RESIDENT Nixon's personal attorneys, Herbert Kalmbach and Frank de Marco Jr., have never billed him for handling his complex real estate transactions, income taxes and other legal problems.

The Kalmbach, de Marco law firm in Newport Beach, Calif., has handled Mr. Nixon's personal affairs since he moved into the White House. Kalmbach, for example, personally supervised the pur-chase and renovation of the San Cle-mente estate. The complicated financial details were worked out by de Marco, who also prepared the President's income tax returns.

Sources close to the President tell us that Kalmbach and de Marco never charged him for their services. They billed him only for out-of-pocket expenses, such as the tax accountant's charges, which the President has paid.

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T HE TWO California attorneys were "proud," said our sources, to serve the President. The same sources denied rumors that the President, in return for free legal services, sent clients to the law firm. Neither Kalmbach nor de Marco could be reached for comment.

Mr. Nixon was able to purchase the \$1.4 million San Clemente estate with a down payment of less than \$100,000 of his own money. Most of the down payment came out of a \$625,000 loan from aerosol king Robert Abplanalp, who later tore up

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the note in return for title to the land around the presidential retreat.

The interest payments and real estate taxes on the President's California and Florida homes, plus a massive deduction for donating his vice presidential papers to the national archives, has made it possible for him to avoid the high income taxes he otherwise would have been soaked, Because of his low tax, the Internal Revenue Service audited his returns for 1971 and 1972 but made no additional charges.

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S ENATOR James Abourezk (Dem " fears the Agency for Intervelopment may be to niques to Lati-