

# Bk467p191

(Estate's First Court account at Book 467 pages 191 through 196)

The evidence for money disappearing is in exposing the accounting trails and finding out where it went. The evidence is not hundred's or thousands of sources, including members of my own family under the influence of the accountants, saying I'm the bad guy and don't know what I'm talking about.

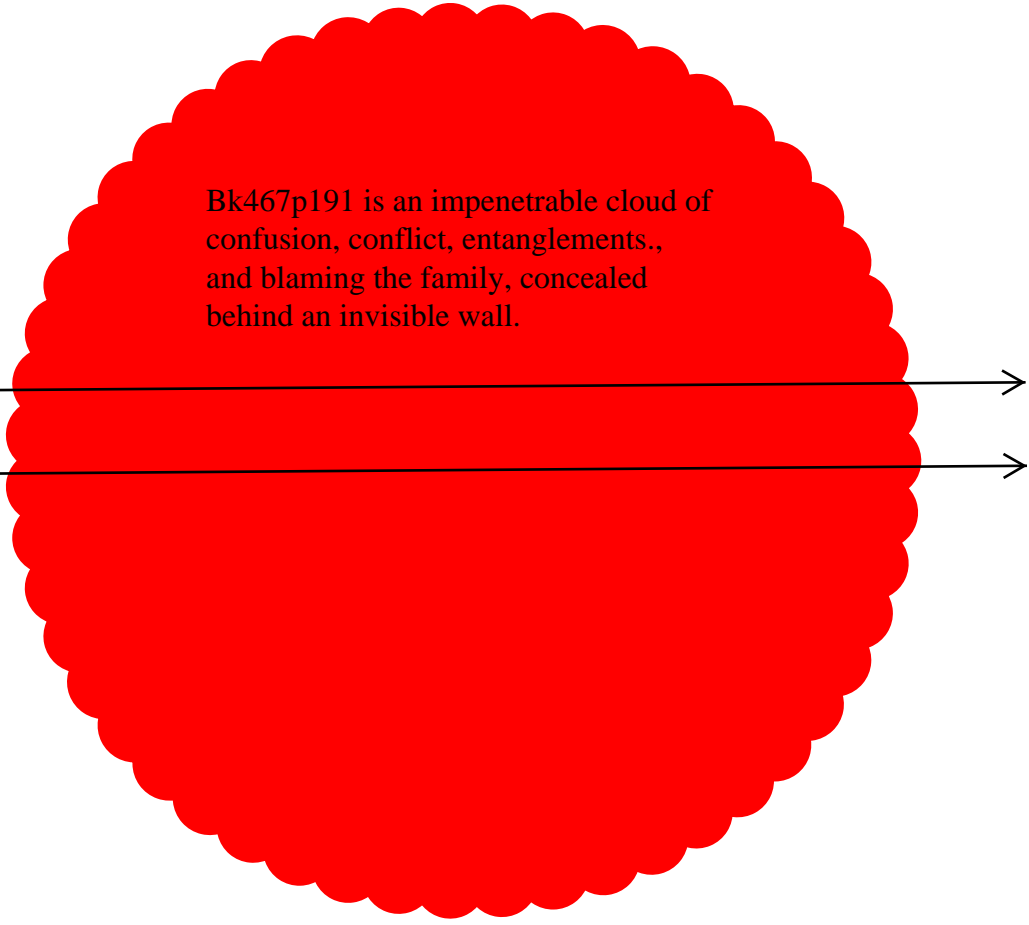
It is impossible to make fair judgements without first exposing the evidence. I apologize for insulting anyone's intelligence but it's been twenty years now and the more I try to expose this accounting the more I'm attacked. Please connect the dot for concealing this account with the dot for killing this messenger who has been trying to expose it with the dot for judgments made without exposing it.

I don't understand why the CPA Joanne Barnes and the Attorney Edward White are not accountable for their accounting. Is there a just power who would find them and ask? This is the way it is supposed to work.

There has been no known attempt by any power to expose this accounting in twenty years. I have been able to expose only two accounting trails with certainty and both are accounting entanglements and not recognized by the accountants who created them.

Where did the money go?  
Please follow the numbers  
and not the rhetoric.

(1) Entanglement  $1,475.97 - 816.00 = 659.97$



Bk467p191 is an impenetrable cloud of  
confusion, conflict, entanglements.,  
and blaming the family, concealed  
behind an invisible wall.

(2) Entanglement  $00.00 = 00.00$

Note 5, appraisal. (The estate did not pay the \$ 2,000  
appraisal fee, the trust paid it)

Please think of the significance of three connecting dots:

- (1) The dot for Bk467p191 being shut for twenty years,
- (2) The dot for killing the messenger who has been trying to expose it, and
- (3) The dot for judgements made without looking at the evidence.

**Not Reported**

**\$125,188**

**April 21, 1991**

The April 21, 1991, payment of \$125,188 from the Lynch note to Jean O'Connell was not reported to the IRS. In my May 29, 1992, letter to Edward White I said it was taxable and should be reported, and he reported it on an amended return. Can we expose the accounting trail for the April 21, 1991, payment of \$125,188?

BK0467 0191

77100  
13-10-92  
10-26-91  
#12921  
11-2-92  
+ 60. debts to demands here

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: ESTATE OF JEAN M. O'CONNELL

FIDUCIARY NO. 49160

Date of Qualification: December 10, 1991

FIRST ACCOUNTING OF

EDWARD J. WHITE AND JEAN M. NADER

CO-EXECUTORS

September 15, 1991 - September 15, 1992

RECEIPTS

Inventory Items

ck Wash Gas Light Co. 8/1/91	105.00	✓
ck Signet 8/5/91	39.60	✓
ck A. G. Edwards 8/15/91	2,346.63	✓
ck Kemper Mun Bond Fund 4/30/91	162.86	✓
ck Kemper Mun Bond Fund 5/31/91	162.86	✓
ck Kemper Mun Bond Fund 7/31/91	162.86	✓
ck Kemper Mun Bond Fund 8/30/91	162.86	✓
Ck Nuveen Fund 3/1/91	63.00	✓
Ck Nuveen Fund 5/1/91	63.00	✓
ck Nuveen Fund 6/3/91	63.00	✓
ck Nuveen Fund 8/1/91	66.50	✓
ck Nuveen Fund 9/3/91	66.50	✓
ck American Funds 9/9/91	424.76	✓
Sovran Bank #4536-2785	3,310.46	✓
First Virginia Bank #4076-1509	22,812.52	✓
Fx Co. Ind Dev Bond	109,587.00	✓
Franklin Va. Fund 4556.001 sh	51,396.34	AMD ✓
Investment Co. of America 3861.447 sh	65,663.91	✓
Kemper Mun Bond Fund 2961.152 sh	30,396.23	✓
Nuveen Premium Inc Mun Fund 700 sh	11,200.00	AMD ✓
Washington Gas Light Co. 200 sh	6,375.00	✓
Signet Banking Corp 198 sh	4,331.25	✓
Lynch Properties note	518,903.26	✓
Travelers Check	20.00	✓
1988 Plymouth Van	8,000.00	✓
Am Funds ck 5/10/91	326.60	✓
USAA Subscriber sav acct	25.10	AMD ✓
Sub Total Inventory Items	836,237.10	✓

MAR 25 1992

Receipts During Period

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First Virginia Bank int		399.58
ck Nuveen 11/1/91		66.50
ck WGL 11/1/91		105.00
ck Kemper 10/31/91		162.86
ck Nuveen 10/1/91		66.50
ck Kemper 9/30/91		162.86
Va. 1990 refund		1,605.58
Nuveen 12/31/91		66.50
Kemper 12/31/91		384.95
Kemper 11/29/91		162.86
Signet 11/27/91		39.60
Nuveen 12/2/91		66.50
Blue Cross 10/10/91		88.78
Int B&H earned 2/11		111.22
Nuveen 2/3/92		66.50
WGL div 2/1/92		105.00
Sovran int DOD-3/2/92		71.52
ck Signet 2/26/92		39.60
ck A. G. Edwards (Fx bond) 2/18/92		3,520.00
ck Kemper 2/28/92		171.75
ck Nuveen 3/2/92		66.50
Int B&H 3/10		246.12
ck Kemper 1/31/92		171.75
Int B&H 4/10		210.76
Int Lynch Prop Note DOD-4/21/92		26,917.17
(1) Int fm Harold 'Connell Trust	1,475.97 - 816.00 = 659.97	816.00
Debt fm Harold O'Connell Trust		659.97
Nuveen 4/1/92		66.50
USAA refund		34.37
Int B&H 5/11		1,144.70
A. G. Edwards 5/27-Signet \$107 div		
WGL div 39.60		146.60
Int earned B&H		1,037.93
Nuveen 6/1/92		66.50
Int earned B&H		666.39
Nuveen 7/1/92		66.50
Int earned B&H		451.50
Nuveen 8/3/92		66.50
Nuveen 9/1/92		67.90
Nuveen 9/1/92		24.50
Int earned B&H		406.86
Inc Invest Co. of America DOD-9/15/92		5,403.87
A. G. Edwards acct Fx bond int		3,520.00
A. G. Edwards acct Signet div		39.60
A. G. Edwards acct WGL div		107.00
Kemper Mun Bond Fund DOD-9/15/92		1,468.42
Franklin Va. Fund DOD-9/15/92		5,590.85
Sub Total Receipts during period		56,928.42 ✓
TOTAL RECEIPTS		893,165.52 ✓

The \$545,820 cash payoff of the Lynch note to the estate on April 21, 1992, is not reported. The \$545,820 disappears



There are two versions of the estimated estate tax and the money paid to the IRS on June 11, 1992 : one version for \$119,000 and one version for \$175,000

DISBURSEMENTS

Item	Ckno	
1 Colonial Emerg Phys (med bill)	1	10.40 ✓
VOID	2	
2 Fairfax Circ Ct. letters	3	14.00 ✓
3 Jean M. Nader probate tax reimb	4	1,269.00 ✓
4 NationsBank Car loan payoff	5	1,364.97 ✓
5 Checks		15.89 ✓
6 Jean Nader int on Hallmark acct while dep in estate acct	7	270.82 <sup>1</sup> ✓
7 Commissioner of accounts Inventory	8	61.00 ✓
8 IRS 1991 1040 return	9	15,332.00 ✓
9 Va. Dept Tax 1991 return	10	2,856.00 ✓
10 Jean M. Nader, disb	11	75,000.00 ✓
11 Jean M. Nader, bills pd SHE IS OWED 300 <sup>cts</sup>	12	8,559.00 ✓
12 Sheila Ann O'Connell-Shevenell, disb	13	75,000.00 ✓
13 Sheila Ann O'Connell-Shevenell, cem bill	14	475.00 ✓
14 Anthony M. O'Connell, disb	15	75,000.00 ✓
15 Anthony M. O'Connell int/disp 4/22-5/20	16	230.14 <sup>2</sup> ✓
16 A. G. Edwards legal charge (debit fm div)		40.00 ✓
17 IRS estimated Estate Tax	17	119,000.00 <sup>3</sup> ✓
18 Virginia estimated Estate Tax	18	31,000.00 <sup>3</sup> ✓
19 IRS 1991 income tax	19	28,334.00 ✓
20 Va Dept Tax 1991 amended return	21	5,712.00 ✓
21 National Fire Ins Co of Hartford Nuveen bond	22	169.26 <sup>4</sup> ✓
22 U. S. Trust processing fee	23	20.00 <sup>4</sup> ✓
(2) 23 Harold O'Connell Trust, appraisal	24	2,000.00 <sup>5</sup> ✓
24 Jean M. Nader, disbursement	101	33,000.00 ✓
25 Anthony M. O'Connell, disbursement	102	33,000.00 ✓
26 Sheila Ann O'Connell-Shevenell, dis	103	33,000.00 ✓
27 IRS est share of int due 91 amd tax	104	241.81 <sup>6</sup> ✓
28 1988 Plymouth Van to Anthony O'Connell		8,000.00 ✓
<b>TOTAL DISBURSED</b>		<b>548,975.29 ✓</b>

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 Unrec'd  
 Etc.

Vouchers in support of these disbursements are submitted herewith.

NOTES:

1. Decedent had a POD account in Hallmark Bank with Jean Nader. The bank erroneously paid the amount to the estate. This figure is the interest earned on that sum while in the estate account.
2. This represents interest earned in the estate account on the amount of the disbursement while the disbursal was delayed. This is to equalize the disbursements among the legatees.
3. Estimated tax was paid with an extension request.
4. Expenses incurred due to lost Nuveen certificate of ownership.

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(1)

5. Decedent owned a partial interest in 15 acres of land in Accotink. The Harold O'Connell Trust owned the other share. The estate agreed to pay for the appraisal which hopefully will reduce the value of the tract by 50%. The beneficiaries of the Trust are the same persons as the devisees under the will and in the same shares.



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6. When the 1991 income tax was prepared by Edward J. White, Co-Executor, a large capital gain was omitted necessitating the filing of an amended return. \$526.55 was assessed in interest by the IRS. The figure is the amount of interest earned by the estate while the amount due the IRS was in the estate bank account. The balance of the interest assessment was paid by Edward J. White.

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7. Jean M. Nader and Sheila O'Connell-Shevenell agreed that the vehicle should be disbursed to Anthony M. O'Connell in addition to his 1/3 share of the remainder of the estate.

RECONCILIATION

SUM RECEIPTS	893,165.52 ✓
SUM DISBURSED	548,975.29 ✓
RECEIPTS LESS DISBURSEMENTS	344,190.23 ✓

ON HAND

Burke and Herbert Bank & Trust Co.	49,110.76
Investment Co. of America (A. G. Edwards)	71,067.78
Franklin Virginia Fund (A. G. Edwards)	56,987.19
Kemper Municipal Bond Fund (A. G. Edwards)	31,864.65
Fx Co. Ind Dev Bond (A. G. Edwards) Inv value	109,587.00
A. G. Edwards MMA and cash	3,666.60
Nuveen Premium Inc Mun Fund (A. G. Edwards)(invval)	11,200.00
Washington Gas Light Co. 200 sh (Inv value)	6,375.00
Signet Banking Corp 198 sh (Inv value)	4,331.25

TOTAL ON HAND TO BE DISTRIBUTED	344,190.23 ✓
DIFFERENCE	0.00


DATE: October 16, 1992

Edward J. White  
Co-Executor

Jean M. Nader  
Co-Executor

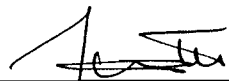
IN THE OFFICE OF THE COMMISSIONER OF ACCOUNTS  
CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

At the request of Edward J. White,  
Co-Executor and Attorney and Agent \_\_\_\_\_ of the estate  
of Jean M. O'Connell, deceased, I gave  
the notice required by Section 64.1-171 of the Code of Virginia,  
1950, as amended, setting the 30th day of December, 1992,  
at 10:30 A.M. at my office in Fairfax, Virginia, as the time  
and place for receiving proof of debts and demands against the  
estate of Jean M. O'Connell.

At the said time and place, no one appeared to offer to  
prove any debts or demands against said estate. 

I hereby certify that I have stated the foregoing account  
of Jean M. O'Connell, deceased, after  
having given the notice required by law, and have approved the  
same. Vouchers for the disbursements were submitted to me.

GIVEN under my hand this 20th day of March,  
1993.

  
\_\_\_\_\_  
Jesse B. Wilson, III  
Commissioner of Accounts  
Fairfax County, Virginia

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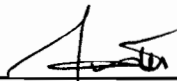


BK 0467 0196

STATE OF VIRGINIA  
COUNTY OF FAIRFAX, to-wit:

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

GIVEN under my hand this 7<sup>th</sup> day of March, 1993.


  
\_\_\_\_\_  
JESSE B. WILSON, III  
Commissioner of Accounts  
Fairfax County, Virginia

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

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

GIVEN under my hand this 7<sup>th</sup> day of April, 1993.

TESTE: JOHN T. FREY, CLERK

BY:   
Deputy Clerk



**Missing**

**\$545,820**

**April 21, 1992**

The accountants do not mention the cash payment of \$545,820 to the Estate from the payoff of Lynch Note 1 on April 21, 1992, and the payment does not show in the accountings or tax returns.

When the accountants told the beneficiaries that the Lynch note would not produce any capital gain, I told them that it would and the taxes were paid. At that time I did not know that they were not reporting the \$545,820 payment. So strangely, the payment was not reported but the taxes on the payment were paid.

Can we expose the accounting trails of the \$545,820 payment?



**Missing**

**\$70,051**

**June 11, 1992**

There are two versions of the extension request (IRS Form 4768) and two version of the estate tax return (IRS Form 760) with the same dates but for different amounts. One version says \$175,000 was paid to the IRS on June 11, 1992, and one version says i\$119,000 was paid to the IRS on June 11, 1992. There should only be one version. The \$70,051 over payment reported on the \$175,000 version disappears from the accounting.

Can we expose the accounting trail of the \$70.051?

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

TELEPHONE 836-5444

May 19, 1992

Mr. Anthony M. O'Connell  
c/o Edgar A. Prichard, Esq.  
8280 Greensboro Dr.  
#900  
McLean, Va. 22102

You have to judge for yourself. Is Edward White framing Anthony O'Connell for Joanne Barnes accounting?

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

In your letter of May 6 to Jean you asked that I communicate with you with regard to the Harold O'Connell Trust.

I am trying to prepare the estate tax, and as usual in these cases, there are problems trying to understand the flow of debts and income.

I do have a few questions which are put forward simply so that the figures on the Trust's tax returns and accounting will agree with the estate's.

1. The K-1 filed by the Trust for 1991 showed income to your mother of \$41,446.00. The Seventh Accounting appears to show a disbursement to her of \$40,000.00 plus first half realty taxes paid by the trust for her and thus a disbursement to her of \$1794.89. If these two disbursements are added the sum is \$41,794.89. This leaves \$348.89 which I cannot figure out. It could well be a disbursement of principal and not taxable.

2. The K-1 filed by the Trust showed a payment of \$816.00 in interest to the estate. You sent a check in the amount of \$1475.97 to the estate. What was the remaining \$659.97? Do I have this confused with the tax debt/credit situation which ran from the Third Accounting?

3. On the Seventh Accounting "Income per 7th Account" is shown as \$5181.71, but I cannot figure that one out either.

I am of the opinion that the estate owes the trust for the second half real estate taxes from September 15, 1991 through December 31, 1991 in the amount of \$1052.35. This is shown on your accounting as disbursed to the heirs. Should this be paid back to the heirs or to the Trust?

I believe that the income received from the savings accounts

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

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

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

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

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

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

Sincerely,



Edward J. White

EJW/e  
Copy to: Jean M. Nader

Edward White says he wants these accounting discrepancies explained. Why not have Joann Barnes who created them explain them?