

By William Safire

WASHINGTON, Feb. 20—An exchange of correspondence:

Feb. 5, 1974

Honorable Howard Baker  
United States Senate  
Washington, D. C.

Dear Senator Baker:

I was re-reading your examination of John Dean today, which appears on page 1480 and 1481 of the printed testimony of the Watergate hearings.

You were trying to find out whether the White House had asked the I.R.S. to audit anybody's returns, and were discussing the Sept. 15, 1972, meeting between Mr. Dean, Mr. Haldeman and the President.

Mr. Dean recalled only one instance, when he directed Jack Caulfield to send in an anonymous letter because "I had talked to [I.R.S. Director Johnnie] Walters about it in the past" at Haldeman's instruction and Walters had reminded him of the Truman I.R.S. scandals.

Then you pressed: "Did you in fact set up an audit?" This was followed by a distraction as Dean conferred with his counsel, and then said, "So in this instance, the one I was referring to in the past, there was an audit commenced." That referred to the anonymous letter instance; he went on to say that another request to set up an audit of a Teamsters official he "merely put in my file" where it remained.

The thrust of Mr. Dean's answer, clearly, was that he resisted any improper influence from the White House to the I.R.S. You wanted to pin him down, so you broadened your question to include inquiries: ". . . Did you in fact initiate I.R.S. inquiries or audits

as a result of suggestions from the White House staff or the President?"

Mr. Dean said the President had told him to "keep a good list" and then Dean claimed virtuously: "I told him that I.R.S. was a democratically oriented bureaucracy and to do something like that was a virtual impossibility." After leaving the impression that he did not initiate any inquiries, indeed had stopped the President from doing so, he veered off into something else and you never got back to the subject.

That was during the famous Sept. 15, 1972, meeting in the Oval Office. Interest has focused on Watergate cover-up charges about the meeting, but I would like to concentrate on Mr. Dean's answer to your question—"Did you in fact initiate I.R.S. inquiries"—and Dean's reply to the effect that he had courageously and properly turned the President away from such a course.

The Joint Committee on Internal Revenue Taxation looked into that specific matter, and on page three of the report of its staff, issued Dec. 20, 1973, discussed a meeting held in John Dean's office on Sept. 11, 1972—just four days before Dean's Sept. 15 meeting with the President.

Former Commissioner of Internal Revenue Walters told the Joint Committee staff that in that meeting with Dean "he received a list (referred to subsequently as enemies list 2) . . . Dean apparently expressed the hope that the I.R.S. could pick up material with respect to people on the list and could do so easily in a manner which would 'not cause ripples'."

Thus, in answer to your specific questions before the Senate Select Committee it seems to me that Mr. Dean deliberately concealed the fact that he had initiated I.R.S. inquiries—

a long list of them—and only four days before the meeting in which he claimed to have dissuaded the President from any such course.

I.R.S. Director Walters, as you know, subsequently went to Treasury Secretary George Shultz with the list Mr. Dean gave him and was told to "do nothing"—that is, to ignore the request from Mr. Dean to harass all those on "enemies list number 2."

Do you think Mr. Dean was telling the committee the truth, the whole truth and nothing but the truth about initiating I.R.S. inquiries? Or do you see an apparent conflict in the information given the Select Committee by Mr. Dean and the information given the Joint Committee by former Commissioner Walters?

This is not a matter involving a dispute between the President and Mr. Dean about what was said in their Sept. 15 meeting, requiring a tape for resolution. This is a case—if we believe Mr. Walters—of Mr. Dean deliberately misleading and deceiving the committee, and you personally, about improperly seeking to influence the I.R.S. in a meeting held in Mr. Dean's office four days before the Sept. 15 meeting in the Oval Office.

Now, to get to the purpose of this letter. Assuming that others are troubled by the contradiction in the testimony, would you tell me—for publication—if the Select Committee proposes to do anything about it?

Sincerely,  
WILLIAM SAFIRE

Senator Baker's reply came in the mail today. It concludes:

"Yes, I do intend to look into it further, I am disturbed by it, as I am by many other things, and I expect that I may have something further to say about it in the report when it is filed in May."