

# Blueprint

31p

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

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  
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MAKE CHECKS PAYABLE TO "BKM, LTD."  
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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.<sup>00</sup>

Three thousand and one hundred <sup>LTD</sup> and no cents **DOLLARS**



HAIRFAX, VIRGINIA 22030

PREPARE 1991 FEDERAL TAX RETURNS  
FOR BRUNER, KANE & MCCARTHY

MEMO

Anthony M. O'Connell

⑆ 256072675⑆ 23001938022⑆ 0306 ⑆0000⑆0000⑆

CO-OP ACCOUNTS

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056001079

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515 KING STREET  
ALEXANDRIA, VA  
22311

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CRESTAR BANK  
BRUNER, KANE & MCCARTHY, LTD.  
OR B.K.M. MORTGAGE INVESTMENT  
ALEXANDRIA, VIRGINIA  
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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
<b>ASSETS HELD ON DECEMBER 31, 1991 FOR FUTURE ACCOUNTING</b>		
Lynch Note		\$ 428,277.21
46.0994% interest in 15 acres		34,574.55
Cash - Continental checking		43,302.55
Computer		2,100.00
Payable to the Estate of Jean M. O'Connell		
Deficit per 3 <sup>rd</sup> Account	\$ (5,906.72)	
Deficit per 4 <sup>th</sup> Account	(687.03)	
Income per 5 <sup>th</sup> Account	5,796.98	
Deficit per 6 <sup>th</sup> Account (restated)	(2,908.97)	
	\$ (3,705.74)	
Income per 7 <sup>th</sup> Account	5,181.71	
	\$ 1,475.97	
<b>TOTAL ASSETS HELD FOR FUTURE ACCOUNTING</b>		\$ 508,254.31
<b>TOTALS</b>	\$ 675,522.42	\$ 675,522.42

1768

10K Stm

The \$1,475.97 in this trust accounting was approved by Jesse Wilson on October 4, 1993: I don't understand why he will not recognize the accounting entanglement trail 1,475.97 - 816.00 = 659.97 n his report to the Judges on August 8, 2000..

Vouchers in support of disbursements are submitted herewith.

5/11/92  
Date

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

# Estate accounting

## Receipts During Period

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

MKU467 0192

The \$816.00 and 659.97 in this estate accounting was approved by Jesse Wilson on March 20, 1993. I don't understand why he will not recognize the accounting entanglement trail 1,475.97 - 816.00 = 659.97 n his report to the Judges on August 8, 2000..



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>

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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

# Twelfth Account

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

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

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

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

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

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

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

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

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

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).

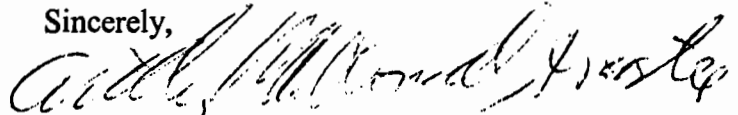
Do any of you have the power to compel the CPA (firm) and the lawyer to:

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

# Report to the Judges

Approving the 11<sup>th</sup> account as a final account  
is the same as not recognizing the 12<sup>th</sup> account



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 8<sup>th</sup> 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



Jesse B. Wilson, III  
Commissioner of Accounts

*Commissioner of Accounts Office*  
**Circuit Court of Fairfax County**

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



Peter A. Arntson  
Deputy Commissioner of Accounts

August 8, 2000

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

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

Dear Mr. O'Connell:

Enclosed please find a copy of my report approving your 11<sup>th</sup> 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

# Exceptions 2000

The August 23, 2000, exceptions to Commissioner Jesse Wilson changing the trust's 11<sup>th</sup> account from "This is not a final account" to read "This is a final account", and therefore closing the trust account, fiduciary #21840, against the trustee's intent.

$$1,475.97 - 816.00 = 659.97$$

I don't understand why the accountants who created it, reported it, made the family appear responsible for it, and approved it, don't recognise the accounting entanglement trail  $1,475.97 - 816/00 = 659.97$ , or any accounting trail for these numbers, when asked about it.



Fiduciary # 21840

**Exceptions to Commissioner's Report**

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

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

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. Vieregg, 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

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

This CPA and lawyer are two principals in the source of the discrepancies that I pointed out in my letter to the Judges of July 24, 2000. The focus should be on the source.

To understand how the CPA and lawyer work would require that the Court fully expose their accountings and compel the CPA and lawyer to address the discrepancies. The CPA-lawyer accountings are the evidence for the discrepancies. I ask that this evidence not be covered up.

3. Third, this report protects the source of the discrepancies, the CPA and the lawyer, rather than the public.
4. Fourth, this report covers up, I assume unwittingly, accountings that have never been exposed and their discrepancies addressed.
5. Fifth, this report, by closing the Account for the Trust u/w of H. A. O'Connell, renders Anthony M. O'Connell, Trustee for the u/w of H. A. O'Connell, helpless.
6. Sixth, this report, by closing the Account for the Trust u/w of H. A. O'Connell, and as explained in the Trust's Twelfth Court Account, renders Anthony M. O'Connell, Trustee for the real estate recorded in B8845 p1444 and B8307 p1446, helpless in the sale of this real estate.
7. Reference "Estate of Harold A. O'Connell, Trust, Fiduciary No. 21840":

This may mislead. The Estate of Harold A. O'Connell, fiduciary # 21840, and the Trust u/w of Harold A. O'Connell, fiduciary # 21840, are two separate Court Accounts. Even though they have been assigned the same fiduciary # 21840. My mother, Jean M. O'Connell, who died in 1991, was the fiduciary for the Estate of Harold A. O'Connell. I am the fiduciary for the Trust u/w of Harold A. O'Connell. It is important to not confuse the two Accounts. In 1997 the FBI was apparently led to believe that the Estate of Harold A. O'Connell was the issue when the Trust u/w of Harold O'Connell was the issue. I say this because the FBI sent me copies of accountings from the Estate of Harold A. O'Connell and not copies of accountings from the Trust u/w of H. A. O'Connell. The issue here is not the Estate of Harold A. O'Connell, but the Trust u/w of Harold A. O'Connell.

The office of Chief Judge F. Bruce Bach may have been led to believe that the issue is the Estate of Harold A. O'Connell because their enclosed letter of August 9, 2000 references the "Estate of Harold A. O'Connell". Again, the issue here is not the Estate of Harold A. O'Connell, but the Trust u/w of Harold A. O'Connell. They are two separate Court Accounts. It is important to not confuse the two.

8. Items 1, 2 & 4:

- (a) The zero balance in the Trust's Tenth and Eleventh Court Account is not the issue. As explained in the Trust's Twelfth Court Account, the issue is the entanglement of their accounting of the Trust u/w of H. A. O'Connell with their accounting of the Estate of Jean M. O'Connell, and the consequences of these entanglements.

It is difficult to recognize these entanglements and I was not confident enough in the Trust's Tenth and Eleven Court Account to report them. But I knew they were there and that is why I stated that these were not final accounts. As I stated in the Trust Twelfth Court Account to the Commissioner of Accounts: *If you don't have the power to compel the the CPA (firm) and the lawyer to expose and remove the entanglements they created, please understand how I can't.*

- (b) I clearly stated on all the pages of this Eleventh Court Account that "This is not a Final Account".
- (c) Changing the Trust's Eleventh Court Account dated April 24, 1995, to a final Account, after would eliminate the Trust's Twelfth Court Account. The Twelfth Court Account is central to this report.

9. I item 4:

- (a) To close an account before the discrepancies are resolved violates the principals of accounting.
- (b) To close a Court Account against the intent of the person responsible for the Court Account violates the publics trust.
- (c) To close the Account of the Trust u/w of H. A. O'Connell would render me, the Trustee for this Account, helpless.

10. Exceptions to the reports items 5, 7 & 8:

- (a) The Twelfth Court Account, as shown on the Commissioner's invoice dated August 18, 1999, was accepted by the Commissioner on August 8, 1999, and accepted by cashing check # 667 for the filing fee for the Twelfth Account, and accepted by cashing check # 667 for a delinquency fee for the Twelfth Account.
- (b) The \$659.97 entanglement should not be confusing. The CPA(firm) prepares the Trust's Seventh Court Account in a manner that requires the Trustee to pay the Estate of Jean M. O'Connell \$ 1,475.97. The lawyer discovers that this is \$659.97 too much. But the lawyer will not pay it back to the Trust.



The lawyer reported this \$659.97 to the IRS in the Estate Tax Return in 1992, in the first amendment to the Estate Tax Return in 1993, and in the second amendment to the Estate Tax Return in 1995. When something is reported to the IRS it should be treated as real.

- (c) The Twelfth Court Account is central to this report. It addresses a discrepancy in the CPA-lawyer accounting. It explains and documents a CPA-lawyer pattern of gaining control of assets, such as real estate, by entangling it in their accounting. They control the entangled asset to the degree that they control the accounting entanglements they put on it.

In 1992 the CPA(firm) prepared the Trust's Seventh Court Account in a manner that required me to pay the Estate of Jean M. O'Connell \$ 1,475.97. The lawyer discovers that this is \$659.97 too much. But the lawyer won't pay it back to the Trust. It disappears into ambiguity and confusion. The pattern is that it will be used by the CPA-lawyer later.

There is nothing that I can do to make them pay this \$659.97 back to the Trust. They are in control of this entanglement. They are in control of any asset that they entangle with it. No one makes them accountable for it. This report does not make them accountable for it. They are untouchable. It is that simple.

The rules of accounting require me to carry over the known discrepancies from the Trust's Seventh Account to subsequent Trust Accounts until I can resolve them. One obstacle to exposing the entanglements is that accountings for the Estate of Jean M. O'Connell remain secret. One obstacle to removing them is that I do not have the power to compel the CPA or lawyer to recognize the discrepancies.

I believe the entirety of the Twelfth Court Account should be included for review. I quote the introduction here:

*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*

*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 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

This Twelfth Account shows that:

- (a) The significance of the \$659.97 entanglement is in not the amount of the \$659.97, but in it's use, that of a controlling entanglement on real estate: *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.* I would not be going through this effort if the significance of the \$659.97 was \$659.97. The value of these entanglements to the people who created them is reflected in their refusal to address and remove them.
- (b) I tried to get the CPA and lawyer to address this \$659.97 entanglement for about eight years. They would not address it. The zero balance in my Tenth and Eleventh Court Account is due to this refusal of the CPA and lawyer to address it. I know there are more entanglements but I can't figure them out because of the secrecy surrounding the Estate of Jean M. O'Connell. The real estate tax entanglement between the Estate and the Trust y/w of H. A. O'Connell is impossible to unravel.

11. Item 6.

This may imply that the Estate of Jean M. O'Connell is closed: "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".

The enclosed copy of a page from the Court's "INDEX TO WILLS & FIDUCIARIES: shows that an *Exception to the Commissioner's Report* for the Estate of Jean M. O'Connell, fiduciary # 49160, has been on file since June 16, 1994:

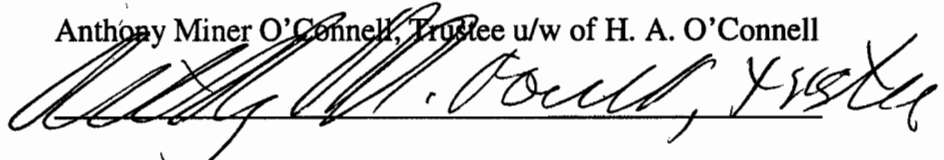
... OCONNELL, JEAN M EXCEPTION TO COMM REPORT .... 06/16/94 .. F049160 .....

If this is recognized it means that the Estate of Jean M. O'Connell is not closed.

To the Honorable Judges of the Fairfax County Circuit Court, I beg you to cause a jury to be empaneled to resolve these issues. I ask for a full and complete disclosure of the accountings for the estate of Jean M. O'Connell (which the law says I am entitled to) so I can try to untangle that accounting from the accounting of the Trust u/w of H. A. O'Connell and sell our remaining real estate. I beg the Judges of the Said Court to allow me to do that. The future of the real estate recorded in B8845 p1444 and B8037 p1446 depends on it.

Respectfully submitted this 23rd day of August 2000.

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



Anthony M. O'Connell, Trustee u/w of H. A. O'Connell  
216 Governors Lane Apt 12  
Harrisonburg, Virginia 22801  
(540) 433-3895


Enclosures, copies of:

- PLEASE SEE IV D*
- (1) Page from the Court's "INDEX TO WILLS & FIDUCIARIES: showing that an Exception to the Commissioner's Report for the Estate of Jean M. O'Connell, fiduciary # 49160, has been on file since June 16, 1994
  - (2) Trust's Twelfth Court Account dated August 9, 1999
  - (3) Checks accepted for Twelfth Court Account
  - (4) Commissioner Wilson's letter of August 8, 2000, Re: Estate of Jean M. O'Connell
  - (5) Commissioner Wilson's letter of August 8, 2000, Re: Trust u/w of H. A. O'Connell, and enclosed Commissioner's Report dated August 8, 2000
  - (6) Letter of August 9, 2000, from the office of Chief Judge A. Bruce Bach

# Summons

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.

An accounting entanglement is intentionally confused accounting created by the accountants and made to appear to come from their clients. Whoever controls the accounting entanglement controls the people and assets that are entangled. It is used as a wedge and takeover tool and as cover. Small amounts are used to make them appear unworthy of correcting, as if the issue were the amount and not an entanglement.