

# Nixon Papers Valued 'Conservatively'

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Ralph Newman, the Chicago rare books expert who appraised President Nixon's Vice-Presidential papers at \$570,000, said today that he valued them "conservatively" because he knew Mr. Nixon planned to give them to the Government. Since the tax deduction Mr. Nixon would be permitted to take for such a contribution was limited to a percentage of his income, Mr. Newsman said, to have valued them at more than \$570,000 "would just be an exercise in flattery."

The valuation that Mr. Newman put on the papers was approximately equal to the maximum deduction Mr. Nixon could take, if his Presidential salary of \$200,000 constituted most of his income.

As the legal limitations work out, the maximum deduction would have been \$560,000 in that case—\$60,000 in the year of the gift and \$100,000 in each of five subsequent years.

## Paid 'a Daily Rate'

Mr. Newman, who is chairman of the Chicago Public Library, said the White House hired him to appraise Mr. Nixon's papers and that the President paid him "a daily rate."

At the annual convention of The Associated Press Managing Editors in Disney World, Fla., on Nov. 17, Mr. Nixon said he had the papers appraised by "the tax people."

Mr. Newman, who said he had been appraising papers for public figures for more than 30 years, said he believed that "I was passed on" to President Nixon by the late President Lyndon B. Johnson.

The 62-year-old Mr. Newman declined to get into the controversy over whether Mr. Nixon's deducting the value of the papers from his income tax was legal.

"I just value them," said Mr. Newman in a telephone interview.

The President said at a news conference with the managing editors that, in each of the last three years, he deducted a portion of the \$570,000 from his income tax, reducing his tax payments in 1970 and 1971 to what he termed "nominal amounts."

The Associated Press reported last Sunday that President Nixon paid \$78,651 in

Federal income taxes in the last four years—the bulk of it in 1969. Citing White House documents being prepared for release this week as part of the President's "Operation Candor," the news agency said Mr. Nixon paid \$72,651 for 1969, \$789 for 1970, \$870 for 1971 and \$4,298 for 1972.

Some critics have contended that the deductions taken for his papers are illegal, that Mr. Nixon did not transfer title to the papers to the Government in the manner required by law, and that, if he did transfer title, he did so after the law allowing income tax write-offs of this type had been repealed.

The White House has said that Mr. Nixon gave the papers, which included some from his Senate days as well as his eight years as Vice President, to the National Archives in March, 1969.

The deed, which was signed by one of the President's lawyers, was not received by the agency until April, 1970.

In his meeting with the managing editors, Mr. Nixon said that if the Internal Revenue Service raised any questions about the propriety of his deducting the value of the papers from his tax, he would pay the tax.

"I'll be glad to have the papers back," he said. "I think they're worth more than that."

## Valued at \$1-Million

Mr. Newman agreed, saying that the papers would bring 1-million or more on the open market.

The papers, he said, include many yellow legal pads on which Mr. Nixon wrote in long-hand.

The President has said the papers—which have not been opened to the public and may not be for many years—include his papers about the Alger Hiss spy case, about the 1962 episode

when General Eisenhower tried to drop Mr. Nixon as a Vice-Presidential candidate, about President Eisenhower's various illness, and about Mr. Nixon's trips to South America, where he was assaulted by anti-American mobs, and to the Soviet Union, where he got into an argument with Nikita Khrushchev, then the Soviet Premier.

Senator John G. Tower said after a briefing at the White House Monday night that a suggestion was made to turn the information about the gift of the papers over to the Joint Internal Revenue Taxation Committee for a decision on its legality.

## 'Climate of Acceptance'

"There was a climate of acceptance" by the President's tax lawyers, the Texas Republican said. Others present got a stronger impression that the lawyers and the President would be willing to let the committee make a decision.

The law that allowed public figures to receive tax credit for donating their papers to the Government was repealed in December, 1969, with an effective date retroactive to July 25, 1969.

Mr. Newman said he had valued papers for President Johnson in the years from 1965 through 1968, adding that Mr. Johnson willed the bulk of his papers to the government.

Mr. Newman said he did not go through Mr. Nixon's entire file—hundreds of thousands of papers—to reach his appraisal.

He said he "sampled" them, arrived at a value for the sample, and from that estimated the total value.

Papers of public figures, he said, can range in value from 10 cents a page to \$1 a page.

Mr. Newman declined to comment on the contents of Mr. Nixon's papers. "I don't kiss and tell," he said.