



WASHINGTON — Both Nixon and Henry Kissinger. Russia's Leonid Brezhnev and China's Chou En-lai have a personal stake in the Watergate outcome. Secret intelligence reports suggest that both leaders took political risks to befriend President Nixon and ease tension with Washington.

Inside the Kremlin, Brezhnev encountered such stiff opposition over his placate-Nixon policy that it brought on a shake-up of the ruling politburo. He was compelled to elevate the military, according to the intelligence reports, in return for their support. But the grim Soviet high command is watching Brezhnev's moves with reservations.

Our experts believe Brezhnev's position in the Kremlin could be undermined if his overtures to Nixon falter. The weakening of Nixon by Watergate, therefore, must be causing Brezhnev some private anxiety.

In Peking, Chou En-lai also overcame bitter opposition before he was able to do business with President

Nixon and Henry Kissinger. Chou won the showdown with Lin Piao, who was killed in an attempt to escape to Russia. Lin Piao's supporters have been silenced, meanwhile, but not suppressed.

This is indicated, according to the intelligence reports, by the attitude of wily, old Mao Tse-tung to the Chou En-lai leadership. The venerable Mao has been pleasant and proper in his relationship with Chou. But Mao has been cautious not to embrace Chou.

What does this mean? It means that in both Moscow and Peking there are still powerful factions which would rather restore the old Russian-Chinese alliance. The suspicion runs deep in both countries of the new detente with Washington.

Nixon and IRS: Tax experts are wondering about the million-dollar deal by which President Nixon acquired his San Clemente retreat. The house is located on a 26-acre tract, which the President purchased with the financial help of the aerosol king, Robert Abplanalp.

We have now learned the President and the First Lady signed personal notes, which Abplanalp later tore up, for

\$625,000. In return, he is supposed to own the bulk of the property around the housing compound.

The President got the deal approved by the local Internal Revenue Service office in California. But we spoke to Internal Revenue experts, who claim the President should have paid taxes on the \$625,000. As they interpreted the law, the tearing up of Nixon's notes — in other words, the cancellation of the debt — makes the \$625,000 taxable income.

These tax experts point out that the Nixons are using the entire 26 acres, that property records show no evidence the acreage has been legally divided that the whole deal appears like a gimmick to benefit the Nixons.

A spokesman for the President assured us, on the other hand, that Abplanalp is the legal owner of the land around the Nixon compound, that the land is going up in value and that it will turn out to be a profitable deal for Abplanalp.

Nevertheless, if anyone but the President of the United States were involved, Internal Revenue would be investigating.