

Interest
\$816.00

The Commission's Office tells me to report interest and income; to amend the
Seventh Account

$$1,475.97 - 816.00 = 659.97$$

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

April 22, 1992

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

Re: Disbursement

Dear Jean,

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

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

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

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

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

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

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

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

adverse consequences to the estate and is responsible for them.

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

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

- File Estate tax by June 15, 1992
- File First Accounting (16 months after qualification but can be sooner)
- Ask for posting of Debts and Demands against the estate.
- File Fiduciary Income tax returns for period 9/15/91-9/15/92, due January 1, 1993.
- File Motion for a Show Cause why distribution should not be made. Submit Show Cause Order.
- Request Executor's exoneration letter from IRS and Virginia.
- Obtain closing letter from IRS and Virginia as to estate tax returns.
- File 1993 Fiduciary tax returns (Sept. 1992-distribution)
- File for Order allowing distribution.
- Distribute estate.
- File Final Accounting.

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

Sincerely


Edward J. White

EJW/e
Encl.

SH. NOTES. STOCKS & BONDS

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

OTHER ASSETS

1990 Virginia Tax refund	1,605.53
Debt from Harold O'Connell Trust	659.97
Blue Cross refund	88.78
SUB TOTAL	2,354.33

I wonder why the attendant "Int fm Harold O'Connell Trust 816.00" is not shown.

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
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DEBTS

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

TOTAL DEBTS AND EXPENSES	72,535.46
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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

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

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

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

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

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

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

Sincerely,



Edward J. White

EJW/e
Copy to: Jean M. Nader

Receipts During Period

First Virginia Bank int	399.58	
ck Nuveen 11/1/91	66.50	
ck WGL 11/1/91	105.00	
ck Kemper 10/31/91	162.86	
ck Nuveen 10/1/91	66.50	
ck Kemper 9/30/91	162.86	
Va. 1990 refund	1,605.58	
Nuveen 12/31/91	66.50	
Kemper 12/31/91	384.95	
Kemper 11/29/91	162.86	
Signet 11/27/91	39.60	
Nuveen 12/2/91	66.50	
Blue Cross 10/10/91	88.78	
Int B&H earned 2/11	111.22	
Nuveen 2/3/92	66.50	
WGL div 2/1/92	105.00	
Sovran int DOD-3/2/92	71.52	
ck Signet 2/26/92	39.60	
ck A. G. Edwards (Fx bond) 2/18/92	3,520.00	
ck Kemper 2/28/92	171.75	
ck Nuveen 3/2/92	66.50	
Int B&H 3/10	246.12	
ck Kemper 1/31/92	171.75	
Int B&H 4/10	210.76	
Int Lynch Prop Note DOD-4/21/92	26,917.17	
Int fm Harold 'Connell Trust	816.00	1992.10.16
Debt fm Harold O'Connell Trust	659.97	
Nuveen 4/1/92	66.50	
USAA refund	34.37	
Int B&H 5/11	1,144.70	
A. G. Edwards 5/27-Signet \$107 div		
WGL div 39.60	146.60	
Int earned B&H	1,037.93	
Nuveen 6/1/92	66.50	
Int earned B&H	666.39	
Nuveen 7/1/92	66.50	
Int earned B&H	451.50	
Nuveen 8/3/92	66.50	
Nuveen 9/1/92	67.90	
Nuveen 9/1/92	24.50	
Int earned B&H	406.86	
Inc Invest Co. of America DOD-9/15/92	5,403.87	
A. G. Edwards acct Fx bond int	3,520.00	
A. G. Edwards acct Signet div	39.60	
A. G. Edwards acct WGL div	107.00	
Kemper Mun Bond Fund DOD-9/15/92	1,468.42	
Franklin Va. Fund DOD-9/15/92	5,590.85	
Sub Total Receipts during period	56,928.42	✓
TOTAL RECEIPTS	893,165.52	✓

467 0192



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

TELEPHONE 836-5444

December 14, 1992

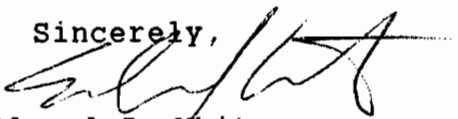
The Hon. Jesse B. Wilson
Commissioner of Accounts
Fair Oaks Plaza, Ste. 500
11350 Random Hills Rd.
Fairfax, Va. 22030

Re: Estate of Jean M. O'Connell
Fiduciary #49160
Debts and Demands

Dear Mr. Wilson,

The undersigned hereby certifies that to the best of the fiduciaries' knowledge that there are no outstanding debts nor demands against this estate of any sort.

Sincerely,



Edward J. White
Co-Executor

Jean M. Nader
Co-Executor



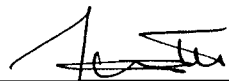
IN THE OFFICE OF THE COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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



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:

On December 30, 1992, there is a debts and demands for the Bk467p191 that shows the "Int fm Harold O'Connell Trust 816.00" and 13 days later, on January 12, 1993, I'm sent instructions to list interest and amend the trust's seventh account. Perhaps it's no more complicated than I would have to be blamed for the 816.00 if I'm blamed for the 659.97. Perhaps it's also to make me appear at fault for not showing up at the debts and demands that I could not find out about until after it was over.

This is regarding your seventh accounting

- 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 \$_____.

- 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.

KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

February 12, 1993

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

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

Dear Mr. O'Connell:

Joanne Barnes has asked me to respond to your letter of January 21, 1993 concerning the differences in the "Total distributions" from the court accounting and the fiduciary return. I will also try to answer the other questions in your letter.

The amount on Page 2, Line 12 of Form 1041 in the amount of \$146,795 is the figure on a workpaper which I previously gave to you (copy attached). Listed below, again in another format, is how that \$146,795 was arrived at:

Mrs. Jean M. O'Connell	
Check #230	\$ 40,000.00
Check #251 (R E taxes)	
(\$3,330 x 53.9006%)	1,794.89
Sheila O'Connell	
Check #268	20,000.00
Check #276	15,000.00
Jean Nader	
Check #267	20,000.00
Check #277	15,000.00
Anthony O'Connell	
Check #269	20,000.00
Check #278	<u>15,000.00</u>
Total amount of checks	<u>\$ 146,794.89</u>

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313
(703) 549-7800 FAX (703) 836-5591

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Mr. Anthony O'Connell
February 12, 1993

Page 2

The \$146,794.89 or \$146,795 was the total amount of cash **distributed** to the beneficiaries or heirs of this trust during the calendar year 1991.


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

The final point in your letter is in regards how to treat the \$1,475.97 of cash which was paid to your mother's estate in 1992. This is just a cash transfer to cure a cash deficiency as of the date of death and **NOTHING** else. On page 4 of the Seventh Account, your mother owed the Trust at the end of the Sixth Account \$3,705.74 but you had underdistributed \$5,181.71 of cash through her date of death. The \$1,475.97 just completes what was due her. The transfer to her estate has no tax effect for either 1991 or 1992.

I hope that the foregoing has answered your various questions. I am also returning to you, the letter which you sent with your letter of January 21, 1993. I have made a copy of it for our files.

Very truly yours,

KELLER BRUNER & COMPANY, P.C.



Forest N. Balderson

FNB/hoc
Enclosures

I don't see the numbers 659.97 or
816.00 on any of the spreadsheets.
I do see the number 1,475.97.

Spreadsheets

Spreadsheet 1, March 1, 1 page
Spreadsheet 2, March 14, 4 pages
Spreadsheet 3, March 15, 4 pages
Spreadsheet 4, March 24, 5 pages

Name of: JEAN M. O'CONNELL

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.) (If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

1 Did the decedent at the time of death own any articles of artistic or collectible value in excess of \$3,000... 2 Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award... 3 Did the decedent at the time of death have, or have access to, a safe deposit box?

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Table with 5 columns: Item number, Description, Alternate valuation date, Alternate value, Value at date of death. Rows include 1988 Plymouth Van, Interest owed on Lynch Properties Note, Virginia 1990 tax refund, Blue Cross payment due, Interest due Harold O'Connell Trust, Debt due from Harold O'Connell Trust, and TWO CEMETARY LOTS FAIRFAX MEMORIAL PARK.

Your question regarding the wording of Schedule F of the estate tax return which was filed in September 1992, implying something or another, makes no sense at all.

From the lawyer's letter of July 20, 1995

Note: The lawyer told the IRS in Schedule F of (1) the Estate Tax Return of September 1992, in (2) the First Amended Estate Tax Return of June 1993, and in (3) the Second Amended Estate Tax Return of April 1995, that there was a:

Debt due from Harold O'Connell Trust 659.97

Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule. TOTAL (Also enter on Part 5, Recapitulation, page 3 at item 6) 3,1320.90

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same.)



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