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**Literary Appraiser Guilty  
 In Backdating Nixon Files**

By WILLIAM E. FARRELL

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CHICAGO, Nov. 12—Ralph G. Newman, a literary appraiser and expert on the written memorabilia of Abraham Lincoln, was convicted in Federal District Court here today on two charges of lying about his role in helping former President Richard M. Nixon claim an illegal \$450,000 income tax deduction.

After five hours of deliberation that began last night, a jury of nine men and three women returned a guilty verdict this morning to Judge Frank J. McGarr.

Judge McGarr set next Jan. 6 as the date of sentencing for the 64-year-old scholar and president of the Chicago Public Library Board. Mr. Newman could be sentenced to up to eight years in prison and could be fined up to \$15,000 on the two charges.

William E. McDaniels, Mr. Newman's attorney, told newsmen that the conviction would be appealed after Judge McGarr sentenced Mr. Newman.

In the two-week trial, Mr. Newman did not take the stand, nor were any witnesses called in his behalf.

After the verdict was read, Mr. Newman's wife, Patricia, cried softly and said, "Oh, my God! Not both counts!" Mr. Newman, flanked by family and friends, left the Federal Building without making any comment.

Mr. Newman was indicted last February by a Federal grand jury Washington, along with Frank DeMarco Jr., Mr. Nixon's former tax lawyer, on charges of conspiring to backdate Vice-Presidential documents and papers that Mr. Nixon donated to the National Archives for tax deduction purposes.

The papers were appraised by Mr. Newman and valued at \$576,000 in an affidavit that was attached to Mr. Nixon's 1969 Federal income tax return, which was filed in April 1970.

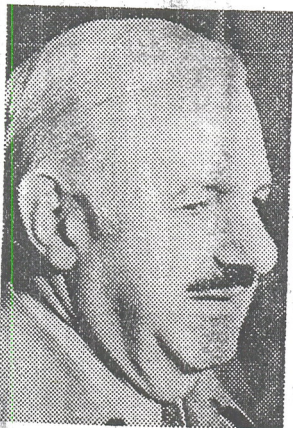
The former President used the gift to claim large deductions on his 1970, 1971 and 1972 tax returns. The deductions—totaling about \$450,000

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—were eventually disallowed by the Internal Revenue Service.

The Government, through attorneys with the Watergate special prosecutor's office, charged that Mr. Newman's affidavit falsely asserted that the papers were donated in the spring of 1969 and that the papers were actually donated in the spring of 1970.

The Government contended



United Press International  
**Ralph G. Newman leaving  
 court after verdict.**

that the deed to Mr. Nixon's gift was deliberately backdated to March 27, 1969, four months before the effective date of a law passed by Congress in December 1968, eliminating the deduction a public figure could take by donating his papers to the Government.

Mr. DeMarco was tried recently in Los Angeles on charges of making false statements to the Internal Revenue Service and of obstructing a Congressional inquiry into Mr. Nixon's taxes.

Judge Warren J. Ferguson

of Federal District Court dismissed the charges last Oct. 9 on the ground that the conduct of Jay Horowitz, the Watergate special prosecutor, had deprived Mr. DeMarco of a fair trial.

**Decision Appealed**

Mr. Horowitz, who also represented the Government at Mr. Newman's trial, said yesterday that Judge Ferguson's decision was being appealed.

On Oct. 14, a charge against Mr. Newman of conspiracy to

commit fraud, which was also part of the indictment against Mr. DeMarco, was dropped by the Government.

The Government did pursue the two other charges against Mr. Newman—that the appraiser prepared a false affidavit regarding the Nixon papers and that he gave "false, fictitious and fraudulent statements to the Internal Revenue Service" regarding his examination of Mr. Nixon's Vice-Presidential papers.

In summing up the case to

the jury yesterday, Mr. McDaniels, the defense attorney, conceded that Mr. Newman had made some mistakes in his affidavit and when he was interviewed by I. R. S. investigators.

But he said Mr. Newman later realized these errors and had admitted them to a Congressional investigating committee more than a year ago. The key question in the case, Mr. McDaniels argued, was whether the statements are intentionally mistaken." He contended that they were not.

Mr. Horowitz argued that a careful study of the chronology of correspondence concerning the gift of the papers documented the charges of fraud. He also said that a six-page typewritten timetable that Mr. Newman gave to the I.R.S., outlining his involvement with Mr. Nixon's pre-Presidential papers, was "presented to deceive," and that "practically every entry" in the timetable was deceptive.

Mr. Newman began his career as a literary appraiser about

40 years ago. He is the proprietor of the Abraham Lincoln Book Shop here, and is regarded as one of the city's cultural leaders.

Over the years, Mr. Newman has collected memorabilia on Lincoln and has appraised many historical documents, including the controversial love letters of Warren G. Harding. He has also appraised papers for Presidents Lyndon B. Johnson and Dwight D. Eisenhower and for such figures as Jacqueline Kennedy Onassis.

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