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**Nixon's Osteopath
Acquitted on Taxes**

By EDITH EVANS ASBURY

Dr. Kenneth W. Riland, an osteopathic physician here whose patients have included President Nixon, former Gov. Nelson A. Rockefeller, Secretary of State Kissinger and Chief Justice Warren E. Burger, was acquitted yesterday on all five counts of a Federal indictment charging him with evading income taxes.

The gray-haired doctor covered his face with a handkerchief and wept as Judge Charles E. Stewart Jr. thanked the jury of six men and six women for "distinguished service."

Mrs. Riland, a daily spectator who had worked on needlepoint during the 43-day trial and 10 hours of jury deliberation, shook hands with each juror as he or she walked from

Continued on Page 46, Column 7

See also

5, 6 Mar 74

Continued From Page 1, Col. 1

the jury box and tearfully exclaimed, "Thank you very much!"

Mrs. Riland then embraced her sobbing husband and he cried: "Oh, God, it's over! Two and a half years!"

A Federal grand jury indicted Dr. Riland on April 10, 1973, following hearings by the Internal Revenue Service and the Justice Department at which he denied having tried to defraud the Government of taxes. He was charged with having failed to pay taxes totaling \$39,000 on \$71,000 in unreported fees he received from 1966 through 1970 from Mr. Nixon and Mr. Rockefeller.

Dr. Riland did not take the stand during the trial, and his lawyers called no defense witnesses. They concentrated instead on trying to prove, through cross-examination of Government witnesses, that the accountant, Bernard Weiner, who prepared Dr. Riland's taxes, was to blame for submitting erroneous returns.

The strategy worked, according to jurors who were interviewed after the verdict. They said they had been 7 to 5 for acquittal when they began deliberations Thursday, but decided finally, yesterday morning, that the Government had failed to prove criminal intent or willful attempt to defraud on the part of Dr. Riland.

"As we examined the evidence we found a lot of holes in the Government's case," said the foreman, Harry Park. He is a librarian at the New York University Medical Center who is studying for a doctorate in public administration at N.Y.U.

Mr. Park and other jurors spoke scornfully of the accountant who prepared Dr. Riland's return and who had been on the stand 16 days—two days giving direct testimony and 14 undergoing cross-examination. "He had a few interests to protect," Mr. Park said.

11 MAY 74
The 62-year-old osteopath who lives at 2 Washington Square Village, has offices at 71 Broadway, where he is chief physician for the United States Steel Corporation. He treated President Nixon two to four times a month in Washington in 1969 and 1970, and also traveled with him to China and the Soviet Union, according to the evidence. Checks totaling \$4,516 from the Navy for the President's treatments were introduced at the trial.

Other documentary evidence introduced showed payments totaling \$67,172 from former Governor Rockefeller from 1965 through 1970.

Through his attorneys, Dr. Riland conceded that he had not reported the Nixon and Rockefeller fees, but said the "inaccuracies" were not willful mistakes. They were caused because Dr. Riland's accountant "did not do the job a C.P.A. is supposed to do," argued Boris Kostelanetz, the osteopath's attorney.

After the unpaid taxes were discovered during a routine audit by an I.R.S. agent, Dr. Riland borrowed \$40,000 with which to pay them from former Governor Rockefeller. The money is being held in escrow pending final determination of the total amount to be assessed against him.

When Dr. Riland was indicted, Governor Rockefeller issued a statement expressing confidence in him. He said he had known him for more than 30 years as a man of the highest personal integrity and called him "my warm personal friend as well as my physician."

Dr. Riland was president of the Foundation for Research of the New York Academy of Osteopathy, and was appointed by Governor Rockefeller to the state's Public Health Council and Mental Hygiene Council, both advisory groups.