

SATURDAY, JANUARY 1

AIDE WHO SIGNED NIXON DEED QUILTS

JAN 19 1974

Morgan Cites Controversy

on Gift of Papers

NYTimes

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Special to The New York Times

WASHINGTON, Jan. 18 — Edward L. Morgan, the former White House aide who was at the center of the controversy over President Nixon's gift of Vice-Presidential papers to the National Archives, resigned today as Assistant Secretary of the Treasury to resume private law practice.

The 35-year-old Nixon official told The Associated Press that his resignation had resulted in part from the controversy of the papers, for which Mr. Nixon claimed a large tax deduction.

He signed the deed of March 27, 1969, that conveyed the papers to the Archives, and questions have been raised as to whether he had the authority to do so and whether he signed the paper before the Congressionally imposed cutoff date of July 25, 1969, for claiming tax deductions for such gifts.

His resignation today, he told the Associated Press in a telephone interview, "is not directly related, but I can't say its totally unrelated to the controversy. "Of course, I feel badly about it; it's something I'm clearly involved in, and I'm giving the President another problem."

Asked what the problem could be, Mr. Morgan said, "If he's going to have to pay considerable tax, it's a problem," a reference to the fact that the Internal Revenue Service and a Congressional committee are investigating the matter. Mr. Nixon has promised to pay whatever taxes are involved, which could be up to \$300,000.

"Obviously, I'm questioning what I did," he said, adding that he knows now that he did not have authority to sign the deed, but he said he had not known that at the time, when he was deputy counsel to the President.

After making those statements, Mr. Morgan left his office to escape television cameras and did not answer further telephone calls to clarify his position.

He submitted his resignation as assistant secretary for enforcement, tariff and trade affairs and operations effective Feb. 1 to President Nixon, saying only that he would practice law.