

NIXON AIDE ACTED ON REBOZO REFUND

Tax Lawyer Says He Told Banker to Return Cash to Hughes Lawyer

By JOHN CREWDSON
Special to The New York Times

WASHINGTON, Dec. 11 — One of President Nixon's chief advisers in preparing the statement of his personal finances also acted as a key intermediary in the return of \$100,000 in cash from Charles G. Rebozo, the Florida banker, to a lawyer for Howard R. Hughes, the billionaire, it was disclosed today.

Kenneth W. Gemmill, a Philadelphia tax lawyer who worked without pay for a month at the White House on last weekend's voluminous report of Mr. Nixon's financial dealings confirmed today that he had advised Mr. Rebozo last spring to return the money and make a voluntary disclosure on the matter to the Internal Revenue Service.

Mr. Gemmill was identified in secret testimony before the Senate Watergate committee earlier this month as having first informed Chester Davis, the Hughes lawyer, that Mr. Rebozo wished to return the funds.

Mr. Davis also testified that Mr. Gemmill told him, "I do not care what you do with the money after I deliver it to you, but I want it delivered in currency."

The disclosure of Mr. Gemmill's role in the return of the Hughes money is the first-known connection between any of those involved in the financial aspects of Mr. Nixon's "Operation Candor," and the transactions that have thus far come under examination by the Senate Watergate committee or other investigative agencies.

The Watergate committee reportedly has taken testimony indicating that part of the \$100,000, which Mr. Nixon has called a campaign contribution, may have been given by the Hughes organization in return for favors from the adminis-

tration on antitrust and other matters.

From a Third Person

At a recent news conference, the President described the Hughes money as a contribution to his re-election campaign last year, but said that Mr. Rebozo, his close friend, had never given the funds to his campaign committee for fear that the gift "might prove to be embarrassing."

Walter Glaeser, an aide to Mr. Davis, told the Watergate committee staff in a closed session on Dec. 4—the same day that Mr. Davis testified—that he had been appointed by Mr. Davis to meet Mr. Gemmill in a New York bank last June 27 to receive the refund.

He arrived at the Marine Midland Bank that morning, Mr. Glaeser recalled, and met Mr. Gemmill, but was told that the cash itself would be delivered shortly by a third individual, who eventually arrived, identified himself and handed over the money.

"Was that Mr. William Griffin Mr. Glaeser was asked.

"It might have been, yes," he replied.

Terry F. Lenzner, an committee counsel, inquired whether Mr. Glaeser was "aware at the time that Mr. Griffin represented Mr. Abplanalp."

Mr. Glaeser said he had not been aware of that.

Mr. Griffin is the secretary of the Precision Valve Corporation, which is owned by Robert H. Abplanalp, another close friend of Mr. Nixon's and, like Mr. Rebozo, a multimillionaire.

Mr. Glaeser said that he and Mr. Gemmill proceeded to count the 1,001 \$100 bills that Mr. Griffin had handed over, checking each one against a list of serial numbers that had been included in the package. He said they found one or two minor errors, which were subsequently corrected. Mr. Davis has furnished a copy of the list to the Watergate committee.

Despite Mr. Nixon's public assertions that the Hughes payment was intended as a contribution for his 1972 campaign Mr. Davis insisted repeatedly before the committee staff that "the money was delivered to Mr. Rebozo in 1970 in connection with the Congressional campaign," and had "absolutely nothing to do with" the 1972 election.