

# Exceptions

$$1,475.97 - 816.00 = 659.97$$

# Exceptions Estate

June 16, 1994

Exceptions to Commissioner's Report

VIRGINIA: IN THE CIRCUIT COURT OF THE COUNTY OF FAIRFAX  
IN RE: Estate of Jean Miner O'Connell, Deceased

To the Honorable Judges of Said Court:

I, Anthony Miner O'Connell, respectfully excepts to the report of Jesse B. Wilson, III, Commissioner of Accounts, dated the 31st day of May, 1994, and filed in the above matter in this Court on the 1st day of June, 1994, and state as my grounds, the following:

I believe the Commissioner of Accounts was in error in approving a commission for Edward J. White. I was in error for not providing the Commissioner my letter of 6/13/94 (enclosure 1) before the Commissioner approved his report. Approval of a commission for Ed White would be an approval of Ed White's destruction of my reputation and my consequent estrangement from my family. (This does not apply to the other cofiduciary, Jean Nader, ref. Va Code 26.5.2). My grounds are as follows:

1. Ed White used his fiduciary position in this estate to destroy my reputation and my relationship with my sister, Jean Nader, with the intent of generating another fee for himself through the forced sale of real estate, in which all the beneficiaries of this estate have an interest (enclosures 1).
2. Ed White got this fiduciary position by destroying my credibility with my mother in 1985-1986. Mr. White intentionally withheld information while I was trying to fund a trust for my mother, and accused me for the consequent delay. After 13 years as designated cofiduciary in my mother's Will, she dropped me and added Ed White (enclosure 2).
3. Mr. White's secrecy and setups show contempt for the fiduciary relationship between executor and heir (enclosure 3).
4. The testator, my mother, did not want her family torn apart.

To the Honorable Judges of the Fairfax County Circuit Court, I beg you to cause a jury to be empaneled to resolve this issue. I believe my fiduciary and accuser, Ed White, should be held to that level of responsibility.

Respectfully submitted this 16th day of June, 1994.

Anthony Miner O'Connell



Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
(703) 971-2855

FILED  
JUN 16 AM 9:14  
JOHN T. FREY  
CLERK, CIRCUIT COURT  
FAIRFAX, VA

SIR2610

CIRCUIT COURT  
FAIRFAX COUNTY, VIRGINIA

D - DECEASED  
F - INFANT  
I - INCOMPETENT  
O - OTHER

INDEX TO WILLS & FIDUCIARIES  
FROM 01/01/94 THROUGH 11/30/94

REPORT DATE 12/01/94

PAGE 198

YEAR  
FRST  
ENTR

INDEXED NAME

INSTRUMENT

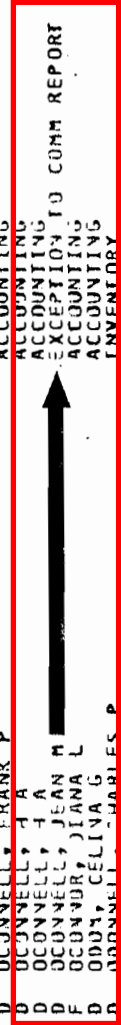
DATE

RECORDED  
BOOK PAGE

FILE NBR

TRN

INDEXED NAME	INSTRUMENT	DATE	RECORDED BOOK PAGE	FILE NBR	TRN
OBRID	PRAECIPE/NOTICE FOR SALE OF PROPERTY	04/20/94	000	F049465	940430-0007
OBRID	PETITION FOR SALE OF PROPERTY	04/20/94	000	F049465	940430-0008
OBRID	PRAECIPE/NOTICE	05/17/94	000	F049465	940518-0105
OBRID	PRAECIPE/NOTICE/AMENDED PET	07/15/94	000	F049465	940716-0172
OBRID	AGAL HDSFORD, BOWEN	07/15/94	000	F049465	940716-0175
OBRID	ORDER QHH	07/22/94	000	F049465	940723-0128
OBRID	ANSWER OF SAL	07/22/94	000	F049465	940726-0010
OBRID	WILL OF HEIRS	03/10/94	488	F049991	940311-0044
OBRID	ACCOUNTING	03/10/94	076	F049991	940311-0045
OBRID	ACCOUNTING	03/21/94	489	F050620	940322-0120
OBRID	ACCOUNTING	01/26/94	861	F049905	940126-0078
OBRID	ACCOUNTING	08/11/94	1329	F035895	940816-0233
OBRID	ACCOUNTING	08/11/94	497	F035895	940816-0235
OBRID	ACCOUNTING	08/11/94	497	F035895	940816-0237
OBRID	ACCOUNTING	10/11/94	500	F045631	941012-0075
OBRID	WILL	01/12/94	445	F052993	940115-0077
OBRID	AMENDED INVENTORY	01/12/94	024	F045967	940113-0197
OBRID	ACCOUNTING	01/12/94	485	F045967	940113-0202
OBRID	INVENTORY	05/17/94	494	F046159	940622-0027
OBRID	ACCOUNTING	05/17/94	466	F046159	940622-0028
OBRID	ACCOUNTING	06/17/94	494	F046159	940622-0029
OBRID	ACCOUNTING	02/28/94	487	F048201	940301-0049
OBRID	WILL	01/27/94	485	F053058	940201-0042
OBRID	ACCOUNTING	01/26/94	485	L082528	940128-0079
OBRID	ACCOUNTING	03/29/94	490	F046051	940330-0345
OBRID	ACCOUNTING	03/29/94	490	F046051	940330-0347
OBRID	ACCOUNTING	03/29/94	490	F046051	940330-0349
OBRID	ACCOUNTING	03/29/94	477	F046051	940330-0344
OBRID	ACCOUNTING	03/29/94	490	F046051	940330-0346
OBRID	ACCOUNTING	03/29/94	490	F046051	940330-0348
OBRID	ACCOUNTING	03/28/94	489	F021840	940129-0158
OBRID	ACCOUNTING	06/01/94	493	F021840	940602-0175
OBRID	ACCOUNTING	06/16/94	000	F09160	940617-0213
OBRID	EXCEPTION TO COMM REPORT	01/27/94	485	L099564	940128-0202
OBRID	ACCOUNTING	08/17/94	498	F050906	940A19-0034
OBRID	ACCOUNTING	08/17/94	343	F051754	940324-0028
OBRID	INVENTORY	07/23/94	489	F054002	940729-0056
OBRID	WILL	07/26/94	496	F054002	940729-0058
OBRID	LIST OF HEIRS	07/26/94	489	F054002	940729-0058
OBRID	INVENTORY	07/26/94	489	F054002	940729-0058
OBRID	ACCOUNTING	01/12/94	484	F049077	940324-0024
OBRID	ACCOUNTING	01/12/94	484	F049077	940113-0160



# Exceptions Trust

August 23, 2000



Fiduciary # 21840

**Exceptions to Commissioner's Report**

VIRGINIA: IN THE CIRCUIT COURT OF THE COUNTY OF FAIRFAX  
IN RE: Trust u/w of H. A. O'Connell

**FILED**  
00 AUG 23 AM 10:52  
JOHN T. FREY  
CLERK, CIRCUIT COURT  
FAIRFAX, VA

To the Honorable Judges of Said Court:

- The Honorable F. Bruce Bach, Chief Judge
- The Honorable Michael P. McWeeney
- The Honorable Marcus D. Williams
- The Honorable Stanley Paul Klein
- The Honorable Robert W. Wooldridge, Jr.
- The Honorable Arthur B. Vieregg, Jr.
- The Honorable Dennis J. Smith
- The Honorable Jane Marum Roush
- The Honorable M. Langhorne Keith
- The Honorable David T. Stitt
- The Honorable Leslie Alden
- The Honorable Kathleen H. MacKay
- The Honorable Jonathan C. Thacher
- The Honorable Henry E. Hudson
- The Honorable R. Terrence Ney

I, Anthony Miner O'Connell, Trustee u/w of H. A. O'Connell, fiduciary # 21840, respectfully excepts to the report of Jesse B. Wilson, III, Commissioner of Accounts, dated August 8, 2000, to the Judges of Said Court, and state as my grounds, the following.

1. First, I am not accusing Commissioner of Accounts Jesse B. Wilson, III, or any one else connected with the Court, of any wrongdoing. I simply do not understand why Commissioner of Accounts Jesse B. Wilson, III, would want to approve and close Accounts before the accountings are fully exposed and the discrepancies addressed. It is against the principals of accounting.
2. Second, the source of the discrepancies are:

Jo Ann Barnes, CPA  
Bruner, Kane & McCarthy, Ltd.  
700 North Fairfax  
Alexandria, VA 22313

Edward White, Attorney  
P.O. Box 207  
Kinsale, VA 22488

This CPA and lawyer are two principals in the source of the discrepancies that I pointed out in my letter to the Judges of July 24, 2000. The focus should be on the source.

To understand how the CPA and lawyer work would require that the Court fully expose their accountings and compel the CPA and lawyer to address the discrepancies. The CPA-lawyer accountings are the evidence for the discrepancies. I ask that this evidence not be covered up.

3. Third, this report protects the source of the discrepancies, the CPA and the lawyer, rather than the public.
4. Fourth, this report covers up, I assume unwittingly, accountings that have never been exposed and their discrepancies addressed.
5. Fifth, this report, by closing the Account for the Trust u/w of H. A. O'Connell, renders Anthony M. O'Connell, Trustee for the u/w of H. A. O'Connell, helpless.
6. Sixth, this report, by closing the Account for the Trust u/w of H. A. O'Connell, and as explained in the Trust's Twelfth Court Account, renders Anthony M. O'Connell, Trustee for the real estate recorded in B8845 p1444 and B8307 p1446, helpless in the sale of this real estate.
7. Reference "Estate of Harold A. O'Connell, Trust, Fiduciary No. 21840":

This may mislead. The Estate of Harold A. O'Connell, fiduciary # 21840, and the Trust u/w of Harold A. O'Connell, fiduciary # 21840, are two separate Court Accounts. Even though they have been assigned the same fiduciary # 21840. My mother, Jean M. O'Connell, who died in 1991, was the fiduciary for the Estate of Harold A. O'Connell. I am the fiduciary for the Trust u/w of Harold A. O'Connell. It is important to not confuse the two Accounts. In 1997 the FBI was apparently led to believe that the Estate of Harold A. O'Connell was the issue when the Trust u/w of Harold O'Connell was the issue. I say this because the FBI sent me copies of accountings from the Estate of Harold A. O'Connell and not copies of accountings from the Trust u/w of H. A. O'Connell. The issue here is not the Estate of Harold A. O'Connell, but the Trust u/w of Harold A. O'Connell.

The office of Chief Judge F. Bruce Bach may have been led to believe that the issue is the Estate of Harold A. O'Connell because their enclosed letter of August 9, 2000 references the "Estate of Harold A. O'Connell". Again, the issue here is not the Estate of Harold A. O'Connell, but the Trust u/w of Harold A. O'Connell. They are two separate Court Accounts. It is important to not confuse the two.



8. Items 1, 2 & 4:

- (a) The zero balance in the Trust's Tenth and Eleventh Court Account is not the issue. As explained in the Trust's Twelfth Court Account, the issue is the entanglement of their accounting of the Trust u/w of H. A. O'Connell with their accounting of the Estate of Jean M. O'Connell, and the consequences of these entanglements.

It is difficult to recognize these entanglements and I was not confident enough in the Trust's Tenth and Eleven Court Account to report them. But I knew they were there and that is why I stated that these were not final accounts. As I stated in the Trust Twelfth Court Account to the Commissioner of Accounts: *If you don't have the power to compel the the CPA (firm) and the lawyer to expose and remove the entanglements they created, please understand how I can't.*

- (b) I clearly stated on all the pages of this Eleventh Court Account that "This is not a Final Account".
- (c) Changing the Trust's Eleventh Court Account dated April 24, 1995, to a final Account, after would eliminate the Trust's Twelfth Court Account. The Twelfth Court Account is central to this report.

9. I item 4:

- (a) To close an account before the discrepancies are resolved violates the principals of accounting.
- (b) To close a Court Account against the intent of the person responsible for the Court Account violates the publics trust.
- (c) To close the Account of the Trust u/w of H. A. O'Connell would render me, the Trustee for this Account, helpless.

10. Exceptions to the reports items 5, 7 & 8:

- (a) The Twelfth Court Account, as shown on the Commissioner's invoice dated August 18, 1999, was accepted by the Commissioner on August 8, 1999, and accepted by cashing check # 667 for the filing fee for the Twelfth Account, and accepted by cashing check # 667 for a delinquency fee for the Twelfth Account.
- (b) The \$659.97 entanglement should not be confusing. The CPA(firm) prepares the Trust's Seventh Court Account in a manner that requires the Trustee to pay the Estate of Jean M. O'Connell \$ 1,475.97. The lawyer discovers that this is \$659.97 too much. But the lawyer will not pay it back to the Trust.

The lawyer reported this \$659.97 to the IRS in the Estate Tax Return in 1992, in the first amendment to the Estate Tax Return in 1993, and in the second amendment to the Estate Tax Return in 1995. When something is reported to the IRS it should be treated as real.

- (c) The Twelfth Court Account is central to this report. It addresses a discrepancy in the CPA-lawyer accounting. It explains and documents a CPA-lawyer pattern of gaining control of assets, such as real estate, by entangling it in their accounting. They control the entangled asset to the degree that they control the accounting entanglements they put on it.

In 1992 the CPA(firm) prepared the Trust's Seventh Court Account in a manner that required me to pay the Estate of Jean M. O'Connell \$ 1,475.97. The lawyer discovers that this is \$659.97 too much. But the lawyer won't pay it back to the Trust. It disappears into ambiguity and confusion. The pattern is that it will be used by the CPA-lawyer later.

There is nothing that I can do to make them pay this \$659.97 back to the Trust. They are in control of this entanglement. They are in control of any asset that they entangle with it. No one makes them accountable for it. This report does not make them accountable for it. They are untouchable. It is that simple.

The rules of accounting require me to carry over the known discrepancies from the Trust's Seventh Account to subsequent Trust Accounts until I can resolve them. One obstacle to exposing the entanglements is that accountings for the Estate of Jean M. O'Connell remain secret. One obstacle to removing them is that I do not have the power to compel the CPA or lawyer to recognize the discrepancies.

I believe the entirety of the Twelfth Court Account should be included for review. I quote the introduction here:

*Anthony M. O'Connell,  
Trustee u/w of H. A. O'Connell  
216 Governor's Lane Apt 12  
Harrisonburg, Virginia 22801  
August 9, 1999*

*Commissioner of Accounts Jesse B. Wilson III  
Deputy Commissioner of Accounts Peter A. Arntson  
Fair Oaks Plaza  
Suite 500  
11350 Random Hills Road  
Fairfax, Virginia 22030*

*Assistant Commissioner of Accounts Henry C. Mackall*

*Mackall Mackall Walker & Gibb  
4031 Chain Bridge Road  
Fairfax, Virginia 22030*

*Reference:  
Trust u/w H. A. O'Connell  
Fiduciary Number 21840  
Twelfth Account covering the  
period  
1/1/96-12/31/96*

*A check for \$ 63.00 is enclosed to file this Twelfth Account. This is not a Final*

*The accounting for the Trust u/w of H. A. O'Connell was entangled with the accounting of the Estate of Jean M. O'Connell, fiduciary # 49160, by the CPA (firm) I hired and by the lawyer who is co-executor for the Estate:*

*Ms. Jo Anne Barnes, CPA (firm)  
Bruner, Kane & McCarthy, Limited  
700 North Fairfax  
Alexandria, Virginia 22313*

*Mr. Edward White, Attorney and Co-Executor  
P. O. Box 207  
Kinsale, Virginia 22488 (Last known address)*

*Those who control the entanglements control the people and assets that are entangled. I have experienced the CPA-lawyer entanglements before and know it would be foolhardy to try to sell Accotink (my family's remaining real estate, B8845 p1444 and B8307 p1446) until all the entanglements are removed and the accountings are clear.*

*To keep this Twelfth Account simple and clear I will only address one of the known entanglements. In short, the CPA (firm) did the Trust's Seventh Court Account in a manner that required me to pay the Estate \$ 1,475.97. The lawyer discovers that this is \$659.97 too much. I can't get the CPA (firm) or the lawyer to address this \$659.97 debt much less pay it back. This one is easy to see because it is clearly stated in the beginning of the Estate accounting as a Debt from the Harold O'Connell Trust 659.97. If you review the attached pages 1 through 17 that are part of this Twelfth Account you may notice that:*

- The lawyer unilaterally hires the CPA into the Estate (page 1).*
- The lawyer will seek my sister's approval to sue me if I don't file the Trust's Seventh Court Account early (page 1). The combined advice of the CPA(firm) and the lawyer force me to file it approximately eighteen months earlier than the*

*Commissioner's scheduled date of October 20, 1993, because I cannot convince my sister, Jean Nader, that their combined advice is wrong (pages 5, 6 and 7). This places the filing of the Trust Account before the filing of the Estate Tax Return that is due on June 15, 1992. This makes it easier to entangle the Trust accounting with the Estate Tax Return accounting and make it appear to my family that the estate was damaged by my management of the Trust.*

- *The lawyer's letter of April 22, 1992 lists a Debt from the Harold O'Connell Trust 659.97 (page 3) even though I do not sign or submit the Trust's Seventh Court Account that created the \$659.97 debt until May 11, 1992 (page 8). The lawyer's letter of May 19, 1992 makes it appear that he doesn't know what this \$659.97 is about and that it is my fault (pages 9 and 10).*
- *This \$659.97 debt is reported to the IRS (page 16 ). But when I ask the lawyer and CPA (firm) about this \$659.97 debt they avoid it (page 15), don't know what I'm talking about (text box on page 16), or don't respond (page 17).*

*Do any of you have the power to compel the CPA (firm) and the lawyer to:*

1. *Explain why they created this \$ 659.97 debt.*
2. *Explain why I am made to appear responsible for it.*
3. *Show exactly where this \$ 659.97 debt is now.*
4. *Pay the \$ 659.97 back from the estate to the trust.*
5. *Do it without inflicting anymore cost and conflict on any member of my family.*

*I want to keep this simple but you have to understand that the CPA (firm) and the lawyer avoid accountability by using a trusting family member, with no accounting background, such as my sister, Jean Nader, co-executor, to cover for them. Please note the advice that the lawyer expects Jean Nader to rely upon in his letter of April 22, 1992. Jean Nader is innocent and is being used. She does not understand that she is being used. She is not responsible for what the CPA (firm) and the lawyer did. She did not do the accounting. I did not do the accounting. The CPA (firm) and lawyer did the accounting. They will use Jean Nader again and again and again. She has been led to believe that keeping estate accountings a secret is being loyal to our mother (which makes me appear disloyal). You have to go around Jean Nader to compel the CPA (firm) and the lawyer to be accountable. Please; positively, absolutely, completely, and without exception, do not allow the CPA (firm) and the lawyer to inflict anymore cost and conflict on any member of my family. If you don't have the power to compel the the CPA (firm) and the lawyer to expose and remove the entanglements they created, please understand how I can't.*

*I would appreciate any effort you might make. Thank you.*

*Sincerely,*

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

Copy to:  
Ms. Jo Anne Barnes, CPA  
Mr. Ed White, Attorney and Co-Executor  
Ms. Jean Nader, Beneficiary and Co-Executor  
Ms. Sheila O'Connell, Beneficiary

This Twelfth Account shows that:

- (a) The significance of the \$659.97 entanglement is in not the amount of the \$659.97, but in it's use, that of a controlling entanglement on real estate: *I have experienced the CPA-lawyer entanglements before and know it would be foolhardy to try to sell Accotink (my family's remaining real estate, B8845 p1444 and B8307 p1446) until all the entanglements are removed and the accountings are clear.* I would not be going through this effort if the significance of the \$659.97 was \$659.97. The value of these entanglements to the people who created them is reflected in their refusal to address and remove them.
- (b) I tried to get the CPA and lawyer to address this \$659.97 entanglement for about eight years. They would not address it. The zero balance in my Tenth and Eleventh Court Account is due to this refusal of the CPA and lawyer to address it. I know there are more entanglements but I can't figure them out because of the secrecy surrounding the Estate of Jean M. O'Connell. The real estate tax entanglement between the Estate and the Trust y/w of H. A. O'Connell is impossible to unravel.

11. Item 6.

This may imply that the Estate of Jean M. O'Connell is closed: "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".

The enclosed copy of a page from the Court's "INDEX TO WILLS & FIDUCIARIES: shows that an *Exception to the Commissioner's Report* for the Estate of Jean M. O'Connell, fiduciary # 49160, has been on file since June 16, 1994:

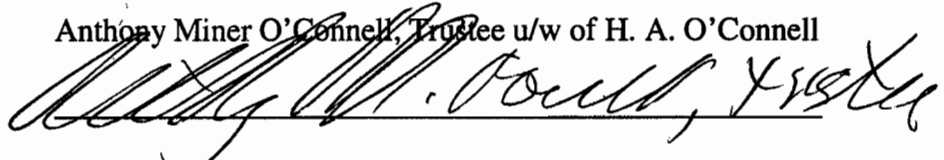
... OCONNELL, JEAN M EXCEPTION TO COMM REPORT .... 06/16/94 .. F049160 .....

If this is recognized it means that the Estate of Jean M. O'Connell is not closed.

To the Honorable Judges of the Fairfax County Circuit Court, I beg you to cause a jury to be empaneled to resolve these issues. I ask for a full and complete disclosure of the accountings for the estate of Jean M. O'Connell (which the law says I am entitled to) so I can try to untangle that accounting from the accounting of the Trust u/w of H. A. O'Connell and sell our remaining real estate. I beg the Judges of the Said Court to allow me to do that. The future of the real estate recorded in B8845 p1444 and B8037 p1446 depends on it.

Respectfully submitted this 23rd day of August 2000.

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



Anthony M. O'Connell, Trustee u/w of H. A. O'Connell  
216 Governors Lane Apt 12  
Harrisonburg, Virginia 22801  
(540) 433-3895

Enclosures, copies of:

- PLEASE SEE IV D*
- (1) Page from the Court's "INDEX TO WILLS & FIDUCIARIES: showing that an Exception to the Commissioner's Report for the Estate of Jean M. O'Connell, fiduciary # 49160, has been on file since June 16, 1994
  - (2) Trust's Twelfth Court Account dated August 9, 1999
  - (3) Checks accepted for Twelfth Court Account
  - (4) Commissioner Wilson's letter of August 8, 2000, Re: Estate of Jean M. O'Connell
  - (5) Commissioner Wilson's letter of August 8, 2000, Re: Trust u/w of H. A. O'Connell, and enclosed Commissioner's Report dated August 8, 2000
  - (6) Letter of August 9, 2000, from the office of Chief Judge A. Bruce Bach

# Confusion

I don't understand why the Exceptions are not recognized. Can we expose the document trails for both?

Anthony O'Connell  
6541 Franconia Road  
Springfield, Va 22150  
January 30, 1995

The Honorable Thomas S. Kenny  
Circuit Court of Fairfax  
Fifth Floor  
4110 Chain Bridge Road  
Fairfax, Virginia 22030

Ref: Your Show Cause  
Against Distribution  
of 9/27/93  
Fiduciary No. 49160  
Estate of Jean O'Connell

Dear Judge Kenny:

I'll try to make a very long story short. I am a beneficiary of the above estate, and my sister and Mr. Ed White, attorney, are co-executors.

I believe the enclosures show Mr. White intentionally kept the significance of your 9/27/93 order a secret from me until it was too late for me to appear before you, and now, from his letter of October 14, 1994, under the guise of wanting to help the estate, wants my sister to sign a statement blaming someone other than himself for leaving out another asset. Since Mr. White refused my request before, and will probably use your order to protect himself, would you please allow me the opportunity to appear before you now? The estate is open.

I look forward to your reply.

Sincerely,



Anthony O'Connell

Enclosures (5)





NINETEENTH JUDICIAL CIRCUIT OF VIRGINIA

Fairfax County Judicial Center  
4110 Chain Bridge Road  
Fairfax, Virginia 22030-4009  
(703) 246-2221 Fax: (703) 385-4432

RICHARD J. JAMBORSKY  
F. BRUCE BACH  
QUINLAN H. HANCOCK  
J. HOWE BROWN  
JACK B. STEVENS  
THOMAS A. FORTKORT  
MICHAEL P. McWEENY  
ROSEMARIE ANNUNZIATA  
THOMAS S. KENNY  
MARCUS D. WILLIAMS  
GERALD BRUCE LEE  
STANLEY P. KLEIN  
ROBERT W. WOOLDRIDGE, JR.  
ARTHUR B. VIEREGG, JR.  
JANE MARUM ROUSH  
JUDGES

COUNTY OF FAIRFAX

CITY OF FAIRFAX

DR. MARK A. ZAFFARANO  
DIRECTOR, JUDICIAL OPERATIONS

JAMES KEITH  
LEWIS D. MORRIS  
BURCH MILLSAP  
BARNARD F. JENNINGS  
LEWIS H. GRIFFITH  
WILLIAM G. PLUMMER  
THOMAS J. MIDDLETON  
RETIRED JUDGES

February 1, 1995

Jesse Wilson  
Commissioner of Accounts  
11350 Random Hills Road  
Suite 500  
Fairfax, VA 22030-3261

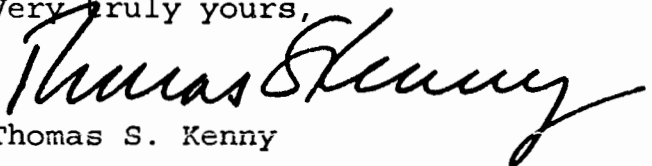
Re: Estate of Jean O'Connell  
Fiduciary No. 49160

Dear Mr. Wilson:

I have reviewed the enclosed correspondence from Mr. Anthony O'Connell regarding the estate of Jean O'Connell. Since it appears from his letter that the estate is still in administration, I am referring the matter to you as Commissioner of Accounts.

Will you please respond to Mr. O'Connell as you deem appropriate?

Very truly yours,

  
Thomas S. Kenny

TSK/wf

cc: Anthony O'Connell  
Edward J. White, Esq.



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. Arntson  
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

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
(703) 971-2855  
February 26, 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 the Commissioner of Accounts letter of February 13, 1995, I am enclosing a copy of my letter of January 17, 1995, with it's enclosure 1, showing an *Exceptions to the Commissioner's Report*, has been on file since June 16, 1994.

Based on Mr. White's enclosed letter the following day, February 14, 1995, I'm guessing he is going to get away with ignoring it, or it will be overruled. I beg you to not permit that.

Sincerely,

*Anthony O'Connell*  
Anthony O'Connell

Enclosures:

1. My letter of January 17, 1995
2. Commissioner of Accounts, letter of February 13, 1995
3. Mr. White, co-fiduciary, letter of February 14, 1995

3714

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
January 17, 1994<sup>5</sup>

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

Ref: Estate of Jean M. O'Connell  
Fiduciary # 49160

Dear Mr. White:

My copy of a letter from the Virginia Department of Taxation does not list you as being responsible for the pension payments due the estate.

Would you please send me some clear and convincing evidence as to whether you have, or whether you have not, accepted this responsibility in your capacity as co-executor?

A recent Washington Post article states that 371 claims have been rejected because they were not signed properly. The instructions for signing were, in part; *If the estate is open, the personal representative must file the affidavit and the claim on behalf of the decedent's estate.*

This is my third request to you.

If your justification for withholding this information is that I am represented by counsel, I am not represented by counsel. If your justification is that the estate is closed, the estate has never been closed (enc. 1). If you have some other justification for withholding this information, please let me know what that is, in order that it may be addressed.

Sincerely,

*Anthony O'Connell*  
Anthony O'Connell

Enclosure (1)

Copies:

Ms. Jean Nader

Honorable Judge F. Bruce Bach, Nineteenth Judicial Circuit of Va  
Commissioner of Accounts

Virginia State Bar, VBS Docket #93-042-976

enc 1

SIR2610

CIRCUIT COURT  
FAIRFAX COUNTY, VIRGINIA

REPORT DATE 12/01/94

D - DECEASED  
F - INFANT  
I - INCOMPETENT  
O - OTHER

INDEX TO WILLS & FIDUCIARIES  
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I	OBOLO, FRANCIS X	04/20/94	000	000	F049465		940430-0008
I	OBOLO, FRANCIS X	05/17/94	000	000	F049465		940516-0105
I	OBOLO, FRANCIS X	07/15/94	000	000	F049465		940716-0172
I	OBOLO, FRANCIS X	07/15/94	000	000	F049465		940716-0175
I	OBOLO, FRANCIS X	07/22/94	000	000	F049465		940726-0124
I	OBOLO, FRANCIS X	07/22/94	000	000	F049465		940726-0010
I	OBRLEN, DORA M	03/10/94	488	065	F049991		940311-0044
D	OBRLEN, DOROTHY J	03/10/94	488	076	F049991		940311-0045
D	OBRLEN, ELIZABETH A	03/21/94	489	679	F050620		940322-0320
D	OBRLEN, JENNIFER A	01/26/94	485	861	F049905		940128-0078
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F	OBRLEN, JENNIFER A	08/11/94	497	1333	F035895		940816-0237
F	OBRLEN, MCCOLEY S	08/11/94	497	1333	F035895		940816-0237
D	OBRLEN, ROSEMARY S	10/11/94	500	1488	F045631		941012-0075
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D	OBRLEN, ROBERT L	01/12/94	485	026	F045967		940113-0202
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D	OCCONNELL, FRANCIS P	03/29/94	490	475	F046051		940330-0147
D	OCCONNELL, FRANCIS P	03/29/94	490	477	F046051		940330-0349
D	OCCONNELL, FRANCIS P	03/29/94	490	473	F046051		940330-0349
D	OCCONNELL, FRANK P	03/29/94	490	475	F046051		940330-0346
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D	OCCONNELL, H A	03/28/94	493	986	F021840		940607-0175
D	OCCONNELL, H A	06/10/94	000	000	F021840		940617-0213
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EXCEPTION TO COMM REPORT

enclosure 1