

# Obstacles

**Accountants only**

Chart 50-50p

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 ACCOUNTSROBERT 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 McCandlish is not  
an obstacle; he is trying  
to help the family.

*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

$\$16,539.98$  passed directly outside of probate  
 $90,650.27$  probate  


---

 $107,190.25$  gross estate

~~8784.12~~  
 $98,455.48 \div 2 = 49,227.74$   
~~16,593.88~~

$16,593.88$   


---

 $\$32,633.86$

$107,190.25$  gross  
 $- 4,138.42$  expenses  


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 $103,051.83$  net  $\div 2 = 51,525.92$   
 $- 16,593.88$   


---

 $\$34,932.04$

~~103,051.83~~

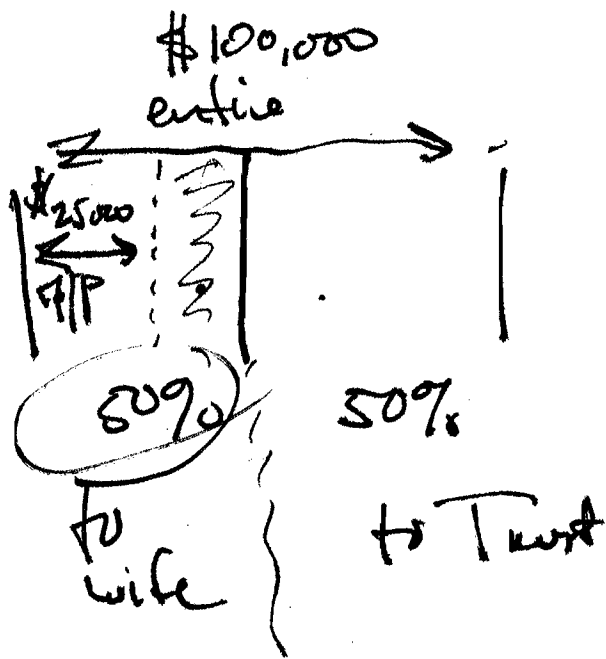
$90,650.27$  probate est.  
 $- 34,932.04$  share to wife  


---

 $55,718.23$   
 $4,596.31$  taxes  


---

 $51,121.89$



~~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.

~~draft~~

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

call - will do draft if final accting.  
 deed to property - convey to court.  
needs how much

~~SAVE~~  
reestablishing a

RE Est of HACC

45,325-22

In answer to your letter of May 8, 1985 regarding progress of the trust to be set up required by the will with Anthony O'Connell as Trustee I would like to report that a <sup>co-</sup>Trustee has agreed to serve with him

Ms. Jo Anne Berner  
<sup>Home address</sup>  
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 <sup>the Berner's estate (my home)</sup> that ~~is~~ 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

LAW OFFICES

## MACKALL, MACKALL, WALKER &amp; 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

June 25, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

I received your letter with the enclosures regarding your father's estate and the trust referred to in the Will. From looking at the documents you sent me, it appears that the trust created by the Will was devised a 92.2% interest in each of the real estate interests included in the estate. Because the estate interest was only 50%, this would mean that the interest of the trust in each parcel of real estate is 46.1%. Your mother has apparently paid all of the real estate taxes from the date of your father's death and the trust would owe her 46.1% of those taxes. It seems to me that a final account would be very simple, merely reflecting the ownership percentages as distributions. No formal deed would be required. Obviously if either you or your mother wanted to sell, the other would have to agree. I notice from your letter to Joan Barnes you state that the trust should contain all of one or the other of the two properties. Is there some reason why you do not wish to have the 46.1% interest in each of the properties in the trust?

As soon as you advise me on this and on the response you receive from Ms. Barnes, I will have my associate, Amy Blanchard, contact your mother to see if we can't get this resolved.

Sincerely,



Henry C. Mackall

HCM/jkw

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

July 8, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

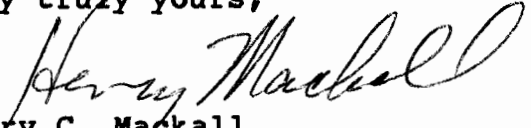
I have spoken with Ms. Barnes who agreed with my suggestion that a final account be filed by your mother reflecting the trust's ownership of an undivided percentage interest in the real estate. Funds advanced by your mother to pay the trust's share of the real estate taxes would be treated as a liability of the trust to be repaid when the realty is sold. She advised me that the percentages were not exactly as earlier calculated because of a slight difference in some jointly owned property. She is sending me a new computation which I will forward when it arrives.

In the letter your mother received from Mr. McCandlish, mention was made of your being able to qualify without a co-trustee if you appointed an agent on whom process might be served. I assume he was talking about Section 26-59 of our Code which deals with non-resident fiduciaries. I don't believe it is applicable to your situation. Because of this and because it will make your mother feel more comfortable, I discussed with Ms. Barnes the idea of her qualifying as a co-trustee with you. She has agreed. Since your mother is the sole beneficiary of the trust during her lifetime and is willing to forego any income from the trust there seems no need to sell the land. It has proven to be a good investment and your mother seems willing and able to continue to pay the real estate taxes as they accrue. The Will contains a waiver of bond for the trustee so that expense can be avoided. After an initial account there will only be a requirement to file one every three years showing no activity. When land is sold this situation will change but, at least for now, there will be little expense.



I think we can plan for you to come east at a time when Ms. Barnes is available so the two of you can qualify as trustees. The estate can be closed with little effort.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Henry Mackall".

Henry C. Mackall

HCM/jkw  
Enclosure

LAW OFFICES

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

July 11, 1985

Ms. Joan Barnes  
Bruner, Kane & McCarthy  
300 North Lee Street  
P. O. Box 1250  
Alexandria, Virginia 22314

Re: Estate of Harold A. O'Connell

Dear Ms. Barnes:

Following my phone conversation with you, I reported to Mr. O'Connell that you and I had agreed on a procedure which could be followed in connection with closing the Estate of his father and I recommended that procedure to him. He has just advised me by phone that the procedure is not acceptable. As a result of our phone conversation I am no longer representing him.

Sincerely,



Henry C. Mackall

HCM/jkw

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

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

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

DATE: July 11, 1985

FOR PROFESSIONAL SERVICES

Rendered by Henry C. Mackall,

Re: Estate of Harold A. O'Connell

For services rendered from June 20, 1985 through July 11, 1985  
in accordance with the attached computer printout;

*pd July 16, 1985*

TOTAL FEE \$ 360.00

COST ADVANCED:

Clerk \_\_\_\_\_ \$ \_\_\_\_\_  
Recording \_\_\_\_\_ \$ \_\_\_\_\_  
L/D Phone \_\_\_\_\_ \$ \_\_\_\_\_  
Photocopying \_\_\_\_\_ \$ \_\_\_\_\_  
Other \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ TOTAL COSTS: \$ \_\_\_\_\_  
TOTAL DUE: \$ 360.00



good man BE3-1  
 Henry Muscell  
 Interest transferred  
 to trustee ok  
 main thing - go ahead  
 showing % goes in interest  
 not have to be co-trustee?

James Stewart  
 look in book  
 (I think you should see Stewart)

BE3-6  
 leave to son -  
 lawyer & commissioner

Long qualify  
 to law BE3-2

BE3-7  
 qualify trustee

Investigation Bl.  
 691-3213  
 will call when get  
 another date  
 BE3-8

Bond fee - lawyer fee as  
 bond pd when sold.  
 BE3-3 nominal amt now.

Clerk 691-2224  
 691-4193 - give  
 fiduciary no. 21840  
 (overseer)  
 (come in - surety bond -)  
 De resident with  
 Betty Moore T. BE3-9

look over carefully. I call for  
 qualifying trustee 1/2 questions  
 then trust - lawyer  
 BE3-4  
 later non - taxable exchange -  
 BE3-5

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:

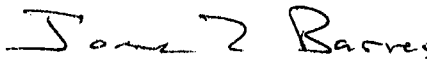
Your son requested that I furnish him copies of the Court Accountings that had been filed for the Estate. I have sent them on to him today. I am also enclosing a copy of the schedule which I believe reflects the fraction of the estate's one-half interest in each property to which you and the Trust are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

LAW OFFICES

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NANCY E. GIBB

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

August 20, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

I am sorry you did not understand the distribution from your mother's estate to the trust.

According to the Will, your mother was to receive from all sources (jointly owned property and other assets passing outside the Will and from her share of the probate estate) 50%. In order to determine exactly how much goes into the trust, you must look at the estate tax return. The original computations you furnished me (Ms. Barnes told me there were minor changes in these figures) showed a net probate estate of \$82,809.00. This included the two half interests in real estate valued at \$40,681.00 and \$37,500.00, respectively or a total of \$78,181.00. The share of your mother was one-half of the net estate (gross Estate for tax purposes less debts and expenses) which amounted to \$148,614.00. Her interest was therefore \$74,307.00. She received \$63,580.00 outside the Will. She therefore was entitled to an additional \$10,727.00 from the probate estate leaving the trust with the remaining \$72,082.00.

Taking a \$72,082.00 interest in the real estate worth \$78,181.00 equates to a .921988718% interest in that real estate. Since the real estate in question was only a half-interest, this equates to a .460994% interest in the whole. In my opinion that is what the trust should now have. In my letter to you of June 25th I rounded off the interests to show the trust with a 46.1% interest in each of the two parcels of real estate. As you will see, the trust does not get all but only 92.2% of the two remaining assets of your father's estate.

I am sorry I did not make this clear in my earlier correspondence. Please let me know if I can be of further help.

Sincerely,



Henry C. Mackall

LAW OFFICES

## MACKALL, MACKALL, WALKER &amp; SILVER

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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

HCM/jkw



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

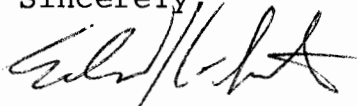
October 23, 1985

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

*See 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

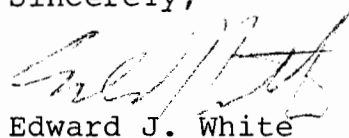
Dear Mr. Mackall:

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

LAW OFFICES

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A PROFESSIONAL CORPORATION

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GLENN H. SILVER  
NANCY E. GIBB

AMY E. BLANCHARD

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

November 4, 1985

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

Re: Estate of H. A. O'Connell

Dear Mr. O'Connell:

I have today received executed agreement signed by your mother which would, I believe, carry out the desires you expressed to me in our last conversation. If this agreement meets with your approval please make arrangements to come here and qualify with Mr. Higham as Trustees of the Testamentary Trust. When you do so this agreement can be executed and will become binding. I have both the original and copy signed by your mother in my file and enclose herewith a copy. If you have any problem with this please let me know.

Sincerely,



Henry C. Mackall

HCM/jkw  
Enclosure

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GLENN H. SILVER  
NANCY E. GIBB  
AMY E. BLANCHARD

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

November 25, 1985

Mr. Anthony M. O'Connell  
2337 South 13th Street  
St. Louis, Missouri 63104

Re: Estate of Harold M. O'Connell


Dear Mr. O'Connell:

I have discussed the percentage of the real estate which is owned by the Testamentary Trust under your father's Will with Mr. White and Ms. Barnes. The correct figure is 46.0994%. When you and Mr. Higham qualify as Trustees, a final account can be filed and the agreement with the revised percentages can be signed. I have made changes in ink and you can initial those changes to reflect the correct percentages.

As I have discussed with Mr. White and Ms. Barnes, the advances which your mother has made and will make to pay the taxes will be treated as loans to the Testamentary Trust which do not bear interest and which will be payable only when the properties are sold. Ms. Barnes advises me that through 1984 the taxes paid for the benefit of the Trust on the percentage ownership which the Trust has have amounted to \$13,841.24. I have not checked her figures but understand that they all came from the annual accounting filed on behalf of the Estate.

I am glad that this matter has been concluded successfully and look forward to seeing you when you come to qualify.

Sincerely,

  
Henry C. Mackall

HCM/jkw  
cc: Edward J. White, Esq.  
Ms. Joanna Barnes

LAW OFFICES

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GLENN H. SILVER  
NANCY E. GIBB

AMY E. BLANCHARD

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

December 4, 1985

Mr. Anthony M. O'Connell  
2337 South 13th Street  
St. Louis, Missouri 63104

Re: Estate of Harold M. O'Connell

Dear Mr. O'Connell:

I received the message you left for me last Friday afternoon which was repeated in your letter of November 29. Mrs. O'Connell is the lifetime beneficiary of the Trust under which you will be acting. She is therefore entitled as a matter of right, to use the property which constitutes the corpus of the Trust. I have a great deal of concern over taking a position that she must pay for the right to use the Trust property. This is particularly true since she is a co-tenant in her own right, owning 53.810%. As such, she has a right to occupy the property irrespective of the Trust provisions.

As things have been proposed, it would not be necessary for you and Mr. Higham to be in Court at the same time as Mrs. O'Connell. In the event no agreement is reached, there will inevitably come a time when a confrontation in Court must take place. I continue to believe this can be avoided.

If we are unable to reach an agreement, I fear that Mrs. O'Connell will contest your request to act as Trustee. The questions will then have to be determined by the Court. I don't know the nature of your disagreement with her but it seems clear

that there is a direct conflict between you and her. I frankly doubt that the Court would permit you to serve as Trustee in view of that conflict. I believe your failure to agree that sums advanced by Mrs. O'Connell to pay real estate taxes due on trust property could lead to the kind of confrontation we have been trying to avoid. From the figures you gave me with respect to the value of the real estate, the small amount of tax payments would not seem to be very important. I think you ought to reconsider your position with respect to these taxes. Please review this question and let me know your decision.

Sincerely,



Henry C. Mackall

HCM/jkw

*P.S. Enclosed is a redrafted agreement for your review.  
Hen*

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.

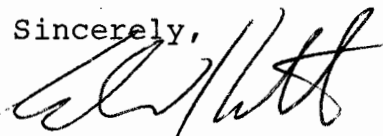
As soon as I receive it, I will review it and forward it to you for your signature. As soon as that is done, we can proceed to wrap up the rest of the Estate.

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

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.

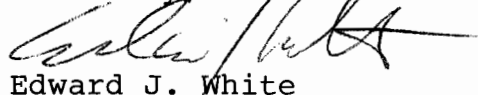
Mr. O'Connell was unwilling to agree to pay interest on the real estate tax advancements. While I am at a loss to understand his attitude, I am of the opinion that we would be best served by signing the Agreement as is.

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



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

January 31, 1986

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

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

Enclosed is the original Agreement signed by Mrs. O'Connell. I would appreciate it if you could secure the signature of Mr. Higham and send me a copy of the Agreement as finally signed, so that I might file it with the Accounting papers.

I assume that Mr. O'Connell and Mr. Higham will qualify as Co-Trustees as soon as possible.

I certainly appreciate your kind assistance in bringing this matter to a satisfactory conclusion.

Sincerely,



Edward J. White

EJW/mc

Enclosure: Agreement

LAW OFFICES

## MACKALL, MACKALL, WALKER &amp; 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 13, 1986

Mr. Anthony M. O'Connell  
2337 South 13th street  
St. Louis, Missouri 63104

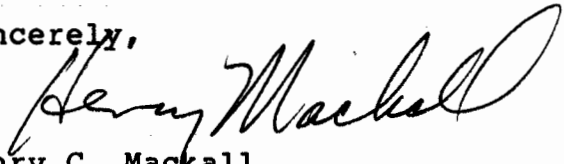
Re: Estate of Harold M. O'Connell

Dear Mr. O'Connell:

Enclosed is copy of agreement dated January 28, 1986 which has been signed by you and your mother. All that remains is for you and Mr. Higham to qualify as Trustees and for Mr. Higham to sign the agreement. I recommend that we do this at your earliest convenience.

Please let me know when you will be coming to Fairfax for this qualification. I will be out of town on the 6th and 7th of March and hope you will be able to schedule it some other time. I can have someone else from my office go with you if we run into a conflict but I would prefer to do it myself.

Sincerely,

  
Henry C. Mackall

HCM/jkw  
Enclosure

LAW OFFICES

## MACKALL, MACKALL, WALKER &amp; 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

HCM/jkw

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

February 27, 1986

Henry C. Mackall, Esquire  
Mackall, Mackall, Walker & Silver  
4031 Chain Bridge Road  
Fairfax, V 22030

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

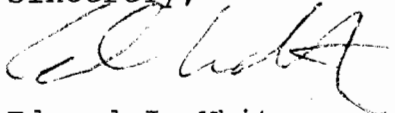
Has Mr. Higham signed the Agreement which I forwarded to you on January 31, 1986?

If he has, please send me a copy so that I can submit it to the accountant and we can use it as a receipt to wind up the Estate.

An accounting is nearly overdue in this case, and I would like to be able to file a Final Accounting.

Thank you.

Sincerely,



Edward J. White

EJW/mc

LAW OFFICES

## MACKALL, MACKALL, WALKER &amp; SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

TELEPHONES

(703) 273-0320

(703) 273-0321

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

March 12, 1986

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

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

I have your letter of March 3, 1986. In Virginia there is no such thing as revising real estate deeds under the situation involving your father's estate. I thought I had adequately covered this in one of my earlier letters. Under the Will, the property passed to the Trustees directly. The trustees, however, have not qualified and therefore cannot be said to own the property. As soon as they qualify the property will retroactively be deemed to be owned by the Trustees. I wish you would come East so that you and Mr. Higham can appear in the Clerk's Office and qualify as Trustees. Only then will a receipt signed by the two of you showing the property to have been received be effective. At that point a final account can be filed by the Executrix who has actually had nothing to do with the real estate except by reason of the failure of the Trustees to qualify. I fail to see that there is anything needed other than for you and Mr. Higham to qualify as Trustees and for Mr. Higham to sign the agreement.

I am going to forward Mr. Higham a copy of this letter with the request that he sign the agreement and return it to me. As soon as you both qualify I will deliver it to Mr. White. Since the matter has been worked out in such a satisfactory way I think you should do what you must to conclude it.

Sincerely,



Henry C. Mackall

HCM/jkw

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

LAW OFFICES

## MACKALL, MACKALL, WALKER &amp; SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

TELEPHONES  
(703) 273-0320  
(703) 273-0321HENRY C. MACKALL  
DOUGLASS S. MACKALL, III  
DOUGLAS D. WALKER  
GLENN H. SILVER  
NANCY E. GIBB  
—  
AMY E. BLANCHARD

May 8, 1986

Mr. Anthony M. O'Connell  
2337 South 13th Street  
St. Louis, Missouri 63104Herbert A. Higham, Esquire  
6208 Higham Drive  
Alexandria, Virginia 22310

Dear Mr. O'Connell and Mr. Higham:

Enclosed please find a copy of my letter to Mr. White together with copy of a proposed Petition and Order in connection with the bond problem we ran into when you attempted to qualify. I have discussed this with Mr. White and expect no problem getting it entered. If either of you have any objections to anything in either of these documents please let me know.

Sincerely,



Henry C. Mackall

HCM/jkw  
Enclosures



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

May 8, 1986

Edward J. White, Esquire  
Attorney at Law  
118 South Royal Street  
Alexandria, Virginia 22314

Re: Estate of Harold A. O'Connell

Dear Mr. White:

Enclosed is a copy of the Petition I plan to file in connection with the bond matter I discussed with you on the phone. Also enclosed is the original and a copy of the proposed Order. If you have any suggestions for either of these documents please give me a call. If you agree with what I am proposing please have Mrs. O'Connell sign the proposed Order and send it back to me with your endorsement. I think it certainly should be entered and trust that I will not have any difficulty getting it done.

Thank you for your assistance.

Sincerely,



Henry C. Mackall

HCM/jkw  
Enclosures

cc: Mr. Anthony M. O'Connell  
cc: Mr. Herbert A. Higham, Esquire

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

May 19, 1986

Edward J. White, Esquire  
Attorney at Law  
118 South Royal Street  
Alexandria, Virginia 22314

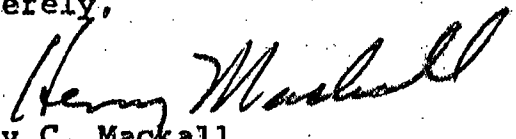
Re: Estate of Harold A. O'Connell

Dear Mr. White:

In accordance with our phone conversation of earlier today, I have revised the Petition and Order I had sent you in connection with the above matter. If you and your client are in agreement please sign the original Order and return it to me. I will then file the Petition, have the Order entered, and the Trustee will be qualified.

Thank you for your assistance.

Sincerely,



Henry C. Mackall

HCM/jkw  
Enclosures  
cc: Mr. Anthony M. O'Connell  
cc: Herbert A. Higham, Esquire

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

TELEPHONE 836-5444


May <sup>21</sup> 13, 1986

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

Dear Mrs. O'Connell,

Enclosed is an Order for your endorsement allowing the Trustees to serve without a cash bond. This is needed to save everyone the cost of the bond.

Please endorse it and return it to me.

Sincerely,  
  
Edward J. White

EJW/e  
Encl.

*recd. 5/30/86*

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 ✓

COPY

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

June 2, 1986

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

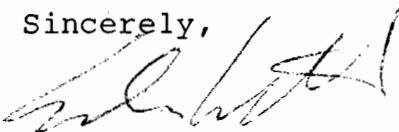
Re: Estate of Harold O'Connell  
Fiduciary No. 21840

Dear Mr. Mackall:

Please let me know as soon as the enclosed Order has been entered and the Trustees have qualified, inasmuch as the Commissioner of Accounts' Office is demanding an Accounting.

Thank you.

Sincerely,



Edward J. White

EJW/mc

Enclosure: Order

LAW OFFICES

## MACKALL, MACKALL, WALKER &amp; 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

June 23, 1986

Mr. Anthony M. O'Connell  
2337 South 13th Street  
St. Louis, Missouri 63104

Herbert A. Higham, Esquire  
6208 Higham Drive  
Alexandria, Virginia 22310

Re: Estate of Harold A. O'Connell

Dear Messrs. O'Connell and Higham:

You have officially qualified as Trustees under the Last Will and Testament of Harold A. O'Connell. You have given bond in a penalty of \$842,000.00 without surety. Enclosed are copies of the following documents:

1. Certificate of Qualification issued June 20, 1986.
2. Order entered June 11, 1986 by Judge Middleton.
3. Petition filed on behalf of Mr. O'Connell requesting authority for the Trustees to qualify without surety.
4. Agreement dated January 28, 1985 between the Trustees and Jean O'Connell.
5. Eighteen page notice to Fiduciaries together with Inventory and Accounting forms and fee schedule. The sole asset initially is the undivided interest in the two parcels of real estate. This should be reflected on the Inventory filed in Mr. McCandlish's Office.

Mrs. O'Connell will now be able to file her final accounting as Executrix of the Estate. By copy of this letter I am requesting Mr. White to notify me when this account is filed.

Statement for services is also enclosed.

Sincerely,

  
Henry C. Mackall

HCM/jkw  
Enclosures  
cc: Edward J. White, Esquire



COMMONWEALTH OF VIRGINIA  
Circuit Court of Fairfax County



# CERTIFICATE OF QUALIFICATION

State of Virginia

County of Fairfax, to-wit:

Fiduciary No. 21840

I, WARREN E. BARRY, Clerk of the Circuit Court of the County of Fairfax, Virginia, the same being a Court of Probate and of Record and having a seal, do hereby certify that it appears of record in my office pursuant to law that ANTHONY M. O'CONNELL & HERBERT ANDERSON HIGHAM

have been duly appointed TRUSTEES under the Last Will and Testament of:  
HAROLD A. O'CONNELL

and that they have duly qualified as such by taking the oath prescribed by law and by entering into and acknowledging a bond in the penalty of EIGHT HUNDRED FORTY TWO THOUSAND Dollars, ~~with surety~~/without surety.

I further certify that the said appointment and qualification is still in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF I have hereunto set my hand, and affixed the seal of said Court hereto, at Fairfax, Virginia this 20th day of June, 1986

WARREN E. BARRY, CLERK

By [Signature]  
Deputy Clerk

AGREEMENT

THIS AGREEMENT, made this 23 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

MACKALL, MACKALL, WALKER & SILVER  
4031 Chain Bridge Road  
Fairfax, Virginia 22030

Statement as of 6/20/86

Our file # 2144.01

Matter: Estate of O'Connell

Anthony O'Connell

=====

FEEES

8/20/85 HCM Review file; read ltr. fr. O'Connell  
ltr. to O'Connell

10/ 1/85 HCM Tel.Con w/Edward J. White  
836-5444

10/ 4/85 HCM Letter to Mr. O'Connell to continue  
representation

10/17/85 HCM Tel.Con w/Mr. O'Connell re: agmt.  
not to sell if she pays taxes  
Tel.Con w/Edward White re: discuss  
agmt. which might work

11/ 4/85 HCM Review agreement rec'd from White;  
Ltr. to Mr. O'Connell w/copy

11/ 8/85 HCM Tel.Con w/Mr. O'Connell; T/C to  
Mr. White - left message to return

11/21/85 HCM Tel.Con w/Atty. White re: computa-  
tions; T/C to J.Barnes -

11/22/85 HCM Tel.Con w/Joanna Barnes re:  
accounting

11/25/85 HCM Tel.Con w/Joanne Barnes; Ltr to  
Mr. O'Connell

11/29/85 HCM Tel.Con w/Mr. O'Connell re: add  
clause re: loan & taxes w/o int.

12/ 2/85 HCM Letter from O'Connell & phone mess.  
T/C to White

12/ 4/85 HCM Tel.Con w/Atty. White; redraft agmt.  
and Ltr. to Mr. O'Connell

1/22/86 HCM Tel.Con w/Atty. White and Ltr to  
White sending agreement

2/12/86 HCM Letter to Mr. O'Connell w/copy of  
agreement

2/24/86 HCM Review ltr from Mr. O'Connell and  
Ltr to Mr. O'Connell

3/12/86 HCM Letter to Mr. O'Connell trying to  
explain re: Trustees & qualificatio

4/ 7/86 HCM Tel.Con. from Mr. O'Connell -wants  
accounting first

4/ 8/86 HCM Tel.Con. w/Mr. White re: acctg. for  
Mr. O'Connell

4/30/86 HCM Tel.Con. w/Mr. O'Connell; Conf.w/  
Mr. Higham; T/C from Mr. White

5/ 1/86 HCM To Courthouse -to qualify the  
trustees in Court

5/ 7/86 HCM Prepare draft of petition on surety

MACKALL, MACKALL, WALKER & SILVER  
 4031 Chain Bridge Road  
 Fairfax, Virginia 22030

Statement as of 6/20/86

Our file # 2144.01

Matter: Estate of O'Connell

Anthony O'Connell

```

=====
5/15/86 HCM Tel.Con. with Mr. O'Connell re:
          bond and surety
          Tel.Con. w/Mr.O'Connell re: redo
          petition and order - no surety!
5/19/86 HCM Revise order and petition; T/C to
          Mr. White; Ltr to White & O'Connell
6/16/86 GHS Tel.Con.w/Clerk re: Order
6/17/86 HCM Tel.Con. Atty. White re: value of
          trust land; T/C Patty at Clerk's

          Total Fees                                $1,862.50
  
```

```

=====
                          COSTS
  
```

```

6/20/86 Court Filing Fee-Qualification fee
          to Warren Barry, Clerk, Fairfax Co.
                                          $31.00
          Total Costs:                                $31.00
  
```

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=====
                          TOTALS
  
```

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          Prior balance:                                $0.00
          Less payments received:                        0.00
          Current fees:                                  1,862.50
          Current costs:                                 31.00
          Amount due:                                    $1,893.50
  
```

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

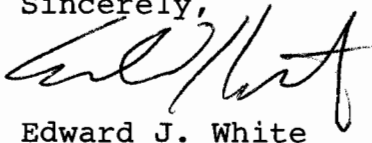
Dear Mrs. O'Connell:

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

VIRGINIA :

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

23<sup>rd</sup> 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

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

TELEPHONE 836-5444

August 8, 1986

Hon. Robert J. McCandlish, Esq.  
Commissioner of Accounts  
4069 Chain Bridge Road  
Fairfax, Virginia 22030

Re: Estate of Harold M. O'Connell

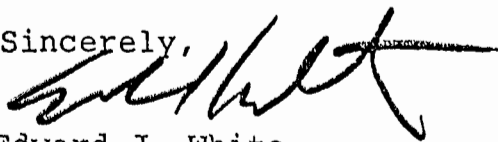
Dear Mr. McCandlish,

Enclosed is the Fourth and Final Accounting in the captioned estate with your checks in the amounts of \$35.00 and \$25.00.

Please note that the Trustees have qualified in this case and the attached agreement is submitted as a receipt for the trust property.

The vouchers for the real estate taxes paid by Mrs. O'Connell add to more than the amount stated but in this case it makes no difference.

Sincerely,



Edward J. White

EJW/e  
Encl.  
Copy to: Mrs. O'Connell



LAW OFFICES

## MACKALL, MACKALL, WALKER &amp; 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

August 11, 1986

Mr. Anthony M. O'Connell  
2337 South 13th Street  
St. Louis, Missouri 63104

Herbert A. Higham, Esquire  
6208 Higham Drive  
Alexandria, Virginia 22310

Re: Estate of Harold A. O'Connell

Dear Messrs. O'Connell and Higham:

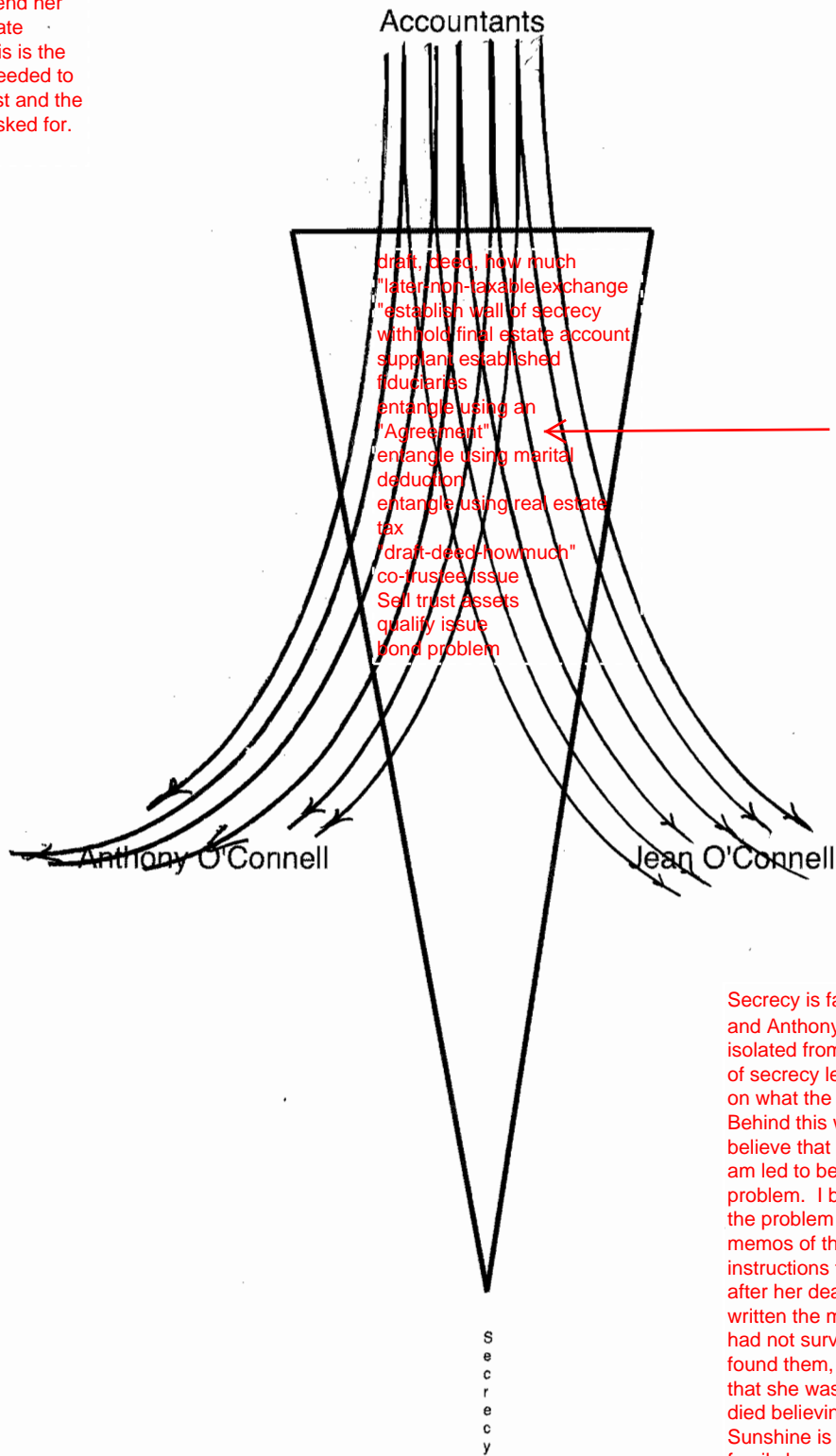
I have received today from Mr. White and enclose herewith a copy of the Fourth and Final Accounting which was filed with Mr. McCandlish in connection with the Estate of Harold O'Connell.

Sincerely,

  
Henry C. Mackall

HCM/jkw  
Enclosures

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. Is 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.