



ROBERT J. McCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE

CIRCUIT COURT OF FAIRFAX COUNTY

4069 CHAIN BRIDGE ROAD

TELEPHONE 385-0268

FAIRFAX, VIRGINIA 22030



JESSE B. WILSON, III
DEPUTY COMMISSIONER OF ACCOUNTS

May 8, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

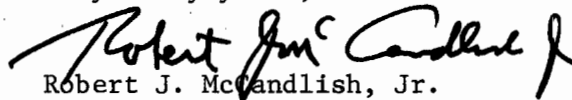
According to the inventory filed for the above estate the gross value was \$90,650.27 and under the terms of the will one-half of the estate goes to you as the "Marital Share" (one-half being the amount allowed the wife without estate tax by IRS) and the balance goes to the "Residuary Estate" which shall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

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

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

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

Very truly yours,


Robert J. McCandlish, Jr.
Commissioner of Accounts

RJM/jd

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