

# Send Final

Family (send final)  
vs  
Accountants (draft-deed-howmuch)

~~Lo Kaiser-Hilton.~~

Family

20a

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 acctg.  
Send it to me - do I have  
to sign it,

Accountants

20b

3 call - will do draft of final acctg.  
2 deed to property - convey to court.  
1 needs how much

4 withhold



ROBERT J. McCANDLISH, JR.  
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE

## CIRCUIT COURT OF FAIRFAX COUNTY

4069 CHAIN BRIDGE ROAD

TELEPHONE 385-0268

FAIRFAX, VIRGINIA 22030



JESSE B. WILSON, III  
DEPUTY COMMISSIONER OF ACCOUNTS

May 8, 1985

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

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

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

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

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

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

Very truly yours,

  
Robert J. McCandlish, Jr.  
Commissioner of Accounts

RJM/jd

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

~~SAVE~~  
reestablishing a

RE Est of HACC

45,325.00

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 <sup>co-</sup>Trustee has agreed to serve with him

Ms. Jo Anne Berner  
<sup>Home address</sup>  
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 <sup>the Residence estate (my home)</sup> ~~that same~~ 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.

V T Y

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 Lo Ann Barnes (Home address 7225 Pine Knive, 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.

o Tax Assessment papers

and etc re property.



Trust

May 31 '85  
c.c. to Solburn - Com. letter  
" White " "  
+ pt. acct

June 3 '85 Tony

Dear Mather

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 \$1,000 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.

- 2 -

In anger I said she didn't know  
her ass. ~~that's~~ I don't think that  
I don't <sup>totally</sup> trust her. The lawyer she  
recommended is writing her as  
co-executor in ~~her~~ <sup>your</sup> 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 had changed your~~  
I have talked to executor  
planner & lawyer here and  
they tell me it is very  
unusual for an accountant  
to be co executor. I lawyer you  
accountant now. If you will  
have to probably hire a  
lawyer and 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.

curiously 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 <sup>great</sup> on the  
north slope, not so hot on the  
south slope. Put wood chips ~~around~~  
and around the white oak  
seedlings on the clay. 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  
~~town~~ check out a painting  
 that the concealer had  
 museum with exhibits  
 next year. He was  
 very kind.

I put up the limestone  
 archway ~~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  
2327 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, i.e., 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

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

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

This is a transcription of my hand written letter to Henry Mackall

1985.06.20 (Anthony O'Connell to Henry Mackall)

"Dear Mr. Mackall,

In reference to our phone conversation, thanks for taking the job. The enclosed Commissioner accounts letter [May 8, 1985] explains the situation.

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

1. Get the appropriate assets in the trust according to the 50% - 50% intention of the will. To my mind that would include the entirety of one or the other pieces of real estate. This, I think, involves contacting my Mother's accountant who is now, or has just completed, the final estate account. Her name and 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 alternative valuation of the real estate to avoid huge ??? 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 for all if any contact with her is done by a woman, if possible.

Thank you

Sincerely,

Anthony M. O'Connell"

\*\*Note: Each piece of real estate has appreciated about \$1,000,000.00 each.

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

good man

Newly Muskall  
Interest transferred  
to trustee

in a thing - go ahead  
showing % goes in interest  
but there to be co-trustee?

James Thompson  
Muskall's son  
Muskall's son

leave to son -  
lawyer & commissioner

qualify  
bond

qualify trustee

Equalization Bd.  
691-3213

will call when get  
another date open

Clerk 691-2224  
691-4193 - give

(Proceedings  
come in - security bond -)  
De resident with  
Patty Mooto

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

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

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

---

  
(314) 776-4926

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

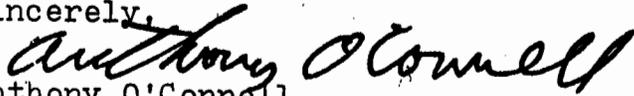
I think there may have been an oversight in that Harold O'Connell's "undivided one-half interest" in each property (please see inclosed deed) has been included in the marital deduction. IRS Pub. 448, page 28, indicates that the marital deduction applies only to property passing to the surviving spouse.

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 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

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

ARTHUR J. BRUNER, C. P. A.  
JOHN T. KANE, C. P. A.  
DANIEL F. MCCARTHY, C. P. A.  
WILLIAM H. ROBERTS, C. P. A. (1977-1978)  
JOANNE L. BARNES, C. P. A.  
CHARLES W. BALLOU, C. P. A.

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

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:

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

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

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

Please call me and we can discuss this further.

Very truly yours,



Joanne L. Barnes

JLB:jsp

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

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

PROBATE ASSETS:

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

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

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JOHN T. KANE, C. P. A.  
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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

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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

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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) 776-4826

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 an estate  
filing of 42-31-84  
not good.

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

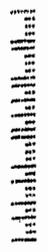


84  
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MRY M. O'CONNELL  
17TH THIRTEENTH STREET  
UIS. MISSOURI 63104

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

No response