

Computations (Quick)

Four computation pages with the same base numbers:

- (1) January 23, 1985; from false final account (43.525%)
- (2) August 16, 1985; from Joanne Barnes, enclosure (43.525%)
- (3) April 25, 1986; from draft of final account. (46.0994%)
- (4) August 6, 1986; from recorded final account (46.0994%)

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

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>

Gross estate per return	\$153,986
Funeral expenses, etc., per return	5,372
Net estate	\$148,614
Federal estate and Virginia inheritance tax	2,225
Net estate	\$146,389
Less property passing directly	63,580
Net probate estate	\$ 82,809
Marital deduction	\$74,307
Less passing directly	<u>63,580</u>

Residuary estate

(12.95% wife's share) 10,727

(87.05% Trust share) \$ 72,082

January 23, 1985
From false final account

Retain this copy for your Records.

From Edward White -
The final filing for HAO'C.
Estate

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

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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>

August 16, 1985

From Joanne Barnes, enclosure

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST

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
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	<u>\$ 90,150</u>

CLIENT'S DRAFT
For Review Purposes Only
Subject To Change

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	<u>10,727</u>
Residuary estate	<u>\$ 72,082</u>

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% ✓

April 25, 1986
From draft for final account

ESTATE OF HAROLD M. O'CONNELLCOMPUTATION OF ASSETS TO BE TRANSFERRED TO RESIDUARY TRUSTPROBATE ASSETS:

1/2 interest - residence	\$ 40,681
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605 shares, Washington Mutual	6,709
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Residuary estate	<u>\$ 72,082</u>

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%

August 6, 1986
 From recorded final account

Computations

1

ESTATE OF HAROLD M. O'CONNELL

THIRD ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX
FOR THE PERIOD JANUARY 1, 1981 TO DECEMBER 31, 1984

	<u>Receipts</u>	<u>Disbursements</u>
<u>ASSETS REMAINING ON HAND AT DECEMBER 31, 1980 PER SECOND ACCOUNT</u>		
One-half interest in residence and 3.3365 acres of 6541 Franconia Road, Springfield, Virginia	\$40,681.00	
One-half interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia	37,500.00	
254 shares, New Virginia Bancorporation	1,952.50	
Certificate of deposit - Washington-Lee Savings and Loan Association	3,852.08	
Due to Jean M. O'Connell for net advances	<u>(3,050.27)</u>	
	<u>\$80,935.31</u>	

RECEIPTS:

<u>Dividends, New Virginia Bancorporation:</u>		
1/15/81	\$ 32.34	
4/15/81	32.34	
7/15/81	37.24	
10/15/81	37.24	
1/15/82	37.24	
4/15/82	37.24	
7/15/82	<u>37.24</u>	250.88
<u>Stock dividend - New Virginia Bancorporation:</u>		
5% - 12 shares received - Cash for fraction		8.12
<u>Sale of 266 shares New Virginia Bancorporation:</u>		
Proceeds at redemption @ \$20/share	\$5,320.00	
Less inventory value	<u>1,952.50</u>	3,367.50
<u>Interest, Washington-Lee Savings and Loan Association:</u>		
1981 - Matured 9/19/81		215.26

TAXES PAID BY WIFE:

1981 real estate tax	\$1,458.21	
1982 real estate tax	1,770.73	
1983 real estate tax	1,770.72	
1984 real estate tax	2,023.93	
Second account filing fee 5/15/81	23.00	
Preparation of second account	<u>325.00</u>	7,371.59

AMOUNTS PAID TO WIFE:

New Virginia Bancorporation - dividends	\$ 250.88	
Sale of fractional share	8.12	
Proceeds of sale of stock of New Virginia Bancorporation	5,320.00	
Proceeds of certificate of deposit at maturity	<u>4,067.34</u>	9,646.34
		9,646.34

ASSETS REMAINING AT DECEMBER 31, 1984:

One-half interest in residence and 3.3365 acres at 6541 Franconia Road, Springfield, Virginia		40,681.00
One-half interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia		37,500.00
Due to Jean M. O'Connell for net advances		<u>(775.52)</u>
	<u>\$94,423.41</u>	<u>\$94,423.41</u>

Respectfully submitted,

Jean M. O'Connell, Executrix

*Copy
of account delivered by hand
to Office of Commissioner
of Accounts - Jan 23, 1985
for paid.*

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

PROBATE ASSETS:

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Retain this copy for your Records.

From Edward White -
The final filing for HAO'C.
Estate

2

o Tax Assessment papers

and etc re property.

Trust

May 31 '85
c.c. to Solburn - Com. letter

" White + pt. accts

June 3 '85 Tony

ESTATE OF HAROLD M. O'CONNELL

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	<u>\$94,423.41</u>	<u>\$94,423.41</u>

Respectfully submitted,

Jean M. O'Connell, Executrix

*Copy
original delivered by hand
to Office of Commissioner
of Accounts, Nov. 23, 1985
\$500 fee paid.*

78.000

ESTATE OF HAROLD M. O'CONNELL

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*a lot
cash
from here
(over 16,000)*

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	(87.05% Trust share) <u>\$ 72,082</u>

19 '52

*get difference between
Inventory assets,
add 16/2*

*43
5*

3

V I R G I N I A :

COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY

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

QUALIFICATION DATE: June 18, 1975

SUMMONS

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

WHEREAS,

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

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

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

A proper Accounting accompanied by the required fee and vouchers.

GIVEN under my hand in Fairfax County, Virginia, this
15th day of November, 1977.

J. M. O'Connell
(Deputy) Commissioner of Accounts

NOTICE TO THE FIDUCIARY:

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



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:

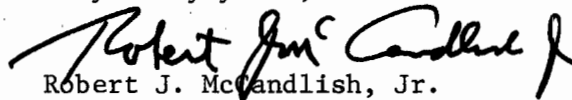
According to the inventory filed for the above estate the gross value was \$90,650.27 and under the terms of the will one-half of the estate goes to you as the "Marital Share" (one-half being the amount allowed the wife without estate tax by IRS) and the balance goes to the "Residuary Estate" which shall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

$\$16,539.98$ passed directly outside of probate
 $90,650.27$ probate

 $107,190.25$ gross estate

~~8784.11~~
 $98,455.48 \div 2 = 49,227.74$
~~16,593.88~~

$16,593.88$

 $\$32,633.86$

$107,190.25$ gross
 $- 4,138.42$ expenses

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

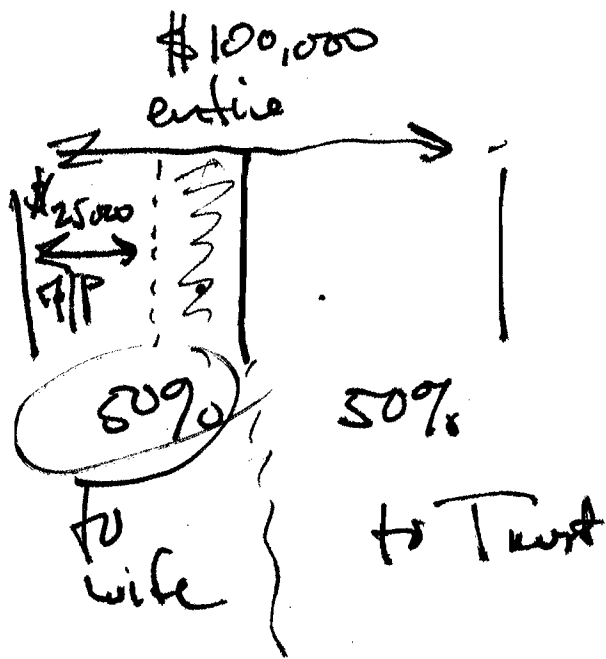
 $\$34,932.04$

~~103,051.83~~

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

 $55,718.23$
 $4,596.31$ taxes

 $51,121.89$



V I R G I N I A :

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CIRCUIT COURT OF FAIRFAX COUNTY

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

QUALIFICATION DATE: June 18, 1975

SUMMONS

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

WHEREAS,

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

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

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

- A proper Accounting accompanied by the required fee and vouchers.

GIVEN under my hand in Fairfax County, Virginia, this
22nd day of July, 1986.



(Deputy) Commissioner of Accounts

NOTICE TO THE FIDUCIARY:

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

pd 8-6-86

Executed in Fairfax County, Virginia, this
24 day of July, 1922 A.M.,
by POSTING a true copy of the within mentioned
papers on the front door of the usual place of abode of
Leah M. O'Connell
neither she nor any member of the family over
sixteen years of age being found there.

M. WAYNE HUGGINS, SHERIFF

By W. Milton 241 Deputy Sheriff

4

BRUNER, KANE & MCCARTHY, LTD.

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

300 NORTH LEE STREET

POST OFFICE BOX 1250

ALEXANDRIA, VIRGINIA 22313

(703) 549-7800

August 16, 1985

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.

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

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:

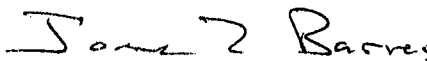
Your son requested that I furnish him copies of the Court Accountings that had been filed for the Estate. I have sent them on to him today. I am also enclosing a copy of the schedule which I believe reflects the fraction of the estate's one-half interest in each property to which you and the Trust are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

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

PROBATE ASSETS:

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1/2 interest - Accotink	37,500
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Marital deduction	\$74,307
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Residuary estate

(12.95% wife's share) 10,727

(87.05% Trust share) \$ 72,082

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

October 29, 1985

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

Re: Jean M. O'Connell-
Anthony M. O'Connell Trust

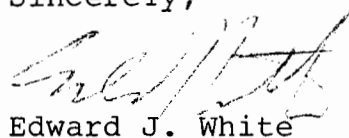
Dear Mr. Mackall:

Enclosed is an Agreement along the lines of that discussed by us previously, which my client has signed.

Ms. Jo Ann Barnes, of Bruner, Kane & McCarthy Accountants, previously has furnished Mr. O'Connell with the numerical data which explains the derivation of the percentages reflected in the Agreement.

If you have any additions or corrections to it, please let me know.

Sincerely,



Edward J. White

EJW/mc

Enclosures

5

ESTATE OF HAROLD M. O'CONNELL

(name of decedent, ward, etc.)

ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX

(name of Personal Representative(s) and titles(s))

FIDUCIARY # _____

Number of this account Fourth and Final

(1st, 2nd, third, etc.)

Covering period from January 1, 1985

(date)

to April 30, 1986

(date)

DESCRIPTION

**ASSETS RECEIVED
(or on hand)**

DISBURSEMENTS

ASSETS REMAINING ON HAND AT DECEMBER 31,
1984, PER THIRD ACCOUNT

One-half interest in residence and
3.3365 acres at 6541 Franconia Road,
Springfield, Virginia

\$40,681.00

One-half interest in 15 acres of unimproved
land, Accotink Station, Fairfax,
Virginia

37,500.00

Due to Jean M. O'Connell for net advances

(775.52)

TOTAL FOR WHICH TO ACCOUNT

\$77,405.48

RECEIPTS:

None

EXPENSES PAID BY WIFE:

1985 real estate tax \$ 2,642.01

Third account filing fee 35.00

Preparation of third account 325.00

Fourth and final account
filing fee (estimated) 35.00

CLIENT'S DRAFT

For Review Purposes Only
Subject To Change

\$ 3,037.01

DISTRIBUTIONS:

Anthony M. O'Connell and Herbert Anderson
Higham, Trustees w/w of Harold M.
O'Connell:

46.0994% interest in residence
and 3.3365 acres at
6541 Franconia Road,
Springfield, Virginia \$37,507.39

46.0994% interest in 15 acres
of unimproved land,
Accotink Station, Fairfax,
Virginia 34,574.55

72,081.94

Totals carried forward

\$77,405.48

\$75,118.95

ESTATE OF HAROLD M. O'CONNELL
 (name of decedent, ward, etc.)

ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX FIDUCIARY # _____
 (name of Personal Representative(s) and titles(s))

Number of this account Fourth and Final
 (1st, 2nd, third, etc.)

Covering period from January 1, 1985 to April 30, 1986
 (date) (date)

DESCRIPTION	ASSETS RECEIVED (or on hand)	DISBURSEMENTS
Totals brought forward	<u>\$77,405.48</u>	\$75,118.95
DISTRIBUTIONS: (Continued)		
Jean M. O'Connell:		
3.9006% interest in residence and 3.3365 acres at 6541 Franconia Road, Springfield, Virginia	\$ 3,173.61	
3.9006% interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia	2,925.45	
Due to Jean M. O'Connell for net advances	<u>(3,812.53)</u>	<u>2,286.53</u>
<u>TOTALS</u>	<u>\$77,405.48</u>	<u>\$77,405.48</u>
<u>ASSETS REMAINING</u>	<u>NONE</u>	

CLIENT'S DRAFT
 For Review Purposes Only
 Subject To Change

Vouchers in support of said disbursements are submitted herewith.

Date: _____

 Jean M. O'Connell, Executrix

The appropriate vouchers and filing fee MUST accompany this account

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST

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>

CLIENT'S DRAFT
For Review Purposes Only
Subject To Change

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>

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>
	<u>10,727</u>
Residuary estate	<u>\$ 72,082</u>

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% ✓

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

TELEPHONE 836-5444

August 8, 1986

Hon. Robert J. McCandlish, Esq.
Commissioner of Accounts
4069 Chain Bridge Road
Fairfax, Virginia 22030

Re: Estate of Harold M. O'Connell

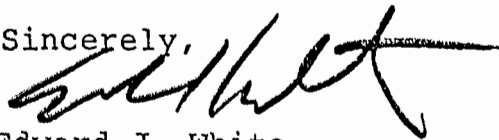
Dear Mr. McCandlish,

Enclosed is the Fourth and Final Accounting in the captioned estate with your checks in the amounts of \$35.00 and \$25.00.

Please note that the Trustees have qualified in this case and the attached agreement is submitted as a receipt for the trust property.

The vouchers for the real estate taxes paid by Mrs. O'Connell add to more than the amount stated but in this case it makes no difference.

Sincerely,



Edward J. White

EJW/e
Encl.
Copy to: Mrs. O'Connell

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

BOOK 381 PAGE 1574

ESTATE OF HAROLD M. O'CONNELL

(name of decedent, ward, etc.)

ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX

(name of Personal Representative(s) and titles(s))

FIDUCIARY # 21840

Number of this account Fourth and Final

(1st, 2nd, third, etc.)

Covering period from January 1, 1985

(date)

to April 30, 1986

(date)

DESCRIPTION

ASSETS RECEIVED
(or on hand)

DISBURSEMENTS

ASSETS REMAINING ON HAND AT DECEMBER 31,
1984, PER THIRD ACCOUNT

One-half interest in residence and
3.3365 acres at 6541 Franconia Road,
Springfield, Virginia

\$40,681.00

One-half interest in 15 acres of unimproved
land, Accotink Station, Fairfax,
Virginia

37,500.00

Due to Jean M. O'Connell for net advances

(775.52)

TOTAL FOR WHICH TO ACCOUNT

\$77,405.48

RECEIPTS:

None

EXPENSES PAID BY WIFE:

1985 real estate tax \$ 2,642.01

Third account filing fee 35.00

Preparation of third account 325.00

Fourth and final account
filing fee (estimated) 35.00

\$ 3,037.01

DISTRIBUTIONS:

Anthony M. O'Connell and Herbert Anderson
Higham, Trustees u/w of Harold M.
O'Connell:

46.0994% interest in residence
and 3.3365 acres at
6541 Franconia Road,
Springfield, Virginia \$37,507.39

46.0994% interest in 15 acres
of unimproved land,
Accotink Station, Fairfax,
Virginia 34,574.55

72,081.94

Totals carried forward

\$77,405.48

\$75,118.95

✓
FID. # 21840
QUAL. _____
FILED 8/11/86
PAID \$35 + 825 sum
TAPED _____
POSTED 9/8/86

BOOK 381 PAGE 1575

ESTATE OF HAROLD M. O'CONNELL
 (name of decedent, ward, etc.)

ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX FIDUCIARY # _____
 (name of Personal Representative(s) and titles(s))

Number of this account Fourth and Final
 (1st, 2nd, third, etc.)

Covering period from January 1, 1985 to April 30, 1986
 (date) (date)

DESCRIPTION	ASSETS RECEIVED (or on hand)	DISBURSEMENTS
Totals brought forward	<u>\$77,405.48</u>	\$75,118.95
DISTRIBUTIONS: (Continued)		
Jean M. O'Connell:		
3.9006% interest in residence and 3.3365 acres at 6541 Franconia Road, Springfield, Virginia	\$ 3,173.61	
3.9006% interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia	2,925.45	
Due to Jean M. O'Connell for net advances	<u>(3,812.53)</u>	<u>2,286.53</u> ✓
TOTALS	<u>\$77,405.48</u>	<u>\$77,405.48</u> ✓
ASSETS REMAINING	<u>NONE</u>	

Vouchers in support of said disbursements are submitted herewith.

Date: August 6, 1986

Jean M. O'Connell
 Jean M. O'Connell, Executrix

The appropriate vouchers and filing fee MUST accompany this account

ESTATE OF HAROLD M. O'CONNELLCOMPUTATION OF ASSETS TO BE TRANSFERRED TO RESIDUARY TRUSTPROBATE ASSETS:

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ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST:

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 real estate = 46.0994%

AGREEMENT

BOOK 381 PAGE 1377

THIS AGREEMENT, made this 23 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

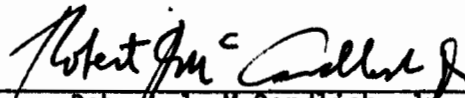
HERBERT ANDERSON HIGHAM

STATE OF VIRGINIA

COUNTY OF FAIRFAX, to-wit:

I, ROBERT J. MCCANDLISH, JR., Commissioner of Accounts for Fairfax County, Virginia, do hereby certify that I have this day stated the foregoing account, after having given the notice required by law, and have approved the same. Vouchers for said disbursements were submitted therewith.

GIVEN under my hand this 18th day of September, 1986.



Robert J. McCandlish, Jr.
Commissioner of Accounts
Fairfax County, Virginia

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

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

GIVEN under my hand this 15th day of October, 1986.

TESTE: WARREN E. BARRY, CLERK

By: 

Deputy Clerk

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