

Jesse Wilson

Jesse Wilson
1984

V I R G I N I A :

COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY

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

QUALIFICATION DATE: June 18, 1975

SUMMONS

TO THE SHERIFF OF Fairfax Co.
STATE OF VIRGINIA, GREETINGS:

WHEREAS,

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

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
15th day of November, 1977.

Jean M. O'Connell
(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.

O'Connell; Harold A.

SUMMONS

21840

Acct. due

Sent to Sheriff: 11-15-84

Summons served: 11-16-84

due action: 12-16-84

ext 1-31-85

Jesse Wilson
1985

$\$16,539.98$ 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

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

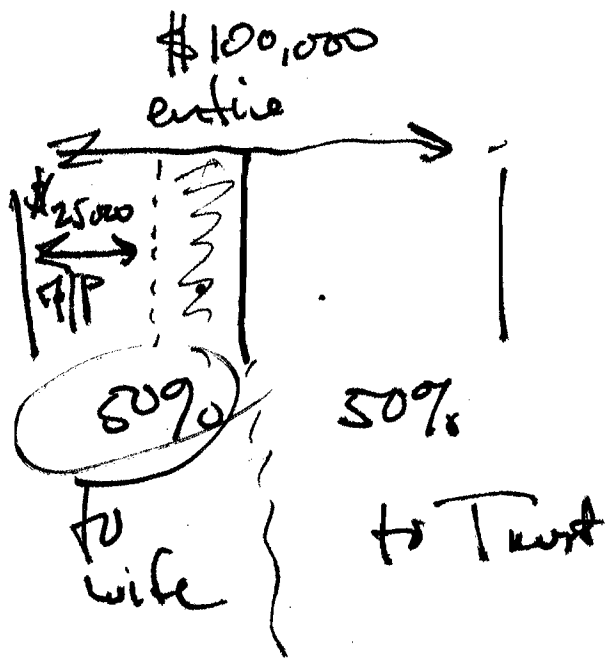
 $\$34,932.04$

~~103,051.83~~

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

 $55,718.23$
 $4,596.31$ taxes

 $51,121.89$



Jesse Wilson
1986

V I R G I N I A :

COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY

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

QUALIFICATION DATE: June 18, 1975

SUMMONS

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

WHEREAS,

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

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

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

A proper Accounting accompanied by the required fee and vouchers.

GIVEN under my hand in Fairfax County, Virginia, this

23rd day of July, 1986.



(Deputy) Commissioner of Accounts

NOTICE TO THE FIDUCIARY:

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

pd 8-6-86

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

M. WAYNE HUGGINS, SHERIFF

By W. Milton 241 Deputy Sheriff

Jesse Wilson
1993



COMMISSIONER OF ACCOUNTS OFFICE
CIRCUIT COURT OF FAIRFAX COUNTY

Fair Oaks Plaza, Suite 500
11350 Random Hills Road
Fairfax, Virginia, 22030
Telephone (703) 385-0268



JESSE B. WILSON, III
Commissioner of Accounts

ROBERT J. McCANDLISH, JR.
Deputy Commissioner of Accounts

: Anthony O'Connell
: 6541 Franconia Road
: Springfield, VA 22150

Date: January 12, 1993
Re: H.A. O'Connell Trust
#21840

**THIS MUST BE COMPLIED WITH
WITHIN 30 DAYS**

Please be advised of the following:

- ___ 1. The inventory filed for the above-referenced estate cannot be approved for the following reasons:
- ___ A. It was unsigned and is being returned herewith for execution.
 - ___ B. It was not notarized and is being returned herewith for notarization.
 - ___ C. It was not signed by resident co-fiduciary.
 - ___ D. Fee for filing and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - ___ E. Other:

This is regarding your seventh accounting

- X 2. The Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:

- ___ A. It was unsigned and is being returned herewith for execution.
- ___ B. Supporting vouchers are incomplete. Please furnish the following:
- ___ C. It was not signed by resident co-fiduciary.
- ___ D. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
- X E. Other: Interest or Income must be listed on your accounting. Please amend your accounting to reflect this amounts. Thanks, Stephanie

- ___ 3. Your Statement in Lieu of an Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:

- ___ A. The following supporting vouchers need to be submitted:
 - ___ (1) Funeral Receipt
 - ___ (2) Virginia State Inheritance Tax Receipt
 - ___ (3) Federal Estate Tax Receipt, if any, and Closing Letter
 - ___ (4) Receipt from specific devisee(s)
- ___ B. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
- ___ C. Other:

- ___ 4. The Trustee's Report has been filed in this office but cannot be approved for the following reason(s):

- ___ A. It is unsigned and therefore is being returned herewith for execution.
- ___ B. The following supporting voucher(s) need to be submitted: ___ (1) Original Note(s)
___ (2)

- ___ 5. Your claim was received in this office on _____. It will be considered filed upon the receipt of a fee in the sum of \$_____.

- ___ 6. Your check for filing fees is being returned herewith for the following reason(s):

- ___ A. It is unsigned. Please execute and return it.
- ___ B. The payee is incorrect. Please make it payable to "Commissioner of Accounts."
- ___ C. Other:

- ___ 7. Other:

If you have any questions, please do not hesitate to give this office a call.

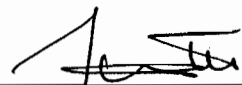
IN THE OFFICE OF THE COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

At the request of Edward J. White,
Co-Executor and Attorney and Agent _____ of the estate
of Jean M. O'Connell, deceased, I gave
the notice required by Section 64.1-171 of the Code of Virginia,
1950, as amended, setting the 30th day of December, 1992,
at 10:30 A.M. at my office in Fairfax, Virginia, as the time
and place for receiving proof of debts and demands against the
estate of Jean M. O'Connell.

At the said time and place, no one appeared to offer to
prove any debts or demands against said estate.

I hereby certify that I have stated the foregoing account
of Jean M. O'Connell, deceased, after
having given the notice required by law, and have approved the
same. Vouchers for the disbursements were submitted to me.

GIVEN under my hand this 20th day of March,
1993.



Jesse B. Wilson, III
Commissioner of Accounts
Fairfax County, Virginia

BK0467 0195



JESSE B. WILSON, III
Commissioner of Accounts

COMMISSIONER OF ACCOUNTS OFFICE
CIRCUIT COURT OF FAIRFAX COUNTY

Fair Oaks Plaza, Suite 500
11350 Random Hills Road
Fairfax, Virginia, 22030
Telephone (703) 385-0268



ROBERT J. McCANDLISH, JR.
Deputy Commissioner of Accounts

July 20, 1993

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

Re: Estate of Jean M. O'Connell
Fiduciary No. 49160

Dear Mr. O'Connell:

This will acknowledge receipt of your letter of June 29, 1993 concerning the above estate.

The first account in this matter was approved in March of this year and has been sent to the Clerk's Office and may be reviewed there.

The second account, for the period ending December 10, 1993, is due on or before April 10, 1994. While these papers are in this office, they are a public record which you may review. However, they will be audited and approved in due course regardless of whether they have been reviewed by you.

Yours very truly,

Jesse B. Wilson, III
Commissioner of Accounts

JBW:va

cc: Edward J. White, Esquire
Jean Mary O'Connell-Nader

(The following words were transcribed by me from the original letter for public view at the Commissioner of Accounts Office. It is transcribed because the public is is not allowed to make copies of correspondence but is allowed tro take notes. I mention this because I may have made some errors in rereading my own handwriting, but there is no willful intent to misrepresent.

Anthony O'Connell 9/10/93)

July 28, 1993

Hon. Jesse B. Wilson III
Commissioner of Accounts
Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030

Dear Jesse,

A Mr. Anthony O'Connell wrote you on July 26, 1993 requesting that no expenses be allowed me for defending myself against an ethics complaint which he filed dealing with events as far back as 1985, when I represented his mother.

Since I am somewhat sensitive to the fact that this was the only such complaint filed against me in 26 years of practice, and the fact that we have known each other professionally and socially for a long time, I am constrained to point out that the complaint was dismissed without a hearing. Bar Counsel noted in his three page letter to Mr. O'Connell that "I see no basis in fact or law to conclude that Mr. White has engaged in any misconduct....."

As far as the estate is concerned, I wrote Mr. O'Connell long ago and explained that the co-executor's commission is $2\frac{1}{2}\%$ of the receipts of the estate subject to approval by the Commissioner. I have never entertained the idea of submitting any personal expenses for estate matters. There are other ways to deal with that problem. Rest assured that my time in this case is fully documented. With best regards, I am sincerely,

Edward J. White (seal)

Jesse Wilson
1995



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County
Fair Oaks Plaza
Suite 460
11350 Random Hills Road
Fairfax, Virginia 22030
Telephone (703) 385-0268



Peter A. Arnston
Deputy Commissioner of Accounts

February 13, 1995

Honorable Thomas S. Kenny
Judge, Circuit Court of Fairfax County
4110 Chain Bridge Road
Fairfax, Virginia 22030-4009

Re: Estate of Jean O'Connell
Fiduciary No. 49160

Dear Judge Kenny:

In response to your letter of February 1, 1995 concerning the above matter, a review of our records shows that a Final Account was approved in June, 1994 and we have closed our file.

In a letter to the Attorney General, copy enclosed, Mr. O'Connell says (paragraph 2.) that "Exceptions to the Commissioner's Report" were filed. However, I have no other information about that.

If, in fact, no exceptions were timely filed or, if filed were overruled, then I believe, for most purposes, the estate would be considered closed in that the known responsibilities of the personal representatives are deemed to have been properly discharged, and they are entitled to be relieved of their obligation under their bond. See, §26-33. I say this primarily as information for Mr. O'Connell who, as I understand it, is concerned about whether the estate is "open" or "closed" within the meaning of the Instructions promulgated by the Virginia Department of Taxation for applying for funds in settlement of tax refund claims by the estates of retired federal employees.

If this matter should be re-opened or re-committed to me for any reason, I, of course, will act accordingly.

Please let me know if there is anything else you wish me to do at this time.

Yours very truly,

Jesse B. Wilson, III
Commissioner of Accounts

JBW:va

cc: Honorable F. Bruce Bach
Mr. Anthony O'Connell
Edward J. White, Esquire
Ms. Jean O'Connell Nader

**Jesse Wilson
2000**



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County

Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030
Telephone (703) 385-0268



Peter A. Arntson
Deputy Commissioner of Accounts

August 8, 2000

Mr. Anthony M. O'Connell
216 Governors Lane
Apt. #12
Harrisonburg, Virginia 22801

**RE: Estate of Jean M. O'Connell
Fiduciary No. 49160**

Dear Mr. O'Connell:

This will acknowledge receipt of a copy of your letter of July 24, 2000 to Judges of the Nineteenth Judicial Circuit Court of Virginia.

While I do not presume to speak for the Court or any of the Judges, I think that it is safe to say:

(1) the Court is not organized or constituted for the purpose of conducting the sort of investigation required to establish the facts that you allege in your letter. The Court can only decide cases based on evidence produced by others;

(2) the officials who are responsible for conducting investigations of alleged crimes in Virginia are the Commonwealth Attorneys (the prosecutors) in each jurisdiction and the police departments and their detectives. If the available facts are sufficient to convince the Commonwealth's Attorney that it can be proved that a crime has been committed, and that a prosecution is not barred by the statute of limitations, his/her job is to bring the matter before the Court.

I hope this will be helpful.

Very truly yours,

Jesse B. Wilson, III
Commissioner of Accounts

JBW:jcs

cc: Honorable F. Bruce Bach, Chief Judge



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County

Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030
Telephone (703) 385-0268



Peter A. Armson
Deputy Commissioner of Accounts

August 8, 2000

Mr. Anthony M. O'Connell
216 Governors Lane
Apt. #12
Harrisonburg, Virginia 22801

**RE: Harold A. O'Connell Trust;
Fiduciary No. 21840**

Dear Mr. O'Connell:

Enclosed please find a copy of my report approving your 11th account as trustee in the above matter as your Final Account. As you will see from the report, it appears to me from the information you have provided that the \$659.97 debt you report is not a trust asset. Even if the debt existed as you suggest, it's collectability would be so problematic and uncertain, and the effort so costly, as to render it worthless and make reasonable a decision for it to be abandoned as an asset. It certainly should not be the basis for keeping this trust estate open and requiring the filing of annual accounts indefinitely.

In the event that the trustee is successful in recovering \$659.97 or any other funds which are proper trust assets to be accounted for, such may be reported to the Commissioner of Accounts by an Amended Inventory and, thereafter, accounted for by proper accounts.

If you disagree with this action by me, you may file exceptions with the Court within fifteen (15) days of the filing of my report and take the matter up directly with the Court.

Very truly yours,

Jesse B. Wilson, III
Commissioner of Accounts

JBW:jcs

IN THE OFFICE OF THE COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

**IN RE: Estate of Harold A. O'Connell,
Trust
Fiduciary No. 21840**

**COMMISSIONER'S REPORT
APPROVING FINAL ACCOUNT**

To the Honorable Judges of Said Court:

1. By a Tenth Account duly filed herein and approved by the undersigned on August 25, 1995, the trustee herein, Anthony M. O'Connell, properly accounted for all of the remaining assets reported as being assets of the trust created by the will of Harold O'Connell and reported a zero balance on hand. A copy of said account is filed herewith as Exhibit 1.

2. By an Eleventh Account, Anthony M. O'Connell, trustee, again reported zero assets on hand and no receipts or disbursements. A copy of said account is filed herewith as Exhibit 2.

3. Both the Tenth and Eleventh accounts carried the notation "This is not a final account".

4. In the ordinary case, an account which shows the distribution of all remaining assets is filed as a Final Account, and its approval terminates the fiduciary's responsibility to the Court and permits the Commissioner of Accounts to close the file.

5. The said trustee has also filed a Twelfth Account in which he reports as an asset \$659.97 "due from the Estate of Jean M. O'Connell". A copy of that "account" is enclosed herewith as Exhibit 3.

6. The Estate of Jean M. O'Connell, deceased, Fiduciary No. 49160, was closed in the Commissioner of Accounts office after approval of a Final Account on May 31, 1994.

7. The said \$659.97 was the subject of correspondence between the said trustee and Edward J. White, attorney and co-executor of the estate of Jean M. O'Connell, copies of which are attached hereto as Exhibits 4 and 5. In his letter, Exhibit 5, the trustee explains that the \$659.97 is part of a net income payment of \$1,475.97 which the trust owed the estate of Jean M. O'Connell. In that same letter, the trustee states that "At this point in time, I believe Mr. Balderson and I are of one mind that the estate does not owe the trust and the trust does not owe the estate". Mr. Balderson was a CPA for the estate. Both of these letters were provided to the Commissioner of Accounts by the trustee in support of his "Twelfth Account".

8. The trustee also provided the Commissioner with a copy of a page from a "Jean M. O'Connell estate tax analysis" which shows \$659.97 under "Assets" of that estate as "Debt from Harold O'Connell Trust". A copy of that page is attached as Exhibits 6.

From a review of this information the Commissioner finds that there is no evidence to support an assertion by the trustee that the \$659.97 is an asset of the trust. To the contrary, it appears that either it is not a debt at all, or, from the estate's point of view, it was money owed by the trust to the estate, i.e. an asset of the estate of Jean M. O'Connell. That estate has been closed for more that six years.

Accordingly, the foregoing Eleventh Account of Anthony M. O'Connell, Trustee has been marked a "Final Account" by the undersigned and is hereby approved as a Final Account in the trust under the will of Harold A. O'Connell and is filed herewith.

In the event that the trustee is successful in recovering \$659.97 or any other funds which are proper trust assets to be accounted for, such may be reported to the Commissioner of Accounts by an Amended Inventory and, thereafter, accounted for by proper accounts.

GIVEN under my hand this 8th day of August, 2000.

Respectfully submitted,



Jesse B. Wilson, III
Commissioner of Accounts
Fairfax County, Virginia

JBW:jcs

Enc.: Exhibits, 1 - 6

cc: Anthony M. O'Connell, Trustee

FID.# 21840
 QUAL 6-27-96
 FILED 4-17-95
 PAID 53.00 ✓
 TAPED ✓ SLS
 POSTED 5-1-95

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA
 Trust u/w of H. A. O'Connell
 Fiduciary # 21840
 Anthony O'Connell, Trustee
 Tenth Account
 Covering the period from 1/1/94 to 12/31/94
 (This is not a final account)

Description	Assets Received (or on hand)
Balance brought forward from Ninth Account:	
Checking Account, Crestar Bank	\$ 14,394.80 ✓
Total assets on hand 1/1/94	\$ 14,394.80

Receipts:

Interest, checking account, Crestar Bank

1/14/94	\$ 25.51
2/14/94	26.94
3/14/94	24.38
4/14/94	29.23
5/13/94	28.68
6/14/94	32.24
7/14/94	26.25

193.23 ✓

Reimbursement from trustee for trustee fee,
as described in Ninth account

2,225.94

Total receipts

\$ 2,419.17 ✓

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

page 1

EXHIBIT 1

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA
Trust u/w of H. A. O'Connell
Fiduciary # 21840
Anthony O'Connell, Trustee
Tenth Account

Covering the period from 1/1/93 to 12/31/94
(This is not a final account)

Description Disbursements

Disbursements:

Filing fee, Ninth Account, ck# 109 \$ 53.00 ✓
Filing fee, Tenth Account, ck# 118 53.00 ✓

(Written on 7/12/94 to my personal checking
account, in order to close out the trusts checking
account. The enclosed check is, therefore,
from my personal checking account).

Reimburse trustee for out of pocket expenses
(See supporting note 1)

ck# 108 of 3/17/94 for \$ 144.22 ✓
ck# 110 of 7/10/94 for \$ 179.40 ✓

323.62 ✓

Attorney's

ck# 106 of 3/12/94 \$390.00 ✓
ck# 107 of 3/18/94 180.00 ✓

570.00

Total Disbursements \$ 999.62 ✓

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 2 *Anthony O'Connell, Trustee*

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

Anthony O'Connell, Trustee

Tenth Account

Covering the period from 1/1/94 to 12/31/94

(This is not a final account)

Description
Disbursements

Assets Received

(or on hand)

Distributions:

Jean Nader, ck# 119 of 7/12/94 \$ 5,271.45 ✓

Sheila O'Connell, ck# 120 of 7/10/94 5,271.45 ✓

Anthony O'Connell, ck# 121 of 7/10/94 5,271.45 ✓

Total Distributions \$ 15,814.35

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 3

Anthony O'Connell, Trustee

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA
Trust u/w of H. A. O'Connell
Fiduciary # 21840
Anthony O'Connell, Trustee
Tenth Account
Covering the period from 1/1/93 to 12/31/94
(This is not a final account)

Summary

Beginning assets on hand 1/1/94	\$	14,394.80	
Total receipts		2,419.17	
Total assets			\$ 16,813.97 ✓
Less total disbursements	\$	999.62	
Less total distributions		15,814.35	
Total disbursements			\$ 16,813.97 ✓
Total assets on hand 12/31/94	\$	None	

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 4

*Anthony O'Connell,
Trustee*

FID.# 21840
 QUAL 6/20/84
 FILED 7/20/90
 PAID \$53.00
 TAPED 10
 POSTED 5/6/96

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell
 Fiduciary # 21840

Anthony O'Connell, Trustee
 Eleventh Account

Covering the period from 1/1/95 to 12/31/95 ✓

(This is not a Final Account)

Description

Assets Received
 (or on hand)

Balance brought forward from
 Tenth Account:

\$ 00.00 ✓

Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

EXHIBIT 2

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

Anthony O'Connell, Trustee

Twelfth Account

Covering the period from 1/1/96 to 12/31/96

(This is not a Final Account)

FID.# 21840
QUAL 6-20-96
FILED 8-12-99
PAID \$1136+25.00 ✓
TAPED 10
POSTED 9-7-99

Description	Assets Received (or on hand)
Balance brought forward from the Eleventh Account: (Based on the known information and understanding at that time)	\$ 000.00 ✓
Due from the Estate of Jean M. O'Connell:	\$ 659.97
<i>Are there any other debts which your mother owed the Trust?</i> (From the lawyer's letter of May 19, 1999. For me to find that out requires that I have access to all the estate accountings.)	?
Known balance due from the Estate of Jean M. O'Connell at this time:	\$ 659.97 ✓

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

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

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

EXHIBIT 4

Page 9

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



This makes it appear to my sister that I am responsible for what the CPA(firm) did.

“ Due to a personal vendetta with me, Mr. O’Connell, obviously without the sanction of his counsel, has decided to voice any conceivable complaint about the administration of his mother’s estate by his sister and myself. All of his efforts have been rebuffed.....The Show Cause and Order of Distribution procedure is a proforma matter for the benefits of creditors and Mr. O’Connell is not entitled to notice unless he is a creditor...”

From the lawyer’s letter of November 12, 1993 to Judge Bach.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 29, 1992

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

Reference: Your letter of May 19, 1992

Dear Mr. White:

Thank you for your letter concerning the Seventh Trust accounting. In the future would you please send letters concerning me or the trust directly to me? It will save the beneficiaries attorney expense. I would appreciate you sending a copy to Mr. Prichard.

I talked with Mr. Forrest Balderson today. Mr. Balderson prepared the account and states that the numbers are correct. He reminded me that court accounting and taxable accounting are different animals and often do not match. I believe this applies to your questions in paragraphs 1 and 2. Please feel free to call Mr. Balderson at (703) 549-7800.

I will try to address your paragraph 3. Rather than wait until the end of each year and calculate the exact net income of the trust to be distributed to my mother, I estimated the net income in April so I could make the distribution to her immediately after the trust received the annual April payment. The consequent year end adjustments were:

Third Account	\$ -5,906.72	{Mother owed to trust}
Fourth Account	- 687.03	{Mother owed to trust}
Fifth Account	+5,796.98	{Trust owed to mother}
Sixth Account	-2,908.97	{Mother owed to trust}
Net carryover	\$ -3,705.74	{Mother owed to trust}
Seventh Account, 1991	\$ +5,181.71	{Trust owed to mother}

The net carryover of \$ -3,705.74 up to the seventh account combined with the \$ +5,181.71 of the seventh account netted \$1,475.97 the trust owed my mother. This is the \$ 1,475.97 check I mailed to you.

Mr. Balderson tells me he called you concerning the real estate taxes before he did the account and discussed it with you. Is it necessary to change it now?

My trust accounting is on a cash basis. I think a per diem split of the September interest would be accrual accounting. I don't think I can mix the two methods. If the Commissioner of Accounts says it's appropriate, it's fine with me.

At this point in time, I believe Mr. Balderson and I are of one mind that the estate does not owe the trust and the trust does not owe the estate.



I have a few questions concerning my mother's 1991 tax return.

1. My copy shows she should be penalized by IRS and Virginia because adequate estimated tax payments were not made after her death. I believe my sister is convinced I am responsible for this. If it is my fault, I will pay for it out of my pocket. I feel the other beneficiaries should not be charged for the negligence of another. Would you please lay out the specifics on what happened? Please be very specific.

2. My copy also does not show the principal of \$125,188.17 paid to my mother by the Lynch Note in April of 1991. It does show the interest. With a gross profit percentage of .79 on the installment sale, about \$ 98,898.65 of the \$125,188.17 should have been reported on line 13 of the 1040 as a capital gain. It appears that this omission is up and above the penalties and interest already acknowledged. Why was it not reported? Will you amend the return?

3. On Schedule B under dividend income, what is the significance of "***BAL ON 1040 OF JEAN NADER, SSN 225 50 9052"?

I look forward to your response.

Yours truly,



Anthony O'Connell

Enclosures:

Your letter of May 19, 1992

IRS Form 1040, Schedule B and Waiver of Penalty Request for Jean O'Connell, 1991. The other IRS forms attached to this return were not included in this enclosure.

Copies to:

Mr. Ed Prichard

Mr. Forrest Balderson

Ms. Jean Nader

Ms. Sheila O'Connell

JH. NOTES. STOCKS & BONDS

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

OTHER ASSETS

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



JOINT ASSETS

Hallmark Bank #1107849600	40,796.81
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REAL ESTATE

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

1,197,153.84

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

EXHIBIT 6

FID.# 21840
QUAL 6/20/84
FILED 4-29-90
PAID \$53.00
TAPED 103
POSTED 5/16/96

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell
Fiduciary # 21840

Anthony O'Connell, Trustee
Eleventh Account + Final

Covering the period from 1/1/95 to 12/31/95 ✓

(This is ~~not~~ a Final Account)

Description

Assets Received
(or on hand)

Balance brought forward from
Tenth Account:

\$ 00.00 ✓

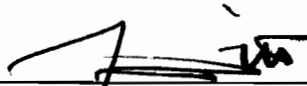
Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

STATE OF VIRGINIA
COUNTY OF FAIRFAX, to-wit:

I, JESSE B. WILSON, III, Commissioner of Accounts for Fairfax County, Virginia, do hereby certify that I have this date stated the foregoing account, after having given the notice required by law, and have approved the same. Vouchers for said disbursements were submitted therewith.

GIVEN under my hand this 8th day of August, 2000.



Jesse B. Wilson, III
Commissioner of Accounts
Fairfax County, Virginia

IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF FAIRFAX COUNTY,
VIRGINIA:

I, JOHN T. FREY, Clerk of the Circuit Court of Fairfax County, Virginia, do hereby certify that the foregoing Account or Report has been filed in my office for more than fifteen days, and that no exceptions have been filed thereto, and the same is now recorded pursuant to the provisions of §§ 26-33 and 26-35 of the Code of Virginia, as amended.

GIVEN under my hand this _____ day of _____, 20____.

TESTE: JOHN T. FREY, CLERK

BY: _____
Deputy Clerk