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OMAHA, Neb., Jan. 10 — A 30-year-old B-52 pilot and crew commander facing a possible court-martial on a charge of refusal to fly a combat mission over North Vietnam, the United States Strategic Air Command headquarters here said today.

The Strategic Air Command identified the pilot as Capt. Michael J. Heck, now stationed in Thailand.

A command spokesman said that Capt. Heck, who is serving his fourth combat tour in Indochina, was permanently assigned to SAC's second bomb wing, a B-52 unit, and that his normal duty station was Barksdale Air Force Base, Shreveport, La.

Another B-52 captain, in a letter to Senator Charles McC. Mathias of Maryland, charged that "sheer stupidity" by the Strategic Air Command had contributed to an unnecessary loss of aircraft and men.

The SAC spokesman said Capt. Heck was "the first and only" B-52 crew member investigated on a charge of refusing to obey an order to fly a combat mission since B-52's were introduced to the Vietnam War.

Capt. Heck is the only member of the six-man crew he commanded who faces the investigation, the spokesman said.

The incident in question occurred Dec. 27, nine days after B-52's began participating in intensive raids against the Hanoi area. The heaviest loss of B-52's occurred before that date, in the period immediately before Christmas.

Capt. Heck is serving his third Southeast Asia tour as a member of a B-52 crew. He also spent a year ending in April 1969, as a forward air controller, piloting a small plane over suspected enemy positions and troop concentrations or supply routes to direct bomb- ing strikes.

SAC said Capt. Heck flew 56 bombing missions during his first B-52 tour in Southeast Asia, 61 during his second tour and 106 missions as a forward air controller. He flew 35 missions during his current tour, before Dec. 27.

The Capt. lived at Whittier, Calif., when he was commissioned in the Air Force in 1966. He is married and has two children. He has served on B-52's a total of three and a half years.

Capt. Heck is currently stationed at the U Tapao air base in Thailand. About 80 of the near 400 B-52's committed to the Indochina conflict are based at U Tapao. The remaining are on Guam.

"Sheer Stupidity" Charged

WASHINGTON, Jan. 10 — An Air Force captain who flew in the recent B-52 raids over Hanoi has charged that "sheer stupidity" by the Strategic Air Command contributed to an unnecessary loss of aircraft and men.

In a letter to Senator Charles McC. Mathias Jr., Republican of Maryland, who makes it public, the pilot and his navigator — said that, "either by stupidity or sheer laziness," his crew bombed the same target on the first and third days of the raids, which began on Dec. 18.

In addition, another crew bombed the same target on the third day of the raids.

He said that on all three nights, the flight path into and away from the target were the same, giving Hanoi's missile operators a good chance to shoot them down.

"I cannot explain the failure to change the mission," the pilot said in the letter. "However, it suggests to me a total lack of comprehension on the part of the Strategic Air Command. Whether this lack of understanding is explained by laxity in the performance of duty, or by sheer stupidity, it cannot be tolerated if it costs the life of just one man. Because of these failings, the aircraft directly in front of us was shot down."

Senator Mathias witheld the names of the pilot and navigator, but a spokesman said that his office had checked and confirmed that the letter, written while the raids were still going on, was legitimate. The pilot was from Maryland, Mr. Mathias's state.

The pilot said that, in addition, the fighter-bombers assigned to knock out aircraft missile sites were even in the target vicinity when we strafed Hanoi."

"There can be no possible explanation for the failure of the fighter- aircraft not to act as requested — given their failure to show accounts for the many downed bombers on the third night of the raids," he said.

Mr. Mathias sent the letter to Senator John C. Stennis, chairman of the Armed Services Committee, asking for further investigation. He said the letter described "a disturbing situation in which unnecessary risks were taken." A spokesman for the Pentagon said there was no immediate comment.

The pilot said that "I will not fly another mission into Hanoi if the route is the same that he flew previously."

He said that he was not writing to protest the increased involvement in the war. "I am not a pacifist, and therefore leave those decisions to the ones in authority," he wrote. "As long as there is any chance that our presence here is proper, that I shall return."