

2006 Ask Family

Anthony O'Connell, Trustee
45 Skyview Road
Sedona, Arizona 86336
April 4, 2006
Anthony@eSedona.net

Ms. Jean Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068
Certified 7004 1350 0002 1612 8073

Ms. Sheila O'Connell
44 Carleton Street
Portland, Maine 04102
Certified 7004 1350 0002 1612 8042

Reference: Status of Accotink

Dear Jean and Sheila,

Fairfax County's assessed value of Accotink as of January 1, 2006, is \$980,000.00.

Conditions continue to exist that make it imprudent for me to enter into a sale contract for Accotink. I believe the probability of my sale of Accotink being taken over by people who control the audit trails and make money disappear, and using Jean as an unwitting front to do it, is approximately 100%.

The take over tools are in place. Unless these conditions can be changed none of us is going to get the proceeds of Accotink. After my death my Trusteeship of Accotink will be transferred to someone who is aware of these conditions. I have tried to get help from within and without the system but it has not worked.

I have had my credibility attacked until my credibility with you has been destroyed. If you look at the correspondence, it will show that the attacks come when I try to expose the audit trails. Audit trails remain secret and we are a destabilized family.

We have to communicate. I have to know who is telling who to do what. Secrecy is an impossible obstacle to overcome. Would you please give me your response to the following?

- a) How do you feel that you have not received your money from Accotink?
- b) Why do you think I have not entered into a sales contract for Accotink since 1992?

- c) Please describe your understanding of my last sale as best you can. If you don't understand what happened in my past sale, how can you understand what is set up to happen in my future sale? If it can't be found where the money went in the takeover of my past sale, what chance is there in a takeover of my future sale of Accotink?

I believe it is fair to say that after thirteen years you are not going to believe me. Please try to expose the audit trails in mother's estate and find out for yourselves. The evidence is in exposing the audit trails, all the audit trails, and nothing but the audit trails. The only solution is in trying to expose the audit trails in mother's estate.

Audit trails have a beginning and an end. They consist of numbers and not words, numbers that logically follow one after the other, from the beginning to the end. If there are gaps or confusion, something is wrong. Every number in accounting has an audit trail. Every number in the accounting in the court records has an audit trail.

The audit trails in the public court records are not meant to be secret. That is why they are made public. Copies of relevant public court records are enclosed. These are the accounts of the Estate, (inventory in Book 0457 page 0820, first account in Will Book 0467 page 0191, and the second account); and the 1991 account of the Trust, (Book 480 page 1765), prepared by the CPA Firm. I have no control over the CPA Firm who prepared the 1991 Trust Accounts even though I am the Trustee. I have no control over the people who control the audit trails.

A cover for money disappearing is confusing audit trails. People assume that it is their fault when they don't understand audit trails, rather than that the audit trails have been intentionally confused. It is human nature. Confusion is a cover. Confusion stops people from pursuing audit trails. Confusion is a red flag. It is virtual impossible to clear away the confusion. Start with the audit trails because only then can you see through the confusion. Do not accept confusion as an answer.

A cover for money disappearing is creating family conflict. It makes people think the problem is a family issue rather than money disappearing. The appearance of family conflict diverts people from exposing audit trails. Years of conflicts have been put upon us by the people who control the audit trails.

A cover for money disappearing is fear. An example is the lawyer's letter of April 22, 1992, in the Trust's 12th Court Account. It plans dirty tricks accounting to destabilize a family, take over their assets, and make money disappear. Your trust is the only tool they need. Jean would have to do a complete reversal from following the policy of secrecy she has been told to carry out in order to expose the audit trails in mother's estate. This may be an impossible obstacle for Jean to overcome because the last thing the people who control the audit trails will allow to happen is to have their audit trails exposed here. If Jean does not overcome this obstacle of fear induced secrecy none of us is going to get our money from Accotink.

The simplest example that I can find that shows how things work, is audit trail 1,475.97 - 816.00 = 659.97. Use it as a straight arrow to cut through confusion. If you understand this audit trail you will understand a great deal. One is that the people who created this audit trail won't recognize it, or any audit trail, with 659.97 in it. Please try to figure out why. Then think carefully about whose advice you should rely upon.

From the 1991 Trust Account prepared by the CPA Firm, Book 0480 page 1768, approved by Commissioner of Accounts Jesse B. Wilson, III, on October 4, 1993:

Payable to the Estate of Jean M. O'Connell ... \$ 1,475.97

From the First Estate Account, Will Book 0467 page 0192, approved by Commissioner of Accounts Jesse B. Wilson, III, on March 20, 1993:

<i>Int fm Harold 'Connell Trust</i>	<i>816.00</i>
<i>Debt fm Harold O'Connell Trust</i>	<i>659.97</i>

It is probable that neither of you will have the time or whatever to make yourself aware of the level of deception that has been put upon us. You can hire outside professionals but you still have to learn enough to know when you are being misled.

What does it mean when the lawyer for the Estate, the CPA Firm, and the Commissioner of Accounts don't recognize the audit trail 1,475.97 - 816.00 = 659.97, or any audit trail with 659.97 in it? Or any audit trails for the accounting conflicts the lawyer asks me about in his letter of May 19, 1992? Do you think it is a good idea, Jean and Sheila, to continue to go to them for advice? We have had thirteen years of secrecy. Secrecy works for the people who control the audit trails and make money disappear. Secrecy does not work for the family.

I will continue to try to find a buyer for Accotink who could be made aware of the existing conditions and not fall for them, but the probability of finding a buyer like this, is as remote now, as it has been in the past.

Sheila, you owe me your share of real estate taxes for 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, and 2005. Jean, you owe me your share of real estate taxes for 1999, 2000, 2001, 2002, 2003, 2004, and 2005. Please make your check payable to "Anthony O'Connell, Trustee". If you decide you want to reimburse me I will calculate the amounts. If you do reimburse me it would stop the accumulation of the 10% interest on your unpaid balance.

You do not believe what I have been telling you all these years. Please try to expose the audit trails in mother's estate and find out for yourself so I can sell Accotink. Expose the audit trails. Then judge. It is the only solution.

Enclosures (14)

Love, Anthony O'Connell, Trustee



Enclosure 1

Audit trail $1,475.97 - 816.00 = 659.97$
Simplest.

This is the simplest example that I can find
that shows how things work. If you understand
this audit trail you will understand a great deal.

Expose the audit trails. Then judge.

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF TRUST U/W OF H.A. O'CONNELLTrust Account to the Court
at Book 0480 page 1768,
prepared by the CPA Firm.ACCOUNT OF Anthony O'Connell, TrusteeFIDUCIARY # 21840Number of this account Seventh AccountCovering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
ASSETS HELD ON DECEMBER 31, 1991 FOR FUTURE ACCOUNTING		
Lynch Note		\$ 428,277.21
46.0994% interest in 15 acres		34,574.55
Cash - Continental checking		43,302.55
Computer		2,100.00
Payable to the Estate of Jean M. O'Connell		
Deficit per 3 rd Account	\$ (5,906.72)	
Deficit per 4 th Account	(687.03)	
Income per 5 th Account	5,796.98	
Deficit per 6 th Account (restated)	(2,908.97)	
	\$ (3,705.74)	
Income per 7 th Account	5,181.71	
	\$ <u>1,475.97</u>	
TOTAL ASSETS HELD FOR FUTURE ACCOUNTING		\$ 508,254.31 ✓
TOTALS	\$ 675,522.42 ✓	\$ 675,522.42 ✓

The Commissioner of
Accounts Jesse B.
Wilson, III, approved this
on October 4, 1993. What
is the audit trail behind it
that was approved?

Vouchers in support of disbursements are submitted herewith.

5/11/92
Date

Anthony O'Connell, Trustee
Anthony O'Connell, Trustee

8971 064017

BK0467 0191

7-11-90
12-10-92
10-26-92
#129.4
11-2-92
+ 60. debits to demands here

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: ESTATE OF JEAN M. O'CONNELL

FIDUCIARY NO. 49160

Date of Qualification: December 10, 1991

FIRST ACCOUNTING OF

EDWARD J. WHITE AND JEAN M. NADER

CO-EXECUTORS

September 15, 1991 - September 15, 1992

RECEIPTS

Inventory Items

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

MAR 23 1993

Expose the audit trails. Then judge.

Receipts During Period

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

Sub Total Receipts during period

56,928.42 ✓

TOTAL RECEIPTS

893,165.52 ✓

Estate Account to the
Court, at Will(?) Book
0467 page 0192, prepared
by the lawyer, the CPA
Firm, or unknown.

The Commissioner of
Accounts Jesse B. Wilson,
III, approved this on
March 20, 1993. What is
the audit trail behind it that
was approved?

DKU467 0192

Enclosure 2

Audit trail $1,475.97 - 816.00 = 659.97$
Source of 1,475.97.

The CPA firm reports to the Court that the adjusted
1991 payment from the Trust to the Estate is 1,475.97.
This requires the Trust to pay 1,475.97 to the Estate.

Expose the audit trails. Then judge.

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF TRUST U/W OF H.A. O'CONNELLTrust Account to the Court
at Book 0480 page 1768,
prepared by the CPA Firm.ACCOUNT OF Anthony O'Connell, TrusteeFIDUCIARY # 21840Number of this account Seventh AccountCovering period from 1/1/91 to 12/31/91

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Cash - Continental checking		43,302.55
Computer		2,100.00
Payable to the Estate of Jean M. O'Connell		
Deficit per 3 rd Account	\$ (5,906.72)	
Deficit per 4 th Account	(687.03)	
Income per 5 th Account	5,796.98	
Deficit per 6 th Account (restated)	(2,908.97)	
	\$ (3,705.74)	
Income per 7 th Account	5,181.71	
	<u>\$ 1,475.97</u>	
TOTAL ASSETS HELD FOR FUTURE ACCOUNTING		\$ 508,254.31 ✓
TOTALS	\$ 675,522.42 ✓	\$ 675,522.42 ✓

The CPA firm reports to the Court that the adjusted 1991 payment from the Trust to the Estate is 1,475.97. This requires the Trust to pay 1,475.97 to the Estate.

Vouchers in support of disbursements are submitted herewith.

5/11/92
Date

Anthony M. O'Connell, Trustee
Anthony O'Connell, Trustee

0480 1768

KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

February 12, 1993

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

Re: Trust u/w of H. A. O'Connell

Dear Mr. O'Connell:

Joanne Barnes has asked me to respond to your letter of January 21, 1993 concerning the differences in the "Total distributions" from the court accounting and the fiduciary return. I will also try to answer the other questions in your letter.

The amount on Page 2, Line 12 of Form 1041 in the amount of \$146,795 is the figure on a workpaper which I previously gave to you (copy attached). Listed below, again in another format, is how that \$146,795 was arrived at:

Mrs. Jean M. O'Connell	
Check #230	\$ 40,000.00
Check #251 (R E taxes)	
(\$3,330 x 53.9006%)	1,794.89
Sheila O'Connell	
Check #268	20,000.00
Check #276	15,000.00
Jean Nader	
Check #267	20,000.00
Check #277	15,000.00
Anthony O'Connell	
Check #269	20,000.00
Check #278	<u>15,000.00</u>
Total amount of checks	<u>\$ 146,794.89</u>

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313
(703) 549-7800 FAX (703) 836-5591

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Affiliate Offices in Major Cities Throughout the USA
Internationally - Dunwoody, Robson, McGladrey and Pullen, with Affiliate Offices Worldwide

Mr. Anthony O'Connell
February 12, 1993

Page 2

The \$146,794.89 or \$146,795 was the total amount of cash distributed to the beneficiaries or heirs of this trust during the calendar year 1991.

The \$1,794.89 of real estate taxes which you as Trustee paid on behalf of the three heirs (Shelia O'Connell, Jean Nader and Anthony O'Connell) was an obligation owed directly by the three heirs as your mother's interest in this real estate passed directly to each of you at her death. When you received the K-1's for 1991, attached was a schedule for each of you to report 1/3rd of these real estate taxes on your individual income tax returns.

The final point in your letter is in regards how to treat the \$1,475.97 of cash which was paid to your mother's estate in 1992. This is just a cash transfer to cure a cash deficiency as of the date of death and **NOTHING** else. On page 4 of the Seventh Account, your mother owed the Trust at the end of the Sixth Account \$3,705.74 but you had underdistributed \$5,181.71 of cash through her date of death. The \$1,475.97 just completes what was due her. The transfer to her estate has no tax effect for either 1991 or 1992.

I hope that the foregoing has answered your various questions. I am also returning to you, the letter which you sent with your letter of January 21, 1993. I have made a copy of it for our files.

The CPA firm reports to the Court that the adjusted 1991 payment from the Trust to the Estate is 1,475.97. This requires the Trust to pay 1,475.97 to the Estate.

Very truly yours,

KELLER BRUNER & COMPANY, P.C.


Forest N. Balderson

FNB/hoc
Enclosures

Enclosure 3

Audit trail $1,475.97 - 816.00 = 659.97$
Source of 816.00.

The source of the 816.00 is the CPA Firm who reported to the IRS on the Trusts K-1 that the adjusted 1991 payment from the Trust to the Estate is 816.00. The amount reported to the Court (\$1,475.97) and to the IRS (\$ 816.00) should be the same.

It is wrong to report one amount to the Court and a different amount to the IRS.

Expose the audit trails. Then judge.

Receipts During Period

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

Estate Account to the Court, at Will(?) Book 0467 page 0192, prepared by the lawyer, the CPA Firm, or unknown.

The CPA Firm reported to the IRS on the Trusts K-1 that the adjusted 1991 payment from the Trust to the Estate is 816.00. The lawyer for the Estate uses that amount instead of the \$1,475.97 amount and reports it the the Court.

Sub Total Receipts during period

56,928.42 ✓

TOTAL RECEIPTS

893,165.52 ✓

0192 0467 0192

1041 U.S. Fiduciary Income Tax Return 1991

Department of the Treasury—Internal Revenue Service

For the calendar year 1991 or fiscal year beginning 1991, and ending 19 OMB No. 1545-0092

A Type of Entity	Name of estate or trust (grantor-type trust, see instructions)		C Employer identification number
	Decedent's estate		62 6209167
	Simple trust		D Date entity created
	Complex trust		6/20/86
Grantor-type trust	Name and title of fiduciary		E Nonexempt charitable and split-interest trusts, check applicable boxes (see instructions):
Bankruptcy estate	Anthony O'Connell, Trustee		
Family estate trust	Number, street, and room or suite no. (If a P.O. box, see page 4 of instructions.)		
Pooled income fund	6541 Franconia Road		
	City, state, and ZIP code		<input type="checkbox"/> Described in section 4947(a)(1)
	Springfield, Virginia 22150		<input type="checkbox"/> Not a private foundation
B Number of Schedules K-1 attached (see instructions) 5	Check applicable boxes:		<input type="checkbox"/> Described in section 4947(a)(2)
	<input type="checkbox"/> Initial return	<input type="checkbox"/> Final return	
	<input type="checkbox"/> Change in fiduciary's	<input type="checkbox"/> Name or	
		<input type="checkbox"/> Amended return	
		<input type="checkbox"/> Address	

Income	1	Interest income	1	55,314
	2	Dividends	2	
	3	Business income or (loss) (attach Schedule C (Form 1040))	3	
	4	Capital gain or (loss) (attach Schedule D (Form 1041))	4	100,645
	5	Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	5	
	6	Farm income or (loss) (attach Schedule F (Form 1040))	6	
	7	Ordinary gain or (loss) (attach Form 4797)	7	
	8	Other income (state nature of income)	8	
	9	Total income (combine lines 1 through 8)	9	155,959

Deductions	10	Interest	10	
	11	Taxes	11	5,570
	12	Fiduciary fees	12	8,780
	13	Charitable deduction (from Schedule A, line 6)	13	
	14	Attorney, accountant, and return preparer fees	14	625
	15a	Other deductions NOT subject to the 2% floor (attach schedule)	15a	138
	15b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	565
	15c	Total (add lines 15a and 15b)	15c	703
	16	Total (add lines 10 through 14, and 15c)	16	15,678
	17	Adjusted total income or (loss) (subtract line 16 from line 9). Enter here and on Schedule B, line 1.	17	140,281
18	Income distribution deduction (from Schedule B, line 17) (see instructions) (attach Schedules K-1 (Form 1041))	18	140,281	
19	Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)	19		
20	Exemption	20	300	
21	Total deductions (add lines 18 through 20)	21	140,581	

Please attach check or money order here	22	Taxable income of fiduciary (subtract line 21 from line 17)	22	(300)
	23	Total tax (from Schedule G, line 7)	23	NONE
	24	Payments: a 1991 estimated tax payments and amount applied from 1990 return	24a	5,100
	b	Treated as credited to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	5,100
	d	Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8736 <input type="checkbox"/> Form 8800	24d	
	e	Federal income tax withheld	24e	
	Credits: f Form 2439 g Form 4136 h Other	24f		
	Total payments (add lines 24c through 24e, and 24f)	25	5,100	
	26	Penalty for underpayment of estimated tax (see instructions)	26	
	27	If the total of lines 23 and 26 is larger than line 25, enter TAX DUE	27	
	28	If line 25 is larger than the total of lines 23 and 26, enter OVERPAYMENT	28	5,100
	29	Amount of line 28 to be: a Credited to 1992 estimated tax b Refunded	29	

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

Signature of fiduciary or officer representing fiduciary: *Anthony O'Connell, Trustee* Date: *4/3/92* EIN of fiduciary (see instructions): *225-52-7637*

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
	<i>James J. Basso</i>	<i>4/3/92</i>		<i>579-441-3204</i>
	Firm's name (or yours if self-employed) and address	E.I. No.	ZIP code	
	<i>BRUNER, KANE & MCCARTHY, LTD., CPAs</i>	<i>54 1040148</i>	<i>22314</i>	
	<i>700 N. Fairfax St., Alexandria, VA</i>			

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Cat. No. 11370H

Form 1041 (1991)

SCHEDULE K-1
(Form 1041)**Beneficiary's Share of Income, Deductions, Credits, Etc.**

OMB No. 1545-0092

Department of the Treasury
Internal Revenue Servicefor the calendar year 1991, or fiscal year
beginning, 1991, ending, 19,
▶ **Complete a separate Schedule K-1 for each beneficiary.****1991**

Name of estate or trust

Trust u/w H.A. O'Connell

☐ Amended K-1
☐ Final K-1

Beneficiary's identifying number ▶ 25-6377917

Estate's or trust's employer identification number ▶ 62-6209167

Beneficiary's name, address, and ZIP code

Estate of Jean M. O'Connell
c/o Jean O. Nader, Executrix
350 Fourth Avenue
New Kensington, Pennsylvania 15068

Fiduciary's name, address, and ZIP code

Anthony O'Connell, Trustee
6541 Franconia Road
Springfield, Virginia 22150

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:
1 Interest	816	Schedule B, Part I, line 1
2 Dividends		Schedule B, Part II, line 5
3a Net short-term capital gain		Schedule D, line 4, column (g)
b Net long-term capital gain		Schedule D, line 11, column (g)
4a Business income and other non-passive income before directly allocable deductions. (see instructions)		Schedule E, Part III
b Depreciation		<div style="border: 1px solid black; padding: 5px; text-align: center;"> The CPA Firm reported to the IRS on the Trusts K-1 that the adjusted 1991 payment from the Trust to the Estate is 816.00. </div>
c Depletion		
d Amortization		
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions)		
b Depreciation		
c Depletion		
d Amortization		
6 Income for minimum tax purposes	816	
7 Income for regular tax purposes (add lines 1 through 5)	816	Form 6251, line 5r
8 Adjustment for minimum tax purposes (subtract line 7 from line 6)	0	
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)		Schedule A, line 25
10 Foreign taxes (list on a separate sheet)		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation		(Include on the applicable line of Form 6251)
b Depletion		
c Amortization		
d Exclusion items		
12 Distributions in the final year of estate or trust:		1992 Form 8801
a Excess deductions on termination (attach computation)		Schedule A, line 20
b Short-term capital loss carryover		Schedule D, line 5, column (f)
c Long-term capital loss carryover		Schedule D, line 14, column (f)
d Net operating loss (NOL) carryover		Form 1040, line 22
e		(Include on the applicable line of appropriate tax form)
f		
13 Other (itemize):		
a Trust payments of estimated taxes credited to you		Form 1040, line 55
b Tax-exempt interest		Form 1040, line 8b
c		(Include on the applicable line of appropriate tax form)
d		
e		
f		
g		
h		

State modifications: NONE

Enclosure 4

Audit trail $1,475.97 - 816.00 = 659.97$

Source of 659.97

The source of the 659.97 is the lawyer for the Estate who reported the difference of 659.97 as a debt.

This is wrong, if the lawyer thought it was a debt he should have paid it back to the Trust.

Expose the audit trails. Then judge.

Receipts During Period

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

Sub Total Receipts during period 56,928.42 ✓

TOTAL RECEIPTS 893,165.52 ✓

Estate Account to the
Court, at Will(?) Book
0467 page 0192, prepared
by the lawyer, the CPA
Firm, or unknown.

The lawyer for the Estate
reported the difference of
659.97 to the Court as a debt.

EX 0192 467

SECOND AMENDED

SECOND AMENDED

Form **706**

(Rev. August 1993)

Department of the Treasury
Internal Revenue Service**United States Estate (and Generation-Skipping Transfer)
Tax Return**Estate of a citizen or resident of the United States (see separate instructions). To be
filed for decedents dying after October 8, 1990. For Paperwork Reduction Act Notice,
see page 1 of the instructions.OMB No. 1545-0015
Expires 12-31-95

1a Decedent's first name and middle initial (and maiden name, if any) JEAN M.		1b Decedent's last name O'CONNELL		2 Decedent's social security no. 230 50 6004	
3a Domicile at time of death (county and state, or foreign country) FAIRFAX COUNTY, VAQ		3b Year domicile established pre 1960	4 Date of birth 2/1/12	5 Date of death 9/15/91	
6a Name of executor (see instructions) EDWARD J. WHITE, Co-Executor		6b Executor's address (number and street including apartment or suite no. or rural route; city, town, or post office; state; and ZIP code) 118 SOUTH ROYAL ST. ALEXANDRIA, VA 22314			
6c Executor's social security number (see instructions) 408 64 1559					
7a Name and location of court where will was probated or estate administered Fairfax County, Va. Circuit Court					7b Case number 49160
8 If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will. 9 If Form 4768 is attached, check here <input type="checkbox"/>					
10 If Schedule R-1 is attached, check here <input type="checkbox"/>					

Part 2—Tax Computation	1 Total gross estate (from Part 5, Recapitulation, page 3, item 10)	1	1,053,884	60
	2 Total allowable deductions (from Part 5, Recapitulation, page 3, item 20)	2	108,803	52
	3 Taxable estate (subtract line 2 from line 1)	3	945,081	08
	4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))	4	42,600	
	5 Add lines 3 and 4	5	947,681	08
	6 Tentative tax on the amount on line 5 from Table A in the instructions	6	340,995	62
	7a If line 5 exceeds \$10,000,000, enter the lesser of line 5 or \$21,040,000. If line 5 is \$10,000,000 or less, skip lines 7a and 7b and enter -0- on line 7c.	7a		
	b Subtract \$10,000,000 from line 7a	7b		
	c Enter 5% (.05) of line 7b	7c	880,995	62
	8 Total tentative tax (add lines 6 and 7c)	8	340,995	62
	9 Total gift tax payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions)	9	8,824	00
	10 Gross estate tax (subtract line 9 from line 8)	10	332,171	62
	11 Maximum unified credit against estate tax	11	192,800	00
	12 Adjustment to unified credit. (This adjustment may not exceed \$6,000. See page 6 of the instructions.)	12		
	13 Allowable unified credit (subtract line 12 from line 11)	13	192,800	
	14 Subtract line 13 from line 10 (but do not enter less than zero)	14	139,371	62
	15 Credit for state death taxes. Do not enter more than line 14. Compute the credit by using the amount on line 3 less \$60,000. See Table B in the instructions and attach credit evidence (see instructions)	15	30,124	54
	16 Subtract line 15 from line 14	16	109,247	08
	17 Credit for Federal gift taxes on pre-1977 gifts (section 2012) (attach computation)	17		
	18 Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706CE)	18		
19 Credit for tax on prior transfers (from Schedule Q)	19			
20 Total (add lines 17, 18, and 19)	20			
21 Net estate tax (subtract line 20 from line 16)	21	109,247	08	
22 Generation-skipping transfer taxes (from Schedule R, Part 2, line 10)	22			
23 Section 4980A increased estate tax (from Schedule S, Part I, line 17) (see instructions)	23			
24 Total transfer taxes (add lines 21, 22, and 23)	24	109,247	08	
25 Prior payments. Explain in an attached statement	25	108,579.08		
26 United States Treasury bonds redeemed in payment of estate tax	26			
27 Total (add lines 25 and 26)	27	108,579	08	
28 Balance due (or overpayment) (subtract line 27 from line 24)	28	668	00	

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

Signature(s) of executor(s)

Date

Signature of preparer other than executor

Address (and ZIP code)

Date

Cat. No. 20548R

Expose the audit trails. Then judge.

Date of: JEAN M. O'CONNELL

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see the Instructions for Schedule E.)
(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

	Yes	No
1 Did the decedent at the time of death own any articles of artistic or collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000? If "Yes," full details must be submitted on this schedule.		X
2 Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes," full details must be submitted on this schedule.		X
3 Did the decedent at the time of death have, or have access to, a safe deposit box? If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.	X	

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description For securities, give CUSIP number, if available.	Alternate valuation date	Alternate value	Value at date of death
1	1988 Plymouth Van INCOME WITH RESPECT TO DECEDENT			8,000.00
2	Interest owed on Lynch Properties Note described in Schedule C			18,150.57
3	Virginia 1990 tax refund			1,605.58
4	Blue Cross payment due			88.78
4	Interest due Harold O'Connell Trust			816.00
5	Debt due from Harold O'Connell Trust			659.97
6	(TOTAL IRD 21,320.90) TWO CEMETARY LOTS FAIRFAX MEMORIAL PARK FAIRFAX VIRGINIA <u>AMENDED ITEM</u>	<div>The lawyer for the Estate reported the difference of 659.97 to the IRS as a debt.</div>		2,000.00
<div>The lawyer reported to the IRS and to the State, in Schedule F of (1) the Estate Tax Return of September 1992, the (2) First Amended Estate Tax Return of June 1993, and the (3) Second Amended Estate Tax Return of April 1995:</div> <div>(Item 4) Interest due Harold O'Connell Trust 816.00 (Item 5) Debt due from Harold O'Connell Trust 659.97</div>				
Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule				200.00 200.00 200.00
TOTAL (Also enter on Part 5, Recapitulation, page 3, at item 6.)				31,320.90

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Enclosure 5

Audit trail $1,475.97 - 816.00 = 659.97$ model
Transfer

Transfer accountability to the Trustee. Make it appear that the client of the CPA Firm is responsible for the CPA Firms accounting.

Because the lawyer's transfer letter of May 19, 1992, best describes what the CPA Firm and the lawyer for the Estate did, it is the best guide to trying to exposing their audit trails.

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

May 19, 1992

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

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

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

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

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

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

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

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

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

I believe that the income received from the savings accounts

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

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

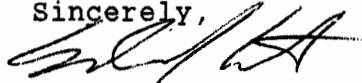
Are there any other debts which your Mother owed the Trust?

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

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

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

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader

Audit trail 1,475.97 - 816.00 = 659.97 overview.

The CPA Firm reported to the Court that the adjusted 1991 payment from the Trust to the Estate is \$ 1,475.97. This requires the Trustee to pay \$1,475.97 to the Estate. Unbeknownst to the Trustee, until this letter of May 19, 1992, is that the CPA Firm reported to the IRS on the K-1 that the amount is \$816.00. The amount reported to the Court and the IRS should be the same. It is wrong to report one amount to the Court and a different amount to the IRS

Then the lawyer for the Estate reported the difference of \$ 659.97 as a debt. This is wrong, if the lawyer thought it was a debt he should have paid it back to the Trust.

This May 19, 1992 letter leaves a record of appearing to try to help. But the people in control of the audit trails have not allowed any of the conflicts mentioned in this letter to be exposed or resolved. History suggests that these obstacles are planted and later used to take over an asset or a position of trust, such as a sale of Accotink, by making it appear that the obstacles are Trustee's fault.

Trust U/W Harold O'Connell
Anthony M'Connell, Trustee
6541 Franconia Road
Springfield, Virginia 22150

April 29, 1992
As of April 11, 1992

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

ARTHUR J. BRUNER, CPA
JOHN T. KANE, CPA
JOANNE L. BARNES, CPA
CHARLES W. BALLOU, CPA
NICHOLAS GREKSOUK, CPA
RICHARD G. COLE, JR., CPA

DANIEL F. MCCARTHY, CPA
CONSULTANT

(703) 849-7800
FAX (703) 836-5591

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
AICPA DIVISION FOR CPA FIRMS
SEC PRACTICE SECTION
PRIVATE COMPANIES PRACTICE SECTION
THE MCGILADREY NETWORK

MAKE CHECKS PAYABLE TO "BKM, LTD."
(PLEASE INCLUDE REF. NO. ON YOUR CHECK)

CLIENT # 96085-THO

REF. NO. 9059

FOR PROFESSIONAL SERVICES RENDERED:

Preparation of Federal and Virginia fiduciary income
tax returns for the year ended December 31, 1991 and
preparation of annual court accounting for the year
ended December 31, 1991

\$3,100

*Paid
5/6/92*

A 1 1/2 % PER MONTH LATE PAYMENT PENALTY WILL BE ADDED TO ALL ACCOUNTS NOT
PAID WITHIN 40 DAYS OF THE BILLING DATE.

BRUNER, KANE & MCCARTHY, LTD.

A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
700 NORTH FAIRFAX STREET
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CERTIFIED PUBLIC ACCOUNTANTS
AICPA DIVISION FOR CPA FIRMS
SEC PRACTICE SECTION
PRIVATE COMPANIES PRACTICE SECTION
THE MCGLADREY NETWORK

November 25, 1991

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

Re: Estate of Jean O'Connell

Dear Ms. Nader:

I am writing to you at this time as a follow-up to our conference regarding your mother's estate. I thought it would be helpful to you to have a timetable of sorts of the filing requirements which will be coming up in order for you to formulate a basic plan.

- Approximately January 15, 1991 (four months after qualification) an inventory is filed with the Commissioner of Accounts in Fairfax County listing the assets and value at the date of death.
- April 15, 1992 her final income tax return would be due.
- June 15, 1992 a Federal estate tax return would be due if her assets exceed \$600,000.
- December 15, 1992, and each year until the estate is closed, an estate prepares an income tax return on net income it receives. This can be a fiscal year ending no later than August 31, 1992 and thereafter, so the first return would be due December 15, 1992.
- Approximately January 15, 1993 (16 months after qualification) a court accounting of all probate assets, income and expenses would be due. If a court accounting is required, it is filed annually until the estate is closed.

While I'm certain Mr. White has probably discussed these filings with you, I thought it would be appropriate for you to understand the timing requirements.

Please contact us directly if we can be of any assistance to you in preparing these documents. We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate and will also be familiar with this information if you need assistance.

Very truly yours,

Joanne L. Barnes
Joanne L. Barnes *llw*

JLB;mbm



KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

700 N. Fairfax Street • P.O. Box 1250 • Alexandria, VA 22313-1250
703-549-7800 • 703-836-5591 Fax

Estate of Jean M. O'Connell
Edward White, Co-Executor
118 South Royal Street
Alexandria, Virginia 22314

February 1, 1993
As of January 15, 1993

TERMS: All accounts over 40 days are
subject to a 1.5% per month finance
charge on unpaid balance.

MAKE CHECKS PAYABLE TO "KBC, P.C."
(PLEASE INCLUDE REF. NO. ON YOUR CHECK)

CLIENT #96088-001 REF. NO. 1286-27

FOR PROFESSIONAL SERVICES RENDERED:

Preparation of Federal and Virginia fiduciary income
tax returns for the year ended August 31, 1992.

\$1,000

Enclosure 6

Audit trail $1,475.97 - 816.00 = 659.97$,
Estate closed

The lawyer and the CPA Firm close the Estate before the audit trail $1,475.97 - 816.00 = 659.97$, or any of the accounting conflicts the lawyer asks me about in his letter of May 19, 1992, can be corrected.

The CPA Firm instructs me to sign a document that says the "Estate is closed." And puts Jean Nader between me and them.

Neither the lawyer or the CPA Firm recognize Schedule F that reports to the IRS and to the State, in (1) the Estate Tax Return of September 1992, the (2) First Amended Estate Tax Return of June 1993, and the (3) Second Amended Estate Tax Return of April 1995:

(Item 4) Interest due Harold O'Connell Trust	816.00
(Item 5) Debt due from Harold O'Connell Trust	659.97

The CPA Firm instructs me to sign a document that says the "Estate is closed." And puts Jean Nader between me and them.

KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

October 12, 1994

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

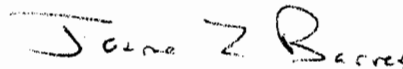
Dear Mr. O'Connell:

As an heir of the Estate of Jean M. O'Connell, you are entitled to claim a share of federal retired pay illegally taxed by the State of Virginia for the years 1985-1988. To make this claim the state requires each person specifically named in the will or each residuary legatee to sign Form FR-6 and enclose this form with the claim. This Form FR-6 designates Jean M. Nader to act on the estate's behalf with the Virginia Department of Taxation. Virginia requires that only one heir or the executor act on behalf of all heirs. The refunds will be sent to this person, who will be responsible for distributing it among the heirs. We have been asked to prepare the claim on behalf of the Estate.

To ensure the claim is filed by the November 1, 1994 deadline, we ask your cooperation by returning this form to us as soon as possible. Please sign and date the enclosed Form FR-6 and return it to us in the enclosed envelope. A copy is enclosed for your records.

If you have any questions please contact us.

Very truly yours,



Joanne L. Barnes, CPA

JLB:sar

Enclosures

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313
(703) 549-7800 FAX (703) 836-5591

Member American Institute of CPAs and the American Group of CPA Firms
Affiliate Offices in Major Cities Throughout the USA
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**VIRGINIA DEPARTMENT OF TAXATION
Federal Retiree Settlement Administration**

AFFIDAVIT OF AUTHORITY TO CLAIM SETTLEMENT PAYMENT

Pursuant to Senate Bill 2008 (1994 Special Session I, Chapter 5):

- I. This is evidence of my (our) authority to act on behalf of the decedent named below and to accept any settlement payment of the disputed refund for:

Jean M. O'Connell

(Name of Decedent)

230-50-6044

(Social Security Number of Decedent)

C/O Jean M. Nader

350 4th Avenue

(Street Address)

New Kensington, Pennsylvania 15068

(City, State and ZIP Code)

who became deceased on 15 September, 1991
Day Month Year

Estate is closed

- II. The following person is hereby authorized to act on behalf of the deceased named in Part I and to accept any settlement payment of the disputed refund for the decedent.

Jean M. Nader

(Name)

225-50-9052

(Social Security Number)

Residuary Legatee

(Title, if any)

(412) 337-7537

(Telephone Number)

350 4th Avenue

(Street Address)

New Kensington, Pennsylvania 15068

(City, State and ZIP Code)

If the settlement agreement is honored, I (we) hereby hold harmless the Tax Commissioner of the Commonwealth of Virginia, or his successor in office, individually and officially, for any loss or damage which may be asserted against him or which he may sustain by reason of or incidental to the issuance of the settlement payment. The person named in paragraph II above is hereby authorized to act on my (our) behalf for all matters concerning the deceased's claim for refund of taxes paid on federal retirement income received during 1985-1988.

Given under my (our) hand(s) this 3RD day of OCT, 1994.

(SIGNATURE OF SURVIVING SPOUSE)

(SIGNATURE OF ADMINISTRATOR)

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)
Residuary Legatee

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

NOTE: Heirs, residuary legatees, or beneficiaries are required to sign this form only if there is no surviving spouse or personal representative (executor or administrator). Additional sheets may be attached if the space provided is insufficient to accommodate all of the signatures of the heirs, residuary legatees, or beneficiaries.

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

July 20, 1995

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

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

I received your letter of July 18, today.

Indeed I did tell you to address your comments to Mrs. Nader; however in light of the tone of your letter and its usual unfounded accusations, I will reply briefly.

You state in your first paragraph that you understand from my June 8, 1995, letter that ". . . your accounting charges, will consume most of the federal pension refund payments due the beneficiaries." That is a clear falsehood. Nowhere in that letter is any mention of accounting fees whatsoever. Mrs. Nader requested that Keller Bruner & Co. prepare the filing for the refund. Whether you chose to reimburse your own sister for whatever charge they made is your decision. I have never made any charge for any accounting fee of any sort. My letter stated clearly that this post estate closing matter was being handled by me for free. Prior to this letter, I spent 6.75 hours on this matter as a gift to your sister, from which you also benefitted.

I am asking you to sign the Virginia Department of Taxation form so that you can receive your share of the future payout of the tax refund from the state. If you do not sign it, I can only hope that the state will go on and send your sister the refund so that she can send you your share.

You ask what is the point of my enclosing copies of all transactions of the estate since it was closed. My point is the same as it has always been, to furnish the beneficiaries, or their counsel, with all financial data. That was done when Edgar Prichard represented you. Since he no longer represents you, I sent it to you in accordance with my custom.

Your question regarding the wording of Schedule F of the estate tax return which was filed in September 1992, implying something or another, makes no sense at all.

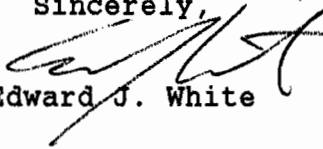
For the umpteenth time, I will ignore your plaintive request

Page 2
Ltr to Mr. Anthony M. O'Connell
July 20, 1995

that I identify your "wrongdoings".

Whether you like it or not, the law says that the estate is closed. I feel sure that Mr. Prichard imparted that to you. I believe that the Commissioner of Accounts office has also informed you of that fact. I gather that you want to continue your vendetta forever. In that aspect I refuse to indulge you.

Please cash the check for \$493.75 that was sent to you.

Sincerely,

Edward J. White

EJW/e
Copy to: Jean M. Nader

The Estate is closed before audit trail
 $1,475.97 - 816.00 = 659.97$, or any of the
accounting conflicts he mentioned in his
letter of May 19, 1992, could be corrected.

Expose the audit trails. Then judge.

State of: JEAN M. O'CONNELL

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see the Instructions for Schedule E.)
(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

	Yes	No
1 Did the decedent at the time of death own any articles of artistic or collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000? If "Yes," full details must be submitted on this schedule.		X
2 Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes," full details must be submitted on this schedule.		X
3 Did the decedent at the time of death have, or have access to, a safe deposit box? If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.	X	

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description For securities, give CUSIP number, if available	Alternate valuation date	Alternate value	Value at date of death
1	1988 Plymouth Van			8,000.00
	INCOME WITH RESPECT TO DECEDENT			
2	Interest owed on Lynch Properties Note described in Schedule C			18,150.57
3	Virginia 1990 tax refund			1,605.58
4	Blue Cross payment due			88.78
4	Interest due Harold O'Connell Trust			816.00
5	Debt due from Harold O'Connell Trust			659.97
	(TOTAL IRD 21,320.90)			
6	TWO CEMETARY LOTS FAIRFAX MEMORIAL PARK FAIRFAX VIRGINIA <u>AMENDED ITEM</u>			2,000.00
<div> <p>The lawyer reported to the IRS and to the State, in Schedule F of (1) the Estate Tax Return of September 1992, the (2) First Amended Estate Tax Return of June 1993, and the (3) Second Amended Estate Tax Return of April 1995:</p> <p>(Item 4) Interest due Harold O'Connell Trust 816.00</p> <p>(Item 5) Debt due from Harold O'Connell Trust 659.97</p> </div>				
Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule				20,000.00
TOTAL (Also enter on Part 5, Recapitulation, page 3, at item 6.)				31,320.90

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Anthony O'Connell
216 Governors Lane
Suite 12
Harrisburg, Virginia 22801
March 4, 1996

Ms. Jo Anne Barnes, CPA
Bruner, Kane & McCarthy, Limited
700 North Fairfax
Alexandria, Virginia 22313
(703) 549-7800

Ref: Estate of Jean O'Connell
Trust u/w of Harold O'Connell

Dear Ms. Barnes:

Would you be kind enough to explain item 4 and 5 of Schedule F,
of my mother's estate tax return?

4	Interest due Harold O'Connell Trust	816.00
5	Debt due from Harold O'Connell Trust	659.97

I thank you in advance.

The CPA (firm) did not
respond to this letter.

Sincerely,

Anthony O'Connell

Enclosure: Schedule F of the estate tax return of Jean O'Connell

Enclosure 7

Audit trail $1,475.97 - 816.00 = 659.97$
Report to the Judges (less exhibits)

The Commissioners Report to the Judges does not mention the following entries on the public court records approved by the Commissioner. From the First Accounting for the Estate of Jean M. O'Connell, Will Book 0467 page 0192, approved by Commissioner of Accounts Jesse B. Wilson, III, on March 20, 1993:

<i>Int fm Harold O'Connell Trust</i>	<i>816.0</i>
<i>Debt fm Harold O'Connell Trust</i>	<i>659.97</i>

From the Seventh Trust Account prepared by the CPA Firm, Book 0480 page 1768, approved by Commissioner of Accounts Jesse B. Wilson, III, on October 4, 1993:

Payable to the Estate of Jean M. O'Connell ... \$ 1,475.97

If the audit trail is not $1,475.97 - 816 = 659.97$, what is it?

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

IN RE: Estate of Harold A. O'Connell,
Trust 1
Fiduciary No. 21840

COMMISSIONER'S REPORT
APPROVING FINAL ACCOUNT

2

To the Honorable Judges of Said Court:

1. By a Tenth Account duly filed herein and approved by the undersigned on August 25, 1995, the trustee herein, Anthony M. O'Connell, properly accounted for all of the remaining assets reported as being assets of the trust created by the will of Harold O'Connell and reported a zero balance on hand. A copy of said account is filed herewith as Exhibit 1.

2. By an Eleventh Account, Anthony M. O'Connell, trustee, again reported zero assets on hand and no receipts or disbursements. A copy of said account is filed herewith as Exhibit 2. 3

3. Both the Tenth and Eleventh accounts carried the notation "This is not a final account".

4. In the ordinary case, an account which shows the distribution of all remaining assets is filed as a Final Account, and its approval terminates the fiduciary's responsibility to the Court and permits the Commissioner of Accounts to close the file. 4

5. The said trustee has also filed a Twelfth Account in which he reports as an asset \$659.97 "due from the Estate of Jean M. O'Connell". A copy of that "account" is enclosed herewith as Exhibit 3.

6. The Estate of Jean M. O'Connell, deceased, Fiduciary No. 49160, was closed in the Commissioner of Accounts office after approval of a Final Account on May 31, 1994. 5

7. The said \$659.97 was the subject of correspondence between the said trustee and Edward J. White, attorney and co-executor of the estate of Jean M. O'Connell, copies of which are attached hereto as Exhibits 4 and 5. In his letter, Exhibit 5, the trustee explains that the \$659.97 is part of a net income payment of 6 \$1,475.97 which the trust owed the estate of Jean M. O'Connell. In that same letter, the trustee states that "At this point in time, I believe Mr. Balderson and I are of one mind that the estate does not owe the trust and the trust does not owe the estate", 7

8 Mr. Balderson was a CPA for the estate. Both of these letters were provided to the Commissioner of Accounts by the trustee in support of his "Twelfth Account".

8. The trustee also provided the Commissioner with a copy of a page from a "Jean M. O'Connell estate tax analysis" which shows \$659.97 under "Assets" of that estate as "Debt from Harold O'Connell Trust". A copy of that page is attached as 9 Exhibits 6.

From a review of this information the Commissioner finds that there is no evidence to support an assertion by the trustee that the \$659.97 is an asset of the trust. To the contrary, it appears that either it is not a debt at all, or, from the estate's point of view, it was money owed by the trust to the estate, i.e. an asset of the estate of Jean M. O'Connell. That estate has been closed for more that six years. 10

Accordingly, the foregoing Eleventh Account of Anthony M. O'Connell, Trustee has been marked a "Final Account" by the undersigned and is hereby approved as a Final Account in the trust under the will of Harold A. O'Connell and is filed herewith.

In the event that the trustee is successful in recovering \$659.97 or any other funds which are proper trust assets to be accounted for, such may be reported to the Commissioner of Accounts by an Amended Inventory and, thereafter, accounted for by proper accounts.

GIVEN under my hand this 8th day of August, 2000.

Respectfully submitted,



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

JBW:jcs

Enc.: Exhibits, 1 - 6

cc: Anthony M. O'Connell, Trustee

Notes on Report to the Judges

1. The Estate of Harold. A. O'Connell and the Trust u/w of Harold. A. O'Connell are two separate Court Accounts even though they have been assigned the same fiduciary number 21840. This example of an accounting conflict, audit trail $1,475.97 - 816.00 = 659.97$, is between the Trust u/w of H. A. O'Connell and the Estate of Jean M. O'Connell, fiduciary number 49160. Use this audit trail as a straight arrow to cut through confusion. Stay on the trail.

2. This Report to the Judges actually closes the Trust before any of the accounting conflicts the lawyer asks me about in his letter of May 19, 1992, can be resolved. It closes the Trust with the Trusts 11th Account after the Trusts 12th and 13th Accounts had been declared delinquent. It closes the Trust against the Trustees written intent to keep the Trust open.

The simplest way that I can think of to resolve the issue here is to ask the Commissioner of Accounts what the audit trails are that he approved for the following entries in the public Court records. From the First Accounting for the Estate of Jean M. O'Connell, Will Book 0467 page 0192, approved by Commissioner of Accounts Jesse B. Wilson, III, on March 20, 1993:

<i>Int fm Harold `Connell Trust</i>	<i>816.0</i>
<i>Debt fm Harold O'Connell Trust</i>	<i>659.97</i>

From the Seventh Trust Account prepared by the CPA Firm, Book 0480 page 1768, approved by Commissioner of Accounts Jesse B. Wilson, III, on October 4, 1993:

Payable to the Estate of Jean M. O'Connell ... \$ 1,475.97

If the audit trail is not $1,475.97 - 816 = 659.97$, what is it?

3. Zero balance in the Trust's 10th and 11th court accounts was not an issue before this Report to the Judges dated August 8, 2000. It was not an issue when the Trust's 12th and 13th court accounts were declared delinquent. Zero balance did not become an issue and a justification for closing the Trust until two weeks after the Trustee wrote the Judges on July 24, 2000, and asked for help in exposing the audit trails.

4. This is not an ordinary case. In an ordinary case neither the Estate nor the Trust would be approved until the accounting conflicts between the Estate and the Trust, such as those that the lawyer asks me about in his letter of May 19, 1992 (Commissioner's Exhibit 4), are resolved. None have been resolved.

5. Does this mean that the audit trails behind the public court records for the Estate will remain secret? I've been trying to expose the audit trails since 1992.
6. Exhibit 5 does not mention the figure \$659.97.
7. Why doesn't the Commissioner tell the Judges that the CPA Firm, and not the Trustee, did the accounting being discussed in Exhibit 5?
8. Mr. Balderson is defending the CPA Firm's accounting of the Trust, not the Estate.
9. Exhibit 6 is only page three of a four page letter submitted to the Commissioner. Please see the complete , letter in the Trusts 12th Court Account.

The point concerning the *Debt from the Harold O'Connell Trust 659.97* on page three of this letter was that the date of this letter, April 22, 1992, is before the lawyer asks me about it on May 19, 1992: *The K-1 filed by the Trust showed a payment of \$816.00 in interest to the estate. You sent a check in the amount of \$1,475.97 to the estate. What was the remaining \$659.97?* (Exhibit 4):

The April 22, 1992 date suggests, that on April 22, 1992, the lawyer already knew that the CPA Firm had created the \$659.97 debt, that he was not going to have the Estate pay the \$659.97 back to the Trust, that he was going to report it to the Court, to the IRS, and to the State, in words similar to the *Debt from the Harold O'Connell Trust 659.97* , such as *Debt fm Harold O'Connell Trust 659.97* to the Court (Will Book 0467 page 0192), and *Debt due from the Harold O'Connell Trust 659.97* to the IRS and the State (Schedule F of (1) the Estate Tax Return of September 1992, the (2) First Amended Estate Tax Return of June 1993, and the (3) Second Amended Estate Tax Return of April 1995).

10. Does this mean that the audit trails behind the public court records for the Estate will remain secret? If so, for what purpose are they made public?

Enclosure 8

Audit trail $1,475.97 - 816.00 = 659.97$
Compare

Please compare the Commissioner's Report to the
Judges with the Trustee's actual 12th Account.
Use the audit trail $1,475.97 - 816.00 = 659.97$ as a
straight arrow to cut through confusion.

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

**IN RE: Estate of Harold A. O'Connell,
Trust
Fiduciary No. 21840**

**COMMISSIONER'S REPORT
APPROVING FINAL ACCOUNT**

To the Honorable Judges of Said Court:

1. By a Tenth Account duly filed herein and approved by the undersigned on August 25, 1995, the trustee herein, Anthony M. O'Connell, properly accounted for all of the remaining assets reported as being assets of the trust created by the will of Harold O'Connell and reported a zero balance on hand. A copy of said account is filed herewith as Exhibit 1.

2. By an Eleventh Account, Anthony M. O'Connell, trustee, again reported zero assets on hand and no receipts or disbursements. A copy of said account is filed herewith as Exhibit 2.

3. Both the Tenth and Eleventh accounts carried the notation "This is not a final account".

4. In the ordinary case, an account which shows the distribution of all remaining assets is filed as a Final Account, and its approval terminates the fiduciary's responsibility to the Court and permits the Commissioner of Accounts to close the file.

5. The said trustee has also filed a Twelfth Account in which he reports as an asset \$659.97 "due from the Estate of Jean M. O'Connell". A copy of that "account" is enclosed herewith as Exhibit 3.

6. The Estate of Jean M. O'Connell, deceased, Fiduciary No. 49160, was closed in the Commissioner of Accounts office after approval of a Final Account on May 31, 1994.

7. The said \$659.97 was the subject of correspondence between the said trustee and Edward J. White, attorney and co-executor of the estate of Jean M. O'Connell, copies of which are attached hereto as Exhibits 4 and 5. In his letter, Exhibit 5, the trustee explains that the \$659.97 is part of a net income payment of \$1,475.97 which the trust owed the estate of Jean M. O'Connell. In that same letter, the trustee states that "At this point in time, I believe Mr. Balderson and I are of one mind that the estate does not owe the trust and the trust does not owe the estate". Mr. Balderson was a CPA for the estate. Both of these letters were provided to the Commissioner of Accounts by the trustee in support of his "Twelfth Account".

8. The trustee also provided the Commissioner with a copy of a page from a "Jean M. O'Connell estate tax analysis" which shows \$659.97 under "Assets" of that estate as "Debt from Harold O'Connell Trust". A copy of that page is attached as Exhibits 6.

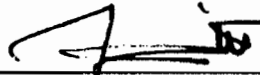
From a review of this information the Commissioner finds that there is no evidence to support an assertion by the trustee that the \$659.97 is an asset of the trust. To the contrary, it appears that either it is not a debt at all, or, from the estate's point of view, it was money owed by the trust to the estate, i.e. an asset of the estate of Jean M. O'Connell. That estate has been closed for more than six years.

Accordingly, the foregoing Eleventh Account of Anthony M. O'Connell, Trustee has been marked a "Final Account" by the undersigned and is hereby approved as a Final Account in the trust under the will of Harold A. O'Connell and is filed herewith.

In the event that the trustee is successful in recovering \$659.97 or any other funds which are proper trust assets to be accounted for, such may be reported to the Commissioner of Accounts by an Amended Inventory and, thereafter, accounted for by proper accounts.

GIVEN under my hand this 8th day of August, 2000.

Respectfully submitted,



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

JBW:jcs

Enc.: Exhibits, 1 - 6

cc: Anthony M. O'Connell, Trustee

FID.# 21840
 QUAL 6-2-86
 FILED 4-7-95
 PAID 53.00
 TAPED 565
 POSTED 5/95

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA
 Trust u/w of H. A. O'Connell
 Fiduciary # 21840
 Anthony O'Connell, Trustee
 Tenth Account
 Covering the period from 1/1/94 to 12/31/94
 (This is not a final account)

Description	Assets Received (or on hand)
Balance brought forward from Ninth Account:	
Checking Account, Crestar Bank	\$ 14,394.80
Total assets on hand 1/1/94	\$ 14,394.80

Receipts:

Interest, checking account, Crestar Bank

1/14/94	\$ 25.51
2/14/94	26.94
3/14/94	24.38
4/14/94	29.23
5/13/94	28.68
6/14/94	32.24
7/14/94	26.25

193.23

Reimbursement from trustee for trustee fee,
as described in Ninth account

2,225.94

Total receipts

\$ 2,419.17

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

page 1

EXHIBIT 1

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA
Trust u/w of H. A. O'Connell
Fiduciary # 21840

Anthony O'Connell, Trustee
Tenth Account

Covering the period from 1/1/93 to 12/31/94
(This is not a final account)

Description	Disbursements
-------------	---------------

Disbursements:

Filing fee, Ninth Account, ck# 109	\$ 53.00 ✓
Filing fee, Tenth Account, ck# 118	53.00 ✓

(Written on 7/12/94 to my personal checking
account, in order to close out the trusts checking
account. The enclosed check is, therefore,
from my personal checking account).

Reimburse trustee for out of pocket expenses
(See supporting note 1)

ck# 108 of 3/17/94 for \$ 144.22 ✓	
ck# 110 of 7/10/94 for \$ 179.40 ✓	

323.62 ✓

Attorney's

ck# 106 of 3/12/94	\$390.00 ✓
ck# 107 of 3/18/94	180.00 ✓

570.00

Total Disbursements	\$ 999.62 ✓
---------------------	-------------

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 2 *Anthony O'Connell, Trustee*

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA
Trust u/w of H. A. O'Connell
Fiduciary # 21840
Anthony O'Connell, Trustee
Tenth Account
Covering the period from 1/1/94 to 12/31/94
(This is not a final account)

Description
Disbursements

Assets Received
(or on hand)

Distributions:

Jean Nader, ck# 119 of 7/12/94	\$ 5,271.45 ✓
Sheila O'Connell, ck# 120 of 7/10/94	5,271.45 ✓
Anthony O'Connell, ck# 121 of 7/10/94	5,271.45 ✓
Total Distributions	\$ 15,814.35

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 3

Anthony O'Connell, Trustee

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA
Trust u/w of H. A. O'Connell
Fiduciary # 21840
Anthony O'Connell, Trustee
Tenth Account
Covering the period from 1/1/93 to 12/31/94
(This is not a final account)

Summary

Beginning assets on hand 1/1/94	\$ 14,394.80
Total receipts	2,419.17

Total assets	\$ 16,813.97 ✓
--------------	----------------

Less total disbursements	\$ 999.62
Less total distributions	15,814.35

Total disbursements	\$ 16,813.97 ✓
---------------------	----------------

Total assets on hand 12/31/94	\$ None
-------------------------------	---------

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 4

Anthony O'Connell,
Trustee

FID.# 21840
QUAL. 6/20/86
FILED 4-29-90
PAID. \$53.00
TAPED 103
POSTED 5/6/96

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

Anthony O'Connell, Trustee

Eleventh Account

Covering the period from 1/1/95 to 12/31/95 ✓

(This is not a Final Account)

Description

Assets Received
(or on hand)

Balance brought forward from
Tenth Account:

\$ 00.00 ✓

Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

EXHIBIT 2

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

Anthony O'Connell, Trustee

Twelfth Account

Covering the period from 1/1/96 to 12/31/96

(This is not a Final Account)

FID.# 21840
QUAL 6-20-96
FILED 8-12-99
PAID \$1138.25
TAPED 10
POSTED 9-7-99

Description	Assets Received (or on hand)
Balance brought forward from the Eleventh Account: (Based on the known information and understanding at that time)	\$ 000.00 ✓
Due from the Estate of Jean M. O'Connell:	\$ 659.97
<i>Are there any other debts which your mother owed the Trust?</i> (From the lawyer's letter of May 19, 1999. For me to find that out requires that I have access to all the estate accountings.)	?
Known balance due from the Estate of Jean M. O'Connell at this time:	\$ 659.97 ✓

Anthony M. O'Connell, Trustee

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

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

May 19, 1992

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

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

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

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

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

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

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

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

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

I believe that the income received from the savings accounts

EXHIBIT 4

Page 9

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

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

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

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

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

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader



This makes it appear to my sister that I am responsible for what the CPA(firm) did.

" Due to a personal vendetta with me, Mr. O'Connell, obviously without the sanction of his counsel, has decided to voice any conceivable complaint about the administration of his mother's estate by his sister and myself. All of his efforts have been rebuffed.....The Show Cause and Order of Distribution procedure is a proforma matter for the benefits of creditors and Mr. O'Connell is not entitled to notice unless he is a creditor..."

From the lawyer's letter of November 12, 1993 to Judge Bach.

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

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

Reference: Your letter of May 19, 1992

Dear Mr. White:

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

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

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

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

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

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

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

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



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

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

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

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

I look forward to your response.

Yours truly,

Anthony O'Connell
Anthony O'Connell

Enclosures:

Your letter of May 19, 1992

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

Copies to:

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

O'CONNELL ESTATE TAX ANALYSIS

5H. NOTES. STOCKS & BONDS

ck Wash Gas Light Co. 8/1/91	105.00
ck Signet 8/5/91	39.60
ck A. G. Edwards 8/15/91	2,346.63
ck Kemper Mun Bond Fund 4/30/91	162.86
ck Kemper Mun Bond Fund 5/31/91	162.86
ck Kemper Mun Bond Fund 7/31/91	162.86
ck Kemper Mun Bond Fund 8/30/91	162.86
Ck Nuveen Fund 3/1/91	63.00
Ck Nuveen Fund 5/1/91	63.00
ck Nuveen Fund 6/3/91	63.00
ck Nuveen Fund 8/1/91	66.50
ck Nuveen Fund 9/3/91	66.50
ck American Funds 9/9/91	424.76
Sovran Bank #4536-2785	3,310.46
First Virginia Bank #4076-1509	22,812.52
Fx Co. Ind Dev Bond	109,587.00
Franklin Va. Fund 4556.001 sh	50,507.84
Investment Co. of America 3861.447 sh	65,663.91
Kemper Mun Bond Fund 2961.152 sh	30,396.23
Nuveen Premium Inc Mun Fund 700 sh	6,450.50
Washington Gas Light Co. 200 sh	6,375.00
Signet Banking Corp 198 sh	4,331.25
Lynch Properties note	518,903.26
Travelers Check	20.00
1988 Plymouth Van	8,000.00
Am Funds 5/10/91	326.60
USAA Subscriber savings acct	25.10
SUB TOTAL	830,599.10

OTHER ASSETS

1990 Virginia Tax refund	1,605.58
Debt from Harold O'Connell Trust	659.97
Blue Cross refund	88.78
SUB TOTAL	2,354.33

JOINT ASSETS

Hallmark Bank #1107849600	40,796.81
---------------------------	-----------

REAL ESTATE

15 acres Fairfax Co. Va. 53.9006% interest	323,403.60
--	------------

TOTAL ASSETS

1,197,153.84

DEBTS

Colonial Emerg Phys (med bill)	10.40
Fairfax Circ Ct. letters	14.00
Jean M. Nader probate tax reimb	1,269.00
Sovran Bank Car loan payoff	1,364.97
Checks	15.89
Commissioner of accounts Inventory	61.00
IRS 1991 1040 return	15,332.00
Va. Dept Tax 1991 return	2,856.00
Jean M. Nader, bills pd	8,559.00
Sheila Ann O'Connell-Shevenell, cem bill	475.00
Co-Executors' Commission	41,529.96
Commissioner of Accounts fee for Accounting	1,048.25

EXHIBIT 6

FID.# 21840
QUAL 6/20/86
FILED 1/19/90
PAID \$253.00
TAPED 1/3
POSTED 5/6/96

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

Anthony O'Connell, Trustee

Eleventh Account + Final

Covering the period from 1/1/95 to 12/31/95 ✓

(This is ~~not~~ a Final Account)

Description

Assets Received
(or on hand)

Balance brought forward from
Tenth Account:

\$ 00.00 ✓


Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

STATE OF VIRGINIA
COUNTY OF FAIRFAX, to-wit:

I, JESSE B. WILSON, III, Commissioner of Accounts for Fairfax County, Virginia, do hereby certify that I have this date 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 8th day of August, 2000.



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

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

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

GIVEN under my hand this _____ day of _____, 20____.

TESTE: JOHN T. FREY, CLERK

BY: _____
Deputy Clerk

Actual 12th account

Anthony M. O'Connell,
Trustee u/w of H. A. O'Connell
216 Governor's Lane Apt 12
Harrisonburg, Virginia 22801
August 9, 1999

Commissioner of Accounts Jesse B. Wilson III
Deputy Commissioner of Accounts Peter A. Arntson
Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030

Assistant Commissioner of Accounts Henry C. Mackall
Mackall Mackall Walker & Gibb
4031 Chain Bridge Road
Fairfax, Virginia 22030

Reference:
Trust u/w H. A. O'Connell
Fiduciary Number 21840
Twelfth Account covering the period
1/1/96-12/31/96

A check for \$ 63.00 is enclosed to file this Twelfth Account. This is not a Final Account.

The accounting for the Trust u/w of H. A. O'Connell was entangled with the accounting of the Estate of Jean M. O'Connell, fiduciary # 49160, by the CPA (firm) I hired and by the lawyer who is co-executor for the Estate:

Ms. Jo Anne Barnes, CPA (firm)
Bruner, Kane & McCarthy, Limited
700 North Fairfax
Alexandria, Virginia 22313

Mr. Edward White, Attorney and Co-Executor
P. O. Box 207
Kinsale, Virginia 22488 (Last known address)

Those who control the entanglements control the people and assets that are entangled. I have experienced the CPA-lawyer entanglements before and know it would be foolhardy to try to sell Accotink (my family's remaining real estate, B8845 p1444 and B8307 p1446) until all the entanglements are removed and the accountings are clear.

The Commissioner did not include
this page of the 12th Account in his
report to the Judges.

To keep this Twelfth Account simple and clear I will only address one of the known entanglements. In short, the CPA (firm) did the Trust's Seventh Court Account in a manner that required me to pay the Estate \$ 1,475.97. The lawyer discovers that this is \$659.97 too much. I can't get the CPA (firm) or the lawyer to address this \$659.97 debt much less pay it back. This one is easy to see because it is clearly stated in the beginning of the Estate accounting as a *Debt from the Harold O'Connell Trust 659.97*. If you review the attached pages 1 through 17 that are part of this Twelfth Account you may notice that:

- The lawyer unilaterally hires the CPA into the Estate (page 1).
- The lawyer will seek my sister's approval to sue me if I don't file the Trust's Seventh Court Account early (page 1). The combined advice of the CPA(firm) and the lawyer force me to file it approximately eighteen months earlier than the Commissioner's scheduled date of October 20, 1993, because I cannot convince my sister, Jean Nader, that their combined advice is wrong (pages 5, 6 and 7). This places the filing of the Trust Account before the filing of the Estate Tax Return that is due on June 15, 1992. This makes it easier to entangle the Trust accounting with the Estate Tax Return accounting and make it appear to my family that the estate was damaged by my management of the Trust.
- The lawyer's letter of April 22, 1992 lists a *Debt from the Harold O'Connell Trust 659.97* (page 3) even though I do not sign or submit the Trust's Seventh Court Account that created the \$659.97 debt until May 11, 1992 (page 8). The lawyer's letter of May 19, 1992 makes it appear that he doesn't know what this \$659.97 is about and that it is my fault (pages 9 and 10).
- This \$659.97 debt is reported to the IRS (page 16). But when I ask the lawyer and CPA (firm) about this \$659.97 debt they avoid it (page 15), don't know what I'm talking about (text box on page 16), or don't respond (page 17).

Do any of you have the power to compel the CPA (firm) and the lawyer to:

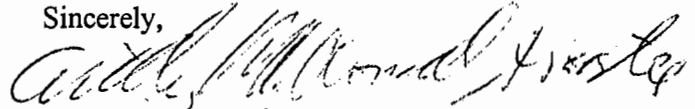
1. Explain why they created this \$ 659.97 debt.
2. Explain why I am made to appear responsible for it.
3. Show exactly where this \$ 659.97 debt is now.
4. Pay the \$ 659.97 back from the estate to the trust.
5. Do it without inflicting anymore cost and conflict on any member of my family.

The Commissioner did not include this page of the 12th Account in his report to the Judges.

I want to keep this simple but you have to understand that the CPA (firm) and the lawyer avoid accountability by using a trusting family member, with no accounting background, such as my sister, Jean Nader, co-executor, to cover for them. Please note the advice that the lawyer expects Jean Nader to rely upon in his letter of April 22, 1992. Jean Nader is innocent and is being used. She does not understand that she is being used. She is not responsible for what the CPA (firm) and the lawyer did. She did not do the accounting. I did not do the accounting. The CPA (firm) and lawyer did the accounting. They will use Jean Nader again and again and again. She has been led to believe that keeping estate accountings a secret is being loyal to our mother (which makes me appear disloyal). You have to go around Jean Nader to compel the CPA (firm) and the lawyer to be accountable. Please; positively, absolutely, completely, and without exception, do not allow the CPA (firm) and the lawyer to inflict anymore cost and conflict on any member of my family. If you don't have the power to compel the the CPA (firm) and the lawyer to expose and remove the entanglements they created, please understand how I can't.

I would appreciate any effort you might make. Thank you.

Sincerely,



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

Copy to:

Ms. Jo Anne Barnes, CPA
Mr. Ed White, Attorney and Co-Executor
Ms. Jean Nader, Beneficiary and Co-Executor
Ms. Sheila O'Connell, Beneficiary

The Commissioner did not include
this page of the 12th Account in his
report to the Judges.

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell

Fiduciary # 21840

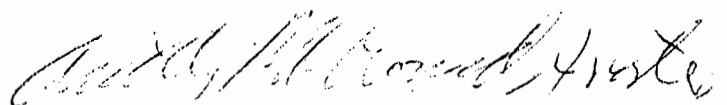
Anthony O'Connell, Trustee

Twelfth Account

Covering the period from 1/1/96 to 12/31/96

(This is not a Final Account)

Description	Assets Received (or on hand)
Balance brought forward from the Eleventh Account: (Based on the known information and understanding at that time)	\$ 000.00
Due from the Estate of Jean M. O'Connell:	\$ 659.97
<i>Are there any other debts which your mother owed the Trust?</i> (From the lawyer's letter of May 19, 1999. For me to find that out requires that I have access to all the estate accountings.)	?
<u>Known balance due from the Estate of Jean M. O'Connell at this time:</u>	<u>\$ 659.97</u>



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

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

This letter is a rare look at
the secret advice given to
a trusting family member

April 22, 1992

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

Re: Disbursement

Dear Jean,

Enclosed is an agreement which should satisfy Tony as to the car. It cannot be any clearer.

Also enclosed is a preliminary analysis of the estate tax, which should be close to being accurate. I do need to check with Jo Ann Barnes as to a technical question as to whether or not any of your father's trust comes into this. I do not think it does, but there have been many changes in the law since that trust was established. I will have to ask her to bill us for that advice and any other technical tax matters I am not comfortable with. I can do most of the rest of the tax work and save the estate some money.

The executors' commission shown on the analysis is not figured on the value of the realty; however it does not include the 5% commission on the receipts of the estate in addition to the inventory.

In order to file that return and the subsequent Fiduciary Income tax return we will need an accounting from Tony from the date of his last accounting to the date of death. If he does not want to prepare it, I will not agree to any preliminary disbursement to him at all, and will seek your approval to file suit against him to compel the accounting, plus damages to the estate for his delay. Since that trust terminated on your mother's death, his final accounting is due now and not in October.

There will be no further explanations or written entreaties to him as far as I am concerned. He has the duty and he will perform it under a court order if necessary. Of course he will furnish that receipt.

The preliminary analysis contains three alternatives on Accotink at the bottom for your consideration.

In the event that we do seek a reduction in the assessment Tony will be given written notice that his prompt cooperation is necessary and that if he fails to cooperate that he is aware of the

The Commissioner did not include
this page of the 12th Account in his
report to the Judges.

Page 1

Page 2
Ltr to Mrs. Jean M. Nader
April 27, 1992

adverse consequences to the estate and is responsible for them.

As far as further steps are concerned, we have a lot to do. No gift tax returns were filed for 1989 and 1991 which will have to be done. The results of those gifts are factored in under "Unified Credit used for gifts 9,784".

The paper trail in the court and IRS is as follows:

- File Estate tax by June 15, 1992
- File First Accounting (16 months after qualification but can be sooner)
- Ask for posting of Debts and Demands against the estate.
- File Fiduciary Income tax returns for period 9/15/91-9/15/92, due January 1, 1993.
- File Motion for a Show Cause why distribution should not be made. Submit Show Cause Order.
- Request Executor's exoneration letter from IRS and Virginia.
- Obtain closing letter from IRS and Virginia as to estate tax returns.
- File 1993 Fiduciary tax returns (Sept. 1992-distribution)
- File for Order allowing distribution.
- Distribute estate.
- File Final Accounting.

Normally distribution is withheld until the Order of Distribution is entered. As I indicated the creditors have one year to press claims against the estate. No prudent executor will distribute before that period, the entry of the Order of Distribution and the receipt of the tax closing letters.

Sincerely


Edward J. White

EJW/e
Encl.

The Commissioner did not include
this page of the 12th Account in his
report to the Judges.

Page 2

O'CONNELL ESTATE TAX ANALYSIS

5H. NOTES. STOCKS & BONDS

ck Wash Gas Light Co. 8/1/91	105.00
ck Signet 8/5/91	39.60
ck A. G. Edwards 8/15/91	2,346.63
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Lynch Properties note	518,903.26
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USAA Subscriber savings acct	25.10
SUB TOTAL	830,599.10

OTHER ASSETS

1990 Virginia Tax refund	1,605.58
Debt from Harold O'Connell Trust	659.97
Blue Cross refund	88.78
SUB TOTAL	2,354.33

JOINT ASSETS

Hallmark Bank #1107849600	40,796.81
---------------------------	-----------

REAL ESTATE

15 acres Fairfax Co. Va. 53.9006% interest	323,403.60
--	------------

TOTAL ASSETS	1,197,153.84
--------------	--------------

DEBTS

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Fairfax Circ Ct. letters	14.00
Jean M. Nader probate tax reimb	1,269.00
Sovran Bank Car loan payoff	1,364.97
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Va. Dept Tax 1991 return	2,856.00
Jean M. Nader, bills pd	8,559.00
Sheila Ann O'Connell-Shevenell, cem bill	475.00
Co-Executors' Commission	41,529.96
Commissioner of Accounts fee for Accounting	1,048.25

TOTAL DEBTS AND EXPENSES	72,535.46
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M. O'CONNELL ESTATE TAX ANALYSIS

TAX COMPUTATION

GROSS ESTATE	1,197,153.84		
DEBTS & EXPENSES	72,535.46		
TAXABLE ESTATE	1,124,618.38	ACC 75% 1,043,767.48	ACC 60% 995,256
TENTATIVE TAX 41% bracket	396,893.53	363,744.67	343,950
Unified Credit before gift comp	192,800		
Unified Credit used for gifts	9,784		
UNIFIED CREDIT	183,016.00	183,016.00	183,016
CREDIT FOR VIRGINIA TAX	40,375.58	35,201.12	32,934
NET FEDERAL TAX	173,501.96	145,527.55	127,999
VIRGINIA TAX	40,375.58	35,201.12	32,934
TOTAL ESTATE TAXES	213,877.53	180,728.67	160,934

This letter of April 22, 1992 shows that the lawyer knew that there was a \$659.97 debt created by the Trust's Seventh Court Account (see arrow) before I signed or submitted the Trust's Seventh Court Account on May 11, 1992. On May 19, 1992, the lawyer makes it appear to Jean Nader that I am responsible for the \$659.97 debt the CPA (firm) created.

The Trust has no responsibility to the Estate except, like any other income-producing source for Jean O'Connell, to report her income to the Estate. To recognize how outrageous this letter is please imagine that I am a bank where my mother has a saving account.

The Commissioner did not include this page of the 12th Account in his report to the Judges.

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

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

Dear Jean,

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

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

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

Love,


Anthony O'Connell

Enclosure (1)

Copy
Mr. White

My advice to my sister that the Trust's Seventh Court Account is not due until October 20, 1993, even with the documentation from the Commissioner of Accounts Office, is no match against the combined advice of the CPA (firm) and the Lawyer.

The Commissioner did not include
this page of the 12th Account in his
report to the Judges.

Page 5



JESSE B. WILSON, III
COMMISSIONER OF ACCOUNTS

COMMISSIONER OF ACCOUNTS OFFICE
CIRCUIT COURT OF FAIRFAX COUNTY

FAIR OAKS PLAZA, SUITE 500
11350 RANDOM HILLS ROAD FAIRFAX, VIRGINIA 22030
TELEPHONE: (703) 385-0268



ROBERT J. McCANDLISH, JR.
DEPUTY COMMISSIONER OF ACCOUNTS

4-22-92

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

My advice to my sister that the Trust's Seventh Court Account is not due until October 20, 1993, even with the documentation from the Commissioner of Accounts Office, is no match against the combined advice of the CPA (firm) and the Lawyer.

RE: Harold O'Connell Trust
FIDUCIARY NO: 021840

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

Jesse B. Wilson, III
Commissioner of Accounts

Robert J. McCandlish, Jr.
Deputy Commissioner of Accounts

Supporting vouchers
previously returned _____

Supporting vouchers
returned herewith ☒

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

The Commissioner did not include this page of the 12th Account in his report to the Judges.

BRUNER, KANE & MCCARTHY, LTD.

INSTRUCTIONS FOR FILING COURT ACCOUNTING

1. All enclosed copies should be signed and dated.
2. File on or before April 30, 1992 or [] as soon as possible.
We recommend you mail the accounting, vouchers and payment by CERTIFIED MAIL - RETURN RECEIPT REQUESTED and keep your receipts.
3. Remit \$ 50 with accounting, payable to: Commissioner of Accounts
4. File two copies with:

<p>[] Henry A. Thomas, Esq. Commissioner of Accounts 520 King Street - Suite 306 Alexandria, Virginia 22314</p> <p>[X] Jesse B. Wilson, III, Esq. Commissioner of Accounts Fair Oaks Plaza - Suite 500 11350 Random Hills Road Fairfax, Virginia 22030</p> <p>[] USE ATTACHED ENVELOPE</p> <p>[] You should submit vouchers or cancelled checks as evidence of disbursements.</p>	<p>[] Gordon P. Peyton, Esq. Asst. Commissioner of Accounts 1216 King Street Alexandria, Virginia 22314</p> <p>[] _____ _____ _____ _____</p>
--	---
5. Each executor or beneficiary should be given a copy.

The CPA (firm)'s advice to file the Trust's Seventh Court Account on or before April 30, 1992, rather than on or before the scheduled date of October 20, 1993, is similar to the lawyer's advice of April 22, 1992: In order to file that return and the subsequent Fiduciary Income tax return we will need an accounting from Tony from the date of his last accounting to the date of death. If he does not want to prepare it, I will not agree to any preliminary disbursal to him at all, and will seek your approval to file suit against him to compel the accounting, plus damages to the estate for his delay. Since that trust terminated on your mother's death, his final accounting is due now and not in October [October 20, 1993].

From the lawyer's letter of April 22, 1992

My advice to my sister that the Trust's Seventh Court Account is not due until October 20, 1993, even with the documentation from the Commissioner of Accounts Office, is no match against the combined advice of the CPA (firm) and the Lawyer.

The Commissioner did not include this page of the 12th Account in his report to the Judges.

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF TRUST U/W OF H.A. O'CONNELLACCOUNT OF Anthony O'Connell, TrusteeFIDUCIARY # 21840Number of this account Seventh AccountCovering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
ASSETS HELD ON DECEMBER 31, 1991		
FOR FUTURE ACCOUNTING		
Lynch Note		\$ 428,277.21
46.0994% interest in 15 acres		34,574.55
Cash - Continental checking		43,302.55
Computer		2,100.00
Payable to the Estate of Jean M. O'Connell		
Deficit per 3 rd Account	\$ (5,906.72)	
Deficit per 4 th Account	(687.03)	
Income per 5 th Account	5,796.98	
Deficit per 6 th Account (restated)	(2,908.97)	
	\$ (3,705.74)	
Income per 7 th Account	5,181.71	
	<u>\$ 1,475.97</u>	
TOTAL ASSETS HELD FOR FUTURE ACCOUNTING		<u>\$ 508,254.31</u>
TOTALS	<u>\$ 675,522.42</u>	<u>\$ 675,522.42</u>

Vouchers in support of disbursements are submitted herewith.

5/11/92
Date

Anthony M. O'Connell, Trustee
Anthony O'Connell, Trustee

This makes me appear responsible for what the CPA (firm) and lawyer did. The CPA (firm) does not have to sign as Preparer. You could not tell from looking at this that, (1) I was forced to submit it approximately 18 months before it was due, that (2) an entanglement was created, and that (3) I don't have the power to clean it up.

The Commissioner did not include this page of the 12th Account in his report to the Judges.

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

TELEPHONE 836-5444

May 19, 1992

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

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

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

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

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

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

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

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

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

I believe that the income received from the savings accounts

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

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

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

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

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

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

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader



This makes it appear to my sister that I am responsible for what the CPA(firm) did.

" Due to a personal vendetta with me, Mr. O'Connell, obviously without the sanction of his counsel, has decided to voice any conceivable complaint about the administration of his mother's estate by his sister and myself. All of his efforts have been rebuffed.....The Show Cause and Order of Distribution procedure is a proforma matter for the benefits of creditors and Mr. O'Connell is not entitled to notice unless he is a creditor..."

From the lawyer's letter of November 12, 1993 to Judge Bach.

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

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

Reference: Your letter of May 19, 1992

Dear Mr. White:

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

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

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

Third Account	\$ -5,906.72	{Mother owed to trust}
Fourth Account	- 687.03	{Mother owed to trust}
Fifth Account	+5,796.98	{Trust owed to mother}
Sixth Account	-2,508.97	{Mother owed to trust}
Net carryover	\$ -3,705.74	{Mother owed to trust}
Seventh Account, 1991	\$ +5,181.71	{Trust owed to mother}

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

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

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

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

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

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

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

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

I look forward to your response.

Yours truly,

Anthony O'Connell

Anthony O'Connell

Enclosures:

Your letter of May 19, 1992

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

Copies to:

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

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
(703) 971-2855
January 21, 1993

Ms. Joanne Barnes
Bruner, Kane & McCarthy, LTD
Post Office Box 1250
Alexandria, Virginia 22313

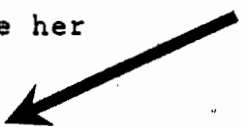
Dear Ms. Barnes:

The Commissioner of Accounts Office tells me they can not approve the Seventh Account your office prepared (enclosure 1). I understand the court account requires a separation of income and capital. Would you be willing to have these corrections made?

Would you be kind enough to answer a question of mine on total distributions?

The 1991 "TOTAL DISTRIBUTIONS" amount in the Seventh Account, page 3, is \$148,589.78, and the "Total distributions" amount on Form 1041, Schedule B, line 13, is \$146,795. I understand the Court Account amount of \$148,589.78 but not the Form 1041 amount of \$146,795. Because the "Total distributions" on Form 1041 includes "Other amounts paid, credited, or otherwise required to be distributed"* from line 12, I'm thinking the total distributions on Form 1041 should be \$150,065.75. I'm probably wrong, so please tell me why.

\$ 40,000.00 income distribution to primary beneficiary
105,000.00 distributions to secondary beneficiaries
1,794.89 real estate taxes-1st half, primary beneficiary
(\$146,794.89)
1,794.89 real estate taxes-2nd half, secondary beneficiaries
(\$148,589.78)
*1,475.97 balance of income owed my Mother before her
death in 1991 but not paid until 1992.
\$150,065.75



*Would you tell me how I should treat this \$1,475.97 with respect to a K-1 and in what year? I thank you in advance.

The Commissioner did not include
this page of the 12th Account in his
report to the Judges.

Sincerely,


Anthony O'Connell

Enclosure: Commissioner of Accounts letter of January 12, 1993

KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

February 12, 1993

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

Re: Trust u/w of H. A. O'Connell

Dear Mr. O'Connell:

Joanne Barnes has asked me to respond to your letter of January 21, 1993 concerning the differences in the "Total distributions" from the court accounting and the fiduciary return. I will also try to answer the other questions in your letter.

The amount on Page 2, Line 12 of Form 1041 in the amount of \$146,795 is the figure on a workpaper which I previously gave to you (copy attached). Listed below, again in another format, is how that \$146,795 was arrived at:

Mrs. Jean M. O'Connell	
Check #230	\$ 40,000.00
Check #251 (R E taxes)	
(\$3,330 x 53.9006%)	1,794.89
Sheila O'Connell	
Check #268	20,000.00
Check #276	15,000.00
Jean Nader	
Check #267	20,000.00
Check #277	15,000.00
Anthony O'Connell	
Check #269	20,000.00
Check #278	<u>15,000.00</u>
Total amount of checks	<u>\$ 146,794.89</u>

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313

(703) 549-7800 FAX (703) 836-5591

Member American Institute of CPAs and the American Group of CPA Firms
Affiliate Offices in Major Cities Throughout the USA
Internationally - Dunwoody, Robson, McGladrey and Pullen, with Affiliate Offices Worldwide

The Commissioner did not include
this page of the 12th Account in his
report to the Judges.

Mr. Anthony O'Connell
February 12, 1993

Page 2

The \$146,794.89 or \$146,795 was the total amount of cash distributed to the beneficiaries or heirs of this trust during the calendar year 1991.

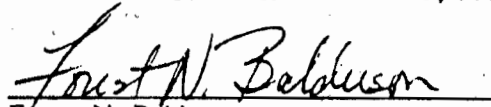
The \$1,794.89 of real estate taxes which you as Trustee paid on behalf of the three heirs (Shelia O'Connell, Jean Nader and Anthony O'Connell) was an obligation owed directly by the three heirs as your mother's interest in this real estate passed directly to each of you at her death. When you received the K-1's for 1991, attached was a schedule for each of you to report 1/3rd of these real estate taxes on your individual income tax returns.

The final point in your letter is in regards how to treat the \$1,475.97 of cash which was paid to your mother's estate in 1992. This is just a cash transfer to cure a cash deficiency as of the date of death and **NOTHING** else. On page 4 of the Seventh Account, your mother owed the Trust at the end of the Sixth Account \$3,705.74 but you had underdistributed \$5,181.71 of cash through her date of death. The \$1,475.97 just completes what was due her. The transfer to her estate has no tax effect for either 1991 or 1992.

I hope that the foregoing has answered your various questions. I am also returning to you, the letter which you sent with your letter of January 21, 1993. I have made a copy of it for our files.

Very truly yours,

KELLER BRUNER & COMPANY, P.C.


Forest N. Balderson

FNB/hoc
Enclosures

The CPA firm does not mention the \$816.00 or the \$659.97 in this letter. I could not find the \$816.00 or the \$659.97 in the three spreadsheets I obtained. I believe the CPA firm intentionally had me pay from the trust to the estate, more than necessary, so as to create a accounting entanglement of a debt ($\$1,475.69 - \$816.00 = \$659.97$ overpayment or debt)

The Commissioner did not include this page of the 12th Account in his report to the Judges.

Date of: JEAN M. O'CONNELL

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)
(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

	Yes	No
1 Did the decedent at the time of death own any articles of artistic or collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000? If "Yes," full details must be submitted on this schedule		X
2 Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes," full details must be submitted on this schedule		X
3 Did the decedent at the time of death have, or have access to, a safe deposit box? If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.	X	

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description For securities, give CUSIP number, if available	Alternate valuation date	Alternate value	Value at date of death
1	1988 Plymouth Van			8,000.00
	INCOME WITH RESPECT TO DECEDENT			
2	Interest owed on Lynch Properties Note described in Schedule C			18,150.57
3	Virginia 1990 tax refund			1,605.58
4	Blue Cross payment due			88.78
4	Interest due Harold O'Connell Trust			816.00
5	Debt due from Harold O'Connell Trust			659.97
	(TOTAL IRD 21,320.90)			
6	TWO CEMETARY LOTS FAIRFAX MEMORIAL PARK FAIRFAX VIRGINIA AMENDED ITEM			2,000.00

Your question regarding the wording of Schedule F of the estate tax return which was filed in September 1992, implying something or another, makes no sense at all.

From the lawyer's letter of July 20, 1995

Note: The lawyer told the IRS in Schedule F of (1) the Estate Tax Return of September 1992, in (2) the First Amended Estate Tax Return of June 1993, and in (3) the Second Amended Estate Tax Return of April 1995, that there was a:

Debt due from Harold O'Connell Trust 659.97

The Commissioner did not include this page of the 12th Account in his report to the Judges.

~~XXXXXX~~

Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule

TOTAL (Also enter on Part 5, Recapitulation, page 3, at item 6)

31,320.90

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same.)

Page 16

Sched...

Anthony O'Connell
216 Governors Lane
Suite 12
Harrisburg, Virginia 22801
March 4, 1996

Ms. Jo Anne Barnes, CPA
Bruner, Kane & McCarthy, Limited
700 North Fairfax
Alexandria, Virginia 22313
(703) 549-7800

Ref: Estate of Jean O'Connell
Trust u/w of Harold O'Connell

Dear Ms. Barnes:

Would you be kind enough to explain item 4 and 5 of Schedule F,
of my mother's estate tax return?

4 Interest due Harold O'Connell Trust	816.00
5 Debt due from Harold O'Connell Trust	659.97

I thank you in advance.

The CPA (firm) did not
respond to this letter.

Sincerely,

Anthony O'Connell

The Commissioner did not include
this page of the 12th Account in his
report to the Judges.

Enclosure: Schedule F of the estate tax return of Jean O'Connell

If it is implied that I modified the 12th account after the fact, a copy of the 12th
account was also filed with the Exceptions to Commissioner's Report dated 8/23/00

Page 17

Enclosure 9

Audit trail $1,475.97 - 816.00 = 659.97$

Delinquent Trust accounts

Trustee's 12th account was declared delinquent

Trustee's 13th account was declared delinquent.

Then Trustee's 11th account was declared the final.

So the Trust was closed before any of the accounting
conflicts the lawyer asked me about about in his
letter of May, 19, 1992, could be corrected

Trustee's 12th Account was declared delinquent



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County
Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030
Telephone (703) 385-0268



Peter A. Arntson
Deputy Commissioner of Accounts

May 26, 1999

Anthony M. O'Connell
216 Governor's Lane
Suite 12
Harrisonburg, VA 22801

QUALIFICATION DATE: June 20, 1986

RE: Harold O'Connell Trust
FIDUCIARY NO: 021840

Our records indicate that an Accounting for the above-referenced file was due in this office by April 30, 1997.

The Accounting you are required to file by law is currently past due. If it is not received within thirty (30) days from the date of this letter, together with supporting vouchers and the appropriate filing fee, it will be necessary to have a summons for its production served by the Sheriff.

If you have recently submitted this Accounting, please disregard this notice. If you wish to discuss this matter further, you may contact this office at 385-0268. Our office hours are 9 a.m. to 5 p.m. daily, Monday through Friday.

Very truly yours,

Office of
Commissioner of Accounts

TO THE FIDUCIARY:

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



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County

Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030
Telephone (703) 385-0268



Peter A. Arntson
Deputy Commissioner of Accounts

August 18, 1999

Anthony M. O'Connell
216 Governor's Lane
Apt 12
Harrisonburg, VA 22801

Re: Harold O'Connell Trust
Fiduciary No. : 021840

INVOICE NO. 99001003

FOR FILING AND RECORDING:

08/12/99 12th Interim Accounting Fee	\$113.00
--------------------------------------	----------

FOR DELINQUENCY ACTION:

(Late fees are charged against the fiduciary and not the estate.)

08/12/99 Delinquency Fee - 12th Interim Acctg	25.00
---	-------

BALANCE DUE - DELINQUENT	\$25.00
--------------------------	---------

BALANCE DUE - FILING FEE	\$113.00
--------------------------	----------

Please make BOTH checks payable to "Commissioner of Accounts" and remit to the above address. Payment for delinquent fees must be paid from a personal account, not an estate account. If you have any questions regarding this invoice, please contact our office.

Fees are based on the Virginia Uniform Fee Schedule effective 8/1/96.

Anthony M. O'Connell
Trustee u/w of H. A. O'Connell
216 Governor's Lane Apt 12
Harrisonburg, Virginia 22801
September 10, 1999

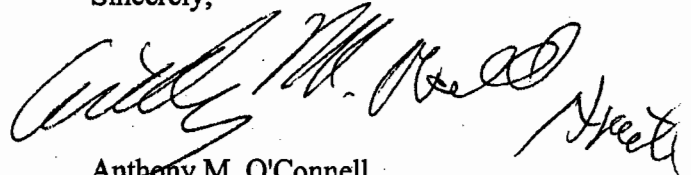
Commissioner of Accounts
Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030

Reference:
Trust u/w H. A. O'Connell
Fiduciary Number 21840
Twelfth Account covering the period
1/1/96-12/31/96
Your invoice no. 99001003 dated
August 18, 1999

Dear Commissioner of Accounts:

Per your invoice 99001003 a check for \$25.00 is enclosed for a delinquency fee and a check for \$113.00 is enclosed for the balance due for the filing and recording fee.

Sincerely,

A handwritten signature in dark ink, appearing to read "Anthony M. O'Connell". To the right of the signature, the word "Hreeta" is written vertically in a cursive script.

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

INVOICE 99001003

ANTHONY M. O'CONNELL 3-96
216 GOVERNORS LANE, SUITE 12
HARRISONBURG, VA 22801

68-72874
2514
534056370

666

DATE 8/10/99

PAY TO THE ORDER OF Commissioner of Accounts \$ 25.00
Twenty five dollars & no cents

BLACK DIAMOND SAVINGS BANK
440 S. MAIN STREET
HARRISONBURG, VIRGINIA 22801

MEMO Delinquency Fee 12th Act

1:251472872: 53 4056370 0666

SAFETY PAPER

TRUST 99001003

ANTHONY M. O'CONNELL 3-96
216 GOVERNORS LANE, SUITE 12
HARRISONBURG, VA 22801

68-72874
2514
534056370

667

DATE 7/10/99

PAY TO THE ORDER OF Commissioner of Accounts \$ 113.00
One hundred and thirteen dollars & no cents

BLACK DIAMOND SAVINGS BANK
440 S. MAIN STREET
HARRISONBURG, VIRGINIA 22801

MEMO Filing & recording 12th Act

1:251472872: 53 4056370 0667

SAFETY PAPER

Trustee's 13th Account was declared delinquent



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County

Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030
Telephone (703) 385-0268



Peter A. Arnston
Deputy Commissioner of Accounts

September 8, 1999

Anthony M. O'Connell
216 Governor's Lane
Apt 12
Harrisonburg, VA 22801

QUALIFICATION DATE: June 20, 1986

RE: Harold O'Connell Trust
FIDUCIARY NO: 021840

Our records indicate that an Accounting for the above-referenced file was due in this office by April 30, 1998.

The Accounting you are required to file by law is currently past due. If it is not received within thirty (30) days from the date of this letter, together with supporting vouchers and the appropriate filing fee, it will be necessary to have a summons for its production served by the Sheriff.

If you have recently submitted this Accounting, please disregard this notice. If you wish to discuss this matter further, you may contact this office at 385-0268. Our office hours are 9 a.m. to 5 p.m. daily, Monday through Friday.

Very truly yours,

Office of
Commissioner of Accounts

TO THE FIDUCIARY:

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

Then Trustees 11th Account was declared the final.



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County

Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030
Telephone (703) 385-0268



Peter A. Arntson
Deputy Commissioner of Accounts

August 8, 2000

Mr. Anthony M. O'Connell
216 Governors Lane
Apt. #12
Harrisonburg, Virginia 22801

**RE: Harold A. O'Connell Trust;
Fiduciary No. 21840**

Dear Mr. O'Connell:

Enclosed please find a copy of my report approving your 11th account as trustee in the above matter as your Final Account. As you will see from the report, it appears to me from the information you have provided that the \$659.97 debt you report is not a trust asset. Even if the debt existed as you suggest, it's collectability would be so problematic and uncertain, and the effort so costly, as to render it worthless and make reasonable a decision for it to be abandoned as an asset. It certainly should not be the basis for keeping this trust estate open and requiring the filing of annual accounts indefinitely.

In the event that the trustee is successful in recovering \$659.97 or any other funds which are proper trust assets to be accounted for, such may be reported to the Commissioner of Accounts by an Amended Inventory and, thereafter, accounted for by proper accounts.

If you disagree with this action by me, you may file exceptions with the Court within fifteen (15) days of the filing of my report and take the matter up directly with the Court.

Very truly yours,

Jesse B. Wilson, III
Commissioner of Accounts

JBW:jcs

Enclosure 10

This is the estimated 1991 payment from the Trust to the Estate (41,794.89 reported to the Court versus 41,446.00 reported to the IRS).

The previously addressed 1991 payment from the Trust to the Estate (audit trail $1,475.97 - 816 = 659.97$, or 1,475.97 reported to the Court versus 816.00 reported to the IRS) was the alleged end of year adjustment to this estimated payment. It is impossible to expose the audit trail for this because it would require the CPA Firm to show how they arrived at the figure 41,446.00 on their K-1.

The primary problem is that different amounts were reported to the Court than were reported to the IRS. The amounts should be the same. It is wrong to report one amount to the Court and a different amount to the IRS.

How the lawyer for the Estate reported the difference of 348.89 to the Court and the IRS remains covered by confusion.

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

May 19, 1992

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

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

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

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

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

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

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

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

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

I believe that the income received from the savings accounts

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

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

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

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

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

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

Sincerely,



Edward J. White

EJW/e
Copy to: Jean M. Nader

1041 U.S. Fiduciary Income Tax Return 1991

Department of the Treasury—Internal Revenue Service

For the calendar year 1991 or fiscal year beginning 1991, and ending 19 OMB No. 1545-0092

A Type of Entity		Name of estate or trust (grantor type trust, see instructions)		C Employer identification number	
Decedent's estate		Trust u/w H.A. O'Connell		62 6209167	
Simple trust		Name and title of fiduciary		D Date entity created	
Complex trust		Anthony O'Connell, Trustee		6/20/86	
Grantor type trust		Number, street, and room or suite no. (If a P.O. box, see page 4 of instructions.)		E Nonexempt charitable and split-interest trusts, check applicable boxes (see instructions):	
Bankruptcy estate		6541 Franconia Road		<input type="checkbox"/> Described in section 4947(a)(1)	
Family estate trust		City, state, and ZIP code		<input type="checkbox"/> Not a private foundation	
Pooled income fund		Springfield, Virginia 22150		<input type="checkbox"/> Described in section 4947(a)(2)	
B Number of Schedules K-1 attached (see instructions) 5		Check applicable boxes:			
		<input type="checkbox"/> Initial return		<input type="checkbox"/> Final return	
		<input type="checkbox"/> Change in Fiduciary's		<input type="checkbox"/> Name or	
				<input type="checkbox"/> Address	

Income	1	Interest income	1	55,314
	2	Dividends	2	
	3	Business income or (loss) (attach Schedule C (Form 1040))	3	
	4	Capital gain or (loss) (attach Schedule D (Form 1041))	4	100,645
	5	Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	5	
	6	Farm income or (loss) (attach Schedule F (Form 1040))	6	
	7	Ordinary gain or (loss) (attach Form 4797)	7	
	8	Other income (state nature of income)	8	
	9	Total income (combine lines 1 through 8)	9	155,959

Deductions	10	Interest	10	
	11	Taxes	11	5,570
	12	Fiduciary fees	12	8,780
	13	Charitable deduction (from Schedule A, line 6)	13	
	14	Attorney, accountant, and return preparer fees	14	625
	15a	Other deductions NOT subject to the 2% floor (attach schedule)	15a	138
	15b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	565
	15c	Add lines 15a and 15b	15c	703
	16	Total (add lines 10 through 14, and 15c)	16	15,678
	17	Adjusted total income or (loss) (subtract line 16 from line 9). Enter here and on Schedule B, line 1.	17	140,281
	18	Income distribution deduction (from Schedule B, line 17) (see instructions) (attach Schedules K-1 (Form 1041))	18	140,281

Please attach check or money order here	19	Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)	19	
	20	Exemption	20	300
	21	Total deductions (add lines 18 through 20)	21	140,581
	22	Taxable income of fiduciary (subtract line 21 from line 17)	22	(300)
	23	Total tax (from Schedule G, line 7)	23	NONE
	24a	Payments: a 1991 estimated tax payments and amount applied from 1990 return	24a	5,100
	24b	b Treated as credited to beneficiaries (from Form 1041-T)	24b	
	24c	c Subtract line 24b from line 24a	24c	5,100
	24d	d Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8736 <input type="checkbox"/> Form 8800	24d	
	24e	e Federal income tax withheld	24e	
	24f	Credits: f Form 2439 g Form 4136 h Other Total	24f	

25 Total payments (add lines 24c through 24e, and 24f)		25	5,100
26 Penalty for underpayment of estimated tax (see instructions)		26	
27 If the total of lines 23 and 26 is larger than line 25, enter TAX DUE		27	
28 If line 25 is larger than the total of lines 23 and 26, enter OVERPAYMENT		28	5,100
29 Amount of line 28 to be: a Credited to 1992 estimated tax 5,100 b Refunded		29	

Please Sign Here		Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than fiduciary) is based on all information of which preparer has any knowledge.	
Signature of fiduciary or officer representing fiduciary		Date	EIN of fiduciary (see instructions)
Signature of preparer		Date	Preparer's social security no.
Firm's name (or yours if self-employed) and address		E.I. No.	ZIP code
BRUNER, KANE & MCCARTHY, LTD., CPAs		54	1040148
700 N. Fairfax St., Alexandria, VA		22314	

SCHEDULE K-1
(Form 1041)

Department of the Treasury
Internal Revenue Service

Beneficiary's Share of Income, Deductions, Credits, Etc.

for the calendar year 1991, or fiscal year
beginning, 1991, ending, 19

► Complete a separate Schedule K-1 for each beneficiary.

OMB No. 1545-0092

1991

Name of estate or trust

Trust u/w H.A. O'Connell

☐ Amended K-1
☐ Final K-1

Beneficiary's identifying number ► 230-50-6044

Estate's or trust's employer identification number ► 62-6209167

Beneficiary's name, address, and ZIP code

Jean M. O'Connell
c/o Jean O. Nader, Executrix
350 Fourth Avenue
New Kensington, Pennsylvania 15068

Fiduciary's name, address, and ZIP code

Anthony O'Connell, Trustee
6541 Franconia Road
Springfield, Virginia 22150

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:
1 Interest	41,446	Schedule B, Part I, line 1
2 Dividends		Schedule B, Part II, line 5
3a Net short-term capital gain		Schedule D, line 4, column (g)
b Net long-term capital gain		Schedule D, line 11, column (g)
4a Business income and other non-passive income before directly allocable deductions. (see instructions)		Schedule E, Part III
b Depreciation		
c Depletion		
d Amortization		
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions)		
b Depreciation		
c Depletion		
d Amortization		
6 Income for minimum tax purposes	43,546	
7 Income for regular tax purposes (add lines 1 through 5)	41,446	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6)	2,100	Form 6251, line 5r
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)		Schedule A, line 25
10 Foreign taxes (list on a separate sheet)		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation		(Include on the applicable line of Form 6251)
b Depletion		
c Amortization		
d Exclusion items		
		1992 Form 8801
12 Distributions in the final year of estate or trust:		
a Excess deductions on termination (attach computation)		Schedule A, line 20
b Short-term capital loss carryover		Schedule D, line 5, column (f)
c Long-term capital loss carryover		Schedule D, line 14, column (f)
d Net operating loss (NOL) carryover		Form 1040, line 22
e		(Include on the applicable line of appropriate tax form)
f		
13 Other (itemize):		
a Trust payments of estimated taxes credited to you		Form 1040, line 55
b Tax-exempt interest.		Form 1040, line 8b
c		(Include on the applicable line of appropriate tax form)
d		
e		
f		
g		
h		

For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 1041.

Cat. No. 11380D

Schedule K-1 (Form 1041) 1991

State modifications: NONE

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF TRUST U/W OF H.A. O'CONNELLACCOUNT OF Anthony O'Connell, TrusteeFIDUCIARY # 21840Number of this account Seventh AccountCovering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
Balance brought forward		\$ 9,549.96
Purchase of computer program		250.79 ✓
Compass		97.71 ✓
Anthony O'Connell		
Trustees' fees - Income		2,510.97 ✓
- Principal		6,268.90 ✓
<u>TOTAL DISBURSEMENTS</u>		\$ 18,678.33 ✓
<u>DISTRIBUTIONS</u>		
Jean M. O'Connell		
Income distribution 4/22/91		\$ 40,000.00 ✓
Real estate taxes - 1 st half		1,794.89 ✓
(beneficiary's share - 53.9006%)		
Sheila O'Connell		
Real estate taxes - 2 nd half		598.30 ✓
(heir's share of 53.9006%)		
Principal distributions 9/30/91	\$ 20,000.00 ✓	
11/14/91	15,000.00	35,000.00 ✓
Jean O'Connell Nader		
Real estate taxes - 2 nd half		598.30 ✓
(heir's share of 53.9006%)		
Principal distribution 9/30/91	\$ 20,000.00 ✓	
11/14/91	15,000.00	35,000.00 ✓
Anthony O'Connell		
Real estate taxes - 2 nd half		598.29 ✓
(heir's share of 53.9006%)		
Principal distributions 9/30/91	\$ 20,000.00 ✓	
11/14/91	15,000.00	35,000.00 ✓
<u>TOTAL DISTRIBUTIONS</u>		\$ 148,589.78 ✓

EX-0480 1767

Enclosure 11

First intent

The first paragraph in the first letter to the Trustee from the lawyer for the Estate suggests an intent to use the 1991 payment from the Trust to the Estate to create dirty tricks accounting to destabilize our family, take over their assets, and make money disappear. Both the alleged estimated payment (41,794.89 versus 41,446.00) and the alleged adjusted payment (1,475.97 versus 816.00) were used to create accounting conflicts for later use

I am powerless to stop it.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
TELEPHONE 836-5444
February 18, 1992

The first paragraph in the first letter suggests an intent to use the 1991 payment from the Trust to the Estate to create accounting conflicts for later use. I am powerless to stop it.

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

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

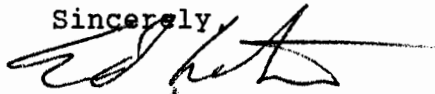
In order to prepare your mother's 1991 income tax returns, I need the amount that the Harold O'Connell Trust paid her during 1991. In the event the payment was not made in 1991, I will need to file the amount which was due as "income with respect to a decedent" on the estate tax and fiduciary tax returns. The cutoff date for your computation will be September 15, 1991. After that date the trust technically terminated, and the income belongs to the beneficiaries of that trust.

Jean and I are making progress on the estate. We have decided to leave the A. G. Edwards accounts in place since they are earning a better rate of return than a bank can give.

I am trying to get to the bottom of the car problem with Sovran and should be able to get the title soon so that it can be transferred to you before the insurance expires.

Jean has informed me that you and your sisters have decided that it is best to try and list the Accotink property at its actual value as of the date of death rather than a higher value based on its future value. Since you have worked so diligently on this problem in the past, could you give me the name of an appraiser who could do a valuation which will take into account all of the county inspired problems. It seems to me that the county value of \$600,000.00 is too high based on the hurdles you have run into in trying to develop it.

Could you also send me the address of Lynch Properties?

Sincerely,

Edward J. White

EJW/e
Copy to: Jean M. Nader

Certified P 751 862 414

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

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

Reference: Estate of Jean O'Connell

Dear Mr. White:

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

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

Yours truly,

Anthony O'Connell

FILE

Copy to:

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

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

TELEPHONE 836-5444

I am powerless to stop it.

February 25, 1992

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

Re: Estate of Jean M. O' Connell

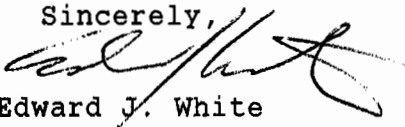
Dear Mr. O'Connell,

I have received your letter of February 24, 1992 in which you request that I reconsider my refusal to resign as co-executor of your mother's estate.

Once more I decline to take such action.

When your mother approached me about changing the co-executors of her will, we discussed the matter at length. She specifically desired to make the changes which are in effect now, and was quite firm in her decision. It would be clearly disloyal of me to dishonor her intentions.

If you are represented, I will be glad to discuss this matter with your counsel.

Sincerely,

Edward J. White

EJW/e
Copy to: Jean M. Nader

Enclosure 12

Takeover

The lawyer for the Estate declares the Trust terminated at our mother's death. This is wrong. The Trust is closed when the paperwork is done. Such as distributing the \$535,346.51 note.

The Trustee loses control of the accounting for the real estate tax the Trust paid our mother, and the CPA Firm entangles it and confuses it out of sight.

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

TELEPHONE 836-5444

February 18, 1992

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

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

In order to prepare your mother's 1991 income tax returns, I need the amount that the Harold O'Connell Trust paid her during 1991. In the event the payment was not made in 1991, I will need to file the amount which was due as "income with respect to a decedent" on the estate tax and fiduciary tax returns. The cutoff date for your computation will be September 15, 1991. After that date the trust technically terminated, and the income belongs to the beneficiaries of that trust.

Jean and I are making progress on the estate. We have decided to leave the A. G. Edwards accounts in place since they are earning a better rate of return than a bank can give.

I am trying to get to the bottom of the car problem with Sovran and should be able to get the title soon so that it can be transferred to you before the insurance expires.

Jean has informed me that you and your sisters have decided that it is best to try and list the Accotink property at its actual value as of the of death rather than a higher value based on its future value. Since you have worked so diligently on this problem in the past, could you give me the name of an appraiser who could do a valuation which will take into account all of the county inspired problems. It seems to me that the county value of \$600,000.00 is too high based on the hurdles you have run into in trying to develop it.

Could you also send me the address of Lynch Properties?

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314
—
TELEPHONE 838-5444

April 22, 1992

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

Re: Disbursement

Dear Jean,

Enclosed is an agreement which should satisfy Tony as to the car. It cannot be any clearer.

Also enclosed is a preliminary analysis of the estate tax, which should be close to being accurate. I do need to check with Jo Ann Barnes as to a technical question as to whether or not any of your father's trust comes into this. I do not think it does, but there have been many changes in the law since that trust was established. I will have to ask her to bill us for that advice and any other technical tax matters I am not comfortable with. I can do most of the rest of the tax work and save the estate some money.

The executors' commission shown on the analysis is not figured on the value of the realty; however it does not include the 5% commission on the receipts of the estate in addition to the inventory.

In order to file that return and the subsequent Fiduciary Income tax return we will need an accounting from Tony from the date of his last accounting to the date of death. If he does not want to prepare it, I will not agree to any preliminary disbursement to him at all, and will seek your approval to file suit against him to compel the accounting, plus damages to the estate for his delay. Since that trust terminated on your mother's death, his final accounting is due now and not in October.

There will be no further explanations or written entreaties to him as far as I am concerned. He has the duty and he will perform it under a court order if necessary. Of course he will furnish that receipt.

The preliminary analysis contains three alternatives on Accotink at the bottom for your consideration.

In the event that we do seek a reduction in the assessment Tony will be given written notice that his prompt cooperation is necessary and that if he fails to cooperate that he is aware of the

Page 2
Ltr to Mrs. Jean M. Nader
April 27, 1992

adverse consequences to the estate and is responsible for them.

As far as further steps are concerned, we have a lot to do. No gift tax returns were filed for 1989 and 1991 which will have to be done. The results of those gifts are factored in under "Unified Credit used for gifts 9,784".

The paper trail in the court and IRS is as follows:

- File Estate tax by June 15, 1992
- File First Accounting (16 months after qualification but can be sooner)
- Ask for posting of Debts and Demands against the estate.
- File Fiduciary Income tax returns for period 9/15/91-9/15/92, due January 1, 1993.
- File Motion for a Show Cause why distribution should not be made. Submit Show Cause Order.
- Request Executor's exoneration letter from IRS and Virginia.
- Obtain closing letter from IRS and Virginia as to estate tax returns.
- File 1993 Fiduciary tax returns (Sept. 1992-distribution)
- File for Order allowing distribution.
- Distribute estate.
- File Final Accounting.

Normally distribution is withheld until the Order of Distribution is entered. As I indicated the creditors have one year to press claims against the estate. No prudent executor will distribute before that period, the entry of the Order of Distribution and the receipt of the tax closing letters.

Sincerely


Edward J. White

EJW/e
Encl.

J. O'CONNELL ESTATE TAX ANALYSIS

SH. NOTES. STOCKS & BONDS

ck Wash Gas Light Co. 8/1/91	105.00
ck Signet 8/5/91	39.60
ck A. G. Edwards 8/15/91	2,346.63
ck Kemper Mun Bond Fund 4/30/91	162.86
ck Kemper Mun Bond Fund 5/31/91	162.86
ck Kemper Mun Bond Fund 7/31/91	162.86
ck Kemper Mun Bond Fund 8/30/91	162.86
Ck Nuveen Fund 3/1/91	63.00
Ck Nuveen Fund 5/1/91	63.00
ck Nuveen Fund 6/3/91	63.00
ck Nuveen Fund 8/1/91	66.50
ck Nuveen Fund 9/3/91	66.50
ck American Funds 9/9/91	424.76
Sovran Bank #4536-2785	3,310.46
First Virginia Bank #4076-1509	22,812.52
Fx Co. Ind Dev Bond	109,587.00
Franklin Va. Fund 4556.001 sh	50,507.84
Investment Co. of America 3861.447 sh	65,663.91
Kemper Mun Bond Fund 2961.152 sh	30,396.23
Nuveen Premium Inc Mun Fund 700 sh	6,450.50
Washington Gas Light Co. 200 sh	6,375.00
Signet Banking Corp 198 sh	4,331.25
Lynch Properties note	518,903.26
Travelers Check	20.00
1988 Plymouth Van	8,000.00
Am Funds 5/10/91	326.60
USAA Subscriber savings acct	25.10
SUB TOTAL	830,599.10

OTHER ASSETS

1990 Virginia Tax refund	1,605.58
Debt from Harold O'Connell Trust	659.97
Blue Cross refund	88.78
SUB TOTAL	2,354.33

JOINT ASSETS

Hallmark Bank #1107849600	40,796.31
---------------------------	-----------

REAL ESTATE

15 acres Fairfax Co. Va. 53.9006% interest	323,403.60
--	------------

TOTAL ASSETS	1,197,153.84
--------------	--------------

DEBTS

Colonial Emerg Phys (med bill)	10.40
Fairfax Circ Ct. letters	14.00
Jean M. Nader probate tax reimb	1,269.00
Sovran Bank Car loan payoff	1,364.97
Checks	15.39
Commissioner of accounts Inventory	61.00
IRS 1991 1040 return	15,332.00
Va. Dept Tax 1991 return	2,856.00
Jean M. Nader, bills pd	8,559.00
Sheila Ann O'Connell-Shevenell, cem bill	475.00
Co-Executors' Commission	41,529.96
Commissioner of Accounts fee for Accounting	1,048.25

TOTAL DEBTS AND EXPENSES	72,535.46
--------------------------	-----------

JEAN M. O'CONNELL ESTATE TAX ANALYSIS

TAX COMPUTATION

GROSS ESTATE	1,197,153.84		
DEBTS & EXPENSES	72,535.46		
	-----	ACC 75%	ACC 60%
TAXABLE ESTATE	1,124,618.38	1,043,767.48	995,256.94
			3 1/2% BRK
TENTATIVE TAX 41% bracket	396,893.53	363,744.67	343,950.21
Unified Credit before gift comp	192,800		
Unified Credit used for gifts	9,784		
UNIFIED CREDIT	183,016.00	183,016.00	183,016.00
CREDIT FOR VIRGINIA TAX	40,375.58	35,201.12	32,934.39
NET FEDERAL TAX	173,501.96	145,527.55	127,999.82
VIRGINIA TAX	40,375.58	35,201.12	32,934.39
	-----	-----	-----
TOTAL ESTATE TAXES	213,877.53	180,728.67	160,934.21

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

TELEPHONE 836-5444

May 19, 1992

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

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

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

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

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

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

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

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

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

I believe that the income received from the savings accounts

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

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


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

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

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

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

Sincerely,



Edward J. White

EJW/e
Copy to: Jean M. Nader

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF TRUST U/W OF H.A. O'CONNELLACCOUNT OF Anthony O'Connell, TrusteeFIDUCIARY # 21840Number of this account Seventh AccountCovering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
Balance brought forward		\$ 9,549.96
Purchase of computer program		250.79 ✓
Compass		97.71 ✓
Anthony O'Connell		
Trustees' fees - Income		2,510.97 ✓
- Principal		6,268.90 ✓
TOTAL DISBURSEMENTS		\$ 18,678.33 ✓
DISTRIBUTIONS		
Jean M. O'Connell		
Income distribution 4/22/91		\$ 40,000.00 ✓
Real estate taxes - 1 st half (beneficiary's share - 53.9006%)		1,794.89 ✓
Sheila O'Connell		
Real estate taxes - 2 nd half (heir's share of 53.9006%)		598.30 ✓
Principal distributions 9/30/91	\$ 20,000.00 ✓	
11/14/91	15,000.00	35,000.00 ✓
Jean O'Connell Nader		
Real estate taxes - 2 nd half (heir's share of 53.9006%)		598.30 ✓
Principal distribution 9/30/91	\$ 20,000.00 ✓	
11/14/91	15,000.00	35,000.00 ✓
Anthony O'Connell		
Real estate taxes - 2 nd half (heir's share of 53.9006%)		598.29 ✓
Principal distributions 9/30/91	\$ 20,000.00 ✓	
11/14/91	15,000.00	35,000.00 ✓
TOTAL DISTRIBUTIONS		\$ 148,589.78 ✓

DK 01480 1767

KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

February 12, 1993

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

Re: Trust u/w of H. A. O'Connell

Dear Mr. O'Connell:

Joanne Barnes has asked me to respond to your letter of January 21, 1993 concerning the differences in the "Total distributions" from the court accounting and the fiduciary return. I will also try to answer the other questions in your letter.

The amount on Page 2, Line 12 of Form 1041 in the amount of \$146,795 is the figure on a workpaper which I previously gave to you (copy attached). Listed below, again in another format, is how that \$146,795 was arrived at:

Mrs. Jean M. O'Connell	
Check #230	\$ 40,000.00
Check #251 (R E taxes)	
(\$3,330 x 53.9006%)	1,794.89
Sheila O'Connell	
Check #268	20,000.00
Check #276	15,000.00
Jean Nader	
Check #267	20,000.00
Check #277	15,000.00
Anthony O'Connell	
Check #269	20,000.00
Check #278	15,000.00
Total amount of checks	<u>\$ 146,794.89</u>

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313
(703) 549-7800 FAX (703) 836-5591

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Affiliate Offices in Major Cities Throughout the USA
Internationally - Dunwoody, Robson, McGladrey and Pullen, with Affiliate Offices Worldwide

Mr. Anthony O'Connell
February 12, 1993

Page 2

Any excess real estate taxes paid by the Trust should have been returned to the Trust, as should the 659.97 in the audit trail $1,475.97 - 816 = 659.97$.

The \$146,794.89 or \$146,795 was the total amount of cash distributed to the beneficiaries or heirs of this trust during the calendar year 1991.

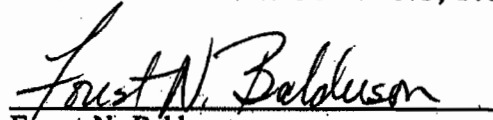
The \$1,794.89 of real estate taxes which you as Trustee paid on behalf of the three heirs (Shelia O'Connell, Jean Nader and Anthony O'Connell) was an obligation owed directly by the three heirs as your mother's interest in this real estate passed directly to each of you at her death. When you received the K-1's for 1991, attached was a schedule for each of you to report 1/3rd of these real estate taxes on your individual income tax returns.

The final point in your letter is in regards how to treat the \$1,475.97 of cash which was paid to your mother's estate in 1992. This is just a cash transfer to cure a cash deficiency as of the date of death and **NOTHING** else. On page 4 of the Seventh Account, your mother owed the Trust at the end of the Sixth Account \$3,705.74 but you had underdistributed \$5,181.71 of cash through her date of death. The \$1,475.97 just completes what was due her. The transfer to her estate has no tax effect for either 1991 or 1992.

I hope that the foregoing has answered your various questions. I am also returning to you, the letter which you sent with your letter of January 21, 1993. I have made a copy of it for our files.

Very truly yours,

KELLER BRUNER & COMPANY, P.C.


Forest N. Balderson

FNB/hoc
Enclosures

NAME _____

YEAR ENDING

SOCIAL SECURITY NO.

OR

FEDERAL IDENTIFICATION NO.

9/16/91 to 12/31/91 to her's

1795

598

Attach to K-1
do not attach
to return

NAME Trust w/w H.A. O'Connell

Anthony O'Connell, Trustee

ADDRESS 6541 Francenia Road
Springfield, Virginia 22150

YEAR ENDING

SOCIAL SECURITY NO.

OR

FEDERAL IDENTIFICATION NO. 62-6207167

Schedule K-1 (Form 1041)

1/1/91 to 9/15/91 for Jean M. O'Connell

Real estate taxes paid

1,795

Attach to
K-1.

do not attach
to return

Enclosure 13

Trusts 1991 court account.

Prepared by the CPA Firm.

The Trust's reporting to the IRS (Fiduciary account on IRS form 1041) should also be included in order to try to expose all the accounting conflicts between what was reported to the Court and what was reported to the IRS, but that is just too complicated at this point.

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

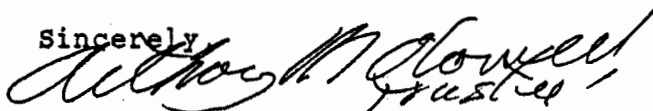
Mr. Jesse B. Wilson III
Commissioner of Accounts
Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030

Reference:
Trust u/w H.A. O'Connell
Fiduciary Number 21840
Seventh Account, 1/1/91-12/31/91

Dear Commissioner Wilson:

A check for \$ 50.00 is enclosed to file this Seventh Account.

Sincerely,

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

Anthony O'Connell, Trustee

Copies to:
Ms. Jean Nader
Ms. Sheila O'Connell
Mr. Ed White

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Recorded in Nineteenth Judicial Circuit Court,
Fairfax County, Virginia
 FID # 21840
 DATE 6-20-86
 FILED 5-14-92
 PAID \$50.00
 TAPED SK
 POSTED 6-1-92
ESTATE OF TRUST U/W OF H.A. O'CONNELLACCOUNT OF Anthony O'Connell, TrusteeFIDUCIARY # 21840Number of this account Seventh AccountCovering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
ASSETS HELD FOR ACCOUNTING ON DECEMBER 31, 1990 PER SIXTH ACCOUNT		
Lynch note	\$ 535,346.51	
46.0994% interest in 15 acres	34,574.55	
Cash - Continental checking	14,164.63	
- Continental Certificate of Deposit	36,122.21	
	<u>\$ 620,207.90</u>	
RECEIPTS:		
Lynch note 4/22/91	\$ 48,181.18	
Continental Federal Savings Bank:		
Checking:		
<u>1991</u>		
1/31	\$ 64.35	
2/28	49.37	
3/31	52.70	
4/30	157.61	
5/31	80.79	
6/30	40.99	
7/31	18.80	
8/31	15.45	
	<u>\$ 480.06</u>	
9/30	9.61	
10/31	48.87	
11/30	230.23	
12/31	185.03	
		953.80
Certificate of Deposit		
<u>1991</u>		
3/31	\$ 692.88	
6/30	1,437.05	
	<u>\$ 2,129.93</u>	
9/30	1,730.80	
11/1	590.82	
11/4	57.38	
11/14	58.53	
		4,567.46
Trustbank Savings FSB		
<u>1991</u>		
6/22	\$ 686.25	
9/21	925.83	
		1,612.08
Balance forward	\$ 55,314.52	

OCT 06 1993

1765 000000

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF TRUST U/W OF H.A. O'CONNELLACCOUNT OF Anthony O'Connell, TrusteeFIDUCIARY # 21840Number of this account Seventh AccountCovering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
Balance brought forward	\$ 55,314.52 ✓	
Lynch Note		
Balance per 6th account	\$ 535,346.51	
Curtail 4/22/91	107,069.30	
Balance per 7th account	\$ 428,277.21 ✓	
TOTAL RECEIPTS	\$ 55,314.52	
DISBURSEMENTS:		
First American Bank		
Safe deposit box		\$ 27.00 ✓
Jesse B. Wilson, III, Commissioner of Accounts		
Filing fee re 6 th Account		50.00 ✓
Miles & Stockbridge		
Legal fees		350.00 ✓
McGuire, Wood, Battle & Boothe		
Legal fees		275.00 ✓
Continental Federal Savings Bank		
Bank service charges		37.40 ✓
Trustee's administrative expenses		
Copying, stamps, etc.		240.34 ✓
Internal Revenue Service		
Estimated Federal fiduciary income taxes for 1991		3,000.00 ✓
Virginia Department of Taxation		
Estimated Virginia fiduciary income taxes for 1991		2,500.00 ✓
Fairfax County		
Real estate taxes		
Trust's share - 1 st half - (46.0994%)	\$ 1,535.11 ✓	
- 2 nd half	1,535.11 ✓	
	\$ 3,070.22 ✓	
Income beneficiaries - 1 st half (53.9006%)	1,794.89 ✓	
- 2 nd half	1,794.89 ✓	
	\$ 6,660.00 ✓	
Balance forward		\$ 9,549.96 ✓

EK01-00 1765

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF TRUST U/W OF H.A. O'CONNELLACCOUNT OF Anthony O'Connell, TrusteeFIDUCIARY # 21840Number of this account Seventh AccountCovering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
Balance brought forward		\$ 9,549.96
Purchase of computer program		250.79 ✓
Compass		97.71 ✓
Anthony O'Connell		
Trustees' fees - Income		2,510.97 ✓
- Principal		6,268.90 ✓
TOTAL DISBURSEMENTS		\$ 18,678.33 ✓
DISTRIBUTIONS		
Jean M. O'Connell		
Income distribution 4/22/91		\$ 40,000.00 ✓
Real estate taxes - 1 st half		1,794.89 ✓
(beneficiary's share - 53.9006%)		
Sheila O'Connell		
Real estate taxes - 2 nd half		598.30 ✓
(heir's share of 53.9006%)		
Principal distributions 9/30/91	\$ 20,000.00 ✓	
11/14/91	15,000.00	35,000.00 ✓
Jean O'Connell Nader		
Real estate taxes - 2 nd half		598.30 ✓
(heir's share of 53.9006%)		
Principal distribution 9/30/91	\$ 20,000.00 ✓	
11/14/91	15,000.00	35,000.00 ✓
Anthony O'Connell		
Real estate taxes - 2 nd half		598.29 ✓
(heir's share of 53.9006%)		
Principal distributions 9/30/91	\$ 20,000.00 ✓	
11/14/91	15,000.00	35,000.00 ✓
TOTAL DISTRIBUTIONS		\$ 148,589.78 ✓

BK 0480 1767

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF TRUST U/W OF H.A. O'CONNELLACCOUNT OF Anthony O'Connell, TrusteeFIDUCIARY # 21840Number of this account Seventh AccountCovering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
<u>ASSETS HELD ON DECEMBER 31, 1991</u>		
<u>FOR FUTURE ACCOUNTING</u>		
Lynch Note		\$ 428,277.21
46.0994% interest in 15 acres		34,574.55
Cash - Continental checking		43,302.55
Computer		2,100.00
Payable to the Estate of Jean M. O'Connell		
Deficit per 3 rd Account	\$ (5,906.72)	
Deficit per 4 th Account	(687.03)	
Income per 5 th Account	5,796.98	
Deficit per 6 th Account (restated)	(2,908.97)	
	\$ (3,705.74)	
Income per 7 th Account	5,181.71	
	<u>\$ 1,475.97</u>	
<u>TOTAL ASSETS HELD FOR FUTURE ACCOUNTING</u>		<u>\$ 508,254.31</u> ✓
<u>TOTALS</u>	<u>\$ 675,522.42</u> ✓	<u>\$ 675,522.42</u> ✓

Vouchers in support of disbursements are submitted herewith.

5/11/92
Date

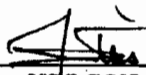
Anthony O'Connell, Trustee
Anthony O'Connell, Trustee

EX-0190 1768

STATE OF VIRGINIA
COUNTY OF FAIRFAX, to-wit:

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

GIVEN under my hand this 4th day of October, 1993.




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

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

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

GIVEN under my hand this 21st day of Oct, 1993.

TESTE: JOHN T. FREY, CLERK

BY: 

Deputy Clerk

697 0000 1769

Trust U/W Harold O'Connell
Anthony M'Connell, Trustee
6541 Franconia Road
Springfield, Virginia 22150

April 29, 1992
As of April 11, 1992

BRUNER, KANE & MCCARTHY, LTD.

A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
700 NORTH FAIRFAX STREET
POST OFFICE BOX 1250
ALEXANDRIA, VIRGINIA 22313

ARTHUR J. BRUNER, CPA
JOHN T. KANE, CPA
JOANNE L. BARNES, CPA
CHARLES W. BALLOU, CPA
NICHOLAS GREKBOUK, CPA
RICHARD G. COLE, JR., CPA

DANIEL F. MCCARTHY, CPA
CONSULTANT

(703) 549-7800
FAX (703) 836-5591

MEMBERS
AMERICAN INSTITUTE OF
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SEC PRACTICE SECTION
PRIVATE COMPANIES PRACTICE SECTION
THE McGLADREY NETWORK

MAKE CHECKS PAYABLE TO "BKM, LTD."
(PLEASE INCLUDE REF. NO. ON YOUR CHECK)

CLIENT # 96085-THO

REF. NO. 9059

FOR PROFESSIONAL SERVICES RENDERED:

Preparation of Federal and Virginia fiduciary income
tax returns for the year ended December 31, 1991 and
preparation of annual court accounting for the year
ended December 31, 1991

\$3,100

*paid
5/6/92*

A 1 1/2 % PER MONTH LATE PAYMENT PENALTY WILL BE ADDED TO ALL ACCOUNTS NOT
PAID WITHIN 40 DAYS OF THE BILLING DATE.

KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

February 12, 1993

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

Re: Trust u/w of H. A. O'Connell

Dear Mr. O'Connell:

Joanne Barnes has asked me to respond to your letter of January 21, 1993 concerning the differences in the "Total distributions" from the court accounting and the fiduciary return. I will also try to answer the other questions in your letter.

The amount on Page 2, Line 12 of Form 1041 in the amount of \$146,795 is the figure on a workpaper which I previously gave to you (copy attached). Listed below, again in another format, is how that \$146,795 was arrived at:

Mrs. Jean M. O'Connell	
Check #230	\$ 40,000.00
Check #251 (R E taxes)	
(\$3,330 x 53.9006%)	1,794.89
Sheila O'Connell	
Check #268	20,000.00
Check #276	15,000.00
Jean Nader	
Check #267	20,000.00
Check #277	15,000.00
Anthony O'Connell	
Check #269	20,000.00
Check #278	<u>15,000.00</u>
Total amount of checks	<u>\$ 146,794.89</u>

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313
(703) 549-7800 FAX (703) 836-5591

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Affiliate Offices in Major Cities Throughout the USA
Internationally - Dunwoody, Robson, McGladrey and Pullen, with Affiliate Offices Worldwide

Mr. Anthony O'Connell
February 12, 1993

Page 2

The \$146,794.89 or \$146,795 was the total amount of cash distributed to the beneficiaries or heirs of this trust during the calendar year 1991.

The \$1,794.89 of real estate taxes which you as Trustee paid on behalf of the three heirs (Shelia O'Connell, Jean Nader and Anthony O'Connell) was an obligation owed directly by the three heirs as your mother's interest in this real estate passed directly to each of you at her death. When you received the K-1's for 1991, attached was a schedule for each of you to report 1/3rd of these real estate taxes on your individual income tax returns.

The final point in your letter is in regards how to treat the \$1,475.97 of cash which was paid to your mother's estate in 1992. This is just a cash transfer to cure a cash deficiency as of the date of death and **NOTHING** else. On page 4 of the Seventh Account, your mother owed the Trust at the end of the Sixth Account \$3,705.74 but you had underdistributed \$5,181.71 of cash through her date of death. The \$1,475.97 just completes what was due her. The transfer to her estate has no tax effect for either 1991 or 1992.

I hope that the foregoing has answered your various questions. I am also returning to you, the letter which you sent with your letter of January 21, 1993. I have made a copy of it for our files.

Very truly yours,

KELLER BRUNER & COMPANY, P.C.


Forest N. Balderson

FNB/hoc
Enclosures

Enclosure 14

Estate Court Accounts

Prepared by the CPA Firm and the lawyer for the Estate. They were not prepared by Jean Nader. Jean Nader, coexecutor, had less control of them than the Trustee did of the 1991 Trust account.

The Estate's reporting to the IRS (Estate tax return on IRS form 706, and the fiduciary returns on IRS form 1041) should also be included in order to try to expose all the accounting conflicts between what was reported to the Court and what was reported to the IRS, but that is just too complicated at this point.

Copies of all the Estate's Court accounts are included here (inventory in Book 0457 page 0820, first account in Will Book 0467 page 0191, and the second account). But to reduce confusion, please focus on the Estate's First Account.

Recorded in Nineteenth Judicial Circuit Court,
Fairfax County, Virginia.

FID. # 49160
QUAL 12-10-91
FILED 4-13-92
PAID \$161.88
TAPED JBL
POSTED

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

INVENTORY OF THE ESTATE OF

JEAN M. O'CONNELL

Fiduciary No. 49160

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

DESCRIPTION OF PROPERTY	VALUE
ck Wash Gas Light Co. 8/1/91	105.00
ck Signet 8/5/91	39.60
ck A. G. Edwards 8/15/91	2346.63
ck Kemper Mun Bond Fund 4/30/91	162.86
ck Kemper Mun Bond Fund 5/31/91	162.86
ck Kemper Mun Bond Fund 7/31/91	162.86
ck Kemper Mun Bond Fund 8/30/91	162.86
ck Nuveen Fund 3/1/91	63.00
ck Nuveen Fund 5/1/91	63.00
ck Nuveen Fund 6/3/91	63.00
ck Nuveen Fund 8/1/91	66.50
ck Nuveen Fund 9/3/91	66.50
ck American Funds 9/9/91	424.76
Sovran Bank #4536-2785, MMA	3310.46
First Virginia Bank #4076-1509, MMA	22812.52
Fairfax Co. Industrial Development Bond	109587.00
Franklin Va. Fund 4556.001 sh	50507.84
Investment Co. of America 3861.447 sh	65663.91
Kemper Municipal Bond Fund 2961.152 sh	30396.23
Nuveen Premium Income Municipal Bond Fund 700 sh	6450.50
Washington Gas Light Co. 200 sh common	6375.00
Signet Banking Corp 198 sh common	4331.25
Travelers Check	20.00
1988 Plymouth Van	8000.00

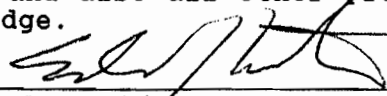
BK0457 0820

BK0457 0821

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

CERTIFICATE OF FIDUCIARY

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


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

Subscribed and sworn to before me this 10th day of April, 1992.

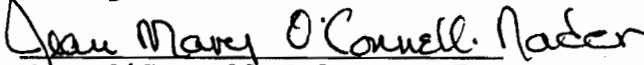

Notary Public

My commission expires:

2/6/93

COMMONWEALTH OF PENNSYLVANIA
COUNTY OF WESTMORELAND, to wit:

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


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

Subscribed and sworn to before me this 9th day of April, 1992.


Notary Public

My commission expires:

January 18, 1993

Notarial Seal
Frances E. Albert, Notary Public
New Kensington, Westmoreland County
My Commission Expires Jan. 18, 1993

COMMISSIONER'S CERTIFICATE

Inspected, found to be in proper form, and approved this 19th day of August, 1992.


COMMISSIONER OF ACCOUNTS

BK0457 0823

BK0467 0191

✓ 7-11-92
12-10-92
10-26-92
#1129.4
11-2-92
+ 60. debits to demands here

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: ESTATE OF JEAN M. O'CONNELL

FIDUCIARY NO. 49160

Date of Qualification: December 10, 1991

FIRST ACCOUNTING OF

EDWARD J. WHITE AND JEAN M. NADER

CO-EXECUTORS

September 15, 1991 - September 15, 1992

RECEIPTS

Inventory Items

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

Receipts During Period

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

BU467 0192

DISBURSEMENTS

Item	Ckno	
1 Colonial Emerg Phys (med bill)	1	10.40 ✓
VOID	2	
2 Fairfax Circ Ct. letters	3	14.00 ✓
3 Jean M. Nader probate tax reimb	4	1,269.00 ✓
4 NationsBank Car loan payoff	5	1,364.97 ✓
5 Checks		15.89 ✓
6 Jean Nader int on Hallmark acct while dep in estate acct	7	270.82 ✓ ¹
7 Commissioner of accounts Inventory	8	61.00 ✓
8 IRS 1991 1040 return	9	15,332.00 ✓
9 Va. Dept Tax 1991 return	10	2,856.00 ✓
10 Jean M. Nader, disb	11	75,000.00 ✓
11 Jean M. Nader, bills pd SHE IS OWED 30 ^{cents}	12	8,559.00 ✓
12 Sheila Ann O'Connell-Shevenell, disb	13	75,000.00 ✓
13 Sheila Ann O'Connell-Shevenell, cem bill	14	475.00 ✓
14 Anthony M. O'Connell, disb	15	75,000.00 ✓
15 Anthony M. O'Connell int/disb 4/22-5/20	16	230.14 ✓ ²
16 A. G. Edwards legal charge (debit fm div)		40.00 ✓
17 IRS estimated Estate Tax	17	119,000.00 ✓ ³
18 Virginia estimated Estate Tax	18	31,000.00 ✓ ³
19 IRS 1991 income tax	19	28,334.00 ✓
20 Va Dept Tax 1991 amended return	21	5,712.00 ✓
21 National Fire Ins Co of Hartford Nuveen bond	22	169.26 ✓ ⁴
22 U. S. Trust processing fee	23	20.00 ✓ ⁴
23 Harold O'Connell Trust, appraisal	24	2,000.00 ✓ ⁵
24 Jean M. Nader, disbursement	101	33,000.00 ✓
25 Anthony M. O'Connell, disbursement	102	33,000.00 ✓
26 Sheila Ann O'Connell-Shevenell, dis	103	33,000.00 ✓
27 IRS est share of int due 91 amd tax	104	241.81 ✓ ⁶
28 1988 Plymouth Van to Anthony O'Connell		8,000.00 ✓ ⁷
TOTAL DISBURSED		548,975.29 ✓

Vouchers in support of these disbursements are submitted herewith.

NOTES:

✓1. Decedent had a POD account in Hallmark Bank with Jean Nader. The bank erroneously paid the amount to the estate. This figure is the interest earned on that sum while in the estate account.

✓2. This represents interest earned in the estate account on the amount of the disbursement while the disbursal was delayed. This is to equalize the disbursements among the legatees.

✓3. Estimated tax was paid with an extension request.

✓4. Expenses incurred due to lost Nuveen certificate of ownership.

BK0467 0193
FUNERAL
ETC.

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

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

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

RECONCILIATION

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

ON HAND

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

TOTAL ON HAND TO BE DISTRIBUTED 344,190.23 ✓

DIFFERENCE 0.00

DATE: October 16, 1992

Edward J. White
Co-Executor

Jean M. Nader
Co-Executor

BK0467 0194

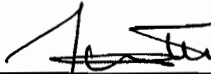
IN THE OFFICE OF THE COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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

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

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

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



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

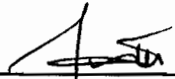
BK0467 0195

BK0467 0196

STATE OF VIRGINIA
COUNTY OF FAIRFAX, to-wit:

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

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




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

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

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

GIVEN under my hand this 7th day of April, 1993.

TESTE: JOHN T. FREY, CLERK

BY: 
Deputy Clerk

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: ESTATE OF JEAN M. O'CONNELL

FID.# 49160
QUAL 12-10-91
FILED 4-14-94
PAID 163.00
TAPED (initials)
POSTED 5-8-94

FIDUCIARY NO. 49160

Date of Qualification: December 10, 1991

SECOND AND FINAL ACCOUNTING OF
EDWARD J. WHITE AND JEAN M. NADER
CO-EXECUTORS

September 16, 1992 - January 19, 1994

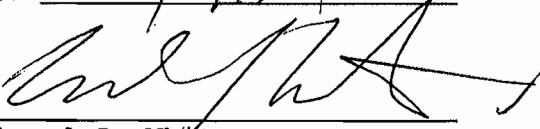
CARRIED OVER FROM FIRST ACCOUNTING		
Burke and Herbert Bank & Trust Co.	49,110.76	
Investment Co. of America	71,067.78	
Franklin Virginia Fund	56,987.19	
Kemper Municipal Bond Fund	31,864.65	
Fx Co. Ind Dev Bond (A. G. Edwards) Inv value	109,587.00	
A. G. Edwards MMA and cash	3,666.60	
Nuveen Premium Inc Mun Fund (A. G. Edwards)	11,200.00	
Washington Gas Light Co. 200 sh (Inv value)	6,375.00	
Signet Banking Corp 198 sh (Inv value)	4,331.25	
TOTAL ON HAND AT BEGINNING OF PERIOD	344,190.23	✓
RECEIPTS DURING PERIOD		
Nuveen ck dated 5/1/92	66.50	
Int earned Burke and Herbert Bank	661.30	
Virginia Estate tax refund	1,596.01	

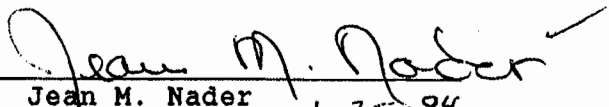
Virginia Estate tax refund, interest	14.04	
U S Estate tax refund	14,050.52	
U S Estate tax refund interest	358.01	
Fx Co bond appreciation	13,995.76	
Franklin Fund dividends	4,263.28	
Inv Co of Am dividends	3,828.55	
Kemper Fund dividends	3,817.18	
Nuveen Fund dividends	1,179.85	
Washington Gas dividends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

Fairfax Co. pers prop tax on car	110	132.78 ✓
IRS Estate Tax Amendment	111	3,629.09 ✓
Va. Dept Tax, amended estate tax	112	608.55 ✓
Va. Dept Tax, amended tax interest	113	57.97 ✓
Clerk Fairfax filing fee Show Cause	114	10.00 ✓
IRS, amended est tax interest	115	284.39 ✓
Journal Newspapers Show Cause Ad	116	68.00 ✓
Anthony O'Connell - Franklin Fund		20,619.64 ✓
Jean Nader - Franklin Fund		20,619.64 ✓
Sheila O. Shevenell - Franklin Fund		20,619.63 ✓
Anthony O'Connell - Kemper Fund		11,358.69 ✓
Jean Nader - Kemper Fund		11,358.69 ✓
Sheila O. Shevenell - Kemper Fund		11,358.69 ✓
Anthony O'Connell - ICA Fund		26,850.79 ✓
Jean Nader - ICA Fund		26,850.80 ✓
Sheila O. Shevenell - ICA Fund		26,850.80 ✓
Anthony O'Connell - Fairfax bond		39,362.05 ✓
Jean Nader - Fairfax bond		39,362.05 ✓
Sheila O. Shevenell - Fairfax bond		39,362.05 ✓
Keller, Bruner & Co. 2d & 3d Fid Tax prep	117	2,250.00 ✓
Commissioner of Accounts - Second & Final Acct	118	163.00
Edward J. White - Co-Executor commission	119	23,580.89 ✓
Jean M. Nader - Co-Executor commission	120	23,580.90 ✓
Anthony M. O'Connell - final disbursement	121	1,031.65 ✓
Sheila O'Connell Shevenell - final disbursement	122	1,031.66 ✓
Jean M. Nader - final disbursement	123	1,031.65 ✓
Edward J. White Long dist calls, 442 copies @10c, postage on large items	124	115.13 ✓
TOTAL DISBURSED		410,319.64 ✓

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

DATE: February 8, 1994


Edward J. White
Co-Executor


Jean M. Nader
Co-Executor

1-25-94

BRUNER, KANE & MCCARTHY, LTD.

A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
700 NORTH FAIRFAX STREET
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RICHARD G. COLE, JR., CPA

DANIEL F. MCCARTHY, CPA
CONSULTANT

MEMBERS
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CERTIFIED PUBLIC ACCOUNTANTS
AICPA DIVISION FOR CPA FIRMS
SEC PRACTICE SECTION
PRIVATE COMPANIES PRACTICE SECTION
THE MCGLAUREY NETWORK

November 25, 1991

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

Re: Estate of Jean O'Connell

Dear Ms. Nader:

I am writing to you at this time as a follow-up to our conference regarding your mother's estate. I thought it would be helpful to you to have a timetable of sorts of the filing requirements which will be coming up in order for you to formulate a basic plan.

- Approximately January 15, 1991 (four months after qualification) an inventory is filed with the Commissioner of Accounts in Fairfax County listing the assets and value at the date of death.
- April 15, 1992 her final income tax return would be due.
- June 15, 1992 a Federal estate tax return would be due if her assets exceed \$600,000.
- December 15, 1992, and each year until the estate is closed, an estate prepares an income tax return on net income it receives. This can be a fiscal year ending no later than August 31, 1992 and thereafter, so the first return would be due December 15, 1992.
- Approximately January 15, 1993 (16 months after qualification) a court accounting of all probate assets, income and expenses would be due. If a court accounting is required, it is filed annually until the estate is closed.

While I'm certain Mr. White has probably discussed these filings with you, I thought it would be appropriate for you to understand the timing requirements.

Please contact us directly if we can be of any assistance to you in preparing these documents. We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate and will also be familiar with this information if you need assistance.

Very truly yours,

Joanne L. Barnes
Joanne L. Barnes *dlw*

JLB:mbm



KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

700 N. Fairfax Street • P.O. Box 1250 • Alexandria, VA 22313-1250
703-549-7800 • 703-836-5591 Fax

Estate of Jean M. O'Connell
Edward White, Co-Executor
118 South Royal Street
Alexandria, Virginia 22314

February 1, 1993
As of January 15, 1993

TERMS: All accounts over 40 days are
subject to a 1.5% per month finance
charge on unpaid balance.

MAKE CHECKS PAYABLE TO "KBC, P.C."
(PLEASE INCLUDE REF. NO. ON YOUR CHECK)

CLIENT #96088-001 REF. NO. 1286

FOR PROFESSIONAL SERVICES RENDERED:

Preparation of Federal and Virginia fiduciary income
tax returns for the year ended August 31, 1992.

\$1,000

KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

September 30, 1994

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

Re: Estate of Jean M. O'Connell, Claim for refund
of Virginia taxes paid on a Federal pension

Dear Mrs. Nader:

You are the residuary legatee who is to receive any refund collected from the Commonwealth of Virginia in regard to Jean M. O'Connell's illegally taxed Federal pension. It will be your responsibility to see that the proper portion of any refunds received is distributed to the other heirs.

Please sign and date the enclosed Forms FR-4 and FR-6 and return them to us in the enclosed envelope as soon as possible. A copy of both of these forms is for your records. We will then have Anthony O'Connell sign these forms at our office and obtain a signature from Sheila O'Connell-Shevenell. These claims must be sent to the Virginia Department of Taxation before November 1, 1994 with the signatures of all of the residuary heirs on them.

Your immediate attention to this matter would be greatly appreciated. If you have any questions, please feel free to call us.

Very truly yours,


Joanne L. Barnes, CPA

JLB:mbm

Enclosures

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313
(703) 549-7800 FAX (703) 836-5591

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KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

October 12, 1994

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

Dear Mr. O'Connell:

As an heir of the Estate of Jean M. O'Connell, you are entitled to claim a share of federal retired pay illegally taxed by the State of Virginia for the years 1985-1988. To make this claim the state requires each person specifically named in the will or each residuary legatee to sign Form FR-6 and enclose this form with the claim. This Form FR-6 designates Jean M. Nader to act on the estate's behalf with the Virginia Department of Taxation. Virginia requires that only one heir or the executor act on behalf of all heirs. The refunds will be sent to this person, who will be responsible for distributing it among the heirs. We have been asked to prepare the claim on behalf of the Estate.

To ensure the claim is filed by the November 1, 1994 deadline, we ask your cooperation by returning this form to us as soon as possible. Please sign and date the enclosed Form FR-6 and return it to us in the enclosed envelope. A copy is enclosed for your records.

If you have any questions please contact us.

Very truly yours,



Joanne L. Barnes, CPA

JLB:sar

Enclosures

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**VIRGINIA DEPARTMENT OF TAXATION
Federal Retiree Settlement Administration**

AFFIDAVIT OF AUTHORITY TO CLAIM SETTLEMENT PAYMENT

Pursuant to Senate Bill 2008 (1994 Special Session I, Chapter 5):

- I. This is evidence of my (our) authority to act on behalf of the decedent named below and to accept any settlement payment of the disputed refund for:

Jean M. O'Connell

(Name of Decedent)

230-50-6044

(Social Security Number of Decedent)

C/O Jean M. Nader

350 4th Avenue

(Street Address)

New Kensington, Pennsylvania 15068

(City, State and ZIP Code)

who became deceased on 15 September, 1991

Day

Month

Year

Estate is closed

- II. The following person is hereby authorized to act on behalf of the deceased named in Part I and to accept any settlement payment of the disputed refund for the decedent.

Jean M. Nader

(Name)

225-50-9052

(Social Security Number)

Residuary Legatee

(Title, if any)

(412) 337-7537

(Telephone Number)

350 4th Avenue

(Street Address)

New Kensington, Pennsylvania 15068

(City, State and ZIP Code)

If the settlement agreement is honored, I (we) hereby hold harmless the Tax Commissioner of the Commonwealth of Virginia, or his successor in office, individually and officially, for any loss or damage which may be asserted against him or which he may sustain by reason of or incidental to the issuance of the settlement payment. The person named in paragraph II above is hereby authorized to act on my (our) behalf for all matters concerning the deceased's claim for refund of taxes paid on federal retirement income received during 1985-1988.

Given under my (our) hand(s) this 3RD day of OCT, 1994.

(SIGNATURE OF SURVIVING SPOUSE)

(SIGNATURE OF ADMINISTRATOR)

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)
Residuary Legatee

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

NOTE: Heirs, residuary legatees, or beneficiaries are required to sign this form only if there is no surviving spouse or personal representative (executor or administrator). Additional sheets may be attached if the space provided is insufficient to accommodate all of the signatures of the heirs, residuary legatees, or beneficiaries.