WASHINGTON, Sept. 14 (AP)

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Two congressmen questioned foday whether the Government should spend \$110,000 to build a vault to protect former President Richard M. Nixon's Watergate tapes.

"I'm concerned whether the people are getting their money's worth," said Representative Tom Bevill, Democrat of Alabama, at a House Appropriations subcommittee hearing on a request for \$850,000 to cover Mr. Nixon's expenses during his transition to private life.

Mr. Bevill and Representative Louis Stokes, Democrat of Ohio, contended that the agreement under which the General Services Administration will have one of two keys so that Mr. Nixon cannot open the vault by himself is no guarantee that the tapes will be protected, Mr. Stokes said.

"In light of the history we have of erased tapes, lost tapes and rerecorded tapes," Mr. Stokes said, "how would you get in if Mr. Nixon lost his key?"

Mr. Nixon agreed to keep the material available to the Government for five years and then, in 1979, to donate it to the National Archives after destroying any tapes he considered injurious or harassing. All the tapes are to be destroyed, under which the general Services Administration which the general Services Administration will have one of two keys so that Mr. Nixon cannot open the vault by himself is no guarantee that the tapes will be protected, Mr. Stokes said.

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Mr. Nixon's expenses during his transition to private life.

Mr. Bevill and Representative Louis Stokes, Democrat of Ohio, the National Archives after destroying any tapes he considered injurious or harassing. All the tapes are to be destroyed, under the agreement, in 1984 or on Mr. Nixon's death, whichever comes first.