

# Nixon Lawyer Given 4 Months



AP Wirephoto

EDWARD MORGAN  
Deed falsified

Washington

Calling it his hardest decision, U.S. District Judge George L. Hart sentenced Edward L. Morgan to four months in prison yesterday for falsifying a deed used by Richard M. Nixon to claim an illegal \$576,000 tax deduction.

Hart rebuked Morgan for "willfully" betraying his public and professional trust as a lawyer. He imposed a two-year sentence, but said the facts "cry out for mercy and leniency" and ordered Morgan be freed on probation after four months.

Morgan, 36, pleaded guilty November 8 to a single count of conspiracy to impair, impede, defeat and obstruct the proper and government functions of the Internal Revenue Service. The felony carries a maximum five years in prison and \$10,000 fine.

The charge involved a 1969 tax return on which the Nixons claimed \$95,298.45 as the first installment of a planned \$576,000 deduction for a gift of his vice presidential papers.

As a deputy counsel to Mr. Nixon in 1970, Morgan prepared a deed showing the gift had been made prior to a cutoff date of July 26, 1969, enacted by Congress.

An IRS investigation disclosed, however, the papers belonged to Mr. Nixon at the time and the deed conveying them as a gift was prepared in March and April, 1970 — one year after the date the document bore.

Last year the IRS disallowed the deduction for the papers and ordered the Nixons to pay nearly \$500,000 in back taxes from 1969 through 1973.

Hart said he was punishing a man "universally admired and respected by his peers, a man of brilliant intellectual abilities and attainments" who had made "one terrible mistake in an effort to serve with misplaced loyalty a superior who held the highest office in this land."

He said Morgan already has been punished professionally by the loss of his right to practice law.

"But," Hart said, "I also

find (he) willfully betrayed his trust to the law and the public by falsely swearing to a pre-dated deed of gift. Such an action cannot depart this court unflogged."

Morgan said "I did something I should not have done and it was wrong. I'm prepared to accept the judgment of the court."

Hart ordered Morgan, of Los Angeles, to surrender at the minimum security feder-

al prison at Lompoc January 6.

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