

Note 7

Accounting entanglement \$8,000.00
gift-estate tax interplay

DISBURSEMENTS

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

BK0467 0193
UNCLAS
ETC.

chens in support of these disbursements are submitted herewith.

NOTES:

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

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

3. Estimated tax was paid with an extension request.

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

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

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

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

RECONCILIATION

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

ON HAND

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

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

DATE: October 16, 1992

Edward J. White
Co-Executor

Jean M. Nader
Co-Executor

BK0467 0194

Invisible obstacle

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
March 30, 1992

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

Reference: Estate of Jean O'Connell

Dear Mr. White:

I have a few questions I hope you would be kind enough to answer.

1. As you know, the Lynch Limited Partnership plans to pay my Mother's estate \$545,820.43 on April 21, 1992. What is your best guess as to when and in what amount(s) you will make distribution(s) to the beneficiaries?

2. The license plates on my deceased Mother's Van expire in April of 1992. Virginia DMV requires a new title with the new owners name before they will issue new plates {The plates cannot be renewed by the co-executors signing for Jean O'Connell}. The bank will give the co-executors the title if you simply pay them the interest on the loan. I understand the principal on the loan has been paid and I am guessing that the interest is something in the range of \$1200 to \$1400. Would you please pay the bank the interest so they will give you the title? What is your decision as to who gets the van and how much will it costs?

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

Yours truly,

Anthony O'Connell

Copy to:

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

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.

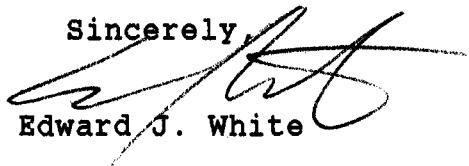
Now I receive you letter asking that I "simply pay them the interest" I paid the interest and principal in one check on March 12, received the title on March 22 and mailed it to Mrs. Nader to sign over to you on March 23. Have you any suggestions as to how it could have gone faster?

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 black ink, appearing to be 'E. J. White', written in a cursive style. The signature is positioned above the typed name.

Edward J. White

EJW/e

Copy to: Jean M. Nader

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


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

Reference: Estate of Jean O'Connell,
1988 Plymouth

Dear Mr. White:

This morning I received the papers on my mother's 1988 Plymouth.

The receipt states "RECEIVED of the Estate of Jean M. O'Connell,
one 1988 Plymouth Station Wagon of a value of \$8,000.00"

Would the recipient of the Plymouth have the \$8,000.00 value
deducted from their eventual distribution from the estate? In
effect, is the recipient of the \$8,000 Plymouth choosing between
\$8,000.00 in cash or the \$8,000.00 value of the Plymouth? 

What are the tax consequences for the recipient?

Yours truly,

Anthony O'Connell

No reply

Copy to:

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

FILE

No response from Edward White

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
April 21, 1992

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

Reference: Estate of Jean O'Connell

Dear Mr. White:



Enclosed is a receipt for the 1988 Plymouth and a check from the trust to the estate of Jean O'Connell for \$1,475.97. The amount of \$1,475.97 is the balance of the net income due Jean O'Connell for the period 1/1/91 to her death on 9/15/91.

No reply

Yours truly,

A handwritten signature in black ink that reads "Anthony O'Connell".
Anthony O'Connell

Copy to:
Ms. Jean O'Connell Nader

April 21, 1992

Today I received from the estate of Jean O'Connell, one 1988
Plymouth Station Wagon, VIN 1P4FH4037JX221930.

Anthony M. O'Connell

Anthony M. O'Connell

COPY

No response from Edward White

Going around invisible obstacle

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 5, 1992

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

Ms. Sheila O'Connell
44 Carleton Street
Portland, Maine 04102

Dear Jean and Sheila,

Hope you both are well. I would like try to get resolution on the Plymouth Van. Jean, I hope you don't mind me taking the initiative on this.

I talked to Mr. Prichard today. He agreed with me that if I had signed the receipt Mr. White wrote, the Plymouth would have cost me \$8,000.00.

Mr. Prichard said that if it is the will of both of you to sell it to me for \$1, it is necessary that you both sign a statement to that effect. It is the beneficiaries decision. Mr. White is not a beneficiary. If either of you do not wish to do that, no hard feelings. Just tell me, Jean, where you want me to park the Van and I'll mail you the keys.

Please sign and date the appropriate line on the enclosed sheet and return it to me in the enclosed stamped and self addressed envelope. That is all there is to it.

Love,

Anthony O'Connell

Copy
Mr. White

FILE

It is my decision as a beneficiary of the estate of Jean O'Connell, that Anthony O'Connell may purchase the 1988 Plymouth Van now in the estate, VIN 1P4FH4037JX221930, for one dollar.

Name

Date

It is my decision as a beneficiary of the estate of Jean O'Connell, that Anthony O'Connell may not purchase the 1988 Plymouth Van now in the estate, VIN 1P4FH4037JX221930, for one dollar.

Name

Date

It is my decision as a beneficiary of the estate of Jean O'Connell, that Anthony O'Connell may purchase the 1988 Plymouth Van now in the estate, VIN 1P4FH4037JX221930, for one dollar.

Jean Nader May 15, 92
Name Date

It is my decision as a beneficiary of the estate of Jean O'Connell, that Anthony O'Connell may not purchase the 1988 Plymouth Van now in the estate, VIN 1P4FH4037JX221930, for one dollar.

Name Date

Meeting

Apparently, Edward White meet secretly with Jean Nader and Sheila O'Connell and had them sign and predate a document that would recreate an accounting entanglement using the car.¹ If the May 1 date on the "Agreement confirming distribution of vehicle" is taken at surface look, it would undo my work in removing the obstacle using the car.

The family (Jean Nader, Sheila O'Connell, and Anthony O'Connell) meet in Virginia on May 15, 1992, for the dedication of the Knoll Garden designed by our mother, Jean O'Connell.²

I do not believe the May 1, 1992, date on the "Agreement confirming distribution of vehicle" was the actual date it was signed. I believe it was signed just after May 15, 1992, probably on May 16, 1992.³

- I do not believe Jean Nader would ask me to sign a document for the car⁴ on May 15 if she had already signed the "Agreement confirming distribution of vehicle" on May 1.
- If Jean Nader had already signed the "Agreement confirming distribution of vehicle" on May 1, I believe she would have mentioned it when I asked her to sign my document for the car. She signed my document for the car on May 15.
- If Sheila O'Connell had already signed the "Agreement confirming distribution of vehicle" on May 1, I believe she would have mentioned it when I asked her to sign my document for the car. Sheila O'Connell signed my document for the car on May 9.
- There is a history of predating.⁵ There is a history of bringing something outside of the estate into the estate to create an accounting entanglement.⁶ There is a history of secrecy; secrecy generally protects those who have something to hide. Secrecy is a flag.
- If the May 1 date on the "Agreement confirming distribution of vehicle" is taken at surface look, it would preempt the receipt signed by Sheila O'Connell on May 9 and the receipt sign by Jean Nader on May 15. The receipts of May 9 and May 15 do not create accounting entanglements. The "Agreement confirming distribution of vehicle" creates an accounting entanglement and is in conflict with the 1/3 each distribution instructions stated in the Will.
- I mailed the originals of the receipts signed by Sheila O'Connell and Jean Nader to Edward White.⁷ He did not respond.
- The "Agreement confirming distribution of vehicle" document dated May 1, 1992, was apparently signed by both Sheila O'Connell and Jean Nader at the same time with the same pen so they would have had to have been physically together. They were not physically together on May 1.

The secret meeting with innocent family members to sign secret⁸ documents with false dates that would undo my work is another reason I have not entered into a sales contract for Accotink in 19 years.

¹ This is my best guess of the sequence of events. Secrecy is an obstacle. Should the benefit of the doubt go to the party who creates the secrecy or to the party who tries to remove it?

² At Goodwin House Baileys Cross Roads, 3440 South Jefferson Street, Falls Church, Virginia, 22041.

³ Sheila O'Connell told me that she and Jean Nader meet with Edward White at some point but she does not remember when. I am guessing that it was just after the dedication of the Knoll Garden on May 15, 1992, probably on May 16, 1992, before Sheila O'Connell went back to Maine and Jean Nader went back to Pennsylvania.


⁴ Probably the unknown document for the car enclosed in Edward White's letter of April 22, 1992, to Jean Nader, that I have not seen.

⁵ See the false lost account with the instructions by an unidentified person to date it 1/3/85.

⁶ See Note 5 at Bk467p194 (The trust, not the estate, paid the appraiser).

⁷ This was a mistake. There is a long learning curve and a long acceptance curve

⁸ I believe innocent Jean Nader sent me a copy of the "Agreement confirming distribution of vehicle" when she was sending me other documents that I was not supposed to have seen, such as Edward White's letter's of April 22, 1992, May 4, 1992, and February 2, 1993.

AGREEMENT CONFIRMING DISTRIBUTION OF VEHICLE 

We, Jean M. Nader and Sheila O'Connell-Shevenell, hereby confirm that one 1988 Plymouth Van was distributed to our brother, Anthony M. O'Connell by the Estate of Jean M. O'Connell, and that we hereby confirm and agree to that distribution.

We further confirm and agree that this distribution shall not be charged against Anthony M. O'Connell's ~~share~~ of the estate and that the remaining net proceeds of the ~~estate~~ after settlement of all debts and obligations shall be divided in three equal shares.

DATE: May 1, 1992

I believe this was actually signed just after May 15, 1992.

* Jean M. Nader

* Sheila O'Connell