

# Approvals

I don't understand why the accountant's ask for all these approvals when they shut out attempts to expose their accounting trails.

**Not Reported**

**\$125,188**

**April 21, 1991**

The April 21, 1991, payment of \$125,188 from the Lynch note to Jean O'Connell was not reported to the IRS. In my May 29, 1992, letter to Edward White I said it was taxable and should be reported, and he reported it on an amended return. Can we expose the accounting trail for the April 21, 1991, payment of \$125,188?

**STOCK OR BOND POWER**

- ISPLG  Legal Transfer
- ISPMF  Mutual Funds
- ISPRE  Reorganization
- ISPNC  Not Clear Box
- ISPCG  Cage

Account Number \_\_\_\_\_ Attn: \_\_\_\_\_

FOR VALUE RECEIVED, the undersigned does (do) hereby sell, assign and transfer to

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(City) (State) (ZC) (Social Security or Taxpayer Identifying No.)

IF STOCK, COMPLETE THIS PORTION  
\_\_\_\_\_  
(Number) shares of the \_\_\_\_\_ stock of \_\_\_\_\_  
(Type) (Company)  
represented by Certificate(s) No(s). \_\_\_\_\_ inclusive standing  
(Number)

in the name of the undersigned on the books of said Company.  
\_\_\_\_\_  
(Number) bonds of \_\_\_\_\_  
(Name)

IF BONDS, COMPLETE THIS PORTION  
in the principal amount of \$ \_\_\_\_\_, No(s). \_\_\_\_\_ inclusive standing  
(Amount) (Number)

in the name of the undersigned on the books of said Company.

The undersigned does (do) hereby irrevocably constitute and appoint \_\_\_\_\_  
(Name)

attorney to transfer the said stock or bond(s), as the case may be, on the books of said Company, with full power of substitution in the premises.

Dated: \_\_\_\_\_

X \_\_\_\_\_  
(Signature)

X \_\_\_\_\_  
(Person(s) Executing This Power Sign(s) Here)

AGE 61-9/90

IMPORTANT - READ CAREFULLY

The signature of this Power must correspond with the name(s) as written upon the face of the certificate(s) or bond(s) in every particular without alteration or enlargement or any change

Where did the stocks and bonds transacted with this blank, undated, but signed "Stock and bond power" go?

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

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?

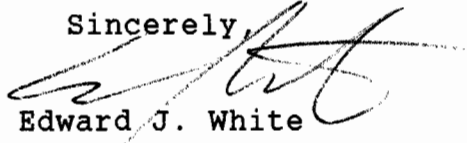
The information of the commission was given to you previously by Mrs. Nader.

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 black ink.

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	1,605.53
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

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

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.

**Missing**

**\$70,051**

**June 11, 1992**

There are two versions of the extension request (IRS Form 4768) and two version of the estate tax return (IRS Form 760) 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 i\$119,000 was paid to the IRS on June 11, 1992. There should only be one version. The \$70,051 over payment reported on the \$175,000 version disappears from the accounting.

Can we expose the accounting trail of the \$70.051?

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

December 16, 1992

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

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

Enclosed is a copy of a letter I received today from your client, Anthony M. O'Connell.

The fiduciary tax return including the K-1's were sent by express mail to Mrs. Nader, the other Co-Executor yesterday (the same day I received them from the accountant). I asked her to distribute them to the heirs.

Your client seeks my "best estimate" of taxable income from the estate, and a schedule of events with his usual request for specificity.

Thus far your client has received \$108,230.14 in discretionary, preliminary distributions. No further disbursements will be made until the Final Order of Distribution is entered.

The remainder of the information he seeks can more appropriately be produced to Mr. O'Connell either by you or his accountant, or is otherwise unavailable.

Sincerely,

  
Edward J. White

EJW/e  
Encl.

Copy to: Jean M. Nader, Co-Executor

Is this the letter that  
you thought Mr. Prichard  
sent me?

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<br>at a fluctuating interest rate (3.1% in January)          | \$8,602.89 |
| 2. Kemper Municipal Bond Fund (Edwards)<br>based on January share price x shares owned | 32,484.60  |
| 3. Franklin Va Fund (Edwards)<br>based on December share price x shares owned          | 58,185.78  |
| 4. Investment Co. of America (Edwards)<br>based on december share price x shares owned | 73,800.59  |
| 5. Nuveen Premium Inc Fund (Edwards)<br>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

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

April 18, 1993

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

Dear Jean,

Enclosed is a formal request for discharge of liability letter to be signed and mailed to the IRS.

Also enclosed is a copy of a less formal request that they get off the hands and issue the closing letter.

Finally there are copies of the latest financial statements that I have received.

Sincerely,



Edward J. White

EJW/e

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

April 18, 1993

Director  
Internal Revenue Service  
3131 Democrat Road  
Memphis, Tennessee 38110

Re: Estate of Jean M. O'Connell  
DOD: September 15, 1991  
SSN: 230 50 5044  
Est. TAX ID No. 25-6377917

Dear Sir:

Please regard this letter as a request by the undersigned Co-Executors of the captioned estate for determination of tax due on this estate and as a request for discharge from personal liability therefor under IRS Code Section 2204. The Estate Tax return was filed in September 1992.

Also, please regard this letter as a request by the Co-Executors to be released from personal liability for any and all Federal income and gift taxes due by the deceased. This request for discharge of personal liability of the Co-Executors for the decedent's Federal income and gift taxes is made pursuant to IRS Code Section 6905.

I would appreciate you or your delegate receipting and returning the enclosed copy of this letter to signify the date on which it was received by you.

Sincerely,

Edward J. White

Jean M. Nader  
Co-Executors

EJW/e  
Copy to: IRS  
12 North 8th Street  
Richmond, Va 23219

Certified P 751 862 421

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 2215  
(703) 971-2855  
June 29, 1993

Mr. Jesse B. Wilson III  
Commissioner of Accounts  
Fair Oaks Plaza  
Suite 460  
11350 Random Hills Road  
Fairfax, Virginia 22030

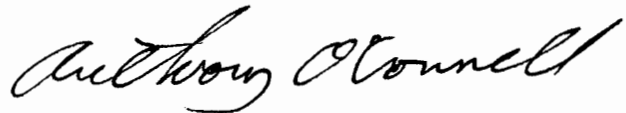
Reference:  
Estate of Jean Miner O'Connell  
Fiduciary Number 49160

Dear Commissioner Wilson:

As a beneficiary of the above estate, I respectfully request your permission to review the accounting and receipts of the estate before you approve any of the accounts. If you need justification to grant me this, I will provide it.

I thank you in advance.

Sincerely,



Anthony O'Connell

Copy:

Ms. Jean Nader, co-executor of the Estate of Jean O'Connell  
Ms. JoAnn Barnes, CPA for Keller, Bruner & Company, P.C.  
Mr. Ed Prichard, attorney for McGuire, Woods, Battle & Boothe

FILE



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

July 20, 1993

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

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

Dear Mr. O'Connell:

This will acknowledge receipt of your letter of June 29, 1993 concerning the above estate.

The first account in this matter was approved in March of this year and has been sent to the Clerk's Office and may be reviewed there.

The second account, for the period ending December 10, 1993, is due on or before April 10, 1994. While these papers are in this office, they are a public record which you may review. However, they will be audited and approved in due course regardless of whether they have been reviewed by you.

Yours very truly,

Jesse B. Wilson, III  
Commissioner of Accounts

JBW:va

cc: Edward J. White, Esquire  
Jean Mary O'Connell-Nader



Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
August 16, 1993

Ms Jean Nader  
350 Fourth Avenue  
New Kensington, Pennsylvania 15068

Mr. Ed White  
118 South Royal Street  
Alexandria, Virginia 22314

Ref: Estate of Jean O'Connell

Dear Jean and Mr. White:

In your letter to Mr. Prichard of July 7, 1993, you mention that you have chosen to file a Motion to Show Cause.

If the Motion to Show Cause means I am supposed to approve something by my signature, or by my failure to appear somewhere or remain silent is a de facto approval of something, would you please tell me what it is? If the issue includes accounting, would you please send me copies of these accounts?

Because I would be reluctant to approve something I don't understand, I ask you this now in order that there be no possible delay later. This is only a request for information. I thank you in advance.

Sincerely,



Anthony O'Connell

Copy: Mr. Edgar Prichard

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
September 13, 1993

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

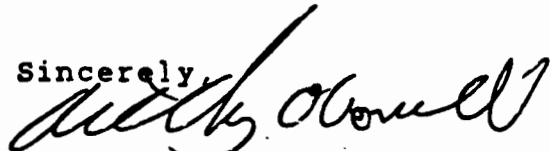
Mr. Ed White  
118 South Royal Street  
Alexandria, Virginia 22314

Dear Ms. Nader and Mr. White:

Would you please send me a copy of your final estate accounting in time for me to go over it before it is approved?

I never knew you had a hearing for "Debts and Demands". Would you please let me know when you do your "Show Cause" for distribution?

Sincerely,



Anthony O'Connell

Copy: Ms. Sheila O'Connell  
Mr. Ed Prichard

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

September 14, 1993

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

Re: Estate of Jean M. O'Connell

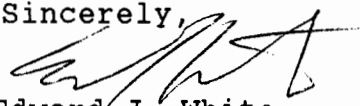
Dear Mr. Prichard,

I have received the enclosed letter from your client. Needless to say I will not reply to same.

As we both know, he is not the fiduciary, and I do not have to submit documents to him for prior review. His comments regarding debts and demands and wanting to be a part of the Show Cause process indicate that he would profit from advice from someone.

Please advise if you have any questions.

Sincerely,



Edward J. White

EJW/e  
Copy to: Mrs. Nader

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

September 14, 1993

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

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

I have received the enclosed letter from **your client.**

He is not the fiduciary, and I do not have to submit documents to him for prior review.

His comments regarding debts and demands and wanting to be a part of the Show Cause process indicate that **he would profit from advice from someone.** Most of his problems throughout this affair have been from jumping to conclusions based on little or no legal knowledge.

Now that a closing letter has been received, I am moving as fast as possible to get this estate settled. I am frankly sick and tired of **your client's actions.**

Since you do not see fit to communicate with me despite numerous offers on my part I will admit to being more than frustrated.

Sincerely,

Edward J. White

EJW/e  
Copy to: Mrs. Nader

COPY

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

TELEPHONE 836-5444

September 21, 1993

Clerk, Circuit Court  
Fairfax County  
4110 Chain Bridge Rd.  
Fairfax, Va. 22030

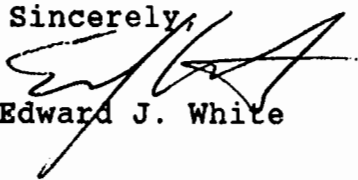
PROBATE SECTION

Re: Show cause order  
Estate of Jean M. O'Connell

Enclosed is a Motion and Order for Show Cause Against  
Distribution and my check in the amount of \$10.00.

Please send me a copy of the Order when it is signed.

Sincerely,

  
Edward J. White

EJW/e  
Encl.

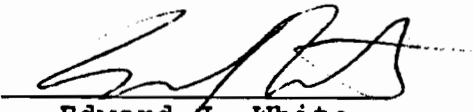
VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

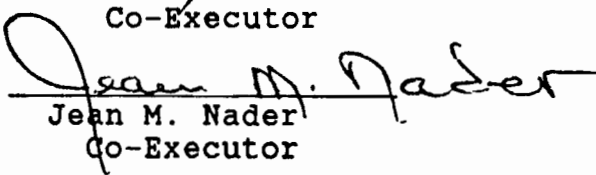
IN RE: JEAN M. O'CONNELL ✓

FIDUCIARY NO. 49160

MOTION FOR ENTRY OF SHOW CAUSE AGAINST DISTRIBUTION ORDER

COME NOW Edward J. White and Jean M. Nader, Co-Executors, and move the Court for the entry of the attached Show Cause Against Distribution Order.

  
Edward J. White  
Co-Executor

  
Jean M. Nader  
Co-Executor

Edward J. White, Esquire  
118 South Royal Street  
Alexandria, Virginia 22314  
836-5444  
Va. State Bar #6027

*After proof-reading  
~~submit~~ send  
upstairs for Judge's  
signature.*

**FILED**  
SEP 22 1993  
JOHN T. FREY  
Clerk of the Circuit Court  
of Fairfax County, VA

✓C

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: JEAN M. O'CONNELL

FIDUCIARY NO. 49160

SHOW CAUSE AGAINST DISTRIBUTION

It appearing that a report of the accounts of Edward J. White and Jean M. Nader, Personal Representatives of the Estate of Jean M. O'Connell, deceased, and of the debts and demands against her estate has been filed in the Clerk's Office, and that six months have elapsed since the qualification, on motion of the personal representative:

IT IS ORDERED that the creditors of, and all others interested in, the above estate show cause, if any they can, on the 29th day of October, 1993, at <sup>9:00 PM</sup>~~10:00~~ A.M. before this Court at its courtroom, against payment and delivery of the estate to the legatees without requiring refunding bonds.

It is further ORDERED that the foregoing portion of this Order be published once a week for two successive weeks in the Fairfax Journal, a newspaper of general circulation in the County of Fairfax, Virginia.

Enter this 27th day of September, 1993

Thomas S. Kenny  
Judge

WE ASK FOR THIS:

[Signature]  
Edward J. White  
Co-Executor

[Signature]  
Jean M. Nader  
Co-Executor

I am sorry to read that Judge Thomas S. Kenny died of cancer.

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

10-28-93

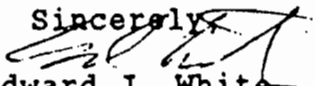
October 27, 1993

Hon. Jesse B. Wilson, III  
Commissioner of Accounts  
Fair Oaks Plaza  
Ste. 500  
11350 Random Hills Rd.  
Fairfax, Va. 22030

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

Dear Jesse,

Re Mr. Anthony O'Connell's latest to you of October 25, 1993.  
He is represented (or advised by) Ed Prichard, with whom I have  
been in contact. Neither he nor I have found any problems.

Sincerely,  
  
Edward J. White

EJW/e



VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

*g* ✓

IN RE: JEAN M. O'CONNELL

FIDUCIARY NO. 49160

ORDER OF DISTRIBUTION

This proceeding came on to be heard on April 28, 1993.

It appearing from the proper evidence attached to the sketch that due publication has been had as required by the Show Cause Against Distribution Order previously entered, and no person has appeared in opposition, it is ordered that the Executor pay all unpaid taxes, remaining costs and fees, and levies thereon and then make payment and delivery of the Estate to the legatees as set forth in the Will as follows:

To JEAN M. O'CONNELL NADER, 1/3 of the residue.

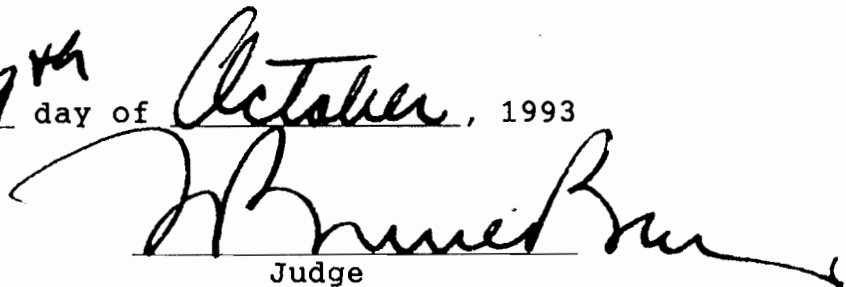
To SHEILA O'CONNELL-SHEVENELL, 1/3 of the residue.

To ANTHONY M. O'CONNELL, 1/3 of the residue.

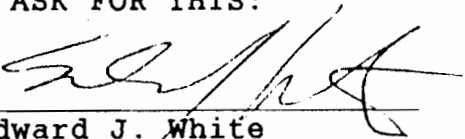
without requiring refunding bonds.

It is further ORDERED that the Executor file his final accounting with the Commissioner of Accounts following compliance with this Order.

Enter this 29<sup>th</sup> day of October, 1993

  
Judge

I ASK FOR THIS:

  
Edward J. White  
Co-Executor

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

Page 2  
Ltr to Edgar A. Prichard, Esq.  
November 5, 1993

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

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

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

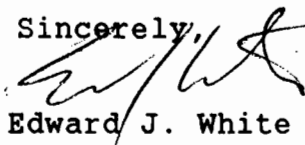
I am including Mr. O'Connell's complaint to the Virginia State Bar and the Bar's reply. I have omitted the 44 pages of enclosures he filed. His outright malicious lies about me (Page 7: "to deliberately mislead a seventy-nine year old woman", "abuse of the fiduciary trust" and "license to steal") in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

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

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

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

Sincerely,



Edward J. White

EJW/e

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

RECEIVED NOV 15 1993

November 12, 1993

Hon. F. Bruce Bach  
Judge, Circuit Court  
Fairfax County  
4110 Chain Bridge Rd.  
Fairfax, Va. 22030

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

Dear Judge Bach,

Today I received a copy of a letter to you from one Anthony M. O'Connell.

Due to a personal vendetta with me, Mr. O'Connell, obviously without the sanction of his counsel, has decided to voice any conceivable complaint possible about the administration of his mother's estate by his sister and myself. All of his efforts have been rebuffed.

Mr. O'Connell long ago was offered and in-kind distribution and rejected it. When he changed his mind, he was told that an in-kind distribution would be made. He had been told that prior to his letter to you. The distribution is in progress in the form in which he desires (barring a further change of mind). The status of the brokerage accounts has been mailed to his counsel and were at all times available had he requested them. His letter is of course contradictory in that it asks first for 1/3 of each stock and then requests the privilege of picking and choosing stocks of his choice.

The Show Cause and Order of Distribution procedure is a pro forma matter for the benefits of creditors and Mr. O'Connell is not entitled to notice unless he is a creditor. The form of the distribution is not his prerogative to dictate (though here he knew it would be that which he desired). If Mr. O'Connell really wishes to delay the distribution for about seven weeks while I recover from surgery to be performed next week, I would agree. I do have the distinct feeling that the other heirs might not be happy with that action on his part.

Sincerely,

Edward J. White

EJW/e

Copy to: Edgar A. Prichard, Esq.  
Jean M. Nader, Co-Executor

COPY

RECEIVED JAN 20 1994

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

TELEPHONE 836-5444

January 19, 1994

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

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

Enclosed is a copy of the final accounting and a receipt for Mr. O'Connell's signature acknowledging the disbursement of the three funds and the Fairfax County bonds. Accompanying it is a letter to me from Mrs. May which established the value on the date of disbursement.

The final fiduciary tax return is being sent to the accountant to be prepared. This will be a 1994 tax event as I understand it.

Mrs. Nader will send the final disbursement check directly to Mr. O'Connell as soon as she signs it. She will also request that he sign a statement agreeing to the payment of her commission. It is my understanding that she will give Sheila and Mr. O'Connell 1/3 of that commission after the deduction of income taxes payable by her on it.

I am not asking that Mr. O'Connell approve the accounting since I do not want it delayed. If he wants to quarrel about it, he can do so with the commissioner. I am enclosing the letter which will be sent to the commissioner concerning the commission.

If you have any questions or comments please contact me.

Sincerely,

  
Edward J. White

EJW/e  
Encl.  
Copy to: Mrs. Nader

Anthony O'Connell  
6541 Franconia Road  
Springfield, Va 22150  
January 30, 1995

The Honorable Thomas S. Kenny  
Circuit Court of Fairfax  
Fifth Floor  
4110 Chain Bridge Road  
Fairfax, Virginia 22030

Ref: Your Show Cause  
Against Distribution  
of 9/27/93  
Fiduciary No. 49160  
Estate of Jean O'Connell

Dear Judge Kenny:

I'll try to make a very long story short. I am a beneficiary of the above estate, and my sister and Mr. Ed White, attorney, are co-executors.

I believe the enclosures show Mr. White intentionally kept the significance of your 9/27/93 order a secret from me until it was too late for me to appear before you, and now, from his letter of October 14, 1994, under the guise of wanting to help the estate, wants my sister to sign a statement blaming someone other than himself for leaving out another asset. Since Mr. White refused my request before, and will probably use your order to protect himself, would you please allow me the opportunity to appear before you now? The estate is open.

I look forward to your reply.

Sincerely,



Anthony O'Connell

Enclosures (5)



NINETEENTH JUDICIAL CIRCUIT OF VIRGINIA

Fairfax County Judicial Center  
4110 Chain Bridge Road  
Fairfax, Virginia 22030-4009  
(703) 246-2221 Fax: (703) 385-4432

RICHARD J. JAMBORSKY  
F. BRUCE BACH  
QUINLAN H. HANCOCK  
J. HOWE BROWN  
JACK B. STEVENS  
THOMAS A. FORTKORT  
MICHAEL P. McWEENY  
ROSEMARIE ANNUNZIATA  
THOMAS S. KENNY  
MARCUS D. WILLIAMS  
GERALD BRUCE LEE  
STANLEY P. KLEIN  
ROBERT W. WOOLDRIDGE, JR.  
ARTHUR B. VIEREGG, JR.  
JANE MARUM ROUSH  
JUDGES

COUNTY OF FAIRFAX

CITY OF FAIRFAX

DR. MARK A. ZAFFARANO  
DIRECTOR, JUDICIAL OPERATIONS

JAMES KEITH  
LEWIS D. MORRIS  
BURCH MILLSAP  
BARNARD F. JENNINGS  
LEWIS H. GRIFFITH  
WILLIAM G. PLUMMER  
THOMAS J. MIDDLETON  
RETIRED JUDGES

February 1, 1995

Jesse Wilson  
Commissioner of Accounts  
11350 Random Hills Road  
Suite 500  
Fairfax, VA 22030-3261


Re: Estate of Jean O'Connell  
Fiduciary No. 49160

Dear Mr. Wilson:

I have reviewed the enclosed correspondence from Mr. Anthony O'Connell regarding the estate of Jean O'Connell. Since it appears from his letter that the estate is still in administration, I am referring the matter to you as Commissioner of Accounts.

Will you please respond to Mr. O'Connell as you deem appropriate?

Very truly yours,

  
Thomas S. Kenny

TSK/wf

cc: Anthony O'Connell  
Edward J. White, Esq.



Jesse B. Wilson, III  
Commissioner of Accounts

Commissioner of Accounts Office  
Circuit Court of Fairfax County  
Fair Oaks Plaza  
Suite 460  
11350 Random Hills Road  
Fairfax, Virginia 22030  
Telephone (703) 385-0268



Peter A. Arnston  
Deputy Commissioner of Accounts

February 13, 1995

Honorable Thomas S. Kenny  
Judge, Circuit Court of Fairfax County  
4110 Chain Bridge Road  
Fairfax, Virginia 22030-4009

Re: Estate of Jean O'Connell  
Fiduciary No. 49160

Dear Judge Kenny:

In response to your letter of February 1, 1995 concerning the above matter, a review of our records shows that a Final Account was approved in June, 1994 and we have closed our file.

In a letter to the Attorney General, copy enclosed, Mr. O'Connell says (paragraph 2.) that "Exceptions to the Commissioner's Report" were filed. However, I have no other information about that.

If, in fact, no exceptions were timely filed or, if filed were overruled, then I believe, for most purposes, the estate would be considered closed in that the known responsibilities of the personal representatives are deemed to have been properly discharged, and they are entitled to be relieved of their obligation under their bond. See, §26-33. I say this primarily as information for Mr. O'Connell who, as I understand it, is concerned about whether the estate is "open" or "closed" within the meaning of the Instructions promulgated by the Virginia Department of Taxation for applying for funds in settlement of tax refund claims by the estates of retired federal employees.

If this matter should be re-opened or re-committed to me for any reason, I, of course, will act accordingly.

Please let me know if there is anything else you wish me to do at this time.

Yours very truly,

Jesse B. Wilson, III  
Commissioner of Accounts

JBW:va

cc: Honorable F. Bruce Bach  
Mr. Anthony O'Connell  
Edward J. White, Esquire  
Ms. Jean O'Connell Nader



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

TELEPHONE 836-5444

February 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

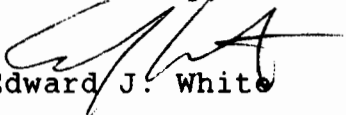
Dear Judge Kenny,

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



NINETEENTH JUDICIAL CIRCUIT OF VIRGINIA

Fairfax County Judicial Center  
4110 Chain Bridge Road  
Fairfax, Virginia 22030-4009

(703) 246-2221

Fax: (703) 385-4432

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JUDGES

COUNTY OF FAIRFAX

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JAMES KEITH

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BARNARD F. JENNINGS

LEWIS H. GRIFFITH

WILLIAM G. PLUMMER

THOMAS J. MIDDLETON

THOMAS A. FORTKORT

QUINLAN H. HANCOCK

RETIRED JUDGES

July 25, 1995

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

**Re:** Estate of Jean M. O'Connell  
Fid. No. 49160

Dear Mr. O'Connell:

I cannot offer you legal advice, nor can I consider any matter that is not before the court upon proper motion and notice to all other concerned parties.

Very truly yours

Thomas S. Kenny

cc: Edward J. White, Esq.



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

JBW:jcs

cc: Honorable F. Bruce Bach, Chief Judge