## Nixon Tax SFChronicle MAR 8 1974 Lawyer Under Fire

Sacramento

Secretary of State Edmund G. Brown Jr. acted yesterday to revoke the notary license of an attorney accused of backdating the deed supporting President Nixon's \$250,000 tax writeoff on his Vice Presidential papers.

Brown charged that Frank Demarco Jr., a Nixon tax lawyer, illegally backdated the deed to give a "misleading, deceitful and fraudulent" impression that the papers had been donated to the National Archives prior to a 1969 law abolishing such tax writeoffs.

Brown told a news conference that the alleged backdating showed a "strong possibility" of attempted tax fraud.

Brown notified Demarco he plans to revoke the attorney's notary license but said if Demarco filed an appeal within 15 days an administrative hearing would be held. Brown's office has jurisdiction over California notaries public.

Demarco said in a telephone interview he had done "nothing illegal or improper" and announced he will appeal Brown's action. He charged that Brown, a Democratic gubernatorial contender, staged the action to obtain nationwide publicity.

It has been estimated that Mr. Nixon's tax deduction for the papers, valued by an appraiser for Mr. Nixon at \$576,000, saved the President about \$250,000 in taxes.

Brown charged that the documents were "falsely dated March and April, 1969, in order to provide misleading, deceitful and fraudulent documentation of the claim that the gift of the Nixon papers to the National Archives were completed" prior to the change in the law.

Demarco has insisted the deed was executed on April 21, 1969, in Los Angeles. But he conceded it was retyped and re-signed in 1970. The initial 1969 copyof —the deed



## FRANK DEMARCO He will appeal

has since been inadvertently lost he said.

Brown said he referred evidence obtained during his three-month investigation to Watergate special prosecutor Leon Jaworski and the state bar association for possile further legal action or disbarment of Demarco, a law partner of Herbert Kalmbach, Mr. Nixon's personal attorney.

United Press