

# Overview

Send vs draft-deed-howmuch

20p

# Two Agendas

Agenda 1: Family's agenda. Jean O'Connell instructs the CPA Joanne Barnes to send her the final estate account. The final estate account transfers the residual estate from the estate to the trust and automatically closes out the estate and funds the trust. Nothing else can fund the trust. The final estate account is the only thing the family needed.

Agenda 2: Accountant's agenda. The CPA Joanne Barnes tells Jean O'Connell that she: "will do draft of final acting. Deed to property-convey to court. Needs how much", and that turns out to be the same agenda of Edward White and Henry Mackall. I do not know that that is the agenda, and I am led to believe, over the next fourteen months, that it is Jean O'Connell's agenda, and continued to believe that until I found her memo in her paper.

~~Lo Kaiser - Hilton.~~

549-7800

To Ann -  
My son Tony called. He said he wanted  
very much to be the full trustee with an  
agent to receive notices and processes from the  
court & commissioner as in the May 8th letter.

~~about~~

First thing is to have the final  
accounting based on same figures  
as in the 1st acctg.  
Send it to me - do I have  
to sign it, **Withheld**

3 call - will do draft if final acctg.

2 deed to property - convey to court.

needs how much

1

1

How much

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

October 29, 1985

Henry C. Mackall, Esquire  
4031 Chain Bridge Road  
Fairfax, VA 22030

Re: Jean M. O'Connell-  
Anthony M. O'Connell Trust

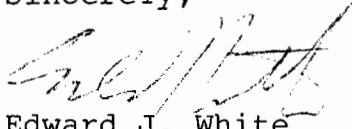
Dear Mr. Mackall:

Enclosed is an Agreement along the lines of that discussed by us previously, which my client has signed.

Ms. Jo Ann Barnes, of Bruner, Kane & McCarthy Accountants, previously has furnished Mr. O'Connell with the numerical data which explains the derivation of the percentages reflected in the Agreement.

If you have any additions or corrections to it, please let me know.

Sincerely,

  
Edward J. White

1

EJW/mc

Enclosures

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

January 27, 1986

Mrs. Jean M. O'Connell  
6541 Franconia Road  
Springfield, Va 22150

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

At long last we have a signed Agreement concerning the funding of the Trust. The Agreement is enclosed.

The only difference between this Agreement and the previous agreement which I had drafted is the change in the percentage of ownership between you and the Trusts. Originally, Ms. Barnes had computed the ownership of the Trust at 43.525. She and Mr. Mackall and I now agree that the figures should be 46.0994. The Agreement also contains a provision in paragraph 5 that if the property is sold during your life, that you will be reimbursed for the principal of all real estate taxes on that property.

Mr. O'Connell was unwilling to agree to pay interest on the real estate tax advancements. While I am at a loss to understand his attitude, I am of the opinion that we would be best served by signing the Agreement as is.

Ms. Barnes has computed that through 1984 you paid taxes in the amount of \$13,841.24.

Please sign the Agreement and return it to me as soon as possible, and I will forward it to Mr. Mackall for the Co-Trustees' signature and filing with the Commissioner of Accounts. At that point the trust will then be funded and the responsibility for filing accounts and inventories will be that of the Trustees.

We can then have Ms. Barnes complete the final accounting for the Estate and the matter will be closed.

Sincerely,

  
Edward J. White

1

EJW/mc  
Enclosures

2

Deed

EDWARD J. WHITE  
ATTORNEY AT LAW  
118 SOUTH ROYAL STREET  
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TELEPHONE 836-5444

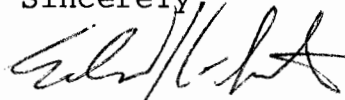
October 23, 1985

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

Dear Mrs. O'Connell:

Enclosed is the Agreement which Mr. Mackell and I discussed. If it meets with your approval, I would appreciate your signing it and returning it to me so that I might forward it to him for the signatures of the Co-Trustees. This document should serve both as the Agreement and as the receipt by the Trustees for the Trust property.

Sincerely



Edward J. White

2

EJW/mc

Enclosure

*Rec Oct. 28th Returned  
Check ownership.*



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

TELEPHONE 836-5444

June 26, 1986

Miss Jo Ann Barnes  
Bruner, Kane & McCarthy  
300 North Lee Street  
Alexandria, VA 22314

Re: Estate of Harold O'Connell

Dear Jo Ann:


I represent Mrs. Jean O'Connell in the above-referenced matter.

We are now ready to file the Final Accounting. Enclosed is a document entitled Agreement, paragraph 1 of which acknowledges receipt of ownership by the Co-Trustees of the percentage interest of the property.

If you need any other documents, please contact me or Mrs. O'Connell.

Thank you.

Sincerely,

  
Edward J. White

2

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell

COPY



THIS AGREEMENT, made this 29 day of Jan, 1986 by and between JEAN M. O'CONNELL and ANTHONY M. O'CONNELL and HERBERT ANDERSON HIGHAM, Trustees, provides:

WHEREAS, under the Will of the late HAROLD A. O'CONNELL, which Will has been admitted to probate among the records of the Circuit Court of Fairfax County, certain property was left to ANTHONY M. O'CONNELL, Trustee, upon the terms and conditions of the Trust set forth in the aforesaid Will;

WHEREAS, ANTHONY M. O'CONNELL is not a resident of the Commonwealth of Virginia and HERBERT ANDERSON HIGHAM has qualified as Co-Trustee in this case;

WHEREAS, the corpus of the Trust, as presently constituted, consists of a 46.0994 percent ownership of two parcels of real estate located in Fairfax County, Virginia, the first being known as 6541 Franconia Road, and is the residence of JEAN M. O'CONNELL, the second being fifteen (15) acres of land located in Accotink Station, identified as Map Reference number 090-4-01-0017;

WHEREAS, it is the desire of the parties to fund the Trust as set forth in the Will and to provide security for JEAN M. O'CONNELL, and stability for the Trust;

IT IS HEREBY AGREED that in return for mutual promises as consideration for this agreement, the parties agree to the following:

1. The Co-Trustees, by their signatures hereupon, acknowledge receipt of the 46.0994 percent ownership of the two parcels referred to above.
2. JEAN M. O'CONNELL hereby agrees that she is the owner of the remaining 53.9006 percentage interest of the two parcels referred to above.



3. JEAN M. O'CONNELL hereby agrees that she will at all times pay the real estate taxes and other costs of maintaining these two parcels of property.

4. The Trustees hereby agree that during the life of JEAN M. O'CONNELL, they will not sell or attempt to sell by partition or otherwise, either of the two tracts of property without the written permission of JEAN M. O'CONNELL.

5. The Trustees agree that if either property is sold during the life of JEAN M. O'CONNELL she will be reimbursed from the sale proceeds the principal of all real estate taxes on that property paid by her which are attributable to the percentage ownership of the Trust.

In all other respects, the parties hereto agree that they are bound by the terms of the Will and Trust established therein.

*Jean M. O'Connell*  
\_\_\_\_\_  
JEAN M. O'CONNELL

*Anthony M. O'Connell*  
\_\_\_\_\_  
ANTHONY M. O'CONNELL

*Herbert Anderson Higham*  
\_\_\_\_\_  
HERBERT ANDERSON HIGHAM

3

Draft

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

TELEPHONE 836-5444

April 10, 1986

Ms. JoAnn Barnes  
Bruner, Kane & McCarthy  
300 North Lee Street  
Alexandria, VA 22314

Re: Estate of Harold O'Connell

Dear JoAnn:

I have agreed with Anthony O'Connell's attorney that we will provide them with a **draft** of the final accounting in the Harold O'Connell Estate. This, I think, will allay all of the suspicions that have arisen on the other side in this matter.

If you could commence preparing that, I would appreciate it. I am enclosing a copy of the nearly signed Agreement, by which the Trustees agree to take possession of the percentage interest of the property.

Thank you.

Sincerely,

Edward J. White

**3**

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell

COPY

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

TELEPHONE 836-5444

April 25, 1986

Henry C. Mackall, Esquire  
4031 Chain Bridge Road  
Fairfax, VA 22030

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

Enclosed is the **draft** by Ms. Barnes of the Final Accounting.

I have taken the liberty of correcting a typographical error on the distributions to reflect 53.9006% vice 3.9006%.

I would appreciate it if you would forward this to Mr. O'Connell and clarify with him his intention to qualify on May 1st.

If he does not agree or requests further delaying tactics, I feel that I have no other recourse in serving my client than to seek to have him removed as a Trustee. This matter is costing Mrs. O'Connell dearly with the delay.

Sincerely,

*[Signature]*  
Edward J. White

**3**

EJW/mc

Enclosure

**cc: Mrs. Jean O'Connell** ✓

C  
O  
P  
Y

**Withheld**

LAW OFFICES  
MACKALL, MACKALL, WALKER & SILVER  
A PROFESSIONAL CORPORATION  
4031 CHAIN BRIDGE ROAD  
FAIRFAX, VIRGINIA  
22030

HENRY C. MACKALL  
DOUGLASS S. MACKALL, III  
DOUGLAS D. WALKER  
GLENN H. SILVER  
NANCY E. GIBB

TELEPHONES  
(703) 273-0320  
(703) 273-0321

October 7, 1985

Anthony M. O'Connell  
2337 South Thirteenth Street  
St. Louis, Missouri 63104

Re: Estate of H. A. O'Connell

Dear Mr. O'Connell:

Thank you for your letter of September 23 regarding your father's Estate. I will be happy to try to help you. I have serious problems with the limitations you wish to place on me. I believe a great deal can be accomplished by free and open discussion between counsel and I cannot see any harm in throwing out possible alternatives during such a discussion. I cannot hang up each time a new subject comes up in order to get instructions. I never commit a client to any particular course without his approval but I might well discuss actions which later turn out to be unacceptable to the client.

Your plan sounds fine but you cannot insist on it and be certain it will be adopted. There is no problem with funding the trusts as suggested. It seems the only practical way.

I do not know anything about Mr. Higham. I think your mother's wishes must be considered since she is a beneficiary. I know the Court will consider her desires before it makes an appointment.

I see no reason why the intended final account has to be reviewed and approved before it is filed. If it is wrong, objections can be made before the Commissioner of Accounts. If we reach an agreement I assume the account will be drawn as we discussed earlier and that we'll have some input.

If you want me to help further please let me know.

Sincerely,

  
Henry C. Mackall

Withheld 

HCM/jkw



LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

HENRY C. MACKALL  
DOUGLASS S. MACKALL, III  
DOUGLAS D. WALKER  
GLENN H. SILVER  
NANCY E. GIBB

AMY E. BLANCHARD

TELEPHONES  
(703) 273-0320  
(703) 273-0321

February 24, 1986

Mr. Anthony O'Connell  
2337 South Thirteenth Street  
St. Louis, Missouri 63104

Dear Mr. O'Connell:

I have your letter of February 20, 1986 in which you state that other things must be done before you will come to Fairfax and qualify. I am afraid we are having some difficulty in our communications. There are no "new real estate titles" involved. The property devised by the Will passed automatically to the Trustees, subject to their qualification. the only thing required to vest title in the Trustees is for the Trustees to come here and qualify.

The final estate filings cannot take place until after the Trustees have qualified and the real property has vested in them.

The next step in this procedure is for you and Mr. Higham to qualify. When that takes place the whole thing can be finalized.

Sincerely,



Henry C. Mackall

**Withheld** 

HCM/jkw

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

TELEPHONE 836-5444

May 27, 1986

The Honorable Robert J. McCandlish, Jr.  
Commissioner of Accounts  
Fairfax County  
4069 Chain Bridge Road  
Fairfax, VA 22030

Re: Estate of Harold A. O'Connell  
Fiduciary No. 21840

Dear Mr. McCandlish:

I represent Mrs. Jean M. O'Connell, Executor of the captioned Estate. Mrs. O'Connell received your notice letter of May 16, 1986, concerning the delinquent account.

The accounting in this case has been prepared by Mrs. O'Connell's accounting firm. This accounting will be a second and final accounting. However, the will established a trust and Mrs. O'Connell's son has been most difficult in coming to terms on qualifying as trustee of the trust. Both Mr. Henry Mackall, who represents the trustee, and I have been working diligently on this case.

In order to prevent my client from incurring double bills from her accountant and increased other fees, I would respectfully request a short extension of the accounting period so that the trustee can qualify and this matter may be completely closed.

Thank you.

Sincerely,

  
Edward J. White

EJW/mc

cc: Mrs. Jean M. O'Connell ✓

**Withheld**

COPY

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

TELEPHONE 836-5444

June 26, 1986

Mrs. Jean O'Connell  
6541 Franconia Road  
Springfield, VA 22150

Re: Estate of Harold O'Connell

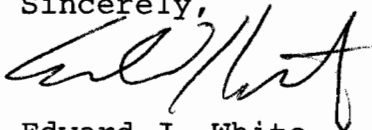
Dear Mrs. O'Connell:

At last, we are ready to file the Final Accounting in this case.

In order to spare you having to mail documents back and forth, I am notifying Jo Ann Barnes to begin the accounting and sending her a copy of the Agreement wherein your son and Mr. Higham acknowledge receipt of the Trust property.

Miss Barnes will contact you at the time your signature is needed.

Sincerely,

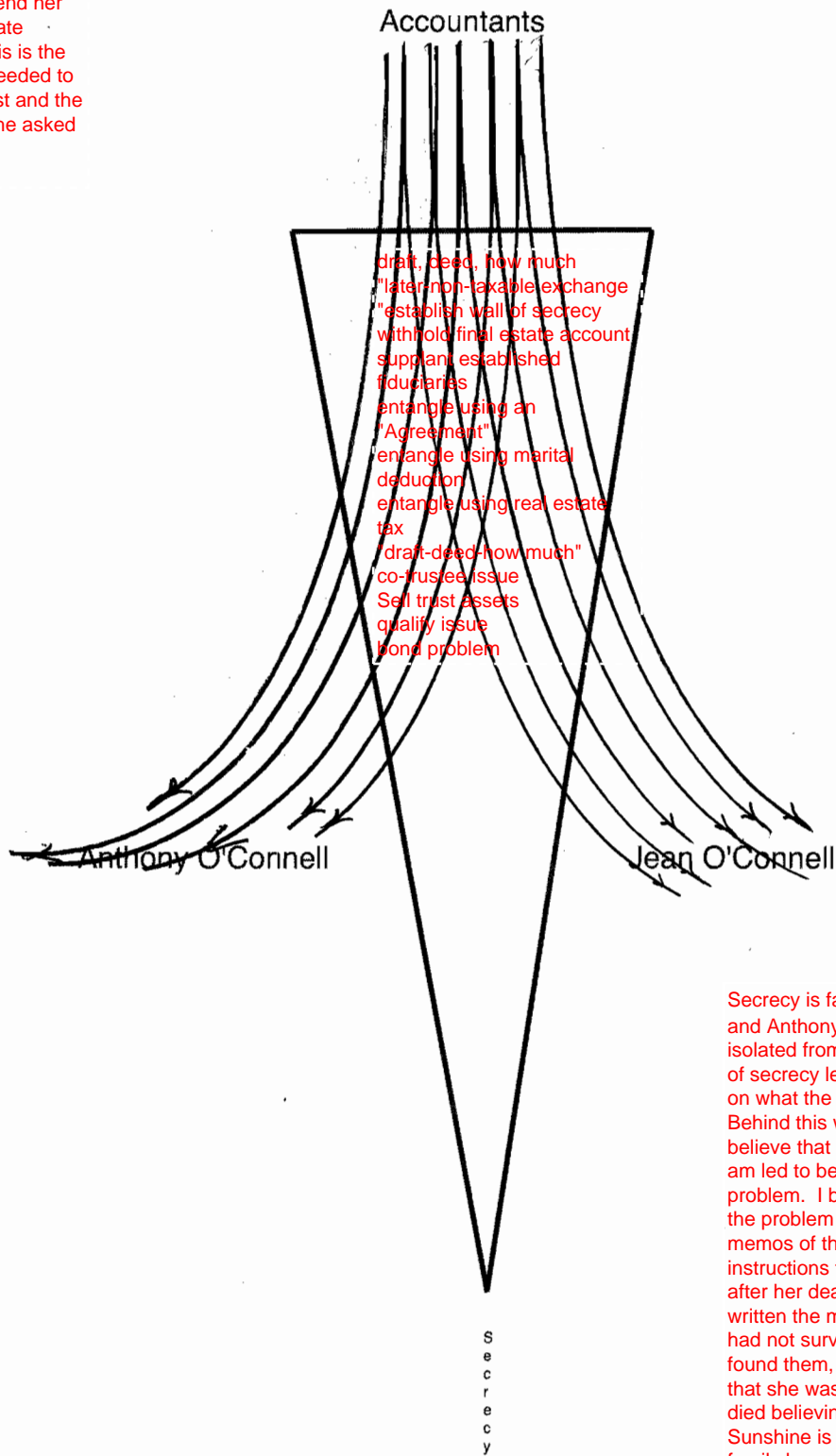


Edward J. White

EJW/mc

**Withheld**

Jean O'Connell  
instructs Joanne  
Barnes to send her  
the final estate  
account. This is the  
only thing needed to  
fund the trust and the  
only thing she asked  
for.



Secrecy is fatal. Jean O'Connell and Anthony O'Connell are isolated from each other by a wall of secrecy leaving each dependent on what the accountants tell them. Behind this wall Mother is led to believe that I am the problem and I am led to believe that Mother is the problem. I believed Mother was the problem until I found her memos of the accountants instructions to her in her papers after her death. If she had not written the memos, if the memos had not survived, and if I had not found them, I would still believe that she was the problem. Mother died believing I was the problem. Sunshine is the only protection the family has.