

NYTimes JAN 2 1974
**Owner of Closed Gas Station
Cites Nixon in Defying the Law**

CHICAGO Jan. 1 (UPI) — charging for the gasoline, but the customers first had to buy a rabbit's foot and a legal will form, usually for \$10.

Mr. McBride said yesterday, "Why should I adhere to the court order when Nixon didn't give up the tapes and abide by a court? If the man in the highest office of the land can ignore a court order, I can too."

The policeman threatened to reopen his station tomorrow but he may have second thoughts. I.R.S. agents said he could be subject to a \$2,500-a-day fine if he starts selling gasoline before complying with court orders to surrender his records.

Officials of the I.R.S. and the Illinois Gasoline Dealers Association both report some price gouging but said it was not widespread.

Mr. McBride, a 31-year-old policeman in Chicago's Wentworth District, feels strongly that he is being victimized. "He [the President] didn't give up the Watergate tapes," McBride said. "I'm not going to close my station."

United States District Judge William J. Bauer ordered Mr. McBride's Shell Service Station on the south side closed Sunday night after the Internal Revenue Service contended that attendants were selling gasoline for the equivalent of more than \$2 a gallon. Mr. McBride said he had not been