MISSING FILES: The Defense Department unaccountably has destroyed files on the assassination of President John F. Kennedy. Yet at the same time, it has carefully safeguarded insignificant files on thousands of GIs and civilians.

The destruction occurred despite a warning from the Justice Department to all government agencies to preserve their assassination files.

We have been unable to locate anyone in the Pentagon who knows what the files contained. Officials speculate that the material may have come from the FBI and, subsequently, may have been deleted for some reason by the FBI. But there is no way to assess their importance.

We have uncovered only veiled reference to the missing files. In an obscure Pentagon microfilm drawer, for example, there are notations that files once existed which exist no longer.

One mysterious undated entry tells of a file labeled "Assassanate (sic) President United States" and numbered 24C-105. It was set up by the Air Force's Office of Special Investigations.

The Army once had two files on the case, both listed under "Assassination President John F. Kennedy." One was numbered ZA 013685, the other ZB 500928.

The indefatigable assassinations expert Harold Weisberg believes the missing files may have included a report by an Army intelligence agent, named James Powell, who was near the assassination scene when Kennedy was killed.

Another possibility: they may deal with a proposal, never carried out, to close the border with Mexico. Or, of course, the lost files may be totally inconsequential.

The Defense Department is frankly befuddled both as to what the files contained and why they were destroyed.

Footnote: Other Pentagon files on the assassination, such as the military data on presumed assassin Lee Harvey Oswald's Marine career, were preserved.