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Conflict Over Deed For Nixon Papers

Los Angeles

The California secretary of state's office and President Nixon's tax alturney. Frank DeMarco Jr., classed bitterly vesterday over whether there were illegalities involved in the way the deed for Mr. Nixon's donation of his vice presidential papers to the National Archives was dated and notarized.

Deputy Secretary of State
Tom Quinn claimed DeMarco and his former secretary,
Laronna Kuney, have informed him the deed was
dated a year before it was
actually signed, long after
Mr. Nixon's eligibility had
expired for tax deductions
resulting from the gift.
which was appraised at
\$576,000.

Quinn also declared that DeMarco, a Los Angeles law partner of Mr. Nixon's personal attorney, Herbert W. Kalmbach, had illegally notarized in California the final copy of the deed, which had been signed April 10, 1970 in the White House in Washington.

DeMarco replied that Quinn had distorted what he had been told, and he suggested that the secretary of state's office is playing politics in the matter.

Both Quinn and DeMarco issued long statements to newsmen about the complicated matter, which is also under investigation at present by the Congress' Joint Committee on Internal Revenue taxation and the nternal Revenue Service...

Mr. Nixon has saved \$250,000 8n taxes as a result of taking deductions for the gift of the papers, and their deductions that enabled him to pay less than \$6000 in federal income taxes for the past three years on a total income of more than \$800,-000.

Briefly, the issue between critics of the way the gift was made and the President's representatives is this

The critics claim that although the papers had been physically delivered to the National Archives prior to the July 1969 law change that ended tax deductions for such gifts, no valid deed was conveneyed and there was no real acceptance of

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the gift before the July 1969 date.

The President's represtnatives say that the deed and the date it actually was conveyed is not important in determining whether the gift was valid, that the delivery date of the papers to the archives is the key.

The secretary of state's office moved into the issue on the ground that it is charged with supervision over California notary publics and there are questions whether DeMarco legally.

California Secretary of State Edmund G. Brown Jr., a Democrat is running for the Democratic nomination for governor. He was called for the President's impeachment.

Yesterday, Quinn — who has had several discussions with DeMarco and met with him on the question as recently as Wednesday — said DeMarco and others involved in the case have told him the deed dated March 27, 1969, actually was signed and notarized more than a year later, on April 10, 1970, in Washington.

He described as an apparent violation of California law the alleged notarizing of this signature in California the same day.

Yesterday afternoon, De-Marco responded in an interview that Quinn's statement "fails to highlight the key point" that an original deed "was in fact prepared and signed" in California on April 21, 1969 and that the deed signed April 10, 1970, simply represented a reexecution and cleaning-up of this original deed.

He said that the reason for the re-execution of the deed was that until that April 1970 date, there had been no complete appraisal and list of the papers involved. That had been accomplished in the intervening months.

"In my opinion, there was no backdating of the deed, it was merely a re-execution of the same deed, with the same signatories, under the same circumstances and reflecting the same facts," De-Marco declared.

He dismissed the notary, question as technical and without real importance.

Quinn, however, declared in an interview that DeMarco has been unable to provide the secretary of state's office with any proof that there ever was an original deed, and he insisted that the notary question is serious.

He further claimed that DeMarco had changed his story over the months about how many different copies of the deed there were.

DeMarco gave a description of his dealings with Quinn this week that indicated the deputy secretary of state was in a hurry to cash in on the publiity involved in the issue Quinn denied this and declared, "We have a legal obligation to investigate this matter."

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