

Plant 659

This is much easier than it looks. Just read the comment(s) on the red numbered pages. Use the documents for reference.

A basic pattern in accounting fraud is to plant confusion and conflict and make it appear as the victims fault. Whoever controls the confusion and conflict (the accountants) controls the people and assets they entangle. Behind the wall of confusion the accountants can do most anything they want and make it appear as the victim's fault. The planting of confusion and conflict is used to create cover and control

For example, the Attorney Edward White frames me with the CPA Joanne Barnes's accounting:

"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?"
(Edward White to Anthony O'Connell, May 19, 1992, in part)

It is so important to the accountants to keep the clear and simple example $1,475.97 - 816.00 = 659.97$ unrecognized that no one, I mean no one, recognizes the accounting entry at bl467p192:

"Debt fm Harold O'Connell Trust . . . 659.97."

Plant 659
 $1,475.97 - 816.00 = 659.97$

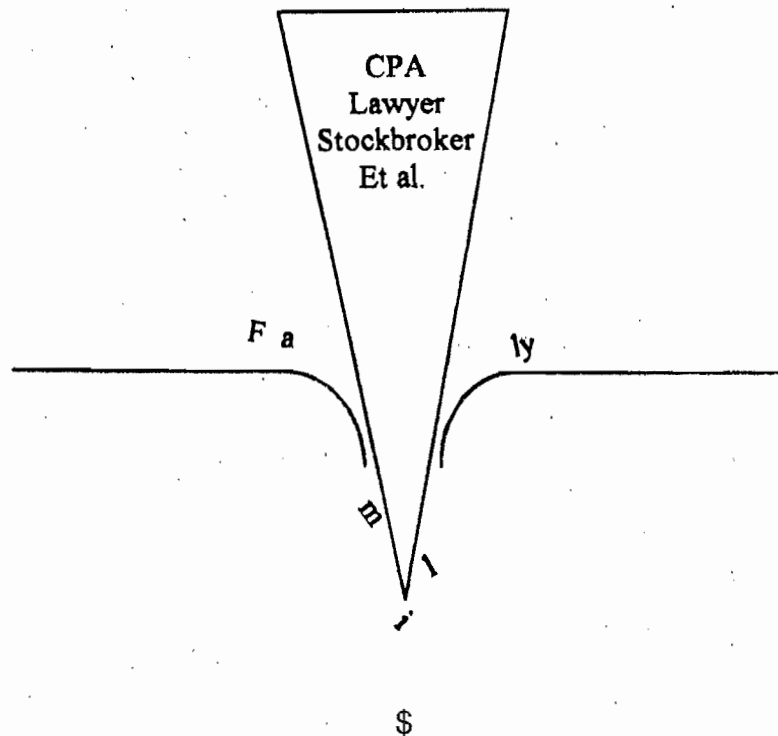
"Int fm Harold O'Connell Trust 816.00 (From Estate account at bk467p192)
Debt fm Harold O'Connell Trust 659.97" (From Estate account at bk467p192)
"Payable to the Esate of Jean M. O'Connell \$ 1,475.97" (From Trust account at bk480p1768)

The difference between the red text and the black text means nothing. It is the result of a problematic text box.

Plant 659

The CPA Joanne L. Barnes SSN 579-44-3204, did the accounting for the estate and the trust for tax year 1991.

1



1041 U.S. Fiduciary Income Tax Return 1991

Department of the Treasury—Internal Revenue Service

For the calendar year 1991 or fiscal year beginning 1991, and ending 19

OMB No. 1545-0092

A Type of Entity	Name of estate or trust (grantor type trust, see instructions)	C Employer identification number
Decedent's estate	Trust u/w H.A. O'Connell	62 6209167
Simple trust	Name and title of fiduciary	D Date entity created
Complex trust	Anthony O'Connell, Trustee	6/20/86
Grantor type trust	Number, street, and room or suite no. (if a P.O. box, see page 4 of instructions.)	E Nonexempt charitable and split-interest trusts, check applicable boxes (see instructions):
Bankruptcy estate	6541 Franconia Road	<input type="checkbox"/> Described in section 4947(a)(1)
Family estate trust	City, state, and ZIP code	<input type="checkbox"/> Not a private foundation
Pooled income fund	Springfield, Virginia 22150	<input type="checkbox"/> Described in section 4947(a)(2)
B Number of Schedules K-1 attached (see instructions)	Check applicable boxes:	
5	<input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return	
	<input type="checkbox"/> Change in Fiduciary's Name or Address	

Income	1 Interest income	1 55,314
	2 Dividends	2
	3 Business income or (loss) (attach Schedule C (Form 1040))	3
	4 Capital gain or (loss) (attach Schedule D (Form 1041))	4 100,645
	5 Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	5
	6 Farm income or (loss) (attach Schedule F (Form 1040))	6
	7 Ordinary gain or (loss) (attach Form 4797)	7
	8 Other income (state nature of income)	8
	9 Total income (combine lines 1 through 8)	9 155,959

Deductions	10 Interest	10 5,570
	11 Taxes	11 8,780
	12 Fiduciary fees	12
	13 Charitable deduction (from Schedule A, line 6)	13
	14 Attorney, accountant, and return preparer fees	14 625
	15a Other deductions NOT subject to the 2% floor (attach schedule)	15a 138
	b Allowable miscellaneous itemized deductions subject to the 2% floor	15b 565.703
	c Add lines 15a and 15b	15c 703
	16 Total (add lines 10 through 14, and 15c)	16 15,678
	17 Adjusted total income or (loss) (subtract line 16 from line 9). Enter here and on Schedule B, line 1.	17 140,281
18 Income distribution deduction (from Schedule B, line 17) (see instructions) (attach Schedules K-1 (Form 1041))	18 140,281	
19 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)	19	
20 Exemption	20 300	
21 Total deductions (add lines 18 through 20)	21 140,581	

Please attach check or money order here	22 Taxable income of fiduciary (subtract line 21 from line 17)	22 (300)
	23 Total tax (from Schedule G, line 7)	23 NONE
	24 Payments: a 1991 estimated tax payments and amount applied from 1990 return	24a 5,100
	b Treated as credited to beneficiaries (from Form 1041-T)	24b
	c Subtract line 24b from line 24a	24c 5,100
	d Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8736 <input type="checkbox"/> Form 8800	24d
	e Federal income tax withheld	24e
	Credits: f Form 2439: g Form 4136: h Other: Total	24f
	25 Total payments (add lines 24c through 24e, and 24f)	25 5,100
	26 Penalty for underpayment of estimated tax (see instructions)	26
27 If the total of lines 23 and 26 is larger than line 25, enter TAX DUE	27	
28 If line 25 is larger than the total of lines 23 and 26, enter OVERPAYMENT	28 5,100	
29 Amount of line 28 to be: a Credited to 1992 estimated tax: b Refunded	29	

Please Sign Here	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 fiduciary) based on all information of which preparer has any knowledge.	
	Signature of fiduciary or officer representing fiduciary	Date
Paid Preparer's Use Only	Preparer's signature	Date
	Firm's name (or yours if self-employed) and address	Check if self-employed <input type="checkbox"/>
	BRUNER, KANE & MCCARTHY, LTD., CPAs 700 N. Fairfax St., Alexandria, VA	Preparer's social security no. 579 44 3204
	E.I. No.	ZIP code
	54 1040148	22314

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Cat. No. 11370H

Form 1041 (1991)

Preparer: Joanne L. Barnes SSN 579-44-3204

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 GREKSOUK, CPA
RICHARD G. COLE, JR., CPA
DANIEL F. MCCARTHY, CPA
CONSULTANT

(703) 549-7800
FAX (703) 836-5591

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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*

Preparer: Joanne L. Barnes SSN 579-44-3204

A 1 1/2 % PER MONTH LATE PAYMENT PENALTY WILL BE ADDED TO ALL ACCOUNTS NOT
PAID WITHIN 40 DAYS OF THE BILLING DATE.

Communication trails

The CPA Joanne L. Barnes did the accounting for the Trust and the Estate. Any and all communications about the accounting should be to or from the CPA.

Think about communications trails. Compare what they should be and what they were.

I believe the biggest obstacle to recognizing the deceptions is your automatic trust. You just can't believe that they would do X much less get away with it. There was no regulatory agency in Virginia that would regulate them.

If, at some point, it is decided to stop the CPA and the Attorney from making money disappear and from wedging the family into powerlessness to protect themselves:

- (1) Convince our innocent sister Jean Nader to stop following the accountants's advice.
- (2) Find the CPA and the Attorney.
- (3) Have the CPA and the Attorney expose their accounting at bk467p191 and be accountable for it.

If this is too big to stop is there anyone who would warn the public about how the CPA and Attorney work?

TRUST U/W HAROLD A. O'CONNELL
ANTHONY M. O'CONNELL, TRUSTEE
6541 FRANCONIA ROAD PH. 703-971-2855
SPRINGFIELD, VA. 22150

5-89
CLERK # 96085-770
REF. NO 9059
May 6 1992
306
68-7267
2560

B RUNER, KANE & MCCARTHY LTD
Three thousand and one hundred and no cents
\$ 3,100.00
DOLLARS

Continental Federal
SAVINGS BANK
FAIRFAX, VIRGINIA 22030
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FOR RETURN
FOR THE
CO-OP ACCOUNT

256072675 23001938022 0306 000010000

MY 92 13
056001079

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OR B.K.M. MFG. CO. LTD.
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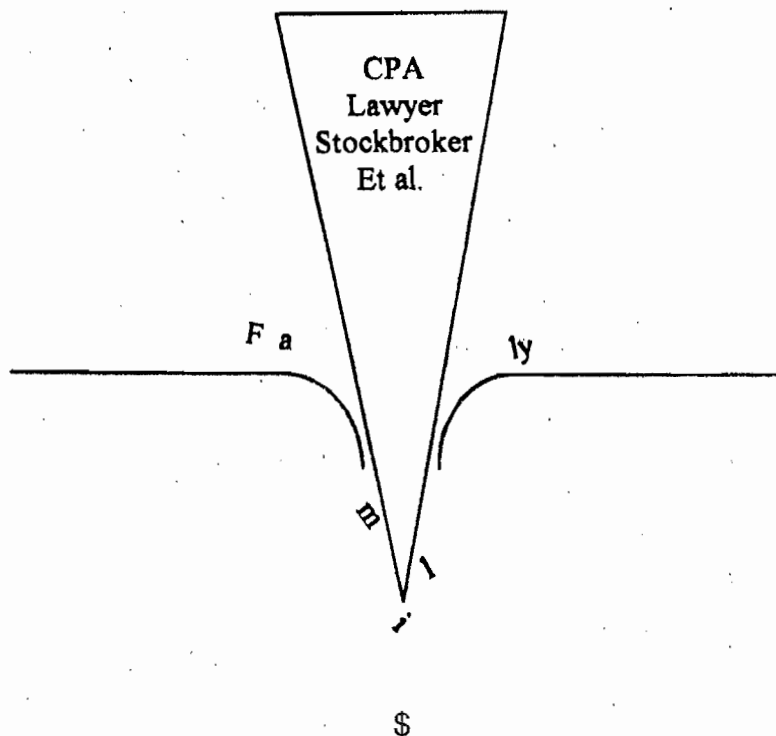
FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

Preparer: Joanne L. Barnes SSN 579-44-3204

Joanne Barnes created the accounting entanglement $1,475.97 - 816.00 = 659.97$ by reporting different amounts to different entities when the amounts should be the same. For the Trust, she reported 1,475.97 to the Court and 816.00 to the IRS when the amounts should be the same. If the 1,475.97 and the 816.00 were corrected to the same number, the problem of accounting entanglement would be removed. For the Estate, she reported the difference of 659.97 to the Court and to the IRS.

2

x



$$1,475.97 - 816.00 = 659.97$$

↑
Recorded in trust accounting

↑
Recorded in estate accounting

Please judge for yourself. Otherwise you will not believe it. Joanne Barnes created the accounting entanglement $1,475.97 - 816.00 = 659.97$ by reporting different amounts to different entities when the amounts should be the same. For the Trust, she reported 1,475.97 to the Court and 816.00 to the IRS when the amounts should be the same. If the 1,475.97 and the 816.00 were corrected to the same number, the problem of accounting entanglement would be removed. For the Estate, she reported the difference of 659.97 to the Court and to the IRS.

$$1,475.97 - 816.00 = 659.97$$

"Int fm Harold O'Connell Trust 816.00 (From **Estate** account at bk467p192)
Debt fm Harold O'Connell Trust 659.97" (From **Estate** account at bk467p192)
"Payable to the Estate of Jean M. O'Connell \$ 1,475.97" (From **Trust** account at bk480p1768)

What accounting trail(s) did Commissioner Jesse B. Wilson, III, approve for these numbers if not $1,475.97 - 816.00 = 659.97$?

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust accountingESTATE 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> ✓

The \$1,475.97 in this trust accounting was approved by Jesse Wilson on October 4, 1993: I don't understand why he will not recognize the accounting entanglement trail $1,475.97 - 816.00 = 659.97$ in his report to the Judges on August 8, 2000..

Vouchers in support of disbursements are submitted herewith.

5/11/92
Date

Anthony O'Connell, Trustee
Anthony O'Connell, Trustee

$$1,475.97 - 816.00 = 659.97$$

"Int fm Harold O'Connell Trust 816.00 (From **Estate** account at bk467p192)
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Estate accounting

Receipts During Period

BKU467 0192

First Virginia Bank int	399.58
ck Nuveen 11/1/91	66.50
ck WGL 11/1/91	105.00
ck Kemper 10/31/91	162.86
ck Nuveen 10/1/91	66.50
ck Kemper 9/30/91	162.86
Va. 1990 refund	1,605.58
Nuveen 12/31/91	66.50
Kemper 12/31/91	384.95
Kemper 11/29/91	162.86
Signet 11/27/91	39.60
Nuveen 12/2/91	66.50
Blue Cross 10/10/91	88.78
Int B&H earned 2/11	111.22
Nuveen 2/3/92	66.50
WGL div 2/1/92	105.00
Sovran int DOD-3/2/92	71.52
ck Signet 2/26/92	39.60
ck A. G. Edwards (Fx bond) 2/18/92	3,520.00
ck Kemper 2/28/92	171.75
ck Nuveen 3/2/92	66.50
Int B&H 3/10	246.12
ck Kemper 1/31/92	171.75
Int B&H 4/10	210.76
Int Lynch Prop Note DOD-4/21/92	26,917.17
Int fm Harold 'Connell Trust	816.00
Debt fm Harold O'Connell Trust	659.97
Nuveen 4/1/92	66.50
USAA refund	34.37
Int B&H 5/11	1,144.70
A. G. Edwards 5/27-Signet \$107 div	
WGL div 39.60	146.60
Int earned B&H	1,037.93
Nuveen 6/1/92	66.50
Int earned B&H	666.39
Nuveen 7/1/92	66.50
Int earned B&H	451.50
Nuveen 8/3/92	66.50
Nuveen 9/1/92	67.90
Nuveen 9/1/92	24.50
Int earned B&H	406.86
Inc Invest Co. of America DOD-9/15/92	5,403.87
A. G. Edwards acct Fx bond int	3,520.00
A. G. Edwards acct Signet div	39.60
A. G. Edwards acct WGL div	107.00
Kemper Mun Bond Fund DOD-9/15/92	1,468.42
Franklin Va. Fund DOD-9/15/92	5,590.85
 Sub Total Receipts during period	 56,928.42 ✓
 TOTAL RECEIPTS	 893,165.52 ✓

The \$816.00 and 659.97 in this estate accounting was approved by Jesse Wilson on March 20, 1993.
 I don't understand why he will not recognize the accounting entanglement trail $1,475.97 - 816.00 = 659.97$ n his report to the Judges on August 8, 2000..

$$1,475.97 - 816.00 = 659.97$$

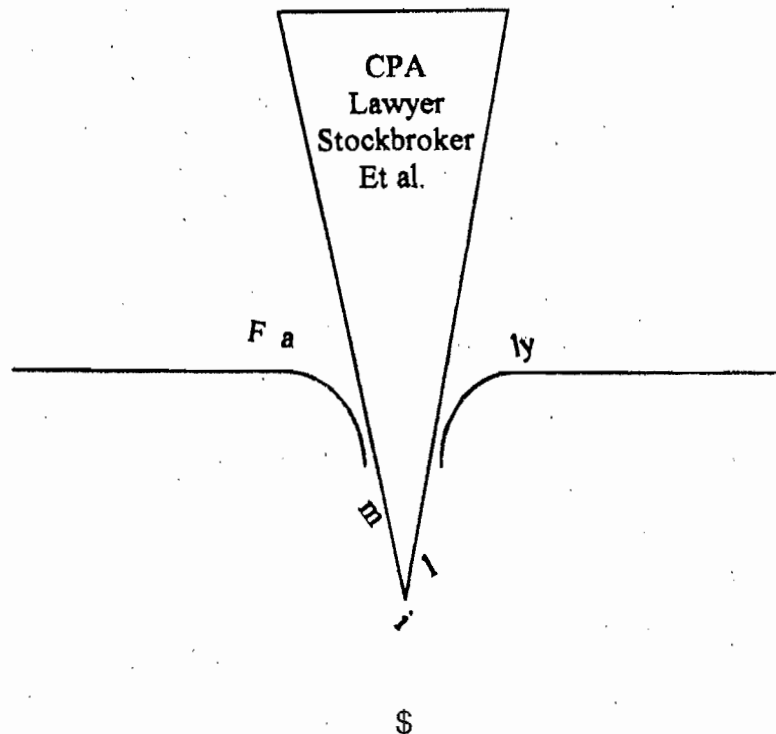
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"2. The K-1 filed by the Trust showed a payment of \$816.00 in interest to the estate. You sent a check in the amount of \$1475.97 to the estate. What was the remaining \$659.97? Do I have this confused with the tax debt/credit situation which ran from the Third Accounting?"

(Edward White to Anthony O'Connell, May 19, 1992, in part)

3



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

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

Page 2
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.

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,



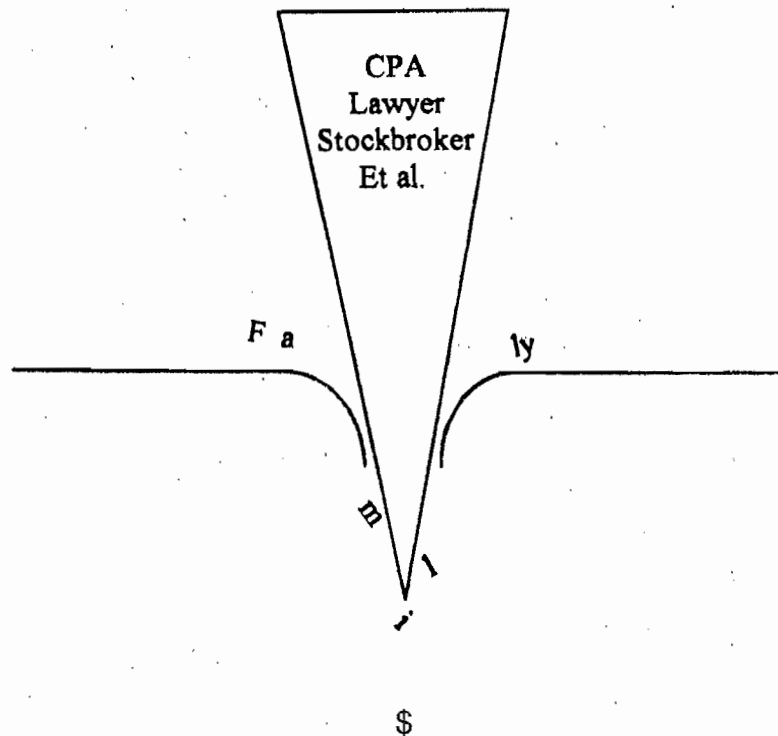
Edward J. White

EJW/e

Copy to: Jean M. Nader

Trust account
Preparer: Joanne L. Barnes SSN 579-44-3204

4



Joanne Barnes
Accounting for
Trust 1991
To Court

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

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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*

A 1 1/2 % PER MONTH LATE PAYMENT PENALTY WILL BE ADDED TO ALL ACCOUNTS NOT
PAID WITHIN 40 DAYS OF THE BILLING DATE.

TRUST U/W HAROLD A. O'CONNELL
ANTHONY M. O'CONNELL, TRUSTEE
6541 FRANCONIA ROAD PH. 703-971-2855
SPRINGFIELD, VA. 22150

5-89

CLIENT # 96085-740
REF. NO. 9059
May 6 1992

306

68-7267
2560



BRUNER, KANE & MCCARTHY LTD \$ 3100.00

Three thousand and one hundred
and no cents

DOLLARS



Continental Federal
SAVINGS BANK

FAIRFAX, VIRGINIA 22030

MEMO

PREPARE 1991 FEDERAL
TAX RETURNS

Anthony M. O'Connell

256072675 23001938022 0306 000010000

CO-OP ACCOUNT

* FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

MY 92 13
056001079

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

056001079
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515 KING STREET
ALEXANDRIA, VA
22314

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ALEXANDRIA, VIRGINIA

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Seventh Account

7
Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 12, 1992

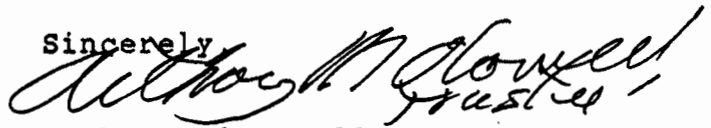
Mr. Jesse B. Wilson III
Commissioner of Accounts
Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030

Reference:
Trust u/w H.A. O'Connell
Fiduciary Number 21840
Seventh Account, 1/1/91-12/31/91

Dear Commissioner Wilson:

A check for \$ 50.00 is enclosed to file this Seventh Account.

Sincerely,


Anthony O'Connell, Trustee

Copies to:
Ms. Jean Nader
Ms. Sheila O'Connell
Mr. Ed White

Seventh.pgl

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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 FOR ACCOUNTING ON DECEMBER 31, 1990 PER SIXTH ACCOUNT		
Lynch note	\$ 535,346.51	
46.0994% interest in 15 acres	34,574.55	
Cash - Continental checking	14,164.63	
- Continental Certificate of Deposit	<u>36,122.21</u>	
	<u>\$ 620,207.90</u>	
RECEIPTS:		
Lynch note 4/22/91	\$ 48,181.18	
Continental Federal Savings Bank:		
Checking:		
<u>1991</u>		
1/31	\$ 64.35	
2/28	49.37	
3/31	52.70	
4/30	157.61	
5/31	80.79	
6/30	40.99	
7/31	18.80	
8/31	<u>15.45</u>	
	<u>\$ 480.06</u>	
9/30	9.61	
10/31	48.87	
11/30	230.23	
12/31	<u>185.03</u>	953.80
Certificate of Deposit		
<u>1991</u>		
3/31	\$ 692.88	
6/30	<u>1,437.05</u>	
	<u>\$ 2,129.93</u>	
9/30	1,730.80	
11/1	590.82	
11/4	57.38	
11/14	<u>58.53</u>	4,567.46
Trustbank Savings FSB		
<u>1991</u>		
6/22	\$ 686.25	
9/21	<u>925.83</u>	1,612.08
Balance forward	\$ 55,314.52	

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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
Balance brought forward	\$ 55,314.52	
Lynch Note		
Balance per 6th account	\$ 535,346.51	
Curtail 4/22/91	107,069.30	
Balance per 7th account	\$ 428,277.21	
TOTAL RECEIPTS	\$ 55,314.52	
DISBURSEMENTS:		
First American Bank		
Safe deposit box		\$ 27.00
Jesse B. Wilson, III, Commissioner of Accounts		
Filing fee re 6 th Account		50.00
Miles & Stockbridge		
Legal fees		350.00
McGuire, Wood, Battle & Boothe		
Legal fees		275.00
Continental Federal Savings Bank		
Bank service charges		37.40
Trustee's administrative expenses		
Copying, stamps, etc.		240.34
Internal Revenue Service		
Estimated Federal fiduciary income taxes for 1991		3,000.00
Virginia Department of Taxation		
Estimated Virginia fiduciary income taxes for 1991		2,500.00
Fairfax County		
Real estate taxes		
Trust's share - 1 st half - (46.0994%)	\$ 1,535.11	
- 2 nd half	1,535.11	
	\$ 3,070.22	3,070.22
Income beneficiaries - 1 st half (53.9006%)	1,794.89	
- 2 nd half	1,794.89	
	\$ 6,660.00	
Balance forward		\$ 9,549.96

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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
Balance brought forward		\$ 9,549.96
Purchase of computer program		250.79
Compass		97.71
Anthony O'Connell		
Trustees' fees - Income		2,510.97
- Principal		<u>6,268.90</u>
TOTAL DISBURSEMENTS		\$ 18,678.33
DISTRIBUTIONS		
Jean M. O'Connell		
Income distribution 4/22/91		\$ 40,000.00
Real estate taxes - 1 st half		1,794.89
(beneficiary's share - 53.9006%)		
Sheila O'Connell		
Real estate taxes - 2 nd half		598.30
(heir's share of 53.9006%)		
Principal distributions 9/30/91	\$ 20,000.00	
11/14/91	<u>15,000.00</u>	35,000.00
Jean O'Connell Nader		
Real estate taxes - 2 nd half		598.30
(heir's share of 53.9006%)		
Principal distribution 9/30/91	\$ 20,000.00	
11/14/91	<u>15,000.00</u>	35,000.00
Anthony O'Connell		
Real estate taxes - 2 nd half		598.29
(heir's share of 53.9006%)		
Principal distributions 9/30/91	\$ 20,000.00	
11/14/91	<u>15,000.00</u>	<u>35,000.00</u>
TOTAL DISTRIBUTIONS		\$ 148,589.78

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust accountingESTATE 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> ✓

The \$1,475.97 in this trust accounting was approved by Jesse Wilson on October 4, 1993: I don't understand why he will not recognize the accounting entanglement trail $1,475.97 - 816.00 = 659.97$ in his report to the Judges on August 8, 2000..

Vouchers in support of disbursements are submitted herewith.

5/11/92
Date

Anthony O'Connell, Trustee
Anthony O'Connell, Trustee

$$1,475.97 - 816.00 = 659.97$$

"Int fm Harold O'Connell Trust 816.00 (From **Estate** account at bk467p192)
 Debt fm Harold O'Connell Trust 659.97" (From **Estate** account at bk467p192)
 "Payable to the Estate of Jean M. O'Connell \$ 1,475.97" (From **Trust** account at bk480p1768)



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 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

- X 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 \$_____.
 - X E. Other: Interest or Income must be listed on your accounting. Please amend your accounting to reflect this amounts. Thanks, Stephanie
- ___ 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:

If you have any questions, please do not hesitate to give this office a call.

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.
<u>\$150,065.75</u>	

*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

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>

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313
(703) 549-7800 FAX (703) 836-5591

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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.

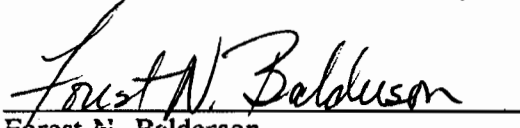
The \$1,794.89 of real estate taxes which you as Trustee paid on behalf of the three heirs (Shelia O'Connell, Jean Nader and Anthony O'Connell) was an obligation owed directly by the three heirs as your mother's interest in this real estate passed directly to each of you at her death. When you received 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.

Very truly yours,

KELLER BRUNER & COMPANY, P.C.


Forest N. Balderson

FNB/hoc
Enclosures

Seventh
Account
recorded

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

FID # 21840
 JUDICIAL 6-20-86
 FILED 5-14-92
 PAID \$50.00
 TAPED SK
 POSTED 6-1-92

ESTATE OF TRUST U/W OF H.A. O'CONNELL

ACCOUNT OF Anthony O'Connell, Trustee

FIDUCIARY # 21840

Number of this account Seventh Account

Covering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
ASSETS HELD FOR ACCOUNTING ON DECEMBER 31, 1990 PER SIXTH ACCOUNT		
Lynch note	\$ 535,346.51	
46.0994% interest in 15 acres	34,574.55	
Cash - Continental checking	14,164.63	
- Continental Certificate of Deposit	36,122.21	
	<u>\$ 620,207.90</u>	
RECEIPTS:		
Lynch note 4/22/91	\$ 48,181.18	
Continental Federal Savings Bank:		
Checking:		
<u>1991</u>		
1/31	\$ 64.35	
2/28	49.37	
3/31	52.70	
4/30	157.61	
5/31	80.79	
6/30	40.99	
7/31	18.80	
8/31	15.45	
	<u>\$ 480.06</u>	
9/30	9.61	
10/31	48.87	
11/30	230.23	
12/31	185.03	953.80
Certificate of Deposit		
<u>1991</u>		
3/31	\$ 692.88	
6/30	1,437.05	
	<u>\$ 2,129.93</u>	
9/30	1,730.80	
11/1	590.82	
11/4	57.38	
11/14	58.53	4,567.46
Trustbank Savings FSB		
<u>1991</u>		
6/22	\$ 686.25	
9/21	925.83	1,612.08
Balance forward	\$ 55,314.52	

OCT 06 1993

BK0480 1765

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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
Balance brought forward		\$ 9,549.96
Purchase of computer program		250.79 ✓
Compass		97.71 ✓
Anthony O'Connell		
Trustees' fees - Income		2,510.97 ✓
- Principal		<u>6,268.90</u> ✓
<u>TOTAL DISBURSEMENTS</u>		\$ 18,678.33 ✓
<u>DISTRIBUTIONS</u>		
Jean M. O'Connell		
Income distribution 4/22/91		\$ 40,000.00 ✓
Real estate taxes - 1 st half		1,794.89 ✓
(beneficiary's share - 53.9006%)		
Sheila O'Connell		
Real estate taxes - 2 nd half		598.30 ✓
(heir's share of 53.9006%)		
Principal distributions 9/30/91	\$ 20,000.00 ✓	
11/14/91	<u>15,000.00</u>	35,000.00 ✓
Jean O'Connell Nader		
Real estate taxes - 2 nd half		598.30 ✓
(heir's share of 53.9006%)		
Principal distribution 9/30/91	\$ 20,000.00 ✓	
11/14/91	<u>15,000.00</u>	35,000.00 ✓
Anthony O'Connell		
Real estate taxes - 2 nd half		598.29 ✓
(heir's share of 53.9006%)		
Principal distributions 9/30/91	\$ 20,000.00 ✓	
11/14/91	<u>15,000.00</u>	<u>35,000.00</u> ✓
<u>TOTAL DISTRIBUTIONS</u>		\$ 148,589.78 ✓

DAU430 1767

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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
<u>ASSETS HELD ON DECEMBER 31, 1991</u>		
<u>FOR FUTURE ACCOUNTING</u>		
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	
	\$ 1,475.97	
<u>TOTAL ASSETS HELD FOR FUTURE ACCOUNTING</u>		\$ 508,254.31 ✓
<u>TOTALS</u>	\$ 675,522.42 ✓	\$ 675,522.42 ✓

Vouchers in support of disbursements are submitted herewith.

5/11/92
Date

Anthony O'Connell, Trustee
Anthony O'Connell, Trustee

040189 1768

STATE OF VIRGINIA
COUNTY OF FAIRFAX, to-wit:

I, JESSE B. WILSON, III, 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 4th day of October, 1993.




JESSE B. WILSON, III
Commissioner of Accounts
Fairfax County, Virginia

IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF FAIRFAX COUNTY,
VIRGINIA:

I, JOHN T. FREY, 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, and the same is now recorded pursuant to the provisions of §§ 26-33 and 26-35 of the Code of Virginia, as amended.

GIVEN under my hand this 21st day of Oct., 1993.

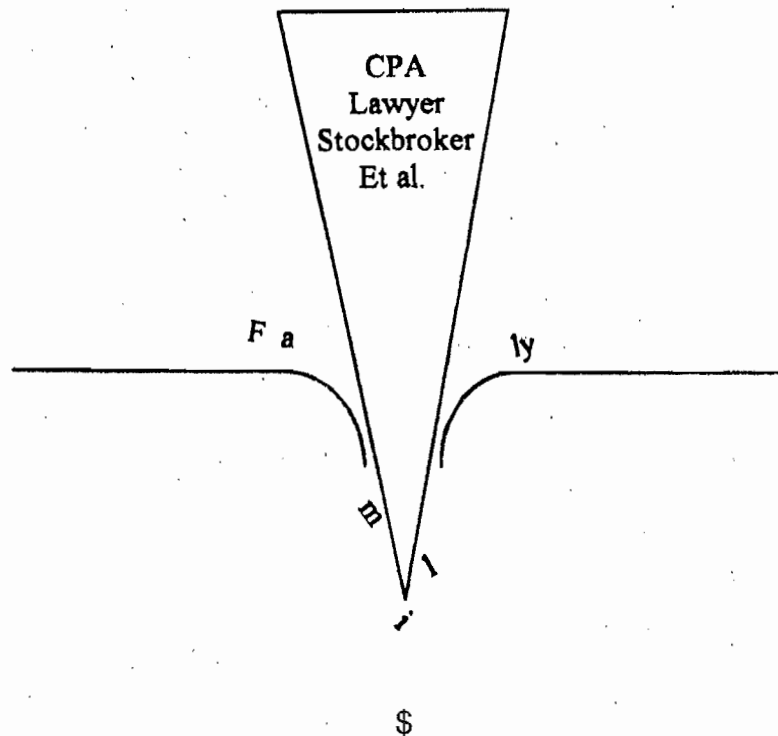
TESTE: JOHN T. FREY, CLERK

BY: 

Deputy Clerk

Estate account.
Preparer: Joanne L. Barnes SSN 579-44-3204

5



VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: ESTATE OF JEAN M. O'CONNELL

FIDUCIARY NO. 49160

Date of Qualification: December 10, 1991

FIRST ACCOUNTING OF

EDWARD J. WHITE AND JEAN M. NADER

CO-EXECUTORS

September 15, 1991 - September 15, 1992

RECEIPTS

Inventory Items

ck 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	51,396.34✓ AMD✓
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	11,200.00✓ AMD✓
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 ck 5/10/91	326.60✓
USAA Subscriber sav acct	25.10✓ AMD✓
Sub Total Inventory Items	836,237.10✓

The cash payment of \$545,820 to the estate was not recorded except for the \$26,917.17 in interest. This note was paid off in full by a payment of \$545,820 to the estate on April 21, 1992. The note is reported to the IRS as late as April 10, 1995, as if it would still not be paid off until its scheduled maturity date of April 21, 1995. The note is not mentioned in the second accounting to the court. It should not disappear from the court accounting with no explanation.

Our innocent sister Jean Nader is being used.

BK0467 0191

79160
13-10-92
10-26-92
11-2-92
+ 60. delin to demands here

Estate accounting

Receipts During Period

First Virginia Bank int	399.58
ck Nuveen 11/1/91	66.50
ck WGL 11/1/91	105.00
ck Kemper 10/31/91	162.86
ck Nuveen 10/1/91	66.50
ck Kemper 9/30/91	162.86
Va. 1990 refund	1,605.58
Nuveen 12/31/91	66.50
Kemper 12/31/91	384.95
Kemper 11/29/91	162.86
Signet 11/27/91	39.60
Nuveen 12/2/91	66.50
Blue Cross 10/10/91	88.78
Int B&H earned 2/11	111.22
Nuveen 2/3/92	66.50
WGL div 2/1/92	105.00
Sovran int DOD-3/2/92	71.52
ck Signet 2/26/92	39.60
ck A. G. Edwards (Fx bond) 2/18/92	3,520.00
ck Kemper 2/28/92	171.75
ck Nuveen 3/2/92	66.50
Int B&H 3/10	246.12
ck Kemper 1/31/92	171.75
Int B&H 4/10	210.76
Int Lynch Prop Note DOD-4/21/92	26,917.17
Int fm Harold 'Connell Trust	816.00
Debt fm Harold O'Connell Trust	659.97
Nuveen 4/1/92	66.50
USAA refund	34.37
Int B&H 5/11	1,144.70
A. G. Edwards 5/27-Signet \$107 div	
WGL div 39.60	146.60
Int earned B&H	1,037.93
Nuveen 6/1/92	66.50
Int earned B&H	666.39
Nuveen 7/1/92	66.50
Int earned B&H	451.50
Nuveen 8/3/92	66.50
Nuveen 9/1/92	67.90
Nuveen 9/1/92	24.50
Int earned B&H	406.86
Inc Invest Co. of America DOD-9/15/92	5,403.87
A. G. Edwards acct Fx bond int	3,520.00
A. G. Edwards acct Signet div	39.60
A. G. Edwards acct WGL div	107.00
Kemper Mun Bond Fund DOD-9/15/92	1,468.42
Franklin Va. Fund DOD-9/15/92	5,590.85
Sub Total Receipts during period	56,928.42 ✓
TOTAL RECEIPTS	893,165.52 ✓

The \$816.00 and 659.97 in this estate accounting was approved by Jesse Wilson on March 20, 1993. I don't understand why he will not recognize the accounting entanglement trail $1,475.97 - 816.00 = 659.97$ n his report to the Judges on August 8, 2000..

$$1,475.97 - 816.00 = 659.97$$

"Int fm Harold O'Connell Trust 816.00 (From **Estate** account at bk467p192)
 Debt fm Harold O'Connell Trust 659.97" (From **Estate** account at bk467p192)
 "Payable to the Esate of Jean M. O'Connell \$ 1,475.97" (From **Trust** account at bk480p1768)

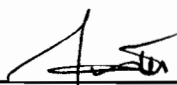
DKU467 0192

BK 0467 0196

STATE OF VIRGINIA
COUNTY OF FAIRFAX, to-wit:

I, JESSE B. WILSON, III, 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 10th day of March, 1993.




JESSE B. WILSON, III
Commissioner of Accounts
Fairfax County, Virginia

IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF FAIRFAX COUNTY,
VIRGINIA:

I, JOHN T. FREY, 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, and the same is now recorded pursuant to the provisions of §§ 26-33 and 26-35 of the Code of Virginia, as amended.

GIVEN under my hand this 7th day of April, 1993.

TESTE: JOHN T. FREY, CLERK

BY: 

Deputy Clerk

There are two versions of the estate tax return extension request (IRS Form 4768) and two versions of the estate tax return (IRS Form 706) with the same dates but for different amounts. One version says \$175,000 was paid to the IRS on June 11, 1992, and one version says \$119,000 was paid to the IRS on June 11, 1992. There should only be one version. Can we expose the accounting trails for the two versions and find out where the \$70,051 "overpayment" went?

DISBURSEMENTS

Item	Ckno	
1 Colonial Emerg Phys (med bill)	1	10.40 ✓
VOID	2	
2 Fairfax Circ Ct. letters	3	14.00 ✓
3 Jean M. Nader probate tax reimb	4	1,269.00 ✓
4 NationsBank Car loan payoff	5	1,364.97 ✓
5 Checks		15.89 ✓
6 Jean Nader int on Hallmark acct while dep in estate acct	7	270.82 ✓ ¹
7 Commissioner of accounts Inventory	8	61.00 ✓
8 IRS 1991 1040 return	9	15,332.00 ✓
9 Va. Dept Tax 1991 return	10	2,856.00 ✓
10 Jean M. Nader, disb	11	75,000.00 ✓
11 Jean M. Nader, bills pd SHE IS OWED 30 ^{days}	12	8,559.00 ✓
12 Sheila Ann O'Connell-Shevenell, disb	13	75,000.00 ✓
13 Sheila Ann O'Connell-Shevenell, cem bill	14	475.00 ✓
14 Anthony M. O'Connell, disb	15	75,000.00 ✓
15 Anthony M. O'Connell int/disb 4/22-5/20	16	230.14 ✓ ²
16 A. G. Edwards legal charge (debit fm div)		40.00 ✓
17 IRS estimated Estate Tax	17	119,000.00 ✓
18 Virginia estimated Estate Tax	18	31,000.00 ✓
19 IRS 1991 income tax	19	28,334.00 ✓
20 Va Dept Tax 1991 amended return	21	5,712.00 ✓
21 National Fire Ins Co of Hartford Nuveen bond	22	169.26 ✓
22 U. S. Trust processing fee	23	20.00 ✓
23 Harold O'Connell Trust, appraisal	24	2,000.00 ✓
24 Jean M. Nader, disbursement	101	33,000.00 ✓
25 Anthony M. O'Connell, disbursement	102	33,000.00 ✓
26 Sheila Ann O'Connell-Shevenell, dis	103	33,000.00 ✓
27 IRS est share of int due 91 amd tax	104	241.81 ✓
28 1988 Plymouth Van to Anthony O'Connell		8,000.00 ✓
TOTAL DISBURSED		548,975.29 ✓

Vouchers in support of these disbursements are submitted herewith.

NOTES:

✓1. Decedent had a POD account in Hallmark Bank with Jean Nader. The bank erroneously paid the amount to the estate. This figure is the interest earned on that sum while in the estate account.

✓2. This represents interest earned in the estate account on the amount of the disbursement while the disbursal was delayed. This is to equalize the disbursements among the legatees.

✓3. Estimated tax was paid with an extension request.

✓4. Expenses incurred due to lost Nuveen certificate of ownership.

BK0467 0193

unclear
etc.

5. Decedent owned a partial interest in 15 acres of land in Accotink. The Harold O'Connell Trust owned the other share. The estate agreed to pay for the appraisal which hopefully will reduce the value of the tract by 50%. The beneficiaries of the Trust are the same persons as the devisees under the will and in the same shares.

6. When the 1991 income tax was prepared by Edward J. White, Co-Executor, a large capital gain was omitted necessitating the filing of an amended return. \$526.55 was assessed in interest by the IRS. The figure is the amount of interest earned by the estate while the amount due the IRS was in the estate bank account. The balance of the interest assessment was paid by Edward J. White.

7. Jean M. Nader and Sheila O'Connell-Shevenell agreed that the vehicle should be disbursed to Anthony M. O'Connell in addition to his 1/3 share of the remainder of the estate.

RECONCILIATION

SUM RECEIPTS	893,165.52 ✓
SUM DISBURSED	548,975.29 ✓
RECEIPTS LESS DISBURSEMENTS	344,190.23 ✓

ON HAND

Burke and Herbert Bank & Trust Co.	49,110.76
Investment Co. of America (A. G. Edwards)	71,067.78
Franklin Virginia Fund (A. G. Edwards)	56,987.19
Kemper Municipal Bond Fund (A. G. Edwards)	31,864.65
Fx Co. Ind Dev Bond (A. G. Edwards) Inv value	109,587.00
A. G. Edwards MMA and cash	3,666.60
Nuveen Premium Inc Mun Fund (A. G. Edwards)(invval)	11,200.00
Washington Gas Light Co. 200 sh (Inv value)	6,375.00
Signet Banking Corp 198 sh (Inv value)	4,331.25

TOTAL ON HAND TO BE DISTRIBUTED	344,190.23 ✓
DIFFERENCE	0.00

DATE: October 16, 1992

Edward J. White
Co-Executor


Jean M. Nader
Co-Executor

This is an accounting entanglement. If the accounting trail for the \$125,188 payment to Jean O'Connell on April 21, 1991, was attempted to be exposed, history suggests that this accounting entanglement of \$241.81 would obstruct it. I believe the entanglement numbers are $526.55 - 284.71 = 241.81$

BK0467 0194

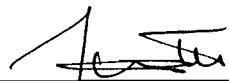
IN THE OFFICE OF THE COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

At the request of Edward J. White,
Co-Executor and Attorney and Agent _____ of the estate
of Jean M. O'Connell, deceased, I gave
the notice required by Section 64.1-171 of the Code of Virginia,
1950, as amended, setting the 30th day of December, 1992,
at 10:30 A.M. at my office in Fairfax, Virginia, as the time
and place for receiving proof of debts and demands against the
estate of Jean M. O'Connell.

At the said time and place, no one appeared to offer to
prove any debts or demands against said estate. 

I hereby certify that I have stated the foregoing account
of Jean M. O'Connell, deceased, after
having given the notice required by law, and have approved the
same. Vouchers for the disbursements were submitted to me.

GIVEN under my hand this 20th day of March,
1993.



Jesse B. Wilson, III
Commissioner of Accounts
Fairfax County, Virginia

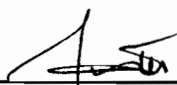
BK0467 0195

BK 0467 0196

STATE OF VIRGINIA
COUNTY OF FAIRFAX, to-wit:

I, JESSE B. WILSON, III, 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 10th day of March, 1993.




JESSE B. WILSON, III
Commissioner of Accounts
Fairfax County, Virginia

IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF FAIRFAX COUNTY,
VIRGINIA:

I, JOHN T. FREY, 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, and the same is now recorded pursuant to the provisions of §§ 26-33 and 26-35 of the Code of Virginia, as amended.

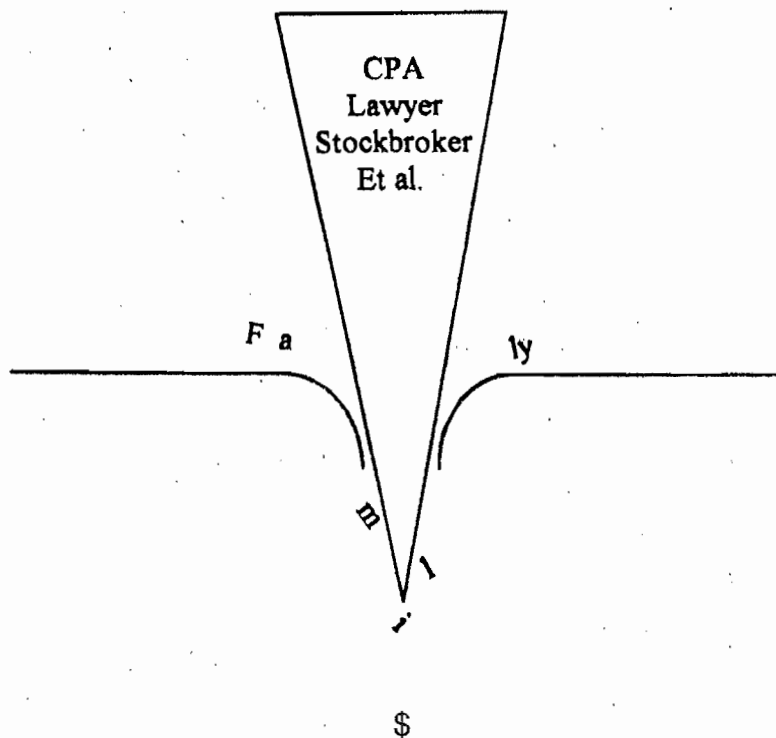
GIVEN under my hand this 7th day of April, 1993.

TESTE: JOHN T. FREY, CLERK

BY: 
Deputy Clerk

A primary purpose of a plant 659 is to cover up money trails. This is cover for the \$518,903 that will disappear on April 21, 1992.

6



**Missing
\$ 518,903
April 21, 1992**

$$\$545,820.43 - \$26,917.17 = \$518,903.26$$

A cash payment of \$545,820.43 is made to our Mother's Estate on April 21, 1992, for the full payoff of the Lynch Note. But only the interest of \$26,917.17 is reported. The difference of \$518,903.26 disappears.

A cash payment of \$545,820.43 is made to our Mother's Estate on April 21, 1992, for the full payoff of the Lynch Note. But only the interest of \$26,917.17 is reported. The difference of \$518,903.26 disappears. $\$545,820.43 - \$26,917.17 = \$518,903.26$

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?

$\$545,820.43 - \$26,917.17 = \$518,903.26$

$\$545,820.43 - \$26,917.17 = \$518,903.26$ Yours truly,

$\$545,820.43 - \$26,917.17 = \$518,903.26$

$\$545,820.43$ - $\$26,917.17 = \$518,903.26$

Anthony O'Connell

Copy to:

Ms. Jean O'Connell Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

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

April 4, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

This is cover
This is cover for the \$518,903 that
will disappear on April 21, 1992.

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.

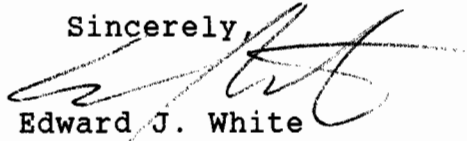
Now I receive your letter asking that I "simply pay them the interest" I paid the interest and principal in one check on March 12, received the title on March 22 and mailed it to Mrs. Nader to sign over to you on March 23. Have you any suggestions as to how it could have gone faster?

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.

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

EJW/e

Copy to: Jean M. Nader

This is cover

This is cover for the \$518,903 that
will disappear on April 21, 1992.

The accountant's and their collaborators signature cover is to destabilize and render powerless the family they victimize. A trusting family member is used to unwittingly carry it out.

"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?

(Anthony O'Connell to Attorney Edward White. March 30, 1992)

"I do not know what your problem is, but in the future, please address all correspondence to Mrs. Nader [Our trusting sister]"

(Attorney Edward White to Anthony O'Connell, April 4, 1992)

April 21, 1992

518903use24p

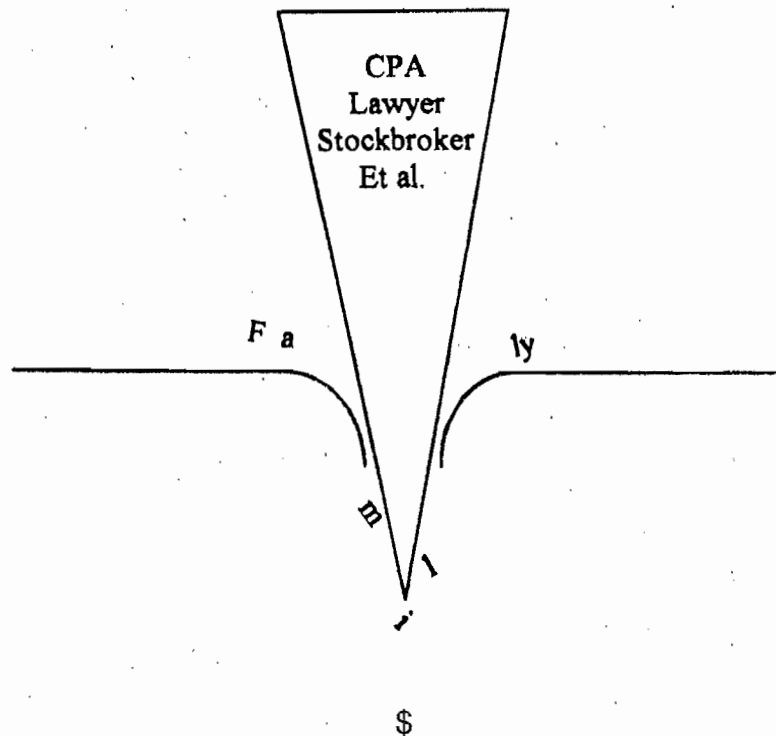
**Missing
\$ 518,903
April 21, 1992**

$$\$545,820.43 - \$26,917.17 = \$518,903.26$$

A cash payment of \$545,820.43 is made to our Mother's Estate on April 21, 1992, for the full payoff of the Lynch Note. But only the interest of \$26,917.17 is reported. The difference of \$518,903.26 disappears. The note continues to be reported to the State and the IRS as late as April 10, 1995, as if it were still on schedule to mature on April 21, 1995. The note disappears between the First and Second Court Accounts without explanation.

This covert letter of April 22, 1992, to my sister Jean Nader, has about nine major setup against me. This is one day after the disappearance of the \$518,903 on April 21, 1992.

7



April 22, 1992

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

The day after [the \$545,820 payment] letter

April 22, 1992

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

The \$545,820 cash payment to the estate on April 21, 1992, the day before the date of this letter, is not mentioned. .

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.

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

This places the filing of the Trust Account before the filing of the Estate Tax Return that is due on June 15, 1992. This makes it easier to entangle the Trust accounting with the Estate Tax Return accounting. Both accounts were done by the CPA Joanne Barnes.

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.

This letter plants at least nine set ups. Jean Nader will be used to carry out some if not most of them. Notice that right out of the block the Attorney is advising our sister to take me to Court. I could not get one authority to stop this go-to-Court agenda. Twenty years later Jean Nader is used to take me to Court and our family is dis-empowered.

The public is led to believe that this will be a fiduciary relationship. Our Mother did not want money to disappear from her estate or her family torn apart to cover it up. Someone should tell the public how this really works.

This enclosure to the 4/22/1992 letter shows that Edward White knew what the 659.97 was on 4/22/1992. This is before he asked me what it was on 5/19/1992. He makes it appear that I am responsible.

SH. NOTES. STOCKS & BONDS

ck 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

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
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REAL ESTATE

15 acres Fairfax Co. Va. 53.9006% interest	323,403.60
--	------------

TOTAL ASSETS	1,197,153.84
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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
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TAX COMPUTATION

GROSS ESTATE	1,197,153.84			
DEBTS & EXPENSES	72,535.46			

TAXABLE ESTATE	1,124,618.38	ACC 75% 1,043,767.48	ACC 60% 995,256.94	3 1/2% BRACKET
TENTATIVE TAX 41% bracket	396,893.53	363,744.67	343,950.21	
Unified Credit before gift comp 192,800				
Unified Credit used for gifts 9,784				
UNIFIED CREDIT	183,016.00	183,016.00	183,016.00	
CREDIT FOR VIRGINIA TAX	40,375.58	35,201.12	32,934.39	
NET FEDERAL TAX	173,501.96	145,527.55	127,999.82	
VIRGINIA TAX	40,375.58	35,201.12	32,934.39	
	-----	-----	-----	
TOTAL ESTATE TAXES	213,877.53	180,728.67	160,934.21	

$$\$545,820.43 - \$26,917.17 = \$518,903.26$$

Our Mother's Estate receives a cash payment of \$545,820.43 on April 21, 1992, but only \$26,917.17 of it is recorded. The difference of \$518,903.26 disappears.

The accountants and their collaborators want Jean Nader in because they can use her as an unwitting agent and cover. They want me, Anthony O'Connell, out because I try to stop them from making money disappear and from tearing our family apart to cover it up.

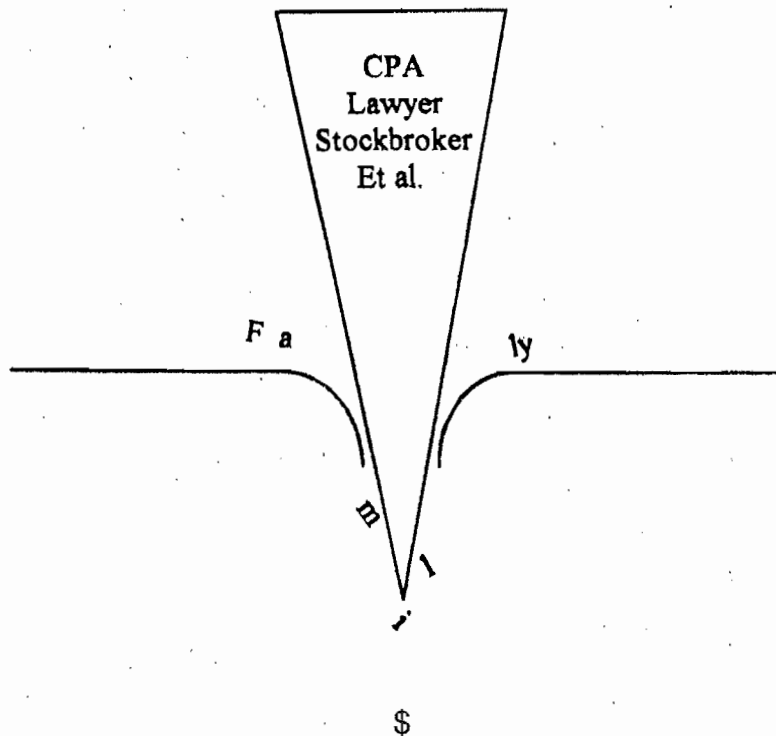
It's been more than twenty-three years now and not one authority has tried to expose the accounting at bk467p191 or tried to protect our family.

What is it that makes the CPA Joanne Barnes (SNN 579-44-3240 and EIN 541040148?), the Attorney Edward White, and their collaborators not have to be accountable?

The CPA Joanne L. Barnes did the accounting for the Trust and the Estate. Any and all communications about the accounting should be to or from the CPA.

This is my actual 12th trust Court account that disappeared after being received by the Commissioner of Accounts office. The 12th trust Court account he sent to the Judges is false. Please compare. It addresses the \$659.79

8



12th22p

Twelfth Account

Anthony M. O'Connell,
Trustee u/w of H. A. O'Connell
216 Governor's Lane Apt 12
Harrisonburg, Virginia 22801
August 9, 1999

Commissioner of Accounts Jesse B. Wilson III
Deputy Commissioner of Accounts Peter A. Arntson
Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030

Assistant Commissioner of Accounts Henry C. Mackall
Mackall Mackall Walker & Gibb
4031 Chain Bridge Road
Fairfax, Virginia 22030

Reference:
Trust u/w H. A. O'Connell
Fiduciary Number 21840
Twelfth Account covering the period
1/1/96-12/31/96

A check for \$ 63.00 is enclosed to file this Twelfth Account. This is not a Final Account.

The accounting for the Trust u/w of H. A. O'Connell was entangled with the accounting of the Estate of Jean M. O'Connell, fiduciary # 49160, by the CPA (firm) I hired and by the lawyer who is co-executor for the Estate:

Ms. Jo Anne Barnes, CPA (firm)
Bruner, Kane & McCarthy, Limited
700 North Fairfax
Alexandria, Virginia 22313

Mr. Edward White, Attorney and Co-Executor
P. O. Box 207
Kinsale, Virginia 22488 (Last known address)

Those who control the entanglements control the people and assets that are entangled. I have experienced the CPA-lawyer entanglements before and know it would be foolhardy to try to sell Accotink (my family's remaining real estate, B8845 p1444 and B8307 p1446) until all the entanglements are removed and the accountings are clear.

To keep this Twelfth Account simple and clear I will only address one of the known entanglements. In short, the CPA (firm) did the Trust's Seventh Court Account in a manner that required me to pay the Estate \$ 1,475.97. The lawyer discovers that this is \$659.97 too much. I can't get the CPA (firm) or the lawyer to address this \$659.97 debt much less pay it back. This one is easy to see because it is clearly stated in the beginning of the Estate accounting as a *Debt from the Harold O'Connell Trust* 659.97. If you review the attached pages 1 through 17 that are part of this Twelfth Account you may notice that:

- The lawyer unilaterally hires the CPA into the Estate (page 1).
- The lawyer will seek my sister's approval to sue me if I don't file the Trust's Seventh Court Account early (page 1). The combined advice of the CPA(firm) and the lawyer force me to file it approximately eighteen months earlier than the Commissioner's scheduled date of October 20, 1993, because I cannot convince my sister, Jean Nader, that their combined advice is wrong (pages 5, 6 and 7). This places the filing of the Trust Account before the filing of the Estate Tax Return that is due on June 15, 1992. This makes it easier to entangle the Trust accounting with the Estate Tax Return accounting and make it appear to my family that the estate was damaged by my management of the Trust.
- The lawyer's letter of April 22, 1992 lists a *Debt from the Harold O'Connell Trust* 659.97 (page 3) even though I do not sign or submit the Trust's Seventh Court Account that created the \$659.97 debt until May 11, 1992 (page 8). The lawyer's letter of May 19, 1992 makes it appear that he doesn't know what this \$659.97 is about and that it is my fault (pages 9 and 10).
- This \$659.97 debt is reported to the IRS (page 16). But when I ask the lawyer and CPA (firm) about this \$659.97 debt they avoid it (page 15), don't know what I'm talking about (text box on page 16), or don't respond (page 17).

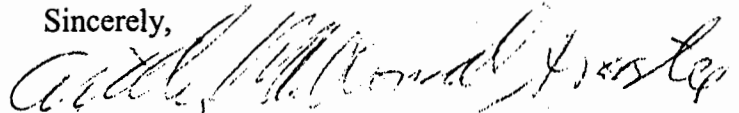
Do any of you have the power to compel the CPA (firm) and the lawyer to:

1. Explain why they created this \$ 659.97 debt.
2. Explain why I am made to appear responsible for it.
3. Show exactly where this \$ 659.97 debt is now.
4. Pay the \$ 659.97 back from the estate to the trust.
5. Do it without inflicting anymore cost and conflict on any member of my family.

I want to keep this simple but you have to understand that the CPA (firm) and the lawyer avoid accountability by using a trusting family member, with no accounting background, such as my sister, Jean Nader, co-executor, to cover for them. Please note the advice that the lawyer expects Jean Nader to rely upon in his letter of April 22, 1992. Jean Nader is innocent and is being used. She does not understand that she is being used. She is not responsible for what the CPA (firm) and the lawyer did. She did not do the accounting. I did not do the accounting. The CPA (firm) and lawyer did the accounting. They will use Jean Nader again and again and again. She has been led to believe that keeping estate accountings a secret is being loyal to our mother (which makes me appear disloyal). You have to go around Jean Nader to compel the CPA (firm) and the lawyer to be accountable. Please; positively, absolutely, completely, and without exception, do not allow the CPA (firm) and the lawyer to inflict anymore cost and conflict on any member of my family. If you don't have the power to compel the the CPA (firm) and the lawyer to expose and remove the entanglements they created, please understand how I can't.

I would appreciate any effort you might make. Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "Anthony M. O'Connell".

Anthony M. O'Connell,
Trustee u/w of H. A. O'Connell

Copy to:

Ms. Jo Anne Barnes, CPA

Mr. Ed White, Attorney and Co-Executor

Ms. Jean Nader, Beneficiary and Co-Executor

Ms. Sheila O'Connell, Beneficiary

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

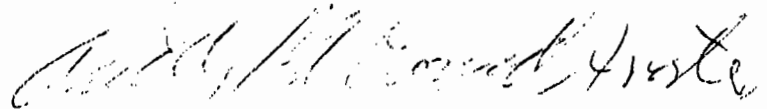
Anthony O'Connell, Trustee

Twelfth Account

Covering the period from 1/1/96 to 12/31/96

(This is not a Final Account)

Description	Assets Received (or on hand)
Balance brought forward from the Eleventh Account: (Based on the known information and understanding at that time)	\$ 000.00
Due from the Estate of Jean M. O'Connell:	\$ 659.97
<i>Are there any other debts which your mother owed the Trust?</i> (From the lawyer's letter of May 19, 1999. For me to find that out requires that I have access to all the estate accountings.)	?
Known balance due from the Estate of Jean M. O'Connell at this time:	<hr/> \$ 659.97



Anthony M. O'Connell,
Trustee u/w of H. A. O'Connell

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

This letter is a rare look at
the secret advice given to
a trusting family member

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.

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

EJW/e
Encl.

JH. NOTES. STOCKS & BONDS

ck 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
JSAA 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

.5 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
Dean 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
Dean 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
--------------------------	-----------

M. O'CONNELL ESTATE TAX ANALYSIS

TAX COMPUTATION

GROSS ESTATE	1,197,153.84		
DEBTS & EXPENSES	72,535.46		

TAXABLE ESTATE	1,124,618.38	ACC 75% 1,043,767.48	ACC 60% 995,256
PROVISORY TAX 41% bracket	396,893.53	363,744.67	343,950
Unified Credit before gift comp	192,800		
Unified Credit used for gifts	9,784		
UNIFIED CREDIT	183,016.00	183,016.00	183,016
CREDIT FOR VIRGINIA TAX	40,375.58	35,201.12	32,934
NET FEDERAL TAX	173,501.96	145,527.55	127,999
VIRGINIA TAX	40,375.58	35,201.12	32,934
	-----	-----	-----
TOTAL ESTATE TAXES	213,877.53	180,728.67	160,934

This letter of April 22, 1992 shows that the lawyer knew that there was a \$659.97 debt created by the Trust's Seventh Court Account (see arrow) before I signed or submitted the Trust's Seventh Court Account on May 11, 1992. On May 19, 1992, the lawyer makes it appear to Jean Nader that I am responsible for the \$659.97 debt the CPA (firm) created.

The Trust has no responsibility to the Estate except, like any other income-producing source for Jean O'Connell, to report her income to the Estate. To recognize how outrageous this letter is please imagine that I am a bank where my mother has a saving account.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 6, 1992

Mrs. Jean Nader
350 4th Avenue
New Kensington. Penn 15068

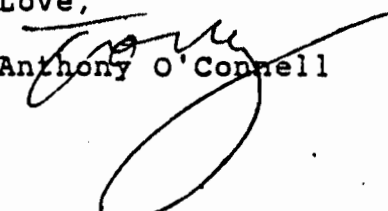
Dear Jean,

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

My advice to my sister that the Trust's Seventh Court Account is not due until October 20, 1993, even with the documentation from the Commissioner of Accounts Office, is no match against the combined advice of the CPA (firm) and the Lawyer.



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 OF ACCOUNTS

4-22-92

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

My advice to my sister that the Trust's Seventh Court Account is not due until October 20, 1993, even with the documentation from the Commissioner of Accounts Office, is no match against the combined advice of the CPA (firm) and the Lawyer.

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 _____

Supporting vouchers
returned herewith ✓

Your next Accounting is due in this office by 10-20-93.

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.
3. Remit \$ 50 with accounting, payable to: Commissioner of Accounts
4. File two copies with:

<p>[] Henry A. Thomas, Esq. Commissioner of Accounts 520 King Street - Suite 306 Alexandria, Virginia 22314</p> <p>[X] Jesse B. Wilson, III, Esq. Commissioner of Accounts Fair Oaks Plaza - Suite 500 11350 Random Hills Road Fairfax, Virginia 22030</p>	<p>[] Gordon P. Peyton, Esq. Asst. Commissioner of Accounts 1216 King Street Alexandria, Virginia 22314</p> <p>[] _____ _____ _____ _____ _____</p>
---	---

[] USE ATTACHED ENVELOPE

[] You should submit vouchers or cancelled checks as evidence of disbursements.
5. Each executor or beneficiary should be given a copy.

The CPA (firm)'s advice to file the Trust's Seventh Court Account on or before April 30, 1992, rather than on or before the scheduled date of October 20, 1993, is similar to the lawyer's advice of April 22, 1992: 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 [October 20, 1993].

From the lawyer's letter of April 22, 1992

My advice to my sister that the Trust's Seventh Court Account is not due until October 20, 1993, even with the documentation from the Commissioner of Accounts Office, is no match against the combined advice of the CPA (firm) and the Lawyer.

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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

This makes me appear responsible for what the CPA (firm) and lawyer did. The CPA (firm) does not have to sign as Preparer. You could not tell from looking at this that, (1) I was forced to submit it approximately 18 months before it was due, that (2) an entanglement was created, and that (3) I don't have the power to clean it up.

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

TELEPHONE 836-8444

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

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

This makes it appear to my sister that I am responsible for what the CPA(firm) did.

" Due to a personal vendetta with me, Mr. O'Connell, obviously without the sanction of his counsel, has decided to voice any conceivable complaint about the administration of his mother's estate by his sister and myself. All of his efforts have been rebuffed.....The Show Cause and Order of Distribution procedure is a proforma matter for the benefits of creditors and Mr. O'Connell is not entitled to notice unless he is a creditor..."

From the lawyer's letter of November 12, 1993 to Judge Bach.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 29, 1992

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	<u>-2,908.97</u>	{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.

Yours truly,

Anthony O'Connell

Anthony O'Connell

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

Ms. Jean Nader

Ms. Sheila O'Connell

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

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>

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313
(703) 549-7800 FAX (703) 836-5591

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Internationally - Dunwoody, Robson, McGladrey and Pullen, with Affiliate Offices Worldwide

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.

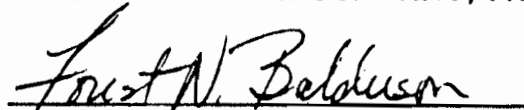
The \$1,794.89 of real estate taxes which you as Trustee paid on behalf of the three heirs (Shelia O'Connell, Jean Nader and Anthony O'Connell) was an obligation owed directly by the three heirs as your mother's interest in this real estate passed directly to each of you at her death. When you received 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.

Very truly yours,

KELLER BRUNER & COMPANY, P.C.


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 believe the CPA firm intentionally had me pay from the trust to the estate, more than necessary, so as to create an accounting entanglement of a debt ($\$1,475.69 - \$816.00 = \$659.97$ overpayment or debt)

Date of: JEAN M. O'CONNELL

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule

(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.)

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	Yes	No
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)			
6	TWO CEMETARY LOTS FAIRFAX MEMORIAL PARK FAIRFAX VIRGINIA <u>AMENDED ITEM</u>			2,000.00

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.

From the lawyer's letter of July 20, 1995

Note: The lawyer told the IRS in Schedule F of (1) the Estate Tax Return of September 1992, in (2) the First Amended Estate Tax Return of June 1993, and in (3) the Second Amended Estate Tax Return of April 1995, that there was a:

Debt due from Harold O'Connell Trust 659.97

Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule

X0X X00X X00

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.)

Page 16

Schedule F

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:

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.

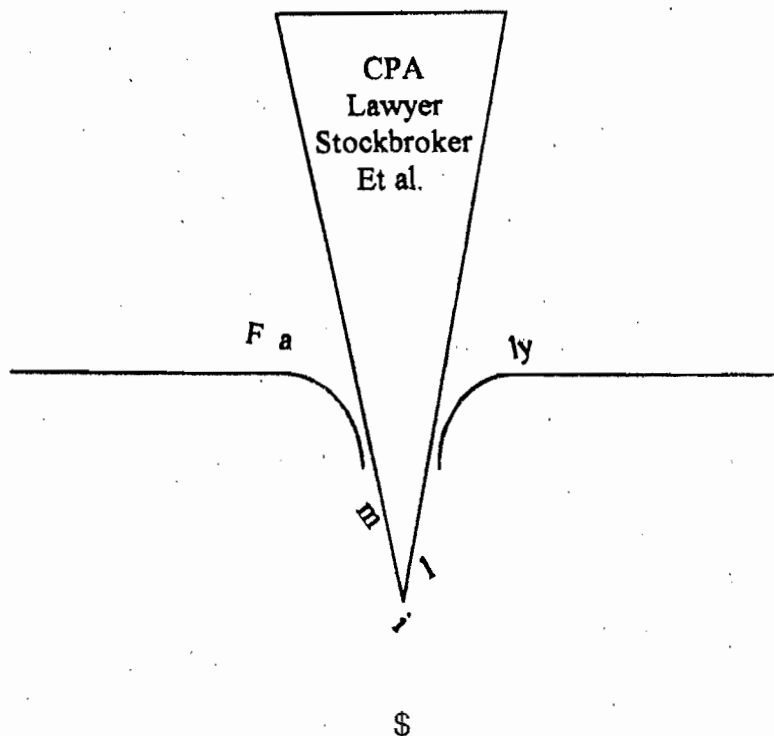
Sincerely,

Anthony O'Connell

Enclosure: Schedule F of the estate tax return of Jean O'Connell

This Commissioner of Accounts Report to the Judges closes my Trust account against my intent and falsifies my 12th Court account which addresses the 659.97. Commissioner Wilson had approved the \$659.97 on March 20, 1993, at bk467p192. His false report to the Judges skips over this:
"Debt fm Harold A. O'Connell Trust 659.97"

9



IN THE OFFICE OF THE COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

**IN RE: Estate of Harold A. O'Connell,
Trust
Fiduciary No. 21840**


**COMMISSIONER'S REPORT
APPROVING FINAL ACCOUNT**

To the Honorable Judges of Said Court:


1. By a Tenth Account duly filed herein and approved by the undersigned on August 25, 1995, the trustee herein, Anthony M. O'Connell, properly accounted for all of the remaining assets reported as being assets of the trust created by the will of Harold O'Connell and reported a zero balance on hand. A copy of said account is filed herewith as Exhibit 1.


2. By an Eleventh Account, Anthony M. O'Connell, trustee, again reported zero assets on hand and no receipts or disbursements. A copy of said account is filed herewith as Exhibit 2.

3. Both the Tenth and Eleventh accounts carried the notation "This is not a final account".

4. In the ordinary case, an account which shows the distribution of all remaining assets is filed as a Final Account, and its approval terminates the fiduciary's responsibility to the Court and permits the Commissioner of Accounts to close the file. 

5. The said trustee has also filed a Twelfth Account in which he reports as an asset \$659.97 "due from the Estate of Jean M. O'Connell". A copy of that "account" is enclosed herewith as Exhibit 3.

6. The Estate of Jean M. O'Connell, deceased, Fiduciary No. 49160, was closed in the Commissioner of Accounts office after approval of a Final Account on May 31, 1994. 

7. The said \$659.97 was the subject of correspondence between the said trustee and Edward J. White, attorney and co-executor of the estate of Jean M. O'Connell, copies of which are attached hereto as Exhibits 4 and 5. In his letter, Exhibit 5, the trustee explains that the \$659.97 is part of a net income payment of \$1,475.97 which the trust owed the estate of Jean M. O'Connell. In that same letter, the trustee states that "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".  Mr. Balderson was a CPA for the estate. Both of these letters were provided to the Commissioner of Accounts by the trustee in support of his "Twelfth Account".

8. The trustee also provided the Commissioner with a copy of a page from a "Jean M. O'Connell estate tax analysis" which shows \$659.97 under "Assets" of that estate as "Debt from Harold O'Connell Trust". A copy of that page is attached as Exhibits 6.

From a review of this information the Commissioner finds that there is no evidence to support an assertion by the trustee that the \$659.97 is an asset of the trust. To the contrary, it appears that either it is not a debt at all, or, from the estate's point of view, it was money owed by the trust to the estate, i.e. an asset of the estate of Jean M. O'Connell. That estate has been closed for more that six years.

Accordingly, the foregoing Eleventh Account of Anthony M. O'Connell, Trustee has been marked a "Final Account" by the undersigned and is hereby approved as a Final Account in the trust under the will of Harold A. O'Connell and is filed herewith.

In the event that the trustee is successful in recovering \$659.97 or any other funds which are proper trust assets to be accounted for, such may be reported to the Commissioner of Accounts by an Amended Inventory and, thereafter, accounted for by proper accounts.

GIVEN under my hand this 8th day of August, 2000.

Respectfully submitted,



Jesse B. Wilson, III
Commissioner of Accounts
Fairfax County, Virginia

JBW:jcs

Enc.: Exhibits, 1 - 6

cc: Anthony M. O'Connell, Trustee

**IN THE OFFICE OF THE COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA**

**IN RE: Estate of Harold A. O'Connell,
Trust
Fiduciary No. 21840**

**COMMISSIONER'S REPORT
APPROVING FINAL ACCOUNT**

The issue here is not the Estate of Harold A. O'Connell but the Trust u/w of Harold A. O'Connell. They are two separate Court Accounts. It is important to not confuse the two.

To the Honorable Judges of Said Court:

1. By a Tenth Account duly filed herein and approved by the undersigned on August 25, 1995, the trustee herein, Anthony M. O'Connell, properly accounted for all of the remaining assets reported as being assets of the trust created by the will of Harold O'Connell and reported a zero balance on hand. A copy of said account is filed herewith as Exhibit 1.

2. By an Eleventh Account, Anthony M. O'Connell, trustee, again reported zero assets on hand and no receipts or disbursements. A copy of said account is filed herewith as Exhibit 2.

3. Both the Tenth and Eleventh accounts carried the notation "This is not a final account".

4. In the ordinary case, an account which shows the distribution of all remaining assets is filed as a Final Account, and its approval terminates the fiduciary's responsibility to the Court and permits the Commissioner of Accounts to close the file.

5. The said trustee has also filed a Twelfth Account in which he reports as an asset \$659.97 "due from the Estate of Jean M. O'Connell". A copy of that "account" is enclosed herewith as Exhibit 3.

6. The Estate of Jean M. O'Connell, deceased, Fiduciary No. 49160, was closed in the Commissioner of Accounts office after approval of a Final Account on May 31, 1994.

7. The said \$659.97 was the subject of correspondence between the said trustee and Edward J. White, attorney and co-executor of the estate of Jean M. O'Connell, copies of which are attached hereto as Exhibits 4 and 5. In his letter, Exhibit 5, the trustee explains that the \$659.97 is part of a net income payment of \$1,475.97 which the trust owed the estate of Jean M. O'Connell. In that same letter, the trustee states that "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". Mr. Balderson was a CPA for the estate. Both of these letters were provided to the Commissioner of Accounts by the trustee in support of his "Twelfth Account".

8. The trustee also provided the Commissioner with a copy of a page from a "Jean M. O'Connell estate tax analysis" which shows \$659.97 under "Assets" of that estate as "Debt from Harold O'Connell Trust". A copy of that page is attached as Exhibits 6.


From a review of this information the Commissioner finds that there is no evidence to support an assertion by the trustee that the \$659.97 is an asset of the trust. To the contrary, it appears that either it is not a debt at all, or, from the estate's point of view, it was money owed by the trust to the estate, i.e. an asset of the estate of Jean M. O'Connell. That estate has been closed for more that six years.

Accordingly, the foregoing Eleventh Account of Anthony M. O'Connell, Trustee has been marked a "Final Account" by the undersigned and is hereby approved as a Final Account in the trust under the will of Harold A. O'Connell and is filed herewith.

In the event that the trustee is successful in recovering \$659.97 or any other funds which are proper trust assets to be accounted for, such may be reported to the Commissioner of Accounts by an Amended Inventory and, thereafter, accounted for by proper accounts.

GIVEN under my hand this 8th day of August, 2000.

Respectfully submitted,



Jesse B. Wilson, III
Commissioner of Accounts
Fairfax County, Virginia

JBW:jcs

Enc.: Exhibits, 1 - 6

cc: Anthony M. O'Connell, Trustee

FID.# 21840
 QUAL 6-2-96
 FILED 4-17-95
 PAID 53.85
 TAPED 565
 POSTED 5195

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

Anthony O'Connell, Trustee

Tenth Account

Covering the period from 1/1/94 to 12/31/94

(This is not a final account)

Description	Assets Received (or on hand)
Balance brought forward from Ninth Account:	
Checking Account, Crestar Bank	\$ 14,394.80
Total assets on hand 1/1/94	\$ 14,394.80

Receipts:

Interest, checking account, Crestar Bank

1/14/94	\$ 25.51
2/14/94	26.94
3/14/94	24.38
4/14/94	29.23
5/13/94	28.68
6/14/94	32.24
7/14/94	26.25

193.23

Reimbursement from trustee for trustee fee,
as described in Ninth account

2,225.94

Total receipts

\$ 2,419.17

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

Anthony O'Connell, Trustee

Tenth Account

Covering the period from 1/1/93 to 12/31/94

(This is not a final account)

Description	Disbursements
-------------	---------------

Disbursements:

Filing fee, Ninth Account, ck# 109	\$ 53.00 ✓
------------------------------------	------------

Filing fee, Tenth Account, ck# 118	53.00 ✓
------------------------------------	---------

(Written on 7/12/94 to my personal checking account, in order to close out the trusts checking account. The enclosed check is, therefore, from my personal checking account).

Reimburse trustee for out of pocket expenses

(See supporting note 1)

ck# 108 of 3/17/94 for \$ 144.22 ✓

ck# 110 of 7/10/94 for \$ 179.40 ✓

323.62 ✓

Attorney's

ck# 106 of 3/12/94 \$390.00 ✓

ck# 107 of 3/18/94 180.00 ✓

570.00

Total Disbursements	\$ 999.62 ✓
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Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 2 *Anthony O'Connell, Trustee*

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

Anthony O'Connell, Trustee

Tenth Account

Covering the period from 1/1/94 to 12/31/94

(This is not a final account)

Description
Disbursements

Assets Received

(or on hand)

Distributions:

Jean Nader, ck# 119 of 7/12/94	\$ 5,271.45
Sheila O'Connell, ck# 120 of 7/10/94	5,271.45
Anthony O'Connell, ck# 121 of 7/10/94	5,271.45
Total Distributions	\$ 15,814.35

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 3

Anthony O'Connell, Trustee

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA
Trust u/w of H. A. O'Connell
Fiduciary # 21840
Anthony O'Connell, Trustee
Tenth Account
Covering the period from 1/1/93 to 12/31/94
(This is not a final account)

Summary

Beginning assets on hand 1/1/94	\$	14,394.80
Total receipts		2,419.17

Total assets	\$	16,813.97
--------------	----	-----------

Less total disbursements	\$	999.62
Less total distributions		15,814.35

Total disbursements	\$	16,813.97
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Total assets on hand 12/31/94	\$	None
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Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 4

Anthony O'Connell,
Trustee

FID.# 21840
QUAL 6/20/84
FILED 7/20/84
PAID \$53.00
TAPED 103
POSTED 5/6/96

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

Anthony O'Connell, Trustee

Eleventh Account

Covering the period from 1/1/95 to 12/31/95 ✓

(This is not a Final Account)

Description

Assets Received
(or on hand)

Balance brought forward from
Tenth Account:

\$ 00.00 ✓

Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

EXHIBIT 2

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

Anthony O'Connell, Trustee

Twelfth Account

Covering the period from 1/1/96 to 12/31/96

(This is not a Final Account)

FID.# 21840
QUAL 6-20-96
FILED 8-12-99
PAID \$113.00 + 25.00 ✓
TAPED 10
POSTED 9-7-99

Description	Assets Received (or on hand)
Balance brought forward from the Eleventh Account: (Based on the known information and understanding at that time)	\$ 000.00 ✓
Due from the Estate of Jean M. O'Connell:	\$ 659.97
<i>Are there any other debts which your mother owed the Trust?</i> (From the lawyer's letter of May 19, 1999. For me to find that out requires that I have access to all the estate accountings.)	?
Known balance due from the Estate of Jean M. O'Connell at this time:	\$ 659.97 ✓



Anthony M. O'Connell,
Trustee u/w of H. A. O'Connell

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

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

EXHIBIT 4

Page 9

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

This makes it appear to my sister that I am responsible for what the CPA(firm) did.

" Due to a personal vendetta with me, Mr. O'Connell, obviously without the sanction of his counsel, has decided to voice any conceivable complaint about the administration of his mother's estate by his sister and myself. All of his efforts have been rebuffed.....The Show Cause and Order of Distribution procedure is a proforma matter for the benefits of creditors and Mr. O'Connell is not entitled to notice unless he is a creditor..."

From the lawyer's letter of November 12, 1993 to Judge Bach.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 29, 1992

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	<u>-2,908.97</u>	{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.

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

O'CONNELL ESTATE TAX ANALYSIS

JH. NOTES. STOCKS & BONDS

ck 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

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
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REAL ESTATE

15 acres Fairfax Co. Va. 53.9006% interest	323,403.60
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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	15.39
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

EXHIBIT 6

FID.# 21840
QUAL 6/20/86
FILED 4-29-90
PAID \$53.00
TAPED 1/3
POSTED 5/6/96

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

Anthony O'Connell, Trustee

Eleventh Account + Final

Covering the period from 1/1/95 to 12/31/95 ✓

(This is ~~not~~ a Final Account)

Description

Assets Received
(or on hand)

Balance brought forward from
Tenth Account:

\$ 00.00 ✓

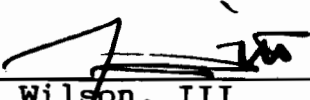
Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

STATE OF VIRGINIA
COUNTY OF FAIRFAX, to-wit:

I, JESSE B. WILSON, III, Commissioner of Accounts for Fairfax County, Virginia, do hereby certify that I have this date 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 8th day of August, 2000.



Jesse B. Wilson, III
Commissioner of Accounts
Fairfax County, Virginia

IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF FAIRFAX COUNTY,
VIRGINIA:

I, JOHN T. FREY, 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, and the same is now recorded pursuant to the provisions of §§ 26-33 and 26-35 of the Code of Virginia, as amended.

GIVEN under my hand this _____ day of _____, 20____.

TESTE: JOHN T. FREY, CLERK

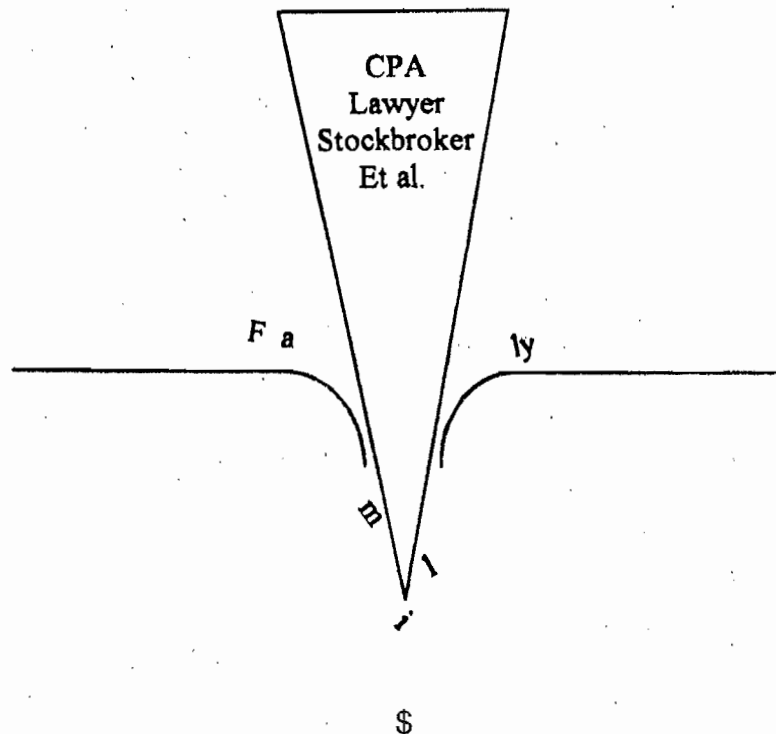
BY: _____
Deputy Clerk

I filed an Exceptions to the Commissioners Report. It disappeared after being received by the Court on August 23, 2000, at 10:52 am.

I sent the Exceptions to the Commissioner's Report to the Court as one of my eighteen responses to the complaint. It was one of my seventeen responses that disappeared after being received by the Court on September 25, 2012, at 10:44 am, USPS EI 480 187 65145.USPS, and signed for by Stephanie Walker.

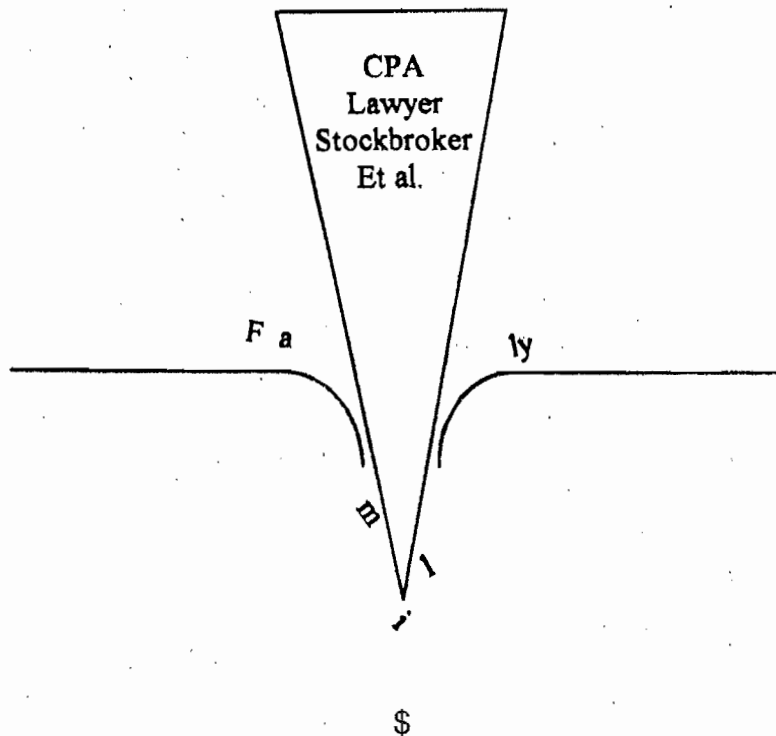
link: <http://www.chiefjudgesmith.com/18responses/9-exceptions2000disappeared.pdf>

9



Complaint against me prepared by the law firm of B&K

10



COMMONWEALTH OF VIRGINIA
CIRCUIT COURT OF FAIRFAX COUNTY
4110 CHAIN BRIDGE ROAD
FAIRFAX, VIRGINIA 22030
703-691-7320
(Press 3, Press 1)

IN RE: Harold A OConnell

CL-2012-0013064

TO: Anthony Miner OConnell
439 S Vista Del Rio
Green Valley 85614
Arizona

SUMMONS – CIVIL ACTION

The party, upon whom this summons and the attached complaint are served, is hereby notified that unless within 21 days after such service, response is made by filing in the Clerk's office of this Court a pleading in writing, in proper legal form, the allegations and charges may be taken as admitted and the court may enter an order, judgment or decree against such party either by default or after hearing evidence.

APPEARANCE IN PERSON IS NOT REQUIRED BY THIS SUMMONS.

Done in the name of the Commonwealth of Virginia, on Tuesday, September 04, 2012.

JOHN T. FREY, CLERK

By: Betty B Whieden
Deputy Clerk

Plaintiff's Attorney Elizabeth Chichester Morrogh

SERVED: 9-8-12 3:00 PM.
Paul Frey

VIRGINIA:

IN THE CIRCUIT COURT OF FAIRFAX COUNTY

JEAN MARY O'CONNELL NADER,

Plaintiff,

v.

Case No. 2012-13064

ANTHONY MINER O'CONNELL,

Individually and in his capacity as
Trustee under a Land Trust Agreement
Dated October 16, 1992 and as
Trustee under the Last Will and
Testament of Harold A. O'Connell
439 S. Vista Del Rio
Green Valley, Arizona 85614

and

SHEILA ANN O'CONNELL
663 Granite Street
Freeport, ME 04032

Defendants.

FILED
CIVIL INTAKE
2012 AUG 30 PM 3:22
JOHN T. FREY
CLERK, CIRCUIT COURT
FAIRFAX, VA

COMPLAINT

COMES NOW the Plaintiff, Jean Mary O'Connell Nader, by counsel, and brings this action pursuant to §§ 26-48 and 55-547.06 of the Code of Virginia (1950, as amended) for the removal and appointment of a trustee, and in support thereof states the following.

Parties and Jurisdiction

1. Plaintiff Jean Mary O'Connell Nader ("Jean") and Defendants Anthony Miner O'Connell ("Anthony") and Sheila Ann O'Connell ("Sheila") are the children of Harold A. O'Connell ("Mr. O'Connell"), who died in 1975, and Jean M. O'Connell ("Mrs. O'Connell"), who died on September 15, 1991.

Use common sense. The accountants and their collaborators want me out because I try to expose the accounting and they want our sister Jean Nader in because they can use her.

2. The trusts that are the subject of this action are: (a) the trust created under the Last Will and Testament of Harold A. O'Connell dated April 11, 1974, and admitted to probate in this Court on June 18, 1975; and (b) a Land Trust Agreement dated October 16, 1992, which was recorded among the land records of this Court in Deed Book 8845 at Page 1449.

3. Jean, Sheila, and Anthony are the beneficiaries of both of the trusts and, therefore, are the parties interested in this proceeding.

Facts

4. During their lifetimes, Mr. and Mrs. O'Connell owned as tenants in common a parcel of unimproved real estate identified by Tax Map No. 0904-01-0017 and located near the Franconia area of Fairfax County, Virginia and consisting of approximately 15 acres (the "Property").

5. After his death in 1975, a 46.0994% interest in the Property deriving from Mr. O'Connell's original 50% share was transferred to a trust created under his Last Will and Testament (the "Harold Trust"), of which Anthony serves as trustee. A copy of the Last Will and Testament of Harold A. O'Connell is attached hereto as Exhibit A.

6. Mrs. O'Connell held a life interest in the Harold Trust and, upon her death in 1991, the trust assets were to be distributed in equal shares to Jean, Sheila, and Anthony as remainder beneficiaries. Although other assets of the Harold Trust were distributed to the remainder beneficiaries, the trust's 46.0994% interest in the Property has never been distributed to Jean, Sheila, and Anthony in accordance with the terms of the Harold Trust.

7. After Mrs. O'Connell's death, her 53.9006% interest in the Property passed to Jean, Sheila, and Anthony in equal shares, pursuant to the terms of her Last Will and Testament and Codicil thereto, which was admitted to probate in this Court on December 10, 1991.

8. Thus, after Mrs. O'Connell's death, Jean, Sheila, and Anthony each owned a 17.96687% interest in the Property, and the Harold Trust continued to own a 49.0994% interest in the Property.

9. By a Land Trust Agreement dated October 16, 1992, Jean, Sheila, and Anthony, individually and in his capacity as trustee of the Harold Trust, created a Land Trust (the "Land Trust"), naming Anthony as initial trustee. A copy of the Land Trust Agreement is attached hereto as Exhibit B and incorporated by reference herein. The Harold Trust, Jean, Sheila, and Anthony (individually) are the beneficiaries of the Land Trust.

10. The Property was thereafter conveyed by Jean, Sheila, and Anthony, individually and as trustee of the Harold Trust, to Anthony, as trustee of the Land Trust, by a Deed dated October 16, 1992 and recorded on October 23, 1992 in Deed Book 8307 at Page 1446 among the land records for Fairfax County.

11. As trustee under the Land Trust, Anthony was granted broad powers and responsibilities in connection with the Property, including the authority and obligation to sell the Property. Paragraph 4.04 of the Land Trust Agreement states, in part, as follows:

If the Property or any part thereof remains in this trust at the expiration of twenty (20) years from date hereof, the Trustee shall promptly sell the Property at a public sale after a reasonable public advertisement and reasonable notice thereof to the Beneficiaries.

12. To date, the Property has not been sold, and the Land Trust is due to expire on October 16, 2012.

13. According to Paragraph 9.03 of the Land Trust Agreement, the responsibility for payment of all real estate taxes on the Property is to be shared proportionately by the beneficiaries. However, if a beneficiary does not pay his or her share, the Land Trust Agreement provides:

The Trustee will pay the shortfall and shall be reimbursed the principal plus 10% interest per annum. Trustee shall be reimbursed for any outstanding real estate tax shares or other Beneficiary shared expense still owed by any Beneficiary at settlement on the eventual sale of the property.

14. For many years, Jean sent payment to Anthony for her share of the real estate taxes on the Property. Beginning in or about 1999, Anthony refused to accept her checks because they were made payable to "County of Fairfax." Anthony insisted that any checks for the real estate taxes be made payable to him individually, and he has returned or refused to forward Jean's checks to Fairfax County. Under the circumstances, Jean is unwilling to comply with Anthony's demands regarding the tax payments.

15. Anthony is not willing or has determined he is unable to sell the Property due to a mistaken interpretation of events and transactions concerning the Property and, upon information and belief, the administration of his mother's estate. Anthony's position remains intractable, despite court rulings against him, professional advice, and independent evidence. As a result, Anthony is unable to effectively deal with third parties and the other beneficiaries of the Land Trust.

What and where is the Court ruling? Is Commissioner Wilson's August 8, 2000, Report to the Judges being called a court ruling? If not, what is?

16. In 2007, Anthony received a reasonable offer from a potential buyer to purchase the Property. Upon information and belief, Anthony became convinced of a title defect with the Property that, in his opinion, was an impediment to the sale of the Property. A title commitment issued by Stewart Title and Escrow on April 24, 2007, attached hereto as Exhibit C, did not persuade Anthony that he, as the trustee of the Land Trust, had the power to convey the Property. Because of this and other difficulties created by Anthony, the Property was not sold.

17. Since 2007, it appears the only effort put forth by Anthony to sell the Property has been to post it for sale on a website he created, www.alexandriavirginia15acres.com.

18. Since 2009, Anthony has failed to pay the real estate taxes for the Property as required by the Land Trust Agreement. Currently, the amount of real estate tax owed, including interest and penalties, is approximately \$27,738.00.

19. Anthony has stated that he purposely did not pay the real estate taxes in order to force a sale of the Property and clear up the alleged title defects.

20. Since the real estate taxes are more than two years delinquent, Anthony's failure to pay may result in a tax sale of the Property. Anthony was notified of this possibility by a notice dated October 26, 2011, attached hereto as Exhibit D. In addition to the threatened tax sale, the Land Trust is incurring additional costs, including penalties, interest, and fees, that would not be owed if Anthony had paid the real estate taxes in a timely manner.

21. In May 2012, Jean, through her counsel, wrote a letter to Anthony requesting that he cooperate with a plan to sell the Property or resign as trustee. To date, Anthony has not expressed a willingness to do either, and still maintains that the alleged title defect and other "entanglements" must be resolved before any action can be taken towards a sale of the Property.

Count I: Removal of Anthony O'Connell as Trustee of Land Trust

22. The allegations of paragraphs 1 through 21 are incorporated by reference as if fully stated herein.

23. As trustee of the Land Trust, Anthony has a fiduciary duty to comply with the terms of the trust agreement, to preserve and protect the trust assets, and to exercise reasonable care, skill, and caution in the administration of the trust assets.

24. Anthony has breached his fiduciary duties by his unreasonable, misguided, and imprudent actions, including but not limited to, his failure to sell the Property and non-payment of the real estate taxes on the Property.

25. The breaches of duty by Anthony constitute good cause for his removal as trustee of the Land Trust.

WHEREFORE, Plaintiff Jean Mary O'Connell Nader prays for the following relief:

- A. That the Court remove Anthony Minor O'Connell as trustee under the Land Trust Agreement dated October 16, 1992, pursuant to § 26-48 of the Code of Virginia (1950, as amended);
- B. That all fees payable to Anthony Minor O'Connell under the terms of the aforesaid Land Trust Agreement, including but not limited to, the trustee's compensation under paragraph 9.01, and all interest on advancements by the trustee to the trust for payment of real estate taxes pursuant to paragraph 9.03, be disallowed and deemed forfeited;
- C. That all costs incurred by Plaintiff Jean Mary O'Connell Nader in this action, including reasonable attorneys' fees, be paid by the Land Trust; and
- D. For all such further relief as this Court deems reasonable and proper.

**Count II: Removal of Anthony O'Connell as
Trustee of the Trust under the Will of Harold A. O'Connell**


26. The allegations of paragraphs 1 through 25 are incorporated by reference as if fully stated herein.

27. The terms of the Harold Trust provide that, upon the death of Mrs. O'Connell, the assets are to be distributed to Jean, Sheila, and Anthony in equal shares. Notwithstanding the terms of the Harold Trust and the provisions for its termination, Anthony entered into the Land Trust Agreement in his capacity as trustee of the Harold Trust. As a result, upon the sale of the

Is there some way to expose bk467p191 without the accountants using innocent members of the Court and our family to put the attempt in conflict with the Court and our family?

Property, Anthony can exercise greater control over the Harold Trust's share of the sale proceeds than if the parties held their beneficial interests in their individual capacities.

28. Other than its status as beneficiary of the Land Trust, there is no reason for the continuation of the Harold Trust.

29. On August 8, 2000, an Eleventh Account for the Harold Trust was approved by the Commissioner of Accounts for the Circuit Court of Fairfax County and determined to be a final account. 

30. Anthony repeatedly and unsuccessfully challenged the Commissioner's determination and requested, *inter alia*, that the Court and the Commissioner of Accounts investigate a debt of \$659.97 that he alleged was owed to the Harold Trust by Mrs. O'Connell's estate. In these proceedings, the Commissioner stated, and the court agreed, that there was no evidence to support Anthony's claims that a debt existed and, if so, that it was an asset of the Harold Trust.

What and where is the Court ruling? Is Commissioner Wilson's August 8, 2000, Report to the Judges being called a court ruling? If not, what is?

31. Anthony's repeated and unsuccessful challenges to the rulings of the Commissioner of Accounts and the Circuit Court in connection with the Eleventh Account, and his persistence in pursuing his unfounded claims to the present day, demonstrate that he is unable to administer the Harold Trust effectively and reliably.

32. It is in the best interests of the beneficiaries of the Harold Trust that, upon the sale of the Property, the net sale proceeds be distributed in an orderly and expedient manner. Based on Anthony's actions, he is not the proper individual to fulfill the trustee's duties in administering the Harold Trust.

33. The removal of Anthony as trustee best serves the interests of the beneficiaries of the Harold Trust.

Why did the Trustee's 12th account addressing this disappear?
Why did the Trustees Exceptions to the Commissioner's Report addressing this disappear?

WHEREFORE, Plaintiff Jean Mary O'Connell Nader prays for the following relief:

- A. That the Court remove Anthony Minor O'Connell as trustee under the Last Will and Testament of Harold A. O'Connell, pursuant to § 55-547.06 of the Code of Virginia (1950, as amended);
- B. That all costs incurred by Plaintiff Jean Mary O'Connell Nader in this action, including reasonable attorneys' fees, be awarded to her in accordance with § 55-550.04 of the Code of Virginia (1950, as amended); and
- C. For all such further relief as this Court deems reasonable and proper.

Count III: Appointment of Successor Trustee

34. The allegations of paragraphs 1 through 33 are incorporated by reference as if fully stated herein.

35. Jean is a proper person to serve as trustee of the Land Trust in order to sell the Property on behalf of the beneficiaries of the Land Trust, and she is willing and able to serve in such capacity.

36. The best interests of the beneficiaries would be served if the Land Trust is continued for a sufficient period of time to allow the successor trustee to sell the Property, rather than allowing the Land Trust to terminate on the date specified in the Land Trust Agreement. Each of the individual beneficiaries of the Land Trust is age 70 or above, and it would be prudent to sell the Property during their lifetimes, if possible, rather than leaving the matter for the next generation to resolve.

37. Jean is a proper person to serve as trustee of the trust created under the Last Will and Testament of Harold A. O'Connell, and she is willing and able to serve in such capacity.

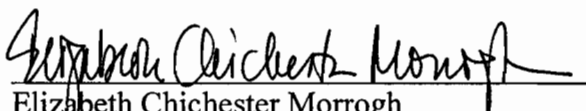
WHEREFORE, Plaintiff Jean Mary O'Connell Nader prays for the following relief:

- A. That Plaintiff Jean Mary O'Connell Nader be appointed as successor trustee under the aforesaid Land Trust Agreement, with the direction to sell the Property upon such terms and conditions as this Court deems reasonable and appropriate, including, but not limited to, fixing a reasonable amount as compensation of the successor trustee for her services;
- B. That the term of the Land Trust be continued for a reasonable time in order to allow for the sale of the Property;
- C. That Plaintiff Jean Mary O'Connell Nader be appointed as successor trustee under the Last Will and Testament of Harold A. O'Connell for all purposes, including distribution of the net proceeds of the sale of the Property that are payable to such trust;
- D. That all costs incurred by Plaintiff Jean Mary O'Connell Nader in this action, including reasonable attorneys' fees, be paid by the Land Trust; and
- E. For all such further relief as this Court deems reasonable and proper.

JEAN MARY O'CONNELL NADER
By Counsel

BLANKINGSHIP & KEITH, P. C.
4020 University Drive
Suite 300
Fairfax, VA 22030
(703) 691-1235
FAX: (703) 691-3913

By:


Elizabeth Chichester Morrogh
VSB No. 25112
Counsel for Plaintiff

Order approves complaint as is:

"ORDER

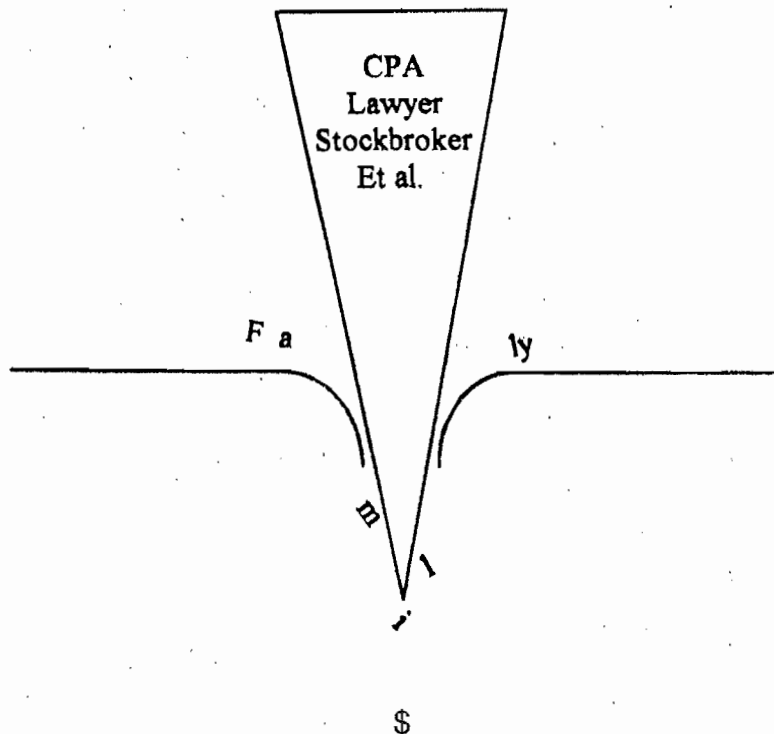
THIS CAUSE came on to be heard upon the motion of the Plaintiff, Jean Mary O'Connell Nader, by counsel, for summary judgment pursuant to Va. Sup. Ct. Rule 3:20; upon the reply to the motion filed by Sheila Ann O'Connell, pro se; and upon the argument of counsel; and
IT APPEARING TO THE COURT as follows:

1. The material facts set forth in the Complaint filed by Plaintiff in this action are deemed to be admitted by Defendant Anthony M. O'Connell pursuant to Va. Sup. Ct. Rule 1:4(e);- based on the failure of Defendant Anthony M. O'Connell to deny such facts in the responsive pleading filed by him, entitled "Response to Summons Served on September 8, 2012."

Seventeen of my responses to the complaint disappeared after being received by the Court on September 25, 2012, at 10:44 am, USPS EI 480 187 65145.USPS, and signed for by Stephanie Walker.

<http://www.chiefjudgesmith.com/18responses-web/18responses-home-web.html>

11



① 4P
VIRGINIA:

IN THE CIRCUIT COURT OF FAIRFAX COUNTY

no env. 1/31/13
JEAN MARY O'CONNELL NADER,)

Plaintiff,)

v.)

Case No. 2012-13064

ANTHONY MINER O'CONNELL,)
Individually and in his capacity as)
Trustee under a Land Trust Agreement)
Dated October 16, 1992 and as)
Trustee under the Last Will and)
Testament of Harold A. O'Connell, *et al.*)

Defendants.)

ORDER

THIS CAUSE came on to be heard upon the motion of the Plaintiff, Jean Mary O'Connell Nader, by counsel, for summary judgment pursuant to Va. Sup. Ct. Rule 3:20; upon the reply to the motion filed by Sheila Ann O'Connell, *pro se*; and upon the argument of counsel; and

IT APPEARING TO THE COURT as follows:

1. The material facts set forth in the Complaint filed by Plaintiff in this action are deemed to be admitted by Defendant Anthony M. O'Connell pursuant to Va. Sup. Ct. Rule 1:4(e), based on the failure of Defendant Anthony M. O'Connell to deny such facts in the responsive pleading filed by him, entitled "Response to Summons Served on September 8, 2012."

2. In her Answer to the Complaint and Reply to Motion for Summary Judgment, the remaining party-in-interest, Defendant Sheila Ann O'Connell, agrees with the facts set forth in the Complaint and the relief requested by Plaintiff.

3. Because there are no material facts in dispute in this action and the facts alleged in the Complaint support the relief requested therein, summary judgment pursuant to Va. Sup. Ct. Rule 3:20 on all counts alleged in Plaintiff's Complaint is appropriate.

IT IS THEREFORE ORDERED:

A. That judgment in favor of Plaintiff Jean Mary O'Connell Nader as to Count I of the Complaint be, and hereby is, granted; that Anthony Miner O'Connell is hereby removed as trustee under the Land Trust Agreement dated October 16, 1992, pursuant to Va. Code § 64.2-1405 (formerly Va. Code § 26-48), effective immediately; and that all fees payable to Anthony Minor O'Connell under the terms of the Land Trust Agreement, including but not limited to, the trustee's compensation under paragraph 9.01, and all interest on advancements by the trustee to the trust for payment of real estate taxes pursuant to paragraph 9.03, are hereby disallowed and deemed forfeited;

B. That judgment in favor of Plaintiff Jean Mary O'Connell Nader as to Count II of the Complaint be, and hereby is, granted; that Anthony Minor O'Connell is hereby removed as trustee of the trust created under the Last Will and Testament of Harold A. O'Connell, pursuant to Va. Code § 64.2-759 (formerly Va. Code § 55-547.06), effective immediately;

C. That judgment in favor of Plaintiff as to Count III of the Complaint be, and hereby is, granted; that Plaintiff Jean Mary O'Connell Nader is hereby appointed as successor trustee under the Land Trust Agreement and as trustee of the trust under the Last Will and Testament of Harold A. O'Connell; that the term of the Land Trust Agreement is hereby

continued until further Order of this Court or until the real property held under the Land Trust is sold and final distribution of the net proceeds is made to the trust's beneficiaries, whichever occurs first; and that Plaintiff, as successor trustee under the Land Trust Agreement, shall proceed forthwith to sell the real property held by such trust as soon as reasonably practicable upon such terms and conditions as she deems appropriate and consistent with her fiduciary duties; and

D. That Plaintiff is hereby awarded her reasonable attorney's fees and costs in this action in the amount of \$ 17,504.12 ^{DOE}, to be paid from the Land Trust at such time as funds become available.

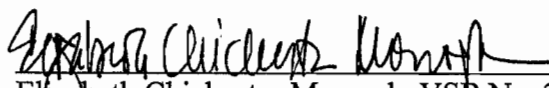
ENTERED this 25th day of January, 2013.



JUDGE

I ASK FOR THIS:

BLANKINGSHIP & KEITH, P. C.
4020 University Drive
Suite 300
Fairfax, VA 22030
703-691-1235
FAX: 703-691-3913

By: 
Elizabeth Chichester Morrogh, VSB No. 25112
BVMorrogh@bklawva.com
Jennifer L. McCammon, VSB No. 77034
JMcCammon@bklawva.com
Counsel for Plaintiff

I don't have the power to make anyone in the establishment recognize the accounting entry at bk467p192:

:

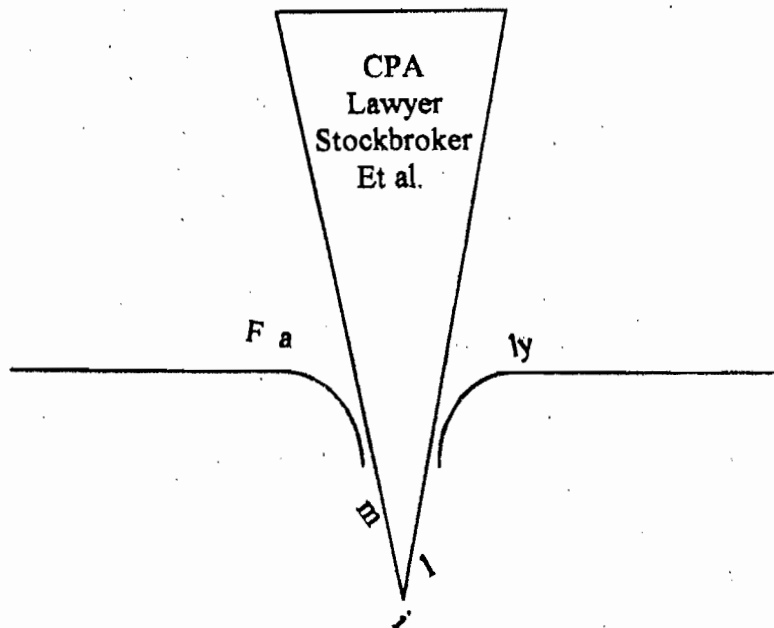
"Debt fm Harold O'Connell Trust 659.97"

any more than I can make them expose the first estate account at bk467p191 or recognize the deed at bk8307p1446. The public should know that these accountants are above the law and the only protection the public has is to learn to recognize the patterns before it is too late.

<http://www.book467page191money.com>

<http://www.book8307page1446money.com>

12



$$1,475.97 - 816.00 = 659.97$$

"Int fm Harold O'Connell Trust\$..... 816.00 (From **Estate** account at bk467p192)

Debt fm Harold O'Connell Trust 659.97" (From **Estate** account at bk467p192)

"Payable to the Esate of Jean M. O'Connell \$ 1,475.97" (From **Trust** account at bk480p1768)

Estate accounting

Receipts During Period

First Virginia Bank int	399.58
ck Nuveen 11/1/91	66.50
ck WGL 11/1/91	105.00
ck Kemper 10/31/91	162.86
ck Nuveen 10/1/91	66.50
ck Kemper 9/30/91	162.86
Va. 1990 refund	1,605.58
Nuveen 12/31/91	66.50
Kemper 12/31/91	384.95
Kemper 11/29/91	162.86
Signet 11/27/91	39.60
Nuveen 12/2/91	66.50
Blue Cross 10/10/91	88.78
Int B&H earned 2/11	111.22
Nuveen 2/3/92	66.50
WGL div 2/1/92	105.00
Sovran int DOD-3/2/92	71.52
ck Signet 2/26/92	39.60
ck A. G. Edwards (Fx bond) 2/18/92	3,520.00
ck Kemper 2/28/92	171.75
ck Nuveen 3/2/92	66.50
Int B&H 3/10	246.12
ck Kemper 1/31/92	171.75
Int B&H 4/10	210.76
Int Lynch Prop Note DOD-4/21/92	26,917.17
Int fm Harold 'Connell Trust	816.00
Debt fm Harold O'Connell Trust	659.97
Nuveen 4/1/92	66.50
USAA refund	34.37
Int B&H 5/11	1,144.70
A. G. Edwards 5/27-Signet \$107 div	
WGL div 39.60	146.60
Int earned B&H	1,037.93
Nuveen 6/1/92	66.50
Int earned B&H	666.39
Nuveen 7/1/92	66.50
Int earned B&H	451.50
Nuveen 8/3/92	66.50
Nuveen 9/1/92	67.90
Nuveen 9/1/92	24.50
Int earned B&H	406.86
Inc Invest Co. of America DOD-9/15/92	5,403.87
A. G. Edwards acct Fx bond int	3,520.00
A. G. Edwards acct Signet div	39.60
A. G. Edwards acct WGL div	107.00
Kemper Mun Bond Fund DOD-9/15/92	1,468.42
Franklin Va. Fund DOD-9/15/92	5,590.85
Sub Total Receipts during period	56,928.42 ✓
TOTAL RECEIPTS	893,165.52 ✓

The 659.97 in this estate accounting was approved by Jesse Wilson on March 20, 1993. I don't understand why he will not recognize the accounting entanglement trail $1,475.97 - 816.00 = 659.97$ in his report to the Judges on August 8, 2000..

$$1,475.97 - 816.00 = 659.97$$

"Int fm Harold O'Connell Trust 816.00 (From **Estate** account at bk467p192)
 Debt fm Harold O'Connell Trust 659.97" (From **Estate** account at bk467p192)
 "Payable to the Esate of Jean M. O'Connell \$ 1,475.97" (From **Trust** account at bk480p1768)

DKU467 0192