

WASHINGTON — Sources close to Vice President Gerald Ford say he has reached a private understanding with President Nixon.

The Vice President, who is effective in the backrooms, has agreed to work quietly on Capitol Hill against impeachment. As one source put it, Ford "doesn't believe that the President is guiltless but only that it hasn't reached an impeachable level."

The President, in turn, has offered to help groom Ford as his successor. To help overcome Ford's weakness in foreign affairs, for example, the President will probably send him on a foreign tour after the November elections.

The understanding between the nation's top two leaders, says one source, has developed from several informal conversations. Another source stressed that the understanding has been more tacit than explicit. "There is no quid pro quo," he said. "I don't think that is the way they do business."

The idea of a vice presidential trip, for example, was discussed shortly after Ford's appointment. It has come up from time to time in their private conversations.

Ford likely will visit the Soviet Union, Middle East, Western Europe and Far East. He has already gone to Communist China. Now he would like to visit Taiwan and Japan. He is also eager to spend some time in Israel and Egypt. He has also talked to the President about stopping at NATO headquarters.

The Vice President doesn't want to take a whirlwind tour. He would like to stop in each country long enough to learn something about it.

Ford still tells friends that he isn't seeking the presidency. But he is not unaware that he now leads the polls as the favorite for the 1976 Republican presidential nomination.

WATERGATE VICTIM: The Watergate steamroller has run over a veteran civil servant, Mike Acree, who has been accused of helping President Nixon persecutehis enemies



through tax audits.

The doughty Acree has served the government faithfully for 37 years. He almost died of a heart ailment in 1970, but came back to win the National Civil Service League award for his courage and integrity.

He moved up from the Internal Revenue Service in 1972 to become Customs chief. But today, he is hanging on to his job by frayed fingernails.

Acree deserves to have his side of the story told. We have pieced it together from grand jury testimony, secret Senate transcripts and interviews with the principals, including some of Acree's past bosses.

The grand jury testimony

shows that Acree was summoned in 1971 to the White House annex by Jack Caulfield, the ex-detective who served as the White House liaison man with law agencies.

It took two visits before Caulfield finally got around to asking Acree, then the IRS inspections chief, how to initiate tax audits. Acree explained tersely that the procedures were laid out in IRS rules and could not

be abridged.

Unfortunately for Acree, according to the testimony, Caulfield tried to pump up his own importance in memos he wrote to his White House superiors. These old memos, many of them false and misleading, made Acree appear like a White House patsy.

Caulfield claimed, for instance, that Acree agreed to help with an audit of Newsday reporter Bob Greene who had dared to criticize presidential crony Bebe Rebozo. Under penalty of perjury, Acree contradicted the charge.

Caulfield also said that Acree met with him and presidential secretary Rose Mary Woods' brother, Joe, at the Fairfax Country Club to talk about a private sleuthing agency with a "Black bag" capacity. This could mean cash payoffs or Watergate-style break-ins.

Acree acknowledged he had once talked to Caulfield tentatively about forming a legitimate detective agency but swore there had been no mention of "black bags."

Caulfield testified that Acree had showed him tax data on the Rev. Billy Graham and actor John Wayne, both of whom had complained of IRS harassment. Caulfield said Acree also provided him with information on other actors for comparison.

These statements, protested Acree, were false. He had not shown Caulfield the Graham and Wayne tax data, and another IRS official drew up the comparisons of actors' tax troubles strictly for internal IRS use, testified Acree.

He asserted that the only checks he ran for the White House were on individuals seeking clearance for appointments and, in one case, on a man who wanted to give a wine cellar to President Nixon's San Clemente home. To forestall embarrassing situations, checks on government appointees have been made by IRS for both Democratic and Republican presidents.

Acree's defense, in fairness, should not be lost in the Watergate welter.

Footnote: Caulfield told my associate Les Whitten that he had given his entire story to the grand jury and other official investigators, and that he had nothing more to add. "I told them the truth," insisted Caulfield.