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WALSH WOULD SPURN A WATERGATE OFFER

Special to The New York Times

WASHINGTON, May 6—Lawrence E. Walsh, a New York lawyer who was reported by the The New York Times today as having been described as the likeliest candidate for the position of special prosecutor in the Watergate investigation, said this afternoon that he would not accept it if he were asked and repeated that he had not been asked.

"I have not been asked to undertake any responsibility for the Watergate investigation or prosecution or any related matters nor would I be in a position to undertake this work if asked," Mr. Walsh said in a statement.

In an interview, Mr. Walsh said he believed that the prosecutor in the Watergate case should not be anyone with connections to the Nixon Administration. Mr. Walsh, a member of the law firm of Davis, Polk & Wardwell, served in 1969 as President Nixon's representative to the Paris peace talks.