

# Expose Bk467p191

Why does Judge Smith not recognize my responses to the Complaint? Why is it OK?  
“1. The material facts set forth in the Complaint filed by Plaintiff in this action are deemed to be admitted by Defendant Anthony M. O'Connell pursuant to Va. Sup. Ct. Rule 1:4(e);- **based on the failure of Defendant Anthony M. O'Connell to deny such facts** in the responsive pleading filed by him, entitled "Response to Summons Served on September 8, 2012." . . .  
ENTERED this 25th day of January, 2013. (Seal of Chief Judge Dennis J. Smith).”

## Compute Tax Test

The \$27,738.00 amount is way too high. Would the accountants show how they arrived at this figure? Can the accountants be held to this degree of accountability?

I believe attempts at computation would show whether the accountant's intent is to (1) use real estate taxes as a frame, wedge, takeover, cover, and entanglement tool (who ever controls the entanglement controls the people and assets that are entangled), or, (2) only an attempt to collect taxes.

Submitted in response to  
summons case 2012-13064,  
on September 24, 2012, by  
Anthony Miner O'Connell,  
Trustee

incur any liability to pay any money on account of this Trust Agreement or the Property, or any portion or portions thereof, or incur any liability to pay any money on account of Trustee holding title to the Property or otherwise in connection with this Trust Agreement, whether because of breach of contract, injury to person or property, fines or penalties under any law, or otherwise, Beneficiary agrees that, except as is otherwise provided in paragraphs 8.01 above and 9.02 below, the Beneficiaries will, at their expense, indemnify, defend and hold harmless Trustee from and against any liabilities or obligations incurred by Trustee for any reason whatsoever as a result of this Trust Agreement, including all loss, costs, expenses and reasonable attorneys' fees, and that the Beneficiaries will, on demand, pay Trustee all such payments made by Trustee together with trustee's expenses, including reasonable attorneys' fees.

8.03. The Trustee shall be entitled to rely, and shall be fully protected in relying, upon any communication or document to have been made or signed by the Attorney-in-Fact provided the Trustee has not received written notice of the revocation of the power of attorney by any of the Beneficiaries. Effective immediately upon Trustee's receipt of such notice, Trustee shall take no action under this Trust Agreement, except as provided in paragraph 4.01, without the consent of all of the Beneficiaries or a final order from a court of competent jurisdiction authorizing such action.

9. Compensation of Trustee; Expenses Paid by Trustee; Real Estate Taxes.

9.01. Trustee shall be compensated for its duties under this Trust Agreement on a value added basis. The Beneficiaries agree that the basis of the trust property is \$300,000, the assessed value of the property determined by a professional appraisal on June 8, 1992. Trustee is to receive 1/3 of any amount realized above the \$300,000 basis upon sale of the property or 1/3 of any increase in the appraised value of the property upon conveyance of title to the Beneficiaries.

9.02. Trustee agrees to pay for all expenses voluntarily undertaken towards increasing the value of the property and the expense of (any) sales commission incurred in the eventual sale of the property.

9.03. All real estate taxes on the property shall be shared by all of the Beneficiaries. If a Beneficiary does not provide his or her share of the taxes, 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.

10. Termination; Resignation of Trustee; Amendment.

The Trust created hereunder may be terminated by all of the Beneficiaries or the Attorney-in Fact at any time and, upon such termination, Trustee shall convey the Property, or any remaining portion or portions thereof, to the Beneficiaries or to any person or persons designated by each of them, in accordance with their respective interest, at the sole cost of the Beneficiaries. This Trust Agreement may be amended only by a written agreement executed

Anthony O'Connell, Trustee  
439 South Vista del Rio  
Green Valley, Arizona 85614  
November 6, 2010

Jean Nader  
350 Fourth Avenue  
New Kensington, PA 15068

Sheila O'Connell  
663 Granite Street  
Freeport, ME 04032

Reference: 2010 real estate taxes for Accotink

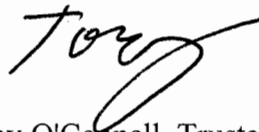
Dear Jean and Sheila,

The total real estate taxes for Accotink for 2010 are \$12,298.72. Please send me a check for your share of 1/3 of that amount or \$4,099.57 payable to Anthony O'Connell, Trustee. Please do not make your check payable in any other way than to Anthony O'Connell, Trustee.

Jean, you also owe me for 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009.

Sheila, you also owe me for 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009.

Love,



Anthony O'Connell, Trustee"

I paid the real estste taxes until I ran out of money

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.

## **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. 0904-0 1-00 17 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.alexandriavirginial5acres.com](http://www.alexandriavirginial5acres.com).

18. Since 2009, Anthony has failed to pay the real estate taxes for the Property as required by the Lhd 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 11: 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 111: 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. 251112  
*Counsel for Plaintiff*

Transcription of email 2012.08.21 7:24 am  
Anthony O'Connell to Kevin Greenlief and others

Dear Fairfax County, Highland County, the Commonwealth of Virginia,  
Federal Agencies, and others,

I don't understand why the Director of the Department of Tax Administration for Fairfax County, Virginia, won't identify the property he put his lien against. Identification, and the recognition of it by the power structure, is essential. I don't understand why the lien trail stops at the First and Citizens Bank in Highland County, Virginia. A visitor to the Highland County Court House in Monterey, Virginia, using page 15 from the attachment "trail15p.pdf", should be able to see, within five minutes, whether the lien is, or is not, against my property.

The lack of identification and recognition by the power structure entangles two properties that I am trying to sell; <http://www.farm139.com> and <http://www.canweconnectthedots.com>. Whoever controls the entanglement(s) controls the people and assets that are entangled. I don't have any control over the entanglement(s) and I don't have the power to compel the accountants to take a position on anything much less expose their accounting. Would you please ask the Director of DTA ("Kevin Greenlief, Director of DTA" <[kevin.greenlief@fairfaxcounty.gov](mailto:kevin.greenlief@fairfaxcounty.gov)>) two questions:

- (1) What property is the lien against?
- (2) What are the accounting trails leading to the \$27,718.72 amount?

Please see <http://www.catbird-seat.com>, it is the easiest introduction to the accountant's patterns. What is it that makes the accountants not have to be accountable?

Sincerely, Anthony O'Connell, Trustee

Transcription of email 2012.08.21 1:08 pm;  
Kevin Greenlief to Anthony O'Connell.

Dear Mr. O'Connell,

Although you continue to send the same email, your questions have already been answered. I will endeavor to do so once again, however this is the last mail communication on this matter. Your Fairfax County Tax delinquency has been placed with our collection attorney, Taxing Authority Taxing Services (TACS). Please contact John Rife at 703-80-1078 to discuss this further or to obtain a payoff amount so you can pay the delinquency.

(1) What property is the lien against? The lien you keep referring to was not a property lien. It was a "bank lien". It was the attempt by TACS to seize cash they thought you had in a bank account with First and Citizens Bank. The bank lien was attempted by our agent in accordance with Virginia law, in the hope that funds from this account would pay the delinquent taxes you owe on your vacant real estate parcel in Fairfax County. The bank lien was unsuccessful.. At no time did we place any lien of any sort on any land in Highland County. As you well know the property in question is 15 acres in Fairfax County located in Lee District also described as Accotink Station. The tax map number for this parcel of land in Fairfax County is 090-4-01-0017.

(2) What are the accounting trails leading to the \$27,718.72 amount? I do not know what you mean by this question, but perhaps you are asking what period of time the delinquent real estate taxes cover. This parcel of land is currently delinquent for tax years 2010, 2011, 2012 1<sup>st</sup> installment. As you can see from our computer screen print below, you have not paid your real estate taxes for any of these years. In addition to the amounts shown below, you have also now incurred additional collection costs as allowed by law. Again you will need to contact Mr. Rife at 703-880-1078 to get a current balance due and to arrange for payment. I encourage you to do this in order to avoid additional costs and prevent further legal action from being taken.

Sincerely,  
Kevin C. Greenlief, Director  
Department of Tax Administration  
Fairfax County, Virginia

Expose Bk467p191

Payable

Tony 1999.08.02  
part 2 of 2

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

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

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

Jean

This personal check was not  
cashed. The trustee returned it  
to Jean Nader

8-2-99

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


8-26  
430 51  
6648449

4634

Date 7-18-99

Pay to the  
order of County of Fairfax \$ 1230.00

Twelve hundred thirty dollars  dollars

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

Memo Real estate tax - Acoustic Jean Nader

⑆043000261⑆ 6648449 4634

2000.08.01  
part 2 of 3

Tony

8-1-00

This is legal.

I want the ~~Entanglement~~ tax deduction  
of my tax share ~

Jean

JEAN M. NADER  
350 - 4TH AVE.  
NW KENSINGTON, PA 15088-8814

0904 01 0017

8-26/430  
8848449

5003

Date 8-1-00

Pay to the  
order of

County of Fairfax - Taxation Ref: \$ 1231.00

Twelve hundred thirty one - 00/100 Dollars 



Memo

Acct real est. tax

Jean Nader

⑆043000261⑆ 6648449 5003

2000.08.01  
part 3 of 3

0904 01 0017 8-26/430 5003  
JEAN M. NADER JEAN, PLEASE MAKE THE CHECK OUT AS I HAVE ASKED  
350 - 4TH AVE NW KENSINGTON, PA 15068-6614  
Pay to the order of County of Fayette Taxation REM \$ 1231.00  
Twelve hundred thirty one - 00/102 Dollars  
JEAN, I AM JO ANN BARNES EDWARD WIFE OR JESSE B. WILSON ADVISED YOU TO DO THIS PLEASE ASK THEM TO PUT THEIR ADDRESS TO YOU IN WRITING AND TO SEND ME A COPY WHEN WRITING  
Memo credit real est. tax Jean Nader  
⑆043000261⑆ 6648449 5003

ENDORSE HERE

JEAN,  
PLEASE DO NOT SEND THIS CHECK  
TO FAY CO COUNTY

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE  
RESERVED FOR FINANCIAL INSTITUTION USE \*

RECEIVED 2003

Security Features:  
• Microprint  
• Chemical alteration  
• Absence of "Original Document" verbiage on back of check  
• Security Screen

Security Features:  
• Microprint  
• Chemical alteration  
• Absence of "Original Document" verbiage on back of check  
• Security Screen

© Federal Reserve Bank of the District of Columbia  
FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

This personal check was not cashed. The trustee returned it, after Jean Nader's letter of 2001.02.01, with the message written on it as shown above.



①  
Jean Nader

2001.02.01

part 2 of 4

Feb 18, '01

Tony,

I am getting my tax  
papers in order. I do  
not have check #5003, 8-1-01.  
\$1,231.00  
made out to Fairfax Ctr -  
for Accotink real estate  
tax. If you did not send  
it with your bill,

return the check to  
me.

If you are  
waiting for another  
tax document to the



①

2001.02.01

part 3 of 4

Counter. Let me know -  
with an explanation  
Thank you  
Jean

part 4 of 4


0904 01 0047

JEAN M. NADER ~~JEAN, PLEASE MAKE~~ 8-26/430 5003  
350 - 4TH AVE ~~TITLE CHECK OUT AS I~~ 6648449  
NW KENSINGTON, PA 15068-6614 ~~HAVE ASKED~~ Date 8-1-00

Pay to the order of ~~County of~~ ~~East~~ ~~Tax~~ ~~Rem~~ \$ 1231.00

Twelve hundred and one - 00/100 Dollars ☒ Security Features

JEAN, IF JOANNE BARNES EDWARD WHITE OR JESSE B. WILSON ADVISED YOU TO DO THIS, PLEASE ASK THEM TO PUT THEIR ADVICE TO YOU IN WRITING AND TO SEND ME A COPY.

 **Mellon**  
Mellon Bank N.A.  
Pittsburgh, PA

Memo ~~Acct~~ ~~real est.~~ ~~tax~~ ~~jean nader~~

⑆04300026⑆ 6648449 5003

ENDORSE HERE

Jean,  
PLEASE DO NOT SEND THIS CHECK  
TO FARMER FAX COMPANY

DO NOT WRITE, TAMP, OR SIGN BELOW THIS LINE  
RESERVED FOR FINANCIAL INSTITUTION USE \*

SECURITY FEATURES  
Microprint  
Optically Variable  
Security Screen

Features listed below, as well as those not shown, are enclosed in factory guidelines.  
- Hologram  
- Type in signature line appears embossed  
- Shaded line when photocopied  
- Shaded spots may appear with chemical alteration  
- Absence of "Original Document" watermark on back of check

© 1998, designed in cooperation with the United States Treasury Department  
\* FEDERAL RESERVE BOARD OF GOVERNORS REG. CC.

This personal check was not cashed. The trustee returned it to Jean Nader with the message written on it as shown above.

2001.08.06  
part 1 of 1

Aug 6 2001

DEAR Tony

I hope your California trip  
was a pleasant and happy one.

On a business note I would like  
1- a copy of this year's real  
estate tax bill.

2- a copy of the accounting  
which you say I am making  
difficult by addressing my  
checks to Fairfax County.

Thank you  
Jean

2003.08.16

part 3 of 3

If you change  
your mind let  
me know -

Is this Sedona  
address your new  
home address?

John

Tony Aug. 16:03

I received your  
real estate notice. I  
would like to see  
my share but as

I said before I  
want to make my  
check payable  
to the ~~Entanglement~~ society  
for my tax  
write off -

Aug 8, 2005

Dear Tony,

2005.08.08

part 2 of 2

I received your replu concerning Accotink.  
Thank you.

You are right, it has been 14 years  
and I think that we should have  
sold or developed Accotink by this time.

I believe that the estate  
accounting is in order and you do not.  
It seems that neither one of us will be  
changing our mind. Therefore I have  
decided in the next several months  
to seek leaal counseling in the matter  
of selling Accotink. I am also abing to  
ask that all leaal costs be deducted  
from the sale of the land. I am sorry  
that this conflict has not been settled.  
I know of ~~no~~ no other way to finally  
settle this, than the court system -

In regard to paying my share of real-  
estate tax, I have said every year since  
1999 that I would pay my share with  
my check made payable to Fairfax County.  
You have refused to accept them - I was  
surprised to note the new property assessment  
yet Sheila and I were not included in the  
conversation or info in this matter. We  
are 2 of the 3 owners of this property -  
Sincerely Sean Nader



2008.07.08  
part 1 of 3

Tonu

Tues.  
7-8<sup>th</sup>

Amu brought me your  
cover letter from your E-mail -

I do know that I can  
send you check to you - I  
prefer to make it out  
to Fairfax County - I never  
said I couldn't write it  
off - I want to  
write it off - payable



2008.07.08

part 2 of 3

Fairfax City - I will  
not be sending you a  
tax. real-estate check -  
I hope you can work  
with Bill Lynch and  
sell accordingly -  
Jean

Expose Bk467p191

# Payable Transcribed

## Payable

I can't stop the accountants from using innocent Jean Nader to create accounting entanglements. I can't overcome their advice. I can't get innocent Jean Nader to make her reimbursement check for her share of the real estate taxes payable to "Anthony O'Connell, Trustee." Despite doing everything I could think of to prevent accounting entanglements from being created using the real estate taxes for Accotink, they have been entangled beyond hope of ever being untangled.

### Innocent Jean Nader to Anthony O'Connell

1992.07.27 (Jean Nader to Anthony O'Connell) 1992.07.27 (Estimated) (Jean Nader to Anthony O'Connell)

"1. What is the status of the Fairfax County re-assessment matter?

2. Are you handling it?

3. You mentioned that you have brought to the Board's attention the fact that the appraisal did not factor in the marine clay issue. Can the appraiser amend his report to reflect a lower value so that it can be used on the estate tax return.?

**5. Since the trust was supposed to terminate on Mother's death, the \$2000.00 for the appraisal should be paid to the beneficiaries, not to the trust. The checks from Sheila and me can then be paid back to you.**

6. Please send a copy of the appraiser's bill and his notation that it has been paid so that the estate may claim the payment for the appraisal as a deduction.

[Handwritten below]

Dear Tony -

I hope all is well with you -

H1 and I are going to visit Jen and Mike in N.C. this week -

I'm looking forward to a good time.

Will you answer the enclosed questions? Either to Ed White or me -

Love Jean"

1994.02.02 (Post marked) (Jean Nader to Anthony O'Connell, handwritten on pages with copies of three checks:

(1) Commission for Jean Nader

(2) Commission for Edward White

(3) Office supplies for Edward White)

" \$23,580.90 - comm.

- \$ 9,196.55 - my taxes on it as my income

\$ 14,384.35 - money to [divide] 3 ways.

Please send me a note showing approval for the comm.. check. I want that note in case the comm.. of accounts has any question -

Thank you Jean"

1998.04.10+, estimated (Jean Nader to Anthony O'Connell, hand written on page with copy of a State check for \$782.24)

"Hi

I hope all is well with you -

Enclosed is your share of Fed, Retiree Settlement payment - My accountant suggested I keep 20% as I pay on the entire check as my income"

(See the arithmetic creating the accounting entanglement in the pdf reference)

Enclosure: Copy of check from Jean Nader to Anthony O'Connell for \$206.60, returned by Anthony O'Connell to Jean Nader because cashing it would mean Anthony O'Connell agreed to the accounting entanglement that created the \$206.60 amount.

1998.11.08 (Jean Nader to Anthony O'Connell)

"I do not plan to hire a PA [Pennsylvania] accountant or to file charges in the Fairfax County Circuit Court, Jean Nader Nov 8, 1998"

1098.11.15 (Jean Nader to Anthony O'Connell, hand written on page with copy of a State check for \$875.41)

"My accountant suggested I keep 20% because I pay the income tax on 875.41 & have done so."

$20\% \text{ of } 875 = 175.00$

$875.00 - 175.00 = 700.00$

$700.00 / 3 = 233.34$

Enclosure: Copy of check from Jean Nader to Anthony O'Connell for \$233.34, not cashed by Anthony O'Connell because cashing it would mean Anthony O'Connell agreed to the accounting entanglement that created the \$233.34 amount.

1999.04.20 (Jean Nader to Anthony O'Connell)

"Tony,

Since I pay the income tax on the total amount, \$891.36 [Federal Retirement payment] my accountant said to keep 1/3 (297.12) for that purpose. 891.35 total - 297.12 tax [is] 594.24 [divided by] 3 = \$198.08 to each of us-

I hope all is well - Jean

(This creates an accounting entanglement.)

1999.05.30 (Jean Nader to Anthony O'Connell)

"Tony

Why do you want my accountant's name?

JEAN"

1999.06.09 (Jean Nader to Anthony O'Connell)

"June 9, '99

Tony

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

JEAN

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

1999.08.02 (Jean Nader to Anthony O'Connell) "Tony **This check is acceptable by Fairfax County.** All you need to do is send a second check of yours with the difference. I want my check made out to Fairfax County because it simplifies my tax deduction records - I know you know this and I am surprised that you asked me to change my check - Jean 8-2-99"

2000.08.01 (Jean Nader to Anthony O'Connell)

"Tony **This is legal. I want the tax deductions of my tax share** - Jean"

2001.02.18 (Jean Nader to Anthony O'Connell)

"Feb 18, '01

Tony, **I am getting my tax papers in order. I do not have check #5003, 8-1-01, \$1231.00 made out to Fairfax Cty - for Accotink real estate tax - If you did not send it with your bill, return the check to me. If you are waiting for another tax payment to the County, Let me know - with an explanation**

Thank you Jean"

2001.08.06 (Jean Nader to Anthony O'Connell)

"Aug 6 2001

Dear Tony

I hope your California trip was a pleasant and happy one.

On a business note I would like

1. A copy of this year's real estate tax bill.
2. **A copy of the accounting which you say I am making difficult by addressing my checks to Fairfax County.**

Thank you Jean"

2003.8.16 (Jean Nader to Anthony O'Connell)

"Aug. 16-03

**Tony I received your real estate notice I would like to pay my share but as I said before I want to make my check payable to the county for my tax write off - If you change your mind let me know** - Is the Sedona address your new home address? Jean"

2005.08.08 (Jean Nader to Anthony O'Connell)

"Aug 8, 2005

Dear Tony, I received your reply concerning Accotink. Thank you. You are right, it has been 14 years and I think that we should have sold or developed Accotink by this time. I believe that the estate accounting is in order and you do not. It seems that neither one of us will be changing our mind. Therefore I have decided in the next several months to seek legal counseling in the matter of selling Accotink. I am also going to ask that all legal costs be deducted from the sale of the land. I am sorry that this conflict has not been settled. I know of no other way to finally settle this, than the court system -

**In regard to paying my share of real -estate tax, I have said every year since 1999 that I would pay my share with my check made payable to Fairfax County. You have refused to accept them** - I was surprised to note the new property assessment. Yet Sheila and I were not included in the conservation or info in this matter. We are 2 of the 3 owners of this property - Sincerely Jean Nader"

2008.07.08 (Jean Nader to Anthony O'Connell)

"Tues. 7 - 8<sup>th</sup>

Tony Amy brought me your cover letter from your E-mail - **I do know that I can send my check to you - I prefer to make it out to Fairfax County - I never said I couldn't write it off - I want to write it off - payable Fairfax Cty - I will not be sending you a tax real estate check** - I hope you can work with Bill Lynch and sell Accotink. Jean"

Anthony O'Connell to innocent Jean Nader

1998.11.03 (Anthony O'Connell to Jean Nader)

"Please separate yourself and our inheritance from the fraud operation so we can sell Accotink and get our money. If the fraud operation can continue to use you to carry out their agenda they can sabotage any sale and gain at our expense. They can kill us with secrecy, surprises and stress in the process. Please read Sabotage Settlement concerning the first piece of property I sold (Please see the book *First thing is to have the final accounting* ...p ages 213-244). I believe the CPA is the core of the operation and the worst thing you could do is to continue to rely on her advice. Please hire a local accountant in Pennsylvania to go over the estate accounting. Tell them the advice the lawyer, the CPA, and the stockbroker told you and see what they say. You have to understand the accounting inside and out and apply common sense. Does secrecy from the beneficiaries make sense to you?

Please file charges in the Fairfax County Circuit Court for the money the fraud operation stole from mother's estate (Basically the difference between the \$175,000 version and the \$1 19,000 version of the estate tax return.

Please see the book, pages 357-36s.) and subpoena the financial records from the CPA, the lawyer, and the stockbroker. Only you can correct this in your position as co-executor. I tried everything I know and couldn't. If I file the charges the operation will say it's against you too and they will use you to cover for them and structure it so that you and I will be fighting each other. Do not let them intimidate you. You have to confront them. Please make this your major project until it is cleaned up and all the accounting entanglements and set ups created to give the operation control of Accotink are removed. Please face this head on. Perhaps a million dollars is at stake in Accotink.

Please read the book. I am not the source of the conflicts. I am not the bad guy.

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

1999.05.14 (Anthony O'Connell to Jean Nader and Sheila O'Connell )

"Jean, would you please tell me the identity of your accountant who is advising you as you say in your enclosed note (*My accountant suggested I keep 20% because I pay the income tax on 875.41. I have done so.*)?

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

1999.06.05 (Anthony O'Connell to Jean Nader and Sheila O'Connell )

"Jean, thank you for your May 30, 1999 letter asking me why I wanted to know your accountant's name (Copy enclosed).

I asked you that because I need your help to sell Accotink.

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

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

The CPA and lawyer have put accounting and other controlling entanglements on Accotink.

Because of the accounting secrecy there are probable more than I know about.

History suggests that these entanglements will be "discovered" when I try to sell Accotink, that they will be used to try to sabotage any sale I try to make, that they will be made to appear as if they were my fault, and that they will use that to take over control of Accotink. This fifteen acres near the Springfield Transportation Center is significant. Please try to understand what they did in my sale of the first parcel. A prudent person would not try to sell Accotink without first freeing it

from the control of the fraud operation.

Jean, you are hooked and unless you face this none of us can get our money from Accotink. Please make yourself aware. Please separate yourself from them and do not cover for them. If I understand FBI agent Healy correctly, you told him that you could justify the two versions of the estate tax return. If that is true, please contact the FBI and correct that. The two versions of the estate tax return means that you were led to believe that the \$175,000 taken out of the estate was sent to the IRS when only \$19,000 was sent to the IRS. It means they doctored the IRS documents, it means that they stole money from the estate, and it means that they wanted you to cover for them by getting you to sign the documents. The CPA, the lawyer and the stockbroker are in control of the accounting. Please put the responsibility for the accounting on those that did it.

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

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

1999.07.02 (Anthony O'Connell to Jean Nader and Sheila O'Connell )

"The total 1999 real estate tax for Accotink is \$ 3,690.00. Would you please send me a check for \$3,690.0013 = \$ 1,230.00? Sheila, you also owe me for 1992, 1993, 1994, 1995, 1996, 1997 and 1998, plus interest. Sincerely, Anthony O'Connell "

1999.07.26 (Anthony O'Connell to Jean Nader)

"I am sorry but I have to return the check you sent me for the real estate tax. Please do not make the check out to the County of Fairfax. **Please make the check out to Anthony O'Connell , Trustee.**

Love, Anthony O'Connell, Trustee"

1999.08.05 (Anthony O'Connell to Jean Nader)

"To reimburse me for the real estate taxes requires that you make your check out to me.

I am guessing that whoever advised you to make out your check dated July 18,1999, payable to the County of Fairfax, with the tax map number 0904-01-0017 written on it, will also advise you to send it to the County of Fairfax. If you did that it would create another accounting entanglement on Accotink.

There are already accounting entanglements on Accotink. I have to figure out how I can remove them before I sell Accotink. It is essential to keep the accounting straight and Accotink unencumbered.



**Please do not send your check dated July 18,1999 to the County of Fairfax. Please send me a corrected check made out to Anthony O'Connell or Anthony O'Connell, Trustee.**

Love, Anthony M. O'Connell , Trustee for Accotink"

1999.08.07 (Anthony O'Connell to Jean Nader)

"I received your letter dated August 2, 1999 and the check made out to Fairfax County.

Please do not unwittingly follow secret advice designed to create a conflict between you and I over the real estate taxes for Accotink.

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

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

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

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

Love, Anthony M. O'Connell , Trustee for Accotink"

2000.07.05 (Anthony O'Connell to Jean Nader and Sheila O'Connell )

"The total 2000 real estate tax for Accotink is \$3,693.00. Would you please send me a check for \$3,693.00/3 = \$ 1,231.00? **Please make the check out to Anthony O'Connell, Trustee.** Jean, you also owe me for 1999.

Sheila, you also owe me for 1992, 1993, 1994, 1995, 1996, 1997, 1998, and 1999. Sincerely, Anthony M. O'Connell , Trustee"

2001.03.06 (Anthony O'Connell to Jean O'Connell )

"Thank you for your letter of February 18, 2001. I understand that you want your check #5003 dated 8-10-00 returned and that you want an explanation of why your check was not cashed.

I am returning your check # 5003 dated 8-1-00 because you made it out to the County of Fairfax, and not Anthony M. O'Connell, Trustee, as I had asked. **Again, I ask you to please send me a replacement check made out to Anthony M. O'Connell, Trustee,** because:

(1) Fairfax County sends me a bill for the real estate taxes for Accotink. They send me the bill because I am the Trustee for Accotink. I am responsible for the accounting for Accotink.

(2) I then pay the real estate taxes on Accotink to Fairfax County

(3) I ask you and Sheila to reimburse me for your part because that is what we agreed to do in the Virginia Land Trust Agreement.

The purpose of accounting is to clearly show where money goes. Clear accounting helps prevent money from disappearing. Clear accounting helps prevent future conflicts such as who owes what at the settlement of the sale of Accotink. Since accounting is numbers and not words, I'll use the actual numbers for year 2000:

(1) Fairfax County sent me, Anthony O'Connell, Trustee, a bill for \$3,693 for the real estate taxes on Accotink.

(2) I, Anthony O'Connell, Trustee, pay Fairfax County \$3,693.

(3) I ask you and Sheila to reimburse me as Anthony M. O'Connell, Trustee, for your portion.

Since there are three of us, that \$3,693 is divided by 3, or \$1,231 each.

Unless you learn accounting, I do not expect you to understand the damaging consequences of carrying out the secret advisors advice. But I beg you, until you learn accounting, to please take my advice here. It is extremely important:

(1) **DO NOT** write any more checks payable to Fairfax County about anything to do with Accotink.

(2) **DO NOT SEND ANY CHECKS TO FAIRFAX COUNTY** about anything to do with Accotink.

(3) In summary, the secret advisors are advising you to make your check payable to the County of Fairfax. **I am advising you to make your check payable to Anthony M. O'Connell, Trustee.**

Do you think you could ever untangle the accounting for the real estate taxes on Accotink if you did what the secret advisors are advising you to do? Why do you think the secret advisors do not want to be accountable for the advice that they give you?

(4) Please tell me if you have already sent checks to Fairfax County and for what purpose.

(5) Please tell me what you intend to do now.

Love, Anthony M. O'Connell , Trustee"

2001.07.12 (Anthony O'Connell to Jean Nader and Sheila O'Connell )

"The total 2001 real estate tax for Accotink is \$3,693.00. Please send me a check for your share of 113 of that amount, or \$1,231.00, payable to Anthony O'Connell, Trustee.

**Please, please, do not make your check payable in any way other than to**

**Anthony O'Connell, Trustee**, and please do not send it anywhere except to me. Please do not accept the advice of people who advise you to make your check payable in some way other than this. Jean, you also owe me for 1999 and 2000. Sheila, you also owe me for 1992, 1993, 1994,1995,1996,1997, 1998, 1999, and 2000. Love, Anthony O'Connell , Trustee"

2002.07.07 (Anthony O'Connell to Jean Nader and Sheila O'Connell )

"The total 2002 red estate tax for Accotink is \$3,996.30. Please send me a check for your share of 113 of that amount, or \$1,332.10, payable to **Anthony O'Connell, Trustee**.

**Please, please, do not make your check payable in any way other than to**

**Anthony O'Connell, Trustee**, and please do not send it anywhere except to me. Please do not accept the advice of people who advise you to make your check payable in some way other than this. Jean, you also owe me for 1999, 2000, and 2001. Sheila, you also owe me for 1992, 1993,1994,1995,1996, 1997, 1998, 1999, 2000, and 2001.

Love, Anthony O'Connell, Trustee"

2003.07.30 (Anthony O'Connell to Jean Nader and Sheila O'Connell )

"The total 2003 real estate tax for Accotink is \$5,555.39. Please send me a check for your share of 113 of that amount, or \$1,851.79, **payable to Anthony O'Connell, Trustee. Please, please, do not make your check payable in any way other than to Anthony O'Connell, Trustee**, and please do not send it anywhere except to me. Please do not accept the advice of people who advise you to inake your check payable in some way other than this.

Jean, you also owe me for 1999, 2000, 2001, and 2002.

Sheila, you also owe me for 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, and 2002.

The enclosed copy of the notice of assessment change shows that the assessed value of Accotink increased from \$300,000.00 to \$478,500.00 effective as of January 1, 2003.

Love, Anthony . O'Connell , Trustee" Would you please tell me what the following, beginning in Book 8307 at page 1446, and recorded in 1992, means to you?

**BK 8307 1446**

*"DEED IN TRUST UNDER LAND TRUST AGREEMENT*

*THIS DEED IN TRUST UNDER LAND TRUST AGREEMENT, made this 16th day of October, 1992 by and between JEAN MARY O'Connell NADER and HOWARD NADER, husband and wife, SHEILA ANN O'Connell and PIERRE SHEVENELL, husband and wife, ANTHONY MINER O'CONNELL, divorced and not remarried, and ANTHONY MNER O'Connell , Trustee Under the Last Will and Testament of Harold A. O'Connell (collectively, "Grantors"); and ANTHONY MINER O'CONNELL,*

*Trustee, of Fairfax County, Virginia (hereinafter sometimes collectively referred to as "Trustees" or "Grantees"):*

*WITNESSETH:*

*That Grantors for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, do hereby grant and convey to the Grantees as trustees the hereinafter described parcel of real estate, situate and being in Fairfax County, Virginia, and being more particularly described on the attached and incorporated EXHIBIT A ("Property").*

*TO HAVE AND TO HOLD the property in fee simple, ... .. " Thank you.*

2006.04.04 (Anthony O'Connell to Jean Nader and Sheila O'Connell )

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

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

The take over tools are in place. Unless these conditions can be changed none of us is going to get the proceeds of Accotink. After my death my Trusteeship of Accotink will be transferred to someone who is aware of these conditions.

I have tried to get help from within and without the system but it has not worked.

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

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

- a) How do you feel that you have not received your money from Accotink?
- b) Why do you think I have not entered into a sales contact for Accotink since 1992?
- c) Please describe your understanding of my last sale as best you can. If you don't understand what happened in my past sale, how can you understand what is set up to happen in my future sale? If it can't be found where the money went in the takeover of my past sale, what chance is there in a takeover of my future sale of Accotink?

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

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

Every number in the accounting in the court records has an audit trail.

The audit trails in the public court records are not meant to be secret. That is why they are made public. Copies of relevant public court records are enclosed. These are the accounts of the Estate, (inventory in Book 0457 page 0820, first account in Will Book 0467 page 0191, and the second

account); and the 1991 account of the Trust, (Book 480 page 1765), prepared by the CPA Firm. I have no control over the CPA Firm who prepared the 1991 Trust Accounts even though I am the Trustee. I have no control over the people who control the audit trails. A cover for money disappearing is confusing audit trails. People assume that it is their fault when they don't understand audit trails, rather than that the audit trails have been intentionally confused. It is human nature. Confusion is a cover. Confusion stops people from pursuing audit trails. Confusion is a red flag. It is virtual impossible to clear away the confusion. Start with the audit trails because only then can you see through the confusion. Do not accept confusion as an answer. A cover for money disappearing is creating family conflict. It makes people think the problem is a family issue rather than money disappearing. The appearance of family conflict diverts people from exposing audit trails. Years of conflicts have been put upon us by the people who control the audit trails.

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

The simplest example that I can find that shows how things work, is audit trail  $1,475.97 - 816.00 = 659.97$ . Use it as a straight arrow to cut through confusion. If you understand this audit trail you will understand a great deal. One is that the people who created this audit trail won't recognize it, or any audit trail, with 659.97 in it. Please try to figure out why. Then think carefully about whose advice you should rely upon. From the 1991 Trust Account prepared by the CPA Firm, Book 0480 page 1768, approved by Commissioner of Accounts Jesse B. Wilson, III, on October 4, 1993:

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

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

Int fm Harold 'Connell Trust 816.00

Debt fm Harold O'Connell Trust 659.97

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

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

I will continue to try to find a buyer for Accotink who could be made aware of the existing conditions and not fall for them, but the probability of finding a buyer like this, is as remote now, as it has been in the past. Sheila, you owe me your share of real estate taxes for 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, and 2005. Jean, you owe me your share of real estate taxes for 1999, 2000, 2001, 2002, 2003, 2004, and 2005. **Please make your check payable to "Anthony O'Connell, Trustee"**. If you decide you want to reimburse me I will calculate the amounts. If you do reimburse me it would stop the accumulation of the 10% interest on your unpaid balance.

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

Then judge. It is the only solution. Love, Anthony O'Connell, Trustee  
Enclosures (14)" DID I REALLY INCLUDE 14 ENCLOSURES HERE? OR JUST THE  
THREE?

*(Editing note: Please see the reference in pdf to see the 14 enclosures that are not included here)*

2007.06.12 (letter) (Anthony O'Connell to Jean Nader and Sheila O'Connell )

"It was nice to talk with you Sunday. After 14 years, I believe the situation we and Accotink have been put in has little chance of getting better and more of a chance of getting worse, especially if one of us dies before the sale of it. I cannot allow what happened in my 1988 sale to happen again (I know you do not believe I made this sale). The justifications to create conflict and confusion are in place. I do not have the power to remove them. This and other handicaps such as my destroyed credibility with you leaves me no reasonable way to prevent outside interference from being used again, except to sell Accotink with the Seller as Anthony Miner O'Connell, Trustee, with only the Trustee's signature, and not the signatures of the three of us as individuals, be required on the sales documents. The Trust documents provide for the Seller of Accotink to be the Trustee of Accotink and no other. If you would like me to send you copies again, please ask and I will. A down side of this is that most buyers would prefer to have anyone who has any interest in a property to also sign the sales documents, such as the three of us as individuals. But in the situation we have been put in, this will not work.

I also feel it necessary to prevent outside interference by putting a clause in the sales contract that says something such as "The Trustee reserves the right to declare the contract null and void if at any time, in the Trustee's opinion, interference such as that that happened in the last sale, etc., etc., starts to happen". This also is not appealing to a buyer, but in the situation we have been put in, it is common sense.

In short, our choice is that only the Trustee's signature is required on the sales documents or there will be no sale. I believe you will be advised off the record that I am trying to cheat you. I can not stop that. There will be no secrecy about where the money went and you will get your legal share.

I do hope you ask the title company questions such as those I pointed out in several of the enclosures. Please have them speak for themselves and not avoid accountability by having someone else speak for them.

I just finished my web design class and plan to improve my website [www.fairfax15.com](http://www.fairfax15.com) to help market Accotink.

The assessed value of Accotink for 2007 is \$1,029,000. I haven't received the real estate tax bill for 2007 yet but they told me on the phone that it was \$9,168.39. Please send me a check for your 113 share of \$9,168.39, or \$3,052.70, **made payable to Anthony Miner O'Connell, Trustee.**

Please do not make it out any other way than to Anthony Miner O'Connell, Trustee.

Sheila, you owe-me your share of the real estate taxes for 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, and 2006.

Jean, you owe me your share of the real estate taxes for 1999,2000,2001,2002, 2003, 2004, 2005, and 2006.

Please reimburse me for paying your share of the real estate tax. It would save you the 10% interest per year that accrues on your unpaid balance (Please see the attached copy of page 1454 in Book 8845 from our Trust Agreement).

Sincerely,

Anthony Miner O'Connell, Trustee

Enclosures:

1. Interest page
2. Money Disappears
3. Requirement
4. Title Commitment

5. Letter of May 1, 2007
6. Email of June 12, 2007"

2008.07.02 6:54pm (Anthony O'Connell to Jean Nader and Sheila O'Connell )

"The total 2008 real estate tax for Accotink is \$1 1,374.35. A copy of the tax bill is enclosed. Please send me a check for your share of 1/3 of that amount, or \$3,791.45, **payable to Anthony O'Connell, Trustee.**

Sheila, you also owe me for 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, and 2007.

Jean, you also owe me for 1999, 2000, 2001, 2002, 2003 and 2004, 2005, 2006, and 2007. I encourage you to reimburse me because I need the money and it will save you the 10% interest on the unpaid balance. Jean, who told you that you could not deduct your reimbursement to me from your taxes if you make your check payable to **Anthony O'Connell, Trustee**? Of course you can. Can you get to the bottom of this for yourself? Can you wash this out for yourself?

Love, Anthony O'Connell , Trustee