

\$545,820

37p

(1) The accountants should be accountable for exposing and explaining their accounting.

(2) The clients should not be held accountable for the accountant's accounting.

(3) A client should be able to point to any item in Bk467p191 and ask the accountants to expose and explain the accounting trail behind it, and the accountants should do it.

(4) If the accountants refuse to do it, or give the client a runaround, or attack the client for asking, the public should know that before hiring the accountants.

(5) Please judge for yourself. Do the accountants make money disappear and cover it by setting one family member against another?

\$659

Covers

\$545,820

36 pages

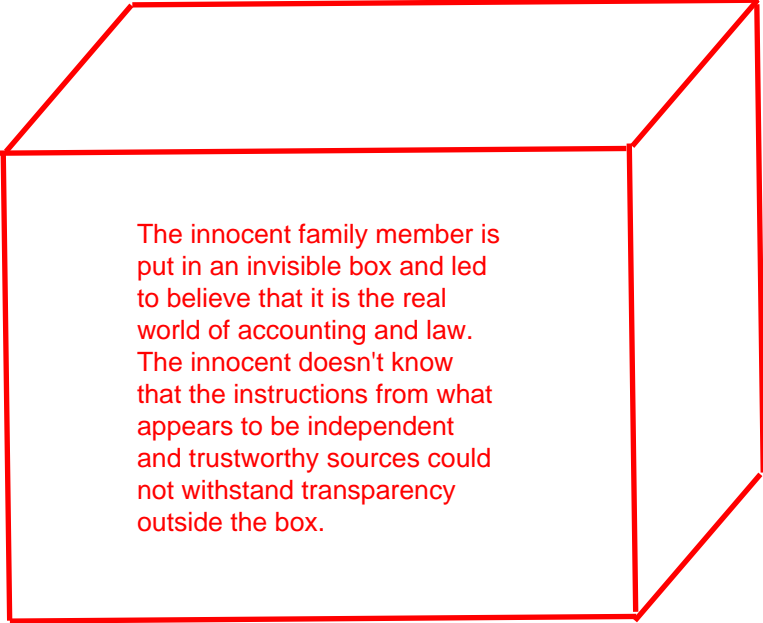
The accountants, not their clients, should be accountable for exposing and explaining the accountant's accounting.

$1,475.97 - 816.00 = 659.97$:
Why isn't this accounting trail or any accounting trail recognized for these numbers?

Where did the money go? What is the accounting trail(s) for the cash payment of \$545,820 to the estate on April 21, 1992?

Microcosm

Microcosm of dynamics using the known accounting entanglement trail $\$1,475.97 - \$816.00 = \$659.97$ and the disappearance of the \$545,820 paid to the estate on April 21, 1992.



The innocent family member is put in an invisible box and led to believe that it is the real world of accounting and law. The innocent doesn't know that the instructions from what appears to be independent and trustworthy sources could not withstand transparency outside the box.

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 cost?

3. What is your fee for being co-executor of my mother's estate?

Yours truly,

Anthony O'Connell

Copy to:

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

CPA
Lawyer
Stockbroker
Et al.

F a

ly

is

1

6

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

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.

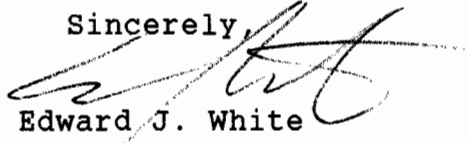
Now I receive your letter asking that I "simply pay them the interest" I paid the interest and principal in one check on March 12, received the title on March 22 and mailed it to Mrs. Nader to sign over to you on March 23. Have you any suggestions as to how it could have gone faster?

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,

A handwritten signature in cursive script, appearing to read 'E. J. White', written in dark ink. The signature is fluid and somewhat stylized, with a prominent initial 'E' and a long, sweeping underline.

Edward J. White

EJW/e

Copy to: Jean M. Nader



Missing

\$545,820

April 21, 1992

The accountants do not mention the cash payment of \$545,820 to the Estate from the payoff of Lynch Note 1 on April 21, 1992, and the payment does not show in the accountings or tax returns.

When the accountants told the beneficiaries that the Lynch note would not produce any capital gain, I told them that it would and the taxes were paid. At that time I did not know that they were not reporting the \$545,820 payment. So strangely, the payment was not reported but the taxes on the payment were paid.

Can we expose the accounting trails of the \$545,820 payment?

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

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.

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
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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
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TOTAL ESTATE TAXES		213,877.53	180,728.67	160,934.21

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

May 4, 1992

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

Dear Jean,

Enclosed is the form for appealing the tax assessment of the Accotink property. On page 2, it states that there is a June 1 deadline. I do not think we can make a claim of a lesser value on the estate tax return if we do not file an appeal with the county. To fail to do appeal it would hurt our argument with the IRS.

The summary of the estate tax computation and the interplay of the gift tax is as follows:

1. In computing the estate tax, the gross estate (which includes anything which passes due to death whether in the probate estate or not) is figured, the debts subtracted and the "taxable estate" is ascertained.
2. The tax is then computed on the taxable estate. From this figure is subtracted a "unified credit" of \$192,800 (equivalent to a taxable estate of \$600,000).
3. Lifetime gifts in excess of \$10,000 to any one individual are taxable at the estate/gift tax rates. Each year the donor should have filed a gift tax return, though no tax is due unless the entire \$192,800 credit has been used in making the gifts.
4. Each gift over \$10,000 uses a portion of the unified credit, thus reducing the amount of that credit available to apply to the estate tax.

In our case the lifetime gifts used up \$9784.00 of the available credit. A list of the gifts is enclosed. Returns for 1989 and 1991 must be filed. As fiduciaries we must certify to the IRS that the return is true and correct. We have personal liability in that regard. If we have knowledge of a gift to Tony of \$15,000, we must report it. Tony is going to have to answer that question before we can be satisfied. If he claims he did not receive the money, he will have to supply us with an affidavit to that effect.

As far as the management of an estate undergoing the probate process is concerned, the Executors are entitled to some latitude

Page 2
Ltr to Mrs. Jean M. Nader
May 4, 1992

within the confines of their fiduciary duty. The decisions about the estate are theirs.

My personal operational mode in these matters is to keep the heirs fully supplied with the paperwork of the estate, and consult with them fully as to strategic and long range issues, such as the valuation of property in the Accotink situation. The day to day matters and the justification for tactical positions taken such as the contents of forms and accountings are the prerogative of the Executors and subject to the scrutiny and approval of the Commissioner of Accounts or the taxing authorities only.

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

Sincerely,



Edward J. White

EJW/e
Encl.

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 disbursement to her of \$1794.89. If these two disbursements are added the sum is \$41,794.89. This leaves \$348.89 which I cannot figure out. It could well be a disbursement 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 as 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

BK0467 0191

77100
13-10-92
10-26-92
#12921
11-2-92
+ 60. debts to demands here

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	✓

SEP 25 1992

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 ✓

MU467 0192



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

February 2, 1993

*I sent
this to you
before*

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

Re: Estate events

Dear Jean,

At present the status of the estate is as follows:

Debts and Demands: A hearing following publication, for any creditors of the estate to come forward and press their claims was held on December 30, 1992 by the Commissioner of Accounts. No one appeared.

First Accounting: is still awaiting approval. I spoke to the Commissioner's office on January 29, and they said they are just beginning to review accounts filed in October. The account must be reviewed and any questions answered. (I have never known of a Commissioner who did not have some questions.) The account is then approved or disapproved, and the Commissioner files his report with the court. No time prediction can be made here as this is solely in the hands of the Commissioner.

Estate Tax Closing Letter or communication in lieu of a closing letter. No time prediction can be made here as this is solely in the hands of the IRS. In estate's of this size an audit of some or all of the return is not at all unusual.

Motion for an Order to Show Cause why the estate should not be distributed. Filed by the estate after the report of the accounting has been filed with the Court by the Commissioner.

Order to Show Cause why the estate should not be distributed. This is entered by the Court upon the request (and appearance) of the estate, following two weeks publication.

Order of Distribution. Presented to the Court following the Show Cause proceeding. The Show Cause - Order of Distribution statutory scheme is the protection for the executors.

Distribution in accordance with the Order.

Second (and Final) Accounting Filed after distribution

showing all transactions since the First Accounting.

Second Fiduciary Income Tax Return Filed after distribution for the period following the first return (9/1/92 - ?)

The unknown factors as far as time is concerned are: 1) the federal and state tax closing letters, 2) When the Commissioner approves the accounting, 3) When the Commissioner makes his report to the Court, 4) Delays in the Clerk's office. The fiduciary has no control whatsoever over any of these items

Enclosed are checks to be signed to the Commissioner and to Keller-Bruner for the tax preparation. The accountant's bill is reasonable considering the complexity of the return involving tax free income, preliminary distributions and capital gains.

As far as an income prediction for the Estate is concerned, I can make no intelligent prediction since I do not know how long it will remain open. I have been continuously burned in making gratuitous comments about the tax liability of the heirs, and counsel and other attorney friends have stated to me, that given the performance of Mr. O'Connell, that I should make no comment at all. I tried to be helpful, but that did not work. I can only say that had I not been adamant about re-valuing the Accotink property, Mr. O'Connell's initial approach would have cost this estate dearly. From the comments in his recent demands for "information", I can see that he is jumping to conclusions based on no knowledge at all. I will not reply directly to him on any future aspect of this estate. As a matter of fact I am precluded as an attorney from dealing with an adverse party who is represented by counsel. I have no intentions of having him dictate the duties of the fiduciaries. If his counsel wishes to discuss anything, I am certainly available.

The present assets of the estate are:

- | | |
|--|------------|
| 1. Burke and Herbert Bank
at a fluctuating interest rate (3.1% in January) | \$8,602.89 |
| 2. Kemper Municipal Bond Fund (Edwards)
based on January share price x shares owned | 32,484.60 |
| 3. Franklin Va Fund (Edwards)
based on December share price x shares owned | 58,185.78 |
| 4. Investment Co. of America (Edwards)
based on december share price x shares owned | 73,800.59 |
| 5. Nuveen Premium Inc Fund (Edwards)
based on Edwards 12/31/92 statement | 11,812.50 |

6. 198 sh Signet Banking Corp (Edwards) based on Edwards 12/31/92 statement	8,910.00
7. 200 sh Washington Gas Light (Edwards) based on Edwards 12/31/92 statement	7,725.00
8. Centennial Money Market Trust (Edwards) based on Edwards 12/31/92 statement	3,949.07
9. Cash at Edwards based on Edwards 12/31/92 statement	224.60
10. Fairfax Co. 6.4% bond (Edwards) based on face value not market value	110,000.00

This totals \$315,695.03, but is out of date since there have been additions since 12/31/92. These figures are taken from data at hand and do not represent any formal accounting by me. They are not furnished for any individual's use for personal tax purposes, and I disclaim any personal tax liability which might arise.

I am enclosing Edwards 12/31/92 statement which contains an entry for each asset's estimated annual yield. The amounts received from all of these funds will vary with market conditions. All of these Edwards assets are being reinvested, either in the specific funds or in Edwards Centennial Money Market Account. The estimates on Franklin, Kemper and ICA are much harder to figure. A complicating factor is that Nuveen, Kemper, Franklin and the Fairfax bond are tax free, though not all of them are Virginia tax free.

The following are the earnings from 9/1/92, the beginning date for the next fiduciary income tax return.

	GROSS	TAXABLE
Nuveen 9/1/92	67.90	67.90
Nuveen 9/1/92	24.50	24.50
Int earned B&H	406.86	406.86
END FIRST ACCOUNTING		

SECOND ACCOUNTING PERIOD

Nuveen 5/1/92	66.50	66.50
Int earned B&H	150.45	150.45
Virginia Estate tax refund	1,596.01	
Virginia Estate tax refund, interest	14.04	14.04
U S Estate tax refund	14,050.52	
U S Estate tax refund interest	358.01	358.01
Int earned B&H	133.64	133.64

Int earned B&H	151.96	151.96
Int earned B&H	81.46	81.46
TOTAL TO DATE	17,101.85	1,455.32

It should be noted that some of these items are tax free.

Since the tax laws now require payment of estimated taxes after the first estate tax year, I will have to compute these later. They will be due in April, if the estate is still open then.

Finally, I would like, for the record some memorandum from you and Sheila concerning my earlier comments as to attempting a further reduction in the Accotink valuation.

Sincerely,



Edward J. White

EJW/e
Encl.

			15% OFF LAND
1	GROSS ESTATE	1,041,017.55	1,016,776.73
2	DEDUCTIONS	108,803.52	108,803.52
3	TAX EST	932,214.03	907,973.21
4	AJD TAX GIFTS	42,600.00	42,600.00
5	TOTAL 3&4	974,814.03	950,573.21
6	TENTATIVE TAX	335,977.47	326,523.55
7			
8	TENTATIVE TAX	335,977.47	326,523.55
9	GIFT TAX	8,824.00	8,824.00
10	GROSS EST TAX	327,153.47	317,699.55
11	UNIFIED CREDIT	192,800.00	192,800.00
12			
13	ALLOWABLE UN CREDIT	192,800.00	192,800.00
14	10-13	134,353.47	124,899.55
15	CREDIT FOR STATE TAX	29,403.99	28,046.50
16	14-15 TAX	104,949.49	96,853.05
	FED DIFFERENCE		8,096.43
	STATE DIFFERENCE		1,357.49
	TOTAL DIFFERENCE		9,453.92
	DIFFERENCE TO EACH		3,151.31

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
October 31, 1993

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

Dear Jean,

As you know, you and Mr. White are serving without bond as co-executors of mother's estate.

Would you please get bonded as soon as possible in order to protect our inheritance? I can not stress the importance or urgency, of getting bonded, enough. In the event that Mr. White will attempt to talk you out of it, I hope you will persevere.

Sincerely,

Love
Tony
Tony

Copy: Ms. Sheila O'Connell



Virginia State Bar

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

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

November 1, 1993

PERSONAL AND CONFIDENTIAL

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

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

Dear Mr. O'Connell:

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

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

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

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

Mr. Anthony M. O'Connell

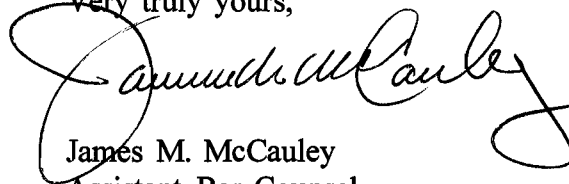
Page 2

November 1, 1993

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

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

Very truly yours,

A handwritten signature in cursive script that reads "James M. McCauley". The signature is written in black ink and is positioned to the right of the typed name.

James M. McCauley
Assistant Bar Counsel

JMM/dls

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

November 5, 1993

Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

On October 29, 1993, Judge Bach entered the Order of Distribution, a copy of which is enclosed.

I am also enclosing the full financial history of the estate including receipts and disbursements from which the final accounting will be prepared, as well as the statements from A. G. Edwards and the mutual funds which will give the approximate value of the assets on hand.

Mr. O'Connell had expressed the desire to be paid in cash, but now has stated to Mrs. Nader that he desires to have the stocks and funds distributed to him. His sisters also desire an in kind distribution. As long as all three want the same thing, I have no problem with in kind or cash distribution.

The commission requested will be 5% of the assets and income received by the estate. Items upon which no commission is due are noted in the Receipts listing. Mrs. Nader has stated that she does not want a commission. Since we took a deduction for the full 5% commission on the 706 and saved money thereby, Mrs. Nader is going to split her share three ways less the income tax which she will pay on it.

The second fiduciary return will be ready next week and copies will be distributed as soon as I receive it.

I wish I could end this letter at this point, but there are some other matters which I did not think would arise after Mr. O'Connell's civil tone in his letter of June 30 and my reply.

Enclosed is a copy of Mr. O'Connell's letter to the Commissioner of October 25, 1993. (Earlier he had written the Commissioner requesting that I be denied reimbursement from the estate for expenses in defending myself from his charge to the Bar. I wrote Jesse Wilson that I never entertained seeking such

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

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

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

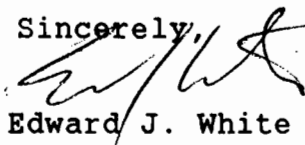
I am including Mr. O'Connell's complaint to the Virginia State Bar and the Bar's reply. I have omitted the 44 pages of enclosures he filed. His outright malicious lies about me (Page 7: "to deliberately mislead a seventy-nine year old woman", "abuse of the fiduciary trust" and "license to steal") in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

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

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

I assume that if he does not let matters drop, the next step will be to try and deny all or part of the commission due. I have spent well over 110 hours in this case without any payment of any sort and will most certainly expect to be paid the customary commission (2 1/2%) which I have explained to Mr. O'Connell in the past, provided it is approved by the Commissioner.

Sincerely,



Edward J. White

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

TELEPHONE 836-5444

February 28, 1995

File

The Hon. Thomas S. Kenney
Judge, Circuit Court of Fairfax County
4110 Chain Bridge Rd.
Fairfax, Va. 22030

Re: Estate of Jean M. O'Connell
Fid. #49160

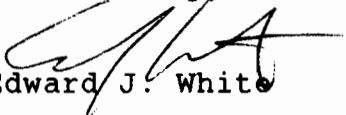
Dear Judge Kenny,

Normally I just let these things lie still, but Mr. Anthony O'Connell's latest in his letter to you needs some clarification.

I not only furnished Mr. O'Connell's attorney, Edgar A. Prichard, a copy of the entire financial history of the estate, noting that it would be from that document that the final accounting would be prepared (my ltr of 11/9/93), but a copy of the accounting itself (my ltr of 1/19/94). In addition, he received copies correspondence concerning every other event in the administration of this estate including all of my letters to the co-executor, his sister.

I have never received his "Exceptions" and have only heard from the Commissioner's office that they are 109 pages long.

Sincerely,


Edward J. White

EJW/e

Form 706 (Rev. August 1993)

United States Estate (and Generation-Skipping Transfer) Tax Return

OMB No. 1545-0015 Expires 12-31-95

Department of the Treasury Internal Revenue Service

Estate of a citizen or resident of the United States (see separate instructions). To be filed for decedents dying after October 8, 1990. For Paperwork Reduction Act Notice, see page 1 of the instructions.

Part 1 - Decedent and Executor. 1a Decedent's first name and middle initial (and maiden name, if any) JEAN M. 1b Decedent's last name O'CONNELL 2 Decedent's social security no. 230 150 6004 3a Domicile at time of death (county and state, or foreign country) FAIRFAX COUNTY, VA 3b Year domicile established pre 1960 4 Date of birth 2/1/12 5 Date of death 9/15/91 6a Name of executor (see instructions) EDWARD J. WHITE, Co-Executor 6b Executor's address (number and street including apartment or suite no. or rural route; city, town, or post office; state; and ZIP code) 118 SOUTH ROYAL ST. ALEXANDRIA, VA 22314 7a Name and location of court where will was probated or estate administered Fairfax County, Va. Circuit Court 7b Case number 49160 8 If decedent died testate, check here [X] and attach a certified copy of the will. 9 If Form 4768 is attached, check here [] 10 If Schedule R-1 is attached, check here []

Part 2 - Tax Computation. Table with 28 rows and 3 columns. Row 1: Total gross estate (from Part 5, Recapitulation, page 3, Item 10) 1,053,884 60. Row 2: Total allowable deductions (from Part 5, Recapitulation, page 3, item 20) 108,803 52. Row 3: Taxable estate (subtract line 2 from line 1) 945,081 08. Row 4: Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b))) 42,600. Row 5: Add lines 3 and 4 947,681 08. Row 6: Tentative tax on the amount on line 5 from Table A in the instructions. 340,995 62. Row 7a: If line 5 exceeds \$10,000,000, enter the lesser of line 5 or \$21,040,000. If line 5 is \$10,000,000 or less, skip lines 7a and 7b and enter -0- on line 7c. 7a: [] 7b: [] 7c: 840,995 62. Row 8: Total tentative tax (add lines 6 and 7c) 340,995 62. Row 9: Total gift tax payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions) 8,824 00. Row 10: Gross estate tax (subtract line 9 from line 8) 332,171 62. Row 11: Maximum unified credit against estate tax 11: 192,800 00. Row 12: Adjustment to unified credit. (This adjustment may not exceed \$6,000. See page 6 of the instructions.) 12: [] Row 13: Allowable unified credit (subtract line 12 from line 11) 13: 192,800. Row 14: Subtract line 13 from line 10 (but do not enter less than zero) 14: 139,371 62. Row 15: Credit for state death taxes. Do not enter more than line 14. Compute the credit by using the amount on line 3 less \$60,000. See Table B in the instructions and attach credit evidence (see instructions) 15: 30,124 54. Row 16: Subtract line 15 from line 14 16: 109,247 08. Row 17: Credit for Federal gift taxes on pre-1977 gifts (section 2012) (attach computation) 17: [] Row 18: Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706CE) 18: [] Row 19: Credit for tax on prior transfers (from Schedule Q). 19: [] Row 20: Total (add lines 17, 18, and 19) 20: [] Row 21: Net estate tax (subtract line 20 from line 16) 21: 109,247 08. Row 22: Generation-skipping transfer taxes (from Schedule R, Part 2, line 10) 22: [] Row 23: Section 4980A increased estate tax (from Schedule S, Part I, line 17) (see instructions) 23: [] Row 24: Total transfer taxes (add lines 21, 22, and 23) 24: 109,247 08. Row 25: Prior payments. Explain in an attached statement 25: 108,579.08. Row 26: United States Treasury bonds redeemed in payment of estate tax 26: [] Row 27: Total (add lines 25 and 26) 27: 108,579 08. Row 28: Balance due (or overpayment) (subtract line 27 from line 24) 28: 668 00.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

Signature(s) of executor(s) [Signature] Date 4-10-95

Signature of preparer other than executor Address (and ZIP code) Date

Part 4.—General Information (continued)

Please check the "Yes" or "No" box for each question.

		Yes	No
6	Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see page 5 of the instructions)?		X
7a	Have Federal gift tax returns ever been filed? If "Yes," please attach copies of the returns, if available, and furnish the following information:	X	
7b	Period(s) covered		
7c	Internal Revenue office(s) where filed		
If you answer "Yes" to any of questions 8–16, you must attach additional information as described in the instructions.			
8a	Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?		X
b	Did the decedent own any insurance on the life of another that is not included in the gross estate?		X
9	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E.		X
10	Did the decedent, at the time of death, own any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation?		X
11	Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions for Schedule G)? If "Yes," you must complete and attach Schedule G.		X
12	Were there in existence at the time of the decedent's death:		
a	Any trusts created by the decedent during his or her lifetime?		X
b	Any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?		X
13	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H.		X
14	Was the marital deduction computed under the transitional rule of Public Law 97-34, section 403(e)(3) (Economic Recovery Tax Act of 1981)? If "Yes," attach a separate computation of the marital deduction, enter the amount on item 18 of the Recapitulation, and note on item 18 "computation attached."		X
15	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I? If "Yes," you must complete and attach Schedule I.		X
16	Did the decedent have a total "excess retirement accumulation" as defined in section 4980A(d) in qualified employer plans and individual retirement plans? If "Yes," you must complete and attach Schedule S.		X

Part 5.—Recapitulation

Item number	Gross estate	Alternate value	Value at date of death	
1	Schedule A—Real Estate		161,701	80
2	Schedule B—Stocks and Bonds		278,061	24
3	Schedule C—Mortgages, Notes, and Cash		531,136	80
4	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712)			
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance)		51,663	86
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance)	AMENDED ITEM	39,320	90
7	Schedule G—Transfers During Decedent's Life (attach Form(s) 712 for life insurance)			
8	Schedule H—Powers of Appointment			
9	Schedule I—Annuities			
10	Total gross estate (add items 1 through 9). Enter here and on line 1 of the Tax Computation		1,053,884	60
Item number	Deductions	Amount		
11	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims		52,043	39
12	Schedule K—Debts of the Decedent		56,760	13
13	Schedule K—Mortgages and Liens			
14	Total of items 11 through 13		108,803	52
15	Allowable amount of deductions from item 14 (see the instructions for item 15 of the Recapitulation)		108,803	52
16	Schedule L—Net Losses During Administration			
17	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims			
18	Schedule M—Bequests, etc., to Surviving Spouse			
19	Schedule O—Charitable, Public, and Similar Gifts and Bequests			
20	Total allowable deductions (add items 15 through 19). Enter here and on line 2 of the Tax Computation		108,803	52

State 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.)

	Yes	No
1 Did the decedent at the time of death own any articles of artistic or collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000? If "Yes," full details must be submitted on this schedule.		X
2 Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes," full details must be submitted on this schedule.		X
3 Did the decedent at the time of death have, or have access to, a safe deposit box? If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.	X	

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description For securities, give CUSIP number, if available	Alternate valuation date	Alternate value	Value at date of death
1	1988 Plymouth Van INCOME WITH RESPECT TO DECEDENT			8,000.00
2	Interest owed on Lynch Properties Note described in Schedule C			18,150.57
3	Virginia 1990 tax refund			1,605.58
4	Blue Cross payment due			88.78
4	Interest due Harold O'Connell Trust			816.00
5	Debt due from Harold O'Connell Trust			659.97
	(TOTAL IRD 21,320.90)			
6	TWO CEMETARY LOTS FAIRFAX MEMORIAL PARK FAIRFAX VIRGINIA <u>AMENDED ITEM</u>			2,000.00
Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule				200,000.00
TOTAL (Also enter on Part 5, Recapitulation, page 3, at item 6.)				31,320.90

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

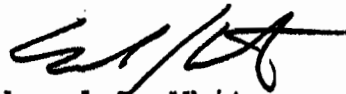
ESTATE OF JEAN M. O'CONNELL

ADDENDUM TO AMENDED RETURN

The amendment to this return is due to the discovery of the presence of two cemetery lots owned by the decedent, which were unknown to the Co-Executors.

The amended return shows this as Item 6 of Schedule F. The estate's check in the amount of \$668.00 for the additional tax is enclosed.

In view of the fact that efforts had been made to ascertain the existence of all assets of the estate, and the fact that the Co-Executors had no knowledge of these lots, it is requested that penalties and interest be waived in this case.



Edward J. White
Co-Executor



COMMONWEALTH of VIRGINIA

Richard Cullen
Attorney General

Office of the Attorney General
Richmond 23219

900 East Main Street
Richmond, Virginia 23219
804 - 788 - 2071
804 - 371 - 8848 TDD

September 16, 1997

Mr. Anthony M. O'Connell
216 Governor's Lane, Apt 12
Harrisonburg, Virginia 22801

Dear Mr. O'Connell:

Attorney General Cullen asked that I respond to your letter dated September 23, 1997. In that letter you have asked the Attorney General to address a particular phrase in a 1935 contract between the Commonwealth and the Hiners.

A review of the materials you mailed with your September 3, 1997 letter (in particular, page 501-504) demonstrates that your concerns involve issues related to what may amount to a private cause of action. Accordingly, I would suggest that you consult with private counsel.

As I mentioned in my previous reply, a letter which you referenced, the Office of the Attorney General is the law firm for the various state agencies of the Commonwealth, accordingly, we are unable to assist you in this matter.

With kindest regards, I remain

Very truly

A handwritten signature in black ink, appearing to read "S. Baer", written over a large, sweeping flourish.

Stephen U. Baer
Assistant Attorney General



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



Peter A. Arntson
Deputy Commissioner of Accounts

August 8, 2000

Mr. Anthony M. O'Connell
216 Governors Lane
Apt. #12
Harrisonburg, Virginia 22801

**RE: Harold A. O'Connell Trust;
Fiduciary No. 21840**

Dear Mr. O'Connell:

Enclosed please find a copy of my report approving your 11th account as trustee in the above matter as your Final Account. As you will see from the report, it appears to me from the information you have provided that the \$659.97 debt you report is not a trust asset. Even if the debt existed as you suggest, it's collectability would be so problematic and uncertain, and the effort so costly, as to render it worthless and make reasonable a decision for it to be abandoned as an asset. It certainly should not be the basis for keeping this trust estate open and requiring the filing of annual accounts indefinitely.

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.

If you disagree with this action by me, you may file exceptions with the Court within fifteen (15) days of the filing of my report and take the matter up directly with the Court.



Very truly yours,

Jesse B. Wilson, III
Commissioner of Accounts



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



Peter A. Arntson
Deputy Commissioner of Accounts

August 8, 2000

Mr. Anthony M. O'Connell
216 Governors Lane
Apt. #12
Harrisonburg, Virginia 22801

**RE: Estate of Jean M. O'Connell
Fiduciary No. 49160**

Dear Mr. O'Connell:

This will acknowledge receipt of a copy of your letter of July 24, 2000 to Judges of the Nineteenth Judicial Circuit Court of Virginia.

While I do not presume to speak for the Court or any of the Judges, I think that it is safe to say:

(1) the Court is not organized or constituted for the purpose of conducting the sort of investigation required to establish the facts that you allege in your letter. The Court can only decide cases based on evidence produced by others;

(2) the officials who are responsible for conducting investigations of alleged crimes in Virginia are the Commonwealth Attorneys (the prosecutors) in each jurisdiction and the police departments and their detectives. If the available facts are sufficient to convince the Commonwealth's Attorney that it can be proved that a crime has been committed, and that a prosecution is not barred by the statute of limitations, his/her job is to bring the matter before the Court.

I hope this will be helpful.

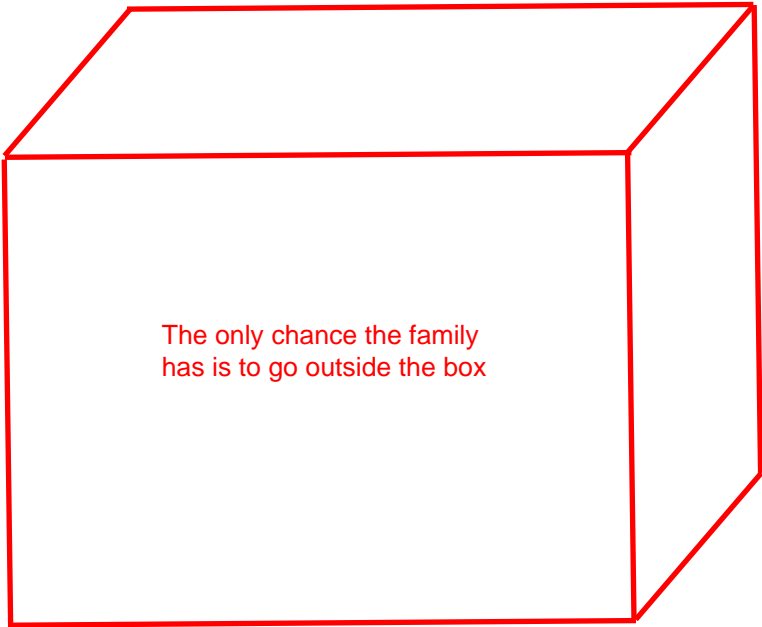
Very truly yours,

Jesse B. Wilson, III
Commissioner of Accounts

Please buy exposing the accounting trails behind Bk457p191 in the public record and finding out where the money went? Please buy transparency.

JBW:jcs

cc: Honorable F. Bruce Bach, Chief Judge



The only chance the family
has is to go outside the box