

# Nixon Archives deed doesn't exist

Examiner News Services

SACRAMENTO — President Nixon's tax lawyer says the original deed turning Nixon's vice presidential papers over to the National Archives no longer exists.

Los Angeles attorney Frank DeMarco said the 1969 deed was destroyed when a replacement deed was drafted and signed April 10, 1970. He described the document destruction as

routine legal practice.

The date when the transfer of the papers was completed is a key element in the investigation of whether or not the President qualified for the major tax deduction he took over the previous three years.

DeMarco had revealed that the original deed was replaced by a second one because of an attempt to provide a fuller accounting of the papers included in Nixon's

gift to the Archives.

The White House reported Friday it had been unable to find the original deed of the gift to the Archives. The deed would be needed to establish the gift was made, as the White House claims, before July 25, 1969, when a new law declared such charitable donations nondeductible.

California Secretary of State Edmund G. Brown Jr.

has said he doubts that the original deed ever existed. He contends the new deed was fraudulently backdated to April, 1969, so Nixon could qualify for a full \$576,000 income tax deduction for the papers.

The tax law was changed in July 1969 to abolish massive tax deductions for donations of personal papers.

DeMarco, who prepared Nixon's tax return for 1969,

contends the original deed is not needed to qualify the gift as a tax deduction.

The important date was in March, 1969, when the papers actually were delivered to the Archives, DeMarco said. The White House has letters acknowledging the delivery, he said.

The issue is under investigation by Congress' Joint Committee on Internal Revenue Taxation.