NASHVILLE, July 26 (AP)—Senator Howard H. Baker Jr. has released a list of previously undisclosed contributors to his re-election campaign, showing that he collected $264,000 and spent about $50,000 before a new Federal law requiring full disclosure took effect April 7, 1972.

The largest contributor to the Tennessee Republican, who is vice chairman of the Senate Watergate Committee, was David K. Wilson, a Nashville investor who recently became finance chief of the Republican National Committee. Mr. Wilson donated $10,000 to Mr. Baker. Other members of his family gave $22,000.

Other contributions came from oil, shipping, insurance, textile and medical interests. Some of those donors are long-time Baker friends and Tennessee Republican contributors.

Mr. Baker released his pre-April 7 records to The Associated Press after the agency reported that the Senator had $185,000 cash on hand raised from undisclosed sources when the new law took effect.

Previously confidential records of the early stages of Mr. Baker's campaign show that the actual amount raised was much higher but that $80,000 had already been spent by April 7.

Mr. Baker has said that he sees no potential conflict in his role as an investigator of President Nixon's re-election committee because he fully complied with the law.

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