

# 4 Specialists on Taxes Who Advised President

4/4/74  
WJT

## Horace Chapman Rose

One of President Nixon's tax lawyers . . . Partner in the Cleveland law firm of Jones, Day, Cockley & Reavis . . . Born in Columbus, Ohio, Feb. 11, 1907 . . . Admitted to Ohio bar 1955 . . . Graduated from Princeton in 1928 with an A.B. degree and from Harvard Law School in 1931 . . . While at Princeton Mr. Rose was chairman of the Daily Princetonian, the college newspaper . . . He also belonged to the debating society, was president of the undergraduate council, and member of Phi Beta Kappa . . . Married Kathrine Cast Oct. 1, 1938 . . . Their son, Jonathan, is now Associate Deputy Attorney General of the United States . . . Horace Rose was a law clerk for Supreme Court Justice Oliver Wendell Holmes in the court's 1931 term and served as Assistant Secretary of the Treasury, 1953-55, and Under Secretary of the Treasury, 1955-56 . . . Mr. Rose has been a trouble-shooter for the President since Mr. Nixon arrived at the White House . . . "Send for Chappy" was an oft-repeated cry at the White House when problems began to mount . . . Considered quiet, effective, soft spoken and highly intelligent . . . An associate says Mr. Rose is the "epitome of the work ethic" . . . Mr. Rose, who donated more than \$10,000 to the President's 1972 campaign, is active in Ohio Republican politics, where his counsel is often sought.

## Kenneth W. Gemmill

A distinguished tax lawyer from Philadelphia, Mr. Gemmill was invited to join Horace Chapman Rose as an unpaid consultant to advise President Nixon on his personal finances. . . . Mr. Gemmill was born in Ivyland, Pa., on Feb. 16, 1910 . . . was graduated from Princeton in 1932 with an A.B. and from the University of Pennsylvania in 1935 as Doctor of Laws. . . . Married Helen Hartman in 1941. . . . They have four children. . . . Mr. Gemmill was admitted to the Pennsylvania bar in 1942. . . . He served as acting chief counsel for the Internal Revenue Service in 1953 and as assistant to the Secretary of the Treasury, 1953-54. . . . Mr. Gemmill has written on tax law and was a principal author of the Tax Act of 1954, which was aimed largely at reducing the taxes of businesses and investors. . . . He is now with the Philadelphia law firm of Dechert, Price & Rhoads. . . . First joined the firm in the nineteen-forties when the firm was looking for a tax specialist. . . . Considered an important alumnus of the University of Pennsylvania Law School, where a chair at the school is named for him. . . . A quiet, unpretentious man, Mr. Gemmill enjoys the outdoors. . . . He gardens and farms at his country place in Pennsylvania. . . . Has known Mr. Nixon since the early days of the Eisenhower Administration.

## Frank DeMarco Jr.

As President Nixon's California tax lawyer, Mr. DeMarco prepared Mr. Nixon's 1969 Federal tax return . . . Mr. DeMarco is a law partner of Herbert W. Kalmbach, the long-time personal lawyer for the President . . . the firm is named Kalmbach, DeMarco, Knapp & Chillingworth . . . Mr. DeMarco was graduated from the University of Southern California, the alma mater of such Nixon aides as Dwight L. Chapin, Ronald L. Ziegler, Herbert Klein and Robert Finch, to name a few . . . Mr. DeMarco was born in Los Angeles on Nov. 26, 1925 . . . Received a law degree from the University of Southern California in 1951 . . . Returned to the law school in 1955 as an instructor of insurance law . . . as an undergraduate at U.S.C., Mr. DeMarco was a member of the Knights, an honorary society popular with men who were to become Nixon lieutenants . . . Since Mr. Nixon became President, the Los Angeles firm of Kalmbach, DeMarco, Knapp & Chillingworth has added to its clientele such prestigious accounts as United Airlines, the Marriott Corporation and the Music Corporation of America . . . Mr. DeMarco is a member of the Los Angeles County and American Bar Associations.

## Arthur Blech

Mr. Blech is the only accountant on the team of experts that prepared President Nixon's tax returns. . . . Mr. Blech, who lives in Los Angeles, has prepared Mr. Nixon's tax statements for the last five years, but says he has never met the President. . . . Unlike the other members of President Nixon's tax team, Mr. Blech is a relatively unknown certified public accountant. . . . He was born in Czechoslovakia on June 28, 1923, and he became a naturalized citizen of the United States on June 18, 1954. . . . Mr. Blech was graduated from Texas Christian University in 1950 with a B.S. in Business Administration. . . . Was a C.P.A. in Texas before he moved to California in 1952. . . . Mr. Blech's firm which bears his name, has four other partners. . . . Mr. Blech is a member of the California Society of Certified Public Accountants, Los Angeles Chapter. . . . An associate calls him a precise man and a highly capable accountant. . . . The 50-year-old accountant still speaks with a trace of a central European accent. . . . Mr. Blech became associated with President Nixon through Herbert W. Kalmbach, who had often consulted him on accounting work. . . . Mr. Blech is considered by some associates to be stern and humorless.