

# Docs

There are five documents for the car. Please judge for yourself:

(1) Is the family powerless to stop the accountants from creating accounting entanglements and making them appear as if they came from the family if one or more members of the family trust the accountant's instructions?

Edward  
White's  
Document  
1 of 3

DEAR Tony

1992.03.31 (post marked)

Certified P237 220 464

part 2 of 2

I hope you  
are having a  
good day -

Enclosed is

- ① the Van title,
- ② a death certificate,
- ③ a court appointment  
and a ④ receipt.

You need # 1, 2, 3  
to have the Van  
transferred to your  
name - The receipt

# 4, must be  
returned to me or  
Ed White as soon  
as possible because  
it must be filed with  
our accounting to  
the court -

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

**(This is not a copy of the original, but reconstructed from memory and my letter of April 7, 1992, to the lawyer. Only the above statement was on the receipt and nothing else).**

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's Document 1 of 2

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,

  
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

Edward  
White's  
Document  
2 of 3  
(Unknown)

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
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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% 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

# Unknown

At first I thought the enclosed document for the car was the document dated May 1, 1992, and signed by my sisters Jean Nader and Sheila O'Connell, but after finding out that the date when we all meet for the dedication of our Mother's Knoll Garden was May 15, 1992, things fell into place. I never saw whatever was enclosed here. On May 15, 1992, Jean Nader was in the process of giving me a document (That I am assuming was the same document that was enclosed here) to sign for the car but I did not sign it or look at it because I had resolved the car problem with my letter to my sisters of May 5, 1992, and Sheila O'Connell had already signed her part on May 9, 1992. The document for the car dated May 1, 1992, has no place for my signature.

Reference:

(1992.04.22 Edward White to Jean Nader, in part) "Enclosed is an agreement which should satisfy Tony as to the car. It cannot be any clearer". /// "Of course he will furnish that receipt."



# Anthony O'Connell's Document 2 of 2

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.

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

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.

Shiela O'Connell

Name

5-9-92

Date

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

No response from Edward White

Edward  
White's  
Document  
3 of 3

**Surprise**

# 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.<sup>1</sup> 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.<sup>2</sup>

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.<sup>3</sup>

- I do not believe Jean Nader would ask me to sign a document for the car<sup>4</sup> 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.<sup>5</sup> There is a history of bringing something outside of the estate into the estate to create an accounting entanglement.<sup>6</sup> 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.<sup>7</sup> 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 secret<sup>8</sup> 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.



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<sup>1</sup> 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?

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

<sup>3</sup> 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.


<sup>4</sup> 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.

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

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

<sup>7</sup> This was a mistake. There is a long learning curve and a long acceptance curve

<sup>8</sup> 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

\* Jean M. Nader

\* Sheila O'Connell

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