

Ruling?

16p

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

Box 659

The family is put in an invisible dark box and does not know that the same instructions to them from several sources would not stand the light outside the box. The only remedy the family has is to get out of the box

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

April 29, 1992
As of April 11, 1992

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

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

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

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

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

CLIENT # 96085-THO

REF. NO. 9059

FOR PROFESSIONAL SERVICES RENDERED:

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

\$3,100

*paid
5/6/92*

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

TRUST U/W HAROLD A. O'CONNELL
ANTHONY M. O'CONNELL, TRUSTEE
6541 FRANCONIA ROAD PH. 703-971-2855
SPRINGFIELD, VA. 22150

5-89

CLIENT # 96085-770
REF. NO 9059
May 6 1992

306

68-7267
2560



BRUNER, KANE & MCCARTHY \$ 3,100.⁰⁰

Three thousand and one hundred ^{LTD} and no cents **DOLLARS**



HAIRFAX, VIRGINIA 22030

MEMBER FDIC

MEMO

FOR RETURN TO
FOR THE

Anthony M. O'Connell

⑆ 256072675⑆ 23001938022⑆ 0306 ⑆0000⑆0000⑆

CO-OP ACCOUNT

* FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

MY 92 13
056001079

056001079
CRESTAR BANK
515 KING STREET
ALEXANDRIA, VA
22311

FOR DEPOSIT ONLY
CRESTAR BANK
BRUNER, KANE & MCCARTHY, LTD.
OR B.K.M. MORTGAGE INVESTMENT
ALEXANDRIA, VIRGINIA
A PROFESSIONAL CORPORATION
DO NOT WRITE STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE *

ENDORSE HERE

$$1,475.97 - 816.00 = 659.97$$

↑
Recorded in trust accounting

↑ ↑
Recorded in estate accounting

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

Trust accounting

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

ACCOUNT OF Anthony O'Connell, Trustee

FIDUCIARY # 21840

Number of this account Seventh Account

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

DESCRIPTION	ASSETS RECEIVED (or On Hand)	DISBURSEMENTS
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

1768

John St...

The \$1,475.97 in this trust accounting was approved by Jesse Wilson on October 4, 1993:

Vouchers in support of disbursements are submitted herewith.

5/11/92
Date

Anthony O'Connell, Trustee

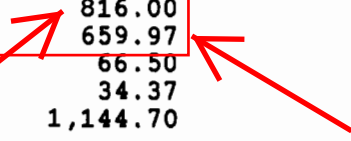
Estate accounting

Receipts During Period

DKU467 0192

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

The \$816.00 and 659.97 in this estate accounting was approved by Jesse Wilson on xxxxMarch 20, 1993.



12

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).

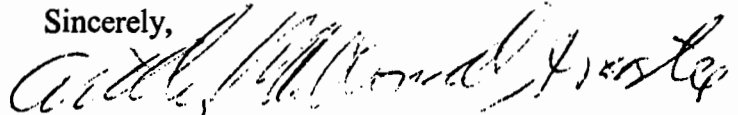
Do any of you have the power to compel the CPA (firm) and the lawyer to:

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

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


**COMMISSIONER'S REPORT
APPROVING FINAL ACCOUNT**

To the Honorable Judges of Said Court:


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


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

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

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

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

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

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

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

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

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

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

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

Respectfully submitted,



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

JBW:jcs

Enc.: Exhibits, 1 - 6

cc: Anthony M. O'Connell, Trustee

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.

What and where is the Court ruling? Is Commissioner Wilson's August 8, 2000, Report to the Judges being called a court ruling? If not, what is?


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.

Is there some way to expose bk467p191 without the accountants using innocent members of the Court and our family to put the attempt in conflict with the Court and our family?

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.

What and where is the Court ruling? Is Commissioner Wilson's August 8, 2000, Report to the Judges being called a court ruling? If not, what is?

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.

Why did the Trustee's 12th account addressing this disappear?
Why did the Trustees Exceptions to the Commissioner's Report addressing this disappear?