you have the properties appraised by a qualified real estate appraiser.


With regards to your request that I serve as co-trustee of the Trust with your son, I regret that I must decline to be either co-trustee or act as agent to receive notices and processes for him.

Please call me and we can discuss this further.

Very truly yours,

Joanne L. Barnes
Joanne L. Barnes

JLB:jsp
cc: Mr. Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104



CPA - Appraiser
 CPA - Routine Exchange
 CPA - How much

Invisible Wall - Lawyer keeps identity a secret from trustee

Invisible Wall

Ents Agenda

Invisible Wall

Ents Agenda

Invisible Wall

Ents Agenda

August 1985

15

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 778-4928

Trustee

Trustee

Trustee

Trustee

August 20, 1985

Ms. Joanne Barnes
Bruner, Kane & McCarthy, Ltd
300 North Lee Street
P.O. Box 1250
Alexandria, Virginia 22313

Dear Ms. Barnes:

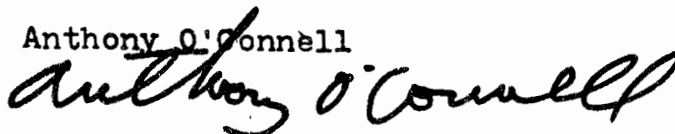
Thank you for my copy of your letter to Jean O'Connell dated August 16, 1985, and for copies of previous accountings.

I have a question concerning the marital deduction. The real estate is deeded not as tenants in common but as each party having an undivided one-half interest (Please refer to the inclosed copy of the deed.) Does this real estate, therefore, not qualify for the marital deduction and hence, change the percentages of the trust? Please advise me.

I hope that you would remain open to acting as co-trustee.

Sincerely,

Anthony O'Connell



cc: Mrs. Jean O'Connell
6541 Franconia Road
Springfield, Virginia 22150

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

August 23, 1985

Mr. Robert J. McCandlish, Jr.
Commissioner of Accounts
Commissioner's Office
4069 Chain Bridge Road
Fairfax, Virginia 22030

Re: Estate of Harold A. O'Connell

Dear Mr. McCandlish:

Thank you for your letter of August 19, 1985, requesting that a resident co-trustee be appointed.

I request that Andrew Higham be appointed as resident co-trustee. His address is:

Andrew Higham
6208 Higham Drive
Franconia, Virginia 22310
(314) 971-3129

I also request that the Trust be funded in accordance with Ms. Joanne L. Barnes letter of August 16, 1985 (attached).

I apologize for the extended time and effort this account has taken. I am optimistic that the trust will be funded soon. Again, thank you for your help.

Very truly yours,

Anthony O'Connell

Anthony O'Connell

Clients Agenda

cc: Mrs. Jean O'Connell
Ms. Joanne L. Barnes

Invisible Wall

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4826

August 26, 1985

Ms. Joanne L. Barnes
Bruner, Kane & McCarthy, Ltd.
300 North Lee Street
P.O. Box 1250
Alexandria, Virginia 22313

Dear Ms. Barnes:

Thank you for explaining to me, in our telephone conversation of August 21, 1985, the trust distribution that I was unclear about. After double checking with Mr. Mackall I now realize I was operating under a serious misconception.

Would you please explain to me yet another point that I'm confused about? Mr. Mackall's letter of August 20, 1985, shows the trust with a 46.1% interest in each of the two parcels of real estate and your letter of August 16, 1985, shows the trust with a 43.525% interest in each of the two parcels of real estate. He also mentions that you made some minor changes. Would you please tell me what those changes are and what accounts for the difference in the percentages? I thank you in advance.

cc: Mrs. Jean O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Robert J. McCandlish, Jr.
Commissioner of Accounts
4069 Chain Bridge Road
Fairfax, Virginia 22030

Yours very truly,

Anthony O'Connell
Anthony O'Connell

Invisible Wall



Agenda

Invisible Wall

Invisible Wall - Lawyer keeps identity a secret from trustee

September

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-8444

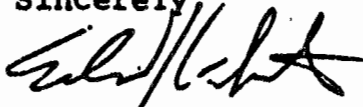
October 23, 1985

Mrs. Jean M. O'Connell
6541 Franconia Road
Springfield, VA 22150

Dear Mrs. O'Connell:

Enclosed is the Agreement which Mr. Mackell and I discussed. If it meets with your approval, I would appreciate your signing it and returning it to me so that I might forward it to him for the signatures of the Co-Trustees. This document should serve both as the Agreement and as the receipt by the Trustees for the Trust property.

Sincerely,



Edward J. White

EJW/mc

Enclosure

*Dec. Oct. 28th returned
Check "ownership"*

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

October 29, 1985

Henry C. Mackall, Esquire
4031 Chain Bridge Road
Fairfax, VA 22030

Re: Jean M. O'Connell-
Anthony M. O'Connell Trust

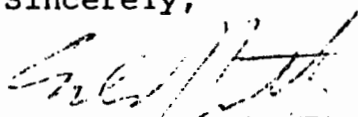
Dear Mr. Mackall:

Enclosed is an Agreement along the lines of that discussed by us previously, which my client has signed.

Ms. Jo Ann Barnes, of Bruner, Kane & McCarthy Accountants, previously has furnished Mr. O'Connell with the numerical data which explains the derivation of the percentages reflected in the Agreement.

If you have any additions or corrections to it, please let me know.

Sincerely,



Edward J. White

EJW/mc

Enclosures



Lawyer - Draft (see April 10, 1986)

Lawyer - Routine "Agreement"

Lawyer - How much



Invisible Wall - Lawyer keeps identity a secret from trustee

LAW OFFICES
MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB

AMY E. BLANCHARD

TELEPHONES
(703) 273-0320
(703) 273-0321

November 25, 1985

Mr. Anthony M. O'Connell
2337 South 13th Street
St. Louis, Missouri 63104

Re: Estate of Harold M. O'Connell

Dear Mr. O'Connell:

I have discussed the percentage of the real estate which is owned by the Testamentary Trust under your father's Will with Mr. White and Ms. Barnes. The correct figure is 46.0994%. When you and Mr. Higham qualify as Trustees, a final account can be filed and the agreement with the revised percentages can be signed. I have made changes in ink and you can initial those changes to reflect the correct percentages.

As I have discussed with Mr. White and Ms. Barnes, the advances which your mother has made and will make to pay the taxes will be treated as loans to the Testamentary Trust which do not bear interest and which will be payable only when the properties are sold. Ms. Barnes advises me that through 1984 the taxes paid for the benefit of the Trust on the percentage ownership which the Trust has have amounted to \$13,841.24. I have not checked her figures but understand that they all came from the annual accounting filed on behalf of the Estate.

I am glad that this matter has been concluded successfully and look forward to seeing you when you come to qualify.


Sincerely,



Henry C. Mackall

HCM/jkw

cc: Edward J. White, Esq.
Ms. Joanna Barnes



(Mr. Mackall's letter of 11/25/85 to trustee mentions Mr. White's name)

November

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB

AMY E. BLANCHARD

TELEPHONES
(703) 273-0320
(703) 273-0321

December 4, 1985

Mr. Anthony M. O'Connell
2337 South 13th Street
St. Louis, Missouri 63104

Re: Estate of Harold M. O'Connell

Dear Mr. O'Connell:

I received the message you left for me last Friday afternoon which was repeated in your letter of November 29. Mrs. O'Connell is the lifetime beneficiary of the Trust under which you will be acting. She is therefore entitled as a matter of right, to use the property which constitutes the corpus of the Trust. I have a great deal of concern over taking a position that she must pay for the right to use the Trust property. This is particularly true since she is a co-tenant in her own right, owning 53.810%. As such, she has a right to occupy the property irrespective of the Trust provisions.

As things have been proposed, it would not be necessary for you and Mr. Higham to be in Court at the same time as Mrs. O'Connell. In the event no agreement is reached, there will inevitably come a time when a confrontation in Court must take place. I continue to believe this can be avoided.

If we are unable to reach an agreement, I fear that Mrs. O'Connell will contest your request to act as Trustee. The questions will then have to be determined by the Court. I don't know the nature of your disagreement with her but it seems clear

that there is a direct conflict between you and her. I frankly doubt that the Court would permit you to serve as Trustee in view of that conflict. I believe your failure to agree that sums advanced by Mrs. O'Connell to pay real estate taxes due on trust property could lead to the kind of confrontation we have been trying to avoid. From the figures you gave me with respect to the value of the real estate, the small amount of tax payments would not seem to be very important. I think you ought to reconsider your position with respect to these taxes. Please review this question and let me know your decision.

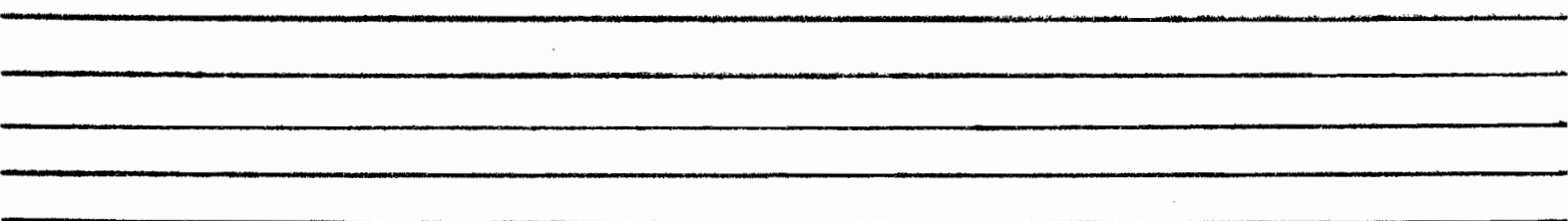
Sincerely,



Henry C. Mackall

HCM/jkw

P.S. Enclosed is a redrafted agreement for your review.
Hen



EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 838-5444

January 24, 1986

Mrs. Jean O'Connell
6541 Franconia Road
Springfield, VA 22150

Dear Mrs. O'Connell:

I spoke to Mr. Mackall on January 22nd as to the causes of the delay in obtaining the agreement from your son.

He stated that he had had several discussions with your son and they ironed out some minor details, and that the agreement being sent to Anthony to be signed on that date.


As soon as I receive it, I will review it and forward it to you for your signature. As soon as that is done, we can proceed to wrap up the rest of the Estate.

I spoke to Mr. John McEneaney of McEneaney & Associates, Realtors, and he will contact you concerning putting a value on your property.

Mr. McEneaney has been highly recommended to me by another appraiser, and the advantage of this approach is that you will not incur a large appraisal fee. However, there is no question that putting an appraisal price on this property will be most difficult in view of the numerous variables which might be encountered by a prospective buyer, especially zoning permits, etc.

I will be in touch with you as further developments occur.

Sincerely,



Edward J. White

EJW/mc

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 636-5444

January 27, 1986

Mrs. Jean M. O'Connell
6541 Franconia Road
Springfield, Va 22150

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

At long last we have a signed Agreement concerning the funding of the Trust. The Agreement is enclosed.

[a] The only difference between this Agreement and the previous
[b] agreement which I had drafted is the change in the percentage of
ownership between you and the Trusts. Originally, Ms. Barnes had
computed the ownership of the Trust at 43.525. She and
Mr. Mackall and I now agree that the figures should be 46.0994.
The Agreement also contains a provision in paragraph 5 that if
the property is sold during your life, that you will be
reimbursed for the principal of all real estate taxes on that
property.

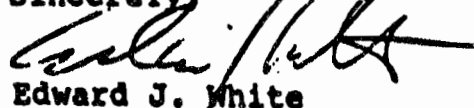
[c] Mr. O'Connell was unwilling to agree to pay interest on the
real estate tax advancements. While I am at a loss to understand
his attitude, I am of the opinion that we would be best served by
signing the Agreement as is.

[d] Ms. Barnes has computed that through 1984 you paid taxes in
the amount of \$13,841.24.

Please sign the Agreement and return it to me as soon as
possible, and I will forward it to Mr. Mackall for the
Co-Trustees' signature and filing with the Commissioner of
Accounts. At that point the trust will then be funded and the
responsibility for filing accounts and inventories will be that
of the Trustees.

We can then have Ms. Barnes complete the final accounting
for the Estate and the matter will be closed.

Sincerely,


Edward J. White

EJW/mc
Enclosures

EDWARD J. WHITE
 ATTORNEY AT LAW
 118 SOUTH ROYAL STREET
 ALEXANDRIA, VIRGINIA 22314
 TELEPHONE 836-8444

January 31, 1986

Henry C. Mackall, Esquire
 Mackall, Mackall, Walker & Silver
 4031 Chain Bridge Road
 Fairfax, VA 22030

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

Enclosed is the original Agreement signed by Mrs. O'Connell. I would appreciate it if you could secure the signature of Mr. Higham and send me a copy of the Agreement as finally signed, so that I might file it with the Accounting papers.

I assume that Mr. O'Connell and Mr. Higham will qualify as Co-Trustees as soon as possible.

I certainly appreciate your kind assistance in bringing this matter to a satisfactory conclusion.

Sincerely,

E. J. White
 Edward J. White

How much _____

- [a] Mother would get more if CPA-lawyer had had their way on percentage?
- [b] Mother would get more if sold during her lifetime?
- [c] Mother would get more if not for trustee refusing to pay interest?
- [d] Mother would get more if not for trustee refusing to reimburse?

Routine "Agreement" _____

Recommends real estate appraiser _____

Leads Executrix to believe Trustee is a problem _____

"Agreement" accounting makes Trustees responsible for entangled title? _____

"How much" changes to real estate tax (visceral wedge issue) _____

Surprise January 24-31



Surprise Box

\$500,000* Purchase Agreement sent to mother, unknown to trustees, is for mother to sell 100%** of one parcel (including trust's 46.0994%), and: "In case legal steps are necessary to perfect the title, such action must be taken promptly by Seller at her own expense..."

Mother would believe the trustees were responsible for the entangled title***, and the trustees would believe mother was responsible. Operation unaccountable, covered by appearance of protecting mother from son****. "Exchange" would entangle both pieces of real estate, with the operation controlling the strings (what documents would be recorded, etc..).

No final account →

→ Lawyer - Appraiser

→ Routine "Agreement"

→ How much

*Trustee later sold this same parcel for \$1,411,287.

**Operation's advice of later non-taxable exchange and ..If you and the Trust chose at some time in the future to exchange all or part of an interest in a property...., could lead mother to believe signing for 100% is OK.

***Lawyer's letter to mother of January 27, 1986: Please sign the Agreement and return it to me as soon as possible, and I will forward it to Mr. Mackall for the Co-Trustees' signature and filing with the Commissioner of Accounts. At that point the trust will then be funded and the responsibility for filing accounts and inventories will be that of the Trustees."

****Paragraph 4 of the "Agreement"

January
1986

AGREEMENT

THIS AGREEMENT, made this 4th day of June, 1986 by and between JEAN M. O'CONNELL and ANTHONY M. O'CONNELL and HERBERT ANDERSON HIGHAM, Trustees, provides:

WHEREAS, under the Will of the late HAROLD A. O'CONNELL, which Will has been admitted to probate among the records of the Circuit Court of Fairfax County, certain property was left to ANTHONY M. O'CONNELL, Trustee, upon the terms and conditions of the Trust set forth in the aforesaid Will;

WHEREAS, ANTHONY M. O'CONNELL is not a resident of the Commonwealth of Virginia and HERBERT ANDERSON HIGHAM has qualified as Co-Trustee in this case;

WHEREAS, the corpus of the Trust, as presently constituted, consists of a 46.0994 percent ownership of two parcels of real estate located in Fairfax County, Virginia, the first being known as 6541 Franconia Road, and is the residence of JEAN M. O'CONNELL, the second being fifteen (15) acres of land located in Accotink Station, identified as Map Reference number 090-4-01-0017;

WHEREAS, it is the desire of the parties to fund the Trust as set forth in the Will and to provide security for JEAN M. O'CONNELL, and stability for the Trust;

IT IS HEREBY AGREED that in return for mutual promises as consideration for this agreement, the parties agree to the following:

1. The Co-Trustees, by their signatures hereupon, acknowledge receipt of the 46.0994 percent ownership of the two parcels referred to above.

2. JEAN M. O'CONNELL hereby agrees that she is the owner of the remaining 53.9006 percentage interest of the two parcels referred to above.

3. JEAN M. O'CONNELL hereby agrees that she will at all times pay the real estate taxes and other costs of maintaining these two parcels of property.

4. The Trustees hereby agree that during the life of JEAN M. O'CONNELL, they will not sell or attempt to sell by partition or otherwise, either of the two tracts of property without the written permission of JEAN M. O'CONNELL.

5. The Trustees agree that if either property is sold during the life of JEAN M. O'CONNELL she will be reimbursed from the sale proceeds the principal of all real estate taxes on that property paid by her which are attributable to the percentage ownership of the Trust.

In all other respects, the parties hereto agree that they are bound by the terms of the Will and Trust established therein.

Jean M. O'Connell
JEAN M. O'CONNELL

Anthony M. O'Connell
ANTHONY M. O'CONNELL

Herbert Anderson Higham
HERBERT ANDERSON HIGHAM

THIS AGREEMENT of Sale made this _____ day of
December, 1985, between GEORGE TSENTAS, JOHN G. McALLORUM and
MYRON S. LEVIN (Purchaser) and JEAN M. O'CONNELL, Executrix and
individually (Seller) and ERA LAKEWOOD REALTY (Agent).

WITNESSETH:

1. DEPOSIT. That for and in consideration of the sum
of \$5,000.00 in the form of check, receipt of which is hereby
acknowledged by Agent, the Purchaser agrees to buy and the
Seller agrees to sell all that certain piece, parcel or lot of
land with all improvements thereon, described as follows:

2. PROPERTY DESCRIPTION. 3.2 acres, more or less, as
more particularly described as Parcel #2 in the attached deed
recorded in Deed Book 4026 at Page 454 among the land records
of Fairfax County, Virginia, and more particularly depicted on
Tax Map 090-2-01-0085, and also identified as 6541 Franconia
Road, Fairfax County, Virginia.

3. PRICE. Total price of property: \$500,000.00. *unacceptable*

4. DOWN PAYMENT. The Purchaser agrees to pay
\$150,000.00 cash or its equivalent (cashier's check) at con-
veyance, of which sum the above deposit shall be a part.

5. TRUST. (Seller to Take Back) The deferred pur-
chase money amounting to \$350,000.00 is to be secured by a
first deed of trust on said premises to be paid in monthly
installments of approximately \$3,612.00 or more, at makers
option, without penalty, including interest at the rate of 11%
percent per annum, each installment when so paid to be applied,
first to the payment of interest on the amount of principal
remaining and the balance thereof credited to principal, which
deed of trust the Seller agrees to accept as a part of the
purchase price. The entire unpaid balance shall be due and
payable in full within 20 years from date of settlement. The
makers shall have the option of prepaying this indebtedness in
full or in part at any time without penalty.

33-1

It is beyond me
to codify all the
set ups and angles
contained in this
document.

Asks mother
to sell 100%,
including
46.0994%
supposedly
owed by
Trustees.

Mother's handwriting

Son later sold same
property for \$1,411,287.37

The appraiser
apparently found
no problem with
the \$500,000
value.

This document
was a secret from
the Trustees.

The most obvious connection between
this document and the CPA-lawyer, I
believe, is that neither the CPA or the
lawyer mention it in writing.

6. TRUSTEES. Where trustees are to be named in a deed of trust, said trustees are to be named by the Seller.

7. POSSESSION DATE. At settlement Purchaser and Seller shall enter into a lease whereby the Seller shall have the sole right of renting back the subject property for a period of no more than five years from date of settlement at a monthly rental of \$500.00 per month, due on the 1st day of each month during Seller's occupancy of the property. This lease agreement shall terminate upon the happening of the first of the following events: expiration of five years from date of settlement, Seller's death, Seller's vacation of the subject property or the Seller's failure to abide by the terms of the lease. Seller shall be the only party with the option of terminating the lease except for the happening of one of the above named events. The other terms and conditions of the lease shall be the customary terms and conditions contained in a standard lease in effect in Northern Virginia.

no
Based on the settlement of 4/21/88, this is not a good idea for the client.

8. SETTLEMENT DATE. Time is of the essence of this contract and Purchaser and Seller are to make full settlement of this contract on or before January 31, 1986. It is expressly understood and agreed that if a longer time is necessary to obtain a report on the title, then the date of settlement shall be extended for sufficient time to effect this condition.

no
Fits with urgency and date of 1/28/86 "Agreement".

9. ATTORNEY. Purchaser makes it known he desires to employ Richard H. Jackson of the law firm of Hall, Surovell, Jackson & Colten, P.C. as settlement attorney.

10. AGENT'S FEE. Seller agrees to pay to Agent a commission on the sales price of the property of 3% and instructs the party conducting the settlement to deduct same from the proceeds of the sale and disburse said amount directly to ERA Lakewood Realty.

Based on the delay and damage inflicted while pretending to prepare the final account, the consequences of pretending to clear the title (which was previously clear), are without limit.

11. EQUIPMENT CONDITION AND INSPECTION. Purchaser accepts property in its present physical condition.

12. DAMAGE OR LOSS. The risk of loss or damages to said property by fire, act of God or other casualty remains with Seller until the executed Deed of Conveyance is recorded.

13. INSURANCE COVERAGES. Effective at time of settlement Purchaser shall have in force and keep in effect at all times hazard insurance equal to at least the value of the improvements situated on the subject property, naming the Seller thereof as an additional insured.

14. PRORATIONS. Rents, taxes, water, sewer charges, fuel oil, and insurance, if any, and other operating charges are to be adjusted to date of settlement. Taxes, general and special, are to be adjusted according to the certificate of taxes issued by the collector of taxes, if any, except that recorded assessments for improvements completed prior to the date of acceptance hereof, whether assessment therefore has been levied or not, shall be paid by the Seller or allowance made therefore at time of settlement.

15. NOTICES. All notices of violations of orders or requirements noted or issued by any county or local authority, or actions in any court on account thereof, against or affecting the property at the date of settlement of this contract shall be complied with by the Seller and the property conveyed free thereof.

16. TITLE. The property, including the aforesaid chattels and/or equipment, shall be sold free of encumbrances. Title is to be good and marketable, subject to easements, covenants, conditions and restrictions of record, if any, none of which will interfere with the Purchaser's contemplated development of the property, otherwise the deposit is to be returned and sale declared off at the option of the Purchaser, unless the defects or deficiencies are of such character that they may be remedied by legal action within a reasonable time, but the Seller and Agent are hereby expressly released from all

liability for damages by reason of any defect in the title. In case legal steps are necessary to perfect the title, such action must be taken promptly by Seller at her own expense, whereupon the time herein specified for full settlement by the Purchaser will hereby be extended for the period necessary for such action. If Seller refuses to settle according to the terms herein, for any reason, the costs incurred for the title examination and real estate commission as set forth shall become due and payable immediately by Seller.

17. FEES. Fees for preparation of the deed of conveyance, Grantor's tax, appropriate legal fees and any other proper charges assessed to her shall be borne by Seller. Fees for examination of the Title (except as heretofore provided), recording charges (including those for any purchase money trusts), appropriate legal fees and any other proper charges assessed to them shall be borne by Purchaser.

18. DEPOSIT. The entire deposit shall be held by Agent in a special escrow account until settlement, to conform with the recommendations of the Virginia Real Estate Commission. If the Purchaser shall fail to make full settlement the deposit herein provided for may be forfeited at the option of the Seller. In the event of such forfeiture, the deposit will be divided equally between Seller and Agent.

Settlement is to be made at the office of the Attorney or the Title Company searching the title. Deposit with the settlement attorney of the cash payment as aforesaid, the executed deed of conveyance and such other papers as are required of either party by the terms of this contract shall be considered good and sufficient tender of performance of the terms hereof.

19. COVENANT. The principals to this contract mutually agree that it shall be binding upon them, their and each of their respective heirs, executors, administrators,

MISCELLANEOUS

The principals to this contract mutually agree that it shall be binding upon them, their and each of their respective heirs, executors, administrators, successors and assigns; that the provisions hereof shall survive the execution and delivery of the deed aforesaid and shall not be merged thereon; that this contract contains the final and entire agreement between the parties hereto and that neither they nor their agents shall be bound by any terms, conditions, statements, warranties or representations, oral or written, not herein contained.

Similar wording to lawyer's ADDENDUM to sales contract of July 7, 1987, except two clauses after *assigns*; are reversed.

successors and assigns; that this contract contains the final and entire agreement between the parties hereto, and neither they nor their agents shall be bound by any terms, conditions, statements, warranties or representations, oral or written not herein contained; and that the provisions hereof shall survive the execution and delivery of the deed aforesaid and shall not be merged therein.

20. ASSIGNABILITY. This contract may not be assigned without the written consent of the Purchaser and Seller except to a partnership or corporation controlled by the Purchaser - *unacceptable* named herein. In the event of such assignment, Purchaser shall personally endorse the aforescribed deed of trust note.

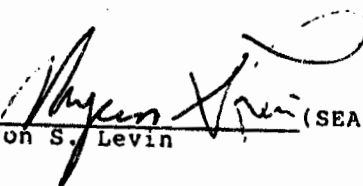
21. CONVEYANCE. Seller agrees to furnish and convey the above property by General Warranty Deed with usual covenants of title, the same to be prepared at the expense of the Seller.

22. CAPACITY. John G. McAllorum is a licensed real estate broker in the Commonwealth of Virginia.


WITNESS our signatures and seals:

 (SEAL)
George Tsentas

 (SEAL)
John G. McAllorum

 (SEAL)
Myron S. Levin

DATE _____

 (SEAL)
Jean M. O'Connell in her
capacity as Executrix and
individually

DATE _____

ERA LAKEWOOD REALTY

By: _____
John G. McAllorum,
Broker

If could not
get General
Warranty Deed
from Purchase
Agreement of
December 28,
1987, highly
unlikely here.

Entanglement Sale Converging on May, 1986, (Second Try)

Summary

I believe this is another try to entangle all the real estate and owners by getting Jean O'Connell to sell or sign for 100% of one parcel. I believe it is similar to the (*First Try*), except the Purchase Agreement is replaced by the letter of May 17, 1986 (page 188), a bond problem is planted apparently to get rid of me, and the "draft" account acts as a catalyst to bring about a convergence.

1. 100% document?: Letter of May 17, 1986, with no return address. Because the (*First Try*) and the (*Third Try*) asked mother to sign for 100% of one parcel, and this, like those, was kept a secret from the Trustees, I believe the intention here was also to get mother to sign for 100% of one parcel.
2. "how much" (recycled). The lawyer reintroduces the CPA calculation into the petition to remove the bond problem. A faint image of it remains on the petition on page 187, and Mr. Mackall's statement lists a telephone conversation with the lawyer in reference to the value of the trust land, on 6/17/86 (page 189).
3. "Deed"/"Agreement" (recycled). Seems to be used as a sort of threat of impending loss (page 198).
4. "Draft" account, catalyst for convergence? Makes it appear as if actually offering something, so if I don't agree with whatever it is, the operations only recourse would be to have me removed as trustee (page 180). That this "draft" has been held in reserve since May of 1985, while the family is put through heartbreak and hell, is a indicator that this operation knows exactly what it is doing, and executes it's agenda with composure and control.
5. Bond fee - Lawyer fix... I believe this is a set up that works like this: Lawyer advises Jean O'Connell that he will draft a document about bond that she is to take to the court so that I can qualify as trustee. The pretense under which the lawyer happens to be drafting the document is that it will save money on the bond fee (*Bond fee - Lawyer fix so bond pd when sold. nominal amt now.*) [1]. The pretense under which she is to take it to the court is that in Virginia, non resident fiduciaries have to be bonded (*Procedure Come in -surety bond- Va resident with Patty Moat*) [2]. But the bond document the lawyer drafted was really a motion to the court that I be bonded, which is contrary to the will [3]. The two conflicting documents prevent me from qualifying as trustee. The appearance of the motion is that she, as sole beneficiary of the trust, does not trust me, the nominated trustee. The delay gives the operation an opportunity to get rid of me [4], to discredit me and cover them in the court records [5], and leaves them unaccountable [6]. The idea that the non-resident trustee but not the resident trustee, has to be bonded, which equates to me not qualifying and Mr. Higham qualifying, seems to be a common theme in documents my mother would read, ambiguous until the deed of 4/21/88:

- (a) "Deed"/"Agreement" dated 1/28/86:*certain property was left to ANTHONY M. O'CONNELL, Trustee, upon the terms and conditions of the Trust set forth in the aforesaid Will; WHEREAS, ANTHONY M. O'CONNELL is not a resident of the Commonwealth of Virginia and HERBERT ANDERSON HIGHAM has qualified as Co-Trustee in this case;* (page 114)
- (b) Deed of 4/21/88:*devised his interest to his executor Anthony M. O'Connell, Trustee; whereas Anthony M. O'Connell, Trustee, could not qualify and Herbert A. Higham , Trustee, was appointed to act in his place and stead.* (page 264)

[1]

From a memo found in Jean O'Connell's papers (p 173). This gives Jean O'Connell no option except bond.

[2]

From a memo found in Jean O'Connell's papers (p173). My mother told me that a fiduciary who was a non resident of Virginia had to be bonded. I do not think she would believe that unless she were advised that it were true. There are no known letters from the lawyer or CPA addressing bond, except the letter of 5/21/86, asking mother to sign the Order (that would remove the motion?). The lawyer's justification to Jean O'Connell for signing the Order, is that it will save everyone the cost of the bond (p 183).

[3]

The Code of Virginia §64.1-121 states , in part: *If at any time any person with an interest, or a legatee, devisee or distribute of an estate files with the court a motion in writing suggesting that surety upon the bond should be required of a fiduciary for the estate, a copy of such motion shall be served upon the fiduciary.* (I believe this means the beneficiary of a trust has the right to make a motion to the court asking that a trustee be bonded, even though the will states it is not required. This would apply here in that Jean O'Connell was the primary beneficiary of the trust, and I was the nominated trustee).

[4]

Lawyer gives a deadline of May 1st for me to qualify, or he feels he will have no recourse but to seek to have me removed as trustee, because the delay is costing my mother dearly (p 180). The bond problem will prevent me from qualifying by May 1st.

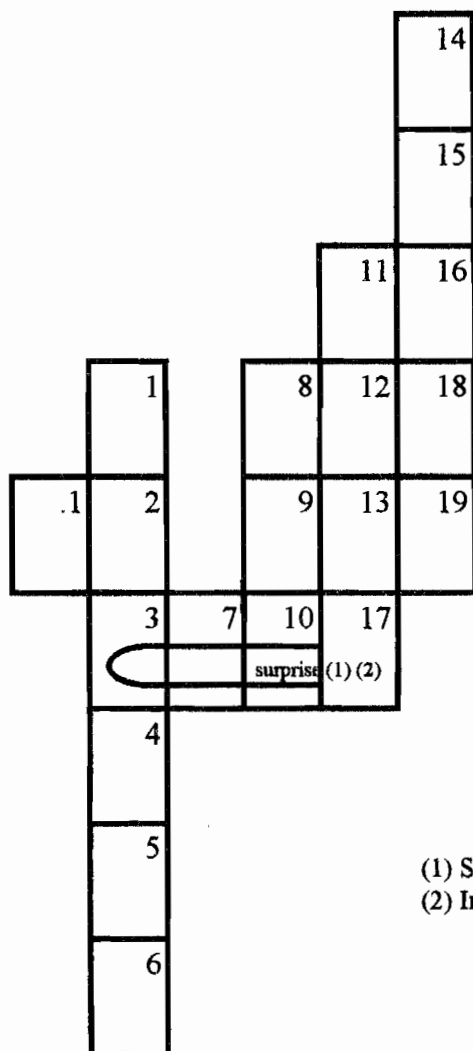
[5]

The petition necessary to resolve the conflicting document problem contains the:...*have reached an agreement prohibiting the sale of the real ...estate ..without her written permission* paragraph, and a copy of the "deed"/"Agreement" (p 187), as if the "deed"/"Agreement" was the reason my mother is now willing to withdraw her motion that the court require me to be bonded. This discredits me and provides the operation a cover in the public records, under the pretense that they are protecting mother from son. To top it off, Mr. Mackall ends up drafting the petition. The operation leaves itself

unaccountable. If they can do this with two conflicting documents about the bond, imagine what they could do with two conflicting documents about the real estate. (One 100% and one 53.9004 % & 46.0994%).

[6]

I have never seen the document that caused the bond problem (assuming there is a document). I found nothing in my mother's papers, the estate's fiduciary file # 21840, the *Index to Wills and Fiduciaries*, the *Index to Fiduciary and Official Bond*, and it was not mentioned in the petition filed to removed it. I believe there is a pattern for the operation to lead people to believe there is some conflict within the family so horrible, it would be inappropriate to identify it, especially in writing. Mr. Mackall, by not mentioning it in the petition, may have been thinking he was protecting the family's privacy and reputation. The operation leaves themselves unaccountable, even to the extend of leaving nothing in the court records identifying the bond problem. I believe this is a missing link that may also have been planned as the justification for me allegedly not being able to qualify according to the deed of 4/21/88. Unless it is exposed, it might also be used as a justification to sabotage the selling of Parcel 17.



Compare ethics, 2 with 20
(page 173)

20

21

- (1) Surprise. Bond problem prevents trustee from qualifying.
- (2) Intended surprise, entangle all real estate and owners?

9/9/85

.1

Talked with
Ms. O'Connell
this date &
she said her
son & Mr.
Higham will
be in to qualify

as co-trustees
at the end
of this month!

This memo signed by P (Patricia Moats?) was attached to the petition drafted by Mr. Mackall to resolve the two conflicting documents about the bond, and found in fiduciary file # 21840: 9/9/85 *Talked with Ms. O'Connell this date & she said her son & Mr. Higham will be in to qualify as co-trustees at the end of this month!* P. The date of 9/9/85 is after Mr. Mackall was involved the first time and before Mr. Mackall was involved the second time (p 93). The lawyer continued to keep his identity a secret from me. It is before the lawyers first known mention of an "Agreement" on 10/23/85 (p 152).

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

1

February 27, 1986

Henry C. Mackall, Esquire
Mackall, Mackall, Walker & Silver
4031 Chain Bridge Road
Fairfax, V 22030

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

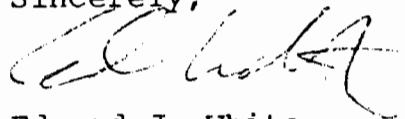
Has Mr. Higham signed the Agreement which I forwarded to you on January 31, 1986?

If he has, please send me a copy so that I can submit it to the accountant and we can use it as a receipt to wind up the Estate.

An accounting is nearly overdue in this case, and I would like to be able to file a Final Accounting.

Thank you.

Sincerely,



Edward J. White

Chronology from other letters

At long last we have a signed Agreement concerning the funding of the Trust. The Agreement is enclosed.

Lawyer's January 27, 1986, to mother

I am going to forward Mr. Higham a copy of this letter with the request that he sign the agreement and return it to me.

Mr. Mackall's 3/1/86 to me.

I am puzzled (sic) that the agreement is dated January 28, 1986 and that I had not received it earlier, also that your cover letter made no reference that the agreement was enclosed.

Mr. Higham's 3/17/86 to Mr. Mackall, copy to me
(Mr. Higham's signing in mid March means the lawyer's signed of 1/27/86 and nearly signed of 4/10/86, are not true)

...I am enclosing a copy of the nearly signed Agreement, by which the Trustees agree to take possession of the percentage interest of the property.

Lawyer's April 10, 1986, to CPA, copy to mother

Enclosed is a document entitled Agreement, paragraph 1 of which acknowledges receipt of ownership by the Co-Trustees of the percentage interest of the property.

Lawyer's June 26, 1986, to CPA, copy to mother

Bond Problem Planted



good man

Henry Muckall
Interest transferred
to trustee.

main thing - go ahead
showing % go in interest
that there to be co-trustee?

leave to son -
lawyer & commissioner

qualify trustee

Equalization Bd.
691-3313

will call when get
another date open

Clerk 691-2224

691-4193 - give

fiduciary no. 2840

(Come in - surety bond -)
Be resident with
Betsy Moats

Bond fee - Lawyer fee so
bond pd when sold.
nominal amt now

look over carefully. I call for
qualifying trustee's questions
then trust - lawyer
later non-taxable exchange

I have no idea if Ms. Patricia Moats
was used, set up, or whatever.

Operation's Agenda

Acquire control of both parcels of
real estate by entangling both parcels,
Executrix, and trustees, by leading
Executrix to sell trust interest.

Client (Mother) Used As Cover

Invisible Wall

Operation
plants bond
problem

February
1986

Client's Agenda

Prepare the final estate account. The final estate account would automatically fund the trust, close out the estate, and record in the court records, the correct distribution and ownership of the real estate. Estimated preparation time is 2-5 hours.

4

836-5444

what is on estate
filing of 42-31-
not good.

He will call Markal
& see if he has
estate filing.

I will call Joanne

This is ruthless

February 20, 1986

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

5

Mrs. Jean O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Ms. Joanne L. Barnes
Bruner, Kane & McCarthy, Ltd.
300 North Lee Street
Post Office Box 1250 Alexandria, Virginia 22313

Reference: Estate of Harold A. O'Connell

Dear Ms. Barnes:

Please send Mrs. Jean O'Connell and Mr. Anthony O'Connell
a copy of the Final Estate Filing. _____

Sincerely

Jean O'Connell

Anthony O'Connell

Anthony O'Connell

6

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

February 20, 1986

Dear Mother,

Please excuse the business formality of this letter. It is an attempt to complete all the paper work pertaining to the trust in order that I may come to Virginia.

I'm having a difficult time obtaining a copy of the Final Estate Filing. Please review the inclosed joint letter and tell me what you think.

I've asked Mr. Mackall to prepare new real estate documents for our signatures. If you would rather your attorney do it please let me know and I'll ask Mr. Mackall to stop.

Love, Tony

Tony

Invisible Wall

My guess is the operation advised my mother to go to a specific clerk in the court and sign something under the guise that a non-resident co-trustee (me) had to be bonded (I remember mother telling me that, and it fits with the *Come in-surety bond-Va resident with Patty Moat*), but that a resident co-trustee (Mr. Higham) did not have to be bonded. What ever she signed, possible drafted by the lawyer (*Bond fee-Lawyer fix so bond pd when sold. nominal amt now*), probable makes it appear as if it were her idea that she did not want me to serve as trustee (See note on 12). Possible outcomes of planting the bond problem may be to convince my mother to remove me as trustee (See note on 9), and provide a vehicle to record a cover for the operation and a set up for the clients (See note on 16).

Finding the "bond problem" document(s) in the court records would be very helpful. The deed of 4/21/88 contained the clause:*whereas Anthony M. O'Connell, Trustee, could not qualify and Herbert A. Higham, Trustee, was appointed to act in his place and stead*, leads me to believe the bond problem document(s) may be the source. If I try to sell the remaining parcel before this is cleaned up, this same problem may show up again.

March
1986

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

April 10, 1986

Ms. JoAnn Barnes
Bruner, Kane & McCarthy
300 North Lee Street
Alexandria, VA 22314

Re: Estate of Harold O'Connell

Dear JoAnn:

I have agreed with Anthony O'Connell's attorney that we will provide them with a draft of the final accounting in the Harold O'Connell Estate. This, I think, will allay all of the suspicions that have arisen on the other side in this matter.

If you could commence preparing that, I would appreciate it. I am enclosing a copy of the nearly signed Agreement, by which the Trustees agree to take possession of the percentage interest of the property.

Thank you.

Sincerely,

Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell

Target

If an honest accountant received a letter like this, I believe that accountant would write my mother and ask what this is about.

C
O
P
Y

9

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

April 25, 1986

Henry C. Mackall, Esquire
4031 Chain Bridge Road
Fairfax, VA 22030

The correct figure is 3.9006%. Mother automatically became owner of 50% when my Dad died. If Mr. Mackall or I had pointed out that the correct figure is 3.9006%, perhaps that would be nurtured into another "how much", as if son were trying to take advantage of mother.

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

Enclosed is the draft by Ms. Barnes of the Final Accounting.

I have taken the liberty of correcting a typographical error on the distributions to reflect 53.9006% vice 3.9006%.

I would appreciate it if you would forward this to Mr. O'Connell and clarify with him his intention to qualify on May 1st.

If he does not agree or requests further delaying tactics, I feel that I have no other recourse in serving my client than to seek to have him removed as a Trustee. This matter is costing Mrs. O'Connell dearly with the delay.

Sincerely,

/s/
Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell ✓ Target

The lawyer feels he will have no other recourse in serving my mother, but to recommend that I be removed as trustee, if I do not qualify in six days. It will take more than six days to petition the court to remove the bond problem which prevents me from qualifying. The bond problem is not discovered until April 24, when I arrive in Fairfax, from Missouri, and learn of the problem when I try to qualify at the courthouse. Since the CPA and lawyer have convinced my mother that the final account was already done (4), she would not realize I had been waiting for the final account, and later, just a "draft".

C
O
P
Y

Surprise April 24

(Bond
problem)



**Forces converging on mother
along with buyer's offer**

Trustee can't qualify due to bond problem →

**Operation petitions to remove bond problem
and inserts their agenda in petition.** →

later non-taxable exchange (2) (implies it's ok for mother to sell trust's 46.0994%) →

Impending loss of control to trustees implied (8) and (19) →

"draft" account (8) (held in reserve from first try?) →

Mother led to believe the final account has already been done (4) and son costing her dearly by delaying tactics (9). →

"how much" recycled in petition (16) →

"Agreement" or "deed" resurrected with petition (16) →

**April
1986**

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB
AMY E. BLANCHARD

TELEPHONES
(703) 273-0320
(703) 273-0321

May 8, 1986

Mr. Anthony M. O'Connell
2337 South 13th Street
St. Louis, Missouri 63104

Herbert A. Higham, Esquire
6208 Higham Drive
Alexandria, Virginia 22310

Dear Mr. O'Connell and Mr. Higham:

Enclosed please find a copy of my letter to Mr. White together with copy of a proposed Petition and Order in connection with the bond problem we ran into when you attempted to qualify. I have discussed this with Mr. White and expect no problem getting it entered. If either of you have any objections to anything in either of these documents please let me know.

Sincerely,

Henry C. Mackall
Henry C. Mackall

HCM/jkw
Enclosures

**Bond
Problem
Discovered**

12

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

May 21st, 1986

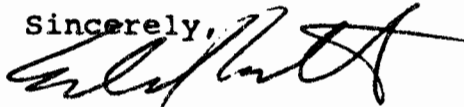
Mrs, Jean O'Connell
6541 Franconia Road
Springfield, Va. 22150

Dear Mrs. O'Connell,

Enclosed is an Order for your endorsement allowing the Trustees to serve without a cash bond. This is needed to save everyone the cost of the bond.

Please endorse it and return it to me.

Sincerely,



Edward J. White

This is a pattern. My mother is told that the Order (not mentioning the Petition) is to save everyone the cost of the bond fee. The most important clause in the petition... *have reached an agreement prohibiting sale of the real estate during the lifetime of the said beneficiary without her written permission*, is not mentioned. She is led to believe the "deed" or "Agreement" is a routine document serving as a receipt. The most important clause in the "deed" or "Agreement"... *The trustees hereby agree that during the life of JEAN M. O'CONNELL, they will not sell or attempt to sell by partition or otherwise, either of the two tracts of property without the written permission of JEAN M. O'CONNELL*, is not mentioned. She is led to believe that whatever it is the clerk has for her to sign is required because a non-resident co-trustee has to be bonded. I have not seen the "bond problem" document(s), but I suspect words have also been inserted here that support the operations agenda, such as the clause in the 4/21/88 deed... *whereas Anthony M. O'Connell, Trustee, could not qualify and Herbert A. Higham, trustee was appointed to act in his place and stead*, and that this problem may show up again if I try to sell parcel 17 before this is cleaned up.

rec'd. 5/30/86

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

May 27, 1986

See Fake Second Court
Account that mother was
led to believe was "lost".

The Honorable Robert J. McCandlish, Jr.
Commissioner of Accounts
Fairfax County
4069 Chain Bridge Road
Fairfax, VA 22030

Re: Estate of Harold A. O'Connell
Fiduciary No. 21840

Dear Mr. McCandlish:

I represent Mrs. Jean M. O'Connell, Executor of the captioned Estate. Mrs. O'Connell received your notice letter of May 16, 1986, concerning the delinquent account.

The accounting in this case has been prepared by Mrs. O'Connell's accounting firm. This accounting will be a second and final accounting. However, the will established a trust and Mrs. O'Connell's son has been most difficult in coming to terms on qualifying as trustee of the trust. Both Mr. Henry Mackall, who represents the trustee, and I have been working diligently on this case.

In order to prevent my client from incurring double bills from her accountant and increased other fees, I would respectfully request a short extension of the accounting period so that the trustee can qualify and this matter may be completely closed.

Thank you.

Sincerely,

/s/

Edward J. White

EJW/mc

cc: Mrs. Jean M. O'Connell ✓

Target

What more should Mrs. O'Connell's son do?

I also request that the Trust be funded in accordance with Ms. Joanne L. Barnes letter of August 16, 1985 (attached).

Anthony O'Connell, August 23, 1985

Jean O'Connell did not ask for this Order or Petition.
She instructed that a final accounting be sent to her.

V I R G I N I A:

IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: ESTATE OF HAROLD A. O'CONNELL

FIDUCIARY NO.21840

ORDER

This cause came on this 11th day of June, 1986 to be heard on the Petition filed by Anthony M. O'Connell and was argued by counsel. And it appearing to the Court from her signature to this Order that the life beneficiary of the Residuary Trust created by the Will of Harold A. O'Connell has joined in the prayer of the Petitioner, it is

ORDERED, that Anthony M. O'Connell and Herbert Anderson Higham be permitted to qualify as Trustees of the Residuary Trust created by the Will of Harold A. O'Connell without surety on their official bond.

Enter:

June 11, 1986

Thomas J. Huddleton
JUDGE

AGREED:

Jean M. O'Connell
Jean M. O'Connell

Edward J. White, Esquire
Counsel for Jean M. O'Connell

Henry C. Mackall
Counsel for Anthony M. O'Connell

This does make it appear as if there were a split between mother and son

Mr. Mackall had little choice but to request an order to remove the bond problem. The operation can have whatever they want put in the order (which will be recorded in the court records?), or advise mother not to sign it.

Jean O'Connell did not ask for this Order or Petition.
She instructed that a final accounting be sent to her.

15

VIRGINIA:

IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: ESTATE OF HAROLD A. O'CONNELL

This petition was necessary
because of the bond problem.
It does not identify or mention
the bond problem.

FIDUCIARY NO.21840

PETITION

COMES NOW your Petitioner, ANTHONY M. O'CONNELL and says as follows:

1. Your Petitioner was named in Paragraph Eleventh (c) as Trustee of the Residuary Trust created by Article Fifth of the Will of Harold A. O'Connell.

2. Your Petitioner resides at 2337 South Thirteenth Street, St. Louis, Missouri 63104.

3. The sole beneficiary of the Residuary Trust during her lifetime is the decedent's widow, Jean M. O'Connell.

4. Your Petitioner and his mother, the said Jean M. O'Connell, have agreed that Herbert Anderson Higham, a resident of Fairfax County, Virginia, shall be appointed Co-Trustee of the said Residuary Trust as required by Section 26-59 of the 1950 Code of Virginia, as amended.

5. Section 26-46.2 states that each Trustee named in a Will, before proceeding to act thereunder, shall qualify and give bond with surety as may be required by the Clerk unless (1) the Will waives surety on the bond.

6. Paragraph Eleventh (d) of the Will of Harold A. O'Connell provides as follows:

"So far as I may lawfully do so, I direct that no bond or other security shall be required of any Executor or Trustee serving hereunder for the faithful performance of duties in any jurisdiction."

Jean O'Connell did not ask for a "deed" or an "Agreement".
She instructed that a final accounting be sent to her.

16

7. Paragraph Eleventh (a) of the Will of Harold A. O'Connell as follows:

"Any reference in this Will to my "Executor" or to my "Trustee" shall be deemed to include not only the Executrix or Trustee herein first named, but also any substitute or successor (or special or ancillary Co-Executor) at any time serving in a fiduciary capacity hereunder; and all rights, powers, privileges and discretions herein granted to my Executor or to my Trustee shall be deemed to be granted not only to the Executrix or to the Trustee herein first named, but also to any substitute or successor (or special or ancillary Co-Executor) at any time serving in a fiduciary capacity hereunder."

8. The sole assets constituting the corpus of the "Residuary Trust" consists of a 46.0994% interest in two parcels of real estate located in Fairfax County, Virginia.

I believe this was 43%. See (18), entry on 6/17/86... White re: value of trust land:..

9. The undersigned Petitioner, his proposed resident Co-trustee, and the life-beneficiary of the Trust, Jean M. O'Connell, have reached an agreement prohibiting sale of the real estate during the lifetime of the said beneficiary without her written permission. A copy of said Agreement dated January 28, 1986 is attached hereto and prayed to be read as a part hereof.

WHEREFORE, your Petitioner prays that he and Herbert Anderson Higham be permitted to qualify as Trustees of the Residuary Trust created under the Will of Harold A. O'Connell, without surety on their official bond.

If I had asked that this incriminating paragraph be removed, the lawyer could make it appear that I planned to do what this paragraph states I can't do.

Anthony M. O'Connell
By Counsel

Henry C. Mackall
Counsel for Petitioner
Mackall, Mackall, Walker & Silver
4031 Chain Bridge Road
Fairfax, Virginia 22030
703-273-0320

Mr. Mackall had little choice but to file a petition to remove the bond problem. The operation can have whatever they want put in the petition (which will be recorded in the court records?), or advise mother not to sign it.

No Return Address

May 16, 1986

Mrs. O'Connell
6541 Franconia Road
Springfield, VA

Dear Mrs. O'Connell:

This letter is to review our past conversations concerning the possibility of purchasing your property on Franconia Road. As we discussed this proposal would allow you to live in your home during the rezoning process and until all permits have been issued. We estimate this time to be 2-3 years. Below are 3 options for your considerations.

Option #1. An all cash offer for \$1.2 million payable at closing.

Option #2. \$600,000 for the land and 25% of the profits. This could range from \$700,000 to \$1.0 million depending on the size and type of building the county approves.

Option #3. \$300,000 for the land at settlement 50% of the profits. This could range from \$1.4 million to \$2.5 million again depending on the size and type of building the county approves.

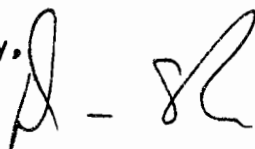
Along with this offer would come our help to find a buyer for your Cinder Bed Road property.

As I mentioned before, we are not realtors but feel we could help you with the sale of the property.

This would best be discussed in detail with you and your attorney.

I will be looking forward to reviewing in greater detail these proposals in the very near future.

Sincerely,



Dennis E. Rice

Today, when I get inquiries from perspective buyers about parcel 17, I can not be sure whether they are part of the operation.

MACKALL, MACKALL, WALKER & SILVER
4031 Chain Bridge Road
Fairfax, Virginia 22030

Statement as of 6/20/86

Our file # 2144.01

Matter: Estate of O'Connell

Anthony O'Connell

=====

5/15/86 HCM Tel.Con. with Mr. O'Connell re:
bond and surety
Tel.Con. w/Mr.O'Connell re: redo
petition and order - no surety!

5/19/86 HCM Revise order and petition; T/C to
Mr. White; Ltr to White & O'Connell

6/16/86 GHS Tel.Con.w/Clerk re: Order

6/17/86 HCM Tel.Con. Atty. White re: value of
trust land; T/C Patty at Clerk's

"how much" recycled.
See percentage correction
on petition, paragraph 8.

Total Fees

\$1,862.50

=====

COSTS

6/20/86 Court Filing Fee-Qualification fee
to Warren Barry, Clerk, Fairfax Co. \$31.00

Total Costs: -----
\$31.00

=====

TOTALS

Prior balance: \$0.00
Less payments received: 0.00
Current fees: 1,862.50
Current costs: 31.00
=====

Amount due: \$1,893.50

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

June 26, 1986

Miss Jo Ann Barnes
Bruner, Kane & McCarthy
300 North Lee Street
Alexandria, VA 22314

Re: Estate of Harold O'Connell

Dear Jo Ann:

I represent Mrs. Jean O'Connell in the above-referenced matter.

We are now ready to file the Final Accounting. Enclosed is a document entitled Agreement, paragraph 1 of which acknowledges receipt of ownership by the Co-Trustees of the percentage interest of the property.

If you need any other documents, please contact me or Mrs. O'Connell.

Thank you.

Sincerely,



Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell ✓

Target

If an honest accountant received a letter like this, I believe that accountant would write my mother and ask what this is about.

COPY

Please compare the following on record advice with:
Bond fee-Lawyer fix so bond pd when sold. nominal amt now. (p173)

If he does not want to prepare it, I will not agree to any preliminary disbursal to him at all, and will seek your approval to file suit against him to compel the accounting, plus damages to the estate for his delay...

Lawyer's 4/22/92 letter to Jean Nader

The filing of a law suit is the prerogative of any person, however in this case, the estate will obviously hire counsel to defend itself (which will be a cost of administration) and will assert all possible defenses including Va. Code Ann. Section 8.01-271.1.

Lawyer and Jean Nader's 7/7/93 letter to Mr. Prichard

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
October 31, 1993

Mrs. Jean Nader
350 4th Avenue
New Kensington, Penn 15068

20

Dear Jean,

As you know, you and Mr. White are serving without bond as co-executors of mother's estate.

Would you please get bonded as soon as possible in order to protect our inheritance? I can not stress the importance or urgency, of getting bonded, enough. In the event that Mr. White will attempt to talk you out of it, I hope you will persevere.

Sincerely,

Love,
Tony
Tony

Next, I was informed by Mrs. Nader last week that Mr. O'Connell has demanded that we be bonded. The will flatly states otherwise and to do so would be in violation of our office.

Lawyer's 11/5/93 to Mr. Prichard



→ March 31, 1997

Mr. Anthony M. O'Connell, Trustee
 216 Governors Lane
 Suite 12
 Harrisonburg, Virginia 22801

Re: Lot 17 (Thomas Grant Dr. - Fairfax County, Virginia)

Dear Mr. O'Connell:

I have written to you previously about my client who is interested in purchasing your property off Thomas Grant. I write as a follow-up to my previous correspondence.

I have been unable to reach you by telephone to discuss this opportunity, if you get a chance please do not hesitate to call me at 703-360-0348. I would appreciate hearing from you.

Again, I want to emphasize that his letter is to present an offer to purchase your property by my client. I will not market your property as a real estate agent to other purchaser's but only to my customer, Mr. Stephen A. Bannister, who is prepared to submit an offer for your consideration.

I thank you for your cooperation, and please contact me at 703-360-0348 with any questions you might have regarding my customer or myself.

Sincerely yours,

Rebecca J. Pelino
 Rebecca J. Pelino
 Fidelity Real Estate Corp.

Directory information tells me they have no Fidelity Real Estate and no Pelino under Woodland Lane. They tell me there is a Fidelity Real Estate in Alexandria at 113 Claremont Avenue (703) 751-7653, and that there is one Pelino in Alexandria, at 6413 Fourteenth Street.

I have a bad feeling about the source of this letter. It may be to discredit me to my sisters.

Sheriff Summons Mother for Final Account

Summary

Perhaps waiting until the Sheriff issues a summons for the delinquent account serves to scare mother and make it appear as if the wrong were her doing. The operation sent the final estate account. The accompanying letter (p196) led us to believe the lawyer acknowledged that both trustees had qualified. The deed of 4/21/88 stated I could not qualify. I believe the same letter begins *Entanglement Sale Converging on October 15, 1986 (Third Try)*.

1	2	3	4
---	---	---	---

Correction on page 196: Where it reads: *I cannot read the date on the Summons pasted to the right*, I believe that date is 7/24/86, and refers to the Summons of 7/22/86 on page 195.

1

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4928

July 1, 1986

Mr. Robert J. McCandlish
Commissioner of Accounts
Commissioner's Office
Circuit Court of Fairfax County
4069 Chain Bridge road
Fairfax, Virginia 22030

Re: Estate of Harold A. O'Connell
Fiduciary No. 21840

Dear Mr. McCandlish:

Would you please send a copy of the final estate filing to each of the trustees, Anthony M. O'Connell and Herbert Anderson Higham?

A copy of the Certificate of Qualification is inclosed.

I thank you in advance.

Sincerely,

Anthony M. O'Connell
Anthony M. O'Connell

cc: Herbert Anderson Higham
6208 Higham Drive
Alexandria, Virginia 22310
(703) 971-3129

VIRGINIA:

COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY

JUL 20 1976
J. E. BARRY
CLERK OF THE CIRCUIT COURT
FAIRFAX COUNTY, VA.

RE: Harold A. O'Connell Estate
FIDUCIARY NO: 21840

QUALIFICATION DATE: June 18, 1975

SUMMONS

TO THE SHERIFF OF COUNTY OF FAIRFAX
STATE OF VIRGINIA, GREETINGS:

WHEREAS,

Jean M. O'Connell
6541 Franconia Road
Springfield, VA 22152

qualified on the above date as fiduciary of the above-referenced matter and has failed to make certain filings with the Commissioner of Accounts as required by law as more particularly set forth below;

THEREFORE, you are hereby directed to summons said fiduciary to present before me, within thirty (30) days from the date of the service of this summons, the following:

A proper Accounting accompanied by the required fee and vouchers.

GIVEN under my hand in Fairfax County, Virginia, this

20th day of July, 1976.


(Deputy) Commissioner of Accounts

NOTICE TO THE FIDUCIARY:

The fee for this summons is \$25. Checks should be made payable to "Commissioner of Accounts". This fee is chargeable to the Fiduciary and not the Estate.

3

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

August 8, 1986

Hon. Robert J. McCandlish, Esq.
Commissioner of Accounts
4069 Chain Bridge Road
Fairfax, Virginia 22030

Re: Estate of Harold M. O'Connell

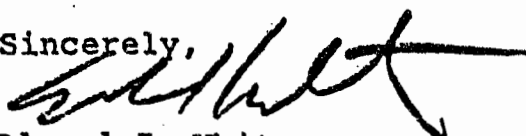
Dear Mr. McCandlish,

Enclosed is the Fourth and Final Accounting in the captioned estate with your checks in the amounts of \$35.00 and \$25.00.

Please note that the Trustees have qualified in this case and the attached agreement is submitted as a receipt for the trust property.

The vouchers for the real estate taxes paid by Mrs. O'Connell add to more than the amount stated but in this case it makes no difference.

Sincerely,



Edward J. White

Perhaps waiting until the Sheriff issues a summons for the delinquent account serves to scare mother and make it appear as if the wrong were hers.

The Sheriff's Summons of 12/15/84 was followed by the Fake Second Court Account of 1/3/85, and the Fake Third Court Account of 1/23/85.

I cannot read the date of the Summons pasted to the right.

Executed in Fairfax County, Virginia, this
24 day of July, 1986 1022 07A
by POSTING a true copy of the within mentioned
papers on the front door of the usual place of abode of
LEON M. O'CONNELL
neither she nor any member of the family over
sixteen years of age being found there.

M. WAYNE HUGGINS, SHERIFF

By W. H. T. 341 Deputy Sheriff



ROBERT J. MCCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE CIRCUIT COURT OF FAIRFAX COUNTY

4849 CHAIN BRIDGE ROAD

TELEPHONE 385-0268

FAIRFAX, VIRGINIA 22030

JESSE
Deputy

4

Mr. Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Date: August 13, 1986
Re: Estate of Harold A. O'Connell
Final Accounting

Please be advised of the following:

1. The inventory filed for the above-referenced estate cannot be approved for the following reasons:
 - A. It was unsigned and is being returned herewith for execution.
 - B. It was not notarized and is being returned herewith for notarization.
 - C. It was not signed by resident co-fiduciary.
 - D. Fee for filing and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - E. Other:

2. The Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:
 - A. It was unsigned and is being returned herewith for execution.
 - B. Supporting vouchers are incomplete. Please furnish the following:
 - C. It was not signed by resident co-fiduciary.
 - D. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - E. Other:

3. Your Statement in Lieu of an Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:
 - A. The following supporting vouchers need to be submitted:
 - (1) Funeral Receipt
 - (2) Virginia State Inheritance Tax Receipt, if any
 - (3) Federal Estate Tax Receipt, if any, and Closing Letter
 - (4) Receipt from specific devisee(s)
 - B. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - C. Other:

4. The Trustee's Report has been filed in this office but cannot be approved for the following reason(s):
 - A. It is unsigned and therefore is being returned herewith for execution.
 - B. The following supporting voucher(s) need to be submitted: _____ (1) Original Note(s)
_____ (2)

5. Your claim was received in this office on _____. It will be considered filed upon the receipt of a fee in the sum of \$_____.

6. Your check for filing fees is being returned herewith for the following reason(s):
 - A. It is unsigned. Please execute and return it.
 - B. The payee is incorrect. Please make it payable to "Commissioner of Accounts".
 - C. Other:

- XX 7. Other: Per your request of 7/1/86, enclosed is a copy of the final accounting on the above estate which was filed with this office on 8/11/86. A copy has also been sent to Mr. Higham.

If you have any questions, please do not hesitate to give this office a call.

Entanglement Sale Converging on October 15, 1986, (Third Try)

Summary

I believe 10/15/86 is a convergence date because it is the date the final court account and the "deed"/"Agreement" were recorded (Book 381, pages 1574 to 1579, signed by Patricia Moats). The listing agreement asking Jean O'Connell to sell 100% of Parcel 17 was dated 10/10/86. The realtors letter was dated 10/14/86. I believe the lawyer's letter of 8/8/86 (page 126) begins this (*Third Try*), and recycles two forces:

Threat of recording "deed"/"agreement"?

10/23/85 *This document should serve both as the Agreement and as the receipt by the Trustees for the Trust property.*

1/27/86 *At long last we have a signed Agreement concerning the funding of the Trust. The Agreement is enclosed....Please sign the Agreement and return it to me as soon as possible.....We can then have Ms. Barnes complete the final accounting for the Estate and the matter will be closed.*

4/10/86 *If you could commence preparing that, I would appreciate it. I am enclosing a copy of the nearly signed Agreement, by which the Trustees agree to take possession of the percentage interest of the property.*

6/26/86 *.....I am notifying Jo Ann Barnes to begin the accounting and sending her a copy of the Agreement wherein your son and Mr. Higham acknowledge receipt of the Trust property.*

6/26/86 *We are now ready to file the Final Accounting. Enclosed is a document entitled Agreement, paragraph 1 of which acknowledges receipt of ownership by the Co-Trustees of the percentage interest of the property.*

8/8/86 *Please note that the Trustees have qualified in this case and the attached agreement is submitted as a receipt for the trust property.*

Note: If they can do this with one 53.9006% - 46.0994% document, imagine what they can do with this and a conflicting 100% document)

Lead my mother to believe I cheated her on real estate taxes?

1/27/86 *Mr. O'Connell was unwilling to agree to pay interest on the real estate tax advancements. While I am at a loss to understand his attitude, I am of the opinion that we would be best served by signing the Agreement as is.....Ms. Barnes has computed that through 1984 you paid taxes in the amount of \$13,841.24*

8/8/86 *The vouchers for the real estate taxes paid by Mrs. O'Connell add to more than the amount stated but in this case it makes no difference.*

See page 126 or 196	1	2
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Mc Eneaney.

No return address. If there was a second page, I couldn't find it in mother's papers. Mother apparently found it necessary to identify the letter by writing *McEneaney* on it. I found no other letters in which she did this.

1

October 14, 1986

Mr. Edward J. White
118 S. Royal Street
Alexandria, Va 22314

*I spoke to Mr. McEneaney & Associates, Realtors, and he will contact you concerning putting a value on your property.....Mr. McEneaney has been highly recommended to me by another appraiser,.... Lawyer's 1/24/86.
(See Entanglement Converging on January 24-31, 1986.)*

Dear Mr. White,

As we discussed this morning my plan for marketing Mrs O'Connell's property is to first approach the purchaser of Mrs. Hunter's two hundred and forty five acres immediately south of lot #17. My purpose in suggesting the selling price of thirty five thousand dollars per acre is to permit me to offer the O'Connell property under the same terms and conditions as he purchased the Hunter tract. If he is not interested then we will probably have to adjust the selling price.

My next step would be to approach Miller & Smith, the developers of Amberleigh. They are presently involved in the development of Kingstowne and I don't know what their plans are to expand Amberleigh - if at all.

What is critical at this point is to prevent lot #17 from becoming land-locked when the Hunter property is rezoned. No action to change the present zoning R-1 on the Hunter has been initiated as yet, and I intend to contact Supervisor Alexander before that takes place.

There is both a north-south and east-west sewer line on lot #17 with four taps. This is very helpful, but the property is also one third flood plain.

All of these facts will probably enter into the final sale price of the property.

I will keep you apprised of any and all developments as they occur. 199

This asks mother to sell or list the trusts 46.0994%. This is a secret from the trustees.

This is, apparently, one benefit of the "Agreement" or "deed"

COMMON DATA BASE SERVICE
LISTING AGREEMENT - EXCLUSIVE RIGHT TO SELL

This Agreement made this 10th day of October, 1988, by and between Jean M. O'Connell OWNER
and McEneaney Associates, Inc. REALTOR® (AGENT).
(Firm Name)

In consideration for services and facilities the REALTOR® (AGENT) is hereby granted the exclusive right to sell the property, which is known as

Legal Owner(s) I later (1/7/89) got a sales contract on this same property for \$1,150,000, or \$78,231 per acre (based on 14.7 acres). _____, Virginia _____

Legal Description _____
1. This property, to include any chattels as listed below, is offered for sale at a selling price of \$35,000.00 per acre DOLLARS (\$ _____) or such other price as later agreed upon, which price includes selling compensation.

2. The OWNER(S) agrees to pay to REALTOR® (AGENT) a compensation of 10% in cash if, during the listing period, the property is sold to anyone or if anyone produces a purchaser ready, willing and able to buy the property, or if within 10 days after the expiration of the listing agreement a sale is made to any person(s) to whom the property has been shown during the listing period. This last clause shall not be effective if the property is subsequently listed with another real estate broker. January 15, 1987

3. This exclusive right to sell will expire at midnight _____
This property shall be shown and made available to all persons without regard to race, color, creed, religion, national origin, sex, marital status, age or handicap. Authorization is granted to the REALTOR® (AGENT) to: a. Place a "For Sale" sign on the property and to remove all others. b. Show the entire property during reasonable hours. c. Place a common key lockbox on the property. d. Make a blanket unilateral offer of subagency to real estate brokers and to participants in any Multiple Listing Service that the REALTOR® (AGENT) deems appropriate. e. Disseminate information regarding real estate offered for sale, under contract for sale, sold, expired and/or withdrawn by printed form and/or electronic computer service.

5. It is understood that no Multiple Listing Service or Board of REALTORS® is a party to this listing agreement and that no Multiple Listing Service or Board of REALTORS® sets, controls, recommends, or suggests the amount of compensation for any brokerage service rendered pursuant to this listing agreement, whether by the listing broker or by any other broker acting as subagent or otherwise.

7. It is understood and agreed that Virginia licensed real estate salespersons and appraisers, inspectors, or other persons may require access to the property to facilitate and/or consummate a sale.

8. The OWNER(S) retains full responsibility for the property, including all utilities, maintenance, physical security and liability during the term of this Agreement.

9. The OWNER(S) understands and agrees that in consideration of the use of REALTOR® (AGENT) services and facilities and of the facilities of any REALTORS® Multiple Listing Service OWNER(S) and OWNER(S) heirs and assigns agree that REALTOR®, all agents accompanying purchasers or prospective purchasers, any REALTORS® Multiple Listing Service, and the directors, officers and employees thereof, including officials of any parent Board of REALTORS®, except for malfeasance on the part of such parties, are not responsible for vandalism, theft or damage of any nature whatsoever to the real property or its contents during the period of exclusive privilege to sell, and that OWNER(S) waives any and all rights, claims, and causes of action against them and holds them harmless for any property damage or personal injury arising from the use of or access to the property by any person during the listing period.

10. The property may be sold subject to existing Deed(s) of Trust, having an unpaid principal balance of approximately \$ none

11. OWNER(S) will take back a W/C Deed of Trust in the amount of \$ _____ with further terms to be negotiated.

12. In the event of a sale, OWNER(S) will execute a sales contract enforceable in the Commonwealth of Virginia. Condominiums or Cooperatives being offered for sale are subject to the receipt by purchasers of the required Disclosures, and OWNER(S) is responsible for securing and furnishing these to prospective purchasers as prescribed in the Cooperative Act, Section 55 - 424 Et. Seq. of the Condominium Act, Section 55 - 79.39 Et. Seq. of the Code of Virginia (1950 AS AMENDED).

13. The terms and conditions of this Agreement may be used as a basis for presenting the property to prospective purchasers, and, unless amended in writing, contain the final and entire agreement between the parties hereto. The parties shall not be bound by any terms, conditions, oral statements, warranties or representations, not herein contained.

Seen and agreed and receipt of a signed cc _____

MAILING ADDRESS (Owner's) _____

PHONE (OFFICE) _____
PHONE (HOME) _____

This asks mother to list or contract to sell the trust's 46.0994% ownership in one parcel. If mother had signed it, the resultant legal and accounting entanglements would allow the operation to control both parcels of real estate. The trustees would think mother was at fault (not knowing she was advised of *later non-taxable exchange*.. and...*exchange all or part of an interest*...) and mother would think son was at fault (unless the operation changed that pattern). All this is a secret from the trustees. The operation would be covered by the "Agreement" or "deed".

REALTOR® (AGENT) _____

ager) _____

PHONE (OFFICE) _____

PHONE (HOME) _____

Entangle/Sabotage Purchase Agreement of July 7, 1987 (Fourth Try)?

Summary

Mr. Herbert A. Higham got this Purchase Agreement and would have, if anyone could, brought it to a successful settlement. I deliberated over the contract, then increased the purchase price from \$750,000 to \$850,000. The Buyer did not accept it. It did not go to settlement.

4
5
6
7
8

The lawyer made modifications and additions to Mr. Higham's Purchase Agreement. They included decreasing the 6% commission to 4% (Mr. McEneaney's commission was 10% for the same parcel. See page 200), adding a page entitled ADDENDUM (which means it is a legal part of the contract, and a page entitled ATTACHMENT (which means, as I understand the definition, it is not a legal part of the contract). The ATTACHMENT provided for the trustees signatures. The ADDENDUM included the same basic paragraph found in the Purchase Agreement in *Entanglement Sale Converging on January 24-31, 1986, (First Try)*(page 169), with the last two clauses reversed, and the clause *Said note or notes will be secured by a Deed of Trust whose trustees will be designated by the Sellers*. Since the original read: *Where trustees are to me named in a deed of trust or trusts the said trustees are to be named by the party respectively secured thereby*, my best guess is that the lawyer wanted to be trustee on any Deed of Trust, and, even if he knocked the trustees out as part of the *Sellers*, the trustees, as a *party respectively secured thereby*, could still have a right to nominate that trustee, but with *Sellers*, they would not.

Correction: Middle label on page 206 should read *Purchase Agreement of December 24, 1987*, rather than *Purchase Agreement of December 28, 1987*.

FITZGERALD & WALSH
Real Estate Corporation
6265 Franconia Road
Alexandria, Virginia 22310
Telephone: (703) 971-1800

4

SALES CONTRACT

This Agreement of Sale made in triplicate this 7th day of July, 1987, between REAL ESTATE GENERAL ASSOCIATES, INC. (hereinafter known as the Purchaser) and JEAN M. O'CONNELL * See Attachment (hereinafter known as the Seller) and FITZGERALD & WALSH R.E.C. (hereinafter known as the Agent) WITNESSETH: That for and in consideration of the sum of TWENTY THOUSAND AND NO HUNDREDS DOLLARS (\$20,000.00) by check in hand paid, receipt of which is hereby acknowledged, the Purchaser agrees to buy and the Seller agrees to sell for the sum of EIGHT HUNDRED FIFTY THOUSAND AND NO HUNDREDS, ~~SEVEN HUNDRED FIFTY THOUSAND AND NO HUNDREDS~~ DOLLARS (\$850,000.00), all that certain piece, parcel or lot of land described as follows, to-wit:

Parcel #17 and located on Cinderbed Road, Newington, Virginia, and identified on Fairfax County Tax Map page #90-4-001 and 90-2-01.
As shown on attached tax map plat outlined in yellow and is part of this contract, said parcel containing approximately 15 acres more or less.

Terms of Sale:

Purchaser agrees to pay at settlement a down payment in the amount of TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000.00) of which the above deposit is a part. The balance of purchase money in the amount of SIX HUNDRED THOUSAND DOLLARS (\$600,000.00) is to be a first deed of trust and note secured by the property given by the Purchaser and held by the Seller for a period of eight years at ~~10%~~ ^{TEN} percent (10%) interest per annum.
Said Deed of Trust and Note of eight years is to be paid as follows: The first three years the payments on the ~~\$600,000.00~~ ^{\$600,000.00} are to be made in monthly payments of interest only in the amount of \$5,000.00 each month. The remaining five years (60 months) is to be paid in monthly installments of principal and interest payments

The lawyer's designation of ATTACHMENT for this added page means it is not, I believe, a legal part of the contract. (Webster's Dictionary: Attachment: ...in law, a) a taking of a person, property, etc. into custody. b) a writ authorizing this).

I had a bad feeling about this sale because of the previous problems. After much deliberation, I increased the asking price from \$750,000 to \$850,000. The Buyer did not accept it.

\$5,790.18
 in the amount of ~~\$100,000~~ which is amortized over a 20 year pay
 schedule. The balance of Trust at the end of said latter five
 years (60 months) of said Trust of _____ principal and accrued
 interest is due and payable. Said Trust and Note are to have the
 usual provision used in the State of Virginia Deeds of Trust and
 Notes and to have a late payment penalty of five percent (5%) of
 said payment amount if not paid by fifteenth day after due date.
 The balance of said Trust Note can be paid in part or full at any
 time without penalty.

This contract is contingent for a period of 30 calendar days
 from date of acceptance by Purchaser and Seller of this contract
 for a feasibility and economic or engineering study. Said study is
 to be at Purchaser's cost and in the event said study is not to the
 satisfaction of the Purchaser, then this contract at Purchaser's
 option is null and void and of no effect and all parties to this
 contract are released of any and all liabilities and the Earnest
 Deposit is to be returned in full to the Purchaser. Seller will
 allow Purchaser to enter the property during said study period for
 such studies. The Purchaser will not cause any damage to said
 property and will restore any change to the land back to its
 original state.

In the event Purchaser has not notified the Seller that
 studies are not at Purchaser's satisfaction prior to the 30th day
 of study period, then the study period contingency is removed and
 this contract is in full force as to the contract terms.

The Seller agrees to convey the above property with a
 General Warranty Deed, same to be prepared at the expense of the
 Seller. Examination of title, conveyancing, notary fees, and all
 recording charges, including those for purchase money trust, if
 any, are to be at the cost of the purchaser.

Where trustees are to be named in a deed of trust or trusts the said trustees are to be named by the party respectively secured thereby.

All taxes, insurance, rents, and interest are to be prorated as of Date of Settlement.

The purchaser agrees to comply with the terms of sale herein within 60 days from the date of acceptance by owner or the deposit will be forfeited, in which event one-half of said deposit shall be paid to Seller and half to Agent.

Settlement to be made at the offices of _____ to be selected by purchaser.

It is understood that the title is to be free and clear of all liens and indebtedness of every kind except the liens above mentioned. However, a reasonable time shall be allowed the Seller to correct any defects reported by the title examiner.

It is understood that the property to be conveyed subject to any restrictions now thereon.

Possession is to be given Settlement Date.

The Seller agrees to pay to the Agent cash for his services a commission on the sale price of the property at the following rate: Four percent ^(4%) of sales price and attorney handling this settlement is instructed to disburse to Fitzgerald and Walsh from proceeds of the settlement.

WITNESS the following signatures and seals made this _____ day of _____, 19____.

PURCHASER:

Real Estate General Assoc., Inc.

By J. H. Sills (SEAL)
J. H. Sills, Vice President

SELLER: * SEE ATTACHEMENT

By L. S. Fitzgerald, Agent
Fitzgerald & Walsh

(SEAL)
L. S. Fitzgerald, Trustee
Arthur M. O'Connell, Trustee

THIS CONTRACT OFFER REMAINS IN FORCE UNTIL MIDNIGHT JULY 29, 1987 AFTER WHICH TIME ITS VOID TO ALL PARTIES UNLESS ACCEPTED OR COUNTERED.

Why would the lawyer add:....
Said note or notes will be secured by a Deed of Trust whose trustees will be designated by the Sellers.(sic), after.....Where trustees are to be named in a deed of trust or trusts the said trustee are to be named by the party respectively secured thereby.?

I don't know. One guess is that one or both of the trustees would later find themselves not a part of the Seller in this contract, and the lawyer would become Trustee on the Deed of Trust by virtue of my mother being the one person comprising the Seller. Perhaps, by virtue of the trustees owning in fee simple, 46.0994% of the parcel, parties respectively secured thereby would give the trustees more control of things having to do with the Deed of Trust, but "Seller," would give the lawyer more control, using mother as a cover.

7

The lawyer's designation of ADDENDUM for this added page means it is a legal part of the contract. This page benefits the operation.

ADDENDUM

DEED OF TRUST

? Said note or notes will be secured by a Deed of Trust whose trustees will be designated by the Sellerss.

FINANCIAL DATA

Within five (5) days of the signing of this Contract, Purchaser shall furnish to Sellers a financial statement upon the form provided and in addition shall furnish such other additional financial data as required by the sellers.

This contract is expressly contingent upon approval by the seller of the financial credit worthiness of the Buyer. Sellers shall have no more than five (5) days from the receipt of the requested data in which to reject this contract in the event of dissatisfaction with the financial information furnished. If at the end of the five (5) day period Sellers have not notified Buyer in writing of such a rejection, this contingency shall be automatically removed.

BREACH

In the event of breach, the party at fault shall pay costs and attorney's fees, plus damages incidental to the breach such as: moving and relocation expenses, loss of deposit money, increased interest rates and lost interest earning opportunities.

MISCELLANEOUS

The principals to this contract mutually agree that it shall be binding upon them, their and each of their respective heirs, executors, administrators, successors and assigns; that the provisions hereof shall survive the execution and delivery of the deed aforesaid and shall not be merged thereon; that this contract contains the final and entire agreement between the parties hereto and that neither they nor their agents shall be bound by any terms, conditions, statements, warranties or representations, oral or written, not herein contained.

19. COVENANT.

The principals to this contract mutually agree that it shall be binding upon them, their and each of their respective heirs, executors, administrators, successors and assigns; and that the provisions hereof shall survive the execution and delivery of the deed aforesaid and shall not be merged therein.... that this contract contains the final and entire agreement between the parties hereto, and neither they nor their agents shall be bound by any terms, conditions, statements, warranties or representations, oral or written not herein contained;

The purchase agreement in *Entanglement Converging* on January 24-31, 1986, (First Try), contained the same basic paragraph that the lawyer wrote here, with the last two clauses reversed.

Handwritten signature: Neil Henry
Handwritten signature: Michael Donald

From mother's check book register, 1987.

10/19	1/30	Richardson Agency	3	-	✓			1266	97
		TO Mrs. Carver							
10/20	1/30	Ed. J. White	157	50	✓			157	50
		FOR Cecelia Prop.						1104	49
Nov	8/	TO Cash July Annuity			✓	1542	45	1542	45
								2651	92

The lawyer's designation of ATTACHMENT for this added page means it is not, I believe, a legal part of the contract.
(Webster's Dictionary: Attachment: ..in law, a) a taking of a person, property, etc. into custody. b) a writ authorizing this).

ATTACHMENT TO CONTRACT

PARTIES

JEAN M. O'CONNELL and HERBERT ANDERSON HIGHAM and ANTHONY M. O'CONNELL, TRUSTEES OF THE RESIDUARY TRUST UNDER THE WILL OF HAROLD A. O'CONNELL.

ACCEPTED BY SELLERS

JEAN M. O'CONNELL

Herbert Anderson Higham

HERBERT ANDERSON HIGHAM, TRUSTEE

Anthony M. O'Connell

ANTHONY M. O'CONNELL, TRUSTEE

DATE: _____

If the lawyer can remove individuals or split the Seller when the "Seller" is as clearly defined as in the single legal entity of: JEAN MINER O'CONNELL, ANTHONY M. O'CONNELL, TRUSTEE and HERBERT A. HIGHAM, TRUSTEE ("Seller"), as it was in the Purchase Agreement of December 28, 1987, it should be no problem here, where the Purchase Agreement defines the Seller as: JEAN M. O'CONNELL (hereinafter known as the Seller), and the Trustees have been made an "Attachment".

I believe the operation was going to turn this into an entanglement, such as an adversarial partition suit between mother and son (trustees). This would give the operation significant control, if not complete control, of the real estate. What was attempted and what actually happened in *Sabotage Settlement*, would be a probable scenario here.

Invisible Wall Effective

Summary

The following letters from late 1987 show I did not know what the lawyer was advising my mother behind the Invisible Wall. If I had, I would not follow the lawyer's advice to call the Senior Assistant Attorney General to ask advice about working with VDOT (Virginia Department of Transportation) on the entrance to Parcel 17, or hire the lawyer and entrust him with carrying out the Seller's Purchase Agreement for 6541 Franconia Rd.

1	2	3	4
---	---	---	---



1

Mary Sue Terry
Attorney General

H. Lane Kneeder
Chief Deputy Attorney General

COMMONWEALTH of VIRGINIA
Office of the Attorney General

September 9, 1987

R. Claire Guthrie
Deputy Attorney General
Human & Natural Resources Division

Gail Starling Marshall
Deputy Attorney General
Judicial Affairs Division

Walter A. McFarlane
Deputy Attorney General
Finance & Transportation Division

Stephen D. Rosenthal
Deputy Attorney General
Criminal Law Enforcement Division

Deborah Love-Bryant
Executive Assistant

Mr. Anthony O'Connell
2337 South 13th Street
St. Louis, Missouri 63104

Dear Mr. O'Connell:

In response to our telephone conversation about discontinuance of maintenance of public roads in Virginia, particularly in Fairfax County, I enclose copies of sections from Title 33.1 of the Code of Virginia. The operative sections are §§ 33.1-150 to 33.1-155, § 33.1-147 referenced in § 33.1-150 and § 33.1-69 and § 33.1-229.

Sincerely,

John J. Beall, Jr.
Senior Assistant Attorney General

56-c4/JJB/263

cc: Edward J. White, Esq.

Enclosure

I believe Mr. Beall is
part of this operation.

This concerns
parcel 17.

I would not call the lawyer and
ask his advice, and follow his
advice about calling Mr. Beall,
and be overwhelmed with
gratitude to them both, if I had
known what the lawyer was
saying behind the Invisible Wall.

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

 (314) 776-4926

September 10, 1987

Mr. Edward J. White
118 South Royal Street
Alexandria, Virginia 22314

Mr. John Baell
101 North Eighth Street
Richmond, Virginia 23219

Dear Mr. White and Mr. Baell:

I feel very fortunate for you, Mr. White, to have given me access to Mr. Baell, and for you, Mr. Baell, to have given me your unique insight and copies of the pertinent statutes.

Thank you both for your valuable help yesterday.

Invisible Wall effective

This concerns
parcel 17.

Sincerely,

Anthony M. O'Connell
Anthony O'Connell

I would not call the lawyer and ask his advice, and follow his advice about calling Mr. Baell, and be overwhelmed with gratitude to them both, if I had known what the lawyer was saying behind the Invisible Wall.

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 778-4928

December 28, 1987

Mr. E.W. Lynch, Jr.
Gunston Land Company
7514 Rambling Ridge Drive
Fairfax Station, Virginia 22039

Dear Bill:

You wrote a beautiful contract. I trust you received all the signed copies.

Enclosed is some information I just received from Richmond concerning the status of Route 770. I will ask my mother to search for the document that apparently gives her half the road.

My mother's attorney, Mr. Edward White, may have copies of the estate taxes, the death certificate, etc. He has been very helpful to me and I am sure he will be to you. Mr. White can be reached at;

Invisible Wall effective

118 South Royal Street
Alexandria, Virginia 22314
(703) 836-5444

This sentence reminds me of my mother's of September 6, 1988:

Joanne especially was helpful. When Ed Prichard was going to charge me over 1/4 of your Dads estate for his fee and Shalloway had a mental breakdown when he was going to work on the estate it was Joanne who helped me by explaining what I had to do.

I would not write a letter such as this if I had known what the lawyer was saying behind the Invisible Wall.

Assuming we reach settlement, would you be willing to make two separate checks for each payment? One would be for 53.9006% to Jean M. O'Connell and one would be for 46.0994% to Herbert Anderson Higham and Anthony O'Connell, trustees. In addition, is it possible to make the first two payments totally \$100,000.00 solely to Jean M. O'Connell (in order for her to buy into Goodwin House), and the payment at settlement adjusted to compensate the trust, so the running balances would be in the percentages mentioned?

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

4

December 28, 1987

Mr. Edward J. White
118 South Royal Street
Alexandria, Virginia 22314

I would not entrust the sales contract to the lawyer if I had known what the lawyer was saying behind the Invisible Wall.

Dear Mr. White:

I got a buyer for my mothers residence while you were out of town. A copy of the purchase agreement is inclosed.

In spite of your excellent advice to my mother to sigh nothing without your first looking at it, I urged her to sign this (December 24, 1987) because it is so clean and I felt strongly that it was not good business to wait until January 8, 1988.

Assuming we pass the study period contingency, I hope you will handle the settlement.

I'm taking the liberty of giving your name to the buyer, Mr. R E. Lynch. Mr. Lynch mentioned that he may need copies of estate taxes, the death certificate, etc., things I don't have.

Invisible Wall effective

Mr. Edwin W. (Bill) Lynch Jr. can be reached at:

Lynch Properties Limited Partnership
6340 Brandon Avenue
Springfield, Virginia 22150
or
Guston Land Company
7514 Rambling Ridge Drive
Fairfax Station, Virginia 22039
(703) 569-4992

Sincerely,

Anthony O'Connell
Anthony O'Connell

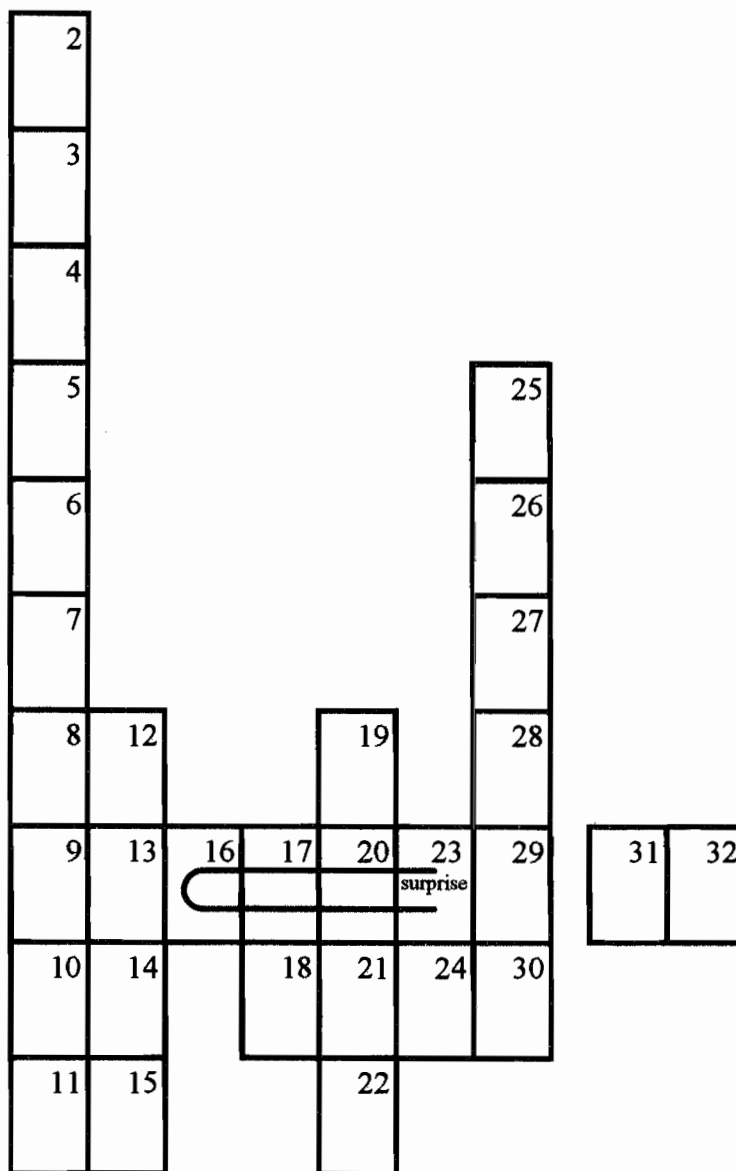
Split “Seller”

Sabotage Settlement (Fifth Try)

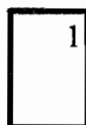
Summary

I made this sale and hired the lawyer to carry out the terms of the Purchase Agreement. He locked me out until I drove from Missouri and caught him in his office the day before settlement. He gave me a copy of the documents he drafted, and a bill (page 32), and advised me that he was not representing me anymore. When I asked to postpone the settlement so I could try to figure out what had happened, the lawyer said he would force me to go to settlement the next day. I believed the lawyer wanted to turn the settlement into a major conflict, under the pretense of protecting my mother from me, in order to gain control of the real estate. Any objection I made about the provocative documents he drafted could be used to do that. I went to settlement the next day and signed the documents as written. If it were not for Mr. Herbert Higham to speak for the Seller, and for the integrity and insight of the Buyer (page 236), I believe the lawyer would have succeeded.

Here, rather than memos to document the client's agenda, is a notarized Purchase Agreement. This is also the one out of three times I did not fall for the *Hire Another Attorney Trap* (The inducement being the lock out). I did not fall for it here because I trusted the lawyer, and felt no one could deviate from the Purchase Agreement, unless everyone agreed to it beforehand. Despite the severe to near fatal changes the lawyer made (page 236), there are no known letters to mother or me, except the letter dated 4/16/88, where the lawyer asks me to sign an enclosed deed and return it immediately by express mail. (page 239). If I had fallen for the *Hire Another Attorney Trap* here, I believe there would have been a convergence of letters to the second lawyer, with copies to my mother, pretending to communicate, but vilifying me for unidentifiable wrongdoings. Falling for the *Hire Another Attorney Trap* could also provide justification for splitting the "Seller", the separate bills (page 31 & 32), the *..there came a time when I refused to deal with you on the sale..* (page 238), and the deception that the lawyer did not have a fiduciary responsibility to me (page 33). Because of the lack of that cover, and the clients agenda documented by the Purchase Agreement, most of the deceptions here are clear.



Note: There is no



Correction on page 216: *(The sale did not begin until December 28, 1987)*, should be changed to *(The sale did not begin until December 24, 1987)*.

Correction on page 242: I initially described the trustees two certificates of qualification (page 244) as if they were two different versions. I now understand that the certificate dated 5/16/88 did not mean we qualified on 5/16/88, but that it meant the 6/20/86 qualification was *still in full force and effect and has not been revoked*.

2

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4826

December 8, 1987

Ms. Jean O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Dear Mother:

Thank you for your phone call yesterday telling me about your plans to move. I know it is a heart wrenching experience for you to leave the home you have put so much of yourself into over the past fifty years. I congratulate you again on your decision.

On thinking further of our discussion about controlling the destiny of the house, I feel strongly that deed restrictions or soliciting public support to move the house will only result in obstructing a successful sale.

No one, especially the county, is going to spend \$300,000 to \$400,000 (?) to have it moved so you can make a better profit. If the county did any thing, they would preserve it in situ, perhaps acquiring the land by eminent domain, a logical extension of the Forestdale School playground. I feel when the county did take seven of your ten acres by eminent domain for Forestdale School, they would have taken the entire property if they knew you were not going to live in the house. They did not do you any favors then by compensating you at \$7,000/acre and they are not going to do you any favors now.

At the very least, publicly bringing up the historical significance of the house when you are trying to sell it will make a prospective buyer think very hard about the rezoning battle.

I feel any negotiations concerning the house itself should best be done in private between you and the interested buyer. You also have final control by not selling to a buyer whose plans you find unsuitable. If you cared enough, a successful sale may give you enough money to have the house moved at your expense.

I am disappointed that you apparently do not want me involved in this transaction. As near as I can determine, you are concerned that I will block the sale. Please tell me of your specific concerns and maybe we will all have a more pleasant and successful experience.

If I had any alternative I would not say this- To get a successful sale and to minimize what I know is an incredibly painful experience for you-Walk away from the house and don't look back. Remember it as it was. It's the new owners responsibility and it is lifted from your shoulders.

With respect to your urgency in selling, I am driving to Virginia tomorrow. I can be reached at the home of

RoseMary Haly
220 Wildman 3NE
Leesburg, Virginia 22075
(703) 777-6371

Sincerely,

Copy to:

Mr. Edward White, Attorney
118 South Royal Street 22314
(703) 836-5444 (Alexandria, Virginia)



Mr. Herbert A. Higham
6208 Higham Drive
Franconia, Virginia 22310
(703) 971-5200/971-3129(Home)

Mrs Sheila Tierney-Sbedvenell
44 Carleton
Portland, Maine 04102
(207) 774-1914

Mrs. Jean Nader...
350 4th Avenue
New Kensington, Pennsylvania 15068
(412) 337-7537

I left Saint Louis for Virginia the morning after my mother told me she was going to move and sell the house. I wanted to prevent the final estate account scenario from happening again.

Three weeks later I obtained a clean, signed, witnessed and notarized Purchase Agreement, for approximately three times the amount of the \$500,000 Purchase Agreement in *Entanglement Converging on January 24-31, 1986 (First Try)*. I found the buyer without a realtor and took no commission.

The lawyer will use this letter to justify: ...*there came a time when I (lawyer) refused to deal with you on the sale, as I said, I recalled that a conceivably adverse relationship had developed between you and your mother concerning the sale. I call your attention to the sixth paragraph in your letter to her of December 8, 1987, a copy of which is enclosed. (lawyer's 3/15/91). (The sale did not begin until December 28, 1987).*

Edwin W. Lynch Jr.

Real Estate I

4

December 22, 1987

Mr. Anthony M. O'Connell
2337 South 13th Street
St. Louis, Missouri 63104

Dear Anthony:

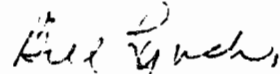
Enclosed is our contract offer to purchase your property in Franconia. I apologize for making it so long. I thought that I had some two page form contracts that would be adequate, but they were not suitable. I ended up drafting my own contract based on the appropriate language from the contract forms.

Please review and sign with a notary. You should return it to my home address on this letterhead with instructions for Federal Express to leave it at the door if no one is home.

The contract offer expires in ten (10) days from this date. Practically speaking, the sooner we receive a signed contract the sooner we will be able to go to settlement.

It has been a pleasure to talk to you. I hope to meet you some time soon.

Sincerely yours,



Bill Lynch

Encl.

December 22, 1987

Mrs. Jean M. O'Connell
6841 Franconia Road
Springfield, Virginia 22150

Dear Mrs. O'Connell:

Enclosed are three (3) copies of a contract offer to purchase your property in Franconia. This contract is drawn on the same terms and conditions which I discussed with your son, Anthony. Please review and sign with a notary. For your convenience, Judy Studebaker in our office will be available all day Wednesday and Thursday until 12:00. She is a notary and you can reach her at 451-2880. The Lynch family offices are located at 6040 Brandon Avenue, across from Fischer's Hardware.

I am very happy that we were able to reach an agreement to purchase your property. I guess it has been almost 30 years since I have actually seen you, but I hope to see you again soon.

Sincerely yours,

Bill Lynch

Bill Lynch

Encl.

Some members of the Buyer's family had been friends with some member's of the Seller's family. Perhaps this was a reason the Buyer tolerated the conflicts the lawyer was creating.

Edwin W. Lynch Jr.

Real Estate Investments

December 28, 1987

Mr. Anthony M. O'Connell
2337 South 13th Street
St. Louis, Missouri 63104

Dear Anthony:

Thank you for returning the contract so promptly. We have received signed copies from your mother and from Herbert Higham also. I am enclosing for your records, an original contract with your signature and your mother's signature. I will ask Mrs. Studebaker in our office to send you an original with Mr. Higham's signature if he did not take it with him. I have dated this contract Dec. 24th, which is the date of your mother's signature.

The study period began Dec. 24, 1987, and will expire Tuesday, February 23, 1988. Since it is customary that study periods do not expire on holidays, I have extended it to Tuesday, February 23. I have also enclosed copies of relevant correspondence with the title company.

Best wishes for a happy and prosperous New Year.

Sincerely yours,

Bill Lynch

Bill Lynch

cc: Mrs. Jean M. O'Connell
Mr. Allan B. Goldstein
Mr. Wayne Lynch

Edwin W. Lynch Jr.

Real Estate Investments

December 28, 1987

Ms. Sharman Harris
Coldwell Banker
10505 Judicial Drive
Fairfax, Virginia 22030

Dear Sharman:

Enclosed is a copy of a contract between Lynch Properties Limited Partnership and Jean Miner O'Connell et al. This contract only has the signature of Mrs. O'Connell or her son, Anthony. However, we have counterpart signature copies for all three signatories at our office.

Our study period commenced December 24th, and runs for sixty (60) days. During this time, we need to complete a title examination. Would you please have your people review the title and give us a binder? We will determine the exact purchase price at the time we have a survey performed by Dewberry & Davis.

For your convenience, I have enclosed copies of some deeds which relate to the property. I have asked the O'Connells' for a copy of Mr. O'Connell's death certificate. If and when we receive it, I will forward it to you.

Best wishes for a prosperous New Year.

Sincerely yours,

Bill Lynch

Bill Lynch

cc: Mrs. Jean Miner O'Connell ✓
Mr. Anthony M. O'Connell
Mr. Wayne Lynch
Mr. Allan B. Goldstein

18

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

SETTLEMENT STATEMENT

Settlement agent does not assume responsibility for the correctness of information furnished by the Department of Finance and/or Assessments with respect to real estate taxes imposed on the property, nor for the supplemental assessments, and/or increases in the tax rate, nor as to municipal violations or matters of zoning, nor for utility adjustments and the correctness of information furnished as to principal, interest, insurance and escrow on trusts, nor for homeowners association assessments.

B. TYPE OF LOAN:

1. ☐ FHA 3. ☐ FMHA 3. ☐ CONV. UNINS.
2. ☐ VA 4. ☐ CONV. INS.

6. FILE NUMBER 87006655 7. LOAN NUMBER

8. MORTG. INS. CASE NO.

NOTE: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(p.o.c.)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

NAME AND ADDRESS OF BORROWER YNCH PROPERTIES LIMITED ARTNERSHIP, A VIRGINIA LIMITED PARTNERSHIP	E. NAME AND ADDRESS OF SELLER JEAN MINER O'CONNELL ANTHONY M. O'CONNELL, TRUSTEE AND HERBERT A. HIGHAM, TRUSTEE	F. NAME AND ADDRESS OF LENDER Seller to hold First Trust
PROPERTY LOCATION .23987 ACRES IN AIRFAX COUNTY, VIRGINIA AX MAP#90-2-001-0085	B. SETTLEMENT AGENT COLDWELL BANKER SETTLEMENT 8251 GREENSBORO DR. MCLEAN, VA 22102 PLACE OF SETTLEMENT COLDWELL BANKER SETTLEMENT 8251 GREENSBORO DR. MCLEAN, VA 22102	I. SETTLEMENT DATE: 4-21-88

J. SUMMARY OF BORROWER'S TRANSACTION

K. SUMMARY OF SELLER'S TRANSACTION

a. GROSS AMOUNT DUE FROM BORROWER:		aa. GROSS AMOUNT DUE TO SELLER:	
1. Contract sales price	1,411,287.37	401. Contract sales price	1,411,287.37
2. Personal property		402. Personal property	
3. Settlement charges to borrower (line 1400)	6,810.23	403.	
4.		404.	
5.		405.	
Adjustments for items paid by seller in advance:		Adjustments for items paid by seller in advance:	
6. City/Town taxes	to	406. City/Town taxes	to
7. County taxes	to	407. County taxes	to
8. Assessments	to	408. Assessments	to
9.		409.	
10.		410.	
11.		411.	
12.		412.	
a. GROSS AMOUNT DUE FROM BORROWER:	1,418,097.60	aa. GROSS AMOUNT DUE TO SELLER:	1,411,287.37
b. AMOUNTS PAID BY OR IN BEHALF OF BORROWER:		ab. REDUCTIONS IN AMOUNT DUE TO SELLER:	
1. Deposit or escrow money	100,082.94	401. Escrow deposit (see instructions)	100,082.94
2. Principal amount of new loan(s)	SELLER NOTES 1,161,287.37	402. Settlement charges to seller (line 1400)	1,411.50
3. Refunding loan(s) unless subject to		403. Refunding loan(s) unless subject to	
4.		404. Payoff of first mortgage loan	
5.		405. Payoff of second mortgage loan	
6.		406.	
7.		407.	
8.		408.	
9.		409.	
10.		410.	
11.		411.	
12.		412.	
Adjustments for items unpaid by seller:		Adjustments for items unpaid by seller:	
1. City/Town taxes	to	510. City/Town taxes	to
2. County taxes	1-01-88 to 4-21-88	511. County taxes	1-01-88 to 4-21-88
3. Assessments	to	512. Assessments	to
4.		513.	
5.		514.	
6.		515.	
7.		516.	
8.		517.	
9.		518.	
10.		519.	
11.		520.	
12.		521.	
TOTAL PAID BY/FOR BORROWER:	1,262,591.89	aa. TOTAL REDUCTION AMOUNT DUE SELLER:	1,264,003.39
CASH AT SETTLEMENT FROM/TO BORROWER:		aa. CASH AT SETTLEMENT TO/FROM SELLER:	
Gross amount due from borrower (line 120)	1,418,097.60	401. Gross amount due to seller (line 420)	1,411,287.37
Less amounts paid by/for borrower (line 220)	1,262,591.89	402. Less total reductions in amount due seller (line 520)	1,264,003.39
CASH () FROM () TO BORROWER:	155,505.71	aa. CASH () TO () FROM SELLER:	147,283.98

The lawyer had nothing to do with this Purchase Agreement.
It was fortunate that he was out of town.

9

PURCHASE AGREEMENT

THIS AGREEMENT is made and entered into this 24th day
of December 1987, by and between JEAN MINER
O'CONNELL, ANTHONY M. O'CONNELL, TRUSTEE and HERBERT A. HIGHAM,
TRUSTEE ("Seller") and LYNCH PROPERTIES LIMITED PARTNERSHIP, a
Virginia limited partnership, or assigns ("Purchaser"). The
Seller and the Purchaser are sometimes hereinafter referred to as
the "parties".

Invisible Wall

RECITALS:

R-1 Seller is the owner of a certain parcel of
unimproved real property in Fairfax County, Virginia, bearing
Fairfax County Tax Map Number 90-2-((1))-0085 and outlined in red
on Exhibit "A" attached hereto, and which parcel of real property
contains approximately 155,500 square feet of land. Seller also
owns an adjacent abandoned right-of-way, the size of which is
unknown. Both Parcel 85 and the abandoned right-of-way are
hereinafter referred to as the "Subject Property."

R-2 Purchaser desires to acquire the Subject Property,
and Seller desires to sell the Subject Property to the Purchaser
upon the terms and conditions hereinafter set forth.

NOW, THEREFORE, THIS AGREEMENT

W I T N E S S E T H :

That for and in consideration of the mutual premises
hereinafter set forth in this Agreement, and in consideration of

"Seller", one single legal entity

the Purchaser's Deposit (as defined below) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

Section 1. Purchase and Sale.

Pursuant to the provisions of this Agreement, Seller agrees to sell and convey, and Purchaser agrees to purchase, the Subject Property. Seller shall convey the Subject Property, together with any existing improvements to the Subject Property, and all pertaining rights and appurtenances thereto, including any right, title and interest the Seller enjoys in the adjacent streets, roads, alleys, parking areas and rights-of-way, and any other existing rights, interests and easements, as well as all mineral, oil, gas, air and water rights, appurtenant to the Subject Property. All major appliances in the residence will convey with the property.

Section 2. Purchase Price; Survey.

The purchase price shall be \$10.00 per square foot of land, the total amount to be determined by a survey to be performed at Purchaser's expense.

Section 3. Deposit.

Simultaneously with the execution of this Agreement by Purchaser, Purchaser shall deposit with McGuire, Woods, Battle & Boothe, 8280 Greensboro Drive, Suite 900, McLean, Virginia 22102 ("Escrow Agent"), cash or other immediately

This contract was clear. There was little or no ambiguous language whose meaning could be changed. If anyone feels it is important to see the complete contract, please ask.

of Purchaser's representation and warranty contained in the
Section 10.

Section 11. Notices.

All notices or communications required or permitted under this Agreement shall be in writing and shall be deemed duly given if in writing and delivered personally, or sent by registered or certified United States mail, return receipt requested, first class, postage prepaid, to the following addresses, (or such other addresses as may be designated in writing):

(a) if to the Seller:

Anthony M. O'Connell, Trustee
2337 S. 13th Street
St. Louis, Mo. 63104

and (b) with a copy to:

Jean Miner O'Connell
6541 Franconia Road
Springfield, Va. 22150

and (c) if to Purchaser:

Lynch Properties Limited Partnership
P. O. Box 607
Springfield, Virginia 22150

and (d) with a copy to:

Allan B. Goldstein
McGuire, Woods, Battle & Boothe
8280 Greensboro Drive, Suite 900
McLean, Virginia 22102

This contract was clear.
There was little or no
ambiguous language whose
meaning could be changed.
If anyone feels it is
important to see the
complete contract, please
ask.

Section 12. Miscellaneous.

12.1 Modifications and Waivers. No modification, waiver, amendment, discharge or change of this Agreement, except

CPA?

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

12

December 28, 1987

Dear Mother,

Thanks for your letter of December 19, 1987.

It's not necessary for you to be concerned with the trust expenses or Andy's fee. The trust will do that and I will do the accounting for the trust.

If you can find the document that gives you half the lane (Rt. 770) and Dad's death certificate would you send a copy to Bill Lynch?

Thanks very much for the Christmas present check of \$100.00. It was the perfect gift.

Love, Tony

Tony

Copy

Mr. Edward White

I believe the CPA or lawyer advised my mother to do this. The trust's expenses are irrelevant to the most important thing that is happening to the clients, the upcoming settlement. It is diversionary. There is no money in the trust, only 46.0994% of two parcels of real estate. The timing and priority of this makes no sense to me unless it is to turn the upcoming settlement into an adversarial partition suit. In 1992 the CPA and lawyer created a need for a special accounting from the trust, and used it to discredit me and drive a wedge between me and my sister. I believe this is to discredit me and to drive a wedge between me and my mother.

ANTHONY M. O'CONNELL
 CONSERVATOR
 2337 SOUTH THIRTEENTH STREET
 ST. LOUIS, MISSOURI 63104
 (314) 776-4926

December 28, 1987

Client's ("Seller") Agenda
 (Carry out the terms of the signed and notarized Purchase Agreement)

Mr. Edward J. White
 118 South Royal Street
 Alexandria, Virginia 22314

Dear Mr. White:

Lucky

I got a buyer for my mothers residence while you were out of town.
 A copy of the purchase agreement is inclosed.

Lucky

In spite of your excellent advice to my mother to sigh nothing
 without your first looking at it, I urged her to sign this
 (December 24, 1987) because it is so clean and I felt strongly
 that it was not good business to wait until January 8, 1988.

Assuming we pass the study period contingency, I hope you will
 handle the settlement.

I'm taking the liberty of giving your name to the buyer, Mr.
 R E. Lynch. Mr. Lynch mentioned that he may need copies of
 estate taxes, the death certificate, etc., things I don't
 have.

Mr. Edwin W. (Bill) Lynch Jr. can be reached at:

Lynch Properties Limited Partnership
 6340 Brandon Avenue
 Springfield, Virginia 22150
 or
 Guston Land Company
 7514 Rambling Ridge Drive
 Fairfax Station, Virginia 22039
 (703) 569-4992

This is why the
 "deed" or
 "Agreement"
 gives the lawyer
 significant control
 of both parcels.

Sincerely,

Anthony O'Connell
 Anthony O'Connell

Invisible Wall

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

14

December 28, 1987

Mr. E.W. Lynch, Jr.
Gunston Land Company
7514 Rambling Ridge Drive
Fairfax Station, Virginia 22039

Dear Bill:

You wrote a beautiful contract. I trust you received all the signed copies.

Enclosed is some information I just received from Richmond concerning the status of Route 770. I will ask my mother to search for the document that apparently gives her half the road.

My mother's attorney, Mr. Edward White, may have copies of the estate taxes, the death certificate, etc.. He has been very helpful to me and I am sure he will be to you. Mr. White can be reached at;

118 South Royal Street
Alexandria, Virginia 22314
(703) 836-5444

Assuming we reach settlement, would you be willing to make two separate checks for each payment? One would be for 53.9006% to Jean M. O'Connell and one would be for 46.0994% to Herbert Anderson Higham and Anthony O'Connell, trustees. In addition, is it possible to make the first two payments totally \$100,000.00 solely to Jean M. O'Connell (in order for her to buy into Goodwin House), and the payment at settlement adjusted to compensate the trust, so the running balances would be in the percentages mentioned?

I look forward to meeting you.

Sincerely,

Tony O'Connell

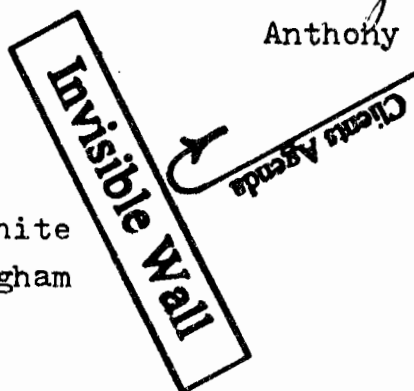
Anthony O'Connell

Encl.

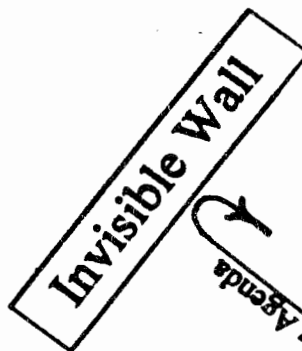
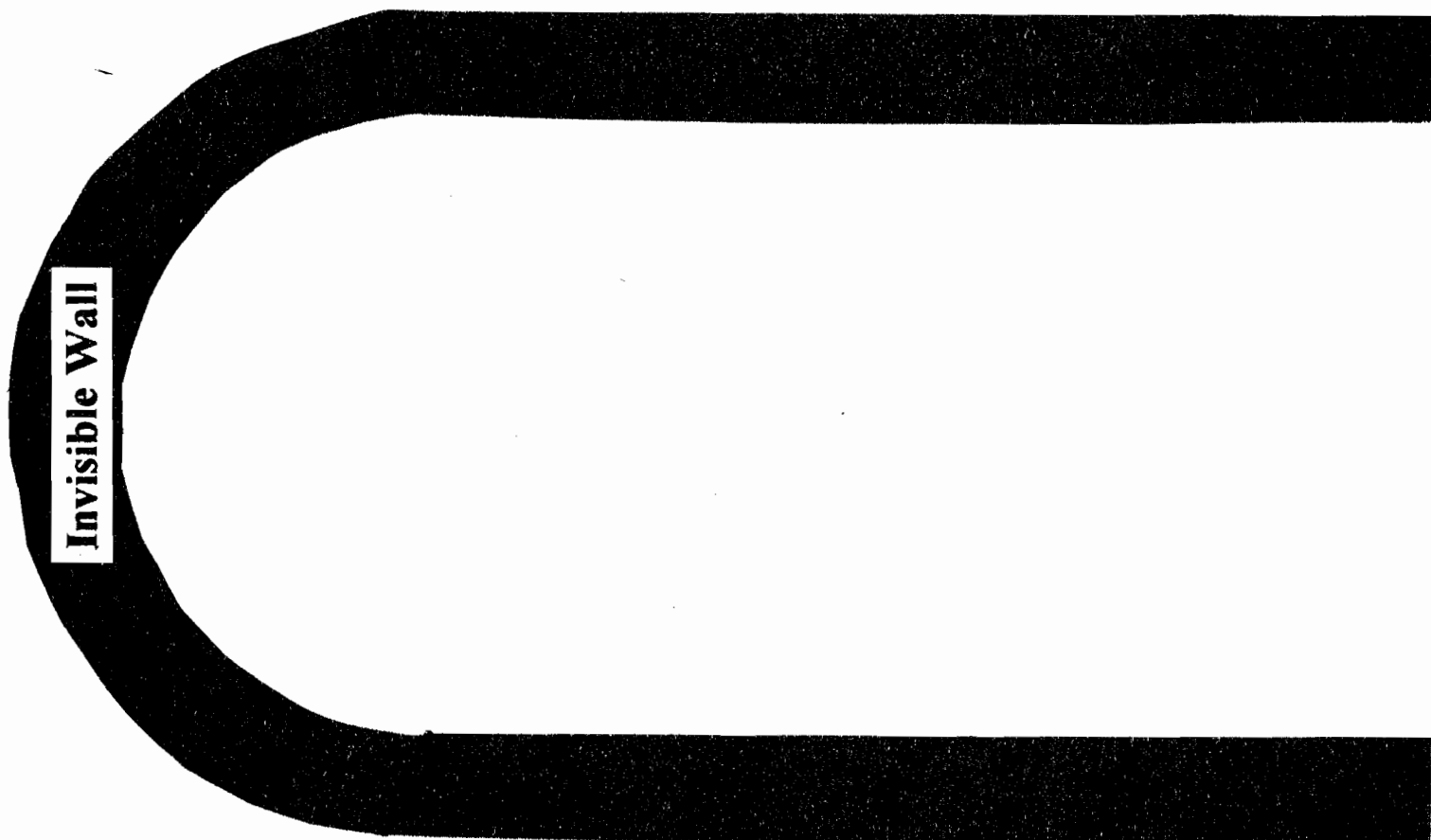
Copy

Mr. Edward White

Mr. H. A. Higham



Seller believes lawyer is representing Seller




Clients Agenda



Invisible Wall

Secrecy Cover's Operation's Agenda

(Sabotage settlement and takeover real estate under pretense of protecting mother from son?)



LYNCH PROPERTIES LIMITED PARTNERSHIP

P. O. BOX 607
SPRINGFIELD, VIRGINIA 22150
(703) 451-7432

February 22, 1988

Mrs. Jean M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Dear Mrs. O'Connell:

Enclosed is our check for \$100,082.94 which is the deposit required to confirm our Purchase Agreement dated December 24, 1987. Pursuant to instructions from Anthony M. O'Connell by letter dated December 28, 1987, the entire amount of the deposit is being disbursed directly to you. An adjustment will be made at closing to reflect the appropriate division of proceeds between you and the Trustees.

Please sign the enclosed receipt to verify that the payment has been delivered to you. This receipt will authorize the escrow agent to release the escrow deposit to Lynch Properties Limited Partnership. We will advise you as soon as a specific schedule for closing has been determined.

Sincerely,

LYNCH PROPERTIES LIMITED PARTNERSHIP


Wayne M. Lynch

Enclosures: 2

cc: Mr. Anthony M. O'Connell
Mr. Herbert A. Higham

Mr. Mark C. Dorigan
McGuire Woods Battle & Boothe
P. O. Box 9346
McLean, Virginia 22102

ANTHONY M. O'CONNELL
 CONSERVATOR
 2337 SOUTH THIRTEENTH STREET
 ST. LOUIS, MISSOURI 63104

(314) 776-4926

March 30, 1988

Dear Mother:

Enclosed is the accounting of trust expenses you requested. It is not official but probably 99.9% accurate. It does not include the real estate taxes due you as I don't have that information presently available.

If you have any questions, please call me.

I hope the move is going well. You seemed to have things under control when we all visited in March.

See you at the closing. How about if I come by and drive you to the closing? Would you prefer that or meeting us there?

In regard to your inquiry as to why, in 1988, there came a time when I refused to deal with you on the sale, as I said, I recalled that a conceivably adverse relationship had developed between you and your mother concerning the sale. I call your attention....

Lawyer's March 15, 1991

There was no conflict between my mother and I concerning this sale

Love,

Tomy

P.S. ALSO included are official "TO BE FILED" ACCOUNTINGS UP TO DEC 31, 1987



Invisible Wall



Clients Agenda

March

TELEPHONE DETAIL

MCI EXCEPT WHERE NOTED

21

JAN

11 O'CONNELL	.14
11 SHIRO	.59
12 UDOT	4.36
12 UDOT	1.17
12 OFF. TRANS.	.59
12 GOODWIN	1.17
13 UDOT	.28
13 GOODWIN	.14
13 WHITE	3.79
22 HALLY	.28
22 HALLY	1.17
24 HALLY	2.80
28 QUOTE X	.25
#	17.92

APRIL

7 LAWRENCE	3.85	BELL
14 PRICHARD	9.52	BELL
15 PRICHARD	10.60	BELL
3 O'CONNELL	1.62	
7 ALEXANDER	.14	
7 SHIRO	.27	
7 ALEXANDER	.54	
7 ALEXANDER	1.89	
7 SHIRO	1.62	
7 PLANNING OFF.	.27	
7 PLANNING OFF.	1.89	
7 O'CONNELL	1.35	
11 O'CONNELL	5.12	
11 HIGHAM	9.28	
13 COMMISSIONER	.54	
13 ALEXANDER	.27	
14 ALEXANDER	1.35	
14 WHITE	.27	
14 LYNCH	.27	
14 LYNCH	1.08	
15 WHITE	.14	
15 HIGHAM	.27	
15 WHITE	4.85	
15 WHITE	.27	
15 HIGHAM	.27	

M

4 N...	.01
8 GOODWIN	2.97
10 GOODWIN	2.69
17 GOODWIN	5.78
17 A.O'CONNELL	1.92
	14.17

JUNE

9 LYNCH	3.23
17 LYNCH	.27
26 698-7788	.53
27 698-7788	.14
	4.17

None of the Seller's
(See 9 and 11)
phone calls from St. Louis
to the lawyer
were answered.
The closing was April 21.

FEB

16 NADER	.14
25 HIGHAM	7.20
13 UDOT	3.15
13 FAIRFAXDOT	12.22
3 GOODWIN	4.12
13 LYNCH	10.33
28 O'CONNELL	.28
	37.44

MARCH

5 LYNCH	.14
6 TIERNEY	3.65
7 LYNCH	.54
7 WHITE	3.77
7 NADER	13.47
8 NADER	.81
8 TIERNEY	.29
10 O'CONNELL	.54
14 O'CONNELL	.71
15 O'CONNELL	1.08
15 WHITE	.27
18 COMMISSIONER	3.77
25 HIGHAM	.27
26 HIGHAM	4.45
7 PRICHARD	5.47
8 TIERNEY	3.60
17 WHITE	4.12
29 LYNCH	4.39
	51.34

16 WHITE	.14
16 WHITE	.14
16 O'CONNELL	.54
17 WHITE	.14
17 HIGHAM	2.83
18 HALLY	2.16
18 WHITE	.14
18 O'CONNELL	1.08
19 HALLY	.54
20 KENEST	5.18
20 KENEST	.86
20 TRISKO	1.94
22 BOATMENS	1.13
19 WHITE	.84
19 MWB+B	1.08
27 425-7610	1.67
	77.95

July
19 MWB+B - .81
- .81

NOTE: PAY PHONES
NOT INCLUDED HERE

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

March 19, 1988

22

Mr. Wayne M. Lynch
Lynch Properties Limited Partnership
P.O. Box 607
Springfield, Virginia 22150

Reference: Purchase Agreement
dated 12/24/87

Dear Mr. Lynch:

I understand Mrs. O'Connell's attorney, Mr. Ed White, 118 South Royal Street, Alexandria, Virginia 22314, (703) 836-5444, will be working with you in preparing the settlement documents.

Would you please have copies sent to me in order that I may review them prior to my coming to Virginia?

Would you be willing to make two separate notes, i.e., one for Mrs. O'Connell and one for the trust?

I look forward to meeting you at settlement.

Invisible Wall Consequence

Because I cannot get the lawyer to respond, I ask the Buyer for copies of the settlement documents. This makes me look like a fool (as I did in asking the Commissioner of Accounts to fund the trust (August 23, 1985) because the CPA would not respond), just like my mother's letter of May 30, 1985, unless you realize we both are victims of the Invisible Wall.

Sincerely,

Tony O'Connell
Anthony O'Connell

cc: Mr. Allan B. Goldstein
McGuire Woods Battle & Boothe
8280 Greensboro Drive, Suite 900
McLean, Virginia 22102

Surprise April 20th



Client(s) find themselves in a box

1. Deed of trust for \$1,161,287.37 is drafted as non-recourse loan.
2. Seller is split.
3. Deed states I could not qualify as trustee and was replaced.
4. Made deed Special Warranty from trustees
5. Title appears entangled on deed
6. Lawyer tells me he no longer(?) represents me.
7. When I ask to postpone the settlement until I try to figure out what happened, lawyer says he will force settlement the next day.
8. I sense lawyer wants a donnybrook at settlement and has convinced my mother to side with him.
8. I sign the documents as written.



The goal of these surprises, I believe, was a big conflict at settlement, and an adversarial partition suit or something similar that would give the operation control of the real estate. I believe two people saved the sale from that fate; Mr. Herbert Andrew Higham, and the Buyer. Mr. Higham took over for the Seller. I believe my mother had been traumatized as I had been. I was intimidated, in shock, helpless, and felt any thing I said about the surprises would be fanned into a conflict by the lawyer. The lawyer could not do that with Mr. Higham. I have never seen Mr. Higham intimidated. The Buyer was surprised when I walked into the settlement office and asked if everything was ok. It was from that surprise, I believe, that a principal for the Buyer volunteered a story about lawyers. I believe the purpose was to put the lawyer on alert that the Buyer knew his game. The lawyer said very little during the approximately four hour settlement. Mr. Higham took charge.

Invisible Wall

Received
April 15, 1988
A. O'Connell

24

LAW OFFICES IN ALEXANDRIA,
CHARLOTTESVILLE, FAIRFAX,
NORFOLK, RICHMOND,
TYSONS CORNER, WILLIAMSBURG
AND WASHINGTON, D.C.

McGUIRE WOODS
BATTLE & BOOTHE

8280 GRI
SUITE 900
P.O.
MCLEAN, VIRGINIA 22102
TELEPHONE: (703) 356-2200
TELECOPIER: (703) 356-3660
TELEX: 5101010047 MWBB.RCH

April 8, 1988

Edward J. White, Esquire
Attorney at Law
113 South Royal Street
Alexandria, Virginia 22314

Re: Sale of the O'Connell Property to Lynch Properties
Limited Partnership

Dear Mr. White:

This will confirm our telephone conversation on April 6, 1988 in which we scheduled the settlement for the above-captioned transaction for 10:00 a.m., April 21, 1988 at the Tysons corner office of McGuire, Woods, Battle & Boothe.

A checklist with the various requirements for closing will follow.

Very truly yours,



Stephen B. Hess

SBH/gpa

cc: ~~Anthony M. O'Connell, Trustee~~
Jean Miner O'Connell
Bill Lynch
Wayne Lynch
E. A. Prichard, Esquire
Mark C. Dorigan, Esquire

This is how I learned about
the settlement date.

Invisible Wall

ENC. 15

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

March 15, 1991

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Dear Mr. O'Connell,

Subsequent to our telephone conversation this morning, I reviewed my files in the cases involving Mrs. O'Connell.

I find that I did indeed mail you a copy of the Limited Power of Attorney along with my letter to you of September 12, 1988. I am enclosing another copy of the Limited Power of Attorney and a copy of the letter I sent you. You may not have received it; however, it was not returned to me by the Post Office.

In regard to your inquiry as to why, in 1988, there came a time when I refused to deal with you on the sale, as I said, I recalled that a conceivably adverse relationship had developed between you and your mother concerning the sale. I call your attention to the sixth paragraph in your letter to her of December 8, 1987, a copy of which is enclosed.

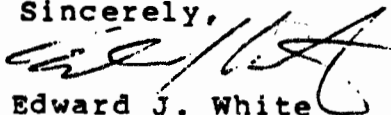
As to your complaint that I did not share the sale documents with you, I call your attention to my letter to you of April 16, 1988 in which the deed, note and trust were sent to you. A copy of that letter is enclosed.

On April 19, 1988 you appeared in my office and stated that you refused to settle on the next day. We did not have a happy discourse. We did discuss the sale and I asked you if you had any other questions.

I am somewhat puzzled as to why all of this is re-surfacing and after reviewing my file and my notes, am not at all comfortable with continuing the dialogue.

This version, copy to my mother,
is not the version given the Bar.

Sincerely,


Edward J. White

EJW/e
Encl.

Copy to: Mrs. O'Connell

Target

This is an example of why I felt I had no choice but to agree to most anything and sign the deed as written, or the lawyer would fan it into a conflict between my mother and I.

April 16, 1988

Mr. Anthony M. O'Connell
2337 South 13th St.
St. Louis, Mo. 63104

Re: O'Connell to Lynch Properties

Dear Mr. O'Connell,

Enclosed for your signature before a notary public is the original deed. Please date it on the first line and return it to me immediately by express mail.

Also enclosed for your review are copies of the note and deed of trust.

Sincerely,

Edward J. White

EJW/e
Encl.

Invisible Wall. No "copies to". Compare with Buyer's letter of April 8, 1988 (24, or page 237).

This was contrary to the Purchase Agreement (*Trustees in all deeds of trust are to be named by the parties secured thereby*). I was a party secured thereby). The lawyer drafted his name into this before asking me, and did not ask me this until settlement, when I felt I had no choice but to agree to anything, or the lawyer would fan it into a conflict between my mother and I.

27

DEED OF TRUST

THIS DEED OF TRUST made this 21st day of April, 1988, by and between E. W. LYNCH and WAYNE M. LYNCH, Trustees for LYNCH PROPERTIES LIMITED PARTNERSHIP, a Virginia limited Partnership, acting under a certain trust agreement recorded among the land records of Fairfax County in Deed Book 5605 at page 1400; hereinafter referred to as "Borrower"; and EDWARD J. WHITE of Alexandria and RICHARD G. WOHLIMAN of Fairfax County, either of whom may act, hereinafter referred to as "Trustees"; and the Beneficiaries, Jean Miner O'Connell; and Anthony M. O'Connell and Herbert A. Higham, Trustees under the trust established by the Will of Harold M. O'Connell; hereinafter collectively referred to as "Noteholder", provides:

Borrower, in consideration of the indebtedness recited herein and the trust created herein, irrevocably grants and conveys to the Trustees, IN TRUST, with general warranty, the following described property located in the County of Fairfax, Virginia:

Beginning at a point marking the intersection of the Easterly right-of-way line of Frontier Drive (Route #2677) and the Southerly right-of-way line of Franconia Road (Route #644), thence with the Southerly right-of-way line of Franconia Road S86° 51' 59" E, 369.48 feet, to a point marking a Northwesterly corner of the property of the County School Board of Fairfax County; thence with the boundary of said School Board S 00° 49' 33" W, 374.84 feet to a concrete monument; and N 89° 10' 27" W, 369.18 feet, to a point on the aforementioned right-of-way line of Frontier Drive; thence with said right-of-way line of Frontier Drive N 00° 49' 33" E, 389.72 feet to the point of beginning, containing 3.23987 acres of land.

Later, as co-executor of my mother's estate, the lawyer leads my sister and the Internal Revenue Service to believe this Note No. 1 was not paid off early (on 4/21/92). A super audit done on Fiduciary # 49160 and the attendant tax returns and accountings, may show what happened to this money, and answer a lot of questions.

which has the address of 6541 Franconia Road, Springfield, Va. 22150.

Together with all improvements and fixtures now or hereafter erected on the property, and all easements, rights and rent (subject however to the rights given to the Noteholder herein to collect and apply such rents) now or hereafter attached to the property ("the property"),

TO SECURE to the Noteholder the repayment of the indebtedness evidenced by Borrower's two notes dated April 21, 1988. Note No. 1 is in the principal sum of SIX HUNDRED TWENTY FIVE THOUSAND NINE HUNDRED FORTY and 86/100 Dollars (\$625,940.86) with interest thereon. Note No. 2 is in the principal sum of FIVE HUNDRED THIRTY FIVE THOUSAND THREE HUNDRED FORTY SIX and 51/100 Dollars (\$535,346.51) with interest thereon. Both of these notes provide for two annual payments of interest only, which payments shall be due on the first and second yearly anniversaries after the date of this instrument, with the balance due and payable thereafter in five equal annual payments of principal plus accrued interest thereon, the payment of all other sums, with interest thereon, advanced under the terms of this trust to protect the security of the trust; and the performance of the covenants and agreements of the Borrower.

This is contrary to the Purchase Agreement. This is, by itself, malpractice.

reference is made to the parties herein, the singular shall encompass the plural, and the masculine gender shall encompass the feminine and partnerships, Trustees and corporations.

19. **Non Recourse Loan.** Notwithstanding anything herein to the contrary, Borrower and its partners shall have no personal liability for the payment of the Note, and Noteholder shall look solely to the property and other assets conveyed by this Deed of Trust and to the security provided by other instruments securing the Note and proceeds thereof for the payment of all indebtedness. However, the foregoing shall not be deemed to preclude an action for specific performance or injunctive relief, nor shall Noteholder be deemed prohibited from naming Borrower and/or its partners in any action to enforce its remedies hereunder (subject to the foregoing exculpation from personal liability).

The foregoing limitations of Borrower's and its partners' personal liability shall not impair the validity of the Note or the lien created hereby or the right of the Noteholder and the Trustees to foreclose and/or enforce rights with respect to the property and other assets encumbered hereby.

20. **Law Controlling.** This Deed of Trust shall be governed by the laws of the Commonwealth of Virginia.

WITNESS the following signature and seal:

LYNCH PROPERTIES LIMITED PARTNERSHIP

By E. W. Lynch, Jr., Trustee (SEAL)
E. W. Lynch, Jr., Trustee

By Wayne M. Lynch, Trustee (SEAL)
Wayne M. Lynch, Trustee

COMMONWEALTH OF VIRGINIA,
COUNTY FAIRFAX, to wit:

The foregoing Deed of Trust dated April 21, 1988 was acknowledged before me, a Notary Public, for the jurisdiction aforesaid, by E. W. Lynch, Jr., Trustee, on behalf of LYNCH PROPERTIES LIMITED PARTNERSHIP, this 21st day of April, 1988.

Dina A. Quarter
Notary Public

My commission expires: 10-15-91

88 050598

APR 22 9:32

DEED OF BARGAIN AND SALE

Splitting the "Seller" is
contrary to the
Purchase Agreement

THIS DEED, made this 21st day of April, 1988, by and
between JEAN MINER O'CONNELL, unmarried; and ANTHONY M. O'CONNELL
and HERBERT A. HIGHAM, Trustees of the Trust established by the
Will of the late Harold A. O'Connell, hereinafter called
Grantors; and LYNCH PROPERTIES LIMITED PARTNERSHIP, a Virginia
limited partnership, hereinafter called Grantee, provides:

That for \$10.00 and other valuable consideration, the
receipt of which is hereby acknowledged, the aforementioned
Trustees hereby grant, bargain, sell and convey with Special
Warranty, and the aforementioned Jean Miner O'Connell hereby
grants, bargains, sells and conveys with General Warranty of
title unto the Grantee, the following real estate, located in
Fairfax County, Virginia, containing 3.23987 acres:

Beginning at a point marking the intersection
of the Easterly right-of-way line of Frontier
Drive (Route #2677) and the Southerly right-
of-way line of Franconia Road (Route #644),
thence with the Southerly right-of-way line
of Franconia Road S 86° 51' 59" E, 369.48
feet, to a point marking a Northwesterly
corner of the property of the County School
Board of Fairfax County; thence with the
boundary of said School Board S 00° 49' 33"
W. 374.84 feet to a concrete monument; and N
89° 10' 27" W, 369.18 feet, to a point on the
aforementioned right-of-way line of Frontier
Drive; thence with said right-of-way line of
Frontier Drive N 00° 49' 33" E, 389.72 feet
to the point of beginning, containing 3.23987
acres of land.

AND BEING, the same property conveyed to
Harold A. O'Connell and Jean M. O'Connell,
his wife, as joint tenants with the common
law right of survivorship by deed recorded in
Deed Book A-13 at Page 37. Whereas by Deed
of Partition recorded in Deed Book 4026 at
Page 454, the property was reconveyed to
Harold A. O'Connell as to an undivided one-
half interest and to Jean M. O'Connell, as to
an undivided one-half interest, whereas,
Harold A. O'Connell died testate May 26,
1975, and by his Last Will and Testament
recorded in Will Book 201 at Page 96, devised
his interest to his executor Anthony M.
O'Connell, Trustee; whereas Anthony M.
O'Connell, Trustee, could not qualify and
Herbert A. Higham, Trustee, was appointed to
act in his place and stead.

Special Warranty is
contrary to the
Purchase Agreement

I'm guessing this may be one reason for the:
Bond fee- Lawyer fix so bond pd when sold.
nominal amt now. and Procedure come in-
surety bond- Va. Resident with Patty Moot

Stating that I could not qualify as trustee and that my co-trustee was appointed to act in
my place and stead is contrary to the Purchase Agreement and both versions of the
known court documents. One Certificate of Qualification (1) states that both Trustees
qualified on 6/20/86, and another version states that both Trustees qualified on 5/16/88.

This conveyance is made subject to all recorded conditions, restrictions and easements affecting the property hereby conveyed.

The Trustee Grantors covenant that they have the right to convey such lands to the Grantee; that they have done no act to encumber such lands. Jean Miner O'Connell covenants that she has the right to convey such lands to the Grantee; that she has done no act to encumber such lands; that the Grantee shall have quiet possession of such lands free from all encumbrances; and that she will execute such further assurances of such lands as may be requisite.

WITNESS the following signatures and seals:

Making mother responsible but not the Trustees makes me think of the Purchase Agreement in *Entanglement Converging on January 24-31, 1986 (First Try)*: In case legal steps are necessary to perfect the title, such action must be taken promptly by Seller at her own expense....

Jean Miner O'Connell (SEAL)
JEAN MINER O'CONNELL

Anthony M. O'Connell (SEAL)
ANTHONY M. O'CONNELL, TRUSTEE

Herbert A. Higham (SEAL)
HERBERT A. HIGHAM, TRUSTEE

COMMONWEALTH OF VIRGINIA
COUNTY OF FAIRFAX, to-wit:

I, the undersigned Notary Public, for the jurisdiction aforesaid, do hereby certify that Jean Miner O'Connell, whose name is signed to the foregoing instrument bearing date of April 21, 1988, has acknowledged the same before me in my jurisdiction aforesaid.

Given under my hand this 21st day of April, 1988.

Dea H. O'Connell
Notary Public

My Commission Expires: 10-15-91

COMMONWEALTH OF VIRGINIA

Circuit Court of Fairfax County



COMMONWEALTH OF VIRGINIA

Circuit Court of Fairfax County



CERTIFICATE OF QUALIFICATION

State of Virginia

County of Fairfax, to-wit:

Fiduciary No. 21840

I, WARREN E. BARRY, Clerk of the Circuit Court of the County of Fairfax, Virginia, the same being a Court of Probate and of Record and having a seal, do hereby certify that it appears of record in my office pursuant to law that ANTHONY M. O'CONNELL & HERBERT ANDERSON HIGH

have been duly appointed TRUSTEES under the Last Will and Testament of:

HAROLD A. O'CONNELL

and that they have duly qualified as such by taking the oath prescribed by law and by entering into and acknowledging a bond in the penalty of EIGHT HUNDRED FORTY TWO THOUSAND Dollars, with surety/without surety.

I further certify that the said appointment and qualification is still in full force and effect and has not been revoked.

Both trustees
qualified on 6/20/86.

IN TESTIMONY WHEREOF I have hereunto set my hand, and affixed the seal of said Court hereto, at Fairfax, Virginia this 20th day of June, 19 86.

WARREN E. BARRY, CLERK

By Warren E. Barry

Deputy Clerk

I CERTIFY THIS TO BE A TRUE AND CORRECT COPY.

Barbara Mary Cabbage
NOTARY
MY COM. EXPIRES 10/31/98

Yet, deed dated 4/21/88
states I could not qualify.

CERTIFICATE OF QUALIFICATION

State of Virginia

County of Fairfax, to-wit:

Fiduciary No. 21840

I, WARREN E. BARRY, Clerk of the Circuit Court of the County of Fairfax, Virginia, the same being a Court of Probate and of Record and having a seal, do hereby certify that it appears of record in my office pursuant to law that ANTHONY M. O'CONNELL & HERBERT ANDERSON HIGH

have been duly appointed TRUSTEES of the Trust established under the will of:

HAROLD A. O'CONNELL

and that they have duly qualified as such by taking the oath prescribed by law and by entering into and acknowledging a bond in the penalty of eight hundred forty two thousand Dollars, with surety/without surety.

I further certify that the said appointment and qualification is still in full force and effect and has not been revoked.

Both trustees still
qualified on 5/16/88.

IN TESTIMONY WHEREOF I have hereunto set my hand, and affixed the seal of said Court hereto, at Fairfax, Virginia this 16th day of May, 19 88.

WARREN E. BARRY, CLERK

By Warren E. Barry

Deputy Clerk

31

LAW OFFICES

BOOTHE, PRICHARD & DUDLEY

4085 UNIVERSITY DRIVE
P. O. BOX 338
FAIRFAX, VIRGINIA 22030
TELEPHONE: (703) 273-4800

March 28, 1974

E. WALLER DUDLEY
WILLIAM C. BAUKNIGHT
WILLIAM W. ROONTZ
FAIRFAX SHEILD MCANDLISH
A. HUGO BLANKINSHIP, JR.
CARRINGTON WILLIAMS
JOHN S. STUMP
EDGAR ALLEN PRICHARD
WAYNE S. TROTTER
THOMAS J. MIDDLETON
FRED C. ALEXANDER, JR.
R. DENNIS McANVER
RICHARD R. G. HOBSON
PHILIP TIERNEY
J. JAY CORSON, IV
STANLEY M. FRANKLIN
ARTHUR P. SCIBELLI
JAMES HOWE BROWN, JR.
CHARLES S. PERRY
COURTLAND L. TRAVER
MINERVA WILSON ANDREWS
MUMFORD R. YATES, JR.
RONALD K. INOUE
JOHN J. CZYZEWSKI
R. TERRENCE KEY
MICHAEL T. BRADSHAW
THOMAS L. APPLER
THOMAS C. BROWN, JR.
CARSON LEE PIPER, JR.
STEPHEN D. ANNARD
A. STEWART EVANS, JR.
DAVID J. BREWER
GEORGE FOX THOMAS, JR.
C. TORRENCE ARMSTRONG
N. CARR STOOHER, JR.

OF COUNSEL
ARMISTEAD L. BOOTHE
SCHUYLER WILLIAM LIVINGSTON
GARDNER L. BOOTHE (1872-1884)
ALEXANDRIA OFFICE
711 PRINCESS STREET
P. O. BOX 1101
ALEXANDRIA, VIRGINIA 22313
RESTON OFFICE
11440 ISAAC NEWTON SQ., N.
RESTON, VIRGINIA 22090
MANASSAS OFFICE
9256 HOBBS STREET
P. O. BOX 528
MANASSAS, VIRGINIA 22110

32

Mr. & Mrs. Harold A. O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Re: Estate Plans

Dear Mr. and Mrs. O'Connell:

Enclosed please find proposed drafts of Wills for each of you for your review.

The Wills adopt "Plan B" as set forth in the memorandum forwarded to you with my November 28, 1973 letter. Under the plan each of you leaves one-half to the other with the remaining one-half placed in trust. The one-half placed in trust will not be taxed in the estate of the last of you to die. In addition the plan takes advantage of the maximum marital deduction thus minimizing federal estate taxes upon the death of the first of you to die.

In my opinion this plan is the best one for you considering all of the circumstances.

In order to make the plan fully effective the form of ownership of your two parcels of real estate should be changed from joint tenancy with right of survivorship to tenancy-in-common. We will, of course, prepare the deeds at the appropriate time.

You should note that the name of the alternate Executor and the Trustee has been left blank in each Will. Mr. Anthony O'Connell cannot serve as sole Executor or sole Trustee without having a resident of Virginia serve with him.

BOOTHE, PRICHARD & DUDLEY

Mr. & Mrs. Harold A. O'Connell
March 28, 1974
Page -2-

After you have reviewed the drafts, please call me so that any necessary corrections or revisions can be made, the name or names of the alternate Executor and the Trustee can be inserted and an execution conference scheduled.

Very truly yours,

E. A. Prichard

E. A. Prichard

EAP:cw

Enclosures

When I read about the deed of partition in the deed of 4/21/88, it implies to me that there was some murky or adversarial history. The purpose of this particular deed was to carry out the trust arrangement in the will. Mr. Prichard, who advised the Buyer at settlement, was also the attorney who had this deed of partition prepared. The Buyer would have known the significance of this.

Seller's Status

Summary

6541 Franconia Rd

Court records show Herbert Higham and Anthony O'Connell qualified as trustees on 6/20/86*(p214). The Certificate of Qualification dated 5/16/88 (p244) verifies that same statues on 5/16/88). The deed dated 4/21/88, which is before 5/16/88, states that I could not qualify as trustee, and that Herbert Higham qualified in my place (p242).

Parcel 17

Court records show Herbert Higham resigned as trustee on 7/21/88.* My Third, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth, and Tenth Court Accounts to the Commissioner of Accounts, were approved on the basis that Herbert Higham had resigned. The letter from the Commission's Office dated 11/7/96 states that they have looked through the file and have not found any paperwork explaining why I am the only Trustee, and that I should explain it (page 247). This could be used to mislead my sisters in the selling of Parcel 17, because the documents making me trustee of Parcel 17, were written on the basis that I was the only trustee of the Trust u/w of H. A. O'Connell (p403 - 406).

* Index to Wills and Fiduciaries, 1/1/82 - 12/31/89

V I R G I N I A :

IN THE CIRCUIT COURT OF FAIRFAX COUNTY

HERBERT ANDERSON HIGHAM, Co-Trustee
Harold A. O'Connell Trust U/W,

Petitioner

v.

ANTHONY M. O'CONNELL,
Defendant

IN CHANCERY
NO. _____

ORDER

This cause came on to be heard upon Petitioner's motion seeking the Court's acceptance of the resignation of Herbert Anderson Higham, as co-trustee;

And the Court being satisfied that Anthony M. O'Connell (formerly a nonresident) was named as trustee of the trust created under the will of Harold A. O'Connell and qualified as such before the Clerk of the Circuit Court of Fairfax County, and to comply with the residency requirements of Section 26-59 of the Code of Virginia, Herbert Anderson Higham (a Virginia resident) also qualified to serve as co-trustee thereunder, and Anthony M. O'Connell is now a resident of the Commonwealth of Virginia; it is therefore

ADJUDGED, ORDERED and DECREED:

that the resignation of Herbert Anderson Higham as co-trustee of the trust under the will of Harold A. O'Connell

is hereby accepted subject to his filing a final account with the Commissioner of Accounts for Fairfax County and approval of said account.

Entered into this 21 day of July, 1988.

J. H. McEwen
Judge

McGUIRE, WOODS, BATTLE & BOOTHE
8280 Greensboro Drive, Suite 900
McLean, Virginia 22102
(703) 356-2200

By: E. A. Prichard
E. A. Prichard
Counsel for Petitioner

A COPY TESTE:
WARREN E. BARRY, CLERK
By: Warren E. Barry
Deputy Clerk

SEEN AND AGREED:

Anthony M. O'Connell
Anthony M. O'Connell,
individually and as trustee
of the Harold A. O'Connell
Trust U/W

Jean M. O'Connell
Jean M. O'Connell, primary
beneficiary of the Harold A.
O'Connell Trust U/W

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

August 22, 1988

Mr. Jesse B. Wilson, III
Commissioner of Accounts
Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030

Reference: Trust created by the will of H.A. O'Connell
Fiduciary Number 21840

Dear Mr. Wilson:

Enclosed is a certified true copy of the court order signed by Judge Brown accepting the resignation of Herbert Anderson Higham as co-trustee, subject to the approval of this, the Third Account.

A check for \$30.00 is enclosed for the filing fee.

Sincerely,

Anthony M. O'Connell
Anthony M. O'Connell

Dear Mr. Wilson:

This Fourth Account readjusts my filing schedule back to my previous calendar basis. The resignation of my co-trustee on 7/21/88 and the necessary special account of 1/1/88- 7/21/88 caused the temporary interruption.

A check for \$30.00 is enclosed for the filing fee.

Yours truly,

Anthony O'Connell
Anthony O'Connell, trustee

Copies to: (less receipts)

Mrs. Jean O'Connell, primary beneficiary
Mrs. Jean Nader, secondary beneficiary
Mrs. Sheila Tierney/Shedvenell, secondary beneficiary
Mrs. Joanne Barnes, CPA for Jean O'Connell
Mr. Ed White, attorney and power of attorney for Jean O'Connell

BK0419 0095



Jesse B. Wilson, III
Commissioner of Accounts

Circuit Court of Fairfax County

Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030



Peter A. Arntson
Deputy Commissioner of Accounts

This may be to confuse the trustee status with my sisters, twist what I said if I responded (what could I say that hasn't been said?), Veronica Pelouquin could have been set up, etc.. I did not respond.

Anthony M. O'Connell
6541 Franconia Road
Springfield, VA 22150

Date: November 7, 1996

Re: Harold O'Connell Trust

21840

Deceased (X) Incapacitated () Minor ()

The Eleventh Accounting for the above-referenced matter has been filed with this office but cannot be approved for the following reasons:

1. It was unsigned/improperly signed and is being returned herewith for execution. All personal representatives must sign the Accounting in ink. Filings signed by an attorney or agent are not proper endorsements.
2. It is written in pencil and is returned herewith. Filings must be typewritten or printed neatly and legibly in ink.
3. Fee for stating and recording was not submitted. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$.
4. Fee for delinquency action issued was not submitted/insufficient. Please submit your check payable to "Commissioner of Accounts" in the amount of \$.
5. Supporting vouchers are not submitted in the same order in which they appear on the Accounting and are returned herewith. They need to be reorganized and resubmitted to coincide with the disbursements listed on the Accounting.
6. Supporting vouchers are insufficient/incomplete. Please furnish the following:
7. Tax Certificate needs to be submitted. If all taxes pertaining to said estate have been paid, please sign the enclosed form and return it to the office.
8. An itemization of the assets on hand at the end of the accounting period is needed. Copies of bank and/or brokerage account statements showing the money on deposit and investments held for the estate must be submitted to support the assets on hand.
9. It is not in proper form and is returned herewith. Please refer to the instruction packet given to you at time of qualification and the sample form enclosed. A revised Accounting should be submitted as soon as possible. Blank Accounting forms are enclosed for your use.
10. Please see attached sheet for list of questions and/or items needed regarding this audit.
- XXX 11. Other: Please explain why you are the only Trustee. I have looked throughout the file and have not found any paperwork explaining this. If you are the only trustee then please send me some type documents supporting that fact.

A response to these requests should be made in writing within 30 days of the date of this letter and be mailed to the attention of the undersigned. If you have any questions, please call the office at 703-385-0268.

Thank you,

Veronica Pelouquin
Accounts Analyst

The cover letter for the Third court account stated, in part:
Enclosed is a certified true copy of the court order signed by Judge Brown accepting the resignation of Herbert Anderson Higham as co-trustee.... This Third Accounting was approved on 1/25/89. The Fourth, Fifth, Sixth, Seventh, Eighth, Ninth, and Tenth court account were also approved on the basis that I was the only trustee.

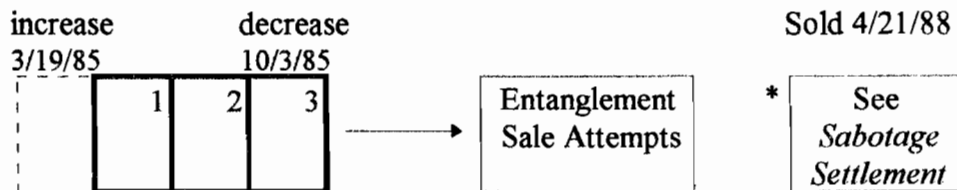
Assessment Office

Summary

I believe the operation has or had influence in the County Assessment Office. I believe assessments can be increased on properties the operation wants to control, and under the guise of reducing the increased assessment, the operation can split the owners. The split may be by impressing one owner by getting a reduction before the Board of Equalization, or destroying the credibility of another owner by obstructing his success. Here, the increased real estate taxes coincided with other forces to sell. Leaving the real estate in the name of O'CONNELL JEAN M EXRX AND JEAN M, when the trust owes 46.0994%, fits with the "exchange" set ups, where attempts are made to get Jean O'Connell to sign for 100% of a parcel.

6541 Franconia Rd

Assessment increased from \$202,250 to \$345,820 on 3/19/85, and reduced to \$305,820 on 10/3/85. Fits, with *Entanglement Sale Converging on January 24-31, 1986 (First Try)*, especially if lawyer was the one who got the reduction before the Board of Equalization. My mother was obviously upset about the increased assessment.



Accotink, Parcel 17

Assessment increased from \$75,000 to \$300,000 on 3/*/88 and from \$300,000 to \$600,000 on 3/22/90. This is an increase of eight (8) times the original amount in two years. Fits in that this is the only remaining parcel after 4/21/88. Jean O'Connell would have received the four fold increase on Accotink about a month before the 4/21/88 settlement of 6541 Franconia Road.



1. Somebody advised my mother that I had the real estate tax bills for Accotink made out to me as owner. She was obviously upset, and wanted me to change it back.

2. Penalties and interest assessed for unpaid tax bills to my address make me look bad. When I didn't get a bill in 1990, I went to the county office on 11/1/90 to find out why. They gave me the 3/22/90 notice of assessment increase and a 1990 tax bill, with penalties and interest, that were stamped as undeliverable to my address.

3. *In Set Up Sister to Set Up Brother to Delay Estate Tax Return:*

(a) Lawyer states county assessment is in dispute before a reassessment is even requested:

4/13/92: ...*(value based on county assessment which is in dispute)* (p 367)

4/22/92:... *In the event that we do seek a reduction in the assessment Tony will be given written notice that his prompt cooperation is necessary and that if he fails to cooperate that he is aware of the adverse consequences to the estate and is responsible for them* (p 343).

(b) Lawyer directed the reassessment towards the county office three times, in spite of my hiring an independent professional appraiser:

5/4/92 using sister to use me (p 334).

5/19/92 using sister (p 349)

6/11/92 using me (pages 341-342).

(c) I did not get a respond to my letter of 6/25/92 (page 354), except for the *Memorandum of Corrected Assessment* as Trustee (page 355), but my sister did, with no copy to me. (page 252)

(d) The lawyer's justification for reducing the assessment was to benefit the estate (page 343). None of the seven reasons given through my sister have to do with reducing the estate tax. Six are forces to sell, and the seventh is a justification for not hiring an independent professional appraiser, but to go through the Office of Assessments (pages 336, 337).

1) *Accotink is suffering bad real estate times*

2) *Accotink is lacking good access.*

3) *Accotink is not receiving an income*

4) *Accotink's assessment tax has been raised to \$1.25 per-
Accotink's tax bill will be in the neighborhood of \$7,500 per year.*

5) *Accotink is*

1/3 wet land

1/3 clay land

1/3 good land

6) *When Accotink does have a buyer, the land can be appraised.(red flag)*

This appeal saves the estate 7500 for an appraiser-



COMMONWEALTH OF VIRGINIA
COUNTY OF FAIRFAX

4100 CHAIN BRIDGE ROAD
FAIRFAX, VIRGINIA 22030



Map Reference: 90-2-((1))-85

June 4, 1985

Supervisor Joe Alexander, who my parents
knew since he was a child, could not get
the increased assessment reduced.

Mr. Joseph Alexander
Lee District
Franconia Governmental Center
6121 Franconia Road
Alexandria, Virginia 22310

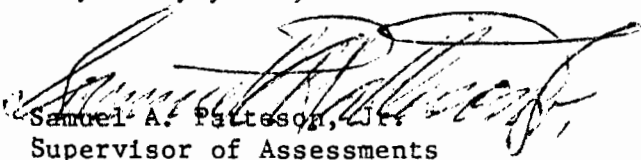
Dear Mr. Alexander:

Reference is made to your memorandum of April 16, 1985 requesting a revision of the real estate assessment on the property described as: Franconia, 145,338 square feet, recorded in the name of Jean M. O'Connell, Exrx. and Jean M..

Our review of this assessed value has been completed. As you may know, State law requires this office to assess all real estate at fair market value and in comparison with similar properties. In our review, consideration was given to the assessment as it relates to fair market value. Also, we have examined its uniformity with other properties. Our conclusion is the current assessment does not exceed fair market value and is fair and equitable. For these reasons, it is our opinion, no change is justifiable at this time.

Fairfax County has a Board of Equalization to which every taxpayer has a right to appeal his/her assessment. This Board functions independent of the Office of Assessments. If you feel our decision in your case is in error, you may consider requesting a hearing before that Board. To do this, write the Board of Equalization, 5th. Floor, Massey Building, Fairfax, Virginia 22030 or telephone 691-3213 and request application forms for that purpose. You should file your application promptly if you wish the Board of Equalization to schedule a hearing for you at an early date.

Very truly yours,


Samuel A. Patterson, Jr.
Supervisor of Assessments

SP:dcv

cc: Jean M. O'Connell

2

BETTIUS, FOX AND CARTER, P. C.

ATTORNEYS AT LAW
COURTHOUSE SQUARE, SUITE 100
10521 JUDICIAL DRIVE
FAIRFAX, VIRGINIA 22030

MARC E. BETTIUS
STEPHEN K. FOX
FRANK M. CARTER
DOUGLAS J. SANDERSON
CHARLES L. SHUMATE
RONALD C. PROFFITT

(703) 273-6510

June 27, 1985

Jean M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150

This law firm advises that they talked to two appraisers, and that it would be uneconomical for the law firm to try to get the assessment reduced.

Dear Mrs. O'Connell:

I was unable to reach you by telephone this week, and am writing to you instead so that there will not be any further delay in our response to you concerning the real estate assessment of your property at 6541 Franconia Road.

We have talked with two appraisers from different firms, both of whom told us that they are unable to supply any evidence that would warrant a revision in the assessment of your property. In view of their response, we feel that it would not be in your best economic interest to retain this firm to represent you before the Board of Equalization in this matter. You might want to appear before the Board members yourself, to explain to them your particular situation; however, any favorable response would be entirely at their discretion.

We are very sorry that it appears uneconomical for you to pursue this matter with us, but please do not hesitate to call on us if you feel we may be of further assistance to you.

With best wishes, I am

Very truly yours,

Jean L. Willis

Jean L. Willis

JLW:tmc

JLW1/008

Mrs. O'Connell,

Please give me a call when you receive this letter so that I may discuss this with you in person. Thanks.

Jean Willis

Someone gets the increased assessment reduced.

qualify trustee
Equalization Bd.
691-3313
will call when get
another date open
do drink
691-3324
691-4193 - give
fiduciary no. 2840
(Procedura)
Come in - security bond -
residence with
Betty Mosto

THIS IS NOT A TAX BILL

NOTICE OF ASSESSMENT CHANGE
 COUNTY OF FAIRFAX, VIRGINIA
 OFFICE OF ASSESSMENTS
 REAL ESTATE DIVISION

4100 CHAIN BRIDGE ROAD
 FAIRFAX, VIRGINIA 22030
 TELEPHONE 703-891-2371

MAP REFERENCE				DISTRICT OR TOWN	LOCAL DIST	SMALL DIST	DATE		
PLAT NUMBER	SUB DIV	BLK	PARCEL OR LOT NUMBER				MO	DAY	YR
090	2	01	0085	04	00	00	03	19	85

PRIOR ASSESSMENT		LEGAL DESCRIPTION		CURRENT ASSESSMENT	
VALUE OF LOT OR LAND	\$ 145,340	145,336 SF	4026-0454	VALUE OF LOT OR LAND	\$ 290,675
VALUE OF BUILDINGS OR IMPROVEMENTS	\$ 56,910	FRANCONIA	6541 FRANCONIA RD	VALUE OF BUILDINGS OR IMPROVEMENTS	\$ 55,145
TOTAL VALUE	\$ 202,250	NAME AND ADDRESS OF OWNER		TOTAL VALUE	\$ 345,820
		J O'CONNELL JEAN M EXRX AND			
		JEAN M			
		6541 FRANCONIA RD			
		SPRINGFIELD VA 22150			

YOUR ASSESSMENT HAS BEEN REVISED TO THE FIGURES INDICATED FOR 1985

REFER TO THIS NUMBER AS TO REASON FOR CHANGE

EXPLANATION OF ABOVE REASON FOR CHANGE

No. 1 Construction completed
 2 Construction partially completed
 3 Change in amount of acreage or square footage
 4 New subdivision lot or acreage parcel
 5 Lot 100% Developed
 6 Reassessment
 7 Reasoned
 8 Partial lot assessment

If more than one number appears in the red block, this would indicate that the change is due to a combination of the above reasons. PLEASE SEE EXPLANATION ON REVERSE SIDE

Jean O'Connell's check to the lawyer for \$50 (same as new will) of 11/12/85 may or may not be for appearing before the equalization board on 10/3/85.

PLEASE BE SURE TO DEDUCT CHARGES THAT AFFECT YOUR ACCOUNT		SUBTRACTIONS		ADDITIONS		BALANCE FORWARD
DATE	DESCRIPTION OF TRANSACTION	AMOUNT OF PAYMENT (OR WITHDRAWAL) (+)	TAX ON GIFT (+)	AMOUNT OF DEPOSIT OR INTEREST (-)		
920 11/12	To The Garden City Club	50 -				50 -
11/13	Edmond White - Chg.			2000 -		1950 -
921 1/13	To Tax - Accotink	531.25				1418.75 -
922 1/13	To Tax - Franconia Rd	1938.07				2356.82 -
	To Tax - 1000 N 11			100 -		2256.82 -

I believe Jean O'Connell's check to the lawyer for \$360 of 1/28/86, was probably for the "deed"/"Agreement" dated 1/28/86, because of the focus on that 1/28/86 date.

PLEASE BE SURE TO DEDUCT CHARGES THAT AFFECT YOUR ACCOUNT		SUBTRACTIONS		ADDITIONS		BALANCE FORWARD
DATE	DESCRIPTION OF TRANSACTION	AMOUNT OF PAYMENT (OR WITHDRAWAL) (+)	TAX ON GIFT (+)	AMOUNT OF DEPOSIT OR INTEREST (-)		
976 1/28	To Ed White	360 -				1896.82 -
977 1/28	To Shelley Wald - July	30 -				1866.82 -
	To Shelley Wald - July					1836.82 -
	To P. J. and Realty	100 -				1736.82 -

ONLY THE TOP PORTION.

TRUST U/W HAROLD A. O'CONNELL
ANTHONY M. O'CONNELL, TRUSTEE
6541 FRANCONIA ROAD PH. 703-871-2855
SPRINGFIELD, VA. 22150

① 0904-01-0017

188

EAR 1990

AMOUNT DUE BY	12/15/90
7,086.23	
PENALTY FOR LATE PAYMENT	
333.00	

REAL ESTATE TAX	6,660.00
COMMUNITY CTR. TAX	.00
LEAF COLL.	.00
REFUSE COLL.	.00
SPECIAL FEE	.00
TOTAL	6,660.00

Fairfax County

Seven thousand, eight hundred and twenty three dollars

Continental Federal SAVINGS BANK

REAL ESTATE TAX
ACCT # 1990

25607267512300119380220 0188 0000008823

NOTE: IF CHECK IN PAYMENT IS NOT HONORED BY BANK, THIS RECEIPT IS VOID.

5

IF YOU ARE MAKING MONTHLY PAYMENTS FOR YOUR REAL ESTATE TAXES TO A MORTGAGE COMPANY, PLEASE FORWARD THIS

THIS BILL REPRESENTS AN INSTALLMENT DUE ON THE PROPERTY DESCRIBED ABOVE. BY ORDINANCE OF THE COUNTY BOARD SUPERVISORS, COUNTY TAXES ON REAL ESTATE ARE DUE AND PAYABLE IN TWO INSTALLMENTS AS FOLLOWS: JULY 28 AND OF EACH YEAR. UPON FAILURE TO PAY ANY INSTALLMENT WHEN DUE, A PENALTY OF 10% WILL BE ADDED. INTEREST ON TAX AND PENALTY AT THE RATE OF 10% PER ANNUM.

PAYMENTS WILL BE APPLIED TO UNPAID CHARGES ON FIRST INSTALLMENT BEFORE CREDITING SECOND INSTALLMENT.

PLEASE EXAMINE THIS BILL, AND SEE THAT THE DESCRIPTION OF THE PROPERTY IS CORRECT. IF YOU HAVE SOLD THIS PROPERTY, FORWARD THIS BILL TO THE PROPER PARTY. IMMEDIATELY ADVISE THE OFFICE OF ASSESSMENTS OF ANY CHANGE IN NAME OR ADDRESS.

IF YOU HAVE ANY QUESTIONS CONCERNING THE AMOUNT DUE, PLEASE CALL THE OFFICE OF FINANCE, 591-8598.

U.S. POSTAL SERVICE POSTMARK MUST BE ON OR BEFORE DUE DATE TO AVOID LATE PAYMENT PENALTY.

PAYABLE TO: COUNTY OF FAIRFAX

O'CONNELL JEAN M EXRX AND
JEAN M
CARE ANTHONY M O'CONNELL
6541 FRANCONIA RD
SPRINGFIELD VA 22150

MAIL TO: OFFICE OF FINANCE
COUNTY OF FAIRFAX
DEPT. C
FAIRFAX, VA. 22030

RECEIPT INFORMATION			
BILL CONTROL	MAP NUMBER	DISTRICT	
400552885	0904 01 0017	040000	
TAXES PAID	PENALTY PAID	INTEREST PAID	TOTAL PAID
6660.00	333.00	93.23	7086.23

JEAN M O'CONNELL
ANTHONY M O'CONNELL TR
6541 FRANCONIA RD
SPRINGFIELD VA

22150

\$ *****426.23
COUNTY EXECUTIVE DIRECTOR OF FINANCE

[Signature]

SOVRAN BANK
BEDFORD OPERATIONS CENTER
BEDFORD, VIRGINIA

⑈ 389080⑈ ⑆05⑆400646⑆ 0944 3419⑈

This address on the refund (refunding the penalty and interest) check dated 11-16-90, seems appropriate. I do not understand why it wasn't done this way after the recording of the final court account for the estate on 10/15/86 (Book 381, page 1574), which distributed the 46.0994 % of the real estate to the Trustees. Perhaps the CPA filing the estate court accounts as the estate of Harold M. O'Connell, rather than the correct name of Harold A. O'Connell, is a factor. SOVRAN bank issued the check. SOVRAN bank was the same bank where the title to mother's vehicle was entangled (pages 292, 293, 294). The lawyer lists it as *NationsBank Car loan payoff* in the first accounting for my mother's estate (Book 0467 page 0191). There may or may not be a connection.



COMMONWEALTH OF VIRGINIA
COUNTY OF FAIRFAX

4100 Chain Bridge Road
Fairfax, Virginia 22030



Map Reference: 90-4-((1))-17

November 19, 1992

John M. Yeatman
Division Director

Jean O Connell-Nader
350 4th Avenue
New Kensington Pa 15068

Dear Ms. Nader:

Reference is made to your request for revision of the real estate assessment on the property described as: Accotink Station, 15.0000 AC.

We have completed our review of the assessed value of this property. In our review, we have reconsidered the information available to us, to determine if this assessment is uniform with the assessment of other properties and if it represents fair market value. After careful consideration of the facts involved, this assessment is being reduced from \$600,000 to \$300,000, to be effective January 1, 1992.

If you have any questions, please call this office at (703) 222-8234. Our office is open from 8:00 a.m. to 4:30 p.m., Monday through Friday, except holidays.

Very truly yours,

Janet E. Coldsmith
Janet E. Coldsmith, CAE
Assistant Director
Real Estate Division
Office of Assessments

JEC/bg

Split Brother and Sister

Openings

Summary

After *Sabotage Settlement*, I expected the lawyer, now co-executor of my mother's estate, to set us up. I tried to prevent it, but couldn't. I can't speak for the Borrower (Buyer in *Sabotage Settlement*), but the Borrower's decision to prematurely pay off the notes may have been a preventive measure.

Defenses against

1. I looked through my mother's paper's after her death on 9/15/91, in hopes of finding some clue as to why our relationship was destroyed beginning in 1985. Jean O'Connell kept good records and saved most everything. I found the lawyer's letters.

2. Jean Nader and I ask the lawyer, on behalf of all the beneficiaries, if he would allow me to take his place as co-executor.

3. I hire the CPA firm to do the trust's accounting, in the belief that the lawyer would not fault the accounting if a professional CPA firm did it. I hand carried the letter and enclosures to the accountant on 2/18/92.

My
2/18/92

page
309
page
310
page
311

Operation's agenda

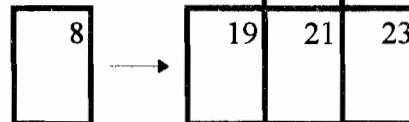
I delivered my mother's papers to my sister, Jean Nader, co-executor, in Pennsylvania, sometime around 11/23/92 (but definitely before Thanksgiving). The CPA's letter of 11/25/92 may have been to discourage Jean Nader from using an accounting service in Pennsylvania, or one other than the CPA's. It is rare for the CPA to go on record with a letter.

Lawyer says no, that it would be disloyal to dishonor our mother's intentions.

Worse thing I could have done. I believe the lawyer was so thrilled I had walked into the CPA trap that he wrote his 2/18/92 set up letter the same day.

CPA and lawyer force me (by convincing my sister) to file the Trust's Court Account more than 18 months early.

Lawyer's
2/18/92



Entanglements
planted on
Parcel 17,
I believe.

See pages
291-500.

Entanglement net

4. Borrower notifies note holder(s) he will pay off the entirety of both notes on 4/21/92, three years before scheduled.

5

5. I ask three questions, basically to see, after the experience of *Sabotage Settlement*, if the lawyer would take an accountable position.

2
I ask 3 questions

6. I try to remove the Invisible Wall. I believed the lawyer had assumed Jean Nader had already adopted the operation's policy of secrecy when he wrote his letters of 4/22/92 and 5/4/92 (pages 287, 334). *Please keep it rolling...*

3

7. I try to remove the Invisible Wall. I ask the lawyer for a list of all the information and/or requirements he needs from me that would help him settle the estate. It made no difference.

4

I believe the lawyer's letter telling the Borrower that he is to pay \$56,334 in interest on 4/21/92, rather than the correct amount of \$45,067 (page 18, paragraph 8.a., and page 387), was an accounting entanglement attempt that could have entangled the collateral real estate, 6541 Franconia Road. I cannot speak for the Borrower, but that may have triggered the decision to prematurely payoff of the notes. The Borrower would have remembered the lawyer from *Sabotage Settlement*.

Lawyer cuts off communication.

This is very significant. It puts the Invisible Wall in place. It leaves Jean Nader to carry out the advice of the CPA (page 273) and the lawyer (page 276), making it appear as if their advice were Jean Nader's idea.

9
Refuse communicate
10

Little or no documentation of the CPA and lawyer's advice is made, so it can not be traced back to them.

11

Invisible Wall

8. Some consequences for my going through my mother's paper's (Read the CPA-lawyer advice through Jean Nader):

12
Penalties and interest

13
"Missing" CD

14
Gravesites "deeds"

9. Pattern of using sister to carry out agenda is similar to pattern using mother:

Discredit trust accounting

Yes or No

15
← sister
16
← similar mother

17
← sister
18
← similar mother

1

Certified P 751 862 414

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
February 24, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Estate of Jean O'Connell

Dear Mr. White:

I understand that my sister, Ms. Jean O'Connell Nader, co-executor of my mother's will, has asked you on behalf of our family, if you would voluntarily relinquish your co-executorship. I understand that you were not willing to do this.

Would you please reconsider your refusal in order that I may serve as co-executor as originally requested by my mother in her will?

I asked this because I
felt the lawyer would
set us up again.

Yours truly,

Anthony O'Connell

FILE

Copy to:

Ms. Jean O'Connell Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

Anthony O'Connell
 6541 Franconia Road
 Springfield, Virginia 22150
 {703} 971-2855
 March 30, 1992

Mr. Ed White, Attorney
 118 South Royal Street
 Alexandria, Virginia 22314

Reference: Estate of Jean O'Connell

Dear Mr. White:

I have a few questions I hope you would be kind enough to answer.

1. As you know, the Lynch Limited Partnership plans to pay my Mother's estate \$545,820.43 on April 21, 1992. What is your best guess as to when and in what amount(s) you will make distribution(s) to the beneficiaries?

2. The license plates on my deceased Mother's Van expire in April of 1992. Virginia DMV requires a new title with the new owners name before they will issue new plates {The plates cannot be renewed by the co-executors signing for Jean O'Connell}. The bank will give the co-executors the title if you simply pay them the interest on the loan. I understand the principal on the loan has been paid and I am guessing that the interest is something in the range of \$1200 to \$1400. Would you please pay the bank the interest so they will give you the title? What is your decision as to who gets the van and how much will it costs?

3. What is your fee for being co-executor of my mother's estate?

One Consequence of:

- (1) What prompted the premature payoff of the Deed of Trust
- (2) The operation's advice that the Trust terminated (*The cut off date for your computation will be September 15, 1991. After that date the trust technically terminated, and the income belongs to the beneficiaries of that trust.* Lawyers Feb 18, 1992, to me), which I felt left me no choice but to make immediate distributions, and
- (3) The operation's secrecy on the estate's payment of \$545,820.43 on 4/21/92, which prevented me from coordinating the Trust's payment of \$428,277.21 on 4/21/92

Was an unnecessarily high income tax by lumping taxable income from the Estate and Trust, to the beneficiaries, in 1992:

	1991	1992	1993
Estate (Holder of Note # 1)	0	\$ 217,338	\$ 180
Trust (Holder of Note # 2)	\$ 98,019	423,222	0
	\$ 98,019	\$ 640,560	\$ 540

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 7, 1992

Mrs. Jean Nader
350 4th Avenue
New Kensington. Penn 15068

Dear Jean,

You have been absolutely wonderful in sending information. It blows away mistrust and suspicion. Please keep it rolling, even stuff you think may be borderline relevant.

Would tell me the story behind the penalty wavier? I am not going to nail you for any inaccuracies, just tell me in your own words as best you know it.

I know it is against your trusting personality, but think of the significance and implications of Mr. White purposely misleading you on the receipt for the Plymouth. I trust that if you wanted me to pay \$8,000 for it, you would have been up front and told me so. I will get off my soap box.

Please feel free to call Mr. Ed Prichard at {703} 712-5000 for a second opinion. I will take care of any fees. Mr. Prichard has no self interest in this and is not representing me. I see him occasionally for advice. Going to see him yesterday was like a breath of fresh air.

Above all, I love you.

Love,

I believe the lawyer had assumed my sister had already adopted the operation's policy of secrecy, and that she had not sent me copies of the lawyer's set up letters of April 22, 1992, and May 5, 1992. This is the reason for my *Please keep it rolling*.....

Certified
P 751 862 442

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
May 15, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Estate of Jean O'Connell

Dear Mr. White:

My copy of my mothers 1991 tax return shows her estate should be penalized because adequate estimated tax payments were not made. Please tell me specifically the reasons for this. Please be very specific.

Would you please send me a list of all the information and/or requirements you need from me that would help you settle my mothers estate. Please be specific.

Please send me a copy of all past and future correspondence and documents concerning my mother's estate.

I thank you in advance.

Sincerely,


Anthony O'Connell

Enclosure:
Waiver Of Penalty Request

LYNCH PROPERTIES LIMITED PARTNERSHIP

4600E PINECREST OFFICE PARK DRIVE

ALEXANDRIA, VIRGINIA 22312

(703) 642-2935

5

March 11, 1992

Mr. Anthony O'Connell
6549 Franconia Road
Springfield, Virginia 22150

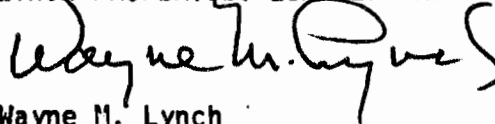
Dear Tony:

This letter will serve as notice that Lynch Properties Limited Partnership plans to pay the balance of your note April 21, 1992. \$428,277.21, and interest of \$38,544.95, total \$466,822.16.

McGuire, Woods, Battle & Boothe will be handling the payment of the note and the necessary papers to have the note released. You will be hearing from them.

Sincerely,

LYNCH PROPERTIES LIMITED PARTNERSHIP



Wayne M. Lynch

cc: E. A. Prichard
McGuire, Woods, Battle & Boothe
P. O. Box 9346
McLean, Virginia 22102

Borrower in Deed of Trust Defends Against Entanglement?

I have not seen the lawyer's letter to the Borrower apparently instructing the Borrower to pay the estate \$56,334.67 in interest on 4/21/92, rather than the correct amount of \$45,067.74. I do not know the date of the letter. I described in my letter to the Bar of December 3, 1992, page 13, paragraph 8a, what my sister told me over the telephone. If the date of the lawyer's letter is before the Borrower's notice to prematurely pay off the two notes, then I believe the Borrower may have done this to prevent the Deed of Trust from being used as a vehicle to entangle the Borrower, the real estate that is the collateral, and my family. If the date of the lawyer's letter is after the Borrower's notice, then I believe this may be a coincidence. The Borrower is the Buyer in *Sabotage Settlement*.

My mother, Jean M. O'Connell, died on September 15, 1991. After her death, I went through her papers to try to figure out why our relationship was destroyed. I took her papers to my sister, Jean Nader, just before Thanksgiving, in 1991. The purpose of the CPA's letter of November 25, 1991, may be, after hearing that the papers were with my sister in Pennsylvania, to induce my sister to use the CPA, rather than have my sister hire an accountant near her in Pennsylvania. It also invites my sister to use the CPA firm's advice, while my sister and not the CPA, sign the estate tax returns. (See lawyer's letter of April 22, 1992, second paragraph).

JOANNE L. BARNES, CPA
CHARLES W. BALLOU, CPA
NICHOLAS GREKSOUK, CPA
RICHARD G. COLE, JR., CPA

DANIEL F. MCCARTHY, CPA
CONSULTANT

POST OFFICE BOX 1250
ALEXANDRIA, VIRGINIA 22313

(703) 548-7800
FAX (703) 836-5581

CERTIFIED PUBLIC ACCOUNTANTS
AICPA DIVISION FOR CPA FIRMS
SEC PRACTICE SECTION
PRIVATE COMPANIES PRACTICE SECTION
THE MCGLODREY NETWORK

November 25, 1991

Ms. Jean Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

6

Re: Estate of Jean O'Connell

Dear Ms. Nader:

I am writing to you at this time as a follow-up to our conference regarding your mother's estate. I thought it would be helpful to you to have a timetable of sorts of the filing requirements which will be coming up in order for you to formulate a basic plan.

- Approximately January 15, 1991 (four months after qualification) an inventory is filed with the Commissioner of Accounts in Fairfax County listing the assets and value at the date of death.
- April 15, 1992 her final income tax return would be due.
- June 15, 1992 a Federal estate tax return would be due if her assets exceed \$600,000.
- December 15, 1992, and each year until the estate is closed, an estate prepares an income tax return on net income it receives. This can be a fiscal year ending no later than August 31, 1992 and thereafter, so the first return would be due December 15, 1992.
- Approximately January 15, 1993 (16 months after qualification) a court accounting of all probate assets, income and expenses would be due. If a court accounting is required, it is filed annually until the estate is closed.

While I'm certain Mr. White has probably discussed these filings with you, I thought it would be appropriate for you to understand the timing requirements.

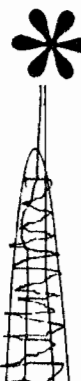
Please contact us directly if we can be of any assistance to you in preparing these documents. We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate and will also be familiar with this information if you need assistance.

Invisible Wall set up using
sister as cover. Sister used to
carry out operations advice.

Very truly yours,

Joanne L. Barnes
Joanne L. Barnes *duw*

JLB:mbm



7

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

February 25, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

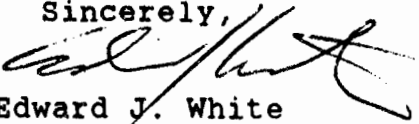
I have received your letter of February 24, 1992 in which you request that I reconsider my refusal to resign as co-executor of your mother's estate.

Once more I decline to take such action.

When your mother approached me about changing the co-executors of her will, we discussed the matter at length. She specifically desired to make the changes which are in effect now, and was quite firm in her decision. It would be clearly disloyal of me to dishonor her intentions.

If you are represented, I will be glad to discuss this matter with your counsel.

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader

CPA-lawyer Entanglement Net

8

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-8444

February 18, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

In order to prepare your mother's 1991 income tax returns, I need the amount that the Harold O'Connell Trust paid her during 1991. In the event the payment was not made in 1991, I will need to file the amount which was due as "income with respect to a decedent" on the estate tax and fiduciary tax returns. The cutoff date for your computation will be September 15, 1991. After that date the trust technically terminated, and the income belongs to the beneficiaries of that trust.

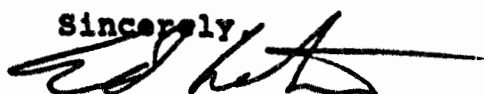
Jean and I are making progress on the estate. We have decided to leave the A. G. Edwards accounts in place since they are earning a better rate of return than a bank can give.

I am trying to get to the bottom of the car problem with Sovran and should be able to get the title soon so that it can be transferred to you before the insurance expires.

Jean has informed me that you and your sisters have decided that it is best to try and list the Accotink property at its actual value as of the of death rather than a higher value based on its future value. Since you have worked so diligently on this problem in the past, could you give me the name of an appraiser who could do a valuation which will take into account all of the county inspired problems. It seems to me that the county value of \$600,000.00 is too high based on the hurdles you have run into in trying to develop it.

Could you also send me the address of Lynch Properties?

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader

9

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-8444

April 4, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

I have received your letter of March 30, 1992.

The answers are:

Question 1. As soon as the money is received, the tax liabilities evaluated and upon consultation with the Co-Executor.

Question 2. Paid. It is not my decision as to what it will cost you, though I have been informed that you know full well.

Question 3. 2 1/2% of the receipts into the probate estate if approved by the Commissioner of Accounts.

I would call to your attention that on two separate occasions I drove to Sovran and spent a lengthy period of time on the question of the car loan. I did this in person since: I knew that you had the vehicle, that your sisters wanted you to have it, that the insurance and tags were due to expire soon and I did not want you to be inconvenienced. I could have done all of this by mail and it probably would have taken about three months, knowing the nature of the loan problem. I assumed I was doing you a favor.

Now I receive your letter asking that I "simply pay them the interest" I paid the interest and principal in one check on March 12, received the title on March 22 and mailed it to Mrs. Nader to sign over to you on March 23. Have you any suggestions as to how it could have gone faster?

The information of the commission was given to you previously by Mrs. Nader.

I do not know what your problem is, but in the future, please address all correspondence to Mrs. Nader.

Invisible Wall set up using
sister as cover. Sister used to
carry out operations advice.

I am trying to be patient with you, but I find that this estate is time consuming enough without having to deal with letters such as the last two that I have received.

Sincerely,

Edward J. White

10

BJW/e

Copy to: Jean M. Nader

Set Up Mother to Set Up Daughter to Cover for Operation

The lawyer's justification for refusing to communicate with a client seems peculiarly out of place. I believe it's been prearranged. My theory is:

Before mother's death, perhaps at the point where the CPA refuses to be a co-executor or co-trustee with me, the CPA advises my mother to dictate to the new co-fiduciary, her daughter (who will be serving as co-executor with the lawyer) a carefully worded message that the CPA provides, mother dictates, and the daughter records.

My guess is that the words are ambiguous but appear appropriate on the surface, such as do not let anyone interfere with the administrative flow of the estate, or to delay or damage the estate, etc.. But after mother's death, these words may be pointed out to mean that it was my mother's wish that my sister's function was to keep me from knowing what the CPA and lawyer are doing. I base this on five things:

- (1) That Jean Nader told me there was a telephone message that she had written down concerning the estate, but she could not show it to me.
- (2) That Sheila O'Connell, my other sister, told me mother wanted the estate to be done in secret, or words to that effect.
- (3) There is a pattern of using ambiguous words that initial appear harmless, but are later used as a weapon.
- (4) That the CPA usually initiates the set ups, and
- (5) The lawyers words reflect that. For example:

.....would you please send me copies of these accounts?....., I ask you this now in order that there be no possible delay later.....

My letter to the lawyer and my sister of August 16, 1993

(About five months later): ...I am not asking that Mr. O'Connell approve the accounting since I do not want it delayed...

Lawyer's letter of January 19, 1994

Client's Agenda

Prepare tax returns and court accountings,
distribute assets from estate. Estate consists of:

- (1) one vehicle
- (2) one note voluntarily paid off in full on 4/21/92
- (3) real estate that co-executors may
or may not decide to appraise
- (4) stocks and bonds
- (5) CD's and cash
- (6) pension refund
- (7) cemetery plots

Use Sister as Cover

Invisible Wall

To Unwittingly Carry Out Operations Agenda

My sister, Mrs. Jean Nader, justifiably relied upon the advice of the CPA and lawyer. People have to understand that the advice she is acting on is from the operation. I anticipate that the operation will spin this work as me attacking my sister. I am not attacking my sister when I include her letters on comment on them. The best way to understand the advice the operation has given her, is to see through her letters. I cannot ignore her letters. I stated in My *Exceptions to the Commissions Report* of June 16, 1994, that: (This does not apply to the other co-fiduciary, Jean Nader, ref. Va Code 26.5.2).

A primary cover for the operation is to use a client. It is why, I believe, they do not go on record with their advice. They use the client to carry out their advice. People have to see through that in order to stop this fraud operation.

The answers to your question

1) Yes, you have a copy of the original Tax form even though it is not dated nor signed

12

2) We are applying for "waiver of penalty request" because -

a. it took me several weeks to go through the many boxes you left here. ~~and~~ I did find important papers. If I had had those boxes in the fall it would have helped -

b. the April 9 receipt of K-F from the "trust" through FAX

c. finding the Washington ~~Eng~~ - light -

d. ~~was~~ still looking for Nader

stock certificate - now we are assuming it's lost and going through paper work with Nader to ~~renew~~ ~~the~~ certificate

- e) getting up to complete the financial accounting -

In the estate, there is a CD to me, POD from Mother. I

found it in the boxes you left here. I also received an IRS form for it. There were no other CD papers still in use in the boxes.

I have the money deposited in my savings account.

Love Jean

When will your appraiser do his appraisal -? Is it before June 15th will his findings be available for the June 15th filing?
Thank you ~

Oct 19, 1994

DEAR Tony

14

Thank you for my copy of your letter to Attorney General James Gilmore. I would also appreciate a copy of Mr. Gilmore's response to complete the correspondence.

Yes, there are 2 vacant grave sites. There will be an amended Federal and Virginia estate tax. I called the cemetery. The grave sites are valued at ^{\$}1400.00 each. We may keep them as a family plot or sell them. Do you have an opinion on keeping or selling the plots? I have given the above information to Sheila also. I did not know that there

were 4 grave sites. I did not find any "deeds" or receipts for them or my attention would have been alerted. I checked ^{again} over the boxes that you left, but found that I had not overlooked any such papers. My apologies. It was my mistake.

I hope ALL is well. Fall is beautiful here. Jennifer is coming home for a wedding. Don't forget John is being married Mem. Day Sat. '95! Love Jean

Personal Questions from me -

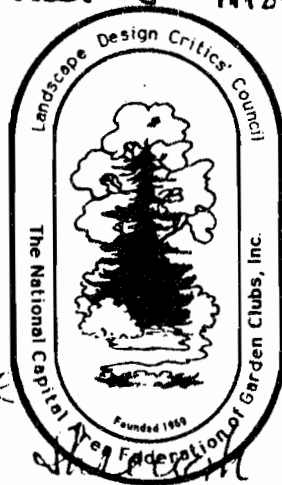
determining to your accounting
of the trust.

- 1) Does the trust now own a computer and if so when?
- 2) When was a compass bought?
- 3) When is it due a final accounting?

I understood from Mr. Pritchard
in Sept that at Mother's death
the trust ended.

Please
that I
questions

They were
that went through my mind
as I read the account.



understand
am asking
for info.

This reminds me of:

Mr. White has prepared this letter at my request and accordingly it reflects my opinions and observations.

Undated, accompanied by lawyer's letter to my sister of 12/14/92,
containing: My counsel has suggested that I draft this for you

Your complaint initially provoked a thought on my part as to why the father's estate remained open so long.

Virginia Bar's letter of 2/10/93

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4928

Similar pattern
←

December 28, 1987

Dear Mother,

Thanks for your letter of December 19, 1987.

It's not necessary for you to be concerned with the trust expenses or Andy's fee. The trust will do that and I will do the accounting for the trust.

If you can find the document that gives you half the lane (Rt. 770) and Dad's death certificate would you send a copy to Bill Lynch?

Thanks very much for the Christmas present check of \$100.00. It was the perfect gift.

Love, Tony

Tony

Copy

Mr. Edward White

I believe the CPA or lawyer advised my mother to do this. The trust's expenses are irrelevant to the most important thing that is happening to the clients, the upcoming settlement. It is diversionary. There is no money in the trust, only 46.0994% of two parcels of real estate. The timing and priority of this makes no sense to me unless it is to turn the upcoming settlement into an adversarial partition suit. In 1992 the CPA and lawyer created a need for a special accounting from the trust, and used it to discredit me and drive a wedge between me and my sister. I believe this is to discredit me and to drive a wedge between me and my mother.

17

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

August 9, 1994

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Re: Virginia tax refund

Dear Jean,

Enclosed is a letter and a form from the Virginia Department of Taxation which was mailed to me as Co-Executor. It deals with the settlement of the longstanding Federal retirees' suit against Virginia.

As I have highlighted on the third page, if the estate is closed, the heirs should sign the form and request the necessary affidavit. Jo Ann Barnes could easily furnish you or Tony with the figures from the back tax returns which she prepared.

At this point no one knows what the amount of the settlement refund will be.

Sincerely,

Edward J. White

EJW/e
Encl.

Tony.

Would you like to handle this - ?
Enclosed are copies of the papers -
I have the original forms -

☐ Yes, I will handle the settlement
☐ No, I will not " " " -
(see Jean)

Jean O'Connell

August 5, 1985

Dear Tony,

I have to know right away if you are going to be Co-trustee or not. Please check and sign your answer!

- ☒ Yes I will be Co-trustee
- ☐ No I will not be Co-trustee



Love
Mother

Form PP-601 The Drawing Board Inc., Box 220505, Dallas, Texas

Similar pattern



BRUNER, KANE & MCCARTHY, LTD.

INSTRUCTIONS FOR FILING COURT ACCOUNTING

1. All enclosed copies should be signed and dated.

2. File on or before April 30, 1992 or [] as soon as possible.
We recommend you mail the accounting, vouchers and payment by **CERTIFIED MAIL - RETURN RECEIPT REQUESTED** and keep your receipts.

This refers to the
Seventh Court Account

3. Remit \$ 50 with accounting, payable to:

Commissioner of Accounts

4. File two copies with:

[] Henry A. Thomas, Esq.
Commissioner of Accounts
520 King Street - Suite 306
Alexandria, Virginia 22314

[] Gordon P. Peyton, Esq.
Asst. Commissioner of Accounts
1216 King Street
Alexandria, Virginia 22314

[X] Jesse B. Wilson, III, Esq.
Commissioner of Accounts
Fair Oaks Plaza - Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030

[] _____

[] USE ATTACHED ENVELOPE

[] You should submit vouchers or cancelled checks as evidence of disbursements.

5. Each executor or beneficiary should be given a copy.

When representatives from two different professions give the same advice, while holding themselves out as being independent, the influence of their advice is overwhelming. Here, The CPA's *File on or before April 30, 1992*, and the lawyer's *...his final accounting is due now and not in October*, override in my sister's mind my documentation from the Commissioner of Accounts showing *Your next Accounting is due in this office by 10-20-93*. The lawyer's *...seek your approval to file suit against him to compel the accounting, plus damages to the estate for his delay*, leaves me no choice.

If I could have waited until 10-20-93 to do the court account, the CPA and lawyer could not have entangled the trust accounting as well with the estate tax return as well as they did. The Estate Tax return was due on 6-5-92, and was extended on 6-11-92 to 9-15-92.

The lawyer's later use of this date of October, 1993, as the earliest date he can get an appraiser, seems like a taunt of his power here (I quoted it as *...October of 1992?* In my letter of May 12, 1992).

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 838-8444

20

April 22, 1992

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Re: Disbursement

Dear Jean,

Enclosed is an agreement which should satisfy Tony as to the car. It cannot be any clearer.

Also enclosed is a preliminary analysis of the estate tax, which should be close to being accurate. I do need to check with Jo Ann Barnes as to a technical question as to whether or not any of your father's trust comes into this. I do not think it does, but there have been many changes in the law since that trust was established. I will have to ask her to bill us for that advice and any other technical tax matters I am not comfortable with. I can do most of the rest of the tax work and save the estate some money.

The executors' commission shown on the analysis is not figured on the value of the realty; however it does not include the 5% commission on the receipts of the estate in addition to the inventory.

This refers to the Seventh Court Account

In order to file that return and the subsequent Fiduciary Income tax return we will need an accounting from Tony from the date of his last accounting to the date of death. If he does not want to prepare it, I will not agree to any preliminary disbursement to him at all, and will seek your approval to file suit against him to compel the accounting, plus damages to the estate for his delay. Since that trust terminated on your mother's death, his final accounting is due now and not in October.

There will be no further explanations or written entreaties to him as far as I am concerned. He has the duty and he will perform it under a court order if necessary. Of course he will furnish that receipt.

The preliminary analysis contains three alternatives on Accotink at the bottom for your consideration.

In the event that we do seek a reduction in the assessment Tony will be given written notice that his prompt cooperation is necessary and that if he fails to cooperate that he is aware of the

Page 2
Ltr to Mrs. Jean M. Nader
April 27, 1992

adverse consequences to the estate and is responsible for them.

As far as further steps are concerned, we have a lot to do. No gift tax returns were filed for 1989 and 1991 which will have to be done. The results of those gifts are factored in under "Unified Credit used for gifts 9,784".

The paper trail in the court and IRS is as follows:

File Estate tax by June 15, 1992

File First Accounting (16 months after qualification but can be sooner)

Ask for posting of Debts and Demands against the estate.

File Fiduciary Income tax returns for period 9/15/91-9/15/92, due January 1, 1993.

File Motion for a Show Cause why distribution should not be made. Submit Show Cause Order.

Request Executor's exoneration letter from IRS and Virginia.

Obtain closing letter from IRS and Virginia as to estate tax returns.

File 1993 Fiduciary tax returns (Sept. 1992-distribution)


File for Order allowing distribution.

Distribute estate.

File Final Accounting.

Normally distribution is withheld until the Order of Distribution is entered. As I indicated the creditors have one year to press claims against the estate. No prudent executor will distribute before that period, the entry of the Order of Distribution and the receipt of the tax closing letters.

Sincerely


Edward J. White

No copy to accused

EJW/e
Encl.

22

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 6, 1992

Mrs. Jean Nader
350 4th Avenue
New Kensington. Penn 15068

Dear Jean,

I will send you and Mr. White a copy of the court accounting from the trust for the period 1/1/91 thru 12/31/91 by the end of this month. If that is not soon enough please let me know and I will do what I can. It is all but complete but I want to go over it again and possible make some adjustments. The estate may owe the trust something. That would be to the beneficiaries benefit because that would avoid the estate tax so the eventual distribution to the beneficiaries would be greater. As you can see from the attached enclosure, the Commissioner of Accounts has advised me that this account is not due until 10-20-93.

If there is any other information Mr. White needs from the trust, he should write to me, the trustee, telling me what it is. If he is not willing to do this, I can not be responsible. Mr. White position as co-executor allows him no authority over the trust. He should not charge us extra to find that out.

Please tell me if there is anything else you need besides the 1991 court accounting from the trust, or of any other way I can be of help to you. For a second opinion on anything, I would suggest you call Mr. Ed Prichard of McGuire, Woods, Battle & Boothe at {703} 712-5000. I will take care of any fees you incur.

Love,


Anthony O'Connell

Enclosure (1)

Copy
Mr. White


Invisible Wall

23



JESSE B. WILSON, III.
COMMISSIONER OF ACCOUNTS

COMMISSIONER OF ACCOUNTS OFFICE
CIRCUIT COURT OF FAIRFAX COUNTY

FAIR OAKS PLAZA, SUITE 500
11350 RANDOM HILLS ROAD FAIRFAX, VIRGINIA 22030
TELEPHONE: (703) 385-0268



ROBERT J. McCANDLISH, JR.
DEPUTY COMMISSIONER

4-22-92

Anthony M. O'Connell
6541 Franconia Road
Springfield, VA 22150

RE: Harold O'Connell Trust
FIDUCIARY NO: 021840

Please be advised that the 6th Accounting, filed with this
office on 6/28/91, and posted for 7/1/91, was approved on
4-18-92, and was, or is being, sent to the Clerk of
the Circuit Court of Fairfax County, for filing therein,
on 4-22-92

Jesse B. Wilson, III
Commissioner of Accounts

Robert J. McCandlish, Jr.
Deputy Commissioner of Accounts

Supporting vouchers
previously returned _____

Invisible Wall

Supporting vouchers
returned herewith _____

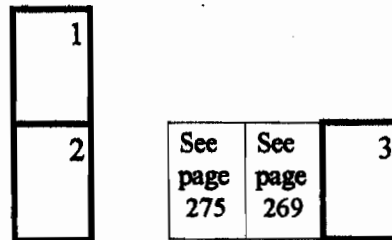
This refers to the
Seventh Court Account

Your next Accounting is due in this office by 10-20-93.

Destroy Goodwill of Gift Entangled Title

Summary

Entangled asset used to create conflict (and justify Invisible Wall?). I understood from my telephone call to Sovran Bank in January of 1991, that the bank only needed the loan paid off to free the title. Mother thought she had paid in full. If there was a problem beyond that, I believe it may be a set up that may be easy to isolate and identify. My guess is the operation got my mother to sign something that she thought meant one thing, but really meant another. Recommend checking with Sovran Bank. Please keep an open mind that this operation may have influence in places like DMV (Division of Mother Vehicles).



I am trying to get to the bottom of the car problem with Sovran and should be able to get the title soon so that it can be transferred to you before the insurance expires.

Lawyer's February 18, 1992, to me

2. The license plates on my deceased Mother's Van expire in April of 1992. Virginia DMV requires a new title with the new owners name before they will issue new plates {The plates cannot be renewed by the co-executors signing for Jean O'Connell}. The bank will give the co-executors the title if you simply pay them the interest on the loan. I understand the principal on the loan has been paid and I am guessing that the interest is something in the range of \$1200 to \$1400. Would you please pay the bank the interest so they will give you the title? What is your decision as to who gets the van and how much will it costs?*

My March 30, 1992, to the lawyer

* The Estate's checking account shows:

3/12	Sovran Bank loan payoff	1,364.97	
	Int earned 3/10		246.12



1

January 16, 1991

Jean M. O'Connell
3440 S. Jefferson St., #1128
Falls Church, Virginia 22041

RE: Sales Finance Account No. 203-06-1850-102210

Dear Ms. O'Connell:

Our records reflect receipt of a payment on November 02, 1988 in the amount of \$11,547.89 on the above-referenced account.

The current balance is \$958.68 with a net payoff amount owing of \$1,225.15 effective through January 15, 1991, with the interest daily thereafter at \$ 0.33¢ per day.

The original terms are:

Date Of Security Agreement:	September 29, 1988
Total Payments:	\$ 16,735.80
Amount Financed:	\$ 12,370.31
Finance Charge:	\$ 4,365.49
Terms Of Loan:	60 months @ \$278.93

A copy of the Security Agreement is enclosed for your review.

As shown on the Security Agreement, the amount borrowed without the finance charge added was \$12,370.31. The amount credited was only \$11,547.89, which was decreased by \$136.26 for interest accruals.

Amount Financed (without Interest):	\$ 12,370.31
Payment (less Interest of \$136.26):	- 11,411.63
Balance (without Interest accruals):	\$ 958.68

The interest has been accruing daily from November 02, 1988 at the rate of \$ 0.33 bringing the net payoff amount as referenced above.

On December 14, 1988, our records show you spoke with our employee Ms. Patricia Conley, and the above information was relayed to you at that time. The reason we have not contacted you for payment is the account is not due until March 29, 1992 as the last payment advanced the due date.



2

Should you need further assistance, please contact me at (703) 749-1577.

Sincerely,

Sue McMillion
Staff Supervisor
Northern Sales Finance
Sovran Bank, N.A.

From mother's check registry: 10/29(88) Sovran Bank -Full 11,547.89
pamt(?) on car loan

1302	10/29	TO	Sovran Bank - Full	11,547.89	✓	11,547.89
1303	11/29	FOR	part on car loan			
1304	11/2	TO	9400 WGL - Blue 670	✓	226.93	226.93
1305	11/2	FOR	Signal 6830	✓	50.75	50.75
		TO	Revenue Total	277.68		
1306	11/2	TO	Cash	100	-	100
1307	11/2	TO	Traveler's check	12	-	12
1308	11/2	TO	Conde Nast Publi	45	-	45
1309	11/2	TO	Patricia Smith			

Enclosure

SM/rwh

7777 Leesburg Pike, Falls Church, Virginia 22043

EDWARD J. WHITE
ATTORNEY AT LAW
116 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-8444

April 4, 1992

3

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

I have received your letter of March 30, 1992.

The answers are:

Question 1. As soon as the money is received, the tax liabilities evaluated and upon consultation with the Co-Executor.

Question 2. Paid. It is not my decision as to what it will cost you, though I have been informed that you know full well.

Question 3. 2 1/2% of the receipts into the probate estate if approved by the Commissioner of Accounts.

I would call to your attention that on two separate occasions I drove to Sovran and spent a lengthy period of time on the question of the car loan. I did this in person since: I knew that you had the vehicle, that your sisters wanted you to have it, that the insurance and tags were due to expire soon and I did not want you to be inconvenienced. I could have done all of this by mail and it probably would have taken about three months, knowing the nature of the loan problem. I assumed I was doing you a favor.

Now I receive your letter asking that I "simply pay them the interest" I paid the interest and principal in one check on March 12, received the title on March 22 and mailed it to Mrs. Nader to sign over to you on March 23. Have you any suggestions as to how it could have gone faster?

The information of the commission was given to you previously by Mrs. Nader.

I do not know what your problem is, but in the future, please address all correspondence to Mrs. Nader.

This is page one of
a two page letter

At this point there was nothing I could do from stopping the operation from using my sister as a cover.

Destroy Goodwill of Gift Hire Another Attorney Trap

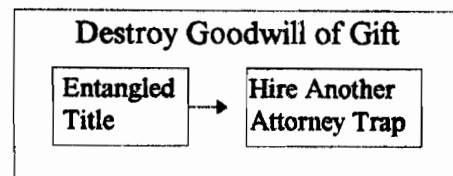
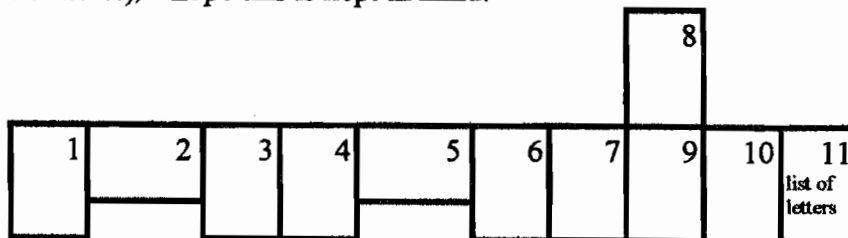
Summary

The lawyer had my sister give me two bogus documents to sign for the vehicle, which could later be used to entangle the title and/or cost me \$8,000. Neither document contained all the essential elements of a contract, such as consideration, capacity to contract, offer and an acceptance, and genuiness of assent. Using my sister plants the conflict between me and my sister. The demonstration of showing that documents are to be signed without question, may have been targeted more towards her, the co-executor, rather than at me. Many of the set ups could be called *Hire Another Attorney Trap*.

Getting a client to hire another attorney benefits the operation by:

1. Making it appear that the client is the adversary.
2. Making it appear that the client has all the help he or she needs.
3. Apparently allowing the lawyer to write defamatory and divisive letters about the client to the new attorney. The family member(s) who get a copy of this letter believe it is true because it is to another lawyer. If it weren't true, wouldn't the new lawyer object? Can vilify the client
4. Pretending to communicate when he is actually using the new lawyer as a communication barrier.
5. Dropping any pretense of fiduciary responsibility..
6. Code word to thwart client's request for help from Judges or Bar.

One of the worst things a client connected with this operation can do is to hire another attorney. That is why I did this work on my own. When the operation tries to sue me (lawyer's 11/5/93, in part...*his complaint to the Bar are unforgivable and most decidedly actionable.*), I hope this is kept in mind.



hope it
won't last long.
I have not
yet talked to
Sheila.

To answer a
few questions -
The car does not
lessen your $\frac{1}{3}$ share
of the estate. It
was agreed by Sheila
and I that if you
wanted it, it was
yours - The only
tax that you
pay will

your
personal property
tax once the
car is in your
name -

Enjoy -

(125)

DEAR Tony

...to very special
you!

Wishing you a
good Easter -

We had one
warm beautiful
day, and now
we're back to
30's - I

Wishing
a very happy
Easter...



Designed by Linda K. Powell

FORGET ME NOT
AMERICAN GREETINGS

5 0334 14

2

DEAR Tony

I hope you
are having a
good day -

Enclosed is

- ① the Van Title,
- ② a death certificate,
- ③ a court appointment
and a receipt.

You need #1, 2, 3
to have the van
transferred to your
name -

The receipt

#4, must be
returned to me or
as soon as possible because
it must be filed with
our accounting to
the court -

3

Anthony O'Connell
6341 Franconia Road
Springfield, Virginia 22150
April 7, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Estate of Jean O'Connell,
1988 Plymouth

Dear Mr. White:

This morning I received the papers on my mother's 1988 Plymouth.

The receipt states "RECEIVED of the Estate of Jean M. O'Connell,
one 1988 Plymouth Station Wagon of a value of \$8,000.00"

Would the recipient of the Plymouth have the \$8,000.00 value
deducted from their eventual distribution from the estate? In
effect, is the recipient of the \$8,000 Plymouth choosing between
\$8,000.00 in cash or the \$8,000.00 value of the Plymouth?

What are the tax consequences for the recipient?

Yours truly,

Anthony O'Connell

First Bogus "Receipt" or "Agreement"

I believes this means the gift vehicle would cost me \$8,000, if the document was valid.

Copy to:

Ms. Jean O'Connell Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

FILE

4

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
April 9, 1992

Mrs. Jean Nader
350 4th Avenue
New Kensington. Penn 15068

Dear Jean,

I received the documents for the Plymouth on April 7, 1992.

Bruner, Kane and McCarthy, Ltd., tell me if I sign the enclosed receipt stating I have received \$8,000.00 in value from the estate, I will in effect, be paying \$8,000.00 for the Plymouth.

Unofficially you have told me I would be charged \$1.00 or what ever the co-executors decide.

I understand you want the receipt signed and forwarded to Mr. White as soon as possible. Before I do that, I would like to know how much the Plymouth will cost me if I accept it. In his letter of April 4, 1992, Mr. White states that I am not to ask him any more questions but "address all correspondence to Mrs. Nader".

Would you please give me something in writing stating what it will cost me to accept the Plymouth?

Love,

Anthony O'Connell

FILE

ENC 2

5-4

Iean Nader

5

April 14th

DEAR ANTHONY O'CONNELL,

The enclosed information is the result of your April 9th letter concerning the Plumonth.

Yes, you have received an 8,000 value of the estate. It DOES NOT alter your 1/3 portion of the estate. It is a wish

of Sheila and I that you have the Van and it does not count against what you would already receive when we

divide the estate into 135.
The sub tax you will pay, will be your personal property tax - when the van becomes your property -
"I hope this answers your questions - Iean Nader

April -21, 1992

Today I received from the estate of Jean O'Connell, one 1988 Plymouth Station Wagon, VIN 1P4FH4037JX221930.


Anthony M. O'Connell

First Try Around Obstacle(s)

After the lawyer did not respond to my letter of April 7, asking about the \$8,000 figure in the receipt, I tried writing my own document, using the lawyer's document with the exception of the \$8,000. I replaced the \$8,000 amount with the VIN (Vehicle Identification Number) number, and mailed it on April 21. I did not get a response from the lawyer. On April 22, the lawyer wrote my sister (no copy to me) stating, in part:

Enclosed is an agreement which should satisfy Tony as to the car. It cannot be any clearer.....Of course he will furnish that receipt.*

* I did not see this until my sisters had already signed it sometime in May.

AGREEMENT CONFIRMING DISTRIBUTION OF VEHICLE

We, Jean M. Nader and Sheila O'Connell-Shevenell, hereby confirm that one 1988 Plymouth Van was distributed to our brother, Anthony M. O'Connell by the Estate of Jean M. O'Connell, and that we hereby confirm and agree to that distribution.

We further confirm and agree that this distribution shall not be charged against Anthony M. O'Connell's share of the estate and that the remaining net proceeds of the estate after settlement of all debts and obligations shall be divided in three equal shares.

DATE: May 1, 1992

* Jean M. Nader

* Sheila O'Connell

The form of the distribution is not his prerogative to dictate.....

Lawyer's November 12, 1993, to Judge Bach

Second Bogus "Receipt" or "Agreement"

I assume this is the document the lawyer is referring to in his letter of April 22, 1992. It does not contain all the essential elements of a valid contract, such as consideration, contractual capacity, genuineness of assent, and an offer and an acceptance. There is no consideration from me. Only one of the two executors sign, and two of the three beneficiaries sign. I did not see this document until after my sisters signed it.

8

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 5, 1992

Mrs. Jean Nader
350 4th Avenue
New Kensington. Penn 15068

Ms. Sheila O'Connell
44 Carleton Street
Portland, Maine 04102

Dear Jean and Sheila,

Hope you both are well. I would like try to get resolution on the Plymouth Van. Jean, I hope you don't mind me taking the initiative on this.

I talked to Mr. Prichard today. He agreed with me that if I had signed the receipt Mr. White wrote, the Plymouth would have cost me \$8,000.00.

Mr. Prichard said that if it is the will of both of you to sell it to me for \$1, it is necessary that you both sign a statement to that effect. It is the beneficiaries decision. Mr. White is not a beneficiary. If either of you do not wish to do that, no hard feelings. Just tell me, Jean, where you want me to park the Van and I'll mail you the keys.

Please sign and date the appropriate line on the enclosed sheet and return it to me in the enclosed stamped and self addressed envelope. That is all there is to it.

Love,

Anthony O'Connell

Copy

Mr. White

It is my decision as a beneficiary of the estate of Jean O'Connell, that Anthony O'Connell may purchase the 1988 Plymouth Van now in the estate, VIN 1P4FH4037JX221930, for one dollar.

Shila O'Connell

Name

5-9-92

Date

It is my decision as a beneficiary of the estate of Jean O'Connell, that Anthony O'Connell may not purchase the 1988 Plymouth Van now in the estate, VIN 1P4FH4037JX221930, for one dollar.

Name

Date

Second Try Around Obstacle(s)

I asked another attorney about how to prepare a proper contract. This document contains the necessary elements of a valid contract, such as:

1. Consideration
2. Capacity to contract
3. Offer and an acceptance
4. Genuiness of Assent

I will admit that I am furious about this continual petty harassment. From inception of this estate including the time that his sisters gave him the vehicle and I merely asked for a receipt so that a proper accounting might be filed, Mr. O'Connell has tried one stunt after another to disrupt the flow of administration, notwithstanding my repeated attempts to calm him down.

Lawyer's November 5, 1993, to Mr. Prichard

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 12, 1992

Mrs. Jean Nader
350 4th Avenue
New Kensington. Penn 15068

Ms. Sheila O'Connell
44 Carleton Street
Portland, Maine 04102

Reference: My letter of
May 5, 1992

Dear Jean and Sheila,

I talked to Mr. Prichard yesterday. In reference to the above letter, in which I tried to resolve the Plymouth issue, Mr. Prichard mentioned that his advice to me, concerning Mr. White's receipt, was given without knowledge of Jean Nader's letter of April 14, 1992 (enclosure 1). This is, of course, entirely true. I did not mention this letter because I felt it did not protect me from Mr. White. We discussed numerous issues. If it was a mistake, it is entirely my fault.

Sincerely,



Anthony O'Connell

Copy
Mr. Ed Prichard
Mr. White

The van was taxed at \$8,000.00.

When I look at Sheila's K-1 for a total of \$77,667.00, yet Sheila only received \$75,000.00 from the estate in 1992. Ms. Barnes tells me the \$2,667.00 difference is 1/3 of an \$8,000.00 federal and state tax assigned to the van. Jean, in your enclosed note of April 14, you wrote that the only tax on the van would be the personal property tax. Why did you do that?

From my September 13, 1993, letter to my sisters

Some Consequences of Falling for the *Hire Another Lawyer* Trap

Code Word

10/27/93) to Commissioner Wilson (lawyer's letter unless otherwise noted)

.....Re Mr. Anthony O'Connell's latest to you of October 25, 1993. He is represented (or advised by) Ed Prichard, with whom I have been in contact. Neither he nor I have found any problems. (No copy to Mr. Prichard)

11/12/93 to Judge Bach *...Today I received a copy of a letter to you from one Anthony M. O'Connell.....Due to a personal vendetta with me, Mr. O'Connell without the sanction of his counsel,..... ..*

1/ /94 & 4/13/94 to Commissioner Wilson: Copy to: *Jean M. Nader
Sheila Ann O'Connell Shevenell
Edgar A. Prichard, Esq.
Counsel for Anthony O'Connell*

2/28/95 to Judge Kenny

I not only furnished Mr. O'Connell's attorney, Edgar A. Prichard, a copy of the entire financial history.....

Lawyer's letters

character

copy to

6/11/92 to me	ingratiating, set up	sister and Mr. Prichard
7/16/92 to me	businesslike, set up	sister and Mr. Prichard
7/20/92 to me	courteous, cover	sister and Mr. Prichard
12/16/92 to Mr. Prichard	defamatory, cover	sister
7/7/93 lawyer and sister to me	defamatory	no copies to
8/2/93 to Mr. Prichard	defamatory	sister
9/14/93 to Mr. Prichard	defamatory	sister
9/14/93 to Mr. Prichard	defamatory	sister
11/5/93 to Mr. Prichard	defamatory and cover	no copies to
11/8/93 to Mr. Prichard	defamatory and cover	sister
11/11/93 to Mr. Prichard	fake restrained defamatory, cover	sister
1/19/94 to Mr. Prichard	defamatory and cover	sister
10/25/94 to Mr. Prichard	defamatory	both sisters
10/27/94 to Mr. Prichard	defamatory	sister

No fiduciary responsibility

2/10/93 Virginia Bar to me.....*none of these matters fall within the scope of the Code of Professional Responsibility particularly in view of the fact that you and the Respondent did not share an attorney-client relation.By your own complaint, you admit that you hired another attorney..... there is no attorney-client relationship.....*

Sabotage Trust Accounting

Summary

I had done all the previous Trust accounting. When the lawyer became co-executor of my mother's estate, I hired a CPA firm to do the Trust accounting, thinking the lawyer would fault me, but not them. I believe I hand carried my 2/18/92 request to the CPA firm on 2/18/92. It may be a coincidence, but the lawyer wrote his letter of 2/18/92 to me the same day. I do not understand all that was done. The following is what I do know.

1. "Late" K-1 to the estate.

The same CPA who did the K-1 was working on the estate (*We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate.....* CPA's letter of 11/25/91, to Jean Nader)

2. Entangled real estate taxes of parcel 17 among the three beneficiaries.

Real estate taxes are used as a visceral wedge issue (See *Split Mother and Son*). Rather than treat the real estate taxes as any other expense (The Trust pays the expense and distributes to the beneficiaries the gross income less the expense, which is clean, simple, and keeps the accounting control in the trust), they were entangled to the limits of abstract thought. The operation controls the strings to the resultant entanglement. I found the handling of the real estate taxes so strange I repeatedly asked the CPA firm, on my second or third(?) office visit, why it was done that way. Mr. Balderson finally said that the lawyer had told him to do it that way. After a shocked silence, I asked Mr. Balderson how that happened. He told me he had called the lawyer*. This is the entanglement:

The \$1,794.89 of real estate taxes which you as Trustee paid on behalf of the three heirs (Sheila O'Connell, Jean Nader and Anthony O'Connell) was an obligation owed directly by the three heirs as your mother's interest in this real estate passed directly to each of you at her death. When you received the K-1's for 1991, attached was a schedule for each of you to report 1/3 of these real estate taxes on your individual income tax returns.

Mr. Balderson's letter to me of 2/12/93

I am of the opinion that the estate owes the trust for the second half real estate taxes from September 15, 1991 through December 31, 1991 in the amount of \$1052.35. This is shown on your accounting a disbursed to the heirs. Should this be paid back to the heirs or to the Trust?

Lawyer's letter to me of May 19, 1992

**Mr. Balderson tells me he called you concerning the real estate taxes before he did the account and discussed it with you. Is it necessary to change it now?*
(note: If I agree to either of the two options given, *heirs* or *Trust*, I believe that would document that the entanglement accounting was my idea).

My letter to the lawyer of May, 29, 1992

4. Planted debt of \$659.97.

This show of concern strikes me as a cover for something, and as a signal to find out what deception might be planned under that particular cover. Leaving the tax debt from the two installment sale payments to the beneficiaries, to be discovered later as a debt (which my mother allegedly owed the Trust?) appearing to be my fault, fits. Perhaps the operation's accounting would assign the debt to parcel 17, and this entanglement would be discovered when I try to sell it. Perhaps the beneficiaries or the Trust would get a notice from the IRS (The co-executors got a release of liability letter from the IRS, but not the beneficiaries, so Jean Nader as a beneficiary, but not the lawyer, would still be liable), and the tax debt, with penalties and interest, would be attached to parcel 17, as a lien. If and when this happened, the operation could refer to: ***Are there any other debts which your Mother owed the Trust?***, and say, they particularly asked me about debts, and I didn't tell them.

1	4											
2	5	7	9		12			16		19		
3	6	8	10	11	13	14	15	17	18	20	21	

File: CPA

1

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
February 18, 1992
(703) 971-2855

Bruner, Kane & McCarthy, Limited
700 North Fairfax
Alexandria, Virginia 22313
(703) 549-7800

Reference: Trust u/w of
H.A. O'Connell
EIN 62-6209167
Fiduciary # 21840

Dear Bruner, Kane & McCarthy:

Would you please do these 1991 fiduciary returns?

- ➔ 1. Federal, and K-1's sent to Jean O'Connell's (SSN 230-50-6044) estate and the three secondary beneficiaries. The three secondary beneficiaries are:

- A. Sheila O'Connell
SSN 224-54-7273
44 Carleton Street
Portland, Maine 04102
- B. Jean O'Connell Nader
SSN 225-50-9052
350 Fourth Avenue
New Kensington, Pennsylvania 15068
- C. Anthony O'Connell
SSN 225-52-7637
6541 Franconia Road
Springfield, Virginia 22150

2. Virginia

➔ 3. Fairfax County (Commissioner of Accounts), Seventh Account ←

Because Ms. JoAnn Barnes has been handling Jean O'Connell's taxes and is familiar with this installment sale, perhaps she would prefer to handle it.

I would appreciate it if you would save your working papers for me. I would particularly like to see how you compute the 2% floor on line 15a of Form 1041 and the alternative minimum tax for fiduciaries with it's DNAMTI.

Page three of the trust instrument (enclosed) states, with qualifiers, that the net income of the trust is to go to Jean O'Connell. Rather than waiting until the end of the year to compute the exact net income, I estimated it in April when the annual payment from the installment sale was received. Consequently, I think I have over distributed and perhaps distributed a cumulative \$7,389.87 in principal to Jean O'Connell. Perhaps this amount is incorrect. The Commissioner of Accounts advises me that I should request this back from the estate (and where it won't be hit with an estate tax). On the other hand perhaps it is not worth the amended returns. Would you please advise me of my options and their respective consequences?

1041 K-1	Reported on Distribution (as interest)	Actual	Commissioner of Accounts Account number	net income carry over
1986	Did not file		First	
1987	Did not file		Second	
1988	None	None	Third	
			Fourth	- \$ 6,593.75
1989	\$ 36,040.06	\$ 36,040.06	Fifth	- \$ 796.77
1990	\$ 45,772.12	\$ 45,772.12	Sixth	- \$ 4,039.75
				all to - \$ 4
1991	None yet, but I think the amount should be \$ 36,648.87	\$ 40,000.00		

The following financial papers, or copies of financial papers, are enclosed:

1. Federal and Virginia returns for 1988, 1989 and 1990.
Missouri returns for 1988 and 1989 (I had a trust account in Missouri at that time).

The "Gross profit percentage" on the 1988 installment sale is 94.1349%. I used a rounded 94% on the 1988 return.

2. Fairfax County Trust Accounts One through Six.

The Fifth (1989) and Sixth (1990) Accounts to the Commissioner have not been officially approved yet but today "Stephanie" at the Commissioner's Office (703 385-0268) said they look correct. Because the Fifth Account was corrected after the Sixth Account was submitted, and the correction caused a net increase in assets of only \$1.01, "Stephanie" says the change is not significant enough to revise the Sixth Account.

3. Data for Seventh Account (1991) to Fairfax County Commissioner of Accounts.

4. Check book record and checks 200-283 except:

202 stopped payment
210 torn up
237 torn up
250 torn up
260 torn up
273-278 all November, missing

5. Monthly bank statements and spreadsheet for 1991.

6. 1099 Int \$ 48,181.18
1099 Int 1,612.08
1099 Int 953.80
1099 Int 58.53

7. Summary "Trust.92"

8. Will of H.A. O'Connell, page 3

Your truly,

Anthony O'Connell, trustee

4

I had done all the previous trust accountings myself (Federal, State and Court). When the lawyer became co-executor of my mother's estate, I hired a CPA firm to do it, because I felt the lawyer would fault my accounting but not that of professional accountants. Even if he did, I thought the accountants would take care of it and deal with the lawyer directly.

I believed I hand carried my 2/18/92 letter to the CPA firm on 2/18/92, and the lawyer was so thrilled that I had walked into the accounting entanglement, he wrote his 2/18/92 to me the same day.

Trust U/W Harold O'Connell
Anthony O'Connell, Trustee
6541 Franconia Road
Springfield, Virginia 22150

April 29, 1992
As of April 11, 1992

BRUNER, KANE & MCCARTHY, LTD.
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
700 NORTH FAIRFAX STREET
POST OFFICE BOX 1250
ALEXANDRIA, VIRGINIA 22313

ARTHUR J. BRUNER, CPA
JOHN T. KANE, CPA
JOANNE L. BARNES, CPA
CHARLES W. BALLOU, CPA
NICHOLAS GREKSOUN, CPA
RICHARD G. COLE, JR., CPA

DANIEL F. MCCARTHY, CPA
CONSULTANT

(703) 549-7800
FAX (703) 836-5581

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
AICPA DIVISION FOR CPA FIRMS
SEC PRACTICE SECTION
PRIVATE COMPANIES PRACTICE SECTION
THE MCGLADREY NETWORK

MAKE CHECKS PAYABLE TO "BKM, LTD."
(PLEASE INCLUDE REF. NO. ON YOUR CHECK)

CLIENT # 96085-THO

REF. NO. 9059

FOR PROFESSIONAL SERVICES RENDERED:

Preparation of Federal and Virginia fiduciary income
tax returns for the year ended December 31, 1991 and
preparation of annual court accounting for the year
ended December 31, 1991

\$3,100

*paid
5/6/92*

SIGNED BY CPA 4/3/92

SCHEDULE K-1
(Form 1041)

Beneficiary's Share of Income, Deductions, Credits, Etc.

OMB No. 1545-0092

for the calendar year 1991, or fiscal year

1991

beginning 1991, ending 19

▶ Complete a separate Schedule K-1 for each beneficiary.

Department of the Treasury
Internal Revenue Service

Name of estate or trust

Trust u/w H.A. O'Connell

☐ Amended K-1

☐ Final K-1

Beneficiary's identifying number ▶ 25-6377917

Estate's or trust's employer identification number ▶ 62-6209167

Beneficiary's name, address, and ZIP code

Estate of Jean M. O'Connell
c/o Jean O. Nader, Executrix
350 Fourth Avenue
New Kensington, Pennsylvania 15068

Fiduciary's name, address, and ZIP code

Anthony O'Connell, Trustee
6541 Franconia Road
Springfield, Virginia 22150

5

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 10 the amounts in column (
1 Interest	816	Schedule B, Part I, line 1
2 Dividends		Schedule B, Part II, line 5
3a Net short-term capital gain		Schedule D, line 4, column (g)
b Net long-term capital gain		Schedule D, line 11, column (g)
The CPA firm does not give the lawyer's name to the IRS here. The lawyer is also a co-executor		
d Amortization		Schedule E, Part III
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions)		
b Depreciation		
c Depletion		
d Amortization		
6 Income for minimum tax purposes	816	
7 Income for regular tax purposes (add lines 1 through 5)	816	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6)	0	Form 6251, line 5r
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)		Schedule A, line 25
10 Foreign taxes (list on a separate sheet)		Form 1118 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation		(include on the applicable line of Form 6251)
b Depletion		
c Amortization		
d Exclusion items		1992 Form 8801
12 Distributions in the final year of estate or trust:		
a Excess deductions on termination (attach computation)		Schedule A, line 20
b Short-term capital loss carryover		Schedule D, line 5, column (f)
c Long-term capital loss carryover		Schedule D, line 14, column (f)
d Net operating loss (NOL) carryover		Form 1040, line 22
e		(include on the applicable line of appropriate tax form)
13 Other (itemize):		
a Trust payments of estimated taxes credited to you		Form 1040, line 55
b Tax-exempt interest		Form 1040, line 8b
c		
d		
e		
f		(include on the applicable line of appropriate tax form)
g		
h		

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

6

ESTATE OF TRUST U/W OF H.A. O'CONNELLACCOUNT OF Anthony O'Connell, TrusteeFIDUCIARY # 21840Number of this account Seventh AccountCovering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
ASSETS HELD ON DECEMBER 31, 1991 FOR FUTURE ACCOUNTING		
Lynch Note		\$ 428,277.21
46.0994% interest in 15 acres		34,574.55
Cash - Continental checking		43,302.55
Computer		2,100.00
Payable to the Estate of Jean M. O'Connell		
Deficit per 3 rd Account	\$ (5,906.72)	
Deficit per 4 th Account	(687.03)	
Income per 5 th Account	5,796.98	
Deficit per 6 th Account (restated)	(2,908.97)	
	\$ (3,705.74)	
Income per 7 th Account	5,181.71	
	<u>\$ 1,475.97</u>	
TOTAL ASSETS HELD FOR FUTURE ACCOUNTING		<u>\$ 508,254.31</u>
TOTALS	<u>\$ 675,522.42</u>	<u>\$ 675,522.42</u>

Vouchers in support of disbursements are submitted herewith.

5/11/92
Date

Anthony O'Connell, Trustee
Anthony O'Connell, Trustee

Most people, in seeing the addition of a column of figures labeled *Payable to the Estate of Jean M. O'Connell*, would understand why the result of \$1,475.97 was paid to the estate of Jean M. O'Connell. For the lawyer to mention one of the figures in the column (\$5,181.71) but not the \$1,475.97 result of the column, while allegedly trying to figure out why I sent the estate a check for \$1,475.97, strikes me as going out of the way to miss it.

2. The K-1 filed by the Trust showed a payment of \$816.00 in interest to the estate. You sent a check in the amount of \$1475.97 to the estate. What was the remaining \$659.97? Do I have this confused with the tax debt/credit situation which ran from the Third Accounting?
3. On the Seventh Accounting "Income per 7th Account" is shown as \$5181.71, but I cannot figure that one out either.

From the lawyer's letter of May 19, 1992.

7

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 838-5444

May 19, 1992

Mr. Anthony M. O'Connell
c/o Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

In your letter of May 6 to Jean you asked that I communicate with you with regard to the Harold O'Connell Trust.

I am trying to prepare the estate tax, and as usual in these cases, there are problems trying to understand the flow of debts and income.

I do have a few questions which are put forward simply so that the figures on the Trust's tax returns and accounting will agree with the estate's.

1. The K-1 filed by the Trust for 1991 showed income to your mother of \$41,446.00. The Seventh Accounting appears to show a disbursement to her of \$40,000.00 plus first half realty taxes paid by the trust for her and thus a disbursal to her of \$1794.89. If these two disbursals are added the sum is \$41,794.89. This leaves \$348.89 which I cannot figure out. It could well be a disbursal of principal and not taxable.

2. The K-1 filed by the Trust showed a payment of \$816.00 in interest to the estate. You sent a check in the amount of \$1475.97 to the estate. What was the remaining \$659.97? Do I have this confused with the tax debt/credit situation which ran from the Third Accounting?

3. On the Seventh Accounting "Income per 7th Account" is shown as \$5181.71, but I cannot figure that one out either.

I am of the opinion that the estate owes the trust for the second half real estate taxes from September 15, 1991 through December 31, 1991 in the amount of \$1052.35. This is shown on your accounting a disbursed to the heirs. Should this be paid back to the heirs or to the Trust?

I believe that the income received from the savings accounts

Approximately three weeks prior (April 22, 1992) to the lawyer asking me what the \$659.97 is about here, he tells my sister it is a: *Debt from Harold O'Connell Trust* 659.97

from September 15 to the date the various banks made their next payment to the Trust (9/30 and 9/21) should be split on a per diem basis, since the Trust terminated on her death. This will be a small amount of course.

Are there any other debts which your Mother owed the Trust?

I realize that Jo Ann Barnes prepared this and if you authorize it I can ask her to help me out.

Please understand that I have no problem with the Accounting, I m just trying to match things up. In the long run, since the beneficiaries are the same, the matter is academic.

Please send the bill for the appraisal whenever you receive it. Jean is filing the Fairfax form for re-assessment in her capacity as a co-owner in order to give us a better basis to get this assessment changed and to meet the county's deadline. It will state that the appraisal you have ordered will follow. I think this will be to all of your benefit in the long run.

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader

The Show Cause and Order of Distribution procedure is a pro forma matter for the benefits of creditors and Mr. O'Connell is not entitled to notice unless he is a creditor.

Lawyer's letter of November 12, 1993, to Judge F. Bruce Bach

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 2
May 29, 1992

9

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Your letter of May 19, 1992

Dear Mr. White:

Thank you for your letter concerning the Seventh Trust accounting. In the future would you please send letters concerning me or the trust directly to me? It will save the beneficiaries attorney expense. I would appreciate you sending a copy to Mr. Prichard.

I talked with Mr. Forrest Balderson today. Mr. Balderson prepared the account and states that the numbers are correct. He reminded me that court accounting and taxable accounting are different animals and often do not match. I believe this applies to your questions in paragraphs 1 and 2. Please feel free to call Mr. Balderson at (703) 549-7800.

I will try to address your paragraph 3. Rather than wait until the end of each year and calculate the exact net income of the trust to be distributed to my mother, I estimated the net income in April so I could make the distribution to her immediately after the trust received the annual April payment. The consequent year end adjustments were:

Third Account	\$ -5,906.72	{Mother owed to trust}
Fourth Account	- 687.03	{Mother owed to trust}
Fifth Account	+5,796.98	{Trust owed to mother}
Sixth Account	-2,908.97	{Mother owed to trust}
Net carryover	\$ -3,705.74	{Mother owed to trust}
Seventh Account, 1991	\$ +5,181.71	{Trust owed to mother}

The net carryover of \$ -3,705.74 up to the seventh account combined with the \$ +5,181.71 of the seventh account netted \$1,475.97 the trust owed my mother. This is the \$ 1,475.97 check I mailed to you.

Mr. Balderson tells me he called you concerning the real estate taxes before he did the account and discussed it with you. Is it necessary to change it now?

My trust accounting is on a cash basis. I think a per diem split of the September interest would be accrual accounting. I don't think I can mix the two methods. If the Commissioner of Accounts says it's appropriate, it's fine with me.

At this point in time, I believe Mr. Balderson and I are of one mind that the estate does not owe the trust and the trust does not owe the estate.

I have a few questions concerning my mother's 1991 tax return.

1. My copy shows she should be penalized by IRS and Virginia because adequate estimated tax payments were not made after her death. I believe my sister is convinced I am responsible for this. If it is my fault, I will pay for it out of my pocket. I feel the other beneficiaries should not be charged for the negligence of another. Would you please lay out the specifics on what happened? Please be very specific.

2. My copy also does not show the principal of \$125,188.17 paid to my mother by the Lynch Note in April of 1991. It does show the interest. With a gross profit percentage of .79 on the installment sale, about \$ 98,898.65 of the \$125,188.17 should have been reported on line 13 of the 1040 as a capital gain. It appears that this omission is up and above the penalties and interest already acknowledged. Why was it not reported? Will you amend the return?

3. On Schedule B under dividend income, what is the significance of "***BAL ON 1040 OF JEAN NADER,SSN 225 50 9052"?

I look forward to your response.

10

Yours truly,

Anthony O'Connell

Anthony O'Connell

Enclosures:

Your letter of May 19, 1992

IRS Form 1040, Schedule B and Wavier of Penalty Request for Jean O'Connell, 1991. The other IRS forms attached to this return were not included in this enclosure.

Copies to:

Mr. Ed Prichard
Mr. Forrest Balderson
Ms. Jean Nader
Ms. Sheila O'Connell

11

Estate of: JEAN M. O'CONNELL

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Sch

(For jointly owned property that must be disclosed on Schedule E, see the Instructions for Schedule E.)

(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

	Yes	No
1 Did the decedent at the time of death own any articles of artistic or collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000? If "Yes," full details must be submitted on this schedule.		X
2 Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes," full details must be submitted on this schedule.		X
3 Did the decedent at the time of death have, or have access to, a safe deposit box? If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.	X	

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description For securities, give CUSIP number, if available.	Alternate valuation date	Alternate value	Value at date of death
1	1988 Plymouth Van			8,000.00
	INCOME WITH RESPECT TO DECEDENT			
2	Interest owed on Lynch Properties Note described in Schedule C			18,150.57
3	Virginia 1990 tax refund			1,605.58
4	Blue Cross payment due			88.78
4	Interest due Harold O'Connell Trust			816.00
5	Debt due from Harold O'Connell Trust			659.97
	(TOTAL IRD 21,320.90)			
Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule				29,320.90
TOTAL (Also enter on Part 5, Recapitulation, page 3, at item 6.)				29,320.90

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-8444

12

November 13, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Mrs. Sheila O'Connell-Shevenell
44 Carlton St.
Portland, Maine 04102

Re: Estate of Jean M. O'Connell

When I agreed yesterday to the disbursement of the A. G. Edwards accounts by the end of the year, I had not looked at the bank balance of the estate for some time. There is \$64,216.83 in the estate account which includes the sum of \$14,408.53 received today from the IRS for the estate tax overpayment.

To date the sum of \$324,000.00 has been disbursed to the heirs, which has been done on the assumption that we have on hand enough money to pay the rest of the debts. Normally an estate is not disbursed until an Estate Tax Closing Letter has been received from the IRS and Virginia.

I cannot agree to a disbursement from the Edwards accounts until a closing letter is received. As you recall the Accotink property is assessed at \$600,000.00 by the county. Based on the appraisal, we used one half of that figure (times the percentage interest owned by your mother). In the event the IRS does not agree and insists on the full valuation, the estate tax liability could increase by about \$67,000.

Out of the bank account must come the executors' commission which will be about \$45,000.00, a fee for the Fiduciary Income Tax return preparation and various filing fees of a small nature. There simply is not enough money left to cover the contingencies. A disbursal in these conditions would be a violation of the duty of the fiduciaries.

Since the IRS has issued the refund (with interest), I would assume a closing letter is not far behind.

Some questions have arisen as to your tax liabilities. The

Page
Ltr to Heirs
November 13, 1992

Estate paid an estate tax on the value of the property owned by your mother at her death. Since the tax is paid, what is distributed to you is tax free.

In addition there is a fiduciary income tax on the earnings of the estate while it is open. The First Accounting shows income of \$56,928.52 from 9/15/91 through 9/15/92. Basically this is what will be taxed as estate income. Of this \$659.97 can be ignored as it was repayment of a debt from the O'Connell Trust and not income, and at least \$13,388.25 was tax free income. The fiduciary income tax is paid by the estate if it was not disbursed during the tax period. In your case it was disbursed, and you will receive a form K-1 showing how much should be added to your regular income. This is why it is called "pass through" income. This might be about \$14,000.00 each not counting deductions which are due to the estate. Jo Ann Barnes is preparing this return for the estate at present.

The question of capital gains comes up often in estate situations. Any asset owned by a decedent at the time of death is given a "stepped up" basis to its value at the date of death. If the heirs then sell the asset the only taxable capital gain (or loss) is the change in value between the date of death and the date of sale. The Accotink property falls in that category, though the basis on the share formerly held in trust has a basis as of the date of your father's death. The Lynch note will not produce any capital gain since it was taxed in the estate as part of your mother's assets. It will produce an income tax effect on the fiduciary income tax return since \$26,917.17 in interest was received by the estate. This is included in the \$56,928.52 referred to above.

The remaining items left to do in the estate are the filing of a request for the publication of Debts and Demands against the estate, filing a second and final accounting, obtaining a court order for the distribution of the estate and filing a second fiduciary income tax return from the period 9/15/92 through the date of disbursement.

Sincerely,


Edward J. White

EJV

On several occasions the \$659.97 is stated as a debt. No ambiguity. But when I ask for an explanation, I get no answer (page 329) or a I-don't know-what-you-are talking-about answer (page 327). I believe my mother got the same treatment on the "Agreement" or "Deed", and other documents she was asked to sign.



COMMISSIONER OF ACCOUNTS OFFICE
CIRCUIT COURT OF FAIRFAX COUNTY

Fair Oaks Plaza, Suite 500
11350 Random Hills Road
Fairfax, Virginia, 22030
Telephone (703) 385-0268



JESSE B. WILSON, III
Commissioner of Accounts

ROBERT J. McCANDL JR.
Deputy Commissioner of Accounts

Anthony O'Connell
6541 Franconia Road
Springfield, VA 22150

Date: January 12, 1993
Re: H.A. O'Connell Trust
#21840

THIS MUST BE COMPLIED WITH
WITHIN 30 DAYS

Please be advised of the following:

1. The inventory filed for the above-referenced estate cannot be approved for the following reasons:
- ___ A. It was unsigned and is being returned herewith for execution.
 - ___ B. It was not notarized and is being returned herewith for notarization.
 - ___ C. It was not signed by resident co-fiduciary.
 - ___ D. Fee for filing and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - ___ E. Other:

This is regarding your seventh accounting

- X2. The Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:
- ___ A. It was unsigned and is being returned herewith for execution.
 - ___ B. Supporting vouchers are incomplete. Please furnish the following:
 - ___ C. It was not signed by resident co-fiduciary.
 - ___ D. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - X E. Other: Interest or Income must be listed on your accounting. Please amend your accounting to reflect this amounts. Thanks, Stephanie

When I told the Commissioner of Accounts Office that the CPA firm did this accounting, this requirement was dropped.

3. Your Statement in Lieu of an Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:
- ___ A. The following supporting vouchers need to be submitted:
 - ___ (1) Funeral Receipt
 - ___ (2) Virginia State Inheritance Tax Receipt
 - ___ (3) Federal Estate Tax Receipt, if any, and Closing Letter
 - ___ (4) Receipt from specific devisee(s)
 - ___ B. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - ___ C. Other:
4. The Trustee's Report has been filed in this office but cannot be approved for the following reason(s):
- ___ A. It is unsigned and therefore is being returned herewith for execution.
 - ___ B. The following supporting voucher(s) need to be submitted: ___ (1) Original Note(s)
 - ___ (2)
5. Your claim was received in this office on _____. It will be considered filed upon the receipt of a fee in the sum of \$_____.
6. Your check for filing fees is being returned herewith for the following reason(s):
- ___ A. It is unsigned. Please execute and return it.
 - ___ B. The payee is incorrect. Please make it payable to "Commissioner of Accounts."
 - ___ C. Other:
7. Other:

Anthony O'Connell
 6541 Franconia Road
 Springfield, Virginia 22150
 (703) 971-2855
 January 21, 1993

Ms. Joanne Barnes
 Bruner, Kane & McCarthy, LTD
 Post Office Box 1250
 Alexandria, Virginia 22313

Dear Ms. Barnes:

The Commissioner of Accounts Office tells me they can not approve the Seventh Account your office prepared (enclosure 1). I understand the court account requires a separation of income and capital. Would you be willing to have these corrections made?

Would you be kind enough to answer a question of mine on total distributions?

The 1991 "TOTAL DISTRIBUTIONS" amount in the Seventh Account, page 3, is \$148,589.78, and the "Total distributions" amount on Form 1041, Schedule B, line 13, is \$146,795. I understand the Court Account amount of \$148,589.78 but not the Form 1041 amount of \$146,795. Because the "Total distributions" on Form 1041 includes "Other amounts paid, credited, or otherwise required to be distributed"* from line 12, I'm thinking the total distributions on Form 1041 should be \$150,065.75. I'm probably wrong, so please tell me why.

\$ 40,000.00 income distribution to primary beneficiary
 105,000.00 distributions to secondary beneficiaries
 1,794.89 real estate taxes-1st half, primary beneficiary
 (\$146,794.89)
 1,794.89 real estate taxes-2nd half, secondary beneficiaries
 (\$148,589.78)
 *1,475.97 balance of income owed my Mother before her
 death in 1991 but not paid until 1992.
\$150,065.75

*Would you tell me how I should treat this \$1,475.97 with respect to a K-1 and in what year? I thank you in advance.

Sincerely,

Anthony O'Connell
 Anthony O'Connell

Enclosure: Commissioner of Accounts letter of January 12, 1993

KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

February 12, 1993

Mr. Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Re: Trust u/w of H. A. O'Connell**Dear Mr. O'Connell:**

Joanne Barnes has asked me to respond to your letter of January 21, 1993 concerning the differences in the "Total distributions" from the court accounting and the fiduciary return. I will also try to answer the other questions in your letter.

The amount on Page 2, Line 12 of Form 1041 in the amount of \$146,795 is the figure on a workpaper which I previously gave to you (copy attached). Listed below, again in another format, is how that \$146,795 was arrived at:

Mrs. Jean M. O'Connell	
Check #230	\$ 40,000.00
Check #251 (R E taxes)	
(\$3,330 x 53.9006%)	1,794.89
Sheila O'Connell	
Check #268	20,000.00
Check #276	15,000.00
Jean Nader	
Check #267	20,000.00
Check #277	15,000.00
Anthony O'Connell	
Check #269	20,000.00
Check #278	<u>15,000.00</u>
Total amount of checks	<u>\$ 146,794.89</u>

Mr. Anthony O'Connell
February 12, 1993

Page 2

The \$146,794.89 or \$146,795 was the total amount of cash distributed to the beneficiaries or heirs of this trust during the calendar year 1991.

The \$1,794.89 of real estate taxes which you as Trustee paid on behalf of the three heirs (Shelia O'Connell, Jean Nader and Anthony O'Connell) was an obligation owed directly by the three heirs as your mother's interest in this real estate passed directly to each of you at her death. When you received the K-1's for 1991, attached was a schedule for each of you to report 1/3rd of these real estate taxes on your individual income tax returns.

The final point in your letter is in regards how to treat the \$1,475.97 of cash which was paid to your mother's estate in 1992. This is just a cash transfer to cure a cash deficiency as of the date of death and **NOTHING** else. On page 4 of the Seventh Account, your mother owed the Trust at the end of the Sixth Account \$3,705.74 but you had underdistributed \$5,181.71 of cash through her date of death. The \$1,475.97 just completes what was due her. The transfer to her estate has no tax effect for either 1991 or 1992.

I hope that the foregoing has answered your various questions. I am also returning to you, the letter which you sent with your letter of January 21, 1993. I have made a copy of it for our files.

The CPA firm returned the Commissioners letter to me. They did not make any corrections. To my knowledge, they did not contact the Commissioner's Office.

Very truly yours,

KELLER BRUNER & COMPANY, P.C.

Forest N. Balderson
Forest N. Balderson

FNB/hoc
Enclosures

The CPA firm does not mention the \$816.00 or the \$659.97 in this letter. I could not find the \$816.00 or the \$659.97 in the three spreadsheets I obtained. I assume the CPA firm intentionally had me pay from the trust to the estate, more than necessary, so as to create a accounting entanglement of a debt ($\$1,475.69 - \$816.00 = \$659.97$ overpayment or debt)

Real estate taxes are a visceral wedge issue. Rather than treating them as any other expense (The Trust pays the expense and distributes to the beneficiaries the gross income less the expense, which is clean, simple, and keeps control in the trust), they are entangled here beyond common sense. The operation is in control of the strings.

I am of the opinion that the estate owes the trust for the second half real estate taxes from September 15, 1991 through December 31, 1991 in the amount of \$1052.35. This is shown on your accounting a disbursed to the heirs. Should this be paid back to the heirs or to the Trust? Lawyer's letter to me of May 19, 1992

note: If I say either of the two options the lawyer gives me, *heirs* or *Trust*, I'm guessing I become responsible for the entanglement idea.

9. One of the enclosures with your letter was a Schedule F from what I believe is part of the second amended federal estate tax return. This Schedule F states, in part:

Interest due Harold O'Connell Trust
Debt due from Harold O'Connell Trust

\$ 816.00
659.97

} 1475.97

Would you tell me why the trust's \$1,475.97 check to the estate on April 21, 1992, which was the balance of the net income from the trust due my mother before her death, is recorded to appear as if something is still due from the trust, the trust of which I am trustee?

10. I believe my sister, Ms. Jean Nader, who is serving as co-executor with you, is quite convinced that I must be guilty of some serious wrongdoings. Consequently, our previously good relationship has been destroyed. Would you please identify any wrongdoing(s) for which you consider me responsible? Please be specific, in order that it can be addressed.

Sincerely,



Anthony O'Connell

Copy to:

The Honorable Judge Thomas S. Kenny, with enclosures
Ms. Jean Nader, beneficiary and co-executor

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

July 20, 1995

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

I received your letter of July 18, today.

Indeed I did tell you to address your comments to Mrs. Nader; however in light of the tone of your letter and its usual unfounded accusations, I will reply briefly.

You state in your first paragraph that you understand from my June 8, 1995, letter that ". . . your accounting charges, will consume most of the federal pension refund payments due the beneficiaries." That is a clear falsehood. Nowhere in that letter is any mention of accounting fees whatsoever. Mrs. Nader requested that Keller Bruner & Co. prepare the filing for the refund. Whether you chose to reimburse your own sister for whatever charge they made is your decision. I have never made any charge for any accounting fee of any sort. My letter stated clearly that this post estate closing matter was being handled by me for free. Prior to this letter, I spent 6.75 hours on this matter as a gift to your sister, from which you also benefitted.

I am asking you to sign the Virginia Department of Taxation form so that you can receive your share of the future payout of the tax refund from the state. If you do not sign it, I can only hope that the state will go on and send your sister the refund so that she can send you your share.

You ask what is the point of my enclosing copies of all transactions of the estate since it was closed. My point is the same as it has always been, to furnish the beneficiaries, or their counsel, with all financial data. That was done when Edgar Prichard represented you. Since he no longer represents you, I sent it to you in accordance with my custom.

Your question regarding the wording of Schedule F of the estate tax return which was filed in September 1992, implying something or another, makes no sense at all.

For the umpteenth time, I will ignore your plaintive request

Invisible Wall

Page 2

Ltr to Mr. Anthony M. O'Connell
July 20, 1995

that I identify your "wrongdoings".

Whether you like it or not, the law says that the estate is closed. I feel sure that Mr. Prichard imparted that to you. I believe that the Commissioner of Accounts office has also informed you of that fact. I gather that you want to continue your vendetta forever. In that aspect I refuse to indulge you.

Please cash the check for \$493.75 that was sent to you.

Sincerely,


Edward L. White

EJW/e

Copy to: Jean M. Nader

Kafka's *The Trial*

I have not been able to get the lawyer to identify the alleged wrongdoing(s) that he holds me responsible for, so I can not address whatever it might be, and defend myself against it. It has not been unlike eleven years of Kafka's *The Trial*, where the accused is never told the crimes for which he is being held responsible, so he can not defend himself.

This may be the only way to stop this fraud operation: Have some authority, skilled in the art of preventing evasion and extracting the truth, require the lawyer to identify on record, exactly what wrongdoing(s) he has held me responsible for. Steer the issue into the light of day and get resolution. Prevent him from hiding behind my sister. This resolution will not work unless my sister is cleanly and completely separated from the operation. If the lawyer is allowed to hide behind anyone (and I think that a bad idea), let it be the Commissioner of Accounts, the Assistant Commissioner of Accounts, the Virginia Bar, or the Senior Assistant Attorney General. They are experienced lawyers and most importantly, do not share family or assets with me or my sister. Allow me to respond to whatever allegation that might come up before a judgment is made. This resolution will not work if I am left out before a judgment is made. If some skilled authority would do this, I can prove that I have done nothing wrong, and that the lawyer's defamatory and decisive letters implying wrongdoing on my part, are a perpetrated illusion, and not fact. If the reader examines the enclosed copies of the lawyers letters in this work, you will notice, curiously, that they do not actually identify anything that could be addressed. The lawyer has gone out of his way to volunteer the illusion of wrong doing on my part since 1985. It stands to reason that he would not hesitate to identify them if they existed. In our system of justice, do I have the right to this resolution, or are we really in a Kafka's *The Trial*, situation? Please write the lawyer. His name and address are on this letterhead. This is also a quick test to show fraud.

Anthony O'Connell
216 Governors Lane
Suite 12
Harrisburg, Virginia 22801
March 4, 1996

Ms. Jo Anne Barnes, CPA
Bruner, Kane & McCarthy, Limited
700 North Fairfax
Alexandria, Virginia 22313
(703) 549-7800

Ref: Estate of Jean O'Connell
Trust u/w of Harold O'Connell

Dear Ms. Barnes:

Invisible Wall

Would you be kind enough to explain item 4 and 5 of Schedule F,
of my mother's estate tax return?

4	Interest due Harold O'Connell Trust	816.00
5	Debt due from Harold O'Connell Trust	659.97

I thank you in advance.

The CPA firm did not
respond to this letter

Sincerely,

Anthony O'Connell

Enclosure: Schedule F of the estate tax return of Jean O'Connell

Set Up Sister to Set Up Brother to Delay Estate Tax Return

Summary

The deadline for filing the estate tax return was June 15, 1992. The reasons given for missing that deadline were tasked or linked to me. The tasks were structured to a course of action that would make it impossible for me to meet that deadline. The reasons given to the IRS for the delay were:

- 1. The decedent was a part owner of a tract of ground the value of which is to be determined by an (1) appraisal in progress. The enclosed payment is based on the maximum value for the property and will be changed.*
- 2. The estate does not at this date possess full data for certain (2) gifts and (3) debts of the estate and other needed information.*

From Form 4768, Part II, Extension of time to file, my copy dated June 11, 1992 (I added the numbers)

(1) Appraisal

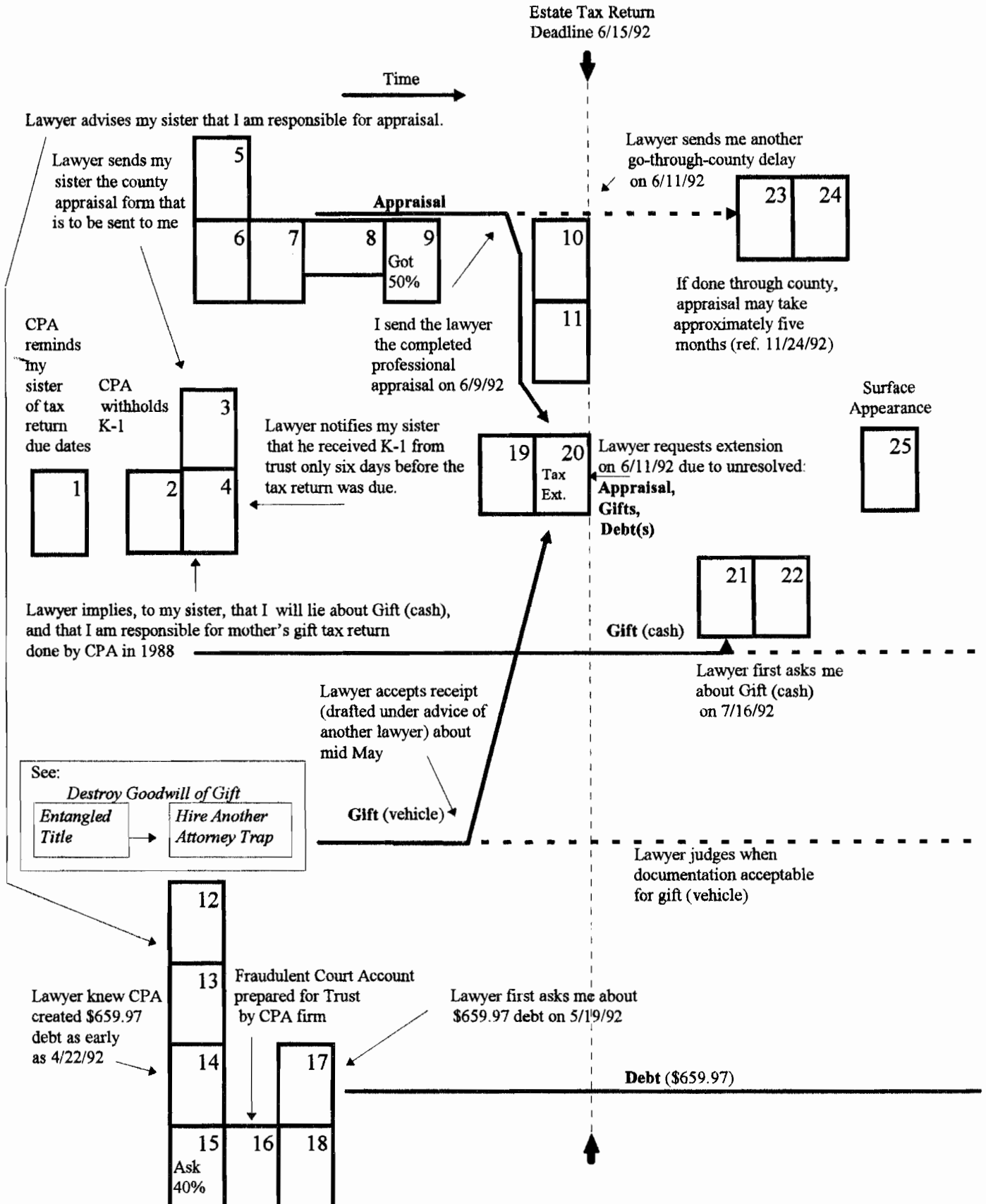
Structured through county reassessment office. The lawyer had my sister send me the county form. I received it on May 11. I hired a professional appraiser and sent a copy of the completed professional appraisal to the lawyer on June 9, 1992. Based on my sending a copy of the professional appraisal to the county on June 25, 1992, and their concurrence on November 24, 1992, going through the county would take about five months.

(2) Gifts

There were two gifts linked to me. My sisters gift of the vehicle, and my mother's gift of cash in 1988. The lawyer had my sister give me two bogus documents for the vehicle. I got outside legal advice in order to draft a legal document. See *Entangled Title and Hire Another Attorney Trap*. Perhaps if I had not done this, the bogus documents, with their capacity to entangle the title, would be used to cause further delay. I was not asked about the cash gift until July 16, 1992, a month after the estate tax return deadline. The CPA had this information. This set up requires that people believe I was responsible for my mother's 1988 gift tax return done by the CPA.

(3) Debts

The CPA firm planted the debt of \$659.97 in the Trust accounting. See *Sabotage Trust Accounting*. I could not get the CPA or lawyer to address the \$659.97. Only this debt is addressed here.



BRUNER, KANE & MCCARTHY, LTD.

A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

700 NORTH FAIRFAX STREET

POST OFFICE BOX 1250

ALEXANDRIA, VIRGINIA 22313

(703) 549-7800

FAX (703) 636-8891

ARTHUR J. BRUNER, CPA
JOHN T. KANE, CPA
JOANNE L. BARNES, CPA
CHARLES W. BALLOU, CPA
NICHOLAS GREKSOUK, CPA
RICHARD G. COLE, JR., CPA

DANIEL F. MCCARTHY, CPA
CONSULTANT

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
AICPA DIVISION FOR CPA FIRMS
SEC PRACTICE SECTION
PRIVATE COMPANIES PRACTICE SECTION
THE MCGILADREY NETWORK

November 25, 1991

Ms. Jean Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

Re: Estate of Jean O'Connell

Dear Ms. Nader:

I am writing to you at this time as a follow-up to our conference regarding your mother's estate. I thought it would be helpful to you to have a timetable of sorts of the filing requirements which will be coming up in order for you to formulate a basic plan.

- Approximately January 15, 1991 (four months after qualification) an inventory is filed with the Commissioner of Accounts in Fairfax County listing the assets and value at the date of death.
- April 15, 1992 her final income tax return would be due.
- June 15, 1992 a Federal estate tax return would be due if her assets exceed \$600,000.
- December 15, 1992, and each year until the estate is closed, an estate prepares an income tax return on net income it receives. This can be a fiscal year ending no later than August 31, 1992 and thereafter, so the first return would be due December 15, 1992.
- Approximately January 15, 1993 (16 months after qualification) a court accounting of all probate assets, income and expenses would be due. If a court accounting is required, it is filed annually until the estate is closed.

While I'm certain Mr. White has probably discussed these filings with you, I thought it would be appropriate for you to understand the timing requirements.

Please contact us directly if we can be of any assistance to you in preparing these documents. We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate and will also be familiar with this information if you need assistance.

Very truly yours,

Joanne L. Barnes
Joanne L. Barnes

JLB:mbm

CPA
reminds
Jean
Nader of
Estate
Return
dead line
of
6/15/92.

The answers to your question

2

1) Yes, you have a copy of
The original Tax form even
though it is not dated nor
signed

2) We are applying for "waiver of
penalty request -
because -

a. it took me several weeks
to go through the many
boxes you left here.

~~and~~ I did find important
papers. If I had had those
boxes in the fall it would
have helped -

b - The April 9 receipt of K-1
from the "trust" through
FAX

CPA withholds K-1

c. finding the Washington
ems - light -

d. ~~we are~~ still looking for Naveen

As justification for the delay, Mr. White points out that he
experienced some delay in obtaining the K-1 from you and
your own complaint appears to concede that there was a
problem with getting the K-1 to Mr. White.

Virginia State Bar's letter of February 10, 1993

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

May 4, 1992

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

No copy to me. The directness of this letter leads me to believe the lawyer had assumed Jean Nader has already adopted the operation's policy of secrecy. By sending me a copy of this letter, my sister helped me anticipate some of the set ups.

Dear Jean,

Enclosed is the form for appealing the tax assessment of the Accotink property. On page 2, it states that there is a June 1 deadline. I do not think we can make a claim of a lesser value on the estate tax return if we do not file an appeal with the county. To fail to do appeal it would hurt our argument with the IRS.

The summary of the estate tax computation and the interplay of the gift tax is as follows:

1. In computing the estate tax, the gross estate (which includes anything which passes due to death whether in the probate estate or not) is figured, the debts subtracted and the "taxable estate" is ascertained.

2. The tax is then computed on the taxable estate. From this figure is subtracted a "unified credit" of \$192,800 (equivalent to a taxable estate of \$600,000).

3. Lifetime gifts in excess of \$10,000 to any one individual are taxable at the estate/gift tax rates. Each year the donor should have filed a gift tax return, though no tax is due unless the entire \$192,800 credit has been used in making the gifts.

4. Each gift over \$10,000 uses a portion of the unified credit, thus reducing the amount of that credit available to apply to the estate tax.

In our case the lifetime gifts used up \$9784.00 of the available credit. A list of the gifts is enclosed. Returns for 1989 and 1991 must be filed. As fiduciaries we must certify to the IRS that the return is true and correct. We have personal liability in that regard. If we have knowledge of a gift to Tony of \$15,000, we must report it. Tony is going to have to answer that question before we can be satisfied. If he claims he did not receive the money, he will have to supply us with an affidavit to that effect.

As far as the management of an estate undergoing the probate process is concerned, the Executors are entitled to some latitude

Appraisal

Gift (cash)

We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate and will be familiar with this information if you need assistance.

CPA's letter of November 25, 1991, to Jean Nader

4

Page 2

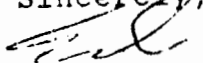
Ltr to Mrs. Jean M. Nader
May 4, 1992

within the confines of their fiduciary duty. The decisions about the estate are theirs.

My personal operational mode in these matters is to keep the heirs fully supplied with the paperwork of the estate, and consult with them fully as to strategic and long range issues, such as the valuation of property in the Accotink situation. The day to day matters and the justification for tactical positions taken such as the contents of forms and accountings are the prerogative of the Executors and subject to the scrutiny and approval of the Commissioner of Accounts or the taxing authorities only.

With regard to the filing of the income tax return, my file indicates that I received a fax copy of the K-1 from the Harold O'Connell Trust on April 9, 1992, only six days before the tax return was due.

Sincerely,



Edward J. White

The K-1's were not a problem when I did them

(The K-1's are due April 15)

Tax Year

1988 March 9, 1989, to mother, copy to CPA

Enclosed is a Schedule K-1 (form 1041) showing no income to you in 1988

1989 January 23, 1990, to mother, copy to CPA and lawyer

I am required to file with the IRS a copy of the enclosed schedule K-1 (Form 1041). It shows the annual net income you received from the trust during 1989. It was all from interest and was disbursed to you by check dated 4/24/89.

1990 January 20, 1991, to mother, copy to CPA and lawyer

I am required to file with the IRS a copy of the enclosed schedule K-1 (Form 1041). It shows the annual net income you received in 1990. It was all from interest and was disbursed to you by check dated 4/26/90.

1991 I hired the CPA firm on February 18, 1992, and instructed that the K-1's be sent to Jean O'Connell's estate

1992 February 17, 1993, to sisters

Enclosed is your 1992 K-1 from the trust showing taxable income to you that has been reported to the IRS. I did the returns myself this year to save us the \$3,100.00...

1993 March 21, 1994, to sisters

A copy of the Trust's Federal and State Tax return for 1993 is enclosed. I should be able to send you a copy of the ninth court accounting within the week....In short, you have no taxable income from the trust for 1993.

Mar 7

DEAR TONY

Enclosed is an application for Revision of Real Property Assessment Mr White and I feel that it is in the best interest of you, Sheila and to have the \$600,000 value of Accotink lowered, perhaps to 300,000 or 400,000. The bottom line for the beneficiaries of the estate is to receive the most money possible.

Our thinking includes these reasons.

- 1) Accotink is suffering bad real estate times.
- 2) Accotink is lacking good access.
- 3) Accotink is not receiving an income.
- 4) Accotink's assessment tax has been raised to \$1.25 per -
Accotink's tax bill will be in the neighborhood of \$7,500 per year.

If my sister had not sent me a copy of the lawyer's letter's of April 22 and May 4, 1992, I may have trusted this.

- 5) Accotink is
 $\frac{1}{3}$ wet land
 $\frac{1}{3}$ clay land
 $\frac{1}{3}$ good land
- 6) When Accotink does have a buyer, the land can be appraised.
- 7) This appeal ^{saves} the estate ⁷⁵⁰⁰ for an appraiser ^{for the most} ^{low} are ^{you} far the most qualified to do this form and represent the property. This form is due June 1st 1992 not "no deadline" as appears on the blue form. I have also enclosed a copy of the form to use as a work sheet. If you decide to do this for the benefit of you and I and Sheila, please send each of us a copy.
- Thanking you for your consideration - (002 Jem)

7

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 12, 1992

Mrs. Jean Nader
350 4th Avenue
New Kensington, Penn 15068

Reference: Accotink Revision
of Assessment

Dear Jean:

I am returning to you the reassessment applications I received yesterday with the June 1, 1992, deadline.

I would not touch this with a ten foot pole for fear of Mr. White convincing you to sue me for something.

I talked to my zoning attorney this morning. He advised me that asking for a lower assessment would not interfere with future plans for Accotink. The appraiser he recommended estimated the very detailed kind of appraisal that goes to the IRS would cost about \$2,000. He could probably have it by the end of the month.

I want to solve the problem. Because \$2,000.00 is a reasonable figure rather than the \$7,000.00 to \$7,500.00 for the appraiser recommended by Mr. White {Who would not be available until October of 1992?}, I hired this appraiser and will pay for it out of the trust if necessary. However, it would save the beneficiaries about \$800 if it were paid out of the estate because of the estate tax. To me it is not worth a fight.

If you would like to solve problems in which you want information from me, please give me a list now so that I can plan for it. Please, no more surprise requirements and deadlines.

Sincerely,


Anthony O'Connell

Enclosure: Reassessment Applications

Copies, less enclosures, to:

Ms. Sheila O'Connell

Mr. White

In the estate, there is a CD to me, POD from Mother. I found it in the boxes you left here. I also received an IRS form for it. There were no other CD papers "still in use" in the boxes. I have the money deposited in my savings account.

Love Jean

When will your appraiser do his appraisal -? It's before June 15th will his findings be available for the June 15th filing?
Thank you~

Jean
Nader is
aware of
Estate
Tax
Return
dead line
of
6/15/92.

9

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22
June 9, 1992

Ms. Jean Nader
350 Fourth Avenue
New Kensington, Penn 15068

Mr. Ed White
118 South Royal Street
Alexandria, Virginia 22314

Dear Jean and Mr. White:

50%
Trustee obtained 50%

Enclosed is the appraisal of Accotink, indicating a value of \$300,000.00. The cost of the appraisal was \$2,000.00 and was paid for by the trust.

Jean, thank you for sending me a copy of the reassessment form you sent to Fairfax County. I noticed you used my letters of August 3, 1987, of September 14, 1987, and a tax map to document that Cinder Bed Road is not maintained. This documentation implies Cinder Bed Road is a legal access to Accotink. I thought this also until I received a response to the September letter from the Secretary of Transportation, a copy of which was included in the Accotink file I sent to you. This letter is very significant. It invalidates the documentation. The county road map is incorrect. The tax map showing solid lines for Cinder Bed Road all the way to our parcel is incorrect. Cinder Bed Road stops short of it, something like half a mile short. There is no legal access to Accotink. I think this is a very big factor in applying for reassessment. It is also the sole justification for getting a public road access through the planned development to the east. If we don't get this access, our property will be of little value. Personally, I would recommend that you make it clear to the county that there is at this time no legal access. I do not want to hurt your feelings. I feel you and all concerned should know the situation. I feel how Accotink is managed from here on out will very significantly effect its value. If there is any future correspondence concerning Accotink that you might like me to review, I would be happy to do so. Thank you for the nice letter I received from you today.

Sincerely,



Anthony O'Connell

Enclosures:
Appraisal of Accotink
Application For Revision of Real Property Assessment
Secretary of Transportation's letter of October 13, 1987

Copies to:
Mr. Ed Prichard
Ms. Sheila O'Connell

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

June 11, 1992

10

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

Thank you very much for your letter of June 9 and the appraisal.


I am helping Jean with the county matter and would appreciate your assistance since you certainly have much more expertise in the Accotink affair than anyone else. I agree that we must amplify the material previously sent to the county, and that the letter you enclosed is most pertinent. I had copies you sent me several years ago of the 1987 letters you wrote and received, but did not have the October letter.

Enclosed is a proposed addendum for the county which I wish you would look over, edit and add any comments that you think we should make. I am sure there are many factors that I have missed that you can add and welcome your input.

With regard to the income tax matter and the capital gain from the receipt of principal on the Lynch note in April 1991, I was following the 1990 return and simply did not pick up the fact that there was a principal payment in 1991. I will most certainly pay any interest and penalty which might accrue in this regard, and sincerely appreciate your calling it to my attention.

Again, I appreciate your help.

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader
Edgar A. Prichard, Esq.

...I do need to check with Jo Ann Barnes as to a technical question as to whether or not any of your father's trust comes into this. I do not think it does, but there have been changes in the law since that trust was established. I will have to ask her to bill us for that advice and any other technical tax matters I am not comfortable with... Lawyer's letter of April 22, 1992, to Jean Nader

DRAFT

Omitted from the previously submitted appeal was a letter from the Secretary of Transportation, dated October 13, 1987 in reply to Mr. Anthony O'Connell's letter to her of September 14, 1987 (a copy of which was attached to the appeal).

Mrs. Watts' reply makes quite clear that the county map of Cinderbed Road is in error. The road begins at Newington Road and continues for only 1.0 miles, not 1.5 miles.

The O'Connell tract lies one half mile beyond the end of Cinderbed Road and therefore there is no legal access at all to this property. This is an extremely important factor in justifying a reassessment of the property.

In addition, a full appraisal of the property by Thomas E. Reed has just been received setting a fair market value of \$300,000.00 on the tract. This appraisal notes that one third of the property lies in a flood plain, that the soil conditions are only rated "fair" for residential development and that the terrain is steep and rugged in places.

Mr. Reed is of the opinion that the only potential of the property would be to combine it with the 245 acre Hunter Tract to the south. He notes that the development of that project is apparently on hold due to economic factors.

Attached are extracts of the pertinent part of the report. The entire document is available and a full copy can be delivered to you upon request.

I believe this is another entanglement to delay and make it appear I am at fault. Repeatedly directing the appraisal to the county office suggests the operation may have influence in the county office. I ignored this.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

12

April 22, 1992

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Re: Disbursement

No copy to me. The directness of this letter leads me to believe the lawyer had assumed Jean Nader has already adopted the operation's policy of secrecy. By sending me a copy of this letter, my sister helped me anticipate some of the set ups.

Gift (vehicle)

Dear Jean,

Enclosed is an agreement which should satisfy Tony as to the car. It cannot be any clearer.

Also enclosed is a preliminary analysis of the estate tax, which should be close to being accurate. I do need to check with Jo Ann Barnes as to a technical question as to whether or not any of your father's trust comes into this. I do not think it does, but there have been many changes in the law since that trust was established. I will have to ask her to bill us for that advice and any other technical tax matters I am not comfortable with. I can do most of the rest of the tax work and save the estate some money.

Red
Flag

The executors' commission shown on the analysis is not figured on the value of the realty; however it does not include the 5% commission on the receipts of the estate in addition to the inventory.

In order to file that return and the subsequent Fiduciary Income tax return we will need an accounting from Tony from the date of his last accounting to the date of death. If he does not want to prepare it, I will not agree to any preliminary disbursement to him at all, and will seek your approval to file suit against him to compel the accounting, plus damages to the estate for his delay. Since that trust terminated on your mother's death, his final accounting is due now and not in October.

There will be no further explanations or written entreaties to him as far as I am concerned. He has the duty and he will perform it under a court order if necessary. Of course he will furnish that receipt.

The preliminary analysis contains three alternatives on Accotink at the bottom for your consideration.

In the event that we do seek a reduction in the assessment Tony will be given written notice that his prompt cooperation is necessary and that if he fails to cooperate that he is aware of the

Appraisal

Appraisal

Page 2

Ltr to Mrs. Jean M. Nader

April 27, 1992

adverse consequences to the estate and is responsible for them.

As far as further steps are concerned, we have a lot to do. No gift tax returns were filed for 1989 and 1991 which will have to be done. The results of those gifts are factored in under "Unified Credit used for gifts 9,784".

The paper trail in the court and IRS is as follows:

File Estate tax by June 15, 1992

File First Accounting (16 months after qualification but can be sooner)

Ask for posting of Debts and Demands against the estate.

File Fiduciary Income tax returns for period 9/15/91-9/15/92, due January 1, 1993.

File Motion for a Show Cause why distribution should not be made. Submit Show Cause Order.

Request Executor's exoneration letter from IRS and Virginia.

Obtain closing letter from IRS and Virginia as to estate tax returns.

File 1993 Fiduciary tax returns (Sept. 1992-distribution)


File for Order allowing distribution.

Distribute estate.

File Final Accounting.

Normally distribution is withheld until the Order of Distribution is entered. As I indicated the creditors have one year to press claims against the estate. No prudent executor will distribute before that period, the entry of the Order of Distribution and the receipt of the tax closing letters.

Sincerely



Edward J. White

EJW/e
Encl.

Lawyer
reminds
Jean
Nader of
Estate
Tax
Return
dead line
of
6/15/92.

CASH, NOTES, STOCKS & BONDS

k Wash Gas Light Co. 8/1/91	105.00
ck Signet 8/5/91	39.60
ck A. G. Edwards 8/15/91	2,346.63
ck Kemper Mun Bond Fund 4/30/91	162.86
ck Kemper Mun Bond Fund 5/31/91	162.86
ck Kemper Mun Bond Fund 7/31/91	162.86
ck Kemper Mun Bond Fund 8/30/91	162.86
Ck Nuveen Fund 3/1/91	63.00
Ck Nuveen Fund 5/1/91	63.00
ck Nuveen Fund 6/3/91	63.00
ck Nuveen Fund 8/1/91	66.50
ck Nuveen Fund 9/3/91	66.50
ck American Funds 9/9/91	424.76
Sovran Bank #4536-2785	3,310.46
First Virginia Bank #4076-1509	22,812.52
Fx Co. Ind Dev Bond	109,587.00
Franklin Va. Fund 4556.001 sh	50,507.84
Investment Co. of America 3861.447 sh	65,663.91
Kemper Mun Bond Fund 2961.152 sh	30,396.23
Nuveen Premium Inc Mun Fund 700 sh	6,450.50
Washington Gas Light Co. 200 sh	6,375.00
Signet Banking Corp 198 sh	4,331.25
Lynch Properties note	518,903.26
Travelers Check	20.00
1988 Plymouth Van	8,000.00
am Funds 5/10/91	326.60
USAA Subscriber savings acct	25.10
SUB TOTAL	830,599.10

This note was paid off in full the day before the lawyer wrote this letter. There is no known documentation from the CPA or lawyer stating that it was paid off, only the contrary, such as the description of the note in schedule C of the estate tax return of 9/2-8/92.

OTHER ASSETS

1990 Virginia Tax refund	1,605.58
Debt from Harold O'Connell Trust	659.97
Blue Cross refund	88.78
SUB TOTAL	2,354.33

JOINT ASSETS

Hallmark Bank #1107849600	40,796.81
---------------------------	-----------

REAL ESTATE

15 acres Fairfax Co. Va. 53.9006% interest	323,403.60
--	------------

TOTAL ASSETS

1,197,153.84

DEBTS

Colonial Emerg Phys (med bill)	10.40
Fairfax Circ Ct. letters	14.00
Jean M. Nader probate tax reimb	1,269.00
Sovran Bank Car loan payoff	1,364.97
Checks	15.89
Commissioner of accounts Inventory	61.00
IRS 1991 1040 return	15,332.00
Va. Dept Tax 1991 return	2,856.00
Jean M. Nader, bills pd	8,559.00
Sheila Ann O'Connell-Shevenell. cem bill	475.00
Co-Executors' Commission	41,529.96
Commissioner of Accounts fee for Accounting	1,048.25

TOTAL DEBTS AND EXPENSES

72,535.46

4/21/92
I mail a \$1,475.97 check from the Trust to the lawyer (Estate).

4/22/92
In letter to Jean Nader, lawyer lists the \$659.97 difference between the \$1,475.97 and the \$816 shown on the K-1, as a "Debt from Harold O'Connell Trust".

5/11/92
I sign the fraudulent Seventh Court account that states \$1,475.97 is "Payable to the Estate of Jean M. O'Connell".

5/19/92
Lawyer first asks me what the \$659.97 is about.

TAX COMPUTATION

JSS ESTATE	1,197,153.84		
DEBTS & EXPENSES	72,535.46		
	-----	ACC 75%	ACC 60%
TAXABLE ESTATE	1,124,618.38	1,043,767.48	995,256.9
			37% off
TENTATIVE TAX 41% bracket	396,893.53	363,744.67	343,950.1
Unified Credit before gift comp 192,800			
Unified Credit used for gifts 9,784			
UNIFIED CREDIT	183,016.00	183,016.00	183,016.0
CREDIT FOR VIRGINIA TAX	40,375.58	35,201.12	32,934.1
NET FEDERAL TAX	173,501.96	145,527.55	127,999.8
VIRGINIA TAX	40,375.58	35,201.12	32,934.1
TOTAL ESTATE TAXES	213,877.53	180,728.67	160,934.1

40%

Best Scenario 40% off

4/22/92 Lawyer's best scenario is 40% off.

6/9/92 Trustee sends professional appraisal to lawyer that takes 50% off.
(Trustee's does not take lawyer's advice of going through county)

11/24/92 County concurs with 50% off.

12/10/92 Bar notifies lawyer of investigation.

12/11/92 Lawyer suggests beneficiaries might ask for another 30% off.

2/2/93 Lawyer: *I can only say that had I not been adamant about re-valuing the Accotink property, Mr. O'Connell's initial approach would have cost this estate dearly.*

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

16

ESTATE OF TRUST U/W OF H.A. O'CONNELLACCOUNT OF Anthony O'Connell, TrusteeFIDUCIARY # 21840Number of this account Seventh AccountCovering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
ASSETS HELD ON DECEMBER 31, 1991 FOR FUTURE ACCOUNTING		
Lynch Note		\$ 428,277.21
46.0994% interest in 15 acres		34,574.55
Cash - Continental checking		43,302.55
Computer		2,100.00
Payable to the Estate of Jean M. O'Connell		
Deficit per 3 rd Account	\$ (5,906.72)	
Deficit per 4 th Account	(687.03)	
Income per 5 th Account	5,796.98	
Deficit per 6 th Account (restated)	(2,908.97)	
	\$ (3,705.74)	
Income per 7 th Account	5,181.71	
	<u>\$ 1,475.97</u>	
TOTAL ASSETS HELD FOR FUTURE ACCOUNTING		<u>\$ 508,254.31</u>
TOTALS	<u>\$ 675,522.42</u>	<u>\$ 675,522.42</u>

CPA creates "debt"

Vouchers in support of disbursements are submitted herewith.

5/11/92
Date

 Anthony O'Connell, Trustee

**Fraudulent Court Account
Prepared for Trust
by CPA Firm**

We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate and will be familiar with this information if you need assistance.

CPA's letter of November 25, 1991, to Jean Nader

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

May 19, 1992

...I do need to check with Jo Ann Barnes as to a technical question as to whether or not any of your father's trust comes into this. I do not think it does, but there have been changes in the law since that trust was established. I will have to ask her to bill us for that advice and any other technical tax matters I am not comfortable with...

Lawyer's letter of April 22, 1992, to Jean Nader

Mr. Anthony M. O'Connell
c/o Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

In your letter of May 6 to Jean you asked that I communicate with you with regard to the Harold O'Connell Trust.

I am trying to prepare the estate tax, and as usual in these cases, there are problems trying to understand the flow of debts and income.

I do have a few questions which are put forward simply so that the figures on the Trust's tax returns and accounting will agree with the estate's.

1. The K-1 filed by the Trust for 1991 showed income to your mother of \$41,446.00. The Seventh Accounting appears to show a disbursement to her of \$40,000.00 plus first half realty taxes paid by the trust for her and thus a disbursal to her of \$1794.89. If these two disbursals are added the sum is \$41,794.89. This leaves \$348.89 which I cannot figure out. It could well be a disbursal of principal and not taxable.

2. The K-1 filed by the Trust showed a payment of \$816.00 in interest to the estate. You sent a check in the amount of \$1475.97 to the estate. What was the remaining \$659.97? Do I have this confused with the tax debt/credit situation which ran from the Third Accounting?

3. On the Seventh Accounting "Income per 7th Account" is shown as \$5181.71, but I cannot figure that one out either.

I am of the opinion that the estate owes the trust for the second half real estate taxes from September 15, 1991 through December 31, 1991 in the amount of \$1052.35. This is shown on your accounting a disbursed to the heirs. Should this be paid back to the heirs or to the Trust?

I believe that the income received from the savings accounts

Debt

Ltr to Mr. Anthony M. O'Connell
May 19, 1992

from September 15 to the date the various banks made their next payment to the Trust (9/30 and 9/21) should be split on a per diem basis, since the Trust terminated on her death. This will be a small amount of course.

"Debt"

Are there any other debts which your Mother owed the Trust?

I realize that Jo Ann Barnes prepared this and if you authorize it I can ask her to help me out.

Please understand that I have no problem with the Accounting, I m just trying to match things up. In the long run, since the beneficiaries are the same, the matter is academic.

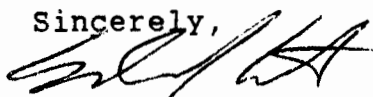
Red
Flag

Appraisal

Please send the bill for the appraisal whenever you receive it. Jean is filing the Fairfax form for re-assessment in her capacity as a co-owner in order to give us a better basis to get this assessment changed and to meet the county's deadline. It will state that the appraisal you have ordered will follow. I think this will be to all of your benefit in the long run.

I did not send the bill to the lawyer because I believed he would entangle it.

Sincerely,



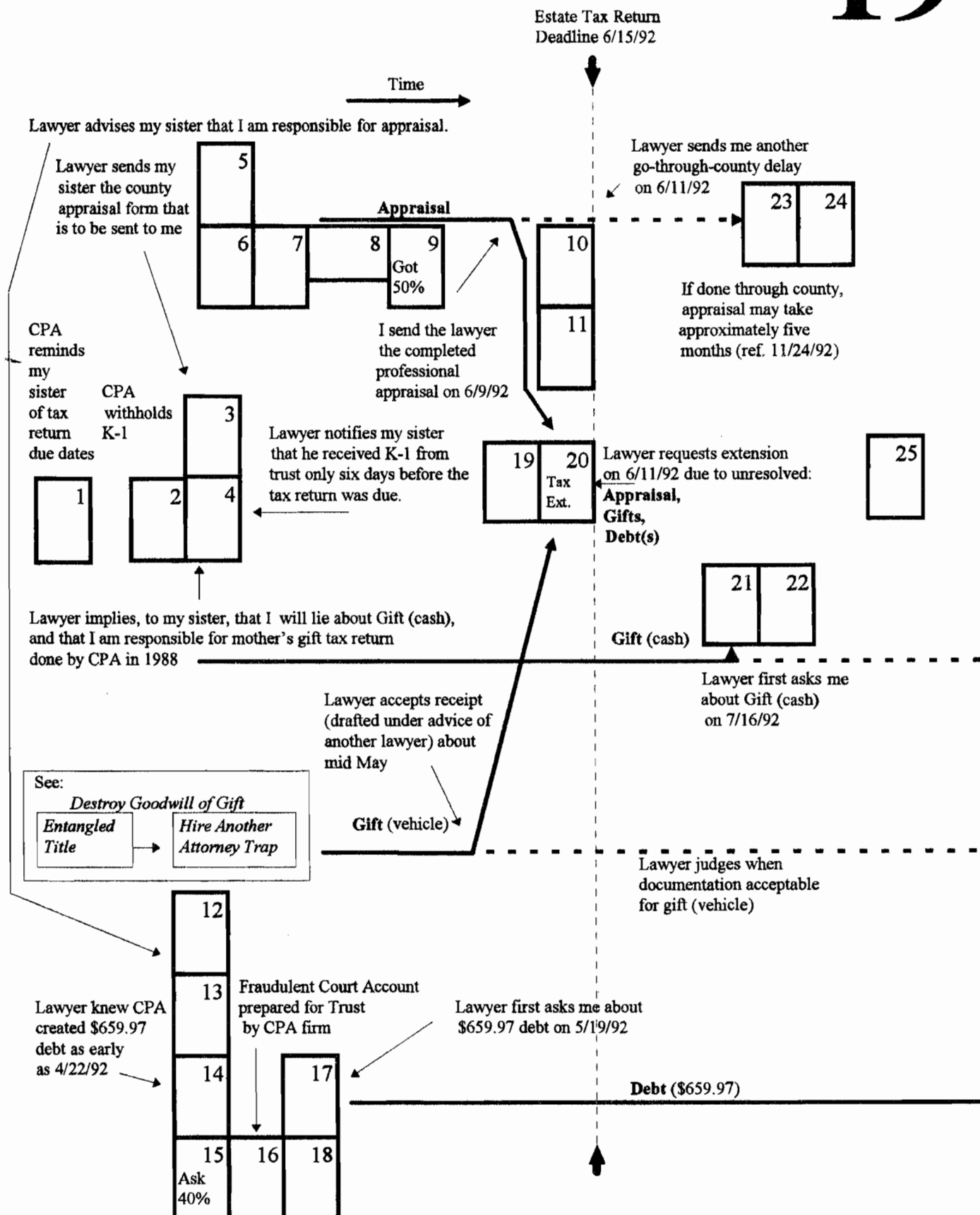
Edward J. White

EJW/e

Copy to: Jean M. Nader

Lawyer discovers "debt"

- 4/21/92 I mail a \$1,475.97 check from the Trust to the lawyer (Estate).
- 4/22/92 Lawyer's letter lists the \$659.97 difference between the \$1,475.97 and the \$816 shown on the K-1, as a "Debt from Harold O'Connell Trust".
- 5/11/92 I sign the fraudulent Seventh Court account that states \$1,475.97 is "Payable to the Estate of Jean M. O'Connell".
- 5/19/92 Lawyer first asks me what the \$659.97 is about. I answer as best I can and refer him to the CPA firm who did the accounting (page 317).
- 2/12/93 I ask the CPA about the \$1,475.97. Mr. Balderson tells me it is *...a cash deficiency...and NOTHING else.* (page 325)
- 7/18/95 I ask lawyer about it (page 326). Lawyer says *...Your question.....makes no sense at all* (page 327).
- 3/4/96 I ask CPA about it (page 329). CPA does not respond.



ESTATE OF JEAN M. O'CONNELL

PART II EXTENSION OF TIME TO FILE

This extension request
was dated June 11, 1992

1. The decedent was a part owner of a tract of ground the value of which is to be determined by an appraisal in progress. The enclosed payment is based on the maximum value for the property and will be changed.

2. The estate does not at this date possess full data for certain gifts and debts of the estate and other needed information.

One reason for all this may be to divert attention from:
\$70,050.51 Off the Top?

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 838-5444

July 16, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

In order that I might file an accurate estate tax return, I need to know the following:

At any time prior to your mother's death did you receive in any one or more calendar years, gifts from her totalling more than \$10,000.00?

If you did, please list the dates and amounts of each gift.

If you did not, let me know.

Sincerely,


Edward J. White

BJW/e

Copy to: Jean M. Nader
Edgar A. Prichard, Esq.

Reference : Your letter of July 16, 1992

Dear Mr. White:

I received one and only one gift from my mother in excess of \$10,000.00. As shown on her enclosed Form 709 for 1988, I received \$15,000.00 on April 22, 1988. Please let me know if you need any other information.

My letter of July 17, 1992

Dear Mr. White:

.....Would you please send me a list of all the information and /or requirements you need from me that would help you settle my mother estate. Please be specific.

My letter of May 15, 1992

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

July 20, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

Thank you very much for sending a copy of the 1988 gift tax return. I could tell from the 1990 return that a gift had been made to someone, but I never had a copy of the 1988 return.

Your assistance has been most helpful.

As soon as we can arrive at a final figure for Accotink, we should be able to file the estate tax return.

Sincerely,

Edward J. White

EJW/e

Copy to: Jean M. Nader
Edgar A. Prichard, Esq.

We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate and will be familiar with this information if you need assistance.

CPA's letter of November 25, 1991,
to Jean Nader

...I do need to check with Jo Ann Barnes as to a technical question as to whether or not any of your father's trust comes into this. I do not think it does, but there have been changes in the law since that trust was established. I will have to ask her to bill us for that advice and any other technical tax matters I am not comfortable with...

Lawyer's letter of April 22, 1992, to Jean Nader

My sister forwarded to me a copy of the lawyer's letter to her of May 4, 1992, with it's:

....If we have knowledge of a gift to Tony of \$15,000, we must report it. Tony is going to have to answer that question before we can be satisfied. If he claims he did not receive the money, he will have to supply us with an affidavit to that effect....

I obtained a copy of the 1988 gift tax return from the CPA firm on May 14. If I had been caught unaware that this set up was coming, and had tried to get this information from the CPA firm after the lawyer had asked me for it, that path may have been blocked.

23

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150

June 25, 1992

Mr. Thomas D. Dittmer
Assistant Director
Real Estate Division, Suite 251
12000 Government Center Parkway
Fairfax, Virginia 22035-0027

Five (5) month process

Reference: Reassessment of
parcel 90-4-001-17

Dear Mr. Dittmer:

As promised in the previously submitted appeal for reassessment, a detailed professional appraisal of 90-4-001-17 is enclosed. The appraiser, Mr. Thomas E. Reed, places a value of \$300,000.00 on the property.

The enclosed Fairfax County soil evaluation report states that 49% of parcel 17 is flood plain, 37% of it is marine clay and only the remaining 14% is good for building. It is my personal belief that if I had made this special soil report available to the appraiser, it probably would have justified an assessed value significantly below \$300,000.00. The appraiser can be reached at (703) 591-3739.

Also enclosed is a copy of an October 13, 1987, letter from the Secretary of Transportation. As you can see, Ms. Watts' states that the present mapping of Cinder Bed Road is in error. Contrary to the present County tax map 90-4, Cinder Bed Road does not extend to parcel 17, but ends .49 miles short of our property. Consequently, there is no legal access to parcel 17. I believe the county tax maps published prior to 1967 will verify this. In short, parcel 17 is legally and functionally landlocked. It is my personal belief that the existing \$600,000.00 assessment was, in part, innocently and unknowingly based on this mapping error. If there is any confusion on this point, please call me at (703) 971-2855 and I will provide any information that you might think helpful.

Thank you for reconsidering the assessment. I would like to be present at the time of inspection.

Yours truly,

Anthony O'Connell, 1/3 owner

Enclosures: Appraisal of June 8, 1992
Soil evaluation report
Copy of Ms. Vivian Watts' letter of October 13, 1987

Copies {less appraisal}: Mr. Thomas E. Reed
Mr. Ed Prichard, atty
Mr. Ed White, atty
Ms. Jean Nader, 1/3 owner
Ms. Sheila O'Connell, 1/3 owner

COMMONWEALTH OF VIRGINIA

Memorandum of Corrected Assessment by Supervisor of Assessmer
Unpaid Local Levies

24

MAP REFERENCE

LAT NUMBER	SUB-DIV	BLK.	PARCEL OR LOT NUMBER	SUPP
04	01		0017	

PARCEL OR LOT NUMBER	LOCAL	ADDITIONAL
04	00	00

The memorandum must be prepared by supervisor of assess. One copy must be delivered to the county or city treasurer, one to taxpayer, and one copy must be retained by supervisor of assessments.

Five (5) month delay if go through County?

COUNTY OF FAIRFAX

Name and Address of Taxpayer

O. CONNELL ANTHONY M. TR
C/O O'CONNELL ANTHONY M. TR
6541 FRANCONIA RD
SPRINGFIELD VA 22150

Date: 11/24/92

	REAL EST	1992	600,000	6,976.80	6,976
Original assessment					
	REAL EST		300,000	3,488.40	3,488
Assessment					
	REAL EST		300,000	3,488.40	3,488
Corrected assessment					

Refer to the number
block as to reason
for abatement

6

50%

County agreed to 50%

Amount Credited
For Previous Payment

Interest Due

Balance Due

- Adjustment of Jan. 1 partial assessment to a prorated assessment based on completed construction
- Adjustment per review by appraiser
- Adjustment per action of Board of Equal.
- Adjustment per error in Jan. 1 assessment
- Adjustment per damage to improvements
- Adjustment per appeal

IF YOUR TAXES ARE PAID
AS A PART OF YOUR MONTHLY
MORTGAGE PAYMENT, YOU MAY
WISH TO FORWARD A COPY OF
THIS CHANGE TO YOUR MORTGAGE
COMPANY.

Paul E. Smith

PAUL E. SMITH
Supervisor of Assessments
County of Fairfax

4. Tax
3. Refuse Tax
- Special Tax

CENC 42)

A Copy - Taxp.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-5444

January ____, 1994

The Hon. Jesse B. Wilson, III
Commissioner of Accounts
Fair Oaks Plaza, Ste. 500
11350 Random Hills Rd.
Fairfax, Va. 22030

Page 1 of 2

Re: Estate of Jean M. O'Connell
Fiduciary #49160

Dear Mr. Wilson,

I hereby request that compensation to me as Co-Executor in the amount of \$23,580.89 (2 1/2% of the adjusted gross receipts of the estate \$943,235.84) be approved. A calculation sheet is attached.

Duties of the Co-Executor since October 1991, have consisted of meeting with heirs, consulting with the broker handling certain of the estate assets as to investments and making decisions on asset management and sale, personally closing out the decedents bank accounts, resolving the matter of an unpaid bank loan to free the title to a vehicle, assisting in a successful appeal of the county assessment of real estate, managing the estate bank account, personal research as to asset value, preparation of all necessary administration documents, preparing decedent's federal and state income tax returns, preparing several years gift tax returns for decedent, preparing state and federal estate tax returns and amendments, personally contacting IRS to obtain closing letters, preparing financial data for the accountant to file three federal and state fiduciary income tax returns, responding to numerous letters of one of the heirs, closing and transferring a brokerage account and court appearance and pleadings for the Order of Distribution.

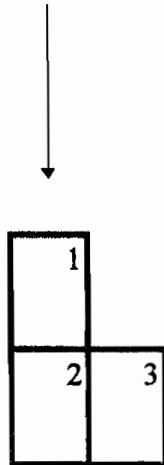
The time is estimated to be about 125 hours which is probably conservative. Included is at least 4.75 hours which were spent in preparing an answer to a complaint filed with the Virginia State Bar by Anthony M. O'Connell which complaint was dismissed without a hearing.

If the set ups I have described so far are presented by the lawyer as they are here, I believe the set ups involving the stockbroker, which I know little or nothing about because of the greater secrecy, would be at the same, or greater, level.

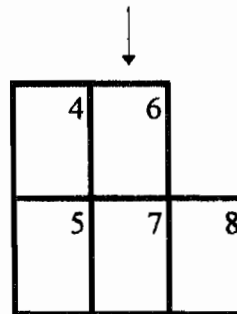
\$70,050.51 Off The Top?

Summary

This version of the Extension Request and Estate Tax Return state \$175,000 was paid to the IRS.



This version of the Extension Request and Estate Tax Return state \$119,000 was paid to the IRS. The broken lines above the two 119,000 figures, and the sequence of events, suggests correction fluid was used after my sister signed it.



I believe the \$70,050.51 difference (after a refund and math error) may have been a separate check that was never sent to the IRS, but laundered through the stockbroker.

Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

OMB August 1990)

Department of the Treasury
Internal Revenue Service

(For filers of Forms 706, 706-A, and 706NA)

Note: Use Form 2758 to request an extension for Forms 706GS(D) and 706GS(T).

Part I Identification

Decedent's first name and middle initial Jean M.	Decedent's last name O'Connell	Date of death Sept. 15, 1991
Name of application filer Edward J. White and Jean M. Nader, Co-Executors		Decedent's social security number 230 50 6044
Address of application filer (Number and street) 118 South Royal St.		Estate tax return due date June 15, 1992
City, state, and ZIP code Alexandria, Va. 22314		

Part II Extension of Time To File (Sec. 6081)

You must attach your written statement to explain in detail why it is impossible or impractical to file a reasonably complete return within 9 months after the date of the decedent's death	Extension date requested Sept. 15, 1992
---	---

Part III Extension of Time To Pay (Sec. 6161)

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here <input type="checkbox"/> and enter "-0-" or other appropriate amount on Part IV, line 3. You must attach an explanation	Extension date requested
---	--------------------------

Part IV Payment To Accompany Extension Request

1 Amount of estate and GST taxes estimated to be due	1	175,000	
2 Amount of cash shortage (complete Part III)	2		
3 Balance due (subtract line 2 from line 1) (Pay with this application.)	3	175,000	

Signature and Verification

If filed by executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

Edward J. White
Executor's signature
EDWARD J. WHITE
Co-Executors
June 11, 1992
Date

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by the executor to file this application, and that I am (check box(es) that applies):

- ☐ A member in good standing of the bar of the highest court of (specify jurisdiction) ▶
- ☐ A certified public accountant duly qualified to practice in (specify jurisdiction) ▶
- ☐ A person enrolled to practice before the Internal Revenue Service
- ☐ A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

Filer's signature (other than the executor)

Date

Part V Notice to Applicant—To be completed by Internal Revenue Service

1 The application for extension of time to file (Part II) is: <input type="checkbox"/> Approved <input type="checkbox"/> Not approved because <input type="checkbox"/> Other	2 The application for extension of time to pay (Part III) is: <input type="checkbox"/> Approved <input type="checkbox"/> Not approved because <input type="checkbox"/> Other
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Internal Revenue Service official	Date	Internal Revenue Service official	Date
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For Paperwork Reduction Act Notice, see instructions on the back of this form.

ESTATE OF JEAN M. O'CONNELL

PART II EXTENSION OF TIME TO FILE

One of the purposes of the amended Estate Tax Return of 6/21/93 (page 365), set up by *Sister's CD at Brother's Address*, may be to cover this "change".

1. The decedent was a part owner of a tract of ground the value of which is to be determined by an appraisal in progress. The enclosed payment is based on the maximum value for the property and will be changed.

2. The estate does not at this date possess full data for certain gifts and debts of the estate and other needed information.

I believe Jean Nader, but not the IRS, got the \$175,000 version of the Extension of Time to File (Form 4768) and the \$175,00 version of the Estate Tax Return (Form 706). I base this on:

- (1) The checking account shows \$175,000.00 was never sent to the IRS for the 6/11/92 extension. Only \$119,000.00 was sent (page 362).
- (2) This would be similar in pattern to the Fake Second Court Account and the Fake Third Court Account being sent to my mother, but not to the Commissioner of Accounts.
- (3) The copy on page 361 seems to be from the same original as that on page 358 (Notice the lawyer's signature and printed name), except that Jean Nader has signed it and the figure of 175,000 has been changed to 119,000. The broken lines above the two 119,000 figures suggest the use of correction fluid. I believe the figure was changed after she signed this 6/11/92 document, because afterwards, on 9/8/92, she signed the Form 706, stating that \$175,000 had already been paid (Page 360, line 25: *...Prior payments.....175,000*).
- (4) In my copy of the Virginia Estate Tax Return, which includes a copy of the Federal Estate Tax Return, there are two IRS Forms 4768; one is the partially signed 175,000 version (page 358 version) and another is a partially obscured version approved by an IRS official on 7-15-92. A small document obscures the dollar amounts. This seems like a lot of effort, when one exposed copy would do (These pages are not included in the layout).
- (5) The math error in the \$175,000 version of Form 706 dated 9/2-8/92 (Page 360. Lines 16 and 21 should be \$104,949.48, not \$104,949.99) is carried over to the amended \$119,000 version of Form 706 dated 6/21/93 (Page 365. Lines 25 and 27 should be \$104,949.48, not \$104,949.99). This suggests to me that the \$175,000.00 version was presented as the original, which was amended on 6/21/93.
- (6) The lawyers letter of May 13, 1992:
 - (a) Treats the \$14,408.53 refund as if it may be the estate tax "overpayment": *..... which includes the sum of \$14,408.53 received today from the IRS for the estate tax overpayment.*
 - (b) Implies a payment based on the maximum appraisal value of the real estate was never made (unless it was that \$14,408.53): *....In the event the IRS does not agree and insists on the full valuation (for the appraisal), the estate tax liability could increase by about \$67,0000.*
 - (c) Does not address the \$70,050.51.

I believe the \$70,050.51 may have been a separate check laundered through the stockbroker.

United States Estate (and Generation-Skipping Transfer)
Tax Return

(Rev. July 1990)

Department of the Treasury
Internal Revenue ServiceEstate of a citizen or resident of the United States (see separate instructions). To be
filed for decedents dying after December 31, 1989, and before January 1, 1993.
For Paperwork Reduction Act Notice, see page 1 of the instructions.OMB No. 1545-0015
Expires 6-30-93

1a Decedent's first name and middle initial (and maiden name, if any) Jean M.		1b Decedent's last name O'Connell		2 Decedent's social security no. 230 : 50:6044	
3a Domicile at time of death (county and state) Fairfax County, Virginia		3b Year domicile established pre 1960		4 Date of birth 2/1/12	
5a Name of executor (see instructions) Edward J. White Co-Executor		5b Date of death 9/15/91			
6a Name of executor (see instructions) Edward J. White Co-Executor		6b Executor's address (number and street including apartment numt route; city, town, or post office; state; and ZIP code) 118 South Royal St. Alexandria, Va. 22314			
6c Executor's social security number (see instructions) 408 : 64 : 1559					
7a Name and location of court where will was probated or estate administered Circuit Court Fairfax Co., Va.					7b Case number 49160
8 If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will.				9 If Form 4768 is attached, check here <input checked="" type="checkbox"/>	
10 If Schedule R-1 is attached, check here <input type="checkbox"/>					

1 Total gross estate (from Part 5, Recapitulation, page 3, item 10)	1	1,041,017	55
2 Total allowable deductions (from Part 5, Recapitulation, page 3, item 20)	2	108,803.	52
3 Taxable estate (subtract line 2 from line 1)	3	932,214	03
4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))	4	42,600	00
5 Add lines 3 and 4	5	974,814	03
6 Tentative tax on the amount on line 5 from Table A in the instructions	6	335,977	47
7a If line 5 exceeds \$10,000,000, enter the lesser of line 5 or \$21,040,000. If line 5 is \$10,000,000 or less, skip lines 7a and 7b and enter zero on line 7c	7a		
b Subtract \$10,000,000 from line 7a	7b		
c Enter 5% (.05) of line 7b	7c		
8 Total tentative tax (add lines 6 and 7c)	8	335,977	47
9 Total gift tax payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes paid by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions).	9	8,824	00
10 Gross estate tax (subtract line 9 from line 8)	10	327,153	47
11 Unified credit against estate tax from Table B in the instructions	11	192,800	
12 Adjustment to unified credit. (This adjustment may not exceed \$6,000. See instructions.)	12		
13 Allowable unified credit (subtract line 12 from line 11)	13	192,800	00
14 Subtract line 13 from line 10 (but do not enter less than zero)	14	134,353	47
15 Credit for state death taxes. Do not enter more than line 14. Compute credit by using amount on line 3 less \$60,000. See Table C in the instructions and attach credit evidence (see instructions)	15	29,403	99
16 Subtract line 15 from line 14	16	104,949.	99
17 Credit for Federal gift taxes on pre-1977 gifts (section 2012)(attach computation)	17		
18 Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706CE)	18		
19 Credit for tax on prior transfers (from Schedule Q)	19		
20 Total (add lines 17, 18, and 19)	20		
21 Net estate tax (subtract line 20 from line 16)	21	104,949	99
22 Generation-skipping transfer taxes (from Schedule R, Part 2, line 10)	22		
23 Section 4980A increased estate tax (from Schedule S, Part I, line 17) (see instructions)	23		
24 Total transfer taxes (add lines 21, 22, and 23)	24	175,000	00
25 Prior payments. Explain in an attached statement	25		
26 United States Treasury bonds redeemed in payment of estate tax	26		
27 Total (add lines 25 and 26)	27	175,000	00
28 Balance due (or overpayment) (subtract line 27 from line 24)	28	(70,050)	51

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the executor) is based on all information of which he or she has knowledge.

Signature(s) of executor(s)

Separate check?

9/2/92

Date
9-8-92

Signature of preparer other than executor

Address (and ZIP code)

Date

360

ENC 33

4768

(Rev. August 1990)

Department of the Treasury
Internal Revenue ServiceApplication for Extension of Time To File a Return
and/or Pay U.S. Estate (and Generation-Skipping
Transfer) Taxes

(For filers of Forms 706, 706-A, and 706NA)

OMB
Expir

4

Note: Use Form 2758 to request an extension for Forms 706GS(D) and 706GS(T).

Part I Identification

Decedent's first name and middle initial Jean M.	Decedent's last name O'Connell	Date of death Sept. 15, 1991
Name of application filer Edward J. White and Jean M. Nader, Co-Executors		Decedent's social security number 230 50 6044
Address of application filer (Number and street) 118 South Royal St.		Estate tax return due date June 15, 1992
City, state, and ZIP code Alexandria, Va. 22314		

Part II Extension of Time To File (Sec. 6081)

You must attach your written statement to explain in detail why it is impossible or impractical to file a reasonably complete return within 9 months after the date of the decedent's death.	Extension date requested Sept. 15, 1992
--	--

Part III Extension of Time To Pay (Sec. 6161)

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here <input type="checkbox"/> and enter "-0-" or other appropriate amount on Part IV, line 3. You must attach an explanation.	Extension date requested
--	--------------------------

Part IV Payment To Accompany Extension Request

1 Amount of estate and GST taxes estimated to be due.	1	119,000	
2 Amount of cash shortage (complete Part III)	2		
3 Balance due (subtract line 2 from line 1) (Pay with this application.)	3	119,000	

Signature and Verification

If filed by executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

Edward J. White *Jean M. Nader* Co-Executors June 11, 1992
 Executor's signature Title Date
 EDWARD J. WHITE

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by the executor to file this application, and that I am (check box(es) that applies):

- ☐ A member in good standing of the bar of the highest court of (specify jurisdiction) ▶
☐ A certified public accountant duly qualified to practice in (specify jurisdiction) ▶
☐ A person enrolled to practice before the Internal Revenue Service.
☐ A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

Filer's signature (other than the executor)

Date

Part V Notice to Applicant—To be completed by Internal Revenue Service

1 The application for extension of time to file (Part II) is: <input type="checkbox"/> Approved <input type="checkbox"/> Not approved because <input type="checkbox"/> Other <div style="border: 1px solid black; padding: 5px;"> This IRS Form 4768 seems to be from the same original as that on page 358 (Notice the lawyer's signature and printed name), except that Jean Nader has signed it and the figure of 175,000 has been changed to 119,000. </div>	2 The application for extension of time to pay (Part III) is: <input type="checkbox"/> Approved <input type="checkbox"/> Not approved because <input type="checkbox"/> Other <div style="border: 1px solid black; padding: 5px;"> The broken lines above the two 119,000 figures suggest correction fluid. </div>
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Internal Revenue Service official

Date

Internal Revenue Service official

Date

Paid 6/11/92	\$ 119,000.00
Refund 11/13/92	- 14,050.52
	\$ 104,949.48

O'CONNELL

4/10	USAA savings acct			25.10	17,177.07	
4/10	ck Kemper 1/31/92			171.75	17,348.82	
4/21	Lynch properties			545,820.43	563,169.25	
4/22	Jean M. Nader, disb	11	75,000.00		488,169.25	
4/22	Jean M. Nader, bills pd	12	8,559.00		479,610.25	
4/22	Sheila Ann O'Connell-Shevenell, dis	13	75,000.00		404,610.25	
4/22	Sheila Ann O'Connell-Shevenell, cem	14	475.00		404,135.25	
4/22	Harold O'Connell Trust			1,475.97	405,611.22	
4/28	Nuveen 4/1/92			66.50	405,677.72	
4/28	USAA refund			34.37	405,712.09	
5/14	Anthony M. O'Connell, disb	15	75,000.00		330,712.09	
5/14	Anthony M. O'Connell int/dish 4/22-	16	230.14		330,481.95	
5/11	Int earned B&H			1,144.70	331,626.65	ck w/bank
6/1	A. G. Edwards 5/27-Signet \$107, WGL 39.60			106.60	331,733.25	
6/9	Int earned B&H			1,037.93	332,771.18	ck w/bank
6/11	IRS estimated Estate Tax	17	119,000.00		213,771.18	
6/11	Virginia estimated Estate Tax	18	31,000.00		182,771.18	
6/27	IRS 1991 income tax	19	28,334.00		154,437.18	
	VOID	20	void		154,437.18	
6/30	Va Dept Tax amended 1991 return	21	5,712.00		148,725.18	
7/9	Int earned B&H			666.39	149,391.57	ck w/bank
7/13	National Fire Ins Co of Hartford				149,391.57	
	Nuveen bond	22	169.26		149,222.31	
7/13	U. S. Trust processing fee	23	20.00		149,202.31	
7/13	Nuveen 6/1/92			66.50	149,268.81	
7/24	Nuveen 7/1/92			66.50	149,335.31	
8/11	Int earned B&H			451.50	149,786.81	ck w/bank
8/24	Nuveen 8/3/92			66.50	149,853.31	
8/24	Harold O'Connell Trust, app fee	24	2,000.00		147,853.31	
8/31	Nuveen 9/1/92			67.90	147,921.21	
8/31	Nuveen 9/1/92			24.50	147,945.71	
9/3	Jean M. Nader, disbursement	101	33,000.00		114,945.71	
9/3	Anthony M. O'Connell, disbursement	102	33,000.00		81,945.71	
9/3	Sheila Ann O'Connell-Shevenell, dis	103	33,000.00		48,945.71	
9/10	Int earned B&H			406.86	49,352.57	
9/14	IRS est share of int due 91 amd tax	104	241.81		49,110.76	ck w/bank

SECOND ACCOUNTING

9/16	Nuveen 5/1/92			66.50	49,177.26	
10/9	Int earned B&H			150.45	49,327.71	ck w/bank
10/16	Commissioner of Accts - Acct fee	105	1,129.46		48,198.25	
10/30	Va. Estate tax refund			1,596.01	49,794.26	
10/30	Va. Estate tax refund, interest			14.04	49,808.30	
11/10	Int earned B&H			133.64	49,941.94	ck w/bank
11/13	U S Estate tax refund			14,050.52	63,992.46	
11/13	U S Estate tax refund interest			358.01	64,350.47	
12/14	IRS FIDUCIARY TAX	106	46,581.00		17,769.47	
12/14	VA DEPT TAX FIDUCIARY TAX	107	9,400.00		8,369.47	
12/9	Int earned B&H			151.96	8,521.43	
1/12/93	Int earned B&H			81.46	8,602.89	
2/2	Commisisoner of Accounts D&D fees	108	60.00		8,542.89	
2/2	Keller-Bruner tax prep 1041	109	1,000.00		7,542.89	
2/9	Int earned B&H			20.46	7,563.35	ck w/bank
3/9	Int earned B&H			18.66	7,582.01	ck w/bank
3/31	Fairfax Co. pers prop tax on car	110	132.78		7,449.23	

6

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

November 13, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Mrs. Sheila O'Connell-Shevenell
44 Carlton St.
Portland, Maine 04102

11/13/92	Estate tax refund	\$ 14,050.52
11/13/92	Estate tax refund interest	<u>358.01</u>
	"estate tax overpayment"	\$ 14,408.53

Re: Estate of Jean M. O'Connell

When I agreed yesterday to the disbursement of the A. G. Edwards accounts by the end of the year, I had not looked at the bank balance of the estate for some time. There is \$64,216.83 in the estate account which includes the sum of \$14,408.53 received today from the IRS for the estate tax overpayment.

To date the sum of \$324,000.00 has been disbursed to the heirs, which has been done on the assumption that we have on hand enough money to pay the rest of the debts. Normally an estate is not disbursed until an Estate Tax Closing Letter has been received from the IRS and Virginia.

I cannot agree to a disbursement from the Edwards accounts until a closing letter is received. As you recall the Accotink property is assessed at \$600,000.00 by the county. Based on the appraisal, we used one half of that figure (times the percentage interest owned by your mother). In the event the IRS does not agree and insists on the full valuation, the estate tax liability could increase by about \$67,000.

Out of the bank account must come the executors' commission which will be about \$45,000.00, a fee for the Fiduciary Income Tax return preparation and various filing fees of a small nature. There simply is not enough money left to cover the contingencies. A disbursement in these conditions would be a violation of the duty of the fiduciaries.

Since the IRS has issued the refund (with interest), I would assume a closing letter is not far behind.

Some questions have arisen as to your tax liabilities. The

Page 2
Ltr to Heirs
November 13, 1992

Estate paid an estate tax on the value of the property owned by your mother at her death. Since the tax is paid, what is distributed to you is tax free.

In addition there is a fiduciary income tax on the earnings of the estate while it is open. The First Accounting shows income of \$56,928.52 from 9/15/91 through 9/15/92. Basically this is what will be taxed as estate income. Of this \$659.97 can be ignored as it was repayment of a debt from the O'Connell Trust and not income, and at least \$13,388.25 was tax free income. The fiduciary income tax is paid by the estate if it was not disbursed during the tax period. In your case it was disbursed, and you will receive a form K-1 showing how much should be added to your regular income. This is why it is called "pass through" income. This might be about \$14,000.00 each not counting deductions which are due to the estate. Jo Ann Barnes is preparing this return for the estate at present.

The question of capital gains comes up often in estate situations. Any asset owned by a decedent at the time of death is given a "stepped up" basis to its value at the date of death. If the heirs then sell the asset the only taxable capital gain (or loss) is the change in value between the date of death and the date of sale. The Accotink property falls in that category, though the basis on the share formerly held in trust has a basis as of the date of your father's death. The Lynch note will not produce any capital gain since it was taxed in the estate as part of your mother's assets. It will produce an income tax effect on the fiduciary income tax return since \$26,917.17 in interest was received by the estate. This is included in the \$56,928.52 referred to above.

The remaining items left to do in the estate are the filing of a request for the publication of Debts and Demands against the estate, filing a second and final accounting, obtaining a court order for the distribution of the estate and filing a second fiduciary income tax return from the period 9/15/92 through the date of disbursement.

Sincerely,


Edward J. White

EJW/e

The "OVERPAYMENT (70,050.51)"
on page 360, is never addressed.

AMENDED

AMENDED

AMENDED

Form **706**
(Rev. October 1988)
Department of the Treasury
Internal Revenue Service

United States Estate (and Generation-Skipping Transfer) Tax Return

Estate of a citizen or resident of the United States (see separate instructions). To be filed for decedents dying after October 22, 1986, and before January 1, 1990.
For Paperwork Reduction Act Notice, see page 1 of the instructions.

8

1a Decedent's first name and middle initial (and maiden name, if any) JEAN M.		1b Decedent's last name O'CONNELL		2 Decedent's social security no. 230 : 50 : 6044	
3a Domicile at time of death Fairfax County, Va.		3b Year domicile established pre 1960	4 Date of birth 2/1/12	5 Date of death 9/15/91	
6a Name of executor (see instructions) Edward J. White Co-Executor		6b Executor's address (number and street including apartment number or rural route; city, town, or post office; state; and ZIP code) 118 South Royal St. Alexandria, Va. 22314			
6c Executor's social security number (see instructions) 408 6411559					
7a Name and location of court where will was probated or estate administered circuit Court, Fairfax Co., Va.					7b Case number 49160
8 If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will. 9 If Form 4768 is attached, check here <input type="checkbox"/>					
10 If Schedule R-1 is attached, check here <input type="checkbox"/> See page 2 for representative's authorization.					

1 Total gross estate (from Part 5, Recapitulation, page 3, item 10).	1	1,051,884	60
2 Total allowable deductions (from Part 5, Recapitulation, page 3, item 25).	2	108,803.	52
3 Taxable estate (subtract line 2 from line 1).	3	943,081.	08
4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b))).	4	42,600	
5 Add lines 3 and 4.	5	985,681	08
6 Tentative tax on the amount on line 5 from Table A in the instructions. Note: If decedent died before January 1, 1988, skip lines 7a-c and enter the amount from line 6 on line 8.	6	340,215	62
7a If line 5 exceeds \$10,000,000, enter the lesser of line 5 or \$21,040,000. If line 5 is \$10,000,000 or less, skip lines 7a and 7b and enter zero on line 7c.	7a		
7b Subtract \$10,000,000 from line 7a.	7b		
7c Enter 5% (.05) of line 7b.	7c		
8 Total tentative tax (add lines 6 and 7c).	8	340,215	62
9 Total gift tax payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes paid by the decedent's spouse for split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions).	9	8,824	00
10 Gross estate tax (subtract line 9 from line 8).	10	331,391	62
11 Unified credit against estate tax from Table B in the instructions.	11	192,800	
12 Adjustment to unified credit. (This adjustment may not exceed \$6,000. See instructions.)	12		
13 Allowable unified credit (subtract line 12 from line 11).	13	192,800	
14 Subtract line 13 from line 10 (but do not enter less than zero).	14	138,591	62
15 Credit for state death taxes. Do not enter more than line 14. Compute credit by using amount on line 3 less \$60,000. See Table C in the instructions and attach credit evidence (see instructions).	15	30,012	54
16 Subtract line 15 from line 14.	16	108,579	08
17 Credit for Federal gift taxes on pre-1977 gifts (section 2012) (attach computation).	17		
18 Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706CE).	18		
19 Credit for tax on prior transfers (from Schedule Q).	19		
20 Total (add lines 17, 18, and 19).	20		
21 Net estate tax (subtract line 20 from line 16).	21	108,579	08
22 Generation-skipping transfer taxes (from Schedule R, Part 2, line 12).	22		
23 Section 4980A increased est.	23		
24 Total transfer taxes (add lines 21, 22, and 23).	24	108,579	08
25 Prior payments. Explain in an	25	104,949	99
26 United States Treasury bonds:	26		
27 Total (add lines 25 and 26).	27	104,949.	99
28 Balance due (subtract line 27 from line 24).	28	3,629	09

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the executor) is based on all information of which preparer has any knowledge.

Signature(s) of executor(s)
Edward J. White Co-Executor

6/21/93
Date

Signature of preparer other than executor

Address (and ZIP code)

Date

365

SEE ATTACHED STATEMENT

Sister's CD at Brother's Address

Summary

I believe the joint POD CD is a general purpose set up to implicate and intimidate the family co-fiduciary, create conflicts (the other beneficiaries don't get a POD CD, for instance), use the consequent amended estate tax return as a diversion or cover for things such as \$70,050.51 *Off the Top?*, and for whatever else may benefit the operation. I believe the basic model goes like this:

- (1) The CPA advises the testator (Jean O'Connell) to open a joint POD CD with the family member who will be serving as co-fiduciary with the lawyer.¹
- (2) After the testator's death, the lawyer tells the IRS that this joint CD has been reported on his co-fiduciary's individual tax return (p 368), but does not tell his co-fiduciary to put it on her return.²
- (3) After the joint CD is in some way "discovered", the lawyer's co-fiduciary is allowed to feel responsible for having to amend the estate tax return (p 375).
- (4) The lawyer displays his efforts to protect my sister and the estate from the IRS (p 377) and me (p380-381).³
- (5) I believe the address change was added to this basic model, as a link to me, because I was in the unique position of living at my mother's previous address.⁴

¹ Using the justification that this beneficiary (Jean Nader) will have expenses that the other beneficiaries will not. I was told that this was mother's reason, and that my sister was not going to take a commission.

² If the CPA or lawyer had told Jean Nader to put it on her return, she would have put it on her return. The reality is she trusted the CPA and lawyer, and the operation does not answer questions that would interfere with their agenda. I specifically asked about it (p 369), but got no answer from the lawyer or the CPA firm. The lawyer is covered because his co-fiduciary also signed the document telling the IRS it was on her return (p 368).

³ I believe the IRS, like the Sheriff's summons to mother, is used to intimidate the client towards secrecy. The implied responsibility on Jean Nader for the undiscovered CD reminds me of the implied responsibility on mother for the "lost" Fake Second Court Account (page 60): *This accounting will be a second and final accounting.* (p 184).

⁴ My sister was apparently advised that the reason for amending the Estate Tax Return was because the bank mailed her CD to my address (page 376). (This fits a pattern: plant the obstacles between the clients, lead each client to believe the other is at fault, and the CPA and lawyer avoid accountability.) The bank, Perpetual Savings, had previously been using Jean O'Connell's correct retirement home address as early as 1988. The Bank Officer listed on page 376 may tell someone with enough authority, who it was that instructed the bank to change mother's address to mine.

Note:

If the operation can do this with one joint CD, I can imagine, if I try to sell Parcel 17, what they can do with the items they have classified as *Income with Respect to the Decedent*, that entangles all three beneficiaries who own an interest in Parcel 17, and with two of the three beneficiaries trusting the operation's advice.

Main set up:

Version to Court	Version to IRS 4/10/92	My Inquiry	Version to sister			Version to IRS 6/21/93	Use sister
CD 1 literally crossed out	2 1040 link to sister	3 Invis-ible Wall	8 address link to brother	9	10 address link to brother	CD 11 discovered	16 to explain acting

Secondary events:

Use sister to ask about trust accounting (CPA did 1991 trust accounting). Similar to using mother to ask about trust accounting during *Sabotage Settlement* (page 232).

Use sister

4
5
6
7

I ask to take sister's co-fiduciary position.
I could think of no other way to stop the lawyer.

12	14
13	15

Operation wins. At this point, it is hopeless. If my sister believes their advice, no matter how outrageous it is, my telling her it is wrong just perpetuates the conflict within the family.

Shell Game

- Version to Court, 4/13/92: Lawyer tells Court CD does not belong in estate
~~Perpetual American Bank, MMA, # POD to Jean M. Nader~~
- Version to IRS, 4/10/92: Lawyer tells IRS CD on Jean Nader's individual return
My inquiry 5/29/92: Neither lawyer or CPA firm responded to my:
.....what is the significance of
"**BAL ON 1040 OF JEAN NADER, SSN 225 50 9052**"?
- Version to sister, 4/26/93:I assumed you had picked it up on your return
Version to IRS, 6/21/93: Lawyer tells IRS CD belongs in estate

II. Other property of the estate of which the fidiciary has knowledge. (If none, so state)

DESCRIPTION OF PROPERTY	VALUE
Hallmark Bank MMA, #1107849600, POD to Jean M. Nader	40,796.81
53.9006% interest in 15 acres in Fairfax Co. on Cinderbed Rd. (value based on County assessment which is in dispute	323,403.60
Perpetual American Bank, MMA, #	
POD to Jean M. Nader	
From Inventory filed on 4/13/92	

BK0457 0822

JEAN M. O'CONNELL

230-5

2

T I INTEREST INCOME AMC

(List name of payer)

(List any seller-financed mortgage interest first)

INTEREST INCOME	1	LYNCH PROP PTR NOTE	(1)	56,335.
		HALLMARK B&T **		3,852.
		SOVRAN BANK *		922.
		FIRST VIRGINIA BANK *		133.
		VIRGINIA 1990 INC TAX REFUND INTEREST		61.
		A.G. EDWARDS VIRGINIA BOND	N	2,347.
		FRANKLIN TAX FREE VA FUND *	N	852.
		NUVEEN PREMIUM INC MUN BOND FUND	N	578.
		IRS 1990 REFUND INTEREST		99.
		PERPETUAL AMER BANK #66211061		920.
		H. A. O'CONNELL TRUST		41,446.
	2	Add the amounts on line 1.....	(2)	103,768.
	3	Enter the excludable savings bond interest, if any, from Form 8815, line 14. Attach Form 8815.	(3)	
	4	Subtract line 3 from line 2.....	(4)	103,768.

PART II DIVIDEND INCOME AMOUNT

(Include capital gain and nontaxable distributions)

DIVIDEND INCOME	5	KEMPER MUN BOND FUND *	(5)	1,303.
		INVESTMENT CO OF AMERICA (AM FUNDS) *		751.
		SIGNET BANK *		156.
		WASHINGTON GAS LIGHT CO *		312.
		* NOTE: ITEMS MARKED WITH * REFLECT INCOME RECEIVED TO DATE OF DEATH (9/15/91) REST OF INCOME TO BE REPORTED ON ESTATE 1041		
		Edward J. White, Co-Executor		
		118 South Royal St.		
		Alexandria, Va. 22314		
		EIN #25-6377917		
		** BAL ON 1040 OF JEAN NADER, SSN 225 50 9052		
	6	Add amounts on lines 5.....	(6)	2,522.
	7	Capital gain distributions. Enter here and on Schedule D.....	(7)	
	8	Nontaxable distributions.....	(8)	1,303.
	9	Add lines 7 and 8.....	(9)	1,303.
	10	Subtract line 9 from line 6.....	(10)	1,219.

The yet to be discovered joint CD # 66211061 is behind this.

PART III	11a	At any time during 1991, did you have an interest in or signature authority over a financial account in a foreign country (such as bank/securities account, or other)?	Yes []	No [X]
FOREIGN ACCOUNTS AND TRUSTS	b	If 'Yes', enter the name of foreign country		
	12	Were you the grantor of, or transferor to, a foreign trust that existed during 1991, whether or not you have any beneficial interest in it?	Yes []	No [X]

I have a few questions concerning my mother's 1991 tax return.

1. My copy shows she should be penalized by IRS and Virginia because adequate estimated tax payments were not made after her death. I believe my sister is convinced I am responsible for this. If it is my fault, I will pay for it out of my pocket. I feel the other beneficiaries should not be charged for the negligence of another. Would you please lay out the specifics on what happened? Please be very specific.

2. My copy also does not show the principal of \$125,188.17 paid to my mother by the Lynch Note in April of 1991. It does show the interest. With a gross profit percentage of .79 on the installment sale, about \$ 98,898.65 of the \$125,188.17 should have been reported on line 13 of the 1040 as a capital gain. It appears that this omission is up and above the penalties and interest already acknowledged. Why was it not reported? Will you amend the return?

3. On Schedule B under dividend income, what is the significance of "***BAL ON 1040 OF JEAN NADER, SSN 225 50 9052"?

I look forward to your response.

Neither the lawyer or the CPA firm responded to my questions 1 or 3. The lawyer did respond to my question 2: *I was following the 1990 return and simply did not pick up the fact that there was a principal payment in 1991. I will most certainly pay any interest and penalty which might accrue in this regard, and sincerely appreciate your calling it to my attention.*

Lawyer's letter of 6/11/92

The yet to be discovered joint CD # 66211061 is behind this.

3

Yours truly,

Anthony O'Connell

Anthony O'Connell

Enclosures:

Your letter of May 19, 1992

IRS Form 1040, Schedule B and Wavier of Penalty Request for Jean O'Connell, 1991. The other IRS forms attached to this return were not included in this enclosure.

Copies to:

Mr. Ed Prichard

Mr. Forrest Balderson — Accountant in CPA firm who did trust accounting

Ms. Jean Nader

Ms. Sheila O'Connell

Page 2 of 2 of my letter of May 29, 1992, to the lawyer, copy to the CPA firm.

I don't remember my sister ever questioning my trust accounting. Ten days after my accounting questions of 5/29/92, my sister asks me these accounting questions about the trust. Please remember the CPA and lawyer are advising my sister. The known documentation of their advice is what you see.

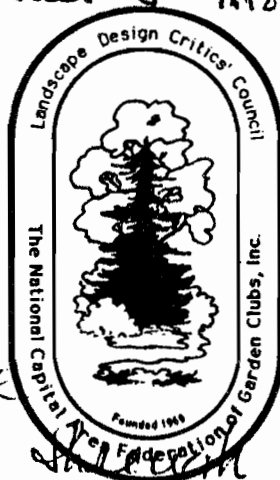
Personal Questions from me -

determining to your accountings
of the trust.

- 1) Does the trust now own a computer and if so when-?
- 2) When was a compass bought-?
- 3) When is it due a final accounting?

I understood from Mr. Pritchard in Sept that I Mother's death the trust ended.

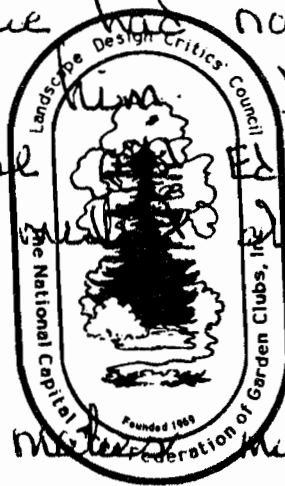
Please understand that I am asking questions for info. There were questions that went through my mind as I read the account.



This inquiry into the trust accounting using my sister, is similar (except it is more accusatory) to the inquiry into the trust accounting using my mother (*Sabotage Settlement*).

I know how you like things in writing. You asked me 5-14-92 if I trusted Ed White. In fact you asked me twice. At the time of the question we were discussing the estate. I answered the question. Yes.

I probably should have said Yes. In matters of Jean O'Connell's estate, I have had no instance not to trust him. I confer with my lawyer here Ed White advice and following the execution of Mother's will is correct. I hope this makes my answer clear.



The CPA was here:

We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate and will be familiar with this information if you need assistance.

CPA's letter of 11/25/91 to Jean Nader

You are the residuary legatee who is to receive any refund..... it will be your responsibility..... CPA's letter of 9/30/94 to Jean Nader

Why is the CPA not here?

The conflict of the
yet undiscovered
joint CD #66211061
is kept planted
between sister and
brother.

6

In the estate, there is a CD
to me, POD from Mother. I
found it in the boxes you
left here. I also received
an IRS form for it. There
were no other CD papers
"still in use" in the boxes.
I have the money deposited
in my savings account.

Love Jean

When will your appraiser do his
appraisal -? or is before June 15th
will his findings be available for
the June 15th filing?
Thank you

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
June 9, 1992

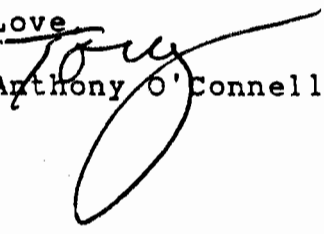
Mrs. Jean Nader
350 4th Avenue
New Kensington, Penn 15068

Dear Jean,

You asked me some questions in your letter I received today. I will be glad to answer them but first I wanted to check with you as to what you wanted me to understand by prefacing your questions with "Personal questions from me".

I feel any issues involving the trust or mother's estate should be dealt with above board and in the open sunshine for all to see. Consequently, my correspondence concerning the trust or mother's estate will include copies to all the beneficiaries, Mr. Prichard, Mr. White, perhaps the Commissioner of Accounts or whoever I think should know. I did not want to do this without your prior approval. If you are agreeable to that I will be happy to respond to your questions.

Thanks for the nice letter. Sounds like the beach was wonderful.

Love

Anthony O'Connell

BANK
BOX 26150
RICHMOND, VA 23260
E.I.N. 54-1109779

The yet to be discovered joint
CD # 66211061 is behind this.

00106851L

CRESTAL

8

IF YOU HAVE ANY QUESTIONS REGARDING THIS INFORMATION, PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE.



JEAN M OCONNELL
JEAN NADER
6541 FRANCONIA RD
SPRINGFIELD

VA 22150-1409

FOR CALENDAR YEAR

1992

TAXPAYER ID NUMBER

230-50-6044

THIS IS IMPORTANT TAX INFORMATION AND IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE. IF YOU ARE REQUIRED TO FILE A RETURN, A NEGLIGENCE PENALTY OR OTHER SANCTION MAY BE IMPOSED ON YOU IF THIS ITEM(S) IS REQUIRED TO BE REPORTED AND THE IRS DETERMINES THAT IT HAS NOT BEEN REPORTED.

INTEREST REPORTED TO THE I.R.S

63.17

1099-INT TYPE
PSB CERTIF
BOX 1

ACCOUNT NUMBER
66211061
INTEREST INCOME

63.17

January 21, 1993

Dear Jean,

Enclosed is a bank statement
that was mailed here today.

would you please send me
copies of the letter Mr. Pichard
sent to you?

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

April 26, 1993

9

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Dear Jean,

Enclosed are the old Perpetual papers you sent me which I do not need any more.

Also enclosed are the 1991 and 1992 statements of interest paid by them. I called Crestar and they said the account was closed in January. I had a note stating that it was closed in January 1991, but it must have been 1992. The \$63.17 in earnings would have been for that period of time in 1992. Since this was a joint account, the income was yours. Since you sent me that statement, I assumed you had picked it up for your return.

The 1991 interest was reported under your mother's final return.

Allison's letter is also in this package.

Sincerely,



Edward J. White

EJW/e

I believe CD # 66211061 being left out of the original Estate Tax Return is a separate issue from my mother's or my sister's 1991 individual tax return.

...I do need to check with Jo Ann Barnes as to a technical question as to whether or not any of your father's trust comes into this. I do not think it does, but there have been changes in the law since that trust was established. I will have to ask her to bill us for that advice and any other technical tax matters I am not comfortable with...
Lawyer's letter of April 22, 1992, to Jean Nader

Bank

10

May 17, 1993

This is the significance of my May 29, 1992:

..... what is the significance of "***BAL ON
1040 OF JEAN NADER, SSN 225 50 9052**"?.

~~CRESTAR~~

Ms. Jean M. O'Connell
Ms. Jean Nader
350 4th Avenue
North Kensington, PA 15068

My sister was apparently advised that the Estate Tax
Return had to be amended because the bank mailed
a check and statement to my address.

Dear Ms. O'Connell and Ms. Nader:

Please respond before June 15, 1993.

I have responded to this.

This letter contains important information about your former Perpetual Savings Bank certificate of deposit(s). You may remember that Perpetual Savings Bank was declared insolvent last year by the Resolution Trust Corporation (RTC). All insured funds were transferred to Crestar Bank on January 10, 1992. At that time, all certificate of deposit accounts were closed and a Crestar cashiers check for the balance of the account was mailed to the owners at their last known address.


She believes to Franconia Rd -
and was returned to Crestar -

Cashiers checks #88052398 in the amount of \$11,208.22 was issued to you on January 24, 1992 for certificate #66211061. However, the check was subsequently returned to Crestar because of an incorrect address. Efforts by Crestar to locate a better address identified the above to which this letter was sent.

These extra efforts to locate you are being made because our purchase agreement with the RTC requires that we return to them any transferred deposits that have not been "claimed" within 18 months of the acquisition date. This includes the funds for uncashed Crestar checks issued for closed certificate of deposits. Unless action is taken by you, Crestar will be required to return the balance of your Perpetual certificate of deposit to the RTC, which means your FDIC insurance coverage will expire and you may be prevented from claiming the full amount of your insured deposit.

It is important that you contact me, Carolyn Chenoweth at (804)782-7332, or Doreen Gregory at (804)782-7185, immediately to prevent your funds being returned to the RTC. Upon contacting us, we will instruct you as to what will be required to make and validate your claim. A replacement check will be sent to you after we have received the necessary documentation. We look forward to hearing from you as soon as possible so we may assist you in recovering your funds.

Sincerely,


Carolyn D. Chenoweth
Corporate Accounting Officer

This means an amended federal
and state estate tax return
the CD goes to me but
interest accs to Mother

6005-

4-3

ESTATE OF JEAN M. O'CONNELL

ADDENDUM TO AMENDED RETURN

The amendment to this return is due to the discovery of a jointly owned certificate of deposit, held by the decedent and Jean M. Nader.

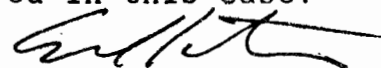
The amended return shows this as Item 2 on Part 2 of Schedule E. The estate's check in the amount of \$3629.09 for the additional tax is enclosed.

The certificate was held by Perpetual Savings Bank of the District of Columbia and Northern Virginia. That institution was declared insolvent and was taken over by the RTC. The accounts of Perpetual were transferred to Crestar Bank on January 10, 1972. Enclosed is a copy of a letter from Crestar Bank outlining the discovery of this account and its subsequent payment to the Co-holder, Jean M. Nader in the late Spring of 1993.

On March 16, 1992, within the nine months period for filing the 706 return, the undersigned went to Crestar to check if there were any outstanding accounts in the name of the decedent. At that time Crestar could find no such accounts, but stated that the Perpetual accounts received by Crestar were in very poor condition, and that much confusion existed concerning Perpetual's paperwork.

The decedent died on September 15, 1991. Crestar sent the payoff check to the decedent on January 24, 1992 apparently to the wrong address, as she had moved into a nursing home prior to her death.

In view of the fact that efforts had been made to ascertain the existence of all assets of the estate, and the fact that the Co-Executors had no knowledge of this account, it is requested that penalties and interest be waived in this case.



Edward J. White
Co-Executor

These words strike me as more of a message to Jean Nader than the IRS. I believe this is to demonstrate to my sister how much effort the lawyer is putting forth to protect Jean Nader from the consequences of the IRS finding out what she did (as if she did something wrong).

This amendment
was dated 6/21/93

C.

Item number	Enter letter for co-tenant	Description (Including alternate valuation date if any) For securities, give CUSIP number, if available.	Percentage Includible	Includible alternate value	Includible value at date of death
1	A	Savings Account Hallmark Bank Springfield, Va. 31107849600	100		40,796.81
2	A	CD Crestar Bank #66211061 <i>AMENDED ITEM</i>	100		10,867.05

12

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
June 9, 1993

Ms. Jean Nader
350 4th Avenue
New Kensington. Penn 15068

Ms. Sheila O'Connell
44 Carleton Street
Portland, Maine 04102

Dear Jean and Sheila,

Jean, I understand you are willing to relinquish your co-executorship of the estate to someone acceptable to all three of the beneficiaries. I ask you both to consider me for the job.

Please take the time to study and understand the financial information you have before making your decision.

This is not a legal document. My intention here is only to insure that there is no misunderstanding among the three of us. In the event we did come to an agreement the legal paper I would ask Mr. Prichard to prepare would probably look something like the enclosed copy of Andy Higham's resignation.

Would you please sign and date the following line of your choice, and return this to me in the enclosed stamped envelope?

I, Jean Nader:

A. Agree to have Anthony O'Connell replace me as co-executor

or

B. Do not agree to have Anthony O'Connell replace me as co-executor

----- Jean Nader June 23, 1993

NEAR Tony. In a heated argument with you, I offered to resign as co-exec. of Mom's estate. After rethinking my information, speaking with 378 Mr. Prichard, Sheila and legal counsel, I have decided to finish my capacity as co-exec.

I, Sheila O'Connell:

A. Agree to have Anthony O'Connell replace Jean Nader as co-executor

or

B. Do not agree to have Anthony O'Connell replace Jean Nader as co-exector

If you have any questions, please call Mr. Prichard (703 712-5000) or me (703 971-2855).

Sincerely,



Anthony O'Connell

Enclosure: Resignation of Andy Higham

Copy: Mr. Ed Prichard

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-5444

14

July 7, 1993

Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

Since you represent Mr. Anthony O'Connell, who has once more indicated his displeasure with the administration of this estate, we feel it is best to communicate with you before any precipitous action is taken.

The estate remains undistributed at this time for several reasons. First, no closing letter has been received from the IRS. Second, an amendment to the estate tax returns was filed at the end of June reflecting the existence of a CD which had not been discovered until recently (see IRS correspondence attached).

The first accounting, which was filed in October, 1992 (approximately three months before it was due) was approved on March 20, 1993. The delay apparently being inherent in the Commissioner's office. Debts and Demands were requested on November 13, 1992 and final action was taken by the Commissioner on them on December 30, 1992. A request for discharge of liability letter was sent to the IRS on April 18, 1993. On the same date an informal request as to the cause of the delay was sent to the IRS.

The Philadelphia office of the IRS has spoken to Mr. White on several occasions and is "checking" on the status of things.

As is true in any estate at this point, the following needs to be done:

1. Receive closing letters for the original and amended returns.
2. File a Motion to Show Cause for distribution.
3. Have an Order to Show Cause entered after due publication.
4. Present the Order of Distribution.
5. File the fiduciary income tax returns for the period

ending August 31, 1993.

6. Distribute the estate.

7. File the Second and Final Accounting. (Assuming that the tax matter is cleared so that a Third accounting is not needed.)

As was stated in Mr. White's letter to you of December 16, 1992, no distribution will be made until a final order is entered. If this is not the usual and customary procedure in Virginia, we would appreciate being enlightened.

The bulk of the estate is held in A. G. Edwards and is invested in various accounts, copies of the income from which are attached. The only major financial transaction of the estate which has occurred was in February, 1993 when Signet stock was sold at a gain of more than twice its value. Any claim that the Estate is losing money is spurious.

Mr. O'Connell recently has requested to know how much was charged for the preparation of the amended return. The answer is zero, since Mr. White prepared it as well as the original returns, even though that task is often given to accountants.

Mr. O'Connell's serious accusations against Mr. White, which he lodged with the Virginia State Bar were categorized by the Bar as having "no basis in fact or in law".

Mr. O'Connell's latest request to replace one of the Co-Executors has been denied.

The filing of a law suit is the prerogative of any person, however in this case, the estate will obviously hire counsel to defend itself (which will be a cost of administration) and will assert all possible defenses including Va. Code Ann. Section 8.01-271.1.

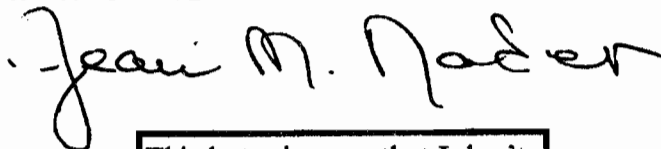
We would request that Mr. O'Connell be counseled as to these matters.

Sincerely,



Edward J. White

Jean M. Nader



EJW/e
Encl.

<p>This letter insures that I don't communicate with my sister</p>
--

16

Please understand that my sister is being advised by the CPA and lawyer. The known documentation of their advice is what you see.

August 31, 1993

Ms. Jean M. Nader
350 Fourth Avenue
New Kensington, PA 15068

Dear Ms. Nader:

Enclosed is Crestar cashier's check #2581961 in the amount of \$11,208.22. This represents the closing balance of certificate #66211061 held on deposit with the failed institution, Perpetual Savings Bank, in the names of Jean M. O'Connell and Jean Nader.

Mr. Edward White, co-executor of Ms. O'Connell's estate, requested that these funds be sent directly to you since the original certificate was in both names with right of survivorship.

I am glad to be able to at last return this money to you. If you have any questions or need further assistance, please do not hesitate to contact me directly at (804)782-7332.

Sincerely,

Carolyn D. Chenoweth
Carolyn D. Chenoweth
Corporate Accounting Officer

This is the way we are returning the estate tax - since it passed through estate.

CRESTAR

Crestar Financial Corporation
Richmond, Virginia

08-106/514

2581961

MATCH THE AMOUNT IN WORDS WITH THE AMOUNT IN NUMBERS

ONLY ONE CORRECT ANSWER

Pay To The Order Of ***** JEAN M NADER ***** **\$11,208.22**

CASHIER'S CHECK

PURCHASER:
CRESTAR BANK

VOID OVER \$11,208.22

[Signature]
Authorized Signature

⑈02581961⑈ ⑈051401865⑈ 201225026⑈

Note

Summary

Notes and Deeds of Trusts are, I believe, the operation's most desirable prize and the most versatile tool, especially when the lawyer is Trustee on the Deed of Trust, the CPA is doing the accounting, and they have a co-fiduciary to use as a cover.

I believe one of the set ups attempted here was to try to entangle the real estate (Parcel 17 or 6541 Franconia Road) with the taxes due on the note payments (installment sale). My guess is that the taxes were to be left to be discovered later, perhaps with penalties and interest from the IRS, and made to appear as if I were responsible.¹ My basis for this is:

- (1) The drafting of the unusual(?) clause in my mother's will:

...My Co-Executors shall not however, be required to pay, prior to maturity, any debts secured by a mortgage, deed of trust, pledge or similar encumbrances on any property owned by me at the time of my death, and such property shall pass subject to such mortgage, deed of trust, pledge or similar encumbrances
(page 68).

I believe this clause means the operation can entangle and encumber real estate, and that the lawyer would not have drafted it into the will unless the operation planned to use it.

- (2) The lawyer's refusal to communicate with me after I asked him about the 4/21/92 payoff payment (page 390-391).
- (3) The lawyer, after "discovering" the \$659.97 debt the CPA created, makes a show of trying to find more debt, when neither the CPA (page 327) nor the lawyer (page 329) would address the \$659.97 "debt".
- (4) There were no plans to report the taxable capital gains on either the 4/21/91 or 4/21/92 payments on the note, until that requirement was openly pointed out to the lawyer and the CPA firm. I believe it virtual impossible for both the CPA and lawyer to forget the reporting requirements two years in a row. Both knew about the installment sale. The lawyer drafted the terms of payment (page 31, 32, and 240). The CPA reported my mother's portion of this same installment sale in 1988, and the H. A. O'Connell Trust's portion of it in 1991 (page 309). I sent both the CPA and lawyer a copy of both note's payment schedule in 1989 (page 386). It is recorded in Fairfax County Court, Book 450, pages 719-721. My mother (page 476) and I were able to understand it. It was not ambiguous or complex.

¹ This particular tax debt was caught. I believe other entanglements have been put on Parcel 17. The only way to find out what they are before trying to sell the property, is to expose the estate accounting and require the operation to answer questions.

- (5) The Form 1041 tax return for the period ending 8/31/92 did leave 44.5451% of the tax debt as a surprise for the beneficiaries to pay (page 398).
- (6) The early payoff of the note on 4/21/92 was concealed². The following documents after the 4/21/92 payoff describe the note as if it were not paid off, or lead one to believe that it were not paid off:
- (a) The lawyer's letter of 4/22/92 (page 392).
 - (b) The Estate Tax Return dated 9/8/92 (page 393).
 - (c) The lawyer's letter of 11/13/92 (page 394).
 - (d) The Amendment to the Estate Tax Return dated 6/21/93 (9/8/92 not changed).
 - (e) The Second Amendment to the Estate Tax Return dated 4/10/95 (page 399).
 - (f) I gave the Borrower a Certificate of Satisfaction for the Trust's Note #2 near the 4/21/92 payoff date (Fairfax County Court, Book 8122, page 1071). There is no Certificate of Satisfaction recorded for the Estate's Note #1, as of March, 1997.
- (7) The CPA does the estate's fiduciary tax returns (Form 1041) and the lawyer does the estate's estate tax returns (Form 706). This separation strikes me as if they have something to hide. Perhaps this is to keep the IRS from realizing that the CPA and lawyer work together, or to inhibit the IRS from running a correlation between them.
- (8) Confusion is a cover. I have not seen the letter, but I understand from Jean Nader that the lawyer told the Borrower he was to pay an interest amount of \$56,334 on the 4/21/92 payment, rather than the correct amount of \$45,067.³ Based on the background described in (4), I believe it virtual impossible for both the lawyer and the CPA to not know the correct amount of interest. I believe this was an entanglement attempt,⁴ that the Borrower may have known it, and that that may have been the reason the Borrower decided to payoff the entire loan on 4/21/92.⁵

All this effort, and especially the secrecy, leads me to believe they may also have tried to launder a portion of the payments throught the stockbroker.

² This would fit with the part of the clause in the will that states: *..prior to maturity..*

³ Page 18, paragraph 8.a.

⁴ A primary goal may have been to entangle the real estate (6541 Franconia Road) that was the collateral.

⁵ I can't speak for the Lynch Limited Partnership, but they would have remembered what was done in *Sabotage Settlement*.

Cover

I believe the unusual(?) clause in the will allows the operation to entangle real estate. ➡

Will⁶

See
page
68

Show of trying
to find debt

See
page
316

The CPA & lawyer
were sent a payment
schedule on 4/24/89

7	
3	4

The stockbroker knew Jean M. O'Connell received a large payment, and the lawyer's time records state ➡ he worked with the stockbroker on five occasions (*asset disc, conf, etc.*) before filing the 1991 Form 1040 signed on 4/10/92.

Payment 4/21/91
(\$125,188.17 principal)

See
page
476

See
page
498

8	
5	6

Payoff payment 4/21/92
(\$500,752.68 principal)

9
?

10										
7	8	9	10	11	12	13	14	15	16	17

▲
Lawyer tells Borrower he is to pay \$56,334 in interest on 4/21/92, rather than the correct amount of \$45,067.

⁶ This is the 9/30/85 will the lawyer drafted.

⁷ There is no 1 or 2 for this pattern.

⁸ I believe this is a reason the operation did not want me to see the accounting.

⁹ I have not seen this letter that is referred to on page 18, paragraph 8.a. I believe it was an entanglement attempt, and that the Borrower may have known it, and that that may have been the reason the Borrower decided to pay off the entirety of the loan early, on 4/21/92.

¹⁰ I believe this is a reason the operation did not want me to see the accounting.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
April 24, 1989

Ms. Jean O'Connell
Goodwin House West
Room 1128
3440 South Jefferson
Falls Church, Virginia 22041-3120

Dear Mother:

Enclosed is a check for \$36,040.06, the net income from the trust.
Your next check should be shortly after April 21, 1990.

Gross income as of 4/24/89

1/4/89	Interest on checking account	\$ 9.39
2/1/89	"	15.84
3/1/89	"	30.68
3/15/89	"	16.02
3/15/89	Interest on \$50,000.00 Treasury Bill	1,008.50
3/15/89	Interest on checking account	172.12
4/5/89	Interest payment on Note from Lynch	48,181.18
4/28/89	Total	\$49,433.73

Expenses against income as of 4/24/89

1/1/89	Carry over net loss income from Fourth Account	\$ 6,593.75
1/5/89	Check printing charge, D.F.	10.44
1/19/89	Wire transfer fee, D.F.	8.00
2/2/89	Rental of Surveyors transit to mark boundaries of Accotink property for potential buyers (\$3 of total bill of \$63.72 was due to err on trustee's part, ie, bounced check)	60.72
2/27/89	Trustee fee from income 7/22/88-12/31/88	84.82
3/6/89	\$ 1,696.31 x 5% = \$84.82	365.50
3/9/89	Ed. Prichard, atty, rewrite Accotink Contract	1,482.20
3/9/89	Reimburse Jean O'Connell for real estate taxes for the period 6/20/86 to 12/31/88	110.00
3/14/89	For sale ad, Accotink	110.00
3/17/89	Consultation with Ms JoAnne Barnes, CPA	27.00
4/3/89	Safe deposit box, annual rental fee	

page 9.1

4/7/89
4/8/89
4/18/89
4/24/89
4/24/89

For sale ad for Accotink
Filing fee, fourth Account
Consultation with Ken Saunders, zoning attorney
Trustee fee on gross income for period 1/1/89-4/24/89, \$ 49,433.73 x 5% =
Reimburse trustee for out of pocket expenses against income for the period 7/22/88- 12/31/88
Total

\$ 49,433.73 Gross income
- 12,141.12 Less expenses against income
\$ 36,040.06

Love,
Anthony O'Connell
Anthony O'Connell, trustee

BK0450 0720

.....At the time of filing [4/10/92] the receipt of this capital gain had not been called to the attention of the Co-Executors.
Lawyer to IRS, 6/30/92 (page 389)

....Regretfully I have to amend my letter of Friday. There is no "stepped up basis" on the Lynch note according to the accountants who are preparing the fiduciary income tax return.
Lawyer to beneficiaries, 11/16/92 (page 396)

Enclosure:

Payment schedule of Note with Lynch properties

Copies to:

Ms. Jean Nader, secondary beneficiary
Ms. Sheila Tierney/Shedvenell, secondary beneficiary
Ms. JoAnne Barnes, CPA for Jean O'Connell
Mr. Ed White, Power of Attorney for Jean O'Connell

CPA

page 9.2

Lawyer

BK0450 0719

*Lynch Properties Limited Partnership
O'Connell Trust
Payment schedule*

	June #1 Principal (Est. 90.8%)	June #1 Interest	June #2 Principal (Est. 34.5%)	June #2 Interest	Total
6/1/89		56,334.67		48,181.18	104,515.85
6/1/90		56,334.67		48,181.18	104,515.85
6/1/91	125,188.17	56,334.67	107,069.30	48,181.18	336,773.32
6/1/92	125,188.17	45,067.74	107,069.30	38,544.94	315,870.15
6/1/93	125,188.17	33,800.80	107,069.30	28,908.71	294,966.98
6/1/94	125,188.17	32,535.87	107,069.30	19,272.47	274,065.81
6/1/95	125,188.17	11,366.93	107,069.30	9,362.23	253,686.63
	625,940.86	28,167.35	555,346.51	240,905.81	1,485,360.61

The lawyer apparently told the Borrower that he was to pay \$56,334.67 in interest rather than the correct amount of \$45,067.74, for the 4/21/92 payment (page 18). I believe that may have been the reason the Borrower decided to pay off the entirety of the loan on 4/21/92. I cannot speak for the Lynch Limited Partnership, but they would have remembered Sabotage Settlement.

This is a copy of the payment schedule of both notes, with the interest and principal separated, that I sent to my mother on 4/28/89, with a copy to the CPA and the lawyer.

The amounts in columns 1 & 2 go directly to Jean O'Connell. The amounts in column 3 go to the trust and remain in the trust unless Jean O'Connell needs it in accordance with the will. The amounts in column 4 go to the trust where expenses against income are deducted and the balance, or net income, is sent to Jean O'Connell.

TRUST U/W HAROLD A. O'CONNELL
ANTHONY M. O'CONNELL, TRUSTEE

125

4/24 89

Ms. Jean O'Connell

Thirty six thousand and 876 dollars and 06/100



Anthony M. O'Connell

Account # 011901507597 0125

page 9.3

I have a few questions concerning my mother's 1991 tax return.

1. My copy shows she should be penalized by IRS and Virginia because adequate estimated tax payments were not made after her death. I believe my sister is convinced I am responsible for this. If it is my fault, I will pay for it out of my pocket. I feel the other beneficiaries should not be charged for the negligence of another. Would you please lay out the specifics on what happened? Please be very specific.

2. My copy also does not show the principal of \$125,188.17 paid to my mother by the Lynch Note in April of 1991. It does show the interest. With a gross profit percentage of .79 on the installment sale, about \$ 98,898.65 of the \$125,188.17 should have been reported on line 13 of the 1040 as a capital gain. It appears that this omission is up and above the penalties and interest already acknowledged. Why was it not reported? Will you amend the return?

3. On Schedule B under dividend income, what is the significance of "***BAL ON 1040 OF JEAN NADER, SSN 225 50 9052"?

I look forward to your response.

5

Yours truly,

Anthony O'Connell

Anthony O'Connell

Neither the lawyer or the CPA firm responded to my questions 1 or 3. The lawyer did respond to my question 2: *I was following the 1990 return and simply did not pick up the fact that there was a principal payment in 1991. I will most certainly pay any interest and penalty which might accrue in this regard, and sincerely appreciate your calling it to my attention.*

Lawyer's letter of 6/11/92

Enclosures:

Your letter of May 19, 1992

IRS Form 1040, Schedule B and Waiver of Penalty Request for Jean O'Connell, 1991. The other IRS forms attached to this return were not included in this enclosure.

Copies to:

Mr. Ed Prichard

Mr. Forrest Balderson - Accountant in CPA firm who did trust accounting

Ms. Jean Nader

Ms. Sheila O'Connell

6

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

June 30, 1992

INTERNAL REVENUE SERVICE

Re: Jean M. O'Connell
SSN 230 50 6044
1991 INCOME TAX RETURN

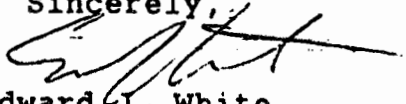
Gentlemen:

Enclosed is an amended return in this case. The amendment reflects the receipt of \$99,337.00 of taxable income which was due to a principal payment on a note.

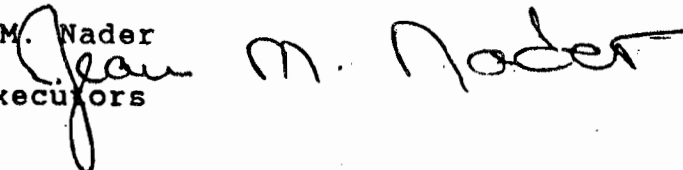
This payment was received in the Spring of 1991. Mrs. O'Connell died in September 1991. The original returns were based upon her previous year's return when there was no such payment. At the time of filing the receipt of this capital gain had not been called to the attention of the Co-Executors.

It is requested that the interest and penalty in this case be waived.

Sincerely,


Edward J. White

Jean M. Wader
Co-Executors



EJW/e

On 5/2/91 my mother was able to separate and identify the 4/21/91 payment of \$181,522.84 into \$56,334.67 in interest and \$125,188.17 in principal or remainder (page 386).

7

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
March 30, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Estate of Jean O'Connell

Dear Mr. White:

I have a few questions I hope you would be kind enough to answer.

1. As you know, the Lynch Limited Partnership plans to pay my Mother's estate \$545,820.43 on April 21, 1992. What is your best guess as to when and in what amount(s) you will make distribution(s) to the beneficiaries?

2. The license plates on my deceased Mother's Van expire in April of 1992. Virginia DMV requires a new title with the new owners name before they will issue new plates {The plates cannot be renewed by the co-executors signing for Jean O'Connell}. The bank will give the co-executors the title if you simply pay them the interest on the loan. I understand the principal on the loan has been paid and I am guessing that the interest is something in the range of \$1200 to \$1400. Would you please pay the bank the interest so they will give you the title? What is your decision as to who gets the van and how much will it costs?

3. What is your fee for being co-executor of my mother's estate?

Yours truly,

Anthony O'Connell

Copy to:

Ms. Jean O'Connell Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

COPY

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-8444

April 4, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

I have received your letter of March 30, 1992.

The answers are:

Question 1. As soon as the money is received, the tax liabilities evaluated and upon consultation with the Co-Executor.

Question 2. Paid. It is not my decision as to what it will cost you, though I have been informed that you know full well.

Question 3. 2 1/2% of the receipts into the probate estate if approved by the Commissioner of Accounts.

I would call to your attention that on two separate occasions I drove to Sovran and spent a lengthy period of time on the question of the car loan. I did this in person since: I knew that you had the vehicle, that your sisters wanted you to have it, that the insurance and tags were due to expire soon and I did not want you to be inconvenienced. I could have done all of this by mail and it probably would have taken about three months, knowing the nature of the loan problem. I assumed I was doing you a favor.

Now I receive your letter asking that I "simply pay them the interest" I paid the interest and principal in one check on March 12, received the title on March 22 and mailed it to Mrs. Nader to sign over to you on March 23. Have you any suggestions as to how it could have gone faster?

The information of the commission was given to you previously by Mrs. Nader.



I do not know what your problem is, but in the future, please address all correspondence to Mrs. Nader.

This is probable the most significant act in *Split Brother and Sister*. The amount of destruction the CPA and lawyer can plant, and have the client take the responsibility for carrying out, is limited only by the client not relying upon their secret advice.

9

CASH, NOTES, STOCKS & BONDS

Wash Gas Light Co. 8/1/91	105.00
ck Signet 8/5/91	39.60
ck A. G. Edwards 8/15/91	2,346.63
ck Kemper Mun Bond Fund 4/30/91	162.86
ck Kemper Mun Bond Fund 5/31/91	162.86
ck Kemper Mun Bond Fund 7/31/91	162.86
ck Kemper Mun Bond Fund 8/30/91	162.86
Ck Nuveen Fund 3/1/91	63.00
Ck Nuveen Fund 5/1/91	63.00
ck Nuveen Fund 6/3/91	63.00
ck Nuveen Fund 8/1/91	66.50
ck Nuveen Fund 9/3/91	66.50
ck American Funds 9/9/91	424.76
Sovran Bank #4536-2785	3,310.46
First Virginia Bank #4076-1509	22,812.52
Fx Co. Ind Dev Bond	109,587.00
Franklin Va. Fund 4556.001 sh	50,507.84
Investment Co. of America 3861.447 sh	65,663.91
Kemper Mun Bond Fund 2961.152 sh	30,396.23
Nuveen Premium Inc Mun Fund 700 sh	6,450.50
Washington Gas Light Co. 200 sh	6,375.00
Signet Banking Corp 198 sh	4,331.25
Lynch Properties note	518,903.26
Travelers Check	20.00
'88 Plymouth Van	8,000.00
Funds 5/10/91	326.60
USAA Subscriber savings acct	25.10
SUB TOTAL	830,599.10

OTHER ASSETS

1990 Virginia Tax refund	1,605.58
Debt from Harold O'Connell Trust	659.97
Blue Cross refund	88.78
SUB TOTAL	2,354.33

JOINT ASSETS

hallmark Bank #1107849600	40,796.81
---------------------------	-----------

REAL ESTATE

15 acres Fairfax Co. Va. 53.9006% interest	323,403.60
--	------------

TOTAL ASSETS	1,197,153.84
--------------	--------------

DEBTS

Colonial Emerg Phys (med bill)	10.40
Fairfax Circ Ct. letters	14.00
Jean M. Nader probate tax reimb	1,269.00
Sovran Bank Car loan payoff	1,364.97
Checks	15.89
Commissioner of accounts Inventory	61.00
IRS 1991 1040 return	15,332.00
Va. Dept Tax 1991 return	2,856.00
Jean M. Nader, bills pd	8,559.00
Sheila Ann O'Connell-Shevenell, cem bill	475.00
Co-Executors' Commission	41,529.96
Commissioner of Accounts fee for Accounting	1,048.25

TOTAL DEBTS AND EXPENSES

72,535.46

The Lynch note was paid off in full the day before this letter was written.

The estate's checking account lists a deposit of \$545,820.43 from *Lynch properties* on 4/21/92 (page 362).

9/2-8/92

10

Estate of: JEAN M. O'CONNELL

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see the Instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	Estate Tax Return (Form 706) dated 9/8/92 describes note as if it were not paid off in full on 4/21/92.			
1	ck Wash Gas Light Co. 8/1/91			105.00
2	ck Signet 8/5/91			39.60
3	ck A. G. Edwards 8/15/91			2,346.63
4	ck Kemper Mun Bond Fund 4/30/91			162.86
5	ck Kemper Mun Bond Fund 5/31/91			162.86
6	ck Kemper Mun Bond Fund 7/31/91			162.86
7	ck Kemper Mun Bond Fund 8/30/91			162.86
8	Ck Nuveen Fund 3/1/91			63.00
9	Ck Nuveen Fund 5/1/91			63.00
10	ck Nuveen Fund 6/3/91			63.00
11	ck Nuveen Fund 8/1/91			66.50
12	ck Nuveen Fund 9/3/91			66.50
13	ck American Funds 9/9/91			424.76
14	Deed of Trust note, dated 4/21/88, made by Lynch Properties Limited Partnership, face amount \$625,940.86, secured by 6541 Franconia Rd., Springfield, Va., due on 4/21/95, interest @ 9% (value is not discounted) sum represents principal due at DOD (int as IRD in Sched F)			500,752.69
15	Travelers Check			20.00
16	USAA Subscriber savings acct			25.10
17	Ck Am Funds 5/10/91			326.60
18	Sovran Bank, Virginia #4536-2785, MMA			3,310.46
19	First Virginia Bank, #4076-1509, MMA			22,812.52
Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule				
TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 3.)				531,136.80

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

On 11/13/92, implies note not
paid off in full on 4/21/92

11

Page 2
Ltr to Heirs
November 13, 1992

Estate paid an estate tax on the value of the property owned by your mother at her death. Since the tax is paid, what is distributed to you is tax free.

In addition there is a fiduciary income tax on the earnings of the estate while it is open. The First Accounting shows income of \$56,928.52 from 9/15/91 through 9/15/92. Basically this is what will be taxed as estate income. Of this \$659.97 can be ignored as it was repayment of a debt from the O'Connell Trust and not income, and at least \$13,388.25 was tax free income. The fiduciary income tax is paid by the estate if it was not disbursed during the tax period. In your case it was disbursed, and you will receive a form K-1 showing how much should be added to your regular income. This is why it is called "pass through" income. This might be about \$14,000.00 each not counting deductions which are due to the estate. Jo Ann Barnes is preparing this return for the estate at present.

The question of capital gains comes up often in estate situations. Any asset owned by a decedent at the time of death is given a "stepped up" basis to its value at the date of death. If the heirs then sell the asset the only taxable capital gain (or loss) is the change in value between the date of death and the date of sale. The Accotink property falls in that category, though the basis on the share formerly held in trust has a basis as of the date of your father's death. The Lynch note will not produce any capital gain since it was taxed in the estate as part of your mother's assets. It will produce an income tax effect on the fiduciary income tax return since \$26,917.17 in interest was received by the estate. This is included in the \$56,928.52 referred to above.

The remaining items left to do in the estate are the filing of a request for the publication of Debts and Demands against the estate, filing a second and final accounting, obtaining a court order for the distribution of the estate and filing a second fiduciary income tax return from the period 9/15/92 through the date of disbursement.

Sincerely,


Edward J. White

I believe this letter to the beneficiaries is primarily a test to see how much the beneficiaries will challenge, and as a cover, in that what is not challenged, will be considered as an approval by default (The first page of this letter states the \$14,408.53 refund from the "overpayment" was received the day this letter was written. The refund might be considered an approval of sorts, for \$70,050.51 Off the Top?). The 4/21/92 installment sale tax debt, being left as a surprise for the beneficiaries to find, was challenged. The \$659.97 debt was not paid back to the trust. I could not ask the lawyer or CPA to address it (pages 327 & 329). I suspect this \$659.97 will later be found among other entanglements of Parcel 17. There is the implication that not much is left in the estate, but the value of the stock is not mentioned. Brokerage houses normally and regularly give the market value of the securities they hold for you. When I later tried to address the history of the stocks, the lawyer intervened (See *Stockbroker*). I believe this letter is primarily a test to determine how much the operation will keep, and as a cover for it.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
November 16, 1992

12

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Ref: Your letter of 11/13/92

Dear Mr. White:

Thank you for your letter. You mention that distributions from my mother's estate to the beneficiaries are tax free (except from after death income), and that the Lynch Note will not produce any capital gains.

Perhaps I am misinterpreting your letter or perhaps I'm just plain wrong. I hope I am wrong.


The Lynch Note to the estate, a result of the installment sale of my mother's residence on 4/21/88, carries with it a taxable capital gain. The IRS requires that this capital gains tax be paid by the estate or the beneficiaries if the taxable capital gain is passed through the estate to the beneficiaries before the end of the tax year.

The gross profit percentage on the sale was seventy-nine percent (79%). The payoff of the Lynch note to the estate on 4/21/92 was \$545,820.42 of which \$45,067.74 was income and \$500,752.68 was capital. Of that \$500,752.68 in capital, 79% or \$395,594.62 is taxable capital gain.

In order for the beneficiaries to minimize penalties and interest on their quarterly estimated tax payments to the IRS, would you please tell us what share of the capital gains tax liability or any tax liability, has been distributed from the estate to the beneficiaries?

I make much better tax plans if I know what my projected taxable and non-taxable income is going to be. Six weeks remain in the tax year. Would you please send the beneficiaries, with all deliberate haste, your close out schedule for my mother's estate? Please be as specific in dollars and dates as you possible can.

Yours truly,


Anthony O'Connell

Copy to:

Ms. Jean O'Connell Nader

Ms. Sheila O'Connell

Ms. JoAnn Barnes (with a copy of your 11/13/92 letter)

When I first read the following sentence in the lawyer's letter of 11/13/92: *The Lynch note will not produce any capital gain since it was taxed in the estate as part of your mother's assets.*, I assumed the lawyer was addressing the 4/21/92 pay off of the note. I now interpret this sentence to imply that the note was not paid off. This would fit the implication in the lawyer's letter of 4/22/92, the Estate Tax Return of 9/2-8/92, and it's two amendments of 6/21/93 and 4/10/95.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

November 16, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Mrs. Sheila O'Connell-Shevenell
44 Carlton St.
Portland, Maine 04102

The 4/21/91 principal payment of \$125,188.17 required an additional tax of \$34,036 (IRS \$28,334, Virginia \$5,712, see page 362, checking account dates 6/27/92 and 6/30/92).

The 4/21/92 principal payment of \$500,752.68 is going to require an additional tax of more than \$35,000 to \$40,000.

Re: Estate of Jean M. O'Connell

Regretfully I have to amend my letter of Friday. There is no "stepped up basis" on the Lynch note according to the accountants who are preparing the fiduciary income tax return. This is subject to a credit for tax paid on part of it in the estate tax return, but it will result in an estimated \$35,000 to \$40,000.00 in tax to the estate due to the note payoff. This is one of the reasons why a further disbursement would not be wise.

In addition, Jo Ann Barnes commented to me today that the Accotink valuation could well result in a question by the IRS and she feels no disbursement should be made.

Some sale of the Edwards accounts will probably be needed.

Jo Ann also reminds me that each of you should check with your own tax adviser after receiving the K-1 forms as to payment of estimated income taxes.

Next month (12/11/92) the lawyer advises the beneficiaries that attempting a further reduction in the value of Accotink may save each beneficiary \$3,151.31.

Sincerely,

Edward J. White

EJW/e

The CPA prepared previous tax returns for the same installment sale of 6541 Franconia Road. Of the three previous payments to report, the CPA did two, and I did one:

4/21/88	Trustee (trust's portion)	CPA (mother's portion)
4/21/89 (no principal)		
4/21/90 (no principal)		
4/21/91	CPA (trust's portion)	* Not CPA, not lawyer (estate's portion)
4/21/92	Trustee (trust's portion)	* Not CPA, not lawyer (estate's portion)

*Until it was openly brought to their attention (pages 388 & 395)

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

14

November 17, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Should not be reported on Fiduciary Form 1041.
Should be reported on Estate Tax Return Form 706.

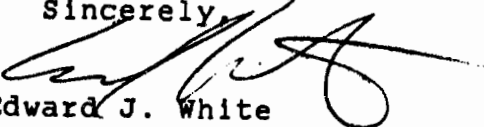
Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

I received your letter of November 16, today. My letter of yesterday answers some of your questions. As I noted in that letter, unfortunately, you are correct on the capital gain situation. The tax will be paid by the estate on its fiduciary return.

Jo Ann Barnes is working hard on the return, and we will get you the K-1 data as soon as possible. The estate's tax year ended on August 31, 1992 and the distribution of the \$33,000.00 in September will have some tax effect on each of you. That distribution will result in a deduction for the post 8/31/92 estate tax year and the money will be passed through to you. At this point I cannot tell how much of it is going to be income and how much a distribution of estate corpus. There has been very little income since 8/31, and I suspect that most of it will be corpus. I will ask Jo Ann to try and work this up as soon as possible so that you all can do some intelligent planning.

Sincerely,


Edward J. White

EJW/e

Copy to: Jean M. Nader

The tax from the 4/21/92 installment sale payoff should have been reported on the Estate Tax Return (Form 706) because it was paid to the estate. It should not have been reported on a Fiduciary Return (Form 1041). My guesses of why the lawyer and CPA agreed to report it on the Fiduciary Return include:

- (1) They can't pass estate taxes through to the beneficiaries using the Estate Tax Return, but they can using the Fiduciary Return(?). Page 399 shows 44.5451% of the \$397,330 capital gain was passed through to the beneficiaries. The pass through is limited by the distributions.
- (2) Following the 9/8/92 Estate Tax Return, that describes the note as if it were not paid off, with an amendment stating the note was paid off on 4/21/92, may be caught by the IRS.
- (3) Amending tax returns two years in a row, for the same installment sale, for the same reason, by the same preparer, may be questioned by the IRS (The lawyer amended the 1991 Form 1040 to report the 4/21/91 payment. See page 389). Having the CPA sign the fiduciary return (1992 Form 1041), which would not be an amendment, would diminish this possibility.
- (4) Perhaps the wording of the Will: *My Co-Executors shall not however, be required to pay, prior to maturity..* has something to do with it (page 384).

ESTATE OF JEAN M. O'CONNELL
 EDWARD J. WHITE AND JEAN M. NADER, CO- EXECUTORS
 118 SOUTH ROYAL STREET
 ALEXANDRIA, VIRGINIA 22314

YEAR ENDING: 8/31/92
 FEIN: 25-6377917

SCHEDULE K-1 (FORM 1041), LINE 5

Should not be reported on Fiduciary Form 1041.
 Should be reported on Estate Tax Return Form 706.

INCOME IN RESPECT OF A DECEDENT UNDER
 IRC SECTION 691 FROM THE ESTATE OF
 JEAN M. O'CONNELL

VALUE OF INCOME DESCRIBED IN IRC SECTION 691(a)(1)
 INCLUDED IN COMPUTING GROSS ESTATE:

LYNCH NOTE - INSTALLMENT GAIN	397,330
LYNCH NOTE - INTEREST	18,151
STATE REFUND	1,606
H. O'CONNELL TRUST - INTEREST	816
	<u>417,903</u>

DEDUCTION IN COMPUTING GROSS ESTATE PER
 IRC SECTION 691(b):

PERSONAL PROPERTY TAX	(428)
STATE TAX - 1991	(2,856)
STATE TAX - 1991 AMENDMENT	(5,712)
	<u>(8,996)</u>

NET VALUE

408,907

NET ESTATE TAX
 LESS: ESTATE TAX WITHOUT ITEMS ABOVE
 PORTION OF ESTATE TAX ATTRIBUTABLE TO
 INCOME IN RESPECT OF A DEDEDENT

104,950
<u>0</u>
104,950

VALUE IN GROSS ESTATE OF ITEMS DESCRIBED IN
 IRC SECTION 691(a)(1) RECEIVED IN THE
 CURRENT YEAR

417,903

RATIO
 CREDIT FOR IRD

100.00%
<u>104,950</u>

FIDUCIARY 55.4549%
 EACH BENEFICIARY 14.8484%

Date of: JEAN M. O'CONNELL

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other

(For jointly owned property that must be disclosed on Schedule E, see the Instructions for Schedule E.)

(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

	Yes	No
1 Did the decedent at the time of death own any articles of artistic or collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000? If "Yes," full details must be submitted on this schedule		X
2 Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes," full details must be submitted on this schedule		X
3 Did the decedent at the time of death have, or have access to, a safe deposit box? If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.	X	

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description For securities, give CUSIP number, if available	Alternate valuation date	Alternate value	Value at date of death
1	1988 Plymouth Van INCOME WITH RESPECT TO DECEDENT			8,000.00
2	Interest owed on Lynch Properties Note described in Schedule C			18,150.57
3	Virginia 1990 tax refund			1,605.58
4	Blue Cross payment due			88.78
4	Interest due Harold O'Connell Trust			816.00
5	Debt due from Harold O'Connell Trust (TOTAL IRD 21,320.90)			659.97
6	TWO CEMETARY LOTS FAIRFAX MEMORIAL PARK FAIRFAX VIRGINIA AMENDED_ITEM			2,000.00
<div style="border: 1px solid black; padding: 5px; margin: 5px;"> The tax from the 4/21/92 installment sale payoff should have been reported on this Estate Tax Return (IRS Form 706) </div> <div style="border: 1px solid black; padding: 5px; margin: 5px;"> My copy of this Second Amendment to the Estate Tax Return was signed on April 10, 1995. The note is still described as if it were not paid off in full on 4/21/92. </div>				
Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule				200,000.00
TOTAL (Also enter on Part 5, Recapitulation, page 3, at item 6.)				31,320.90

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Income in Respect of the Decedent

All gross income that the decedent had a right to receive and that is not properly includible on the decedent's final return is called income in respect of the decedent. Instead of being reported on the final return of the decedent, the income is included, for the tax year when received, in the gross income of:

- 1) The decedent's estate, if the estate acquires the right to receive the income from the decedent,
- 2) The person who acquires the right to the income directly from the decedent without going through the estate, or
- 3) Any person to whom the estate properly distributes the right to receive the income.

Example 1. Thornton Jones owned and operated an orchard, and he used the cash method of accounting. He sold and delivered \$2,000 worth of fruit to a customer, but he did not receive payment

before his death. When the estate was settled, payment had still not been made, and the estate gave the right to receive the payment to his niece. When she collects the \$2,000, she must include it in her income. It is not reported on the final return of the decedent nor on the estate's income tax return.

Example 2. If, in Example 1, Thornton Jones had used the accrual method of accounting, the income from the fruit sale must be included on his final return. Neither his estate nor his niece will report the income when the money is later paid.

Example 3. Mary Smith was entitled to a large salary payment at the time of her death. It was to be paid in five yearly payments. Her estate, after collecting two payments, distributes the right to the remaining payments to you, the beneficiary. None of the payments would be included on the decedent's final return. The estate must include in its gross income, as income in respect of the decedent, the two payments it received. You must include in your gross income each of the three remaining payments as you receive them.

Transferring your right to income. If you transfer your right to receive income in respect of a decedent, you must include in your income the larger of:

- 1) The amount you receive for the right, or
- 2) The fair market value of the right at the time of the transfer. Fair market value is defined in Chapter 14 under *Other Basis*.

Giving your right to income as a gift. If you give your right to receive income in respect of a decedent as a gift, you must include in your gross income the fair market value of the right at the time you make the gift.

Type of income. The character, or type, of income that you receive in respect of a

I Believe the Entanglements Tools Include:

- (1) Income in Respect of the Decedent (IRD), and Deductions in Respect of the Decedent (pages 275, 398, 399 & 400).
- (2) Real Estate Taxes (page 307), or what may be made to appear as real estate taxes ("how much" on pages 120-132).
- (3) Gift tax - estate tax interplay (page 334)
- (4) Anything to link victim to accounting. Date on Fake Second Court Account (page 56 & 58), my address on sister's CD (page 374 & 376).
- (5) Plant a debt, such as the \$659.97. The lawyer stated it was paid back (page 394), but it was not paid back to the trust. I cannot get the CPA or lawyer to address it (page 327 & 329).

decedent is generally the same as it would have been had the decedent continued to live and had received it. For example, if the income would have been a long-term capital gain to the decedent, it will be a long-term capital gain to you.

Interest on certificates of deposit (CDs). Interest on CDs that is not received by the date of death but that is earned between the date of the last interest payment and the date of death is interest income in respect of the decedent. Interest income earned on the account after the decedent's death that becomes payable on CDs after death is not income in respect of a decedent. Such interest is ordinary income that belongs to the respective recipients and must be included in their gross income.

Installment payments. If the decedent had sold property using the installment method and you receive the right to collect the payments after the date of death, the payments you collect are income in respect of the decedent. You will use the same gross profit percentage that the decedent used to figure the part of each payment that represents profit. Include in your income the same profit the decedent would have included had death not occurred. See Publication 537, *Installment Sales*, for more information on the installment method.

Sale or exchange. If you sell or exchange an installment obligation that you received from a decedent, the rules explained in Publication 537 for figuring the gain or loss on the disposition will apply. However, your basis in the obligation is the same as the decedent's basis, adjusted for all installment payments you received before the sale or exchange.

Other income. For examples of other income situations concerning decedents, see *Specific Types of Income in Respect of a Decedent* in Publication 559.

Deductions in Respect of the Decedent

Deductions in respect of the decedent are items, such as business expenses, income-producing expenses, interest, and taxes, for which the decedent was liable, but which are not deductible on the decedent's final income tax return. When paid, these expenses may be deducted by:

- 1) The estate, or
- 2) If the estate is not liable for the expenses, the person who, because of the decedent's death, acquired the decedent's property subject to that liability.

Federal estate tax deduction. Income that a decedent had a right to receive is included in the decedent's gross estate and is subject to estate tax. This income in respect of a decedent is also taxed when received by the estate or beneficiary. However, an income tax deduction is allowed to the person (or estate) receiving the income. If you must include in your gross income an amount of income in respect of a decedent, then you can claim a deduction for part of any estate tax paid. The deduction must be claimed in the same tax year that the income is included in your gross income.

You can claim the deduction only as a miscellaneous itemized deduction on Schedule A (Form 1040). This deduction is not subject to the 2% limit on miscellaneous itemized deductions as discussed in Chapter 30.

If the income is capital gain income, then in figuring the maximum capital gain tax or any net capital loss limitation, the amount of the gain must be reduced, but not below zero, by the amount of a state tax deduction attributable to such

For more information, see *Estate Deduction* in Publication 559.

Splitting the Family Must Be Good Cover Microcosm of a Set Up (Sixth Try)

Summary

The Bar notifies the lawyer of the investigation on 12/10/92. The lawyer notifies the beneficiaries of a new way to save money on 12/11/92. I believe this is a set for an adversarial partition suit, and if the beneficiaries had not placed Parcel 17 in a trust prior to my writing the Bar, it would have been successful. The beneficiaries are advised that they might save money by asking the IRS for an additional 30% off the appraised value of Parcel 17. The appraised value had previously been reduced by 50% (page 355), which is more than the lawyer's previous best scenario of 40% off (page 346). Perhaps immediately running a new set up is a reprisal. Perhaps splitting the family and its assets, means that split serves well as a cover, in that the split could be used to lead an investigator into believing the operation is only trying to protect one family member from another. Whatever the subtler significance's, immediately running a new set up suggests they don't expect to get caught at it.

4/22/92
Best scenario was
to ask for 40% off

See
page
346

Parcel 17 placed
in trust (10/16/92)
prior to my
writing the Bar

1
2
3
4

11/24/92
Obtained
50% off

See
page
355

12/11 92
Lawyer and CPA offer advice
for asking for another 30% off

12/10/92 Bar notice	8			
	5	9		
	6	10	12	13
	7	11		

Most of the elements of a set up are here (with the exception of secrecy) and most of those are in the one letter of 12/11/92 (pages 411-413):

1. The advice appears appropriate until you put it in context.
2. The guise is to save money.
3. The CPA and lawyer work together. The timing and agreement between the CPA and the lawyer seem instantaneous and total.
4. It is risk free for the operation because the clients are left accountable. The wording is very skillful.
5. Entanglement and split are a primary mechanism to gain control of assets.
6. The family member used as a cover, Jean Nader, is tasked to carry out the agenda.
7. This strikes me as a condensed version of the 4/22/92 letter (page 343- 346).
8. Uses the IRS as a tool or heavy influence. The clients basically have to take the operation's word for what the IRS will do.
9. Makes it a wedge issue. Even when I vote no (my 12/14/92 on page 415), the lawyer continues to ask my sisters (lawyer's 2/2/93 on page 438).
10. Tax savings in specific dollar amounts are offered as an incentive. Before and after 12/11/92, tax information is unavailable, unreliable, or it is inappropriate to even ask about it (page 413).
11. The law or reality is irrelevant as long as one client trusts it (They even admit 53.9% is not minority interest).
12. The pressure is subtle. It puts Jean Nader in a difficult position to basically say I don't want to try to save money (page 412).
13. The operation only needs one family member to carry out their advice. I believe the lawyer knows I know it is a set up, but he carries it out in front of me, knowing I am powerless to stop him. Perhaps secrecy wasn't needed at this stage.
14. Before 12/11/92, the previous Accotink valuation is said to be too risky to make distributions:

11/13/92 As you recall the Accotink property is assessed at \$600,000.00 by the county. Based on the appraisal, we used one half of that figure (times the percentage interest owned by your mother). In the event the IRS does not agree and insists on the full valuation, the estate tax liability could increase by about \$67,000 (page 363).

11/16/92 In addition, Jo Ann Barnes commented to me today that the Accotink valuation could well result in a question by the IRS and she feels no disbursement should be made (page 396).

On 12/11/92:

I have discussed this idea with Jo Ann Barnes who feels that even though 53.9006% is not a minority interest, that we might, nevertheless, get the discount. She suggests amending the return, asking for 30% and settling for 15% (page 411).

15. I petitioned the Bar (page 12) to try to stop the same behavior pattern that destroyed my relationship with my mother, from destroying my relationship with my sister. This pattern is immediately intensified after the lawyer is sent a copy of my petition. This scares me.

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, all of the beneficial owners of that certain real property located in Fairfax County, Virginia, and more particularly described on the attached and incorporated Exhibit A ("Property"), do hereby nominate, constitute and appoint Anthony Miner/O'Connell of Fairfax County, Virginia, our true and lawful agent and attorney-in-fact to do, execute and perform all and every act necessary to be done in and about the Property. And the execution or performance of any act or thing pursuant to these presents shall be as binding upon the undersigned, as fully and amply, to all intents and purposes, as if they have been duly executed and acknowledged or performed by the undersigned.

And we hereby ratify and confirm all lawful acts and things heretofore done by the said attorney-in-fact on our behalf.

This power shall not terminate upon the disability of the principals.

Any person, firm or corporation shall be fully protected in relying upon this power of attorney unless and until such person, firm or corporation has received actual written notice of its revocation or a notice of its revocation has been recorded among the land records of Fairfax County, Virginia.

WITNESS the following signatures and seals, this 16TH day of OCTOBER, 1992.

Jean Mary O'Connell Nader (SEAL)
Jean Mary O'Connell/Nader

Sheila Ann O'Connell (SEAL)
Sheila Ann/O'Connell

Anthony Miner O'Connell (SEAL)
Anthony Miner O'Connell

Anthony Miner O'Connell (SEAL)
Anthony Miner/O'Connell, Trustee,
Under the Last Will and Testament of
Harold A. O'Connell

Page 1 of 5. I secured Parcel 17 as best I could before petitioning the Bar, because I believed the lawyer would do something such as his 12/11/92. My sisters gave me power of attorney to sell their interest because they trusted me.

CODE OF VIRGINIA 55-17.1
ANJONY O'CONNELL
6541 FRANCONIA ROAD
SPRING FIELD, VIRGINIA 22150

BK 8845 1444

Page 1 of 7. My sisters agreed to make me trustee because they trusted me.

2

DEED IN TRUST UNDER
LAND TRUST AGREEMENT

THIS DEED IN TRUST UNDER LAND TRUST AGREEMENT, made this 16TH day of OCTOBER, 1992 by and between JEAN MARY O'CONNELL/NADER and HOWARD/NADER, husband and wife, SHEILA ANN/O'CONNELL and PIERRE /SHEVENELL, husband and wife, ANTHONY MINER/O'CONNELL, divorced and not remarried, and ANTHONY MINER/O'CONNELL, Trustee Under the Last Will and Testament of Harold A. O'Connell (collectively, "Grantors"); and ANTHONY MINER/O'CONNELL, Trustee, of Fairfax County, Virginia (hereinafter sometimes collectively referred to as "Trustees" or "Grantees"):

W I T N E S S E T H:

That Grantors for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, do hereby grant and convey to the Grantees as trustees the hereinafter described parcel of real estate, situate and being in Fairfax County, Virginia, and being more particularly described on the attached and incorporated EXHIBIT A ("Property").

TO HAVE AND TO HOLD the Property in fee simple, with the appurtenances thereunto belonging, upon the trusts and for the uses and purposes set forth herein and in that certain Land Trust Agreement dated as of 16TH day of OCTOBER 1992, which is incorporated herein by this reference.

Full power and authority is hereby granted to the Trustee and their successors and assigns to protect and conserve the property; to sell, contract to sell and grant options to purchase the Property and any right, title or interest therein on any terms; to exchange the Property or any part thereof for any other real or personal property upon any terms; to convey the Property by deed or other conveyance to any grantee, with or without consideration; to mortgage, pledge or otherwise encumber the Property or any part thereof; to lease, contract to lease, grant options to lease and renew, extend, amend and otherwise modify leases on the Property or any part thereof from time to time, for any period of time, for and rental and upon any other terms and conditions; and to release, convey or assign any other right, title or interest whatsoever in the Property or any part thereof.

No party dealing with the Trustee in relation to the Property in any manner whatsoever, and (without limiting the foregoing) no party to whom the Property or any part thereof or any interest therein shall be conveyed, contracted to be sold, leased or mortgaged by the Trustee, shall be obliged (a) to see to the application of any purchase money, rent or money borrowed or otherwise advanced on the Property, (b) to see that the terms of this trust have been complied with, (c) to inquire into the authority, necessity of expediency of any act of any Trustee, or (d) be privileged to inquire into any of the terms of the Trust Agreement. Every deed, mortgage, lease or other instrument executed by the Trustee in relation to the Property shall be conclusive evidence in favor of every person claiming and right, title or interest thereunder; (a) that at the time of the delivery thereof this trust was in full force and effect, (b) that such instrument

BK8307 1446

ANTHONY O'CONNELL
6541 FRANCONIA ROAD
SPRINGFIELD, VIRGINIA 22150
CODE OF VIRGINIA 55-17.1

Page 1 of 13. My sisters agreed to make me trustee because they trusted me.

LAND TRUST AGREEMENT

THIS LAND TRUST AGREEMENT ("Trust Agreement"), dated as of the 16th day of OCTOBER 1992, between ANTHONY MINER/O'CONNELL, TRUSTEE, (collectively, "Trustee" or "Trustees"), and JEAN MARY O'CONNELL NADER, SHEILA ANN O'CONNELL, ANTHONY MINER O'CONNELL, and ANTHONY MINER O'CONNELL, Trustee Under the Last Will and Testament of Harold A. / O'Connell (collectively, "Beneficiary" or "Beneficiaries") provides:

RECITALS

R-1. Beneficiaries, by virtue of that certain Deed in Trust Under Land Trust Agreement recorded in Deed Book 8307 at Page 1446 among the land records of Fairfax County, Virginia, have caused title to the real property described in the attached and incorporated Exhibit A ("Property") to be conveyed to the Trustee.

R-2. Pursuant to that certain Power of Attorney dated 16th day of October, 1992, a copy of which is attached and incorporated herein as Exhibit B, the Beneficiaries designated Anthony Miner O'Connell ("O'Connell") as their true and lawful agent and attorney-in-fact to do, execute and perform all and every act or thing necessary to be done in and about the Property.

R-3. By this Trust Agreement, the Trustee will hold legal title to the Property for the uses and purposes and subject to the terms and conditions set forth in this Trust Agreement.

NOW, THEREFORE, for and in consideration of the premises, the foregoing recitals, and the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

1. Recitals. The recitals set forth above are incorporated herein by reference, as if fully set forth in the text of this Trust Agreement.

2. Legal and Beneficial Title. Beneficiaries have appointed and do hereby constitute and appoint the trustee, or his survivor(s) or successor(s), as trustee for Beneficiaries to hold legal title to the Property for the benefit of beneficiaries, their successors and assigns, pursuant to the terms and conditions of this Trust Agreement. The Trustee hereby declares, acknowledges and agrees that the Trustee holds, and shall continue to hold pursuant to this Trust Agreement, the legal record title to the Property as trustee and nominee for the benefit of the beneficiaries.

3. Beneficiaries' Rights and Obligations.

3.01. The parties hereto acknowledge that this Trust Agreement evidences the ownership (and all of the burdens and benefits thereof) in the Property by the Beneficiaries; provided, however, that the interest of beneficiaries in the Property shall be deemed to be personal property, pursuant to the provisions of Section 55-17.1 Code of Virginia (1950 as amended), and shall pass or may be assigned or otherwise transferred as such. No Beneficiary

BR 8815 1449

These Land Trust documents can not be relied upon if the notarized Purchase Agreement of 12/24/87, or the Trustees Certificate of Qualification of 6/20/86, in *Sabotage Settlement*, can not be relied upon.

4

Page 1 of 1. My sisters entrusted their interest in Parcel 17 to me because they trusted me.

ASSIGNMENT AND RECEIPT

I, Anthony Miner O'Connell, Trustee under the last will and testament of Harold A. O'Connell, of Fairfax County, Virginia, do hereby assign, set over, and transfer unto Anthony Miner O'Connell, Trustee under a DEED IN TRUST UNDER LAND TRUST AGREEMENT dated October 16, 1992, and recorded in Deed Book 8307 at Page 1446 of the Land Records of Fairfax County, Virginia, attached hereto and made a part hereof, a 46.0994% interest in a certain tract or parcel of land containing, be the same more or less, 15.0 acres of ground, located in Fairfax County, Virginia, more particularly described in Exhibit A attached to the said DEED IN TRUST UNDER LAND TRUST AGREEMENT.

I, Anthony Miner O'Connell, Trustee under a DEED IN TRUST UNDER LAND TRUST AGREEMENT dated October 16, 1992, recorded as aforesaid in Deed Book 8307 at Page 1446 hereby acknowledge receipt of a 46.0994% interest in the certain tract or parcel of land containing 15.0 acres of land, more or less, described in Exhibit A attached to the said DEED IN TRUST UNDER LAND TRUST AGREEMENT attached hereto, which I agree to hold in trust for Jean Mary O'Connell Nader, Sheila Ann O'Connell and myself, Anthony Miner O'Connell.

Witness the following signatures and seals the 11TH day of ~~February~~, 1993.
MARCH

Jean Mary O'Connell Nader SEAL Nader
Jean Mary O'Connell Nader

Sheila Ann O'Connell SEAL
Sheila Ann O'Connell

Anthony M. O'Connell SEAL
Anthony Miner O'Connell

Anthony Miner O'Connell, Trustee SEAL
Anthony Miner O'Connell,
Trustee under the last will
and testament of Harold A. O'Connell

Anthony Miner O'Connell, Trustee SEAL
Anthony Miner O'Connell,
Trustee under DEED IN TRUST UNDER
LAND TRUST AGREEMENT recorded in Deed Book
8307 at page 1446



Virginia State Bar

Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803
Telephone: (804) 775-0500

Facsimile: (804) 775-0501 TDD: (804) 775-0502

December 10, 1992

PERSONAL AND CONFIDENTIAL

Edward James White, Esquire
118 South Royal Street
Alexandria, VA 22314-3328

Re: In the Matter of Edward James White
VSB Docket #93-042-0976
Complaint received on December 7, 1992
Complainant: Anthony M. O'Connell

Dear Mr. White:

Enclosed is a copy of a complaint which was received by the Virginia State Bar. Pursuant to the Rules of the Virginia Supreme Court and the Virginia State Bar Council Rules for Disciplinary Procedure, Virginia State Bar staff attorneys investigate and, in the appropriate cases, prosecute Charges of Misconduct received by the State Bar.

The State Bar has docketed this complaint, and the office of Bar Counsel is conducting the initial investigation to determine if the case should be filed with a district committee. I have been assigned as the staff attorney who will investigate and prosecute any Charges of Misconduct which may be filed with a district committee as a result of this complaint.

As part of the initial investigation, please review the complaint and provide a written answer within twenty-one (21) days of the date of this letter. Your answer will be reviewed by me as the assigned staff attorney to determine whether or not the complaint should be referred to a district committee for further investigation. Also, your answer may be sent to the complainant for review and may be used by the State Bar in the State Bar's investigation and prosecution of this case.

Edward James White
Page Two

The Rules of the Virginia Supreme Court state in Part Six:
Section IV, Paragraph 13(B)(5)(a) that


. . . Any such Charges of Misconduct shall be filed with a District Committee unless such preliminary investigation clearly reveals that the Charges of Misconduct have no basis in fact or that even if proved they would not constitute Misconduct.

If you do not file an answer within twenty-one (21) days, the above-referenced case will be filed with a district committee for further action.

The Supreme Court Rules and the Council Rules of Disciplinary Procedure, as amended, can be found in the August 1992 Virginia Lawyer Register, "Professional Guidelines for the Virginia Lawyer". The Rules of the Virginia Supreme Court for Disciplining, Suspending and Disbarring Attorneys and the Virginia Code of Professional Responsibility are in Volume 11, Code of Virginia (1950), as amended.

If you have any questions about the disciplinary procedure, either you or your attorney may contact me at the Virginia State Bar.

Sincerely,


James M. McCauley
Assistant Bar Counsel

/eww

Enclosures: Complaint

pc: ✓ Anthony M. O'Connell (w/o encls.)



Virginia State Bar

Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803
Telephone: (804) 775-0500

Facsimile: (804) 775-0501 TDD: (804) 775-0502

December 10, 1992

PERSONAL AND CONFIDENTIAL

Mr. Anthony M. O'Connell
6541 Franconia Road
Springfield, VA 22150


Re: In the Matter of Edward James White
VSB Docket #93-042-0976
Complaint received on December 7, 1992
Complainant: Anthony M. O'Connell

Dear Mr. O'Connell:

This is to inform you that your correspondence regarding the above-referenced matter has been received by the Virginia State Bar. Enclosed for your information is the disciplinary pamphlet describing the disciplinary procedure followed by the Virginia State Bar.

Please be advised that your complaint is presently under investigation by the Virginia State Bar. The bar will be contacting you in the near future regarding the investigation. If you have not already done so, please provide our office with a phone number where you can be reached during the day. Thank you for your cooperation.

Sincerely,


James M. McCauley
Assistant Bar Counsel

/eww

Enclosure: Disciplinary Pamphlet

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 636-5444

December 11, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Mrs. Sheila O'Connell-Shevenell
-44 Carlton St.
Portland, Maine 04102

Additional

30%

Clients might ask
for additional 30% off

Re: Estate of Jean M. O'Connell

Red
Flag

As a result of information gleaned at an estate law seminar yesterday, I think there may be a way of reducing the estate tax.

The law has long allowed percentage discount for "minority" interests in land which pass from a decedent. This means that if the decedent owned a partial interest (less than 50%) of a piece of property, that the IRS would allow a discount of its true value since minority interests are extremely difficult to sell.

A very recent case has upheld this discount even where two family trusts with the same trustees and same beneficiaries wound up owning the property. A 15% discount was allowed. In our case, prior to your mother's death, she owned a 53.9006% interest in Accotink and the Harold O'Connell Trust owned the rest.

I have discussed this idea with Jo Ann Barnes who feels that even though 53.9006% is not a minority interest, that we might, nevertheless, get the discount. She suggests amending the return, asking for 30% and settling for 15%.

The IRS will counter with several arguments. One, is that it is not a minority interest. She feels we might prevail since it is only just over 50%. Second, since the land is held as tenants in common, it could be partitioned into smaller facts (zoning problems notwithstanding) and either the trust or any of you could sell your interest if a buyer could be found. The IRS will also argue that aspect. The normal course, however, would be for some discount to be allowed.

The bottom line on this is shown on the enclosed tax computation. A fifteen percent discount would result in a tax

This letter is similar to the letter of
4/22/92 (page 343 through 346).

savings to each of you of \$3151.31.

The disadvantages are:

1. This will, in Jo Ann's opinion, absolutely trigger an audit and negotiation.
2. The final disbursement will be delayed.
3. The basis to each of you in the property will be reduced and will result in an increased capital gains tax later on when the property is sold.

As to the last item, Jo Ann pointed out that while there might be a higher tax in the future, you would have the use of the tax savings money now, and that the capital gains rate is 28% whereas the estate is in a 39% federal bracket. As to the first and second items, there may well be an audit anyway on the Accotink valuation question.

I will leave this decision to you, and would ask that Jean coordinate the response. I will be going out of town on December 19 and will be back on January 11. I do not see how it can be done before then.

As to other items - We heard from Virginia concerning the amended income tax return. There was a penalty of \$106.00 which I paid. The fiduciary income tax will be \$56,000.00 mainly due to the capital gain on the note payoff. The estate is charged with this. Since the estate and the heirs are in the same bracket, there is no difference whether it is paid by the estate or you. There may even be a savings on state taxes depending on rates.

Sincerely,


Edward J. White

EJW/e

This has most of the elements of a set up, except secrecy. The inherent inducement to my sister is to be a good co-executor and save money. It's difficult for a co-executor to say I don't want to try to save money (but if she agrees, she is accountable). The lawyer later uses this more obviously:

.....I can only say that had I not been adamant about re-valuing the Accotink property, Mr. O'Connell's initial approach would have cost this estate dearly.....Finally, I would like, for the record some memorandum from you and Sheila concerning my earlier comments as to attempting a further reduction in the Accotink valuation.

From lawyer's letter of 2/2/93, to Jean Nader

			15% OFF LAND
1	GROSS ESTATE	1,041,017.55	1,016,776.73
2	DEDUCTIONS	108,803.52	108,803.52
3	TAX EST	932,214.03	907,973.21
4	AJD TAX GIFTS	42,600.00	42,600.00
5	TOTAL 3&4	974,814.03	950,573.21
6	TENTATIVE TAX	335,977.47	326,523.55
7			
8	TENTATIVE TAX	335,977.47	326,523.55
9	GIFT TAX	8,824.00	8,824.00
10	GROSS EST TAX	327,153.47	317,699.55
11	UNIFIED CREDIT	192,800.00	192,800.00
12			
13	ALLOWABLE UN CREDIT	192,800.00	192,800.00
14	10-13	134,353.47	124,899.55
15	CREDIT FOR STATE TAX	29,403.99	28,046.50
16	14-15 TAX	104,949.49	96,853.05
	FED DIFFERENCE		8,096.43
	STATE DIFFERENCE		1,357.49
	TOTAL DIFFERENCE		9,453.92
	DIFFERENCE TO EACH		3,151.31

The lawyer is very specific, in volunteering on 12/11/92, that he can give each beneficiary a tax savings of \$3,151.31 with a 15% discount. Before and after 12/11/92, tax information is unavailable, unreliable, or it is inappropriate to even ask about it.

Jo Ann also reminds me that each of you should check with your own tax advisor after receiving the K-1 forms as to payment of estimated income taxes. Lawyer's 11/16/92

The bottom line on this is shown on the enclosed tax computation. A fifteen percent discount would result in a tax savings to each of you of \$3151.31. Lawyer's 12/11/92

Your client seeks my best "best estimate" of taxable income from the estate, and a schedule of events with his usual request for specificity.....The remainder of the information he seeks can more appropriately be produced to Mr. O'Connell either by you or his accountant, or is otherwise unavailable. Lawyer's 12/16/92

..... These figures are taken from data at hand and do not represent any formal accounting by me. They are not furnished for any individual's use for personal tax purposes, and I disclaim any personal tax liability which might arise. Lawyer's 2/2/93

← My letter of December 11, 1992, is obviously in response to the Bar's letter of December 10, 1992. The lawyer's letter of December 11, 1992, volunteers that he and the CPA might be able to save the beneficiaries some money.

Anthony M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
December 11, 1992

PERSONAL AND CONFIDENTIAL

Mr. James M. McCauley
Assistant Bar Counsel
Virginia State Bar
Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803

Re: In the Matter of Edward James White
VSB Docket #93-042-0976
Complaint received on December 7, 1992
Complainant: Anthony M. O'Connell

Your letter of December 10, 1992

Dear Mr. McCauley:

Thank you for your very prompt response. My telephone number is (703) 971-2855.

My sister, Ms. Jean O'Connell Nader, co-executor of my mother's estate with Mr. White, can be reached at:

Ms. Jean O'Connell Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068
(412) 337-7537

If possible, I would appreciate the opportunity to review and respond to Mr. White's reply.

Sincerely,



Anthony M. O'Connell

Anthony O'Connell
 6541 Franconia Road
 Springfield, Virginia 22150
 (703) 971-2855
 December 14, 1992

Mr. Edward J. White
 118 South Royal Street
 Alexandria, Virginia 22314

Re: Your letter of December 11, 1992.

Dear Mr. White:

Thank you for your letter of December 11, 1992.

I personally do not think pursuing the minority interest point is a good idea. I vote "no".

All three beneficiaries own and operate their own business. For us, there are now two weeks left to make tax deductible disbursements. It would be quite helpful to me in my tax strategy to know my approximate taxable income. Would you please tell the beneficiaries your best estimate of our 1992 individual taxable income from the estate? Please use \$300,000.00 as the evaluation of Accotink.

Again, I ask that you please send the beneficiaries, with all deliberate haste, your close out schedule for my mother's estate. Please be as specific in dollars and dates as you possible can.

I thank you in advance.

Sincerely,



Anthony O'Connell

Copy:
 Ms. Jean O'Connell
 Ms. Sheila O'Connell

Visible Wall

.....Finally, I would like, for the record some memorandum from you and Sheila concerning my earlier comments as to attempting a further reduction in the Accotink valuation.

From lawyer's letter of February 2, 1993, to Jean Nader

COPIES

McGUIRE WOODS
BATTLE & BOOTHE

13

Transpotomac Plaza
9 North Fairfax Street
Alexandria, VA 22314

Court Square Building
Charlottesville, VA 22901

World Trade Center
Norfolk, VA 23510

8280 Greensboro Drive
Suite 900
P.O. Box 9346
McLean, Virginia 22102

(703) 712-5000
Fax: (703) 712-5050

Washington, DC 20006

41 Avenue des Arts
1040 Brussels, Belgium

EDGAR ALLEN PRICHARD
VIRGINIA AND DISTRICT
OF COLUMBIA BARS
DIRECT DIAL: (703) 712-5443

December 17, 1992


Mr. Anthony M. O'Connell
6541 Franconia Road
Springfield, VA 22150

Dear Tony:

I am in receipt of copies of a number of letters between you and Edward J. White, which has been sent to me. He says in his covering letter to me that a K-1 has been prepared for you and sent to your sister for her to sign and send to you. As I was reading Mr. White's letter to you of December 11, which I read first, I thought to myself that I would not advise you to file an amended return in order to reduce the appraisal on the land near Accotink. It is correct that discounting real estate property values for minority ownership is allowed, but that should have been done by the appraiser when the original appraisal was filed. I think the advice he received from Jo Anne, whoever she is, is correct. It would simply stir up the beast and might actually cost you money. I then found your letter and learned that you came to the same conclusion I did and that you have already told Mr. White of your vote. I am glad we are thinking along the same lines.

Merry Christmas to you!

Sincerely yours,



E. A. Prichard

EAP:in

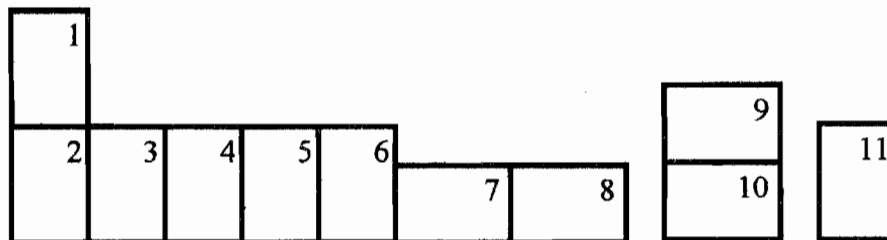
Splitting the Family Must be Good Cover My Writing the BAR Twisted To Appear As If I Want To Sue My Sister

Summary

I believe the operation convinced my sisters that my petition to the Bar meant I was going to sue Jean Nader and that the co-executor's legal expenses would be charged to the estate. Both dynamics tended to set my sisters against me, to the degree that I asked the Bar if I could withdraw my petition (page 420). Creating conflicts to split the family protects the operation.

Within one day of being notified of the Bar investigation there was a new set up (page 402). Within three days the lawyer had drafted a statement for Jean Nader to sign that contradicted my petition to the Bar, and stated that the statement was prepared at her request (page 418).¹ Unless some authority immediately steps in and cleanly and completely prevents the operation from using my family this time, especially now when the stakes are higher, I believe exposing the fraud operation will be more difficult, and the reprisals significant.

I hope the following letters show I had no intention of suing my sister or expensing the estate, though it is difficult to document a non-event.



¹ I believe she did not sign it.

1

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

December 14, 1992

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Re: Ethics Complaint

Dear Jean,

Enclosed is a complaint filed by your brother with the Virginia State Bar, which I have been directed to answer.

You are more or less involved in Complaint Number 3 which deals with the estate.

I am enclosing a draft of a letter for you which I would ask that you sign in the event you agree with it and are willing to be involved. If you do not wish to, I will understand fully with no change in my feelings to you at all. My counsel has suggested that I draft this for you. The letter is addressed to the counsel I have employed. He also is the owner of my office building. However, lest Mr. O'Connell think I have just grabbed a friend, Mr. Rosenfeld is one of the foremost ethics specialists in the state.

This matter will be contested in every aspect.

I believe this is a roundabout way to let Jean Nader know that the lawyer and the lawyer's counsel have the same address.

Sincerely,

Edward J. White

Jean Nader is not a member of the Virginia Bar

EJW/e
Encl.

David Ross Rosenfeld, Esq.
118 South Royal St.
Alexandria, Va. 22314

Re: In the Matter of Edward J. White
VSB Docket #93-042-0976

Dear Mr. Rosenfeld,

I am the sister of Anthony M. O'Connell who filed the complaint in this case, and also the Co-Executor with Mr. White of the estate of my mother, Jean M. O'Connell.

I have been directly involved with Mr. White in the administration of the estate. In my opinion he has satisfactorily performed his duties for all purposes and by any standards.

Mr. White has prepared this letter at my request and accordingly it reflects my opinions and observations.

Sincerely

Jean M. Nader

Is this the letter you
thought I signed —
Do you understand that I
didn't sign this and was
under no pressure to do
so — (or) Jan

3

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
January 26, 1993

Mr. James M. McCauley
Assistant Bar Counsel
Virginia State Bar
Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803

Re: In the Matter of Edward James White
VSB Docket #93-042-0976
Complaint received on December 7, 1992
Complainant: Anthony M. O'Connell

Dear Mr. McCauley:

When I made the above complaint, my basic understanding of who would be involved was the Virginia State Bar, Mr. White, who is a member of the Virginia State Bar, and me, the complainant. Now I am concerned that my sister is "more or less" involved as Mr. White describes it, and that any defense attorney and related expenses incurred by Mr. White will be charged to my Mother's estate.

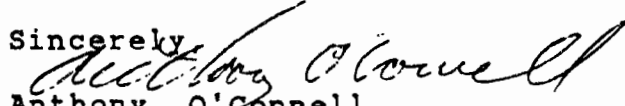
As I mentioned in my complaint, Mr. White and my sister, Ms. Jean Nader, are presently serving without surety as co-executors of my mother's estate. I understand if I had filed a complaint in a civil court, I would also have to charge my sister, and, because Mr. White is serving without surety, he could charge any defense attorney and related expenses against my mother's estate. I did not think those same rules applied in a complaint to the Virginia State Bar. Am I wrong?

If Mr. White can use estate funds for his defense expenses, do I have the option of dropping the complaint? Would the Virginia Bar have the power to prevent Mr. White from using these funds if the Bar, after making their judgement on the complaint, considered his use of those funds unfair?

In your opinion, how much is this use of estate funds by Mr. White up to the discretion of my sister, the other co-executor? After my two day visit and discussion with her last weekend (Mr. White had sent her a copy of the complaint), it is my personal feeling that she believes any problem in the execution of the estate was caused by me and she, I believe, would do most anything Mr. White asked unless shown a rule to the contrary.

Any answers you can give me would be most appreciated. I thank you in advance.

Sincerely,


Anthony O'Connell

ending August 31, 1993.

6. Distribute the estate.

7. File the Second and Final Accounting. (Assuming that the tax matter is cleared so that a Third accounting is not needed.)

As was stated in Mr. White's letter to you of December 16, 1992, no distribution will be made until a final order is entered. If this is not the usual and customary procedure in Virginia, we would appreciate being enlightened.

The bulk of the estate is held in A. G. Edwards and is invested in various accounts, copies of the income from which are attached. The only major financial transaction of the estate which has occurred was in February, 1993 when Signet stock was sold at a gain of more than twice its value. Any claim that the Estate is losing money is spurious.

Mr. O'Connell recently has requested to know how much was charged for the preparation of the amended return. The answer is zero, since Mr. White prepared it as well as the original returns, even though that task is often given to accountants.

Mr. O'Connell's serious accusations against Mr. White, which he lodged with the Virginia State Bar were categorized by the Bar as having "no basis in fact or in law".


Mr. O'Connell's latest request to replace one of the Co-Executors has been denied.

The filing of a law suit is the prerogative of any person, however in this case, the estate will obviously hire counsel to defend itself (which will be a cost of administration) and will assert all possible defenses including Va. Code Ann. Section 8.01-271.1.

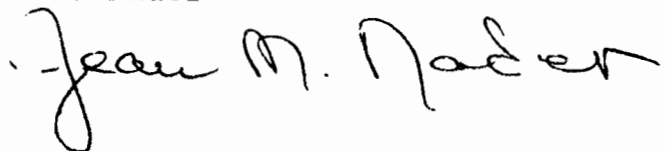
We would request that Mr. O'Connell be counseled as to these matters.

I believe the operation twists things I say, and it prevents me from talking to my sister. See page 191.

Sincerely,


Edward J. White

Jean M. Nader



EJW/e
Encl.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
July 26, 1993

Mr. Jesse B. Wilson, III
Commissioner of Accounts
Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030

Reference:
Estate of Jean M. O'Connell
Fiduciary Number 49160

Dear Commissioner Wilson:

Thank you for your straight forward letter of July 20, 1993.

In December of 1992, I filed a complaint with the Virginia State Bar against a co-executor of the above estate, Mr. Edward J. White.

Because the issue here was the conduct of a member of the Virginia State Bar, I respectfully request that any expenses undertaken by Mr. White, in defending himself before the Bar, not be charged to my mother's estate.

Sincerely,


Anthony O'Connell

Copies:

Mr. Edward J. White
Ms. Jean Nader

(The following words were transcribed by me from the original letter for public view at the Commissioner of Accounts Office. It is transcribed because the public is is not allowed to make copies of correspondence but is allowed to take notes. I mention this because I may have made some errors in rereading my own handwriting, but there is no willful intent to misrepresent.

Anthony O'Connell 9/10/93)

July 28, 1993

Hon. Jesse B. Wilson III
Commissioner of Accounts
Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030

Dear Jesse,

A Mr. Anthony O'Connell wrote you on July 26, 1993 requesting that no expenses be allowed me for defending myself against an ethics complaint which he filed dealing with events as far back as 1985 when I represented his mother.

Since I am somewhat sensitive to the fact that this was the only such complaint filed against me in 26 years of practice, and the fact that we have known each other professionally and socially for a long time, I am constrained to point out that the complaint was dismissed without a hearing. Bar Counsel noted in his three page letter to Mr. O'Connell that "I see no basis in fact or law to conclude that Mr. White has engaged in any misconduct....."

As far as the estate is concerned, I wrote Mr. O'Connell long ago and explained that the co-executor's commission is 2 1/2% of the receipts of the estate subject to approval by the Commissioner. I have never entertained the idea of submitting any personal expenses for estate matters. There are other ways to deal with that problem. Rest assured that my time in this case is fully documented. With best regards, I am sincerely,

Edward J. White (seal)

← The issue here was ... *I respectfully request that any expenses undertaken by Mr. White, in defending himself before the Bar, not be charged to my mother's estate* (my 7/26/93). The issue was not the commission or the ambiguous words *personal expenses*. The joint letter of 7/7/93 reads: *...the estate will obviously hire counsel to defend itself (which will be a cost of administration) ...*

Dear Tony,

IT'S FOR YOU!

I have received your letter of July 30th - Thank you very much. See your thoughts -

Concerning misconception #7, sue - I never felt that you wanted to sue - I did feel that you may sue because so you said (on 3 times) that I can recall "you leave me no other alternative". I never took those thoughts personally,

I used these words in trying to explain the consequences of taking the lawyer to court (Option 7 in my letter of 4/4/94). I believe the operation twists things I say, and it prevents me from talking to my sister.

I took them as a business
 path for us that the
 law has provided. I hope
 this explains my feeling -
 Jennifer was a self
 atader in N.C. - She
 begins Aug 98 - I'm so
 sorry for FORGET ME NOT her!!

I hope all is going well
 with you - I certainly feel
 bad for the blood victims!
 I can't imagine how hard it is
 to cope with this -

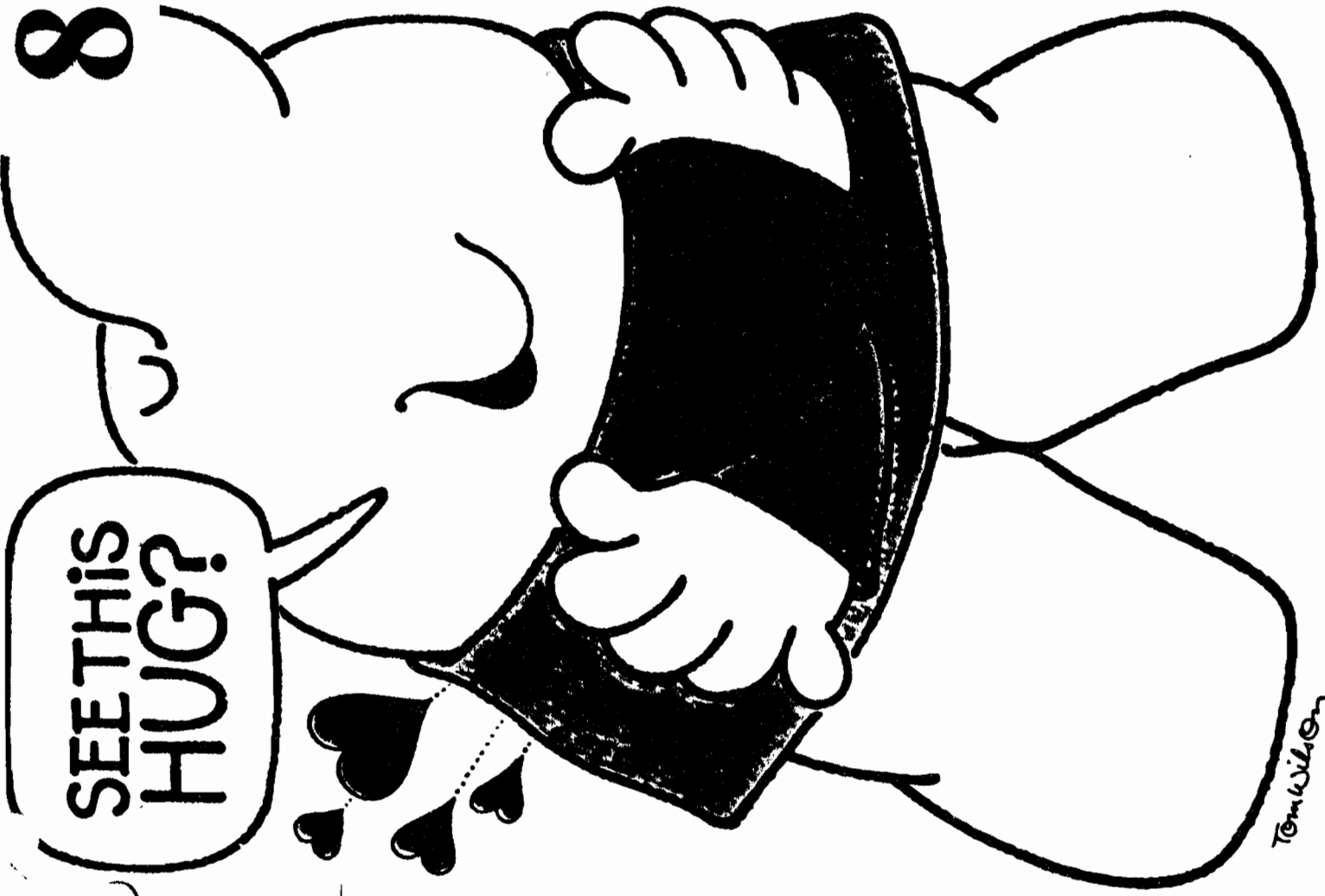
THANKS for
 your letter -
 especially for you! Love
 for



185F 2670-3M

© AGC, INC.
 MADE IN U.S.A.

SEE THIS
 HUG?



Tom Wilson

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
April 4, 1994

Ms. Jean O'Connell Nader
350 Fourth Avenue
New Kensington, Pa 15068

Ms. Sheila O'Connell
44 Carleton Street
Portland, Maine 04102

Honorable F. Bruce Bach
Judge, Fairfax County Circuit Court
4110 Chain Bridge
Fairfax, Virginia 22030
(Re: Order of Distribution of 10/29/93, Fiduciary # 49160)

Honorable Jesse B. Wilson, III
Commissioner of Accounts
Fair Oaks Plaza, Suite 460
11350 Random Hills Road
Fairfax, Virginia 22030

Re: Accotink
Estate of Jean O'Connell, fiduciary # 49160
Trust u/w of H.A. O'Connell, fiduciary # 21840

My mother, Jean O'Connell, owned 53.9006% interest, and the Trust u/w of H. A. O'Connell, owned 46.0994% interest, in 15 acres of unimproved real estate, referred to as Accotink. After mother's death, each of her three beneficiaries received a 1/3 interest in Accotink from her 53.9006%, and a 1/3 interest from the trust's 46.0994%, for a true 1/3 interest in 100%. Even though the beneficiaries formed a Virginia Land Trust Agreement on the property, I feel it's important that the beneficiaries trust and can depend on each other.

I believe it is fair to say, that while acting as co-executor with Mr. Ed White, my credibility, and my relationship with my sister, Jean Nader, has been destroyed (enclosure 2). My sister and I did not previously have an adversarial relationship (enclosure 1).

When Mr. White represented my mother, my credibility with her, was also destroyed (enclosure 3). Please take the time to read enclosure 3. It is simple in retrospect, but it took me years to figure it out. My mother and I did not previously have an adversarial relationship.

I feel a prudent person would try to find out why their credibility gets destroyed, especially since Mr. White ends up in control of family assets.

I anticipate Mr. White being instrumental in bringing a court action against Accotink, perhaps in the form of a partition suit, after the estate is closed (Mr. White's letter of 12/11/92: "...since the land is held as tenants in common, it could be partitioned into smaller (sic) (tracts) facts ((zoning problems notwithstanding)) and either the trust or any of you could sell your interest if a buyer could be found*..... Mr. White's letter of 2/2/93: "I can only say that had I not been adamant about re-valuing the Accotink property, Mr. O'Connell's initial approach would have cost this estate dearly*.....Please ask if you would like more evidence)."

In a court action, my defense of Accotink would be my belief that Mr. White intentionally tried to setup the breakup of Accotink by attacking my credibility while he was co-fiduciary with my sister. If I failed to bring this issue up before the estate is closed, I believe it would be interpreted, by default, that the setup did not occur, and I would have no defense.

If a fair financial return on Accotink is desired, a partition suit is one of the dumbest things a person could do.

I would like to offer some options, which you may or may not find useful, to try to avoid a court action:

1. Resolve my credibility.

Resolve, once and for all, whether I am guilty of something, or if I am I not. If I have done something wrong, I would like to know about it, and apologize. I feel it would be to the beneficiaries legal, financial and emotional advantage to do this now, before things get worse. If we can't lay everything on the table, with no secrets, I feel the beneficiaries have lost forever the opportunity to trust and enjoy each other's company.

The process is straight forward. If any one thinks I am guilty of something, tell me what it is, and what you base it on. Allow me to respond. Judge me on the facts.

I believe Jean Nader, as co-executor, is the key. Since she supports Mr. White in his allegations, usually by default, people assume his allegations to be true, since she does. If she would write the Commissioner of Accounts and tell him what she feels I am guilty of, and what she bases it on, I believe we could get resolution. I hope she would be as honest as she can, and hold nothing back. I think Jean has been very ill advised.

I believe Sheila, as a beneficiary and owner of 1/3 interest in Accotink, has the right, and would want to know, what's behind Mr. White's allegations. If our positions were reversed, and she invited me to ask her accuser what's behind his allegations against her, I would not hesitate.

Commissioner Wilson went out of his way in 1985 and 1986, in helping me fund the trust. I hope he would be willing to help me again, by letting me know, if he has noticed even a suggestion of wrongdoing, in my eight court accountings, or from anywhere.

Last week, President Clinton said people should "not be able to raise questions and erode people's moral authority in this country" without any specific allegation of wrongdoing. Based on the definition of fiduciary relation between executor and heir (enclosure 4), I think this would unquestionably apply to a fiduciary. I believe it was the testators wish that her designated beneficiaries would have an increase in their quality of life, not that their reputation be destroyed. I would like Mr. White to state to the Commissioner of Accounts, his specific charges against me, and his basis for them, so that I may respond.

2. Buy out. Jean Nader or Sheila O'Connell buy out my interest in Accotink, or I buy them out.
3. Both option 1 and 2. above.
4. Do nothing.

As partially documented in Fiduciary file # 21840, I've worked on Accotink since 1986. Doing nothing is not an option for me.

5. Public exposure.

Write Congressman and other public officials until I reach someone who is willing to authorize an investigation of Mr. White. Although I may get sued, at this point, it is my best option.

6. Write the Virginia Bar

I wrote the Virginia Bar, VSB Docket #93-042-0976. The Bar's letter of 11/1/93 states:

"The Code of Professional Responsibility does not proscribe defamatory statements by an attorney, and our office is not the appropriate forum to investigate or prosecute your claim. If you feel that you have been defamed or libeled by the respondent, then your remedy is to file a civil action, but a Bar complaint is not an appropriate vehicle to resolve that issue."

That takes me to option 7.

7. Sue Mr. White.

Since Jean is co-executor with Mr. White, I can't sue Mr. White without suing my sister. Not a great way to try to restore her trust and confidence in me.

8. Arbitration or Mediation

Bring the matter before an arbitration or mediation tribunal.

9. Option you may have.

Please let me know if you have some options, or if you would like to discuss any of the above.

This letter is my own personal opinion, and is an attempt to resolve a problem that has arisen in my family. If this problem is not corrected, I feel the integrity of Accotink will be destroyed. I would be happy to answer any questions, or respond to any comments, you might have.

Sincerely,

Anthony O'Connell

Enclosures: (4)

Copy: Mr. Ed White
118 South Royal Street
Alexandria, Virginia 22314
(703) 836-5444

RAYMOND W. BITAR

ATTORNEY AT LAW

TEL. (412) 339-1023

FAX (412) 339-3349



11

**10 FELDARELLI SQUARE
2300 FREEPORT ROAD
NEW KENSINGTON, PENNSYLVANIA 15068**

August 29, 1995

Anthony O'Connell
6541 Franconia Road
Springfield, VA 22150

Dear Mr. O'Connell:

Please be advised that I represent your sister, Jean Nader, and it is her desire that the real estate she owns jointly with you and your sister be sold as soon as possible.

It is my understanding that you are attempting to sell this property on your own. I suggest that if you are not successful in doing so, a real estate company should be hired immediately.

Please indicate to me in writing as soon as possible on the progress of your efforts and what your plans are for the sale of this property.

Very truly yours,

Raymond W. Bitar
Raymond W. Bitar

RWB:de

cc: Jean Nader

Mr. Bitar can be used like Mr. Mackall and any other honest lawyer, until some authority warns people of the fraud operation.

Cover Ups and Deceptions on Estate Accounting

Summary

It was impossible to penetrate the secrecy of the accountings. The lawyer's letter to Judge Kenny, making it appear otherwise, is not true (page 466). It would take the audit equivalent of a SWAT team, with the authority of the FBI, the IRS, and the SEC, to secure and extract the information to wash this out.

The numerous technical approvals, coupled with the secrecy, lead me to believe these procedures were intended as covers, and if real exposure is sought, the operation will try to implicate the parties who did the approvals (under the guise of protecting them from embarrassment or whatever). I believe money was laundered through the stock broker, and that accounting entanglements were planted to control the future sale of parcel 17, making it impossible for anyone but the operation to successfully sell it, without the operation allowing it.

The operation's agenda made basic planning impossible. As holder of Note # 2, I could not coordinate those distributions with the distributions from the Estate. This led to an unnecessary lumping of taxable income to the beneficiaries in tax year 1992.

	1991	1992 ¹	1993
Estate (Holder of Note # 1)	0	\$ 217,338 ²	\$ 180
Trust (Holder of Note # 2)	\$ 98,019	<u>423,222³</u>	<u>0</u>
	\$ 98,019	\$ 640,560	\$ 180

¹ I cannot speak for the Borrower, but I believe the lawyer triggered the premature payoff of both notes on 4/21/92, by attempting an accounting entanglement, and the Borrower may have realized it (The Borrower, the Buyer of 6541 Franconia Rd., would have remembered *Sabotage Settlement*.) The lawyer told the Borrower they owed \$56,334.67 in interest on the 4/21/92 payment, rather than the correct amount of \$45,067.75 (page 18). Given the lawyer's and CPA's previous knowledge of the payments (page 383 paragraph 4, page 387, and page 396), I believe it virtually impossible for both the lawyer and CPA to not know the correct amount. An accounting conflict could entangle the collateral real estate, 6541 Franconia Rd., and allow the lawyer, as Trustee on the Deed of Trust, to force a sale under his control.

² I received the information about the estate's 1992 taxable distributions on 1/22/93 (page 433).

³ I felt I had no choice but to distribute the trusts assets here because the lawyer convinced my sister that the trust should be terminated at mother's death (It's terminated when the paperwork is done):

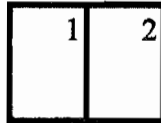
The cut off date for your computation will be September 15, 1991. After that date the trust technically terminated, and the income belongs to the beneficiaries of that trust

(Lawyer's 2/18/92, page 275).

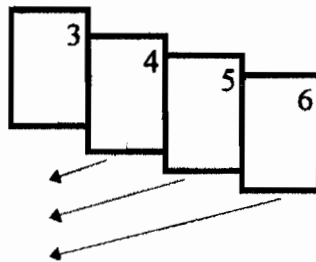
Why isn't this a final accounting? I understand from Mr. Prichard [advice is now two parties removed] in Sept that J[at?] mother's death the trust ended

(Jean Nader, page 282)

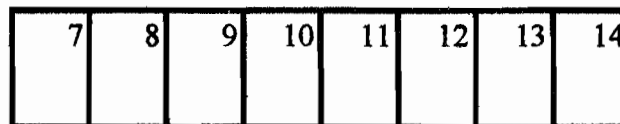
1. The lawyer express mails⁴ the estate's fiduciary tax return to Jean Nader for signature and mailing, the same day it is due to the IRS. Justification is that the CPA did not send the tax returns to the lawyer until the day before. This return contained the information I had repeatedly requested (pages 390, 395, 415).



2. The whole purpose of most of the underlined items in this 2/2/93 letter is to give people an opportunity to review the accountings before they are approved. In the same letter the lawyer advises(?) my sister that it is not a good idea for me to have information (page 436). The *Debts and Demands*, *Show Cause*, *Order of Distribution*, were not meant to be used as cover ups.



3. Kept *Show Cause Against Distribution* and *Order Of Distribution* a secret from me until after the Judges had signed them.



4. My requests for the stock history seems to hit a nerve. My requests are followed by a show of paper work, intensified attacks on my credibility, and a requirement that I sign "receipts" before receiving the stock distribution. I did not get a stock history. Please see:

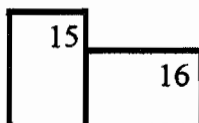
*Stockbroker Entangles
and Launderers?*

⁴ I believe express mail is a red flag, often signally an artificially created crisis of time that allows the client no time to notice or change the operation's agenda. Here the lawyer says he express mailed to Jean Nader on 12/15/92, the estate's fiduciary tax return due on 12/15/92. On 10/27/94, the lawyer states the FR6 form due on 11/1/94 will be expressed mailed to Jean Nader (page 456). On 4/16/88, five days before the settlement on 4/21/88, the lawyer express mails to me his letter stating: *Enclosed for your signature before a notary public is the original deed. Please date it on the first line and return it to me immediately by express mail.* Also for your review are copies of the note and deed of trust (page 239).

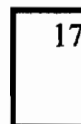
After

*Exceptions to Commissioner's Report*⁵

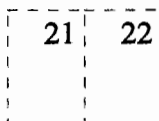
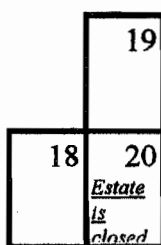
5. I filed the *Exceptions to the Commissioner's Report* on 6/16/94, after the operation kept the *Debts and Demands*, the *Show Cause Against Distribution*, and the *Order of Distribution*, a secret from me until after they were signed, and after the final estate account was approved earlier than I expected.⁶



6. Jean Nader and/or Anthony O'Connell are asked to be responsible for the pension refund. No option is given for the lawyer to be responsible.



7. Control shifts to the CPA. It is unusual for the CPA to go on record. The CPA declares Jean Nader responsible for the pension refund, and that the beneficiaries will sign a document. The letter to me accompanying the document implies that the estate is open (*...to act on the estate's behalf....We have been asked to prepare the claim on behalf of the Estate.*), but the clause Estate is closed has been added to the FR6 document I am being asked to sign. No option is given for the lawyer to be responsible.



I write Attorney General Gilmore to try to get power documentation to show my sisters that a pending *Exceptions to Commissioner's Report* means the estate is open, and to try to expose the deception.

⁵ Any action taken by the beneficiaries, or documents signed by the beneficiaries, stating or implying that the estate is closed, would conflict with the pending *Exception to Commissioner's Report*, which by definition, means the estate is open. In Fairfax County, anyway, the document the Clerk or Deputy Clerk signs before an accounting is recorded states:

I WARREN E. BARRY, Clerk of the Circuit Court of Fairfax County, Virginia, do hereby certify that the foregoing Account or Report has been filed in my office for more than fifteen days, and that no exceptions have been filed thereto [my underline], and the same is now recorded pursuant to the provisions of Section 26-33 and 26-35, of the Code of Virginia, as amended.

⁶ The final estate court account was approved in approximately 1.6 months (4/14/94 to 6/1/94). The average time taken to approve my eleven(?) trusts court accounts was approximately 9.1 months).

8. The lawyer and CPA apparently feel comfortable to run another set up after I write the Attorney General on 10/12/94. The lawyer and CPA make it appear, by stating that both co-executors signed the FR6 form that states that the *Estate is open*, that both co-executors are taking responsibility. Repeated questioning reveals that only my sister was made responsible. Lawyer exits deception by implying he did not know what had been done, and declares that the estate will be closed. I believe the CPA and lawyer are not intimidated by me writing the Attorney General.

21	22

23	24	25

26	27

9. I believe the lawyer uses the Commissioner of Accounts, wittingly or unwittingly, to try to get rid of the *Exceptions to the Commissioner Accounts*. The timing of the February 13 and February 14 letters may or may not be a coincidence. The lawyer notifies the beneficiaries that he would accept responsible for the pension refund if he (1) gets \$175.00 per hour, (2) the unanimous written approval of the beneficiaries, and (3) the prior approval of the Commissioner of Accounts.

			31 Feb 14	
28	29	30 Feb 13	32	33
				34

10. Lawyer declares the estate closed.⁷

	37	
35	38	40
36	39	41

⁷ In spite of the pending *Exceptions to Commissioner's Report*.

1

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

December 14, 1992

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

I believe this is an artificially created crisis designed to leave the clients helpless, similar to: *Enclosed for your signature before a notary public is the original deed. Please date it on the first line and return it to me immediately by express mail.* Lawyer's 4/16/88 (page 239)

Re: Fiduciary tax

Dear Jean,

Enclosed for signature and mailing on December 15 are the state and federal returns and checks. If you do not have time to make copies, let me know and I will send them.

The tax on estate income generated must be paid either by the beneficiaries, the estate or a combination of both. In this case the latter applies. The rate is 28% in all cases

I am sorry for the rush on this, but the returns only arrived in my office today.~

Dec 14

Sincerely,

Edward J. White

EJW/e
Encl.

Received
1/22/93
amw

I waited until now to mail copies so that they would not be rushed and/or lost in Christmas mailings

I don't remember Jean Nader ever not mailing me something because of the Christmas rush, or intentionally provoking me. Since I had repeatedly asked the lawyer for the information this tax return would provide (page 390, 395, 415), she may have been advised to hold it.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 838-8444

2

December 16, 1992

Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

I am guessing that the lawyer is referring to my letter of 12/14/92 on page 415.

Enclosed is a copy of a letter I received today from your client, Anthony M. O'Connell.

The fiduciary tax return including the K-1's were sent by express mail to Mrs. Nader, the other Co-Executor yesterday (the same day I received them from the accountant). I asked her to distribute them to the heirs.

Your client seeks my "best estimate" of taxable income from the estate, and a schedule of events with his usual request for specificity.

Thus far your client has received \$108,230.14 in discretionary, preliminary distributions. No further disbursements will be made until the Final Order of Distribution is entered.

The remainder of the information he seeks can more appropriately be produced to Mr. O'Connell either by you or his accountant, or is otherwise unavailable.

Sincerely,



Edward J. White

BJW/e

Encl.

Copy to: Jean M. Nader, Co-Executor

No one but the CPA or lawyer can predict what the CPA or lawyer are going to do. This secrecy about the estate's distributions is one reason I could not coordinate a more beneficial spread of the taxable distributions from the Trust. The beneficiaries were hit with an unnecessarily high income tax by the lumping of the taxable income distributions from the Estate and Trust in 1992:

	1991	1992	1993
Estate (Holder of Note # 1)	0	\$ 217,338*	\$ 180
Trust (Holder of Note # 2)	\$ 98,019	<u>423,222</u>	<u>0</u>
	\$ 98,019	\$ 640,560	\$ 540

* I found that out on 1/22/93.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

February 2, 1993

3

in to you
due
Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

The whole purpose of most of the underlined items in this letter is to give people an opportunity to review the accounting before it is approved. They were not intended as cover ups.

Re: Estate events

Dear Jean,

Please see the last page
(page 4) of this letter

At present the status of the estate is as follows:

Debts and Demands: A hearing following publication, for any creditors of the estate to come forward and press their claims was held on December 30, 1992 by the Commissioner of Accounts. No one appeared.

First Accounting: is still awaiting approval. I spoke to the Commissioner's office on January 29, and they said they are just beginning to review accounts filed in October. The account must be reviewed and any questions answered. (I have never known of a Commissioner who did not have some questions.) The account is then approved or disapproved, and the Commissioner files his report with the court. No time prediction can be made here as this is solely in the hands of the Commissioner.

Estate Tax Closing Letter or communication in lieu of a closing letter. No time prediction can be made here as this is solely in the hands of the IRS. In estate's of this size an audit of some or all of the return is not at all unusual.

Motion for an Order to Show Cause why the estate should not be distributed. Filed by the estate after the report of the accounting has been filed with the Court by the Commissioner.

Order to Show Cause why the estate should not be distributed. This is entered by the Court upon the request (and appearance) of the estate, following two weeks publication.

Order of Distribution. Presented to the Court following the Show Cause proceeding. The Show Cause - Order of Distribution statutory scheme is the protection for the executors.

Distribution in accordance with the Order.

Second (and Final) Accounting Filed after distribution

My understanding of the rule regarding communicating with another's client is that it is a matter of comity. Insofar as it is relevant I hereby give you my prior consent for you to communicate directly with Mr. O'Connell.

Mr. E. A. Prichard's letter of 5/20/92 to the lawyer.

Page 2

Ltr to Mrs. Jean M. Nader
February 2, 1993

showing all transactions since the First Accounting.

Second Fiduciary Income Tax Return Filed after distribution for the period following the first return (9/1/92 - ?)

The unknown factors as far as time is concerned are: 1) the federal and state tax closing letters, 2) When the Commissioner approves the accounting, 3) When the Commissioner makes his report to the Court, 4) Delays in the Clerk's office. The fiduciary has no control whatsoever over any of these items

Enclosed are checks to be signed to the Commissioner and to Keller-Bruner for the tax preparation. The accountant's bill is reasonable considering the complexity of the return involving tax free income, preliminary distributions and capital gains.

As far as an income prediction for the Estate is concerned, I can make no intelligent prediction since I do not know how long it will remain open. I have been continuously burned in making gratuitous comments about the tax liability of the heirs, and counsel and other attorney friends have stated to me, that given the performance of Mr. O'Connell, that I should make no comment at all. I tried to be helpful, but that did not work. I can only say that had I not been adamant about re-valuing the Accotink property, Mr. O'Connell's initial approach would have cost this estate dearly. From the comments in his recent demands for "information", I can see that he is jumping to conclusions based on no knowledge at all. I will not reply directly to him on any future aspect of this estate. As a matter of fact I am precluded as an attorney from dealing with an adverse party who is represented by counsel. I have no intentions of having him dictate the duties of the fiduciaries. If his counsel wishes to discuss anything, I am certainly available.

The present assets of the estate are:

- | | |
|--|------------|
| 1. Burke and Herbert Bank
at a fluctuating interest rate (3.1% in January) | \$8,602.89 |
| 2. Kemper Municipal Bond Fund (Edwards)
based on January share price x shares owned | 32,484.60 |
| 3. Franklin Va Fund (Edwards)
based on December share price x shares owned | 58,185.78 |
| 4. Investment Co. of America (Edwards)
based on december share price x shares owned | 73,800.59 |
| 5. Nuveen Premium Inc Fund (Edwards)
based on Edwards 12/31/92 statement | 11,812.50 |

The status of the brokerage accounts has been mailed to his counsel and were at all times available had he requested them.

Lawyer's 11/12/93 to Judge Bach

I believe this is (aside from an example of what happens when you fall for the *Hire Another Attorney Trap*) an indirect message to Jean Nader that I should not know what is going on or see the accountings. The whole purpose of most of the underlined items is to give people an opportunity to review the accountings before they are approved.

5

Page 3

Ltr to Mrs. Jean M. Nader
February 2, 1993

6. 198 sh Signet Banking Corp (Edwards) based on Edwards 12/31/92 statement	8,910.00
7. 200 sh Washington Gas Light (Edwards) based on Edwards 12/31/92 statement	7,725.00
8. Centennial Money Market Trust (Edwards) based on Edwards 12/31/92 statement	3,949.07
9. Cash at Edwards based on Edwards 12/31/92 statement	224.60
10. Fairfax Co. 6.4% bond (Edwards) based on face value not market value	110,000.00

This totals \$315,695.03, but is out of date since there have been additions since 12/31/92. These figures are taken from data at hand and do not represent any formal accounting by me. They are not furnished for any individual's use for personal tax purposes, and I disclaim any personal tax liability which might arise.

I am enclosing Edwards 12/31/92 statement which contains an entry for each asset's estimated annual yield. The amounts received from all of these funds will vary with market conditions. All of these Edwards assets are being reinvested, either in the specific funds or in Edwards Centennial Money Market Account. The estimates on Franklin, Kemper and ICA are much harder to figure. A complicating factor is that Nuveen, Kemper, Franklin and the Fairfax bond are tax free, though not all of them are Virginia tax free.

The following are the earnings from 9/1/92, the beginning date for the next fiduciary income tax return.

	GROSS	TAXABLE
Nuveen 9/1/92	67.90	67.90
Nuveen 9/1/92	24.50	24.50
Int earned B&H	406.86	406.86
END FIRST ACCOUNTING		

SECOND ACCOUNTING PERIOD

Nuveen 5/1/92	66.50	66.50
Int earned B&H	150.45	150.45
Virginia Estate tax refund	1,596.01	
Virginia Estate tax refund, interest	14.04	14.04
U S Estate tax refund	14,050.52	
U S Estate tax refund interest	358.01	358.01
Int earned B&H	133.64	133.64

Page 4
Ltr to Mrs. Jean M. Nader
February 2, 1993

Int earned B&H	151.96	151.96
Int earned B&H	81.46	81.46
TOTAL TO DATE	17,101.85	1,455.32

It should be noted that some of these items are tax free.

Since the tax laws now require payment of estimated taxes after the first estate tax year, I will have to compute these later. They will be due in April, if the estate is still open then.

Finally, I would like, for the record some memorandum from you and Sheila concerning my earlier comments as to attempting a further reduction in the Accotink valuation.

Sincerely,



Edward J. White

EJW/e
Encl.

I ask to know: I never knew you had a hearing for "Debts and Demands". Would you please let me know when you do your "Show Cause" for distribution? My 9/13/93

Lawyer refuses: As we both know, he is not the fiduciary, and I do not have to submit documents to him for prior review. His comments regarding debts and demands and wanting to be a part of the Show Cause process indicate that he would profit from advice from someone. Lawyer's 9/14/93

Lawyer implies I knew: Of course some of these transactions were filed in the first accounting to which Mr. O'Connell voiced no objections Lawyer's 11/8/93

(I am assuming the first accounting in Bk 467, pages 191-194, is related to the Debts and Demands in Bk 467, page 195, especially with the ..voiced no objections)

I am a creditor: Are there any other debts which your Mother owed the Trust? Lawyer's 5/19/92 to me

I am not a creditor: The Show Cause and Order of Distribution procedure is a pro forma matter for the benefits of creditors and Mr. O'Connell is not entitled to notice unless he is a creditor. Lawyer's 11/12/93 to Judge Bach

Preempting the excuse: Because I would be reluctant to approve something I don't understand, I ask you this now in order that there be no possible delay later. My 8/16/93

Does not prevent it: I am not asking that Mr. O'Connell approve the accounting since I do not want it delayed. Lawyer's 1/19/94

**McGUIREWOODS
BATTLE & BOOTHE**

7

Transpennac Plaza
1199 North Fairfax Street
Alexandria, VA 22314

Court Square Building
Charlottesville, VA 22901

World Trade Center
Norfolk, VA 23510

8280 Greensboro Drive
Suite 900
P.O. Box 9346
McLean, Virginia 22102

(703) 712-3000

Fax: (703) 712-3030

The Army and Navy Club Building
1627 Eye Street, N.W.
Washington, DC 20006

41 Avenue des Arts
1040 Brussels, Belgium

EDGAR ALLEN PRICHARD
VIRGINIA AND DISTRICT
OF COLUMBIA BARS
DIRECT DIAL: (703) 712-3443

August 11, 1993

Mr. Anthony O'Connell
6541 Franconia Road
Springfield, Virginia, 22150

Mr. Prichard's letters serve
as a reliable legal reference.

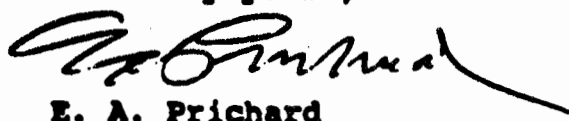
Dear Tony:

You are probably correct that the principal reason for the Show Cause Order is to protect Mr. White. The other purpose, which may not be relevant in this case, is to make sure that all creditors have come forward. You ask what you will be approving if he asked you to sign a Show Cause Order. Ordinarily, someone in your position would not be asked to sign anything. A Show Cause Order is ordinarily published in a newspaper and sent by certified mail to persons whose names appear in the file. You might have to sign a certified mail receipt before the postman would deliver your copy but that should be all. This would only permit White to show that you have received the notice. If you did not appear on the day and time set your silence and failure to appear would be evidence that you did not object to the approval of the final account.

It is possible that he will ask you to "accept service" of the Show Cause Order. This would make it unnecessary for him to mail a copy to you. If he asked and you accepted service you would give evidence that you had received the Show Cause Order and nothing more.

I will be glad to write Mr. White and ask him for a copy of his accounting. However, my expectation is that he will send you that with the Show Cause Order.

Sincerely yours,



E. A. Prichard

EAP

8

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
August 16, 1993

Ms Jean Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

Mr. Ed White
118 South Royal Street
Alexandria, Virginia 22314

Ref: Estate of Jean O'Connell

Dear Jean and Mr. White:

In your letter to Mr. Prichard of July 7, 1993, you mention that you have chosen to file a Motion to Show Cause.

If the Motion to Show Cause means I am supposed to approve something by my signature, or by my failure to appear somewhere or remain silent is a de facto approval of something, would you please tell me what it is? If the issue includes accounting, would you please send me copies of these accounts?

Because I would be reluctant to approve something I don't understand, I ask you this now in order that there be no possible delay later. This is only a request for information. I thank you in advance.

Sincerely,



Anthony O'Connell

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
September 13, 1993

Ms. Jean Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

Mr. Ed White
118 South Royal Street
Alexandria, Virginia 22314

Dear Ms. Nader and Mr. White:

Would you please send me a copy of your final estate accounting in time for me to go over it before it is approved?

I never knew you had a hearing for "Debts and Demands". Would you please let me know when you do your "Show Cause" for distribution?

Sincerely,



Anthony O'Connell

Copy: Ms. Sheila O'Connell
Mr. Ed Prichard

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

September 14, 1993

Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

I have received the enclosed letter from your client.

He is not the fiduciary, and I do not have to submit documents to him for prior review.

His comments regarding debts and demands and wanting to be a part of the Show Cause process indicate that he would profit from advice from someone. Most of his problems throughout this affair have been from jumping to conclusions based on little or no legal knowledge.

Now that a closing letter has been received, I am moving as fast as possible to get this estate settled. I am frankly sick and tired of your client's actions.

Since you do not see fit to communicate with me despite numerous offers on my part I will admit to being more than frustrated.

Sincerely,

Edward J. White

EJW/e
Copy to: Mrs. Nader

Beneath the posturing, intimidation, defamation, and putting the refusal to communicate on Mr. Prichard (with a copy to my sister), I believe the lawyer does not want me to see the accountings.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-8444

September 14, 1993

Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

I have received the enclosed letter from your client. Needless to say I will not reply to same.

As we both know, he is not the fiduciary, and I do not have to submit documents to him for prior review. His comments regarding debts and demands and wanting to be a part of the Show Cause process indicate that he would profit from advice from someone.

Please advise if you have any questions.

Sincerely,



Edward J. White

EJW/e

Copy to: Mrs. Nader

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: JEAN M. O'CONNELL

FIDUCIARY NO. 49160

SHOW CAUSE AGAINST DISTRIBUTION

It appearing that a report of the accounts of Edward J. White and Jean M. Nader, Personal Representatives of the Estate of Jean M. O'Connell, deceased, and of the debts and demands against her estate has been filed in the Clerk's Office, and that six months have elapsed since the qualification, on motion of the personal representative:

IT IS ORDERED that the creditors of, and all others interested in, the above estate show cause, if any they can, on the 29th day of October, 1993, at ^{9:00 PM}~~10:00 A.M.~~ before this Court at its courtroom, against payment and delivery of the estate to the legatees without requiring refunding bonds.

It is further ORDERED that the foregoing portion of this Order be published once a week for two successive weeks in the Fairfax Journal, a newspaper of general circulation in the County of Fairfax, Virginia.

Enter this 27th day of September, 1993

Thomas S. Kenny
Judge

WE ASK FOR THIS:

Edward J. White
Co-Executor

Jean M. Nader
Co-Executor

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY
IN RE: JEAN M. O'CONNELL
FIDUCIARY NO. 49160
SHOW CAUSE AGAINST DISTRIBUTION
It appearing that a report of the accounts of Edward J. White and Jean M. Nader, Personal Representatives of the Estate of Jean M. O'Connell, deceased, and of the debts and demands against her estate has been filed in the Clerk's Office, and that six months have elapsed since the qualification, on motion of the personal representative, it is ORDERED that the creditors of, and all others interested in, the above estate show cause, if any they can, on the 29th day of October, 1993, at 9:00 A.M. before this Court at its courtroom, against payment and delivery of the estate to the legatees without requiring refunding bonds. It is further ORDERED that the foregoing portion of this Order be published once a week for two successive weeks in the Fairfax Journal, a newspaper of general circulation in the County of Fairfax, Virginia.
Enter this 27th day of September, 1993.
Thomas S. Kenny
Judge
WE ASK FOR THIS:
Edward J. White
Co-Executor
Jean M. Nader
Co-Executor
A COPY TESTE:
JOHN T. FREY, CLERK
By: BONNY L. JONES
Deputy Clerk
October 6, 15, 1993
VA63001000

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-5444

10-28-93

13

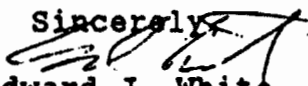
October 27, 1993

Hon. Jesse B. Wilson, III
Commissioner of Accounts
Fair Oaks Plaza
Ste. 500
11350 Random Hills Rd.
Fairfax, Va. 22030

Re: Estate of Jean M. O'Connell
Fid. 49160

Dear Jesse,

Re Mr. Anthony O'Connell's latest to you of October 25, 1993. He is represented (or advised by) Ed Prichard, with whom I have been in contact. Neither he nor I have found any problems.

Sincerely,

Edward J. White

EJW/e

My 10/25/93 letter to Commissioner Wilson, with a copy to the lawyer, was an attempt to get around the Invisible Wall: *Dear Commissioner Wilson: Mr. Ed White is co-executor of the above estate, and I am a beneficiary. Mr. White has made it clear that he will not communicate with me. Would you be willing to ask him some questions?* I then asked six questions. Five questions dealt with trying to identify what was behind the lawyer's divisive and defamatory statements. Just after the lawyer's 10/27/93 *Neither he nor I have found any problems* response, and after the 10/29/93 signing of the *Order of Distribution* by Judge Bach, the lawyer vilifies me: 11/5/93 (page 487-488), 11/8/93 (page 489-490), and 11/12/93 (page 492).

The lawyer's behavior leads me to believe he assumes the technical approvals are irreversible. I believe that would reward fraud.

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: JEAN M. O'CONNELL

FIDUCIARY NO. 49160

ORDER OF DISTRIBUTION

This proceeding came on to be heard on April 28, 1993.

It appearing from the proper evidence attached to the sketch that due publication has been had as required by the Show Cause Against Distribution Order previously entered, and no person has appeared in opposition, it is ordered that the Executor pay all unpaid taxes, remaining costs and fees, and levies thereon and then make payment and delivery of the Estate to the legatees as set forth in the Will as follows:

To JEAN M. O'CONNELL NADER, 1/3 of the residue.

To SHEILA O'CONNELL-SHEVENELL, 1/3 of the residue.

To ANTHONY M. O'CONNELL, 1/3 of the residue.

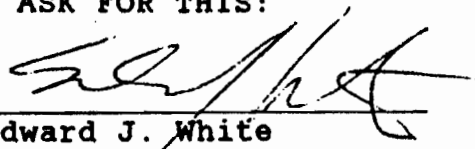
without requiring refunding bonds.

It is further ORDERED that the Executor file his final accounting with the Commissioner of Accounts following compliance with this Order.

Enter this 29th day of October, 1993


Judge

I ASK FOR THIS:


Edward J. White
Co-Executor

Exceptions to Commissioner's Report

VIRGINIA: IN THE CIRCUIT COURT OF THE COUNTY OF FAIRFAX
IN RE: Estate of Jean Miner O'Connell, Deceased

To the Honorable Judges of Said Court:

I, Anthony Miner O'Connell, respectfully excepts to the report of Jesse B. Wilson, III, Commissioner of Accounts, dated the 31st day of May, 1994, and filed in the above matter in this court on the 1st day of June, 1994, and state as my grounds, the following:

I believe the Commissioner of Accounts was in error in approving a commission for Edward J. White. I was in error for not providing the Commissioner my letter of 6/13/94 (enclosure 1) before the Commissioner approved his report. Approval of a commission for Ed White would be an approval of Ed White's destruction of my reputation and my consequent estrangement from my family. (This does not apply to the other cofiduciary, Jean Nader, ref. Va Code 26.5.2). My grounds are as follows:

1. Ed White used his fiduciary position in this estate to destroy my reputation and my relationship with my sister, Jean Nader, with the intent of generating another fee for himself through the forced sale of real estate, in which all the beneficiaries of this estate have an interest (enclosures 1).
2. Ed White got this fiduciary position by destroying my credibility with my mother in 1985-1986. Mr. White intentionally withheld information while I was trying to fund a trust for my mother, and accused me for the consequent delay. After 13 years as designated cofiduciary in my mother's Will, she dropped me and added Ed White (enclosure 2).
3. Mr. White's secrecy and setups show contempt for the fiduciary relationship between executor and heir (enclosure 3).
4. The testator, my mother, did not want her family torn apart.

To the Honorable Judges of the Fairfax County Circuit Court, I beg you to cause a jury to be empaneled to resolve this issue. I believe my fiduciary and accuser, Ed White, should be held to that level of responsibility.

Respectfully submitted this 16th day of June, 1994.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855

Anthony Miner O'Connell

Anthony Miner O'Connell

I have not yet followed this up with a Praecipe. I need to find out what happened behind the accounting secrecy first.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

August 9, 1994

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

It would be helpful to find out how easily the CPA furnished Jean Nader the figures from the back tax returns.

Re: Virginia tax refund

Dear Jean,

Enclosed is a letter and a form from the Virginia Department of Taxation which was mailed to me as Co-Executor. It deals with the settlement of the longstanding Federal retirees' suit against Virginia.


Red Flag

As I have highlighted on the third page, if the estate is closed, the heirs should sign the form and request the necessary affidavit. Jo Ann Barnes could easily furnish you or Tony with the figures from the back tax returns which she prepared.

At this point no one knows what the amount of the settlement refund will be.

EJW/e
Encl.

No option given for the lawyer to be responsible. Jean Nader is used to carry out this request to me, which places the conflict between her and me. My mother was used to carry out this same Yes No format (page 84).

Sincerely,

Edward J. White

My response was: Dear Jean,
On September 2, I received your note asking me whether I would like to handle Mother's Virginia tax refund. I cannot legally do it because the estate is still open. I believe only the co-executors can do it. The papers you sent me are enclosed. Hope you had a good holiday.
Love, Anthony O'Connell

Tony,

Would you like to handle this - ?
Enclosed are copies of the papers -
I have the original forms -

☐ Yes, I will handle the settlement
☐ No, I will not " " " -
(02 Jean

1. Jean Nader, Anthony O'Connell and Sheila O'Connell-Shevenell given no option but to sign. Jean Nader asked to sign first. If Sheila or I then refuse, conflict is among beneficiaries.
2. No option for lawyer to be responsible.
3. No mention of Estate is closed statement added to FR-6.
4. No mention of consequences to *Exceptions to Commissioner's Report*.

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KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

September 30, 1994

Mrs. Jean M. Nader
350 4th Avenue
New Kensington, Pennsylvania 15068

Re: Estate of Jean M. O'Connell, Claim for refund
of Virginia taxes paid on a Federal pension

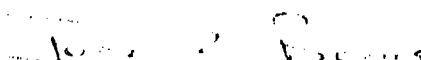
Dear Mrs. Nader:

You are the residuary legatee who is to receive any refund collected from the Commonwealth of Virginia in regard to Jean M. O'Connell's illegally taxed Federal pension. It will be your responsibility to see that the proper portion of any refunds received is distributed to the other heirs.

Please sign and date the enclosed Forms FR-4 and FR-6 and return them to us in the enclosed envelope as soon as possible. A copy of both of these forms is for your records. We will then have Anthony O'Connell sign these forms at our office and obtain a signature from Sheila O'Connell-Shevenell. These claims must be sent to the Virginia Department of Taxation before November 1, 1994 with the signatures of all of the residuary heirs on them.

Your immediate attention to this matter would be greatly appreciated. If you have any questions, please feel free to call us.

Very truly yours,



Joanne L. Barnes, CPA

JLB:mbm

Enclosures

I believe, based on the past, that Jean Nader has now been put through an accounting entanglement with the pension refund, and that she was led to believe that I was responsible (Because I did not sign an FR-6 stating that the estate was closed), and that the accounting fees were high to exacerbate that conflict.

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313
(703) 549-7800 FAX (703) 836-5591

Member American Institute of CPAs and the American Group of CPA Firms
Affiliate Offices in Major Cities Throughout the USA
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KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

October 12, 1994

Mr. Anthony M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Dear Mr. O'Connell:

As an heir of the Estate of Jean M. O'Connell, you are entitled to claim a share of federal retired pay illegally taxed by the State of Virginia for the years 1985-1988. To make this claim the state requires each person specifically named in the will or each residuary legatee to sign Form FR-6 and enclose this form with the claim. This Form FR-6 designates Jean M. Nader to act on the estate's behalf with the Virginia Department of Taxation. Virginia requires that only one heir or the executor act on behalf of all heirs. The refunds will be sent to this person, who will be responsible for distributing it among the heirs. We have been asked to prepare the claim on behalf of the Estate.

To ensure the claim is filed by the November 1, 1994 deadline, we ask your cooperation by returning this form to us as soon as possible. Please sign and date the enclosed Form FR-6 and return it to us in the enclosed envelope. A copy is enclosed for your records.

If you have any questions please contact us.

Very truly yours,

Joanne L. Barnes

Joanne L. Barnes, CPA

Appears open

JLB:sar

Enclosures

1. No option for lawyer to be responsible.
2. Implies that this FR-6 submitted for signature is being done with the understanding that the estate is open (*..to act on the estate's behalf... We have been asked to prepare the claim on behalf of the Estate.*)
3. No mention of Estate is closed statement added to FR-6.
4. No mention of consequences to Exceptions to Commissioner's Report.

Closed

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313
(703) 549-7800 FAX (703) 836-5591

**VIRGINIA DEPARTMENT OF TAXATION
Federal Retiree Settlement Administration**

AFFIDAVIT OF AUTHORITY TO CLAIM SETTLEMENT PAYMENT

20

Pursuant to Senate Bill 2008 (1994 Special Session I, Chapter 5):

- I. This is evidence of my (our) authority to act on behalf of the decedent named below and to accept any settlement payment of the disputed refund for:

Jean M. O'Connell

(Name of Deceased)

230-50-6044

(Social Security Number of Deceased)

C/O Jean M. Nader

350 4th Avenue

(Street Address)

New Kensington, Pennsylvania 15068

(City, State and ZIP Code)

who became deceased on 15 September, 1991.

Day

Month

Year

Estate is closed

- II. The following person is hereby authorized to act on behalf of the deceased named in Part I and to accept any settlement payment of the disputed refund for the decedent.

Jean M. Nader

(Name)

225-50-9052

(Social Security Number)

Residuary Legatee

(Title, if any)

(412) 337-7537

(Telephone Number)

350 4th Avenue

(Street Address)

New Kensington, Pennsylvania 15068

(City, State and ZIP Code)

If the settlement agreement is honored, I (we) hereby hold harmless the Tax Commissioner of the Commonwealth of Virginia, or his successor in office, individually and officially, for any loss or damage which may be asserted against him or which he may sustain by reason of or incidental to the issuance of the settlement payment. The person named in paragraph II above is hereby authorized to act on my (our) behalf for all matters concerning the deceased's claim for refund of taxes paid on federal retirement income received during 1985-1988.

Given under my (our) hand(s) this 3RD day of OCT, 1994.

(SIGNATURE OF SURVIVING SPOUSE)

(SIGNATURE OF ADMINISTRATOR)

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

Residuary Legatee

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

NOTE: Heirs, residuary legatees, or beneficiaries are required to sign this form only if there is no surviving spouse or personal representative (executor or administrator). Additional sheets may be attached if the space provided is insufficient to accommodate all of the signatures of the heirs, residuary legatees, or beneficiaries.

I assumed a pending *Exceptions to Commissioner's Report* meant the estate is open, and would stay open, until it was resolved. My main goals in writing the Attorney General was to obtain power documentation to show my sisters, and to expose the deception.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
October 12, 1994

Attorney General James Gilmore
101 North Eighth Street
Richmond, Virginia 23219

Ref: Estate of Jean M. O'Connell,
Fiduciary #49160

Dear Attorney General Gilmore:

I am writing to ask you if you would be willing to make a determination as to whether the above estate is open or closed. I ask you this so that there will be no misunderstanding as to whether the heirs or the executors of the estate are responsible for claiming the federal retiree's pension refund.

Mr. Edward White's enclosed letter apparently suggests that the estate is closed. It is my opinion that the estate is open, because:

1. If the Commissioner's approval of the final court account by itself was interpreted as a legal closing of the estate, it seems there would be no need for a later separate court action releasing the co-executors of their responsibility to the estate. I believe the co-executors have not been released from their responsibility by the court.
2. An "Exceptions to the Commissioner's Report" has been filed.
3. Even if the estate were closed, I believe it would have to be reopened to amend the Federal and Virginia estate tax returns to include the real estate (two vacant grave sites) in my mother's name (not included in item 2 above).

If there is any other information you might find helpful, please let me know.

Sincerely,

Anthony O'Connell
Anthony O'Connell, heir

enclosure (1)

copies: Mr. Jesse B. Wilson, III, Commissioner of Accounts
Judge F. Bruce Bach, Nineteenth Judicial Circuit of Va
Ms. Jean O'Connell Nader, co-executor
Ms. Sheila O'Connell, heir
Ms. Joanne Barnes, CPA, of Keller Bruner & Company,
Mr. Edward J. White, co-executor
Virginia State Bar, In the Matter of Edward J. White,
VSB Docket #93-042-0976

Enclosure (1) was a copy of the Fairfax County Circuit Court *INDEX TO WILLS & FIDUCIARIES*, showing that an *EXCEPTION TO COMM REPORT* was recorded on 6/16/94. All the individuals here would have had to have known about it at least as early as the receipt of this letter.



COMMONWEALTH of VIRGINIA

Office of the Attorney General
Richmond 23219

James S. Gilmore, III
Attorney General

Supreme Court Building
101 North Eighth Street
Richmond, Virginia 23219
804 - 786 - 2071

October 28, 1994

Mr. Anthony O'Connell
6541 Franconia Road
Springfield, VA 22150

This is why I later asked the Virginia General Assembly to ask the Attorney General for a determination concerning the entrance in Highland County, rather than me ask the Attorney General directly.

Dear Mr. O'Connell:

The Attorney General has referred your letter dated October 12, 1994, to me for reply, in which you request assistance in determining whether a certain estate is open or closed.

I regret that our Office will not be able to assist you in your request. The Office of the Attorney General functions as the law firm for state government. The Office advises state officials and represents the various state agencies and departments, as well as renders opinions at the request of state officials. However, because of statutory restrictions, conflict of interest rules and other policy considerations, we are unable to render private legal advice.

You may wish to seek the advice of a Virginia attorney regarding your situation. The Virginia Lawyer Referral Service, 707 East Main Street, 15th floor, Richmond, Virginia 23219, telephone number 1-800-552-7977, may be able to assist you in retaining counsel to advise you on the appropriate course of action.

I hope this information is helpful to you.

Sincerely,

A handwritten signature in black ink, appearing to read "Gregory E. Lucyk".

GREGORY E. LUCYK
Senior Assistant Attorney General

2:42/133

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

Avoids addressing
Exception to
Commissioner's Report

October 25, 1994

Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

I believe the CPA and lawyer felt comfortable
to immediately run a new deception after I
wrote the Attorney General.

Re: Estate of Jean M. O'Connell

Wedge
Tool

Dear Mr. Prichard,

Enclosed is a copy of your client's most recent effort.

According to the pamphlet sent out by the Virginia Department
of Taxation if an estate is closed, the heirs are the proper
parties to file for the refund. While an estate in Virginia
technically is never closed, for most purposes, including this one,
once the final accounting has been approved, the estate is
considered closed. That was the status of things at the time your
client was asked to sign the form.

However, subsequent to that event, your client informed Mrs.
Nader and myself of the existence two cemetery lots of which I had
no previous knowledge. This will require formal re-opening the
estate. Accordingly, Mrs. Nader and I will sign and submit the
refund request form.

Sincerely,

Edward J. White

Implies both co-executors
will be responsible. Set up
is that only co-executor
Jean Nader will be made
responsible on the refund
request form.

EJW/e
Encl.

Copy to: Mrs. Jean M. Nader
Mrs. Sheila O'Connell

If the lawyer holds me responsible for what he left out of the accountings, I should be able to see them.
The remainder of the information he seeks can more appropriately be produced to Mr. O'Connell either by you
or his accountant, or is otherwise unavailable. Lawyer's 12/16/92

From the comments in his recent demands for "information", I can see that he is jumping to conclusions based
on no knowledge at all. I will not reply directly to him on any future aspect of this estate. As a matter of fact I
am precluded as an attorney from dealing with an adverse party who is represented by counsel. I have no
intentions of having him dictate the duties of the fiduciaries. Lawyer's 2/2/93

As we both know, he is not the fiduciary, and I do not have to submit documents to him for prior review. His
comments regarding debts and demands and wanting to be a part of the Show Cause process indicate that he
would profit from advice from someone. Lawyer's 9/14/93

I am not asking that Mr. O'Connell approve the accounting since I do not want it delayed. Lawyer's 1/19/94

Implies both co-executors will be responsible. Set up is that only co-executor Jean Nader will be made responsible on the refund request form.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 838-5444

RECEIVED OCT 28 1994

24

October 27, 1994

Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Wedge
Tool

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

I have, this day, signed the Virginia Department of Taxation form requesting a refund of Mrs. O'Connell's taxes. Joanne Barnes of Keller Bruner & Co. is having the form express mailed today to Mrs. Nader for her signature.

The amount of tax paid by Mrs. O'Connell during the refund period was somewhat in excess of \$5000.00. The state proposes a five year payout in some yet to be determined amount.

As Miss Barnes pointed out, since the request was made by the estate instead of the heirs, the payment will be to the estate. This will result in taxable income to the estate if the annual payments are more than the \$100.00 deduction given estates. This will entail the annual filing of 1041 and 770 returns for the five year payout period. Naturally, there will be tax preparation fees involved. Preparation fees for these returns are always higher than for personal income tax forms. Similarly there will be annual accountings to be filed with the Commissioner since there will be activity in the estate. Someone will have to do this and there will be added expenses.

I can only assume that these consequences were envisioned when your client refused to sign the form as an heir. (At that time the estate was in a closed state. The issue of the cemetery lots did not surface until after that date.)

In researching something else today, I came across Judge Lamb's comment in *Virginia Probate Practice* as to court orders discharging executors, which I pass along.

Does not mention Estate is closed statement added to FR6 form dated 10/3/94, or Exceptions to Commissioner's Report, or the inevitable conflict if any of the beneficiaries sign this FR6.

Sincerely

Edward J. White

This may have come from the Senior Assistant Attorney General.

EJW/e

Encl.

Copy to: Mrs. Nader



KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

700 N. Fairfax Street, Suite 400

P.O. Box 1250

Alexandria, VA 22313

703-549-7800 • 703-836-5591 FAX

25

FACSIMILE TRANSMISSION

TO: Anthony O'Connell

COMPANY: _____

PHONE NUMBER: _____

FAX NUMBER: 971-2855

FROM: JOANNE L. BARNES

Attached is a copy of the FR6 which we prepared. Both executors signed the form. Mr. White signed in my office, we then mailed the claim form (including the FR6) to your sister for her signature also and for mailing to the Commonwealth of Virginia

COMPANY: KELLER BRUNER & COMPANY-ALEXANDRIA

MESSAGE: Attached is a copy of the FR6 which we prepared. Both executors signed the form. Mr. White signed in my office. We then mailed the claim form (including the FR6) to your sister for her signature also and for mailing to the Commonwealth of Virginia

Implies both co-executors will be responsible. Set up is that only co-executor Jean Nader will be made responsible on the refund request form.

Number of pages including cover sheet _____

If any problems arise with this transmission, please call 703-549-7800.

O'Connell

Client Name

96688

Client #

001

Eng.

EJO

Initials

Approved by

1/25/95
Date

Because it did not ring true that the lawyer was accepting co-executor responsibility, I decided to ask as many times as it took, with copies to whomever it took, to try to find out what was behind it.

26

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
January 17, 1994⁵

Mr. Edward J. White, co-executor
118 South Royal Street
Alexandria, Virginia 22314

Ref: Estate of Jean M. O'Connell
Fiduciary # 49160

Dear Mr. White:

My copy of a letter from the Virginia Department of Taxation does not list you as being responsible for the pension payments due the estate.

Would you please send me some clear and convincing evidence as to whether you have, or whether you have not, accepted this responsibility in your capacity as co-executor?

A recent Washington Post article states that 371 claims have been rejected because they were not signed properly. The instructions for signing were, in part; If the estate is open, the personal representative must file the affidavit and the claim on behalf of the decedent's estate.

This is my third request to you.

If your justification for withholding this information is that I am represented by counsel, I am not represented by counsel. If your justification is that the estate is closed, the estate has never been closed (enc. 1). If you have some other justification for withholding this information, please let me know what that is, in order that it may be addressed.

Sincerely,

Anthony O'Connell
Anthony O'Connell 771

Enclosure (1)

← Enclosure (1) was the same enclosure (1) in my letter of 10/12/94

Copies:

Ms. Jean Nader

Honorable Judge F. Bruce Bach, Nineteenth Judicial Circuit of Va
Commissioner of Accounts
Virginia State Bar, VBS Docket #93-042-976

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-5444

January 11, 1995

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

I did not receive a copy of this 1/11/95 letter until after my letter of 1/17/95, because the lawyer did not send me a copy.

Re: Virginia tax refund

Dear Jean,

Enclosed is your copy of the FR5 form which I signed and mailed today. Jo Ann reminded me that we had already filed the FR6 form which allows for payments to be made to you in the case of an estate which is closed or "scheduled to close any time during the settlement payment period". This estate will close in that period, since all that needs to be done is dispose of the lots, file an amended inventory, accounting and tax returns.

You will receive the money as trustee for the heirs. It will NOT go through the estate.

If you desire, send Tony a copy of this letter and the FR5 and FR6 to assuage his desire for "clear and convincing" evidence.

Sincerely,


Edward J. White

BJW/e
Encl.

Deception revealed

Only co-executor Jean Nader was made responsible:

Jo Ann reminded me that we had already filed the FR6 forms which allows for payments to be made to you in the case of an estate which is closed or "scheduled to close any time during the settlement payment period". (The letters of 10/25/94 and 10/27/94 stress that this FR6 signed by the lawyer on 10/27/94 was done on the basis that the estate was open. The statement Estate is open was also added to this form.

Exits from deception by implying status of estate is changed:

You will receive the money as trustee for the heirs. It will NOT go through the estate.

Puts cover up suggestion on Jean Nader:

If you desire, send Tony a copy of this letter and the FR5 and FR6 to assuage his desire for "clear and convincing" evidence.

Anthony O'Connell
6541 Franconia Road
Springfield, Va 22150
January 30, 1995

The Honorable Thomas S. Kenny
Circuit Court of Fairfax
Fifth Floor
4110 Chain Bridge Road
Fairfax, Virginia 22030

Ref: Your Show Cause
Against Distribution
of 9/27/93
Fiduciary No. 49160
Estate of Jean O'Connell

Dear Judge Kenny:

I'll try to make a very long story short. I am a beneficiary of the above estate, and my sister and Mr. Ed White, attorney, are co-executors.

I believe the enclosures show Mr. White intentionally kept the significance of your 9/27/93 order a secret from me until it was too late for me to appear before you, and now, from his letter of October 14, 1994, under the guise of wanting to help the estate, wants my sister to sign a statement blaming someone other than himself for leaving out another asset. Since Mr. White refused my request before, and will probably use your order to protect himself, would you please allow me the opportunity to appear before you now? The estate is open.

I look forward to your reply.

Sincerely,



Anthony O'Connell

Enclosures (5)



NINETEENTH JUDICIAL CIRCUIT OF VIRGINIA

Fairfax County Judicial Center
4110 Chain Bridge Road
Fairfax, Virginia 22030-4009

(703) 246-2221

Fax: (703) 385-4432

29

RICHARD J. JAMBORSKY

F. BRUCE BACH

QUINLAN M. HANCOCK

J. HOWE BROWN

JACK B. STEVENS

THOMAS A. FORTKORT

MICHAEL P. McWEENEY

ROSEMARIE ANNUNZIATA

THOMAS S. KENNY

MARCUS D. WILLIAMS

GERALD BRUCE LEE

STANLEY P. KLEIN

ROBERT W. WOOLDRIDGE, JR.

ARTHUR B. VIEREGG, JR.

JANE MARUM ROUSH

JUDGES

COUNTY OF FAIRFAX

CITY OF FAIRFAX

DR. MARK A. ZAFFARANO
DIRECTOR, JUDICIAL OPERATIONS

JAMES KEITH

LEWIS D. MORRIS

BURCH MILLBAP

BARNARD F. JENNINGS

LEWIS H. GRIFFITH

WILLIAM G. PLUMMER

THOMAS J. MIDDLETON

RETIRED JUDGES

February 1, 1995

Jesse Wilson
Commissioner of Accounts
11350 Random Hills Road
Suite 500
Fairfax, VA 22030-3261

Re: Estate of Jean O'Connell
Fiduciary No. 49160

Dear Mr. Wilson:

I have reviewed the enclosed correspondence from Mr. Anthony O'Connell regarding the estate of Jean O'Connell. Since it appears from his letter that the estate is still in administration, I am referring the matter to you as Commissioner of Accounts.

Will you please respond to Mr. O'Connell as you deem appropriate?

Very truly yours,

Thomas S. Kenny
Thomas S. Kenny

TSK/wf

cc: Anthony O'Connell
Edward J. White, Esq.



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County
Fair Oaks Plaza
Suite 460
11350 Random Hills Road
Fairfax, Virginia 22030
Telephone (703) 385-0268



Peter A. Arntson
Deputy Commissioner of Accounts

February 13, 1995

Honorable Thomas S. Kenny
Judge, Circuit Court of Fairfax County
4110 Chain Bridge Road
Fairfax, Virginia 22030-4009

Re: Estate of Jean O'Connell
Fiduciary No. 49160

Dear Judge Kenny:

In response to your letter of February 1, 1995 concerning the above matter, a review of our records shows that a Final Account was approved in June, 1994 and we have closed our file.

In a letter to the Attorney General, copy enclosed, Mr. O'Connell says (paragraph 2.) that "Exceptions to the Commissioner's Report" were filed. However, I have no other information about that.

If, in fact, no exceptions were timely filed or, if filed were overruled, then I believe, for most purposes, the estate would be considered closed in that the known responsibilities of the personal representatives are deemed to have been properly discharged, and they are entitled to be relieved of their obligation under their bond. See, §26-33. I say this primarily as information for Mr. O'Connell who, as I understand it, is concerned about whether the estate is "open" or "closed" within the meaning of the Instructions promulgated by the Virginia Department of Taxation for applying for funds in settlement of tax refund claims by the estates of retired federal employees.

If this matter should be re-opened or re-committed to me for any reason, I, of course, will act accordingly.

Please let me know if there is anything else you wish me to do at this time.

Yours very truly,

Jesse B. Wilson, III
Commissioner of Accounts

JBW:va

cc: Honorable F. Bruce Bach
Mr. Anthony O'Connell
Edward J. White, Esquire
Ms. Jean O'Connell Nader

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-5444

February 14, 1995

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Mrs. Sheila O'Connell-Shevenell
44 Carlton St.
Portland, Maine 04102

Re: Estate of Jean M. O'Connell
Cemetery lots

As you know, after the final accounting in this case had been submitted and approved and the case closed by the Commissioner of Accounts office, I was informed of the presence of two cemetery lots which are part of the estate assets.

Mrs. Nader has sent me a check payable to the estate in the amount of \$2000.00 for the two lots, along with a letter from Mr. O'Connell releasing unto her any interest he might have in the lots.

Unfortunately the discovery of the lots requires a number of steps.

1. Opening a new bank account.
2. Filing an amended Inventory of the estate.
3. Filing an amended Federal estate tax return and paying the additional tax plus interest. (The penalty probably will be waived.)
4. Filing an amended Virginia estate tax return and paying the additional tax plus interest. (The penalty probably will be waived.)
5. Waiting for closing letters from both taxing jurisdictions.
6. Preparing and submitting an Order of Distribution.
7. Disbursal of the proceeds.
8. Filing a final accounting.
9. Various transmittal letters concerning all of the above.

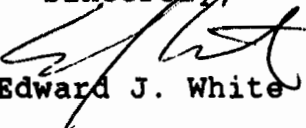
Prior to this letter, I have already expended 1.70 hours of

Page 2
Ltr to Heirs
February 14, 1995

time on this matter since October 18, 1994. Were I to undertake the above actions, I would have to charge for the time expended so far plus the additional work. My hourly rate is \$175.00 per hour, and while I cannot give any firm estimate of time, I feel that it would amount to well over five more hours.

Before I undertake such an action as opposed to declining to further serve as Co-Executor, I would need your unanimous written approval and the prior approval of the Commissioner of Accounts.

Sincerely,



Edward J. White

EJW/e

33

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
February 26, 1995

Honorable Thomas S. Kenny
Judge, Circuit Court of Fairfax County
4110 Chain Bridge Road
Fairfax, Virginia 22030-4009

Re: Estate of Jean O'Connell
Fiduciary No. 49160

Dear Judge Kenny:

In response to the Commissioner of Accounts letter of February 13, 1995, I am enclosing a copy of my letter of January 17, 1995, with it's enclosure 1, showing that an *Exceptions to the Commissioner's Report*, has been on record in the Circuit Court since June 16, 1994. This means the estate has never been closed.

Based on Mr. White's letter of the following day, February 14, 1995, I believe Mr. White will continue to ignore the *Exceptions to the Commissioner's Report* until someone enforces the rules. I beg you to inform Mr. White that the estate has never been closed.

Eighteen months ago I asked Mr. White if he would send me copies of his accounts (enc 4). He refused (enc 5). Now, I understand he holds someone other than himself responsible for knowing and reporting what he left out of these accounts, and he is not required to correct it, unless the beneficiaries give him more money, and he gets the prior approval of the Commissioner of Accounts (enc 3).

I can not compete with Mr. White in his use of the legal system. I need someone to help me. I beg you to inform Mr. White that the estate has never been closed. If there is any other information you might find helpful, please let me know.

Sincerely,

Anthony O'Connell

Anthony O'Connell

Enclosures:(5)

Copies (less enclosures):
Honorable F. Bruce Bach
Commissioner of Accounts
Mr. Ed White, attorney
Ms. Jean Nader
Ms. Sheila O'Connell

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

February 28, 1995

34

The Hon. Thomas S. Kenney
Judge, Circuit Court of Fairfax County
4110 Chain Bridge Rd.
Fairfax, Va. 22030

Re: Estate of Jean M. O'Connell
Fid. #49160

Dear Judge Kenny,

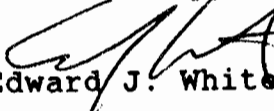
Code word

Normally I just let these things lie still, but Mr. Anthony O'Connell's latest in his letter to you needs some clarification.

I not only furnished Mr. O'Connell's attorney, Edgar A. Prichard, a copy of the entire financial history of the estate, noting that it would be from that document that the final accounting would be prepared (my ltr of 11/9/93), but a copy of the accounting itself (my ltr of 1/19/94). In addition, he received copies correspondence concerning every other event in the administration of this estate including all of my letters to the co-executor, his sister.

I have never received his "Exceptions" and have only heard from the Commissioner's office that they are 109 pages long.

Sincerely,


Edward J. White

Cover up cover ups

EJW/e

This show of paper is after the Show Cause Against Distribution of 9/27/93, the Order of Distribution of 10/29/93, the lawyer first notifying me of both events on 11/2/93, and my first letter opening asking about the stock history, on 11/3/93.

I can't pin down the lawyer or the CPA on what they did with my trust accounting, much less what they did in the estate. Despite visiting the CPA firm several times, and acquiring their worksheets (three spreadsheets totaling 19 pages), I still cannot figure out how the \$1,475.97 figure and the \$816 figure were calculated to create the \$659.97 "debt" the estate is supposed to owe the trust, or find out where that \$659.97 is now. I had previously thought it impossible to use spreadsheets to evade or cover up. See *Sabotage Trust Accounting*.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-5444

June 8, 1995

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Mrs. Sheila O'Connell-Shevenell
44 Carlton St.
Portland, Maine 04102

Re: Estate of Jean M. O'Connell

Since I last wrote you, there have been several developments.

1. As a favor to Jean, I have stayed with this at no cost to you.

2. The Commissioner of Accounts is of the opinion that the cemetery lots are real estate and not subject to administration (inventories, accountings, etc) and pass to the heirs. No amended inventory and accounting filing fees will be payable as a result.

3. The federal and Virginia estate taxes have been amended, and the taxes and interest due have been paid.

4. Jean paid \$2000.00 for the cemetery lots. This was deposited in the estate account, which I persuaded the bank to re-open.

5. The sum of \$426.18 was received shortly after March 31, 1995, as the first installment on the Virginia Department of Taxation-federal retirees refund matter. The state's explanatory letter is enclosed, noting that this is a 10.8% payout.

6. Since the estate previously had directed that this payment be made to the estate, it was run through the account. However, in light of the fact that the estate was closed, I am collecting that only as agent for you, and each of you are responsible for the tax consequences.

7. The tax consequences of the receipt by you of these funds

Page 2
Ltr to Heirs
June 8, 1995

encompass the following:

1/3 of \$426.18 as a state tax refund (income) received in 1995
1/3 of the enclosed Keller Bruner bill incurred in filing for the refund (\$350.00), the deductibility of which is for your determination.

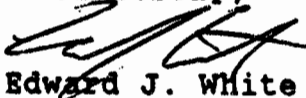
You will have to check with your tax advisors as to the treatment of this. Jo Ann Barnes informed me today that if the estate were open at the time of receipt it could file a fiduciary (1041) tax return for this year and then each of you would file in the succeeding for years of the planned payout. Since the estate was closed, this income should be reported by you. She is also of the opinion that this payment does not affect the estate's federal and Virginia estate taxation, since the amount, or even the fact of the payment itself, was unknown at the time of your mother's death.

8. Jean will forward to you for signature, an amended Virginia Form FR6 which instructs the state to pay her on your behalf over the five year payout period.

9. Copies of all of the transactions, tax returns and correspondence as well as a ledger of all activity since the final accounting is enclosed.

10. Finally a check in the amount of \$493.75 will be sent to each of you after Jean has signed them. This is 1/3 of the final balance on hand, and closes the account.

Sincerely,


Edward J. White

EJW/e

The statement *THE ESTATE IS CLOSED* will appear on the FR6 dated 6/19/95, which makes it impossible for me to sign without contradicting the 6/16/94 *Exceptions to the Commissioner's Report*. Having Jean Nader send the form I cannot sign, plants the conflict between my sister and me.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
July 18, 1995

Mr. Ed White, atty
118 South Royal Street
Alexandria, Virginia 22314

Ref: Estate of Jean M. O'Connell
Fiduciary # 49160
Mr. White's letter of June 8, 1995

Dear Mr. White:

I understand from your letter of June 8, 1995, that your accounting charges, will consume most of the federal pension refund payments due the beneficiaries, unless the beneficiaries sign your revised FR6 Form, stating that you are not responsible for these payments, and that the estate is closed.

\$350.00 accounting fee out of \$426.18 refund

Would you be willing to answer some questions?

1. As co-executor for my mother, why would you not be responsible for any source of income due her estate?
2. Your FR6 Form of October 27, 1994, filed with the Virginia Department of Taxation, states that the estate is open, but that only Ms. Jean Nader, and not you, are responsible for the pension payments. If the accounting charges to the estate were not justification for you to avoid responsibility for the payments then, why are they justification now?
3. Previously, you had stated that:

Mr. O'Connell recently has requested to know how much was charged for the preparation of the amended return. The answer is zero, since Mr. White prepared it as well as the original returns, even though that task is often given to accountants.

If that were true then, why isn't it true now?

4. When my sister asked you, on behalf of all the beneficiaries, if you would be willing to allow me to serve as co-executor in your place, and as my mother originally intended, you refused on the justification that:

When your mother approached me about changing the co-executors of her will, we discussed the matter at length. She specifically desired to make the changes which are in effect now, and was quite firm in her decision. It would be clearly disloyal of me to dishonor her intentions.

If that were true then, why would it not be disloyal to her now, to leave early?

5. The court has never confirmed the final accounting because of the still unresolved *Exceptions to Commissioners Report*. For this reason, if no other, the estate is open, and has never been closed. Why are you asking the beneficiaries to sign a document contrary to this?

6. Why have you apparently made no effort to address this *Exceptions to the Commissioner's Report*?

7. Why are you asking the beneficiaries to sign a document that you obviously know I can not? Would you respect a less than unanimous response?

8. Paragraph nine of your letter states:

Copies of all of the transactions, tax returns and correspondence as well as a ledger of all activity since the final accounting is enclosed.

What is your point here?

Since you refused to tell me* what you would charge me for my mother's Van over three years ago (Which meant I had to go to another attorney to find out how to draw up a proper receipt, to show that it was a gift from my sisters), I believe it's been down hill.

**4/4/92: I do not know what your problem is, but in the future, please address all correspondence to Mrs. Nader.*

I am trying to be patient with you, but I find that this estate is time consuming enough without having to deal with letters such as the last two that I have received.

Would you please reference what letters justified your refusal to communicate with me?

9. One of the enclosures with your letter was a Schedule F from what I believe is part of the second amended federal estate tax return. This Schedule F states, in part:

Interest due Harold O'Connell Trust	\$ 816.00
Debt due from Harold O'Connell Trust	659.97

Would you tell me why the trust's \$1,475.97 check to the estate on April 21, 1992, which was the balance of the net income from the trust due my mother before her death, is recorded to appear as if something is still due from the trust, the trust of which I am trustee?

10. I believe my sister, Ms. Jean Nader, who is serving as co-executor with you, is quite convinced that I must be guilty of some serious wrongdoings. Consequently, our previously good relationship has been destroyed. Would you please identify any wrongdoing(s) for which you consider me responsible? Please be specific, in order that it can be addressed.

Sincerely,



Anthony O'Connell

Copy to:

The Honorable Judge Thomas S. Kenny, with enclosures
Ms. Jean Nader, beneficiary and co-executor

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 836-5444

July 20, 1995

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

CPA connection,
like stock history,
hits a nerve.

I received your letter of July 18, today.

Indeed I did tell you to address your comments to Mrs. Nader; however in light of the tone of your letter and its usual unfounded accusations, I will reply briefly.

You state in your first paragraph that you understand from my June 8, 1995, letter that "... your accounting charges, will consume most of the federal pension refund payments due the beneficiaries." That is a clear falsehood. Nowhere in that letter is any mention of accounting fees whatsoever. Mrs. Nader requested that Keller Bruner & Co. prepare the filing for the refund. Whether you chose to reimburse your own sister for whatever charge they made is your decision. I have never made any charge for any accounting fee of any sort. My letter stated clearly that this post estate closing matter was being handled by me for free. Prior to this letter, I spent 6.75 hours on this matter as a gift to your sister, from which you also benefitted.

I am asking you to sign the Virginia Department of Taxation form so that you can receive your share of the future payout of the tax refund from the state. If you do not sign it, I can only hope that the state will go on and send your sister the refund so that she can send you your share.

You ask what is the point of my enclosing copies of all transactions of the estate since it was closed. My point is the same as it has always been, to furnish the beneficiaries, or their counsel, with all financial data. That was done when Edgar Prichard represented you. Since he no longer represents you, I sent it to you in accordance with my custom.

Your question regarding the wording of Schedule F of the estate tax return which was filed in September 1992, implying something or another, makes no sense at all.

For the umpteenth time, I will ignore your plaintive request

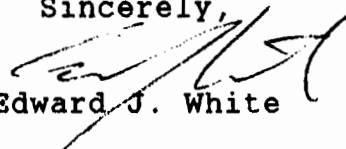
Ltr to Mr. Anthony M. O'Connell
July 20, 1995

that I identify your "wrongdoings".

Whether you like it or not, the law says that the estate is closed. I feel sure that Mr. Prichard imparted that to you. I believe that the Commissioner of Accounts office has also informed you of that fact. I gather that you want to continue your vendetta forever. In that aspect I refuse to indulge you.

Please cash the check for \$493.75 that was sent to you.

Sincerely,


Edward J. White

I believe if I cashed the checks, it would imply that I agreed with the accounting, etc.,.

EJW/e

Copy to: Jean M. Nader

1. *We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate and will also be familiar with this information if you need assistance (CPA's letter of 11/25/91, to Jean Nader, page 273).*
2. *I do need to check with Jo Ann Barnes as to a technical question as to whether or not any of your father's trust comes into this. I do not think it does, but there have been changes in the law since that trust was established. I will have to ask her to bill us for that advice and any other technical tax matters I am not comfortable with. (Lawyer's letter of 4/22/92, to Jean Nader, page 343).*
3. *Jo Ann Barnes is preparing this return for the estate at present. (Lawyer's 11/13/92, to the beneficiaries, page 321).*
4. *I have discussed this idea with Jo Ann Barnes who feels that even though 53.9006% is not a minority interest, that we might, nevertheless, get the discount. She suggests amending the return, asking for 30% and settling for 15%. (Lawyer's letter of 12/11/92, to the beneficiaries).*
5. *The fiduciary tax return including the K-1's were sent by express mail to Mrs. Nader, the other Co-Executor yesterday (the same day I received them from the accountant). (lawyer's letter of 12/16/92, to Mr. Prichard).*
6. *Enclosed are checks to be signed to the Commissioner and to Keller-Bruner for the tax preparation. The accountant's bill is reasonable considering the complexity of the return involving tax free income, preliminary distributions and capital gains. (Lawyer's letter of 2/2/93, to Jean Nader).*
7. *You are the residuary legatee who is to receive any refund from the Commonwealth of Virginia in regard to Jean M. O'Connell's illegally taxed Federal pension. It will be your responsibility to see that the proper portion of any refunds received is distributed to the other heirs.*
Please sign and date the enclosed Forms FR-4 and FR-6 and return them to us in the enclosed envelope as soon as possible.....(CPA's letter of 9/30/94 to Jean Nader).

Stockbroker Entangles and Launderers?

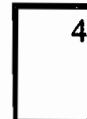
Summary

1. Jean O'Connell was asked to sign a stock transfer document just before her death. Chronologically I have to put this first, though in subtlety and complexity, I would have preferred to put it last. I believe this was an entanglement attempt that would give the CPA, the lawyer, and the stock broker the power to pull the entanglement strings, and that on some level, my mother knew it was trouble. She would have remembered the hell we were put through with the one percentage figure ("how much") in 1985-1986. This is ten percentage figures with ten family members.

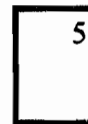
There was no cover letter or date, just the handwritten memo on this copy (page 477). Because the stock broker did not act independently of the lawyer after mother's death, I believe it improbable that she acted independently here. I do not believe that this was Jean O'Connell's agenda, any more than the entangling \$500,000 purchase agreement (page 166), was her agenda. She did not sign this stock transfer document.

1	2	3
---	---	---

2. *STOCK OR BOND POWER* is signed by both co-executors, but all the other spaces on the document are left blank.



I believe the operation convinced Jean Nader that a stock certificate was lost, that I was responsible for losing it, and that a *SIGNATURE GUARANTEE* was needed because of it. Both documents may or may not be money laundering tools.

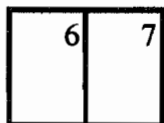


3. If things like *\$70,050.51 Off the Top?* prove true, there has to be some way to get the money out of the estate (page 357).

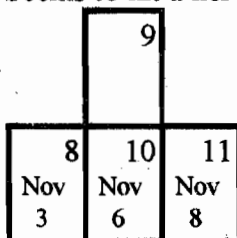
4. The lawyer's disclaimers for not knowing what is going on with the stocks, after a listing of stocks (pages 436-437), seems inconsistent with the documents stating how closely the lawyer worked with the stock broker (pages 496-500). It seems consistent with not allowing a stock history (pages 487-491).

5. My asking for the stock history, so the beneficiaries could have a better basis for choosing (I was advised that the stock distribution policy would be based on the beneficiaries choosing which stocks they wanted), hits a nerve. There was a show of paper to Mr. Prichard, intensified attacks on my credibility, but no stock history.

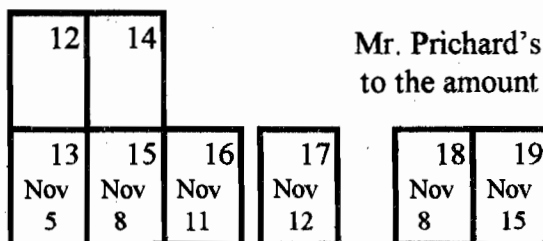
Beneficiaries are asked how to divide the stock.



I ask for stock history three times.
Seems to hit a nerve.



Sudden show of paper.
Attacks on my credibility intensified.
(But the lawyer will not allow the stockbroker to say what had been done with the stock) →

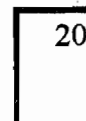


Mr. Prichard's reaction to the amount of paper

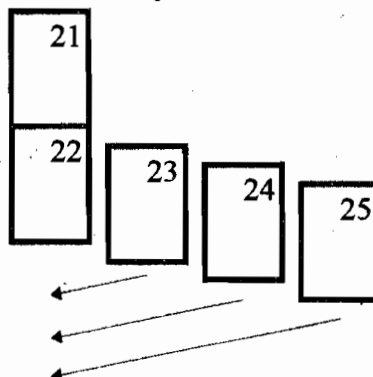
The status of the brokerage accounts has been mailed to his counsel and were at all times available had he requested them
Lawyer to Judge Bach

6. Strange office visit. I think it was just after my three letters asking for the stock history (page 483-486), and realizing that I probably wasn't going to get it through the lawyer, that I went to the stock broker's office to try to find out about the stocks. The stockbroker was very nervous and initially would not talk to me. The first thing she did was telephone the lawyer. Then she talked to me. I did not learn much about the stocks. When I was leaving, she volunteered (and I do not remember the exact words) that I was not to come back because she was not going to be a stock broker anymore. I looked at her questioningly, and she said (and again I do not remember the exact words) that she was not going to work for A. G. Edwards anymore. She was very nervous. At the time, I assumed she was having a very bad day.

7. I was required to sign "receipts" for my stock distribution. I did not make copies of the documents and I do not remember what they said.



8. The lawyer's letter to the Commissioner of Accounts and the enclosed time records state that the stockbroker worked closely with the lawyer. The stock broker would have some level of awareness of what he does.



548, 5700 124

548-5700 is the Tel.
of A. G. Edwards

Jean O'Connell's 5/2/91 deposit of \$181,522.84 is the Lynch Note # 1 payment of 4/21/91, containing \$125,188.17 in principal and \$56,334.67 in interest. The interest was reported to the IRS (page 368), but the lawyer told the IRS that the principal had not been called to his attention (pages 388-389). To believe that, would, I believe, mean that the lawyer and CPA were only able to see \$56,334.67 of the \$181,522.84 amount of the one check.

1

Hallmark Bk

July 3 - 91

Into Bk Out from
 Hallmark Bk 111,589.67 40,000.00
 100,000 181,522.84
 To Edwards 211 589.67 765.39
 222,287.23

Jean M. O'Connell's check book registry showing the Lynch note #1 payment of 4/21/91

RECORD ALL CHARGES OR CREDITS THAT AFFECT YOUR ACCOUNT

NUMBER	DATE	DESCRIPTION OF TRANSACTION	PAYMENT/DEBIT (-)	✓ T	FEE (IF ANY) (-)	DEPOSIT/CREDIT (+)	BALANCE
							38798.00
157	3/23	Shyla B-day	50 -				38748.00
159	4/11	Gina Stead Wm. Hopper wedding present	50 -	✓			38698.00
dep.	5/2	Oak Grove - int. Tony		✓		40,000	78,698.00
dep.	5/2	Lynch Properties int		✓		181,522.84	260,220.84
		int 181,522.84 - 56,334.67					203,886.17
		int 125,188.17					
160	5/4	Pierre for Restriction	9.00 -	✓			194,877.17
161	5/4	Shyla	13.00 -	✓			181,589.67
162	5/4	Richard Gummer bch.	350 -	✓			178,939.67
		tax prep		✓		765.39	179,705.06
		int					179,705.06
163	5/20	AG Edwards 100,000 Fr. Hup	100,000.00				79,705.06
164	5/23	Edwards Franklin	100,000.00				1,589.67
165	6/13	IRS 1991-1040-ES	7500				1,038.56
166	6/12	Va. Est. Tax	1635				1,038.56
							2,290.35

REMEMBER TO RECORD AUTOMATIC PAYMENTS / DEPOSITS ON DATE AUTHORIZED.

4/21/91 Note 5/2/91
payment

CPA 5/4/91

Stockbroker 5/20/91

Stockbroker 5/23/91

Sometime before Jean O'Connell's death on 9/15/91

DATE _____

2

American Funds Service Company
P. O. Box 2205
Brea, CA 92622-2205

RE: Account #165700564-04

Gentlemen:

Please transfer out of my Investment
#165700564-04 all shares as follows:

15.4% to Sheila O'Connell
SSN 224-54-7273
44 Carleton Street
Portland, ME 04102

7.7% to Richard Anthony Tierney
SSN 006-84-6162
44 Carleton Street
Portland, ME 04102

7.7% to James Edward Tierney, Jr
SSN 007-82-9825
44 Carleton Street
Portland, ME 04102

7.7% to Sheila O'Connell c/f
Andrew Thomas O'Connell-Shevenell
SSN 007-80-7285
44 Carleton Street
Portland, ME 04102

15.3% to Anthony Miner O'Connell
SSN 225-52-7637
6541 Franconia Road
Springfield, VA 22150

15.4% to Jean O'Connell Nader
SSN 225-50-9052
350 4th Avenue
New Kensington, PA 15068

7.7% to John Anthony Nader
SSN 160-46-1688
350 4th Avenue
New Kensington, PA 15068

Page break

2

7.7% to Jennifer Kendis Nader
SSN 160-46-1689
350 4th Avenue
New Kensington, PA 15068

7.7% to Howard Charles Nader, Jr.
SSN 161-60-6255
350 4th Avenue
New Kensington, PA 15068

7.7% to Amy Matilda Nader
SSN 161-60-5944
350 4th Avenue
New Kensington, PA 15068

100%

Please send to each recipient the necessary paperwork to
verify their social security numbers. The broker of record
should continue to be Alison M. May, 071-027, A. G. Edwards & Sons,
Inc. Please reinvest all dividends and capital gains distributions.

This two page document was
reduced in size to fit on one page

Sincerely,

Jean M. O'Connell
3440 S. Jefferson ST. #1128
Falls Church, VA 22041

Jean - Here's the letter
for transferring your
ICA shares -
will you double check
that everything is
correct?
If you will mail the
signed copy back to
me, we'll process it -
All best wishes -
548 - 5700 Alison

Jean - Here's the letter for
transferring your ICA shares - Will
you double check that everything is
correct? If you will mail the signed
copy back to me, we'll process it -
All best wishes- 548 - 5700 Alison

There is no cover letter. No date. Nothing
to trace it back to the stock broker except
the hand written memo on this copy. The
stock broker appears to be operating
independently, yet the lawyer will not
allow the stockbroker to explain what
happened with the stock
(See pages 487-491)

I believe this is the operation's agenda and
not Jean O'Connell's agenda. It is
significant that she did not sign it. She
would have remembered being put through
hell with the one figure ("how much") in
1985-1986. She died on 9/15/91. I believe
this document is a set up to entangle ten
family members with the CPA, lawyer, and
stock broker pulling the strings.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

3

May 4, 1992

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

One justification the CPA, lawyer and stockbroker could use to entangle the stock transfers (if transfers means gifts) would be the interplay of the gift tax with the computation of the estate tax. I believe intentional confusion would be the cover.

Dear Jean,

Enclosed is the form for appealing the tax assessment of the Accotink property. On page 2, it states that there is a June 1 deadline. I do not think we can make a claim of a lesser value on the estate tax return if we do not file an appeal with the county. To fail to do appeal it would hurt our argument with the IRS.

The summary of the estate tax computation and the interplay of the gift tax is as follows:

1. In computing the estate tax, the gross estate (which includes anything which passes due to death whether in the probate estate or not) is figured, the debts subtracted and the "taxable estate" is ascertained.

2. The tax is then computed on the taxable estate. From this figure is subtracted a "unified credit" of \$192,800 (equivalent to a taxable estate of \$600,000).

3. Lifetime gifts in excess of \$10,000 to any one individual are taxable at the estate/gift tax rates. Each year the donor should have filed a gift tax return, though no tax is due unless the entire \$192,800 credit has been used in making the gifts.

4. Each gift over \$10,000 uses a portion of the unified credit, thus reducing the amount of that credit available to apply to the estate tax.

In our case the lifetime gifts used up \$9784.00 of the available credit. A list of the gifts is enclosed. Returns for 1989 and 1991 must be filed. As fiduciaries we must certify to the IRS that the return is true and correct. We have personal liability in that regard. If we have knowledge of a gift to Tony of \$15,000, we must report it. Tony is going to have to answer that question before we can be satisfied. If he claims he did not receive the money, he will have to supply us with an affidavit to that effect.

As far as the management of an estate undergoing the probate process is concerned, the Executors are entitled to some latitude

If the lawyer did not expect it to be understood that his first asking me about this gift on 7/16/92 was after the estate tax deadline of 6/15/92 (page 352), I believe he did not expect the explanation of the estate tax computation and interplay of the gift tax to be understood. I believe this explanation is strangely out of context unless it is intended to confuse, justify and cover accounting entanglements.

This signed document, with all the other spaces left blank, may or may not be a tool for laundering money from the estate.

STOCK OR BOND POWER

ISPLG ☐ Legal Transfer
 ISPMF ☐ Mutual Funds
 ISPRE ☐ Reorganization
 ISPNC ☐ Not Clear Box
 ISPCG ☐ Cage

Account Number _____ Attn: _____

FOR VALUE RECEIVED, the undersigned does (do) hereby sell, assign and transfer to

(Name)

(Address)

(City)

(State)

(ZC)

(Social Security or Taxpayer Identifying No.)

IF STOCK,
COMPLETE
THIS
PORTION

_____ shares of the _____ stock of _____
 (Number) (Type) (Company)
 represented by Certificate(s) No(s). _____ inclusive standing
 (Number)
 in the name of the undersigned on the books of said Company.

IF BONDS,
COMPLETE
THIS
PORTION

_____ bonds of _____
 (Number) (Name)
 in the principal amount of \$ _____, No(s). _____ inclusive standing
 (Amount) (Number)
 in the name of the undersigned on the books of said Company.

The undersigned does (do) hereby irrevocably constitute and appoint _____
 (Name)
 attorney to transfer the said stock or bond(s), as the case may be, on the books of said Company,
 with full power of substitution in the premises.

Dated: _____

X

[Signature]
 (Signature)

X

[Signature]
 (Person(s) Executing This Power Sign(s) Here)
 CO-EXECUTORS

AGE 61-9/90

II. IMPORTANT - READ CAREFULLY

The signature of this Power must correspond with the name(s) as written upon the face of the certificate(s) or bond(s) in every particular without alteration or enlargement or any change

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

February 27, 1992

1992 MAR -2 A 10:10

Nuveen Unit Transfer Dept.
P.O. Box 836
Cooper Station
New York, N.Y. 10003

U.S. TRUST COMPANY OF NY
FIELD SUPPORT-6

Re: Account #OCONNE2JNA4M000
Premium Income Municipal Fund
Jean M. O'Connell

We are the Co-Executors of the estate of Jean M. O'Connell who died on September 15, 1991.

~~All of the~~ You are requested to transfer the entirety of this account to ~~A. G. Edwards & Sons, Inc., c/o Allison May, 524 King Street, Alexandria, Va. 22314.~~

Enclosed is a W-9 form, a name affidavit and a current letter of appointment.

Please visualize this with the hand written portions removed. Few people would draft a letter believing Jean M. O'Connell is a co-executor for the estate of Jean M. O'Connell. It would be helpful to find out what version of this was received by the Nuveen Unit Transfer Dept.

Sincerely,

Edward J. White

Jean M. O'Connell NADER

Jean M. O'Connell
Co-Executors, Estate of
Jean M. O'Connell

EJW/e

This unusual document may or may not be a tool for laundering money from the estate.

Title of new account:

Edward J. White & Jean M. Nader

Co-executors of the estate of Jean M. O'Connell

118 S. Royal St.

Alexandria, Va. 22314

ID # 25-637-7917

SIGNATURE GUARANTEED
A. G. EDWARDS & SONS, INC.

Shirley M. McDaniel
Authorized Signature

AUTHORIZING RESOLUTIONS FILED
(WITH NEW YORK STOCK EXCHANGE)

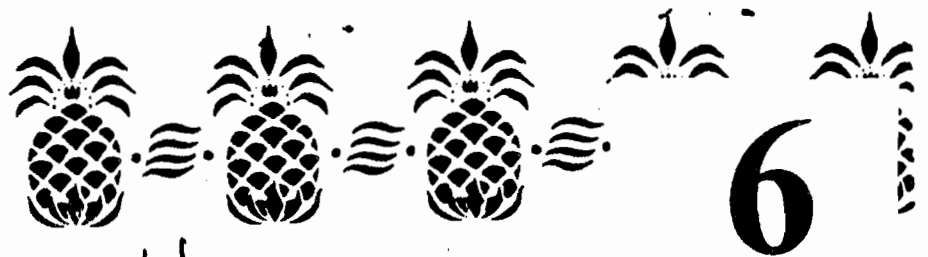
480

5

BUILD YOUR FUTURE
—WISELY—
—U.S. SAVINGS BONDS—
USA

PITTSBURGH, PA
SEP 8 1992

1500 Grants Road
New Kensington
PA 15065



O'Connell
Francine Oa
6541
Springfield, Va
72150

Hi
Enclosed is most
of the remaining
cash in the estate
Income tax copies
are also on the
way to you -

When the IRS
appeal comes, we
will decide how
to divide A.C.
Edwards - any
ideas?

**We will decide how to
divide A. G. Edwards.
- any ideas?**

I understood from this and my sister's
phone calls that the distribution of the
stock held by A. G. Edwards would
be done by the beneficiaries choosing
which stock they wanted. I felt if I did
not include that option in my letter's
of 11/3/93, 11/6/93, and 11/8/93,
which asked for a history of the stock,
I could be accused of denying that
option to my sisters.

It is not like Jean Nader to unilaterally
decide policy. I believe this was
another set up using her to carry it
out. If the lawyer did not want to
create confusion and conflict, he
would make himself accountable to a
position in writing. He would not use
my sister to advise me of policy, and
then discredit me for following it.

Went to N. York
to see a few
days of the tennis
Open - great fun -
Good luck with
your bull dog
engine - I enjoyed
your letter!
Love Leslee



out of that with a 1% loss &
it is a 3.00% tax fr-
money market. 3% charged even
compensate for inflation, but at
least I feel secure about it.

7

Love, P.S.
Thank you for saying yes to my
request to drop by some time during
your coming - assuming May & I
are still together, then, and I
certainly hope so. I would love to
drop in & visit

This is a copy of the bottom portion of the second page of my two page letter dated 9/22/92 to Jean Nader. The P. S. partially responds to her letter mailed on 9/8/92 to me.

P.S. ~~THANKS~~ THANKS FOR
ASKING ME ABOUT ~~THE~~
MY OPINION ON THE STOCK
IN THE ESTATE. MY FEELING IS
ESTATE SHOULD BE DISTRIBUTED
IS. ^(AND THE SOONER THE BETTER) SINCE IT IS NO LOAD, EACH OF US COULD
CONVERT IT TO CASH WHEN EVER WE WANTED TO SELL IT, AND
THERE WOULD BE NO ~~CHARGE~~ COMMISSION CHARGE.

Love,

Tony

P. S. Thanks for asking me about my opinion on the stock in the estate. My feeling is that the stock in the estate should be distributed in stock form, i.e., [i.e.] as is (and the sooner the better). Since it is no load, each of us could convert it to cash when ever we wanted to sell it, and there would be no commission charge.

There was no confusion or conflict between my sister and me on the stock distribution.

I did not address dividing or choosing the stock here because I did not know what stock there was to choose. I, however naive it seems in retrospect, assumed that the stock information would be provided in time to choose. After learning on 11/2/92 that the Show Cause Against Distribution was signed on 9/27/93, and the Order of Distribution on 10/29/93, with the lawyer not notifying me of either, I asked for the stock status three times and visited the stockbroker once. The secrecy, particularly deceiving me on the court orders, intensified my wanting to know what had been done with the stocks.

Anthony O'Connell
 6541 Franconia Road
 Springfield, Virginia 22150
 November 3, 1993

Honorable Jesse B. Wilson III
 Fair Oaks Plaza
 Suite 460
 11350 Random Hills Road
 Fairfax, Virginia 22030

Ms. Alison M. May
 A. G. Edwards & Sons, Inc.
 P-O Box 590
 Alexandria, Virginia 22313

Ms. Jean O'Connell Nader
 350 Fourth Avenue
 New Kensington, Pa 15068

Mr. Ed White
 118 South Royal Street
 Alexandria, Virginia 22314

Ref: Estate of Jean O'Connell

Yesterday, Mr. Prichard told me that Mr. White was going to sell my 1/3 share of the stocks before distribution, and that he was going to make distribution in the next few weeks.

Because I do not know what has been done with the stocks in the one and one half years or so since Jean and I first talked about them, and because of the secrecy of what Mr. White has been doing (enclosures), I feel the only fair way to distribute them is by 1/3 of each stock going to each beneficiary. This is unfortunate, but under the circumstances, the only fair way.

In short, I request that my 1/3 share of the stocks be distributed to me in stock certificate form, and that it be 1/3 of each stock or bond in the estate.

If Mr. White would allow Ms. May to give each beneficiary the status of the stock portfolio at mother's death, on 9/15/91, and at present, with an explanation of what happened in between, and at what cost, I believe each beneficiary could pick the stocks of their choice, and all the beneficiaries would benefit.

The lawyer did
not allow this

Sincerely,

Anthony O'Connell
 Anthony O'Connell

Enclosures:(2)
 Copy: Ms. Sheila O'Connell
 Mr. Ed Prichard

9

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
November 6, 1993

Honorable Jesse B. Wilson III
Commissioner of Accounts
Fair Oaks Plaza
Suite 460
11350 Random Hills Road
Fairfax, Virginia 22030

Ms. Alison M. May
A. G. Edwards & Sons, Inc.
P O Box 590
Alexandria, Virginia 22313

Ms. Jean O'Connell Nader
350 Fourth Avenue
New Kensington, Pa 15068

Mr. Ed White
118 South Royal Street
Alexandria, Virginia 22314

Ref: My letter to you of 11/3/93

I fall for, and get wrapped
up in, a diversionary issue.

In rereading my 11/3/93 letter to you this morning, I realized I had misquoted Mr. Prichard. I wrote:

"Yesterday, Mr. Prichard told me that Mr. White was going to sell my 1/3 share of the stocks before distribution, and that he was going to make distribution in the next few weeks."

In reflecting back, I understood Mr. Prichard to understand, that Mr. White had a letter from me, saying I wanted my 1/3 share of the stocks in cash, and Mr. White was going to make distribution in the next few weeks. This was my mistake. Please accept my apologies, and I ask this especially of Mr. Prichard.

I believe the conclusion is the same. My urgency in getting out that 11/3/93/letter, was not diminished by discovering on that same day, Mr. White's Show Cause Against Distribution, and his Order of Distribution, of 10/29/93, had come and gone, because neither I, nor I believe, Mr. Prichard, was notified before hand. I would appreciate Mr. White telling me, in his opinion, as to whether my letter of perhaps a year and a half ago (I could not find a copy and don't remember the letter), coupled with his Show Cause Against Distribution, and Order of Distribution, is basis for him to sell the stock against my wishes.

Copy

I request that my 1/3 share of the stocks be distributed to me in kind, that it be 1/3 of each stock or bond in the estate, and that I be allowed to take physical possession of the certificates.

If Mr. White would allow Ms. May to give each beneficiary the status of the stock portfolio at mother's death, on 9/15/91, and at present, with an explanation of what happened in between, and at what cost, I believe each beneficiary could pick the stocks of their choice, and all the beneficiaries would benefit.

The lawyer did
not allow this

Sincerely,

Anthony O'Connell

Anthony O'Connell

Copy: Ms. Sheila O'Connell
Mr. Ed Prichard

COPY

Certified P 751 862 435

Anthony M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150
November 8, 1993

The Honorable Bruce Bach
4110 Chain Bridge Road
Fairfax, Virginia 22030

Ref: Estate of Jean O'Connell
Fiduciary No. 49160
Your 10/29/93 Order Of Distribution
Show Cause of 9/27/93

Dear Judge Bach:

The Order Of Distribution you signed on 10/29/93 states that I be distributed 1/3 of the residue.

I respectfully request that 1/3 of the stocks in the estate, be distributed to me in kind, and that it be 1/3 of each stock or bond in the estate.

If Mr. White, the co-executor, would allow the stock broker in charge, Ms. Alison M. May, to give each beneficiary, the status of the stock portfolio at our mother's death, on 9/15/91, at a present, with an explanation of what happened in between, and at what cost, I believe each beneficiary could pick the stocks of their choice, and all the beneficiaries would benefit.

The lawyer did
not allow this

I realize 10/29/93 has past. I ask you this now because I could not get the necessary information concerning the Show Cause Order Of Distribution beforehand, and I did not find out about the 10/29/93 Order Of Distribution until 11/2/93 (enclosures).

If I understand correctly, Mr. Edgar A. Prichard, of McGuire Woods Battle & Boothe, (703 712-5000), believes a beneficiary of the estate has 21 days to respond to the signed order, if the beneficiary had not been given written notice. If I misinterpreted Mr. Prichard, the mistake is mine. As you can see from the fiduciary file, neither I, nor I believe Mr. Prichard, was given notice.

Sincerely,

Anthony M. O'Connell
Anthony M. O'Connell

Enclosures (4)
Copy to (less enclosures)
Honorable Jesse B. Wilson III
Ms. Jean O'Connell Nader
Ms. Sheila O'Connell
Mr. Ed Prichard, MWB&B
Ms. Alison M. May
Mr. Ed White

His letter is of course contradictory in that it asks first for 1/3 of each stock and then requests the privilege of picking and choosing stocks of his choice. From lawyer's letter of 11/12/93 to Judge Bach

This is not true. "If" means contingent on the lawyer allowing the stock broker to provide a stock history. The lawyer did not allow that.

The issue of what happened
to the stocks is avoided

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444

The lawyer does not allow
the stock broker to provide
a stock history.

November 5, 1993

Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

On October 29, 1993, Judge Bach entered the Order of Distribution, a copy of which is enclosed.

I am also enclosing the full financial history of the estate including receipts and disbursements from which the final accounting will be prepared, as well as the statements from A. G. Edwards and the mutual funds which will give the approximate value of the assets on hand.

Mr. O'Connell had expressed the desire to be paid in cash, but now has stated to Mrs. Nader that he desires to have the stocks and funds distributed to him. His sisters also desire an in kind distribution. As long as all three want the same thing, I have no problem with in kind or cash distribution.

The commission requested will be 5% of the assets and income received by the estate. Items upon which no commission is due are noted in the Receipts listing. Mrs. Nader has stated that she does not want a commission. Since we took a deduction for the full 5% commission on the 706 and saved money thereby, Mrs. Nader is going to split her share three ways less the income tax which she will pay on it.

The second fiduciary return will be ready next week and copies will be distributed as soon as I receive it.

I wish I could end this letter at this point, but there are some other matters which I did not think would arise after Mr. O'Connell's civil tone in his letter of June 30 and my reply.

Enclosed is a copy of Mr. O'Connell's letter to the Commissioner of October 25, 1993. (Earlier he had written the Commissioner requesting that I be denied reimbursement from the estate for expenses in defending myself from his charge to the Bar. I wrote Jesse Wilson that I never entertained seeking such

The lawyer did not send Mr. Prichard a copy of his 10/27/93 letter, which stated: *Neither he [Mr. Prichard] or I have found any problems.* On 11/5/93, after Judge Bach signed the Order of Distribution on 10/29/93, the lawyer finds problems.

Page 2

Ltr to Edgar A. Prichard, Esq.
November 5, 1993

payment.) On October 27, 1993, I wrote Jesse and told him that you were representing Mr. O'Connell or at least advising him.

Next, I was informed by Mrs. Nader last week that Mr. O'Connell has demanded that we be bonded. The will flatly states otherwise and to do so would be in violation of our office.

I will admit that I am furious about this continual petty harassment. From inception of this estate including the time that his sisters gave him the vehicle and I merely asked for a receipt so that a proper accounting might be filed, Mr. O'Connell has tried one stunt after another to disrupt the flow of administration, notwithstanding my repeated attempts to calm him down.

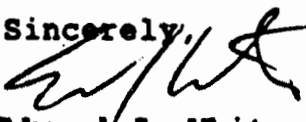
I am including Mr. O'Connell's complaint to the Virginia State Bar and the Bar's reply. I have omitted the 44 pages of enclosures he filed. His outright malicious lies about me (Page 7: "to deliberately mislead a seventy-nine year old woman", "abuse of the fiduciary trust" and "license to steal") in his complaint to the Bar are unforgivable and most decidedly actionable. In this regard please inform him that I would accept a full written apology for these remarks and let the matter drop even though no one has ever made such a statement about me.

I am fully aware of the root cause of all of this; however, it is not my fault that Miss Jo Ann Barnes refused to serve as a Co-Executor with Mr. O'Connell or that his mother came to me and directed his removal from that clause of the will.

I would fervently pray that he be counselled insofar as possible to let this estate be wound up in a normal fashion. He does not have to like me; he needs only to get off my back.

I assume that if he does not let matters drop, the next step will be to try and deny all or part of the commission due. I have spent well over 110 hours in this case without any payment of any sort and will most certainly expect to be paid the customary commission (2 1/2%) which I have explained to Mr. O'Connell in the past, provided it is approved by the Commissioner.

Sincerely,



Edward J. White

EJW/e

My understanding of the rule regarding communicating with another's client is that it is a matter of comity. Insofar as it is relevant I hereby give you my prior consent for you to communicate directly with Mr. O'Connell. Mr. Prichard's letter of 5/20/92 to the lawyer.

RECEIVED NOV 11 1993

14

The issue of what happened to the stocks is avoided except for: *It will not be necessary for Mr. White to "allow" Mrs. May to do this act.*

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 838-8444

November 8, 1993

The lawyer does not allow the stock broker to provide a stock history.

Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

I have just received Mr. O'Connell's letter of November 6. It certainly is not the first time he has had to apologize. Fortunately I did not get his letter of November 3, though Mrs. Nader told me about it with the usual result upon my disposition, but then I assume that is his intent.

I have never had any intention of making any distribution involving the stock and mutual funds without his input. Obviously the estate has the power to sell, and we did sell the Signet stock on the advice of the broker. (Henry Thomas has always advised selling all stock as a matter of fact.) The stock is not Mr. O'Connell's; it is registered in the name of the estate. It will not be available for picking and choosing.

As soon as I can prepare letters from the Co-Executor's to the various funds we will transfer the accounts to the beneficiary's names. I will send you a W-9 which will have to be signed by Mr. O'Connell for each account. Since the estate must have cash, I plan to sell the Washington Gas Light Co. stock and the Nuveen Fund on the advice of Mrs. Allison May at A. G. Edwards. If you think other funds instead should be sold, let me know.

I am enclosing copies of all the accounts' activities since the date of death. The 1993 pages for the funds were sent in my last letter. It will not be necessary for Mr. White to "allow" Mrs. May to do this act. The only charge I can see other than the transfer fees, is the \$197.05 commission on the sale of the Signet stock, which netted a gain to the estate of \$5544.95 (a 128% gain in 15 months). Of course some of these transactions were filed in the first accounting to which Mr. O'Connell voiced no objections. The rest will be reflected in the second and final accounting.

As to promulgation of information is concerned, I have written numerous letters to Mrs. Nader in the course of administration. She has informed me that to the best of her knowledge, she has sent each of them to Mr. O'Connell. Maybe he should share fact that

Ltr to Edgar A. Prichard, Esq.
November 8, 1993

with his distribution list.

Please forgive the fact that I am obviously taking out a great degree of umbrage on you. From day one I have been on the receiving end of snide innuendo reflecting upon my honesty and ability. Even though I realize fully that most of it is based upon little or no knowledge and much jumping to conclusions, it finally has an effect. Frankly, when I heard that you were becoming involved in this, I was delighted and remain so.

Sincerely,


Edward J. White

BJW/e

Encl.

Copy to: Mrs. Nader

Note: I believe *voiced no objections* implies I approved by default, the first accounting by not appearing for the debts and demands signed by Commissioner Wilson on 3/20/93. I did not appear because I did not know about the debts and demands. I believe the lawyer turned the debts and demands, like the Show Cause Against Distribution, and the Order of Distribution, court procedures designed to protect the public, into cover ups, by intentionally keeping the dates a secret. I tried real hard to find out what the lawyer was up to before it was too late.

6/29/93 As a beneficiary of the above estate, I respectfully request your permission to review the accounting and receipts of the estate before you approve any of the accounts. If you need justification to grant me this, I will provide it. I thank you in advance.

My letter to Commissioner of Accounts Jesse B. Wilson III

7/20/93 This will acknowledge receipt of your letter of June 29, 1993 concerning the above estate. The first account¹ in this matter was approved in March of this year and has been sent to the Clerk's Office and may be reviewed there.

The second account, for the period ending December 10, 1993, is due on or before April 10, 1994. While these papers are in this office, they are a public record which you may review. However, they will be audited and approved in due course regardless of whether they have been reviewed by you².

Commissioner of Accounts Jesse B. Wilson III's letter to me, copy to Jean Nader and the lawyer

9/13/93 Would you please send me a copy of your final estate accounting in time for me to go over it before it is approved?

I never knew you had a hearing for "Debts and Demands". Would you please let me know when you do your "Show Cause" for distribution?

My letter to the lawyer and Jean Nader

9/14/93 I have received the enclosed letter from your client. Needless to say I will not reply to same. As we both know, he is not the fiduciary, and I do not have to submit documents to him for prior review. His comments regarding debts and demands and wanting to be a part of the Show Cause process indicate that he would profit from advice from someone.

Please advise if you have any questions.³

Lawyer's letter to Mr. Prichard

¹ There was a debts and demands signed by Commissioner Wilson on 3/20/93. I assume it (Book 0467, Page 0195) was coupled with the first account (Book 0467, Pages 0191-0194). I did not know about this debts and demands until after it was signed (my 9/13/93).

² I missed the second account. It was approved in approximately 1.6 moths. The average time it took to approve my ten court accounts from the trust was approximately 9.1 months.

³ I believe this tries to shift the accountability for what the lawyer wrote, to Mr. Prichard.

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The issue of what happened
to the stocks is avoided

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 636-5444

RECEIVED NOV 15 1993

November 11, 1993

Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

The lawyer does not allow
the stock broker to provide
a stock history.

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

I have express mailed letters for Mrs. Nader to sign which will be returned to the broker and forwarded to Franklin Fund, Kemper Fund and Investment Company of America directing that these mutual funds be divided in three and the accounts be transferred to each of the beneficiaries. Likewise a letter is being sent to A. G. Edwards directing that the Fairfax County bond be divided into three units and that Mr. O'Connell's portion thereof be distributed to him by Edwards.

The Nuveen Fund, Washington Gas Light stock and \$5000 of the Fairfax bond are being sold to pay expenses. At least that much of the bond would have to be sold anyway to make it divisible by three in \$5000 lots.

This should provide about \$50,000.00 cash in the estate. The final distribution will not be much after paying the commission tax preparation fees and filing fees. This distribution will be made once they are ascertained. I see no way that this will be done before the third week in December. I am going in the hospital on November 19 for back surgery and will be out of my office for at least three weeks. I will have my calls routed to my home and will receive my mail.

I am enclosing a calculation of the executor's commission. It is based on 5% of the inventory receipts and income plus the appreciation of assets while being administered by the Co-Executors (less the items marked "no comm") and totals \$47,119.74. I have cut off the computation as of the end of October so that the amount will remain the same. As I indicated earlier, Mrs. Nader will give two thirds of her half, less taxes on it, to the other two heirs. The notation "EXEC TAKEN" refers to the commission taken as a deduction on the estate tax return. The excess will be a deduction on the final fiduciary return and will benefit the heirs.

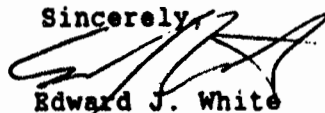
Normally the heirs give their assent to the paying of the commission and this is filed with the final accounting. If Mr.

Page break

O'Connell wishes to do so, it would be appreciated. He should understand that it is not required, and that he holds no veto power.

This two page letter was reduced
in size to fit on one page

Sincerely,


Edward J. White

EJW/e
Encl.
Copy to: Mrs. Nader

There was no confusion or conflict between my sister and me concerning the stock distribution policy (pages 481-482). I believe the lawyer's announcement on 11/2/93 that I wanted the stock sold rather than distributed in-kind, was a diversionary set up (which I fell for; see pages 483, 484) to divert attention from the issue of the stock history.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

November 12, 1993

17
RECEIVED NOV 15 1993

The status of the brokerage accounts has been mailed to his counsel and were at all times available had he requested them.

Hon. F. Bruce Bach
Judge, Circuit Court
Fairfax County
4110 Chain Bridge Rd.
Fairfax, Va. 22030

Re: Estate of Jean M. O'Connell
Fiduciary No. 49160

Dear Judge Bach,

Today I received a copy of a letter to you from one Anthony M. O'Connell.

Code word

Due to a personal vendetta with me, Mr. O'Connell, obviously without the sanction of his counsel, has decided to voice any conceivable complaint possible about the administration of his mother's estate by his sister and myself. All of his efforts have been rebuffed.

Cover and wedge

Mr. O'Connell long ago was offered and in-kind distribution and rejected it. When he changed his mind, he was told that an in-kind distribution would be made. He had been told that prior to his letter to you. The distribution is in progress in the form in which he desires (barring a further change of mind). The status of the brokerage accounts has been mailed to his counsel and were at all times available had he requested them. His letter is of course contradictory in that it asks first for 1/3 of each stock and then requests the privilege of picking and choosing stocks of his choice.

The Show Cause and Order of Distribution procedure is a pro forma matter for the benefits of creditors and Mr. O'Connell is not entitled to notice unless he is a creditor. The form of the distribution is not his prerogative to dictate (though here he knew it would be that which he desired). If Mr. O'Connell really wishes to delay the distribution for about seven weeks while I recover from surgery to be performed next week, I would agree. I do have the distinct feeling that the other heirs might not be happy with that action on his part.

Cover and wedge

Are there any other debts which your mother owed the Trust?

Lawyer's letter to me of 5/19/92 (page 349).

Sincerely,

Edward J. White

EJW/e

Copy to: Edgar A. Prichard, Esq.
Jean M. Nader, Co-Executor

.....I ask you this now so that there will be no possible delay later. My 8/16/93, page 440

This is not true. See page 486

McGUIRE WOODS
BATTLE & BOOTHE

Transpotomac Plaza
1199 North Fairfax Street
Alexandria, VA 22314

Court Square Building
Charlottesville, VA 22901

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Norfolk, VA 23510

8280 Greensboro Drive
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Richmond, VA 23219

The Army and Navy Club Building
1627 Eye Street, N.W.
Washington, DC 20006

41 Avenue des Arts
1040 Brussels, Belgium

EDGAR ALLEN PRICHARD
VIRGINIA AND DISTRICT
OF COLUMBIA BARS
DIRECT DIAL: (703) 712-5443

November 8, 1993

Mr. Antony O'Connell
65341 Franconia Road
Springfield, Virginia, 22150

Dear Tony:

To my surprise I received this morning quite a packet of material from our mutual friend, Mr. White. I have made copies of what he sent me except for a copy of your complaint to the Virginia State Bar, the answer thereto from the Bar and a copy of your letter to Jesse Wilson, Commissioner of Accounts. I am sure you have those papers in your files already. Mr. White does not ask me for a reply and I have not answered his letter. I assume that he has written me as a way of communicating with you.

Among the papers which he sent is a copy of his accounting, the order approving distribution and a list of the assets remaining in the Nuveen fund. In his letter he indicates that he expects to ask for 2 1/2 per cent as his commission. That is usual and will be approved.

Sincerely yours,



E. A. Prichard

EAP

Here, Mr. Prichard does the best possible thing in the situation he has been put in (not knowing that he is dealing with a fraud operation). He forwards the lawyer's letter's directly to me, which allows me to know exactly what the lawyer is saying, and minimizes the lawyer's ability to implicate Mr. Prichard. It prevents the lawyer from using the *Hire Another Attorney Trap* lawyer as an unwitting agent and Invisible Wall.

Mr. Edgar Allen Prichard is one of the finest persons I have ever had the pleasure to know. My father thought the same. I believe the CPA intentionally destroyed my mother's relationship with him by convincing her he was going to charge her 1/4 of my father's estate (page 43). Here, after some initial bills, Mr. Prichard did not charge me at all. I believe this was for a period of several years.

McGUIRE WOODS
BATTLE & BOOTHE

Transpotomac Plaza
1199 North Fairfax Street
Alexandria, VA 22314

Court Square Building
Charlottesville, VA 22901

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Norfolk, VA 23510

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Washington, DC 20006

41 Avenue des Arts
1040 Brussels, Belgium

EDGAR ALLEN PRICHARD
VIRGINIA AND DISTRICT
OF COLUMBIA BARS
DIRECT DIAL: (703) 712-5443

November 15, 1993

Mr. Anthony O'Connell
6541 Franconia Road
Springfield, VA 22150

Dear Tony:

This is your post office calling. I have received three more communications from Mr. White. I enclose copies of all of them. I have not responded by letter to Mr. White but I have spoken with him by telephone. He tells me that he plans to wind up the estate before January one so that it will no be necessary to file an accounting or pay a tax next year. He is moving as quickly as possible because he will shortly have an operation on his back which will keep him out of the office for some weeks. He plans to wind up everything first.

I have not checked his calculations on commission but at first glance they appear correct. My understanding is that he will take half of the 5% commission and that your sister will take hers and then share it with you and your other sister, after deducting the cost of sharing it. That seems fair.

I told Mr. White that I did not believe you were carrying on a personal vendetta against him. I told him that I deduced that you were deeply hurt when your mother substituted him for you as co-executor of her will and that you had concluded that it was his advice which brought that about.

Again, Tony, I hope you will find occasion to speak to your sisters face to face. I believe that would be more effective than all of the letters you can write.

Sincerely yours,



E. A. Prichard

The lawyer plants this keeping himself at least one party removed. I am put in the position of having to sign documents that would cover the lawyer, or not sign and probable be put through another: From inception of this estate including the time that his sisters gave him the vehicle and I merely asked for a receipt so that a proper accounting might be filed, Mr. O'Connell has tried one stunt after another to disrupt the flow of administration, notwithstanding my repeated attempts to calm him down. Page 488

RECEIVED JAN 20 1994

20

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-8444

January 19, 1994

Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Red
Flag

Dear Mr. Prichard,

Enclosed is a copy of the final accounting and a receipt for Mr. O'Connell's signature acknowledging the disbursement of the three funds and the Fairfax County bonds. Accompanying it is a letter to me from Mrs. May which established the value on the date of disbursement.

The final fiduciary tax return is being sent to the accountant to be prepared. This will be a 1994 tax event as I understand it.

Mrs. Nader will send the final disbursement check directly to Mr. O'Connell as soon as she signs it. She will also request that he sign a statement agreeing to the payment of her commission. It is my understanding that she will give Sheila and Mr. O'Connell 1/3 of that commission after the deduction of income taxes payable by her on it.

I am not asking that Mr. O'Connell approve the accounting since I do not want it delayed. If he wants to quarrel about it, he can do so with the commissioner. I am enclosing the letter which will be sent to the commissioner concerning the commission.

If you have any questions or comments please contact me.

Sincerely,


Edward J. White

EJW/e
Encl.
Copy to: Mrs. Nader

Announcing to others that I am to sign a document, before letting me know, or see the document, is similar to the CPA's: We will then have Anthony O'Connell sign these forms at our office and obtain a signature from Sheila O'Connell-Shevenell (page 450). (This was the form that had the clause Estate is closed added to it, but which was not mentioned (page 452).

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444
April 13, 1994

The Hon. Jesse B. Wilson, III
Commissioner of Accounts
Fair Oaks Plaza, Ste. 500
11350 Random Hills Rd.
Fairfax, Va. 22030

If the lawyer meet with the heirs, it did not include me. If the lawyer meet with my two sisters but not me, I want like to know what he told them.

Re: Estate of Jean M. O'Connell
Fiduciary #49160

Dear Mr. Wilson,

Enclosed is the Second and Final Accounting in this estate with vouchers, financial account statments, closing letters and the affidavit as to tax payments.

I hereby request that compensation to me as Co-Executor in the amount of \$23,580.89 (2 1/2% of the adjusted gross receipts of the estate \$943,235.84) be approved. A calculation sheet is attached.

Duties of the Co-Executor since October 1991, have consisted of meeting with heirs, consulting with the broker handling certain of the estate assets as to investments and making decisions on asset management and sale, personally closing out the decedents bank accounts, resolving the matter of an unpaid bank loan to free the title to a vehicle, assisting in a successful appeal of the county assessment of real estate, managing the estate bank account, personal research as to asset value, preparation of all necessary administration documents, preparing decedent's federal and state income tax returns, preparing several years gift tax returns for decedent, preparing state and federal estate tax returns and amendments, personally contacting IRS to obtain closing letters, preparing financial data for the accountant to file three federal and state fiduciary income tax returns, responding to numerous letters of one of the heirs, closing and transferring a brokerage account and court appearance and pleadings for the Order of Distribution.

The time is estimated to be about 127 hours which is probably conservative. A time sheet is enclosed. Included is at least 4.75 hours which were spent in preparing an answer to a complaint filed with the Virginia State Bar by Anthony M. O'Connell which complaint was dismissed without a hearing.

C
O
P
Y

Any questions concerning Mrs. Nader's (the other Co-Executor) commission should be addressed the other heirs. Mrs. Nader conducted all liason with the family members which was demanding and invaluable.

Sincerely,

Edward J. White

Refusing to communicate and making my sister accountable for carrying out set ups becomes:
Mrs. Nader conducted all liaison with the family members which was demanding and invaluable.

EJW/e

Encl.

Copy to: Jean M. Nader
Sheila Ann O'Connell
Edgar A. Prichard, Esq.
Counsel for Anthony M. O'Connell

If the reality behind:

..assisting in a successful appeal of the county assessment of real estate...

is the appraisal portion of *Set Up Sister to Set Up Brother to Delay Estate Tax Return,*

what is the reality behind:

..consulting with the broker handling certain of the estate assets as to investments and making decisions on asset management and sale, personally closing out the decedents bank accounts.....managing the estate bank account, personal research as to asset value, closing and transferring a brokerage account..

ESTATE OF JEAN M. O'CONNELL

EDWARD J. WHITE, ESQ. TIME RECORDS

ITEMIZATION

Date	Event	Hours	
1991			
9/18			
10/1	Conf Jean Nader (JN)	1.75	
10/2	PC Anthony O'Connell (AOC)	.35	
	A.G. Edwards, asset disc	1.25	
11/13	PC	.10	
1992			
1/20	Corresp, file org	2.60	
1/29	Bank, Edwards, accounting work	2.85	
1/30	ltr, File rev	2.25	\$1.21
2/3	Hallmark Bank, acct Lotus setup	2.75	
2/4	Sovran Bank, ltrs	1.75	
2/14	PC, acct, mailings	.85	
2/18	bills, ltr	.40	
2/27	Edwards conf	1.00	
3/1	Tax & acct work	3.15	
3/2	PC, filing	.25	
3/2	Bank, library res on stocks, records	1.55	\$1.26
3/3	corresp	1.10	.21
3/6	PC JN		
3/12	Sovran Bank, PC acct, 2 ltrs, file rev	.85	
3/14	Tax, file rev	2.50	
3/15	ltr	.10	
3/16	Edwards, Crestar Bank, tax prep	.75	
3/17	Hallmark PC, Higham PC	.45	
3/18	Brincefield re appraisal	.20	
3/19	ltr, Barnes (accountant), acct	1.00	
3/23	ltr, car title, release, PC	.75	\$2.80
3/31	PC	.15	
4/4	Inv, ltr	1.75	
4/8	tax	1.65	
4/9	tax, PC Barnes, Assessor	1.50	
4/10	tax, ltrs, FR, bank	2.65	
4/12	PC	.10	
4/13	JN	.10	
4/15	JN	.10	
4/20	PC re note, FAX	.25	\$.50
4/21	PC, release	.25	\$1.26
4/22	JN, Fx tax	.30	
4/22	Acct	.75	
4/26	Acct work, tax, file rev	1.50	
4/27	tax, ltr	4.20	

This letter (?)
to Mr. Higham
is even before
Set Up Sister to
Set Up Brother
to Delay Estate
Tax Return.
See deed on
page 242.

5/4	tax	.50	\$7.14
5/8	Pritchard ltr	1.75	
5/11	JN	.20	
5/14	Pritchard ltr	1.25	
5/14	JN, tax	.45	\$1.47
5/15	JN	.15	\$1.68
5/19	ltrs, atty conf (DRR)	1.75	
5/26	ltr	.10	
6/1	JN	.15	\$2.86
6/2	ltr	.10	
6/3	JN	.15	\$1.76
6/11	tax, PC	1.10	
6/27	Gift tax, ltr	2.35	
6/30	ltr clerk	.10	
	Test ltrs pd by EJW		\$4.00
7/12	Est tax, ltr	3.65	
7/14	Est tax, JN	2.05	
7/15	Est tax, ltr	1.50	
7/16	ltr	.10	
7/20	ltr	.10	
8/24	ltr, PC	.45	
9/2	Est tax, PC	5.25	112xrx
9/3	File rev, tax	1.75	
9/18	PC	.15	\$1.12
9/24	Accounting, PC	1.50	\$1.54
10/14	PC	.10	
10/16	Acct	5.00	3.74pst
10/30	1041 prep to accountant	1.55	66xrx
11/5	JN	.05	.66
11/12	JN	.10	40xrx
11/13	JN, res, D&D, ltr	1.75	
11/16	Acct, ltr	.50	
11/17	AOC ltr	.10	
11/25	JN	.05	.66
12/1	Barnes PC	.10	
12/11	Barnes PC	.10	
12/11	heirs ltr, PC	.50	
12/13	AOC complaint answer	4.75	
12/14	Pritchard ltr, D&D ltr, JN ltr	.45	.22
12/16	Pritchard ltr, atty conf	.55	
1993			
1/23	JN	.15	
1/27	Prichard ltr	.15	
1/27	JN	.10	
1/28	JN	.05	1.10
2/2	JN ltr, file rev, admin	2.25	
2/5	Allison May 2, JN PC's	.15	.22
2/10	JN	.10	
2/12	Bills pd	.10	
3/19	PC Va Tax	.15	
3/31	Ltrs	.45	
4/18	Admin, filing, acct, IRS ltrs, JN ltr	3.25	

5/19	JN PC	25	.10	1.15
5/21	JN PC		.05	.69
5/24	Ltr to Nader, rev CD		.20	
6/14	PC Jean		.15	1.61
6/17	Crestar Bank		.45	
6/21	Amended est tax returns, ltr, IRS		2.25	.46
6/28	PC Jean, Prichard draft		.60	.23
7/6	PC Jean		.10	1.61
7/7	Prichard ltr		.35	
7/12	IRS, JN		.20	1.61
7/14	IRS Richmond (LD)		.10	.23
7/26	IRS (LD), Nader		.10	1.61
7/27	IRS ltr		.25	2.30
7/28	Nader PC, AOC corresp, Wilson ltr		.45	
8/2	Prichard ltr		.10	
8/3	Conf A. May		.15	
8/4	Tax/admin planning		.35	
8/18	PC Jean re AOC ltr		.10	.96
9/7	Rev IRS ltr		.10	
9/8	Pleadings, PC, ltr		1.00	
9/16	Prichard, JN PC's		.35	3.12
9/21	Clerk PC, ltr		.10	
9/22	Rev 1041 for AOC, PC JN		.15	.48
10/4	Prep 1041		.35	54 xrx
10/12	Prep 1041, Barnes PC, AOC ?'s, ltr		2.10	2.59ps
10/27	Rev AOC ltr, ltr JN, bank, ltr Comm		.75	
10/28	Pleadings		.25	
10/29	Court, Order Distr, LD		1.50	2.40
10/31	Acct		1.10	
11/1	Conf A. May, calc		.35	
11/2	PC Prichard, LD		.05	.24
11/3	PC JN re AOC demand		.20	
11/5	JN PC2, Prichard ltr		2.35	
11/8	Prichard ltr, copying		.60	52xrx
			.00	2.36ps
11/11	Dist ltrs, PC May, Prichrd, ltr, comp		3.65	9.95pst
11/12	Bach ltr		.20	
11/15	Sale acct		.20	
11/18	PC May, Barnes, Nader		.25	
12/1	PC JN		.15	1.92
12/13	PC JN		.10	
1994				
1/12/94	Bookeeping		1.75	
1/16	Accounting		2.50	118xrx
1/18	Accounting		.50	
1/19	Accountng, ltr		1.25	
1/28	Prep docs for fiduciary tax		.50	
3/22	PC JN, ltr		.20	
4/13	Prep Final Acct		.35	
	25 mos bank acct reconciliations		3.50	
TOTAL HOURS			127.40	

Although little can be determined about the stock history from this 4/13/94 letter and the enclosed time sheet, the stock history does not appear to be: *We have decided to leave the A. G. Edwards accounts in place since they are earning a better rate of return than a bank can give.* From lawyer's 2/18/92

or: *It will not be necessary for Mr. White to "allow" Mrs. May to do this act. The only charge I can see other than the transfer fees.....* 500 From lawyer's 11/8/93

Senior Assistant Attorney General,

~~*A roadway is to be provided for a crossing.....*~~

Police Power

Summary

The lawyer recommended that I call this Senior Assistant Attorney General concerning the access problems to Parcel 17 in Fairfax County (pages 208-209). If there are 143 attorney's in the Virginia Attorney General's Office,¹ the chances of getting this particular attorney at random would be 1 in 143.²

The same Senior Assistant Attorney General is obstructing the access to my property in Highland County (pages 512-515). If the chances of this Senior Assistant Attorney General being involved with my property in Highland County are also 1 in 143, the probability of this same individual being involved with both parcels, by chance, is approximately $143 \times 143 = 20,449$, or 1 in 20,449.

(I could not access my property³ in Highland County after more than six years of trying.⁴ I believed the law required the Commonwealth to replace the entrance they destroyed.⁵ After my request to grade both banks of the river for a temporary crossing was entangled in a bureaucratic knot (page 519), I wrote the 140 members of the Virginia General Assembly and asked for their interpretation of the law, and requested that they ask the Virginia Attorney General⁶ for an independent ruling (page 505). Immediately afterward, the Virginia Department of Transportation (VDOT) sent me a copy of the 9/11/35 Agreement that stated the Commonwealth was responsible for providing the entrance. The Senior Assistant Attorney General then denied the replacement, avoided any known mention of the words: *A roadway is to be provided for a crossing in the 9/11/35 Agreement (pages 510-511)⁷, and prevented an official ruling.⁸)*

¹ 108 Assistant Attorney Generals, 25 Senior Assistant Attorney General's, and 10 deputies, counsels, etc.. From the 1996-1997 *Report of the Secretary of the Commonwealth*.

² Aside from the recommendation source.

³ I am trying to keep this simple without being misleading. I can access a portion, but not the most usable portion where I wanted to build.

⁴ Based on the Commissioner's letter of 9/5/96 (page 521):*Mr. O'Connell acquired the remaining property in 1989 and has focused on the entrance that was affected by VDOT's construction and acquisition in 1935.*

⁵ Virginia Statues (pages 507-508)

⁶ I did not write the Attorney General's Office directly because of their previous instructions (page 454).

⁷ The 9/11/35 Agreement was apparently withheld from the General Assembly. Asking the 140 members if that were so would be helpful. To withhold it from the General Assembly, after VDOT sent it to me, means, in my mind, that the original withholding of it was the Senior Assistant Attorney General's agenda, and not VDOT's.

⁸ I believe the Senior Assistant Attorney General would not have done this if he did not have something to hide. I am guessing that anything he does unofficially, leaves him technically unaccountable.

The Senior Assistant Attorney General's enclosed letter to State Senator Stolle (page 512) is a sample of what was apparently given to the members of the General Assembly. It does not address the relevant issues in my letter, the 9/11/35 Agreement, or the law. The Senior Assistant Attorney General's letter is about power. It discredits me, prevents an official ruling, uses an irrelevant opinion on commercial entrances when mine is private, foresees the possibility of a more entangled entrance permit, is worded to leave the Senior Assistant technically unaccountable, and focuses on police power. Any doubts I had that the words: *A roadway is to be provided for a ...crossing...*, do not mean what they say, were dispelled by the Senior Assistant's flagrant avoidance of mentioning them. Providing a roadway across the river is the issue.

The 1 in 20,449 probability increases if the justifications for denying the replacement entrance are factored in:

If the probability that this same Senior Assistant Attorney General would deny a private entrance using an opinion based on commercial entrances, when separate codes apply to each (§ 33.1-197 vs. § 33.1-198, page 507-508), is also 1 in 143,⁹ the probability of all the above events happening, by chance, would be $143 \times 143 \times 143 = 2,924,207$ or 1 in 2,924,207.

If the probability that this same Senior Assistant Attorney General would deny a specific entrance without a known mentioning of the words: *A roadway is to be provided* [by the Commonwealth] *for a..... crossing.....* [across the river], contained in the recorded Agreement concerning that specific entrance, is also 1 in 143,¹⁰ the probability of all the above events happening, by chance, would be $143 \times 143 \times 143 = 418,161,601$, or 1 chance in 418,161,601.

If (and this is more difficult to quantify) the probability that the Attorney's General's office addressed my question when I trusted the lawyer (in 1987, pages 208-209), but none of the 143 attorneys did afterward¹¹ (1994, pages 453-454),¹² the probability of all the above events happening, by chance,¹³ is something between 1 in 2 and 1 in 143. If 1 in 5 is used, the probability of all the above events happening by chance would be $143 \times 143 \times 143 \times 143 \times 5 = 2,090,808,005$, or approximately 1 in 2 billion.¹⁴

⁹ This 1 in 143 probability could be tested for accuracy by asking 143 attorneys, uninfluenced by the fraud operation, to take an accountable position that would survive review.

¹⁰ This 1 in 143 probability could be tested for accuracy by asking 143 attorneys, uninfluenced by the fraud operation, to take an accountable position on the words: *A roadway is to be provided for a crossing.....* in the 9/11/35 Agreement between the Commonwealth and the previous landowner, and allow it to be reviewed.

¹¹ 4/20/88 was when I realized the lawyer had set us up, and, I believe, the lawyer knew I knew.

¹² The CPA and lawyer apparently felt comfortable to run another deception after I wrote the Attorney General on 10/12/94. See *Cover Ups and Deceptions on Estate Accounting*, # 9 (page 432).

¹³ Aside from the fact that the obvious answer would go against the lawyer in 1994.

¹⁴ This figure increases dramatically if the Senior Assistant Attorney General's other justifications are factored in (to discredit me, to deny an official ruling, to justify with police power, etc.,).

Similar pattern

(Plant obstacles to create conflict. Use other parties to carry out the agenda. Use the conflict to discredit and create animosity towards the targeted individual, by making that person appear responsible.)

The Senior Assistant Attorney General's defense and reinforcement of the obstructions, after I wrote the General Assembly, leads me to believe that he was behind it earlier. I believe that it was his agenda, and that he used VDOT to carry it out; just as the CPA and lawyer use a family member, or an honest lawyer like Mr. Mackall, to unwittingly carry out the CPA-lawyer agenda. I do not believe VDOT would do what they did unless they were advised or influenced from a powerful source.¹⁵ Using VDOT, environmental authorities, and police power, to sabotage and discredit another's efforts, would give the operation a great advantage in real estate scams.

A primary tool of the fraud operation is to discredit. This is what they do. They are very good at it. If I never contested the obstruction(s) (such as the withholding of the 9/11/35 Agreement and the ones mentioned on page 519), my failure to get access to my property in Highland County could be used to make my sisters believe I could not get access to parcel 17 in Fairfax County. I believe they would be right. If I petition for help, it can be made to appear that I am causing the conflict, that I am criticizing VDOT.¹⁶

If I never contested the letter discrediting me to Senator Stolle, the Senior Assistant could use it to counter a future petition for help elsewhere, like the lawyer used his letter discrediting me to Mr. Prichard (page 487), to counter my petition for help from Judge Kenny (page 466, 467). The letters have the appearance of truth because the reader assumes a person in that position would not mislead them. That appearance is reinforced if I, who am being discredited, don't contest it, and the lawyer¹⁷ who received it, doesn't contest it. The structure and dynamics are such that the letters appear to stand as the truth, unless they are contested.

¹⁵ It may be relevant that Senior Assistant Attorney General works in the Government Operations Division of the Attorney General's Office.

¹⁶ Using VDOT would be an especially effective tool in rural areas. To criticize VDOT in rural areas, where it provides good services and good employment, is a sure way to turn people against you:

	Area in square miles	Population	(1996-1997 Report of the Secretary of the Commonwealth)
Fairfax County	399	904,400	
Highland County	416	2,635*	

* I believe most of the people in Highland County have been given the *I-am-causing-VDOT-problems* version. The General Assembly could be used as a control group. Perhaps 3 of the 140 members knew anything about me before I wrote them on 8/19/96. Asking the 140 members if they were given the *I-am-causing-VDOT-problems* version, or if they were given the *A roadway is to be provided for a crossing ...* information, would be helpful.

¹⁷ On some level, I believe there is the tendency for a reader to assume a letter to another lawyer, if uncontested by that other lawyer, is true, even though it is unrealistic to believe that the other lawyer would have the time to investigate what all is behind it. That Senator Stolle was also a candidate for State Attorney General at the time, would add to that appearance.

Request

I believe the Senior Assistant Attorney General is the source of the trouble in Highland County, that he is part of the fraud operation, and that he is the most powerful part that I am aware of. I believe he has tried to provoke me into a conflict with VDOT and Highland County, using the same pattern that the lawyer and CPA have used to try to provoke me into a conflict with my mother and sister. Surrounding him with sunshine, preventing him from hiding behind any other person or device¹⁸, and trying to pin him down to an accountable position on the issues such as those on page 513, may lead to who else might be involved, by seeing who comes out to cover for him¹⁹. The problem is to keep him from using the power of his office to induce²⁰ or coerce honest people to unwittingly cover for him and implicate themselves. This makes it difficult to separate him from them. I ask that some authority warn the public, honest attorneys and public officials, state employees, etc., about this operation and how it works, so that they have a chance to understand what they would be getting into, before they get involved.

1	5	8	12
2	6	9	13
3	7	10	
4		11	

Highland County Entrance		Fairfax County Entrance	
14	15	16	17

¹⁸ Not:

- (1) The police power of the state or the police power of the county. I do not believe the enclosed opinion: *HIGHWAYS- County, Through Use of Its Police Powers, May Abandon or Impose Restrictions on Road to Protect Its Property*, is a coincidence (page 515).
- (2) Attacking my credibility.
- (3) VDOT's resident Engineer, VDOT's Right of Way Engineer, or the Commissioner.
- (4) That an entrance permit that may denied.
- (5) The people and public officials of Highland County
- (6) The members of the Virginia General Assembly (Since my 140 requests through the General Assembly for a ruling were dismissed, and the seems to be the reason, I assume the members of the Virginia General Assembly believed the Senior Assistant, and not me. He may also be able to get people to dismiss this work, under the guise that it is not from a credible source).
- (7) The Hiner descendants (Perhaps to try to get them to say that the Hiner's built the bridge that was there on the public right of way, and not the Commonwealth?)
- (8) To say that I am going to work in the river after I say I am not.
- (9) The Marine Resources Commission
- (10) The Army Corp of Engineers
- (11) Federal and State environmental laws.

¹⁹ Probably by discrediting me. That is an established pattern.

²⁰ Perhaps under the guise that they would be doing something noble, by stopping me from allegedly causing VDOT problems, causing lawyers problems, or causing my own family problems.

This letter to Senator Stolle is the same letter, or basically the same letter, that I sent to approximately 140 members of the Virginia General Assembly. The enclosures were twenty seven pages of 18 references and five pages of what I called *Highlights*. The *Highlights* were taken from the references. I would be happy to send a complete package to anyone who asks.

Anthony M. O'Connell
216 Governors Lane Apt 12
Harrisonburg, Virginia 22801
August 19, 1996

The Honorable Kenneth W. Stolle
780 Lynnhaven Parkway, Suite 300
Virginia Beach, Virginia 23452

Dear Senator Stolle:

My situation may be one of a kind.

The Highway Department destroyed the entrance to my property by running a river through it. The Highway Departments position is that the landowner is responsible for replacing the entrance. I believe they are responsible under Virginia General Assembly Act Chapter 126 of 1938, Code of Virginia § 33.1-197 and § 33.1-199, and court precedences concerning ambiguous language.

Since interpretation is influenced by public policy and the General Assembly's intent, and you are the forefront of public policy and a General Assembly member, I am writing to ask if you would be willing to give your interpretation as to whether the Highway Department, or the landowner, is responsible for bridging the river.

Would you also forward this to Attorney General Gilmore and request an independent ruling? If the ruling is that the Highway Department is responsible, I ask that it include the completion date of the bridge.

I asked the Virginia General Assembly to ask the Attorney General, rather than me asking the Attorney General directly, because of that offices previous reply on 10/28/94 (page 454)

Sincerely,

Anthony M. O'Connell

Enclosures

It was invaluable that members of the General Assembly asked the Attorney General to write me directly, and that they, like Senator Stolle, sent me copies of the letters the Senior Assistant Attorney General sent them.

References

These references are included in the event I may have misinterpreted them. In that case of course, the references take precedence:

If I had known about the 9/11/35 Agreement I would have included it.

1. Virginia Statutes
2. 10/21/35 Deed of 3.55 acres from Hiners to Commonwealth of Virginia
3. 10/5/94 Landowner to Commissioner
4. 11/17/94 Chief Engineer to Landowner
5. 11/21/94 Landowner to Commissioner
6. 11/25/94 Landowner to Secretary of Transportation
7. 12/15/94 Secretary of Transportation to landowner
8. 1/5/95 State Right of Way Engineer to landowner
9. 3/16/95 Landowner to Resident Engineer
10. 3/16/95 Landowner to State Right of Way Engineer
11. 3/30/95 Resident Engineer to landowner
12. 4/7/95 Resident Engineer to landowner
13. 5/12/95 Landowner to State Right of Way Engineer
14. 5/17/95 State Right of Way Engineer to landowner
15. 6/3/95 Landowner to State Right of Way Engineer
16. 6/19/95 State Right of Way Engineer to landowner
17. 7/20/96 Landowner to State Right of Way Engineer
18. Michie's Jurisprudence § 44

This was the cover sheet for the 18 references. Ref. 1, 10, and 12 are included here, with additions.

Virginia Statutes

Chapter 126- An ACT to make it the duty of the State Highway Commission to provide and maintain suitable and safe connections over the shoulders of improved highways, so as to give users of private roads intersecting such highways, safe means of reaching the improved parts thereof. {Senate Bill 127}

Approved March 12, 1938

Be it enacted by the General Assembly of Virginia, That it shall be the duty of the State Highway Commission to permit at places where private roads leading to and from private homes, intersect improved highways, suitable connections from such points of intersection, over and across the shoulders and unimproved parts of such highways to the paved or otherwise improved parts thereof, so as to provide for the users of such private roads, safe and convenient means of ingress and egress with motor vehicles to and from the paved or otherwise improved parts of such highways, and the State Highway Commission shall replace any entrance destroyed by it in the repair or construction of its highways and replace any such entrance and leave any such entrance in the same condition as it was prior to such repair or improvement.

§ 33.1-197. Connections over shoulders of highways for intersecting private roads. -

The Commonwealth Transportation Commissioner shall permit, at places where private roads leading to and from private homes intersect improved highways, suitable connections from such points of intersection, over and across the shoulders and unimproved parts of such highways to the paved or otherwise improved parts thereof, so as to provide for the users of such private roads safe and convenient means of ingress and egress with motor vehicles to and from the paved or otherwise improved parts of such highways. (Code 1950, §33-116; 1970, c. 322.)

§ 33.1-198. Connections over shoulders of highways for intersecting commercial establishment entrances.-

The Commonwealth Transportation Commissioner shall permit, at places where commercial establishment entrances are desired to intersect improved highways, suitable connections from such points of intersection over and across the shoulders and unimproved parts of such highways to the paved or otherwise improved parts thereof, so as to provide for the users of such entrances safe and convenient means of ingress and egress with motor vehicles to and from the paved or otherwise improved parts of such highways; provided, how ever, that any person desiring such an entrance shall first be required to obtain a permit therefor from the Commonwealth Transportation Commissioner and shall provide the entrance at his expense and construct or have constructed the same, including such safety structures as are required by the Commonwealth Transportation Commissioner, pursuant to "Minimum Standards of

This does not apply to private entrances. See § 33.1-197.

This does not apply to private entrances. See § 33.1-197.

Entrances to State Highways" on file in the Department of Transportation, Richmond, Virginia, and in the office of the Highway District Engineer and Resident Engineers. All commercial entrances whether or not constructed under this section shall be maintained by the owner of the premises at all times in a manner satisfactory to the Commonwealth Transportation Commissioner. Any person violating the provisions of this section shall be guilty of a misdemeanor, and, upon conviction, shall be fined not less than \$5 nor more than \$100 for each offense. Following a conviction and fifteen days for correction, each day during which the violation continues shall constitute a separate and distinct offense and be punishable as such. Such person shall be civilly liable to the Commonwealth for actual damage sustained by the Commonwealth be reason of his wrongful act. Code 1950, § 33-116.1; 1956, c. 91; 1966, c. 378; 1970, c.322.)

§ 33.1-199. Replacing entrances destroyed by Commissioner. - The Commonwealth Transportation Commissioner shall replace any entrance destroyed by him in the repair or construction of his highways and replace any such entrance and leave any such entrance in the same condition as it was prior to such repair or improvement. (Code 1950, § 33-117; 1970, c.322.)

This list of Virginia Statues was the same list that I enclosed with my letter to the Virginia General Assembly (See *References*), with the exception of § 33.1-198 concerning commercial entrances. I added § 33.1-198 because the opinion of 4/8/75 applies to commercial entrances.

Highway Map 9-2-24-35-331.

This Agreement, Made this 11 day of Sept., 1935, by
and between J. H. Hiner, Harry T. Hiner & Mary J. Hiner
of Highland County, Virginia, of the first part, hereinafter called "Landowner," and COMMON-
WEALTH OF VIRGINIA, of the second part, hereinafter called "Commonwealth,"

Witnesseth: That, Whereas, It is proposed by the Commonwealth to construct or otherwise improve a
part of the State Highway No. 18, Project 724 F, between Bath Co. Line
and Vanderpool in Highland
County, Virginia, in accordance with the plans and specifications thereof on file in the office of the Department of High-
ways, Richmond, Virginia;

Now Therefore, For and in consideration of the premises, and of the benefits accruing or to accrue to
the landowner by reason of the location and construction, or other improvements of said road, and for the further con-
sideration of one dollar in hand paid to the landowner, receipt of which is hereby acknowledged, the landowner doth
hereby covenant and agree to grant and convey in fee simple unto the Commonwealth of Virginia by good and sufficient
deed of general warranty, properly executed, acknowledged and delivered, and free from encumbrances, and with usual
covenants of title, upon demand of the Commonwealth, and upon payment to the landowner of the additional consideration
as hereinbelow detailed a strip or parcel of land as shown by the plat and survey of said road along, through or over said
lands, said plat and survey being on file in the office of the Department of Highways, at Richmond, Virginia, identified
as Sheet No. 13 & 14, Project No. 724 F, Route 18, all of the said strip or parcel
of land being located in Highland County, Virginia, and briefly described as follows:

Beginning at a point on the centerline of Route # 18 between Bath Co. Line
and Vanderpool, shown on the plans as being Sta. 1085+60 and adjoining the
lands of Henkle Terry thence N15°54'W 207.6 ft. to Sta. 1087+67.6 thence
with a 7°-00 curve (right) 1028.6 ft. to Sta. 1097+96.2; thence N56°06'E 287.2
ft. to Sta. 1100+83.5; thence with a 16° curve (left) 7.5 ft. to the lands
of J. E. Hiner, being Sta. 1100+91.

The land to be conveyed hereunder being a strip or parcel of varying width
lying on the West (left) side of and adjacent to the herein above described
centerline, and being 40 ft. in width at Sta. 1085+60 thence narrowing to
35 ft. at Sta. 1087+00; and to 30 ft. from Sta. 1088+50 to Sta. 1096+00; thence
widening to 35 ft. at Sta. 1097+00 and thence narrowing to 25 ft. at Sta.
1098+00 and continuing 25 ft. to Sta. 1100+91.

Also a strip or parcel of varying width lying on the East (right) side of and
adjacent to said centerline and being 85 ft. wide at Sta. 1085+60; thence
narrowing to 83 ft. at Sta. 1088+00 and to 75 ft. at Sta. 1089+00; thence wid-
ening to 85 ft. at Sta. 1098+00; thence narrowing to 25 ft. at Sta. 1099+00
and continuing 25 ft. to Sta. 1100+91.

Said strips or parcels containing 3.55 acres, more or less, ~~approximately~~

acres are included in the present right of way, leaving acres, more or less additional land.

Consideration: \$ 750 for land, furnishing timbering down or mowing three hundred acres, apple and sugar trees and all damage to remainder.

It is agreed the State is to lay a 1" water pipe from the north side of road at sta 1077+90 to a point back of our house and construct a concrete waterway trough 2' x 4' x 2'.

A road way is to be provided for a forest crossing at approx sta 1094+50. The timber is reserved by the owner and is to be cut under the Standard Timber clause.

The owner agrees to clear the right of way before payment is made, and in the event they should fail to do so, the State has the right to remove said land and deduct the cost from the above consideration.

In event the additional consideration hereinabove referred to is, in the opinion of the road officials of the Commonwealth, excessive, the Commonwealth shall not be obligated by this agreement.

This agreement shall be binding upon the landowner from and after execution thereof by the landowner, and shall become null and void one year from the date hereof, and the rights of all parties shall cease and determine, unless further extended by the landowner, or unless within that time, or any extension thereof, the Commonwealth shall have commenced construction or improvement of said road along, through or over said strip or parcel of land, or shall have notified the landowner of its intention to demand deed under the provision hereof, or shall have demanded a deed.

The landowner covenants and agrees for himself, his heirs and assigns and successors, that the considerations herein mentioned shall be in lieu of any and all claims to compensation and damages by reason of the location, construction and maintenance of said road.

WITNESS the following signatures and seals:

A roadway is to be provided for acrossing....

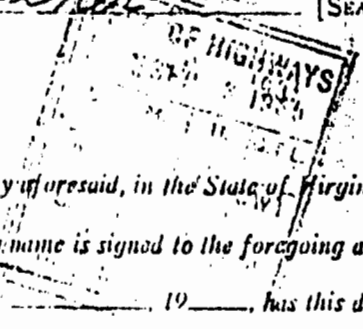
H H a Hiner [SEAL]
Harry J. Hiner [SEAL]
Mary J. Hiner [SEAL]

STATE OF VIRGINIA,
COUNTY OF _____

To-wit:

I, _____, a Notary Public, in and for the County aforesaid, in the State of Virginia, do certify that _____ whose name is signed to the foregoing and annexed writing, bearing date on the _____ day of _____, 19____, has this day acknowledged the same before me in my County aforesaid.

Given under my hand this _____ day of _____, 19____.



Transcription

(This is my best guess of what the hand written portion of the 9/11/35 Agreement reads. I am not sure of, or I have no idea of, the underlined portions.¹)

750

Consideration: \$ ~~718.00~~ for land, fencing, tearing down or moving three buildings, apple and sugar trees, and all damage to residue

It is agreed the State is to lay a 1" water line² from the north side of road at sta 1077+90 to a point back of the house and construct a concrete watering trough 2' x 4' x 2'.³

A roadway is to be provided for a foond/foad/road crossing⁴ at appx sta 1094+50.

The timber is reserved by the owner and is to be cut under the Standard timber of use.

The owner agrees to clear the right of way before payment is made and in the event they should fail to do so, The State has the right to remove same and deduct the cost from the owner's consideration

In event the additional consideration hereinabove referred to is, in the opinion of the road officials of the Commonwealth, excessive, the Commonwealth shall not be obligated by this agreement.

This agreement shall be binding upon the landowner....

***A roadway is to be provided
for acrossing....***

I wrote to 140 members of Virginia General Assembly. Not one of their replies indicated that they had any knowledge of these words. This leads me to believe the Senior Assistant Attorney General withheld that information from them. The Senior Assistant Attorney General was apparently able to prevent the Virginia General Assembly, the Attorney General's Office, and VDOT, from seeing or addressing these words, as well as prevent an official ruling. A roadway for a crossing is the issue.

¹ I tried to get a better copy:

Thank you for sending me a copy of the option agreement. I'm having difficulty reading parts of it and don't want to misquote it. Is it possible to obtain a cleaner copy and a printed version of the handwritten portion?

From my letter to the State Right of Way Engineer of August 26, 1996

The option agreement mailed to you on August 19 was copied from our microfilm records. I am sorry that you are having difficulty reading the written portion of the agreement, but that is the clearest copy that we are able to provide.

From the State Right of Way Engineer's letter of August 29, 1996

² There was a 1" water line near the house, in what I believe fits this position and orientation, until I dug it out a few years ago.

³ There is on my place a *concrete watering trough* 2' x 4' x 2'. It measures exactly 2' x 4' x 2'.

⁴ Neighbors tell me there was a wooden bridge crossing the river connecting my private road to Rt. 220.



COMMONWEALTH of VIRGINIA

James S. Gilmore, III
Attorney General

Office of the Attorney General
Richmond 23219

September 20, 1996

800 East Main Street
Richmond, Virginia 23219
804 - 788 - 2071
804 - 371 - 8948 TDD

The Honorable Kenneth W. Stolle
Member, Senate of Virginia
780 Lynnhaven Parkway, Suite 200
Virginia Beach, Virginia 23452

Thanks to Senator Stolle, who sent me a copy of this letter, I know what the Senior Assistant Attorney General is telling him (I added the numbers in brackets).

Re: Anthony M. O'Connell [1]

Dear Senator Stolle:

The Attorney General asked me to respond to your recent letter in this matter. I do not believe an official ruling is necessary. [2]

I have reviewed the material that you furnished. Mr. O'Connell's initial approach to the Department of Transportation sought to invoke § 33.1-199 in order to have the entrance that the Department acquired in 1935 replaced. That statute did not come into existence until 1938, so that statute cannot be used to require the Department to replace the entrance. [3]

It appears, as well, that the Department and Mr. O'Connell's predecessor in title reached [4] an agreement in 1935, which would bind all of Mr. Hiner's successors in title. With the passage [5] of time any breach of that agreement made with Mr. Hiner cannot be enforced legally.

The second approach to the Department involves Mr. O'Connell seeking an entrance permit. The Department routinely grants those permits. The permittees then do the work required by the permit. I share with you a copy of an Official Opinion dated April 8, 1975 that opines that a landowner can be required to pay for items that are installed on the right-of-way pertaining to an entrance. With respect to working in or crossing the Jackson River, which the Commonwealth owns, the Department of Transportation has no jurisdiction over it, so Mr. O'Connell was advised to deal with the Virginia Marine Resource Commission and the Corps of Engineers. It appears to me that the Department of Transportation has handled this matter in accordance with its policies and the law. [6]

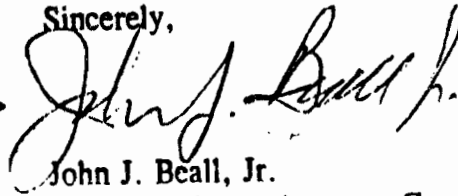
With respect to any problem obtaining the entrance permit, the Department's Land Use Permit Manual provides a mechanism to appeal the Resident Engineer's denial of the permit, which the material that you furnished does not indicate has happened yet. [7]

There is no requirement that the Department pay for the work done on the Department's [9] right of way to construct a private entrance. Routinely, such permits are granted and when the entrance is constructed, curb and gutter are required as well as additional paving. I share with you an Official Opinion of the Attorney General dated April 8, 1975 which speaks to the issue of requiring persons to implement the entrance standards at his own expense. The opinion's conclusion is that such a requirement constitutes a valid exercise of the police power. [10]

I hope that this is responsive to your letter.

Please keep the focus here.
(Not VDOT, Not Highland County)

Sincerely,



John J. Beall, Jr.
Senior Assistant Attorney General

56/157 (jjb: ltoconel.sto)

I believe this letter is a cover up. I request that some skilled power surround the Senior Assistant Attorney General with sunshine, prevent him from hiding behind VDOT, Highland County, or any other party or device, and try to pin him down on these issues:

1. Why was the copy of the 9/11/35 Agreement not sent to me until after I wrote the General Assembly?
2. Why were the words in the 9/11/35 Agreement: *A roadway is to be provided for a ... crossing...* not addressed? Providing a roadway to cross the river is the issue.
3. Why was an opinion based on commercial entrances sent to members of the Virginia General Assembly but not a copy of the 9/11/35 Agreement?
4. Do the records show that the Commonwealth built the bridge that was there? Yes or no?
5. If no, who built the bridge that was there on Commonwealth property?
6. Who is responsible for building the replacement bridge?
7. Should the replacement bridge be built to 1935 standards or to today's standards?
8. What were the reasons for not providing an official opinion? Please be specific.
9. What were the reasons to discredit me to members of the Virginia General Assembly? Please be specific in order that I can address what that might be.

present ones do not. I believe that these applicable sections need no explanation.

In closing, I reiterate that your inquiry involves a factual determination which must be made within the legal parameters set out above.

HIGHWAYS—Commercial Entrances—Authority of Highway Commissioner to require landowner to construct right turn lane at own expense.

Police Power of State

April 8, 1975

THE HONORABLE D. FRENCH SLAUGHTER, JR.
Member, House of Delegates

This is in response to your recent inquiry as to whether the Highway Department can require a landowner to construct, at his own expense, a turn-off or deceleration lane on the public right of way. As I understand it, the situation prompting your request involves an entrance from a highway onto private commercial property. You further indicate that §§ 33.1-12(3) and 33.1-198 of the Code of Virginia (1950), as amended, have been cited as authority for such requirement.

The general rule is that an abutting property owner has the right of ingress and egress to a public street, limited by the police power of the State to reasonably control the use of streets so as to promote the public health, safety, and welfare. *Highway Commissioner v. Easley*, 215 Va. 197, 207 S.E.2d 870 (1974); *Azalea Corp. v. City of Richmond*, 201 Va. 636, 112 S.E.2d 862 (1960); *Wood v. City of Richmond*, 148 Va. 400, 138 S.E. 560 (1927). Under § 33.1-198 of the Code, the State Highway and Transportation Commissioner has been delegated the responsibility to issue permits for connections over shoulders of highways for intersecting commercial establishments entrances. That section provides:

"... any person desiring such an entrance shall first be required to obtain a permit therefor from the State Highway Commissioner and shall provide the entrance at his expense and construct or have constructed the same, including such safety structures as are required by the State Highway Commissioner, pursuant to 'Minimum Standards of Entrances to State Highways'..."

The manual of standards, as incorporated in this statute, has been duly adopted by the State Highway and Transportation Commission, pursuant to § 33.1-12(3) of the Code and provides at pages 14 and 15 that:

"The highway engineer shall require a right turn lane at any commercial entrance if, upon consideration of the nature of the commercial establishment, its potential growth and/or change, its present and future anticipated traffic volume, and the present and anticipated traffic volume along the state highway(s) affected by the entrance, such lane is desirable and reasonably appropriate to prevent the reduction of safe traveling conditions or the reduction of the traffic or to prevent the backing up of vehicles along the main traveled way of a State highway."

Pursuant to this authority the Highway and Transportation Commissioner may require construction of a right turn lane where a commercial entrance intersects with the right-of-way of a public highway.

Implicit in your inquiry is the additional question as to whether the legislature can constitutionally require a landowner to implement the minimum standards at his own expense. Although I can find no case law directly applicable to this point, it is my opinion that such requirement

constitutes a valid exercise of the police power. I base this conclusion upon a ruling of the Virginia Supreme Court in the analogous situation presented in *Sanitation Commission v. Craft*, 196 Va. 1140, 87 S.E.2d 153 (1955), in which it was held that the sanitation commission's requirement that a landowner connect with a public water system at his own expense was constitutional.

In summary, it is my opinion that § 33.1-12(3) of the Code provides adequate authority for the enactment of minimum standards and that § 33.1-198 of the Code is correctly interpreted to require that, in appropriate circumstances, a landowner construct a right turn lane for a commercial entrance at his own expense.

HIGHWAYS—County, Through Use of Its Police Powers, May Abandon or Impose Restrictions on Road to Protect Its Property.

Police Power of County

BOARDS OF SUPERVISORS—Authority—Cannot on its own motion barricade road; Department of Highways has jurisdiction over secondary system of State Highways.

HIGHWAYS—Secondary System—Control, supervision and management vested in Department of Highways.

April 1, 1975

THE HONORABLE FORD C. QUILLEN
Member, House of Delegates

This is in response to your recent letter wherein you inquire as to whether a county can (1) on its own barricade a road that is within the Secondary System of State Highways or (2), in the alternative, request that the road be removed from the System and then barricaded.

According to your letter and additional information and plats supplied by Bruce K. Robinette, Director, Lenowisco Planning District Commission, the road in question, State Secondary Route 677, runs to an abandoned strip mine leased by Wise County as a sanitary landfill. The last house on this road is located about one-half mile from the terminus of the road. Beyond the house, the road serves two family cemeteries, the landfill in question, and land owned by a landowner who is in agreement with the road closure.

You further advise that at present the County of Wise is unable economically to control recurring malicious vandalism within the landfill area, and such vandalism is serious enough to endanger the continued operation of the landfill. The county represents that it could control the vandalism if it were to erect gates, with lights, across the road beyond the last house served thereby. These gates would be open from 8:00 a.m. until 4:30 p.m. on weekdays, and until 12:00 noon on Saturdays. The caretaker of the landfill would be available to admit those wanting to visit the cemeteries on weekends and holidays.

In answer to your first question, § 33.1-69 of the Code of Virginia (1950), as amended, vests the control, supervision, management and jurisdiction of the Secondary System of State Highways in the Department of Highways and Transportation, and specifically precludes governing bodies from exercising any of these powers. See Opinion to the Honorable W. Roy Smith, Member, House of Delegates, dated February 27, 1964, and found in Report of the Attorney General (1963-1964) at 9 and the case of *Ord v. Fugate*, 207 Va. 352, 152 S.E.2d 54 (1967). The Board of Supervisors, having no control over the road in question, may not, on its own motion, barricade the road.

In answer to your second question, as you are aware, the State Highway and Transportation Commission does not have the power to abandon secondary roads since this power is granted to the counties under § 33.1-151 of

I do not believe the attached opinion about police power of the county to close roads is a coincidence. It reminds me of the lawyer's actions after I wrote the Virginia Bar...hit where your most vulnerable (Your assets, your family or home) and use others to carry it out. I anticipate that 2nd, 3rd, or 4th parties will be, wittingly or unwittingly, induced or coerced into discrediting me, so that if I try to get authorities to look at the 9/11/35 Agreement and the fraud operation, these other parties can be used to try to make it appear that I am not a credible source, and to divert attention from the Senior Assistant Attorney General.

The [numbers] refer to the Senior Assistant Attorney General's letter of 9/20/96

[1]

I am not the issue. This discredits me. This is continued with the *initial approach / second approach* tone.

[2]

I believe I would have gotten an official ruling addressing the issues, rather than an attack on my credibility and a show of police power, if the Senior Assistant Attorney General did not have anything to hide

[3]

The issue that I asked to be addressed was not that the law was enacted in 1938, but:

If The right of citizens of the United States, who are eighteen years of age or older, to vote shall not be denied or abridged by the United States or by any State on account of age, was applicable to citizens whose right to vote had been denied on account of age, prior to the enactment of the law in 1971, and

The right of citizens of the United States to vote shall not be denied or abridged by the United States or any State on account of sex, was applicable to those whose right had been denied on account of sex , prior to the enactment of the law in 1920, and

A well regulated Militia, being necessary to the security of a free State, the right of the people to keep and Bear Arms, shall not be infringed upon, was applicable to those whose right had been infringed upon prior to the enactment of the law in 1791, why is

The Commonwealth Transportation Commissioner shall replace any entrance destroyed by him in the repair or construction of his highways and replace any such entrance and leave any such entrance in the same condition as it was prior to such repair or improvement, (Section 33.1-199) not applicable to landowners whose entrances were destroyed by the Commissioner prior to the enactment of the law in 1938?

To exclude from the protection of the law that previously damaged by the lack of it, and that probably the reason the need for the law was recognized, seems contrary to public policy.

[4]

The 9/11/35 Agreement states, to the best that I can decipher:

*A roadway is to be provided for a [indecipherable] crossing at appx sta 1094+50.
The timber is reserved by the owner and is to be cut under the Standard timber of
use.*

There was a wooded bridge constructed at approximately station 1094+50. Neighbors tell me there was a wooden bridge there. I do not believe the Hiners would have built it when the Commonwealth agreed to build it.

[5]

Why was there no talk of breach before I was sent a copy of the 9/11/35 Agreement? If there was a breach, why does the Commonwealth owe the 3.55 acres? If there was a breach, what was the breach?

[6]

This Official Opinion dated April 8, 1975, is based on commercial entrances. My entrance is private. Code of Virginia §33.1-198 applies to commercial entrances and Code of Virginia § 33.1-197 applies to private entrances. An opinion based on commercial entrances is not applicable to private entrances.

[7]

The defense of this leads me to believe the Senior Assistant Attorney General was behind it earlier.

[8]

The suggestion of this leads me to believe the Senior Assistant Attorney General is behind this. The issue is the 9/11/35 Agreement: *A roadway is to be provided for a ...crossing...*

[9]

This contradicts the 9/11/35 Agreement: *A roadway is to be provided for a ...crossing...*

[10]

Police power. I believe the Senior Assistant Attorney General will try to entangle and implicate institutions, state employees, and Highland County, in order to cover himself.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(707) 971-2855
March 16, 1995

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Mr. J. R. VanLear
Virginia Department of Transportation
Post Office Box 940
Verona, Virginia 24482
(703) 248-9320

Entrance, Highland Co., Va

This was intended as a
quick and temporary way
to get across the river.

Dear Mr. VanLear:

Pursuant to our telephone conversation yesterday, I am writing to ask if I may get permission to grade both sides of the Jackson River, on your Right of Way, in the approximate area shown in blue, on the attached plat.

The purpose of the grading is to ford the river at that point. No work would be done in the river. I understand that if I do no work in the river, all those agencies responsible for the river, such as the Corp of Engineer's, the Marine Resources, the Soil and Water Conservation, etc., are not involved. I am asking permission to work only on the banks of the river, and only for permission for which VDOT is authorized to give me.

If there is any other information you might find helpful, please let me know.

This photograph was not on the original letter. I added it here to show that no work was necessary in the river because the bottom of the river at the proposed ford is flat.

Sincerely,

Anthony O'Connell

Anthony O'Connell

Enclosure: Plat

Copy: Mr. Robert



I do not understand why VDOT would do something like this unless they were advised or influenced from a powerful source.



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COMMONWEALTH of VIRGINIA

DEPARTMENT OF TRANSPORTATION
P.O. BOX 840
VERONA, 24482-0840

DAVID R. GEHR
COMMISSIONER

JERRY R. VANLEAR
RESIDENT ENGINEER
TEL (703) 248-8320
FAX (703) 248-8333

April 7, 1995

Subject: Route 220
Highland County

Mr. Anthony O'Connell
6541 Franconia Road
Springfield, VA 22150

Mr. O'Connell:

I have reviewed the location you noted in your letter dated March 16, 1995. While the issuance of a private entrance permit is not, in and of itself, unusual, the location you identified did offer some interesting considerations.

You indicated you will only be involved with grading the river bank for the purpose to ford the Jackson River. I asked the District Environmental Manager to accompany me on my review. We observed the river and I do not understand how you plan to ford the river without doing any work in the river to shape the bottom for a crossing. However, I also recognize this is your concern, but I did want to mention it to you because any work done in the river will require you to consult with Virginia Marine Resources Commission (VMRC) or the Corps of Engineers (Corps).

Contacts are as follows:

Mr. Chris Frye
Virginia Marine Resources Commission
Environmental Division
P. O. Box 756
Newport News, VA 23607
(804) 247-8028

Mr. Jim Brogdon
U. S. Army Corps of Engineers
Western Virginia Field Office
HCR 32, Box 101-A
Staunton, VA 24401
(703) 886-4221

The Department of Transportation owns the land on which the Jackson River is located at this point. However, the VMRC indicated they "control" the river bottom. Further, the Corps has indicated they wish to participate in permitting any work done in the river because the river is designated as a trout stream in this area. The Corps did indicate they would consult with the Virginia Department of Game and Inland Fisheries if necessary; you will not have to initiate this contact yourself.

Please contact Mr. Robert L. Marshall, Jr., Area Superintendent, for the location the private entrance permit will be issued. I believe there are several trees along the river bank that you will need to cut in order to obtain sufficient sight distance. The entrance permit should include all work on the right of way.

I hope this provides you the information you needed. Please let me know if I can be of further assistance.

Sincerely,

Jerry R. Vanlear
Resident Engineer

I reduced this two page letter to fit one page

cc: Mr. Robert W. Jones
Mr. Robert L. Marshall, Jr.
Mr. Chris Frye - VMRC

Entrance, Highland Co., Va

This is wrong. When I say I am not going to works in the river, it means I am not going to work in the river.

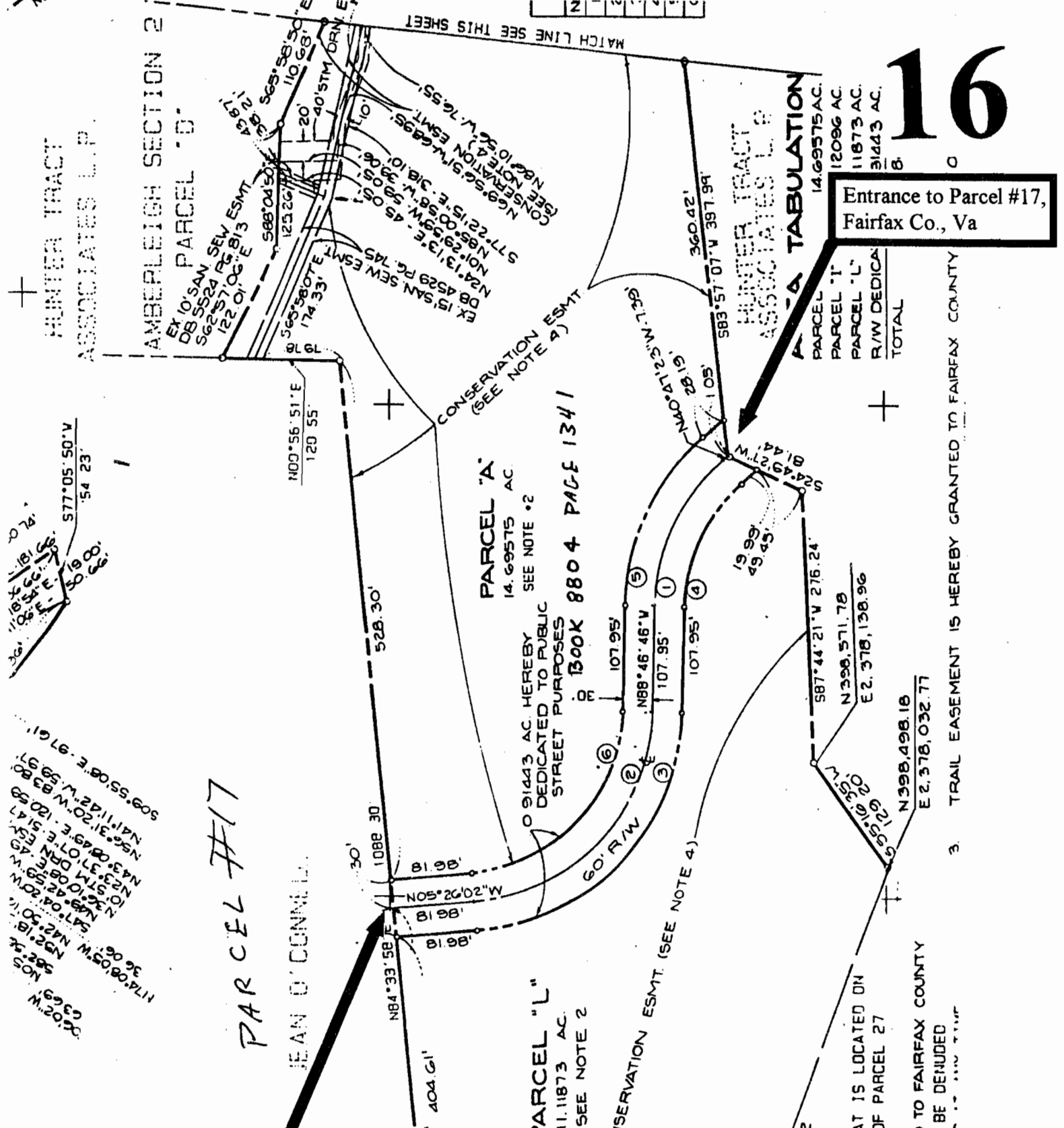
It discredits me and ties me in a bureaucratic knot, when one agency tells or implies to other agencies that I am going to work in the river, after I say that I am not.

While the river is a physical barrier to your construction of an entrance, the Virginia Department Transportation's (VDOT's) ownership of the river and both banks should not be a legal obstacle. State Right of Way Engineer, January 5, 1995

I realize the involvement of other agencies further complicates your objective to have access to the property across the river. However, state and federal laws now require much greater control of this process. State Right of Way Engineer, June 19, 1995

With respect to any problem obtaining the entrance permit, the Department's Land Use Permit Manual provides a mechanism to appeal the Resident Engineer's denial of the permit, which the material that you furnished does not indicate has happened yet.

Senior Assistant Attorney General,
September 29, 1996



Obtaining a dedicated access to parcel 17 was not easy. It took me years and the help of a lot of good people in Fairfax County. Although we now have a dedicated access, we are responsible for the actual construction of the road, and that it meet VDOT's approval before it is accepted into the system. The reason I bought construction equipment (3 bulldozers, 2 dump trucks, backhoe-front end loader, etc.) was to grade the dedicated access and parcel 17 itself (My individual financial return from parcel 17 is on a value added basis). If the Senior Assistant Attorney General can obstruct my grading and access in Highland County, he can do it in Fairfax.



COMMONWEALTH of VIRGINIA

DEPARTMENT OF TRANSPORTATION
1401 EAST BROAD STREET
RICHMOND, 23219

DAVID R. GEHR
COMMISSIONER

September 5, 1996

Route 220 - Highland County

The Honorable Malfourd W. Trumbo
Member, Virginia Senate
P. O. Box 44
Fincastle, Virginia 24090

Bu
Dear Senator Trumbo:

This is in response to your recent letter concerning Mr. Anthony M. O'Connell's request for assistance in obtaining an entrance to his property located in Highland County. From the information submitted by Mr. O'Connell, you are aware that the Virginia Department of Transportation (VDOT) has thoroughly reviewed this issue in order to resolve the situation.

Originally, VDOT acquired property from the Hiner family in 1935 for the construction of improvements to what is now known as Route 220—including the relocation of the river in this area. Subsequently, Mr. O'Connell acquired the remaining property in 1989 and has focused on the entrance that was affected by VDOT's construction and acquisition in 1935. The Hiners were compensated for the total impact to the property—including payment for damages to their remaining lands.

VDOT has determined that this agency does not have any legal or moral obligation to construct an entrance as requested by Mr. O'Connell. This has been explained to him through numerous letters—as has VDOT's willingness to issue a land use permit (in accordance with our policy) so that he can construct a private driveway.

Hopefully, this information will be helpful in responding to your constituent.

Very truly yours,

Dave

David R. Gehr
Commissioner

A roadway is to be provided for a ... crossing...
From the 9/11/35 Agreement with the Hiners

I would start with the Senior Assistant Attorney General to try to determine if the same force that implicated the Virginia Bar implicated Commissioner Gehr.

Recommendations and Requests

I would like to avoid what happened with the Bar investigator and the Senior Assistant Attorney General. I ask that you read this work yourself, learn the code, depend on no one else to interpret it for you, and keep this work as a reference.

If you would like to verify that this is a fraud operation, try to pin the lawyer down on identifying my alleged wrongdoings. With the exception of *Sabotage Settlement*, this may be the most obvious evidence. I don't have the power expose itⁱ.

I expect a massive effort to discredit me after this work is out. Please send me a copy of anythingⁱⁱ you receive that does that, and allow me to respond before a judgment is made. If it does not specifically identify anything, ask the source to be specific. The sources that discredit me are good leads as to who else is involvedⁱⁱⁱ.

Warn the public

One of the operations most effective covers is implicating innocent parties. Within the same day, apparently, that the lawyer received the notice of the Bar investigation, the CPA and lawyer created a new set up for my sister to carry out.^{iv} I believe this set up would have further entangled the remaining real estate, created more conflict among the owners, and put the operation firmly in control (page 411).^v Within three days the lawyer had drafted a document for my sister to sign that would counter my petition to the Bar, and which stated that the document was her idea (page 419). Warning the public would protect honest lawyers and public officials who find themselves working with the fraud operation, but don't know it's a fraud operation (such as Mr. Mackall and state employees). They can't avoid it if they can't see it.

Please advise my sisters, as clearly as you are willing, that this is a fraud operation, that it was the operation that set up the conflicts, and that the only way out of it is total disclosure no matter how embarrassing or dangerous the operation may make it appear. Please make it safe for them to immediately^{vi} separate themselves from it:

Ms. Jean M. Nader
350 4th Avenue
New Kensington, Pennsylvania 15068
(412) 337-7537

Ms. Sheila O'Connell
44 Carleton Street
Portland, Maine 04102
(207) 774-1914

Form a Task Force

It was impossible to penetrate the secrecy of the accountings. I ask that a multiple agency task force be established that has the authority and resources (such as the FBI, the IRS and the SEC, etc.) to secure and extract the information^{vii}. My guess is that the deceptions would become most apparent when comparing the accounting versions^{viii} that the operation sent to different parties (The IRS, the Court, the clients, where ever stock accounts go, etc.). I believe money was laundered through the stock broker^{ix}, and that the

remaining real estate was encumbered with entanglements which would prevent anyone but the operation to successfully sell it, unless the operation allowed it^x.

I believe the Senior Assistant Attorney General is part of the fraud operation and that he will do everything in his power to induce or coerce state employees (Virginia Department of Transportation) and Highland County to cover for him. This has to be prevented^{xi}. Surround him with sunshine, prevent him from hiding behind any other person or device, and try to pin him down to an accountable position on the issues such as those on page 513. This may lead to who else might be involved by seeing who comes out to cover for him.

Find and support the victims

I believe any client of the CPA firm that has been advised to adopt a policy of secrecy has had their family targeted for a break up. If those clients could be found and made to feel safe enough to repeat the advice that was given to them, I believe it would show the heart of the operation. Provide an 800 number support line. Take away the operation's weapons of secrecy and fear.

The victims can verify and add to this work. I believe there are at least hundreds, more probably thousands, and most don't know it. If they are not told about the operation, they will probably spend the remainder of their lives isolated from family, relatives and society, believing it is a particular family member's fault, with the rest of the family believing it is their fault. The accumulation of stress from the lack of support, the never ending frustration of being unable to clear up issues, and the constant fear, effects the client's health.

Copies of this work have been sent to the Justice Department and it's US Attorneys and FBI, the IRS, the Virginia Supreme Court and the Nineteenth Circuit Court, the Governors, Lieutenant Governors, and State Attorney Generals, members of Congress, and other elected officials.

Fake ethics are worse than none. Virginia's public schools taught me how to read and write, about the rights and duties of citizens and government, and to think. This fraud operation is not Virginia.

ⁱFor the umpteenth time, I will ignore your plaintiff request that I identify your "wrongdoings".
From the lawyer's letter of 6/20/95 (page 328).

ⁱⁱ A sophisticated version of this would be a letter discrediting me to another lawyer, that takes on additional appearances of truth by it not being contested by me or the other lawyer. One example would be the lawyer's 11/5/93 (page 487) to Mr. Prichard that was sent to the court (The lawyer's letter to the court on page 466 references an enclosed letter dated 11/11/93 but the enclosed letter in the file is the one of 11/5/93), where anyone who comes across it in the files would probably assume, not knowing what is behind it, that it were true. The Senior Assistant Attorney General's letter to Senator Stolle could be used in the same way if I had not addressed it here (pages 512-517).

I have asked the Judges of the Nineteenth Circuit Court if they would place copies of this work in the Court files (Either in fiduciary #21840, Trust u/w of H. A. O'Connell; or in fiduciary #49160, Estate of Jean M. O'Connell. Both are open.). If they agree, I understand these copies would be in Probate (Tel. 703 246-4153), 4110 Chain Bridge Road, Fairfax, Virginia 22030, and that that anyone could see them. If this operation is exposed, no one may be more surprised, than the legal community in Fairfax.

ⁱⁱⁱ The difficulty is isolating the operation from the honest people they induce or coerce to cover for them.

^{iv} *I will leave this decision to you, and would ask that Jean co-ordinate the response. I will be going out of town.....*
From lawyer's letter of 12/11/92, page 412

^v I voted no (My letter of 12/14/92 to the lawyer, page 415), yet the lawyer continued to pursue it with my sisters:

...I can only say that had I not been adamant about re-valuing the Accotink property, Mr. O'Connell's initial approach would have cost this estate dearly... .. Finally, I would like, for the record some memorandum from you and Sheila concerning my earlier comments as to attempting a further reduction in the Accotink valuation....

From lawyer's letter of 2/2/93, page 435

^{vi} After a while, it is not an intellectual experience for the clients. It is visceral. It takes time for feelings to change. It may not be possible to change.

^{vii} The accounting is suspicious as early as 1/12/76, when the accounting firm (then Stanton, Minter and Bruner, EIN 54-0548667) amended my parents 1974 tax return, after my father's death on 5/26/75, from married filing joint, to married filing separately. Yet, for the next ten years or so, there is no known evidence that my mother was advised to file court accounts for my father's estate. If she had known that court accounts had to be filed, she would have had it done.

^{viii} Two different versions of the accounting on the Lynch note were sent to the IRS alone. The lawyer reported the Lynch note as if it had not been prematurely paid off on 4/21/92 (page 384), while the CPA reported the payoff (page 399).

If a correlation could be run of the tax returns prepared by the lawyer (ssn 408 64 1559?) and the CPA (ssn 579 44 3204?, EIN 54 1040148?), I believe an amazing pattern of things would come to light. In Jean M. O'Connell's (ssn 230 50 6044) estate (EIN 25-6377917, Fairfax County fiduciary # 49160), the lawyer did the estate's estate tax returns (IRS Form 706), while the CPA did the estate's Fiduciary returns (IRS Form 1041). A lot of effort was made to make it appear to the clients that the CPA and lawyer had little knowledge of what the other was doing. The separation of the returns to the IRS leads me to believe they do not want the IRS to connect the CPA and the lawyer. I believe most of the deceptions would be in the estate tax returns (Form 706), since the CPA did not sign those as preparer.

I believe the release of liability letter the lawyer obtained from the IRS was another cover obtained by deception, similar to the ones described in *Cover Ups and Deceptions on Estate Accounting*.

^xIf the best indicator of where to search is where they don't want you to search, it would be the stock transactions (pages 483-492). One lead for money laundering would be \$70,050.51 *Off the Top?*

^x Things like the convoluted real state taxes (page 307), and the \$659.97 "debt" the estate is supposed to owe the trust, but whose whereabouts I can't get the CPA or lawyer to address (page 308), are straight forward. The controlling entanglements that can not be pinned down, that could be used to go either way, are more difficult. For example, if I said, before the settlement on 4/21/88, that the lawyer was going to draft the deed to state that I could not qualify as trustee (page 242), he could make me look like a fool by not drafting the deed that way (and prove how ridiculous my charge was by showing the documentation that I did qualify (page 244). It again comes down to the impossibility of a client pinning the lawyer or the CPA down to an accountable position.

^{xi} Aside from hindering an investigation and the damage to me, a lot of innocent people's careers and lives may be damaged if that is not prevented. I understand I can send copies of this work to elected officials but I can't send them to others like VDOT. Also, this work does nothing for the imbalance of power between the Senior Assistant Attorney General and me, unless more powerful authorities step in.

The following elected officials in Highland County that have been sent copies of this work:

- (1) State Delegate R. Creigh Deeds
- (2) Commonwealth Attorney Mr. John Lohr
- (3) Sheriff Herbert Lightner
- (4) County Clerk Sue Dudley
- (5) Commissioner of Revenue Toby S. Swecker
- (6) County Treasurer William B. Huffman
- (7) Mr. Jerry Rexrode, member of the Board of Supervisors
- (8) Mr. Ronald T. Malcolm, member of the Board of Supervisors
- (9) Mr. Don Sullenberger, III, member of the Board of Supervisors

At the Highland County Court
Monterey, Virginia 24465

Jean M. O'Connell

Jean M. O'Connell gave to Virginia. She was a nationally recognized landscape designer who did the landscape designs, without compensation, for:

The Franconia Olivet Episcopal Church.

The Springfield Richard Byrd Library.

The Commonwealth Hospital in Fairfax.

The Louise Archer Elementary School.

Grandview Farmhouse and mini-pavilion, a National Trust for Historic Preservation property at Woodlawn.

A memorial garden in the National Arboretum.

The Northern Virginia Mental Health Institute.

The Woodbridge Methodist Church.

The 18th century Magruder House of the Prince George Historical Society.

The Wolf Trap Elementary School.

The Pope-Leighey House by Frank Lloyd Wright.

The Fair Oaks Hospital.

The Clifton Episcopal Church.

The Oakton Elementary School.

The 4-H Club Headquarters near Front Royal.

The roadbed of the abandon W & O Railroad in Vienna

The Springfield Junior Chamber of Commerce-commercial area plantings.

The Knoll Garden, Goodwill House West, in Falls Church.

This work was done by Anthony M. O'Connell,
Trustee u/w of H. A. O'Connell, fiduciary #21840

Everything having to do with this
work, or in any way related to it,
is only my own personal opinion.

CPA
Lawyer
Stockbroker
Et al.

F a

ly

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