Q. The Los Angeles Times, a traditionally Republican newspaper and supporter of Richard Nixon, recently editorialized: "No matter what Mr. Nixon may say about his role in the Watergate coverup last year, he is clearly the central figure, the architect and the articulator of an elaborate new coverup." Is that true, and if so, what is the new coverup?—Mrs. Alice Jenkins, Pasadena, Calif.

A. Mr. Nixon insists that he didn't learn about the Watergate coverup until nine months after it occurred, a statement many people find difficult to believe. "The elaborate new coverup" The Los Angeles Times refers to is Mr. Nixon's rejection of the subpoenas of the House Judiciary Committee and his own special prosecutor for materials they need to judge his case. The Times believes Mr. Nixon is stalling, that he is insulting Congress, that he is guilty of "miscarriage of executive privilege" and that he is doing everything possible to cover up the truth.

When The Times editorial was written, Mr. Nixon had declined to turn over 64 tapes subpoenaed by Special Prosecutor Leon Jaworski. He had refused to honor the subpoena of the House Judiciary Committee. He had refused to turn over materials relevant to the campaign contributions of ITT, and the breakin at the office of Daniel Elisberg's psychiatrist, Dr.

Lewis Fielding, of Beverly Hills, Calif.