

Instruct

The accountants instruct a trusting family member to instruct an inquiring family member, rather than the accountants instructing the inquiring family member themselves.

This pattern places the conflict created by the accountant's instructions between the family members, and the source of the conflict appears to come from the family because the accountant's instructions to the trusting family member are given off the record, so the instructions cannot be traced back to the accountants.

For example, when the accountants give the trusting family member a document that would create an accounting entanglement, and tell the trusting family member to tell the inquiring family member to sign it, the inquiring family member cannot convince the trusting family member that the document should not be signed because the trusting family member is being told from people in powerful positions of trust that it should be signed.

Please judge for yourself if the accountants shutout inquiring family members and divide the family.

Wishing
a very happy
Easter...

1992.03.22 (estimated)
part 1 of 1



DEAR Tony

Wishing you a
good Easter -
We had one
warm beautiful
day, and now
we're back to
30's - J

hope it
won't last long.
I have not
yet talked to
Sheila.

To answer a
few questions -
The van does not
lessen your $\frac{1}{3}$ share
of the estate. It
was agreed by Sheila
and I that if you
wanted it, it was
yours - The only
tax that you
pay will

your
personal property
tax since the
van is in your
name -
Enjoy -
Love
John

Designed by Linda K. Powell

FORGET ME NOT
AMERICAN GREETINGS

+ E 0234-1H +

© AMERICAN GREETINGS CORP.
MADE IN U.S.A.

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).

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.

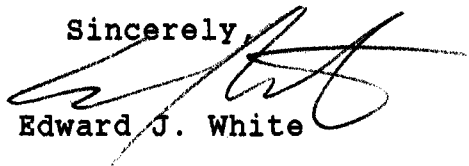
Now I receive your letter asking that I "simply pay them the interest" I paid the interest and principal in one check on March 12, received the title on March 22 and mailed it to Mrs. Nader to sign over to you on March 23. Have you any suggestions as to how it could have gone faster?

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 black ink, appearing to be 'EJW', written over the word 'Sincerely'.

Edward J. White

EJW/e

Copy to: Jean M. Nader

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
April 9, 1992

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

Dear Jean,

I received the documents for the Plymouth on April 7, 1992.

Bruner, Kane and McCarthy, Ltd., tell me if I sign the enclosed receipt stating I have received \$8,000.00 in value from the estate, I will in effect, be paying \$8,000.00 for the Plymouth.

Unofficially you have told me I would be charged \$1.00 or what ever the co-executors decide.

I understand you want the receipt signed and forwarded to Mr. White as soon as possible. Before I do that, I would like to know how much the Plymouth will cost me if I accept it. In his letter of April 4, 1992, Mr. White states that I am not to ask him any more questions but " address all correspondence to Mrs. Nader".

Would you please give me something in writing stating what it will cost me to accept the Plymouth?

Love,

Anthony O'Connell

FILE

Jean Nader

1992.04.14

part 1 of 2

April 14th

DEAR Anthony O'Connell,

The enclosed information is the result of your April 9th letter concerning the Plymouth.

Yes, you have received an \$8,000 value of the estate. It DOES NOT alter your 1/3 portion of the estate. It is a wish of Sheila and I that you have the loan and it does not count against what you would already receive when we



divide the estate into 1/3's.

The only tax you will
pay, will be your personal
property tax - when the car
becomes your property -

I hope this answers
your questions -

Sean Rader

1992.04.14

part 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 5-9-92
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

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

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

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

Reference: My letter of
May 5, 1992

Dear Jean and Sheila,

I talked to Mr. Prichard yesterday. In reference to the above letter, in which I tried to resolve the Plymouth issue, Mr. Prichard mentioned that his advice to me, concerning Mr. White's receipt, was given without knowledge of Jean Nader's letter of April 14, 1992 (enclosure 1). This is, of course, entirely true.

I did not mention this letter because I felt it did not protect me from Mr. White. We discussed numerous issues. If it was a mistake, it is entirely my fault.

Sincerely,



Anthony O'Connell

Copy
Mr. Ed Prichard
Mr. White

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
May 12, 1992

Mr. E. A. Prichard
McGuire, Woods, Battle and Boothe
8280 Greensboro Drive
Suite 900
Post Office Box 9346
McLean, Virginia 22102

Dear Mr. Prichard:

I apologize for any misrepresentation or awkwardness that I may have caused you. I value you and your advise to the highest degree.

Yours truly,



Anthony O'Connell

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

Ms. Sheila O'Connell
44 Carleton Street
Springfield, Virginia 22150

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

Dear Sheila and Jean:

As you probably know, the upcoming Final Estate Accounting to the Commissioner of Accounts is an important one. I want to ask you both if you would prefer that I ignore it.

As I understand it, the Commissioner of Accounts (703 385-0268) policy is to allow the beneficiaries of an estate access to these accounts, and to point out any objections they may have to the Commissioner. The Commissioner then allows or disallows the objection, and that is the end of it.

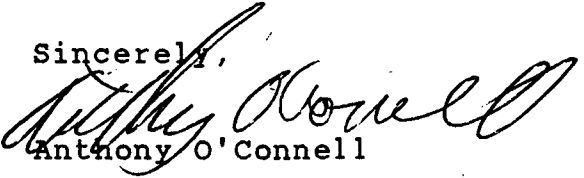
Because of my experience with the Van and the enclosed letter of July 7, 1993, I am concerned that any attempt on my part to get this information, before it is too late to act on it, will be labeled as damaging the estate by Mr. White, and Jean and Mr. White will sue me.

When I look at Sheila's K-1 from the estate in 1992, it shows she received \$72,446.00 for regular tax purposes (line 7) and \$5,221 in tax exempt interest (line 13a), for a total of \$77,667.00, yet Sheila only received \$75,000.00 from the estate in 1992. Ms. Barnes tells me the \$2,667.00 difference is 1/3 of an \$8,000.00 federal and state tax assigned to the van. Jean, in your enclosed note of April 14, you wrote that the only tax on the van would be the personal property tax. Why did you do that?

What really worries me is the \$15,584.00 on line 9. From my experience of working with IRS, the general drift is you don't get a credit like this unless you were charged at least that amount somewhere else. I may be wrong. Jean, would you tell me what's behind this \$15,584.00 credit?

Jean and Sheila, if you would like me to ignore the Final Estate Accounting, please drop me a note to that effect, and I will do so. If not, please do not support a lawsuit against me later for allegedly damaging the estate, when I am just trying to get information.

Sincerely,

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

Anthony O'Connell

Inclosures:
Sheila's K-1 for tax year 1992
Letter of July 7, 1993
Jean's note of April 14

Beneficiary's Share of Income, Deductions, Credits, Etc.

Department of the Treasury
Internal Revenue Service

for the calendar year 1991, or fiscal year
beginning SEPTEMBER 15, 1991, ending AUGUST 31, 1992

1991

▶ Complete a separate Schedule K-1 for each beneficiary.

Name of estate or trust

Amended K-1
 Final K-1

ESTATE OF JEAN M. O'CONNELL

Beneficiary's identifying number ▶ 224547273

Estate's or trust's employer identification number ▶ 25-6377917

Beneficiary's name, address, and ZIP code
SHEILA O'CONNELL-SHEVENELL
44 CARLTON ST.
PORTLAND, ME. 04102

Fiduciary's name, address, and ZIP code
EDWARD J. WHITE & JEAN NADER CO-EXEC
118 SOUTH ROYAL ST.
ALEXANDRIA VA 22314

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:
1 Interest	13,480.	Schedule B, Part I, line 1
2 Dividends	1,235.	Schedule B, Part II, line 5
3a Net short-term capital gain		Schedule D, line 4, column (g)
b Net long-term capital gain	57,300.	Schedule D, line 11, column (g)
4 Business income and other non-passive income before directly allocable deductions.	431.	Schedule E, Part III
a Depreciation		
b Depletion		
c Amortization		
5 Rental, rental real estate, and other passive income.		
a Depreciation		
b Depletion		
c Amortization		
6 Income for minimum tax purposes	72,606.	
7 Income for regular tax purposes (add lines 1 through 5)	72,446.	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6)	160.	
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)	15,584.	Schedule A, line 25
10 Foreign taxes (list on a separate sheet)		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		(Include on the applicable line of Form 6251)
a Accelerated depreciation		
b Depletion		
c Amortization		
d Exclusion items		1992 Form 8801
12 Distributions in the final year of estate or trust:		(Include on the applicable line of appropriate tax form)
a Excess deductions on termination (attach computation)		
b Short-term capital loss carryover		
c Long-term capital loss carryover		
d Net operating loss (NOL) carryover		
e		
13 Other (itemize):		(Include on the applicable line of appropriate tax form)
a Trust payments of estimated taxes credited to you		
b Tax-exempt interest	5,221.	
c		
d		
e		
f		
g		
h		

For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 1041.

Schedule K-1 (Form 1041) 1991

H761

Beneficiary's Share of Income, Deductions, Credits, Etc.

for the calendar year 1991, or fiscal year
beginning SEPTEMBER 15, 1991, ending AUGUST 31, 1992

1991

Department of the Treasury
Internal Revenue Service

▶ **Complete a separate Schedule K-1 for each beneficiary.**

Name of estate or trust

Amended K-1
 Final K-1

ESTATE OF JEAN M. O'CONNELL

Beneficiary's identifying number ▶ **225509052**

Estate's or trust's employer identification number ▶ **25-6377917**

Beneficiary's name, address, and ZIP code

**JEAN M. NADER
350 FOURTH AVE.
NEW KENSINGTON, PA. 15068**

Fiduciary's name, address, and ZIP code

**EDWARD J. WHITE & JEAN NADER CO-EXEC
118 SOUTH ROYAL ST.
ALEXANDRIA VA 22314**

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:
1 Interest	13,479.	Schedule B, Part I, line 1
2 Dividends	1,235.	Schedule B, Part II, line 5
3a Net short-term capital gain		Schedule D, line 4, column (g)
b Net long-term capital gain	57,300.	Schedule D, line 11, column (g)
4 Business income and other non-passive income before directly allocable deductions.	431.	Schedule E, Part III
a Depreciation		
b Depletion		
c Amortization		
5 Rental, rental real estate, and other passive income.		
a Depreciation		
b Depletion		
c Amortization		
6 Income for minimum tax purposes	72,606.	
7 Income for regular tax purposes (add lines 1 through 5)	72,445.	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6)	161.	Form 6251, line 5r
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)	15,583.	Schedule A, line 25
10 Foreign taxes (list on a separate sheet)		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation		(Include on the applicable line of Form 6251)
b Depletion		
c Amortization		
d Exclusion items		
12 Distributions in the final year of estate or trust:		1992 Form 8801
a Excess deductions on termination (attach computation)		Schedule A, line 20
b Short-term capital loss carryover		Schedule D, line 5, column (f)
c Long-term capital loss carryover		Schedule D, line 14, column (f)
d Net operating loss (NOL) carryover		Form 1040, line 22
e		(Include on the applicable line of appropriate tax form)
f		
13 Other (itemize):		
a Trust payments of estimated taxes credited to you		Form 1040, line 55
b Tax-exempt interest	5,221.	Form 1040, line 8b
c		(Include on the applicable line of appropriate tax form)
d		
e		
f		
g		
h		

For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 1041.

Schedule K-1 (Form 1041) 1991

H761

Beneficiary's Share of Income, Deductions, Credits, Etc.

Department of the Treasury
Internal Revenue Service

for the calendar year 1991, or fiscal year
beginning SEPTEMBER 15, 1991, ending AUGUST 31, 1992

1991

▶ **Complete a separate Schedule K-1 for each beneficiary.**

Name of estate or trust

Amended K-1
 Final K-1

ESTATE OF JEAN M. O'CONNELL

Beneficiary's identifying number ▶ **225527637**

Estate's or trust's employer identification number ▶ **25-6377917**

Beneficiary's name, address, and ZIP code
ANTHONY M. O'CONNELL
6541 FRANCONIA RD.
SPRINGFIELD, VA. 22150

Fiduciary's name, address, and ZIP code
EDWARD J. WHITE & JEAN NADER CO-EXEC
118 SOUTH ROYAL ST.
ALEXANDRIA VA 22314

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:
1 Interest	13,479.	Schedule B, Part I, line 1
2 Dividends	1,235.	Schedule B, Part II, line 5
3a Net short-term capital gain		Schedule D, line 4, column (g)
b Net long-term capital gain	57,301.	Schedule D, line 11, column (g)
4 Business income and other non-passive income before directly allocable deductions.	431.	Schedule E, Part III
a Depreciation		
b Depletion		
c Amortization		
5 Rental, rental real estate, and other passive income.		
a Depreciation		
b Depletion		
c Amortization		
6 Income for minimum tax purposes	72,607.	
7 Income for regular tax purposes (add lines 1 through 5)	72,446.	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6)	161.	
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)	15,583.	Schedule A, line 25
10 Foreign taxes (list on a separate sheet)		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation		(Include on the applicable line of Form 6251)
b Depletion		
c Amortization		
d Exclusion items		1992 Form 8801
12 Distributions in the final year of estate or trust:		
a Excess deductions on termination (attach computation)		Schedule A, line 20
b Short-term capital loss carryover		Schedule D, line 5, column (f)
c Long-term capital loss carryover		Schedule D, line 14, column (f)
d Net operating loss (NOL) carryover		Form 1040, line 22
e		(Include on the applicable line of appropriate tax form)
f		
13 Other (itemize):		
a Trust payments of estimated taxes credited to you		Form 1040, line 55
b Tax-exempt interest	5,221.	Form 1040, line 8b
c		(Include on the applicable line of appropriate tax form)
d		
e		
f		
g		
h		

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 1041.

Schedule K-1 (Form 1041) 1991

H761

1993.09.13, just after
part 2 of 2

Jean and Sheila, if you would like me to ignore the Final Estate Accounting, please drop me a note to that effect, and I will do so. If not, please do not support a lawsuit against me later for allegedly damaging the estate, when I am just trying to get information.

The estate will not be suing you.
I will not personally be suing you.

Sincerely

Anthony O'Connell
Anthony O'Connell

Take. you must do what you think is necessary. I would not tell you to ignore the Final Estate Accounting, nor would I tell you to go ahead.

In response to the Van and other questions - I will address them soon -

Inclosures:

Sheila's K-1 for tax year 1992
Letter of July 7, 1993
Jean's note of April 14