

1992
Ask Bar

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December 3, 1992

Virginia State Bar
8th and Main Building
707 East Main Street
Suite 1500
Richmond, Virginia 23219-2803

Re: Complaint Against Edward J. White, Esquire
118 South Royal Street
Alexandria, Virginia 22314
(703) 836-5444

To Whom It May Concern:

I am writing to register several complaints about Mr. Edward J. White, an attorney practicing in Virginia. Over the past seven years, Mr. White represented my mother on numerous occasions, he was hired by me on one occasion, and he is now acting as co-executor with my sister on my mother's estate. I am a beneficiary of that estate. For seven yeayrs I have tried to understand why I became alienated from my mother after trying to work with Mr. White in funding a trust created by my father's will. After going through my mother's papers after her death in September, 1991, and initially experiencing that same alienation from my sister as she worked with Mr. White as co-executor, I now feel I understand these dynamics.

I will give a brief summary of my complaints and then provide the details of each one.

My first complaint arises from Mr. White's withholding of information in the funding of a trust established by my father's will, and in his defamatory and divisive statements about me to my mother. My mother was executrix of my father's will and at some point hired Mr. White to help her.

My second complaint concerns Mr. White's conduct after I hired him in 1987 to handle the closing of a \$1.41 million real estate sale. Mr. White repeatedly failed to return my telephone calls and failed to inform me of critical issues. The day before closing, Mr. White informed me he was not representing me and, when I suggested we postpone the closing until I had time to review the settlement documents he had written and that I had just read, he threatened to force me to go to settlement the next day. No justification was given.

My third complaint arises from Mr. White's withholding of information, his defamatory and divisive statements about me to my sister, and his performance as co-executor of my mother's estate.

First Complaint.

My first complaint arises out of events surrounding the funding of a trust (fiduciary # 021840) established by my father's will. My mother was executrix of my father's will and at some point hired Mr. White to help her. I felt Mr. White purposely withhold information from me, and in the created confusion, presented a negative image of me to my mother with divisive and defamatory accusations and threats. During this period my mother dropped me from her will as co-executor and added Mr. White. Mr. White also writes, with a copy to my mother, that he may have to seek to remove me as trustee (enclosure 4).

The general situation was that: (1) I lived in Missouri; (2) I did not know the procedures for being a trustee in Virginia; (3) Mr. White and my mother were not answering my questions and (4) for some reason still unknown to me, no one told me my responsibility about the trust for the first ten years after my father died. I was concerned about Mr. White's unwillingness to give information. It was not supposed to have been an adversarial situation. In view of the above, I hired an attorney, Mr. Mackall, and among other things asked him to send me a draft copy of what the estate was going to distribute to the trust.

The letters listed on the left column below relate to my requests for estate filings. Mr. White's letters are listed in the right column below. I initially requested a copy of the final estate accounting on December 9, 1985, and I believe I received a draft copy several days prior to June 20, 1986, the date the trustees qualified. I can not find a dated letter to be more exact, but I remember coming to Virginia to qualify as trustee immediately after the receipt of that information.

Request for estate filings

Mr. White's letters

August 16, 1985 (enc. 6)
December 9, 1985 (enc. 7)

February 20, 1986 (enc. 8)

June 15-18?, 1986, I received
draft copy (enc.8.1)
June 20, 1986, trustees qualified
July 1, 1986 (enc. 9)
August 11, 1986 (enc. 10)

January 24, 1986 (enc. 1)
January 27, 1986 (enc. 2)

April 10, 1986 (enc. 3)
April 25, 1986 (enc. 4)
May 27, 1986 (enc. 5)

I believe my letters show I was not the cause of the delay. I received the information I requested approximately six and one half months after I asked for it. During this six and one half month period, Mr. White wrote these letters to my mother:

1. January 24, 1986, letter to my mother (enclosure 6):

"I spoke to Mr. Mackall on January 22nd as to the causes of the delay in obtaining the agreement from your son.

"He stated that he had several discussions with your son and they ironed out some minor details, and that the agreement being sent to Anthony to be signed on that date."

2. January 27, 1986, to my mother (enclosure 2):

"At long last we have a signed Agreement concerning the funding of the Trust. The Agreement is enclosed."

"Mr. O'Connell was unwilling to agree to pay interest on the real estate tax advancements. While I am at a loss to understand his attitude, I am of the opinion that we would be best served by signing the Agreement as is."

Mr. White knew my mother received the net income from the trust and any interest to her would be a deducted expense from her net income from the trust. The numbers would "wash". He makes it seem as if I had no rational reason for such a position.

I was never comfortable with the Agreement but went along with it. I felt the proper document funding the trust should be the customary final estate filing, as it was a continuation of the ten year audit trail of the assets in my fathers estate.

3. April 10, 1986, to Joanne Barnes, my mother's C.P.A., copy to my mother (enclosure 8):

"I have agreed with Anthony O'Connell's attorney that we will provide them with a draft of the final accounting in the Harold O'Connell Estate. This, I think, will allay all of the suspicions that have arisen on the other side in this matter." (My underline.)

I think Mr. White is aware that withholding information causes suspicion.

4. April 25, 1986, to Mr. Mackall, copy to my mother (enclosure 9).

"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."

5. May 27, 1986, to the Commissioner of Accounts, copy to my mother (enclosure 5). (Mr. White is asking for an extension on the delinquent estate account of my father who died in 1975.)

"However, the will established a trust and Mrs. O'Connell's son has been most difficult in coming to terms on qualifying as trustee of the trust. Both Mr. Henry Mackall, who represents the trustee, and I have been working diligently on this case."

I believe Mr. White is blaming me for the estate filings being late here. I think it is ironic that no one accused me of "delaying tactics," "causing delay," or being "most difficult in coming to terms" during the ten years I did nothing about the trust because I was not told of my responsibilities. I only found out about the trust because, while visiting my mother, she showed me a May 8, 1985, letter to her from the Commissioner of Accounts (enclosure 11). I began to realize my responsibilities after I took this letter to the Commissioner of Accounts and I asked him what it meant. She later received a summons (enclosure 12). I don't know when my mother first contacted Mr. White about my father's estate, but if it had been for some time, I believe Mr. White should have notified me since I was designated trustee of the trust made by my Dad's will.

The codicil to my mothers will removing me as co-trustee and adding Mr. White was signed September 20, 1985. Most of the written documentation I have been able to obtain occurs after that date. I have no idea what Mr. White told my mother in private conversations. I can only guess from what this experienced attorney left in writing. I believe his agenda was not radically different from him wanting to remove me as trustee (enclosure 4).

Second Complaint.

My second complaint concerns Mr. White's conduct after I hired him to handle the closing of a \$1.41 million real estate sale I made.

If the reader wonders why I would hire an attorney who operated as I described in my first complaint above, it's because I did not understand then why things were not working. I discovered the defamatory and divisive letters about me to my mother only after her death in 1991. I believed that my goodwill of handling the sale myself and saving the expense of the realtor fee on the 1.41 million dollar sale price would generate goodwill from others. I also believed in my naivete, that if Mr. White worked with me, he would realize I was a good man and the suspicion and mistrust would stop. All the information about the sale would be available to everyone and we would all have the same goal in bringing it to a successful conclusion. For lack of other information or motivation, I still believed the years of grief beginning in 1985 were due to misunderstandings caused by separate lawyers and miss communication or no communication.

The events occurred as follows. On December 28, 1987, I sent a letter to Mr. White asking him to handle the closing of a real estate sale I made of my mother's residence (enclosure 13). I owned in fee simple a portion of this real estate in my capacity as trustee for a trust established by my father's will. In my letter, I mentioned that I was giving his name to the buyers and I enclosed a copy of the sales contract. After I did not hear from Mr. White for some period of time, and he did not respond to my telephone calls, I visited his office (I do not know whether that was during my January 25-29, 1988, visit or my March 11-13, 1988, visit to Virginia). He said he did not have a copy of the sales contract. When I got back to Saint Louis, I sent him another copy. I never heard from Mr. White again until I walked into his office the day before closing.

As the seller and negotiator of the sales agreement, and the person who hired Mr. White, I assumed he realized I wanted to be kept informed about the matter. It was even written into the sales contract that: "All notices or communications required or permitted under this agreement shall be in writing . . . and delivered personally, or sent . . . to the following addresses . . .

(a) if to the Seller:

Anthony M. O'Connell, Trustee, 2337 S. 13th
Street, St. Louis, Mo. 63104 . . ." (enclosure 14)

By late March, I was reduced to the embarrassing position of asking the buyer for information. On April 15, 1988, I received a copy of a letter from the buyer's law firm saying that settlement would be in six days (enclosure 15). That was the first information I had received since the day I hired Mr. White. I don't believe even one of the dozens of telephone calls I made to Mr. White during this three and a half month period were returned.

The day after I received the closing notice from the buyer, I left Saint Louis for Virginia. After arriving, I left more telephone messages in Mr. White's office saying I had come from Saint Louis for the closing and would like to meet with him. Again, none of my calls were returned. The day before the scheduled closing, I exercised my last option and walked into Mr. White's office.

On that day, I found Mr. White in his office. He allowed me to read the documents he had prepared for settlement. To my surprise, I discovered that without asking me, he had written in himself and someone I did not know as trustees on the Deed of Trust. Mr. White also informed me that he was not representing me. I was shocked. I suggested to Mr. White that settlement be postponed until I had time to think about the consequences of these surprises, and so I could consult with my co-trustee for the property. Mr. White informed me that he would force me to go to settlement the next day. At that point, I realized the attorney I had entrusted with my \$1.41 million sale had taken advantage of that trust, and he did it under the cover of pretending to represent me. I was in shock.

I felt I had been set up and locked in. I wanted a trustee I could trust. Living in Saint Louis, I did not know of a good substitute trustee who was a Virginia resident. Until I walked into Mr. White's office, I did not even know one was required. I had trusted that the attorney I had hired to represent me would tell me these things in adequate time to plan for a successful closing. If I tried to postpone the settlement to hunt for a substitute trustee, Mr. White threatened he would "force" me to go to settlement. I did not know what this "force" involved, but I was intimidated.

I also felt a big conflict between the two sellers over who would be trustee on the note could be disastrous in negotiations with the buyer at closing. As it was, the negotiations at settlement took over four hours. One reason for this was that my co-trustee discovered that the notes from the buyer were non-recourse to the limited partners although the sales contract had specified that the sale was to be recourse to the limited partners. This was a significant issue and one that Mr. White either apparently hadn't realized or chose not to tell me about.

I felt Mr. White put his personal interest first, of being trustee with a 5% commission on two notes to a Limited Partnership with a combined face value of \$1,161,287.37, and he put the success of the sale in jeopardy by doing so. For the reasons given above I agreed at closing for Mr. White and his other party to be trustees on the Deed of Trust.

While visiting my mother several years later, she told me Mr. White had died. With my mother in the room, and at the request of my mother's retirement home, I called Mr. White's office to inquire about the status of the Power of Attorney that my mother had executed authorizing Mr. White to act for her. To my surprise, Mr. White answered the telephone. At this unexpected opportunity, I asked him why, back in 1988, he had not responded to my telephone calls and letters asking for information concerning the upcoming settlement. Incredible and embarrassing as it seems to me now, I still believed it was mostly misunderstanding and I jumped at this unexpected opportunity to clear something up that had poisoned my relationship with my mother. Mr. White followed up the conversation with his letter of March 15, 1991, (enclosure 16):

"In regard to your inquiry as to why, in 1988, there came a time when I refused to deal with you on the sale, as I said, I recalled that a conceivably adverse relationship had developed between you and your mother concerning the sale. I call your attention to the sixth paragraph in your letter to her of December 8, 1987, a copy of which is enclosed."

The sixth paragraph of my letter states (enclosure 17):

"I am disappointed that you apparently do not want me involved

in this transaction. As near as I can determine, you are concerned that I will block the sale. Please tell me of your specific concerns and maybe we will all have a more pleasant and successful experience."

I fail to see the logic in Mr. White's substantiating his refusal to disclose settlement information to me because of paragraph six of my December 8, 1987, letter to my mother. She had called me on December 7, 1987, to tell me she had to sell the house within six weeks to get her share of the money to buy into a retirement home, and that I was not to come because "people here" were going to take care of selling the house. To this day I do not know why she apparently did not want me involved in the sale of the house. I think most people would read paragraph six and interpret it in the manner that I intended it--that is, to try to find out her concerns as to why she wanted to exclude me. I resorted to guessing in hopes that it would be a catalyst to get her to talk. I do not consider my letter to my mother to have been adverse.

Please compare these two letters and their intent. I believe my letter shows my intentions; to keep everyone informed (copy to four people) and to try to resolve a problem. I believe Mr. White's letter shows his intentions; to deliberately mislead a seventy-nine year old woman into thinking she should not trust her son.

Moreover, if Mr. White thought an adverse relationship had developed between my mother and me, and that adverse relationship prevented him from representing me, why didn't that same rationale prevent him from accepting my hiring of him three weeks later to handle the closing? He could easily have suggested that I obtain other counsel. Why did it not prevent him from naming himself as trustee on both the note to the estate and the note to the trust? Moreover, even if Mr. White was not representing me, he still had an obligation to keep me informed under the terms of the sales contract (enclosure 14).

Mr. White did send the deed and the documents to my address in St. Louis, but they did not arrive until after I had left. The cover letter is dated April 16, 1992 (enclosure 17.1). If you consider the timing, it tended to limit my options to either staying in Saint Louis to receive the documents and agreeing to everything Mr. White wrote, or attending the closing in person in Virginia on April 21, 1992. If I had not walked into his office the day before closing, I wonder when I would have found out Mr. White was not representing me?

I believe if someone hires an attorney to represent them and that attorney accepts, a certain level of trust has to be given that client. It is a fiduciary relationship. At that point in time, I did not think it necessary to get Mr. White's acceptance in writing. If the attorney then works in secret and at the conclusion says he is not representing the client that hired him, I feel it is an abuse of the fiduciary trust. I feel it is a license to steal.

Third Complaint

My final complaint arises from Mr. White's withholding of information, his defamatory and divisive statements about me to my sister, and his performance as co-executor of my mother's estate (fiduciary #49160, her SSN 230-50-6044).

The first conflict occurred when I asked Mr. White in my letter of March 30, 1992, for verification of who would get my mother's Plymouth Van and at what cost (enclosure 18). Because of my experience in hiring Mr. White to handle the closing of my sale described above, I felt it prudent to get the understanding in writing from him.

Perhaps I did underestimate the complexity of paying off a car loan, but I think Mr. White's response of April 4, 1992, with his "I do not know what your problem is, but in the future, please address all correspondence to Mrs. Nader", typifies the problem I am trying to describe (enclosure 19). Because Mr. White was not willing to respond with something such as "The actual cost of the Plymouth to you would be xxx dollars," the consequences were:

1. I had to write a second request to Mr. White (enclosure 20). Mr. White did not respond.
2. I had to write a third request to my sister (enclosure 21). After I wrote this letter, I felt it was inappropriate for Mr. White to try use my sister to explain what he may or may not do. Although both were co-executors, it was Mr. White who was calling the shots and the one I did not trust.
3. My sister had to write a letter to me (enclosures 22).
4. My sister and I had several unsettling telephone calls.
5. I had to make a judgement on my own and prepare my own receipt with the information I was able to get from Mr. White (enclosure 23).
6. Mr. White send an agreement to my sister about the car which "cannot be any clearer". He never mentions the contents of the agreement nor the fact of this agreement to me (enclosure 24). Mr. White makes numerous threats to me in this letter. He mentions that he will seek my sister's approval to file suit against me for an accounting.
7. My sister tells me Mr. White is withholding my \$75,000.00, and will continue to hold it, until I sign the receipt just as he wrote it. If I have to sue Mr. White to get my distribution, I also have to sue my sister, since she is a co-executor.
8. I hire an attorney. I receive my \$75,000 distribution from Mr. White in the mail May 16, 1992, with no explanation.

9. After I get proper information from my attorney, I write my sisters with the appropriate legal form to resolve the problem (enclosure 25).
10. I have to write a clarifying letter to my sisters (enclosure 26).
11. By May 15, 1992, both my sisters sign the form and I sign and send to Mr. White the receipt as he wrote it.
12. The extra paper work, the time, and having to hire an attorney is insignificant compared with all the bad feelings, suspicion and mistrust that was generated between me and my sister.

When I compare the time and effort that would have been required for Mr. White to write one letter specifying the dollar cost of the Plymouth to me, with the time, effort and angst represented above, I believe problem resolution was not Mr. White's intent. I believe Mr. White had a responsibility to explain the matter to me to the extent necessary so that I could make an informed decision regarding the matter. As was the case with my mother, I feel Mr. White's propensity to withhold information generated mistrust and damaged the relationships within my family.

As was the letters Mr. White sent to my mother, the letters he sent to my sister also present a negative image of me with divisive and defamatory accusations and threats.

1. May 4, 1992, letter to my sister (enclosure 27). My sister was good enough to sent me a copy of this.

"If we have knowledge of a gift to Tony of \$15,000, we must report it. Tony is going to have to answer that question before we can be satisfied. If he claims he did not receive the money, he will have to supply us with an affidavit to that effect."

My mother's 1988 tax return shows this gift. After reading this, I requested a copy of the Form 709 from my mothers accountant (enclosure 37) and forwarded it to Mr. White (enclosure 36) when he first asked me about it eight weeks later (enclosure 35). Why accuse me before checking the returns?

"With regard to the filing of the income tax return, my file indicates that I received a fax copy of the K-1 from the Harold O'Connell Trust on April 9, 1992, only six days before the tax return was due."

I had asked the accounting firm to send out the K-1's earlier. When I followed up on this later I discovered that they had inadvertently been left sitting on the receptionist desk. I mailed them myself. The accountant had consultant with Mr. White on these same K-1's in March. If Mr. White wanted it earlier, he could have called me or the accountant. Mr. White fails to tell my sister that the K-1 is not due until April 15, 1992.

2. April 22, 1992, letter to my sister (enclosure 24). My sister was good enough to send me a copy of this also.

"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 disbursal 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 Commissioner of Accounts tells me the trust account is due their office October 20, 1993 (enclosure 28). Mr. White never told me he thought an account was due "now". He is asking my sister to join him in suing me for something he never asked me about. I believe I sent Mr. White a copy of that account around May 12, 1992. I am not required to send him any account.

The Commissioner of Accounts Office and my attorney tell me that Mr. White and the estate have nothing to do with the trust. The trust is not required to give any special accounting to the estate at any time. Just because the net income of the trust was distributed to my mother does not mean he is owed a special accounting. Similarly, he is due no special accounting from banks or brokerage firms from which she received income.

If Mr. White genuinely doesn't know how trust work, he should know his limitations before setting up family members to sue each other. He could find this information by talking to most any clerk in the Commissioner of Accounts Office.

"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 adverse consequences to the estate and is responsible for them."

The situation is that the trust and the estate each own a portion of fifteen acres of unimproved land. The estate can do anything it wants to with it's portion without any approval or "cooperation" from the trustee. The estate and the trust are legally separate. I have never been able to convince Mr. White that he and the estate have no authority over the trust.

Again, I am threatened behind my back for some unknown. I would like to know, in writing, from Mr. White, exactly, what "cooperation" is required before I suffer the adverse consequences.

This is what did happen. About mid May, out of the blue, I was sent a county form that had to be completed in something like two weeks on which the valuation of the 15 acres would depend. I wanted no part of it for fear of getting sued for something.

My sister told me Mr. White said a formal appraisal of the land would cost \$7,000.00 to \$7,500.00 and the earliest he could get an appraiser was in October. The first two people I called said it would cost about \$2,000.00. I hired an appraiser who completed the appraisal within three weeks after I called him, he charged me \$2,000.00, he appraised the property for half the county's valuation and the County accepted this 50% reduction (enclosure 42). I sent a copy to Mr. White June 8 or 9, 1992. I paid the appraiser from the trust. I did this because I was told the earliest Mr. White could get an appraiser was 11 months after my mother's death. I would like to know why Mr. White's appraisers are 350% to 375% higher than the market rate I found and why they could not get to it for five more months. The trust has absolutely no responsibility here. I did it because Mr. White was not getting the job done. Not only did I have to do the estate's work, I had to write and request proper reimbursement from the estate. I believe Mr. White put my sister up to what she told me:

"Since the trust was supposed to terminate on Mother's death, the \$2000.00 for the appraisal should be paid to the beneficiaries, not to the trust. The checks from Sheila and me can then be paid back to you" (enclosure 29).

I can not imagine trying to explain this scenario to a tax preparer. Who is delaying, who is not cooperating, who should be sued for damaging the estate? Again, if Mr. White genuinely doesn't know how trusts work, he should be aware of his limitations before setting up family members to sue each other. Trusts, like estates, stay open until the paper work is done. Mr. White could find that out by talking to most any clerk at the Commissioner of Accounts Office.

I have been advised that my mother's estate is a simple one, cash, one vehicle, stocks and bonds, and a Deed of Trust with two notes voluntarily paid off in full on 4/21/91.

I agree with Mr. White that anyone damaging the estate should pay for those damages. Even though Mr. White is serving without surety, I feel he, as co-executor of my mother's estate, is at least as responsible to it as he has held me, a beneficiary and trustee with zero responsibility to the estate except to send a K-1. I believe my mother's estate has been damaged by Mr. White's co-executorship, a co-executorship that he refused to relinquish at the request of all the beneficiaries (enclosure 30).

1. Mr. White's initial filing of my mother's 1991 individual tax return was liable for penalties for underpayment of estimated taxes. I was particularly interested in this because I felt Mr. White had convinced my sister that it was my fault. My request for information about this was never answered (enclosure 31).

2. Mr. White failed to notice a 4/21/91 payment of \$125,000.00 to my mother in 1991. After I brought it to his attention that 79% of this was taxable, he amended her Federal and Virginia returns. Mr. White then asks my sister to limit his responsibility to half of the \$526.55 interest on the 1040 because of the interest earned in the estate by his non payment (enclosure 32). Something is not quite cricket here. Mr. White is not a beneficiary. Why should he profit from his under payment of my mother's taxes. If this is accepted, shouldn't Mr. White compensate the estate for lost interest because of his over payments? For example, his estate return shows an overpayment of \$70,050.51 (enclosure 33).

3. Because of the new Clinton/Gore administration, I felt the beneficiaries would most probably save taxes if all possible distributions could be made by December 31, 1992. December is the last month the beneficiaries can make tax deductible disbursements. All three beneficiaries own and operate their own business. That can't be done because the IRS has not yet concurred with the reduced valuation of the real estate (enclosure 39). If Mr. White had filed the estate return on time this probably would not have been an obstacle. The beneficiaries lost this option to manage their personal and business finances.

According to Mr. White's extension request of June 11, 1992, the delay was due to (1) value of real estate not determined, and (2) "The estate does not at this date possess full data for certain gifts and debts of the estate and other needed information" (enclosure 34).

I put a formal appraisal of the real estate in Mr. White's hands approximately three weeks (mailed June 8 or 9, 1992) after learning he had made no progress on this issue in the eight months after my mother's death, and that the earliest he could get an appraiser would be an additional five months. That is thirteen months.

Mr. White never asked me about my gifts until July 16, 1992 (enclosure 35). I responded the next day (enclosure 36). Who is delaying and damaging the estate?

4. Mr. White withheld my distribution of \$75,000.00. I had to hire a lawyer to get it and he was a Godsend (enclosure 38). I believe my sister consulted with this attorney and got another perspective. Mr. White has been very polite since. I feel a beneficiary should not have to hire an attorney to protect himself from his co-executor. I estimate that the cumulative costs for this attorney approach one thousand to several thousand dollars. Should the beneficiaries have to pay this or should the person who created the problem?

5. In Mr. White's letter of April 22, 1992, to my sister (enclosure 24), he says he will have to bill the estate for outside advice as to whether or not any of the trust under my father's will is involved in the estate. I feel the beneficiaries should not have to pay extra for that level of knowledge. Most any clerk in the Commissioner of Accounts Office could tell him this.

6. What amount of damage is done to me and my mother when my mother believes the things Mr. White wrote about me? What is the amount of damage done when my mother drops me as her co-executer and adds Mr. White? Why did her feelings change?.

7. What amount of damage is done to me and my sister when my sister accepts that I may have to sue her and her me?

8. In casual conversation with my sister several weeks ago, it dawned on me that Mr. White thinks the \$545,820.42 Lynch payment of 4/21/92 to the estate is tax free and he writes a letter to that effect 11/13/92 (enclosure 39). I respond with my letter of November 16, 1992 (enclosure 40). Thirteen months after my mothers death, he doesn't know this instalment sale is taxable? I believe most first year accounting students would know this. What damage is caused the by this lack of tax planning and inattention?

I want to try to put in perspective Mr. White's performance on this one issue of the Lynch Deed of Trust. Mr. White was coauthor of the Deed of Trust with it's payment schedule and conditions, and made himself trustee.

a. In the spring of 1992 my sister reads to me over the phone her copy of Mr. White's letter to her informing the Lynches that they owe the estate \$56,334.67 in interest on the note to the estate in 1992. He later learned the correct amount of interest was \$45,067.74. I would think this mistake would raise Mr. White's consciousness enough to reread his own writing.

b. Mr. White fails to report the 79% taxable amount of the \$125,188.17 Lynch payment on my mother's 1991 individual return. If I had not brought this to Mr. White's attention, how much more would the estate have suffered (enclosure 41)?

c. This month, eight months after the Lynch payment of \$545,820.42 to the estate, thirteen months after my mother's death, I find out by accident that Mr. White is unaware that 79% of this \$500,752.68 in principal is taxable. If I had not brought this to Mr. White's attention, how much more would the estate have suffered (enclosure 40)?

9. With this track record, I don't think it is unreasonable that I am concerned about possible damages on which I, as yet, have no information.

10. What is the cost of my time in trying to protect my mother's estate?

11. I believe Mr. White made problems when their were none, and made the simple complex.

In closing, the events of the past seven years have caused me incredible personal anguish. I'll never forget the night my mother called me in Saint Louis, and between sobs, said she had no one she could trust. She never explained it. She died six months later. The next day I received Mr. White's letter of March 15, 1991 of which a copy had been sent to my mother. Please be kind enough to read this letter (enclosure 24). I believe it shows Mr. White's intentions; to deliberately mislead a seventy-nine year old woman into thinking she should not trust her son.

My mother died apparently thinking I could not be trusted. What was her perception of me? She removed me as co-executor of her will in 1985 and added Mr. White. Why did she want me as co-executor up to 1985, but then changed her mind?

I respectfully request that you investigate this and that you ask Mr. White to produce real evidence that would justify his defamatory and divisive accusations to my mother and sister. When I asked him, he refused, saying "client confidentiality". I hope your investigation would include my performance as a trustee, and if I erred on the side of requesting too much information, I hope you would tell me so. I would welcome a written determination from you in order to show my sisters, relatives and friends that Mr. White's smears on my integrity were unwarranted. I ask that you take appropriate regulatory action against him so that others are protected from the emotional pain and suffering he has caused me and my family.

Have similar complaints been filed against Mr. White?

Sincerely,



Anthony O'Connell

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

January 24, 1986

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

Dear Mrs. O'Connell:

I spoke to Mr. Mackall on January 22nd as to the causes of the delay in obtaining the agreement from your son.

He stated that he had had several discussions with your son and they ironed out some minor details, and that the agreement being sent to Anthony to be signed on that date.

As soon as I receive it, I will review it and forward it to you for your signature. As soon as that is done, we can proceed to wrap up the rest of the Estate.

I spoke to Mr. John McEnearney of McEnearney & Associates, Realtors, and he will contact you concerning putting a value on your property.

Mr. McEnearney has been highly recommended to me by another appraiser, and the advantage of this approach is that you will not incur a large appraisal fee. However, there is no question that putting an appraisal price on this property will be most difficult in view of the numerous variables which might be encountered by a prospective buyer, especially zoning permits, etc.

I will be in touch with you as further developments occur.

Sincerely,



Edward J. White

EJW/mc

ENC 1

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

January 27, 1986

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

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

At long last we have a signed Agreement concerning the funding of the Trust. The Agreement is enclosed.

The only difference between this Agreement and the previous agreement which I had drafted is the change in the percentage of ownership between you and the Trusts. Originally, Ms. Barnes had computed the ownership of the Trust at 43.525. She and Mr. Mackall and I now agree that the figures should be 46.0994. The Agreement also contains a provision in paragraph 5 that if the property is sold during your life, that you will be reimbursed for the principal of all real estate taxes on that property.

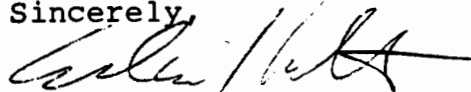
Mr. O'Connell was unwilling to agree to pay interest on the real estate tax advancements. While I am at a loss to understand his attitude, I am of the opinion that we would be best served by signing the Agreement as is.

Ms. Barnes has computed that through 1984 you paid taxes in the amount of \$13,841.24.

Please sign the Agreement and return it to me as soon as possible, and I will forward it to Mr. Mackall for the Co-Trustees' signature and filing with the Commissioner of Accounts. At that point the trust will then be funded and the responsibility for filing accounts and inventories will be that of the Trustees.

We can then have Ms. Barnes complete the final accounting for the Estate and the matter will be closed.

Sincerely,



Edward J. White

EJW/mc
Enclosures

ENC 2

AGREEMENT

THIS AGREEMENT, made this 28 day of Jan., 1985 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.

ENC 2 (CONT)

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

COPY

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

April 10, 1986

Ms. JoAnn Barnes
Bruner, Kane & McCarthy
300 North Lee Street
Alexandria, VA 22314

Re: Estate of Harold O'Connell

Dear JoAnn:

I have agreed with Anthony O'Connell's attorney that we will provide them with a draft of the final accounting in the Harold O'Connell Estate. This, I think, will allay all of the suspicions that have arisen on the other side in this matter.

If you could commence preparing that, I would appreciate it. I am enclosing a copy of the nearly signed Agreement, by which the Trustees agree to take possession of the percentage interest of the property.

Thank you.

Sincerely,

Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell

COPY

ENC 3

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

TELEPHONE 836-8444

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 ✓

ENC 4

C
O
P
Y

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

TELEPHONE 836-5444

May 27, 1986'

The Honorable Robert J. McCandlish, Jr.
Commissioner of Accounts
Fairfax County
4069 Chain Bridge Road
Fairfax, VA 22030

Re: Estate of Harold A. O'Connell
Fiduciary No. 21840

Dear Mr. McCandlish:

I represent Mrs. Jean M. O'Connell, Executor of the captioned Estate. Mrs. O'Connell received your notice letter of May 16, 1986, concerning the delinquent account.

The accounting in this case has been prepared by Mrs. O'Connell's accounting firm. This accounting will be a second and final accounting. However, the will established a trust and Mrs. O'Connell's son has been most difficult in coming to terms on qualifying as trustee of the trust. Both Mr. Henry Mackall, who represents the trustee, and I have been working diligently on this case.

In order to prevent my client from incurring double bills from her accountant and increased other fees, I would respectfully request a short extension of the accounting period so that the trustee can qualify and this matter may be completely closed.

Thank you.

Sincerely,


Edward J. White

EJW/mc

cc: Mrs. Jean M. O'Connell ✓

ENC 5

COPY

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

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:

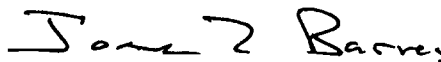
Your son requested that I furnish him copies of the Court Accountings that had been filed for the Estate. I have sent them on to him today. I am also enclosing a copy of the schedule which I believe reflects the fraction of the estate's one-half interest in each property to which you and the Trust are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

5

Joanne L. Barnes

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

ENC 6

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

December 9, 1985

Mr. Henry C. Mackall
Mackall, Mackall, Walker & Silver
4031 Chain Bridge Road
Fairfax, Virginia 22030

Re: Estate of H. A. O'Connell

Dear Mr. Mackall:

Thank you for your letter of December 4, 1985.

I think the revised agreement is a good one though I did add " the principal of" to item five.

My disagreement with Mrs. Barnes and until recently Jean O'Connell, has been the lack of information as to how they are handling the trust. I have inclosed a copy of a still unanswered letter as an example. Against this background I ask that a copy of the final estate filing be sent to me prior to my coming east. Is there some practical reason you don't want to do this? I need straight forward information from you. I see no disadvantage. The advantage for me is no surprises, a good visit, and a source of conflict ended. I do not want to negotiate and be in conflict during that visit.

If Jean O'Connell would feel more comfortable with either of my two sisters replacing me as trustee I will transfer what authority I have to them.

Exactly what else has to be done besides the final filing and the trustees appearing in court? Would you send me a sample copy of the annual(?) report I am to make? Should the real estate be titled to Jean O'Connell and the trustees? If so what is the cost? Are any other documents involved?

ENC 7

If Mrs. barnes does not provide a copy of the final estate filing prior to her submitting it to the Commissioner of Accounts, please send me a copy after it is submitted.

Sincerely,

Anthony O'Connell

Anthony O'Connell

cc:Herbert Anderson Higham
6208 Higham Drive
Alexandria, Virginia 22310
Telephone 971-5200

ENC 7 (COUIT)

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

February 20, 1986

Dear Mother,

Please excuse the business formality of this letter. It is an attempt to complete all the paper work pertaining to the trust in order that I may come to Virginia.

I'm having a difficult time obtaining a copy of the Final Estate Filing. Please review the inclosed joint letter and tell me what you think.

I've asked Mr. Mackall to prepare new real estate documents for our signatures. If you would rather your attorney do it please let me know and I'll ask Mr. Mackall to stop.

Love, Tony

A handwritten signature in cursive script that reads "Tony".

ENC 8

February 20, 1986

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4826

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

Ms. Joanne L. Barnes
Bruner, Kane & McCarthy, Ltd.
300 North Lee Street
Post Office Box 1250 Alexandria, Virginia 22313

Reference: Estate of Harold A. O'Connell

Dear Ms. Barnes:

Please send Mrs. Jean O'Connell and Mr. Anthony O'Connell
a copy of the Final Estate Filing.

Sincerely

Jean O'Connell

Anthony O'Connell

Anthony O'Connell

ENC 8 (CONT)

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 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

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

July 1, 1986

Mr. Robert J. McCandlish
Commissioner of Accounts
Commissioner's Office
Circuit Court of Fairfax County
4069 Chain Bridge road
Fairfax, Virginia 22030

Re: Estate of Harold A. O'Connell
Fiduciary No. 21840

Dear Mr. McCandlish:

Would you please send a copy of the final estate filing to each of the trustees, Anthony M. O'Connell and Herbert Anderson Higham?

A copy of the Certificate of Qualification is inclosed.

I thank you in advance.

Sincerely,

Anthony M. O'Connell
Anthony M. O'Connell

cc: Herbert Anderson Higham
6208 Higham Drive
Alexandria, Virginia 22310
(703) 971-3129

ENC 9

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
AMY E. BLANCHARD

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

August 11, 1986

Mr. Anthony M. O'Connell
2337 South 13th Street
St. Louis, Missouri 63104

Herbert A. Higham, Esquire
6208 Higham Drive
Alexandria, Virginia 22310

Re: Estate of Harold A. O'Connell

Dear Messrs. O'Connell and Higham:

I have received today from Mr. White and enclose herewith a copy of the Fourth and Final Accounting which was filed with Mr. McCandlish in connection with the Estate of Harold O'Connell.

Sincerely,


Henry C. Mackall

HCM/jkw
Enclosures

ENC 10

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

ENC 10 (CONT)

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
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

CLIENT'S DRAFT

For Review Purposes Only
Subject To Change

Totals carried forward \$77,405.48 \$75,118.95

1. VCL 1

COMMISSIONER'S OFFICE

CIRCUIT COURT OF FAIRFAX COUNTY

4089 CHAIN BRIDGE ROAD

TELEPHONE 385-0288

FAIRFAX, VIRGINIA 22030



ROBERT J. McCANDLISH, JR.
COMMISSIONER OF ACCOUNTS



JESSE B. WILSON, III
DEPUTY COMMISSIONER OF ACCOUNTS

May 8, 1985

Mrs. Jean M. O'Connell
6541 Franconia
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.
Robert J. McCandlish, Jr.
Commissioner of Accounts

RJM/jd

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

ENC II

Enclosure 12
missing

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 sigh 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.

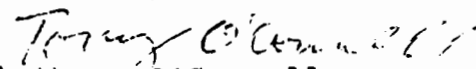
Assuming we pass the study period contingency, I hope you will handle the settlement.

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

ENC 13

of Purchaser's representation and warranty contained in this Section 10.

Section 11. Notices.

All notices or communications required or permitted under this Agreement shall be in writing and shall be deemed duly given if in writing and delivered personally, or sent by registered or certified United States mail, return receipt requested, first class, postage prepaid, to the following addresses, (or such other addresses as may be designated in writing):

(a) if to the Seller:

Anthony M. O'Connell, Trustee
2337 S. 13th Street
St. Louis, Mo. 63104

and (b) with a copy to:

Jean Miner O'Connell
6541 Franconia Road
Springfield, Va. 22150

and (c) if to Purchaser:

Lynch Properties Limited Partnership
P. O. Box 607
Springfield, Virginia 22150

and (d) with a copy to:

Allan B. Goldstein
McGuire, Woods, Battle & Boothe
8280 Greensboro Drive, Suite 900
McLean, Virginia 22102

Section 12. Miscellaneous.

12.1 Modifications and Waivers. No modification, waiver, amendment, discharge or change of this Agreement, except

Received
April 15, 1988
d. O'Connell

LAW OFFICES IN ALEXANDRIA,
CHARLOTTESVILLE, FAIRFAX,
NORFOLK, RICHMOND,
TYSONS CORNER, WILLIAMSBURG
AND WASHINGTON, D.C.

McGUIRE WOODS
BATTLE & BOOTHE

8280 GREENSBORO DRIVE
SUITE 900, TYSONS CORNER
P.O. BOX 9346
MCLEAN, VIRGINIA 22102
TELEPHONE: (703) 356-2200
TELECOPIER: (703) 356-3660
TELEX: 5101010047 MWBB.RCH

April 8, 1988

Edward J. White, Esquire
Attorney at Law
113 South Royal Street
Alexandria, Virginia 22314

Re: Sale of the O'Connell Property to Lynch Properties
Limited Partnership

Dear Mr. White:

This will confirm our telephone conversation on April
6, 1988 in which we scheduled the settlement for the above-
captioned transaction for 10:00 a.m., April 21, 1988 at the
Tysons corner office of McGuire, Woods, Battle & Boothe.

A checklist with the various requirements for closing
will follow.

Very truly yours,



Stephen B. Hess

SBH/gpa

cc: ~~Anthony M. O'Connell, Trustee~~
Jean Miner O'Connell
Bill Lynch
Wayne Lynch
E. A. Prichard, Esquire
Mark C. Dorigan, Esquire

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

March 15, 1991

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Dear Mr. O'Connell,

Subsequent to our telephone conversation this morning, I reviewed my files in the cases involving Mrs. O'Connell.

I find that I did indeed mail you a copy of the Limited Power of Attorney along with my letter to you of September 12, 1988. I am enclosing another copy of the Limited Power of Attorney and a copy of the letter I sent you. You may not have received it; however, it was not returned to me by the Post Office.

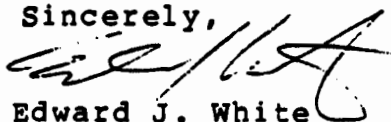
In regard to your inquiry as to why, in 1988, there came a time when I refused to deal with you on the sale, as I said, I recalled that a conceivably adverse relationship had developed between you and your mother concerning the sale. I call your attention to the sixth paragraph in your letter to her of December 8, 1987, a copy of which is enclosed.

As to your complaint that I did not share the sale documents with you, I call your attention to my letter to you of April 16, 1988 in which the deed, note and trust were sent to you. A copy of that letter is enclosed.

On April 19, 1988 you appeared in my office and stated that you refused to settle on the next day. We did not have a happy discourse. We did discuss the sale and I asked you if you had any other questions.

I am somewhat puzzled as to why all of this is re-surfacing and after reviewing my file and my notes, am not at all comfortable with continuing the dialogue.

Sincerely,



Edward J. White

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

ENC 16

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104

(314) 776-4926

December 8, 1987

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

Dear Mother:

Thank you for your phone call yesterday telling me about your plans to move. I know it is a heart wrenching experience for you to leave the home you have put so much of yourself into over the past fifty years. I congratulate you again on your decision.

On thinking further of our discussion about controlling the destiny of the house, I feel strongly that deed restrictions or soliciting public support to move the house will only result in obstructing a successful sale.

No one, especially the county, is going to spend \$300,000 to \$400,000 (?) to have it moved so you can make a better profit. If the county did any thing, they would preserve it in situ, perhaps acquiring the land by eminent domain, a logical extension of the Forestdale School playground. I feel when the county did take seven of your ten acres by eminent domain for Forestdale School, they would have taken the entire property if they knew you were not going to live in the house. They did not do you any favors then by compensating you at \$7,000/acre and they are not going to do you any favors now.

At the very least, publicly bringing up the historical significance of the house when you are trying to sell it will make a prospective buyer think very hard about the rezoning battle.

I feel any negotiations concerning the house itself should best be done in private between you and the interested buyer. You also have final control by not selling to a buyer whose plans you find unsuitable. If you cared enough, a successful sale may give you enough money to have the house moved at your expense.

I am disappointed that you apparently do not want me involved in this transaction. As near as I can determine, you are concerned that I will block the sale. Please tell me of your specific concerns and maybe we will all have a more pleasant and successful experience.

If I had any alternative I would not say this- To get a successful sale and to minimize what I know is an incredibly painful experience for you-Walk away from the house and don't look back. Remember it as it was. It's the new owners responsibility and it is lifted from your shoulders.

ENC 17


With respect to your urgency in selling, I am driving to Virginia tomorrow. I can be reached at the home of

RoseMary Haly
220 Wildman 3NE
Leesburg, Virginia 22075
(703) 777-6371

Sincerely,

Copy to:

Mr. Edward White, Attorney
118 South Royal Street 22314
(703) 836-5444 (Alexandria, Virginia)



Mr. Herbert A. Higham
6208 Higham Drive
Franconia, Virginia 22310
(703) 971-5200/971-3129(Home)

Mrs Sheila Tierney-Sbedvenell
44 Carleton
Portland, Maine 04102
(207) 774-1914

Mrs. Jean Náder
350 4th Avenue
New Kensington, Pennsylvania 15068
(412) 337-7537

ENC (CCONIT)

April 16, 1988

Mr. Anthony M. O'Connell
2337 South 13th St.
St. Louis, Mo. 63104

Re: O'Connell to Lynch Properties

Dear Mr. O'Connell,

Enclosed for your signature before a notary public is the original deed. Please date it on the first line and return it to me immediately by express mail.

Also enclosed for your review are copies of the note and deed of trust.

Sincerely,

Edward J. White

EJW/e
Encl.

ENC 17.1

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
March 30, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Estate of Jean O'Connell

Dear Mr. White:

I have a few questions I hope you would be kind enough to answer.

1. As you know, the Lynch Limited Partnership plans to pay my Mother's estate \$545,820.43 on April 21, 1992. What is your best guess as to when and in what amount(s) you will make distribution(s) to the beneficiaries?

2. The license plates on my deceased Mother's Van expire in April of 1992. Virginia DMV requires a new title with the new owners name before they will issue new plates {The plates cannot be renewed by the co-executors signing for Jean O'Connell}. The bank will give the co-executors the title if you simply pay them the interest on the loan. I understand the principal on the loan has been paid and I am guessing that the interest is something in the range of \$1200 to \$1400. Would you please pay the bank the interest so they will give you the title? What is your decision as to who gets the van and how much will it costs?

3. What is your fee for being co-executor of my mother's estate?

Yours truly,

Anthony O'Connell

Copy to:

Ms. Jean O'Connell Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

COPY

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

April 4, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

I have received your letter of March 30, 1992.

The answers are:

Question 1. As soon as the money is received, the tax liabilities evaluated and upon consultation with the Co-Executor.

Question 2. Paid. It is not my decision as to what it will cost you, though I have been informed that you know full well.

Question 3. 2 1/2% of the receipts into the probate estate if approved by the Commissioner of Accounts.

I would call to your attention that on two separate occasions I drove to Sovran and spent a lengthy period of time on the question of the car loan. I did this in person since: I knew that you had the vehicle, that your sisters wanted you to have it, that the insurance and tags were due to expire soon and I did not want you to be inconvenienced. I could have done all of this by mail and it probably would have taken about three months, knowing the nature of the loan problem. I assumed I was doing you a favor.

Now I receive you letter asking that I "simply pay them the interest" I paid the interest and principal in one check on March 12, received the title on March 22 and mailed it to Mrs. Nader to sign over to you on March 23. Have you any suggestions as to how it could have gone faster?

The information of the commission was given to you previously by Mrs. Nader.

I do not know what your problem is, but in the future, please address all correspondence to Mrs. Nader.

ENC 19

I am trying to be patient with you, but I find that this estate is time consuming enough without having to deal with letters such as the last two that I have received.

Sincerely,

A handwritten signature in cursive script, appearing to read 'E. J. White', written in dark ink.

Edward J. White

EJW/e

Copy to: Jean M. Nader

ENC (9 CC ON IT)

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
April 7, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Estate of Jean O'Connell,
1988 Plymouth

Dear Mr. White:

This morning I received the papers on my mother's 1988 Plymouth.

The receipt states "RECEIVED of the Estate of Jean M. O'Connell,
one 1988 Plymouth Station Wagon of a value of \$8,000.00"

Would the recipient of the Plymouth have the \$8,000.00 value
deducted from their eventual distribution from the estate? In
effect, is the recipient of the \$8,000 Plymouth choosing between
\$8,000.00 in cash or the \$8,000.00 value of the Plymouth?

What are the tax consequences for the recipient?

Yours truly,

Anthony O'Connell

Copy to:

Ms. Jean O'Connell Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

FILE

ENC 20

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
April 9, 1992

Mrs. Jean Nader
350 4th Avenue
New Kensington. Penn 15068

Dear Jean,

I received the documents for the Plymouth on April 7, 1992.

Bruner, Kane and McCarthy, Ltd., tell me if I sign the enclosed receipt stating I have received \$8,000.00 in value from the estate, I will in effect, be paying \$8,000.00 for the Plymouth.

Unofficially you have told me I would be charged \$1.00 or what ever the co-executors decide.

I understand you want the receipt signed and forwarded to Mr. White as soon as possible. Before I do that, I would like to know how much the Plymouth will cost me if I accept it. In his letter of April 4, 1992, Mr. White states that I am not to ask him any more questions but " address all correspondence to Mrs. Nader".

Would you please give me something in writing stating what it will cost me to accept the Plymouth?

Love,

Anthony O'Connell

FILE

ENC 21

Jean Nader

April 14th

Dear Anthony D'Connell,

The enclosed information is the result of your April 9th letter concerning the Plymouth.

Yes, you have received an 8,000 value of the estate. IF DOES NOT alter your 1/3 portion of the estate. It is a wish of Sheila and I that you have the car and it does not revert against what you wish already receive when we



Divide the estate into 1/3.
The car tax you will

pay, will be your personal property tax - when the car becomes your property -

If have the answer

Your questions to Jean Nader

ENC 22

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
April 21, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Estate of Jean O'Connell

Dear Mr. White:

Enclosed is a receipt for the 1988 Plymouth and a check from the trust to the estate of Jean O'Connell for \$1,475.97. The amount of \$1,475.97 is the balance of the net income due Jean O'Connell for the period 1/1/91 to her death on 9/15/91.

Yours truly,


Anthony O'Connell

Copy to:
Ms. Jean O'Connell Nader

April 21, 1992

Today I received from the estate of Jean O'Connell, one 1988
Plymouth Station Wagon, VIN 1P4FH4037JX221930.

A handwritten signature in black ink, reading "Anthony M. O'Connell". The signature is written in a cursive style with a large, sweeping initial "A".

Anthony M. O'Connell

COPY

ENC 23

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

ENC 24

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.

ENC 24 (cont)

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 5, 1992

Mrs. Jean Nader
350 4th Avenue
New Kensington. Penn 15068

Ms. Sheila O'Connell
44 Carleton Street
Portland, Maine 04102

Dear Jean and Sheila,

Hope you both are well. I would like try to get resolution on the Plymouth Van. Jean, I hope you don't mind me taking the initiative on this.

I talked to Mr. Prichard today. He agreed with me that if I had signed the receipt Mr. White wrote, the Plymouth would have cost me \$8,000.00.

Mr. Prichard said that if it is the will of both of you to sell it to me for \$1, it is necessary that you both sign a statement to that effect. It is the beneficiaries decision. Mr. White is not a beneficiary. If either of you do not wish to do that, no hard feelings. Just tell me, Jean, where you want me to park the Van and I'll mail you the keys.

Please sign and date the appropriate line on the enclosed sheet and return it to me in the enclosed stamped and self addressed envelope. That is all there is to it.

Love,

Anthony O'Connell

Copy
Mr. White

ENC 25

It is my decision as a beneficiary of the estate of Jean O'Connell, that Anthony O'Connell may purchase the 1988 Plymouth Van now in the estate, VIN 1P4FH4037JX221930, for one dollar.

Shila O'Connell

Name

5-9-92

Date

It is my decision as a beneficiary of the estate of Jean O'Connell, that Anthony O'Connell may not purchase the 1988 Plymouth Van now in the estate, VIN 1P4FH4037JX221930, for one dollar.

Name

Date

ENC 25 (CONT)

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 12, 1992

Mrs. Jean Nader
350 4th Avenue
New Kensington. Penn 15068

Ms. Sheila O'Connell
44 Carleton Street
Portland, Maine 04102

Reference: My letter of
May 5, 1992

Dear Jean and Sheila,

I talked to Mr. Prichard yesterday. In reference to the above letter, in which I tried to resolve the Plymouth issue, Mr. Prichard mentioned that his advice to me, concerning Mr. White's receipt, was given without knowledge of Jean Nader's letter of April 14, 1992 (enclosure 1). This is, of course, entirely true. I did not mention this letter because I felt it did not protect me from Mr. White. We discussed numerous issues. If it was a mistake, it is entirely my fault.

Sincerely,

Anthony O'Connell

Copy
Mr. Ed Prichard
Mr. White

ENC 26

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

May 4, 1992

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

Dear Jean,

Enclosed is the form for appealing the tax assessment of the Accotink property. On page 2, it states that there is a June 1 deadline. I do not think we can make a claim of a lesser value on the estate tax return if we do not file an appeal with the county. To fail to do appeal it would hurt our argument with the IRS.

The summary of the estate tax computation and the interplay of the gift tax is as follows:

1. In computing the estate tax, the gross estate (which includes anything which passes due to death whether in the probate estate or not) is figured, the debts subtracted and the "taxable estate" is ascertained.

2. The tax is then computed on the taxable estate. From this figure is subtracted a "unified credit" of \$192,800 (equivalent to a taxable estate of \$600,000).

3. Lifetime gifts in excess of \$10,000 to any one individual are taxable at the estate/gift tax rates. Each year the donor should have filed a gift tax return, though no tax is due unless the entire \$192,800 credit has been used in making the gifts.

4. Each gift over \$10,000 uses a portion of the unified credit, thus reducing the amount of that credit available to apply to the estate tax.

In our case the lifetime gifts used up \$9784.00 of the available credit. A list of the gifts is enclosed. Returns for 1989 and 1991 must be filed. As fiduciaries we must certify to the IRS that the return is true and correct. We have personal liability in that regard. If we have knowledge of a gift to Tony of \$15,000, we must report it. Tony is going to have to answer that question before we can be satisfied. If he claims he did not receive the money, he will have to supply us with an affidavit to that effect.

As far as the management of an estate undergoing the probate process is concerned, the Executors are entitled to some latitude

ENC 27

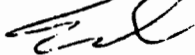
Page 2
Ltr to Mrs. Jean M. Nader
May 4, 1992

within the confines of their fiduciary duty. The decisions about the estate are theirs.

My personal operational mode in these matters is to keep the heirs fully supplied with the paperwork of the estate, and consult with them fully as to strategic and long range issues, such as the valuation of property in the Accotink situation. The day to day matters and the justification for tactical positions taken such as the contents of forms and accountings are the prerogative of the Executors and subject to the scrutiny and approval of the Commissioner of Accounts or the taxing authorities only.

With regard to the filing of the income tax return, my file indicates that I received a fax copy of the K-1 from the Harold O'Connell Trust on April 9, 1992, only six days before the tax return was due.

Sincerely,



Edward J. White

EJW/e
Encl.

ENC 27 (CONIT)



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



ROBERT J. McCANDLISH, JR.
DEPUTY COMMISSIONER OF ACCOUNTS

4-22-92

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

RE: Harold O'Connell Trust
FIDUCIARY NO: 021840

Please be advised that the 6th Accounting, filed with this
office on 6/28/91, and posted for 7/1/91, was approved on
4-18-92, and was, or is being, sent to the Clerk of
the Circuit Court of Fairfax County, for filing therein,
on 4-22-92

Jesse B. Wilson, III
Commissioner of Accounts

Robert J. McCandlish, Jr.
Deputy Commissioner of Accounts

Supporting vouchers
previously returned _____

Supporting vouchers
returned herewith

Your next Accounting is due in this office by 10-20-93.

ENC 28

1. What is the status of the Fairfax County re-assessment matter?
2. Are you handling it?
3. You mentioned that you have brought to the Board's attention the fact that the appraisal did not factor in the marine clay issue. Can the appraiser amend his report to reflect a lower value so that it can be used on the estate tax return.?
5. Since the trust was supposed to terminate on Mother's death, the \$2000.00 for the appraisal should be paid to the beneficiaries, not to the trust. The checks from Sheila and me can then be paid back to you.
6. Please send a copy of the appraiser's bill and his notation that it has been paid so that the estate may claim the payment for the appraisal as a deduction.

DEAR Tom -

I hope All is well with you -

H^I and I are going to visit Jen
and Mike in N.C. this week -

I'm looking forward to a good time.

Will you answer the enclosed
questions? Either to Ed White or me

Joos Jean
ENC 29

Certified P 751 862 414

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
February 24, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Estate of Jean O'Connell

Dear Mr. White:

I understand that my sister, Ms. Jean O'Connell Nader, co-executor of my mother's will, has asked you on behalf of our family, if you would voluntarily relinquish your co-executorship. I understand that you were not willing to do this.

Would you please reconsider your refusal in order that I may serve as co-executor as originally requested by my mother in her will?

Yours truly,

Anthony O'Connell

FILE

Copy to:

Ms. Jean O'Connell Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

ENC 30

Certified
P 751 862 442

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
May 15, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Estate of Jean O'Connell

Dear Mr. White:

My copy of my mothers 1991 tax return shows her estate should be penalized because adequate estimated tax payments were not made. Please tell me specifically the reasons for this. Please be very specific.

Would you please send me a list of all the information and/or requirements you need from me that would help you settle my mothers estate. Please be specific.

Please send me a copy of all past and future correspondence and documents concerning my mother's estate.

I thank you in advance.

Sincerely,


Anthony O'Connell

Enclosure:
Waiver Of Penalty Request

ENC 31

JEAN M. O'CONNELL

230 50 6044

FORM 2210

WAIVER OF PENALTY REQUEST

Mrs. O'Connell died on September 15, 1991. Prior to that date she had made all of her estimated tax payments in a timely manner.

The nature of her income for 1991 was not clear to the estate until Spring 1992.

It is requested that the penalty be waived due to unusual circumstances in which it would be inequitable to impose the penalty.

Edward J. White, Co-Executor

Jean M. Nader, Co-Executor

ENC 31 (CON'T)

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

September 14, 1992

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

Re: 1991 Income Tax

Dear Jean,

Enclosed is the IRS reply to the amended income tax return which was filed to reflect the Lynch principal payment in 1991 which resulted in an additional \$28,334.00 in federal tax.


They did not assess a penalty, but did assess interest in the amount of \$526.55 for what I gather is the period from April 15 through July 7, 1992.

Since the estate would have had to pay the \$28,334.00 in taxes in April, and as a result of the non payment, earned interest on the money, I have split the payment of the IRS assessment between me and the estate.

During the period of 83 days that the money was in the estate account it earned an average of 3.753% which equates to \$241.81. My share is \$284.74. The checks are enclosed. Please sign the estate check if you agree and mail the package to the IRS. I am sure we will hear from Virginia to a lesser degree.

Please send a copy of this letter to Tony.

Sincerely,



Edward J. White

EJW/e
Encl.

ENC 32

United States Estate (and Generation-Skipping Transfer) Tax Return

(Rev. July 1990) Department of the Treasury Internal Revenue Service

Estate of a citizen or resident of the United States (see separate instructions). To be filed for decedents dying after December 31, 1989, and before January 1, 1993. For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0015 Expires 6-30-93

Part 1 - Decedent and Executor. 1a Decedent's first name and middle initial (and maiden name, if any) Jean M. 1b Decedent's last name O'Connell 2 Decedent's social security no. 230 50 6044 3a Domicile at time of death (county and state) Fairfax County, Virginia 3b Year domicile established pre 1960 4 Date of birth 2/1/12 5 Date of death 9/15/91 6a Name of executor (see instructions) Edward J. White Co-Executor 6b Executor's address (number and street including apartment number or rural route; city, town, or post office; state; and ZIP code) 118 South Royal St. Alexandria, Va. 22314 6c Executor's social security number (see instructions) 408 64 1559 7a Name and location of court where will was probated or estate administered Circuit Court Fairfax Co, Va. 7b Case number 49160 8 If decedent died testate, check here [X] and attach a certified copy of the will. 9 If Form 4768 is attached, check here [X] 10 If Schedule R-1 is attached, check here []

Part 2 - Tax Computation. Table with 28 rows and 3 columns. Row 1: Total gross estate 1,041,017.55. Row 2: Total allowable deductions 108,803.52. Row 3: Taxable estate 932,214.03. Row 4: Adjusted taxable gifts 42,600.00. Row 5: Add lines 3 and 4 974,814.03. Row 6: Tentative tax on the amount on line 5 from Table A in the instructions 335,977.47. Row 7a: If line 5 exceeds \$10,000,000, enter the lesser of line 5 or \$21,040,000, if line 5 is \$10,000,000 or less, skip lines 7a and 7b and enter zero on line 7c. Row 7b: Subtract \$10,000,000 from line 7a. Row 7c: Enter 5% (.05) of line 7b. Row 8: Total tentative tax (add lines 6 and 7c) 335,977.47. Row 9: Total gift tax payable with respect to gifts made by the decedent after December 31, 1976. 8,824.00. Row 10: Gross estate tax (subtract line 9 from line 8) 327,153.47. Row 11: Unified credit against estate tax from Table B in the instructions. 11 192,800. Row 12: Adjustment to unified credit. (This adjustment may not exceed \$6,000. See instructions.) 12. Row 13: Allowable unified credit (subtract line 12 from line 11) 13 192,800.00. Row 14: Subtract line 13 from line 10 (but do not enter less than zero) 14 134,353.47. Row 15: Credit for state death taxes. Do not enter more than line 14. Compute credit by using amount on line 3 less \$60,000. See Table C in the instructions and attach credit evidence (see instructions) 15 29,403.99. Row 16: Subtract line 15 from line 14 16 104,949.99. Row 17: Credit for Federal gift taxes on pre-1977 gifts (section 2012)(attach computation) 17. Row 18: Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706CE) 18. Row 19: Credit for tax on prior transfers (from Schedule Q) 19. Row 20: Total (add lines 17, 18, and 19) 20. Row 21: Net estate tax (subtract line 20 from line 16) 21 104,949.99. Row 22: Generation-skipping transfer taxes (from Schedule R, Part 2, line 10) 22. Row 23: Section 4980A increased estate tax (from Schedule S, Part I, line 17) (see instructions) 23. Row 24: Total transfer taxes (add lines 21, 22, and 23) 24. Row 25: Prior payments. Explain in an attached statement 25 175,000.00. Row 26: United States Treasury bonds redeemed in payment of estate tax 26. Row 27: Total (add lines 25 and 26) 27 175,000.00. Row 28: Balance due (or overpayment) (subtract line 27 from line 24). OVERPAYMENT. 28 (70,050.51)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

Signature(s) of executor(s) [Signature] Date 9/2/92

Signature of preparer other than executor [Signature] Address (and ZIP code) Date

ENC 33

1-4

8872

Application for Extension of Time To File a Return
and/or Pay U.S. Estate (and Generation-Skipping
Transfer) Taxes

OMB No. 1545-0181
Expires 7-31-93

(For filers of Forms 706, 706-A, and 706NA)

Note: Use Form 2758 to request an extension for Forms 706GS(D) and 706GS(T).

Part I Identification

Decedent's first name and middle initial Jean M.	Decedent's last name O'Connell	Date of death Sept. 15, 1991
Name of application filer Edward J. White and Jean M. Nader, Co-Executors	Decedent's social security number 230 50 6044	
Address of application filer (Number and street) 118 South Royal St.	Estate tax return due date June 15, 1992	
City, state, and ZIP code Alexandria, Va. 22314		

Part II Extension of Time To File (Sec. 6081)

You must attach your written statement to explain in detail why it is impossible or impractical to file a reasonably complete return within 9 months after the date of the decedent's death.	Extension date requested Sept. 15, 1992
--	--

Part III Extension of Time To Pay (Sec. 6161)

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here <input type="checkbox"/> and enter "-0-" or other appropriate amount on Part IV, line 3. You must attach an explanation.	Extension date requested
--	--------------------------

Part IV Payment To Accompany Extension Request

1 Amount of estate and GST taxes estimated to be due.	1	119,000	
2 Amount of cash shortage (complete Part III)	2		
3 Balance due (subtract line 2 from line 1) (Pay with this application.)	3	119,000	

Signature and Verification

If filed by executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

Edward J. White *Jean M. Nader* Co-Executors June 11, 1992.
 Executor's signature Title Date
 EDWARD J. WHITE

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by the executor to file this application, and that I am (check box(es) that applies):

- A member in good standing of the bar of the highest court of (specify jurisdiction) ▶
- A certified public accountant duly qualified to practice in (specify jurisdiction) ▶
- A person enrolled to practice before the Internal Revenue Service.
- A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

..... Filer's signature (other than the executor) Date

Part V Notice to Applicant—To be completed by Internal Revenue Service

1 The application for extension of time to file (Part II) is: <input type="checkbox"/> Approved <input type="checkbox"/> Not approved because <input type="checkbox"/> Other	2 The application for extension of time to pay (Part III) is: <input type="checkbox"/> Approved <input type="checkbox"/> Not approved because <input type="checkbox"/> Other
--	--

Internal Revenue Service official	Date	Internal Revenue Service official	Date
-----------------------------------	------	-----------------------------------	------

ENC 34

FORM 4768

EXTENSION OF TIME TO FILE

ESTATE OF JEAN M. O'CONNELL

PART II EXTENSION OF TIME TO FILE

1. The decedent was a part owner of a tract of ground the value of which is to be determined by an appraisal in progress. The enclosed payment is based on the maximum value for the property and will be changed.

2. The estate does not at this date possess full data for certain gifts and debts of the estate and other needed information.

ENC 34 (cont)

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

TELEPHONE 836-5444

July 16, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

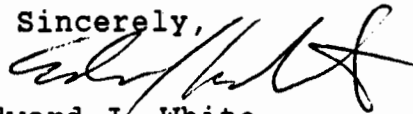
In order that I might file an accurate estate tax return, I need to know the following:

At any time prior to your mother's death did you receive in any one or more calendar years, gifts from her totalling more than \$10,000.00?

If you did, please list the dates and amounts of each gift.

If you did not, let me know.

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader
Edgar A. Prichard, Esq.

ENC 35

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
July 17, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Your letter of July 16, 1992

Dear Mr. White:

I received one and only one gift from my mother in excess of \$10,000.00. As shown on her enclosed Form 709 for 1988, I received \$15,000.00 on April 22, 1988.

Please let me know if you need any other information.

Yours truly,



Anthony O'Connell


Enclosure:
Form 709 from Jean O'Connell's 1988 Tax Return

Copy to:
Ms. Jean O'Connell Nader
Mr. Edgar Prichard

FILE

90%

old to help to mail in standard #9 or #10 window envelope.

Reorder from 

© COPYRIGHT CURTIS 1000, INC. 1984

6-48877

FROM

BRUNER, KANE & MCCARTHY, LTD.
CERTIFIED PUBLIC ACCOUNTANTS
700 NORTH FAIRFAX STREET
POST OFFICE BOX 1250
ALEXANDRIA, VIRGINIA 22313-1250

TO: Mr. Anthony O'Connell
6541 Franconia Road
Springfield, Va. 22150

DATE: 5-14-92

SUBJECT:



- URGENT
- AS SOON AS POSSIBLE
- NO REPLY NECESSARY

As per our telephone conversation, enclosed is a copy of your mother's 1988 Gift tax return, Form 709.

When we may be of further service, please call us.

REPLY TO: Dorothy Uhler

ENC 37
SIGNED:

DATE:

RECIPIENT — REPLY AND RETAIN THIS COPY. DETACH AND RETURN PINK COPY TO SENDER.

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 6, 1992

Mrs. Jean Nader
350 4th Avenue
New Kensington. Penn 15068

Dear Jean,

I will send you and Mr. White a copy of the court accounting from the trust for the period 1/1/91 thru 12/31/91 by the end of this month. If that is not soon enough please let me know and I will do what I can. It is all but complete but I want to go over it again and possible make some adjustments. The estate may owe the trust something. That would be to the beneficiaries benefit because that would avoid the estate tax so the eventual distribution to the beneficiaries would be greater. As you can see from the attached enclosure, the Commissioner of Accounts has advised me that this account is not due until 10-20-93.

If there is any other information Mr. White needs from the trust, he should write to me, the trustee, telling me what it is. If he is not willing to do this, I can not be responsible. Mr. White position as co-executor allows him no authority over the trust. He should not charge us extra to find that out.

Please tell me if there is anything else you need besides the 1991 court accounting from the trust, or of any other way I can be of help to you. For a second opinion on anything, I would suggest you call Mr. Ed Prichard of McGuire, Woods, Battle & Boothe at {703} 712-5000. I will take care of any fees you incur.

Love,


Anthony O'Connell

Enclosure (1)

Copy
Mr. White

ENC 38

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

November 13, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

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

Mrs. Sheila O'Connell-Shevenell
44 Carlton St.
Portland, Maine 04102

Re: Estate of Jean M. O'Connell

When I agreed yesterday to the disbursement of the A. G. Edwards accounts by the end of the year, I had not looked at the bank balance of the estate for some time. There is \$64,216.83 in the estate account which includes the sum of \$14,408.53 received today from the IRS for the estate tax overpayment.

To date the sum of \$324,000.00 has been disbursed to the heirs, which has been done on the assumption that we have on hand enough money to pay the rest of the debts. Normally an estate is not disbursed until an Estate Tax Closing Letter has been received from the IRS and Virginia.

I cannot agree to a disbursement from the Edwards accounts until a closing letter is received. As you recall the Accotink property is assessed at \$600,000.00 by the county. Based on the appraisal, we used one half of that figure (times the percentage interest owned by your mother). In the event the IRS does not agree and insists on the full valuation, the estate tax liability could increase by about \$67,000.

Out of the bank account must come the executors' commission which will be about \$45,000.00, a fee for the Fiduciary Income Tax return preparation and various filing fees of a small nature. There simply is not enough money left to cover the contingencies. A disbursement in these conditions would be a violation of the duty of the fiduciaries.

Since the IRS has issued the refund (with interest), I would assume a closing letter is not far behind.

Some questions have arisen as to your tax liabilities. The

ENC 39

Estate paid an estate tax on the value of the property owned by your mother at her death. Since the tax is paid, what is distributed to you is tax free.

In addition there is a fiduciary income tax on the earnings of the estate while it is open. The First Accounting shows income of \$56,928.52 from 9/15/91 through 9/15/92. Basically this is what will be taxed as estate income. Of this \$659.97 can be ignored as it was repayment of a debt from the O'Connell Trust and not income, and at least \$13,388.25 was tax free income. The fiduciary income tax is paid by the estate if it was not disbursed during the tax period. In your case it was disbursed, and you will receive a form K-1 showing how much should be added to your regular income. This is why it is called "pass through" income. This might be about \$14,000.00 each not counting deductions which are due to the estate. Jo Ann Barnes is preparing this return for the estate at present.

The question of capital gains comes up often in estate situations. Any asset owned by a decedent at the time of death is given a "stepped up" basis to its value at the date of death. If the heirs then sell the asset the only taxable capital gain (or loss) is the change in value between the date of death and the date of sale. The Accotink property falls in that category, though the basis on the share formerly held in trust has a basis as of the date of your father's death. The Lynch note will not produce any capital gain since it was taxed in the estate as part of your mother's assets. It will produce an income tax effect on the fiduciary income tax return since \$26,917.17 in interest was received by the estate. This is included in the \$56,928.52 referred to above.

The remaining items left to do in the estate are the filing of a request for the publication of Debts and Demands against the estate, filing a second and final accounting, obtaining a court order for the distribution of the estate and filing a second fiduciary income tax return from the period 9/15/92 through the date of disbursement.

Sincerely,


Edward J. White

EJW/e

BNC 39 (copy)

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
{703} 971-2855
November 16, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Ref: Your letter of 11/13/92

Dear Mr. White:

Thank you for your letter. You mention that distributions from my mother's estate to the beneficiaries are tax free (except from after death income), and that the Lynch Note will not produce any capital gains.

Perhaps I am misinterpreting your letter or perhaps I'm just plain wrong. I hope I am wrong.

The Lynch Note to the estate, a result of the installment sale of my mother's residence on 4/21/88, carries with it a taxable capital gain. The IRS requires that this capital gains tax be paid by the estate or the beneficiaries if the taxable capital gain is passed through the estate to the beneficiaries before the end of the tax year.

The gross profit percentage on the sale was seventy-nine percent (79%). The payoff of the Lynch note to the estate on 4/21/92 was \$545,820.42 of which \$45,067.74 was income and \$500,752.68 was capital. Of that \$500,752.68 in capital, 79% or \$395,594.62 is taxable capital gain.

In order for the beneficiaries to minimize penalties and interest on their quarterly estimated tax payments to the IRS, would you please tell us what share of the capital gains tax liability or any tax liability, has been distributed from the estate to the beneficiaries?

I make much better tax plans if I know what my projected taxable and non-taxable income is going to be. Six weeks remain in the tax year. Would you please send the beneficiaries, with all deliberate haste, your close out schedule for my mother's estate? Please be as specific in dollars and dates as you possible can.

Yours truly,



Anthony O'Connell

Copy to:

Ms. Jean O'Connell Nader

Ms. Sheila O'Connell

Ms. JoAnn Barnes (with a copy of your 11/13/92 letter)

ENC 40

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
May 29, 1992

Mr. Ed White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Reference: Your letter of May 19, 1992

Dear Mr. White:

Thank you for your letter concerning the Seventh Trust accounting. In the future would you please send letters concerning me or the trust directly to me? It will save the beneficiaries attorney expense. I would appreciate you sending a copy to Mr. Prichard.

I talked with Mr. Forrest Balderson today. Mr. Balderson prepared the account and states that the numbers are correct. He reminded me that court accounting and taxable accounting are different animals and often do not match. I believe this applies to your questions in paragraphs 1 and 2. Please feel free to call Mr. Balderson at (703) 549-7800.

I will try to address your paragraph 3. Rather than wait until the end of each year and calculate the exact net income of the trust to be distributed to my mother, I estimated the net income in April so I could make the distribution to her immediately after the trust received the annual April payment. The consequent year end adjustments were:

Third Account	\$ -5,906.72	{Mother owed to trust}
Fourth Account	- 687.03	{Mother owed to trust}
Fifth Account	+5,796.98	{Trust owed to mother}
Sixth Account	<u>-2,908.97</u>	{Mother owed to trust}
Net carryover	\$ -3,705.74	{Mother owed to trust}
Seventh Account, 1991	\$ +5,181.71	{Trust owed to mother}

The net carryover of \$ -3,705.74 up to the seventh account combined with the \$ +5,181.71 of the seventh account netted \$1,475.97 the trust owed my mother. This is the \$ 1,475.97 check I mailed to you.

Mr. Balderson tells me he called you concerning the real estate taxes before he did the account and discussed it with you. Is it necessary to change it now?

My trust accounting is on a cash basis. I think a per diem split of the September interest would be accrual accounting. I don't think I can mix the two methods. If the Commissioner of Accounts says it's appropriate, it's fine with me.

At this point in time, I believe Mr. Balderson and I are of one mind that the estate does not owe the trust and the trust does not owe the estate.

ENC 41

I have a few questions concerning my mother's 1991 tax return.

1. My copy shows she should be penalized by IRS and Virginia because adequate estimated tax payments were not made after her death. I believe my sister is convinced I am responsible for this. If it is my fault, I will pay for it out of my pocket. I feel the other beneficiaries should not be charged for the negligence of another. Would you please lay out the specifics on what happened? Please be very specific.

2. My copy also does not show the principal of \$125,188.17 paid to my mother by the Lynch Note in April of 1991. It does show the interest. With a gross profit percentage of .79 on the installment sale, about \$ 98,898.65 of the \$125,188.17 should have been reported on line 13 of the 1040 as a capital gain. It appears that this omission is up and above the penalties and interest already acknowledged. Why was it not reported? Will you amend the return?

3. On Schedule B under dividend income, what is the significance of "***BAL ON 1040 OF JEAN NADER,SSN 225 50 9052"?

I look forward to your response.

Yours truly,

Anthony O'Connell

Enclosures:

Your letter of May 19, 1992

IRS Form 1040, Schedule B and Waiver of Penalty Request for Jean O'Connell, 1991. The other IRS forms attached to this return were not included in this enclosure.

Copies to:

Mr. Ed Prichard
Mr. Forrest Balderson
Ms. Jean Nader
Ms. Sheila O'Connell

047141

COMMONWEALTH OF VIRGINIA
Memorandum of Corrected Assessment by Supervisor of Assessments of
Unpaid Local Levies

MAP REFERENCE					STATE	LOCAL	SCHOOL
PLAT NUMBER	SUB-DIV	BLK	PARCEL OR LOT NUMBER	SUPP	04	00	00
90	4	01	0017				

The memorandum must be prepared by supervisor of assessment. One copy must be delivered to the county or city treasurer for collection, one to taxpayer, and one copy must be retained by supervisor of assessments.

COUNTY OF FAIRFAX

Name and Address of Taxpayer

O CONNELL ANTHONY M TR
C/O OCONNELL ANTHONY M TR
6541 FRANCONIA RD
SPRINGFIELD VA 22150

Date: 11/24/92

					LOCAL LEVY	PENALTY	
Original Assessment	REAL EST	1992		600,000	A 6,976.80 B C		6,976.80
Abatement	REAL EST			300,000	A 3,488.40 B C		3,488.40
Corrected Assessment	REAL EST			300,000	A 3,488.40 B C		3,488.40

Refer to the number in block as to reason for abatement →

6

Amount Credited For Previous Payment

Interest Due

Balance Due

- Adjustment of Jan. 1 partial assessment to a prorated assessment based on completed construction
- Adjustment per review by appraiser
- Adjustment per action of Board of Equal.
- Adjustment per error in Jan. 1 assessment
- Adjustment per damage to improvements
- Adjustment per appeal
- _____

IF YOUR TAXES ARE PAID AS A PART OF YOUR MONTHLY MORTGAGE PAYMENT, YOU MAY WISH TO FORWARD A COPY OF THIS CHANGE TO YOUR MORTGAGE COMPANY.

Paul E. Smith

PAUL E. SMITH
 Supervisor of Assessments
 County of Fairfax

A. Tax
 B. Refuse Tax
 C. Special Tax

CENC 42)

A Copy - Taxp.

Enclosure 43
missing

**Enclosure 44
missing**

Anthony M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
December 11, 1992

PERSONAL AND CONFIDENTIAL

Mr. James M. McCauley
Asistant Bar Counsel
Virginia State Bar
Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803

Re: In the Matter of Edward James White
VSB Docket #93-042-0976
Complaint received on December 7, 1992
Complainant: Anthony M. O'Connell

Your letter of December 10, 1992

Dear Mr. McCauley:

Thank you for your very prompt reponse. My telephone number is (703) 971-2855.

My sister, Ms. Jean O'Connell Nader, co-executor of my mother's estate with Mr. White, can be reached at:

Ms. Jean O'Connell Nader
350 Fourth Avenue
New Kensington, Pennsylvannia 15068
(412) 337-7537

If possible, I would appreciate the opportunity to review and respond to Mr. White's reply.

Sincerely,



Anthony M. O'Connell

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
January 26, 1993

Mr. James M. McCauley
Assistant Bar Counsel
Virginia State Bar
Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803

Re: In the Matter of Edward James White
VSB Docket #93-042-0976
Complaint received on December 7, 1992
Complainant: Anthony M. O'Connell

Dear Mr. McCauley:

When I made the above complaint, my basic understanding of who would be involved was the Virginia State Bar, Mr. White, who is a member of the Virginia State Bar, and me, the complainant. Now I am concerned that my sister is "more or less" involved as Mr. White describes it, and that any defense attorney and related expenses incurred by Mr. White will be charged to my Mother's estate.

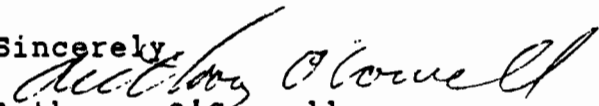
As I mentioned in my complaint, Mr. White and my sister, Ms. Jean Nader, are presently serving without surety as co-executors of my mother's estate. I understand if I had filed a complaint in a civil court, I would also have to charge my sister, and, because Mr. White is serving without surety, he could charge any defense attorney and related expenses against my mother's estate. I did not think those same rules applied in a complaint to the Virginia State Bar. Am I wrong?

If Mr. White can use estate funds for his defense expenses, do I have the option of dropping the complaint? Would the Virginia Bar have the power to prevent Mr. White from using these funds if the Bar, after making their judgement on the complaint, considered his use of those funds unfair?

In your opinion, how much is this use of estate funds by Mr. White up to the discretion of my sister, the other co-executor? After my two day visit and discussion with her last weekend (Mr. White had sent her a copy of the complaint), it is my personal feeling that she believes any problem in the execution of the estate was caused by me and she, I believe, would do most anything Mr. White asked unless shown a rule to the contrary.

Any answers you can give me would me most appreciated. I thank you in advance.

Sincerely,


Anthony O'Connell

Anthony M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
February 14, 1993

Mr. James M. McCauley
Asistant Bar Counsel
Virginia State Bar
Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803

Re: In the Matter of Edward James White
VSB Docket #93-042-0976
Complaint received on December 7, 1992
Complainant: Anthony M. O'Connell

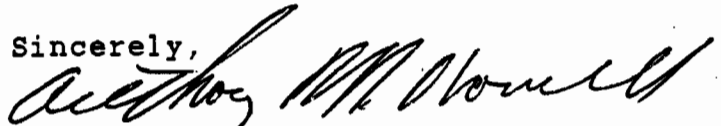
Your letter of February 10, 1992

Dear Mr. McCauley:

I received your letter of February 10, 1993, advising me that no further action will be taken on my complaint. Although you went to great lenght to explain your position, I am still unclear on some issues that are very important to me.

May I meet with you wherever and whenever is convenient?

Sincerely,



Anthony M. O'Connell

Certified P 751 862 438
Sic Semper Tyrannis

Anthony M. O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
September 20, 1993

Virginia State Bar
Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803
Telephone (804) 775-0500

Re: My Complaint of December 3, 1992,
Against Edward J. White
VSB Docket #93-042-0976

To Whom It May Concern:

My fourteen page complaint with forty-four enclosures was dismissed as having "no basis in fact" without allowing me the opportunity to respond. In defense of myself and future families of Virginia, I would like to offer one illustration why I feel this is unjust.

Concerning the \$1.41 million purchase agreement I made and later hired Mr. White to handle, your investigator was:

"firmly convinced that Mr. White took no part in that transaction other than to perhaps provide informal legal advice to your mother. Your letter of December 28, 1987 is insufficient as a matter to law to establish an attorney-client relationship unless there is some evidence that Mr. White did in fact undertake to handle the closing."

Mr. White's enclosed bills for services for this sale, with his initials, state:

3/18/88	Draft note & trust
4/6	PC
4/11	PC
4/14	PC atty negotiation & redraft LDPC St. Louis
4/15	Redrafting
4/16	Redrafting, Pc, Exp mail
4/18	PC
4/19	Redrafting
4/20	OV A. O'CONNELL
4/20	PC's redrafts
4/21	Settlement

Far more damaging to me than the usurped sale has been Mr. White's more than seven years of defamatory and divisive statements, preying on the uncertainties of my family. He continues this with letters referencing your "no basis in fact" approval.

This is very important to me. Please allow me a hearing within the safety of the system as I risk being sued if I ask for help elsewhere.

Sincerely,

A handwritten signature in cursive script, appearing to read "Anthony M. O'Connell". The signature is written in dark ink and is positioned above the typed name.

Anthony M. O'Connell

Enclosures:

- (1) Mr. White's bills for services rendered for my sale
- (2) List of my unreturned telephone calls to Mr. White. I suggest that Mr. White thought I though he was representing me at closing.

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

April 16, 1988

*SHOULD
 REIMBURSE!
 \$603.67*

Mrs. Jean M. O'Connell

TO: EDWARD J. WHITE

For professional services rendered re: sale
 of 6541 Franconia Rd.
 12.15 hours at \$105.00 per hour
 express mail and long distance

1285.75
~~\$1170.75~~
14.75
~~1285.75~~ *1309.50*
~~\$1185.50~~

TOTAL

DATE	ACTION	TIME	
3/18/88	Draft note & trust	1.20	
4/6	PC	.10	
4/11	PC	.25	
4/14	PC atty negotiation & redraft LDPC St. Louis	1.75	\$ 4.00
4/15	Redrafting	1.00	
4/16	Redrafting, PC, Exp mail	.75	10.75
4/18	PC	.10	
4/19	Redrafting	.50	
4/20	OV A. O'CONNELL	1.50	
4/20	PC's redrafts	2.50	
4/21	Settlement	<u>2.50</u>	
TOTALS		12.15	\$14.75

State of Virginia,
 County of Fairfax,
 Certified to be a true copy of
 the original.

Crestar Bank

Robert McC...
 Authorized Signature

Dated: September 20, 1993
 My Commission Expires on Jan. 31, 1997

*PD 4/21/88 by Jean
 M. O'Connell*

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

TELEPHONE 836-5444

April 16, 1988

*Handled to me
 April 20, 1988
 by Mr. White*

*ADDED TO ME
 APRIL 20, 1988,
 BY MR WHITE, IN HIS
 OFFICE.*

Anthony M. Donnell

Mrs. Jean M. O'Connell
 Trustees of the Harold O'Connell Trust

TO: EDWARD J. WHITE

For professional services rendered re: sale
 of 6541 Franconia Rd.
 6.65 hours at \$105.00 per hour
 express mail and long distance

\$698.25
14.75

TOTAL

\$713.00

DATE	ACTION	TIME	
3/18/88	Draft note & trust	1.20	
4/6	PC	.10	
4/11	PC	.25	
4/14	PC atty negotiation & redraft LDPC St. Louis	1.75	\$ 4.00
4/15	Redrafting	1.00	
4/16	Redrafting, PC, Exp mail	.75	10.75
4/18	PC	.10	
4/19	Redrafting	.50	
4/21	Settlement	1.00	
TOTALS		6.65	\$14.75

1 (cont)

MCI EXCEPT WHERE NOTED

JAN
 O'CONNELL .14
 SHAPIRO .59
 UDOT 4.36
 UDOT 1.17
 OFF. TRANS .59
 GOODWIN 1.17
 UDOT .28
 GOODWIN .14
 WHITE 3.78
 HALLY .88
 HALLY 1.17
 HALLY 2.80
 QUINTEX .25
 # 17.92

FEB
 NADER .14
 HIGHAM 7.20
 UDOT 3.15
 FAIRFAXDOT 12.22
 GOODWIN 4.12
 LYNCH 10.33
 O'CONNELL .28
 37.44

MARCH
 LYNCH .14
 TIERNEY 3.65
 LYNCH .54
 WHITE 3.77
 NADER 13.47
 NADER .81
 TIERNEY .29
 O'CONNELL .54
 O'CONNELL .71
 O'CONNELL 1.08
 WHITE .27
 COMMISSIONER 3.77
 HIGHAM .27
 HIGHAM 4.45
 PRICHARD 5.47
 TIERNEY 3.60
 WHITE 4.12
 LYNCH 4.39
 51.34

APRIL
 7 LAWRENCE 3.85
 14 PRICHARD 9.52
 15 PRICHARD 10.60
 3 O'CONNELL 1.62
 7 ALEXANDER .14
 7 SHAPIRO .27
 7 ALEXANDER .54
 7 ALEXANDER 1.89
 7 SHAPIRO 1.62
 7 PLANNING OFF. .27
 7 PLANNING OFF. 1.89
 7 O'CONNELL 1.35
 11 O'CONNELL 5.12
 11 HIGHAM 9.28
 13 COMMISSIONER .54
 13 ALEXANDER .27
 14 ALEXANDER 1.35
 14 WHITE .27
 14 LYNCH .27
 14 LYNCH 1.08
 15 WHITE .14
 15 HIGHAM .27
 15 WHITE 4.85
 15 WHITE .27
 15 HIGHAM .27

16 WHITE .14
 16 WHITE .14
 16 O'CONNELL .54
 17 WHITE .14
 17 HIGHAM 2.83
 18 HALLY 2.16
 18 WHITE .14
 18 O'CONNELL 1.08
 19 HALLY .54
 20 KNEIST 5.18
 20 KNEIST .86
 20 DRISKO 1.94
 22 BOATMENS 1.13
 19 WHITE .84
 19 MWBTB 1.08
 27 425-7610 1.67
 77.95

BELL MAY
 4 NADER .81
 BELL 8 GOODWIN 2.97
 BELL 10 GOODWIN 2.69
 17 GOODWIN 5.78
 17 A.O'CONNELL 1.92
 14.17

JUNE
 9 LYNCH 3.23
 17 LYNCH .27
 26 698-7788 .53
 27 698-7788 .14
 4.17

JULY
 19 MWBTB .81
 .81

NOTE: PAY PHONES NOT INCLUDED HERE

Anthony M. O'Connell,
Trustee u/w of H. A. O'Connell
216 Governor's Lane
Apartment 12
Harrisonburg, Virginia 22801
March 7, 1998

The Virginia State Bar
Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803

Reference: Virginia State Bar's letters of February 10, and November 1, 1993.

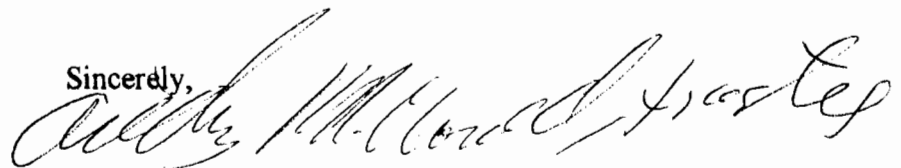
Dear Virginia State Bar:

I am responsible for the sale of my family's remaining parcel of real estate. Indications are that the same source that caused the problems with my sale of the first parcel will use trusting family members to cause problems here. It is essential for my family to understand the source of the problems on my first sale before trying to sell this parcel.

As a start towards accountability, would you please have Mr. Edward J. White, Attorney, give you a written "yes" or "no" as to whether he drafted the deed for the settlement of April 21, 1988, and send me a copy?

Were the Virginia Bar's previous letters written under the belief that the lawyer was only trying to protect one family member from another, or protecting the privacy of a family problem, or something along those lines?

Sincerely,



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

Enclosure 1: Documents concerning the settlement of April 21, 1988.

Enclosure 2: Book entitled *First thing is to have the final accounting....*

Copy to: Mr. Edward J. White, Attorney
118 South Royal Street
Alexandria, Virginia 22314

Anthony M. O'Connell,
Trustee u/w of H. A. O'Connell
216 Governor's Lane
Apartment 12
Harrisonburg, Virginia 22801
March 17, 1998

The Virginia State Bar
Eighth and Main Building
707 East Main Street, Suite 1500
Richmond, Virginia 23219-2803

Reference: My letter of March 7, 1998.

Dear Virginia State Bar:

Apparently Mr. Edward J. White is no longer at 118 South Royal Street, Alexandria, Virginia 22314, or at Tel (703) 836-5444.

The Post Office could not forward the above letter and directory assistance has no new telephone number for him. Can you give me his new address and telephone number or tell me how I could contact him?

Sincerely,

A handwritten signature in cursive script, appearing to read "Anthony M. O'Connell".

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