

Overview

Send vs draft-deed-howmuch

31p

Family

(Send final estate account)

vs

Accountants

(will do draft-deed-much)

COMMISSIONER'S OFFICE

CIRCUIT COURT OF FAIRFAX COUNTY

4069 CHAIN BRIDGE ROAD

TELEPHONE 385-0268

FAIRFAX, VIRGINIA 22030



JESSE B. WILSON, III
DEPUTY COMMISSIONER OF ACCOUNTS



ROBERT J. McCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

May 8, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

According to the inventory filed for the above estate the gross value was \$90,650.27 and under the terms of the will one-half of the estate goes to you as the "Marital Share" (one-half being the amount allowed the wife without estate tax by IRS) and the balance goes to the "Residuary Estate" which shall be held in trust by Anthony M. O'Connell, as Trustee, and the income paid to you and, in the sole discretion of the Trustee as to time and amount, the principal of the trust may be used for your support and maintenance.

This trust must be set up since we cannot ignore the will and at your death the balance in the trust goes to your three children or their issue. At this time, we don't know who that will be.

Please advise me what is being done to set up this trust. As a non-resident, Anthony M. O'Connell can act as Trustee only if a resident of Virginia qualifies with him or a Virginia resident is designated as an agent to receive notices and processes from the Court and the Commissioner of Accounts.

It is possible that an indemnification agreement can be worked out so the trust need not be funded, but this office should not advise you about such an agreement.

Very truly yours,

Robert J. McCandlish, Jr.
Robert J. McCandlish, Jr.
Commissioner of Accounts

RJM/jd

cc: Anthony M. O'Connell
6525 Clayton Avenue
St. Louis, Missouri 63139

Family

The final estate account is the only thing the family needs and the only thing the family asks for. The final estate account transfers the residual estate to the trust to fund the trust and close the estate. Nothing else can fund the trust.

~~SAVE~~
reestablishing a

RE Est of HACC

45,325.00

22

In answer to your letter of May 8, 1985 regarding progress ~~the~~ trust to be setup required by the will with Anthony O'Connell as Trustee I would like to report that a ^{co-}Trustee has agreed to serve with him

Ms. Jo Anne Berner
~~Home address~~
7225 Pine Dr. }
Annandale, Va 22003 }
354-0673 }
549-7800 -office } office

~~I~~ She will be working on this very soon with a lawyer. I had hoped that the procedure of setting up a trust could be simplified by ~~instead~~ putting title to ~~that same~~ ^{the Berner's estate (my home)} in the names of my three children ~~the~~ the same as listed in the will to receive it.

There should be more definite progress soon and I will inform your office then.

V T Y

J M O C Extra

Sent
5/31/85

To Commissioner of Accts.

Sent 5/31/85

Will of Jean M. O'Connell 1985.05.30

Co-executors are Anthony Miner O'Connell and Jo Ann Barnes. Prepared by Edward J. White.

PLEASE BE SURE TO DEDUCT CHARGES THAT AFFECT YOUR ACCOUNT

SUBTRACTIONS

ADDITIONS

BALANCE FORWARD

ITEM NO OR TRANSACTION CODE	DATE	DESCRIPTION OF TRANSACTION	AMOUNT OF PAYMENT OR WITHDRAWAL (-)	✓ OTHER DEDUCT	AMOUNT OF DEPOSIT OR INTEREST (+)	BALANCE FORWARD	
		TO correction - 5-3 deposit	92		92.98	150	4
		FOR				92	98
807	5/30	TO White, Edward Lawyer FOR new will.	50 -	✓		50	-
808	5/30	TO Wash. Post. 4/14-6/9 FOR	17 20	✓		17	20
	6/1	TO Annuity FOR		✓	1526 65	1526	65
809	5/9	TO Cash FOR	100	✓		100	-
810	4/3	TO Leukemia NCA FCC FOR	3 -	✓		3	-
811	6/3	TO Cash FOR	100 -	✓		100	-
812	6/3	TO Hurdberg FOR	308 00	✓		308	50
813	6/3	TO Assoc for Am. Hort FOR (due Jan 1 '85)	20 -	✓		20	-
814	6/3	TO Va. Brewer FOR	58 24	✓		58	24
815	6/3	TO Public Citizen FOR (Madax - Wash DC)	10 -	✓		10	-
816	6/8	TO Receipt FOR	45 -	✓		45	-

1985

o Tax Assessment papers

and etc re property.

Trust

May 31 '85	John - Com. letter
c.c. to	" "
" "	+ acct. acct.
June 3 '85	Tony

~~Lo Kaiser - Hilton.~~

20a

549-7800
Lo 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,

4 withhold

20b

3 call - will do draft if final acctg.
2 deed to property - convey to court.
1 needs how much

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

August 23, 1985

Mr. Robert J. McCandlish, Jr.
Commissioner of Accounts
Commissioner's Office
4069 Chain Bridge Road
Fairfax, Virginia 22030

Re: Estate of Harold A. O'Connell

Dear Mr. McCandlish:

Thank you for your letter of August 19, 1985, requesting
that a resident co-trustee be appointed.

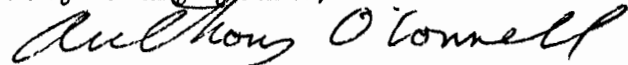
I request that Andrew Higham be appointed as resident
co-trustee. His address is:

Andrew Higham
6208 Higham Drive
Franconia, Virginia 22310
(314) 971-3129

I also request that the Trust be funded in accordance with
Ms. Joanne L. Barnes letter of August 16, 1985 (attached).

I apologize for the extended time and effort this account has
taken. I am optimistic that the trust will be funded soon.
Again, thank you for your help.

Very truly yours,



Anthony O'Connell

cc: Mrs. Jean O'Connell

Ms. Joanne L Barnes

No response

Accountants

A false paper trail is created that makes it appear that the family is responsible for the accountant's withholding of the final estate account.

1

Much

BRUNER, KANE & MCCARTHY, LTD.
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
300 NORTH LEE STREET
POST OFFICE BOX 1250
ALEXANDRIA, VIRGINIA 22313

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

ARTHUR J. BRUNER, C. P. A.
JOHN T. KANE, C. P. A.
DANIEL F. MCCARTHY, C. P. A.
WILLIAM H. ROBERTS, C. P. A. (1977-1978)
JOANNE L. BARNES, C. P. A.
CHARLES W. BALLOU, C. P. A.

(703) 549-7800

August 16, 1985

Mrs. Jean M. O'Connell, Executrix
Estate of Harold M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:

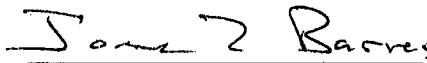
Your son requested that I furnish him copies of the Court Accountings that had been filed for the Estate. I have sent them on to him today. I am also enclosing a copy of the schedule which I believe reflects the fraction of the estate's one-half interest in each property to which you and the Trust are entitled.

If the transfers are made in these percentages, you would then own 56.475% of each property (50% owned individually plus 12.95% of one-half interest of the estate) and the Trust would own 43.525% of each property. If you and the Trust chose at some time in the future to exchange all or part of an interest in a property, I believe it should be done based on the then current fair market value of the properties. In such case, I would recommend that you have the properties appraised by a qualified real estate appraiser.

With regards to your request that I serve as co-trustee of the Trust with your son, I regret that I must decline to be either co-trustee or act as agent to receive notices and processes for him.

Please call me and we can discuss this further.

Very truly yours,


Joanne L. Barnes

JLB:jsp
cc: Mr. Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

PROBATE ASSETS:

1/2 interest - residence	\$ 40,681
1/2 interest - Accotink	37,500
605 shares, Washington Mutual	6,709
220 shares, New Virginia	1,953
Refund	5
Overpayment of Virginia tax	57
Cash	3,245
	<u>\$ 90,150</u>

PAYABLE TO WIFE DIRECTLY:

Cash POD	\$ 16,541
Life insurance	14,918
Jointly owned property	13,902
Personal property	500
U. S. Civil Service	1,381
Annuity	16,338
	<u>\$ 63,580</u>

Gross estate per return	\$153,986
Funeral expenses, etc., per return	5,372
Net estate	<u>\$148,614</u>
Federal estate and Virginia inheritance tax	2,225
Net estate	<u>\$146,389</u>
Less property passing directly to wife	63,580
Net probate estate	<u>\$ 82,809</u>
Marital deduction	\$74,307
Less passing directly	<u>63,580</u>
	(12.95% wife's share) <u>10,727</u>
Residuary estate	(87.05% Trust share) <u>\$ 72,082</u>

Codicil to Will of Jean M. O'Connell 1985.09.20

Co-executors are Edward J. White and Jean Mary O'Connell-Nader.

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

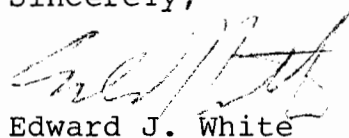
Dear Mr. Mackall:

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

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

EJW/mc
Enclosures

2

Deed

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

TELEPHONE 836-5444

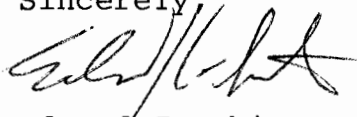
October 23, 1985

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

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

October 29, 1985

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

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

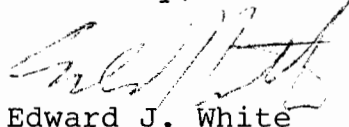
Dear Mr. Mackall:

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

EJW/mc

Enclosures

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

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,



Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell ✓

COPY

4

Withhold

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

TELEPHONE 836-5444

January 24, 1986

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

Dear Mrs. O'Connell:

I spoke to Mr. Mackall on January 22nd as to the causes of the delay in obtaining the agreement from your son.

He stated that he had had several discussions with your son and they ironed out some minor details, and that the agreement being sent to Anthony to be signed on that date.

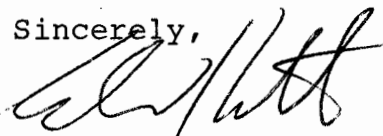
As soon as I receive it, I will review it and forward it to you for your signature. As soon as that is done, we can proceed to wrap up the rest of the Estate.

I spoke to Mr. John McEnearney of McEnearney & Associates, Realtors, and he will contact you concerning putting a value on your property.

Mr. McEnearney has been highly recommended to me by another appraiser, and the advantage of this approach is that you will not incur a large appraisal fee. However, there is no question that putting an appraisal price on this property will be most difficult in view of the numerous variables which might be encountered by a prospective buyer, especially zoning permits, etc.

I will be in touch with you as further developments occur.

Sincerely,



Edward J. White

EJW/mc

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,

[Signature]
Edward J. White

EJW/mc

cc: Mrs. Jean M. O'Connell ✓

COPY

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

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

June 26, 1986

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

Re: Estate of Harold O'Connell

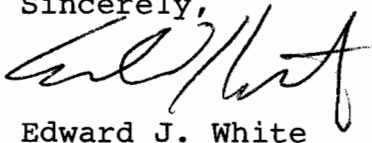
Dear Mrs. O'Connell:

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

V I R G I N I A :

COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY

RE: Harold A. O'Connell Estate
FIDUCIARY NO: 21840

QUALIFICATION DATE: June 18, 1975

SUMMONS

TO THE SHERIFF OF _____ COUNTY OF FAIRFAX
STATE OF VIRGINIA, GREETINGS:

WHEREAS,

Jean M. O'Connell
6541 Franconia Road
Springfield, VA 22152

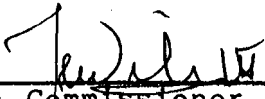
qualified on the above date as fiduciary of the above-referenced matter and has failed to make certain filings with the Commissioner of Accounts as required by law as more particularly set forth below;

THEREFORE, you are hereby directed to summons said fiduciary to present before me, within thirty (30) days from the date of the service of this summons, the following:

A proper Accounting accompanied by the required fee and vouchers.

GIVEN under my hand in Fairfax County, Virginia, this

23rd day of July, 1986.



(Deputy) Commissioner of Accounts

NOTICE TO THE FIDUCIARY:

The fee for this summons is \$25. Checks should be made payable to "Commissioner of Accounts". This fee is chargeable to the Fiduciary and not the Estate.

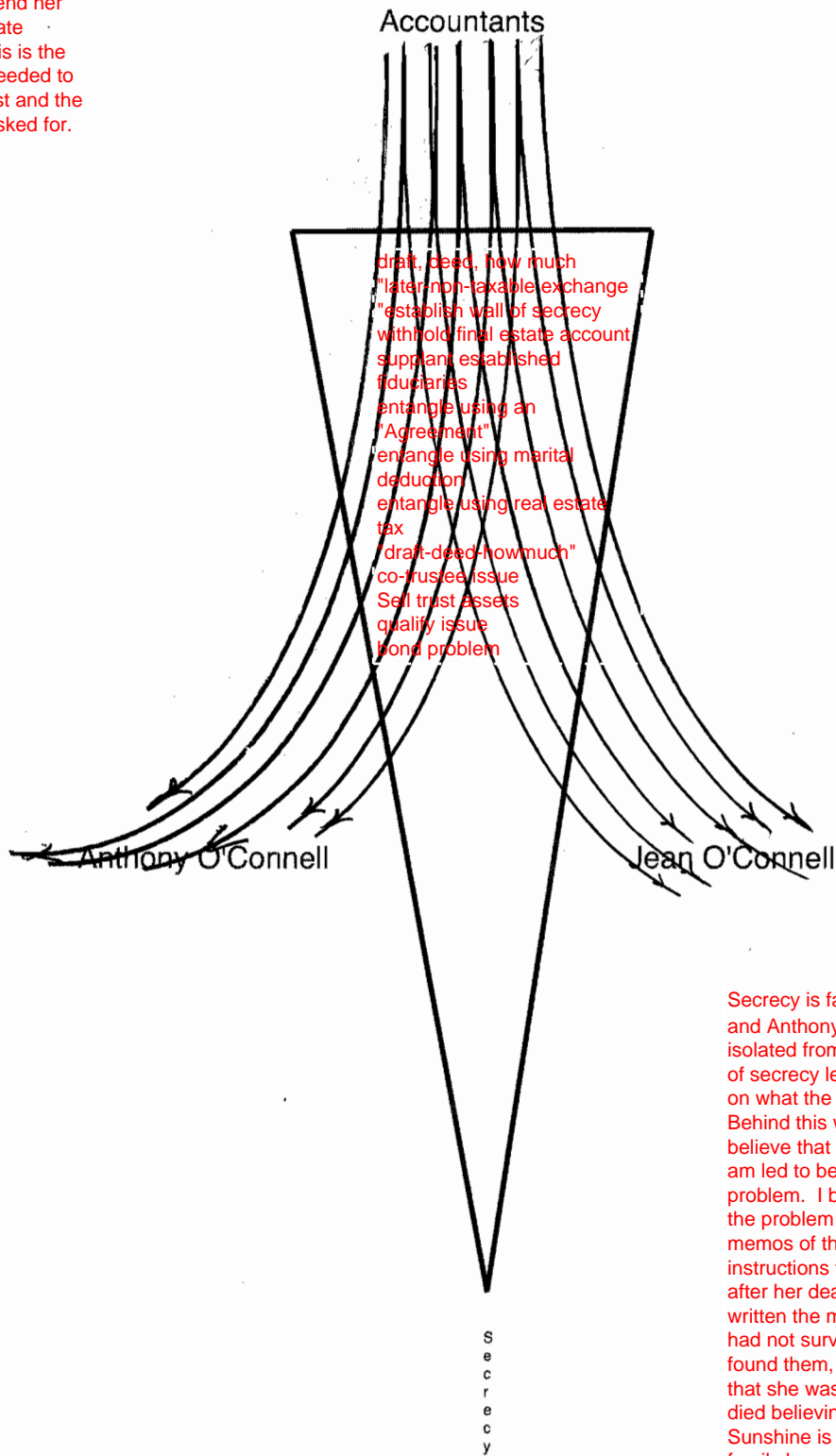
pd 8-6-86

Executed in Fairfax County, Virginia, this
24 day of July, 1912, 1022 A.M.,
by POSTING a true copy of the within mentioned
papers on the front door of the usual place of abode of
Leah M. O'Connell
neither she nor any member of the family over
sixteen years of age being found there.

M. WAYNE HUGGINS, SHERIFF

By W. Milton 241 Deputy Sheriff

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 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.