

Nixon Taxman Defends The \$7500 Painting

Los Angeles

There is nothing surprising about the fact that the Richard Nixon Foundation, which operates as a tax-exempt charitable organization, has made only one charitable grant in its four-year history, the foundation's accountant said yesterday.

Arthur Blech, who also is President Nixon's personal tax accountant, said the one grant was a Norman Rockwell painting of the President that the foundation donated to the Smithsonian Institution. The foundation paid Rockwell \$7500 for the

painting, Blech said.

Columnist Jack Anderson carried a report about the grant published yesterday.

But Blech said the Nixon Foundation is not set up for the purpose of making cash grants like the Ford Foundation. Its purpose is to build a Nixon library and museum which will be donated to the United States, and that is why it enjoys tax-exempt status, he said.

Blech said the Internal Revenue Service audited the foundation early this year and cleared it.

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