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**Arnholt Smith Calls
Tax Liens 'Asinine'**

LOS ANGELES, Aug. 6 (UPI)—San Diego financier C. Arnholt Smith says an Internal Revenue Service demand of immediate payment of \$22.8 million in personal income taxes is "asinine and ridiculous."

"At some bureaucratic levels I am being attacked as a 'friend of President Nixon.' It appears to me that some government zealots are anxious to develop a 'little Watergate' in San Diego," Smith said in a prepared statement Saturday.

Liens were filed in nine California counties against Smith whose holdings include all or part of two public companies, U.S. National Bank and Westgate-California Corp., the Westgate Plaza, a luxury hotel in San Diego, seafood canneries in San Diego and Puerto Rico and Yellow Cab Co. in southern California and Phoenix, Ariz. He also owns 68 per cent of the San Diego Padres baseball club.