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## U.S. to Seek Part of Cult's Funds

## Special to The New York Times

WASHINGTON, Dec. 18 — The State and Justice departments said today that they would make every possible legal effort to obtain funds from People's Temple bank accounts to reimburse the United States Government for expenses related to the tragedy in Guyana.

"We know there are several accounts containing several million dollars, more than enough to cover the expenses incurred," said Robert Havel, a Justice Department spokesman, and we are looking to see if there is any valid, legal means for attaching that money to reimburse the Government."

Mr. Havel refused to identify the banks involved or the names or numbers attached to the accounts. Other Government officials said, however, that the banks were the two Panama branches of Swiss banks and the Banco Union de Venezuela in Caracas, mentioned in letters left by temple members who were killed or committed suicide in Jonestown Nov. 18.

The officials said they knew of no temple funds that had been transferred to the Soviet Union or to the Soviet Embassy in Guyana, though this was the clear intent of the letters signed by two cult mempers, Annie J. McGowan and Maria Katiaris.

## Soviet Declines Comment

Soviet sources in Moscow declined to liscuss the reported People's Temple beuest.

In Bern, the Swiss Justice Ministry said it had informed the United States hat it was unable to help investigate temle accounts. A spokesman noted that nder the Judicial Assistance Treaty with Washington, such assistance could

be given only if illegally obtained assets were involved.

The spokesman also denied that a Swiss bank had advised Washington officials of the removal of cult assets from Switzerland. He said there was no evidence that the cult had funds in Switzerland or that cult members had traveled there recently.

Both Swiss bank branches operating in Panama — Union Bank of Switzerland and Swiss Bank Corporation — referred to Panama's banking laws, which grant confidentiality to bank clients.

Similarly, a Venezuelan bank mentioned in the reports — Bánco Union de Venezuela of Caracas — refused to discuss the matter.