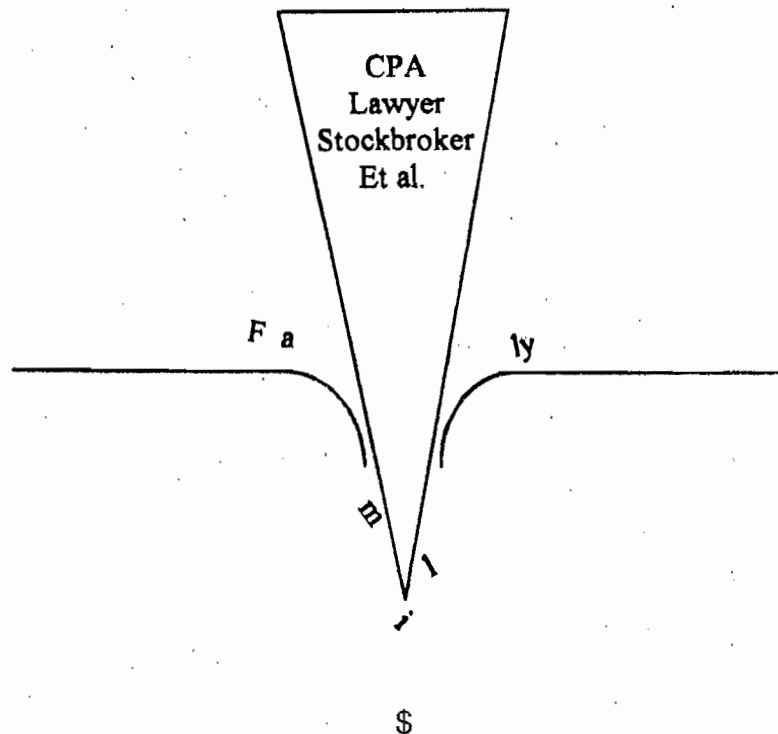


These pages are not in chronological order.  
They are arranged to show the setups.

# Under construction



ANTHONY M. O'CONNELL  
CONSERVATOR  
2337 SOUTH THIRTEENTH STREET  
ST. LOUIS, MISSOURI 63104  
(314) 776-4926

June 18, 1984 5

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

Ref: Estate of Harold A. O'Connell

Dear Ms. Barnes:

Thank you for your time and expertise in discussing the intended trust in the above estate.

Would you, as a Virginia resident and accountant for Mrs. Jean O'Connell, my mother and executor of the estate, accept the position of agent to receive notices and processes from the Court and Commissioner of Accounts concerning this trust?

The trust is to be funded from the assets now remaining in the estate inventory, ie., real estate. I would contest a cash substitution. The final estate filing should contain the entirety of the Springfield residence or the entirety of the Accotink property, which ever my Mother wishes to be placed in the trust.

Please advise me when the final estate filing is complete in order that I may schedule a trip to Fairfax and set up the trust.

Sincerely,

*Anthony M. O'Connell*

Anthony M. O'Connell  
Trustee in the above estate

Copies to: Mrs Jean O'Connell  
Mr. Jesse B. Wilson, III  
Deputy Commissioner of Accounts

ANTHONY M. O'CONNELL  
CONSERVATOR  
2337 SOUTH THIRTEENTH STREET  
ST. LOUIS, MISSOURI 63104  
(314) 776-4926

June 20, 1985

MR. Henry C. Mackall  
4031 CHAIN BRIDGE RD  
FAIRFAX, VIRGINIA 22030

DEAR MR. MACKALL,

In reference to our phone conversation today, thanks for taking the job. The enclosed Commissioner's account letter explains the situation.

I need you, unless you advise me otherwise, to:

1. Get the appropriate assets in the ~~the~~ trust according to the 50%-50% intention of the will. To my mind that would include the entirety of one of the other pieces of real estate. This, I think, involves contacting my

★ ★ NOTE: ~~Each~~ Each piece of real estate has appreciated about \$1,000,000 each.

Mother's accountant who is now or  
has just completed the final estate  
 account. Her name & address is:

MS JOAN BARNES  
 BRUNER, KANE AND MCCARTHY  
 300 North Lee Street  
 P.O. Box 1250  
 Alexandria, Virginia 22314  
 Tel (703) 549-7800

2. Take me through the point, where  
 I am recognized by the court as  
 trustee.
3. Advise me on what ever you  
 think is important in this situation  
 [Can we use an alternate valuation  
 of the real estate to avoid  
 huge ~~future~~ future capital gains?]

My mother is scared and upset of  
 losing control to a trust. I  
 know I don't have to ask that  
 you be gentle in any contact  
 with her. It would be most  
~~beneficial~~ beneficial for all if  
 any contact with her is done  
 by a woman, if possible.

Thank you  
 Sincerely,

Anthony M. Donald

This is a transcription of my hand written letter to Henry Mackall

1985.06.20 (Anthony O'Connell to Henry Mackall)

"Dear Mr. Mackall,

In reference to our phone conversation, thanks for taking the job. The enclosed Commissioner accounts letter [May 8, 1985] explains the situation.

I need you, unless you advise me otherwise, to:

1. Get the appropriate assets in the trust according to the 50% - 50% intention of the will. To my mind that would include the entirety of one or the other pieces of real estate. This, I think, involves contacting my Mother's accountant who is now, or has just completed, the final estate account. Her name and address is:

Ms Joan Barnes  
Bruner, Kane and McCarthy  
300 North Lee Street  
P. O. Box 1250  
Alexandria, Virginia 22314  
Tel (703) 549-7800

2. Take me through the point where I am recognized by the court as Trustee.

3. Advise me on what ever you think is important in this situation [Can we use an alternative valuation of the real estate to avoid huge ??? future capital gains?]

My mother is scared and upset of losing control to a trust. I know I don't have to ask that you be gentle in any contact with her. It would be most beneficial for all if any contact with her is done by a woman, if possible.

Thank you

Sincerely,

Anthony M. O'Connell"

\*\*Note: Each piece of real estate has appreciated about \$1,000,000.00 each.

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

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

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

June 25, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

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

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

Sincerely,

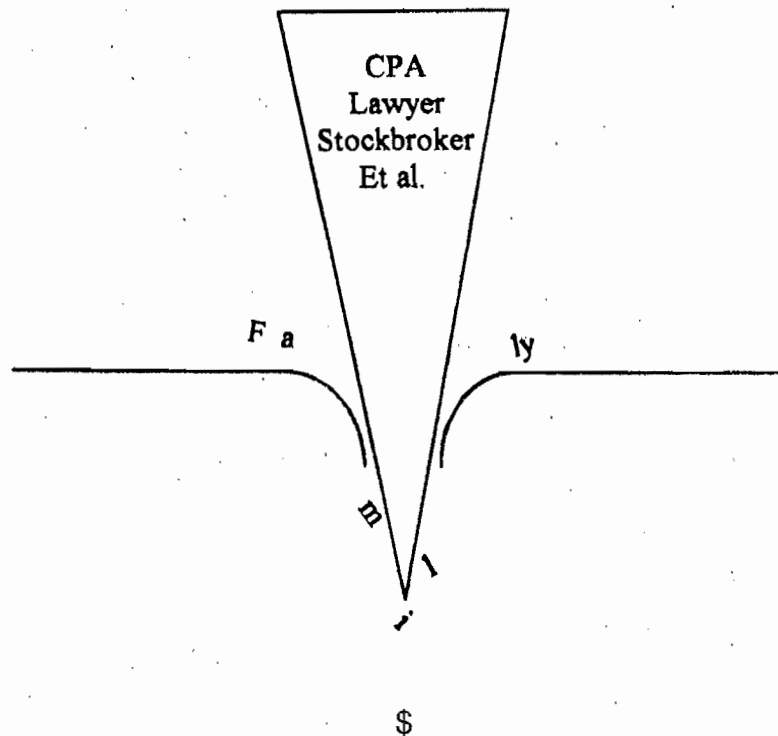


Henry C. Mackall

HCM/jkw

These pages are not in chronological order.  
They are arranged to show the setups.

# Under construction







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

April 25, 1981

BRUNER, KANE, MCCARTHY AND ROBERTS, LTD.

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

300 NORTH LEE STREET

POST OFFICE BOX 1250

ALEXANDRIA, VIRGINIA 22313

(703) 549-7800

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

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

TO PROFESSIONAL SERVICES RENDERED:

Preparation of Federal and Virginia  
income tax returns for the year  
ended December 31, 1980, and other  
accounting services to date

\$320.00



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:

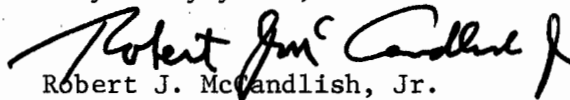
According to the inventory filed for the above estate the gross value was \$90,650.27 and under the terms of the will one-half of the estate goes to you as the "Marital Share" (one-half being the amount allowed the wife without estate tax by IRS) and the balance goes to the "Residuary Estate" which shall 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

This is the first our Mother or I heard that we had to do specific things to fund the trust. I had assumed that if I had to do something concerning the Will someone would tell me. The CPA should have told our Mother

~~SAVE~~  
in establishing a

RE Est of HACC

45,325.00

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

Mrs. Jo Anne Berner  
<sup>Home address</sup>  
7225 Pine Dr. }  
Annandale, Va 22003  
354-0673  
549-7800 - office } office

Edward White is  
hiding. I don't know  
that a lawyer is  
involved. So after the  
CPA doesn't prepare the  
final estate, and I hire  
a lawyer for my  
Mother and me, it  
creates a two lawyers  
situation. This is fatal.

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

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

VT

J M O C Entry

Sent  
5/31/85

To Commissioner of Accts.

Sent 5/31/85

Edward White is hiding. I don't know that a lawyer is involved. So after the CPA doesn't prepare the final estate, and I hire a lawyer for my Mother and me, it creates a two lawyers situation. This is fatal.

Oak Grove  
6541 Franconia Road - Springfield, Va. 22150

May 30, 1985

Commissioner's Office of Accts.

Fairfax, Va.

Dear Sir, Re: Estate of Harold S. O'Connell

In answer to your letter of May 8th regarding progress in establishing a trust required by the will with Anthony M. O'Connell as trustee I would like to report that a co-trustee has agreed to serve with him. She is:

Mrs Le Ann Barnes (Home address 7225 Pine Drive, Annandale, Va. 22003 Tel. 3540673. Office phone 549-7800.) She will be working on this soon with a lawyer.

I had hoped that the procedure of setting up a trust could be simplified by putting title to the "Residuary Estate" (my home) in the names of my three children as listed in the will to receive it.

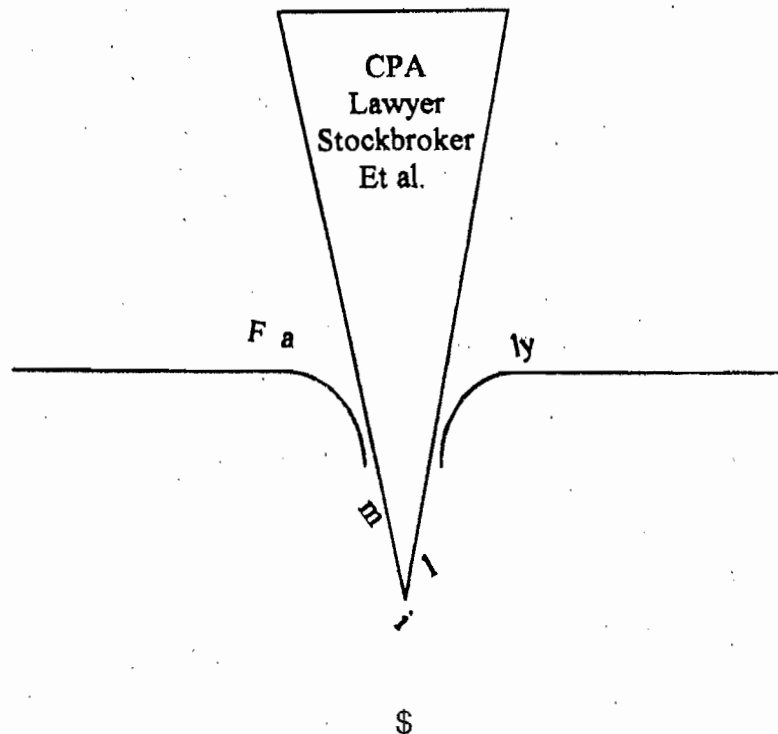
There should be more definite  
progress soon and I will inform  
your office then.

Very truly yours

Sean M. O'Connell, Esq.

These pages are not in chronological order.  
They are arranged to show the setups.

# Under construction





# Will of Jean M. O'Connell 1985.05.30

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

The first thing the CPA and lawyer do is to gain control of the family's assets by supplanting the family fiduciaries in a two step setup. This is step 1.



LAST WILL AND TESTAMENT

OF

JEAN M. O'CONNELL

BE IT REMEMBERED that I, JEAN M. O'CONNELL now residing in Fairfax County, Virginia, being of sound mind and memory, and considering the uncertainty of life, do hereby make this as and for my Last Will and Testament, hereby expressly revoking any and all wills and codicils made by me at any time heretofore.

ITEM I. I direct that my Co-Executors, hereinafter named, satisfy and pay all my debts and funeral expenses as soon as possible. My Co-Executors shall not however, be required to pay, prior to maturity, any debts secured by a mortgage, deed of trust, pledge or similar encumbrance on any property owned by me at the time of my death, and such property shall pass subject to such mortgage, deed of trust, pledge or similar encumbrance.

ITEM II. I hereby nominate, constitute and appoint ANTHONY MINER O'CONNELL of St. Louis, Missouri and JO ANN BARNES of Alexandria, Virginia to be the Co-Executors of this my Last Will and Testament, and I direct that they shall not be required to furnish any bond or security for the proper performance of their duties as such and that they shall have full power without application to any court to sell at public or private sale all or any part of my personal property, if such sale, in their opinion, be necessary or desirable.

In the event that either of the above named Co-Executors is unable to serve as Executor, I direct that the survivor shall serve as Executor.

ITEM III. I give, devise and bequeath all of the property, real, personal and mixed that I now own, may hereafter acquire, or whatsoever may be held in trust for me by others to JEAN MARY O'CONNELL-NADER of New Kensington, Pennsylvania; SHEILA ANN O'CONNELL-SHEVENELL of Portland, Maine; and ANTHONY MINER O'CONNELL, of St. Louis, Missouri in equal shares.

in the event any of the above named beneficiaries predecease me, I direct that the share of that person be distributed to the issue of the person predeceasing me, per stirpes.

IN WITNESS WHEREOF, I have hereunto set my hand and seal to this my Last Will and Testament this 30 day of May, 1985.

Jean M. O'Connell (SEAL)

We, the undersigned do hereby certify that JEAN M. O'CONNELL, signed, acknowledged and declared the foregoing paper as and for her Last Will and Testament in the presence of all of us, all persons present together at the same time, who, in her presence and at her request, and in the presence of each other, have hereunto subscribed our names as attesting witnesses on the day and year above written.

Rosemary A. McNulty      Alexandria Va  
Frances W. GBS      Alexandria, Va.  
\_\_\_\_\_  
\_\_\_\_\_

COMMONWEALTH OF VIRGINIA,  
CITY OF ALEXANDRIA, to wit:

Before me, the undersigned authority on this day personally appeared JEAN M. O'CONNELL, ROSEMARY A. MCNULTY, FRANCES W. GBS, and \_\_\_\_\_, known to me to be the Testator and the witnesses, respectively, whose names are signed to the attached or foregoing instrument and, all of these persons being first duly sworn, JEAN M. O'CONNELL, the Testator, declared to me and to the witnesses in my presence that said instrument is her Last Will and Testament, and that she had willingly signed or directed another to sign the same for her, and executed it in the presence of said witnesses

as her free and voluntary act for the purposes therein expressed; that said witnesses stated before me that the foregoing Will was executed and acknowledged by the Testator as her Last Will and Testament in the presence of the said witnesses, who in her presence and at her request, and in the presence of each other did subscribe their names as attesting witnesses on the day of the date of the Will; and the Testator, at the time of the execution of the Will was over the age of eighteen (18) years and of sound and disposing mind and memory.

Jean M. O'Connell  
Testator

Frances W. Gibbs  
Witness

Rosemary A. McNulty  
Witness

\_\_\_\_\_  
Witness

Subscribed, sworn and acknowledged before me by  
JEAN M. O'CONNELL, the Testator, subscribed and sworn before me  
by ROSEMARY A. MCNULTY, FRANCES W. GIBBS,  
and \_\_\_\_\_, witnesses, this 30<sup>th</sup> day of  
May, 1985.

[Signature]  
Notary Public

My commission expires:  
8/15/86

1985

PLEASE BE SURE TO DEDUCT CHARGES THAT AFFECT YOUR ACCOUNT

ITEM NO OR TRANSACTION CODE	DATE	DESCRIPTION OF TRANSACTION	SUBTRACTIONS		OTHER DEDUCT	AMOUNT OF DEPOSIT OR INTEREST (+)	BALANCE FORWARD	
			AMOUNT OF PAYMENT OR WITHDRAWAL (-)					
		TO correction - 5-3 deposit	92			92.98	150	41
		FOR					92	98
							273	41
807	5/30	TO White, Edward, lawyer	50	-	✓		50	-
		FOR new will.					223	41
808	5/30	TO Wash. Post. 4/14-6/9	17	20	✓		17	20
		FOR					206	21
	6/1	TO Annuity			✓	1526.65	1526	65
		FOR					1722	86
809	5/31	TO Cash	100		✓		100	-
		FOR					16	31
810	7/3	TO Lumber Co. NCA FCC	3	-	✓		3	-
		FOR						
811	6/3	TO Cash	100	-	✓		100	-
		FOR					508	50
812	6/3	TO Henderson	308	00	✓		308	50
		FOR					332	36
813	6/3	TO Bond for Am. Hort	20	-	✓		20	-
		FOR (due Jan 1 '85)						
814	6/3	TO Va. Brewer	58	24	✓		58	24
		FOR					110	12
815	6/3	TO Public Citizen	10	-	✓		10	-
		FOR (Madon - Clarksburg)						
816	6/8	TO Receipt	45	-	✓		45	-
		FOR						

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

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

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

(703) 549-7800

August 16, 1985

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

This is step 2. Whatever the CPA told my Mother I did was so bad that my Mother felt I owed the CPA an apologize and a box of candy or flowers. I never asked my Mother what the CPA told her This is the worse mistake I've made in my life. It could have exposed the CPA's fraud and kept our family together.

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:


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

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

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

Please call me and we can discuss this further.

Very truly yours,

  
Joanne L. Barnes

JLB:jsp

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

I believe the biggest obstacle to recognizing the setups is the oh-no-they-wouldn't-do-that-much-less-get-away-with-it mindset. To dismiss it out of hand. They will do that and they will get away with it.

# Codicil to Will of Jean M. O'Connell 1985.09.20

Co-executors are Edward White and innocent Jean Nader

CODICIL TO  
LAST WILL AND TESTAMENT  
OF  
JEAN M. O'CONNELL

BE IT REMEMBERED that I, JEAN M. O'CONNELL now residing in Fairfax County, Virginia, being of sound mind and memory, and considering the uncertainty of life, do hereby make this as and for a Codicil to my Last Will and Testament dated May 30, 1985.

ITEM I. I hereby nominate, constitute and appoint EDWARD J. WHITE, of Alexandria, Virginia and JEAN MARY O'CONNELL-NADER of New Kensington, Pennsylvania to be the Co-Executors of this my Last Will and Testament, and I direct that they shall not be required to furnish any bond or security for the proper performance of their duties as such and that they shall have full power without application to any court to sell at public or private sale all or any part of my personal property, if such sale, in their opinion, be necessary or desirable.

In the event that either of the above named Co-Executors is unable to serve as Executor, I direct that the survivor shall serve as Executor.

IN WITNESS WHEREOF, I have hereunto set my hand and seal to this Codicil to my Last Will and Testament this 20 day of September, 1985.

Jean M. O'Connell (SEAL)

We, the undersigned do hereby certify that JEAN M. O'CONNELL, signed, acknowledged and declared the foregoing paper as and for her Codicil to her Last Will and Testament in the presence of all of us, all persons present together at the same time, who, in her presence and at her request, and in the presence of each other, have hereunto subscribed our names as

attesting witnesses on the day and year above written.

Frances W. Gibbs      Alexandria, VA.

Shirley M. Brigham      Alexandria, VA.

COMMONWEALTH OF VIRGINIA,  
CITY OF ALEXANDRIA, to wit:

Before me, the undersigned authority on this day personally appeared JEAN M. O'CONNELL, FRANCES W. GIBBS, SHIRLEY M. BRIGHAM, and \_\_\_\_\_, known to me to be the Testator and the witnesses, respectively, whose names are signed to the attached or foregoing instrument and, all of these persons being first duly sworn, JEAN M. O'CONNELL, the Testator, declared to me and to the witnesses in my presence that said instrument is her Codicil to her Last Will and Testament, and that she had willingly signed or directed another to sign the same for her, and executed it in the presence of said witnesses as her free and voluntary act for the purposes therein expressed; that said witnesses stated before me that the foregoing Codicil was executed and acknowledged by the Testator as her Codicil to her Last Will and Testament in the presence of the said witnesses, who in her presence and at her request, and in the presence of each other did subscribe their names as attesting witnesses on the day of the date of the Codicil; and the Testator, at the time of the execution of the Codicil was over the age of eighteen (18) years and of sound and disposing mind and memory.

Jean M. O'Connell  
Testator



Frances W. Gidd  
Witness

Shirley M. Brigham  
Witness

\_\_\_\_\_  
Witness

Subscribed, sworn and acknowledged before me by  
JEAN M. O'CONNELL, the Testator, subscribed and sworn before me  
by FRANCES W. GIDD, SHIRLEY M. BRIGHAM,  
and \_\_\_\_\_, witnesses, this 20<sup>th</sup> day of  
September, 1985.

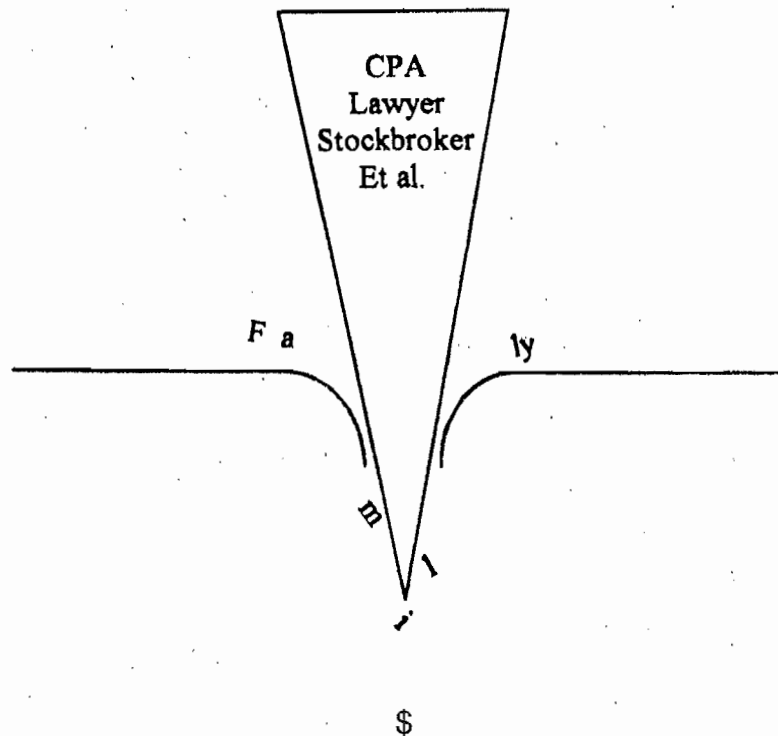
[Signature]  
Notary Public

My commission expires:

8/19/86

These pages are not in chronological order.  
They are arranged to show the setups.

# Under construction



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

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

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

(703) 549-7800

August 16, 1985

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

This is step 2. Whatever the CPA told my Mother I did was so bad that my Mother felt I owed the CPA an apologize and a box of candy or flowers. I never asked my Mother what the CPA told her This is the worse mistake I've made in my life. It could have exposed the CPA's fraud and kept our family together.

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:

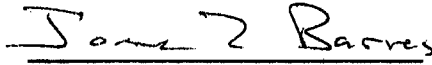
Your son requested that I furnish him copies of the Court Accountings that had been filed for the Estate. I have sent them on to him today. I am also enclosing a copy of the schedule which I believe reflects the fraction of the estate's one-half interest in each property to which you and the Trust are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

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

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

Please call me and we can discuss this further.

Very truly yours,

  
Joanne L. Barnes

JLB:jsp

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

I believe the biggest obstacle to recognizing the setups is the oh-no-they-wouldn't-do-that-much-less-get-away-with-it mindset. To dismiss it out of hand. They will do that and they will get away with it.

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

August 16, 1985, 43.525%

PROBATE ASSETS:

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

PAYABLE TO WIFE DIRECTLY:

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

The numbers within the red box here are said  
on August 16, 1985, to result in 43.525%.

The same numbers within the red box are  
said on April 25, 1986, to result in 46.0994%.

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

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

TELEPHONE 836-5444

April 25, 1986

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

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

Enclosed is the draft by Ms. Barnes of the Final Accounting.

I have taken the liberty of correcting a typographical error on the distributions to reflect 53.9006% vice 3.9006%.

I would appreciate it if you would forward this to Mr. O'Connell and clarify with him his intention to qualify on May 1st.

If he does not agree or requests further delaying tactics, I feel that I have no other recourse in serving my client than to seek to have him removed as a Trustee. This matter is costing Mrs. O'Connell dearly with the delay.

Sincerely,

  
Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell ✓

C  
O  
P  
Y

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST

April 25, 1986, 46.0994%,

(Based on same numbers that resulted in 43.525% on August 16, 1985)

PROBATE ASSETS:

1/2 interest - residence  
1/2 interest - Accotink  
605 shares, Washington Mutual  
220 shares, New Virginia  
Refund  
Overpayment of Virginia tax  
Cash

**CLIENT'S DRAFT**  
For Review Purposes Only  
Subject To Change

\$ 40,681  
37,500  
6,709  
1,953  
5  
57  
3,245  
\$ 90,150

PAYABLE TO WIFE DIRECTLY:

Cash POD  
Life insurance  
Jointly owned property  
Personal property  
U. S. Civil Service  
Annuity

The numbers within the red box here on April 25, 1986, that are said to result in 46.0994%, are the same numbers within the red box on August 16, 1985, that are said to result in 43.525%.

\$ 16,541  
14,918  
13,902  
500  
1,381  
16,338  
\$ 63,580

Gross estate per return  
Funeral expenses, etc., per return  
Net estate  
Federal estate and Virginia inheritance tax  
Net estate  
Less property passing directly to wife  
Net probate estate  
Marital deduction \$74,307  
Less passing directly 63,580

\$153,986  
5,372  
\$148,614  
2,225  
\$146,389  
63,580  
\$ 82,809  
10,727

Residuary estate

\$ 72,082

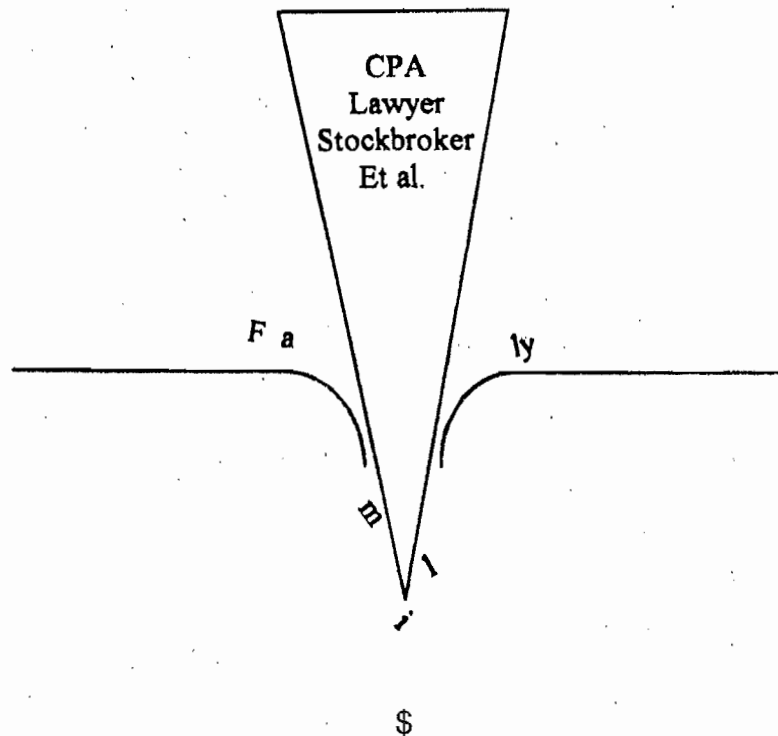
ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST:

Fractional interest in real estate:

\$72,082/\$78,181 of 1/2 interest in ☒  
real estate = 46.0994%

These pages are not in chronological order.  
They are arranged to show the setups.

# Under construction



I found this memo in our Mother's papers after her death in 1991. It is a memo of her telephone call to her CPA, Joanne Barnes, around May(?) of 1985.

~~So Kaiser-Hilton.~~

549-7800  
So Ann -  
My son Tony called. He said he wanted very much to be the full trustee with an agent to receive notices and processes from the court & commissioner as in the May 8th letter.

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

Jean Miner O'Connell's instructions to the CPA, May(?), 1985

call - will do draft of final acctg.  
deed to property - convey to court.  
needs how much

The CPA refused Jean Miner O'Connell's instructions. These are the CPA's instructions.

The "deed to property - convey to court." is presented as a requirement. They didn't give Jean O'Connell a choice. They call it an "Agreement" in the correspondence. You don't call an "Agreement" a "deed to property - convey to court.". They are two different things.



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

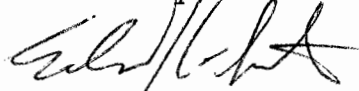
October 23, 1985

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

Dear Mrs. O'Connell:

Enclosed is the Agreement which Mr. Mackell and I discussed. If it meets with your approval, I would appreciate your signing it and returning it to me so that I might forward it to him for the signatures of the Co-Trustees. This document should serve both as the Agreement and as the receipt by the Trustees for the Trust property.

Sincerely



Edward J. White

EJW/mc

Enclosure

*Rec Oct. 28th Returned  
Check Ownership.*

# Deed vs Will

The trustees authority in the deed-agreement-receipt limits and contradicts the trustees authority stated in the Will. The accountants gave the family no option but to sign the deed-agreement-receipt.

## LAST WILL AND TESTAMENT

OF

HAROLD A. O'CONNELL

I, HAROLD A. O'CONNELL, of Fairfax County, Virginia, do make, publish and declare this to be my Last Will and Testament, hereby revoking all wills and codicils by me at any time heretofore made.

FIRST: I direct my Executor, as soon as practicable after my death, to pay out of the assets of my estate my enforceable debts, in accordance with their terms, the expenses of my last illness and funeral, without regard to any statutory limits on such expenses and the cost of administration of my estate.

SECOND: I give and bequeath all my tangible personal property which is not used exclusively in my business, and all policies of insurance relating to such property, to my wife, JEAN M. O'CONNELL, if she survives me and lives for sixty (60) days after my death, but if she does not so survive me, then I give and bequeath all of the aforesaid property to such of my children, presently, JEAN MARY O'CONNELL NADER, SHEILA ANN O'CONNELL TIERNEY and ANTHONY MINER O'CONNELL, who shall survive me, in equal shares. The judgment of the Executor in making the allocation shall be final and conclusive.

THIRD: Any interest that I may have in any joint bank accounts and joint savings and loan accounts and any stocks and bonds jointly in my name and that of my wife are hereby declared to be the sole property of my wife and my Executor shall make no claim against her on account thereof.

FOURTH: If my wife, JEAN M. O'CONNELL, shall survive me and live for sixty (60) days after my death, I give, devise and bequeath to her an amount equal to fifty percent (50%) of the value

742

to make such other elections and exercise such other options as may be available on estate, inheritance and income tax returns all in such manner as to my Executor may seem most advisable.

(b) My Executor shall be authorized to join in or consent to income and gift tax returns with my said wife (or a legal representative of her estate) to the extent permitted by law and may pay out of my estate, without requiring any contribution from her or her estate, all income and gift taxes, including interest and penalties thereon, if any, payable for any period in respect of which such returns shall be so filed.

NINTH: In addition to and not in limitation of the rights, powers, privileges and discretions vested in executors by law, including specifically the powers of fiduciaries enumerated in Section 64.1-57 of the Code of Virginia as in force at the date of this Will, which powers are incorporated herein by reference, I give to my Executor in the administration of my estate and to my Trustee in the administration of any trust herein created the following powers, to be exercised, without application to any court, to such extent, at such time or times, upon such terms, and in such manner as my Executor or as my Trustee shall, in the absolute discretion of such Executor or Trustee, deem advisable and proper:

(a) To retain any property, real or personal, included in my estate or in any trust herein created, to change investments, and to invest and reinvest from time to time in such other property, real or personal, within or without the United States, including, without limitation, stocks of any classification and shares of or interests in any mutual fund, without being limited in such retention, investment or reinvestment to property authorized for investment by any applicable local law and without regard to diversification of assets.

(b) To sell, without notice, at public or private sale, for cash or on credit, with or without security, to exchange and to grant options to purchase any property, real or personal, not herein specifically devised or bequeathed which is included in my estate or in any trust herein created or is at any time held hereunder, and in so doing to execute all necessary deeds or other instruments.

(c) To borrow money, to mortgage or pledge as security any property held hereunder and to pay interest thereon at the prevailing rate.

(d) To lease for any period, exchange, partition, alter, demolish, improve or otherwise deal with real property.

(e) To make contracts and agreements, to compromise, settle, release, arbitrate or accept arbitration of any debts or claims in favor of or against my estate or any trust herein created and to extend, modify or waive the terms of leases, bonds, mortgages and other obligations or liens.

(f) To vote, in person or by proxy, any stock or securities held hereunder, and to exercise or delegate discretionary powers in connection therewith.

(g) To consent to and participate in any reorganization, consolidation, merger, dissolution, sale, lease, mortgage, purchase or other action affecting any stock or securities held hereunder, and to make payments in connection therewith.

(h) To deposit property with any protective, reorganization or similar committee, to exercise or delegate discretionary powers in connection therewith and to share in paying the compensation and expenses of such committee.

(i) To employ agents, attorneys, accountants, brokers, counsel, including investment counsel, or others, whether individual or corporate, and to pay their reasonable compensation and expenses. Any Executor or Trustee may serve in any such additional capacity and be so compensated for services rendered in such additional capacity.

(j) To hold any property, real or personal, in the name of a nominee.

(k) To determine in all cases of reasonable doubt the manner in which receipts and expenditures shall be allocated between principal and income.

(l) In dividing or distributing my estate or any trust herein created, to make such division or distribution in money, in kind, or partly in money and partly in kind, or by allotting or assigning undivided interests in property, even if one or more shares be composed in whole or in part of property different in kind from that of any other share.

(m) To make such divisions, distributions or advances, at any time and from time to time during the period of administration of my estate, of all or any part of the net income or principal of my estate as my Executor may, in the absolute discretion of my Executor, deem appropriate.

(n) To continue any business, joint venture, or investment, in which I may be engaged or in which I may have an interest at the time of my death, including the authority to incorporate any such business, joint venture, or investment, which is not incorporated at the time of my death, and to make funds available for the continuation of any such business, joint venture,

or investment, in the form of loans, stock subscriptions or otherwise as my Executor or my Trustee shall deem best.

(o) Generally to do any and all acts and things and to execute any and all such written instruments with respect to any property held hereunder which my Executor or my Trustee would be entitled to do were such property owned absolutely by my Executor or my Trustee.

The provisions of this Article shall continue in effect with respect to any property at any time held hereunder until the administration of my estate or of any trust herein created shall have been completed by the payment or distribution thereof pursuant to the terms of this Will.

TENTH: (a) Every election, determination, or other exercise by my Executor or by my Trustee of any right, power, privilege or discretion granted to my Executor or to my Trustee expressly or by implication in this my Will or by law, whether made upon a question actually raised or implied in the acts or proceedings of my Executor or of my Trustee shall, so far as permitted by law, be conclusive and binding upon all persons affected thereby.

(b) No person dealing with my Executor or with my Trustee shall be required to see to the application of any property paid or delivered to my Executor or to my Trustee, or to inquire into the expediency or propriety of any transaction or the authority of my Executor or of my Trustee to enter into or consummate the same upon such terms as my Executor or my Trustee may deem advisable.

ELEVENTH: (a) Any reference in this Will to my "Executor" or to my "Trustee" shall be deemed to include not only the Executrix or Trustee herein first named, but also any substitute or successor (or special or ancillary Co-Executor) at any time serving in a fiduciary capacity hereunder; and all rights, powers, privileges and discretions herein granted to my Executor or to my Trustee shall be deemed to be granted not only to the Executrix or to the Trustee herein first named, but also to any substitute or successor (or special or ancillary Co-Executor) at any time serving in a fiduciary capacity hereunder.



(b) I appoint my said wife, JEAN M. O'CONNELL, to serve as sole Executrix hereof. In the event that my said wife fails to become or ceases to be Executrix hereof for any reason, I appoint ANTHONY M. O'CONNELL as the substitute Executor hereof.

(c) I nominate and appoint as Trustee of any trust herein created ANTHONY M. O'CONNELL.

(d) So far as I may lawfully do so, I direct that no bond or other security shall be required of any Executor or Trustee serving hereunder for the faithful performance of duties in any jurisdiction.

(e) Except for willful default or gross negligence, my Executor and my Trustee shall not be liable for any act, omission, loss, damage or expense arising from the performance of duties under this Will, including the act, omission, loss, damage or expense caused by any agent appointed by my Executor or by my Trustee.

TWELFTH: It is my intention that this Will take full advantage of the maximum marital deduction under federal estate tax laws; therefore, all provisions of this Will shall be construed, and all powers of my Executor shall be construed and exercised, accordingly.

THIRTEENTH: The use of any gender herein shall be deemed to be or include the other genders and the use of the singular herein shall be deemed to be or include the plural (and vice versa), wherever appropriate.

FOURTEENTH: All references to this Will in the Articles hereof shall be deemed to mean this instrument as modified by any and all valid codicils hereto.

IN WITNESS WHEREOF, I, HAROLD A. O'CONNELL, herewith set my hand to this, my last Will, typewritten on twelve (12) sheets of

## IN THE CIRCUIT COURT OF THE COUNTY OF FAIRFAX, VIRGINIA

List of the heirs at law, as required by Section 64.1-134 of the Code of Virginia, as amended, of

HAROLD A. O'CONNELL

who died testate on the 25th day of May, 1975.

The following would have been the heirs at law of the decedent had he died intestate:

NAMES OF HEIRS	AGE - YEARS	RELATIONSHIP	ADDRESS
Jean M. O'Connell	63	- wife	6541 Franconia Road Springfield, Va. 22150
Anthony M. O'Connell	33	- son	6525 Clayton Avenue St. Louis, Missouri 63139
Sheila Tierney O'Connell	35	- daughter	44 Carleton Street Portland, Maine 04102
Jean Nader O'Connell	37	- daughter	439 Spring Street New Kensington, Pa. 15061

I do solemnly swear that I have made diligent inquiry as to the names, ages and addresses of the heirs at law of the above named decedent and that I believe the above list of said heirs to be true and correct, so help me God.

Jean M. O'Connell

Wife of the decedent.

Address: 6541 Franconia Road  
Springfield, Va. 22150

VIRGINIA: Fairfax County, to-wit:

Subscribed and sworn to before me in my said office in the County aforesaid, this 18th day of June, 1975.

Frank D. Connel  
Deputy Clerk of the Circuit Court of  
the County of Fairfax, Virginia

In the Clerk's Office of the Circuit Court of the County of Fairfax, Virginia, this 18th day of June, 1975, this List of Heirs was received and filed and admitted to record.

Teste: W. FRANKLIN GOODING, CLERK

By: Frank D. Connel  
Deputy Clerk



# AGREEMENT

THIS AGREEMENT, made this 28 day of Jan., 1986 by and between JEAN M. O'CONNELL and ANTHONY M. O'CONNELL and HERBERT ANDERSON HIGHAM, Trustees, provides:

WHEREAS, under the Will of the late HAROLD A. O'CONNELL, which Will has been admitted to probate among the records of the Circuit Court of Fairfax County, certain property was left to ANTHONY M. O'CONNELL, Trustee, upon the terms and conditions of the Trust set forth in the aforesaid Will;

WHEREAS, ANTHONY M. O'CONNELL is not a resident of the Commonwealth of Virginia and HERBERT ANDERSON HIGHAM has qualified as Co-Trustee in this case;

WHEREAS, the corpus of the Trust, as presently constituted, consists of a 46.0994 percent ownership of two parcels of real estate located in Fairfax County, Virginia, the first being known as 6541 Franconia Road, and is the residence of JEAN M. O'CONNELL, the second being fifteen (15) acres of land located in Accotink Station, identified as Map Reference number 090-4-01-0017;

WHEREAS, it is the desire of the parties to fund the Trust as set forth in the Will and to provide security for JEAN M. O'CONNELL, and stability for the Trust;

IT IS HEREBY AGREED that in return for mutual promises as consideration for this agreement, the parties agree to the following:

1. The Co-Trustees, by their signatures hereupon, acknowledge receipt of the 46.0994 percent ownership of the two parcels referred to above.
2. JEAN M. O'CONNELL hereby agrees that she is the owner of the remaining 53.9006 percentage interest of the two parcels referred to above.

3. JEAN M. O'CONNELL hereby agrees that she will at all times pay the real estate taxes and other costs of maintaining these two parcels of property.

4. The Trustees hereby agree that during the life of JEAN M. O'CONNELL, they will not sell or attempt to sell by partition or otherwise, either of the two tracts of property without the written permission of JEAN M. O'CONNELL.

5. The Trustees agree that if either property is sold during the life of JEAN M. O'CONNELL she will be reimbursed from the sale proceeds the principal of all real estate taxes on that property paid by her which are attributable to the percentage ownership of the Trust.

In all other respects, the parties hereto agree that they are bound by the terms of the Will and Trust established therein.

*Jean M. O'Connell*  
JEAN M. O'CONNELL

*Anthony M. O'Connell*  
ANTHONY M. O'CONNELL

*Herbert Anderson Higham*  
HERBERT ANDERSON HIGHAM

ANTHONY M. O'CONNELL  
CONSERVATOR  
2337 SOUTH THIRTEENTH STREET  
ST. LOUIS, MISSOURI 63104  
(314) 776-4926


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 sign 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.

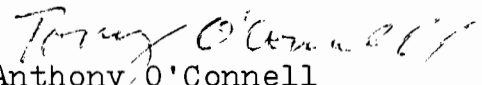
Assuming we pass the study period contingency, I hope you will handle the settlement.

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