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**Jaworski Reportedly Subpoenas
Rebozo, Abplanalp Tax Returns**

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WASHINGTON, April 11—Leon Jaworski, the special Watergate prosecutor, has subpoenaed the Federal income tax returns of Charles G. Rebozo and Robert H. Abplanalp, two of President Nixon's closest friends, in the investigation of a \$100,000 campaign contribution from Howard R. Hughes, well-placed sources said today.

These sources said that a prosecution task force headed by Thomas F. McBride, a special assistant to Mr. Jaworski, had been investigating the circumstances of the Hughes contribution since early this year.

Mr. Jaworski's office refused today to comment on the inquiry. However, it is known that the Federal prosecutors were working closely with investigators from the Senate Watergate committee in an attempt to determine whether Mr. Rebozo had violated any campaign financing laws in his handling of the \$100,000 gift, which was given him in \$50,000 allotments in 1969 and 1970, all in \$100 bills.

Senators Sam J. Ervin Jr. and Howard H. Baker Jr., chairman and vice chairman of the Watergate committee, reviewed

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the committee's evidence in a meeting today and Senator Baker said, agreed to issue more subpoenas for documents determined to be necessary to its attempt to verify independently recent testimony by Herbert W. Kalmbach.

Mr. Kalmbach, President Nixon's former personal attorney, reportedly testified before the Senate Watergate committee that Mr. Rebozo told him at a White House meeting on April 30, 1973, that he had "used" portions of the Hughes contribution to make loans or gifts to Mr. Nixon's two brothers, F. Donald and Edward C.; THE President's personal secretary, Rose Mary Woods, "and others."

Spokesman for Mr. Rebozo, Donald Nixon and Miss Woods have denied the report. Mr. Rebozo and President Nixon have publicly said that the \$100,000 was left untouched by Mr. Rebozo in his safe-deposit box until the Internal Revenue Service began an inquiry into the money last year.

Meeting Is Reported

Mr. Rebozo contends that

the original cash was returned shortly thereafter to representatives of Mr. Hughes. Sources close to the inquiry have told The New York Times that Mr. Rebozo and Mr. Abplanalp met secretly before the cash was returned, a meeting that some investigators are known to believe was linked to the return — and possible replacement — of the Hughes money.

A Senate Watergate committee team headed by Terry F. Lenzner, a former assistant United States Attorney in New York, has been looking into the \$100,000 Hughes gift since last year, the sources said, and presented its findings to the special prosecutor's office in January.

Mr. Lenzner and his investigators are known to have assembled a wide variety of circumstantial data, including long-distance telephone call bills and travel records, to buttress their suspicion that Mr. Rebozo and Mr. Abplanalp conspired to replace the \$100,000 cash contribution. The cash was delivered to a New York bank last June by William E. Griffin of Yonkers, an attorney and business associate of Mr. Abplanalp, a millionaire businessman.

Baker Notes ipartisanship

Any further Senate subpoenas, one well-informed source suggested, would be aimed at the alleged recipients of the Hughes money — the Nixon brothers and Miss Woods. Failure to report such gifts would be a violation of the tax code.

Senator Baker, Republican of Tennessee, said in a telephone interview today that he and Senator Ervin, a North Carolina Democrat, had "spent a good bit of time this week going over the material" and agreed, he said, "that we should go ahead and issue subpoenas." He described the inquiry as bipartisan and said it had the full support of the committee.

Earlier this week, sources said, the committee refused to permit an attorney for Mr. Rebozo, William S. Frates of Miami, to review its transcript of the Kalmbach interview.

Mr. Frates, who has publicly challenged the credibility of Mr. Kalmbach's testimony, was reportedly furious over the committee's action. He could not be reached for comment today.

Informed sources have told The New York Times that Mr. Kalmbach testified that he was approached again by Mr. Rebozo last January and told

then that the previous conversation had been a mistake. Mr. Kalmbach reportedly testified that Mr. Rebozo said that he had checked the money and found that it was intact after their first conversation in April, 1973. The money was returned to the Hughes officials in June, 1973.

'Credibility Contest'

One source, who has had access to all of the Senate committee's information, described some of it as "startling" but added that "as of now, it's just a credibility contest between Rebozo and Kalmbach." His point was that there has yet been no independent verification of Mr. Kalmbach's testimony.

Yet sources close to Mr. Kalmbach again assured newsmen today that the former Nixon lawyer, who is facing prison for his self-acknowledged role in the Watergate cover-up, was not backing away from any of his prior testimony.

It could not be learned whether the Senate investigators have also subpoenaed the income tax returns of Mr. Rebozo and Mr. Abplanalp for the years under investigation, but a number of sources suggested that this had been done shortly after the Senate passed a unanimous resolution in February authorizing the committee investigators to obtain such data.

The first public indication that any income tax returns had been subpoenaed by the special prosecutor was provided by Attorney General William B. Saxbe during a meeting with reporters on Tuesday. Mr. Saxbe said then that he had authorized Mr. Jaworski's office to obtain the income tax records of a dozen suspects.