

# Wedge

Wedge using car, 62 pages

## Wedge pattern

(1) Withhold what the family needs. If there is not a need, create one, such as planting an invisible obstacle between family members and making the family appear responsible for removing it when the family is powerless to remove it.

(2) An invisible obstacle could be a document that should not be signed, such as a document that would create an accounting entanglement. Give a trusting family member a bad document and instruct that family member to instruct another family member to sign it. When the second family member questions the document, don't respond and don't recognize the problem. The trusting family member is led to believe that the second family member is the obstacle because he won't sign the bad document. There is nothing the second family member can do if the trusting family member continues to trust the creator of the bad document. A wedge is created.

(3) The second family member believes he has two choices; either go without reliable legal advice and sign the bad document, or get reliable legal advice from another attorney on how to write a good document. If he chooses the latter that can be used to make it appear that there are two attorneys representing a divided family and to justify shutting out the second family member and attacking his reputation.

“As a matter of fact I am precluded as an attorney from dealing with an adverse party who is represented by counsel.”

(Edward White, February 2, 1993)

“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.”

(Edward White, November 5, 1993)

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.

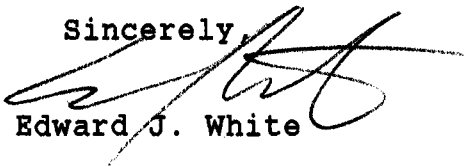
Now I receive your letter asking that I "simply pay them the interest" I paid the interest and principal in one check on March 12, received the title on March 22 and mailed it to Mrs. Nader to sign over to you on March 23. Have you any suggestions as to how it could have gone faster?

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 typed name 'Edward J. White'.

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

**Missing**

**\$545,820**

**April 21, 1992**

The cash payment to the Estate from the payoff of Lynch Note 1 on April 21, 1992, of \$545,820, is not mentioned and does not show in the accountings or tax returns. The accountants were not planning to pay the capital gains taxes on it until it was pointed out that they should. The payment was never reported but the taxes on the payment were apparently paid.

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

April 22, 1992

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

Re: Disbursement

Dear Jean,

Enclosed is an agreement which should satisfy Tony as to the car. It cannot be any clearer.

Also enclosed is a preliminary analysis of the estate tax, which should be close to being accurate. I do need to check with Jo Ann Barnes as to a technical question as to whether or not any of your father's trust comes into this. I do not think it does, but there have been many changes in the law since that trust was established. I will have to ask her to bill us for that advice and any other technical tax matters I am not comfortable with. I can do most of the rest of the tax work and save the estate some money.

The executors' commission shown on the analysis is not figured on the value of the realty; however it does not include the 5% commission on the receipts of the estate in addition to the inventory.

In order to file that return and the subsequent Fiduciary Income tax return we will need an accounting from Tony from the date of his last accounting to the date of death. If he does not want to prepare it, I will not agree to any preliminary disbursement to him at all, and will seek your approval to file suit against him to compel the accounting, plus damages to the estate for his delay. Since that trust terminated on your mother's death, his final accounting is due now and not in October.

There will be no further explanations or written entreaties to him as far as I am concerned. He has the duty and he will perform it under a court order if necessary. Of course he will furnish that receipt.

The preliminary analysis contains three alternatives on Accotink at the bottom for your consideration.

In the event that we do seek a reduction in the assessment Tony will be given written notice that his prompt cooperation is necessary and that if he fails to cooperate that he is aware of the

Page 2  
Ltr to Mrs. Jean M. Nader  
April 27, 1992

adverse consequences to the estate and is responsible for them.

As far as further steps are concerned, we have a lot to do. No gift tax returns were filed for 1989 and 1991 which will have to be done. The results of those gifts are factored in under "Unified Credit used for gifts 9,784".

The paper trail in the court and IRS is as follows:

- File Estate tax by June 15, 1992
- File First Accounting (16 months after qualification but can be sooner)
- Ask for posting of Debts and Demands against the estate.
- File Fiduciary Income tax returns for period 9/15/91-9/15/92, due January 1, 1993.
- File Motion for a Show Cause why distribution should not be made. Submit Show Cause Order.
- Request Executor's exoneration letter from IRS and Virginia.
- Obtain closing letter from IRS and Virginia as to estate tax returns.
- File 1993 Fiduciary tax returns (Sept. 1992-distribution)
- File for Order allowing distribution.
- Distribute estate.
- File Final Accounting.

Normally distribution is withheld until the Order of Distribution is entered. As I indicated the creditors have one year to press claims against the estate. No prudent executor will distribute before that period, the entry of the Order of Distribution and the receipt of the tax closing letters.

Sincerely



Edward J. White

EJW/e  
Encl.

SH. NOTES. STOCKS & BONDS

ck Wash Gas Light Co. 8/1/91	105.00
ck Signet 8/5/91	39.60
ck A. G. Edwards 8/15/91	2,346.63
ck Kemper Mun Bond Fund 4/30/91	162.86
ck Kemper Mun Bond Fund 5/31/91	162.86
ck Kemper Mun Bond Fund 7/31/91	162.86
ck Kemper Mun Bond Fund 8/30/91	162.86
Ck Nuveen Fund 3/1/91	63.00
Ck Nuveen Fund 5/1/91	63.00
ck Nuveen Fund 6/3/91	63.00
ck Nuveen Fund 8/1/91	66.50
ck Nuveen Fund 9/3/91	66.50
ck American Funds 9/9/91	424.76
Sovran Bank #4536-2785	3,310.46
First Virginia Bank #4076-1509	22,812.52
Fx Co. Ind Dev Bond	109,587.00
Franklin Va. Fund 4556.001 sh	50,507.84
Investment Co. of America 3861.447 sh	65,663.91
Kemper Mun Bond Fund 2961.152 sh	30,396.23
Nuveen Premium Inc Mun Fund 700 sh	6,450.50
Washington Gas Light Co. 200 sh	6,375.00
Signet Banking Corp 198 sh	4,331.25
Lynch Properties note	518,903.26
Travelers Check	20.00
1988 Plymouth Van	8,000.00
Am Funds 5/10/91	326.60
USAA Subscriber savings acct	25.10
SUB TOTAL	830,599.10

OTHER ASSETS

1990 Virginia Tax refund	1,605.58
Debt from Harold O'Connell Trust	659.97
Blue Cross refund	88.78
SUB TOTAL	2,354.33

JOINT ASSETS

Hallmark Bank #1107849600	40,796.81
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REAL ESTATE

15 acres Fairfax Co. Va. 53.9006% interest	323,403.60
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TOTAL ASSETS	1,197,153.84
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DEBTS

Colonial Emerg Phys (med bill)	10.40
Fairfax Circ Ct. letters	14.00
Jean M. Nader probate tax reimb	1,269.00
Sovran Bank Car loan payoff	1,364.97
Checks	15.89
Commissioner of accounts Inventory	61.00
IRS 1991 1040 return	15,332.00
Va. Dept Tax 1991 return	2,856.00
Jean M. Nader, bills pd	8,559.00
Sheila Ann O'Connell-Shevenell, cem bill	475.00
Co-Executors' Commission	41,529.96
Commissioner of Accounts fee for Accounting	1,048.25

TOTAL DEBTS AND EXPENSES	72,535.46
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TAX COMPUTATION

GROSS ESTATE		1,197,153.84		
DEBTS & EXPENSES		72,535.46		
		-----		
TAXABLE ESTATE		1,124,618.38	ACC 75% 1,043,767.48	ACC 60% 995,256.94
				3 1/2% BRACKET
TENTATIVE TAX 41% bracket		396,893.53	363,744.67	343,950.21
Unified Credit before gift comp	192,800			
Unified Credit used for gifts	9,784			
UNIFIED CREDIT		183,016.00	183,016.00	183,016.00
CREDIT FOR VIRGINIA TAX		40,375.58	35,201.12	32,934.39
NET FEDERAL TAX		173,501.96	145,527.55	127,999.82
VIRGINIA TAX		40,375.58	35,201.12	32,934.39
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TOTAL ESTATE TAXES		213,877.53	180,728.67	160,934.21



# 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."

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

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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 6, 1992

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

Dear Jean,

I will send you and Mr. White a copy of the court accounting from the trust for the period 1/1/91 thru 12/31/91 by the end of this month. If that is not soon enough please let me know and I will do what I can. It is all but complete but I want to go over it again and possible make some adjustments. The estate may owe the trust something. That would be to the beneficiaries benefit because that would avoid the estate tax so the eventual distribution to the beneficiaries would be greater. As you can see from the attached enclosure, the Commissioner of Accounts has advised me that this account is not due until 10-20-93.

If there is any other information Mr. White needs from the trust, he should write to me, the trustee, telling me what it is. If he is not willing to do this, I can not be responsible. Mr. White position as co-executor allows him no authority over the trust. He should not charge us extra to find that out.

Please tell me if there is anything else you need besides the 1991 court accounting from the trust, or of any other way I can be of help to you. For a second opinion on anything, I would suggest you call Mr. Ed Prichard of McGuire, Woods, Battle & Boothe at {703} 712-5000. I will take care of any fees you incur.

Love,

  
Anthony O'Connell

Enclosure (1)

Copy  
Mr. White



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

4-22-92

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

RE: Harold O'Connell Trust  
FIDUCIARY NO: 021840

Please be advised that the 6th Accounting, filed with this office on 6/28/91, and posted for 7/1/91, was approved on 4-18-92, and was, or is being, sent to the Clerk of the Circuit Court of Fairfax County, for filing therein, on 4-22-92

Jesse B. Wilson, III  
Commissioner of Accounts

Robert J. McCandlish, Jr.  
Deputy Commissioner of Accounts

Supporting vouchers  
previously returned \_\_\_\_\_

Supporting vouchers  
returned herewith

Your next Accounting is due in this office by 10-20-93.

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

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

Dear Jean,

You have been absolutely wonderful in sending information. It blows away mistrust and suspicion. Please keep it rolling, even stuff you think may be borderline relevant.

Would tell me the story behind the penalty wavier? I am not going to nail you for any inaccuracies, just tell me in your own words as best you know it.

I know it is against your trusting personality, but think of the significance and implications of Mr. White purposely misleading you on the receipt for the Plymouth. I trust that if you wanted me to pay \$8,000 for it, you would have been up front and told me so. I will get off my soap box.

Please feel free to call Mr. Ed Prichard at {703} 712-5000 for a second opinion. I will take care of any fees. Mr. Prichard has no self interest in this and is not representing me. I see him occasionally for advice. Going to see him yesterday was like a breath of fresh air.

Above all, I love you.

Love,

**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

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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

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.<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

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

\* Jean M. Nader

\* Sheila O'Connell

**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.

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

Consequences of going around invisible obstacle



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.

RECEIVED JUL 12 1993

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

July 7, 1993

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

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

Since you represent Mr. Anthony O'Connell, who has once more indicated his displeasure with the administration of this estate, we feel it is best to communicate with you before any precipitous action is taken.

The estate remains undistributed at this time for several reasons. First, no closing letter has been received from the IRS. Second, an amendment to the estate tax returns was filed at the end of June reflecting the existence of a CD which had not been discovered until recently (see IRS correspondence attached).

The first accounting, which was filed in October, 1992 (approximately three months before it was due) was approved on March 20, 1993. The delay apparently being inherent in the Commissioner's office. Debts and Demands were requested on November 13, 1992 and final action was taken by the Commissioner on them on December 30, 1992. A request for discharge of liability letter was sent to the IRS on April 18, 1993. On the same date an informal request as to the cause of the delay was sent to the IRS.

The Philadelphia office of the IRS has spoken to Mr. White on several occasions and is "checking" on the status of things.

As is true in any estate at this point, the following needs to be done:

1. Receive closing letters for the original and amended returns.
2. File a Motion to Show Cause for distribution.
3. Have an Order to Show Cause entered after due publication.
4. Present the Order of Distribution.
5. File the fiduciary income tax returns for the period

ending August 31, 1993.

6. Distribute the estate.

7. File the Second and Final Accounting. (Assuming that the tax matter is cleared so that a Third accounting is not needed.)

As was stated in Mr. White's letter to you of December 16, 1992, no distribution will be made until a final order is entered. If this is not the usual and customary procedure in Virginia, we would appreciate being enlightened.

The bulk of the estate is held in A. G. Edwards and is invested in various accounts, copies of the income from which are attached. The only major financial transaction of the estate which has occurred was in February, 1993 when Signet stock was sold at a gain of more than twice its value. Any claim that the Estate is losing money is spurious.

Mr. O'Connell recently has requested to know how much was charged for the preparation of the amended return. The answer is zero, since Mr. White prepared it as well as the original returns, even though that task is often given to accountants.


Mr. O'Connell's serious accusations against Mr. White, which he lodged with the Virginia State Bar were categorized by the Bar as having "no basis in fact or in law".

Mr. O'Connell's latest request to replace one of the Co-Executors has been denied.

The filing of a law suit is the prerogative of any person, however in this case, the estate will obviously hire counsel to defend itself (which will be a cost of administration) and will assert all possible defenses including Va. Code Ann. Section 8.01-271.1.

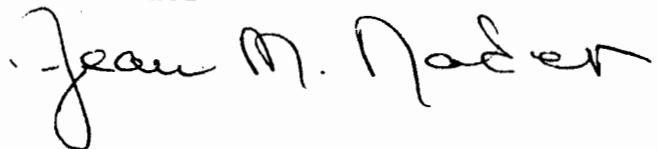
We would request that Mr. O'Connell be counseled as to these matters.

Sincerely,



Edward J. White

Jean M. Nader



EJW/e  
Encl.

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

RECEIVED AUG - 4 1993

August 2, 1993

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

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

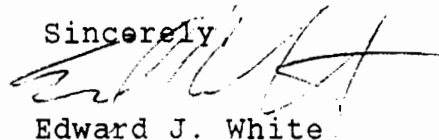
Notwithstanding Mr. O'Connell's direction that I not communicate with you, the Canons and Legal Ethics Opinions are explicit in this regard. I do hope this does not burden Mr. O'Connell, but I have no other choice.

I can happily report that we have received a closing letter from the IRS for the original estate tax return and the discharge of liability form. Of course a closing letter for the amended return must also be received, but I was able to communicate directly with the IRS office by telephone and ask that they expedite the matter. Of course they had lost the amended return and requested a copy, but at least received the check. I am sure we will owe some interest on that return which is only logical since the estate earned interest on it. Once that letter is received, I will move this matter as fast as possible.

Mr. O'Connell's letter of July 30, 1993, goes a long way towards relieving my apprehensions of future acrimony in the waning days of the administration of this estate, and it was sincerely appreciated.

Please be assured that nobody wants this estate closed more than I do. If for no other reason, I would like to be paid. I do not make any charges to estates until they are closed and have not received a penny of commission or expenses from this estate.

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

10-28-93

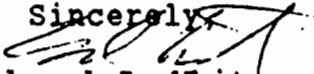
October 27, 1993

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 State Bar

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

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

November 1, 1993

PERSONAL AND CONFIDENTIAL 

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

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

Dear Mr. O'Connell:

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

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

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

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

Mr. Anthony M. O'Connell

Page 2

November 1, 1993



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

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

Very truly yours,

A handwritten signature in black ink that reads "James M. McCauley". The signature is written in a cursive style with a large initial "J" and a long, sweeping tail.

James M. McCauley  
Assistant Bar Counsel

JMM/dls

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

November 5, 1993

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

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

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

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

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

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

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

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

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

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

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

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

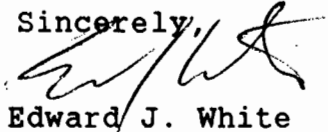
I am including Mr. O'Connell's complaint to the Virginia State Bar and the Bar's reply. I have omitted the 44 pages of enclosures he filed. His outright malicious lies about me (Page 7: "to deliberately mislead a seventy-nine year old woman", "abuse of the fiduciary trust" and "license to steal") in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

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

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

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

Sincerely,



Edward J. White

RECEIVED NOV 11 1993

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

TELEPHONE 836-8444

November 8, 1993

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

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

I have just received Mr. O'Connell's letter of November 6. It certainly is not the first time he has had to apologize. Fortunately I did not get his letter of November 3, though Mrs. Nader told me about it with the usual result upon my disposition, but then I assume that is his intent.

I have never had any intention of making any distribution involving the stock and mutual funds without his input. Obviously the estate has the power to sell, and we did sell the Signet stock on the advice of the broker. (Henry Thomas has always advised selling all stock as a matter of fact.) The stock is not Mr. O'Connell's; it is registered in the name of the estate. It will not be available for picking and choosing.

As soon as I can prepare letters from the Co-Executor's to the various funds we will transfer the accounts to the beneficiary's names. I will send you a W-9 which will have to be signed by Mr. O'Connell for each account. Since the estate must have cash, I plan to sell the Washington Gas Light Co. stock and the Nuveen Fund on the advice of Mrs. Allison May at A. G. Edwards. If you think other funds instead should be sold, let me know.

I am enclosing copies of all the accounts' activities since the date of death. The 1993 pages for the funds were sent in my last letter. It will not be necessary for Mr. White to "allow" Mrs. May to do this act. The only charge I can see other than the transfer fees, is the \$197.05 commission on the sale of the Signet stock, which netted a gain to the estate of \$5544.95 (a 128% gain in 15 months). Of course some of these transactions were filed in the first accounting to which Mr. O'Connell voiced no objections. The rest will be reflected in the second and final accounting.

As to promulgation of information is concerned, I have written numerous letters to Mrs. Nader in the course of administration. She has informed me that to the best of her knowledge, she has sent each of them to Mr. O'Connell. Maybe he should share fact that

Page 2  
Ltr to Edgar A. Prichard, Esq.  
November 8, 1993

with his distribution list.

Please forgive the fact that I am obviously taking out a great degree of umbrage on you. From day one I have been on the receiving end of snide innuendo reflecting upon my honesty and ability. Even though I realize fully that most of it is based upon little or no knowledge and much jumping to conclusions, it finally has an effect. Frankly, when I heard that you were becoming involved in this, I was delighted and remain so.

Sincerely,

  
Edward J. White

EJW/e  
Encl.  
Copy to: Mrs. Nader

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

TELEPHONE 836-5444

November 11, 1993

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

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

I have express mailed letters for Mrs. Nader to sign which will be returned to the broker and forwarded to Franklin Fund, Kemper Fund and Investment Company of America directing that these mutual funds be divided in three and the accounts be transferred to each of the beneficiaries. Likewise a letter is being sent to A. G. Edwards directing that the Fairfax County bond be divided into three units and that Mr. O'Connell's portion thereof be distributed to him by Edwards.

The Nuveen Fund, Washington Gas Light stock and \$5000 of the Fairfax bond are being sold to pay expenses. At least that much of the bond would have to be sold anyway to make it divisible by three in \$5000 lots.

This should provide about \$50,000.00 cash in the estate. The final distribution will not be much after paying the commission tax preparation fees and filing fees. This distribution will be made once they are ascertained. I see no way that this will be done before the third week in December. I am going in the hospital on November 19 for back surgery and will be out of my office for at least three weeks. I will have my calls routed to my home and will receive my mail.

I am enclosing a calculation of the executor's commission. It is based on 5% of the inventory receipts and income plus the appreciation of assets while being administered by the Co-Executors (less the items marked "no comm") and totals \$47,119.74. I have cut off the computation as of the end of October so that the amount will remain the same. As I indicated earlier, Mrs. Nader will give two thirds of her half, less taxes on it, to the other two heirs. The notation "EXEC TAKEN" refers to the commission taken as a deduction on the estate tax return. The excess will be a deduction on the final fiduciary return and will benefit the heirs.


Normally the heirs give their assent to the paying of the commission and this is filed with the final accounting. If Mr.

COPY



O'Connell wishes to do so, it would be appreciated. He should understand that it is not required, and that he holds no veto power.

Sincerely



Edward J. White

EJW/e

Encl.

Copy to: Mrs. Nader

**C  
O  
P  
Y**

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

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

TELEPHONE 936-5444  
April 13, 1994

The 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  
Fiduciary #49160

Dear Mr. Wilson,

Enclosed is the Second and Final Accounting in this estate with vouchers, financial account statements, closing letters and the affidavit as to tax payments.

I hereby request that compensation to me as Co-Executor in the amount of \$23,580.89 (2 1/2% of the adjusted gross receipts of the estate \$943,235.84) be approved. A calculation sheet is attached.

Duties of the Co-Executor since October 1991, have consisted of meeting with heirs, consulting with the broker handling certain of the estate assets as to investments and making decisions on asset management and sale, personally closing out the decedent's bank accounts, resolving the matter of an unpaid bank loan to free the title to a vehicle, assisting in a successful appeal of the county assessment of real estate, managing the estate bank account, personal research as to asset value, preparation of all necessary administration documents, preparing decedent's federal and state income tax returns, preparing several years gift tax returns for decedent, preparing state and federal estate tax returns and amendments, personally contacting IRS to obtain closing letters, preparing financial data for the accountant to file three federal and state fiduciary income tax returns, responding to numerous letters of one of the heirs, closing and transferring a brokerage account and court appearance and pleadings for the Order of Distribution.

The time is estimated to be about 127 hours which is probably conservative. A time sheet is enclosed. Included is at least 4.75 hours which were spent in preparing an answer to a complaint filed with the Virginia State Bar by Anthony M. O'Connell which complaint was dismissed without a hearing.

COPY

Any questions concerning Mrs. Nader's (the other Co-Executor) commission should be addressed the other heirs. Mrs. Nader conducted all liason with the family members which was demanding and invaluable.

Sincerely,

Edward J. White

EJW/e

Encl.

Copy to: Jean M. Nader

Sheila Ann O'Connell

Edgar A. Prichard, Esq.

Counsel for Anthony M. O'Connell

RECEIVED OCT 27 1994

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

TELEPHONE 836-5444

October 25, 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 your client's most recent effort.

According to the pamphlet sent out by the Virginia Department of Taxation if an estate is closed, the heirs are the proper parties to file for the refund. While an estate in Virginia technically is never closed, for most purposes, including this one, once the final accounting has been approved, the estate is considered closed. That was the status of things at the time your client was asked to sign the form.

However, subsequent to that event, your client informed Mrs. Nader and myself of the existence two cemetery lots of which I had no previous knowledge. This will require formal re-opening the estate. Accordingly, Mrs. Nader and I will sign and submit the refund request form.

Sincerely,

  
Edward J. White

EJW/e

Encl.

Copy to: Mrs. Jean M. Nader  
Mrs. Sheila O'Connell

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

RECEIVED OCT 28 1974

October 27, 1994

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

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

I have, this day, signed the Virginia Department of Taxation form requesting a refund of Mrs. O'Connell's taxes. Joanne Barnes of Keller Bruner & Co. is having the form express mailed today to Mrs. Nader for her signature.

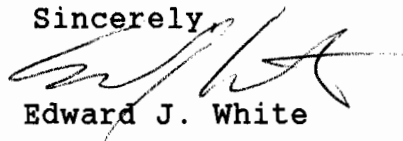
The amount of tax paid by Mrs. O'Connell during the refund period was somewhat in excess of \$5000.00. The state proposes a five year payout in some yet to be determined amount.

As Miss Barnes pointed out, since the request was made by the estate instead of the heirs, the payment will be to the estate. This will result in taxable income to the estate if the annual payments are more than the \$100.00 deduction given estates. This will entail the annual filing of 1041 and 770 returns for the five year payout period. Naturally, there will be tax preparation fees involved. Preparation fees for these returns are always higher than for personal income tax forms. Similarly there will be annual accountings to be filed with the Commissioner since there will be activity in the estate. Someone will have to do this and there will be added expenses.

I can only assume that these consequences were envisioned when your client refused to sign the form as an heir. (At that time the estate was in a closed state. The issue of the cemetery lots did not surface until after that date.)

In researching something else today, I came across Judge Lamb's comment in *Virginia Probate Practice* as to court orders discharging executors, which I pass along.

Sincerely,



Edward J. White

EJW/e  
Encl.  
Copy to: Mrs. 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

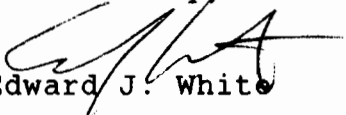
Dear Judge Kenny,

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



# Wrongdoings

1995.04.11  
part 1 of 2

April 11, 1995

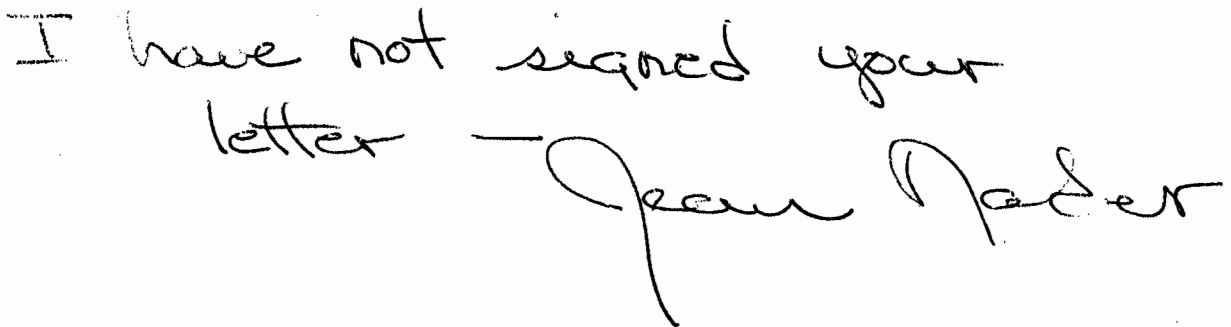
Dear Jean and Sheila,

I ask your support in signing the enclosed joint letter to Mr. White, and returning it to me. I believe it is self explanatory.

If you choose not to sign it, I would appreciate some notation.

Sincerely,

  
Tony

  
I have not signed your  
letter — Jean Pader

Jean Nader  
350 Fourth Avenue  
New Kensington, Penn 15068

Sheila O'Connell  
44 Carleton Street  
Portland, Maine 04102

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150

May 27, 1995

Mr. Edward J. White  
118 South Royal Street  
Alexandria, Virginia 22314

Ref: Estate of Jean O'Connell

Dear Mr. White:

We would very much like to know about any wrongdoing for which you consider Anthony O'Connell responsible.

Would you please describe any such wrongdoing, with specifics, so that there is no misunderstanding?

We thank you in advance.

---

Jean Nader

*Sheila O'Connell*  
Sheila O'Connell

*I have no awareness of any wrongdoing on the part of my brother, Anthony*

---

Anthony O'Connell

*Anthony O'Connell*

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

July 20, 1995

Mr. Anthony M. O'Connell  
6541 Franconia Rd.  
Springfield, Va. 22150

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,


I received your letter of July 18, today.

Indeed I did tell you to address your comments to Mrs. Nader; however in light of the tone of your letter and its usual unfounded accusations, I will reply briefly.

You state in your first paragraph that you understand from my June 8, 1995, letter that ". . . your accounting charges, will consume most of the federal pension refund payments due the beneficiaries." That is a clear falsehood. Nowhere in that letter is any mention of accounting fees whatsoever. Mrs. Nader requested that Keller Bruner & Co. prepare the filing for the refund. Whether you chose to reimburse your own sister for whatever charge they made is your decision. I have never made any charge for any accounting fee of any sort. My letter stated clearly that this post estate closing matter was being handled by me for free. Prior to this letter, I spent 6.75 hours on this matter as a gift to your sister, from which you also benefitted.

I am asking you to sign the Virginia Department of Taxation form so that you can receive your share of the future payout of the tax refund from the state. If you do not sign it, I can only hope that the state will go on and send your sister the refund so that she can send you your share.

You ask what is the point of my enclosing copies of all transactions of the estate since it was closed. My point is the same as it has always been, to furnish the beneficiaries, or their counsel, with all financial data. That was done when Edgar Prichard represented you. Since he no longer represents you, I sent it to you in accordance with my custom.

Your question regarding the wording of Schedule F of the estate tax return which was filed in September 1992, implying something or another, makes no sense at all. 

For the umpteenth time, I will ignore your plaintive request

Page 2  
Ltr to Mr. Anthony M. O'Connell  
July 20, 1995

that I identify your "wrongdoings".

Whether you like it or not, the law says that the estate is closed. I feel sure that Mr. Prichard imparted that to you. I believe that the Commissioner of Accounts office has also informed you of that fact. I gather that you want to continue your vendetta forever. In that aspect I refuse to indulge you.

Please cash the check for \$493.75 that was sent to you.

Sincerely,

  
Edward J. White

EJW/e

Copy to: Jean M. Nader

