By GEORGE BOWEN

BALTIMORE (AP)—A report by two former Army lieutenants stating that they were instructed on hiring mercenaries to kill Viet Cong sympathizers, "male or female civilians of any age," is being brought to the attention of U.S. Senators.

The statement attributed to the officers claimed that they were told that frequent "resort to the most extreme forms of torture was necessary."

They said they were assigned to the "Phoenix Program" which they were informed "sought to accomplish through capture, intimidation, elimination and assassination what the United States up to this time was unable to accomplish through the conventional use of military power, i.e. to win the war."

The statement is on file in the U. S. District Court for Mayland in behalf of the lieutenants, who sought and obtained Army discharges as conscientious objectors.

Francis T. Reitemeyer of Clark, N. J., and Michael J. Cohn of Lynbrook, L. I., were attending a combat intelligence school at Fort Holabird in Baltimore when they sought discharge after receiving orders for Vietnam last December and January.

William H. Zinman, their Baltimore lawyer, said he is sending several. Senators a copy of a statement he had filed last Feb. 14. It was a written offer to prove that instruction to each officer that he "might actually be required to maintain a kill quota" of 50 Viet Cong sympathizers a month helped "crystallize" their "abhorrence to participation in war in any form."

Reitemeyer and Cohn, both about 25 years old, were not called to testify under oath on their allegations of hiring killers because Judge Frank A. Kaufman decided they had supported their conscientious objector claims without it.

Zinman said that, since the case no longer is pending, he felt public attention should be

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directed to the offer by the two former lieutenants in light of the My Lai massacre.

He said he is having a copy delivered to Sens. Fulbright (D-Ark.), Muskie (D-Maine), Kennedy (D-Mass.), Stennis (D-Miss.) and Mathias (R-Md.), in hope that they will "be inclined to take a hard look" at it.

Zinman said Reitemeyer and Cohn were in a class of 48 officers at Fort Holabird and presumably most of the others now are in Vietnam.

The statement said they were officially instructed that they were to be American advisers in the Phoenix Program when they arrived in Vietnam.

Col. Marshal Fallwell, commandant of the Army Intelligence School at Fort Holabird, called the charges "wild allegations."

There are no such massacre tactics taught or torture tactcis' taught," Fallwell said.

At Fort Hood, Tex. — Staff Sgt. David Mitchell, accused of 30 counts of assault with intent to commit murder in the alleged slayings of civilians at My Lal., said today in his opinion there was no massacre there.

"In my opinion, what they said happened did not happen," Mitchell said calmly and carefully in reference to statements from other soldiers about the My Lai operation.

He denied, as he has done before, that he committed any criminal or improper act at My Lai.