

Can we connect the dots?

Dot 1

The CPA did the accounting. The CPA Joanne Barnes and her agents do the accounting for the Trust for year 1991.

Dot 2

The Attorney frames the Trustee with the CPA's accounting. The Attorney Edward White makes it appear that the Trustee is responsible for their accounting.

Dot 3

How the CPA created the accounting entanglement trail $1,475.97 - 816.00 = 659.97$

Dot 4

The Commissioner's Report closing the Trust accounting.

Dot 5

The Trustee files an Exceptions to the Commissioner's Report. I don't understand why it disappeared after it was accepted by the Court on August 16, 2000.

Dot 6

The Summons puts me in conflict with the Court, does not mention the entanglement issue of the 659.97, and says I should be removed as Trustee.

I don't understand why the Commissioner of Accounts Jesse B. Wilson, III, does not recognize the accounting entanglement trail $1,475.97 - 816.00 = 659.97$. What accounting trail did he approve for these numbers if not $1,475.97 - 816.00 = 659.97$?

"Int fm Harold O'Connell Trust 816.00 (From Estate account at bk467p192)
Debt fm Harold O'Connell Trust 659.97" (From Estate account at bk467p192)
"Payable to the Estate of Jean M. O'Connell \$ 1,475.97" (From Trust account at bk480p1768)

1041 U.S. Fiduciary Income Tax Return 1991

Department of the Treasury—Internal Revenue Service

For the calendar year 1991 or fiscal year beginning 1991, and ending 19 OMB No. 1545-0092

Dot
1

A Type of Entity		Name of estate or trust (grantor type trust, see instructions)	C Employer identification number
<input checked="" type="checkbox"/> Decedent's estate		Trust u/w H.A. O'Connell	62 6209167
<input checked="" type="checkbox"/> Simple trust		Name and title of fiduciary	D Date entity created
<input type="checkbox"/> Complex trust		Anthony O'Connell, Trustee	6/20/86
<input type="checkbox"/> Grantor type trust		Number, street, and room or suite no. (if a P.O. box, see page 4 of instructions.)	E Nonexempt split-interest boxes (a)
<input type="checkbox"/> Bankruptcy estate		6541 Franconia Road	<input type="checkbox"/> Described in section 4947(a)(1)
<input type="checkbox"/> Family estate trust		City, state, and ZIP code	<input type="checkbox"/> Not a private foundation
<input type="checkbox"/> Pooled income fund		Springfield, Virginia 22150	<input type="checkbox"/> Described in section 4947(a)(2)
B Number of Schedules K-1 attached (see instructions)	Check applicable boxes:	<input type="checkbox"/> Initial return	<input type="checkbox"/> Final return
5	<input type="checkbox"/> Change in Fiduciary's	<input type="checkbox"/> Name or	<input type="checkbox"/> Address

The CPA Joanne Barnes did the accounting.

Income	1 Interest income	1	55,314
	2 Dividends	2	
	3 Business income or (loss) (attach Schedule C (Form 1040))	3	
	4 Capital gain or (loss) (attach Schedule D (Form 1041))	4	100,645
	5 Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	5	
	6 Farm income or (loss) (attach Schedule F (Form 1040))	6	
	7 Ordinary gain or (loss) (attach Form 4797)	7	
	8 Other income (state nature of income)	8	
	9 Total income (combine lines 1 through 8)	9	155,959

Deductions	10 Interest	10	
	11 Taxes	11	5,570
	12 Fiduciary fees	12	8,780
	13 Charitable deduction (from Schedule A, line 6)	13	
	14 Attorney, accountant, and return preparer fees	14	625
	15a Other deductions NOT subject to the 2% floor (attach schedule)	15a	138
	b Allowable miscellaneous itemized deductions subject to the 2% floor	15b	565.703
	c Add lines 15a and 15b	15c	703
	16 Total (add lines 10 through 14, and 15c)	16	15,678
	17 Adjusted total income or (loss) (subtract line 16 from line 9). Enter here and on Schedule B, line 1.	17	140,281
18 Income distribution deduction (from Schedule B, line 17) (see instructions) (attach Schedules K-1 (Form 1041))	18	140,281	
19 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)	19		
20 Exemption	20	300	
21 Total deductions (add lines 18 through 20)	21	140,581	

Please attach check or money order here	22 Taxable income of fiduciary (subtract line 21 from line 17)	22	(300)
	23 Total tax (from Schedule G, line 7)	23	NONE
	24 Payments: a 1991 estimated tax payments and amount applied from 1990 return	24a	5,100
	b Treated as credited to beneficiaries (from Form 1041-T)	24b	
	c Subtract line 24b from line 24a	24c	5,100
	d Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8736 <input type="checkbox"/> Form 8800	24d	
	e Federal income tax withheld	24e	
	Credits: f Form 2439: g Form 4136: h Other: Total	24i	
	25 Total payments (add lines 24c through 24e, and 24i)	25	5,100
	26 Penalty for underpayment of estimated tax (see instructions)	26	
27 If the total of lines 23 and 26 is larger than line 25, enter TAX DUE	27		
28 If line 25 is larger than the total of lines 23 and 26, enter OVERPAYMENT	28	5,100	
29 Amount of line 28 to be: a Credited to 1992 estimated tax ▶ 5,100 ; b Refunded ▶	29		

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than fiduciary) or of all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary: *Anthony O'Connell, Trustee* Date: *2/25/92* EIN of fiduciary (see instructions): *225-52-7637*

Paid Preparer's Use Only

Preparer's signature: *Joanne L Barnes* Date: *4/3/92* Check if self-employed: Preparer's social security no.: *579-44-3204*

Firm's name (or yours if self-employed) and address: *BRUNER, KANE & MCCARTHY, LTD., CPAs* E.I. No.: *54-1040148*

700 N. Fairfax St., Alexandria, VA ZIP code: *22314*

Preparer: Joanne L. Barnes SSN 579-44-3204

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

April 29, 1992
As of April 11, 1992

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

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



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

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

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

CLIENT # 96085-THO

REF. NO. 9059

FOR PROFESSIONAL SERVICES RENDERED:

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

\$3,100

*paid
5/6/92*

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

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

5-89

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

306

68-7267
2560



BRUNER, KANE & MCCARTHY \$ 3,100.⁰⁰

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



HAIRFAX, VIRGINIA 22030

PREPARE 1991 FEDERAL
FOR RETURNS
Anthony M. O'Connell

Memorandum

⑆ 256072675⑆ 23001938022⑆ 0306 ⑆0000⑆0000⑆

© DELUXE WALLET

808 MY 92 13
056001079

FOR DEPOSIT ONLY
CRESTAR BANK
BRUNER, KANE & MCCARTHY, LTD.
OR B.K.M. MORTGAGE INVESTMENT
ALEXANDRIA, VIRGINIA

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

056001079

515 KING STREET
ALEXANDRIA, VA
22311

ENDORSE HERE

* FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

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

Dot

2

May 19, 1992

The Attorney frames the Trustee
with the CPA's accounting.

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

How the CPA created the
accounting entanglement trail
 $1,475.97 - 816.00 = 659.97$

$$1,475.97 - 816.00 = 659.97$$

↑
Approved in TRUST account
on October 4, 1993.

↑ ↓
Approved in ESTATE account
on March 20, 1993.

Joanne Barnes created the accounting entanglement $1,475.97 - 816.00 = 659.97$ by reporting different amounts to different entities when the amounts should be the same. For the Trust, she reported 1,475.97 to the Court and 816.00 to the IRS when the amounts should be the same. For the Estate, she reported 816.00 and the difference of 659.97 to the Court and to the IRS.

I don't understand why the Commissioner of Accounts Jesse B. Wilson, III, does not recognize the accounting entanglement trail $1,475.97 - 816.00 = 659.97$. What accounting trail did he approve for these numbers if not $1,475.97 - 816.00 = 659.97$?

"Int fm Harold O'Connell Trust 816.00 (From Estate account at bk467p192)
Debt fm Harold O'Connell Trust 659.97" (From Estate account at bk467p192)
"Payable to the Estate of Jean M. O'Connell \$ 1,475.97" (From Trust account at bk480p1768)

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

TRUST account

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

ACCOUNT OF Anthony O'Connell, Trustee

FIDUCIARY # 21840

Number of this account Seventh Account

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

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

1768

John St...

The \$1,475.97 in this trust accounting was approved by Jesse Wilson on October 4, 1993: I don't understand why he does 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

Please judge for yourself. Otherwise you will not believe it.

Joanne Barnes created the accounting entanglement 1,475.97 - 816.00 = 659.97 by reporting different amounts to different entities when the amounts should be the same. For the Trust, she reported 1,475.97 to the Court and 816.00 to the IRS when the amounts should be the same. If the 1,475.97 and the 816.00 were corrected to the same number, the problem of accounting entanglement would be removed. For the Estate, she reported the difference of 659.97 to the Court and to the IRS.

"Int fm Harold O'Connell Trust 816.00 (From Estate account at bk467p192)
Debt fm Harold O'Connell Trust 659.97" (From Estate account at bk467p192)
"Payable to the Esate of Jean M. O'Connell \$ 1,475.97" (From Trust account at bk480p1768)

ESTATE account

Receipts During Period

BKU467 0192

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

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

"Int fm Harold O'Connell Trust 816.00 (From Estate account at bk467p192)
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The 12th and 13th accounts had previously been declared delinquent and penalties and interest paid for the delinquent 12th account.

Dot

4

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**


Commissioner's Report closing
the Trust accounting.

To the Honorable Judges of Said Court:

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

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

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

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

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

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

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

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

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

I don't understand how my trusting the accountant's advice at this point, and my repeating that advice, makes me, and not the accountant's, responsible for their advice.

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

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

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

Respectfully submitted,



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

JBW:jcs

Enc.: Exhibits, 1 - 6

cc: Anthony M. O'Connell, Trustee

I don't understand why Commissioner of Accounts Jesse B. Wilson, III, does not recognize the accounting entanglement trail $1,475.97 - 816.00 = 659.97$. He approved these items:

"Int fm Harold O'Connell Trust 816.00 (From Estate account at bk467p192)
Debt fm Harold O'Connell Trust 659.97" (From Estate account at bk467p192)
"Payable to the Estate of Jean M. O'Connell \$ 1,475.97" (From Trust account at bk480p1768)



Exceptions to Commissioner's Report

Fiduciary # 21840

Dot
5

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

To the Honorable Judges of Said Court:

- The Honorable F. Bruce Bach, Chief Judge
- The Honorable Michael P. McWeeney
- The Honorable Marcus D. Williams
- The Honorable Stanley Paul Klein
- The Honorable Robert W. Wooldridge, Jr.
- The Honorable Arthur B. 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

FILED

00 AUG 23 AM 10:52

JOHN T. FREY
CLERK, CIRCUIT COURT
FAIRFAX, VA

The Trustee files an Exceptions to the Commissioner's Report. I don't understand why it disappeared after it was accepted on August 23, 2000.

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

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.

The Summons puts me in conflict with the Court, does not mention the entanglement aspect of the 659.97, and says I should be removed as Trustee.

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.

"Int fm Harold O'Connell Trust	816.00	(From Estate account at bk467p192)
Debt fm Harold O'Connell Trust	659.97"	(From Estate account at bk467p192)
"Payable to the Esate of Jean M. O'Connell	7..... \$ 1,475.97"	(From Trust account at bk480p1768)

Accounting Entanglements (other examples)

An accounting entanglement as used here is a wedge and takeover and cover tool. Those who control the entanglement control the people and assets that are entangled.

(1) "Blueprint " (Edward White's letter of May 19., 1992, to the Trustee). The accounting entanglement $1,475.97 - 816.00 = 659.97$ is by far the simplest example described in Edward White's letter of May 19, 1992. (Dot 2). The accounting entanglements described in this letter cover and divert attention from the cash payment of \$545,820 paid to the Estate on April 21, 1992, and not recorded.

(2) "43%-46% wedge" The accounting entanglement "43%-46% wedge" destroyed the unity of our family

(3) Lien.

(4) Legal description for the trust property (WB201p102?) versus Trust documents Accotink's

(Reference web sites)