

Lawyer Clears Nixon Aides on '69 Gift

CHICAGO, Nov. 6 (AP)—The White House never gave orders to use Richard M. Nixon's 1969 gift of personal papers to obtain a tax break for the President, a former White House attorney said yesterday.

Edward L. Morgan, who pleaded guilty to tax fraud conspiracy in connection with the alleged backdating of Mr. Nixon's contribution for tax purposes, testified yesterday in the Government's case against the papers' literary appraiser that he was personally responsible for preparing a similar donation by Mr. Nixon in 1968.

However, Mr. Morgan said, he never received orders from White House aides to prepare such a contribution for 1969 tax purposes.

Mr. Morgan served a four-month prison sentence for his role in the alleged backdating scheme.

The former White House deputy counsel's statement was

made during the Federal trial of Ralph G. Newman, who appraised Mr. Nixon's 1969 gift. Mr. Newman is charged with conspiring to backdate the 1969 donation to obtain a \$450,000 tax break for Mr. Nixon.

Mr. Newman, 64 years old, a Lincoln scholar and president of the Chicago Library Board, is also charged with two counts of lying to the Internal Revenue Service about his role in the alleged backdating scheme. If convicted, he could get five years in prison and a \$10,000 fine.

The prosecution says that Mr. Newman filed an affidavit, which Mr. Nixon attached to his tax return in 1970, saying that the former President's papers had been donated to the National Archives before the July 26, 1969, cutoff date when tax deductions on gifts of papers were outlawed.

Mr. Morgan testified that a deed for the donation of papers

was drawn up in April, 1970, and backdated to March 27, 1969, to allow Mr. Nixon a tax deduction. He said he "was nominated" to sign the deed because at one time he had been in charge of preparing papers for donations.

Earlier this week, Mary Livingston, a National Archives historian, testified that the papers included in the 1969 gift were not selected until March, 1970.