

Chart 99

230p

E. A.
Prichard

Will of Jean M. O'Connell

1974.04.11

Executor is Harold A. O'Connell, substitute executor is Anthony M. O'Connell, Trustee is Anthony M. O'Connell. Prepared by Ed Prichard.

(b) I appoint my said husband, HAROLD A. O'CONNELL, to serve as sole Executor hereof. In the event that my said husband fails to become or ceases to be Executor hereof for any reason, I appoint ANTHONY M. O'CONNELL, as the substitute Executor hereof.

(c) I nominate and appoint as Trustee of any trust herein created ANTHONY M. O'CONNELL.

(d) So far as I may lawfully do so, I direct that no bond or other security shall be required of any Executor or Trustee serving hereunder for the faithful performance of duties in any jurisdiction.

(e) Except for willful default or gross negligence, my Executor and my Trustee shall not be liable for any act, omission, loss, damage or expense arising from the performance of duties under this Will, including the act, omission, loss, damage or expense caused by any agent appointed by my Executor or by my Trustee.

TWELFTH: It is my intention that this Will take full advantage of the maximum marital deduction under federal estate tax laws; therefore, all provisions of this Will shall be construed, and all powers of my Executor shall be construed and exercised, accordingly.

THIRTEENTH: The use of any gender herein shall be deemed to be or include the other genders and the use of the singular herein shall be deemed to be or include the plural (and vice versa), wherever appropriate.

FOURTEENTH: All references to this Will in the Articles hereof shall be deemed to mean this instrument as modified by any and all valid codicils hereto.

IN WITNESS WHEREOF, I, JEAN M. O'CONNELL, herewith set my hand to this, my last Will, typewritten on twelve (12) sheets of paper (including the attestation clause, signatures of witnesses,

Will of Harold A. O'Connell 1974.04.11

Executor is Jean M. O'Connell, substitute executor is Anthony M. O'Connell, Trustee is Anthony M. O'Connell. Prepared by Ed Prichard.

Death of Harold A. O'Connell
1975.05.26

LAW OFFICES

BOOTHE, PRICHARD & DUDLEY

4085 UNIVERSITY DRIVE
P. O. BOX 338
FAIRFAX, VIRGINIA 22030
TELEPHONE (703) 273-4600

June 3, 1975

E. WALLER DUDLEY
WILLIAM C. BAUKNIGHT
WILLIAM W. KOONTZ
FAIRFAX SHEILD McCANDLISH
A. HUGO BLANKINGSHIP, JR.
CARRINGTON WILLIAMS
JOHN S. STUMP
EDGAR ALLEN PRICHARD
HAYNIE S. TROTTER

FRED C. ALEXANDER, JR.
R. DENNIS McARVER
RICHARD R. G. HOBSON
PHILIP TIERNEY
J. JAY CORSON, IV
STANLEY M. FRANKLIN
ARTHUR P. SCIBELLI
JAMES HOWE BROWN, JR.
CHARLES S. PERRY
COURTLAND L. TRAVER

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MUNFORD R. YATES, JR.
RONALD K. INGOE
R. TORRENCE NEY
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THOMAS L. APPLER
THOMAS C. BROWN, JR.
CARSON LEE PIFER, JR.
K. STEWART EVANS, JR.
DAVID J. BREWER
GEORGE FOX TROWBRIDGE, JR.
C. TORRENCE ARMSTRONG
N. CARR STOGNER, JR.
EDWARD F. RODRIGUEZ, JR.
JAMES MERIWETHER LEWIS
ELIZABETH LAND LEWIS

OF COUNSEL
ARMISTEAD L. BOOTHE
SCHUYLER WILLIAM LIVINGSTON
GARDNER L. BOOTHE (1872-1964)

ALEXANDRIA OFFICE
711 PRINCE STREET
P. O. BOX 1101
ALEXANDRIA, VIRGINIA 22313

RESTON OFFICE
11440 ISAAC NEWTON SQ., N.
RESTON, VIRGINIA 22090

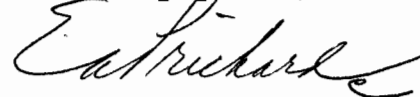
MANASSAS OFFICE
9256 MOSBY STREET
P. O. BOX 528
MANASSAS, VIRGINIA 22110

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

Dear Mrs. O'Connell:

Enclosed herewith you will find a copy of Mr. O'Connell's will which was executed in our offices on April 11, 1974. When you are ready to have the Will probated, please let us know and we will be happy to have someone from our firm accompany you to the Court House with the original Will.

Sincerely yours,



E. A. Prichard

c
Enc.

Supplant

Warning

If you are led to believe that your established advisers and fiduciaries who have a background in accounting and contract law are not serving you well, and/or you should not pay them their full fees; and you trust that and do not pay them their full fees, it guarantees that your relationship with your established paid advisers will end.

If the accountants supplant your established advisers and fiduciaries who have a background in accounting and contract law, and get an innocent family member to serve as co-fiduciary with them who does not have a background in accounting and contract law, who will accept the accountant's policy of establishing a wall of secrecy between family members, and who will accept the accountant's instructions given from behind that wall of secrecy between family members, there is nothing that can stop the accountants from rendering your family powerless and making money disappear.

"I also would like you to be at least courteous to my friends. They know you do not want them around so you may not see much of them. They are people who helped me when I was desperately in need of help and had no place to turn. Joanne especially was helpful. When **[1] Ed Prichard** was going to charge me ¼ of your Dad's estate for his fee and **[2] Shalloway** had a mental break down when he was going to work on the estate it was Joanne who helped me by explaining what I had to do. She did not want to be a co-trustee but I begged her and she agreed reluctantly tho she had never done it for anyone else. I still think **[3] you** owe her an apology and a box of candy or bouquet of flowers. Better late than never. And I would feel ever so much better. Please. Just treat my friends like you want me to treat yours."

(From Jean O'Connell to Anthony O'Connell; September 6, 1988)

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MANASSAS OFFICE
9256 MOSBY STREET
P. O. BOX 528
MANASSAS, VIRGINIA 22110

June 30, 1975

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

Dear Mrs. O'Connell:

At your request, enclosed find the original of your
will.

Very truly yours,


Munford R. Yates, Jr.

MRY/msc
Enclosure

LAW OFFICES

BOOTHE, PRICHARD & DUDLEY

4085 UNIVERSITY DRIVE
P. O. BOX 338
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September 10, 1975

E. WALLER DUDLEY
WILLIAM C. BAUKNIGHT
WILLIAM W. KOONTZ
FAIRFAX SHEILD McCANDLISH
A. HUGO BLANKINGSHIP, JR.
CARRINGTON WILLIAMS
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MANASSAS, VIRGINIA 22110

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

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

Enclosed find the responses we received from Washington-Lee Savings and Loan Association and from Civil Service. My file indicates that no letter was ever sent to Northern Virginia Bank.

Since the responsibility of this firm ended on June 26, 1975, I enclose our statement for services rendered which is based solely on time expended by this firm.

Very truly yours,



Munford R. Yates, Jr.

MRY:pps

Enclosures

Original bill

LAW OFFICES

BOOTHE, PRICHARD & DUDLEY

P. O. BOX 338

4085 UNIVERSITY DRIVE

FAIRFAX, VIRGINIA 22030

TELEPHONE: (703) 273-4600

September 10, 1975

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

FOR PROFESSIONAL SERVICES RENDERED June 1975, including review of estate planning file; obtaining will from safe; preparation of memorandum and list of heirs; telephone conferences Mrs. O'Connell and conferences Mr. Prichard and Mr. Yates; conference Mr. Prichard, Mr. Yates and Mrs. O'Connell on June 18, 1975; appearance before Clerk of Court to obtain qualification of Mrs. O'Connell as Executrix; set up files; letters to banks, Civil Service and insurance companies to obtain requisite information and forms; conferences with Mrs. O'Connell re: valuation of real property; review of real estate assessment; conference Mrs. O'Connell re: return of papers; review and transmittal of responses; transmittal of insurance proceeds; finalization of file \$696.00

MRY:pps
731215/003

October 12, 1975

Dear Mr. Prichard,

I have recently received a bill from Mr. Yates for \$696.00.

Because of the exotic size of this bill I have asked the advice of a business man of long standing in Alexandria, a friend and client of some members of your firm, who advises me that the exorbitance of Mr. Yates' bill is probably due to a clerical process which does not correctly reflect the services performed and not performed.

I am enclosing a check for \$210.00 based on the 3½ hours I was with Mr. Yates at \$60.00 an hour. This amount seems very generous considering how little of the time was actually used for the preparation of an estate tax, the purpose for which I made the appointment.

If this is not satisfactory I would appreciate an itemized account of each charge which I would like to present to the Bar Association and to a consumers TV program.

Yours truly,

Jean M. O'Connell (Mrs. H.A.)

LAW OFFICES

BOOTHE, PRICHARD & DUDLEY

4085 UNIVERSITY DRIVE
P. O. BOX 338
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October 17, 1975

E. WALLER DUDLEY
WILLIAM C. BAUKNIGHT
WILLIAM W. KOONTZ
FAIRFAX SHEILD McCANDLISH
A. HUGO BLANKINGSHIP, JR.
CARRINGTON WILLIAMS
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P. O. BOX 528
MANASSAS, VIRGINIA 22110

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

Dear Mrs. O'Connell:

I have your letter of October 12, 1975, enclosing your check in the amount of \$210.00 which I return herewith. I also enclose a Xerox copy of the time record showing the services which were performed and the amount of time for each service. Mr. Yates appears as "MRY", Mrs. Tavenner as "MLT" and Mrs. Singer as "PHS". As explained when we talked last spring, Mrs. Singer and Mrs. Tavenner are paralegals. You will also note that I deleted a charge for my own time so that I have charged you nothing.

Sincerely yours,



E. A. Prichard

EAP/rsc
Enc.

CLIENT/MATTER DATE ATTY HOURS AMOUNT DISB DESCRIPTION

731215-003 6/19/75
ESTATE OF HAROLD A O'CONNELL
JEAN M O'CONNELL, EXEC
6541 FRANCONIA ROAD
SPRINGFIELD, VIRGINIA 22150

ESTATE ADMINISTRATION

| | | | | | | |
|-----|---------|-----|-----|--------|--|--|
| EAP | 6/13/75 | MRY | .5 | 25.00 | | TF/EAP REVIEW OF FILE |
| | 6/16/75 | MRY | .8 | 40.00 | | REVIEW FILE AND T/T MRS O'CONNELL |
| | 6/17/75 | MRY | .8 | 40.00 | | CONF EAP ORDERED WILL PREP OF MEMO & LIST OF HEIR: |
| | 6/18/75 | EAP | .6 | 36.00 | | C MRS O'CONNELL |
| | 6/18/75 | MLT | .8 | 12.00 | | C/M MRY RE GENERAL INFO & REVIEW OF DATA RE FILE |
| | 6/18/75 | MRY | 5.3 | 265.00 | | CONF EAP & CLIENT QUALIF OF CLIENT AS EXECUT |
| | 6/19/75 | MLT | 2.0 | 30.00 | | ARRANGE FILE CONF MLT |
| | 6/19/75 | MRY | .8 | 40.00 | | CORRESP READ AND ARRANGE FILE |
| | 6/20/75 | MLT | .7 | 10.50 | | T/T MRS O'CONNELL RE VALUATION C EAP & MLT |
| | 6/20/75 | MRY | .4 | 20.00 | | CHECK ASSESSMENT, MEMO |
| | 6/20/75 | MRY | .2 | 10.00 | | REVIEW OF ASSESSMENT INFORMATION & MEMO TO EAP |
| | 6/20/75 | MLT | 2.0 | 30.00 | | CONF MLT |
| | 6/23/75 | MRY | 1.2 | 60.00 | | T/F ANS O'CONNELL CONF EAP & TT/MRS O'CONNELL |
| | 6/24/75 | MRY | .3 | 15.00 | | T/T EAP |
| | 6/26/75 | MRY | .5 | 25.00 | | CONF MRS O'CONNELL TO GIVE HER BACK HER PAPERS |
| | 6/30/75 | MRY | .2 | 10.00 | | MEMO TO MLT & PS TO TAKE EST OUT OF SYSTEM |
| | 7/08/75 | MLT | .2 | 5.00 | | LTR TO MRS O'CONNELL TRANSMITTING WILL |
| | 7/16/75 | PHS | .8 | 20.00 | | DISCUSS MRY RE RESPONSIBILITY |
| | 7/28/75 | MLT | .5 | 12.50 | | OBTAIN FORMS CON MRY |
| | 8/04/75 | MLT | .6 | 15.00 | | REL FILE INS PROCEEDS RECEIVED |
| | | | | | | TEL CALL FROM MRS O'CONNELL RE LIFE INS PROCEEDS |
| | | | | | | AND LTR TO HER ENCLOSING SAME |

| | | | |
|----------------|------|---------|-----|
| MATTER TOTALS | 19.2 | 721.00 | .00 |
| ATTY SUMMARY- | 11.0 | 550.00 | |
| EAP | | 30.00 | |
| MLT | 6.8 | 115.00 | |
| PHS | | 20.00 | |
| SUMMARY TOTALS | 19.2 | 721.00 | .00 |
| | | - 36.00 | |
| | | 685.00 | |

MRY - Mumford Gates
MLT - Mrs. Tavernier } paralegals
PHS - Mrs. Singer }

Itemized acct. requested.
(The red numbers added for my own clarification.)
J.O.C.

LAW OFFICES

BOOTHE, PRICHARD & DUDLEY

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MANASSAS, VIRGINIA 22110

December 26, 1975

E. WALLER DUDLEY
WILLIAM C. BAUKNIGHT
WILLIAM W. KOONTZ
FAIRFAX SHEILD McCANDLISH
A. HUGO BLANKINGSHIP, JR.
CARRINGTON WILLIAMS
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PAGE D. CRANFORD
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C. THOMAS HICKS, III
GRADY C. FRANK, JR.

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

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

Please be advised that this firm is negotiating the \$210.00 check which you submitted in payment of our \$696.00 statement of September 10, which statement was later reduced to \$685.00 by Mr. Prichard.

I have also been authorized to advise you that this firm will make no efforts to recover the remainder of such fee, and that we are closing our file in this matter.

Very truly yours,


Munford R. Yates, Jr.

MRY:pps

cc: Robert C. Whitestone, Esquire
Fairfax County Bar Association
Review Board

E. A. Prichard Out

“I also would like you to be at least courteous to my friends. They know you do not want them around so you may not see much of them. They are people who helped me when I was desperately in need of help and had no place to turn. Joanne especially was helpful. When **[1] Ed Prichard** was going to charge me $\frac{1}{4}$ of your Dad's estate for his fee and **[2] Shalloway** had a mental break down when he was going to work on the estate it was Joanne who helped me by explaining what I had to do. She did not want to be a co-trustee but I begged her and she agreed reluctantly tho she had never done it for anyone else. I still think **[3] you** owe her an apology and a box of candy or bouquet of flowers. Better late than never. And I would feel ever so much better. Please. Just treat my friends like you want me to treat yours.”

(From Jean O'Connell to Anthony O'Connell; September 6, 1988)

FORM

760

AMENDED

AMENDED

AMENDED

1974

Virginia Individual Income Tax Return

Department of Taxation

For calendar year 1974 or taxable year beginning

1974, and ending

19

| | | | | | | | |
|---|--|--------------------------------|--|--|--|--|--|
| First name and initial: If joint or combined return, enter both: Harold A. (Deed. 5/26/75) and Jean M. O'CONNELL | | Last name: O'CONNELL | | Your social security number: 577 58 9818 | | (For Office Use) | |
| Present home address: number and street or rural route: 6541 Franconia Road | | | | Spouse's social security number: 230 50 6044 | | | |
| City, town or post office, and state: Springfield, Virginia | | | | ZIP code: 22150 | | Your occupation: Retired Civil Service | |
| Name of City <input type="checkbox"/> or County <input checked="" type="checkbox"/> in Virginia of which you were a resident on January 1, 1975: Fairfax | | | | Spouse's occupation: Housewife | | | |
| Part Year Resident: If you or your wife moved into or out of Virginia in 1974, you MUST use Form 760 PY. | | | | | | | |

| FILING STATUS | | PERSONAL EXEMPTIONS | | | | Number of Exemptions | Amount to be entered on line 8 below |
|---------------|---|---------------------|-------------|--------------------------|--------------------------|--------------------------|--------------------------------------|
| | | Yourself | 65 or over* | Blind | Dependents | | |
| 1 | Single (check if claimed as a dependent of another <input type="checkbox"/>) | 1 | + | <input type="checkbox"/> | + | <input type="checkbox"/> | X \$600 = |
| 2 | Married, filing joint return | 2 | + | <input type="checkbox"/> | + | <input type="checkbox"/> | X \$600 = |
| 3 | Married, filing separate returns for BOTH State and Federal (Give spouse's social security number in space above and enter first name here) | 1 | + | <input type="checkbox"/> | + | <input type="checkbox"/> | X \$600 = |
| 4 | Married, filing separately on this combined return | Wife 1 | + | <input type="checkbox"/> | + | <input type="checkbox"/> | X \$600 = |
| | Husband 1 | + | 1 | + | <input type="checkbox"/> | + | 2 X \$600 = |
| | | | | | | | 600 |
| | | | | | | | 1,200 |

*Complete line 24 for additional deduction of \$400 for each "65-or-over" exemption. (Dependents do not qualify)

| First Name(s) Of Dependent(s) | | Column A Use ONLY when line 4 is checked to report wife's income | Column B For use by all other filers |
|-------------------------------|--|---|---|
| 5 | Federal adjusted gross income (Federal Form 1040 or 1040A) | 3,681 | 18,946 |
| 6 | Additions (from line 22) | | |
| 7 | Total (add line 5 and line 6) | 3,681 | 18,946 |
| 8 | Enter total amount for Personal Exemptions claimed above | 600 | 1,200 |
| 9 | Subtractions (from line 29) | 58 | 466 |
| 10 | Deductions: If standard, from Part III <input type="checkbox"/> If itemized, from Part IV <input checked="" type="checkbox"/> | 2,505 | |
| 11 | Total (add lines 8, 9, and 10) | 653 | 4,171 |
| 12 | Virginia taxable income (subtract line 11 from line 7) | 3,028 | 14,775 |
| 13 | TAX: If line 12 is under \$12,000, see tax table. If line 12 is \$12,000 or more, tax is \$470 plus 5.75% of excess over \$12,000. | 61.13 | 629.56 |
| 14 | Total tax: (add column A and column B, line 13) | | 690.69 |

15 CREDITS:

- (a) Virginia income tax withheld as shown on attached wage and tax statements
- (b) 1974 estimated Virginia income tax payments (include amount allowed as credit from 1973 return)
- (c) Out-of-State tax credit (from Part VI)
- Total credits (add lines (a), (b), and (c) and enter total of both columns on line 15)

| Column A | Column B |
|----------|----------|
| | Tax For |
| | Original |
| | Return |

| | |
|----|--------|
| 15 | 797.95 |
| 16 | |
| 17 | 107.26 |
| 18 | |
| 19 | 107.26 |

| | |
|----|--|
| 16 | |
| 17 | |
| 18 | |
| 19 | |

File this return by midnight May
Director of Finance. ATTACH CC
with your Federal return and all
(Also, see instructions regarding t

Maybe Joanne Barnes of "BRUNER, Kane,
McCarthy & Roberts, Ltd"; "BRUNER, Kane &
McCarthy, Ltd"; and "Keller, BRUNER &
Company, P. C."; worked for "Stanton, Minter
and BRUNER" in 1976?).

Sign
here

Your signature

Phone Number (not required)

Date

Signature of preparer other than taxpayer, based on all information of which he has any knowledge

1/12/76

Date

STANTON, MINTER AND BRUNER 54-0548667
100 N. Pitt St., Alex., Va. 22314

Spouse's signature (if filing jointly BOTH must sign even if only one had income)

Address

Phone Number
(not Required)



ROBERT J. MCCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE
CIRCUIT COURT OF FAIRFAX COUNTY

4069 CHAIN BRIDGE ROAD

TELEPHONE 273-2440

FAIRFAX, VIRGINIA 22030

November 7, 1977



STEPHEN L. BEST
DEPUTY COMMISSIONER OF ACCOUNTS

Jean M. O'Connell
6541 Franconia Road
Springfield, VA 22151

RE: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

You qualified as administrator of the above estate on June 18, 1975. By law you are required to file, in this office, an inventory of the assets within four months of the date of qualification. You are also required to file an accounting of the administration of the estate within sixteen months of the date of qualification.

Our records indicate that neither of the above has been filed. Please submit the inventory and account, together with all vouchers in support thereof, at your earliest convenience to avoid further action on the part of this office.

Sincerely yours,

Stephen L. Best
Deputy Commissioner of Accounts

Ans. Nov. 18, 1977 & asked for extension to Feb. 1, 1978

Called Nov. 30 - 77 - Should have received pkt. of papers at time of qualifying as administrator.

Feb. 1, 1978. Mission accomplished !!!

First Account

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF Harold M. O'Connell (21840) PAGE 1

First ACCOUNT OF Jean M. O'Connell

Executrix

COVERING PERIOD FROM May 26, 1975 TO May 26, 1977

| DESCRIPTION | Assets Received (or on hand) | Disbursements |
|--|------------------------------------|---------------|
| <u>INVENTORY OF ESTATE AT MAY 26, 1975:</u> | | |
| 1/2 interest in residence and 3.3365 a. at 6541 Franconia Road, Springfield, Virginia | \$40,681.00 | |
| 1/2 interest in 15 acres of unimproved land, Accotink Station, Fairfax County, Va. | 37,500.00 | |
| 605 sh. Washington Mutual Investors Fund, Inc. | 6,709.45 | |
| 220 shares New Virginia Bancorporation | 1,952.50 | |
| Northern Virginia Bank, checking account | 3,245.18 | |
| Personal books, clothing, etc. | 500.00 | |
| Refund - Remington Shaver | 5.00 | |
| Overpayment of Virginia Tax | 57.14 | |
| | <u>\$90,650.27</u> | |
| <u>RECEIPTS:</u> | | |
| <u>Dividends:</u> | | |
| Washington Mutual Investors Fund, Inc. | | |
| 8/22/75 | \$ 72.60 | |
| 11/21/75 | 78.65 | |
| 2/20/76 | 72.60 | |
| 5/21/76 | 145.20 | |
| 5/21/76 | 217.80 | |
| 8/20/76 | 72.60 | |
| 11/18/76 | 84.70 | |
| 2/18/77 | 84.70 | |
| | 828.85 | |
| New Virginia Bancorporation: | | |
| 7/15/75 | \$ 16.50 | |
| 10/15/75 | 16.50 | |
| 1/15/76 | 16.50 | |
| 4/15/76 | 18.70 | |
| 7/15/76 | 22.00 | |
| 10/15/76 | 22.00 | |
| 1/15/77 | 23.10 | |
| 4/15/77 | 23.10 | |
| | 158.40 | |
| <u>Other Receipts:</u> | | |
| 2/18/77 County of Fairfax - Sewer easement - Accotink Property | 605.00 | |
| <u>CHANGES IN CORPUS:</u> | | |
| 9/13/76 605 shares Washington Mutual Investors Fund received in 2-1 stock split | - | |
| 10/15/76 - 11 shares New Virginia Bancorporation received as 5% stock dividend | - | |
| <u>ADVANCES BY WIFE:</u> | | |
| 7/23/75 | \$ 16.38 | |
| 7/23/75 | 2,420.70 | |
| 7/31/76 | 16.34 | |
| | 2,453.42 | 2,453.42 |
| TOTAL | | |

Vouchers in support of said disbursements are submitted herewith.

2-1-78
Date

Jean M. O'Connell
(Signature and Title)

(Signature and Title)

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF Harold M. O'ConnellPAGE 2

First

ACCOUNT OF

Jean M. O'Connell

Executrix

COVERING PERIOD FROM May 26, 1975TO May 26, 1977

| DESCRIPTION | Assets Received (or on hand) | Disbursements |
|---|------------------------------------|---------------|
| DISBURSEMENTS: | | |
| 7/17/75 County of Fairfax - 1/2 real estate tax 1975 | | 1,203.99 ✓ |
| 7/17/75 Boothe, Pritchard and Dudley - reimbursement for qualification costs | | 176.00 ✓ |
| 8/17/75 Jean O'Connell - reimbursement for cemetery lot and opening grave | | 408.75 ✓ |
| 8/17/75 Jean O'Connell - reimbursement for debt for electric (32.09) and telephone bill (40.71) | | 72.80 ✓ |
| 8/17/75 Jean O'Connell - reimbursement for debt for Montgomery Ward (34.16), Nichols Appliance Center (13.25) and Lord and Taylor (18.90) | | 66.31 ✓ |
| 8/17/75 Jean O'Connell - reimbursement for funeral bill | | 1,148.41 ✓ |
| 8/17/75 Jean O'Connell - reimbursement for payment to priest (30) and debt for doctor (10) | | 40.00 ✓ |
| 11/17/75 Fairfax Memory Gardens, Inc., marker | | 810.16 ✓ |
| 1/7/76 Clerk of Court - copies of qualification | | 2.00 ✓ |
| 1/12/76 Jean O'Connell - reimbursement to payment to attorney | | 210.00 |
| EXPENSES PAID FOR BY WIFE: | | |
| Narfe dues - debt | 1.50 ✓ | |
| County of Fairfax - personal property tax | \$ 53.75 ✓ | |
| 1976 Real Estate tax | 1,306.00 ✓ | |
| Stanton, Minter and Bruner, preparation of Federal estate and Virginia inheritance return | 1,000.00 | |
| Internal Revenue Service - Social security for maid | 10.21 | |
| Internal Revenue Service - Federal estate tax | 973.77 ✓ | |
| Department of Taxation - Virginia inheritance tax | 1,251.12 ✓ | |
| | | 4,596.35 |
| TOTAL | | |

Vouchers in support of said disbursements are submitted herewith.

Date

Jean M. O'Connell
(Signature and Title)

(Signature and Title)

ESTATE OF Harold M. O'Connell PAGE 3
 First ACCOUNT OF Jean M. O'Connell
 Executrix

COVERING PERIOD FROM May 26, 1975 TO May 26, 1977

| DESCRIPTION | Assets Received (or on hand) | Disbursements |
|--|------------------------------------|---------------|
| ASSETS REMAINING AT MAY 26, 1977: | | |
| 1/2 interest in residence and 3.3365 a. at 6541 Franconia Road, Springfield, Virginia \$40,681.00 | | |
| 1/2 interest in 15 acres of unimproved land, Accotink Station, Fairfax County, Va. 37,500.00 | | |
| 1210 shares Washington Mutual Investors Fund, Inc. 6,709.45 | | |
| 231 shares New Virginia Bancorpora- tion 1,952.50 | | |
| Northern Virginia Bank, checking account 3,214.57 | | |
| Personal books, clothing, etc. 500.00 | | |
| Due to Jean M. O'Connell for advances <u>(7,049.77)</u> | | 83,507.75 |
| <p>State of Virginia, County of Fairfax, to-wit: I, Robert J. McCandlish, Jr., Commissioner of Accounts for Fairfax County, Virginia, do hereby certify that I have this day stated the foregoing account, after having given the notice required by law, and have approved the same. Vouchers for said disbursements were submitted there with. GIVEN under my hand this <u>28th</u> day of <u>July</u>, 19 <u>78</u>.</p> <p><i>Robert J. McCandlish, Jr.</i> Commissioner of Accounts as aforesaid.</p> <p>I, JAMES E. HOFFNAGLE, 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 objections have been filed thereto. Witness my hand and the seal of the Court this <u>28th</u> day of <u>July</u>, 1978. JAMES E. HOFFNAGLE, Clerk Deputy Clerk</p> <p><i>Jean M. O'Connell</i> Date <u>2-1-78</u></p> <p>TOTAL</p> | | |
| | 94,695.94 ✓ | 94,695.94 ✓ |

Vouchers in support of said disbursements are submitted herewith.

Date

(Signature and Title)

(Signature and Title)



ROBERT J. McCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE
CIRCUIT COURT OF FAIRFAX COUNTY

4069 CHAIN BRIDGE ROAD

TELEPHONE 273-2440

FAIRFAX, VIRGINIA 22030



STEPHEN L. BEST
DEPUTY COMMISSIONER OF ACCOUNTS

DATE: April 21, 1980
RE: Estate of Harold A. O'Connell
FIDUCIARY NO. 21840
QUALIFICATION DATE: June 18, 1975

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

Our records indicate that you qualified on June 18, 1975. By law you are required to file, in this office, an accounting of the administration of the estate within sixteen months of the date of qualification, and every year thereafter until the estate has been closed.

Our records indicate that you previously filed an accounting on 020178 and that another accounting is/was due on October 18, 1978. Please submit the accounting at your earliest convenience to avoid further action on the part of this office.

If your records reflect inconsistencies with ours, please telephone Mrs. Wiley of our office at the above number.

Very truly yours,

Robert J. McCandlish, Jr.
Robert J. McCandlish, Jr.
Commissioner of Accounts

*ms
Caroline Higndon
will send for me &
copy. 4/26*

*Sent 2 copies
of accounting
4-10-81
RJM/os6*

Second Account

ESTATE OF HAROLD M. O'CONNELL

SECOND ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX
COVERING PERIOD FROM MAY 26, 1977 TO DECEMBER 31, 1980
 NO. 21840
 DATE 6/18/77
 FILED 4/5/81
 PAID 53.00
 TAPED ✓
 POSTED 5/4/81

PAGE 1

| Description | Assets received or on hand | Disbursements |
|---|-------------------------------------|---------------|
| ASSETS REMAINING ON HAND AT MAY 26, 1977, | | |
| PER FIRST ACCOUNT: | | |
| One-half interest in residence and 3.3365 a. | | |
| at 6541 Manconia Road, Springfield, Virginia | \$40,681.00 | |
| One-half interest in 15 acres of unimproved land, | | |
| Accotink Station, Fairfax, Virginia | 37,500.00 | |
| 1210 Sh. Washington Mutual Investors Fund, Inc. | 6,709.45 | |
| 231 shares, New Virginia Bancorporation | 1,952.50 | |
| Northern Virginia Bank, checking account | 3,214.57 | |
| Personal books, clothing, etc. | 500.00 | |
| Due to Jean M. O'Connell for advances | (7,049.77) | |
| | \$83,507.75 ✓ | |

RECEPITS:Dividends:Washington Mutual Investors Fund, Inc.:

| | |
|----------------------|-----------|
| 5/20/77 capital gain | \$ 217.80 |
| 5/20/77 | 145.20 |
| 8/19/77 | 86.87 |
| 11/18/77 | 86.87 |
| 2/17/78 | 86.87 |
| 5/19/78 | 161.33 |
| 5/19/78 capital gain | 111.69 |
| 8/18/78 | 87.99 |
| 11/17/78 | 87.99 |
| 2/16/79 | 100.56 |
| 5/18/79 | 163.41 |
| 5/18/79 capital gain | 276.54 |
| 8/17/79 | 104.00 |
| 11/16/79 | 104.00 |
| 2/15/80 | 117.00 |

1,938.12 ✓

New Virginia Bancorporation:

| | |
|----------|----------|
| 7/14/77 | \$ 23.10 |
| 10/15/77 | 23.10 |
| 1/16/78 | 31.30 |
| 4/15/78 | 26.62 |
| 7/15/78 | 30.32 |
| 10/14/78 | 30.32 |
| 1/15/79 | 30.32 |
| 4/15/79 | 30.32 |
| 7/14/79 | 30.32 |
| 10/15/79 | 30.32 |
| 1/15/80 | 36.44 |
| 4/15/80 | 35.64 |
| 7/15/80 | 35.64 |
| 10/15/80 | 35.64 |

429.40 ✓

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF HAROLD M. O'CONNELL

BOOK 298 PAGE 135
PAGE 2

SECOND ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX
COVERING PERIOD FROM MAY 26, 1977 TO DECEMBER 31, 1980

| Description | Assets received or on hand | Disbursements |
|--|-------------------------------------|---------------|
| <u>RECEIPTS: (Continued)</u> | | |
| <u>Interest:</u> | | |
| Washington-Lee Savings & Loan Assoc.: | | |
| 12/31/77 | \$ 66.28 | |
| 12/31/78 | 241.65 | |
| 12/31/79 | 261.35 | |
| 12/31/80 | 282.80 | \$ 852.08 ✓ |
| <u>Sale of stock:</u> | | |
| 1,300 shares, Washington Mutual Investors Fund - Proceeds | \$8,867.06 | |
| Inventory value | 7,310.31 | 1,556.75 ✓ |
| <u>CHANGES IN CORPUS:</u> | | |
| 6/1/77 Washington Mutual Investors Fund - 31 shares from reinvestment of dividend | 211.73 | \$ 211.73 |
| 5/30/78 Washington Mutual Investors Fund - 16 shares from reinvestment of dividend | 105.76 | 105.76 |
| 5/18/79 Washington Mutual Investors Fund - 43 shares from reinvestment of dividend | 283.37 | 283.37 |
| 1/16/78 5% stock dividend, New Virginia Bankcorporation - 11 shares | - | - |
| 1/15/80 5% stock dividend, New Virginia Bancorporation - 12 shares | - | - |
| <u>DISBURSEMENTS:</u> | | |
| 6/29/79 Bank service charge | | 1.00 |
| 9/28/79 Bank service charge | | 3.00 |
| 12/31/79 Bank service charge | | 3.00 |
| <u>EXPENSES PAID BY WIFE:</u> | | |
| 1976 real estate tax | \$1,360.35 | |
| 1977 real estate tax | 1,360.42 | |
| 1978 real estate tax | 1,282.23 | |
| 1979 real estate tax | 1,204.05 | |
| 1980 real estate tax | 1,475.74 | |
| Inventory and first account | 159.00 | 6,841.79 ✓ |
| <u>AMOUNTS PAID TO WIFE:</u> | | |
| Washington Mutual Investors Fund dividends | \$ 925.38 | |
| New Virginia Bankcorporation dividends | 325.28 | |
| Proceeds of sale of stock | 8,867.06 | |
| Balance of checking account | 723.57 | 10,841.29 ✓ |
| | | 10,841.29 |

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF HAROLD M. O'CONNELL

PAGE 3

SECOND ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX
COVERING PERIOD FROM MAY 26, 1977 TO DECEMBER 31, 1980

| Description | Assets received or on hand | Disbursements |
|---|-------------------------------------|----------------------|
| <u>DISTRIBUTION OF PERSONAL PROPERTY TO WIFE</u> | | \$ 500.00 |
| <u>ASSETS REMAINING AT DECEMBER 31, 1980:</u> | | |
| 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 |
| 254 shares, New Virginia Bancorporation | | 1,952.50 |
| Washington-Lee Savings & Loan Association - Certificate | | 3,852.08 |
| Due to Jean M. O'Connell for net advances | | (3,050.27) |
| <u>TOTAL</u> | <u>\$99,726.25</u> ✓ | <u>\$99,726.25</u> ✓ |

Respectfully submitted,

Jean M. O'Connell
Jean M. O'Connell, Executrix
(WIFE OF DECEDENT)
RMC

April 10, 1981
Date

State of Virginia
County of Fairfax, to-wit:
I, Robert J. McCandlish, Jr., Commissioner of Accounts
for Fairfax County, Virginia, do hereby certify that I have
this day stated the foregoing account, after having given
the notice required by law, and have approved the same.
Vouchers for said disbursements were submitted therewith.

Given under my hand this 11th day of June
19 81.

Robert J. McCandlish, Jr.
Commissioner of Accounts
as aforesaid

I, JAMES E. HOOTNAGLE, Clerk of the Circuit Court
of Fairfax County, Virginia, do hereby certify that the
foregoing Account of Jean M. O'Connell, Executrix of the
Estate of Harold M. O'Connell, has been filed for record
and that the same has been placed in the files of the Court
pursuant to the provisions of Chapter 11 of the Code of Virginia.
Witness my hand and the Seal of the Court at Fairfax, Virginia,
this 26th day of June, 1981.

26-81
By: *James E. Hootnagle*
Deputy Clerk

V I R G I N I A :

COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY

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

QUALIFICATION DATE: June 18, 1975

SUMMONS

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

WHEREAS,

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

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

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

A proper Accounting accompanied by the required fee and vouchers.

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

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

NOTICE TO THE FIDUCIARY:

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

O'Connell; Harold A.

SUMMONS

21840

Acct. due

Sent to Sheriff: 11-15-84

Summons served: 11-16-84

due action: 12-16-84

ext 1-31-85

Philip Shalloway

Will and estate papers of H. A. O'Connell
to Mr. Shalloway.

Please do what is necessary to really
finish up the estate details of my husband,
H. A. O'Connell. Will, estate filings, tax
forms and IRS letter of estate tax acceptance
are included. Thank you. Jean O'Connell.
12-18-84

JEAN M. O'CONNELL
6541 FRANCONIA ROAD
SPRINGFIELD, VA. 22150

*P.S. Notice from Sheriff 12/10/84 and \$2500 service check included.

97-2855
19 Dec 84 - file received from client - PDS
20 Dec 84 - file given to CJW -
Extension to 3 Jan 1985 granted by Comm. of Acts

Will WB 201-96
List of Heirs WB 201-110
Inventory WB 240-804

Real Estate (both parcels)
title held as tenants in common
1/2 undivided interest in

First Accounting filed & approved (26 May 75 to 26 May 1977) WB 241-397
Final Accounting (to be filed with Commissioner on 3 Jan 1985) (26 May 77 to 31 Dec 1980)
already filed 1980 - Jm. C. H.
delivered then

941-3700

Will and estate papers of H. A. O'Connell.
BEI-1

to Mr. Shalloway:

Please do what is necessary to really finish up the estate details of my husband, H. A. O'Connell. Will, estate filings, tax forms and IRS letter of estate tax acceptance are included. Thank you - Jean O'Connell.

BEI-2

12-18-84

JEAN M. O'CONNELL
6541 FRANCONIA ROAD
SPRINGFIELD, VA. 22150

BEI-3

*P.S. Notice from Sheriff 12/15/84 and \$25.00 service, check included.

BEI-4

BEI-5

971-2855

19 Dec 84 - file received from client - PDS
20 Dec 84 - file given to CJW -

BEI-6

Extension to 3 Jan 1985 granted by Comm. of Acts

BEI-8

Real Estate (both parcels)
title held as tenants in common
1/2 undivided interest in

BEI-7

Will WB 201-96
List of Heirs WB 201-110
Inventory WB 240-804

First Accounting filed & approved (26 May 75 to 26 May 1977) WB 241-397
Final Accounting (to be) filed with Commissioner on 3 Jan 1985 (26 May 77 to 31 Dec 1980)
already filed 1980 - Jm. O'K.

BEI-9

BEI-10

BEI-11 941-3700

Will and estate papers of H. A. O'Connell.
BEI-1

to Mr. Shalloway:

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BEI-2

12-18-84

JEAN M. O'CONNELL
6541 FRANCONIA ROAD
SPRINGFIELD, VA. 22150

BEI-3

*P.S. Notice from Sheriff 12/10/84 and \$25.00 service check included.

BEI-4

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971-2855

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6541 FRANCONIA ROAD
SPRINGFIELD, VA. 22150

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2nd Accounting (to be) filed with Commissioner on 3 Jan 1985 (26 May 77 to 31 Dec 1980)
already filed 1980 - Jm. O'Connell delivered then

BEI-9

BEI-10

BEI-11 941-3700

Will and estate papers of H. A. O'Connell.
BEI-1

to Mr. Shalloway:

Please do what is necessary to really finish up the estate details of my husband, H. A. O'Connell. Will, estate filings, tax forms and IRS letter of estate tax acceptance are included. Thank you - Jean O'Connell.

BEI-2

12-18-84

JEAN M. O'CONNELL
6541 FRANCONIA ROAD
SPRINGFIELD, VA. 22150

BEI-3

*P.S. Notice from Sheriff 12/10/84 and \$25.00 service, check included.

BEI-4

BEI-5

971-2855

19 Dec 84 - file received from client - PDS
20 Dec 84 - file given to CJW -

BEI-6

Extension to 3 Jan 1985 granted by Comm. of Acts

BEI-8

Real Estate (both parcels)
title held as tenants in common
1/2 undivided interest in

BEI-7

Will WB 201-96
List of Heirs WB 201-110
Inventory WB 240-804

First Accounting filed & approved (26 May 75 to 26 May 1977) WB 241-397
Final Accounting (to be) filed with Commissioner on 3 Jan 1985 (26 May 77 to 31 Dec 1980)
already filed 1980 - Jm. O'Connell delivered then

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already filed 1980 - Jm. O'Connell delivered then

BEI-9

BEI-10

BEI-11 941-3700



ROBERT J. McCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE
CIRCUIT COURT OF FAIRFAX COUNTY
4069 CHAIN BRIDGE ROAD
TELEPHONE 385-0268
FAIRFAX, VIRGINIA 22030



JESSE B. WILSON, III
DEPUTY COMMISSIONER OF ACCOUNTS

Date: December 26, 1984

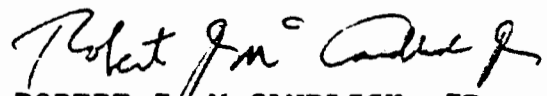
Re: Estate of Harold A. O'Connell
Fiduciary No. 21840

Col. Clement J. Wall
3219 Highland Lane
Fairfax, VA 22031

You requested an extension to January 31, 1985 for filing
this accounting in the above matter.

This extension is hereby granted.

Very truly yours,


ROBERT J. McCANDLISH, JR.
Commissioner of Accounts

Will of Jean M. O'Connell 1985.01.03

Co executor are Anthony Miner O'Connell and Philip D. Shalloway.
Prepared by Philip D. Shalloway.

PHILIP D. SHALLOWAY
ATTORNEY AND COUNSELLOR AT LAW
SUITE 505
7620 LITTLE RIVER TURNPIKE
ANNANDALE, VIRGINIA 22003

POST OFFICE DRAWER 450

TELEPHONE
(703) 941-3700

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

January 3 19 85

FOR PROFESSIONAL SERVICES RENDERED

| | | |
|--|----------|---------------|
| Review of file, Meeting with Commissioner of Accounts, Review of Fiduciary File, Checking of land records to ascertain title, Telephone calls to accountant, and Conference | 6.0 hrs. | \$600.00 |
| Preparation of Last Will and Testament | | <u>150.00</u> |
| BALANCE DUE ON ACCOUNT | | \$750.00 |

False Lost Account

Jean O'Connell is led to believe that Philip Shalloway is in some way responsible for a "lost" account; or it was in the Commissioner's file when Jean O'Connell was shown the file but it was not in the file when the file was shown to Philip Shalloway's assistant Clement Wall.

The connection appears to be the date of January 3, 1985. Jean O'Connell is instructed to date the same second account she signed on April 10, 1981, using the date of "1/3/85". This is also the date of Jean O'Connell's office visit with Philip Shalloway, the date of the Will drafted by Philip Shalloway with Philip Shalloway and Anthony O'Connell as co-trustees, and the date of his bill.

Jean O'Connell does not pay Philip Shalloway in full and their relationship is terminated.

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF HAROLD M. O'CONNELL

PAGE 3

SECOND ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX
COVERING PERIOD FROM MAY 26, 1977 TO DECEMBER 31, 1980

| Description | Assets received or on hand | Disbursements |
|---|-------------------------------------|----------------------|
| <u>DISTRIBUTION OF PERSONAL PROPERTY TO WIFE</u> | | \$ 500.00 |
| <u>ASSETS REMAINING AT DECEMBER 31, 1980:</u> | | |
| 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 |
| 254 shares, New Virginia Bancorporation | | 1,952.50 |
| Washington-Lee Savings & Loan Association - Certificate | | 3,852.08 |
| Due to Jean M. O'Connell for net advances | | (3,050.27) |
| <u>TOTAL</u> | <u>\$99,726.25</u> ✓ | <u>\$99,726.25</u> ✓ |

Respectfully submitted,

Jean M. O'Connell
Jean M. O'Connell, Executrix
(WIFE OF DECEDENT)
RMC

April 10, 1981
Date

State of Virginia
County of Fairfax, to-wit:
I, Robert J. McCandlish, Jr., Commissioner of Accounts
for Fairfax County, Virginia, do hereby certify that I have
this day stated the foregoing account, after having given
the notice required by law, and have approved the same.
Vouchers for said disbursements were submitted therewith.

Given under my hand this 11th day of June
19 81.

Robert J. McCandlish, Jr.
Commissioner of Accounts
as aforesaid

I, JAMES E. HOOTNAGLE, Clerk of the Circuit Court
of Fairfax County, Virginia, do hereby certify that the
foregoing Account of Jean M. O'Connell, Executrix of the
Estate of Harold M. O'Connell, has been filed for record
and that the same has been placed in the files of the Court
of the Code of Virginia, Chapter 17.1, Section 17.1-10.

26-81
By: *James E. Hootnagle*
Deputy Clerk

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF HAROLD M. O'CONNELL

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Respectfully submitted,

S

Jean M. O'Connell, Executrix

1/3/85
Date

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF HAROLD M. O'CONNELL

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Respectfully submitted,

Jean M. O'Connell

Jean M. O'Connell, Executrix

Jan. 3, 1985

Date

| ITEM NO OR TRANSACTION | DATE | DESCRIPTION OF TRANSACTION | AMOUNT OF PAYMENT OR WITHDRAWAL | ✓ | OTHER DEDUCT | AMOUNT OF DEPOSIT OR INTEREST | ADDITIONS | BALANCE FORWARD |
|------------------------|-------|----------------------------------|---------------------------------|---|--------------|-------------------------------|-----------|-----------------|
| | | | | | | | 875 95 | |
| 707 | 12/24 | TO Howard | 20 | ✓ | | | 875 95 | |
| 708 | 12/24 | TO John | 20 | | | | 850 95 | |
| | | (466) | | | | | 35 | |
| 709 | 12/26 | TO Cash (New Haven for 22) | 100 | ✓ | | | 825 95 | |
| 710 | 12/29 | TO Reubin 29.10 Central Fidelity | 179 41 | ✓ | | | 646 54 | |
| | | Marshall 105.8 Spiegel 445 | | | | | 525 50 | |
| 679 | 1/30 | TO Central Fidelity | 525 50 | ✓ | | | 25 04 | |
| | | FOR Hilton TV & Marshall | | | | | | |
| 711 | 12/31 | TO Annuity | 150 | ✓ | | 1466 28 | 1466 28 | |
| | | FOR Car | | | | | 32 32 | |

8

| | | | | | | | | |
|-----|---------|------------------------------|--------|---|--|--|--------|--|
| 712 | 1/2/80 | TO Vapco | 102 44 | ✓ | | | 102 44 | |
| | | FOR | | | | | 234 88 | |
| 713 | 1/2/80 | TO A P Woodson Co. | 117 06 | ✓ | | | 117 06 | |
| | | FOR | | | | | 117 82 | |
| 714 | 1/2/80 | TO Wash Post | 17 20 | ✓ | | | 17 20 | |
| | | FOR 10/24 10/17 | | | | | 100 62 | |
| 714 | 1/2/80 | TO Insurance in annuity | 63 10 | ✓ | | | 63 10 | |
| | | FOR | | | | | 16 12 | |
| 715 | 1/2/80 | TO Comm of Accts | 35 | ✓ | | | | |
| | | FOR | | | | | | |
| 716 | 1/2/80 | TO Council of Bldg of Wash | 46 | ✓ | | | 46 | |
| | | FOR Judge S. N. A. Symposium | | | | | | |
| | 1/10/80 | TO Roth Carpet | 1000 | ✓ | | | 1000 | |
| | | FOR | | | | | | |

| | | | | | | | | |
|-----|---------|------------------------|---------|---|--|--|--------|--|
| 717 | 1/10/85 | TO Am. Canadian Linc | 1392 00 | ✓ | | | 1392 | |
| | | FOR Virgin Islands 3/1 | | | | | 725 72 | |
| 718 | 1/14/85 | TO N.C. Kader Jr | 20 | ✓ | | | 20 | |
| | | FOR B-day | | | | | 705 72 | |
| 719 | | TO Interstat Gen Sav | 49 | ✓ | | | 49 | |
| | | FOR rings repaired | | | | | 656 72 | |
| 720 | 1/21 | TO Pioneer Mobile | 20 | ✓ | | | 20 | |
| | | FOR change flat tire | | | | | 636 72 | |
| 720 | | TO Volo | | | | | | |
| 722 | | TO Duo - Landscape Des | 5 00 | ✓ | | | 5 | |
| | | FOR | | | | | 631 72 | |

| | | | | | | | | |
|-----|------|------------------------------|--------|---|--|-------|--------|--|
| 723 | 1/22 | TO Safe Deposit Box Chg | 40 00 | | | | 40 | |
| | | FOR | | | | | 591 72 | |
| 723 | 1/23 | TO Bk of Va dividend | | | | 49 50 | 49 50 | |
| | | FOR | | | | | 541 22 | |
| 723 | 1/23 | TO Cash | 100 | ✓ | | | 100 | |
| | | FOR | | | | | 441 22 | |
| 724 | 1/23 | TO Com of Accts | 35 | ✓ | | | 35 | |
| | | FOR | | | | | | |
| 724 | 1/23 | TO Bk of Va dividend | 547 50 | ✓ | | | 547 50 | |
| | | FOR | | | | | | |
| 726 | 1/23 | TO accostink | | | | 1000 | 1000 | |
| | | FOR | | | | | 547 50 | |
| 725 | 1/26 | TO Perp | 114 | ✓ | | | 114 | |
| | | FOR | | | | | 433 50 | |
| 725 | 1/26 | TO Central Fidelity | 101 38 | ✓ | | | 101 38 | |
| | | FOR Bonambuli 35 per 1/16/38 | | | | | | |

Shalloway 941-3700
 That I called Com. of Accts
 re Dec. 15th not Nov. 15

That I will see the acct.
 tomorrow at 8:30 and the
 acct. will be filed before
 Jan. 31st.

I rec'd a bill that must
 have been a mistake. Mr
 Wall got the extension but
 I can't see that he has done
 600 worth of lawering. I
 asked the Com. of Acct Office
 if that was the cost.

155.00 } After I make
 file the acting
 I would like to consider
 petitioning to have the
 clause removed from the
 will. But what is cost.

will pd for air Oct 24 83
 checks cancelled.

PHILIP D. SHALLOWAY
ATTORNEY AND COUNSELLOR AT LAW

SUITE 505

7620 LITTLE RIVER TURNPIKE
ANNANDALE, VIRGINIA 22003

POST OFFICE DRAWER 450

TELEPHONE
703/941-3700

January 16, 1985

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

Dear Mrs. O'Connell:

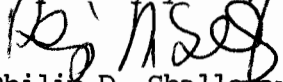
Upon reviewing my files I cannot find where you have paid for your Last Will and Testament. You stated that you had a cancelled check. Please forward to me a copy of that check so I can determine where that payment was credited. Usually on fee checks, we like to pencil in our file number somewhere on the face of the check and that reference would be most helpful to me in determining where your check was credited.

I discussed your objections concerning our fees with Mr. Wall who was quite surprised at your position. Since you feel so strongly that the work we did at your request did not justify the \$600.00 charged, Mr. Wall authorized me to deduct \$100.00 from the bill for the time he expended. You must remember the work we did for you was done without consultation since you delivered a file to us and was unavailable for discussion about it since you went out of town immediately after delivery. The file was reviewed carefully. Mr. Wall did contact and meet with the Commissioner of Accounts and reviewed your probate file at the clerk's office. We also made various telephone calls to your past accountants and checked the land records to make sure that title was correct. All of these things involve time which the Client does not see but the time, in fact, was expended.

In reference to outlining your fee to eliminate the Trust set up in your husband's Last Will and Testament, I feel that since you have disputed our time and fees previously charged to you, it would be better for you to obtain another attorney to provide that service for you. If you will recall, your husband's Will was quite long and complicated and removal of the Trust could be quite complex and time consuming, and it would be unfair for me to estimate a fee to provide that service at this time.

Remember your deadline to file your accounting is the 31st day of this month, and I wish you the best of luck in accomplishing this accounting and finding another attorney to provide the services outlined herein.

Very truly yours,

over

Philip D. Shalloway

PDS/mb

Jan. 23, 1985

Copy of check made and sent.

Note added:

"As you suggested, the day I was in your office I went immediately to the Commissioner of Accounts office. The estate filing for Dec. 31, 1980 with fee paid was in my file there. I do not understand how it could be reported missing by your office."

Edward
White

False Final Account

The false final two page account to Jean O'Connell on January 23, 1985, becomes the one page third account hand carried to the Court and filed on January 23, 1985, and recorded at Bk380p1452.

ESTATE OF HAROLD M. O'CONNELL

12

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

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

RECEIPTS:

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

TAXES PAID BY WIFE:

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

AMOUNTS PAID TO WIFE:

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

ASSETS REMAINING AT DECEMBER 31, 1984:

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

Respectfully submitted,

Jean M. O'Connell, Executrix

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

Due to Jean M. O'Connell

~~copy~~
Original delivered by hand
to Office of Commissioners
of Accts. Jan. 23, 1985, (checked)
\$3500 for paid.

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

PROBATE ASSETS:

| | |
|-------------------------------|------------------|
| 1/2 interest - residence | \$ 40,681 |
| 1/2 interest - Accotink | 37,500 |
| 605 shares, Washington Mutual | 6,709 |
| 220 shares, New Virginia | 1,953 |
| Refund | 5 |
| Overpayment of Virginia tax | 57 |
| Cash | 3,245 |
| | <u>\$ 90,150</u> |

PAYABLE TO WIFE DIRECTLY:

| | |
|------------------------|------------------|
| Cash POD | \$ 16,541 |
| Life insurance | 14,918 |
| Jointly owned property | 13,902 |
| Personal property | 500 |
| U. S. Civil Service | 1,381 |
| Annuity | 16,338 |
| | <u>\$ 63,580</u> |

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

(12.95% wife's share) 10,727

(87.05% Trust share) \$ 72,082

Residuary estate

○ Retain this copy for your Records.

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

Retain ~~this~~ copy for your Records.

From Edward White -
The serial filing for H & O' C
Estate

Retain this copy for your Records.

From Edward White -
The serial filing for H & O'C
Estate

Third Account

ESTATE OF HAROLD M. O'CONNELL

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

FILED 21840
6/18/85
FILED 1/23/85
PAID 4.50
TAPED 1/16
POSTED 2/4/85

| | Receipts | Disbursements |
|---|----------------------|----------------------|
| ASSETS REMAINING ON HAND AT DECEMBER 31, 1980 PER SECOND ACCOUNT | | |
| One-half interest in residence and 3.3365 acres of 6541 Franconia Road, Springfield, Virginia | \$40,681.00 | |
| One-half interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia | 37,500.00 | |
| 254 shares, New Virginia Bancorporation | 1,952.50 | |
| Certificate of deposit - Washington-Lee Savings and Loan Association | 3,852.08 | |
| Due to Jean M. O'Connell for net advances | (3,050.27) | |
| | <u>\$80,935.31</u> ✓ | |
| RECEIPTS: | | |
| Dividends, New Virginia Bancorporation: | | |
| 1/15/81 | \$ 32.34 | |
| 4/15/81 | 32.34 | |
| 7/15/81 | 37.24 | |
| 10/15/81 | 37.24 | |
| 1/15/82 | 37.24 | |
| 4/15/82 | 37.24 | |
| 7/15/82 | 37.24 | 250.88 ✓ |
| Stock dividend - New Virginia Bancorporation: | | |
| 5% - 12 shares received - Cash for fraction | | 8.12 |
| Sale of 266 shares New Virginia Bancorporation: | | |
| Proceeds at redemption @ \$20/share | \$5,320.00 | |
| Less inventory value | <u>1,952.50</u> | 3,367.50 ✓ |
| Interest, Washington-Lee Savings and Loan Association: | | |
| 1981 - Matured 9/19/81 | | 215.26 |
| EXPENSES PAID BY WIFE: | | |
| 1981 real estate tax | \$1,458.21 ✓ | |
| 1982 real estate tax | 1,770.73 ✓ | |
| 1983 real estate tax | 1,770.72 ✓ | |
| 1984 real estate tax | 2,023.93 ✓ | |
| Second account filing fee 5/15/81 | 23.00 | |
| Preparation of second account | <u>325.00</u> ✓ | 7,371.59 ✓ |
| AMOUNTS PAID TO WIFE: | | |
| New Virginia Bancorporation - dividends | \$ 250.88 | |
| Sale of fractional share | 8.12 | |
| Proceeds of sale of stock of New Virginia Bancorporation | 5,320.00 | |
| Proceeds of certificate of deposit at maturity | <u>4,067.34</u> | 9,646.34 9,646.34 ✓ |
| ASSETS REMAINING AT DECEMBER 31, 1984: | | |
| One-half interest in residence and 3.3365 acres at 6541 Franconia Road, Springfield, Virginia | | 40,681.00 ✓ |
| One-half interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia | | 37,500.00 |
| Due to Jean M. O'Connell for net advances | | (775.52) ✓ |
| | <u>\$94,423.41</u> ✓ | <u>\$94,423.41</u> ✓ |

Respectfully submitted,

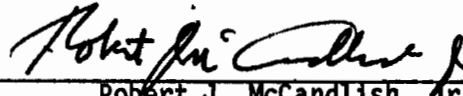
Jean M. O'Connell
Jean M. O'Connell, Executrix (WIFE)

STATE OF VIRGINIA

COUNTY OF FAIRFAX, to-wit:

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

GIVEN under my hand this 13th day of August, 1986.



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

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

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

GIVEN under my hand this 8th day of September, 1986.

TESTE: WARREN E. BARRY, CLERK

By:



Deputy Clerk

| PLEASE BE SURE TO RECORD CHANGES THAT AFFECT YOUR ACCOUNT | | SUBTRACTIONS | | ADDITIONS | | BALANCE FORWARD | |
|---|-------|----------------------------------|-------------------------------------|-----------|--------------|-----------------------------------|---------|
| ITEM NO OR TRANSACTION | DATE | DESCRIPTION OF TRANSACTION | AMOUNT OF PAYMENT OR WITHDRAWAL (+) | ✓ | OTHER DEDUCT | AMOUNT OF DEPOSIT OR INTEREST (+) | |
| | | TO Howard | 20 | ✓ | | | 875 95 |
| 707 | 12/24 | | | | | | 875 95 |
| 708 | 12/24 | TO John | 20 | ✓ | | | 850 95 |
| | | (466) | | | | | 35 |
| 709 | 12/26 | TO Cash (New Haven for 22) | 100 | ✓ | | | 825 95 |
| | | FOR | | | | | 100 |
| 710 | 12/29 | TO Reckin 29.10 Central Fidelity | 179 41 | ✓ | | | 725 95 |
| | | Marshall 105.8 Spiegel 445 | | | | | 179 41 |
| 679 | 1/30 | TO Central Fidelity | 525 50 | ✓ | | | 546 54 |
| | | FOR Hilton TV & Marshall | | | | | 525 50 |
| 711 | 12/31 | TO Annuity -350 | 150 | ✓ | | 1466 28 | 28 04 |
| | | FOR Car | | | | | 1466 28 |

14

| | | | | | | | |
|-----|--------|------------------------------|--------|---|--|--|--------|
| 712 | 1/2/80 | TO Vapco | 102 44 | ✓ | | | 102 44 |
| | | FOR | | | | | 234 88 |
| 713 | 1/2/80 | TO A P Woodson Co. | 117 06 | ✓ | | | 117 06 |
| | | FOR | | | | | 117 82 |
| 714 | 1/2/80 | TO Wash Post | 17 20 | ✓ | | | 17 20 |
| | | FOR 10/24 10/17 | | | | | 100 62 |
| 714 | 1/2/80 | TO Insurance in annuity | 63 10 | ✓ | | | 63 10 |
| | | FOR | | | | | 163 72 |
| 715 | 1/2/80 | TO Comm of Accts | 35 | ✓ | | | 35 |
| | | FOR | | | | | 163 72 |
| 716 | 1/2/80 | TO Council of Bldg of Wash | 46 | ✓ | | | 46 |
| | | FOR Judge S. N. A. Symposium | | | | | 163 72 |
| 717 | 1/2/80 | TO North Carolina | 1000 | ✓ | | | 1000 |
| | | FOR | | | | | 163 72 |

| ITEM NO OR TRANSACTION | DATE | DESCRIPTION OF TRANSACTION | OR WITHDRAWAL (+) | ✓ | OTHER DEDUCT | AMOUNT OF DEPOSIT OR INTEREST (+) | |
|------------------------|---------|----------------------------|-------------------|---|--------------|-----------------------------------|---------|
| 717 | 1/10/85 | TO Am. Canadian Linc | 1392 00 | ✓ | | | 1392 00 |
| | | Virgin Islands 3/1 | | | | | 725 72 |
| 718 | 1/14/85 | TO N.C. Lader Jr | 20 | ✓ | | | 20 |
| | | B-day | | | | | 705 72 |
| 719 | | TO Interest Gen Sav | 49 | ✓ | | | 49 |
| | | FOR | | | | | 656 72 |
| 720 | 1/21 | TO Pioneer Mobile | 20 | ✓ | | | 20 |
| | | FOR change flat tire | | | | | 636 72 |
| 720 | | TO VOID | | | | | |
| 722 | | TO Duo - Landscape Des | 5 00 | ✓ | | | 5 |
| | | FOR | | | | | 636 72 |

| | | | | | | | |
|-----|------|-------------------------|--------|---|--|-------|--------|
| 723 | 1/22 | TO Safe Deposit Box Chg | 40 00 | ✓ | | | 40 |
| | | FOR | | | | | 597 72 |
| 723 | 1/23 | TO Bk of Va dividend | | | | 49 50 | 49 50 |
| | | FOR | | | | | 547 22 |
| 723 | 1/23 | TO Cash | 100 | ✓ | | | 100 |
| | | FOR | | | | | 547 22 |
| 724 | 1/23 | TO Com of Accts | 35 | ✓ | | | 35 |
| | | FOR | | | | | 547 50 |
| 724 | 1/23 | TO | 547 50 | ✓ | | | 547 50 |
| | | FOR | | | | | |
| 726 | 1/26 | TO Perp | 114 | ✓ | | 1000 | 1000 |
| | | FOR | | | | | 547 50 |
| 725 | 1/26 | TO Central Fidelity | 101 38 | ✓ | | | 101 38 |
| | | FOR | | | | | 547 50 |

This copy for my file.

Jean O'Connell

Copy of note sent to Mr. Shalloway 2/3/85

To: Mr. Philip Shalloway
7620 Little River Turnpike
Annandale, Va. 22150

February 3, 1985

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

I would appreciate it if
you would send me the remaining
papers you have of mine including
the IRS notice of estate tax accept-
ance and the notice from the
Ft. Sheriff's office delivered
to me Dec. 15, 1984.



Thank you

Jean O'Connell

PHILIP D. SHALLOWAY
ATTORNEY AND COUNSELLOR AT LAW

SUITE 505
7620 LITTLE RIVER TURNPIKE
ANNANDALE, VIRGINIA 22003

POST OFFICE DRAWER 450

TELEPHONE
703/941-3700

February 8, 1985

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

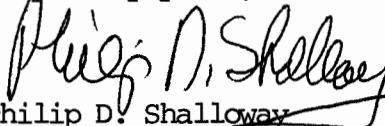
Dear Mrs. O'Connell:

I am in receipt of your letter of February 3, 1985, and even though I did not remember keeping any of your papers I completely reviewed my file, contacted Mr. Clement J. Wall who also reviewed his file, and it is both of our recollection that all the papers, including the items you requested in your correspondence, were returned to you at our last meeting on January 3, 1985.

The two items you refer to had to be given to you because, without them, your accountant could not have prepared the final accounting that was due January 31, 1985. Perhaps you should contact your accountant to see if you gave them to her.

I hope you find your papers soon.

Very truly yours,


Philip D. Shalloway

PDS/mb

cc: Clement J. Wall

Jean O'Connell

February 25, 1985

Dear Mr. Shalloway,

I admired the way you critiqued the contract of a friend of mine and how well you handled the problem of another friend I had recommended go to you. In fact there was no doubt in my mind that I could trust you implicitly to help me file an estate accounting.

I am sorry that the issue has become so confused. The enclosed check \$80- I feel more than covers the time spent on what actually was useful to my estate accounting. That is calling the Com. of Accounts office for a time extension - 30 days - the same time the Sheriff's office was late in delivering the notice to me.

Jean O'Connell



Philip Shalloway Out

“I also would like you to be at least courteous to my friends. They know you do not want them around so you may not see much of them. They are people who helped me when I was desperately in need of help and had no place to turn. Joanne especially was helpful. When **[1] Ed Prichard** was going to charge me $\frac{1}{4}$ of your Dad's estate for his fee and **[2] Shalloway** had a mental break down when he was going to work on the estate it was Joanne who helped me by explaining what I had to do. She did not want to be a co-trustee but I begged her and she agreed reluctantly tho she had never done it for anyone else. I still think **[3] you** owe her an apology and a box of candy or bouquet of flowers. Better late than never. And I would feel ever so much better. Please. Just treat my friends like you want me to treat yours.”

(From Jean O'Connell to Anthony O'Connell; September 6, 1988)

COMMISSIONER'S OFFICE

CIRCUIT COURT OF FAIRFAX COUNTY

4069 CHAIN BRIDGE ROAD

TELEPHONE 385-0268

FAIRFAX, VIRGINIA 22030

JESSE B. WILSON, III
DEPUTY COMMISSIONER OF ACCOUNTSROBERT J. McCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

May 8, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

According to the inventory filed for the above estate the gross value was \$90,650.27 and under the terms of the will one-half of the estate goes to you as the "Marital Share" (one-half being the amount allowed the wife without estate tax by IRS) and the balance goes to the "Residuary Estate" which shall be held in trust by Anthony M. O'Connell, as Trustee, and the income paid to you and, in the sole discretion of the Trustee as to time and amount, the principal of the trust may be used for your support and maintenance.

This trust must be set up since we cannot ignore the will and at your death the balance in the trust goes to your three children or their issue. At this time, we don't know who that will be.

Please advise me what is being done to set up this trust. As a non-resident, Anthony M. O'Connell can act as Trustee only if a resident of Virginia qualifies with him or a Virginia resident is designated as an agent to receive notices and processes from the Court and the Commissioner of Accounts.

It is possible that an indemnification agreement can be worked out so the trust need not be funded, but this office should not advise you about such an agreement.

Very truly yours,

Robert J. McCandlish, Jr.
Commissioner of Accounts

RJM/jd

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

Anthony
O'Connell

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

 $107,190.25$ gross estate

~~8734.77~~

$98,455.48 \div 2 = 49,227.74$

~~16,593.88~~

$16,593.88$

 $\$32,633.86$

$107,190.25$ gross
 $- 4138.42$ expenses

 $103,051.83$ net $\div 2 = 51,525.92$

$- 16,593.88$

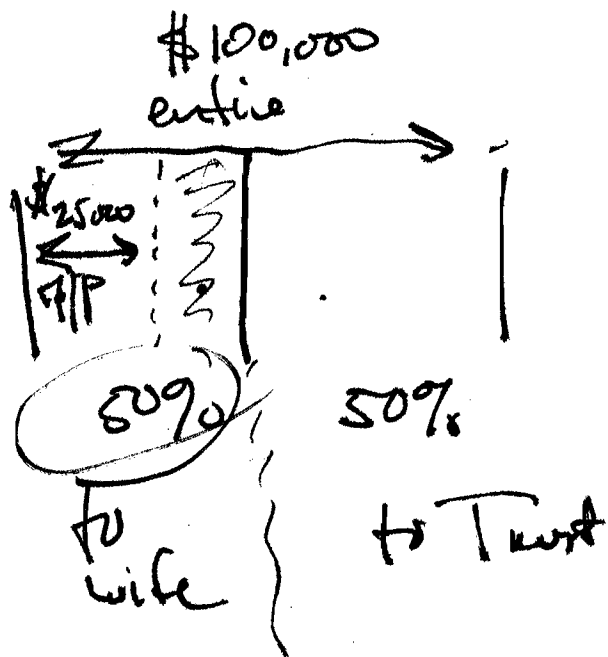
 $\$34,932.04$

~~103,051.83~~

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

 $55,718.23$
 $4,596.31$ taxes

 $51,121.89$



~~Lo Kaiser-Hilton.~~

549-7800

To Ann -
My son Tony called. He said he wanted
very much to be the full trustee with an
agent to receive notices and processes from the
court & commissioner as in the May 8th letter.

~~about~~

First thing is to have the final
accounting based on same figures
as in the 1st accounting.
Send it to me - so I have
to sign it.

call - will do draft of final accounting.
deed to property - convey to court.
needs how much

~~Lo Kaiser-Hilton.~~

549-7800

To Ann -
My son Tony called. He said he wanted
very much to be the full trustee with an
agent to receive notices and processes from the
court & commissioner as in the May 8th letter.

~~about~~

First thing is to have the final
accounting based on same figures
as in the 1st accounting.
Send it to me - so I have
to sign it.

call - will do draft of final accounting.
deed to property - convey to court.
Needs how much

Will of Jean M. O'Connell 1985.05.30

Co-executors are Anthony Miner O'Connell and Jo Ann Barnes. Prepared by Edward J. White.

PLEASE BE SURE TO DEDUCT CHARGES THAT AFFECT YOUR ACCOUNT

SUBTRACTIONS

ADDITIONS

BALANCE FORWARD

| ITEM NO OR TRANSACTION CODE | DATE | DESCRIPTION OF TRANSACTION | AMOUNT OF PAYMENT OR WITHDRAWAL (-) | ✓ OTHER DEDUCT | AMOUNT OF DEPOSIT OR INTEREST (+) | BALANCE FORWARD |
|-----------------------------|------|-----------------------------|-------------------------------------|----------------|-----------------------------------|-----------------|
| | | TO correction - 5-3 deposit | 92 | | 92.98 | 150 42 |
| | | FOR | | | | 92 98 |
| 807 | 5/30 | TO White, Edward, lawyer | 50 | ✓ | | 2 92 98 |
| | | FOR new will. | | | | 50 - |
| 808 | 5/30 | TO Wash. Post. 4/14-6/9 | 17 20 | ✓ | | 2 23 41 |
| | | FOR | | | | 17 20 |
| | 6/1 | TO Annuity | | ✓ | 1526 65 | 2 06 21 |
| | | FOR | | | | 1526 65 |
| 809 | 5/31 | TO Cash | 100 | ✓ | | 17 20 |
| | | FOR | | | | 100 - |
| 810 | 7/3 | TO Lumber Co. NCA FCC | 3 | ✓ | | 1 6 21 |
| | | FOR | | | | 3 - |
| 811 | 6/3 | TO Cash | 100 | ✓ | | 1 6 21 |
| | | FOR | | | | 100 - |
| 812 | 6/3 | TO Henderson | 308 00 | ✓ | | 5 08 50 |
| | | FOR | | | | 308 00 |
| 813 | 6/3 | TO Bond for Am. Hort | 20 | ✓ | | 5 28 50 |
| | | FOR (due Jan 1 '85) | | | | 20 - |
| 814 | 6/3 | TO Va. Brewer | 58 24 | ✓ | | 5 50 74 |
| | | FOR | | | | 58 24 |
| 815 | 6/3 | TO Public Citizen | 10 | ✓ | | 5 40 74 |
| | | FOR (Madon - Clarksburg) | | | | 10 - |
| 816 | 6/8 | TO Receipt | 45 | ✓ | | 5 35 74 |
| | | FOR | | | | 45 - |

1985

~~SAVE~~
in establishing a

RE Est of HACC

45,325-22

In answer to your letter of May 8, 1985 regarding progress
the trust to be setup required by the will with Anthony
O'Connell as Trustee I would like to report that a ^{co-}Trustee has
agreed to serve with him

Ms. Jo Anne Berner
^{Home address}
7225 Pine Dr. }
Annandale, Va 22003
354-0673
549-7800 - office } office

~~I~~ She will be working on this very soon
with a lawyer. I had hoped that the procedure
of setting up a trust could be simplified by instead
putting title to ^{the Residence} ~~that same~~ ^(my home) in the names of
my three children ~~the~~ the same as listed in
the will to receive it.

There should be more definite progress
soon and I will inform your office then.

VT

J M O C Extra

Sent
5/31/85

To Commissioner of Accts.

Sent 5/31/85

Oak Grove
6541 Franconia Road - Springfield, Va. 22150

May 30, 1985

Commissioner's Office of Accts.

Fairfax, Va.

Dear Sir, Re: Estate of Harold S. O'Connell

In answer to your letter of May 8th regarding progress in establishing a trust required by the will with Anthony M. O'Connell as trustee I would like to report that a co-trustee has agreed to serve with him. She is:

Mrs Jo Ann Barnes (Home address 7225 Pine Drive, Annandale, Va. 22003 Tel. 3540673. Office phone 549-7800.) She will be working on this soon with a lawyer.

I had hoped that the procedure of setting up a trust could be simplified by putting title to the "Residuary Estate" (my home) in the names of my three children as listed in the will to receive it.

There should be more definite
progress soon and I will inform
your office then.

Very truly yours

Sean M. O'Connell, Esq.

and etc re property.

Trust

May 31, 85
cc to So Burn - Com. letter
" " " "
" White " "

June 3 to Tong

o Tax Assessment papers

and etc re property.

Trust

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

" White

+ pot. accts

June 3 '85 Tony

Dear Mother

June 14, 1985

Sorry I'm late in sending this information in Dad's file.

How's Joann coming on making the final estate filing?

I do wish very strongly, that you had not changed your will to make your accountant co-executor. You are giving her control. Her expertise is available without giving her control. Instead her fee of executing an estate of 1,000,000. would be 3% or more by Virginia statute. If she sells assets, that is \$20,000 or more. Selling a piece of real estate, whether its value is \$1000 or 1,000,000 is basically the same amount of work. I would not take the fee because it's taking it away from Jean & Sheila.

In anger I said she didn't know
her ass. ~~that's~~ I don't think that
~~she's that~~ ^{totally} don't trust her. The lawyer she
recommended is writing her as
co-executor in ~~her~~ ^{your} will.

you say you don't trust anyone.
I believe that. Why are you
putting so much confidence in
Joann, (besides her being a woman?)
I feel she has gotten you very
scared. and you can't think
straight at times.

~~If you haven't changed your~~
I have talked to ex-tel
planners & lawyers here and
they tell me it is very
unusual for an accountant
to be co executor. I lawyer goes
accountants run. ~~Joann~~ will
~~have to~~ probably hire a
lawyer, and ~~to~~ pay him a
fee.

~~so you are not helping~~

ask other people what they think
I think the bottom line is
you don't want to ~~to~~ have that
power. Perhaps a little you don't
trust me, but primarily you
don't want me to have that
power. So much for business.

Finally called the other day
to get my zip code? I mean I wrote
about 150 letters to her. Perhaps it
was an excuse to call. I don't know.
She says she is sending me something.
My dogwoods are doing ^{great} on the
north slope, not so hot on the
south slope. Put wood chips ~~around~~
and around the white oak
seedlings on the slope. The
robins had a great time eating
the worms. There must have been

a Robin per square foot.

~~Had a home guess~~ from the
I told you that I had a
home guess & ~~we~~ we went to
~~look~~ check out a painting
that the Cincinnati art
museum will exhibit
next year. He was
very civil.

I put up the limestone
ark way ~~in~~ that I got
from the St. Louis art museum.
It's about 11' high and took
very nice.

Love,
Tony.

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

June 18, 1984 5

Ms. Joan Barnes
Bruner, Kane and McCarthy
300 North Lee Street
P.O. Box 1250
Alexandria, Virginia 22314

Ref: Estate of Harold A. O'Connell

Dear Ms. Barnes:

Thank you for your time and expertise in discussing the intended trust in the above estate.

Would you, as a Virginia resident and accountant for Mrs. Jean O'Connell, my mother and executor of the estate, accept the position of agent to receive notices and processes from the Court and Commissioner of Accounts concerning this trust?

The trust is to be funded from the assets now remaining in the estate inventory, ie., real estate. I would contest a cash substitution. The final estate filing should contain the entirety of the Springfield residence or the entirety of the Accotink property, which ever my Mother wishes to be placed in the trust.

Please advise me when the final estate filing is complete in order that I may schedule a trip to Fairfax and set up the trust.

Sincerely,

Anthony M. O'Connell

Anthony M. O'Connell
Trustee in the above estate

Copies to: Mrs Jean O'Connell
Mr. Jesse B. Wilson, III
Deputy Commissioner of Accounts

No response

June 20, 1985

MR. Henry C. Mackall
4031 CHAIN BRIDGE RD
FAIRFAX, VIRGINIA 22030

DEAR MR. MACKALL,

In reference to our phone conversation today, thanks for taking the job. The enclosed Commissioner's account letter explains the situation.

I need you, unless you advise me otherwise, to:

1. Get the appropriate assets in the ~~the~~ trust according to the 50%-50% intention of the will. To my mind that would include the entirety of one of the other pieces of real estate. This, I think, involves contacting my

★ ★ NOTE: ~~Each~~ Each piece of real estate has appreciated about \$1,000,000 each.

Mother's accountant who is now or
has just completed the final estate
 account. Her name & address is:

MS JOAN BARNES
 BRUNER, KANE AND MCCARTHY
 300 North Lee Street
 P.O. Box 1250
 Alexandria, Virginia 22314
 Tel (703) 549-7800

2. Take me through the point, where
 I am recognized by the court as
 trustee.
3. Advise me on what ever you
 think is important in this situation
 [Can we use an alternate valuation
 of the real estate to avoid
 huge ~~future~~ future capital gains?]

My mother is scared and upset of
 losing control to a trust. I
 know I don't have to ask that
 you be gentle in any contact
 with her. It would be most
~~beneficial~~ beneficial for all if
 any contact with her is done
 by a woman, if possible.

Thank you
 Sincerely,

Anthony M. Donald

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

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

June 25, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

I received your letter with the enclosures regarding your father's estate and the trust referred to in the Will. From looking at the documents you sent me, it appears that the trust created by the Will was devised a 92.2% interest in each of the real estate interests included in the estate. Because the estate interest was only 50%, this would mean that the interest of the trust in each parcel of real estate is 46.1%. Your mother has apparently paid all of the real estate taxes from the date of your father's death and the trust would owe her 46.1% of those taxes. It seems to me that a final account would be very simple, merely reflecting the ownership percentages as distributions. No formal deed would be required. Obviously if either you or your mother wanted to sell, the other would have to agree. I notice from your letter to Joan Barnes you state that the trust should contain all of one or the other of the two properties. Is there some reason why you do not wish to have the 46.1% interest in each of the properties in the trust?

As soon as you advise me on this and on the response you receive from Ms. Barnes, I will have my associate, Amy Blanchard, contact your mother to see if we can't get this resolved.

Sincerely,



Henry C. Mackall

HCM/jkw

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

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

July 8, 1985

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

Re: Estate of Harold A. O'Connell

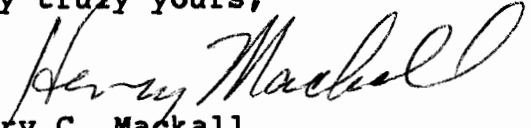
Dear Mr. O'Connell:

I have spoken with Ms. Barnes who agreed with my suggestion that a final account be filed by your mother reflecting the trust's ownership of an undivided percentage interest in the real estate. Funds advanced by your mother to pay the trust's share of the real estate taxes would be treated as a liability of the trust to be repaid when the realty is sold. She advised me that the percentages were not exactly as earlier calculated because of a slight difference in some jointly owned property. She is sending me a new computation which I will forward when it arrives.

In the letter your mother received from Mr. McCandlish, mention was made of your being able to qualify without a co-trustee if you appointed an agent on whom process might be served. I assume he was talking about Section 26-59 of our Code which deals with non-resident fiduciaries. I don't believe it is applicable to your situation. Because of this and because it will make your mother feel more comfortable, I discussed with Ms. Barnes the idea of her qualifying as a co-trustee with you. She has agreed. Since your mother is the sole beneficiary of the trust during her lifetime and is willing to forego any income from the trust there seems no need to sell the land. It has proven to be a good investment and your mother seems willing and able to continue to pay the real estate taxes as they accrue. The Will contains a waiver of bond for the trustee so that expense can be avoided. After an initial account there will only be a requirement to file one every three years showing no activity. When land is sold this situation will change but, at least for now, there will be little expense.

I think we can plan for you to come east at a time when Ms. Barnes is available so the two of you can qualify as trustees. The estate can be closed with little effort.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Henry Mackall".

Henry C. Mackall

HCM/jkw
Enclosure

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

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

July 11, 1985

Ms. Joan Barnes
Bruner, Kane & McCarthy
300 North Lee Street
P. O. Box 1250
Alexandria, Virginia 22314

Re: Estate of Harold A. O'Connell

Dear Ms. Barnes:

Following my phone conversation with you, I reported to Mr. O'Connell that you and I had agreed on a procedure which could be followed in connection with closing the Estate of his father and I recommended that procedure to him. He has just advised me by phone that the procedure is not acceptable. As a result of our phone conversation I am no longer representing him.

Sincerely,


Henry C. Mackall

HCM/jkw

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

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

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

DATE: July 11, 1985

FOR PROFESSIONAL SERVICES

Rendered by Henry C. Mackall,

Re: Estate of Harold A. O'Connell

For services rendered from June 20, 1985 through July 11, 1985
in accordance with the attached computer printout;

pd July 16, 1985

TOTAL FEE \$ 360.00

COST ADVANCED:

Clerk _____ \$ _____
Recording _____ \$ _____
L/D Phone _____ \$ _____
Photocopying _____ \$ _____
Other _____ \$ _____

TOTAL COSTS: \$ _____
TOTAL DUE: \$ 360.00

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

(314) 778-4928

July 11, 1985

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

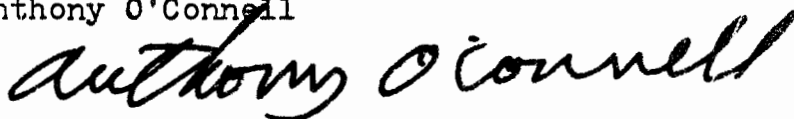
Dear Mr. McCandlish:

I, a non-resident of Virginia, am named trustee in the will of Harold O'Connell.

Is it absolutely necessary for me to have a Virginia resident co-trustee, or can a designated agent to receive notices and processes from the Court and Commissioner of Accounts satisfy this requirement? Your letter of May 8, 1985 says I don't need a co-trustee, but Mr. Henry Mackall's letter of July 8, 1985 suggests I do.

Respectfully request, if possible, a definitive answer.

Very truly yours,
Anthony O'Connell



Inclosures 1&2



ROBERT J. McCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE

CIRCUIT COURT OF FAIRFAX COUNTY

4069 CHAIN BRIDGE ROAD

TELEPHONE 385-0268

FAIRFAX, VIRGINIA 22030



JESSE B. WILSON, III
DEPUTY COMMISSIONER OF ACCOUNTS

July 16, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

This will acknowledge receipt of your letter of July 11, 1985.

Mr. Mackall's advice is correct, in my opinion, under the circumstances. A resident agent can be appointed to serve with a non-resident personal representative such as an executor or administrator of an estate. However, the exception provided in §26-59 of the Virginia Code does not extend to non-resident trustees. Therefore, I believe that a resident co-trustee will be necessary.

As Mr. Mackall has pointed out, this should not be the cause of any significant trouble or expense.

Yours very truly,


Robert J. McCandlish, Jr.

RJM/hap

July 16, 1985

Dear Mother,

First, let me discuss
the trust.

The lawyer I asked to help me, Henry MacKall said that the a certain percentage of each year of year's estate, rather than the entirety of one piece, was to be in the trust as he suggested this to Ms. Barnes. So that's the way you want it. I find with me. That was different from what we I thought had agreed on. In short, if that is the way you want it, fine.

I have not heard anything from Ms. Barnes.

~~Also, from my~~ I am

above

My lawyer who said that
he thought I did need a
co trustee, contrary to the
letter from the commissione
of accounts. I wrote the
commission of accounts
requesting a definitive answer

Frankly, I doubt if I
ever get an answer from them

I asked Andy Higgins
if he would serve as
co trustee. He has agreed.

He is already a trustee
several times including
trustee for the little
church. He would not
charge anything, though
I insisted he ~~the~~ charge
an hourly fee.

Would you be comfortable
with Andy Higgins as
co. trustee?
Sincerely,
10/15

Andy is a man of
very high integrity.

Pleasant

July 16, 1985

Dear Mother,

It's very hot here
Went to ~~the~~ Black River,
about 2 hours south of
here last weekend.

The Black River is
a clear fast moving small
river, great for canoeing.

But this year I
couldn't be find it ~~they~~
There were dozens and
dozens of 3-wheel motor
cycles tearing along the
bank and in the water
(They're especially designed
not to stop in the
water). It was horrible.
The canoe business
was down 70% people
said.

I got honey out of the
combs last week, that is,

I extracted it. I weighed
it and it came to a
little over 200 lbs!
The box also for the
first time filled up
those ~~those~~ little
($4\frac{1}{2}$ " x $4\frac{1}{2}$ ") wooden frame.
I have about 18 of them.
So - It was a ~~terrible~~
bountiful harvest.

I will probably be at
Sherley's in Portland in the
next ~~week~~ two weeks.
So - If you try to reach me
and I'm not here,
please try there.

Love, Tony

good man



Newry Muckall
Interest transferred
to trustee
Main thing - go ahead
showing % geo in interest
Not there to be co-trustee?

James Muckall -
Wanted you to know
about the house

leave to son -
lawyer & commissioner

Long qualify
to be

qualify trustee

Equalization Bd.
691-3213

will call when get
another date open

Clerk 691-2224
691-4193 - give
judiciary no. 21840

(Procedural
Come in - security bond -)
(be resident with)
Patty Mooto. f)

Bond fee - Lawyer fee so
bond pd when sold.
nominal amt now.

look over carefully. I call for
qualifying trustee
then trust - lawyer
later non-taxable exchange



good man

BE3-1

Henry Muckall
Interest transferred
to trustee
main thing - go ahead
showing % goes in interest
not where to be co-trustee?

James Muckall -
asked you to look
into it

BE3-6

leave to son -
lawyer & commissioner

Long qualify
to be BE3-2

BE3-7
qualify trustee

Examination Bl.
691-3213
will call when get
another date open
BE3-8

Bond fee - Lawyer fee so
bond pd when sold.
nominal amt now.
BE3-3

Do Ann
Ld

Clerk 691-2224
691-4193 - give
fiduciary no 2840
(overseer)
come in - surety bond -
(be resident with)
Patty Moot 0.1 BE3-9

look over carefully. I call for
qualifying trustee 1st question
then trust - lawyer
BE3-4

later non - taxable exchange -
BE3-5

good man

Newry Muckall
Interest transferred
to trustee
Main thing - go ahead
showing % go in interest
that there to be co-trustee?

James Muckall -
Wanted you to know
about the trust

leave to son -
lawyer & commissioner

qualify
to be

qualify trustee

Equestrian Bl.
691-3213

will call when get
another date open

Clark 691-2224

691-4193 - give

judiciary no. 21840

(Providence
Come in - surety bond -)
(be resident with)
Patty Mooto. f)

Bond fee - Lawyer fee so
bond pd when sold.
nominal amt now.

look over carefully. I call for
qualifying trustee 1/2 questions
then trust - lawyer

later non-taxable exchange



good man

Newy Muckall
Interest transferred
to trustee
Main thing - go ahead
showing % geo in interest
Not there to be co-trustee?

James Muckall -
I think you should
be in there

leave to son -
lawyer & commissioner

qualify
to be

qualify trustee

Equestrian Bl.
691-3213
will call when get
another date open

Clark 691-2224
691-4193 - give
judiciary no. 21840
(Come in - surety bond -)
Be resident with
Patty Mooto.

Bond fee - Lawyer fix so
bond pd when sold.
nominal amt now.

look over carefully. I call for
qualifying trustee
then trust - lawyer
later non-taxable exchange



good man

Newry Muckall
Interest transferred
to trustee
Main thing - go ahead
showing % goes in interest
Not there to be co-trustee?

James Muckall -
I think you should
be in there

leave to son -
lawyer & commissioner

Long qualify
to be

qualify trustee

Equelization Bd.
691-3213

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Clark 691-2224
691-4193 - give
judiciary no. 21840

(Providence)
(Come in - security bond -)
(Be resident with)
Patty Mooto.

Bond fee - Lawyer fix so
bond pd when sold.
nominal amt now.

look over carefully
qualifying trustee
then trust - lawyer
later non-taxable exchange

good man



Newy Muckall
Interest transferred
to trustee
Main thing - go ahead
showing % geo in interest
Not there to be co-trustee?

James Muckall -
Wanted you to know
about the trust

leave to son -
lawyer & commissioner

Long qualify
to be

qualify trustee

Bond fee - Lawyer fee
bonded when sold
nominal and now.

look over carefully. I call for
qualifying trustee
then trust - lawyer
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Equestrian Bl.
691-3213
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Clark 691-2224
691-4193 - give
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(Providence)
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good man

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Main thing - go ahead
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Wanted you to know
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later non-taxable exchange

good man



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leave to son -
lawyer & commissioner

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to be

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Not there to be co-trustee?

James Muckall -
Wanted you to know
about the trust

leave to son -
lawyer & commissioner

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qualify trustee

Bond fee - Lawyer fee so
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691-4193 - give
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(Come in - surety bond -)
Be resident with
Patty Mooto.



good man

Newry Muckall
Interest transferred
to trustee
Main thing - go ahead
showing % geo in interest
Not there to be co-trustee?

James Muckall -
I think you should
be in there

leave to son -
lawyer & commissioner

Long qualify
to be

qualify trustee

Equestrian Bl.
691-3213
will call when get
another date open

Bond fee - Lawyer fee so
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Clark 691-2224
691-4193 - give
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(Providence)
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(be resident with)
Patty Mooto.



good man

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Main thing - go ahead
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Not there to be co-trustee?

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Wanted you to know
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leave to son -
lawyer & commissioner

Long qualify
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Bond fee - Lawyer fee so
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691-3213
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other date open

Clerk 691-2224
691-4193 - give
judiciary no 21840
(Come in - surety bond -)
(be resident with)
Patty Mooto.

look over carefully. I call for
qualifying trustee
then trust - lawyer
later non-taxable exchange

Jean O'Connell

August 5, 1985

Dear Tony,

I have to know right away if you are going to be Co-trustee or not. Please check and sign your answer!

- ☒ Yes I will be Co-trustee
- ☐ No I will not be Co-trustee



Love
Mother

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,


Joanne L. Barnes

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

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

PROBATE ASSETS:

| | |
|-------------------------------|------------------|
| 1/2 interest - residence | \$ 40,681 |
| 1/2 interest - Accotink | 37,500 |
| 605 shares, Washington Mutual | 6,709 |
| 220 shares, New Virginia | 1,953 |
| Refund | 5 |
| Overpayment of Virginia tax | 57 |
| Cash | 3,245 |
| | <u>\$ 90,150</u> |

PAYABLE TO WIFE DIRECTLY:

| | |
|------------------------|------------------|
| Cash POD | \$ 16,541 |
| Life insurance | 14,918 |
| Jointly owned property | 13,902 |
| Personal property | 500 |
| U. S. Civil Service | 1,381 |
| Annuity | 16,338 |
| | <u>\$ 63,580</u> |

| | |
|---|---------------------------------------|
| Gross estate per return | \$153,986 |
| Funeral expenses, etc., per return | 5,372 |
| Net estate | <u>\$148,614</u> |
| Federal estate and Virginia inheritance tax | 2,225 |
| Net estate | <u>\$146,389</u> |
| Less property passing directly to wife | 63,580 |
| Net probate estate | <u>\$ 82,809</u> |
| Marital deduction | \$74,307 |
| Less passing directly | <u>63,580</u> |
| | (12.95% wife's share) <u>10,727</u> |
| Residuary estate | (87.05% Trust share) <u>\$ 72,082</u> |



ROBERT J. McCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE

CIRCUIT COURT OF FAIRFAX COUNTY

4069 CHAIN BRIDGE ROAD

TELEPHONE 385-0268

FAIRFAX, VIRGINIA 22030



JESSE B. WILSON, III
DEPUTY COMMISSIONER OF ACCOUNTS

August 19, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

We have had no response to our letter of July 16, 1985.

Please have a resident trustee appointed as soon as possible.

Very truly yours,

Robert J. McCandlish, Jr.
Commissioner of Accounts

RJM/jd

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

(314) 776-4926

August 20, 1985

Ms. Joanne Barnes
Bruner, Kane & McCarthy, Ltd
300 North Lee Street
P.O. Box 1250
Alexandria, Virginia 22313

Dear Ms. Barnes:

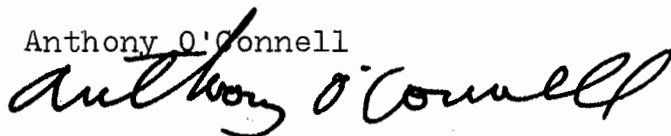
Thank you for my copy of your letter to Jean O'Connell dated August 16, 1985, and for copies of previous accountings.

I have a question concerning the marital deduction. The real estate is deeded not as tenants in common but as each party having an undivided one-half interest (Please refer to the inclosed copy of the deed.) Does this real estate, therefore, not qualify for the marital deduction and hence, change the percentages of the trust? Please advise me.

I hope that you would remain open to acting as co-trustee.

Sincerely,

Anthony O'Connell



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

No response

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

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

August 20, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

I am sorry you did not understand the distribution from your mother's estate to the trust.

According to the Will, your mother was to receive from all sources (jointly owned property and other assets passing outside the Will and from her share of the probate estate) 50%. In order to determine exactly how much goes into the trust, you must look at the estate tax return. The original computations you furnished me (Ms. Barnes told me there were minor changes in these figures) showed a net probate estate of \$82,809.00. This included the two half interests in real estate valued at \$40,681.00 and \$37,500.00, respectively or a total of \$78,181.00. The share of your mother was one-half of the net estate (gross Estate for tax purposes less debts and expenses) which amounted to \$148,614.00. Her interest was therefore \$74,307.00. She received \$63,580.00 outside the Will. She therefore was entitled to an additional \$10,727.00 from the probate estate leaving the trust with the remaining \$72,082.00.

Taking a \$72,082.00 interest in the real estate worth \$78,181.00 equates to a .921988718% interest in that real estate. Since the real estate in question was only a half-interest, this equates to a .460994% interest in the whole. In my opinion that is what the trust should now have. In my letter to you of June 25th I rounded off the interests to show the trust with a 46.1% interest in each of the two parcels of real estate. As you will see, the trust does not get all but only 92.2% of the two remaining assets of your father's estate.

I am sorry I did not make this clear in my earlier correspondence. Please let me know if I can be of further help.

Sincerely,



Henry C. Mackall

August 21, 1985

Dear Mother,

Hope you had a good trip
in Vermont.

In our last phone ~~conv~~ conversation
I said that Pierre never told
me that you left a message
for me to call you. He did
~~tell~~ give me the message. I didn't
call you because I was too upset
about the trust conflict. So I lied
to you and I apologize.

I also said that I would
do anything you want concerning
the trust, but I felt so bad
about myself just giving up

that I know I have to fulfill
my duty as co-trustee in carrying
out the will as it was written.

I feel very bad that you think
I am trying to take advantage
of you.

Love, Tony

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

43

August 22, 1985

Mr. Robert J. McCandlish, Jr.
Commissioner of Accounts
Commissioner's Office
4069 Chain Bridge Road
Fairfax, Virginia 22030

Re; Estate of Harold A. O'Connell

Dear Mr. McCandlish:

Thank you for your letter of August 19, 1985.

I appoint H. Andrew Higham as resident co-trustee of the Trust.
His address is:

H. Andrew Higham
6208 Higham Drive
Franconia, Virginia 22310
(314) 971-3129

I think there may have been an oversight in that Harold O'Connell's "undivided one-half interest" in each property (please see inclosed deed) has been included in the marital deduction. IRS Pub. 448, page 28, indicates that the marital deduction applies only to property passing to the surviving spouse.

If this is true, should not the Trust contain 50.000% of each property (assuming Jean O'Connell chooses not to exchange properties) rather than the 43.525% of each property as mentioned in Ms. Joanne Barnes letter of August 16, 1985?

I apologize for the extended time and effort this account has taken. I am optimistic that it will soon be resolved. Again, thank you for your help.

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

Sincerely,

Anthony O'Connell
Anthony O'Connell

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

(314) 776-4926

August 23, 1985

Mr. Robert J. McCandlish, Jr.
Commissioner of Accounts
Commissioner's Office
4069 Chain Bridge Road
Fairfax, Virginia 22030

Re: Estate of Harold A. O'Connell

Dear Mr. McCandlish:

Thank you for your letter of August 19, 1985, requesting
that a resident co-trustee be appointed.

I request that Andrew Higham be appointed as resident
co-trustee. His address is:

Andrew Higham
6208 Higham Drive
Franconia, Virginia 22310
(314) 971-3129

I also request that the Trust be funded in accordance with
Ms. Joanne L. Barnes letter of August 16, 1985 (attached).

I apologize for the extended time and effort this account has
taken. I am optimistic that the trust will be funded soon.
Again, thank you for your help.

Very truly yours,

Anthony O'Connell
Anthony O'Connell

cc: Mrs. Jean O'Connell
Ms. Joanne L Barnes

BRUNER, KANE & MCCARTHY, LTD.

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

300 NORTH LEE STREET

POST OFFICE BOX 1250

ALEXANDRIA, VIRGINIA 22313

(703) 549-7800

August 16, 1985

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.

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:


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

If the transfers are made in these percentages, you would then own 56.475% of each property (50% owned individually plus 12.95% of one-half interest of the estate) and the Trust would own 43.525% of each property. If you and the Trust chose at some time in the future to exchange all or part of an interest in a property, I believe it should be done based on the then current fair market value of the properties. In such case, I would recommend that you have the properties appraised by a qualified real estate appraiser.

With regards to your request that I serve as co-trustee of the Trust with your son, I regret that I must decline to be either co-trustee or act as agent to receive notices and processes for him.

Please call me and we can discuss this further.

Very truly yours,



Joanne L. Barnes

JLB:jsp

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

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

PROBATE ASSETS:

| | |
|-------------------------------|------------------|
| 1/2 interest - residence | \$ 40,681 |
| 1/2 interest - Accotink | 37,500 |
| 605 shares, Washington Mutual | 6,709 |
| 220 shares, New Virginia | 1,953 |
| Refund | 5 |
| Overpayment of Virginia tax | 57 |
| Cash | 3,245 |
| | <u>\$ 90,150</u> |

PAYABLE TO WIFE DIRECTLY:

| | |
|------------------------|------------------|
| Cash POD | \$ 16,541 |
| Life insurance | 14,918 |
| Jointly owned property | 13,902 |
| Personal property | 500 |
| U. S. Civil Service | 1,381 |
| Annuity | 16,338 |
| | <u>\$ 63,580</u> |

| | |
|---|---------------------------------------|
| Gross estate per return | \$153,986 |
| Funeral expenses, etc., per return | 5,372 |
| Net estate | <u>\$148,614</u> |
| Federal estate and Virginia inheritance tax | 2,225 |
| Net estate | <u>\$146,389</u> |
| Less property passing directly to wife | 63,580 |
| Net probate estate | <u>\$ 82,809</u> |
| Marital deduction | \$74,307 |
| Less passing directly | <u>63,580</u> |
| | (12.95% wife's share) <u>10,727</u> |
| Residuary estate | (87.05% Trust share) <u>\$ 72,082</u> |

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

(314) 776-4926

August 26, 1985

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

Dear Ms. Barnes:

Thank you for explaining to me, in our telephone conversation of August 21, 1985, the trust distribution that I was unclear about. After double checking with Mr. Mackall I now realize I was operating under a serious misconception.

Would you please explain to me yet another point that I'm confused about? Mr. Mackall's letter of August 20, 1985, shows the trust with a 46.1% interest in each of the two parcels of real estate and your letter of August 16, 1985, shows the trust with a 43.525% interest in each of the two parcels of real estate. He also mentions that you made some minor changes. Would you please tell me what those changes are and what accounts for the difference in the percentages? I thank you in advance.

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

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

Yours very truly,

Anthony O'Connell
Anthony O'Connell

BRUNER, KANE & MCCARTHY, LTD.

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

300 NORTH LEE STREET

POST OFFICE BOX 1250

ALEXANDRIA, VIRGINIA 22313

(703) 549-7800

August 16, 1985

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.

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:

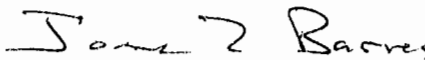
Your son requested that I furnish him copies of the Court Accountings that had been filed for the Estate. I have sent them on to him today. I am also enclosing a copy of the schedule which I believe reflects the fraction of the estate's one-half interest in each property to which you and the Trust are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

If the transfers are made in these percentages, you would then own 56.475% of each property (50% owned individually plus 12.95% of one-half interest of the estate) and the Trust would own 43.525% of each property. If you and the Trust chose at some time in the future to exchange all or part of an interest in a property, I believe it should be done based on the then current fair market value of the properties. In such case, I would recommend that you have the properties appraised by a qualified real estate appraiser.

With regards to your request that I serve as co-trustee of the Trust with your son, I regret that I must decline to be either co-trustee or act as agent to receive notices and processes for him.

Please call me and we can discuss this further.

Very truly yours,



Joanne L. Barnes

JLB:jsp

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

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

PROBATE ASSETS:

| | |
|-------------------------------|------------------|
| 1/2 interest - residence | \$ 40,681 |
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| | (12.95% wife's share) <u>10,727</u> |
| Residuary estate | (87.05% Trust share) <u>\$ 72,082</u> |

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

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

August 20, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

I am sorry you did not understand the distribution from your mother's estate to the trust.

According to the Will, your mother was to receive from all sources (jointly owned property and other assets passing outside the Will and from her share of the probate estate) 50%. In order to determine exactly how much goes into the trust, you must look at the estate tax return. The original computations you furnished me (Ms. Barnes told me there were minor changes in these figures) showed a net probate estate of \$82,809.00. This included the two half interests in real estate valued at \$40,681.00 and \$37,500.00, respectively or a total of \$78,181.00. The share of your mother was one-half of the net estate (gross Estate for tax purposes less debts and expenses) which amounted to \$148,614.00. Her interest was therefore \$74,307.00. She received \$63,580.00 outside the Will. She therefore was entitled to an additional \$10,727.00 from the probate estate leaving the trust with the remaining \$72,082.00.

Taking a \$72,082.00 interest in the real estate worth \$78,181.00 equates to a .921988718% interest in that real estate. Since the real estate in question was only a half-interest, this equates to a .460994% interest in the whole. In my opinion that is what the trust should now have. In my letter to you of June 25th I rounded off the interests to show the trust with a 46.1% interest in each of the two parcels of real estate. As you will see, the trust does not get all but only 92.2% of the two remaining assets of your father's estate.

I am sorry I did not make this clear in my earlier correspondence. Please let me know if I can be of further help.

Sincerely,



Henry C. Mackall

No response

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

August 29, 1985

Dear Andy,

I am enclosing some background information concerning the trust you so kindly agreed to co-trustee.

Let me tell you the unfortunate aspect of being a co-trustee for the trust. My mother will not appreciate it, in fact she will most probably be negative.

The reason? Hard to say, but in summary, she doesn't want anyone telling her what to do with what she considers her's.

after ten years of this, trust not being fruitful, I have given up ~~fast~~ trying to cooperate

2

with her, I am simply going to
carry out my duty as co-trustee,
and info her on correspondence.

She is so angry at me for
pushing this trust to function
that I most probably am out
of any future inheritance
from her.

I most fervently hope that this
issue with Jean O'Connell
does not make you withdraw
from your generous offer of acting
as co-trustee. Jean Mary, Sheila
and I are most grateful.

If you do choose to withdraw,
I would understand and no matter
what, ~~any~~ ^{will} ~~an~~ ^{will} optimistic that
we ~~can~~ always be friends.

Sincerely,

Tony

H. A. HIGHAM
6208 HIGHAM DRIVE
ALEXANDRIA, VIRGINIA 22310
PHONE 971-5200

971-3129

September 5, 1985

Mr. Tony O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Dear Tony:

I am in receipt of and have made a preliminary review of the Estate papers of your father.

I have no problem with serving as co-trustee provided we see eye to eye on how the trust is to be funded. It would appear to me that, as is often the case, there is no "cash" to fund the trust. Therefore, several options are available to secure the trust's assets.

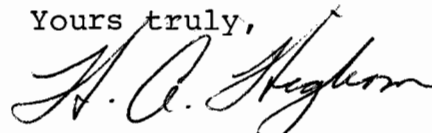
- A - First would be to simply record the trusts interests in the real estate and divide the stock based on the vested interests of the trust.
- B - Negotiate a trade of real estate based on current market values with your mother and settle the difference with the stock. This would give Mrs. O'Connell the properties of her residence and the trust, Accotink.
- C - Forced liquidation, which I am opposed to.

If your goal is some part of A or B I will serve as Co-trustee -- implement the appraisals and negotiations as so directed. If your position is forced liquidation I would not wish to serve as co-trustee.

Please advise.

By the way my legal name is:
Herbert Anderson Higham
6208 Higham Drive
Alexandria, VA 22310
703-971-3129

Yours truly,


H. A. Higham

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

September 12, 1985

Mr. Robert J. McCandlish, Jr.
Commissioner of Accounts
Commissioner's Office
4069 Chain Bridge Road
Fairfax, Virginia 22030

Re: Estate of Harold A. O'Connell

Dear Mr. McCandlish:

My letter of August 25, 1985, requested that

Andrew Higham
6208 Higham Drive
Franconia, Virginia 22310
(314) 971-3129

be appointed as resident co-trustee.

This letter is to correct the spelling of Mr. Higham's first name, a part of his mailing address, and telephone area code. The named individual has not changed.

I request that

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

be appointed as resident co-trustee.

Yours truly,

Anthony O'Connell
Anthony O'Connell

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

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September 12, 1985

Mr. Herbert Anderson Higham
6208 Higham Drive
Alexandria, Virginia 22310

Re: Estate of H.A. O'Connell

Dear Andy:

Sorry about the mistakes in your name, address and telephone number. It has been corrected with the Commissioner of Accounts.

In response to your options mentioned in your letter of September 5, 1985:

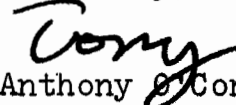
C-Forced liquidation. No way. Never thought of it.

B-Trade of real estate. J.M. O'Connell and I were initially in agreement on this. She choose to put her residence in trust and the Accotink property totally in her name. Her accountant, Joanne Barnes, convinced her some where along the way to record the trust interest as is, ie., a portion of each property to be placed in the trust. I have no problem with this split.

A-Simple record the trust interest in the real estate. Choice of me and J.M. O'Connell. I am actively pursuing this option. Although it is slightly unwieldy, it does not require appraisals (dubious anyway) and avoids a source of contention from here and everafter on did the trust or J.M. O'Connell gain or lose.

Your letter reminded me that the best contribution I could make to my family with respect to this estate is having you as co-trustee. Thank you.

Sincerely,


Anthony O'Connell

Codicil to Will of Jean M. O'Connell 1985.09.20

Co-executors are Edward J. White and Jean Mary O'Connell-Nader.

Anthony O'Connell Out

(Anthony O'Connell out as co-executor of Jean O'Connell's Will.)

"I also would like you to be at least courteous to my friends. They know you do not want them around so you may not see much of them. They are people who helped me when I was desperately in need of help and had no place to turn. Joanne especially was helpful. When **[1] Ed Prichard** was going to charge me $\frac{1}{4}$ of your Dad's estate for his fee and **[2] Shalloway** had a mental break down when he was going to work on the estate it was Joanne who helped me by explaining what I had to do. She did not want to be a co-trustee but I begged her and she agreed reluctantly tho she had never done it for anyone else. I still think **[3] you** owe her an apology and a box of candy or bouquet of flowers. Better late than never. And I would feel ever so much better. Please. Just treat my friends like you want me to treat yours."

(From Jean O'Connell to Anthony O'Connell; September 6, 1988)

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

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September 23, 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 very explicit letter of August 20, 1985.
It was exactly what I needed.

I'm sorry about our parting several months ago over differences in operating style. I don't let an MD affect my body or a mechanic touch my car unless I know and agree on the plan beforehand. Would you be willing to help me again on the condition that any changes or even suggestions to the trust plan described below be first discussed with me and/or the intended resident co-trustee, Herbert Anderson Higham?

At present I see the best plan to be this:

1. The trust to be funded in accordance with your letter of August 20, 1985, ie., with 46.0994 % interest in each of the two parcels of real estate (pending Ms. Barnes rationale for decreasing the percentage to 43.525%). Ms. Barnes has not responded to my letter of August 26, 1985.
2. That Herbert Andrew Higham serve as resident co-trustee. Mr. Higham presently serves as trustee in several instruments and for 25 years I have known him as a man of the highest integrity.
3. That I and /or Mr. Higham see a copy of the intended final estate filing, and agree to it, before it is officially submitted to the Commissioner of Accounts.

Mrs. Jean O'Connell and I are not talking. She apparently has an attorney but chooses not to identify him. By default, I rather than the trust, will be paying for your services.

I sincerely hope you decide to help me again.

Yours truly,

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

Anthony O'Connell

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

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

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

October 7, 1985

Anthony M. O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Re: Estate of H. A. O'Connell

Dear Mr. O'Connell:

Thank you for your letter of September 23 regarding your father's Estate. I will be happy to try to help you. I have serious problems with the limitations you wish to place on me. I believe a great deal can be accomplished by free and open discussion between counsel and I cannot see any harm in throwing out possible alternatives during such a discussion. I cannot hang up each time a new subject comes up in order to get instructions. I never commit a client to any particular course without his approval but I might well discuss actions which later turn out to be unacceptable to the client.

Your plan sounds fine but you cannot insist on it and be certain it will be adopted. There is no problem with funding the trusts as suggested. It seems the only practical way.

I do not know anything about Mr. Higham. I think your mother's wishes must be considered since she is a beneficiary. I know the Court will consider her desires before it makes an appointment.

I see no reason why the intended final account has to be reviewed and approved before it is filed. If it is wrong, objections can be made before the Commissioner of Accounts. If we reach an agreement I assume the account will be drawn as we discussed earlier and that we'll have some input.

If you want me to help further please let me know.

Sincerely,


Henry C. Mackall

HCM/jkw

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

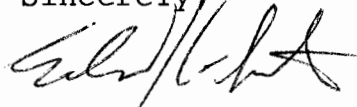
October 23, 1985

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

Dear Mrs. O'Connell:

Enclosed is the Agreement which Mr. Mackell and I discussed. If it meets with your approval, I would appreciate your signing it and returning it to me so that I might forward it to him for the signatures of the Co-Trustees. This document should serve both as the Agreement and as the receipt by the Trustees for the Trust property.

Sincerely



Edward J. White

EJW/mc

Enclosure

*Rec Oct. 28th Returned
Check Ownership.*

AGREEMENT

THIS AGREEMENT, made this 28 day of Jan., 1986 by and between JEAN M. O'CONNELL and ANTHONY M. O'CONNELL and HERBERT ANDERSON HIGHAM, Trustees, provides:

WHEREAS, under the Will of the late HAROLD A. O'CONNELL, which Will has been admitted to probate among the records of the Circuit Court of Fairfax County, certain property was left to ANTHONY M. O'CONNELL, Trustee, upon the terms and conditions of the Trust set forth in the aforesaid Will;

WHEREAS, ANTHONY M. O'CONNELL is not a resident of the Commonwealth of Virginia and HERBERT ANDERSON HIGHAM has qualified as Co-Trustee in this case;

WHEREAS, the corpus of the Trust, as presently constituted, consists of a 46.0994 percent ownership of two parcels of real estate located in Fairfax County, Virginia, the first being known as 6541 Franconia Road, and is the residence of JEAN M. O'CONNELL, the second being fifteen (15) acres of land located in Accotink Station, identified as Map Reference number 090-4-01-0017;

WHEREAS, it is the desire of the parties to fund the Trust as set forth in the Will and to provide security for JEAN M. O'CONNELL, and stability for the Trust;

IT IS HEREBY AGREED that in return for mutual promises as consideration for this agreement, the parties agree to the following:

1. The Co-Trustees, by their signatures hereupon, acknowledge receipt of the 46.0994 percent ownership of the two parcels referred to above.
2. JEAN M. O'CONNELL hereby agrees that she is the owner of the remaining 53.9006 percentage interest of the two parcels referred to above.

3. JEAN M. O'CONNELL hereby agrees that she will at all times pay the real estate taxes and other costs of maintaining these two parcels of property.

4. The Trustees hereby agree that during the life of JEAN M. O'CONNELL, they will not sell or attempt to sell by partition or otherwise, either of the two tracts of property without the written permission of JEAN M. O'CONNELL.

5. The Trustees agree that if either property is sold during the life of JEAN M. O'CONNELL she will be reimbursed from the sale proceeds the principal of all real estate taxes on that property paid by her which are attributable to the percentage ownership of the Trust.

In all other respects, the parties hereto agree that they are bound by the terms of the Will and Trust established therein.

Jean M. O'Connell
JEAN M. O'CONNELL

Anthony M. O'Connell
ANTHONY M. O'CONNELL

Herbert Anderson Higham
HERBERT ANDERSON HIGHAM

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

October 29, 1985

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

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

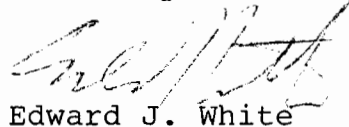
Dear Mr. Mackall:

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

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

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

Sincerely,



Edward J. White

EJW/mc

Enclosures

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

TELEPHONES
(703) 273-0320
(703) 273-0321HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB

AMY E. BLANCHARD

November 4, 1985

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

Re: Estate of H. A. O'Connell

Dear Mr. O'Connell:

I have today received executed agreement signed by your mother which would, I believe, carry out the desires you expressed to me in our last conversation. If this agreement meets with your approval please make arrangements to come here and qualify with Mr. Higham as Trustees of the Testamentary Trust. When you do so this agreement can be executed and will become binding. I have both the original and copy signed by your mother in my file and enclose herewith a copy. If you have any problem with this please let me know.

Sincerely,


Henry C. MackallHCM/jkw
Enclosure

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

November 25, 1985

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

Re: Estate of Harold M. O'Connell


Dear Mr. O'Connell:

I have discussed the percentage of the real estate which is owned by the Testamentary Trust under your father's Will with Mr. White and Ms. Barnes. The correct figure is 46.0994%. When you and Mr. Higham qualify as Trustees, a final account can be filed and the agreement with the revised percentages can be signed. I have made changes in ink and you can initial those changes to reflect the correct percentages.

As I have discussed with Mr. White and Ms. Barnes, the advances which your mother has made and will make to pay the taxes will be treated as loans to the Testamentary Trust which do not bear interest and which will be payable only when the properties are sold. Ms. Barnes advises me that through 1984 the taxes paid for the benefit of the Trust on the percentage ownership which the Trust has have amounted to \$13,841.24. I have not checked her figures but understand that they all came from the annual accounting filed on behalf of the Estate.

I am glad that this matter has been concluded successfully and look forward to seeing you when you come to qualify.

Sincerely,


Henry C. Mackall

HCM/jkw
cc: Edward J. White, Esq.
Ms. Joanna Barnes

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

November 29, 1985

Mr. Herbert Anderson Higham
6208 Higham Drive
Alexandria, Virginia 22310

Dear Andy:

A copy of the rough trust agreement is inclosed. The two hand written corrections have been made (I called Mr. Mackall today). *agreed to*

We also discussed another possible clause concerning pay back to Jean O'Connell of real estate taxes when land is sold. Something like if land is sold while she's alive the trust would pay her back with no interest but if land is sold after her death the taxes would be a gift to the estate. I wonder why it would have to be a gift since consideration would have been passed in the form of her living there. On the other hand I much prefer the simple straight forward inclosed agreement. What do you think?

Sincerely,

Tony
Tony O'Connell

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

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

AMY E. BLANCHARD

December 4, 1985

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

Re: Estate of Harold M. O'Connell

Dear Mr. O'Connell:

I received the message you left for me last Friday afternoon which was repeated in your letter of November 29. Mrs. O'Connell is the lifetime beneficiary of the Trust under which you will be acting. She is therefore entitled as a matter of right, to use the property which constitutes the corpus of the Trust. I have a great deal of concern over taking a position that she must pay for the right to use the Trust property. This is particularly true since she is a co-tenant in her own right, owning 53.810%. As such, she has a right to occupy the property irrespective of the Trust provisions.

As things have been proposed, it would not be necessary for you and Mr. Higham to be in Court at the same time as Mrs. O'Connell. In the event no agreement is reached, there will inevitably come a time when a confrontation in Court must take place. I continue to believe this can be avoided.

If we are unable to reach an agreement, I fear that Mrs. O'Connell will contest your request to act as Trustee. The questions will then have to be determined by the Court. I don't know the nature of your disagreement with her but it seems clear

that there is a direct conflict between you and her. I frankly doubt that the Court would permit you to serve as Trustee in view of that conflict. I believe your failure to agree that sums advanced by Mrs. O'Connell to pay real estate taxes due on trust property could lead to the kind of confrontation we have been trying to avoid. From the figures you gave me with respect to the value of the real estate, the small amount of tax payments would not seem to be very important. I think you ought to reconsider your position with respect to these taxes. Please review this question and let me know your decision.

Sincerely,



Henry C. Mackall

HCM/jkw

P.S. Enclosed is a redrafted
agreement for your review.
Hen

H. A. HIGHAM
6208 HIGHAM DRIVE
ALEXANDRIA, VIRGINIA 22310
PHONE 971-5200

December 4, 1985

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

Dear Tony:

I am very pleased that you and your mother have apparently reached an agreement.

There are I think questions that need to be addressed:

1. Is there any inheritance tax liability to the trust or it's beneficiaries?
2. Do you in fact have a trust? What documentation has been or needs to be filed with the appropriate state and local governments?
3. To protect the property from additional misunderstanding and tax liability, should the property be titled to the trustees and your mother?
4. What is the recording fee to so record?

I think the trust document is necessary in that it directs the trustees actions. Also eventually there will be a point in time where the assets are distributed to the beneficiaries of the trust. This distribution should be directed by the trust documents.

You appear to have reached the point where all the loose ends can be cleaned up -- I would hope that you would pursue all documentation to its appropriate conclusions.

Yours truly,


H. A. Higham

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?

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

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

(314) 776-4926

December 10, 1985

Dear Andy:

Thanks for your letter of December 4, 1985. I appreciate your thinking ahead, ie., your questions.

I can answer some of your questions. The others I referred to Mr. Mackall.

The inheritance tax has been paid after Harold O'Connell's death. There is no inheritance tax liability to the trust or it's beneficiaries.

The trust document is the will itself. The distribution is described in section 5A1 and 5A2. The powers of the trustees are described in section nine. I understand the inclosed agreement to be something like an addendum.

May I verify with you that you would be willing to serve as co-trustee without pay?

I've inclosed copies of Mr. Mackall's letters knowing that I have forgotten to send some of them to you.

As I think more about your real estate title question I remember Mr. Mackall said several months ago that it wasn't necessary but not a bad idea. I think it is an excellent idea. Thanks again.

Sincerely,

Tony

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 McEneaney of McEneaney & Associates, Realtors, and he will contact you concerning putting a value on your property.

Mr. McEneaney 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

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.

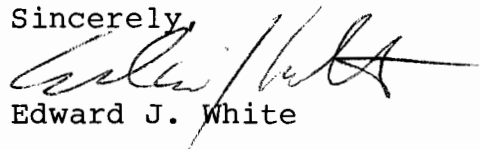
Mr. O'Connell was unwilling to agree to pay interest on the real estate tax advancements. While I am at a loss to understand his attitude, I am of the opinion that we would be best served by signing the Agreement as is.

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

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

January 31, 1986

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

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

Enclosed is the original Agreement signed by Mrs. O'Connell. I would appreciate it if you could secure the signature of Mr. Higham and send me a copy of the Agreement as finally signed, so that I might file it with the Accounting papers.

I assume that Mr. O'Connell and Mr. Higham will qualify as Co-Trustees as soon as possible.

I certainly appreciate your kind assistance in bringing this matter to a satisfactory conclusion.

Sincerely,



Edward J. White

EJW/mc

Enclosure: Agreement

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

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

AMY E. BLANCHARD

February 13, 1986

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

Re: Estate of Harold M. O'Connell

Dear Mr. O'Connell:

Enclosed is copy of agreement dated January 28, 1986 which has been signed by you and your mother. All that remains is for you and Mr. Higham to qualify as Trustees and for Mr. Higham to sign the agreement. I recommend that we do this at your earliest convenience.

Please let me know when you will be coming to Fairfax for this qualification. I will be out of town on the 6th and 7th of March and hope you will be able to schedule it some other time. I can have someone else from my office go with you if we run into a conflict but I would prefer to do it myself.

Sincerely,


Henry C. Mackall

HCM/jkw
Enclosure

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

(314) 776-4928

February 20, 1986

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

Ref: Estate of Harold A. O'Connell

Dear Mr. Mackall:

Thank you for your letter of February 13, 1986.

I'll let you know when I'll be coming to Fairfax after
all the paperwork pertaining to the trust is completed.
Towards that end, please:

1. Prepare new real estate titles for signature.
2. Send me a copy of the final estate filing.

Sincerely,



Anthony O'Connell

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, appearing to read "Tony".

February 20, 1986

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

(314) 776-4926

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

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 if you think it is

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

Tony

836-5444

what is on estate
filing of 42-31-84
not good.

We will call Mackall
& see if he has
estate filing.
I will call Joanne

February 20, 1986

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

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.

836-5444

that is on estate
filing of 42-31-84
not good.

we will call mekal
I see if he has
estate filing.
will call Joanne

Sincerely

Jean O'Connell

Anthony O'Connell
Anthony O'Connell

836-5444

what is on estate
filing of 42-31-84
not good.

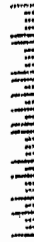
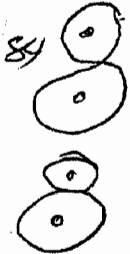
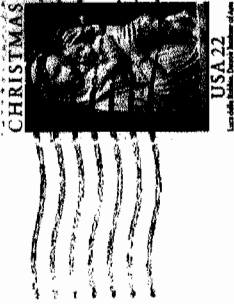


We will call markal
& see if he has
estate filing.

I will call Joanne

JOHN M. O'CONNELL
17TH THIRTIETH STREET
UIS, MISSOURI 63104

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



836-5444
what is on estate
filing of 42-31-
not good.
He will call me back
I see if he has
estate filing.
I will call Joanne

No response from accountants to Anthony O'Connell

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

February 24, 1986

Mr. Anthony O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

Dear Mr. O'Connell:

I have your letter of February 20, 1986 in which you state that other things must be done before you will come to Fairfax and qualify. I am afraid we are having some difficulty in our communications. There are no "new real estate titles" involved. The property devised by the Will passed automatically to the Trustees, subject to their qualification. the only thing required to vest title in the Trustees is for the Trustees to come here and qualify.

The final estate filings cannot take place until after the Trustees have qualified and the real property has vested in them.

The next step in this procedure is for you and Mr. Higham to qualify. When that takes place the whole thing can be finalized.

Sincerely,


Henry C. Mackall

HCM/jkw

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

February 27, 1986

Henry C. Mackall, Esquire
Mackall, Mackall, Walker & Silver
4031 Chain Bridge Road
Fairfax, V 22030

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

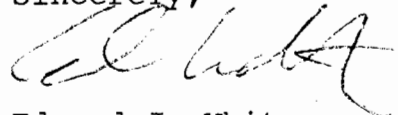
Has Mr. Higham signed the Agreement which I forwarded to you on January 31, 1986?

If he has, please send me a copy so that I can submit it to the accountant and we can use it as a receipt to wind up the Estate.

An accounting is nearly overdue in this case, and I would like to be able to file a Final Accounting.

Thank you.

Sincerely,



Edward J. White

EJW/mc

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

(314) 776-4926

March 3, 1986

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

Reference: Estate of Harold A. O'Connell

Dear Mr. Mackall:

Please allow me to disagree with you.

I feel strongly that reviewing the intended final estate filing and revising the real estate deeds to reflect the trust is essential in preventing future misunderstandings.

I've submitted for my Mother's review a joint letter from her and I to Ms. Barnes requesting a copy of the intended final estate filing. I will personally pay you your fee so as not to complicate this account.

I hope you are willing to work with me in my efforts to secure a copy of the intended final estate filing and that you will revise the real estate deeds to reflect the trust.

I look forward to visiting you in Fairfax after this paper work is complete.

Sincerely,

Anthony O'Connell
Anthony O'Connell

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

(314) 776-4926

March 6, 1986

Mrs. Sheila Tierney-Shedvenell
44 Carleton Street
Portland, Maine 04102

Mrs. Jean Nader
350 4th Avenue
New Kensington, Pennsylvania 15068

Reference: Estate of Harold A. O'Connell

Dear Sheila and Jean:

- I want to ask if you will share with me the legal and other expenses of setting up the trust.¹

The inclosed agreement represents progress to date. In my opinion what remains to be done is to insure that these terms are duplicated in two documents. Towards this end I want to:

1. Have new real estate deeds drafted to reflect the trust.²

I feel this would help prevent future misunderstandings.

2. Obtain for review a copy of the intended final estate filing.³

The final estate filing is important as it determines the assets of the trust. If the final estate filing is other than our agreement, I feel contesting it will be much more difficult and expensive after it has been officially filed.

According to Mr. Mackall's inclosed letter he will not try to provide these documents. This concerns me. We had previously agreed that his final fee would be paid by the trust. I now feel that offering him, in effect, an interest in the trust was a mistake. In my last letter to him I said that I would pay his fee rather than the trust.

If you would like to share the expenses please send me a check for \$450.65.⁴ Please call or write if you have any questions or suggestions.

Sincerely,

Anthony O'Connell

Thoughts

" My Attorney "

I feel Mr. Mackall represents me about 20% of the time.
I don't want to fire him (again!) unless absolutely necessary.
I want to avoid the expense of familiarizing a new attorney
with all the facts. I need someone in Virginia to talk to the
three principals there since they won't talk to me.

1. Ms. Barnes has never answered any of my correspondence.
2. The identity of the executor's attorney is a secret.
3. Mother does not "hear" things I say about the trust.

"What's the Conflict with Mother?"

I absolutely do not know.

"Oh, How Simple It Could Be"

Act 1, Scene 1

(A House in Springfield with a telephone)

Executor: "Hello, Ms. Barnes? Prepare the intended final estate
filing according to the agreement and send a copy to
me and my attorney for review. If we like it we'll
send the trustee a copy"

(Pause)

"Hello, Mr. Attorney? Please prepare new real estate
deeds according to the agreement and send copies to the
trustee. If you think Ms. Barnes' intended final estate
filing is OK, please send him a copy of that also."

Act 2, Scene 1

(A house in St. Louis with trust related documents
in the mailbox)

Trustee: "Hello, Airlines? Please reserve the first available
space to Washington, D.C. so I can qualify as trustee."

The End

Notes

1. Virginia law allows a trustee to charge an annual fee (1%?) but I have never intended to do that. On the other hand I don't want to incur significant personal expenses beyond my time and effort.

2. Ownership would read something like this:

Jean M. O'Connell 53.9006%

Herbert A. Higham and Anthony M. O'Connell, trustees, 46.0994%

It now reads:

Jean M. O'Connell 50.000%

Harold A. O'Connell 50.000%

3. Three estate filings or accounts by the Executor listing the assets of the estate have been filed to date:

1st Account: May 1975-May 1977

2nd Account: May 1977-December 1980

3rd Account: January 1981-December 1984

What remains to be filed is:

Final Account: January 1985-Present

After the final account the reporting is taken over by the trustees reporting the trust assets rather than the executor reporting the estate assets.

4. I arrived at \$450.65 by the following computation:

| | |
|-------------------|---------------------------------------|
| \$ 23.50 | Postage, professional typing, copies. |
| \$ 168.45 | Long distance phone calls. |
| \$ 360.00 | Attorney bill of 7/10/85 (paid). |
| \$ 800.00 | Estimated final attorney bill. |
| <u>\$1,351.95</u> | |

\$1,351.95 divided by three equals \$450.65.

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

March 12, 1986

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

Re: Estate of Harold A. O'Connell

Dear Mr. O'Connell:

I have your letter of March 3, 1986. In Virginia there is no such thing as revising real estate deeds under the situation involving your father's estate. I thought I had adequately covered this in one of my earlier letters. Under the Will, the property passed to the Trustees directly. The trustees, however, have not qualified and therefore cannot be said to own the property. As soon as they qualify the property will retroactively be deemed to be owned by the Trustees. I wish you would come East so that you and Mr. Higham can appear in the Clerk's Office and qualify as Trustees. Only then will a receipt signed by the two of you showing the property to have been received be effective. At that point a final account can be filed by the Executrix who has actually had nothing to do with the real estate except by reason of the failure of the Trustees to qualify. I fail to see that there is anything needed other than for you and Mr. Higham to qualify as Trustees and for Mr. Higham to sign the agreement.

I am going to forward Mr. Higham a copy of this letter with the request that he sign the agreement and return it to me. As soon as you both qualify I will deliver it to Mr. White. Since the matter has been worked out in such a satisfactory way I think you should do what you must to conclude it.

Sincerely,



Henry C. Mackall

HCM/jkw

ANTHONY M. O'CONNELL
CONSERVATOR
2337 SOUTH THIRTEENTH STREET
ST. LOUIS, MISSOURI 63104
(314) 776-4926

March 17, 1986

Dear Moths,

Hope you had a good trip.
I'm inclosing a copy of the
agreement you requested.
I called Andy last night.
He had just received the
agreement on March 14, 1986!

Cone, Tony

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.

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

H.A. HIGHAM

6208 Higham Drive • Alexandria, VA 22310

Phone 971-5200

March 17, 1986

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

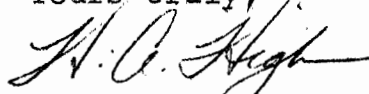
RE: Estate of Harold A. O'Connell

Dear Mr. Mackall:

Enclosed is the signed Agreement between
Mrs. O'Connell and Tony and myself as Trustees.

I am puzzled that the agreement is dated
January 28, 1986 and that I had not received
it earlier, also that your cover letter made
no reference that the agreement was enclosed.

Yours truly,



H. A. Higham

cc: Mr. Tony O'Connell

H.A. HIGHAM
6208 Higham Drive • Alexandria, VA 22310
Phone 971-5200

971-3129

March 28, 1986

Mr. Tony O'Connell
2337 South Thirteenth Street
St. Louis, Missouri 63104

RE: TRUST - Statement of Account

Dear Tony:

I have tried 8 times to make contact with Ms. Barns, but she is always busy. I did not leave my name since I usually do not stay in the office long.

I reviewed your concerns with my CPA. He said I should persuade you not to worry. The statement of account filed to 12/31/84 sets the stage and the only changes which can occur are expenses ie. real estate taxes and income dividends.

After my talk with Mr. White and based on the 12/31/84 statement of record also reviewed by Henry C. Marshall and the agreement signed by all - there is just no room for alteration. Any change from the point would prove fraud - that means jail.

Also there is no reason to make a final statement of account until the day of trust is established - taxes and expenses could not be computed.

Its up to you now - have faith do it!

Yours truly,

Andy

not a
day. 11

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

C
O
P
Y

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

TELEPHONE 836-5444

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 ✓

C
O
P
Y

Draft Account

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 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 One-half interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia Due to Jean M. O'Connell for net advances | \$40,681.00 37,500.00 (775.52) | |
| TOTAL FOR WHICH TO ACCOUNT | <u>\$77,405.48</u> | |
| 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) <u>35.00</u> | | |
| 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 <u>34,574.55</u> | | |

CLIENT'S DRAFTFor Review Purposes Only
Subject To Change

\$ 3,037.01

72,081.94

Totals carried forward

\$77,405.48

\$75,118.95

ESTATE OF HAROLD M. O'CONNELL

(name of decedent, ward, etc.)

ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX

FIDUCIARY #

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

Number of this account Fourth and Final

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

Covering period from January 1, 1985

(date)

to April 30, 1986

(date)

DESCRIPTION

ASSETS RECEIVED
(or on hand)

DISBURSEMENTS

Totals brought forward

\$77,405.48

\$75,118.95

DISTRIBUTIONS: (Continued)

Jean M. O'Connell:

3.9006% interest in residence
and 3.3365 acres at
6541 Franconia Road,
Springfield, Virginia

\$ 3,173.61

3.9006% interest in 15 acres
of unimproved land,
Accotink Station, Fairfax,
Virginia

2,925.45

Due to Jean M. O'Connell for
net advances

(3,812.53)

CLIENT'S DRAFTFor Review Purposes Only
Subject To Change2,286.53TOTALS\$77,405.48\$77,405.48ASSETS REMAININGNONE

Vouchers in support of said disbursements are submitted herewith.

Date: _____

Jean M. O'Connell, Executrix

The appropriate vouchers and filing fee MUST accompany this account

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST

PROBATE ASSETS:

1/2 interest - residence
1/2 interest - Accotink
605 shares, Washington Mutual
220 shares, New Virginia
Refund
Overpayment of Virginia tax
Cash

CLIENT'S DRAFT

For Review Purposes Only
Subject To Change

\$ 40,681
37,500
6,709
1,953
5
57
3,245
\$ 90,150

PAYABLE TO WIFE DIRECTLY:

Cash POD
Life insurance
Jointly owned property
Personal property
U. S. Civil Service
Annuity

\$ 16,541
14,918
13,902
500
1,381
16,338
\$ 63,580

Gross estate per return
Funeral expenses, etc., per return
Net estate
Federal estate and Virginia inheritance tax
Net estate
Less property passing directly to wife
Net probate estate
Marital deduction \$74,307
Less passing directly 63,580

\$153,986
5,372
\$148,614
2,225
\$146,389
63,580
\$ 82,809
10,727

Residuary estate

\$ 72,082

ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST:

Fractional interest in real estate:

\$72,082/\$78,181 of 1/2 interest in ☒
real estate = 46.0994%

Bond Problem

On May 1, 1986, I fly to Virginia, H. A. Higham picks me up to the airport, we meet Henry Mackall's at his office, and walk to the Court to qualify as trustees. Henry Mackall's tells us to wait outside the Court, and when he returns he tells us that here is a bond problem and we can't qualify as trustees. The nature of the bond problem remains unknown

LAW OFFICES

MACKALL, MACKALL, WALKER & SILVER

A PROFESSIONAL CORPORATION

4031 CHAIN BRIDGE ROAD

FAIRFAX, VIRGINIA

22030

TELEPHONES

(703) 273-0320

(703) 273-0321

HENRY C. MACKALL
DOUGLASS S. MACKALL, III
DOUGLAS D. WALKER
GLENN H. SILVER
NANCY E. GIBB
AMY E. BLANCHARD

May 8, 1986

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

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

Dear Mr. O'Connell and Mr. Higham:

Enclosed please find a copy of my letter to Mr. White together with copy of a proposed Petition and Order in connection with the bond problem we ran into when you attempted to qualify. I have discussed this with Mr. White and expect no problem getting it entered. If either of you have any objections to anything in either of these documents please let me know.

Sincerely,



Henry C. Mackall

HCM/jkw
Enclosures

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

May 8, 1986

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

Re: Estate of Harold A. O'Connell

Dear Mr. White:

Enclosed is a copy of the Petition I plan to file in connection with the bond matter I discussed with you on the phone. Also enclosed is the original and a copy of the proposed Order. If you have any suggestions for either of these documents please give me a call. If you agree with what I am proposing please have Mrs. O'Connell sign the proposed Order and send it back to me with your endorsement. I think it certainly should be entered and trust that I will not have any difficulty getting it done.

Thank you for your assistance.

Sincerely,



Henry C. Mackall

HCM/jkw
Enclosures

cc: Mr. Anthony M. O'Connell
cc: Mr. Herbert A. Higham, Esquire

MISSING
Commissioner Robert J. McClandlish letter
of May 16, 1986

See reference in Mr. White's letter of May 27, 1986.
The known letters of Commissioner McClandlish were extremely
helpful to the Testators family.

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

(314) 776-4926

May 17, 1986

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

Dear Mr. Mackall:

Please petition the court with-out the concessions.

Please send me a copy of the Judges decision, the trustee package you mentioned if he approves, and your final bill.

Is there anything else I need to know?

Thank you for your service.

Sincerely,

Anthony M. O'Connell

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

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

May 19, 1986

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

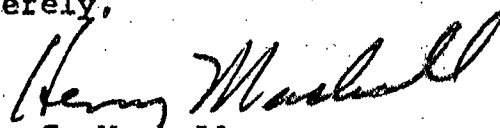
Re: Estate of Harold A. O'Connell

Dear Mr. White:

In accordance with our phone conversation of earlier today, I have revised the Petition and Order I had sent you in connection with the above matter. If you and your client are in agreement please sign the original Order and return it to me. I will then file the Petition, have the Order entered, and the Trustee will be qualified.

Thank you for your assistance.

Sincerely,



Henry C. Mackall

HCM/jkw

Enclosures

cc: Mr. Anthony M. O'Connell

cc: Herbert A. Higham, Esquire

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

TELEPHONE 836-5444

May ²¹~~13~~, 1986


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

Dear Mrs. O'Connell,

Enclosed is an Order for your endorsement allowing the Trustees to serve without a cash bond. This is needed to save everyone the cost of the bond.

Please endorse it and return it to me.

Sincerely,



Edward J. White

EJW/e
Encl.

rec. 5/30/86

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 ✓

C
O
P
Y

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

June 2, 1986

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

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

Dear Mr. Mackall:

Please let me know as soon as the enclosed Order has been entered and the Trustees have qualified, inasmuch as the Commissioner of Accounts' Office is demanding an Accounting.

Thank you.

Sincerely,



Edward J. White

EJW/mc

Enclosure: Order

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

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

June 23, 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:

You have officially qualified as Trustees under the Last Will and Testament of Harold A. O'Connell. You have given bond in a penalty of \$842,000.00 without surety. Enclosed are copies of the following documents:

1. Certificate of Qualification issued June 20, 1986.
2. Order entered June 11, 1986 by Judge Middleton.
3. Petition filed on behalf of Mr. O'Connell requesting authority for the Trustees to qualify without surety.
4. Agreement dated January 28, 1985 between the Trustees and Jean O'Connell.
5. Eighteen page notice to Fiduciaries together with Inventory and Accounting forms and fee schedule. The sole asset initially is the undivided interest in the two parcels of real estate. This should be reflected on the Inventory filed in Mr. McCandlish's Office.

Mrs. O'Connell will now be able to file her final accounting as Executrix of the Estate. By copy of this letter I am requesting Mr. White to notify me when this account is filed.

Statement for services is also enclosed.

Sincerely,


Henry C. Mackall

HCM/jkw
Enclosures
cc: Edward J. White, Esquire



COMMONWEALTH OF VIRGINIA
Circuit Court of Fairfax County



CERTIFICATE OF QUALIFICATION

State of Virginia

County of Fairfax, to-wit:

Fiduciary No. 21840

I, WARREN E. BARRY, Clerk of the Circuit Court of the County of Fairfax, Virginia, the same being a Court of Probate and of Record and having a seal, do hereby certify that it appears of record in my office pursuant to law that ANTHONY M. O'CONNELL & HERBERT ANDERSON HIGHAM

have been duly appointed TRUSTEES under the Last Will and Testament of:
HAROLD A. O'CONNELL

and that they ha ve duly qualified as such by taking the oath prescribed by law and by entering into and acknowledging a bond in the penalty of EIGHT HUNDRED FORTY TWO THOUSAND Dollars, ~~with surety~~/without surety.

I further certify that the said appointment and qualification is still in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF I have hereunto
set my hand, and affixed the seal of said Court
hereto, at Fairfax, Virginia this 20th day of
June, 1986

WARREN E. BARRY, CLERK

By [Signature]
Deputy Clerk

V I R G I N I A:

IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: ESTATE OF HAROLD A. O'CONNELL

FIDUCIARY NO.21840

ORDER

This cause came on this 11th day of June, 1986 to be heard on the Petition filed by Anthony M. O'Connell and was argued by counsel. And it appearing to the Court from her signature to this Order that the life beneficiary of the Residuary Trust created by the Will of Harold A. O'Connell has joined in the prayer of the Petitioner, it is

ORDERED, that Anthony M. O'Connell and Herbert Anderson Higham be permitted to qualify as Trustees of the Residuary Trust created by the Will of Harold A. O'Connell without surety on their official bond.

Enter: June 11, 1986

Thomas J. Middleton
JUDGE

AGREED:

Jean M. O'Connell
Jean M. O'Connell

Edward J. White
Edward J. White, Esquire
Counsel for Jean M. O'Connell

Henry C. Mackall
Henry C. Mackall
Counsel for Anthony M. O'Connell

V I R G I N I A:

IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: ESTATE OF HAROLD A. O'CONNELL

FIDUCIARY NO.21840

ORDER

This cause came on this 11th day of June, 1986 to be heard on the Petition filed by Anthony M. O'Connell and was argued by counsel. And it appearing to the Court from her signature to this Order that the life beneficiary of the Residuary Trust created by the Will of Harold A. O'Connell has joined in the prayer of the Petitioner, it is

ORDERED, that Anthony M. O'Connell and Herbert Anderson Higham be permitted to qualify as Trustees of the Residuary Trust created by the Will of Harold A. O'Connell without surety on their official bond.

Enter:

June 11, 1986

(Sgd) Thomas J. Middleton, Judge

JUDGE

AGREED:

Jean M. O'Connell
Jean M. O'Connell

Edward J. White
Edward J. White, Esquire
Counsel for Jean M. O'Connell

Henry C. Mackall
Henry C. Mackall
Counsel for Anthony M. O'Connell

A COPY TESTE:
WARREN E. BARRY, CLERK

By: *[Signature]*
Deputy Clerk

V I R G I N I A:

IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: ESTATE OF HAROLD A. O'CONNELL

1985 JUN 11 AM 11:13

BARBARA E. BARNETT
CLERK OF THE CIRCUIT COURT
OF FAIRFAX COUNTY, VA

FIDUCIARY NO.21840

PETITION

COMES NOW your Petitioner, ANTHONY M. O'CONNELL and says as follows:

1. Your Petitioner was named in Paragraph Eleventh (c) as Trustee of the Residuary Trust created by Article Fifth of the Will of Harold A. O'Connell.

2. Your Petitioner resides at 2337 South Thirteenth Street, St. Louis, Missouri 63104.

3. The sole beneficiary of the Residuary Trust during her lifetime is the decedent's widow, Jean M. O'Connell.

4. Your Petitioner and his mother, the said Jean M. O'Connell, have agreed that Herbert Anderson Higham, a resident of Fairfax County, Virginia, shall be appointed Co-Trustee of the said Residuary Trust as required by Section 26-59 of the 1950 Code of Virginia, as amended.

5. Section 26-46.2 states that each Trustee named in a Will, before proceeding to act thereunder, shall qualify and give bond with surety as may be required by the Clerk unless (1) the Will waives surety on the bond.

6. Paragraph Eleventh (d) of the Will of Harold A. O'Connell provides as follows:

"So far as I may lawfully do so, I direct that no bond or other security shall be required of any Executor or Trustee serving hereunder for the faithful performance of duties in any jurisdiction."


7. Paragraph Eleventh (a) of the Will of Harold A. O'Connell reads as follows:

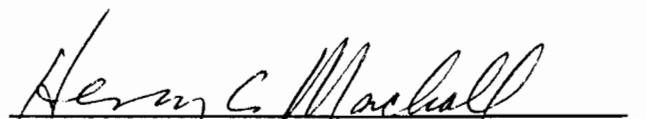
"Any reference in this Will to my "Executor" or to my "Trustee" shall be deemed to include not only the Executrix or Trustee herein first named, but also any substitute or successor (or special or ancillary Co-Executor) at any time serving in a fiduciary capacity hereunder; and all rights, powers, privileges and dis-cretions herein granted to my Executor or to my Trustee shall be deemed to be granted not only to the Executrix or to the Trustee herein first named; but also to any substitute or successor (or special or ancillary Co-Executor) at any time serving in a fiduciary capacity hereunder."

8. The sole assets constituting the corpus of the "Residuary Trust" consists of a 46.0994% interest in two parcels of real estate located in Fairfax County, Virginia.

9. The undersigned Petitioner, his proposed resident Co-trustee, and the life-beneficiary of the Trust, Jean M. O'Connell, have reached an agreement prohibiting sale of the real estate during the lifetime of the said beneficiary without her written permission. A copy of said Agreement dated January 28, 1986 is attached hereto and prayed to be read as a part hereof.

WHEREFORE, your Petitioner prays that he and Herbert Anderson Higham be permitted to qualify as Trustees of the Residuary Trust created under the Will of Harold A. O'Connell, without surety on their official bond.


Anthony M. O'Connell
By Counsel


Henry C. Mackall
Counsel for Petitioner
Mackall, Mackall, Walker & Silver
4031 Chain Bridge Road
Fairfax, Virginia 22030
703-273-0320

AGREEMENT

THIS AGREEMENT, made this 28 day of Jan., 1986 by and between JEAN M. O'CONNELL and ANTHONY M. O'CONNELL and HERBERT ANDERSON HIGHAM, Trustees, provides:

WHEREAS, under the Will of the late HAROLD A. O'CONNELL, which Will has been admitted to probate among the records of the Circuit Court of Fairfax County, certain property was left to ANTHONY M. O'CONNELL, Trustee, upon the terms and conditions of the Trust set forth in the aforesaid Will;

WHEREAS, ANTHONY M. O'CONNELL is not a resident of the Commonwealth of Virginia and HERBERT ANDERSON HIGHAM has qualified as Co-Trustee in this case;

WHEREAS, the corpus of the Trust, as presently constituted, consists of a 46.0994 percent ownership of two parcels of real estate located in Fairfax County, Virginia, the first being known as 6541 Franconia Road, and is the residence of JEAN M. O'CONNELL, the second being fifteen (15) acres of land located in Accotink Station, identified as Map Reference number 090-4-01-0017;

WHEREAS, it is the desire of the parties to fund the Trust as set forth in the Will and to provide security for JEAN M. O'CONNELL, and stability for the Trust;

IT IS HEREBY AGREED that in return for mutual promises as consideration for this agreement, the parties agree to the following:

1. The Co-Trustees, by their signatures hereupon, acknowledge receipt of the 46.0994 percent ownership of the two parcels referred to above.
2. JEAN M. O'CONNELL hereby agrees that she is the owner of the remaining 53.9006 percentage interest of the two parcels referred to above.

3. JEAN M. O'CONNELL hereby agrees that she will at all times pay the real estate taxes and other costs of maintaining these two parcels of property.

4. The Trustees hereby agree that during the life of JEAN M. O'CONNELL, they will not sell or attempt to sell by partition or otherwise, either of the two tracts of property without the written permission of JEAN M. O'CONNELL.

5. The Trustees agree that if either property is sold during the life of JEAN M. O'CONNELL she will be reimbursed from the sale proceeds the principal of all real estate taxes on that property paid by her which are attributable to the percentage ownership of the Trust.

In all other respects, the parties hereto agree that they are bound by the terms of the Will and Trust established therein.

Jean M. O'Connell
JEAN M. O'CONNELL

Anthony M. O'Connell
ANTHONY M. O'CONNELL

Herbert Anderson Higham
HERBERT ANDERSON HIGHAM

MACKALL, MACKALL, WALKER & SILVER
4031 Chain Bridge Road
Fairfax, Virginia 22030

Statement as of 6/20/86

Our file # 2144.01

Matter: Estate of O'Connell

Anthony O'Connell

=====

FEEES

8/20/85 HCM Review file; read ltr. fr.O'Connell
ltr. to O'Connell
10/ 1/85 HCM Tel.Con w/Edward J. White
836-5444
10/ 4/85 HCM Letter to Mr. O'Connell to continue
representation
10/17/85 HCM Tel.Con w/Mr. O'Connell re: agmt.
not to sell if she pays taxes
Tel.Con w/Edward White re: discuss
agmt. which might work
11/ 4/85 HCM Review agreement rec'd from White;
Ltr. to Mr. O'Connell w/copy
11/ 8/85 HCM Tel.Con w/Mr. O'Connell; T/C to
Mr. White - left message to return
11/21/85 HCM Tel.Con w/Atty. White re: computa-
tions; T/C to J.Barnes -
11/22/85 HCM Tel.Con w/Joanna Barnes re:
accounting
11/25/85 HCM Tel.Con w/Joanne Barnes; Ltr to
Mr. O'Connell
11/29/85 HCM Tel.Con w/Mr. O'Connell re:add
clause re: loan & taxes w/o int.
12/ 2/85 HCM Letter from O'Connell & phone mess.
T/C to White
12/ 4/85 HCM Tel.Con w/Atty.White; redraft agmt.
and Ltr. to Mr. O'Connell
1/22/86 HCM Tel.Con w/Atty. White and Ltr to
White sending agreement
2/12/86 HCM Letter to Mr. O'Connell w/copy of
agreement
2/24/86 HCM Review ltr from Mr. O'Connell and
Ltr to Mr. O'Connell
3/12/86 HCM Letter to Mr.O'Connell trying to
explain re: Trustees & qualificatio
4/ 7/86 HCM Tel.Con. from Mr. O'Connell -wants
accounting first
4/ 8/86 HCM Tel.Con. w/Mr.White re: acctg. for
Mr. O'Connell
4/30/86 HCM Tel.Con. w/Mr. O'Connell; Conf.w/
Mr. Higham; T/C from Mr. White
5/ 1/86 HCM To Courthouse -to qualify the
trustees in Court
5/ 7/86 HCM Prepare draft of petition on suretv

MACKALL, MACKALL, WALKER & SILVER
4031 Chain Bridge Road
Fairfax, Virginia 22030

Statement as of 6/20/86 Our file # 2144.01

Matter: Estate of O'Connell

Anthony O'Connell

```
=====
5/15/86 HCM Tel.Con. with Mr. O'Connell re:
          bond and surety
          Tel.Con. w/Mr.O'Connell re: redo
          petition and order - no surety!
5/19/86 HCM Revise order and petition; T/C to
          Mr. White; Ltr to White & O'Connell
6/16/86 GHS Tel.Con.w/Clerk re: Order
6/17/86 HCM Tel.Con. Atty. White re: value of
          trust land; T/C Patty at Clerk's
```

```

Total Fees                                     -----
                                              $1,862.50
=====
```

COSTS

```

6/20/86 Court Filing Fee-Qualification fee
          to Warren Barry, Clerk, Fairfax Co.
                                              $31.00
          -----
Total Costs:                                     $31.00
=====
```

TOTALS

```

Prior balance:                                     $0.00
Less payments received:                           0.00
Current fees:                                     1,862.50
Current costs:                                     31.00
          =====
Amount due:                                       $1,893.50
```

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

TELEPHONE 836-5444

June 26, 1986

Miss Jo Ann Barnes
Bruner, Kane & McCarthy
300 North Lee Street
Alexandria, VA 22314

Re: Estate of Harold O'Connell

Dear Jo Ann:

I represent Mrs. Jean O'Connell in the above-referenced matter.

We are now ready to file the Final Accounting. Enclosed is a document entitled Agreement, paragraph 1 of which acknowledges receipt of ownership by the Co-Trustees of the percentage interest of the property.

If you need any other documents, please contact me or Mrs. O'Connell.

Thank you.

Sincerely,


Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell

COPY

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

TELEPHONE 836-5444

June 26, 1986

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

Re: Estate of Harold O'Connell

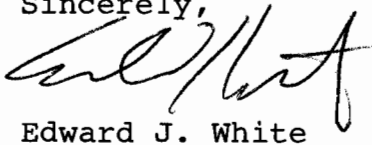
Dear Mrs. O'Connell:

At last, we are ready to file the Final Accounting in this case.

In order to spare you having to mail documents back and forth, I am notifying Jo Ann Barnes to begin the accounting and sending her a copy of the Agreement wherein your son and Mr. Higham acknowledge receipt of the Trust property.

Miss Barnes will contact you at the time your signature is needed.

Sincerely,



Edward J. White

EJW/mc

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

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

V I R G I N I A :

COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY

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

QUALIFICATION DATE: June 18, 1975

SUMMONS

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

WHEREAS,

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

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

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

A proper Accounting accompanied by the required fee and vouchers.

GIVEN under my hand in Fairfax County, Virginia, this

22nd day of July, 1986.



(Deputy) Commissioner of Accounts

NOTICE TO THE FIDUCIARY:

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

pd 8-6-86

Executed in Fairfax County, Virginia, this
24 day of July, 1912, 1022 A.M.,
by POSTING a true copy of the within mentioned
papers on the front door of the usual place of abode of
Leav M. O'Connell
neither...She nor any member of the family over
sixteen years of age being found there.

M. WAYNE HUGGINS, SHERIFF

By W. Milton 241 (7)
Deputy Sheriff

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

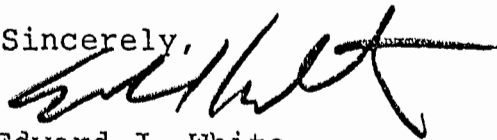
Dear Mr. McCandlish,

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

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



ROBERT J. McCANDLISH, JR.
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE

CIRCUIT COURT OF FAIRFAX COUNTY

4069 CHAIN BRIDGE ROAD

TELEPHONE 385-0268

FAIRFAX, VIRGINIA 22030



JESSE B. WILSON III
Deputy Commissioner of Accounts

95

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

Date: August 13, 1986
Re: Estate of Harold A. O'Connell
Final Accounting

Please be advised of the following:

1. The inventory filed for the above-referenced estate cannot be approved for the following reasons:
 - A. It was unsigned and is being returned herewith for execution.
 - B. It was not notarized and is being returned herewith for notarization.
 - C. It was not signed by resident co-fiduciary.
 - D. Fee for filing and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - E. Other:

2. The Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:
 - A. It was unsigned and is being returned herewith for execution.
 - B. Supporting vouchers are incomplete. Please furnish the following:
 - C. It was not signed by resident co-fiduciary.
 - D. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - E. Other:

3. Your Statement in Lieu of an Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:
 - A. The following supporting vouchers need to be submitted:
 - (1) Funeral Receipt
 - (2) Virginia State Inheritance Tax Receipt, if any
 - (3) Federal Estate Tax Receipt, if any, and Closing Letter
 - (4) Receipt from specific devisee(s)
 - B. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - C. Other:

4. The Trustee's Report has been filed in this office but cannot be approved for the following reason(s):
 - A. It is unsigned and therefore is being returned herewith for execution.
 - B. The following supporting voucher(s) need to be submitted: (1) Original Note(s)
(2)

5. Your claim was received in this office on _____. It will be considered filed upon the receipt of a fee in the sum of \$_____.

6. Your check for filing fees is being returned herewith for the following reason(s):
 - A. It is unsigned. Please execute and return it.
 - B. The payee is incorrect. Please make it payable to "Commissioner of Accounts".
 - C. Other:

- XX 7. Other: Per your request of 7/1/86, enclosed is a copy of the final accounting on the above estate which was filed with this office on 8/11/86. A copy has also been sent to Mr. Higham.

If you have any questions, please do not hesitate to give this office a call.

August 18th, 1986 96

Dear Mother,

Thanks for the wonderful
vacation. It was a superb idea.
Nice to get reacquainted with you all.
Howard is a riot. He's so much
fun to be around.
Dear Mary is a lovely person.

I'm ~~enclosed~~ enclosing a print of
the mural I finished.

I got my copy of the final
estate filing of the trust.
That problem is over and
done with.

My ^(Howard's) frozen linguist sauce stayed
frozen through the 7 hours of
airports and airplanes.

Love, Tony.

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

(314) 776-4926

August 27, 1986

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

Reference: Estate of Harold A. O'Connell
Fiduciary # 21840

Dear Mr. McCandlish:

I am cotrustee of a trust created by the will of Harold A. O'Connell and have two questions concerning the filing of an Inventory and an Accounting.

1. I've been advised to file an Inventory, yet page 4 of the Notice to Fiduciaries states "A trustee of a trust created by a will is not required to file an Inventory but is required to file Accountings as specified above". Do I, in fact, not have to file an inventory?

2. May I get your permission to file Accountings of the trust once every three years after the initial Account, instead of annually? The assets of the trust consists of part interest in two pieces of non-income producing real estate and I anticipate no change in their status. During the ten year life of this estate Accountings were done once every three years.

Thank you for your help.

Sincerely

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

Copy to:
Herbert Anderson Higham, co-trustee



ROBERT J. McCANDLISH, JR.
Commissioner of Accounts

COMMISSIONER'S OFFICE

CIRCUIT COURT OF FAIRFAX COUNTY

4009 CHAIN BRIDGE ROAD

TELEPHONE 385-0268

FAIRFAX, VIRGINIA 22030



JESSE B. WILSON III
Deputy Commissioner of Accounts

98

: Anthony M. O'Connell
: 2337 South Thirteenth St.
: St. Louis, Missouri 63104

Date: 9/18/86

Re: Estate of Harold A. O'Connell

THIS MUST BE COMPLIED WITH
WITHIN 30 DAYS

Please be advised of the following:

1. The inventory filed for the above-referenced estate cannot be approved for the following reasons:
 - A. It was unsigned and is being returned herewith for execution.
 - B. It was not notarized and is being returned herewith for notarization.
 - C. It was not signed by resident co-fiduciary.
 - D. Fee for filing and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - E. Other:
2. The Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:
 - A. It was unsigned and is being returned herewith for execution.
 - B. Supporting vouchers are incomplete. Please furnish the following:
 - C. It was not signed by resident co-fiduciary.
 - D. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - E. Other:
3. Your Statement in Lieu of an Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:
 - A. The following supporting vouchers need to be submitted:
 - (1) Funeral Receipt
 - (2) Virginia State Inheritance Tax Receipt, if any
 - (3) Federal Estate Tax Receipt, if any, and Closing Letter
 - (4) Receipt from specific devisee(s)
 - B. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$_____.
 - C. Other:
4. The Trustee's Report has been filed in this office but cannot be approved for the following reason(s):
 - A. It is unsigned and therefore is being returned herewith for execution.
 - B. The following supporting voucher(s) need to be submitted: (1) Original Note(s)
(2)
5. Your claim was received in this office on _____. It will be considered filed upon the receipt of a fee in the sum of \$_____.
6. Your check for filing fees is being returned herewith for the following reason(s):
 - A. It is unsigned. Please execute and return it.
 - B. The payee is incorrect. Please make it payable to "Commissioner of Accounts".
 - C. Other:
- X 7. Other: Regarding your letter dated 8/17/86 concerning the above mentioned estate, #1) No you do not have to file an inventory. #2) As the Statue states you may not file every 3 years after the first accounting unless the gross value is less than \$10,000.00.
If you have any questions, please do not hesitate to give this office a call.

Fourth Account

BOOK 381 PAGE 1574

ESTATE OF HAROLD M. O'CONNELL

(name of decedent, ward, etc.)

ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX

FIDUCIARY # 21840

(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

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

Due to Jean M. O'Connell for net advances

\$40,681.00

37,500.00
(775.52)

TOTAL FOR WHICH TO ACCOUNT

\$77,405.48

RECEIPTS:

None

EXPENSES PAID BY WIFE:

1985 real estate tax \$ 2,642.01

Third account filing fee 35.00

Preparation of third account 325.00

Fourth and final account
filing fee (estimated) 35.00

\$ 3,037.01

DISTRIBUTIONS:

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

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

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

72,081.94

Totals carried forward

\$77,405.48

\$75,118.95

✓ FID. # 21840

QUAL. _____

FILED 8/11/86

PAID \$35.00 + 325.00 = 360.00

TAPED _____

POSTED 9/8/86

BOOK 381 PAGE 1575

ESTATE OF HAROLD M. O'CONNELL

(name of decedent, ward, etc.)

ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX

FIDUCIARY #

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

Number of this account Fourth and Final

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

Covering period from January 1, 1985

(date)

to April 30, 1986

(date)

DESCRIPTION

ASSETS RECEIVED
(or on hand)

DISBURSEMENTS

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

Vouchers in support of said disbursements are submitted herewith.

Date:

August 6, 1986

Jean M. O'Connell, Executrix

The appropriate vouchers and filing fee MUST accompany this account

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

| | |
|-------------------------------|------------------|
| 1/2 interest - residence | \$ 40,681 |
| 1/2 interest - Accotink | 37,500 |
| 605 shares, Washington Mutual | 6,709 |
| 220 shares, New Virginia | 1,953 |
| Refund | 5 |
| Overpayment of Virginia tax | 57 |
| Cash | 3,245 |
| | <u>\$ 90,150</u> |

PAYABLE TO WIFE DIRECTLY:

| | |
|------------------------|------------------|
| Cash POD | \$ 16,541 |
| Life insurance | 14,918 |
| Jointly owned property | 13,902 |
| Personal property | 500 |
| U. S. Civil Service | 1,381 |
| Annuity | 16,338 |
| | <u>\$ 63,580</u> |

| | |
|---|--------------------|
| Gross estate per return | \$153,986 |
| Funeral expenses, etc., per return | 5,372 |
| Net estate | \$148,614 |
| Federal estate and Virginia inheritance tax | 2,225 |
| Net estate | \$146,389 |
| Less property passing directly to wife | 63,580 |
| Net probate estate | <u>\$ 82,809</u> |
| Marital deduction | \$74,307 |
| Less passing directly | <u>63,580</u> |
| | <u>10,727</u> |
| Residuary estate | <u>\$ 72,082</u> ✓ |

ASSETS TO BE TRANSFERRED TO RESIDUARY TRUST:

Fractional interest in real estate:
\$72,082/\$78,181 of 1/2 interest in
real estate = 46.0994%

AGREEMENT

BOOK 381 PAGE 1377

THIS AGREEMENT, made this 29 day of Jan., 1986 by and between JEAN M. O'CONNELL and ANTHONY M. O'CONNELL and HERBERT ANDERSON HIGHAM, Trustees, provides:

WHEREAS, under the Will of the late HAROLD A. O'CONNELL, which Will has been admitted to probate among the records of the Circuit Court of Fairfax County, certain property was left to ANTHONY M. O'CONNELL, Trustee, upon the terms and conditions of the Trust set forth in the aforesaid Will;

WHEREAS, ANTHONY M. O'CONNELL is not a resident of the Commonwealth of Virginia and HERBERT ANDERSON HIGHAM has qualified as Co-Trustee in this case;

WHEREAS, the corpus of the Trust, as presently constituted, consists of a 46.0994 percent ownership of two parcels of real estate located in Fairfax County, Virginia, the first being known as 6541 Franconia Road, and is the residence of JEAN M. O'CONNELL, the second being fifteen (15) acres of land located in Accotink Station, identified as Map Reference number 090-4-01-0017;

WHEREAS, it is the desire of the parties to fund the Trust as set forth in the Will and to provide security for JEAN M. O'CONNELL, and stability for the Trust;

IT IS HEREBY AGREED that in return for mutual promises as consideration for this agreement, the parties agree to the following:

1. The Co-Trustees, by their signatures hereupon, acknowledge receipt of the 46.0994 percent ownership of the two parcels referred to above.

2. JEAN M. O'CONNELL hereby agrees that she is the owner of the remaining 53.9006 percentage interest of the two parcels referred to above.

3. JEAN M. O'CONNELL hereby agrees that she will at all times pay the real estate taxes and other costs of maintaining these two parcels of property.

4. The Trustees hereby agree that during the life of JEAN M. O'CONNELL, they will not sell or attempt to sell by partition or otherwise, either of the two tracts of property without the written permission of JEAN M. O'CONNELL.

5. The Trustees agree that if either property is sold during the life of JEAN M. O'CONNELL she will be reimbursed from the sale proceeds the principal of all real estate taxes on that property paid by her which are attributable to the percentage ownership of the Trust.

In all other respects, the parties hereto agree that they are bound by the terms of the Will and Trust established therein.

Jean M. O'Connell
JEAN M. O'CONNELL

Anthony M. O'Connell
ANTHONY M. O'CONNELL

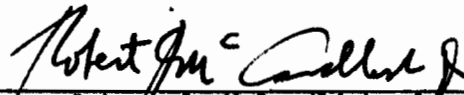
Herbert Anderson Higham
HERBERT ANDERSON HIGHAM

STATE OF VIRGINIA

COUNTY OF FAIRFAX, to-wit:

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

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



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

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

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

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

TESTE: WARREN E. BARRY, CLERK

By: 

Deputy Clerk

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 sign 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
Anthony O'Connell

Dear Tony,

Sept. 6 1988

It was a treat to have your letter and especially nice typed. I never know for sure if I have read your writing correctly.

Thanks for the copy of the Accotink tax bill. I had called them (the assessment office) to find out why I hadn't received it. They told me "the name had been changed to Anthony M. O'Connell" but did not explain or say if you had paid it. I am relieved to know you did pay it. ~~As~~ I understand correctly that you will be paying the other half in Dec.? Anyway will you let me know when you pay it in the future as I do like to be sure it's paid. The rate sure has gone up! I am sure there will be an accounting of what the trust owes as you suggested. Before tax time I have to have much information about what money has been put in the house since we bought it in 1937. I did the same when the county took land for the school.

We do seem to have a lot of misunderstandings. When I said I did not want to see the place again I was not referring to how you had landscaped it because I haven't seen what you have done. I would like to have seen that but couldn't get there and that you had asked me not to trespass. It was the drought damage I was referring to - the dead umbrella pine (value 1000 ±)

the magnolia tree's damage. I do hope you can get there in time to water the boxwood and that you will sell it or use it ~~something~~ as it is worth quite a lot. You could check a good nursery like Hills just off Glebe Rd. to get an idea of the price and then advertise it for sale in papers - Journal or Post etc.

The "no trespassing" sign has been torn off your barricade. There are 2 tiny wisps of cloth left. I could not see from the road whether the place had been vandalized or not.

If you want some one to check it, fix sign, water boxwood etc. you could call Warren Hosaflock 971-2529 - near where Dodson's live. He can also mow with The Snapper. Did it once for me. He is a retired postman. He may have sold & moved by now. &

J. M. Sheila and Andy were here the weekend before Labor Day. We ate lobster and crab cakes and shopped & shopped and traded clothes. It was a wonderful time.

I guess you must be having a difficult time selling your house and hope you have good luck soon. It must be very frustrating being all packed up and waiting. Have any nibbles.

I am enjoying myself more all the time. In fact have been so busy have missed many meals! It is really a delightful way to live. Have signed up for a trip to Richmond Art Museum

and a trip to Ken Center for "Tosca". Shopping with the girls finally bought a desk. Wish I had one years ago. It is a delight to have places to put things.

Received the rug. Thanks so much for sending it. Didn't expect it until you came.

Sorry you that I resented your coming here. Quite the contrary. I think you should be here to take advantage of the prosperity and to enjoy your old friends and all the things there are that you are interested in.

You said you would like to air our misunderstandings which I think is a wonderful idea. I think it all stems from lack of information mostly. I would feel so much better if you could keep me advised of what you are doing with the trust and some of your personal plans - such as what you will be doing when you begin living here. Real estate - conservatorship or browsing for a different career. It would be so much easier if I knew what you were currently interested in. I try to keep everyone up on my main interests but think sometimes it is a waste of energy.

I also would like you to be at least courteous to my friends. They know you do not want them around so you may not see much of them. They are people who helped me when I was desperately in need of help and had no place to turn. Joanne especially was helpful. When Ed Bitchard was going to

charge me over $\frac{1}{4}$ of your Dad's estate for his fee
and Shalloway had a mental breakdown
when he was going to work on the estate it was
Joanne who helped me by explaining what
I had to do. She did not want to be a co-trustee
but I begged her and she agreed reluctantly
tho she had never done it for anyone else.
~~I still think you owe her an apology.~~
and a box of candy or bouquet of flowers.
Better late than never. And I would feel
ever so much better. Please. ~~Just treat my~~
~~friends like you want me to treat yours.~~

Maybe that is enough for now and
you can have time to let me know how
you feel.

I do love you - you know
m

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
August 25, 1995

Mr. Henry C. MacKall, Attorney
MacKall, MacKall & Gibb
4031 Chain Bridge Road
Fairfax, Virginia 22030

Ref: Funding the testamentary
Trust of Harold A. O'Connell

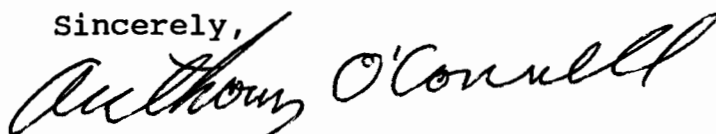
Dear Mr. MacKall:

Thank you again for your help during the approximate period of
6/25/85 thru 8/11/86, when I was a client of yours.

I am writing to ask if you would be kind enough to send me copies
of letters sent to you by Mr. Edward J. White, attorney, during
this period, and any other relevant information. I believe I have
copies of all of your letters (sixteen), but only one letter from
Mr. White to you (dated 4/25/86, with a copy to my mother).

I thank you in advance.

Sincerely,

A handwritten signature in cursive script that reads "Anthony O'Connell". The signature is fluid and stylized, with the first name and last name clearly legible.

Anthony O'Connell

LAW OFFICES
MACKALL, MACKALL & GIBB
A PROFESSIONAL CORPORATION
4031 CHAIN BRIDGE ROAD
FAIRFAX, VIRGINIA
22030

HENRY C. MACKALL
DOUGLASS S. MACKALL III
NANCY EDDY GIBB
CELESTE BURNS VELLA
WM. QUINTON ROBINSON
MARY D. WAGAMAN
RICHARD B. LANKFORD
LAURA LEIGH RATCHFORD

(703) 273-0320
FAX (703) 273-0267

August 29, 1995

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

Re: Trust of Harold A. O'Connell

Dear Mr. O'Connell:

I am in receipt of your letter of August 25, 1995. In addition to the letter from Mr. White referred to in your letter, I have letters from him of the following dates: October 29, 1985, January 31, 1986, February 27, 1986 and June 2, 1986. I also have a copy of a letter from him to Mr. McCandlish dated August 8, 1986. Copies of these letter are enclosed herewith.

Very truly yours,


Henry C. Mackall

HCM/jkw
Enclosures
c:\wp60\ltr

LAW OFFICES
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HENRY C. MACKALL
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S T A T E M E N T

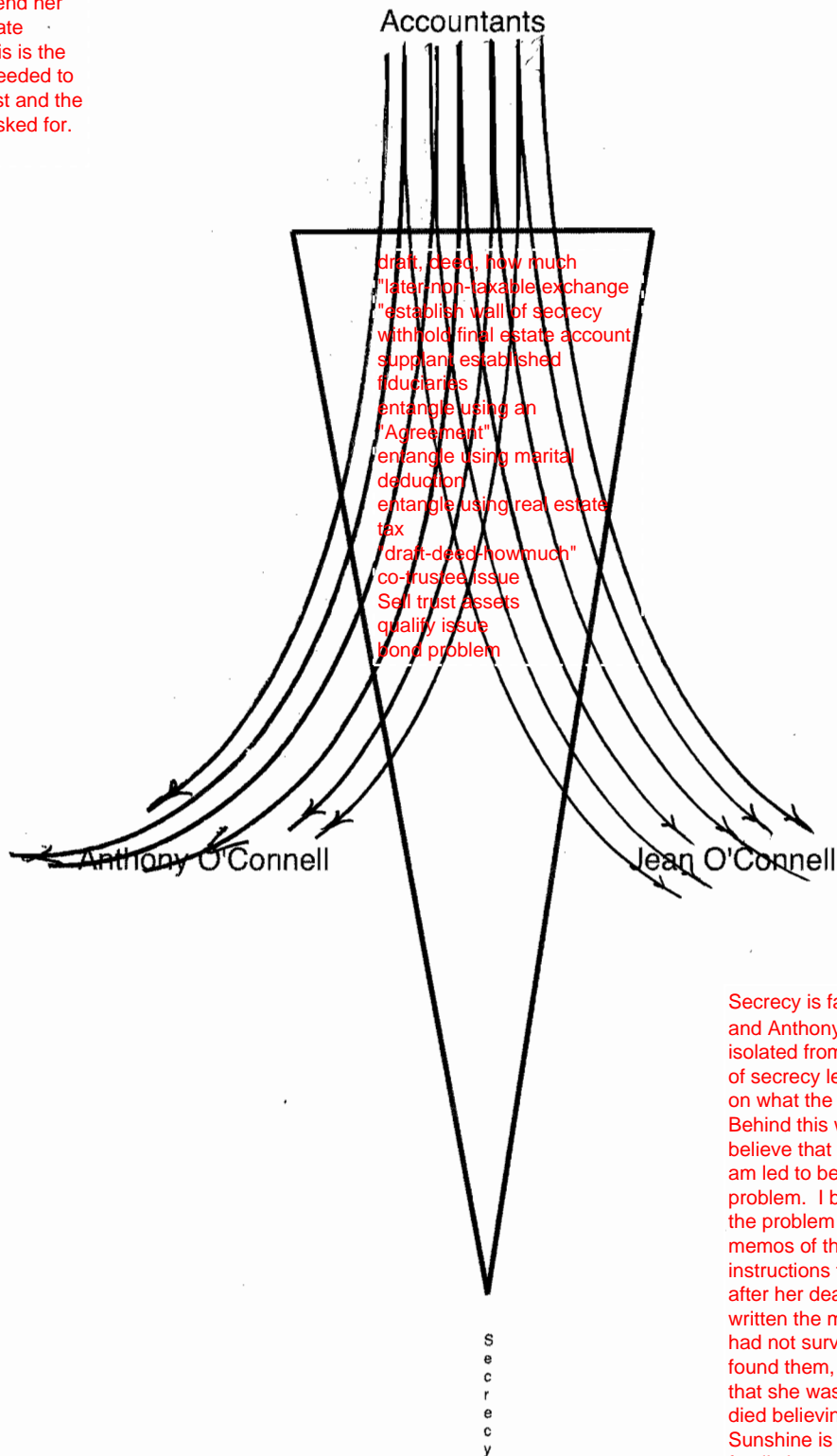
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Copies of letters from Attorney Edward White
Re: Trust U/W of Harold O'Connell

5 at \$1.00 each

\$5.00

Jean O'Connell
instructs Joanne
Barnes to send her
the final estate
account. This is the
only thing needed to
fund the trust and the
only thing asked for.



Secrecy is fatal. Jean O'Connell and Anthony O'Connell are isolated from each other by a wall of secrecy leaving each dependent on what the accountants tell them. Behind this wall Mother is led to believe that I am the problem and I am led to believe that Mother is the problem. I believed Mother was the problem until I found her memos of the accountants instructions to her in her papers after her death. If she had not written the memos, if the memos had not survived, and if I had not found them, I would still believe that she was the problem. Mother died believing I was the problem. Sunshine is the only protection the family has.