

2001 Ask Family

Anthony O'Connell, Trustee
216 Governors Lane Apt 12
Harrisonburg, Virginia 22801
April 10, 2001

Jean O'Connell Nader
Sheila O'Connell
Next generation:
John and Kym Nader
Jennifer Nader
Howard Nader
Carl and Amy Johnson
Rich Patnaude
James and Tammy Tierney
Andy O'Connell-Shevenell

Reference:
Family, inheritance, and straight talk

I am responsible to you for our inheritance in the form of Accotink.

I regret to inform you that Accotink is still tied up in the Office of the Commissioner of Accounts, Jesse B. Wilson, III, by the accounting entanglements created by the CPA Jo Anne Barnes and the lawyer Edward J. White.

History suggests that the people who created these accounting entanglements will use them in a hostile takeover of Accotink if I try to sell it, and confuse the accounting and make money disappear in the confusion.. Those who control the accounting entanglements control the people and assets they entangle.

If I understand the enclosed letter of August 9, 2000 from the Office of Chief Judge F. Bruce Bach correctly, in order for me try to to remove these accounting entanglements, or to clear the title for Accotink, or to fully expose the accountings of mother's estate and have the discrepancies addressed, I would have to file a motion. But if I file a motion it puts me against Jean:

Anthony O'Connell, Trustee
Vs.
Jean Nader and Edward White,
Co-executors

And history suggests that the unknown people who are advising the innocent family member, Jean Nader, will no more allow the accounting entanglements to be removed, or the title to Accotink to be cleared, or the accountings for mother's estate to be fully exposed and the discrepancies addressed, than they have in the past nine years.

History also suggests that they will ruin Jean Nader financially and lead her to believe I am responsible (Please see the lawyer's enclosed letter of April 22, 1992, my enclosed letter of October 31, 1993 asking Jean to get bonded, and the lawyer rejecting it).

Every traditional path of justice for me through the Courts is blocked by the innocent family member set up. The unknown advisers can do anything they want and my only remedy automatically puts me against Jean (unless Jean separates herself from them).

How it works

Greatly simplified, unknown people secretly give fraudulent advice to the innocent family member. They avoid accountability by having their identity and their advice kept secret. When Jean carries out their advice, such as telling me how to do the accounting affecting Accotink, and I say it would confuse the accounting, or create an accounting entanglement, or I not follow the advice, it appears to be a conflict between Jean and I. And presto, we have a conflict in the family over Accotink.

The only thing Jean has done wrong is to trust the advice of people who hold themselves out to the public as trustworthy. But as you read this letter, you may notice that no matter how hard I try to make this understood, that it is the secret advisers to Jean and not Jean that is the source of the problems it will appear as if I am causing a conflict with Jean..

But the source of the conflicts and the confused accountings is neither Jean nor I. The source is the secret advisers. But Jean does not understand this. I cannot overcome the combined influence of the people in powerful positions who are secretly advising Jean.

The secret advisers' advice is intended to confuse the accounting, make money disappear in the confused accounting (as in steal money), and make it appear as if the confusion and conflicts they create in the family are caused by family members. A divided family protects them. The more damage and animosity the secret advisers can create between family members the more it protects the secret advisers. They want the conflicts and blame they create and plant in the family to stay in the family. They do not want the family to communicate among themselves. They want Jean to be totally depended on them and they want her to be scared secret.

They confused the accounting in mother's estate, stole money from mother's estate, and made it appear that Jean and I were responsible for their confused accounting.

Accotink

I will do whatever is necessary to try to prevent them from doing that with Accotink. But that puts me on a collision course with Jean because the secret advisers use Jean.

It would be foolhardy to try to sell Accotink until the accounting entanglements are recognized and the unknown people who are giving secret advice to Jean Nader (and Sheila O'Connell?) stop. I cannot have the secret advisers have Jean (and Sheila?) work

against me. To successfully sell Accotink we cannot be divided. We have to be one seller and one family with one agenda and no secrets. Secrecy is fatal. No secrets

The secret advisers have already used Jean to extend their confusion of the accounting on Accotink with the real estate taxes (Please see the enclosure *Sabotage Sale, Accotink*). Confusing the real estate taxes has been their pattern for takeover for fifteen years in our family.

I believe I could overcome the accounting entanglements and other obstacles if Jean and Sheila still trusted my advice. But the secret advisers have destroyed my credibility. At this point it is unrealistic to expect that I could get Jean or Sheila to sign a sales contract or a deed.

Jean and Sheila, I am assuming that you still do not believe what I have been telling you. If so you have been remarkably tolerate on that basis. But what I am telling you is true. If you are waiting for a higher authority to agree with me before you believe me, I do not think that will happen. I have tried to get a just power to intervene since 1992. Apparently no one, for instance, is going to tell you that there is not supposed to be two versions of the Estate Tax Return with the same dates.

If you believe that I have not sold Accotink for the past eight years because of some personal hang up on my part, you may consider suing me. But I ask that you do some fact finding first. Please find out how much money the people you are apparently relying upon stole from mother's estate, why they keep accountings secret, why they destroyed my reputation, and why they set up mother up from 1985 to her death of a heart attack in 1991.

The truth is in the accountings

The truth is in the accountings. The evidence is the accountings. The evidence is not in the words of the secret advisers no matter how powerful their positions of trust. The truth is in fully exposing the accountings for mother's estate and addressing the discrepancies

Because the Commissioner of Accounts Jesse B. Wilson, III, the CPA Jo Anne Barnes and the lawyer Edward J. White have not done that in the past nine years I believe that they will not do it in the future. No one has ever fully exposed the accountings for mother's estate and addressed the discrepancies. Please understand the significance of this. Our family has been put in continual conflict over the past nine years concerning the accounting. But the secret advisers have not ever allowed their accountings to be fully exposed and the discrepancies addressed.

Learn accounting

The only remaining possibility for me to successfully sell Accotink and avoid a mutually destructive contest with Jean is for Jean to learn some basic principals of accounting so that she can understand for herself. Then other things may fall into place.

Jean, I respectfully ask that you:

1. Learn accounting. If you learn the basic principals of accounting you can understand for yourself. I suggest the objectivity and support of a classroom. No matter how long it takes. Please make it the major focus of your life.
2. When you are ready, please try to fully disclose and address the discrepancies in mother's estate. As co-exector of mother's estate you are expected to know the accountings for the estate inside out and especially where the money went. Please learn the set-ups. I believe it will be the most emotionally difficult thing you have ever done in your life. It has been for me.
3. Minimize stress. Minimize stress by focusing on nothing now but learning the principals of accounting. Again I suggest the objectivity and support of a classroom.

Avoid the secret advisers until you learn the principals of accounting. Believe me, they do not want you to learn accounting or to confront them about theirs. They are banking on it that you won't. You are their protection. They want you to be totally depended on them and they want you to be scared secret.

I ask the next generation to support Jean Nader in learning the principals of accounting, in fully exposing the accounting and addressing the discrepancies in mother's estate, and in keeping no secrets. Secrecy is fatal. The more the secret advisers want something kept secret the more important it is to expose it. This is your inheritance one generation removed, and if Jean and/or Sheila die before me this legacy will fall directly on you. I ask that you start to learn about it now.

I want to make sure that everyone understands the present situation. History and the confused accountings suggest that the secret advisors have given me only three choices concerning Accotink: (1) I continue to leave Accotink in the protection of the Virginia Land Trust and not sell it, or I try to sell it and (2) I allow them to continue to use Jean to confuse the accounting and steal money, or (3) I try to stop them and get into a contest of mutual financial destruction with Jean,

The only possible way out that I can think of is for Jean to learn accounting so that she can understand for herself and stop taking the secret advisers advice.

Love,

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

Anthony O'Connell, Trustee

Enclosures (3)

Money Disappears

There should not be two versions of the Estate Tax Return with the same dates. This is accounting fraud. It is self-evident. This is why they keep accountings secret. Money is not supposed to disappear.

Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

OMB No. 1545-0181
Expires 7-31-93

Rev. August 1990

Department of the Treasury
Internal Revenue Service

(For filers of Forms 706, 706-A, and 706NA)

Note: Use Form 2758 to request an extension for Forms 706GS(D) and 706GS(T).

Part I Identification

Decedent's first name and middle initial Jean M.	Decedent's last name O'Connell	Date of death Sept. 15, 1991
Name of application filer Edward J. White and Jean M. Nader, Co-Executors	Decedent's social security number 230 50 6044	
Address of application filer (Number and street) 118 South Royal St.	Estate tax return due date June 15, 1992	
City, state, and ZIP code Alexandria, Va. 22314		

Part II Extension of Time To File (Sec. 6081)

You must attach your written statement to explain in detail why it is impossible or impractical to file a reasonably complete return within 9 months after the date of the decedent's death

Extension date requested: Sept. 15, 1992

Part III Extension of Time To Pay (Sec. 6161)

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here and enter "0." or other appropriate amount on Part IV, line 3. You must attach an explanation

Extension date requested:

Part IV Payment To Accompany Extension Request

1 Amount of estate and GST taxes estimated to be due	1	175,000	
2 Amount of cash shortage (complete Part III)	2		
3 Balance due (subtract line 2 from line 1) (Pay with this application.)	3	175,000	

Signature and Verification

If filed by executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

Edward J. White
EDWARD J. WHITE
Executor's signature

Co-Executors
Title

June 11, 1992
Date

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by the executor to file this application, and that I am (check box(es) that applies):

A member in good standing of the bar of the highest court of (specify jurisdiction) ▶

A public accountant duly qualified to practice in (specify jurisdiction) ▶

An attorney. (The power of attorney need not be submitted unless requested.)

Fake payment to the IRS is for \$175,000

Part V Notice to Applicant—To be completed by the IRS

1 The application for extension of time to file (Part II) is

Approved

Not approved because

The application for extension of time to pay (Part III) is:

Approved

Not approved because

The framed area in the \$175,000 version and in the \$119,000 version of the extension request for the estate tax return, both dated June 11, 1992, are exactly the same. The lawyer's signature, printed name and the typed information are identical in form and spacing. Evidence suggests the \$175,000 version was doctored to create the \$119,000 version after Jean Nader signed it. Approximately three months later, on September 8, 1992, they have Jean Nader sign a \$175,000 version of the estate tax return which states that \$175,000 had previously been paid to the IRS (line 25...*Prior payments... 175,000.00*). The checking account and the later amended estate tax returns show that only \$119,000 had been paid to the IRS. Jean Nader would not knowing take part in stealing money.

United States Estate (and Generation-Skipping Transfer) Tax Return

(Rev. July 1990) Department of the Treasury Internal Revenue Service

Estate of a citizen or resident of the United States (see separate instructions). To be filed for decedents dying after December 31, 1989, and before January 1, 1993. For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0015 Expires 6-30-93

Part 1 - Decedent and Executor. 1a Decedent's first name and middle initial (and maiden name, if any) Jean M. 1b Decedent's last name O'Connell 2 Decedent's social security no. 230 50 6044 3a Domicile at time of death (county and state) Fairfax County, Virginia 3b Year domicile established pre 1960 4 Date of birth 2/1/12 5 Date of death 9/15/91 6a Name of executor (see instructions) Edward J. White Co-Executor 6b Executor's address (number and street including apartment number or rural route; city, town, or post office; state; and ZIP code) 118 South Royal St. Alexandria, Va. 22314 7a Name and location of court where will was probated or estate administered Circuit Court Fairfax Co., Va. 7b Case number 49160 8 If decedent died testate, check here [X] and attach a certified copy of the will. 9 If Form 4768 is attached, check here [X] 10 If Schedule R-1 is attached, check here []

Part 2 - Tax Computation. 1 Total gross estate (from Part 5, Recapitulation, page 3, item 10) 1,041,017 55 2 Total allowable deductions (from Part 5, Recapitulation, page 3, item 20) 108,803 52 3 Taxable estate (subtract line 2 from line 1) 932,214 03 4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)) 42,600 00 5 from Table A in the instructions 974,814 03 6 line 5 or \$21,040,000. If zero on line 7c 335,977 47 7a 7b 7c 8 Total tentative tax (add lines 6 and 7c) 335,977 47 9 Total gift tax payable with respect to gifts made by the decedent and paid by the decedent's spouse for such spouse's share of split gifts (section 2513) and they are includible in the decedent's gross estate (see instructions) 8,824 00 10 Gross estate tax (subtract line 9 from line 8) 327,153 47 11 Unified credit against estate tax from Table B in the instructions 192,800 12 Adjustment to unified credit. (This adjustment may not exceed \$6,000. See instructions.) 13 Allowable unified credit (subtract line 12 from line 11) 192,800 00 14 Subtract line 13 from line 10 (but do not enter less than zero) 134,353 47 15 Credit for state death taxes. Do not enter more than line 14. Compute credit by using amount on line 3 less \$60,000. See Table C in the instructions and attach credit evidence (see instructions) 29,403 99 16 Subtract line 15 from line 14 104,949 99 17 Credit for Federal gift taxes on pre-1977 gifts (18 Credit for foreign death taxes (from Schedule 19 Credit for tax on prior transfers (from Schedule 20 Total (add lines 17, 18, and 19) 21 Net estate tax (subtract line 20 from line 16) 104,949 99 22 Generation-skipping transfer taxes (from Schedule R, Part 2, line 10) 23 Section 4980A increased estate tax (from Schedule S, Part I, line 17) (see instructions) 24 Total transfer taxes (add lines 21, 22, and 23) 175,000 00 25 Prior payments. Explain in an attached statement 26 United States Treasury bonds redeemed in payment of estate tax 27 Total (add lines 25 and 26) 175,000 00 28 Balance due (or overpayment) (subtract line 27 from line 24). OVERPAYMENT (70,050 51)

Fake payment to the IRS is for \$175,000

This math error (\$134,353.47 less \$29,403.99 is \$104,949.48, not \$104,949.99) on this \$175,000 version of Form 706 is carried over to the \$119,000 version of Form 706 (amended 6/21/93).

penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the executor) is based on all information of which he or she has any knowledge. Signature(s) of executor(s) Edward J. White Co-Executor Date 9/2/92 9-8-92

Signature of preparer other than executor Reference Actual payment to IRS (6/11/92) \$119,000.00 Refund (11/13/92) -14,050.50 Estate tax \$104,949.48 Date 2

4768

Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

OMB No. 1545-0181 Expires 7-31-93

(Rev. August 1990)

Department of the Treasury Internal Revenue Service

(For filers of Forms 706, 706-A, and 706NA)

Note: Use Form 2758 to request an extension for Forms 706GS(D) and 706GS(T).

Part I Identification

Form with fields for Decedent's name (Jean M. O'Connell), Date of death (Sept. 15, 1991), Name of application filer (Edward J. White and Jean M. Nader), Decedent's social security number (230 50 6044), Address (118 South Royal St.), and City/State/ZIP (Alexandria, Va. 22314).

Part II Extension of Time To File (Sec. 6081)

Section for extension of time to file, with a statement of reasons and an extension date requested of Sept. 15, 1992.

Part III Extension of Time To Pay (Sec. 6161)

Section for extension of time to pay, with a statement of reasons and an extension date requested.

Part IV Payment To Accompany Extension Request

Table with 3 rows: 1. Amount of estate and GST taxes estimated to be due. 2. Amount of cash shortage. 3. Balance due (subtract line 2 from line 1). Values shown are 119,000 for lines 1 and 3.

Signature and Verification

Signature section with handwritten signatures of Edward J. White and Jean M. Nader, Co-Executors, dated June 11, 1992.

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by the executor to file this application, and that I am (check box(es) that applies):

- Checkboxes for: A member in good standing of the bar of the highest court of (specify jurisdiction), a public accountant duly qualified to practice in (specify jurisdiction), or an attorney.

The broken lines above the two 119,000 figures suggest correction fluid.

Actual payment to the IRS is for \$119,000

Part V Notice to Applicant—To be completed by the IRS

Form with checkboxes for 'Approved' or 'Not approved because' for both Part II and Part III.

The framed area in the \$175,000 version and in the \$119,000 version of the extension request for the estate tax return, both dated June 11, 1992, are exactly the same. The lawyer's signature, printed name and the typed information are identical in form and spacing. Evidence suggests the \$175,000 version was doctored to create the \$119,000 version after Jean Nader signed it. Approximately three months later, on September 8, 1992, they have Jean Nader sign a \$175,000 version of the estate tax return which states that \$175,000 had previously been paid to the IRS (line 25... Prior payments... 175,000.00). The checking account and the later amended estate tax returns show that only \$119,000 had been paid to the IRS. Jean Nader would not knowing take part in stealing money.

Missing

There should be a \$119,000 version of the Estate Tax Return (IRS Form 706) somewhere because:

- (1) There is a \$119,000 version of the Application for Extension of Time to File (IRS Form 4768) (page 3).
- (2) The 6/11/92 entry in the estate checking account submitted to the Court shows that \$119,000 was sent to the IRS to pay the estate tax (page 7).
- (3) The 11/13/92 entry in the estate checking account showing the estate tax refund from the IRS is based on a \$119,000 version (page 7).
- (4) The estate tax refund from the IRS according to Edward White's letter of 11/13/92 is based on a \$119,000 version (page 5).
- (5) The amended Estate Tax Return (IRS Form 706) dated 6/21/93 is based on a \$119,000 version (page 9).

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
October 31, 1993

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

Dear Jean,

As you know, you and Mr. White are serving without bond as co-executors of mother's estate.

Would you please get bonded as soon as possible in order to protect our inheritance? I can not stress the importance or urgency, of getting bonded, enough. In the event that Mr. White will attempt to talk you out of it, I hope you will persevere.

Sincerely,

Love
Tony
Tony

Spin

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

From lawyer's letter of November 5, 1993

I believe no bond protects the secret advisors by putting Jean Nader's financial ruin between themselves and a full disclosure of their accountings.

Copy: Ms. Sheila O'Connell

June 9, '99

Tony,

My accountant has only been so for 2 yrs. He handles my business accounts. I do not feel he ~~can~~^{CAN} help you with Accotink - so I am not giving you his name -

As I said in '94 or '95, ^{JEAN}
you should be the one to go to Fairfax County Circuit Court -

If I file a motion to have the accountings for the Estate of Jean M. O'Connell fully exposed and the discrepancies addressed, I believe the innocent family member set up turns my motion into:

Anthony O'Connell, Trustee

vs.

Jean Nader and Edward White, Co-executors

I believe the secret advisors will ruin Jean Nader before they allow their accountings to be fully exposed and the discrepancies addressed. And they will make it appear as if it is my fault.

Anthony M. O'Connell,
Trustee u/w of H. A. O'Connell
216 Governor's Lane, Apartment 12
Harrisonburg, Virginia 22801
540 433-3895
June 20, 1999

Ms. Jean Nader, Co-Executor
350 Fourth Avenue
New Kensington, Pennsylvania 15068

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

Dear Jean and Sheila,

Jean, thank you for your June 9, 1999 (copy enclosed). As I've said previously, if I file the charges in the circuit court the operation will say that it's against you too and they will structure it so that you will fight me to cover for them. Based on the past they will use up your assets and my assets before they allow themselves to be touched by accountability. Do you remember that I asked you to get bonded and the lawyer talked you out of it?

Jean, you are a very good cook. If someone puts poison in your cooking pot do you keep it a secret and keep serving it or do you clean it out and start fresh?

Please do not let them intimidate you into secrecy. Please make yourself aware.

If you read the book I sent you entitled *First Thing is to have the final accounting...*, I believe you will understand that the CPA, Jo Anne Barnes; the lawyer, Ed White; and the stock broker, Allison May; are part of a fraud operation, that the CPA is probably the core of it, and that the worst thing any of us could do is to continue to rely on and carry out their advice.

Jean, please understand that I am not criticizing you and that what has happened in the past is not your fault. You were following the advice of professionals who hold themselves out as trustworthy. I am saying that their advice should not be relied upon.

The CPA and lawyer have put accounting and other controlling entanglements on Accotink. Because of the accounting secrecy there are probable more than I know about. History suggests that these entanglements will be "discovered" when I try to sell Accotink, that they will be used to try to sabotage any sale I try to make, that they will be made to appear as if they were my fault, and that they will use that to take over control of Accotink. This fifteen acres near the Springfield Transportation Center is significant. Please try to understand what they did in my sale of the first parcel. A prudent person

would not try to sell Accotink without first freeing it from the control of the fraud operation.

Jean, you are hooked and unless you face this none of us can get our money from Accotink. Please make yourself aware. Please separate yourself from them and do not cover for them. If I understand FBI agent Healy correctly, you told him that you could justify the two versions of the estate tax return. If that is true, please contact the FBI and correct that. The two versions of the estate tax return means that you were led to believe that the \$175,000 taken out of the estate was sent to the IRS when only \$119,000 was sent to the IRS. It means they doctored the IRS documents, it means that they stole money from the estate, and it means that they wanted you to cover for them by getting you to sign the documents. The CPA, the lawyer and the stockbroker are in control of the accounting. Please put the responsibility for the accounting on those that did it.

If you would like to determine the source of the conflicts try to get the CPA or lawyer or stockbroker to identify exactly what it is that they have lead you to believe that I have done wrong (Except to try to expose them). They will not come up with anything that would survive exposure to the light of day. This type of problem resolution was applicable on the playground and it is applicable now. I am not the source of the conflicts. I am not the bad guy.

The cruelest and the most severe loss to me has been the destruction of my relationship with you, Jean, and you, Sheila.

1. Please do not continue to rely upon the CPA's advice. Please hire a local CPA firm in Pennsylvania (one who does not advocate secrecy from the beneficiaries) and tell them the advice the CPA, the lawyer, and the stockbroker told you and see what they say. If you continue to think that the CPA is your friend and is helping you, I believe we are doomed.
2. Please understand that mother and you were set up. Please do not carry out the operation's policy of secrecy as being loyal to mother. They are using you. Secrecy protects them. They can't operate without secrecy.
3. Please file charges in the Fairfax County Circuit Court for the money the fraud operation stole from mother's estate and subpoena the financial records from the CPA, the lawyer, and the stockbroker. If I file the charges the operation will say that it's against you too and they will structure it so that you will fight me to cover for them.
4. Please separate yourself and our assets from the fraud operation so we can successfully sell Accotink.

Love,

Anthony M. O'Connell, Trustee u/w of H. A. O'Connell



NINETEENTH JUDICIAL CIRCUIT OF VIRGINIA

Fairfax County Judicial Center
4110 Chain Bridge Road
Fairfax, Virginia 22030-4009

(703) 246-2221 Fax: (703) 385-4432

COUNTY OF FAIRFAX

CITY OF FAIRFAX

F. BRUCE BACH
MICHAEL P. McWEENEY
MARCUS D. WILLIAMS
STANLEY P. KLEIN
ROBERT W. WOOLDRIDGE, JR.
ARTHUR B. VIEREGG
JANE MARUM ROUSH
M. LANGHORNE KEITH
DENNIS J. SMITH
DAVID T. STITT
LESLIE M. ALDEN
KATHLEEN H. MACKAY
JONATHAN C. THACHER
HENRY E. HUDSON
R. TERRENCE NEY
JUDGES

JAMES KEITH
LEWIS D. MORRIS
BURCH MILLSAP
BARNARD F. JENNINGS
WILLIAM G. PLUMMER
THOMAS J. MIDDLETON
THOMAS A. FORTKORT
QUINLAN H. HANCOCK
RICHARD J. JAMBORSKY
JACK B. STEVENS
J. HOWE BROWN
RETIRED JUDGES

August 9, 2000

Anthony M. O'Connell
Trustee u/w of H.A. O'Connell
216 Governors Lane
Apartment 12
Harrisonburg, Virginia 22801

No. This is separate court account and not the one I referenced in my letter. The correct court account is that of the Trust u/w of H. A. O'Connell.

Re: Estate of Harold A. O'Connell
Estate of Jean M. O'Connell

Fiduciary No. 21840
Fiduciary No. 49160

Dear Mr. O'Connell:

I am writing to you on behalf of Chief Judge F. Bruce Bach and the 19th Judicial Circuit Court. The Court has received your letter dated July 24, 2000. The letter you have submitted to this Court is considered an inappropriate ex parte communication. The Court does not conduct investigations based on letters or communications that are not pleadings. The proper procedure for filing any pleading or motion is to file it with the Clerk's Office and provide the opposing side a copy of the pleading or motion.

If you have further questions about filing such a motion, I suggest that you contact counsel.

Sincerely,

[Handwritten signature of Marcus D. Williams]

Marcus D. Williams

Enclosure

cc: Edward J. White, Esq.
Jean Nader
Jesse Wilson, Commissioner of Accounts

If I file a motion to have the accountings for the Estate of Jean M. O'Connell fully exposed and the discrepancies addressed, I believe the innocent family member set up turns my motion into: Anthony O'Connell, Trustee vs. Jean Nader and Edward White, Co-executors. I believe the secret advisors will ruin Jean Nader before they allow their accountings to be fully exposed and the discrepancies addressed. And they will make it appear as if it is my fault.

Sabotage Sale, 1988

Summary

I sent Edward White a signed and notarized Purchase Agreement for a real estate sale I made in my capacity as Trustee and asked if he would handle the settlement (Page 1).

Three and a half months later, five days before settlement, Edward White sent me a deed to sign that states, among other things, that I could not qualify as Trustee (Pages 4 and 5). Court records show I was qualified as Trustee (Page 6). Edward White put me in the position of having to sign this deed as written or he would make it appear to my family that I was obstructing the settlement. I signed the deed as written.

By law settlement has to be made in accordance with the terms of the Purchase Agreement unless all parties agree to any changes. The lawyer did not ask or notify me of any changes (page 3). The Purchase Agreement requires that the lawyer represent only all or only none of the individuals comprising the single legal entity of "Seller" (page 2). If the lawyer is representing none he should not be sending them deeds to sign (page 4) or charging them for his services (page 7).

Please note that Edward White's version given to my mother (page 8) is different from the version given to the Bar investigator (pages 9 and 10). Edward White does not have to take an accountable position in writing.

A similar sabotage is planned for the remaining real estate that we call Accotink (B8845 p1444 and B8307 p1446). The evidence is in the confused accountings and in the advice of the secret advisors.

If I can't convince my family of what was done in my sale 12 years ago I do not believe I can convince my family of what is planned to happen if I try to sell Accotink

Dear Jean and Sheila,

Please take the time to do some fact finding here. If you do not recognize what was done in my sale 12 years ago I would not expect you to recognize a similar thing happening with Accotink.

1. Who made this sale?
2. Do you think the settlement should be in accordance with the Purchase Agreement? If not who or what determines the terms of the settlement?
3. What does page 2 mean to you (page 1 of the Purchase Agreement)?
4. Do you believe page 2 or the Bar (page 9-10)?
5. What does page 3 mean to you (page 10 of the Purchase Agreement)?
6. Do you believe page 3 or the Bar (page 9-10)?
7. Who do you think wrote the deed (page 5) the lawyer send me to sign (page 4)?
8. Do you believe the deed that states that I could not qualify as Trustee (page 5) or do you believe the Court Orders that states I did qualify as Trustee (page 6)?
9. Do you believe the lawyer's letter to mother (page 8)? If so what was the reason for the lawyer dismissing me? Do you think he should give a reason? Do you think he should give me a reason before settlement? Do you think page 3 (page 10 of the Purchase Agreement) means he should give me a reason? Do you think he should have given me a reason in the past 12 years?
10. Do you believe the lawyer's letter to mother (page 8) or the lawyer's apparent answer to the Bar (page 9-10)?
11. Do you believe the lawyer can send deeds to people to sign and charge people for his services and not represent them?
12. If you do not recognize what was done in my sale 12 years ago do you think I should expect you to recognize a similar thing happening with Accotink?
13. Jean, to my surprise you showed up at the settlement. The lawyer did not even tell me the date or place of the settlement. What was your role supposed to be? What had you been advised to do?

Jean, please tell us in writing what you think happened here. It is very important that you do. Please, no secrets. We need straight talk.

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

(314) 776-4828

December 28, 1987

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

Dear Mr. White:

I got a buyer for my mothers residence while you were out of town. A copy of the purchase agreement is inclosed.

In spite of your excellent advice to my mother to sigh nothing without your first looking at it, I urged her to sign this (December 24, 1987) because it is so clean and I felt strongly that it was not good business to wait until January 8, 1988.

Assuming we pass the study period contingency, I hope you will handle the settlement.

I'm taking the liberty of giving your name to the buyer, Mr. R E. Lynch. Mr. Lynch mentioned that he may need copies of estate taxes, the death certificate, etc., things I don't have.

Mr. Edwin W. (Bill) Lynch Jr. can be reached at:

Lynch Properties Limited Partnership
6340 Brandon Avenue
Springfield, Virginia 22150
or
Guston Land Company
7514 Rambling Ridge Drive
Fairfax Station, Virginia 22039
(703) 569-4992

Sincerely,

Anthony O'Connell
Anthony O'Connell

PURCHASE AGREEMENT

THIS AGREEMENT is made and entered into this 24th day of December 1987, by and between JEAN MINER O'CONNELL, ANTHONY M. O'CONNELL, TRUSTEE and HERBERT A. HIGHAM, TRUSTEE ("Seller") and LYNCH PROPERTIES LIMITED PARTNERSHIP, a Virginia limited partnership, or assigns ("Purchaser"). The Seller and the Purchaser are sometimes hereinafter referred to as the "parties".

"Seller", one single legal entity

RECITALS:

R-1 Seller is the owner of a certain parcel of unimproved real property in Fairfax County, Virginia, bearing Fairfax County Tax Map Number 90-2-((1))-0085 and outlined in red on Exhibit "A" attached hereto, and which parcel of real property contains approximately 155,500 square feet of land. Seller also owns an adjacent abandoned right-of-way, the size of which is unknown. Both Parcel 85 and the abandoned right-of-way are hereinafter referred to as the "Subject Property."

R-2 Purchaser desires to acquire the Subject Property, and Seller desires to sell the Subject Property to the Purchaser upon the terms and conditions hereinafter set forth.

NOW, THEREFORE, THIS AGREEMENT

W I T N E S S E T H :

That for and in consideration of the mutual premises hereinafter set forth in this Agreement, and in consideration of

of Purchaser's representation and warranty contained in this Section 10.

Section 11. Notices.

All notices or communications required or permitted under this Agreement shall be in writing and shall be deemed duly given if in writing and delivered personally, or sent by registered or certified United States mail, return receipt requested, first class, postage prepaid, to the following addresses, (or such other addresses as may be designated in writing):

(a) if to the Seller:

Anthony M. O'Connell, Trustee
2337 S. 13th Street
St. Louis, Mo. 63104

and (b) with a copy to:

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

and (c) if to Purchaser:

Lynch Properties Limited Partnership
P. O. Box 607
Springfield, Virginia 22150

and (d) with a copy to:

Allan B. Goldstein
McGuire, Woods, Battle & Boothe
8280 Greensboro Drive, Suite 900
McLean, Virginia 22102

Section 12. Miscellaneous.

12.1 Modifications and Waivers. No modification, waiver, amendment, discharge or change of this Agreement, except

April 16, 1988

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

Re: O'Connell to Lynch Properties

Dear Mr. O'Connell,

Enclosed for your signature before a notary public is the original deed. Please date it on the first line and return it to me immediately by express mail.

Also enclosed for your review are copies of the note and deed of trust.

Sincerely,

Edward J. White

EJW/e
Encl.

This letter of April 16, 1988, which does not even tell me of the time and place of settlement, but instructs me to sign a deed containing the clause...*whereas Anthony M. O'Connell, Trustee, could not qualify.....*, attempts to knock me out of my own sale and put Edward White in control. This letter and the enclosed letter of March 15, 1991, is the only known documentation of Edward White's advice to the Seller.

This deed shows some of the sabotage.

88 050598

APR 22 9 32

DEED OF BARGAIN AND SALE

Splitting the "Seller" is contrary to the Purchase Agreement

THIS DEED, made this 21st day of April, 1988, by and between JEAN MINER/O'CONNELL, unmarried; and ANTHONY M./O'CONNELL and HERBERT A./HIGHAM, Trustees of the Trust established by the Will of the late Harold A./O'Connell, hereinafter called Grantors; and LYNCH PROPERTIES LIMITED PARTNERSHIP, a Virginia limited partnership, hereinafter called Grantee, provides:

88/005 0634

That for \$10.00 and other valuable consideration, the receipt of which is hereby acknowledged, the aforementioned Trustees hereby grant, bargain, sell and convey with Special Warranty, and the aforementioned Jean Miner O'Connell hereby grants, bargains, sells and conveys with General Warranty of title unto the Grantee, the following real estate, located in Fairfax County, Virginia, containing 3.23987 acres:

Special Warranty is contrary to the Purchase Agreement

Beginning at a point marking the intersection of the Easterly right-of-way line of Frontier Drive (Route #2677) and the Southerly right-of-way line of Franconia Road (Route #644), thence with the Southerly right-of-way line of Franconia Road S 86° 51' 59" E, 369.48 feet, to a point marking a Northwesterly corner of the property of the County School Board of Fairfax County; thence with the boundary of said School Board S 00° 49' 33" W, 374.84 feet to a concrete monument; and N 89° 10' 27" W, 369.18 feet, to a point on the aforementioned right-of-way line of Frontier Drive; thence with said right-of-way line of Frontier Drive N 00° 49' 33" E, 389.72 feet to the point of beginning, containing 3.23987 acres of land.

AND BEING, the same property conveyed to Harold A./O'Connell and Jean M. O'Connell, his wife, as joint tenants with the common law right of survivorship by deed recorded in Deed Book A-13 at Page 37. Whereas by Deed of Partition recorded in Deed Book 4026 at Page 454, the property was reconveyed to Harold A. O'Connell as to an undivided one-half interest and to Jean M. O'Connell, as to an undivided one-half interest, whereas, Harold A. O'Connell died testate May 26, 1975, and by his Last Will and Testament recorded in Will Book 201 at Page 96, devised his interest to his executor Anthony M. O'Connell, Trustee; whereas Anthony M. O'Connell, Trustee, could not qualify and Herbert A. Higham, Trustee, was appointed to act in his place and stead.

During my April 20, 1988, visit to the lawyer's office, the lawyer gave me copies of the documents he had drafted, including this deed, and said that he was not representing me anymore. All this was a surprise. I asked if the settlement planned for the next day could be postponed until I could try to figure out what to do. The lawyer said that he would force me to go to settlement the next day. This put me in the position of having to sign this deed as written, or be made to appear as if I were obstructing the settlement. I signed the deed as written.

Stating that I could not qualify as trustee and that my co-trustee was appointed to act in my place and stead is contrary to the Purchase Agreement and the two Certificates of Qualification in the court records dated 6/20/86 and 5/16/88 (p 344).

7C Box 607 Springfield, VA 22150
COLUMBIA BANKER SETTLEMENT & TITLE SERVICES, INC.
2017 W. WILSON AVE. #111, 2207-37
FALLS CHURCH, VA 22046
1-800-828-2212



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 HIGH

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.

Both trustees
qualified on 6/20/86.

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 19 86

WARREN E. BARRY, CLERK
By [Signature]
Deputy Clerk

I CERTIFY THIS TO BE A TRUE AND CORRECT COPY.

[Signature]
NOTARY
MY COMM. EXPIRES 10/31/98

Yet, deed dated 4/21/88 states I could not qualify.

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 HIGH

have been duly appointed TRUSTEES of the Trust established under the will 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.

Both trustees still
qualified on 5/16/88.

IN TESTIMONY WHEREOF I have hereunto set my hand, and affixed the seal of said Court hereto, at Fairfax, Virginia this 16th day of May 19 88

WARREN E. BARRY, CLERK
By [Signature]
Deputy Clerk

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

TELEPHONE 836-5444

April 16, 1988

Mrs. Jean M. O'Connell
Trustees of the Harold O'Connell Trust

*Handed to me
April 20, 1988
by Mr. White*

*ADDED TO ME
APRIL 20, 1988,
BY MR WHITE, IN HIS
OFFICE.*

Arthur M. O'Connell

TO: EDWARD J. WHITE

For professional services rendered re: sale
of 6541 Franconia Rd.
6.65 hours at \$105.00 per hour
express mail and long distance

\$698.25
14.75

TOTAL

\$713.00

DATE	ACTION	TIME	
3/18/88	Draft note & trust	1.20	
4/6	PC	.10	
4/11	PC	.25	
4/14	PC atty negotiation & redraft LDPC St. Louis	1.75	\$ 4.00
4/15	Redrafting	1.00	
4/16	Redrafting, PC, Exp mail	.75	10.75
4/18	PC	.10	
4/19	Redrafting	.50	
4/21	Settlement	1.00	
TOTALS		6.65	\$14.75

1 (CONT)

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

TELEPHONE 836-5444

March 15, 1991

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

Dear Mr. O'Connell,

Subsequent to our telephone conversation this morning, I reviewed my files in the cases involving Mrs. O'Connell.

I find that I did indeed mail you a copy of the Limited Power of Attorney along with my letter to you of September 12, 1988. I am enclosing another copy of the Limited Power of Attorney and a copy of the letter I sent you. You may not have received it; however, it was not returned to me by the Post Office.

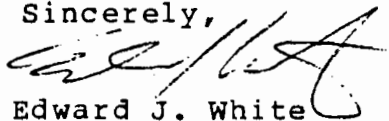
In regard to your inquiry as to why, in 1988, there came a time when I refused to deal with you on the sale, as I said, I recalled that a conceivably adverse relationship had developed between you and your mother concerning the sale. I call your attention to the sixth paragraph in your letter to her of December 8, 1987, a copy of which is enclosed.

As to your complaint that I did not share the sale documents with you, I call your attention to my letter to you of April 16, 1988 in which the deed, note and trust were sent to you. A copy of that letter is enclosed.

On April 19, 1988 you appeared in my office and stated that you refused to settle on the next day. We did not have a happy discourse. We did discuss the sale and I asked you if you had any other questions.

I am somewhat puzzled as to why all of this is re-surfacing and after reviewing my file and my notes, am not at all comfortable with continuing the dialogue.

Sincerely,



Edward J. White

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

This is contrary to the Purchase Agreement and contrary to the story given to the Bar. There is nothing I can do to stop Edward White from sabotaging my sale and framing me.

Omitted because the sender wrote that it was personal and confidential

Omitted because the sender wrote that it was personal and confidential

Sabotage Sale, Accotink

There are numerous entanglements on Accotink. I will address only the entanglement of the real estate taxes. Entangling the real estate taxes has been used as a takeover tool on our family since 1985. Please try to determine who owes who how much. This is a suggested start:

I am of the opinion that the estate owes the trust for the second half real estate taxes from September 15, 1991 through December 31, 1991 in the amount of \$1052.35. This is shown on your accounting [please note how I am made to appear responsible for their accounting] a disbursed to the heirs. Should this be paid back to the heirs or to the Trust?

From Edward White's letter of May 19, 1992 (Page 8)

The \$ 1,794.89 of real estate taxes which you as Trustee paid [please note how I am made to appear responsible for their accounting] on behalf of the three heirs (Sheila O'Connell, Jean Nader and Anthony O'Connell) was an obligation owed directly by the three heirs as your mother's interest in this real estate passed directly to each of you at her death. When you received the K-1's for 1991, attached was a schedule for each of you to report 1/3rd of these real estate taxes on your individual income tax returns.

From the CPA firm's letter of February 12, 1993 (available on request)

Those who control the accounting entanglements control the people and assets they entangle. I have no more control over Accotink than I do the real estate taxes.

Certified P 751 862 414

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
February 24, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Estate of Jean O'Connell

Dear Mr. White:

I understand that my sister, Ms. Jean O'Connell Nader, co-executor of my mother's will, has asked you on behalf of our family, if you would voluntarily relinquish your co-executorship. I understand that you were not willing to do this.

Would you please reconsider your refusal in order that I may serve as co-executor as originally requested by my mother in her will?

I tried to get the lawyer out because I was afraid he would basically do what he did. It gives me no pleasure to say I told you so. I do not want to have to say that with Accotink.

Yours truly,

Anthony O'Connell

FILE

Copy to:

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

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

April 22, 1992

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

Re: Disbursement

Accounting entanglements
are this important.

Dear Jean,

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

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

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

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

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

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

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

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

adverse consequences to the estate and is responsible for them.

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

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

File Estate tax by June 15, 1992

File First Accounting (16 months after qualification but can be sooner)

Ask for posting of Debts and Demands against the estate.

File Fiduciary Income tax returns for period 9/15/91-9/15/92, due January 1, 1993.

File Motion for a Show Cause why distribution should not be made. Submit Show Cause Order.

Request Executor's exoneration letter from IRS and Virginia.

Obtain closing letter from IRS and Virginia as to estate tax returns.

File 1993 Fiduciary tax returns (Sept. 1992-distribution)

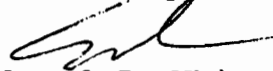
File for Order allowing distribution.

Distribute estate.

File Final Accounting.

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

Sincerely



Edward J. White

EJW/e
Encl.

SH. NOTES. STOCKS & BONDS

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

OTHER ASSETS

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

JOINT ASSETS

Hallmark Bank #1107849600	40,796.81
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REAL ESTATE

15 acres Fairfax Co. Va. 53.9006% interest	323,403.60
--	------------

TOTAL ASSETS

1,197,153.84

DEBTS

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

TOTAL DEBTS AND EXPENSES

1,760,472,535.46

As early as 4/22/92 the lawyer knew that the CPA created the accounting entanglement of \$1,475.97 minus \$816 is \$659.97.

M. O'CONNELL ESTATE TAX ANALYSIS

TAX COMPUTATION

GROSS ESTATE		1,197,153.84		
DEBTS & EXPENSES		72,535.46		

TAXABLE ESTATE		1,124,618.38	ACC 75% 1,043,767.48	ACC 60% 995,256.9
				3 1/2% IRMA
TENTATIVE TAX 41% bracket		396,893.53	363,744.67	343,950.2
Unified Credit before gift comp	192,800			
Unified Credit used for gifts	9,784			
UNIFIED CREDIT		183,016.00	183,016.00	183,016.0
CREDIT FOR VIRGINIA TAX		40,375.58	35,201.12	32,934.3
NET FEDERAL TAX		173,501.96	145,527.55	127,999.8
VIRGINIA TAX		40,375.58	35,201.12	32,934.3
		-----	-----	-----
TOTAL ESTATE TAXES		213,877.53	180,728.67	160,934.2

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 6, 1992

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

Dear Jean,

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

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

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

Love,


Anthony O'Connell

Enclosure (1)

Copy
Mr. White

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

TELEPHONE 836-5444

May 14, 1992

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

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

The enclosed letter of this date was written and about to be mailed when I received your letter to Jean of May 12 "Reference Accotink" etc.

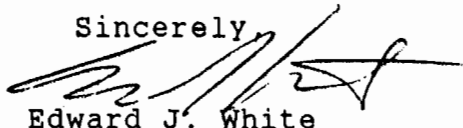
In you previous letter you used the phrase "protect me from Mr. White". In this letter you state: "I would not touch this with a ten foot pole for fear of Mr. White convincing you to sue me for something." I do get a little disturbed at this continuing tone.

I do not know how on earth I can convince you that I bear you no animosity and have absolutely no idea nor desire whatsoever of causing you any harm.

As far as Accotink is concerned, as you have noted I am not a beneficiary and I am not involved in the trust which existed prior to your mother's death, and I have no personal interest at all in it.

I have put forward suggestions that might make the receipt of this property more profitable for the three of you. I have done that only out of a desire for the best financial interests of each of you. I do not get paid a cent extra for the time I have expended in this regard. Whatever decision the three of you make is fine with me. I only brought you into this matter at all, having been aware of the superb efforts you have made in the past to make this property a worthwhile venture.

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader

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

TELEPHONE 836-5444

May 19, 1992

Mr. Anthony M. O'Connell
c/o Edgar A. Prichard, Esq.
8280 Greensboro Dr.
#900
McLean, Va. 22102

The CPA firm prepared both the K-1 for \$816 and the Seventh Court Account which required me to pay the Estate \$1,475.97. It created an accounting entanglement of \$1,475.97 minus \$816.00, or \$659.97

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

In your letter of May 6 to Jean you asked that I communicate with you with regard to the Harold O'Connell Trust.

I am trying to prepare the estate tax, and as usual in these cases, there are problems trying to understand the flow of debts and income.

I do have a few questions which are put forward simply so that the figures on the Trust's tax returns and accounting will agree with the estate's.

1. The K-1 filed by the Trust for 1991 showed income to your mother of \$41,446.00. The Seventh Accounting appears to show a disbursement to her of \$40,000.00 plus first half realty taxes paid by the trust for her and thus a disbursement to her of \$1794.89. If these two disbursements are added the sum is \$41,794.89. This leaves \$348.89 which I cannot figure out. It could well be a disbursement of principal and not taxable.

2. The K-1 filed by the Trust showed a payment of \$816.00 in interest to the estate. You sent a check in the amount of \$1475.97 to the estate. What was the remaining \$659.97? Do I have this confused with the tax debt/credit situation which ran from the Third Accounting?

3. On the Seventh Accounting "Income per 7th Account" is shown as \$5181.71, but I cannot figure that one out either.

I am of the opinion that the estate owes the trust for the second half real estate taxes from September 15, 1991 through December 31, 1991 in the amount of \$1052.35. This is shown on your accounting as disbursed to the heirs. Should this be paid back to the heirs or to the Trust?

I believe that the income received from the savings accounts

Accounting entanglement of real estate taxes

Page 2
Ltr to Mr. Anthony M. O'Connell
May 19, 1992

from September 15 to the date the various banks made their next payment to the Trust (9/30 and 9/21) should be split on a per diem basis, since the Trust terminated on her death. This will be a small amount of course.

Are there any other debts which your Mother owed the Trust?

I realize that Jo Ann Barnes prepared this and if you authorize it I can ask her to help me out.

Please understand that I have no problem with the Accounting, I m just trying to match things up. In the long run, since the beneficiaries are the same, the matter is academic.

Please send the bill for the appraisal whenever you receive it. Jean is filing the Fairfax form for re-assessment in her capacity as a co-owner in order to give us a better basis to get this assessment changed and to meet the county's deadline. It will state that the appraisal you have ordered will follow. I think this will be to all of your benefit in the long run.

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader

The secret advisors are already in control of the accounting for Accotink through their use of the innocent family member.

This is one reason the Trustee of Accotink has no prudent choice but to keep Accotink in the protection of the Virginia Land Trust (B8845 p1444 and B8307 p1446) until a just power stops the secret advisors.

The secret advisors have destroyed my credibility with my sister(s). My sister(s) will continue to rely on the secrecy advisor's advice instead of mine unless a just power intervenes.

Tony

This check is acceptable by Fairfax County. All you need to do is send a second check of yours with the difference.

I want my check made out to Fairfax County because it simplified my tax deduction records —

I know you know this and I am surprised that you asked me to change my check —

Jean

8-2-99


JEAN M. NADER
350 4TH AVE.
NW KENSINGTON, PA 15068-6614


8-26
430
6648449

4634

Date 7-18-99

Pay to the order of County of Fairfax \$ 1230.00

Twelve hundred thirty dollars ~~00~~ dollars 

 **Mellon**
Mellon Bank, N.A. 0904-01-0017
Pittsburgh, PA

Memo real estate tax - Accotink Jean Nader

⑆04300026⑆ 6648449 4634

Anthony O'Connell, Trustee
216 Governor's Lane, Apt 12
Harrisonburg, Virginia 22801
August 7, 1999

Ms. Jean Nader
350 Fourth Avenue
New Kensington, Penn 15068

Ref. Your letter of August 2, 1999,
reimbursement for real estate taxes

Dear Jean,

I received your letter dated August 2, 1999 and the check made out to Fairfax County. Please do not unwittingly follow secret advice designed to create a conflict between you and I over the real estate taxes for Accotink.

Cashing this check from you to Fairfax County would create another accounting entanglement on Accotink. It is essential to keep the accounting straight and Accotink unencumbered. Real estate taxes have been a traditional target for entanglement. Your letter gives me the choice of my entangling the real estate taxes for Accotink or being in conflict with you.

I am guessing that whoever advised you to make out your check dated July 18, 1999, payable to the County of Fairfax, with the tax map number 0904-01-0017 written on it, will also advise you to send it to the County of Fairfax. I am guessing that they will make it appear that you had to send it to the County because I was unreasonable in not accepting it.

Please go the person who advised you. Ask them to put their advice to you in writing, sign their name to it, and send me a copy. You would have to be assertive because they will probably intimidate you. If they refuse to do this, if they refuse to be accountable for their advice, do not accept their advice and drop that accountant. Some people would call this common sense. Jean, you are being used and it damages all of us; you, Sheila and me. You have absolutely, positively got to stop the secrecy and get an honest, accountable accountant before it is prudent to try to sell Accotink.

Again, I am returning this check to you. Please do not send it to me again. Please do not send it to the County of Fairfax. I repeat, please do not send it to the County of Fairfax. Please tear it up and send me a corrected check made out to Anthony O'Connell, Trustee. Please make yourself aware of some accounting concepts such as do not commingle funds.

Love,

Anthony O'Connell, Trustee for Accotink

Anthony O'Connell
216 Governor's Lane, Apt 12
Harrisonburg, Virginia 22801
July 5, 2000

Ms. Jean Nader
350 Fourth Avenue
New Kensington, Penn 15068

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

Ref. Real estate taxes for Accotink, 2000

Dear Jean and Sheila,

The total 2000 real estate tax for Accotink is \$ 3,693.00. Would you please send me a check for $\$ 3,693.00/3 = \$ 1,231.00$? Please make the check out to Anthony O'Connell, Trustee.

Jean, you also owe me for 1999.

Sheila, you also owe me for 1992, 1993, 1994, 1995, 1996, 1997, 1998, and 1999.

Sincerely,


Anthony O'Connell, Trustee

Enclosure: Copy of Fairfax County tax bill for Accotink, 2000

**FAIRFAX COUNTY, VIRGINIA REAL ESTATE TAX BILL
FIRST INSTALLMENT BILL TAX YEAR 2000**

BILL CONTROL 402848698

0284869800000184650000000000000000000003

OCONNELL ANTHONY M TR

PAY BY 07/28/2000	1,846.50
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SUITE 12
216 GOVERNORS LA
HARRISONBURG VA 22801

Map Reference Number:

0904 01 0017

PAYMENTS REC'D THRU 06/16/2000 .00
CREDITS .00

Credit Card Payments		
You may pay this bill by using your American Express, Discover or VISA credit card. Using a touch-tone phone, dial our credit card processor at the number shown below. Then enter the Jurisdiction Code for Fairfax County, your Bill Control number and credit card payment information. A service charge not to exceed 4% will be applied to all credit card payments.* For questions call (703) 222-8234.		
Credit Card Payment Telephone Number	Jurisdiction Code for Fairfax County	Bill Control Number
1-888-272-9829	1030	402848698

Keep this part for your records. Your canceled check is your receipt; if check is not honored, this payment is VOID.

County of Fairfax 2000 Real Estate Tax Bill - Taxpayer Copy

DESCRIPTION OF PROPERTY
08307 1446 15 AC
ACCOTINK STATION WB201 109

LAND VALUE	300,000	REAL ESTATE TAX RATE	1.2300	REAL ESTATE TAX	3,690.00
IMPROVEMENTS VALUE	000	COMMUNITY CTR. TAX RATE	.0000	COMMUNITY CTR. TAX	.00
TOTAL VALUE	300,000	LEAF COLLECTION RATE	.0000	LEAF COLLECTION	.00
				REFUSE COLLECTION	.00
				SPECIAL FEE	.00
JANUARY FIRST OWNER		GYPSY MOTH TAX RATE	.0010	GYPSY MOTH TAX	3.00
		TOTAL TAX RATE	1.2310	TOTAL	3,693.00

If you are making monthly payments for your real estate taxes to a Mortgage Company, please forward this bill to them.

* Payment can also be made by Discover Card for a flat fee not to exceed \$5.00 by calling DTA directly at (703) 222-8234.

This bill represents an installment due on the property described above. Failure to pay any installment when due results in a penalty of 10%. Interest will accrue on tax and penalty.

You may pay at any Bank of America, First Union, First Virginia, SunTrust or Wachovia branch in Northern Virginia. You do not need to have an account at the bank, nor is there a charge for this service; however, payment must be made by the due date and for the exact amount billed. Payment by credit cards will NOT be accepted when payments are made at these banks.

If this property has been sold, please send this bill to the new owner. If there has been any change in name or address, please call (703) 222-8234. HEARING IMPAIRED PERSONS MAY CALL TTY: (703) 222-7594.

Visit our Website: www.co.fairfax.va.us/dta

If paying by mail, ensure the envelope is postmarked by the U.S. Postal service on or before July 28, 2000.

PAY BY 07/28/2000	1,846.50
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OCONNELL ANTHONY M TR

SUITE 12
216 GOVERNORS LA
HARRISONBURG VA 22801

Include This Number on your Check:
0904 01 0017

Pay to: County of Fairfax
Mail to: Department of Tax Administration
P.O. Box 10200
Fairfax VA 22035-0200

Anthony O'Connell, Trustee
216 Governors Lane Apt 12
Harrisonburg, Virginia 22801
March 6, 2001

Ms. Jean Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

Reference: Your letter of Feb 18, 2001

Dear Jean,

Thank you for your letter of February 18, 2001. I understand that you want your check # 5003 dated 8-10-00 returned and that you want an explanation of why your check was not cashed.

I am returning your check # 5003 dated 8-1-00 because you made it out to the County of Fairfax, and not *Anthony M. O'Connell, Trustee*, as I had asked. Again, I ask you to please send me a replacement check made out to *Anthony M. O'Connell, Trustee*, because:

- (1) Fairfax County sends me a bill for the real estate taxes for Accotink. They send me the bill because I am the Trustee for Accotink. I am responsible for the accounting for Accotink.
- (2) I then pay the real estate taxes on Accotink to Fairfax County
- (3) I ask you and Sheila to reimburse me for your part because that is what we agreed to do in the Virginia Land Trust Agreement.

The purpose of accounting is to clearly show where money goes. Clear accounting helps prevent money from disappearing. Clear accounting helps prevent future conflicts such as who owes what at the settlement of the sale of Accotink. Since accounting is numbers and not words, I'll use the actual numbers for year 2000:

- (1) Fairfax County sent me, *Anthony O'Connell, Trustee*, a bill for \$ 3,693 for the real estate taxes on Accotink.
- (2) I, *Anthony O'Connell, Trustee*, pay Fairfax County \$ 3,693.
- (3) I ask you and Sheila to reimburse me as *Anthony M. O'Connell, Trustee*, for your portion. Since there are three of us, that \$3,693 is divided by 3, or \$1,231 each.

Unless you learn accounting, I do not expect you to understand the damaging consequences of carrying out the secret advisors advice. But I beg you, until you learn accounting, to please take my advice here. It is extremely important:

- (1) **DO NOT** write any more checks payable to Fairfax County about anything to do with Accotink.
- (2) **DO NOT SEND ANY CHECKS TO FAIRFAX COUNTY** about anything to do with Accotink.
- (3) In summary, the secret advisors are advising you to make your check payable to the County of Fairfax. I am advising you to make your check payable to *Anthony M. O'Connell, Trustee.*

Do you think you could ever untangle the accounting for the real estate taxes on Accotink if you did what the secret advisors are advising you to do?

Why do you think the secret advisors do not want to be accountable for the advice that they give you?

- (4) Please tell me if you have already sent checks to Fairfax County and for what purpose.
- (5) Please tell me what you intend to do now.

Love,

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

Anthony O'Connell, Trustee