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Nixon's Tax Attorney Under Fire in Calif.

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SACRAMENTO, March 7—California's secretary of state today accused President Nixon's tax lawyer of "fraudulent documentation" in the disputed dating of the deed in Mr. Nixon's vice-presidential papers donation.

Edmund G. Brown Jr., in a press conference here, said he has begun proceedings against Los Angeles attorney Frank DeMarco Jr., Mr. Nixon's tax lawyer, to revoke DeMarco's notary commission and also has given evidence gathered by his staff to the California state bar and the Watergate special prosecutor's office.

An annoyed DeMarco denied Brown's charge and said Brown, a candidate for governor, was using the issue as a campaign gimmick. The dating of the deed is crucial because the tax permitting deductions for donations to the National Archives was repealed late in 1969.

The papers, valued by an appraiser at \$576,000, have so far resulted in tax deductions of \$482,000, according to financial disclosures by the White House.

Brown's formal accusation charges that DeMarco falsely represented that the name of presidential deputy counsel Edward L. Morgan was signed to the deed "not later than April 21, 1969."

that DeMarco knew in fact Morgan's name was subscribed to the deed on or about April 10, 1970."

Brown said 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" was completed prior to the change in the law.

DeMarco said the backdating was done merely as a cleanup procedure, since portions of the deed had been typed on different typewriters and different types of paper. Law firms follow such procedures all the time, he said.

DeMarco has until March 21 to seek a hearing on the revocation of his notary commission. If he does not, Brown will lift the commission.