# Payoff not in Court accounting

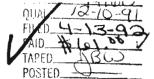
\$545,820

Cash payment to the estate from the payoff of the Lynch note on

April 21, 1992

## Estate of Jean O'Connell

## Inventory



VIRGINIA: IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF THE COUNTY OF FAIRFAX, ON THE \_\_\_\_\_ DAY OF APRIL, 1992

### INVENTORY OF THE ESTATE OF

### JEAN M. O'CONNELL

Fiduciary No. 49160

### I. Property under the authority, supervision and control of the fiduciary

DESCRIPTION OF PROPERTY	VALUE
ck Wash Gas Light Co. 8/1/91	105.00
ck Signet 8/5/91	39.60
ck A. G. Edwards 8/15/91	2346.63
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, MMA	3310.46
First Virginia Bank #4076-1509, MMA	22812.52
Fairfax Co. Industrial Development Bond	109587.00
Franklin Va. Fund 4556.001 sh	50507.84
Investment Co. of America 3861.447 sh	65663.91
Kemper Municipal Bond Fund 2961.152 sh	30396.23
Nuveen Premium Income Municipal Bond Fund 700 sh	6450.50
Washington Gas Light Co. 200 sh common	6375.00
Signet Banking Corp 198 sh common	4331.25
Travelers Check	20.00
1988 Plymouth Van	8000.00

Ck Am Funds 5/10/91	326.60
Lynch Properties Limited Partnership deed of trust note	
Face amt \$625,940.86, dtd 4/21/88, secured by	
6541 Franconia Rd., Springfield, Va.	518,903.26
TOTAL	830,574.00

II. Other property of the estate of which the fidiciary has knowledge. (If none, so state)

DESCRIPTION OF PROPERTY	VALUE
Hallmark Bank MMA, #1107849600, POD to Jean M. Nader	40,796.81
53.9006% interest in 15 acres in Fairfax Co. on	
Cinderbed Rd. (value based on County assessment which	
is in dispute	323,403.60
Perpetual American Bank, MMA, #	:
POD to Jean M. Nader	
-	
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in the state of th	
	\
TOTAL	

### CERTIFICATE OF FIDUCIARY

I, Edward J. White, solemnly swear (or affirm) that to the best of my knowledge and belief the foregoing INVENTORY embraces all of the property, both real and personal, of the estate of JEAN M. O'CONNELL under my authority, supervision and control as Co-Executor aggregating \$830,574.00; and also all other property of said estate of which I have knowledge.

Edward J. White, Co-Executor 118 South Royal Street Alexandria, Virginia 22314

Subscribed and sworn to before me this 1992

Yard Mala

My commission expires:

2/6/93

COMMONWEALTH OF PENNSYLVANIA COUNTY OF WESTMORELAND, to wit:

I, Jean Mary O'Connell-Nader, solemnly swear (or affirm) that to the best of my knowledge and belief the foregoing INVENTORY embraces all of the property, both real and personal, of the estate of JEAN M. O'CONNELL under my authority, supervision and control as Co-Executor aggregating \$830,574.00; and also all other property of said estate of which I have knowledge.

Jean Mary O'Connell-Nader, Co-Executor 350 Fourth Ave.
New Kensington, Pa. 15068

Subscribed and sworn to before me this  $9^{th}$  day of April, 1992.

Frances & Albert
Notary Public

My commission expires:

January 18, 1993

Notarial Scal
France E. Albert, Notary Public
New Kenshigton, Westmoreland County
My Commission Expires Jan. 18, 1933

Married Districtions Amountain in Thirties

COMMISSIONER'S CERTIFICATE

Inspected, found to be in proper form, and approved this  $\frac{19h}{19}$  day of  $\frac{1942}{19}$ .

COMMISSIONER OF ACCOUNTS

## First Account

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

+ 60. debits to

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

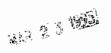
### CO-EXECUTORS

<u>September 15, 1991 - September 15, 1992</u>

### 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 /
G.A. Makal Tanankana Thama	026 227 10
Sub Total Inventory Items	836,237.10✓



### Receipts During Period

•	
First Virginia Bank int	399.58
ck Nuveen 11/1/91	66.50
ck WGL 11/1/91	105.00
ck Kemper 10/31/91	162.86
ck Nuveen 10/1/91	66.50
ck Kemper 9/30/91	162.86
Va. 1990 refund	1,605.58
Nuveen 12/31/91	66.50
Kemper 12/31/91	384.95
Kemper 11/29/91	162.86
Signet 11/27/91	39.60
Nuveen 12/2/91	66.50
Blue Cross 10/10/91	88.78
Int B&H earned 2/11	111.22
Nuveen 2/3/92	66.50
WGL div 2/1/92	105.00
Sovran int DOD-3/2/92	71.52
ck Signet 2/26/92	39.60
ck A. G. Edwards (Fx bond) 2/18/92	3,520.00
ck Kemper 2/28/92	171.75
ck Nuveen 3/2/92	66.50
Int B&H 3/10	246.12
ck Kemper 1/31/92	171.75
Int B&H 4/10	210.76
Int Lynch Prop Note DOD-4/21/92	26.917.17
Int fm Harold 'Connell Trust	816.00
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
word model on working position	00,020.420
TOTAL RECEIPTS	893,165.52
	,

It	em	Ckno
1	Colonial Emerg Phys (med bill) VOID	1 10.40
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	7 270.82/1
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 3000	12 8,559.00
	Sheila Ann O'Connell-Shevenell, disb	13 4 75,000.00
13		14 475.00
	Anthony M. O'Connell, disb	15 \$ 75,000.00
15		16 230.14
16	A. G. Edwards legal charge (debit fm div)	40.00
17	IRS estimated Estate Tax	17 119,000.00
18	<del> </del>	18 31,000.00
19		19 28,334.00
20		21 5,712.00
21		4
	Nuveen bond	22 169.26
22	U. S. Trust processing fee	23 20.00/
23		24 6 2,000.00/
24		101033,000.00
25		102033,000.00
26		1032/33,000.00
	IRS est share of int due 91 amd tax	104 241.81
28	1988 Plymouth Van to Anthony O'Connell	√8,000.00√
TO	TAL DISBURSED	548,975.29 🗸

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.

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.

OK,

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.

9

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 SUM DISBURSED	893,165.52 548,975.29
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)(inv	val) 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: Octobe 16, 1892

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 <u>Edward J. White</u>	
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	e Code of Virginia,
1950, as amended, setting the30th day of	December , 1992
at $10:30$ A.M. at my office in Fairfax, Vi	rginia, as the time
and place for receiving proof of debts and de	mands against the
estate ofJean M. O'Connell	•
At the said time and place, no one appear	red to offer to
prove any debts or demands against said estate	e.
I hereby certify that I have stated the	foregoing account
ofJean M. O'Connell	, deceased, after
having given the notice required by law, and	have approved the
same. Vouchers for the disbursements were su	bmitted to me.
GIVEN under my hand this day of	March,
199 <u>3</u> .	

Jesse B. Wilson, III Commissioner of Accounts Fairfax County, Virginia 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  $10^{11}$  day of Mark, 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 \_\_\_\_\_\_\_\_, 19\_93\_.

TESTE: JOHN T. FREY, CLERK

BY: Deputy Clerk

### 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



March 22, 1993

Jean Mary O'Connell-Nader 350 4th Avenue New Kensington, PA 15068

> RE: Jean M. O'Connell Estate FICUCIARY NO: 049160

Please be advised that the 1st Accounting, filed with this office on 10/26/92, and posted for 11/2/92, was approved on March 20, 1993, and was, on is being, sent to the Clerk of the Circuit Count of Fairfax County, for filing therein, on March 22, 1993.

Jesse B. Wilson, III Commissioner of Λecounts

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	

## Second Account

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX

IN RE: ESTATE OF JEAN M. O'CONNELL

FIDUCIARY NO. 49160

Date of Qualification: December 10, 1991

### SECOND AND FINAL ACCOUNTING OF

### EDWARD J. WHITE AND JEAN M. NADER

### CO-EXECUTORS

### September 16, 1992 - January 19, 1994

CARRIED OVER FROM FIRST ACCOUNTING		
Burke and Herbert Bank & Trust Co.	49,110.76	
Investment Co. of America	71,067.78	
Franklin Virginia Fund	56,987.19	
Kemper Municipal Bond Fund	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)	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 AT BEGINNING OF PERIOD	344,190.23	
RECEIPTS DURING PERIOD		
Nuveen ck dated 5/1/92	66.50	
Int earned Burke and Herbert Bank	661.30	
Virginia Estate tax refund	1,596.01	,

Virginia Estate tax refund, interest	14.04	
U S Estate tax refund	14,050.52	
U S Estate tax refund interest	358.01	
Fx Co bond appreciation	13,995.76	
Franklin Fund dividends	4,263.28	
Inv Co of Am dividends	3,828.55	
Kemper Fund dividends	3,817.18	
Nuveen Fund dividends	1,179.85	
Washington Gas dividends	541.00	
Signet dividends	118.80	
Interest A.G. Edwards MMF	639.97	
Fairfax Co bond interest	7,040.00	
Washington Gas Light gain on sale	1,407.58	
Signet gain on sale	5,544.95	
Franklin Fund appreciation	608.44	
Inv Co of Am appreciation	5,656.06	
Kemper Fund appreciation	392.24	
Nuveen Fund appreciation	349.37	
<u>.</u>		
TOTAL RECEIPTS DURING ACCOUNTING PERIOD	66,129.41	
	-	
DISBURSEMENTS		
Item	Cland	
	Ckno	1 120 16
Commissioner of Accounts First Accounting	105	1,129.46
IRS FIDUCIARY TAX	106	46,581.00
VA DEPT TAX FIDUCIARY TAX	107	9,400.00
Commissioner of Accounts D&D fees	108	60.00
Keller-Bruner tax prep 1041	109	1,000.00 \

Fairfax Co. pers prop tax on car	110	132.78 v	
IRS Estate Tax Amendment	111	3,629.09√	
Va. Dept Tax, amended estate tax	112	608.55 ✓	
Va. Dept Tax, amended tax interest	113	57.97 √	
Clerk Fairfax filing fee Show Cause	114	10.00	
IRS, amended est tax interest	115	284.39 ✓	
Journal Newspapers Show Cause Ad	116	68.00	
Anthony O'Connell - Franklin Fund		20,619.64	
Jean Nader - Franklin Fund		20,619.64	
Sheila O. Shevenell - Franklin Fund		20,619.63 🗸	
Anthony O'Connell - Kemper Fund		11,358.69	
Jean Nader - Kemper Fund		11,358.69	
Sheila O. Shevenell - Kemper Fund		11,358.69	
Anthony O'Connell - ICA Fund		26,850.79	
Jean Nader - ICA Fund		26,850.80√	
Sheila O. Shevenell - ICA Fund		26,850.80√	
Anthony O'Connell - Fairfax bond		39,362.05√	
Jean Nader - Fairfax bond		39,362.05	
Sheila O. Shevenell - Fairfax bond		39,362.05√	
Keller, Bruner & Co. 2d & 3d Fid Tax prep	117	2,250.00	
Commissioner of Accounts - Second & Final Acct	118	163.00	
Edward J. White - Co-Executor commission	119	∕ 23,580.89 √	
Jean M. Nader - Co-Executor commission	120	23,580.90 🗸	
Anthony M. O'Connell - final disbursement	121	1,031.65 🗸	
Sheila O'Connell Shevenell - final disbursement	122	1,031.66	
Jean M. Nader - final disbursement	123	1,031.65	
Edward J. White Long dist calls, 442 copies @10c, postage on large items	115.13		
TOTAL DISBURSED	·	410,319.64	

RECONCILIATION		_
BEGINNING BALANCE	344,190.23	
SUM RECEIPTS	66,129.41	
SUM DISBURSED	410,319.64	
RECEIPTS LESS DISBURSEMENTS	0.00	
BAL ON HAND TO BE DISTRIBUTED	0.00	

1 A T R C

N

Edward J. White Co-Executor Jean M. Nader Co-Executor

1-25-94

4



### Commissioner of Accounts Office Circuit Court of Fairfax County

Fair Oaks Plaza
Suite 460
11350 Random Hills Road
Fairfax, Virginia 22030
Telephone (703) 385-0268



Jean Mary O'Connell-Nader 350 4th Avenue New Kensington, PA 15068

> RE: Jean M. O'Connell Estate FIDUCIARY NO: 049160

Please be advised that the Final Accounting, filed with this office on 4/14/94, and posted for 5/2/94, was approved on 5/31-94, and was, or is being, sent to the Clerk of the Circuit Court of Fairfax County, for filing therein, on 6/1-94.

Jesse B. Wilson, III Commissioner of Accounts

Original supporting vouchers previously returned \_\_\_\_\_Original supporting vouchers returned herewith \_\_\_\_\_

## Exceptions

### Exceptions to Commissioner's Report

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

To the Honorable Judges of Said Court:

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

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

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

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

Respectfully submitted this 16th day of June, 1994.

Apchony Miner O'Connell

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

REPORT DATE 12/01/94 PAGE 198	YEAR FRSI ENIR IRN	940430-0004 940430-0009 940430-0009 940430-0009 940311-0045 940311
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CIRCUIT COURT FAIRFAX COUNTY, VIRGINIA INDEX TO WILLS & FIDUCIARIE FROM 01/01/94 THROUGH 11/30/	INSTRUNENT	PRAECIPE/NOTICE FOR 05/20/94 PRAECIPE/NOTICE FOR PROPERTY PRAECIPE/NOTICE/AMENDED PET AGAL HOSFORD, BOWEN DROBE 9HH ANSWER PH ACCOUNTING ACCOU
	1 1	1 080-D, FRANCIS X 080-E, FRANCIS P 080-E, FRANCIS P 080-E, FRANCIS P 000-NELL,