

Dear Jim,

3/18/74

As will all else having to do with Nixon and Watergating, everybody is missing or avoiding what I think is at the crux of his tax matters: deliberate fraud involving the executive agencies IRS and GSA.

So, I ask if you would be willing to consider acting as my attorney in a report to IRS and a claim for the customary share of tax collections plus interest and penalties.

I think this would still be legitimate and would make a formal record of the real scoop. You may remember it from my conversation with and correspondence with Lindsay.

If you agree, maybe it would be a good idea to speak to Sheldon Cohen.

Briefly, the real situation with respect to the so-called gift is that there are legal prerequisites which everyone knew had to be met and which to this moment have not been.

Under the law there is no gift until it is formally accepted.

Before there can be acceptance there must be a finding of national interest.

These unmet conditions would be true under any circumstances.

There are special circumstances, imposing still other conditions under the law, and they also were not met.

Nixon imposed restrictions.

There had to be the same findings with regard to those restrictions and there were not.

(The reason none of these pre-conditions were met is because committing it to writing would have made all signatories party to the fraud.)

One condition in itself bears on fraudulent intent. It gives Nixon the right to take back any papers he might want to.

Or, he would have the eaten cake.

Got his tax exemption and had the title to all the "gift" based on which he got it.

In part all the bad guys not wearing white hats can get away with this by never talking about anything other than a one-way gift and a deed. It is not a simple deed with any conditions imposed because the conditions must be agreed to in writing and it then and for the other provisions becomes what I would call a contract.

In the JFK case, the contract was in the form of a letter. But it had to be signed by both sides and it was.

Among these other provisions was the right to suppress 100% of the material for the time Nixon wanted. After he saved his storage costs by putting all the stuff in the Archives, which was prior to the drafting of anything, he in his documents on the gift specified that nobody- but nobody- could get to see any of it without his permission.

So clearly and widely was this understood to be a device for suppression that when the GREEPs were in deep ~~xxx~~ trouble over the records they wanted nobody to see, they actually transferred them to the Archives as "presidential papers." And it is my recollection that the Archives took them.

Remember, Hugh Scott's man runs GSA. The administrator before him was also a Scottnik. Both dubious records in financial matters, one the cause of Scott's hard feelings about John Dean.

Technically, Archives does what GSA orders.

In his effort to exculpate Nixon the lawyer Morgan said he may not have been authorized to sign the papers. There is precedent for the lawyer doing exactly this, as with Burke Marshall and the JFK estate, where he signed as counsel, not an executor.

With this and I believe valid and binding representation, we get past all that ^{be} Marco crap which tends to make others than Nixon responsible for Nixon's gyping. We also get past doubletalk about intent, where his cheating on storage costs is interpreted as intent. (Even here it can't be because his intent was not to give all and this is explicit.) There thus is no innocent accident in dating, etc.

Whether or not any payment would be made on the collection of back taxes, I believe there is a payment made on the penalties and fines and I'm asking for these, too. It would thus, I believe, permit an action against IRS for non-feasance in not penalizing and fining.

Hastily,