

NYTimes DEC 21 1973
**Congressional Unit Says Dean
Gave I.R.S. 2d 'Enemies' List**

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Special to The New York Times

WASHINGTON, Dec. 20 — The former White House Counsel John W. Dean 3d turned over a second list of 575 White House "enemies" to the Internal Revenue Service in September, 1972, with a request that I.R.S. "see what type of information could be developed" about those named, a Congressional committee disclosed today.

But, according to the report by the Congressional Joint Committee on Internal Revenue Taxation, there is no evidence that those on the list were harrassed by the tax agency. A number of those on the list were members of the campaign staff of Senator George McGovern, the 1972 Democratic Presidential candidate, or prominent McGovern supporters.

Staff members included Frank Mankiewicz, Richard Dougherty, Pierre Salinger, Gary Hart, Henry Kimmelman, Frederick G. Dutton and Rick Stearns.

Others included Representative Bella S. Abzug, Democrat of Manhattan, Senator William Proxmire, Democrat of Wisconsin; Howard M. Metzenbaum, just named to fill out the Senate term of Attorney-General-designate William B. Saxbe of Ohio; John Kenneth Galbraith; Max Palevsky, a Xerox executive who was a heavy financial supporter of Mr. McGovern; Mortimer Caplin, the former commissioner of the Internal Revenue Service, and two former chairmen of the Democratic National Committee, Lawrence F. O'Brien and Mrs. Jean Westwood.

According to the report, Mr. Dean gave the list to Johnnie Walters, then Commissioner of Internal Revenue in September, 1972. Mr. Walters told the committee's staff that "he was informed that John Ehrlichman had asked that a list of this type be made up to see what type of information could be developed concerning the people on the list."

Mr. Walters said that he discussed the matter with Secretary of the Treasury George P. Shultz two days later "and that he directed that Walters "do nothing." A spokesman for Mr. Shultz said today that the Secretary had no comment on the matter.

The list made public today is in addition to the 216-name "enemies list" about whose existence Mr. Dean testified before the Senate Watergate committee last summer.