

Anthony M. O'Connell, Trustee u/w of H. A. O'Connell  
216 Governors Lane, Apt 12,  
Harrisonburg, Virginia 22801  
July 24, 2000

The Honorable F. Bruce Bach, Chief Judge  
The Honorable J. Howe Brown, Jr.  
The Honorable Michael P. McWeeney  
The Honorable Marcus D. Williams  
The Honorable Gerald Bruce Lee  
The Honorable Stanley Paul Klein  
The Honorable Robert W. Wooldridge, Jr.  
The Honorable Arthur B. Viereg, Jr.  
The Honorable Jane Marum Roush  
The Honorable Dennis J. Smith  
The Honorable M. Langhorne Keith  
The Honorable David T. Stitt  
The Honorable Leslie Alden  
The Honorable Kathleen H. MacKay  
The Honorable Jonathan C. Thacher  
Nineteenth Judicial Circuit Court of Virginia  
4110 Chain Bridge Road  
Fairfax, Virginia 22030-4009

Ref.: (1) Trust u/w of H. A. O'Connell, Fiduciary # 21840  
(Trust's primary beneficiary is Jean M. O'Connell)  
(2) Estate of Jean M. O'Connell, Fiduciary # 49160  
(a) *Show Cause Against Distribution Order* of  
September 27, 1993  
(b) *Order of Distribution* of October 29, 1993  
(c) *Exceptions to Commissioners Report* of  
June 16, 1994, pending (Estate is open)

### Summary

A CPA-lawyer fraud operation stole money from the Estate of Jean M. O'Connell. I would like to (1) find out how much money they stole, (2) recover the stolen money, and (3) free the real estate from their controlling accounting entanglements. Because they use an innocent family member to unwittingly carry out their agenda, the traditional paths of justice through the Court won't work. The direct intervention of a Judge is the last hope in the system. If you could (1) protect all the member's of Jean M. O'Connell's family from further damage, and (2) compel a 100% true and complete financial disclosure of her Estate, with one hard copy in my hands, you could expose an otherwise untouchable fraud operation.

The following CPA and lawyer are principals in a sophisticated, entrenched, and so far untouchable fraud operation. Because they both give the same fraudulent advice in secret to an innocent family member to carry out (so that it cannot be traced back to them), I will refer to one or both, and whoever else who conspires with them, as "secret advisors".

Jo Anne Barnes (CPA for the Estate and for the Trust u/w of H.A. O'Connell)  
Bruner, Kane & McCarthy, Ltd.  
700 North Fairfax  
Alexandria, VA 22313

Edward J. White, Attorney (Co-executor of the Estate)  
P.O. Box 207  
Kinsale, VA 22488 (Last known address obtained from the Virginia Bar)

#### They steal money

They stole money from Jean M. O'Connell's estate. One way was to use two versions of the Estate Tax Return. These are not amendments or corrections, but two different versions with the same dates. There is only supposed to be one Estate Tax Return. They used the innocent family member to sign a \$175,000 version with a \$175,000 payment, then doctored that \$175,000 version to read \$119,000, and sent that with a \$119,000 payment, and not the \$175,000 payment, to the IRS. The basic difference between the \$175,000 payment and the \$119,000 payment disappeared from their accounting.

Please read the enclosure *They Steal Money* if you read nothing else. The \$175,000 version was exposed because there was a temporary breach in the secrecy by the innocent family member. The secrecy and the setups that render the testator's family helpless do not make sense unless you understand that they are covers for stealing money. If a tax preparer told a client that they needed \$ 175,000 to send to the IRS, but the client later found out that the tax preparer only sent \$119,000 to the IRS, and the whereabouts of the difference was a secret, that means the tax preparer made money disappear. Money is not supposed to disappear. Please understand that they steal money. Please start with this.

Their accountings are the evidence for stealing money. That is why they continue to keep accountings secret. If I could obtain a 100% true and complete financial disclosure of this estate, with one hard copy in my hands, I believe it would show that they stole more than that done with the two versions of the Estate Tax Return, and that they laundered it out of the estate using:

Alison M. May, Stockbroker  
A. G. Edwards & Sons, Inc.  
524 King Street  
Alexandria, VA 22313 (Last known address)

## Only a Judge

Only a Judge, I believe, has the discretionary power to orchestrate and compel a 100% true and complete financial disclosure of this estate without further damage to the testator's family. I respectfully request if any of you would be willing to try.

- (1) Commissioner of Accounts Jesse B. Wilson, III, does not have the power to expose their accountings. If he did I assume he would have done so. I am not accusing anyone connected with the Court of anything. I thank Commissioner Wilson for advising me of the *Exceptions to Commissioners Report* procedure (Reference 2c).
- (2) Jurisdiction. I assume Judges have jurisdiction over them because they ask Judges to sign approval type documents for an estate, such as a *Show Cause Against Distribution Order* and an *Order of Distribution* (References 2a and 2b), after they have stolen money from that estate. They kept the nature and dates of these procedures as well as the *Debts and Demands* a secret from me until after they were signed. Their secrecy makes it impossible for me to respond. Their secrecy is contrary to the intended purpose of these procedures

I believe every Judge would want to know that they use the *Show Cause Against Distribution Order* and the *Order of Distribution* as covers for stealing money.

- (3) Trust no one. Please trust no one and no thing except a 100% true and complete financial disclosure when it comes to the secret advisors. They have deceived the Court for eight years on this estate accounting.
- (4) I can't even hire counsel. If I hire another attorney, it breaks the fiduciary responsibility Edward White has to me (such as providing a true and full financial disclosure) and my only recourse is filing charges in Court, which puts me in a mutually destructive contest with the innocent family member (I cannot convince the innocent family member to stop taking the secret advisors advice).

If the secret advisors can force an aware beneficiary to hire another attorney, it relieves them of fiduciary accountability to that beneficiary (while they remain in control of the assets that by definition require fiduciary accountability to that beneficiary). It is an amazing set up. Please see the eight (8) individual set-ups planned against me in Edward White's letter of April 22, 1992, to the innocent family member, in the enclosure *Render Testator's Family Helpless*.

From Edward White's letter of February 2, 1993 to the innocent family member:

*From the comments in his [Anthony O'Connell] recent demands for "information", I can see that he is jumping to conclusions based on no knowledge at all. I will not reply directly to him on any future aspect of this estate. As a matter of fact I am precluded as an attorney from dealing with an adverse party who is represented by counsel.....*

For this reason I am not represented by counsel now. If anyone advises you or implies to you that I am represented by counsel now, that is not true. Please do not allow the secret advisors to use this legal loophole. Please understand that this is the reason it would be walking into a known trap for me to hire counsel now. I should not fall for the same set-up more than one or two times. I have sought counsel from excellent attorneys in the past. But in this particular situation it protects the secret advisors. I believe the secret advisors would insist that they are not accountable to me, and a Judge would have to accept it, if I did seek counsel now.

- (5) Accotink is our remaining real estate and is probable worth over one million dollars. The secret advisors took covert control of it by entangling it in their accounting of the Estate and of the Trust. Because they control the entanglements they control the assets and people they entangle. My family and I very much want to sell it but Jean Nader and Sheila O'Connell do not understand that the accounting entanglements Jo Anne Barnes and Edward White put on Accotink are, for one, intended to sabotage the Trustee's sale.

Only a Judge, I believe, could compel Jo Anne Barnes and Edward White to expose and remove the accounting entanglements that they put on Accotink. I could not do it and Commissioner of Accounts Jesse B. Wilson, III, could not do it (Reference the Trust's Twelfth Court Account dated August 9, 1999). If a Judge can not do it, I believe no one can, and the Trustee of Accotink has only two choices:

- (1) Take Accotink out of the protection of the Virginia Land Trust and enter it into sales negotiations. If the Trustee does this it is a virtual certainty that the secret advisors will sabotage the Trustee's sale and take over. The evidence is in their accounting of the Estate.
- (2) Continue to leave it in the protection of the Virginia Land Trust. That means Jean Nader, Sheila O'Connell, and Anthony O'Connell cannot realize about one million dollars.

The Trustee has no prudent choice except to continue to keep Accotink in the protection of the Virginia Land Trust until a just power stops the secret advisors. The Trustee is not supposed to walk into the same trap more than one or two times. The Trustee is not going to walk into a known trap

If the secret advisors can get away with using the innocent family member to steal money from the estate while they are under Court jurisdiction and review, they can use the innocent family member and their accounting entanglements to do most anything from a sale of Accotink. Please see *Sabotage Sale, 1988* to see what they can get away with in my 1988 sale. And that was without their accounting entanglements.

- (6) Secrecy. Secrecy is the main set up behind which most all other set ups follow. It is impossible to stop them unless it is removed. I believe only a Judge could remove this level of secrecy. It is impenetrable. The only way I can think of on how to neutralize or counter the secrecy is for the just powers to reverse the burden of proof.
- (7) Security and Exchange Commission. It would require the Security and Exchange Commission, and nothing less, to cut through the impenetrable secrecy surrounding the activity of the stockbroker. They use the stockbroker to launder money out of the estate, I believe. I believe only a Judge could obtain the services of the SEC. I can't.
- (8) Internal Revenue Service. To find out what was actually sent to the IRS would require that the IRS provide it (If the IRS could somehow identify the CPA's (EIN 54-1040148?) clients over the past twenty five years (about the same period of time that they have victimized my family alone), and asked those clients if they had been advised to keep secrets from other family members, I believe it would show that the secret advisors have victimized hundreds of families). I believe only a Judge could obtain the services of the IRS. I can't.
- (9) Not Testator's family. A rule of thumb is that they will deceive you and will constantly divert accountability from themselves to the testator's family. The secret advisors create conflicts in the family as a cover for stealing money and to avoid accountability. The testator's family has no control over their accounting except what Jo Anne Barnes, Edward White, and Allison May allow. Please reject the conflict-in-the-family cover and all variations of it.

First, please, somehow, and I don't know how, separate and protect all the members of Jean M. O'Connell's family from further damage from the secret advisor's advice. The Testator gave a lot to Fairfax County and the surroundings. I beg the Court to protect her family and assets from further damage:

Jean O'Connell Nader*	Co-executor of the Estate (Innocent)
350 Fourth Avenue	Beneficiary of the Estate
New Kensington, PA 15068	Beneficiary of the Trust u/w of H. A. O'Connell
	Beneficiary of the Land Trust containing Accotink
Sheila O'Connell*	Beneficiary of the Estate
44 Carleton Street	Beneficiary of the Trust u/w of H. A. O'Connell
Portland, ME 04012	Beneficiary of the Land Trust containing Accotink
Anthony M. O'Connell	Trustee for the Trust u/w of H. A. O'Connell
216 Governors Lane, Apt 12	(Primary beneficiary is Jean M. O'Connell)
Harrisonburg, VA 22801	Trustee for the Land Trust containing Accotink
	Beneficiary of the Estate
	Beneficiary of the Trust u/w of H. A. O'Connell
	Beneficiary of the Land Trust containing Accotink

\*The secret advisors have destroyed my credibility with my sisters, Jean Nader and Sheila O'Connell. Please expect the secret advisors to use my sisters to carry out their advice; such as to keep accountings secret and to contest me. A similar thing would happen if the Trustee tried to sell Accotink. This is why I have to get a just power to intervene. My sisters, Jean Nader, and Sheila O'Connell, will never believe me unless a just power intervenes.

#### Innocent family member set up

Jo Anne Barnes and Edward White have protected themselves against the traditional avenues of justice through the Court by installing (1985) and using an innocent family member to unwittingly carry out their agenda. If I file charges in Court they will have me in a mutually destructive contest with an innocent and unbonded member of my own family, Jean Nader. The only thing Jean Nader is doing wrong is to trust the secret advisor's advice. But I can not stop them from doing that. I tried to get around the innocent family member set-up:

- a. I wrote the Virginia Bar in 1992 (Jean Nader is not a member of the Bar). This did not work. The Bar advised me to use the traditional paths of the Court. That would put me in a mutually destructive contest with the innocent family member.
- b. I wrote a book about how I believed the operation worked and mailed it out to public officials in 1997. This did not work. If that book made people angry I am sorry, but I am supposed to try to protect Jean M. O'Connell's family and assets, and the traditional paths of justice are blocked with the innocent family member set up.

I can think of only three things that a just power could do with the innocent family member setup:

- a. Continue to let them steal money to avoid punishing the innocent family member (which is why the secret advisors use the innocent family member to carry out their agenda).
- b. Stop them from stealing money and punish the innocent too (Jean Nader is too innocent and scared to separate from them on her own. At this point I believe the secret advisors have so traumatized Jean Nader that she is fear driven, that they could have her do most anything to avoid having the estate accounting exposed. A just power or their agent could verify this by a personal visit to Jean Nader).
- c. First separate and protect the innocent family member from the secret advisors, and then stop the secret advisors. This is the only fair choice. But I don't know how that could be done. I have tried for nine years.

The secret advisors have set it up so that they can financially ruin Jean Nader before allowing accountings to be exposed (*They Steal Money*, page 10). They will use all their power to keep using Jean Nader as a cover under the guise that they are protecting her.

The innocent family member, Jean O'Connell Nader, is their protection. They are not going to let her go. She is the key. Only a Judge, I believe, has the discretionary power to stop the secret advisors from continuing to use the innocent family member. If a Judge can not stop them from doing this, I believe no one can, and the innocent family member setup and the secrecy truly make Jo Ann Barnes and Edward White untouchable.

Unless a just power convinces Jean Nader to stop letting the fraud operation use her the Testators family will remain helpless against them.

- (10) New accounting. A new accounting by an objective outsider is absolutely essential. Only a Judge could, I believe, order a new accounting of the Estate of Jean M. O'Connell by an objective outsider.

The secret advisors have intentionally created so much ambiguity, confusion, accounting entanglements, setups, coerced or forced signing of documents, commingling of what should have been an asset of the estate with the beneficiaries individual finances, that it is impossible to unravel. They do that so that it is near impossible to unravel and to see what they have done. There is cover after cover after cover. Their accounting is confusion and deception where money disappears.

Please do not charge a new accounting to the testator's family who has no control over the CPA-lawyer-stockbroker accounting. History suggests that the first thing the secret advisors will do is to advise the innocent family member that it will be an additional cost to her and led her to believe that I am costing her money.

Please set aside all the documents they had the beneficiaries' sign that covers the secret advisors. If I refuse to sign a document I should not sign, the secret advisors withhold my distribution and put the family through a "*... I merely asked for a receipt so that a proper accounting might be filed, Mr. O'Connell has tried one stunt after another to disrupt the flow of administration, not withstanding my repeated attempts to calm him down.*"

The new accountant should compare the secret advisors versions of the accountings sent to the IRS, to the Court, to and from the stockbroker, to the innocent family member, etc. The pattern is that many if not most of the deceptions are exposed by comparing the different versions sent to different entities.

- (11) My credibility. I am the one they most want to not see their accountings. I have an MBA, I have worked for the IRS and most everything I have or have lost depends on exposing their accountings. They destroyed my credibility because they don't want my family and others like you to believe me.

One way to verify fraud that does not involve accounting is to compel Jo Anne Barnes and Edward White (not the innocent family member who they have set up to carry this out for them) to identify in writing exactly what it is that they have accused me of for the past fifteen years. Allow me to respond if they do. They should have some reason, other than my having experience in accounting and trying to expose theirs, for destroying my reputation and rendering the testator's family helpless. They don't. If a Judge can't pin them down to an unaccountable position on this please understand how the public and I can't (From the lawyer's letter of July 20, 1995: *For the umpteenth time, I will ignore your plaintive request that I identify your "wrongdoings"*). I can't defend myself against something they won't identify. For them this was just another cover to steal money. For me it was my life. At this point, if any weight at all is given to the number and power of people who have been led to believe whatever Jo Anne Barnes and Edward White have implied against me, it is hopeless. I beg you, I literally get down on my knees and beg you, to pin Jo Anne Barnes and Edward White down to an unaccountable position on this.

My sisters will never believe Jo Ann Barnes and Edward White have framed me over the past fifteen years unless a just power tells them. Only a Judge, I believe, could compel them to take an accountable position on this.

- (12) It is impractical to list all the traps and covers for investigators that I know about and I don't know them all. Please forward each excuse/reason why they won't provide a true and full financial disclosure and allow me to respond. Please do not leave me out of the information loop. I know more about the traps for investigators than among anyone who has come forward. I am the one whom they most want to not see their accountings. Please do not relinquish control of this to anyone until exposure is complete and I have one hard copy in my hands. About one million dollars in real estate is at stake.

Please do nothing if not committed from the start for a 100% true and complete financial disclosure with one hard copy in my hands. Exploratory or tentative investigation is worse than none because the investigator will encounter a mountain of convincing cover, which the investigator won't recognize as cover, and the investigation stops, and it results in another de facto approval.

If you do not intervene I would like the Court to know that I have done everything I could to try to expose the accountings, to stop them from stealing money, and to free Accotink from their control.



The secret advisors operate behind impenetrable secrecy. It is impossible to get to the truth or to prove something when the evidence is kept secret. The secret advisors do not want me to understand their set ups much less be able to document them to others. Because of the impenetrable secrecy that the secret advisors operate behind, everything in this letter and all of it's enclosures is only my own personal opinion.

But if you compel a 100% true and complete exposure of the CPA-lawyer-stockbroker accounting for the Estate, with one hard copy of it in my hands, and it is reviewed by a just power, I believe that it will show that this is true:

- The CPA Jo Anne Barnes and the Lawyer Edward White are two principals in a fraud operation that stole money from the Estate of Jean M. O'Connell.
- They took covert control of about a million dollars in real estate (B8845 p1444 and B8037 p1446) by entangling it in their accounting of the Trust and the Estate and made it appear as if I was the cause of it.
- They destroyed the Testator's family to protect themselves.
- They destroyed my reputation because I have experience in accounting and they do not want my family and other's like you to believe what I am telling you.

Sincerely,

A handwritten signature in cursive script that reads "Anthony M. O'Connell, Trustee". The signature is written in black ink and is positioned above the typed name.

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

**Enclosures:**

**They Steal Money**

**Jean M. O'Connell**

**CD contains the following files:**

**They Steal Money**

**Jean M. O'Connell**

**Testator**

**CPA**

**Stockbroker**

**Innocent Family Member**

**Fear**

**Render Testator's Family Helpless**

**They Use The Trust of Judges**

**Sabotage Sale, 1988**

**Sabotage Sale, Again**

**My Credibility**

**Correspondence with Judge Thomas S. Kenny**

**Copies to:**

**Jo Ann Barnes, CPA**

**Edward White, lawyer**

**Allison May, stockbroker**

**Commissioner of Accounts Jesse B. Wilson III**

**Assistant Commissioner of Accounts Henry C. Mackall**

**Deputy Commissioner of Accounts Peter A. Arntson**

**SEC Commission**

**IRS**

**VA Bar**

**Jean Nader**

**Sheila O'Connell**

# They Steal Money

## Summary

One way they stole money was to use two versions of the Estate Tax Return with payment. These are not amendments or corrections, but two separate versions with the same dates. There is only supposed to be one. The innocent family member sent me a copy of a \$175,000 version, which suggests that this was the version that was sent to her. The \$119,000 version appears to be a doctored version of this \$175,000 version (page 3). Based on the known accounting, the secret advisors sent the innocent family member the \$175,000 version for signature and payment, then doctored that \$175,000 version to read \$119,000, and sent the \$119,000 version with a \$119,000 payment, and not the \$175,000 payment, to the IRS. The basic difference between the \$175,000 payment and the \$119,000 payment disappeared from their accounting (page 5). Money is not supposed to disappear. If Jean Nader were not totally innocent she would not have sent me a copy of the \$175,000. The two versions of the Estate Tax Return are exposed because of this temporary break in the secrecy.

### \$175,000 version for innocent family member to sign

- (a) Extension Request, IRS Form 4768 - dated June 11, 1992. Payment has to be included with this IRS Form 4768 (Page 1).
- (b) Estate Tax Return, IRS Form 706 - dated September 2 and 8, 1992 (Page 2)

### \$119,000 version actually sent to the IRS

- (a) Extension Request, IRS Form 4768 - dated June 11, 1992. This \$119,000 version is a doctored version of the \$175,000 version (Page 3).
- (b) Estate Tax Return, IRS Form 706 – Missing. There has to be a \$119,000 version of the IRS Form 706 somewhere (Page 4).

Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

OMB No. 1545-0181  
Expires 7-31-93

Rev. August 1990

Department of the Treasury  
Internal Revenue Service

(For filers of Forms 706, 706-A, and 706NA)

Note: Use Form 2758 to request an extension for Forms 706GS(D) and 706GS(T).

**Part I Identification**

Decedent's first name and middle initial Jean M.	Decedent's last name O'Connell	Date of death Sept. 15, 1991
Name of application filer Edward J. White and Jean M. Nader, Co-Executors	Decedent's social security number 230 50 6044	
Address of application filer (Number and street) 118 South Royal St.	Estate tax return due date June 15, 1992	
City, state, and ZIP code Alexandria, Va. 22314		

**Part II Extension of Time To File (Sec. 6081)**

You must attach your written statement to explain in detail why it is impossible or impractical to file a reasonably complete return within 9 months after the date of the decedent's death

Extension date requested: Sept. 15, 1992

**Part III Extension of Time To Pay (Sec. 6161)**

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here  and enter ".0." or other appropriate amount on Part IV, line 3. You must attach an explanation

Extension date requested:

**Part IV Payment To Accompany Extension Request**

1 Amount of estate and GST taxes estimated to be due	1	175,000	
2 Amount of cash shortage (complete Part III)	2		
3 Balance due (subtract line 2 from line 1) (Pay with this application.)	3	175,000	

Signature and Verification

If filed by executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

*Edward J. White*  
EDWARD J. WHITE  
Executor's signature

Co-Executors  
Title

June 11, 1992  
Date

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by the executor to file this application, and that I am (check box(es) that applies):

A member in good standing of the bar of the highest court of (specify jurisdiction) ▶

A public accountant duly qualified to practice in (specify jurisdiction) ▶

An attorney. (The power of attorney need not be submitted unless requested.)

**Fake payment to the IRS is for \$175,000**

**Part V Notice to Applicant—To be completed by the IRS**

1 The application for extension of time to file (Part II) is

Approved

Not approved because

2 The application for extension of time to pay (Part III) is:

Approved

Not approved because

The framed area in the \$175,000 version and in the \$119,000 version of the extension request for the estate tax return, both dated June 11, 1992, are exactly the same. The lawyer's signature, printed name and the typed information are identical in form and spacing. Evidence suggests the \$175,000 version was doctored to create the \$119,000 version after Jean Nader signed it. Approximately three months later, on September 8, 1992, they have Jean Nader sign a \$175,000 version of the estate tax return which states that \$175,000 had previously been paid to the IRS (line 25...Prior payments...175,000.00). The checking account and the later amended estate tax returns show that only \$119,000 had been paid to the IRS. Jean Nader would not knowing take part in stealing money.

United States Estate (and Generation-Skipping Transfer) Tax Return

(Rev. July 1990) Department of the Treasury Internal Revenue Service

Estate of a citizen or resident of the United States (see separate instructions). To be filed for decedents dying after December 31, 1989, and before January 1, 1993. For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0015 Expires 6-30-93

Part 1 - Decedent and Executor. 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 6044 3a Domicile at time of death (county and state) Fairfax County, Virginia 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 number or rural route; city, town, or post office; state; and ZIP code) 118 South Royal St. Alexandria, Va. 22314 7a Name and location of court where will was probated or estate administered Circuit Court Fairfax Co, Va. 7b Case number 49160 8 If decedent died testate, check here [X] and attach a certified copy of the will. 9 If Form 4768 is attached, check here [X] 10 If Schedule R-1 is attached, check here [ ]

Part 2 - Tax Computation. 1 Total gross estate (from Part 5, Recapitulation, page 3, item 10) 1,041,017 55 2 Total allowable deductions (from Part 5, Recapitulation, page 3, item 20) 108,803 52 3 Taxable estate (subtract line 2 from line 1) 932,214 03 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)) 42,600 00 5 from Table A in the instructions 974,814 03 6 line 5 or \$21,040,000. If zero on line 7c 335,977 47 7a 7b 7c 8 Total tentative tax (add lines 6 and 7c) 335,977 47 9 Total gift tax payable with respect to gifts made by the decedent and paid by the decedent's spouse for such spouse's share of split gifts (section 2513) and they are includible in the decedent's gross estate (see instructions) 8,824 00 10 Gross estate tax (subtract line 9 from line 8) 327,153 47 11 Unified credit against estate tax from Table B in the instructions 192,800 12 Adjustment to unified credit. (This adjustment may not exceed \$6,000. See instructions.) 13 Allowable unified credit (subtract line 12 from line 11) 192,800 00 14 Subtract line 13 from line 10 (but do not enter less than zero) 134,353 47 15 Credit for state death taxes. Do not enter more than line 14. Compute credit by using amount on line 3 less \$60,000. See Table C in the instructions and attach credit evidence (see instructions) 29,403 99 16 Subtract line 15 from line 14 104,949 99 17 Credit for Federal gift taxes on pre-1977 gifts ( 18 Credit for foreign death taxes (from Schedule 19 Credit for tax on prior transfers (from Schedule 20 Total (add lines 17, 18, and 19) 21 Net estate tax (subtract line 20 from line 16) 104,949 99 22 Generation-skipping transfer taxes (from Schedule R, Part 2, line 10) 23 Section 4980A increased estate tax (from Schedule S, Part I, line 17) (see instructions) 24 Total transfer taxes (add lines 21, 22, and 23) 175,000 00 25 Prior payments. Explain in an attached statement 26 United States Treasury bonds redeemed in payment of estate tax 27 Total (add lines 25 and 26) 175,000 00 28 Balance due (or overpayment) (subtract line 27 from line 24). OVERPAYMENT (70,050 51)

Fake payment to the IRS is for \$175,000

This math error (\$134,353.47 less \$29,403.99 is \$104,949.48, not \$104,949.99) on this \$175,000 version of Form 706 is carried over to the \$119,000 version of Form 706 (amended 6/21/93).

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 he or she has any knowledge. Signature(s) of executor(s) Edward J. White Co-Executor Date 9/2/92 9-8-92

Signature of preparer other than executor Reference Actual payment to IRS (6/11/92) \$119,000.00 Refund (11/13/92) -14,050.50 Estate tax \$104,949.48 Date 2

4768

Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

OMB No. 1545-0181 Expires 7-31-93

(Rev. August 1990)

Department of the Treasury Internal Revenue Service

(For filers of Forms 706, 706-A, and 706NA)

Note: Use Form 2758 to request an extension for Forms 706GS(D) and 706GS(T).

Part I Identification

Form with fields for Decedent's name (Jean M. O'Connell), Date of death (Sept. 15, 1991), Name of application filer (Edward J. White and Jean M. Nader), Decedent's social security number (230 50 6044), Address (118 South Royal St.), and City, state, and ZIP code (Alexandria, Va. 22314).

Part II Extension of Time To File (Sec. 6081)

Form with fields for written statement and Extension date requested (Sept. 15, 1992).

Part III Extension of Time To Pay (Sec. 6161)

Form with fields for written statement and Extension date requested.

Part IV Payment To Accompany Extension Request

Table with 3 rows: 1 Amount of estate and GST taxes estimated to be due. (119,000); 2 Amount of cash shortage (complete Part III); 3 Balance due (subtract line 2 from line 1) (Pay with this application.) (119,000).

Signature and Verification

If filed by executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

Handwritten signatures of Edward J. White and Jean M. Nader, Co-Executors, dated June 11, 1992.

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by the executor to file this application, and that I am (check box(es) that applies):

- Checkboxes for: A member in good standing of the bar of the highest court of (specify jurisdiction); a public accountant duly qualified to practice in (specify jurisdiction); an attorney before the Internal Revenue Service.

The broken lines above the two 119,000 figures suggest correction fluid.

Actual payment to the IRS is for \$119,000

Part V Notice to Applicant—To be completed by the IRS

Form with fields for The application for extension of time to file (Part II) is: [ ] Approved [ ] Not approved because; and pay (Part III) is: [ ] Approved [ ] Not approved because.

The framed area in the \$175,000 version and in the \$119,000 version of the extension request for the estate tax return, both dated June 11, 1992, are exactly the same. The lawyer's signature, printed name and the typed information are identical in form and spacing. Evidence suggests the \$175,000 version was doctored to create the \$119,000 version after Jean Nader signed it. Approximately three months later, on September 8, 1992, they have Jean Nader sign a \$175,000 version of the estate tax return which states that \$175,000 had previously been paid to the IRS (line 25...Prior payments... 175,000.00). The checking account and the later amended estate tax returns show that only \$119,000 had been paid to the IRS. Jean Nader would not knowing take part in stealing money.

# Missing

---

There should be a \$119,000 version of the Estate Tax Return (IRS Form 706) somewhere because:

- (1) There is a \$119,000 version of the Application for Extension of Time to File (IRS Form 4768) (page 3).
- (2) The 6/11/92 entry in the estate checking account submitted to the Court shows that \$119,000 was sent to the IRS to pay the estate tax (page 7).
- (3) The 11/13/92 entry in the estate checking account showing the estate tax refund from the IRS is based on a \$119,000 version (page 7).
- (4) The estate tax refund from the IRS according to Edward White's letter of 11/13/92 is based on a \$119,000 version (page 5).
- (5) The amended Estate Tax Return (IRS Form 706) dated 6/21/93 is based on a \$119,000 version (page 9).

The *OVERPAYMENT* (70,050.51) in the \$175,000 version is never addressed. It disappears. The \$14,408.53 refund (with interest) reflects the \$119,000 payment, not the \$175,000 payment, but it is referred to as if it did reflect an *overpayment*.

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

TELEPHONE 836-5444

November 13, 1992

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

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

Mrs. Sheila O'Connell-Shevenell  
44 Carlton St.  
Portland, Maine 04102

**The \$70,050.51 over-  
payment disappears**

11/13/92	Estate tax refund	\$ 14,050.52
11/13/92	Estate tax refund interest	358.01
	"estate tax overpayment"	\$ 14,408.53

Re: Estate of Jean M. O'Connell

When I agreed yesterday to the disbursement of the A. G. Edwards accounts by the end of the year, I had not looked at the bank balance of the estate for some time. There is \$64,216.83 in the estate account which includes the sum of \$14,408.53 received today from the IRS for the estate tax overpayment.

To date the sum of \$324,000.00 has been disbursed to the heirs, which has been done on the assumption that we have on hand enough money to pay the rest of the debts. Normally an estate is not disbursed until an Estate Tax Closing Letter has been received from the IRS and Virginia.

I cannot agree to a disbursement from the Edwards accounts until a closing letter is received. As you recall the Accotink property is assessed at \$600,000.00 by the county. Based on the appraisal, we used one half of that figure (times the percentage interest owned by your mother). In the event the IRS does not agree and insists on the full valuation, the estate tax liability could increase by about \$67,000.

Out of the bank account must come the executors' commission which will be about \$45,000.00, a fee for the Fiduciary Income Tax return preparation and various filing fees of a small nature. There simply is not enough money left to cover the contingencies. A disbursal in these conditions would be a violation of the duty of the fiduciaries.

Since the IRS has issued the refund (with interest), I would assume a closing letter is not far behind.

Some questions have arisen as to your tax liabilities. The

The \$175,000 version of IRS Form 4768, dated June 11, 1992, Part II, item 1 states:  
*The decedent was a part owner of a tract of ground the value of which is to be determined by an appraisal in progress. The enclosed payment is based on the maximum value for the property and will be changed.*



Estate paid an estate tax on the value of the property owned by your mother at her death. Since the tax is paid, what is distributed to you is tax free.

In addition there is a fiduciary income tax on the earnings of the estate while it is open. The First Accounting shows income of \$56,928.52 from 9/15/91 through 9/15/92. Basically this is what will be taxed as estate income. Of this \$659.97 can be ignored as it was repayment of a debt from the O'Connell Trust and not income, and at least \$13,388.25 was tax free income. The fiduciary income tax is paid by the estate if it was not disbursed during the tax period. In your case it was disbursed, and you will receive a form K-1 showing how much should be added to your regular income. This is why it is called "pass through" income. This might be about \$14,000.00 each not counting deductions which are due to the estate. Jo Ann Barnes is preparing this return for the estate at present.

The question of capital gains comes up often in estate situations. Any asset owned by a decedent at the time of death is given a "stepped up" basis to its value at the date of death. If the heirs then sell the asset the only taxable capital gain (or loss) is the change in value between the date of death and the date of sale. The Accotink property falls in that category, though the basis on the share formerly held in trust has a basis as of the date of your father's death. The Lynch note will not produce any capital gain since it was taxed in the estate as part of your mother's assets. It will produce an income tax effect on the fiduciary income tax return since \$26,917.17 in interest was received by the estate. This is included in the \$56,928.52 referred to above.

The remaining items left to do in the estate are the filing of a request for the publication of Debts and Demands against the estate, filing a second and final accounting, obtaining a court order for the distribution of the estate and filing a second fiduciary income tax return from the period 9/15/92 through the date of disbursement.

Sincerely,

  
Edward J. White

EJW/e

1-6C

6

I was not able to obtain a copy of the \$119,000 version of the Estate Tax Return (IRS Form 760). I believe this was the version sent to the IRS because (1) there is an IRS Form 4768, Application For Extension of time to File, based on a \$119,000 version, (2) the checking account shows that only \$119,000 was sent to the IRS for the Estate Tax, and (3) the amended Estate Tax Return dated 6/21/93 is based on a \$119,000 version.

O'CONNELL

Reference	
Actual payment to IRS (6/11/92)	\$119,000.00
Refund (11/13/92)	-14,050.50
Estate tax	\$104,949.48

4/10	USAA savings acct			25.10	17,177.07	
4/10	ck Kemper 1/31/92			171.75	17,348.82	
4/21	Lynch properties			545,820.43	563,169.25	
4/22	Jean M. Nader, disb	11	75,000.00		488,169.25	
4/22	Jean M. Nader, bills pd	12	8,559.00		479,610.25	
4/22	Sheila Ann O'Connell-Shevenell, dis	13	75,000.00		404,610.25	
4/22	Sheila Ann O'Connell-Shevenell, cem	14	475.00		404,135.25	
4/22	Harold O'Connell Trust			1,475.97	405,611.22	
4/28	Nuveen 4/1/92			66.50	405,677.72	
4/28	USAA refund			34.37	405,712.09	
5/14	Anthony M. O'Connell, disb	15	75,000.00		330,712.09	
5/14	Anthony M. O'Connell int/disp 4/22-	16	230.14		330,481.95	
5/11	Int earned B&H			1,144.70	331,626.65	ck w/bank
6/1	A. G. Edwards 5/27-Signet \$107, WGL 39.60			106.60	331,733.25	
6/9	Int earned B&H			1,037.93	332,771.18	ck w/bank
6/11	IRS estimated Estate Tax	17	119,000.00		213,771.18	
6/11	Virginia estimated Estate Tax	18	31,000.00		182,771.18	
6/27	IRS 1991 income tax	19	28,334.00		154,437.18	
	VOID	20	void		154,437.18	
6/30	Va Dept Tax amended 1991 return	21	5,712.00		148,725.18	
7/9	Int earned B&H			666.39	149,391.57	ck w/bank
7/13	National Fire Ins Co of Hartford				149,391.57	
	Nuveen bond	22	169.26		149,222.31	
7/13	U. S. Trust processing fee	23	20.00		149,202.31	
7/13	Nuveen 6/1/92			66.50	149,268.81	
7/24	Nuveen 7/1/92			66.50	149,335.31	
8/11	Int earned B&H			451.50	149,786.81	ck w/bank
8/24	Nuveen 8/3/92			66.50	149,853.31	
8/24	Harold O'Connell Trust, app fee	24	2,000.00		147,853.31	
8/31	Nuveen 9/1/92			67.90	147,921.21	
8/31	Nuveen 9/1/92			24.50	147,945.71	
9/3	Jean M. Nader, disbursement	101	33,000.00		114,945.71	
9/3	Anthony M. O'Connell, disbursement	102	33,000.00		81,945.71	
9/3	Sheila Ann O'Connell-Shevenell, dis	103	33,000.00		48,945.71	
9/10	Int earned B&H			406.86	49,352.57	
9/14	IRS est share of int due 91 amd tax	104	241.81		49,110.76	ck w/bank

SECOND ACCOUNTING

9/16	Nuveen 5/1/92			66.50	49,177.26	
10/9	Int earned B&H			150.45	49,327.71	ck w/bank
10/16	Commissioner of Accts - Acct fee	105	1,129.46		48,198.25	
10/30	Va. Estate tax refund			1,596.01	49,794.26	
10/30	Va. Estate tax refund, interest			14.04	49,808.30	
11/10	Int earned B&H			133.64	49,941.94	ck w/bank
11/13	U S Estate tax refund			14,050.52	63,992.46	
11/13	U S Estate tax refund interest			358.01	64,350.47	
12/14	IRS FIDUCIARY TAX	106	46,581.00		17,769.47	
12/14	VA DEPT TAX FIDUCIARY TAX	107	9,400.00		8,369.47	
12/9	Int earned B&H			151.96	8,521.43	
1/12/93	Int earned B&H			81.46	8,602.89	
2/2	Commisisoner of Accounts D&D fees	108	60.00		8,542.89	
2/2	Keller-Bruner tax prep 1041	109	1,000.00		7,542.89	
2/9	Int earned B&H			20.46	7,563.35	ck w/bank
3/9	Int earned B&H			18.66	7,582.01	ck w/bank
3/31	Fairfax Co. pers prop tax on car	110	132.78		7,449.23	

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

TELEPHONE 836-5444

April 18, 1993

Director  
Internal Revenue Service  
3131 Democrat Road  
Memphis, Tennessee 38110

Re: Estate of Jean M. O'Connell  
DOD: September 15, 1991  
SSN: 230 50 5044  
Est. TAX ID No. 25-6377917

Dear Sir:

Please regard this letter as a request by the undersigned Co-Executors of the captioned estate for determination of tax due on this estate and as a request for discharge from personal liability therefor under IRS Code Section 2204. The Estate Tax return was filed in September 1992.

Also, please regard this letter as a request by the Co-Executors to be released from personal liability for any and all Federal income and gift taxes due by the deceased. This request for discharge of personal liability of the Co-Executors for the decedent's Federal income and gift taxes is made pursuant to IRS Code Section 6905.

I would appreciate you or your delegate receipting and returning the enclosed copy of this letter to signify the date on which it was received by you.

Sincerely,

Edward J. White

Jean M. Nader  
Co-Executors

EJW/e

Copy to: IRS  
12 North 8th Street  
Richmond, Va 23219

This is similar to the cover used on the Court:

- (1) IRS: The secret advisors ask the IRS to sign a document protecting them from liability after the secret advisors have used IRS documents to steal money from the estate. The IRS, like the Court and the public, has no choice but to trust the secret advisers until a just power stops them.
- (2) Court: The secret advisors ask the Court to sign approval type documents for an estate, such as a *Show Cause Against Distribution Order*, and an *Order of Distribution*, after the secret advisors have stolen money from the estate.

Form **706**  
(Rev. October 1988)  
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 22, 1986, and before January 1, 1990.  
For Paperwork Reduction Act Notice, see page 1 of the instructions.

Part 1.—Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any) <b>JEAN M.</b>		1b Decedent's last name <b>O'CONNELL</b>		2 Decedent's social security no. <b>230 : 50 : 6044</b>	
	3a Domicile at time of death <b>Fairfax County, Va.</b>		3b Year domicile established <b>pre 1960</b>	4 Date of birth <b>2/1/12</b>	5 Date of death <b>9/15/91</b>	
	6a Name of executor (see instructions) <b>Edward J. White Co-Executor</b>		6b Executor's address (number and street including apartment number or rural route; city, town, or post office; state; and ZIP code) <b>118 South Royal St. Alexandria, Va. 22314</b>			
	6c Executor's social security number (see instructions) <b>408 64:1559 :</b>					
	7a Name and location of court where will was probated or estate administered <b>circuit Court, Fairfax Co., Va,</b>					7b Case number <b>49160</b>
	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"/> See page 2 for representative's authorization.					

Part 2.—Tax Computation	1 Total gross estate (from Part 5, Recapitulation, page 3, item 10)	1	1,051,884	60
	2 Total allowable deductions (from Part 5, Recapitulation, page 3, item 25)	2	108,803.	52
	3 Taxable estate (subtract line 2 from line 1)	3	943,081.	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	985,681	08
	6 Tentative tax on the amount on line 5 from Table A in the instructions Note: If decedent died before January 1, 1988, skip lines 7a-c and enter the amount from line 6 on line 8.	6	340,215	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 zero on line 7c	7a		
	b Subtract \$10,000,000 from line 7a	7b		
	c Enter 5% (.05) of line 7b	7c		
	8 Total tentative tax (add lines 6 and 7c)	8	340,215	62
	9 Total gift tax payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes paid by the decedent's spouse for 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	331,391	62
	11 Unified credit against estate tax from Table B in the instructions	11	192,800	
	12 Adjustment to unified credit. (This adjustment may not exceed \$6,000. See 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	138,591	62
	15 Credit for state death taxes. Do not enter more than line 14. Compute credit by using amount on line 3 less \$60,000. See Table C in the instructions and attach credit evidence (see instructions)	15	30,012	54
	16 Subtract line 15 from line 14	16	108,579	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	108,579	08
	22 Generation-skipping transfer taxes (from Schedule R, Part 2, line 12)	22		
	23 Section 4980A increased estate tax (see instructions)	23		
	24 Total transfer taxes (add lines 21 and 22)	24	108,579	08
	25 Prior payments. Explain in an attached statement (see instructions)	25	104,949	99
	26 United States Treasury bonds (see instructions)	26		
27 Total (add lines 25 and 26)	27	104,949.	99	
28 Balance due (subtract line 27 from line 24)	28	3,629	09	

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.

*Edward J. White Co-Executor*  
Signature(s) of executor(s)

**6/21/93**  
Date

Signature of preparer other than executor

Address (and ZIP code)

Date

SEE ATTACHED STATEMENT

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
October 31, 1993

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

*As fiduciaries we must certify to the IRS that the return is true and correct. We have personal liability in that regard.*

From lawyer's letter of May 4, 1992 to Jean Nader

Dear Jean,

As you know, you and Mr. White are serving without bond as co-executors of mother's estate.

Would you please get bonded as soon as possible in order to protect our inheritance? I can not stress the importance or urgency, of getting bonded, enough. In the event that Mr. White will attempt to talk you out of it, I hope you will persevere.

This protects Edward White and Jo Anne Barnes by putting the innocent family member's financial ruin between themselves and accountability.

Sincerely,

*Love*  
*Tony*  
Tony

*Next, I was informed by Mrs. Nader last week that Mr. O'Connell has demanded that we be bonded. The will flatly states otherwise and to do so would be in violation of our office.*

*I will admit that I am furious about this continual petty harassment. From inception of this estate including the time that his sisters gave him the vehicle and I merely asked for a receipt so that a proper accounting might be filed; Mr. O'Connell has tried one stunt after another to disrupt the flow of administration, notwithstanding my repeated attempts to calm him down.*

From lawyer's letter of November 5, 1993

Copy: Ms. Sheila O'Connell.

# Jean M. O'Connell

The testator, Jean M. O'Connell, gave to Virginia. She was a nationally recognized landscape designer who did the landscape designs, without compensation, for:

The Franconia Olivet Episcopal Church.

The Springfield Richard Byrd Library.

The Commonwealth Hospital in Fairfax,

The Louise Archer Elementary School.

Grandview Farmhouse and mini-pavilion, a National Trust for Historic Preservation property at Woodlawn.

A memorial garden in the National Arboretum.

The Northern Virginia Mental Health Institute.

The Woodbridge Methodist Church.

The 18<sup>th</sup> century Magruder House of the Prince George Historical Society.

The Wolf Trap Elementary School.

The Pope-Leighey House by Frank Lloyd Wright.

The Fair Oaks Hospital.

The Clifton Episcopal Church.

The Oakton Elementary School.

The 4-H Club Headquarters near Front Royal.

The roadbed of the abandon W & O Railroad in Vienna

The Springfield Junior Chamber of Commerce-commercial area plantings.

The Knoll Garden, Goodwill House West, in Falls Church.

Because the personal intervention of a Judge is the last hope in the system, I beg the Judges of the Nineteenth Judicial Circuit Court to personally intervene, and protect all the testator's family and assets from further damage.

# Testator

## Summary

There were no conflicts among any members of Jean M. O'Connell's family concerning any Will or any Trust before the secret advisors ran their set ups. The secret advisors set up Jean M. O'Connell. They used her trust to take control of her assets and to render her and her family helpless against them (page 3).

The secret advisors create conflicts in the testator's family to protect themselves. It is a cover for the secret advisor's activities. Any time the secret advisors divert accountability from themselves to the testator's family, as if they were just carrying out one family member's instructions against another, please reject it and any variation of it.

Jean M. O'Connell gave a lot to Fairfax County and Virginia (page 1). I beg a just power to step in and stop the damage.

# Jean M. O'Connell

The testator, Jean M. O'Connell, gave to Fairfax County and Virginia. She was a nationally recognized landscape designer who did the landscape designs, without compensation, for:

The Franconia Olivet Episcopal Church.

The Springfield Richard Byrd Library.

The Commonwealth Hospital in Fairfax,

The Louise Archer Elementary School.

Grandview Farmhouse and mini-pavilion, a National Trust for Historic Preservation property at Woodlawn.

A memorial garden in the National Arboretum.

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The Clifton Episcopal Church.

The Oakton Elementary School.

The 4-H Club Headquarters near Front Royal.

The roadbed of the abandon W & O Railroad in Vienna

The Springfield Junior Chamber of Commerce-commercial area plantings.

The Knoll Garden, Goodwill House West, in Falls Church.





ROBERT J. McCANDLISH, JR.  
COMMISSIONER OF ACCOUNTS

COMMISSIONER'S OFFICE

CIRCUIT COURT OF FAIRFAX COUNTY

4069 CHAIN BRIDGE ROAD

TELEPHONE 385-0268

FAIRFAX, VIRGINIA 22031



JESSE B. WILSON, III  
DEPUTY COMMISSIONER OF ACCOUNTS

May 8, 1985

Client appears responsible for the secret advisor's agenda.

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

Re: Estate of Harold A. O'Connell

Dear Mrs. O'Connell:

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

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

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

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

Very truly yours,

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

If the CPA had advised Jean O'Connell to file a final Court account Jean O'Connell would have filed a final Court Account. Even when Jean O'Connell instructs the CPA to file the final estate account the CPA does not do it until after another approximately fourteen (14) months of set ups.

RJM/jd

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

This is Jean M. O'Connell's May 1985 memo of her conversation with the CPA Jo Anne Barnes. It documents Jean M. O'Connell's agenda and the secret advisor's agenda.

~~Re Kaiser-Hilton.~~

To Ann - 549-7800

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

~~Subject~~

This is the client's agenda

Commissioner McCandlish's letter of May 8, 1985

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

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

"Agreement"

This is the secret agenda that the CPA and lawyer carried out over the next fourteen months.

(Please refer to the memo on the preceding page)

Jean M. O'Connell's agenda loses

Jean M. O'Connell's instructions to the CPA Jo Ann Barnes were:

*First thing is to have the final accounting based on same figures as in the 1<sup>st</sup> accting. Send it to me-do I have to sign it.*

If the CPA had done this it would have automatically:

- (a) Funded the testamentary Trust u/w of H. A. O'Connell
- (b) Recorded the appropriate amounts of both parcels of real estate in the Court records.
- (c) Closed out the estate of H. A. O'Connell.

Secret advisors agenda wins

The CPA's secret advice to Jean M. O'Connell (And I did not find this out until I found this memo in my mother's papers after her death in 1991) were these three set ups carried out by the lawyer and the CPA on these approximate dates:

<i>will do draft of final accting</i>	4/10/86 - 4/25/86
<i>deed to property – convey to court (“Agreement”)</i>	10/23/85 - 8/8/86
<i><u>Needs</u> how much</i>	8/18/85 - 8/8/86

The secret advisors carry these three basic sets out over the following fourteen months. Behind their secrecy they led me and others to believe the secret advisors agenda is Jean O'Connell's agenda. They led Jean M. O'Connell to believe that I am the cause of the secret advisors delay and damage (page 5). They used these set-ups to frame Jean M. O'Connell and me. They destroyed my relationship with my mother, Jean M. O'Connell.

One consequence is that my mother removes me as co-executor of her Will and adds Ed White and the innocent family member.<sup>1</sup>

They used the “Agreement” to run two secret real estate sale set-ups. If Jean O'Connell had signed either real estate document it could have given the secret advisors control of both parcels of real estate because of the entanglements created by this “Agreement”.

If a complete inventory of the damage were practical I believe the reader, unless they had already spent significant time making themselves aware of how the CPA and lawyer operate, would reject it as an exaggeration.

---

<sup>1</sup> On May 30, 1985, Edward White writes a new Will for my mother with the CPA Jo Ann Barnes and Anthony O'Connell as co-executors. The CPA never tells me this or prepare the final estate account. On or about August 16, 1985, the CPA tells my mother that I did some awful but still secret thing to the CPA. On September 20, 1985 a codicil to the Will adds Ed White and the innocent family member as co-executors.

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

TELEPHONE 836-5444

April 25, 1986

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

Validates memo's *Will do draft of final accting*

Re: Estate of Harold M. O'Connell

Dear Mr. Mackall:

Enclosed is the draft by Ms. Barnes of the Final Accounting.

I have taken the liberty of correcting a typographical error on the distributions to reflect 53.9006% vice 3.9006%.

I would appreciate it if you would forward this to Mr. O'Connell and clarify with him his intention to qualify on May 1st.

If he does not agree or requests further delaying tactics, I feel that I have no other recourse in serving my client than to seek to have him removed as a Trustee. This matter is costing Mrs. O'Connell dearly with the delay.

Sincerely,

  
Edward J. White

EJW/mc

Enclosure

cc: Mrs. Jean O'Connell ✓

C  
O  
P  
Y

ENC 4

5

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

TELEPHONE 836-5444

August 8, 1986

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

Re: Estate of Harold M. O'Connell

Dear Mr. McCandlish,

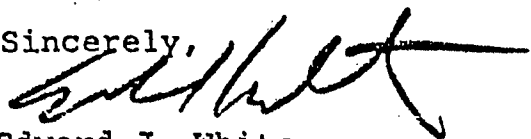
Validates memo's *Deed to property-convey to court*

Enclosed is the Fourth and Final Accounting in the captioned estate with your checks in the amounts of \$35.00 and \$25.00.

Please note that the Trustees have qualified in this case and the attached agreement is submitted as a receipt for the trust property.

The vouchers for the real estate taxes paid by Mrs. O'Connell add to more than the amount stated but in this case it makes no difference.

Sincerely,

  
Edward J. White

Validates memo's *Needs how much*

I am still being made to appear as if I am contesting the secret advisors figures in spite of my asking that the trust be funded in accordance with their figures about a year ago (Even though their figures were incorrect and inflated):

*I also request that the trust be funded in accordance with Ms. Jo Anne L. Barn letter of August 16, 1985 (attached).*

From my August 23, 1985 letter to Commissioner McCandlish, copy to the CPA and Jean O'Connell (I am writing Commissioner McCandlish because the CPA and lawyer refuse to communicate with me or pretend they don't hear my mother or me).

EJW/e  
Encl.  
Copy to: Mrs. O'Connell

AGREEMENT

THIS AGREEMENT, made this 23 day of June, 1986 by and between JEAN M. O'CONNELL and ANTHONY M. O'CONNELL and HERBERT ANDERSON HIGHAM, Trustees, provides:

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

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

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

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

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

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

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

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

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

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

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

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

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

Herbert Anderson Higham  
HERBERT ANDERSON HIGHAM

The secret advisors can make you sign anything if they can lead an innocent family member to believe you should. This "Agreement", presented to my mother as a necessary document towards preparing the final estate accounting (*deed to property- convey to court*), asks me to sign away the major rights of my Trusteeship. If I don't sign it they can lead my mother to believe that I preventing them from preparing the final estate account and I could be removed as Trustee. It gives the secret advisors significant control of both parcels of real estate because the lawyer instructed Jean M. O'Connell to not sign anything with out his approval. Anyone looking at this "Agreement" without knowing the setup behind it would assume my mother did not trust me.

# CPA

## Summary

Secrecy prevails. There are no known letters from Jo Anne Barnes that would document her advice to the innocent family member between her two letters of November 25, 1991 and September 30, 1994, the most active period of the estate. The CPA's first letter volunteers to the innocent family member that she would be happy to work with Mr. White (page 1). The CPA's second letter directs the innocent family member to sign a document stating that the *Estate is closed* (pages 2 and 3).



BRUNER, KANE & MCCARTHY, LTD.

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

(703) 849-7800  
FAX (703) 836-8591

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

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

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

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

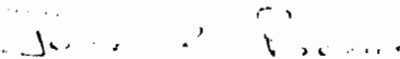
Dear Mrs. Nader:

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

Like any other of my mother's assets, this pension refund was part of her estate and should have been treated as such. The CPA advises that Jean Nader is responsible and not the lawyer. The Estate is closed statement added to the FR-6 is not mentioned.

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, McIlachy and Pulken, with Affiliate Offices Worldwide

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 Deceased)  
230-50-6044  
(Social Security Number of Deceased)  
C/O Jean M. Nader  
350 4th Avenue  
(Street Address)  
New Kensington, Penns  
(City, State and ZIP Code)  
15068

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 name 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) 337-753  
(Phone Number)  
350 4th Avenue  
(Street Address)  
New Kensington, Pennsylvania 15068  
(City, State and ZIP Code)

This is after Anthony O'Connell's Exceptions to Commissioner's Report was filed on June 16, 1994

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 HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)  
Residuary Legatee  
Jean M. Nader  
(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

(ADMINISTRATOR)  
(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 personal representative (executor or administrator). Additional sheets may be attached if the space 3 is insufficient to accommodate all of the signatures of the heirs, residuary legatees, or beneficiaries.

# Stockbroker

## Summary

Secrecy prevails. The innocent family member sent me copies of two documents (pages 1 and 2). I believe the stockbroker launders the stolen money.

IMPORTANT - READ CAREFULLY

The signature of this Power must correspond with the name(s) as written upon the fac-  
tificates(s) or bond(s) in every particular without alteration or enlargement or any change

### STOCK OR BOND POWER

- ISPLG  Legal Transfer
- ISPMF  Mutual Funds
- ISPRE  Reorganization
- ISPNC  Not Clear Box
- ISPCG  Cage

Account Number \_\_\_\_\_ Attn: \_\_\_\_\_

FOR VALUE RECEIVED, the undersigned does (do) hereby sell, assign and transfer to

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(City) (State) (ZC) (Social Security or Taxpayer Identifying No.)

IF STOCK, COMPLETE THIS PORTION \_\_\_\_\_ shares of the \_\_\_\_\_ stock of \_\_\_\_\_  
(Number) (Type) (Company)  
represented by Certificate(s) No(s). \_\_\_\_\_ inclusive standing  
(Number)  
in the name of the undersigned on the books of said Company.

IF BONDS, COMPLETE THIS PORTION \_\_\_\_\_ bonds of \_\_\_\_\_  
(Number) (Name)  
in the principal amount of \$ \_\_\_\_\_, No(s). \_\_\_\_\_ inclusive standing  
(Amount) (Number)  
in the name of the undersigned on the books of said Company.

The undersigned does (do) hereby irrevocably constitute and appoint \_\_\_\_\_  
(Name)  
attorney to transfer the said stock or bond(s), as the case may be, on the books of said Company,  
with full power of substitution in the premises.

Dated: \_\_\_\_\_

X \_\_\_\_\_  
(Signature)

X \_\_\_\_\_  
(Person(s) Executing This Power Sign(s) Here)

CO-EXECUTORS

AGE 61-9/90

Signed. Just fill in the blank.

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

February 27, 1992

1992 MAR -2 A 10:10

U.S. TRUST COMPANY OF NY  
FID. SUPPORT-6

Nuveen Unit Transfer Dept.  
P.O. Box 836  
Cooper Station  
New York, N.Y. 10003

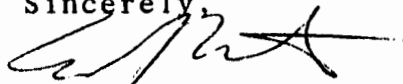
Re: Account #OCONNE2JNA4M000  
Premium Income Municipal Fund  
Jean M. O'Connell

We are the Co-Executors of the estate of Jean M. O'Connell who died on September 15, 1991.

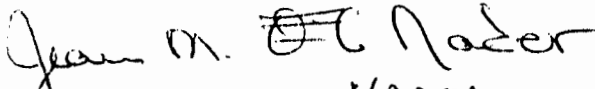
*the estate of Jean M. O'Connell*  
You are requested to transfer the entirety of this account to A. G. Edwards & Sons, Inc., c/o Allison May, 524 King Street, Alexandria, Va. 22314.

Enclosed is a W-9 form, a name affidavit and a current letter of appointment.

Sincerely,



Edward J. White



Jean M. O'Connell NADER

Co-Executors, Estate of  
Jean M. O'Connell

EJW/e

*Title of new account:*

*Edward J. White & Jean M. Nader*

*co-executors of the estate of Jean M. O'Connell*

*118 S. Royal St.*

*Alexandria, Va. 22314*

*ID # 25-637-7917*

SIGNATURE GUARANTEED  
A. G. EDWARDS & SONS, INC.

2

*Shirley M. McDaniel*  
Authorized Signature

(AUTHORIZING RESOLUTIONS FILED  
WITH NEW YORK STOCK EXCHANGE)

When I visited the stockbroker in her office she called Edward White before talking to me. I got negligible information. She was very nervous and volunteered that she was not going to be a stockbroker any more and that I was not to come back to her office. I could not get the accountings of the stock from her or Edward White:

Anthony O'Connell:

*If Mr. White would allow Ms. May to give each beneficiary the status of the stock portfolio at mother's death, on 9/15/92, and at present, with an explanation of what happened in between, at what cost.....*

November 3, 1993

November 6, 1993

November 8, 1993

It would take a total commitment by the Securities and Exchange Commission, and nothing short of that, to cut through the impenetrable secrecy surrounding the activities of the stockbroker.

# Innocent Family Member

## Summary

The secret advisors frame their clients with their accounting. To avoid accountability they use the trust of an innocent family member to carry out their agenda:

Page 1: Commingle funds. Obfuscates accountings and entangles assets like Accotink.

Page 2 and 3: Secrecy prevails. They have the innocent family member carrying out their agenda to the degree that the secret advisor's name(s) are secret.

Page 6: Ties another knot in the real estate tax entanglement the CPA and lawyer put on Accotink.

The only thing the innocent family member is doing wrong is to rely on the advice of the secret advisors. But I can not stop that. If they can get away with using the innocent family member to steal money from the Estate while they are under Court jurisdiction and review, they can get away with most anything using the innocent family member and their accountings entanglements in a sale of Accotink. Please see what they got away with in *Sabotage Sale, 1988*.

Unless a just power stops the secret advisers from continuing to use the innocent family member, the Trustee of Accotink has no prudent choice but to keep it in the protection of the Virginia Land Trust (B8845 p1444 and B8307 p1446).





# Commonwealth of Virginia

3169302

DEPARTMENT OF TAXATION  
PRISSN 230-50-6044

5510130-85

Date  
**03/31/98**

Check Number  
**00857810**

Void After One Year

PAY THIS AMOUNT

\*\*\*\*\*782\*24

*Susan F. Dewey*  
Treasurer of Virginia

Like any other asset of Jean M. O'Connell's this asset of hers should have been included in her estate.

Pay To The Order Of:

JEAN M O'CONNELL  
C/O JEAN M NADER  
350 4TH AVE  
NEW KENSINGTON PA 15068

FEDERAL RETIREE SETTLEMENT PAYMENT

68-7270/2560 FIRST UNION BANK

⑈00857810⑈ ⑆25607270⑆ ⑆20799200⑆4286⑈

*Hi*

I hope all is well with you -  
Enclosed is your share of  
Fed. Retiree Settlement payment - My  
accountant suggested I KEEP 20%  
as I use as the entire check as  
my income.

782.24	782.24	625.79 - 3 = 208.61
20%	- 156.45	
<hr/>	<hr/>	
156.4480	625.79	

The secret advisers use the innocent family member to commingle what should be an asset of the estate with the beneficiaries' individual finances. I do not cash these checks because it could be used against me, as if I approved of the accountings, that the estate is closed, etc. My not cashing the checks puts another conflict between the innocent family member and me.

MAY 30, 99

Tony

Why do you want

my accountant's name?

JEAN

June 9, '99

Tony,

My accountant has only been so for 2 yrs. He handles my business accounts. I do not feel he ~~can~~<sup>CAN</sup> help you with Accotink - so I am not giving you his name -

As I said in '94 or '95, <sup>JEAN</sup>  
you should be the one to go to Fairfax County Circuit Court - I feel the estate is correctly filed.

Anthony M. O'Connell,  
Trustee u/w of H. A. O'Connell  
216 Governor's Lane, Apartment 12  
Harrisonburg, Virginia 22801  
540 433-3895  
June 20, 1999

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

Ms. Sheila O'Connell  
44 Carleton Avenue  
Portland, Maine 04102

Dear Jean and Sheila,

Jean, thank you for your June 9, 1999 (copy enclosed). As I've said previously, if I file the charges in the circuit court the operation will say that it's against you too and they will structure it so that you will fight me to cover for them. Based on the past they will use up your assets and my assets before they allow themselves to be touched by accountability. Do you remember that I asked you to get bonded and the lawyer talked you out of it?

Jean, you are a very good cook. If someone puts poison in your cooking pot do you keep it a secret and keep serving it or do you clean it out and start fresh?

Please do not let them intimidate you into secrecy. Please make yourself aware.

If you read the book I sent you entitled *First Thing is to have the final accounting...*, I believe you will understand that the CPA, Jo Anne Barnes; the lawyer, Ed White; and the stock broker, Allison May; are part of a fraud operation, that the CPA is probably the core of it, and that the worst thing any of us could do is to continue to rely on and carry out their advice.

Jean, please understand that I am not criticizing you and that what has happened in the past is not your fault. You were following the advice of professionals who hold themselves out as trustworthy. I am saying that their advice should not be relied upon.

The CPA and lawyer have put accounting and other controlling entanglements on Accotink. Because of the accounting secrecy there are probable more than I know about. History suggests that these entanglements will be "discovered" when I try to sell Accotink, that they will be used to try to sabotage any sale I try to make, that they will be made to appear as if they were my fault, and that they will use that to take over control of Accotink. This fifteen acres near the Springfield Transportation Center is significant. Please try to understand what they did in my sale of the first parcel. A prudent person

would not try to sell Accotink without first freeing it from the control of the fraud operation.

Jean, you are hooked and unless you face this none of us can get our money from Accotink. Please make yourself aware. Please separate yourself from them and do not cover for them. If I understand FBI agent Healy correctly, you told him that you could justify the two versions of the estate tax return. If that is true, please contact the FBI and correct that. The two versions of the estate tax return means that you were led to believe that the \$175,000 taken out of the estate was sent to the IRS when only \$119,000 was sent to the IRS. It means they doctored the IRS documents, it means that they stole money from the estate, and it means that they wanted you to cover for them by getting you to sign the documents. The CPA, the lawyer and the stockbroker are in control of the accounting. Please put the responsibility for the accounting on those that did it.

If you would like to determine the source of the conflicts try to get the CPA or lawyer or stockbroker to identify exactly what it is that they have lead you to believe that I have done wrong (Except to try to expose them). They will not come up with anything that would survive exposure to the light of day. This type of problem resolution was applicable on the playground and it is applicable now. I am not the source of the conflicts. I am not the bad guy.

The cruelest and the most severe loss to me has been the destruction of my relationship with you, Jean, and you, Sheila.

1. Please do not continue to rely upon the CPA's advice. Please hire a local CPA firm in Pennsylvania (one who does not advocate secrecy from the beneficiaries) and tell them the advice the CPA, the lawyer, and the stockbroker told you and see what they say. If you continue to think that the CPA is your friend and is helping you, I believe we are doomed.
2. Please understand that mother and you were set up. Please do not carry out the operation's policy of secrecy as being loyal to mother. They are using you. Secrecy protects them. They can't operate without secrecy.
3. Please file charges in the Fairfax County Circuit Court for the money the fraud operation stole from mother's estate and subpoena the financial records from the CPA, the lawyer, and the stockbroker. If I file the charges the operation will say that it's against you too and they will structure it so that you will fight me to cover for them.
4. Please separate yourself and our assets from the fraud operation so we can successfully sell Accotink.

Love,

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

The secret advisors are already in control of the accounting for Accotink through their use of the innocent family member.

This is one reason the Trustee of Accotink has no prudent choice but to keep Accotink in the protection of the Virginia Land Trust (B8845 p1444 and B8307 p1446) until a just power stops the secret advisors.

The secret advisors have destroyed my credibility with my sister(s). My sister(s) will continue to rely on the secrecy advisor's advice instead of mine unless a just power intervenes.

Tony

This check is acceptable by Fairfax County. All you need to do is send a second check of yours with the difference.

I want my check made out to Fairfax County because it simplified my tax deduction records —

I know you know this and I am surprised that you asked me to change my check —

Jean

8-2-99


**JEAN M. NADER**  
350 4TH AVE.  
NW KENSINGTON, PA 15068-6614

8-26  
430  
6648449

4634

Date 7-18-99

Pay to the order of County of Fairfax \$ 1230.00  
Twelve hundred thirty dollars Security Features COULDED ON BACK

 **Mellon**  
Mellon Bank, N.A. 0904-01-0017  
Pittsburgh, PA

Memo Real estate tax - Accotink Jean Nader  
⑆04300026⑆ 6648449 4634

Anthony O'Connell, Trustee  
216 Governor's Lane, Apt 12  
Harrisonburg, Virginia 22801  
August 7, 1999

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

Ref. Your letter of August 2, 1999,  
reimbursement for real estate taxes

Dear Jean,

I received your letter dated August 2, 1999 and the check made out to Fairfax County. Please do not unwittingly follow secret advice designed to create a conflict between you and I over the real estate taxes for Accotink.

Cashing this check from you to Fairfax County would create another accounting entanglement on Accotink. It is essential to keep the accounting straight and Accotink unencumbered. Real estate taxes have been a traditional target for entanglement. Your letter gives me the choice of my entangling the real estate taxes for Accotink or being in conflict with you.

I am guessing that whoever advised you to make out your check dated July 18, 1999, payable to the County of Fairfax, with the tax map number 0904-01-0017 written on it, will also advise you to send it to the County of Fairfax. I am guessing that they will make it appear that you had to send it to the County because I was unreasonable in not accepting it.

Please go the person who advised you. Ask them to put their advice to you in writing, sign their name to it, and send me a copy. You would have to be assertive because they will probably intimidate you. If they refuse to do this, if they refuse to be accountable for their advice, do not accept their advice and drop that accountant. Some people would call this common sense. Jean, you are being used and it damages all of us; you, Sheila and me. You have absolutely, positively got to stop the secrecy and get an honest, accountable accountant before it is prudent to try to sell Accotink.

Again, I am returning this check to you. Please do not send it to me again. Please do not send it to the County of Fairfax. I repeat, please do not send it to the County of Fairfax. Please tear it up and send me a corrected check made out to Anthony O'Connell, Trustee. Please make yourself aware of some accounting concepts such as do not commingle funds.

Love,

Anthony O'Connell, Trustee for Accotink

# Fear

## Summary

The secret advisors frame their clients with their accounting. Here they make the innocent family member appear negligent for not reporting a joint CD, and consequently, for having to amend the Estate Tax Return. I believe one purpose is to scare Jean Nader into keeping accountings secret (as if she had done something wrong) and to divert attention from their two versions of the Estate Tax Return (*They Steal Money*).

I believe the secret advisors now have the innocent family member so scared of having Estate accountings fully exposed, that she feels that there is no safe place for her to turn to, except to continue to follow their secret advice. A just power could verify this with a personal visit.



Note: Before her death, my mother, Jean M. O'Connell, told me that her CPA (Jo Ann Barnes) had advised her to create a joint CD with Jean Nader in order to cover the extra expenses Jean Nader would incur as co-executor of her estate.

Page 1: The secret advisor(s) report to the IRS, on the Testator's 1991 individual tax return 1040, that the balance of joint CD# 66211061 is on Jean Nader's individual tax return 1040. But they don't advise Jean Nader to report it, or ask her if she had reported it, on her individual tax return 1040.

Page 3, May 29, 1992: Anthony O'Connell asks the lawyer, with a copy to the CPA firm, about this joint CD: *On Schedule B under dividend income, what is the significance of \*\*BAL ON 1040 OF JEAN NADER, SSN 225 50 9052?* Neither the lawyer nor the CPA firm responded.

Page 4: They have the innocent family member respond.

Page 8, January 21, 1993: I receive a statement and a check for this joint CD. I had not previously received any bank statements of my mothers at my address (6541 Franconia Road, Springfield, Virginia). I believe Mr. White requested that the bank send it to my address. I forward it to the innocent family member.

Page 10, April 26, 1993: The lawyer makes the innocent family member appear responsible: *Since this was a joint account, the income was yours. Since you sent me that statement, I assumed you had picked it up on your return.*

Page 12, June 21, 1993: The lawyer amends the Estate Tax Return due to the "discovery" of the joint CD. He makes a show of protecting the innocent family member in explaining it to the IRS, as if the innocent family member had done something wrong.

Page 13, July 7, 1993: The lawyer attacks me. He got the innocent family member to cosign this letter: *Second, an amendment to the estate tax returns was filed at the end of June reflecting the existence of a CD which had not been discovered until recently (See IRS correspondence attached)*

The existence of the joint CD was clearly known to the secret advisors, at least as early as May 29, 1992 (which is before the June 15, 1992 due date of the original Estate Tax Return), before the lawyer tells the IRS on June 21, 1993 that it was recently discovered.

JEAN M. O'CONNELL

230-50-6044

PART I		INTEREST INCOME	AMOUNT
		(List name of payer)	
		(List any seller-financed mortgage interest first)	
INTEREST INCOME	1	LYNCH PROP PTR NOTE (1)	56,335.
		HALLMARK B&T **	3,852.
		SOVRAN BANK *	922.
		FIRST VIRGINIA BANK *	133.
		VIRGINIA 1990 INC TAX REFUND INTEREST	61.
		A.G. EDWARDS VIRGINIA BOND N	2,347.
		FRANKLIN TAX FREE VA FUND * N	852.
		NUVEEN PREMIUM INC MUN BOND FUND N	578.
		IRS 1990 REFUND INTEREST	99.
		PERPETUAL AMER BANK #66211061	920.
	H. A. O'CONNELL TRUST	41,446.	
	2 Add the amounts on line 1.....(2)	103,768.	
	3 Enter the excludable savings bond interest, if any, from Form 8815, line 14. Attach Form 8815.(3)		
	4 Subtract line 3 from line 2.....(4)	103,768.	

PART II		DIVIDEND INCOME	AMOUNT
		(Include capital gain and nontaxable distributions)	
DIVIDEND INCOME	5	KEMPER MUN BOND FUND * (5)	1,303.
		INVESTMENT CO OF AMERICA (AM FUNDS) *	751.
		SIGNET BANK *	156.
		WASHINGTON GAS LIGHT CO *	312.
		* NOTE: ITEMS MARKED WITH * REFLECT INCOME RECEIVED TO DATE OF DEATH (9/15/91) REST OF INCOME TO BE REPORTED ON ESTATE 1041 Edward J. White, Co-Executor 118 South Royal St. Alexandria, Va. 22314 EIN #25-6377917 ** BAL ON 1040 OF JEAN NADER, SSN 225 50 9052	
	6 Add amounts on lines 5.....(6)	2,522.	
	7 Capital gain distributions. Enter here and on Schedule D.....(7)		
	8 Nontaxable distributions.....(8)	1,303.	
	9 Add lines 7 and 8.....(9)	1,303.	
	10 Subtract line 9 from line 6.....(10)	1,219.	

The yet to be discovered joint CD # 66211061 is behind this.

Entangles my sister's individual income tax return.

PART III			
FOREIGN ACCOUNTS AND FOREIGN TRUSTS	11a	At any time during 1991, did you have an interest in or signature authority over a financial account in a foreign country (such as bank/securities account, or other)?	Yes [ ] No [X]
	b	If 'Yes', enter the name of foreign country	
	12	Were you the grantor of, or transferor to, a foreign trust that existed during 1991, whether or not you have any beneficial interest in it?	Yes [ ] No [X]

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.

The yet to be discovered joint CD # 66211061 is behind this.

Yours truly,



Anthony O'Connell

Neither Mr. White nor the CPA(firm) responded to my question 3. About eleven months later Mr. White blames Jean Nader:

*Since this was a joint account, the income was yours. Sent you sent me that statement, I assumed you had picked it up for your return.*

From Mr. White's letter to Jean Nader of April 26, 1993

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

This accountant works for the CPA Joanne Barnes.

I don't remember my sister ever questioning my trust accounting. Ten days after my accounting questions of 5/29/92, my sister asks me these accounting questions about the trust. Please remember the CPA and lawyer are advising my sister. The known documentation of their advice is what you see.

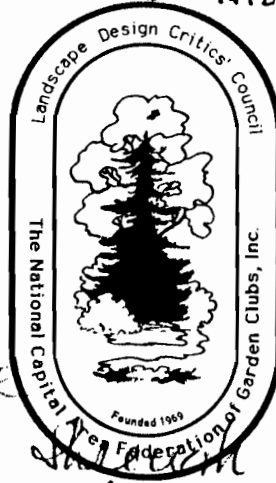
Personal Questions from me -

determining to your accountings of the trust.

- 1) Does the trust now own a computer and if so when-?
- 2) When was a compass bought-?
- 3) When is it due a final accounting?

I understood from Mr. Pritchard in Sept that I Mother's death the trust ended.

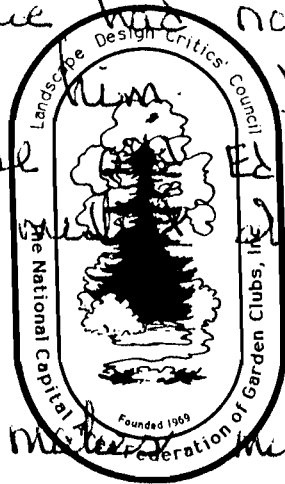
Please understand that I am asking questions for info. They were questions that went through my mind as I read the account.



I know how you like things in writing. You asked me 5-14-92 if I trusted Ed White. In fact you asked me twice. At the time of the question we were discussing the estate. I answered the question. Yes.

I probably should have said Yes. In matters of Jean O'Connell's estate, I have had no instance not to trust ~~him~~ Ed White's counsel with my lawyer here advice and the execution will be correct.

I hope this makes my answer clear.



The conflict of the  
yet undiscovered  
joint CD #66211061  
is kept planted  
between sister and  
brother.

In the estate, there is a CD  
to me, POD from Mother. I  
found it in the boxes you  
left here. I also received  
an IRS form for it. There  
were no other CD papers  
"still in use" in the boxes.  
I have the money deposited  
in my savings account.

LOVE JEAN

When will your appraiser do his  
appraisal -? or its before June 15<sup>th</sup>  
will his findings be available for  
the June 15<sup>th</sup> filing?  
Thank you ~

Mr. White and/or the CPA(firm) should be responding to my letter of May  
29, 1992. On April 26, 1993, Mr. White blames innocent Jean Nader:

*Since this was a joint account, the income was yours. Sent you sent  
me that statement, I assumed you had picked it up for your return.*

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
June 9, 1992

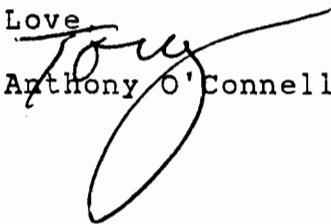
Mrs. Jean Nader  
350 4th Avenue  
New Kensington. Penn 15068

Dear Jean,

You asked me some questions in your letter I received today. I will be glad to answer them but first I wanted to check with you as to what you wanted me to understand by prefacing your questions with "Personal questions from me".

I feel any issues involving the trust or mother's estate should be dealt with above board and in the open sunshine for all to see. Consequently, my correspondence concerning the trust or mother's estate will include copies to all the beneficiaries, Mr. Prichard, Mr. White, perhaps the Commissioner of Accounts or whoever I think should know. I did not want to do this without your prior approval. If you are agreeable to that I will be happy to respond to your questions.

Thanks for the nice letter. Sounds like the beach was wonderful.

Love  
  
Anthony O'Connell



BANK  
BOX 26150  
RICHMOND, VA 23260  
E.I.N. 54-1109779

00106851L

IF YOU HAVE ANY QUESTIONS REGARDING THIS INFORMATION, PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE.



JEAN M OCONNELL  
JEAN NADER  
6541 FRANCONIA RD  
SPRINGFIELD VA 22150-1409

FOR CALENDAR YEAR  
1992

TAXPAYER ID NUMBER  
230-50-6044

THIS IS IMPORTANT TAX INFORMATION AND IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE. IF YOU ARE REQUIRED TO FILE A RETURN, A NEGLIGENCE PENALTY OR OTHER SANCTION MAY BE IMPOSED ON YOU IF THIS ITEM(S) IS REQUIRED TO BE REPORTED AND THE IRS DETERMINES THAT IT HAS NOT BEEN REPORTED.

INTEREST REPORTED TO THE I.R.S 63.17

1099-INT TYPE ACCOUNT NUMBER  
PSB CERTIF 66211061  
BOX 1 INTEREST INCOME 63.17

The yet to be discovered joint CD # 66211061 is behind this.

*January 21, 1993*

*Dear Jean,*

*enclosed is a bank statement that was mailed here today.*

> 88

JEAN M O'CONNELL  
3440 S. JEFFERSON ST. →  
APT. 1128  
FALLS CHURCH, VA. 22041

STATEMENT PERIOD  
FROM NOV 01 1988  
THROUGH NOV 30 1988

SOCIAL SECURITY NUMBER  
TAX ID NUMBER  
230-50-6044

MARKET RATE SAVINGS	ACCOUNT NUMBER	54753579		
INTEREST PAID:	THIS PERIOD	\$141.52	YEAR TO DATE	\$1,310.8
FEDERAL WITHHOLDING:	THIS PERIOD	\$00.00	YEAR TO DATE	\$0.0
DATE	TRANSACTION DESCRIPTION		AMOUNT	BALANCE
	BEGINNING BALANCE			26,401.2
IV 07	FROM 00000006620603		13.26	26,414.4
IV 07	FROM 00000006620604		13.26	26,427.7
IV 30	DEPOSIT INTEREST		141.52	26,569.2
IV 30	FROM 00000006620603		55.42	26,624.6
IV 30	FROM 00000006620604		55.42	26,680.0
IV 30	FROM 00000006620605		58.50	26,738.5

REGULAR MARKET RATE SAVINGS AVERAGE INTEREST RATES FOR NOVEMBER.  
 BALANCE UNDER \$2,500 RATE: 5.25% YIELD: 5.39%  
 BALANCE \$2,500 TO \$9,999.99 RATE: 6.00% YIELD: 6.18%  
 BALANCE \$10,000 OR MORE RATE: 6.50% YIELD: 6.72%  
 BALANCE \$50,000 OR MORE EARNS A PREMIUM RATE EFFECTIVE DEC. 1, 1988.

INTEREST IS CREDITED ON THE LAST DAY OF EACH MONTH.

----- END OF STATEMENT -----

Perpetual Savings Bank had my mother's correct address at the retirement home as early as 1988.

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

April 26, 1993

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

Dear Jean,

Enclosed are the old Perpetual papers you sent me which I do not need any more.

Also enclosed are the 1991 and 1992 statements of interest paid by them. I called Crestar and they said the account was closed in January. I had a note stating that it was closed in January 1991, but it must have been 1992. The \$63.17 in earnings would have been for that period of time in 1992. Since this was a joint account, the income was yours. Since you sent me that statement, I assumed you had picked it up for your return.

The 1991 interest was reported under your mother's final return.

Allison's letter is also in this package.

Sincerely,



Edward J. White

EJW/e

Fear. I cannot stop the secret advisors from framing Jean Nader with their accounting. I believe they did this to make Jean Nader afraid of having the accounting exposed (as if the CPA-lawyer-stockbroker accounting were her fault).

Anthony O'Connell:

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

To Edward White, copy to CPA firm, May 29, 1992

[Note: No response from Edward White or the CPA firm]

Lawyer:

Since this was a joint account, the income was yours. Sent you sent me that statement, I assumed you had picked it up on your return.

To Jean Nader, April 26, 1993

[Note: This is about eleven months after I asked the lawyer about it. There is only one joint CD so should be no confusion about which joint CD is being discussed]

Lawyer:

The amendment to this return is due to the discovery of a jointly owned certificate of deposit, held by the descendent and Jean M. Nader..... To the IRS, with the first amendment to the Estate Tax Return, June 21, 1993

Bank

May 17, 1993

~~CRESTAR~~

Ms. Jean M. O'Connell  
Ms. Jean Nader  
350 4th Avenue  
North Kensington, PA 15068

The CPA Joanne Barnes and  
Mr. White avoid accountability.  
They use Jean Nader.

Dear Ms. O'Connell and Ms. Nader:

Please respond before June 15, 1993. I have responded to this.

This letter contains important information about your former Perpetual Savings Bank certificate of deposit(s). You may remember that Perpetual Savings Bank was declared insolvent last year by the Resolution Trust Corporation (RTC). All insured funds were transferred to Crestar Bank on January 10, 1992. At that time, all certificate of deposit accounts were closed and a Crestar cashiers check for the balance of the account was mailed to the owners at their last known address. She believes to Franconia Rd - and was returned to Crestar -

Cashiers checks #88052398 in the amount of \$11,208.22 was issued to you on January 24, 1992 for certificate #66211061. However, the check was subsequently returned to Crestar because of an incorrect address. Efforts by Crestar to locate a better address identified the above to which this letter was sent.

These extra efforts to locate you are being made because our purchase agreement with the RTC requires that we return to them any transferred deposits that have not been "claimed" within 18 months of the acquisition date. This includes the funds for uncashed Crestar checks issued for closed certificate of deposits. Unless action is taken by you, Crestar will be required to return the balance of your Perpetual certificate of deposit to the RTC, which means your FDIC insurance coverage will expire and you may be prevented from claiming the full amount of your insured deposit.

It is important that you contact me, Carolyn Chenoweth at (804)782-7332, or Doreen Gregory at (804)782-7185, immediately to prevent your funds being returned to the RTC. Upon contacting us, we will instruct you as to what will be required to make and validate your claim. A replacement check will be sent to you after we have received the necessary documentation. We look forward to hearing from you as soon as possible so we may assist you in recovering your funds.

Sincerely,

*Carolyn Chenoweth*

Carolyn D. Chenoweth  
Corporate Accounting Officer

This means an amended federal and state estate tax return  
The CD goes to me but interest goes to Mother if  
6000 \$-

ESTATE OF JEAN M. O'CONNELL

ADDENDUM TO AMENDED RETURN

The amendment to this return is due to the discovery of a jointly owned certificate of deposit, held by the decedent and Jean M. Nader.


The amended return shows this as Item 2 on Part 2 of Schedule E. The estate's check in the amount of \$3629.09 for the additional tax is enclosed.

The certificate was held by Perpetual Savings Bank of the District of Columbia and Northern Virginia. That institution was declared insolvent and was taken over by the RTC. The accounts of Perpetual were transferred to Crestar Bank on January 10, 1972. Enclosed is a copy of a letter from Crestar Bank outlining the discovery of this account and its subsequent payment to the Co-holder, Jean M. Nader in the late Spring of 1993.

On March 16, 1992, within the nine months period for filing the 706 return, the undersigned went to Crestar to check if there were any outstanding accounts in the name of the decedent. At that time Crestar could find no such accounts, but stated that the Perpetual accounts received by Crestar were in very poor condition, and that much confusion existed concerning Perpetual's paperwork.

The decedent died on September 15, 1991. Crestar sent the payoff check to the decedent on January 24, 1992 apparently to the wrong address, as she had moved into a nursing home prior to her death.

In view of the fact that efforts had been made to ascertain the existence of all assets of the estate, and the fact that the Co-Executors had no knowledge of this account, it is requested that penalties and interest be waived in this case.

  
Edward J. White  
Co-Executor

These words strike me as more of a message to Jean Nader than the IRS. I believe this is to demonstrate to my sister how much effort the lawyer is putting forth to protect Jean Nader from the consequences of the IRS finding out what she did (as if she did something wrong).

This amendment  
was dated 6/21/93

Item number	Enter letter for co-tenant	Description (Including alternate valuation date if any) For securities, give CUSIP number, if available.	Percentage Includible	Includible alternate value	Includible value at date of
1	A	Savings Account Hallmark Bank Springfield, Va. 31107849600	100		40,796.81
2	A	CD Crestar Bank #66211061 <i>AMENDED ITEM</i>	100		10,867.05

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

July 7, 1993

Edgar A. Prichard, Esq.  
8280 Greensboro Dr.  
#900  
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

Since you represent Mr. Anthony O'Connell, who has once more indicated his displeasure with the administration of this estate, we feel it is best to communicate with you before any precipitous action is taken.

The estate remains undistributed at this time for several reasons. First, no closing letter has been received from the IRS. Second, an amendment to the estate tax returns was filed at the end of June reflecting the existence of a CD which had not been discovered until recently (see IRS correspondence attached).

The first accounting, which was filed in October, 1992 (approximately three months before it was due) was approved on March 20, 1993. The delay apparently being inherent in the Commissioner's office. Debts and Demands were requested on November 13, 1992 and final action was taken by the Commissioner on them on December 30, 1992. A request for discharge of liability letter was sent to the IRS on April 18, 1993. On the same date an informal request as to the cause of the delay was sent to the IRS.

The Philadelphia office of the IRS has spoken to Mr. White on several occasions and is "checking" on the status of things.

As is true in any estate at this point, the following needs to be done:

1. Receive closing letters for the original and amended returns.
2. File a Motion to Show Cause for distribution.
3. Have an Order to Show Cause entered after due publication.
4. Present the Order of Distribution.
5. File the fiduciary income tax returns for the period

ending August 31, 1993.

6. Distribute the estate.

7. File the Second and Final Accounting. (Assuming that the tax matter is cleared so that a Third accounting is not needed.)

As was stated in Mr. White's letter to you of December 16, 1992, no distribution will be made until a final order is entered. If this is not the usual and customary procedure in Virginia, we would appreciate being enlightened.

The bulk of the estate is held in A. G. Edwards and is invested in various accounts, copies of the income from which are attached. The only major financial transaction of the estate which has occurred was in February, 1993 when Signet stock was sold at a gain of more than twice its value. Any claim that the Estate is losing money is spurious.

Mr. O'Connell recently has requested to know how much was charged for the preparation of the amended return. The answer is zero, since Mr. White prepared it as well as the original returns, even though that task is often given to accountants.

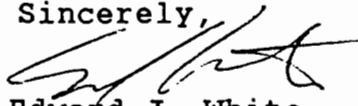
Mr. O'Connell's serious accusations against Mr. White, which he lodged with the Virginia State Bar were categorized by the Bar as having "no basis in fact or in law".

Mr. O'Connell's latest request to replace one of the Co-Executors has been denied.

The filing of a law suit is the prerogative of any person, however in this case, the estate will obviously hire counsel to defend itself (which will be a cost of administration) and will assert all possible defenses including Va. Code Ann. Section 8.01-271.1.

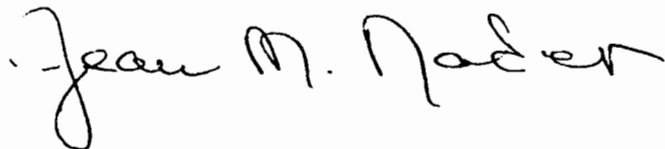
We would request that Mr. O'Connell be counseled as to these matters.

Sincerely,



Edward J. White

Jean M. Nader



EJW/e  
Encl.

# Render Testator's Family Helpless

## Summary

Greatly simplified, the secret advisors render a family helpless by first (1) establishing a wall of secrecy between family members, and then (2) using an innocent family member to carry out advice that is intended to set one family member against another. The innocent family member carries out their advice because they assume it is legitimate advice.

The secrecy and the set-ups render the family legally helpless because they use the innocent family member to carry out their agenda. If another family member tries to find out what the secret advisors are doing, such as exposing their accountings or stopping them from stealing money, they use the innocent family member to contest that other family member. They make the innocent family member accountable under the guise that they are protecting the innocent family member as well as themselves.

As preposterous as it first sounds, rendering the family helpless is a certainty, it is a virtual given, it impossible to prevent, if one innocent family member relies on the fraudulent advice. I anticipated it, I did everything I could think of to try to stop it, and I could not.

Page 1 – Mr. White is asked, on behalf of all the beneficiaries, to relinquish his fiduciary position to Anthony O'Connell.

Page 2 – Mr. White refuses.

Page 3 – I ask Mr. White some questions about his accounting.

Page 4 – The first accounting questions I ask Mr. White results in Mr. White refusing to communicate with me and placing the innocent family member between himself and me. This structure of the secrecy and the use of the innocent family allow Mr. White to run the set ups that render the family helpless.

Pages 5 and 6 – With the wall of secrecy supposedly in place, the set-ups using the innocent family member begin.



Set-up #1  
Accounting entanglement using document  
*AGREEMENT CONFIRMING DISTRIBUTION OF VEHICLE*  
Please see page 7

Set-up # 2  
The lawyer hires the CPA

Edward White unilaterally hires the CPA Jo Ann Barnes to advise the Edward White on the Trust u/w of H. A. O'Connell. I am the Trustee for the Trust u/w of H. A. O'Connell My guess is that the CPA's secret advice to the innocent family member agrees with the lawyer's secret advice to the innocent family member concerning the Trust and the Estate. See CPA. The CPA does not disagree with the lawyer's advice in the lawyer letter of April 22, 1992. I know of no instance of the CPA disagreeing with the lawyer's advice since 1985.

Set-up # 3  
Entangle Trust accounting with Estate accounting  
Please see pages 10-18

They stress this. This is important. It allows them to "capture" about a million dollars in real estate by entangling it in their accounting of the Trust and their accounting of the Estate.

Jo Ann Barnes and Edward White create accounting entanglements and use them as takeover tools. It gives them control of an asset somewhat like an attachment, except that their entanglements are usually impossible to pin down and address, and only they, and not their clients, have the power to remove them. Because they control the entanglements they control the assets and people they entangle. They exercise these takeover tools at a critical time, such as during a sale negotiation and settlement of real estate. They are used to create conflicts, to set one family member against another, to divide and conquer, to supplant. A good example is the 1985 *Needs how much in Testator*.

Forcing me to file the Trust's account approximately 18 months early allows the CPA and lawyer to entangle their accounting of the Trust's (I unwittingly hired the CPA (firm) to prepare the Trust's Seventh Court Account) with their accounting of the Estate. The Trust's Seventh Court Account is not due until October 20, 1993 (page 10).

- Entanglement by creating a debt from the Estate to the Trust

The CPA (firm) did the Trust's Seventh Court Account in a manner that required me to pay the Estate \$ 1,475.97 (page 11). The lawyer discovers that this is \$659.97 too much (page 12). They report this to the IRS while I can not even get the CPA(firm) or the lawyer to address this \$ 659.97 much less pay it back to the Trust (page 18).

- Entanglement using the real estate tax:  
(It is so ambiguous it can be used in any way they want).

*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?*

Lawyer to Trustee, May 19, 1992 (page 12)

*The \$1,794.89 of real estate taxes which you as Trustee paid on behalf of the three heirs (Sheila 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 1/3 rd of these real estate taxes on your individual income tax returns*

CPA(firm) to Trustee, February 12, 1993 (page 17)

#### Set-up # 4

A policy of secrecy from me is established

#### Set-up # 5

This continues a series of set-ups to take control of Accotink

April 22, 1992:

The best scenario of the three alternatives given here would reduce Accotink's value by 40%.

I avoided the structured set up by hiring a professional appraiser and sent Edward White a completed professional appraisal on June 9, 1992 that reduced the value of Accotink by 50%.

December 11, 1992:

The lawyer and the CPA suggest asking for an additional 30% reduction. I believe this is to take control by promoting an adversarial partition suit:

*....Since the lands is held as tenants in common, it could be partitioned into smaller facts (zoning problems notwithstanding) and either the trust or any of you could sell you interest if a buyer could be found.....*

Edward White to the beneficiaries

February 2, 1993:

*.....I can only say that had I not been adamant about re-valuing the Accotink property, Mr. O'Connell's initial approach would have cost this estate dearly.....*

*Finally, I would like, for the record some memorandum from you and Sheila concerning my earlier comments as to attempting a further reduction in the Accotink valuation.*

Lawyer to Jean Nader, February 2, 1993

I believe the reevaluations of real estate are not only used as a takeover tool but to steal money in the created confusion:

June 11, 1992:

I gave Edward White the professional appraisal on June 9, 1992, which is before the June 15, 1992 due date for the Estate Tax Return. But on June 11, 1992 the lawyer extends the Estate Tax Return filing due date anyway, telling the IRS on the \$175,000 version of the Estate Tax Return that the appraisal is still in progress:

*The decedent was a part owner of a tract of ground the value of which is to be determined by an appraisal in progress. The enclosed payment is based on the maximum value for the property and will be changed.*

Edward White to the IRS

January 13, 1992:

*As you recall the Accotink property is assessed at \$600,000.00 by the county. Based on the appraisal, we used one half of that figure (times the percentage interest owned by your mother). In the event the IRS does not agree and insists on the full evaluation, the estate tax liability could increase by about \$67,000.*

Edward White to the beneficiaries

Set-up # 6  
Entanglement using gift  
Please see page 9

My having a copy of the Form 709 for 1988 may or may not have stopped this entanglement.

Set-up # 7  
Covers

*The Debts and Demands, the Show Cause Against Distribution Order and the Order of Distribution are optional. Because the secret advisors ask for these approval type procedures after keeping accountings secret and stealing money, they apparently believe it will help cover them.*

Set-up # 8

The secret advisors got their *Order of Distribution* and the release of liability letter from the IRS clearly knowing that they framed me with the debt of \$ 659.97. Now they can use it to control Accotink and continue to make it appear as if it were my fault. Please imagine the consequences if I had not corrected the huge debts in *My Credibility*.

Certified P 751 862 414

After the 1988 Sale I knew that  
the lawyer should not be trusted.

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

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

I rule of thumb is that the secret advisors will constantly divert accountability from themselves to the testators family. Please reject this and all variations of it. Or better yet, ask Jo Anne Barnes and Edward White why they did not follow Jean M. O'Connell's instructions in May of 1985 to prepare the final estate accounting for H. A. O'Connell and send it to her.

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
{703} 971-2855  
March 30, 1992

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

Reference: Estate of Jean O'Connell

Dear Mr. White:

I have a few questions I hope you would be kind enough to answer.

1. As you know, the Lynch Limited Partnership plans to pay my Mother's estate \$545,820.43 on April 21, 1992. What is your best guess as to when and in what amount(s) you will make distribution(s) to the beneficiaries?

2. The license plates on my deceased Mother's Van expire in April of 1992. Virginia DMV requires a new title with the new owners name before they will issue new plates {The plates cannot be renewed by the co-executors signing for Jean O'Connell}. The bank will give the co-executors the title if you simply pay them the interest on the loan. I understand the principal on the loan has been paid and I am guessing that the interest is something in the range of \$1200 to \$1400. Would you please pay the bank the interest so they will give you the title? What is your decision as to who gets the van and how much will it cost?

3. What is your fee for being co-executor of my mother's estate?

Yours truly,

Anthony O'Connell

Copy to:

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

COPY

These are my first questions about the accounting.

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

TELEPHONE 836-5444

April 4, 1992

On November 13, 1992 I find out that neither Jo Anne Barnes nor Edward White plan to pay the approximately \$113,336 in federal tax and \$22,848 in Virginia tax on the capital gains from this payment.

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 March 30, 1992.

The answers are:

Question 1. As soon as the money is received, the tax liabilities evaluated and upon consultation with the Co-Executor.

Question 2. Paid. It is not my decision as to what it will cost you, though I have been informed that you know full well.

Question 3. 2 1/2% of the receipts into the probate estate if approved by the Commissioner of Accounts.

I would call to your attention that on two separate occasions I drove to Sovran and spent a lengthy period of time on the question of the car loan. I did this in person since: I knew that you had the vehicle, that your sisters wanted you to have it, that the insurance and tags were due to expire soon and I did not want you to be inconvenienced. I could have done all of this by mail and it probably would have taken about three months, knowing the nature of the loan problem. I assumed I was doing you a favor.

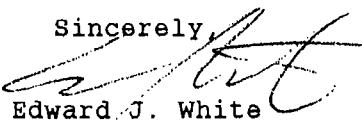
Now I receive your letter asking that I "simply pay them the interest" I paid the interest and principal in one check on March 12, received the title on March 22 and mailed it to Mrs. Nader to sign over to you on March 23. Have you any suggestions as to how it could have gone faster?

The information of the commission was given to you previously by Mrs. Nader.

I do not know what your problem is, but in the future, please address all correspondence to Mrs. Nader.

I am trying to be patient with you, but I find that this estate is time consuming enough without having to deal with letters such as the last two that I have received.

Sincerely,



Edward J. White

EJW/e  
Copy to: Jean M. Nader

This was a two page letter reduced to fit on one page.

This eventually forces me to chose between signing a document I should not sign or asking another lawyer how to draft a proper document.

The secret advisors place the innocent family member between themselves and me after my first questions about the accounting. I am helpless against their advice to Jean Nader. At this point the secret advisors have rendered the testators family helpless. (My last two letters are my enclosed letters of 2/24/92 and 3/30/92).

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

This is a rare glimpse of  
the secret adviser's advice  
to the innocent family

April 22, 1992

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

Re: Disbursement

Dear Jean,

Setup  
#1

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

Setup  
#2

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.

Setup  
#3

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.

Setup  
#4

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.

Setup  
#5

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



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".

Setup #6

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)


Setup #7

- 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.

Setup #8

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.

If you seek legal counsel to protect yourself from these set-ups you become *an adverse party who is represented by counsel* and the lawyer can legitimize his secrecy:

*From the comments in his [Anthony O'Connell's] recent demands for "information, I can see that he is jumping to conclusions based on no knowledge at all. I will not reply directly to him on any future aspect of this estate. As a matter of fact I am precluded as an attorney from dealing with an adverse party who is represented by counsel....."*

Edward White to the innocent family member, February 2, 1993

AGREEMENT CONFIRMING DISTRIBUTION OF VEHICLE

We, Jean M. Nader and Sheila O'Connell-Shevenell, hereby confirm that one 1988 Plymouth Van was distributed to our brother, Anthony M. O'Connell by the Estate of Jean M. O'Connell, and that we hereby confirm and agree to that distribution.

We further confirm and agree that this distribution shall not be charged against Anthony M. O'Connell's share of the estate and that the remaining net proceeds of the estate after settlement of all debts and obligations shall be divided in three equal shares.

DATE: May 1, 1992

\* Jean M. Nader

\* Sheila O'Connell

This "Agreement" is another accounting entanglement on Accotink. For one, it is contingent on all the debts and obligations of the estate being settled. I still can't compel the CPA and lawyer to settle the debts and obligations (entanglements) they created.

This is not a valid contract. It does not contain all the essential elements of a valid contract such as consideration, contractual capacity, genuineness of assent (I was not allowed to see this document until after my sisters had signed it), and an offer and an acceptance.

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

May 4, 1992

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

Dear Jean,

Enclosed is the form for appealing the tax assessment of the Accotink property. On page 2, it states that there is a June 1 deadline. I do not think we can make a claim of a lesser value on the estate tax return if we do not file an appeal with the county. To fail to do appeal it would hurt our argument with the IRS.

The summary of the estate tax computation and the interplay of the gift tax is as follows:

1. In computing the estate tax, the gross estate (which includes anything which passes due to death whether in the probate estate or not) is figured, the debts subtracted and the "taxable estate" is ascertained.

2. The tax is then computed on the taxable estate. From this figure is subtracted a "unified credit" of \$192,800 (equivalent to a taxable estate of \$600,000).

3. Lifetime gifts in excess of \$10,000 to any one individual are taxable at the estate/gift tax rates. Each year the donor should have filed a gift tax return, though no tax is due unless the entire \$192,800 credit has been used in making the gifts.

4. Each gift over \$10,000 uses a portion of the unified credit, thus reducing the amount of that credit available to apply to the estate tax.

In our case the lifetime gifts used up \$9784.00 of the available credit. A list of the gifts is enclosed. Returns for 1989 and 1991 must be filed. As fiduciaries we must certify to the IRS that the return is true and correct. We have personal liability in that regard. If we have knowledge of a gift to Tony of \$15,000, we must report it. Tony is going to have to answer that question before we can be satisfied. If he claims he did not receive the money, he will have to supply us with an affidavit to that effect.

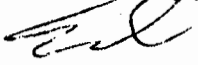
As far as the management of an estate undergoing the probate process is concerned, the Executors are entitled to some latitude

within the confines of their fiduciary duty. The decisions about the estate are theirs.

My personal operational mode in these matters is to keep the heirs fully supplied with the paperwork of the estate, and consult with them fully as to strategic and long range issues, such as the valuation of property in the Accotink situation. The day to day matters and the justification for tactical positions taken such as the contents of forms and accountings are the prerogative of the Executors and subject to the scrutiny and approval of the Commissioner of Accounts or the taxing authorities only.

With regard to the filing of the income tax return, my file indicates that I received a fax copy of the K-1 from the Harold O'Connell Trust on April 9, 1992, only six days before the tax

This is the advice given to the innocent family member. When the secret advisors ask the Court for a public *Debts and Demands*, a *Show Cause Against Distribution*, and an *Order of Distribution*, they should say that *the accountings are the prerogative of the Executors and subject to the scrutiny and approval of the Commissioner of Accounts or the taxing authorities only.*

Sincerely,  
  
Edward J. White

This K-1 was prepared by the CPA who the lawyer hired and who is working on the estate. I can not prevent the CPA from keeping the K-1 from the lawyer or the estate or herself. I cannot stop the lawyer or the CPA from framing me.

April 22, 1992

*In order to file that [Estate Tax] 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 file suit against him to compel the accounting, plus damages to the estate for his delay....*

Edward White to the innocent family member

May 15, 1992

*Would you please send me a list of all the information and /or requirements you need from me that would help you settle my mother's estate. Please be specific.*

Anthony O'Connell to Edward White [No response]

June 15, 1992

Estate Tax Return due

July 16, 1992

*In order that I might file an accurate estate tax return, I need to know the following: At any time prior to your mother's death did you receive in any one or more calender years, gifts from her totaling more than \$10,000.00? If you did, please list the dates and amounts of each gift. If you did not, let me know.*

Edward White to Anthony O'Connell

July 17, 1992

As shown on her enclosed Form 709 for 1988, I received \$15,000.00 on April 22, 1988.

Anthony O'Connell to Edward White

Note: The 1988 gift tax return, which reports the \$15,000.00 gift from my mother to me, was done by the CPA(firm) the lawyer unilaterally hired. It was prepared in 1989 and has been on file there since 1989. My having a copy may or may not have stopped entanglements using gift(s).



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

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 \_\_\_\_\_

The Trust's Seventh Court Account was due on October 20, 1993. But I could not compete against the combined advice of the CPA and lawyer to the innocent family member.

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

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF TRUST U/W OF H.A. O'CONNELL

ACCOUNT OF Anthony O'Connell, Trustee

FIDUCIARY # 21840

Number of this account Seventh Account

Covering period from 1/1/91 to 12/31/91

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
<b>ASSETS HELD ON DECEMBER 31, 1991 FOR FUTURE ACCOUNTING</b>		
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 <sup>rd</sup> Account	\$ (5,906.72)	
Deficit per 4 <sup>th</sup> Account	(687.03)	
Income per 5 <sup>th</sup> Account	5,796.98	
Deficit per 6 <sup>th</sup> Account (restated)	(2,908.97)	
Income per 7 <sup>th</sup> Account	\$ (3,705.74)	
	5,181.71	
	<u>\$ 1,475.97</u>	
<b>TOTAL ASSETS HELD FOR FUTURE ACCOUNTING</b>		<u>\$ 508,254.31</u>
<b>TOTALS</b>	<u>\$ 675,522.42</u>	<u>\$ 675,522.42</u>

*I realize that Jo Ann Barnes prepared this and if you authorize it I can ask her to help me out.*  
Edward White to Trustee, May 19, 1992

Entanglement by creating a debt from the Estate to the Trust

Vouchers in support of disbursements are submitted herewith.

5/11/92  
Date

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

This certainly makes me appear responsible. You could not tell from looking at this that I was forced to submit it approximately 18 months before it was due (which makes it fit the filing period of the my mother's estate tax return), or that a debt was planted by the CPA(firm) that the lawyer "discovered", and that I can't get corrected.

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

Entanglement by creating a debt  
from the Estate to the Trust

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

Entanglement by creating a debt  
the Estate owes the Trust

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

*The Show Cause and Order of Distribution procedure is a pro forma matter for the benefits of creditors and Mr. O'Connell is not a creditor.*

From Edward White's letter of November 12, 1993, to Judge F. Bruce Bach

I did not take this advice because I feared another delay and another entanglement.  
I paid the appraisal bill from the Trust



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	-2,908.97	{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.

Entanglement using  
the real estate tax

14

Entanglement by creating a debt  
from the Estate to the Trust

This is still a secret

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.

This is a setup to make Jean Nader appear responsible for having to amend the Estate Tax Return on June 21, 1993

Would be entanglement using the 1991 capital gains tax. See *My Credibility*

Yours truly,

*Anthony O'Connell*  
Anthony O'Connell

Enclosures:

Your letter of May 19, 1992

IRS Form 1040, Schedule B and Waiver 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

# 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

Mr. Anthony O'Connell  
February 12, 1993

Page 2

Entanglement using  
the real estate tax

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.

Entanglement by creating a debt  
from the Estate to the Trust

Very truly yours,

KELLER BRUNER & COMPANY, P.C.

*Forest N. Balderson*  
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 assume the CPA firm intentionally had me pay from the trust to the estate, more than necessary, so as to create an accounting entanglement of a debt  $(\$1,475.69 - \$816.00 = \$659.69)$  (ent or debt)

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

Entanglement by creating a debt  
the Estate owes the Trust

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.

They report the debt to the IRS but  
neither the CPA nor the lawyer will  
tell me where this \$ 659.97 is. They  
did not pay it back to the trust. I can  
not stop the CPA or the lawyer from  
framing me with their accounting.

Sincerely,

I got no response  
from this letter.

Anthony O'Connell

My similar question to Edward White got:

*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 Edward White's letter of July 20, 1995*

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

# They Use The Trust of Judges

## Summary

The *Show Cause Against Distribution Order* and the *Order of Distribution*, as well as the *Debts and Demands*, are optional. The secret advisors ask for them after keeping accountings secret and stealing money. They use these as cover.



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

July 20, 1993

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

Re: Estate of Jean M. O'Connell  
Fiduciary No. 49160

Dear Mr. O'Connell:

This will acknowledge receipt of your letter of June 29, 1993 concerning the above estate.

The first account in this matter was approved in March of this year and has been sent to the Clerk's Office and may be reviewed there.

The second account, for the period ending December 10, 1993, is due on or before April 10, 1994. While these papers are in this office, they are a public record which you may review. However, they will be audited and approved in due course regardless of whether they have been reviewed by you.

Yours very truly,

Jesse B. Wilson, III  
Commissioner of Accounts

JBW:va

cc: Edward J. White, Esquire  
Jean Mary O'Connell-Nader

I would like to thank Commissioner Wilson for advising me of the *Exceptions to Commissioners Report* procedure (Reference 2c). But I do not understand why Commissioner Wilson did not tell me about the *Debts and Demands* procedure during the ten to fifteen times I visited his office to try to review the estate accountings.

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
August 16, 1993

Ms Jean Nader  
350 Fourth Avenue  
New Kensington, Pennsylvania 15068

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

Ref: Estate of Jean O'Connell

Dear Jean and Mr. White:

In your letter to Mr. Prichard of July 7, 1993, you mention that you have chosen to file a Motion to Show Cause.

If the Motion to Show Cause means I am supposed to approve something by my signature, or by my failure to appear somewhere or remain silent is a de facto approval of something, would you please tell me what it is? If the issue includes accounting, would you please send me copies of these accounts?

Because I would be reluctant to approve something I don't understand, I ask you this now in order that there be no possible delay later. This is only a request for information. I thank you in advance.

Sincerely,

  
Anthony O'Connell

This is one of many letters asking to see the accountings.

Copy: Mr. Edgar Prichard



Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
September 13, 1993

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

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

Dear Ms. Nader and Mr. White:

Would you please send me a copy of your final estate accounting in time for me to go over it before it is approved?

I never knew you had a hearing for "Debts and Demands". Would you please let me know when you do your "Show Cause" for distribution?

Sincerely,



Anthony O'Connell

Copy: Ms. Sheila O'Connell  
Mr. Ed Prichard

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

September 14, 1993

Edgar A. Prichard, Esq.  
8280 Greensboro Dr.,  
#900  
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

I have received the enclosed letter from your client.

He is not the fiduciary, and I do not have to submit documents to him for prior review.

His comments regarding debts and demands and wanting to be a part of the Show Cause process indicate that he would profit from advice from someone. Most of his problems throughout this affair have been from jumping to conclusions based on little or no legal knowledge.

Now that a closing letter has been received, I am moving as fast as possible to get this estate settled. I am frankly sick and tired of your client's actions.

Since you do not see fit to communicate with me despite numerous offers on my part I will admit to being more than frustrated.

Sincerely,

Edward J. White

EJW/e  
Copy to: Mrs. Nader

C  
O  
P  
Y

✓c

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: JEAN M. O'CONNELL

FIDUCIARY NO. 49160

SHOW CAUSE AGAINST DISTRIBUTION

It appearing that a report of the accounts of Edward J. White and Jean M. Nader, Personal Representatives of the Estate of Jean M. O'Connell, deceased, and of the debts and demands against her estate has been filed in the Clerk's Office, and that six months have elapsed since the qualification, on motion of the personal representative:

IT IS ORDERED that the creditors of, and all others interested in, the above estate show cause, if any they can, on the 29th day of October, 1993, at <sup>9:00 PM</sup>~~10:00~~ A.M. before this Court at its courtroom, against payment and delivery of the estate to the legatees without requiring refunding bonds.

It is further ORDERED that the foregoing portion of this Order be published once a week for two successive weeks in the Fairfax Journal, a newspaper of general circulation in the County of Fairfax, Virginia.

Enter this 27th day of September, 1993

Thomas S. Kenny  
Judge

WE ASK FOR THIS:

Edward J. White  
Co-Executor

Jean M. Nader  
Jean M. Nader  
Co-Executor

I am sorry to read that Judge Thomas S. Kenny died of cancer.

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

10-28-93

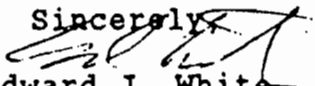
October 27, 1993

Hon. Jesse B. Wilson, III  
Commissioner of Accounts  
Fair Oaks Plaza  
Ste. 500  
11350 Random Hills Rd.  
Fairfax, Va. 22030

Re: Estate of Jean M. O'Connell  
Fid. 49160

Dear Jesse,

Re Mr. Anthony O'Connell's latest to you of October 25, 1993.  
He is represented (or advised by) Ed Prichard, with whom I have  
been in contact. Neither he nor I have found any problems.

Sincerely,  
  
Edward J. White

EJW/e

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

✓

IN RE: JEAN M. O'CONNELL

FIDUCIARY NO. 49160

ORDER OF DISTRIBUTION

This proceeding came on to be heard on April 28, 1993.

It appearing from the proper evidence attached to the sketch that due publication has been had as required by the Show Cause Against Distribution Order previously entered, and no person has appeared in opposition, it is ordered that the Executor pay all unpaid taxes, remaining costs and fees, and levies thereon and then make payment and delivery of the Estate to the legatees as set forth in the Will as follows:

To JEAN M. O'CONNELL NADER, 1/3 of the residue.

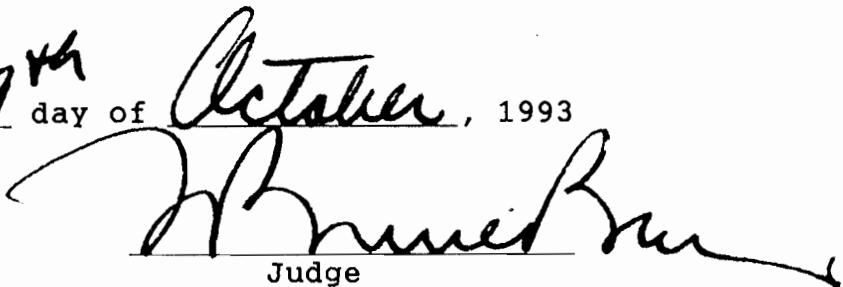
To SHEILA O'CONNELL-SHEVENELL, 1/3 of the residue.

To ANTHONY M. O'CONNELL, 1/3 of the residue.

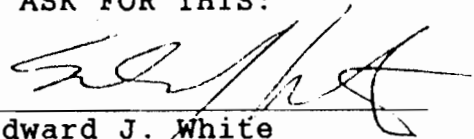
without requiring refunding bonds.

It is further ORDERED that the Executor file his final accounting with the Commissioner of Accounts following compliance with this Order.

Enter this 29<sup>th</sup> day of October, 1993

  
Judge

I ASK FOR THIS:

  
Edward J. White  
Co-Executor

RECEIVED JAN 20 1994

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

TELEPHONE 836-5444

January 19, 1994

Edgar A. Prichard, Esq.  
8280 Greensboro Dr.  
#900  
McLean, Va. 22102

I am still not allowed to see the accountings. But I am to sign documents for the stocks and approve a commission before I can receive my stock distribution.

Re: Estate of Jean M. O'Connell

Dear Mr. Prichard,

Enclosed is a copy of the final accounting and a receipt for Mr. O'Connell's signature acknowledging the disbursement of the three funds and the Fairfax County bonds. Accompanying it is a letter to me from Mrs. May which established the value on the date of disbursement.

The final fiduciary tax return is being sent to the accountant to be prepared. This will be a 1994 tax event as I understand it.

Mrs. Nader will send the final disbursement check directly to Mr. O'Connell as soon as she signs it. She will also request that he sign a statement agreeing to the payment of her commission. It is my understanding that she will give Sheila and Mr. O'Connell 1/3 of that commission after the deduction of income taxes payable by her on it.

I am not asking that Mr. O'Connell approve the accounting since I do not want it delayed. If he wants to quarrel about it, he can do so with the commissioner. I am enclosing the letter which will be sent to the commissioner concerning the commission.

If you have any questions or comments please contact me.

I tried to preempt this excuse five months ago....I ask you this now in order that there be no possible delay later (page 2).

Sincerely

  
Edward J. White

EJW/e  
Encl.  
Copy to: Mrs. Nader

# Sabotage Sale, 1988

## Summary

I sent Edward White a signed and notarized Purchase Agreement for a real estate sale I made in my capacity as Trustee and asked if he would handle the settlement (Page 1).

Three and a half months later, five days before settlement, Edward White sent me a deed to sign that states, among other things, that I could not qualify as Trustee (Pages 4 and 5). Court records show I was qualified as Trustee (Page 6). Edward White put me in the position of having to sign this deed as written or he would make it appear to my family that I was obstructing the settlement. I signed the deed as written.

By law settlement has to be made in accordance with the terms of the Purchase Agreement unless all parties agree to any changes. The lawyer did not ask or notify me of any changes (page 3). The Purchase Agreement requires that the lawyer represent only all or only none of the individuals comprising the single legal entity of "Seller" (page 2). If the lawyer is representing none he should not be sending them deeds to sign (page 4) or charging them for his services (page 7).

Please note that Edward White's version given to my mother (page 8) is different from the version given to the Bar investigator (pages 9 and 10). This is what they can get away with. Edward White does not even have to take an accountable position.

If I had let the secrecy or the deed drive me to hire another lawyer here, then again, Edward White could technically avoid fiduciary responsibility to me because I hired another lawyer (but remain in charge of the real estate sale that I am responsible for and which by definition requires fiduciary accountability), and I am made to appear as the adverse party represented by counsel. What stopped me from falling for the hire-another attorney-trap here is that I did not believe that a lawyer could get away with deviating from the terms of this straightforward Purchase Agreement.

Unless a just power intervenes a similar thing will happen if the Trustee tries to sell the remaining real estate (B8845 p1444 and B8307 p1446). They have already sabotaged the Trustee's planned sale of this real estate. The evidence is in their accounting of the estate of Jean M. O'Connell.

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

---

  
(314) 776-4828

December 28, 1987

Mr. Edward J. White  
118 South Royal Street  
Alexandria, Virginia 22314

Dear Mr. White:

I got a buyer for my mothers residence while you were out of town. A copy of the purchase agreement is inclosed.

In spite of your excellent advice to my mother to sigh nothing without your first looking at it, I urged her to sign this (December 24, 1987) because it is so clean and I felt strongly that it was not good business to wait until January 8, 1988.

Assuming we pass the study period contingency, I hope you will handle the settlement.

I'm taking the liberty of giving your name to the buyer, Mr. R E. Lynch. Mr. Lynch mentioned that he may need copies of estate taxes, the death certificate, etc., things I don't have.

Mr. Edwin W. (Bill) Lynch Jr. can be reached at:

Lynch Properties Limited Partnership  
6340 Brandon Avenue  
Springfield, Virginia 22150  
or  
Guston Land Company  
7514 Rambling Ridge Drive  
Fairfax Station, Virginia 22039  
(703) 569-4992

Sincerely,

*Anthony O'Connell*  
Anthony O'Connell



PURCHASE AGREEMENT

THIS AGREEMENT is made and entered into this 24<sup>th</sup> day of December 1987, by and between JEAN MINER O'CONNELL, ANTHONY M. O'CONNELL, TRUSTEE and HERBERT A. HIGHAM, TRUSTEE ("Seller") and LYNCH PROPERTIES LIMITED PARTNERSHIP, a Virginia limited partnership, or assigns ("Purchaser"). The Seller and the Purchaser are sometimes hereinafter referred to as the "parties".

"Seller", one single legal entity

RECITALS:

R-1 Seller is the owner of a certain parcel of unimproved real property in Fairfax County, Virginia, bearing Fairfax County Tax Map Number 90-2-((1))-0085 and outlined in red on Exhibit "A" attached hereto, and which parcel of real property contains approximately 155,500 square feet of land. Seller also owns an adjacent abandoned right-of-way, the size of which is unknown. Both Parcel 85 and the abandoned right-of-way are hereinafter referred to as the "Subject Property."

R-2 Purchaser desires to acquire the Subject Property, and Seller desires to sell the Subject Property to the Purchaser upon the terms and conditions hereinafter set forth.

NOW, THEREFORE, THIS AGREEMENT

W I T N E S S E T H :

That for and in consideration of the mutual premises hereinafter set forth in this Agreement, and in consideration of

of Purchaser's representation and warranty contained in this Section 10.

Section 11. Notices.

All notices or communications required or permitted under this Agreement shall be in writing and shall be deemed duly given if in writing and delivered personally, or sent by registered or certified United States mail, return receipt requested, first class, postage prepaid, to the following addresses, (or such other addresses as may be designated in writing ):

(a) if to the Seller:

Anthony M. O'Connell, Trustee  
2337 S. 13th Street  
St. Louis, Mo. 63104

and (b) with a copy to:

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

and (c) if to Purchaser:

Lynch Properties Limited Partnership  
P. O. Box 607  
Springfield, Virginia 22150

and (d) with a copy to:

Allan B. Goldstein  
McGuire, Woods, Battle & Boothe  
8280 Greensboro Drive, Suite 900  
McLean, Virginia 22102

Section 12. Miscellaneous.

12.1 Modifications and Waivers. No modification, waiver, amendment, discharge or change of this Agreement, except

April 16, 1988

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

Re: O'Connell to Lynch Properties

Dear Mr. O'Connell,

Enclosed for your signature before a notary public is the original deed. Please date it on the first line and return it to me immediately by express mail.

Also enclosed for your review are copies of the note and deed of trust.

Sincerely,

Edward J. White

EJW/e  
Encl.

This letter of April 16, 1988, which does not even tell me of the time and place of settlement, but instructs me to sign a deed containing the clause...*whereas Anthony M. O'Connell, Trustee, could not qualify.....*, attempts to knock me out of my own sale and put Edward White in control. This letter and the enclosed letter of March 15, 1991, is the only known documentation of Edward White's advice to the Seller.

This deed shows some of the sabotage.

88 050598

APR 22 9 32

DEED OF BARGAIN AND SALE

Splitting the "Seller" is contrary to the Purchase Agreement

THIS DEED, made this 21st day of April, 1988, by and between JEAN MINER/O'CONNELL, unmarried; and ANTHONY M./O'CONNELL and HERBERT A./HIGHAM, Trustees of the Trust established by the Will of the late Harold A./O'Connell, hereinafter called Grantors; and LYNCH PROPERTIES LIMITED PARTNERSHIP, a Virginia limited partnership, hereinafter called Grantee, provides:

88/005 0634

That for \$10.00 and other valuable consideration, the receipt of which is hereby acknowledged, the aforementioned Trustees hereby grant, bargain, sell and convey with Special Warranty, and the aforementioned Jean Miner O'Connell hereby grants, bargains, sells and conveys with General Warranty of title unto the Grantee, the following real estate, located in Fairfax County, Virginia, containing 3.23987 acres:

Special Warranty is contrary to the Purchase Agreement

Beginning at a point marking the intersection of the Easterly right-of-way line of Frontier Drive (Route #2677) and the Southerly right-of-way line of Franconia Road (Route #644), thence with the Southerly right-of-way line of Franconia Road S 86° 51' 59" E, 369.48 feet, to a point marking a Northwesterly corner of the property of the County School Board of Fairfax County; thence with the boundary of said School Board S 00° 49' 33" W, 374.84 feet to a concrete monument; and N 89° 10' 27" W, 369.18 feet, to a point on the aforementioned right-of-way line of Frontier Drive; thence with said right-of-way line of Frontier Drive N 00° 49' 33" E, 389.72 feet to the point of beginning, containing 3.23987 acres of land.

AND BEING, the same property conveyed to Harold A./O'Connell and Jean M. O'Connell, his wife, as joint tenants with the common law right of survivorship by deed recorded in Deed Book A-13 at Page 37. Whereas by Deed of Partition recorded in Deed Book 4026 at Page 454, the property was reconveyed to Harold A. O'Connell as to an undivided one-half interest and to Jean M. O'Connell, as to an undivided one-half interest, whereas, Harold A. O'Connell died testate May 26, 1975, and by his Last Will and Testament recorded in Will Book 201 at Page 96, devised his interest to his executor Anthony M. O'Connell, Trustee; whereas Anthony M. O'Connell, Trustee, could not qualify and Herbert A. Higham, Trustee, was appointed to act in his place and stead.

During my April 20, 1988, visit to the lawyer's office, the lawyer gave me copies of the documents he had drafted, including this deed, and said that he was not representing me anymore. All this was a surprise. I asked if the settlement planned for the next day could be postponed until I could try to figure out what to do. The lawyer said that he would force me to go to settlement the next day. This put me in the position of having to sign this deed as written, or be made to appear as if I were obstructing the settlement. I signed the deed as written.

Stating that I could not qualify as trustee and that my co-trustee was appointed to act in my place and stead is contrary to the Purchase Agreement and the two Certificates of Qualification in the court records dated 6/20/86 and 5/16/88 (p 344).

7C Box 607  
Springfield, VA 22150  
COUNSELLOR BANKER SETTLEMENT & TITLE SERVICES, INC.  
20117 W. WILSON AVE.  
FALLS CHURCH, VA 22034  
813-411-2573



# CERTIFICATE OF QUALIFICATION

State of Virginia  
County of Fairfax, to-wit: \_\_\_\_\_  
Fiduciary No. 21840

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

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

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

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

Both trustees  
qualified on 6/20/86.

IN TESTIMONY WHEREOF I have hereunto set my hand, and affixed the seal of said Court hereto, at Fairfax, Virginia this 20th day of June 19 86

WARREN E. BARRY, CLERK  
By [Signature]  
Deputy Clerk

I CERTIFY THIS TO BE A TRUE AND CORRECT COPY.

[Signature]  
NOTARY  
MY COMM. EXPIRES 10/31/98

Yet, deed dated 4/21/88 states I could not qualify.

# CERTIFICATE OF QUALIFICATION

State of Virginia  
County of Fairfax, to-wit: \_\_\_\_\_  
Fiduciary No. 21840

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

have been duly appointed TRUSTEES of the Trust established under the will of:  
HAROLD A. O'CONNELL

and that they have duly qualified as such by taking the oath prescribed by law and by entering into and acknowledging a bond in the penalty of eight hundred forty two thousand Dollars, with surety/without surety.

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

Both trustees still  
qualified on 5/16/88.

IN TESTIMONY WHEREOF I have hereunto set my hand, and affixed the seal of said Court hereto, at Fairfax, Virginia this 16th day of May 19 88

WARREN E. BARRY, CLERK  
By [Signature]  
Deputy Clerk

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

TELEPHONE 836-5444

April 16, 1988

Mrs. Jean M. O'Connell  
Trustees of the Harold O'Connell Trust

*Handed to me  
April 20, 1988  
by Mr. White*

*ADDED TO ME  
APRIL 20, 1988,  
BY MR WHITE, IN HIS  
OFFICE.*

*Arthur M. O'Connell*

TO: EDWARD J. WHITE

For professional services rendered re: sale  
of 6541 Franconia Rd.  
6.65 hours at \$105.00 per hour  
express mail and long distance

\$698.25  
14.75

TOTAL

\$713.00

DATE	ACTION	TIME	
3/18/88	Draft note & trust	1.20	
4/6	PC	.10	
4/11	PC	.25	
4/14	PC atty negotiation & redraft LDPC St. Louis	1.75	\$ 4.00
4/15	Redrafting	1.00	
4/16	Redrafting, PC, Exp mail	.75	10.75
4/18	PC	.10	
4/19	Redrafting	.50	
4/21	Settlement	1.00	
TOTALS		6.65	\$14.75

1 (CONT)

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

TELEPHONE 836-5444

March 15, 1991

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

Dear Mr. O'Connell,

Subsequent to our telephone conversation this morning, I reviewed my files in the cases involving Mrs. O'Connell.

I find that I did indeed mail you a copy of the Limited Power of Attorney along with my letter to you of September 12, 1988. I am enclosing another copy of the Limited Power of Attorney and a copy of the letter I sent you. You may not have received it; however, it was not returned to me by the Post Office.

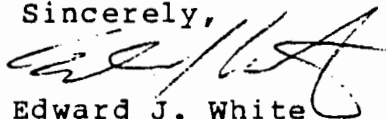
In regard to your inquiry as to why, in 1988, there came a time when I refused to deal with you on the sale, as I said, I recalled that a conceivably adverse relationship had developed between you and your mother concerning the sale. I call your attention to the sixth paragraph in your letter to her of December 8, 1987, a copy of which is enclosed.

As to your complaint that I did not share the sale documents with you, I call your attention to my letter to you of April 16, 1988 in which the deed, note and trust were sent to you. A copy of that letter is enclosed.

On April 19, 1988 you appeared in my office and stated that you refused to settle on the next day. We did not have a happy discourse. We did discuss the sale and I asked you if you had any other questions.

I am somewhat puzzled as to why all of this is re-surfacing and after reviewing my file and my notes, am not at all comfortable with continuing the dialogue.

Sincerely,

  
Edward J. White

EJW/e  
Encl.  
Copy to: Mrs. O'Connell

This is contrary to the Purchase Agreement and contrary to the story given to the Bar. There is nothing I can do to stop Edward White from sabotaging my sale and framing me.







# Sabotage Sale, Again

## Summary

Accotink is our family's remaining real estate. It's valuable. I had a contract for it in 1989 for \$1.15 million. The secret advisors have targeted it for takeover. To prevent a hostile takeover I asked my sisters to put it in a Virginia Land Trust with Anthony O'Connell as Trustee (B8845 p1444 and B8307 p1446).

My sisters and I want to sell Accotink but Jo Anne Barnes and Edward White have already sabotaged the Trustee's planned sale by entangling it in their accounting of the Estate of Jean M. O'Connell and of their accounting of the Trust u/w of H. A. O'Connell. My sisters do not understand that these accounting entanglements are intended to sabotage the Trustee's sale.

Jo Ann Barnes and Edward White create accounting entanglements and use them as takeover tools. It gives them control of an asset somewhat like an attachment, except that their entanglements are usually impossible to pin down and address, and only they, and not their clients, have the power to remove them. Because they control the entanglements they control the assets and people they entangle. They exercise these takeover tools at a critical time, such as during a sale negotiation and settlement of real estate. They are used to create conflicts, to set one family member against another, to divide and conquer, to supplant. A good example is in 1985, in the *Needs how much* in *Testator*.

The secret advisors have made it appear that I am responsible for the entanglements they created. I do not have the power to stop them from doing this or to compel them to remove the entanglements I know about. Unless a just power intervenes and compels the exposure and removal of all their accounting entanglements the Trustee has no prudent choice but to leave Accotink in the protection of the Virginia Land Trust. It would be walking into a known trap to try to sell Accotink until all their entanglements are exposed and removed and Accotink is left free and clear.

Known entanglements:

- Entanglement using document entitled *AGREEMENT CONFIRMING DISTRIBUTION OF VEHICLE (Render Testator's Family Helpless, Set-up #1)*
- Entanglement by creating a debt from the Estate to the Trust (*Render Testator's Family Helpless, Set-up # 3*)
- Entanglement using real estate tax (*Render Testator's Family Helpless, Set-up #3*)
- Entanglement using gift (Maybe) (*Render Testator's Family Helpless, Set-up # 6*)

Entanglements that would have been unless I had openly pointed them out:

- Entanglement of the 1991 capital gains tax of \$28,334.00 in federal tax, plus penalties and interest (*My Credibility*).
- Entanglement of the 1991 capital gains tax of \$5,712.00 in Virginia tax, plus penalties and interest (*My Credibility*).
- Entanglement of the 1992 capital gains tax of about \$113,336.00 in federal tax, plus penalties and interest (*My Credibility*).
- Entanglement of the 1992 capital gains tax of about \$22,848.00 in Virginia tax, plus penalties and interest (*My Credibility*).

Unknown entanglements:

The pattern is that there will be surprises. That is one reason I need a 100% true and complete financial disclosure before trying to see Accotink.

*Are there any other debts which your mother owed the Trust?*

Edward White to Anthony O'Connell, May 19, 1992

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, all of the beneficial owners of that certain real property located in Fairfax County, Virginia, and more particularly described on the attached and incorporated Exhibit A ("Property"), do hereby nominate, constitute and appoint Anthony Miner O'Connell of Fairfax County, Virginia, our true and lawful agent and attorney-in-fact to do, execute and perform all and every act necessary to be done in and about the Property. And the execution or performance of any act or thing pursuant to these presents shall be as binding upon the undersigned, as fully and amply, to all intents and purposes, as if they have been duly executed and acknowledged or performed by the undersigned.

And we hereby ratify and confirm all lawful acts and things heretofore done by the said attorney-in-fact on our behalf.

This power shall not terminate upon the disability of the principals.

Any person, firm or corporation shall be fully protected in relying upon this power of attorney unless and until such person, firm or corporation has received actual written notice of its revocation or a notice of its revocation has been recorded among the land records of Fairfax County, Virginia.

WITNESS the following signatures and seals, this 16<sup>TH</sup> day of OCTOBER, 1992.

CODE OF VIRGINIA 55-17.1  
ANY O'CONNELL  
6541 FRANCONIA ROAD  
SPRING FIELD, VIRGINIA 22150

BK 8845 1444

Part of the Virginia Land Trust containing our remaining real estate recorded in B8845 p1444 and B8307 p1446.

*Jean Mary O'Connell Nader* (SEAL)  
Jean Mary O'Connell/Nader

*Sheila O'Connell* (SEAL)  
Sheila Ann O'Connell

*Anthony Miner O'Connell* (SEAL)  
Anthony Miner O'Connell

*Anthony Miner O'Connell* (SEAL)  
Anthony Miner O'Connell, Trustee,  
Under the Last Will and Testament of  
Harold A. O'Connell

My sisters trusted me before the secret advisors destroyed my reputation.

# My Credibility

## Summary

My sisters used to trust me (page 1). Then the secret advisors attacked my credibility. Why? Because (1) I have experience in accounting and they don't want my sisters and others like you to believe me, or, (2) because I have actually done some thing wrong?

(1) Common sense says the secret advisors would want me to see their accountings if they had nothing to hide. Especially after I point out their omission of \$28,334.00 in federal tax and \$5,712.00 in Virginia tax for tax year 1991 (page 2), and their planned omission of about \$113,336.00 in federal tax, and \$22,848.00 in Virginia tax for tax year 1992 (page 2-5). I have an MBA, I have worked for the IRS, and I have done my homework. I am the one who they most want to not see their accountings.

or

(2) If I have done something wrong, what is it? I can't get them to identify it (.....*For the umpteenth time, I will ignore your plaintive request that I identify your "wrongdoings"*, Edward White, July 20, 1995). Please compel Jo Anne Barnes and Edward White (Please set aside whatever the innocent family may send you. Jean Nader has been set up to protect them) to identify in writing exactly what it is that they have accused me of. Allow me to respond if they do. They should have some legitimate reason for destroying my credibility. They don't.

Now my sisters do not trust my advice. They trust the secret advisors advice. About one million dollars in real estate is at stake (B8845 p1444 and B8307 p1446). I believe my sisters will never understand that they should not trust the secret advisors advise unless they hear it from a just power.

I beg you; I literally get down on my knees and beg you, to verify fraud by trying to pin down Jo Anne Barnes and Edward White to an accountable position on their implications of my "*wrongdoings*". Why did they destroy my credibility?(page 3). If a Judge can't pin them down to an accountable position on this, please understand how the public and I can't.

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, all of the beneficial owners of that certain real property located in Fairfax County, Virginia, and more particularly described on the attached and incorporated Exhibit A ("Property"), do hereby nominate, constitute and appoint Anthony Miner/O'Connell of Fairfax County, Virginia, our true and lawful agent and attorney-in-fact to do, execute and perform all and every act necessary to be done in and about the Property. And the execution or performance of any act or thing pursuant to these presents shall be as binding upon the undersigned, as fully and amply, to all intents and purposes, as if they have been duly executed and acknowledged or performed by the undersigned.

And we hereby ratify and confirm all lawful acts and things heretofore done by the said attorney-in-fact on our behalf.

This power shall not terminate upon the disability of the principals.

Any person, firm or corporation shall be fully protected in relying upon this power of attorney unless and until such person, firm or corporation has received actual written notice of its revocation or a notice of its revocation has been recorded among the land records of Fairfax County, Virginia.

WITNESS the following signatures and seals, this 16<sup>TH</sup> day of OCTOBER, 1992.

Part of the Virginia Land Trust containing our remaining real estate recorded in B8845 p1444 and B8307 p1446.

*Jean Mary O'Connell Nader* (SEAL)  
Jean Mary O'Connell/Nader

*Sheila O'Connell* (SEAL)  
Sheila Ann/O'Connell

*Anthony Miner O'Connell* (SEAL)  
Anthony Miner O'Connell

*Anthony Miner O'Connell* (SEAL)  
Anthony Miner/O'Connell, Trustee,  
Under the Last Will and Testament of  
Harold A. O'Connell

CODE OF VIRGINIA 55-17.1  
ANTHONY O'CONNELL  
6541 FRANCONIA ROAD  
SPRINGFIELD, VIRGINIA 22150

BK 8845 1444

**1991 capital gains tax on about \$98,898.65 wanted by the IRS:**

( $\$28,334.00$  in federal tax and  $\$5,712.00$  in Virginia tax plus penalties and interest)

Anthony O'Connell

*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?*

To Edward White, May 29, 1992

Lawyer

*With regard to the income tax matter and the capital gain from the receipt of principal on the Lynch note in April 1991, I was following the 1990 return and simply did not pick up the fact that there was a principal payment in 1991. I will most certainly pay any interest and penalty which might accrue in this regard, and sincerely appreciate your calling it to my attention.*

To Anthony O'Connell, June 11, 1992

**1992 capital gain tax on about \$395,594.62 wanted by the IRS.**

(About  $\$113,336.00$  in federal tax, and  $\$22,848.00$  in Virginia tax. Rate projected from  $\$98,898.65$  in 1991 because of accounting deceptions)

Anthony O'Connell

*1. As you know, the Lynch Limited Partnership plans to pay my Mother's estate  $\$545,820.43$  on April 21, 1992. What is your best guess as to when and in what amount(s) you will make distribution(s) to the beneficiaries?*

To Edward White, March 30, 1992

Lawyer

*Question 1. As soon as the money is received, the tax liabilities evaluated and upon consolation with the Co-executor.....I do not know what your problem is but in the future, please address all correspondence to Mrs. Nader. ..I am trying to be patient with you, But I find that this estate is time consuming enough without having to deal with letters such as the last two that I have received.*

To Anthony O'Connell, April 4, 1992

Lawyer

*The Question of capital gains comes up often in estate situations. Any asset owed by a decedent at the time of death is given a "stepped up" basis to its value at the death of death. If the heirs then sell the asset the only taxable capital gain (or loss) is the change in value between the date of death and the date of sale. The Accotink property falls in that category, though the basis on the share formerly held in trust has a basis as of the date of your father's death. The Lynch note will not produce any capital gain since it was taxed in the estate as part of your mother's assets. It will produce an income tax effect on the fiduciary income tax return since  $\$26,917.17$  in interest was received by the estate. This is included in the  $\$56,928.52$  referred to above.*

To the beneficiaries, November 13, 1992

Anthony O'Connell

*The Lynch Note to the estate, a result of the installment sale of my mother's residence on 4/21/88, carries with it a taxable capital gain. The IRS requires that this capital gains tax be paid by the estate or the beneficiaries if the taxable capital gain is passed through the estate to the beneficiaries before the end of the tax year.*

*The gross profit percentage on the sale was seventy-nine percent (79%). The payoff of the Lynch note to the estate on 4/21/92 was \$545,820.42 of which \$45,067.74 was income and \$500,752.68 was capital. Of that \$500,752.68 in capital, 79% or \$395,594.62 is taxable capital gain.*

Edward White, copy to Jo Ann Barnes, November 16, 1992 (page 4)

Lawyer

*Regretfully I have to amend my letter of Friday. There is no "stepped up basis" on the Lynch note according to the accountants who are preparing the fiduciary income tax return. This is subject to a credit for tax paid on part of it in the estate tax return, but it will result in an estimated \$35,000 to \$40,000.00 in tax to the estate due to the note payoff. This is one of the reasons why a further disbursement would not be wise.*

To the beneficiaries, November 16, 1992 (page 5)

Why did they destroy my credibility?

Based on the above common sense says they would want me to see their accountings if they had nothing to hide:

*As far as an income prediction for the Estate is concerned, I can make no intelligent prediction since I do not know how long it will remain open. I have been continuously burned in making gratuitous comments about the tax liability of the heirs, and counsel and other attorney friends have stated to me, that given the performance of Mr. O'Connell, that I should make no comment at all. I tried to be helpful, but that did not work. I can only say that had I not been adamant about re-valuing the Accotink property, Mr. O'Connell's initial approach would have cost this estate dearly. From the comments in his recent demands for "information", I can see that he is jumping to conclusions based on no knowledge at all. I will not reply directly to him on any future aspect of this estate. As a matter of fact I am precluded as an attorney from dealing with an adverse party who is represented by counsel. I have no intentions of having him dictate the duties of the fiduciaries. If his counsel wishes to discuss anything, I am certainly available. ....Finally, I would like, for the record some memorandum from you and Sheila concerning a further reduction in the Accotink valuation.*

Edward White to the innocent family member, February 2, 1993



Reference for page 3

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
{703} 971-2855  
November 16, 1992

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

Ref: Your letter of 11/13/92

Dear Mr. White:

Thank you for your letter. You mention that distributions from my mother's estate to the beneficiaries are tax free (except from after death income), and that the Lynch Note will not produce any capital gains.

Perhaps I am misinterpreting your letter or perhaps I'm just plain wrong. I hope I am wrong.


The Lynch Note to the estate, a result of the installment sale of my mother's residence on 4/21/88, carries with it a taxable capital gain. The IRS requires that this capital gains tax be paid by the estate or the beneficiaries if the taxable capital gain is passed through the estate to the beneficiaries before the end of the tax year.

The gross profit percentage on the sale was seventy-nine percent (79%). The payoff of the Lynch note to the estate on 4/21/92 was \$545,820.42 of which \$45,067.74 was income and \$500,752.68 was capital. Of that \$500,752.68 in capital, 79% or \$395,594.62 is taxable capital gain.

In order for the beneficiaries to minimize penalties and interest on their quarterly estimated tax payments to the IRS, would you please tell us what share of the capital gains tax liability or any tax liability, has been distributed from the estate to the beneficiaries?

I make much better tax plans if I know what my projected taxable and non-taxable income is going to be. Six weeks remain in the tax year. Would you please send the beneficiaries, with all deliberate haste, your close out schedule for my mother's estate? Please be as specific in dollars and dates as you possible can.

Yours truly,

  
Anthony O'Connell

Copy to:

Ms. Jean O'Connell Nader

Ms. Sheila O'Connell

Ms. JoAnn Barnes (with a copy of your 11/13/92 letter)

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

Reference for page 3

November 16, 1992

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

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

Mrs. Sheila O'Connell-Shevenell  
44 Carlton St.  
Portland, Maine 04102

Re: Estate of Jean M. O'Connell

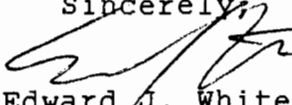
Regretfully I have to amend my letter of Friday. There is no "stepped up basis" on the Lynch note according to the accountants who are preparing the fiduciary income tax return. This is subject to a credit for tax paid on part of it in the estate tax return, but it will result in an estimated \$35,000 to \$40,000.00 in tax to the estate due to the note payoff. This is one of the reasons why a further disbursement would not be wise.

In addition, Jo Ann Barnes commented to me today that the Accotink valuation could well result in a question by the IRS and she feels no disbursement should be made.

Some sale of the Edwards accounts will probably be needed.

Jo Ann also reminds me that each of you should check with your own tax adviser after receiving the K-1 forms as to payment of estimated income taxes.

My telephone call to the CPA (firm) or my follow up letter of November 16, 1992 is not mentioned.

Sincerely,  
  
Edward J. White

- (1) A \$ 35,000 to \$40,000 tax is not true for \$395,594.62 in taxable capital gain. The tax would be about four times that of the \$98,898.65 in 1991, or about \$113,336.00 in federal tax, and \$22,848.00 in Virginia tax.
- (2) No one but Jo Anne Barnes and Edward White can tell the beneficiaries what Jo Anne Barnes and Edward White are going to do. On January 22, 1993 I find out that their K-1's pass \$171,903.00 of this \$397,330 (Jo Anne Barnes figure) in taxable capital gain on to the beneficiaries to pay on their individual tax returns. This intentional secrecy is one reason that I, as holder of Note # 2, could not coordinate a more beneficial spread of the taxable distributions to the beneficiaries. The beneficiaries were hit with an unnecessarily high income tax by the lumping of the taxable income distributions from the Estate and the Trust in 1992:

	1991	1992	1993
Estate (Holder of Note # 1)	\$ 0	\$ 217,338	\$ 180
Trust (Holder of Note # 2)	<u>98,019</u>	<u>423,222</u>	<u>0</u>
	\$ 98,019	\$ 640,560	\$ 180

# **Correspondence with Judge Thomas S. Kenny**

I am sorry to read that Judge Thomas S. Kenny died of cancer

Anthony O'Connell  
6541 Franconia Road  
Springfield, Va 22150  
January 30, 1995

The Honorable Thomas S. Kenny  
Circuit Court of Fairfax  
Fifth Floor  
4110 Chain Bridge Road  
Fairfax, Virginia 22030

Ref: Your Show Cause  
Against Distribution  
of 9/27/93  
Fiduciary No. 49160  
Estate of Jean O'Connell

Dear Judge Kenny:

I'll try to make a very long story short. I am a beneficiary of the above estate, and my sister and Mr. Ed White, attorney, are co-executors.

I believe the enclosures show Mr. White intentionally kept the significance of your 9/27/93 order a secret from me until it was too late for me to appear before you, and now, from his letter of October 14, 1994, under the guise of wanting to help the estate, wants my sister to sign a statement blaming someone other than himself for leaving out another asset. Since Mr. White refused my request before, and will probably use your order to protect himself, would you please allow me the opportunity to appear before you now? The estate is open.

I look forward to your reply.

Sincerely,



Anthony O'Connell

Enclosures (5)



NINETEENTH JUDICIAL CIRCUIT OF VIRGINIA

Fairfax County Judicial Center  
4110 Chain Bridge Road  
Fairfax, Virginia 22030-4009

(703) 246-2221

Fax: (703) 385-4432

RICHARD J. JAMBORSKY

F. BRUCE BACH

QUINLAN H. HANCOCK

J. HOWE BROWN

JACK B. STEVENS

THOMAS A. FORTKORT

MICHAEL P. McWEENY

ROSEMARIE ANNUNZIATA

THOMAS S. KENNY

MARCUS D. WILLIAMS

GERALD BRUCE LEE

STANLEY P. KLEIN

ROBERT W. WOOLDRIDGE, JR.

ARTHUR B. VIEREGG, JR.

JANE MARUM ROUSH

JUDGES

COUNTY OF FAIRFAX

CITY OF FAIRFAX

DR. MARK A. ZAFFARANO  
DIRECTOR, JUDICIAL OPERATIONS

JAMES KEITH

LEWIS D. MORRIS

BURCH MILLSAP

BARNARD F. JENNINGS

LEWIS H. GRIFFITH

WILLIAM G. PLUMMER

THOMAS J. MIDDLETON

RETIRED JUDGES

February 1, 1995

Jesse Wilson  
Commissioner of Accounts  
11350 Random Hills Road  
Suite 500  
Fairfax, VA 22030-3261

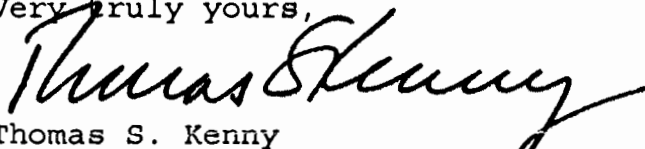
Re: Estate of Jean O'Connell  
Fiduciary No. 49160

Dear Mr. Wilson:

I have reviewed the enclosed correspondence from Mr. Anthony O'Connell regarding the estate of Jean O'Connell. Since it appears from his letter that the estate is still in administration, I am referring the matter to you as Commissioner of Accounts.

Will you please respond to Mr. O'Connell as you deem appropriate?

Very truly yours,

  
Thomas S. Kenny

TSK/wf

cc: Anthony O'Connell  
Edward J. White, Esq.



Jesse B. Wilson, III  
Commissioner of Accounts

Commissioner of Accounts Office  
Circuit Court of Fairfax County

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



Peter A. Arnison  
Deputy Commissioner of Accounts

February 13, 1995

Honorable Thomas S. Kenny  
Judge, Circuit Court of Fairfax County  
4110 Chain Bridge Road  
Fairfax, Virginia 22030-4009

Re: Estate of Jean O'Connell  
Fiduciary No. 49160

Dear Judge Kenny:

In response to your letter of February 1, 1995 concerning the above matter, a review of our records shows that a Final Account was approved in June, 1994 and we have closed our file.

In a letter to the Attorney General, copy enclosed, Mr. O'Connell says (paragraph 2.) that "Exceptions to the Commissioner's Report" were filed. However, I have no other information about that.

If, in fact, no exceptions were timely filed or, if filed were overruled, then I believe, for most purposes, the estate would be considered closed in that the known responsibilities of the personal representatives are deemed to have been properly discharged, and they are entitled to be relieved of their obligation under their bond. See, §26-33. I say this primarily as information for Mr. O'Connell who, as I understand it, is concerned about whether the estate is "open" or "closed" within the meaning of the Instructions promulgated by the Virginia Department of Taxation for applying for funds in settlement of tax refund claims by the estates of retired federal employees.

If this matter should be re-opened or re-committed to me for any reason, I, of course, will act accordingly.

Please let me know if there is anything else you wish me to do at this time.

Yours very truly,

Jesse B. Wilson, III  
Commissioner of Accounts

JBW:va

cc: Honorable F. Bruce Bach  
Mr. Anthony O'Connell  
Edward J. White, Esquire  
Ms. Jean O'Connell Nader

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
(703) 971-2855  
February 26, 1995

Honorable Thomas S. Kenny  
Judge, Circuit Court of Fairfax County  
4110 Chain Bridge Road  
Fairfax, Virginia 22030-4009

Re: Estate of Jean O'Connell  
Fiduciary No. 49160

Dear Judge Kenny:

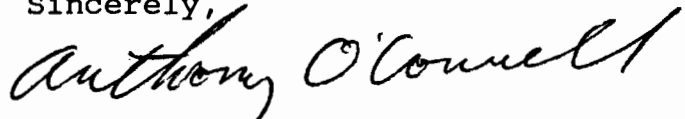
In response to the Commissioner of Accounts letter of February 13, 1995, I am enclosing a copy of my letter of January 17, 1995, with it's enclosure 1, showing that an *Exceptions to the Commissioner's Report*, has been on record in the Circuit Court since June 16, 1994. This means the estate has never been closed.

Based on Mr. White's letter of the following day, February 14, 1995, I believe Mr. White will continue to ignore the *Exceptions to the Commissioner's Report* until someone enforces the rules. I beg you to inform Mr. White that the estate has never been closed.

Eighteen months ago I asked Mr. White if he would send me copies of his accounts (enc 4). He refused (enc 5). Now, I understand he holds someone other than himself responsible for knowing and reporting what he left out of these accounts, and he is not required to correct it, unless the beneficiaries give him more money, and he gets the prior approval of the Commissioner of Accounts (enc 3).

I can not compete with Mr. White in his use of the legal system. I need someone to help me. I beg you to inform Mr. White that the estate has never been closed. If there is any other information you might find helpful, please let me know.

Sincerely,



Anthony O'Connell

Enclosures:(5)

Copies (less enclosures):  
Honorable F. Bruce Bach  
Commissioner of Accounts  
Mr. Ed White, attorney  
Ms. Jean Nader  
Ms. Sheila O'Connell

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

February 28, 1995

The Hon. Thomas S. Kenney  
Judge, Circuit Court of Fairfax County  
4110 Chain Bridge Rd.  
Fairfax, Va. 22030

Re: Estate of Jean M. O'Connell  
Fid. #49160

Dear Judge Kenny,

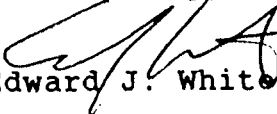
Code word

Normally I just let these things lie still, but Mr. Anthony O'Connell's latest in his letter to you needs some clarification.

I not only furnished Mr. O'Connell's attorney, Edgar A. Prichard, a copy of the entire financial history of the estate, noting that it would be from that document that the final accounting would be prepared (my ltr of 11/9/93), but a copy of the accounting itself (my ltr of 1/19/94). In addition, he received copies correspondence concerning every other event in the administration of this estate including all of my letters to the co-executor, his sister.

I have never received his "Exceptions" and have only heard from the Commissioner's office that they are 109 pages long.

Sincerely,

  
Edward J. White

Cover up cover ups

EJW/e

This show of paper is after the Show Cause Against Distribution of 9/27/93, the Order of Distribution of 10/29/93, the lawyer first notifying me of both events on 11/2/93, and my first letter opening asking about the stock history, on 11/3/93.

This is obviously not true. One proof of this is to have a just power try to get it now. The truth is the CPA and lawyer don't want their clients to know that they are stealing their money. The clients don't have the power to make them provide that evidence.





NINETEENTH JUDICIAL CIRCUIT OF VIRGINIA

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JUDGES

COUNTY OF FAIRFAX

CITY OF FAIRFAX

DR. MARK A. ZAFFARANO  
DIRECTOR, JUDICIAL OPERATIONS

JAMES KEITH

LEWIS D. MORRIS

BURCH MILLSAP

BARNARD F. JENNINGS

LEWIS H. GRIFFITH

WILLIAM G. PLUMMER

THOMAS J. MIDDLETON

THOMAS A. FORTKORT

QUINLAN H. HANCOCK

RETIRED JUDGES

July 25, 1995

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

**Re:** Estate of Jean M. O'Connell  
Fid. No. 49160

Dear Mr. O'Connell:

I cannot offer you legal advice, nor can I consider any matter that is not before the court upon proper motion and notice to all other concerned parties.

Very truly yours

Thomas S. Kenny

cc: Edward J. White, Esq.

I am sorry to read that Judge  
Thomas S. Kenny died of cancer.