

12th Account
Delinquent



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County

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



Peter A. Arntson
Deputy Commissioner of Accounts

May 26, 1999

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

QUALIFICATION DATE: June 20, 1986

RE: Harold O'Connell Trust
FIDUCIARY NO: 021840

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

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

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

Very truly yours,

Office of
Commissioner of Accounts

TO THE FIDUCIARY:

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



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County

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



Peter A. Arntson
Deputy Commissioner of Accounts

August 18, 1999

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

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

INVOICE NO. 99001003

FOR FILING AND RECORDING:

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

FOR DELINQUENCY ACTION:

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

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

BALANCE DUE - DELINQUENT \$25.00

BALANCE DUE - FILING FEE \$113.00

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

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

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

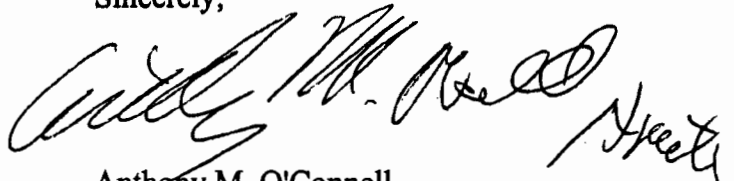
Commissioner of Accounts
Fair Oaks Plaza
Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030

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

Dear Commissioner of Accounts:

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

Sincerely,

A handwritten signature in black ink, appearing to read "Anthony M. O'Connell", with a stylized flourish extending to the right.

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

INVOICE 99001003

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

68-72874
2514
534056370

666

DATE 8/10/99

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

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

MEMO Delinquent Fee 12th Act

12514728721 53 4056370 0666

SAFETY PAPER

TRUST YOU AT H. O'CONNELL

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

68-72874
2514
534056370

667

DATE 7/10/99

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

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

MEMO Filing & recording for 12th Act

12514728721 53 4056370 0667

SAFETY PAPER

Actual 12th Account

August 9, 1999

August 9, 1999. Please compare my actual 12th account with the Commissioner's version of it in his report of it to the Judges. Commissioner Wilson's change to a page of my 11th account from five years back, without dating or initialing his change, makes it appear as if I made the change. Approving an 11th account as a final account is the same as not recognizing the 12th account. History suggests that the Commissioner will never recognize that the issue with the \$659.97 is not the amount. The issue is that it entangles. Whoever controls the entanglement (the accountants) controls the people and assets that are entangled.

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

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

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

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

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

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

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

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

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

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

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

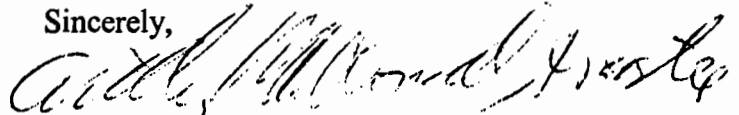
Do any of you have the power to compel the CPA (firm) and the lawyer to:

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

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

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

Sincerely,



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

Copy to:

Ms. Jo Anne Barnes, CPA

Mr. Ed White, Attorney and Co-Executor

Ms. Jean Nader, Beneficiary and Co-Executor

Ms. Sheila O'Connell, Beneficiary

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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

Fiduciary # 21840

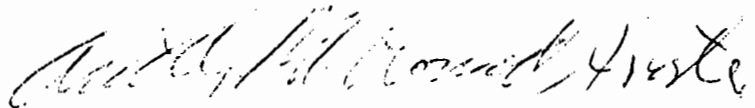
Anthony O'Connell, Trustee

Twelfth Account

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

(This is not a Final Account)

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



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

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

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

April 22, 1992

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

Re: Disbursement

Dear Jean,

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

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

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

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

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

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

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

adverse consequences to the estate and is responsible for them.

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

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

File Estate tax by June 15, 1992

File First Accounting (16 months after qualification but can be sooner)

Ask for posting of Debts and Demands against the estate.

File Fiduciary Income tax returns for period 9/15/91-9/15/92, due January 1, 1993.

File Motion for a Show Cause why distribution should not be made. Submit Show Cause Order.

Request Executor's exoneration letter from IRS and Virginia.

Obtain closing letter from IRS and Virginia as to estate tax returns.

File 1993 Fiduciary tax returns (Sept. 1992-distribution)

File for Order allowing distribution.

Distribute estate.

File Final Accounting.

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

Sincerely



Edward J. White

EJW/e
Encl.

SH. NOTES. STOCKS & BONDS

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

OTHER ASSETS

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

JOINT ASSETS

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

REAL ESTATE

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

TOTAL ASSETS

1,197,153.84

DEBTS

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

TOTAL DEBTS AND EXPENSES

72,525.10

M. O'CONNELL ESTATE TAX ANALYSIS

TAX COMPUTATION

GROSS ESTATE		1,197,153.84		
DEBTS & EXPENSES		72,535.46		

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

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

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

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

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

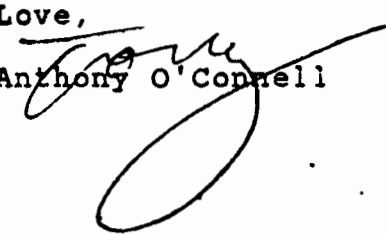
Dear Jean,

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

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

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

Love,


Anthony O'Connell

Enclosure (1)

Copy
Mr. White

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

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



JESSE B. WILSON, III,
COMMISSIONER OF ACCOUNTS



ROBERT J. McCANDLISH, JR.,
DEPUTY COMMISSIONER OF ACCOUNTS

4-22-92

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

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

RE: Harold O'Connell Trust
FIDUCIARY NO: 021840

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

Jesse B. Wilson, III
Commissioner of Accounts

Robert J. McCandlish, Jr.
Deputy Commissioner of Accounts

Supporting vouchers
previously returned _____

Supporting vouchers
returned herewith ✓

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

BRUNER, KANE & McCARTHY, LTD.

INSTRUCTIONS FOR FILING COURT ACCOUNTING

1. All enclosed copies should be signed and dated.
 2. File on or before April 30, 1993 or [] as soon as possible.
We recommend you mail the accounting, vouchers and payment by **CERTIFIED MAIL - RETURN RECEIPT REQUESTED** and keep your receipts.
 3. Remit \$ 50 with accounting, payable to:
Commissioner of Accounts
 4. File two copies with:
 - [] Henry A. Thomas, Esq.
Commissioner of Accounts
520 King Street - Suite 306
Alexandria, Virginia 22314
 - [] Gordon P. Peyton, Esq.
Asst. Commissioner of Accounts
1216 King Street
Alexandria, Virginia 22314
 - [X] Jesse B. Wilson, III, Esq.
Commissioner of Accounts
Fair Oaks Plaza - Suite 500
11350 Random Hills Road
Fairfax, Virginia 22030
 - [] _____

 - [] USE ATTACHED ENVELOPE
 - [] You should submit vouchers or cancelled checks as evidence of disbursements.
5. Each executor or beneficiary should be given a copy.

The CPA (firm)'s advice to file the Trust's Seventh Court Account on or before April 30, 1992, rather than on or before the scheduled date of October 20, 1993, is similar to the lawyer's advice of April 22, 1992: **In order to file that return and the subsequent Fiduciary Income tax return we will need an accounting from Tony from the date of his last accounting to the date of death. If he does not want to prepare it, I will not agree to any preliminary 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 [October 20, 1993].**

From the lawyer's letter of April 22, 1992

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

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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

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

Vouchers in support of disbursements are submitted herewith.

5/11/92
Date

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

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

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

May 19, 1992

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

Re: Estate of Jean M. O' Connell

Dear Mr. O'Connell,

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

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

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

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

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

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

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

I believe that the income received from the savings accounts

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

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

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

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

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

Sincerely,


Edward J. White

EJW/e

Copy to: Jean M. Nader

←

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

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

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

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

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

Reference: Your letter of May 19, 1992

Dear Mr. White:

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

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

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

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

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

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

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

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



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

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

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

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

I look forward to your response.

Yours truly,

Anthony O'Connell

Anthony O'Connell

Enclosures:

Your letter of May 19, 1992

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

Copies to:

Mr. Ed Prichard

Mr. Forrest Balderson

Ms. Jean Nader

Ms. Sheila O'Connell

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

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


Dear Ms. Barnes:

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

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

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

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



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

Sincerely,



Anthony O'Connell

Enclosure: Commissioner of Accounts letter of January 12, 1993

KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

February 12, 1993

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

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

Dear Mr. O'Connell:

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

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

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

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

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

Mr. Anthony O'Connell
February 12, 1993

Page 2

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

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

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

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

Very truly yours,

KELLER BRUNER & COMPANY, P.C.


Forest N. Balderson

FNB/hoc
Enclosures

The CPA firm does not mention the \$816.00 or the \$659.97 in this letter. I could not find the \$816.00 or the \$659.97 in the three spreadsheets I obtained. I believe the CPA firm intentionally had me pay from the trust to the estate, more than necessary, so as to create an accounting entanglement of a debt ($\$1,475.69 - \$816.00 = \$659.69$ overpayment or debt)

Date of: JEAN M. O'CONNELL

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

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

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

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

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

From the lawyer's letter of July 20, 1995

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

Debt due from Harold O'Connell Trust 659.97

Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule	X00X, X000X, X00
TOTAL (Also enter on Part 5, Recapitulation, page 3 at item 5.)	31,320.90

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

Page 16

This page 16 of my 12th account was not included or mentioned in the Commissioner's Report to the Judges. Why not include my actual 12th account in the Report instead of the Commissioner's version?

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

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

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

Dear Ms. Barnes:

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

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

I thank you in advance.

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

Sincerely,

Anthony O'Connell

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

Page 17

This page 17 of my 12th account was not included or mentioned in the Commissioner's Report to the Judges. Why not include my actual 12th account in the Report instead of the Commissioner's version?

Trustee to Judges

July 24, 2000

July 24, 2000. After I didn't hear from the Commissioner of Accounts after submitting my 12th Trust account on August 9, 1999, I wrote the Judges on July 24, 2000. My letter was considered inappropriate, or "expar te" communication, and the Commissioner of Accounts closed my Trust account.

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*
350 Fourth Avenue
New Kensington, PA 15068

Co-executor of the Estate (Innocent)
Beneficiary of the Estate
Beneficiary of the Trust u/w of H. A. O'Connell
Beneficiary of the Land Trust containing Accotink

Sheila O'Connell*
44 Carleton Street
Portland, ME 04012

Beneficiary of the Estate
Beneficiary of the Trust u/w of H. A. O'Connell
Beneficiary of the Land Trust containing Accotink

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

Trustee for the Trust u/w of H. A. O'Connell
(Primary beneficiary is Jean M. O'Connell)
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 fluid and written in dark ink.

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

Report to Judges

August 8, 2000

Please compare my actual 12th account with the Commissioner's version of it in his report of it to the Judges. Commissioner Wilson's change to a page of my 11th account from five years back, without dating or initialing his change, makes it appear as if I made the change. Approving an 11th account as a final account is the same as not recognizing the 12th account. History suggests that the Commissioner will never recognize that the issue with the \$659.97 is not the amount. The issue is that it entangles. Whoever controls the entanglement (the accountants) controls the people and assets that are entangled.

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

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


**COMMISSIONER'S REPORT
APPROVING FINAL ACCOUNT**

To the Honorable Judges of Said Court:


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


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

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

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

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

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

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

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

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

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

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

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

Respectfully submitted,



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

JBW:jcs

Enc.: Exhibits, 1 - 6

cc: Anthony M. O'Connell, Trustee

FID.# 21840
 QUAL 6-27-96
 FILED 4-17-95
 PAID \$53.00
 TAPED 5/5/95
 POSTED 5/1/95

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

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

Receipts:

Interest, checking account, Crestar Bank

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

193.23

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

2,225.94

Total receipts

\$ 2,419.17

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

page 1

EXHIBIT 1

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

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

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

Disbursements:

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

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

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

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

323.62 ✓

Attorney's

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

570.00

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

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 2 *Anthony O'Connell, Trustee*

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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

Fiduciary # 21840

Anthony O'Connell, Trustee

Tenth Account

Covering the period from 1/1/94 to 12/31/94

(This is not a final account)

Description
Disbursements

Assets Received

(or on hand)

Distributions:

Jean Nader, ck# 119 of 7/12/94 \$ 5,271.45

Sheila O'Connell, ck# 120 of 7/10/94 5,271.45

Anthony O'Connell, ck# 121 of 7/10/94 5,271.45

Total Distributions \$ 15,814.35

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 3

Anthony O'Connell, Trustee

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

Summary

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

Total assets \$ 16,813.97 ✓

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

Total disbursements \$ 16,813.97 ✓

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

Vouchers in support of said disbursements are submitted herewith.

Anthony O'Connell, Trustee

page 4

Anthony O'Connell,
Trustee

FID.# 21840
QUAL 6/20/84
FILED 7/20/90
PAID \$53.00
TAPED 123
POSTED 5/6/96

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust u/w of H. A. O'Connell
Fiduciary # 21840

Anthony O'Connell, Trustee
Eleventh Account

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

(This is not a Final Account)

Description

Assets Received
(or on hand)

Balance brought forward from
Tenth Account:

\$ 00.00 ✓

Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

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

Fiduciary # 21840

Anthony O'Connell, Trustee

Twelfth Account

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

(This is not a Final Account)

FID.# 21840
QUAL 6-20-96
FILED 8-12-99
PAID \$113.60 + 25.00 ✓
TAPED 10
POSTED 9-7-99

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

Anthony M. O'Connell, Trustee

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

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

TELEPHONE 836-5444

May 19, 1992

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

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

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

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

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

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

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

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

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

I believe that the income received from the savings accounts

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

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

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

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

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

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

Sincerely,



Edward J. White

EJW/e

Copy to: Jean M. Nader



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

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

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

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

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

Reference: Your letter of May 19, 1992

Dear Mr. White:

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

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

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

Third Account	\$ -5,906.72	{Mother owed to trust}
Fourth Account	- 687.03	{Mother owed to trust}
Fifth Account	+5,796.98	{Trust owed to mother}
Sixth Account	-2,908.97	{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.



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

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

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

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

I look forward to your response.

Yours truly,

Anthony O'Connell

Anthony O'Connell

Enclosures:

Your letter of May 19, 1992

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

Copies to:

Mr. Ed Prichard

Mr. Forrest Balderson

Ms. Jean Nader

Ms. Sheila O'Connell

JH. NOTES. STOCKS & BONDS

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

OTHER ASSETS

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

JOINT ASSETS

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

REAL ESTATE

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

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

DEBTS

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

FID.# 21840
QUAL 6/20/84
FILED 4-29-90
PAID \$53.00
TAPED 103
POSTED 5/16/96

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA


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

Fiduciary # 21840

Anthony O'Connell, Trustee

Eleventh Account + Final

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

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

Description

Assets Received
(or on hand)

Balance brought forward from
Tenth Account:

\$ 00.00 ✓

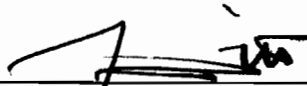
Anthony O'Connell, Trustee

Anthony O'Connell, Trustee

STATE OF VIRGINIA
COUNTY OF FAIRFAX, to-wit:

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

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



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

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

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

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

TESTE: JOHN T. FREY, CLERK

BY: _____
Deputy Clerk

Related Letters



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County

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



Peter A. Arntson
Deputy Commissioner of Accounts

August 8, 2000

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

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

Dear Mr. O'Connell:

This will acknowledge receipt of a copy of your letter of July 24, 2000 to Judges of the Nineteenth Judicial Circuit Court of Virginia.

While I do not presume to speak for the Court or any of the Judges, I think that it is safe to say:

(1) the Court is not organized or constituted for the purpose of conducting the sort of investigation required to establish the facts that you allege in your letter. The Court can only decide cases based on evidence produced by others;

(2) the officials who are responsible for conducting investigations of alleged crimes in Virginia are the Commonwealth Attorneys (the prosecutors) in each jurisdiction and the police departments and their detectives. If the available facts are sufficient to convince the Commonwealth's Attorney that it can be proved that a crime has been committed, and that a prosecution is not barred by the statute of limitations, his/her job is to bring the matter before the Court.

I hope this will be helpful.

Very truly yours,




Jesse B. Wilson, III
Commissioner of Accounts

JBW:jcs

cc: Honorable F. Bruce Bach, Chief Judge

Is the Commissioner of Accounts Office organized or constituted to recognize the accounting trail $1,475.97 - 816.00 = 659.97$ or $545,820.43 - 26,917.17 = 518,903.26$?



Jesse B. Wilson, III
Commissioner of Accounts

Commissioner of Accounts Office
Circuit Court of Fairfax County



Peter A. Arnison
Deputy Commissioner of Accounts

"Enclosed please find a copy of my report approving your 11th account as trustee in the above matter as your Final Account." is the same as not recognizing my 12th account. "Enclosed please find a copy of my report approving your 1st [First] account as trustee in the above matter as your Final Account." would be the same as not recognizing my 2nd, 3rd, 4th, 5th, 6th, 7th, 8th, 9th, 10th, 11th, and 12th accounts.

August 8, 2000

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

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

Dear Mr. O'Connell:

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

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

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

Very truly yours,

Jesse B. Wilson, III
Commissioner of Accounts

JBW:jcs

History suggests the Commissioner will never recognize that the issue with the \$659.97 is not the amount. The issue is that it entangles. Who ever controls the entanglement (the accountants) controls the people and assets that are entangled.

Exceptions

My Exceptions to the Commissioner's Report for our Mother's Estate, Fiduciary #49160, disappeared after being received by the Court on June 16, 1994. My Exceptions to the Commissioner's Report for the Trust, Fiduciary #21840, disappeared after being received by the Court on August 23, 2000."

Exceptions to Commissioner's Report

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

To the Honorable Judges of Said Court:

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

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

1. Ed White used his fiduciary position in this estate to destroy my reputation and my relationship with my sister, Jean Nader, with the intent of generating another fee for himself through the forced sale of real estate, in which all the beneficiaries of this estate have an interest (enclosures 1).

2. Ed White got this fiduciary position by destroying my credibility with my mother in 1985-1986. Mr. White intentionally withheld information while I was trying to fund a trust for my mother, and accused me for the consequent delay. After 13 years as designated cofiduciary in my mother's Will, she dropped me and added Ed White (enclosure 2).

3. Mr. White's secrecy and setups show contempt for the fiduciary relationship between executor and heir (enclosure 3).

4. The testator, my mother, did not want her family torn apart.

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

Respectfully submitted this 16th day of June, 1994.

Anthony Miner O'Connell



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

FILED
JUN 16 AM 9:14
CLERK, CIRCUIT COURT OF FAIRFAX, VA

Exceptions to Commissioner's Report

Fiduciary # 21840

VIRGINIA: IN THE CIRCUIT COURT OF THE COUNTY OF FAIRFAX
IN RE: Trust u/w of H. A. O'Connell

To the Honorable Judges of Said Court:

The Honorable F. Bruce Bach, Chief Judge
The Honorable Michael P. McWeeney
The Honorable Marcus D. Williams
The Honorable Stanley Paul Klein
The Honorable Robert W. Wooldridge, Jr.
The Honorable Arthur B. Viereg, Jr.
The Honorable Dennis J. Smith
The Honorable Jane Marum Roush
The Honorable M. Langhorne Keith
The Honorable David T. Stitt
The Honorable Leslie Alden
The Honorable Kathleen H. MacKay
The Honorable Jonathan C. Thacher
The Honorable Henry E. Hudson
The Honorable R. Terrence Ney

FILED
00 AUG 23 AM 10:52
JOHN T. FREY
CLERK, CIRCUIT COURT
FAIRFAX, VA

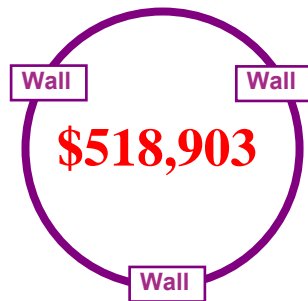
I, Anthony Miner O'Connell, Trustee u/w of H. A. O'Connell, fiduciary # 21840, respectfully excepts to the report of Jesse B. Wilson, III, Commissioner of Accounts, dated August 8, 2000, to the Judges of Said Court, and state as my grounds, the following.

1. First, I am not accusing Commissioner of Accounts Jesse B. Wilson, III, or any one else connected with the Court, of any wrongdoing. I simply do not understand why Commissioner of Accounts Jesse B. Wilson, III, would want to approve and close Accounts before the accountings are fully exposed and the discrepancies addressed. It is against the principals of accounting.
2. Second, the source of the discrepancies are:

Jo Ann Barnes, CPA
Bruner, Kane & McCarthy, Ltd.
700 North Fairfax
Alexandria, VA 22313

Edward White, Attorney
P.O. Box 207
Kinsale, VA 22488

End Game



Walls of confusion and conflict, such as the accounting entanglement $\$1,475 - \$816 = \$659$, are planted to cover-up and distract from the disappearance of money, such as $\$545,820 - \$26,917 = \$518,903$

Date of: JEAN M. O'CONNELL

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

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

\$518,903

1,475 - 816 = 659 covers-up the disappearance of 545,820 - 26,917 = 518,903

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

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

$$500,752.69 + 18,150.57 = 518,903.26$$

\$518,903.26 disappears behind three accounting entanglements made to appear as my fault.

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

From the lawyer's letter of July 20, 1995

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

Debt due from Harold O'Connell Trust 659.97

Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule		X00X, X000X, X00
TOTAL (Also enter on Part 5, Recapitulation, page 3, at item 5.)		31,320.90

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

Complaint

August 30, 2012

Please compare my actual 12th account with the Commissioner's version of it in his report of it to the Judges. Commissioner Wilson's change to a page of my 11th account from five years back, without dating or initialing his change, makes it appear as if I made the change. Approving an 11th account as a final account is the same as not recognizing the 12th account. History suggests that the Commissioner will never recognize that the issue with the \$659.97 is not the amount. The issue is that it entangles. Whoever controls the entanglement (the accountants) controls the people and assets that are entangled.

VIRGINIA:

IN THE CIRCUIT COURT OF FAIRFAX COUNTY

JEAN MARY O'CONNELL NADER,

Plaintiff,

v.

Case No. 2012-13064

ANTHONY MINER O'CONNELL,

Individually and in his capacity as
Trustee under a Land Trust Agreement
Dated October 16, 1992 and as
Trustee under the Last Will and
Testament of Harold A. O'Connell
439 S. Vista Del Rio
Green Valley, Arizona 85614

and

SHEILA ANN O'CONNELL
663 Granite Street
Freeport, ME 04032

Defendants.

FILED
CIVIL INTAKE
2012 AUG 30 PM 3:22
JOHN T. FREY
CLERK, CIRCUIT COURT
FAIRFAX, VA

COMPLAINT

COMES NOW the Plaintiff, Jean Mary O'Connell Nader, by counsel, and brings this action pursuant to §§ 26-48 and 55-547.06 of the Code of Virginia (1950, as amended) for the removal and appointment of a trustee, and in support thereof states the following.

Parties and Jurisdiction

1. Plaintiff Jean Mary O'Connell Nader ("Jean") and Defendants Anthony Miner O'Connell ("Anthony") and Sheila Ann O'Connell ("Sheila") are the children of Harold A. O'Connell ("Mr. O'Connell"), who died in 1975, and Jean M. O'Connell ("Mrs. O'Connell"), who died on September 15, 1991.

2. The trusts that are the subject of this action are: (a) the trust created under the Last Will and Testament of Harold A. O'Connell dated April 11, 1974, and admitted to probate in this Court on June 18, 1975; and (b) a Land Trust Agreement dated October 16, 1992, which was recorded among the land records of this Court in Deed Book 8845 at Page 1449.

3. Jean, Sheila, and Anthony are the beneficiaries of both of the trusts and, therefore, are the parties interested in this proceeding.

Facts

4. During their lifetimes, Mr. and Mrs. O'Connell owned as tenants in common a parcel of unimproved real estate identified by Tax Map No. 0904-01-0017 and located near the Franconia area of Fairfax County, Virginia and consisting of approximately 15 acres (the "Property").

5. After his death in 1975, a 46.0994% interest in the Property deriving from Mr. O'Connell's original 50% share was transferred to a trust created under his Last Will and Testament (the "Harold Trust"), of which Anthony serves as trustee. A copy of the Last Will and Testament of Harold A. O'Connell is attached hereto as Exhibit A.

6. Mrs. O'Connell held a life interest in the Harold Trust and, upon her death in 1991, the trust assets were to be distributed in equal shares to Jean, Sheila, and Anthony as remainder beneficiaries. Although other assets of the Harold Trust were distributed to the remainder beneficiaries, the trust's 46.0994% interest in the Property has never been distributed to Jean, Sheila, and Anthony in accordance with the terms of the Harold Trust.

7. After Mrs. O'Connell's death, her 53.9006% interest in the Property passed to Jean, Sheila, and Anthony in equal shares, pursuant to the terms of her Last Will and Testament and Codicil thereto, which was admitted to probate in this Court on December 10, 1991.

8. Thus, after Mrs. O'Connell's death, Jean, Sheila, and Anthony each owned a 17.96687% interest in the Property, and the Harold Trust continued to own a 49.0994% interest in the Property.

9. By a Land Trust Agreement dated October 16, 1992, Jean, Sheila, and Anthony, individually and in his capacity as trustee of the Harold Trust, created a Land Trust (the "Land Trust"), naming Anthony as initial trustee. A copy of the Land Trust Agreement is attached hereto as Exhibit B and incorporated by reference herein. The Harold Trust, Jean, Sheila, and Anthony (individually) are the beneficiaries of the Land Trust.

10. The Property was thereafter conveyed by Jean, Sheila, and Anthony, individually and as trustee of the Harold Trust, to Anthony, as trustee of the Land Trust, by a Deed dated October 16, 1992 and recorded on October 23, 1992 in Deed Book 8307 at Page 1446 among the land records for Fairfax County.

11. As trustee under the Land Trust, Anthony was granted broad powers and responsibilities in connection with the Property, including the authority and obligation to sell the Property. Paragraph 4.04 of the Land Trust Agreement states, in part, as follows:

If the Property or any part thereof remains in this trust at the expiration of twenty (20) years from date hereof, the Trustee shall promptly sell the Property at a public sale after a reasonable public advertisement and reasonable notice thereof to the Beneficiaries.

12. To date, the Property has not been sold, and the Land Trust is due to expire on October 16, 2012.

13. According to Paragraph 9.03 of the Land Trust Agreement, the responsibility for payment of all real estate taxes on the Property is to be shared proportionately by the beneficiaries. However, if a beneficiary does not pay his or her share, the Land Trust Agreement provides:

The Trustee will pay the shortfall and shall be reimbursed the principal plus 10% interest per annum. Trustee shall be reimbursed for any outstanding real estate tax shares or other Beneficiary shared expense still owed by any Beneficiary at settlement on the eventual sale of the property.

14. For many years, Jean sent payment to Anthony for her share of the real estate taxes on the Property. Beginning in or about 1999, Anthony refused to accept her checks because they were made payable to "County of Fairfax." Anthony insisted that any checks for the real estate taxes be made payable to him individually, and he has returned or refused to forward Jean's checks to Fairfax County. Under the circumstances, Jean is unwilling to comply with Anthony's demands regarding the tax payments.

15. Anthony is not willing or has determined he is unable to sell the Property due to a mistaken interpretation of events and transactions concerning the Property and, upon information and belief, the administration of his mother's estate. Anthony's position remains intractable, despite court rulings against him, professional advice, and independent evidence. As a result, Anthony is unable to effectively deal with third parties and the other beneficiaries of the Land Trust.

16. In 2007, Anthony received a reasonable offer from a potential buyer to purchase the Property. Upon information and belief, Anthony became convinced of a title defect with the Property that, in his opinion, was an impediment to the sale of the Property. A title commitment issued by Stewart Title and Escrow on April 24, 2007, attached hereto as Exhibit C, did not persuade Anthony that he, as the trustee of the Land Trust, had the power to convey the Property. Because of this and other difficulties created by Anthony, the Property was not sold.

17. Since 2007, it appears the only effort put forth by Anthony to sell the Property has been to post it for sale on a website he created, www.alexandriavirginia15acres.com.

18. Since 2009, Anthony has failed to pay the real estate taxes for the Property as required by the Land Trust Agreement. Currently, the amount of real estate tax owed, including interest and penalties, is approximately \$27,738.00.

19. Anthony has stated that he purposely did not pay the real estate taxes in order to force a sale of the Property and clear up the alleged title defects.

20. Since the real estate taxes are more than two years delinquent, Anthony's failure to pay may result in a tax sale of the Property. Anthony was notified of this possibility by a notice dated October 26, 2011, attached hereto as Exhibit D. In addition to the threatened tax sale, the Land Trust is incurring additional costs, including penalties, interest, and fees, that would not be owed if Anthony had paid the real estate taxes in a timely manner.

21. In May 2012, Jean, through her counsel, wrote a letter to Anthony requesting that he cooperate with a plan to sell the Property or resign as trustee. To date, Anthony has not expressed a willingness to do either, and still maintains that the alleged title defect and other "entanglements" must be resolved before any action can be taken towards a sale of the Property.

Count I: Removal of Anthony O'Connell as Trustee of Land Trust

22. The allegations of paragraphs 1 through 21 are incorporated by reference as if fully stated herein.

23. As trustee of the Land Trust, Anthony has a fiduciary duty to comply with the terms of the trust agreement, to preserve and protect the trust assets, and to exercise reasonable care, skill, and caution in the administration of the trust assets.

24. Anthony has breached his fiduciary duties by his unreasonable, misguided, and imprudent actions, including but not limited to, his failure to sell the Property and non-payment of the real estate taxes on the Property.

25. The breaches of duty by Anthony constitute good cause for his removal as trustee of the Land Trust.

WHEREFORE, Plaintiff Jean Mary O'Connell Nader prays for the following relief:

- A. That the Court remove Anthony Minor O'Connell as trustee under the Land Trust Agreement dated October 16, 1992, pursuant to § 26-48 of the Code of Virginia (1950, as amended);
- B. That all fees payable to Anthony Minor O'Connell under the terms of the aforesaid Land Trust Agreement, including but not limited to, the trustee's compensation under paragraph 9.01, and all interest on advancements by the trustee to the trust for payment of real estate taxes pursuant to paragraph 9.03, be disallowed and deemed forfeited;
- C. That all costs incurred by Plaintiff Jean Mary O'Connell Nader in this action, including reasonable attorneys' fees, be paid by the Land Trust; and
- D. For all such further relief as this Court deems reasonable and proper.

**Count II: Removal of Anthony O'Connell as
Trustee of the Trust under the Will of Harold A. O'Connell**

26. The allegations of paragraphs 1 through 25 are incorporated by reference as if fully stated herein.

27. The terms of the Harold Trust provide that, upon the death of Mrs. O'Connell, the assets are to be distributed to Jean, Sheila, and Anthony in equal shares. Notwithstanding the terms of the Harold Trust and the provisions for its termination, Anthony entered into the Land Trust Agreement in his capacity as trustee of the Harold Trust. As a result, upon the sale of the

Property, Anthony can exercise greater control over the Harold Trust's share of the sale proceeds than if the parties held their beneficial interests in their individual capacities.

28. Other than its status as beneficiary of the Land Trust, there is no reason for the continuation of the Harold Trust.

29. On August 8, 2000, an Eleventh Account for the Harold Trust was approved by the Commissioner of Accounts for the Circuit Court of Fairfax County and determined to be a final account.

30. Anthony repeatedly and unsuccessfully challenged the Commissioner's determination and requested, *inter alia*, that the Court and the Commissioner of Accounts investigate a debt of \$659.97 that he alleged was owed to the Harold Trust by Mrs. O'Connell's estate. In these proceedings, the Commissioner stated, and the court agreed, that there was no evidence to support Anthony's claims that a debt existed and, if so, that it was an asset of the Harold Trust.

31. Anthony's repeated and unsuccessful challenges to the rulings of the Commissioner of Accounts and the Circuit Court in connection with the Eleventh Account, and his persistence in pursuing his unfounded claims to the present day, demonstrate that he is unable to administer the Harold Trust effectively and reliably.

32. It is in the best interests of the beneficiaries of the Harold Trust that, upon the sale of the Property, the net sale proceeds be distributed in an orderly and expedient manner. Based on Anthony's actions, he is not the proper individual to fulfill the trustee's duties in administering the Harold Trust.

33. The removal of Anthony as trustee best serves the interests of the beneficiaries of the Harold Trust.

WHEREFORE, Plaintiff Jean Mary O'Connell Nader prays for the following relief:

- A. That the Court remove Anthony Minor O'Connell as trustee under the Last Will and Testament of Harold A. O'Connell, pursuant to § 55-547.06 of the Code of Virginia (1950, as amended);
- B. That all costs incurred by Plaintiff Jean Mary O'Connell Nader in this action, including reasonable attorneys' fees, be awarded to her in accordance with § 55-550.04 of the Code of Virginia (1950, as amended); and
- C. For all such further relief as this Court deems reasonable and proper.

Count III: Appointment of Successor Trustee

34. The allegations of paragraphs 1 through 33 are incorporated by reference as if fully stated herein.

35. Jean is a proper person to serve as trustee of the Land Trust in order to sell the Property on behalf of the beneficiaries of the Land Trust, and she is willing and able to serve in such capacity.

36. The best interests of the beneficiaries would be served if the Land Trust is continued for a sufficient period of time to allow the successor trustee to sell the Property, rather than allowing the Land Trust to terminate on the date specified in the Land Trust Agreement. Each of the individual beneficiaries of the Land Trust is age 70 or above, and it would be prudent to sell the Property during their lifetimes, if possible, rather than leaving the matter for the next generation to resolve.

37. Jean is a proper person to serve as trustee of the trust created under the Last Will and Testament of Harold A. O'Connell, and she is willing and able to serve in such capacity.

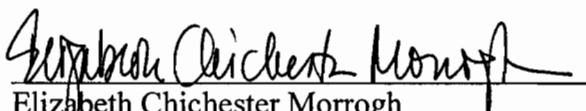
WHEREFORE, Plaintiff Jean Mary O'Connell Nader prays for the following relief:

- A. That Plaintiff Jean Mary O'Connell Nader be appointed as successor trustee under the aforesaid Land Trust Agreement, with the direction to sell the Property upon such terms and conditions as this Court deems reasonable and appropriate, including, but not limited to, fixing a reasonable amount as compensation of the successor trustee for her services;
- B. That the term of the Land Trust be continued for a reasonable time in order to allow for the sale of the Property;
- C. That Plaintiff Jean Mary O'Connell Nader be appointed as successor trustee under the Last Will and Testament of Harold A. O'Connell for all purposes, including distribution of the net proceeds of the sale of the Property that are payable to such trust;
- D. That all costs incurred by Plaintiff Jean Mary O'Connell Nader in this action, including reasonable attorneys' fees, be paid by the Land Trust; and
- E. For all such further relief as this Court deems reasonable and proper.

JEAN MARY O'CONNELL NADER
By Counsel

BLANKINGSHIP & KEITH, P. C.
4020 University Drive
Suite 300
Fairfax, VA 22030
(703) 691-1235
FAX: (703) 691-3913

By:


Elizabeth Chichester Morrogh
VSB No. 25112
Counsel for Plaintiff