

The original documents are located in Box 55, folder “President - Swimming Pool (3)” of the Philip Buchen Files at the Gerald R. Ford Presidential Library.

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*Swimming
pool*

THE WHITE HOUSE
WASHINGTON

May 2, 1975

MEMORANDUM TO: WARREN RUSTAND

FROM: JACK MARSH

In the preparation of the background paper for the Marriott visit to the President on Monday, May 5, I am supplying some information you may already have. Mr. Marriott met with me this week on another matter, which I expect will come up in his discussion on Monday, although it is not the principal purpose of his visit. This new subject relates to a gift of funds by the Inaugural Committee to the National Parks Foundation for the purpose of constructing the swimming pool at the White House.

The principal reason Mr. Marriott is seeing the President, I understand relates to the Bicentennial. On that subject, he indicated he would like to discuss the following:

- 1) The President's schedule for Saturday evening, July 3, 1976 to observe the Bicentennial. He suggests a program at the Kennedy Center, featuring prominent American leaders and entertainers, i. e., Billy Graham, Bob Hope, etc., at which time the President would extend a Bicentennial message to the world carried by satellite.
- 2) He wishes to ascertain the views of the President on the Honor America Day Committee, of which Mr. Marriott is Chairman. (You should note that the President is already carried on the letterhead as a Congressional sponsor of the Committee, relating back to his Congressional service.)
- 3) He would like to have the President serve as Honorary Chairman of Honor America Day.
- 4) He'd like to have Mrs. Ford named to an Honorary post of national significance, perhaps Chairlady of the 3 July, 1976 event.



- 5) He'd like to have the Honor America Day Committee meet for a regular meeting at the White House, followed by a reception.

Finally, and unrelated to subjects just mentioned, he may wish to seek the President's view as to Inaugural Committee Director for 1976 - 1977.

cc: PBuchen ✓
DRumsfeld



THE WHITE HOUSE
WASHINGTON

May 2, 1975

TO: ROD HILLS

FROM: RUSSELL A. ROURKE

_____ For Direct Reply

_____ For Draft Response

 X For Your Information

_____ Please advise

See Page 2.



MAY 2 1975

THE WHITE HOUSE
WASHINGTON

Date: 5/2

TO: RUSSELL ROURKE

FROM: DAVID C. HOOPES

FYI: []

Comment:

Russ -- Could you please give
this a quick look-over to see
if you have any problems?

Thank you.



THE WHITE HOUSE

WASHINGTON

May 2, 1975

MEETING WITH J. WILLARD MARRIOTT

Monday, May 5, 1975

12:30 p.m. (10 minutes)

The Oval Office

From: David C. Hoopes *DCH*

I. PURPOSE

To meet with Bill Marriott and discuss several items needing your attention.

II. BACKGROUND, PARTICIPANTS & PRESS PLAN

A. Background: You last saw him in Scottsdale, Arizona, on November 14, 1974, when he accompanied you back to Washington on Air Force One. He was the Chairman of the 1973 Inaugural Committee. The Committee budget is approximately \$300,000, which is profit from the 1973 Inaugural.

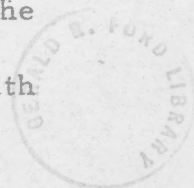
B. Participants: J. Willard Marriott

C. Press Plan: David Hume Kennerly photo only

III. TALKING POINTS

1. July 3-5, 1976, Bicentennial Celebration

As Chairman of Honor America Day, he plans a patriotic entertainment event at the John F. Kennedy Center for the Performing Arts on the evening of Saturday, July 3, 1976, to permit prime-time national and world-wide TV coverage. Top entertainers together with the Salt Lake Mormon Tabernacle Choir would join with you in a patriotic message to the Nation. Billy Graham is now giving some thought to ways to stress the religious aspect of the Bicentennial on Sunday, July 4, and Bob Jani of Disney Productions, Inc., has also discussed with Marriott and others ideas for Monday, July 5 celebration.



He feels strongly that the entertainment-patriotic aspects of the Bicentennial celebration should be limited to Saturday and Monday, and that July 4 itself should be reserved for religious events throughout the Nation in local churches.

Recommended Response

I appreciate all the work you are doing to plan the July 3, 1976, event and I hope you will continue to work with Warren Rustand, who will make preparations for my participation.

* 2. White House Swimming Pool

He may bring up the proposed swimming pool plan. He is anxious to be of assistance by providing either a loan or an outright grant from the Inaugural Committee funds. Marriott has twice in the past used funds from the 1969 Inaugural Committee to assist the National Park Service Foundation. In April 1970, the Inaugural Committee gave \$100,000 to assist in the lighting of the White House and in November 1972, it gave \$75,000 for redecorating and refurbishing public rooms in the White House, both gifts having been accepted by the National Park Service under the Act of July 10, 1935; 49 Stat. 478, 16 USC. (6)a. For that reason, he feels it is appropriate to donate funds from the 1973 Inaugural Committee to assist with the construction of the \$200,000 swimming pool at the White House.

Recommended Response

When I make a final decision on the matter of the pool, I'll have Jack Marsh let you know. He will be in touch with you concerning the pool, if that seems the most appropriate way to proceed. I know you have already discussed the subject with him (Marriott saw Marsh on Friday.)

3. Corporate Tax Credit to Solve Unemployment

He feels strongly that a tax incentive should be given to corporations for hiring more people (i. e. 5%) then during a previous base period of time (i. e. , 12-18 months) to solve the Nation's unemployment. He feels this would be more effective than the Government paying unemployment comepnasation because the economy would grow and the reduced corporate taxes would serve as a viable incentive to hiring the enemployed.

Recommended Response

This is a good idea and I will pass it on to Bill Seidman and see if he can include it in some of our future legislative plans.

4. 1977 Inaugural Executive Director

He will recommend that you consider appointing an executive director for the 1977 Inaugural Committee before March 1976, so that that person can begin making arrangements for office space and other housekeeping chores before the election. Traditionally, after the election the President-elect designates the Inaugural Chairman.

Recommended Response

I'll have Bill Walker start looking at candidates immediately to ensure we have him ready to begin work early next year as you recommend.



THE WHITE HOUSE

WASHINGTON

May 8, 1975

MEMORANDUM FOR: JACK MARSH
FROM: RODERICK HILLS

You asked that I articulate those reasons which make it undesirable to utilize funds of the Inaugural Committee for the proposed White House swimming pool.

Simply stated, those reasons are: (i) There is an appearance of illegality in the granting of such funds by the Inaugural Committee for the proposed swimming pool and (ii) it is difficult to establish as a public relations matter that the Inaugural Committee funds are not funds collected for former President Nixon for his disposition (i. e., Nixon money).

(i) The Appearance of Illegality. The applicable statutes provide for the appointment of an Inaugural Chairman by the President-Elect. Once appointed, that Chairman appears to have full authority to appoint all other members of the Inaugural Committee and to unilaterally provide for the collection of funds and the disbursement of funds in connection with the Inaugural activities. Mr. Marriott was appointed by former President Nixon. In an efficient and businesslike fashion, he arranged contracts with the Franklin Mint and others to sell certain souvenirs, primarily medals, and set ticket prices in order to fund the Inaugural activities. His efforts caused far more funds to be collected than were in fact needed for the Inaugural activities.

At the request of the White House, he hired a number of White House personnel and a number of campaign workers to run



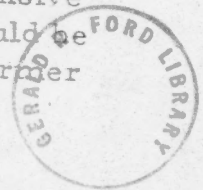
the Inaugural activities. In prior years, substantially all of the work was done by volunteers who were not paid. Following the completion of the Inaugural, certain employees (e. g., Messrs. Magruder and Porter) were continued on the Inaugural payroll until they found gainful employment elsewhere. Such payments were made to these employees at White House request.

The appearance of illegality is based upon the extraordinary authority apparently given and exercised by the Chairman of the Inaugural Committee with no other limitations than the desires of the President and those of the Internal Revenue Service which have been interpreted as requiring the surplus funds to be used for charitable type activities to avoid losing the non-profit tax free status that the organization enjoys.

It may be that the unilaterally controlled spending of monies in this fashion is perfectly legal so far as a court may be concerned. But it is an unusual procedure and one that could be subject to considerable abuse if the funds were not in the hands of a person of such high moral character as Mr. Marriott. Moreover, if the procedures were highlighted there could well be a demand for broad public scrutiny in a way that could be most disturbing both to the White House and Mr. Marriott.

One could argue, for example, that the supporting of Messrs. Magruder and Porter after the Inaugural was completed was in fact not a proper use of funds and should be investigated by the Internal Revenue Service to put the tax status of the organization in jeopardy. More important, since there have been considerable public complaints that the Nixon campaign funds were illegally collected and illegally spent, one can anticipate the possibility of a public demand for a close investigation of the source and use of Inaugural funds.

(ii) The Inaugural Funds as Funds of Former President Nixon. Historically, all Inaugural Chairmen, having been appointed by the President-Elect, are necessarily responsive to the President-Elect's desires as to how the funds should be expended. Since Chairman Marriott was appointed by former



President Nixon, he was appropriately responsive to Mr. Nixon's desires. The argument that all prior disbursements of Inaugural funds, as well as the disbursement of Inaugural funds for the White House swimming pool, are made with the consent of or at the request of former President Nixon would be hard to rebut conclusively.

If called to public attention, it would be particularly hard to avoid the argument that surplus Inaugural Committee funds were spent to support Messrs. Magruder and Porter, et al., at the request of the former President, and any funds to be used for a White House swimming pool would similarly infer the assent if not the request of the former President.



THE WHITE HOUSE

WASHINGTON

May 12, 1975

MEMORANDUM TO: PHIL BUCHEN

FROM: RUSS ROURKE *R*

Phil, for your information, it has been suggested that the title of White House Swimming Pool Committee, adopted by the "Study Committee" last September be continued in use and that the attached Committee membership be retained, with A. J. Sehorn continuing as Chairman.

As per my previous memo, Bill Schuiling will serve as Treasurer. (Bill Casselman is, I am sure, more familiar than I with the "White House Swimming Pool Committee" organization of last fall.)



WHITE HOUSE SWIMMING POOL COMMITTEE

A. J. Sehorn
Carboline Marine Corporation
24353 Clawiter Rd.
Hayward, Ca. 94545
415-893-1062
415-968-1537

*Vice Chairman
US Olympic Swim Committee*

*1976
U.S. Olympic
Committee*

Dr. James Counsilman
Indiana University
Bloomington, Ind. 47401
812-337-6788

John B. Kelly, Jr.
1720 Cherry St.
Philadelphia, Pa. 19103
215-561-6400
215-561-1373

*Chairman
Swim*

*Chair
US Olympic
Swim Comm. TEL*

Dr. John A. Bogert
4240 Blue Ridge Blvd.
Kansas City, Mo. 64133
816-229-3526
816-353-7200

William P. Market
2000 K Street, N.W.
Washington, D.C. 20006
202-331-8844
301-229-7115

*Dir. of Public
Nat'l Swimming Po
Institute*

*Former
US Olympic
Coach*

Peter Daland
1963 Elmsbury
Westlake Village, Ca. 91361
213-889-2057

Charles F. McCaffree, Jr.
435 Bailey Street
East Lansing, Mich. 48823
517-332-2757

*Swim
Coach*

*Director
Hall of Fame*

William F. Dawson
#1 Hall of Fame Drive
Ft. Lauderdale, Fla.
305-524-6536
305-772-7859

Jack W. Nelson
1501 N. E. 62nd Street
Ft. Lauderdale, Fla. 33308
305-772-1460
305-772-1001

*Pres. Swim
Assoc*

*US Olympic
Coach
1960 thru
1976*

George F. Haines, Athletic Dept.
University of California at LA
Los Angeles, Ca. 90024
213-825-3236

Robert M. Ousley
Box 14
Pompano Beach, Fla. 33061
305-524-6267
305-946-3935

*Exec. Director
American
Swim Co*

*US Olympic
Swim Coach*

Phil Hansel
7711 Prestwood Drive
Houston, Texas 77036
713-781-7822

Kenneth Treadway
Phillips Petroleum Co.
4 C 4 Phillips Bldg.
Bartlesville, Okla. 74003
918-661-6210
918-333-3595

*Former
Chairman US
Swim Comm
or Nat'l*

Richard E. Harkins
201 East Armour Blvd.
Kansas City, Mo. 64111
816-931-6277
816-761-9339



THE WHITE HOUSE
WASHINGTON

May 12, 1975

MEMORANDUM TO: PHIL BUCHEN
FROM: RUSS ROURKE *R*

Phil, we now have our Treasurer, viz., Mr. William J. Schuiling, President and Chief Executive Officer, Financial General Bank Shares, Inc.

Jack Stiles tells me that the aforementioned Corporation is the parent company of the First National Bank of Washington.

Jack Stiles spoke with Schuiling personally last week and this morning. Last week, Schuiling agreed to make a \$500 personal contribution and this morning he accepted the position I have mentioned.

FYI, Bill Schuiling was responsible for President Ford's only election defeat, viz., class President of South High School, Grand Rapids, Michigan. That was also the only election Schuiling ever won.

The Committee does not as yet have a name... that will be determined in the next day or two.



THE WHITE HOUSE

WASHINGTON

May 12, 1975

MEMORANDUM FOR:

JACK MARSH

FROM:

BILL CASSELMAN *BC*

SUBJECT:

Swimming Pool

Per your request, attached at Tab A is a checklist of legal ~~and other~~ work to be performed by the National Park Service and this ~~is to be completed~~ prior to the initiation of construction of the White House ~~swimming~~ pool. Attached at Tab B is a list of guidelines to be used in the solicitation and acceptance of contributions for the pool.

Enclosures

cc: Phil Buchen ✓



1. Form fund raising group (group Chairman, Treasurer).
2. Complete pool design (Ron Dixon, NCP).
3. Update earlier NEPA review (Elmer Atkins, NCP).
4. Transmit pool design, together with NEPA review, to the Commission on Fine Arts for its approval (Atkins).
5. Draft financial commitment letter from fund raising group to NPF (group Chairman, Treasurer).
6. Clear funding and informational materials with NPF (Casselmann, W/H).
7. Draft construction permit from NPS to NPF (Robbins, Interior).
8. Let construction and A/E contracts (Bryant, NPF).



The National Park Foundation (NPF) is a charitable, non-profit corporation established by law to accept and administer gifts in connection with the activities and services of the National Park Service (NPS). NPF has agreed to use its good offices to assist in the construction of a swimming pool on the White House grounds for the benefit of the President of the United States, his family and guests. By resolution of its Board of Trustees, NPF has agreed to accept public donations to the extent necessary to complete construction of the pool, and to make a full and public accounting of the use of all funds received for the project.

With regard to the acceptance of donations for this project, the following guidelines are to be observed:

1. The maximum donation permitted is \$1,000 from any one person.
2. All donations shall be by check made out to the "National Park Foundation, White House Swimming Pool Fund."
3. No donations of equipment or services will be accepted.
4. No donations from any corporation or union will be accepted.
5. No Federal funds or institutional funds of NPF will be expended in connection with the project.
6. Contributions in excess of those required to complete the project will go to other NPF projects.
7. All contributions to NPF are tax deductible to the extent outlined in the attached letter dated December 31, 1970, from the Internal Revenue Service to NPF.



US Treasury Department

Internal Revenue Service
Washington, DC 20224

Date:

DEC 31 1970

In reply refer to:

T:I:I:1:1



▷ National Park Foundation

Washington, D. C. 20240

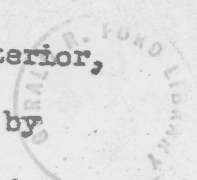
Gentlemen:

This is in reply to a letter dated September 3, 1970, submitted by Mr. Bernard R. Mayer, requesting a ruling that you qualify as an organization described in sections 170(b)(1)(A)(v) and 170(b)(1)(A)(vi) of the Internal Revenue Code so that contributions made to you are subject to the limitations provided by section 170(b)(1)(A) as amended by the Tax Reform Act of 1969.

The information submitted indicates that you were established as a charitable corporation to encourage private gifts of property or income therefrom for the benefit of the National Park Service, its activities, or its services. You would thereby further the conservation of natural, scenic, historic, scientific, educational, inspirational, or recreational resources for future generations of Americans.

You were established by Public Law 90-209, 81 Stat. 656. Section 8 of the Act provides in relevant part: "Contributions, gifts, and other transfers made to or for the use of the Foundation shall be regarded as contributions, gifts, or transfers to or for the use of the United States." It is the Congressional intent that, while the National Park Foundation is a private corporation, it should be treated as an instrumentality of the United States for the purpose of all tax laws. Senate Report No. 532, Ninetieth Congress; House Report No. 623, Ninetieth Congress.

Section 2 of the Act provides that your Board consist of no less than eight members including; the Secretary of the Interior, the Director of the National Park Service, ex officio, and no less than six private citizens of the United States appointed by the Secretary of the Interior.



National Park Foundation

The Foundation has perpetual succession with all the usual powers and obligations of a corporation acting as a trustee, including the power to sue and to be sued in its own name. The Act creating the Foundation specifies that the United States is not to be held liable for any debts, defaults, acts, or omissions of the Foundation.

Within certain limitations as provided by the Act you are authorized to accept, receive, solicit, hold, administer, and use any gifts, devises, or bequests, either absolutely or in trust, of real or personal property or any income therefrom or other interest therein for the benefit of or in connection with, the National Park Service, its activities, or its services.

Section 170 of the Code provides for the deduction of charitable contributions, as defined in section 170(c), payment of which is made within the taxable year, subject to the limitations provided in section 170(b).

Section 170(c)(1) of the Code defines a charitable contribution, in part, as meaning a contribution or gift to or for the use of the United States, but only if such contribution or gift is made for exclusively public purposes.

We conclude that contributions made to you are charitable contributions within the meaning of section 170(c)(1) of the Code, and are deductible by donors in computing their taxable income in the manner and to the extent provided in section 170(b) of the Code.

Under section 170(b)(1)(A) of the Code an individual is allowed an additional deduction of an amount not exceeding 10 percent of his adjusted gross income for contributions made to certain organizations, including an organization described in section 170(b)(1)(A)(v) of the Code in the taxable years beginning after December 31, 1963, and beginning before January 1, 1970.

Section 170(b)(1)(A)(v) of the Code describes a governmental unit referred to in section 170(c)(1) of the Code.



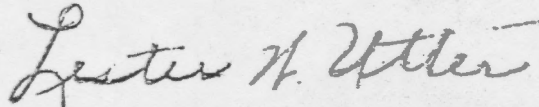
National Park Foundation

Section 170(b)(1)(A) of the Code was amended by the Tax Reform Act of 1969 to provide that for the taxable years beginning after December 31, 1969, an individual is allowed a deduction to the extent that the aggregate of his contributions made to organizations described in section 170(b)(1)(A) does not exceed 50 percent of his contribution base. Contribution base is defined as adjusted gross income (computed without regard to any net operating loss carry-back to the taxable year under section 172).

We conclude, based upon the evidence presented, that you are an organization described in section 170(b)(1)(A)(v) of the Code. Accordingly, the additional 10 percent limitation provided in section 170(b)(1)(A) of the Code is applicable to contributions made to you by individual donors in the taxable year to which that percentage is applicable. The 50 percent limitation provided in section 170(b)(1)(A) of the Code, as amended by the Tax Reform Act of 1969, is applicable to contributions made to you in the taxable years beginning after December 31, 1969.

Since we hold that you are an organization described in section 170(b)(1)(A)(v) of the Code, it is not deemed necessary to consider whether you qualify as an organization described in section 170(b)(1)(A)(vi) of the Code.

Sincerely yours,



Chief, Individual Income Tax Branch



Thursday 5/15/75

1:35 Had a call from a private citizen asking where she could make a small donation to the Swimming Pool for the President.

Casselman advised the check should be made to

National Park Foundation, White House Swimming Pool Committee
and mailed to the

White House Swimming Pool Committee
Washington, D. C. 20500

Jack Stiles would have known -- but he was unavailable.



Some items in this folder were not digitized because it contains copyrighted materials. Please contact the Gerald R. Ford Presidential Library for access to these materials.

A Swimming Pool for the South Lawn

By Sarah Booth Conroy

President Ford is going to get a White House swimming pool after all and, according to aides, should be swimming in it by July 1.

Construction got under way yesterday on the South Lawn for the 22-by-54.83 foot pool, which is expected to cost \$52,417, plus \$9,000 for landscaping.

Presidential Press Secretary Ron Nessen said the outdoor pool will be paid for by donations limited to \$1,000

The first indication that Mr. Ford had decided to go ahead with the pool, first under consideration last fall but subsequently abandoned because of the economy, came yesterday when reporters noticed excavation in progress on the South Lawn.

Nessen said \$10,000 had already been raised for the project, of which \$4,000 was collected by the National Swimming Pool Institute from its members, \$5,000 from a group of Olympic swimmers and coaches and \$1,000 from small contributions.

Plans then called for a covered pool, with the cost estimated at \$300,000.

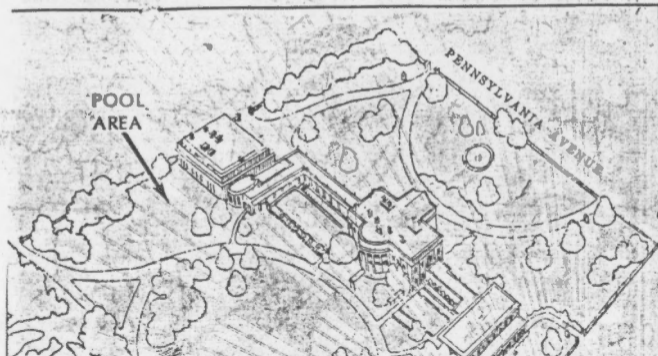
Mr. Ford turned down the idea because, as an aide put it then, "The President can't ask people to contribute to his pool when they're cutting down on their groceries."

Pointing out that the White House physician believes swimming is important to Mr. Ford's health, Nessen said yesterday that the pool will be available to future Presidents and their families.

urged him to proceed with the project.

The arrival of "swimming pool weather," according to Speakes, may have played some part in the President's decision to go ahead.

Donations will be handled by A. J. Sehorn of Hayward, Calif., vice chairman of the U.S. Olympic swimming Committee, and William J. Schulling, a Washington banker who is chairman of the Financial General Shareholders Inc., a holding company for the First National Bank of Washington. Schu-



Gifts to Ford's Swimming Pool Tax Free

By WALLACE TURNER

Special to The New York Times

SAN FRANCISCO, May 15—President Ford's swimming pool on the White House grounds will be built with tax-free contributions channeled through the National Parks

Lost Estimate Soars

Mr. Markert said in a telephone interview today that he had proposed that the institute's 1,700 members lead a fund campaign to build a swim-

Mr. Stiles said that he moved to Washington to be near Mr. Ford after Mrs. Ford was hospitalized for cancer surgery.

He said that he learned of the problems with the pool's

Gifts to Ford's Swimming Pool Tax Free

By WALLACE TURNER

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SAN FRANCISCO, May 15

President Ford's swimming pool on the White House grounds will be built with tax-free contributions channeled through the National Parks Foundation.

This will have the effect of tapping the Federal Treasury

Lost Estimate Soars

Mr. Markert said in a telephone interview today that he had proposed that the institute's 1,700 members lead a fund campaign to build a swimming pool for Vice-Presidential use. However, President Nixon

*Pop's
Swimming
Pool fund*

Mr. Stiles said that he moved to Washington to be near Mr. Ford after Mrs. Ford was hospitalized for cancer surgery.

He said that he learned of the problems with the pool's cost, as it was first planned,

THE WHITE HOUSE
WASHINGTON

May 12, 1975

MEMORANDUM FOR: JACK MARSH
FROM: BILL CASSELMAN *BC*
SUBJECT: Swimming Pool

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Enclosures

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TAB A

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Internal Revenue Service

Washington, DC 20224

Date:

In reply refer to:

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▷ National Park Foundation

Washington, D. C. 20240

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Section 170(c)(1) of the Code defines a charitable contribution, in part, as meaning a contribution or gift to or for the use of the United States, but only if such contribution or gift is made for exclusively public purposes.

We conclude that contributions made to you are charitable contributions within the meaning of section 170(c)(1) of the Code, and are deductible by donors in computing their taxable income in the manner and to the extent provided in section 170(b) of the Code.

Under section 170(b)(1)(A) of the Code an individual is allowed an additional deduction of an amount not exceeding 10 percent of his adjusted gross income for contributions made to certain organizations, including an organization described in section 170(b)(1)(A)(v) of the Code in the taxable years beginning after December 31, 1963, and beginning before January 1, 1970.

Section 170(b)(1)(A)(v) of the Code describes a governmental unit referred to in section 170(c)(1) of the Code.

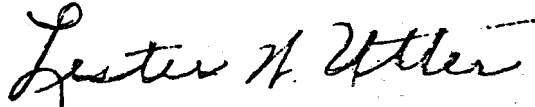
National Park Foundation

Section 170(b)(1)(A) of the Code was amended by the Tax Reform Act of 1969 to provide that for the taxable years beginning after December 31, 1969, an individual is allowed a deduction to the extent that the aggregate of his contributions made to organizations described in section 170(b)(1)(A) does not exceed 50 percent of his contribution base. Contribution base is defined as adjusted gross income (computed without regard to any net operating loss carry-back to the taxable year under section 172).

We conclude, based upon the evidence presented, that you are an organization described in section 170(b)(1)(A)(v) of the Code. Accordingly, the additional 10 percent limitation provided in section 170(b)(1)(A) of the Code is applicable to contributions made to you by individual donors in the taxable year to which that percentage is applicable. The 50 percent limitation provided in section 170(b)(1)(A) of the Code, as amended by the Tax Reform Act of 1969, is applicable to contributions made to you in the taxable years beginning after December 31, 1969.

Since we hold that you are an organization described in section 170(b)(1)(A)(v) of the Code, it is not deemed necessary to consider whether you qualify as an organization described in section 170(b)(1)(A)(vi) of the Code.

Sincerely yours,

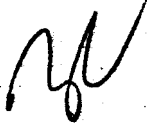


Chief, Individual Income Tax Branch

THE WHITE HOUSE

WASHINGTON

April 21, 1975

MEMORANDUM FOR: Jack Marsh
FROM: Bill Casselman 
SUBJECT: Status of Swimming Pool Proposal

At the request of the President, Jack Stiles has been working on a revised proposal to construct a White House swimming pool. As you will recall, the previous proposal was dropped last fall because of high cost (approximately \$250,000) and possible adverse political reaction.

Basically, the original proposal provided for the pool design, construction, and contracting to be undertaken by the National Park Foundation (NPF), a non-profit, tax exempt corporation, established by law to accept gifts in connection with the activities of the National Park Service (NPS). NPS would issue a construction permit to NPF with the necessary environmental impact statement and Fine Arts Commission clearance. NPF would then award the construction contract on a competitive basis and would be responsible for its administration. All construction work would be coordinated from a security standpoint with the Secret Service. Upon completion of the project, title to the pool would be formally accepted by NPF and transferred to NPS, which would administer the gift on behalf of the Government.

The original proposal also provided for initial funding and indemnification to be furnished to NPF thru an ad hoc, broad-based fund raising group to be established for that purpose. Any additional funds would be distributed among the 27 sports on the 1976 Olympic program. A strict dollar or value limit on donations from any one source would be imposed. In addition, donors of equipment or services would be prohibited from commercially exploiting their connection with the project.



The revised proposal differs in several substantial ways from the one described above. First, the scope of the project has been reduced. In an effort to make the proposal politically acceptable, it was decided that not more than \$75,000 would be expended for the total cost of the construction. This would mean the elimination of any dressing or exercise facilities and the use of berms and shrubbery as protective screening in lieu of a climate-controlled, roofed-in pool enclosure. The feasibility of this change is now being studied by Stiles and Gordon Rudd, the contractor who built the pool at the President's home in Alexandria.

Second, the contract would be awarded on a sole source basis, presumably to Rudd. This would eliminate the expense and delay involved in competitive bids. While NPF is not bound by the usual Federal procurement laws and regulations applicable to Government agencies, the use of such a contract might raise some eyebrows.

Third, initial funding and indemnification would be provided thru J. Willard Marriott, using excess discretionary funds from the 1972 Inaugural Committee. This, too, carries some negative political implications because of the association with the previous Administration. However, except in the case of a short-fall in donations, the funds would be used only as an interest free loan.

Finally, the loan would be repaid with monies raised from the following sources: (a) Grand Rapids friends of the President, whose fund raising efforts would be headed by Peter Secchia, a mobile home executive in Grand Rapids, (b) the National Swimming Pool Institute and/or other swimming-oriented organizations, and (c) donations sought via public solicitation from an organization to be headed by a well-known fund raiser, perhaps, Al Sehorn, a noted Olympic supporter. In all other respects, the original proposal, including participation by NPF, would remain the same.

cc: Phil Buchen
Jack Stiles



THE WHITE HOUSE

WASHINGTON

June 10, 1975

MEMORANDUM TO: PHIL BUCHEN

FROM: RUSS ROURKE *R*

Phil, I understand that one of the pool fund checks that has been submitted, but not yet deposited, is a \$1,000 check from Mrs. Nelson "Happy" Rockefeller. Does this not pose the obvious legal problem of a gift by, or in behalf of, a subordinate government official to his superior (even though this is Vice President to President).

FYI, Bill Casselman, Jack Stiles and I will be reviewing all of these checks over the course of the next several days.

Your guidance on this particular item was requested by JOM.

May 17, 1975

To: Jack Stiles

From: Eva Daughtrey

John Davis called our office today and said that James Piper of Anaheim, California, wants personally to contribute half of the cost of a solar heater for the President's swimming pool. Mr. Davis is in the business of solar heating systems.

He would appreciate a call as soon as possible. He wants to talk with you before the plans are finalized, as he feels this would be an application of energy saving.

His phone number is 652-7352

Thanks.



Swimming pool

A. J. SPARKS & COMPANY

CORPORATE OFFICE
3040 CHARLEVOIX DRIVE S.E. - SUITE 280
CENTENNIAL PARK
GRAND RAPIDS, MICHIGAN 49506

MARVIN D. STAHL
PRESIDENT

May 20, 1975

Mr. Philip W. Buchen
Legal Counsel
The White House
Washington, D.C. 20500

Dear Phil:

It is in our best interest to have our President
and his staff in good health.

The enclosed check is for the White House swim-
ming pool.

Good luck on this project.

Warmest personal regards to you and President
Ford.

Handwritten signature



MARVIN D. STAHL
3280 ROGUE RIVER ROAD
BELMONT, MICHIGAN 49306

3295

PAY TO THE ORDER OF

National Parks Foundation

May 20 1975 74-17-72A
\$200.⁰⁰

Two hundred

and no/100

DOLLAR



UNION BANK
AND TRUST COMPANY, N.A.
GRAND RAPIDS, MICHIGAN 49502

MARVIN D. STAHL

Marvin D. Stahl



FREDERICK COLOMBO
1500 NORTH WOODWARD SUITE 209
BIRMINGHAM, MICHIGAN 48011

Swimming pool

May 20, 1975

Mr. Philip W. Buchen
Counsel to the President
The White House
Washington, D.C.

Dear Phil:

I am enclosing herewith my check payable to the National Parks Foundation as a contribution toward the construction of the swimming pool now being constructed for President Ford.

It is my understanding that this construction program is strictly being subsidized through voluntary contributions and I trust that in making this contribution I will, in a very small way, manifest my great admiration and respect for the great service that the President is giving to our country.

With kindest personal regards, I remain,

Sincerely yours,

Frederick Colombo



9-32
720

FREDERICK COLOMBO
ATTORNEY
1500 N. WOODWARD AVENUE SUITE 209
BIRMINGHAM, MICH. 48011

2069

May 20 1975

PAY TO THE ORDER OF *National Parks Foundation*

\$500.⁰⁰/₁₀₀

Five hundred and

00
100

DOLLARS

WEST MAPLE - CRANBROOK OFFICE - 57
BLOOMFIELD VILLAGE
National Bank of Detroit
DETROIT, MICHIGAN



Frederick Colombo

WILLIAM W. IRWIN
3890 LAKE DRIVE
GRAND RAPIDS, MICHIGAN
49506

May 22, 1975

Mr. Philip W. Buchen
Executive Offices
The White House
Washington, D.C. 20500

Dear Phil:

I am enclosing herewith a check made out to the National Parks Foundation which is to be used for construction of the swimming pool on White House grounds.

It was a real pleasure, Phil, to see you when I was in Washington week before last. We had an unprecedented trip from the standpoint of enjoying it, knowledge secured, etc. Thanks very much, Phil, for your part in making this such an enjoyable trip for us.

As you can well imagine, Mary Lou was so enthusiastic about the couple days that we spent there that only now are her feet beginning to come back to the ground.

With best regards,

Bill

William W. Irwin

WWI/smc

Enc.



WILLIAM W. IRWIN
3890 LAKE DRIVE, SE.
GRAND RAPIDS, MICH. 49506

296

PAY TO THE ORDER OF

National Parks Foundation

May 23 1975

74-17
724

\$1000⁰⁰

One thousand and 00/100

DOLLARS



UNION BANK
AND TRUST COMPANY, N.A.
GRAND RAPIDS, MICHIGAN 49502

William W. Irwin

THE WHITE HOUSE
WASHINGTON

Swimming Pool

May 23, 1975

Dear Bill:

Enclosed are checks representing contributions to the "Swimming Pool Fund" as follows:

1 - Frederick Colombo
Attorney
1500 N. Woodward Avenue
Birmingham, Michigan

Amount: \$500.00.

2. - Mr. Marvin D. Stahl
3280 Rogue River Road
Belmont, Michigan

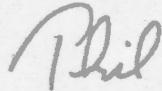
Amount: \$200.00

Both are payable to the National Parks Foundation.

I presume the receipt of these checks will be acknowledged by your Committee.

I am very proud that you have taken on the worthy task of heading up the drive to raise funds for the White House swimming pool, and I send my best wishes to you for success.

Sincerely,



Philip W. Buchen
Counsel to the President

Mr. W. J. Schuiling
President
Financial General Bank Shares, Inc.
Suite - 12th Floor
1701 Pennsylvania Avenue, N. W.
Washington, D. C. 20006

Enclosures



FREDERICK COLOMBO
1500 NORTH WOODWARD · SUITE 209
BIRMINGHAM, MICHIGAN 48011

May 20, 1975

Mr. Philip W. Buchen
Counsel to the President
The White House
Washington, D.C.

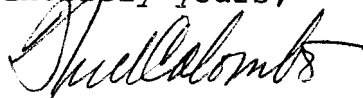
Dear Phil:

I am enclosing herewith my check payable to the National Parks Foundation as a contribution toward the construction of the swimming pool now being constructed for President Ford.

It is my understanding that this construction program is strictly being subsidized through voluntary contributions and I trust that in making this contribution I will, in a very small way, manifest my great admiration and respect for the great service that the President is giving to our country.

With kindest personal regards, I remain,

Sincerely yours,



A. J. SPARKS & COMPANY

CORPORATE OFFICE
3040 CHARLEVOIX DRIVE S.E. - SUITE 280
CENTENNIAL PARK
GRAND RAPIDS, MICHIGAN 49506

MARVIN D. STAHL
PRESIDENT

May 20, 1975

Mr. Philip W. Buchen
Legal Counsel
The White House
Washington, D.C. 20500

Dear Phil:

It is in our best interest to have our President
and his staff in good health.

The enclosed check is for the White House swim-
ming pool.

Good luck on this project.

Warmest personal regards to you and President
Ford.

Marv

MDS:ph
Enclosure



Backstairs At White House

Swimming Hole For Ford Costs \$52,000

By HELEN THOMAS

WASHINGTON — (UPI) — President Ford can hardly wait to get into the swimming pool he has ordered built in the backyard of the White House.

The construction company still is digging the hole for the \$52,000 pool, which will be paid for by public subscription with a limit of \$1,000 from any one person.

Ford keeps asking if the concrete has been poured yet, and his aides tease him by saying that there will be no lining, only water poured into a dirt hole.

received at the hands of President Ford's staffers. She resented the guards put around the hideaway office when she was sorting through Nixon papers.

She was also being checked in and out of the White House.

But the Ford aides were acting under court orders and they claim there was no intent to make things more difficult.

Miss Woods is often seen on the Washington party circuit, and there is some question whether she will want to go to California to live. Except for her devotion to the Nixon family, most of her friends are in Washington.

May 28, 1975

*Swimming
Pool*

Dear Bill:

Enclosed is a check in the amount of \$1,000 sent by Bill Irwin to the order of National Parks Foundation.

His full name and address is as follows:

Mr. William W. Irwin
3890 Lake Drive, S.E.
Grand Rapids, Mich. 49506

Sincerely,

Philip W. Buchen
Counsel to the President

Mr. W. J. Schuiling
President
Financial General Bank Shares, Inc.
1701 Pennsylvania Avenue, N. W.
Washington, D. C. 20006

Enclosure



May 28, 1975

*Swimming
Pool*

Dear Bill:

Many thanks for the check you sent made payable to the National Parks Foundation to apply on construction of the White House swimming pool. It is much appreciated and I have promptly turned it over to Bill Schilling who is serving as Chairman of the fund drive.

I appreciated your comments about your visit in Washington, and even though I have been here longer, I share Mary Lou's enthusiasm for this fascinating place and the exciting events we are able to enjoy.

Warmest personal regards to you and Mary Lou from Bunny and me.

Sincerely yours,

Philip W. Buchen
Counsel to the President

Mr. William W. Irwin
3890 Lake Drive, S. E.
Grand Rapids, Michigan 49506



UNION BANK AND TRUST COMPANY

NATIONAL ASSOCIATION
200 OTTAWA N.W.,
GRAND RAPIDS, MICHIGAN 49502

*Swimming
Pool*

June 2, 1975

EDWARD J. FREY
Chairman

Mr. William J. Schuiling
President and Chief
Executive Officer
Financial General Bankshares Inc.
1701 Pennsylvania Ave. N.W.
Washington D.C. 20006

Dear Bill:

Enclosed are checks payable to the National
Parks Foundation for President Ford's swimming
pool. These are checks from directors of
our bank as well as two or three other checks
sent directly to Phil Buchen.

Union Bank directors fully support this program
and hope that you will be successful in raising
the \$63,000.

Very best regards,

[Handwritten signature]

enclosures



THE WHITE HOUSE
WASHINGTON

*For
"Swimming Pool"
file*

June 10, 1975

MEMORANDUM FOR:

RUSS ROURKE
JACK STILES

FROM:

BILL CASSELMAN *BC*

SUBJECT:

Swimming Pool

Pursuant to our meeting last week, attached are the revised guidelines for acceptance of donations to the swimming pool fund.

Enclosure

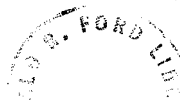
bcc: Phil Buchen



The National Park Foundation (NPF) is a charitable, non-profit corporation established by law to accept and administer gifts in connection with the activities and services of the National Park Service (NPS). NPF has agreed to use its good offices to assist in the construction of a swimming pool on the White House grounds for the benefit of the President of the United States, his family and guests. By resolution of its Board of Trustees, NPF has specifically agreed to accept public donations to the extent necessary to complete construction of the pool, and to make a full and public accounting of the use of all funds received for the project.

With regard to the acceptance of donations for this project, the following guidelines are to be observed:

1. The maximum cash donation which may be accepted from any one person is \$1,000; the term "person" shall include tax exempt organizations as described in Section 501(c)(3) of the Internal Revenue Code (see attached text).
2. All cash donations shall be by check payable to the "National Park Foundation, White House Swimming Pool Fund" or similarly described payee.
3. Donations of equipment or services may be accepted up to a maximum value of \$1,000.
4. No donations from any commercial corporation or other business entity, or any labor organization, shall be accepted.
5. No Federal funds or institutional funds of NPF shall be accepted or expended in connection with the project.
6. Contributions in excess of those required to complete the project may be donated by NPF to NPS to be utilized in the administration of the White House and its grounds.
7. All contributions to NPF are tax deductible to the extent outlined in the attached letter dated December 31, 1970, from the Internal Revenue Service to NPF.



Editorial Notes

Section 504, relating to denial of exemption was repealed by Pub.L. 91-172, Title I, § 101 (j) (15), Dec. 30, 1969, 83 Stat. 527.

§ 501. Exemption from tax on corporations, certain trusts, etc.

(a) **Exemption from taxation.**—An organization described in subsection (c) or (d) or section 401(a) shall be exempt from taxation under this subtitle unless such exemption is denied under section 502 or 503.

(b) **Tax on unrelated business income and certain other activities.**—An organization exempt from taxation under subsection (a) shall be subject to tax to the extent provided in parts II and III of this subchapter, but (notwithstanding parts II and III of this subchapter) shall be considered an organization exempt from income taxes for the purpose of any law which refers to organizations exempt from income taxes.

(c) **List of exempt organizations.**—The following organizations are referred to in subsection (a):

(1) Corporations organized under Act of Congress, if such corporations are instrumentalities of the United States and if, under such Act, as amended and supplemented, such corporations are exempt from Federal income taxes.

(2) Corporations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to an organization which itself is exempt under this section.

→ (3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

(4) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees, the membership of which is limited to the employees of a designated person or persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes.

(5) Labor, agricultural, or horticultural organizations.

(6) Business leagues, chambers of commerce, real-estate boards, boards of trade, or professional football leagues (whether or not administering a pension fund for football players), not organized for



US Treasury Department

Internal Revenue Service
Washington, DC 20224

Date:

DEC 31 1970

In reply refer to:

T:I:I:1:1



▷ National Park Foundation

Washington, D. C. 20240

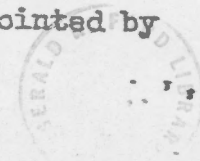
Gentlemen:

This is in reply to a letter dated September 3, 1970, submitted by Mr. Bernard R. Mayer, requesting a ruling that you qualify as an organization described in sections 170(b)(1)(A)(v) and 170(b)(1)(A)(vi) of the Internal Revenue Code so that contributions made to you are subject to the limitations provided by section 170(b)(1)(A) as amended by the Tax Reform Act of 1969.

The information submitted indicates that you were established as a charitable corporation to encourage private gifts of property or income therefrom for the benefit of the National Park Service, its activities, or its services. You would thereby further the conservation of natural, scenic, historic, scientific, educational, inspirational, or recreational resources for future generations of Americans.

You were established by Public Law 90-209, 81 Stat. 656. Section 8 of the Act provides in relevant part: "Contributions, gifts, and other transfers made to or for the use of the Foundation shall be regarded as contributions, gifts, or transfers to or for the use of the United States." It is the Congressional intent that, while the National Park Foundation is a private corporation, it should be treated as an instrumentality of the United States for the purpose of all tax laws. Senate Report No. 532, Ninetieth Congress; House Report No. 623, Ninetieth Congress.

Section 2 of the Act provides that your Board consist of no less than eight members including; the Secretary of the Interior, the Director of the National Park Service, ex officio, and no less than six private citizens of the United States appointed by the Secretary of the Interior.



National Park Foundation

The Foundation has perpetual succession with all the usual powers and obligations of a corporation acting as a trustee, including the power to sue and to be sued in its own name. The Act creating the Foundation specifies that the United States is not to be held liable for any debts, defaults, acts, or omissions of the Foundation.

Within certain limitations as provided by the Act you are authorized to accept, receive, solicit, hold, administer, and use any gifts, devises, or bequests, either absolutely or in trust, of real or personal property or any income therefrom or other interest therein for the benefit of or in connection with, the National Park Service, its activities, or its services.

Section 170 of the Code provides for the deduction of charitable contributions, as defined in section 170(c), payment of which is made within the taxable year, subject to the limitations provided in section 170(b).

Section 170(c)(1) of the Code defines a charitable contribution, in part, as meaning a contribution or gift to or for the use of the United States, but only if such contribution or gift is made for exclusively public purposes.

We conclude that contributions made to you are charitable contributions within the meaning of section 170(c)(1) of the Code, and are deductible by donors in computing their taxable income in the manner and to the extent provided in section 170(b) of the Code.

Under section 170(b)(1)(A) of the Code an individual is allowed an additional deduction of an amount not exceeding 10 percent of his adjusted gross income for contributions made to certain organizations, including an organization described in section 170(b)(1)(A)(v) of the Code in the taxable years beginning after December 31, 1963, and beginning before January 1, 1970.

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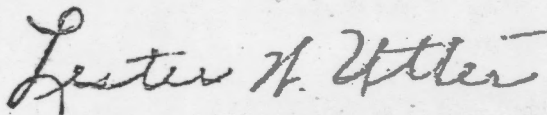
National Park Foundation

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We conclude, based upon the evidence presented, that you are an organization described in section 170(b)(1)(A)(v) of the Code. Accordingly, the additional 10 percent limitation provided in section 170(b)(1)(A) of the Code is applicable to contributions made to you by individual donors in the taxable year to which that percentage is applicable. The 50 percent limitation provided in section 170(b)(1)(A) of the Code, as amended by the Tax Reform Act of 1969, is applicable to contributions made to you in the taxable years beginning after December 31, 1969.

Since we hold that you are an organization described in section 170(b)(1)(A)(v) of the Code, it is not deemed necessary to consider whether you qualify as an organization described in section 170(b)(1)(A)(vi) of the Code.

Sincerely yours,



Chief, Individual Income Tax Branch



THE WHITE HOUSE
WASHINGTON

June 10, 1975

MEMORANDUM FOR:

RUSS ROURKE
JACK STILES

FROM:

BILL CASSELMAN *BC*

SUBJECT:

Swimming Pool

Pursuant to our meeting last week, attached are the revised guidelines for acceptance of donations to the swimming pool fund.

Enclosure

bcc: Phil Buchen



The National Park Foundation (NPF) is a charitable, non-profit corporation established by law to accept and administer gifts in connection with the activities and services of the National Park Service (NPS). NPF has agreed to use its good offices to assist in the construction of a swimming pool on the White House grounds for the benefit of the President of the United States, his family and guests. By resolution of its Board of Trustees, NPF has specifically agreed to accept public donations to the extent necessary to complete construction of the pool, and to make a full and public accounting of the use of all funds received for the project.

With regard to the acceptance of donations for this project, the following guidelines are to be observed:

1. The maximum cash donation which may be accepted from any one person is \$1,000; the term "person" shall include tax exempt organizations as described in Section 501(c)(3) of the Internal Revenue Code (see attached text).
2. All cash donations shall be by check payable to the "National Park Foundation, White House Swimming Pool Fund" or similarly described payee.
3. Donations of equipment or services may be accepted up to a maximum value of \$1,000.
4. No donations from any commercial corporation or other business entity, or any labor organization, shall be accepted.
5. No Federal funds or institutional funds of NPF shall be accepted or expended in connection with the project.
6. Contributions in excess of those required to complete the project may be donated by NPF to NPS to be utilized in the administration of the White House and its grounds.
7. All contributions to NPF are tax deductible to the extent outlined in the attached letter dated December 31, 1970, from the Internal Revenue Service to NPF.



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→ (3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

(4) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees, the membership of which is limited to the employees of a designated person or persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes.

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Internal Revenue Service
Washington, DC 20224

Date:

DEC 3 1970

In reply refer to:

T:I:I:1:1



▷ National Park Foundation

Washington, D. C. 20240

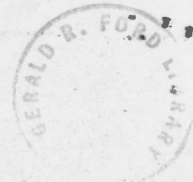
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This is in reply to a letter dated September 3, 1970, submitted by Mr. Bernard R. Mayer, requesting a ruling that you qualify as an organization described in sections 170(b)(1)(A)(v) and 170(b)(1)(A)(vi) of the Internal Revenue Code so that contributions made to you are subject to the limitations provided by section 170(b)(1)(A) as amended by the Tax Reform Act of 1969.

The information submitted indicates that you were established as a charitable corporation to encourage private gifts of property or income therefrom for the benefit of the National Park Service, its activities, or its services. You would thereby further the conservation of natural, scenic, historic, scientific, educational, inspirational, or recreational resources for future generations of Americans.

You were established by Public Law 90-209, 81 Stat. 656. Section 8 of the Act provides in relevant part: "Contributions, gifts, and other transfers made to or for the use of the Foundation shall be regarded as contributions, gifts, or transfers to or for the use of the United States." It is the Congressional intent that, while the National Park Foundation is a private corporation, it should be treated as an instrumentality of the United States for the purpose of all tax laws. Senate Report No. 532, Ninetieth Congress; House Report No. 623, Ninetieth Congress.

Section 2 of the Act provides that your Board consist of no less than eight members including; the Secretary of the Interior, the Director of the National Park Service, ex officio, and no less than six private citizens of the United States appointed by the Secretary of the Interior.



National Park Foundation

The Foundation has perpetual succession with all the usual powers and obligations of a corporation acting as a trustee, including the power to sue and to be sued in its own name. The Act creating the Foundation specifies that the United States is not to be held liable for any debts, defaults, acts, or omissions of the Foundation.

Within certain limitations as provided by the Act you are authorized to accept, receive, solicit, hold, administer, and use any gifts, devises, or bequests, either absolutely or in trust, of real or personal property or any income therefrom or other interest therein for the benefit of or in connection with, the National Park Service, its activities, or its services.

Section 170 of the Code provides for the deduction of charitable contributions, as defined in section 170(c), payment of which is made within the taxable year, subject to the limitations provided in section 170(b).

Section 170(c)(1) of the Code defines a charitable contribution, in part, as meaning a contribution or gift to or for the use of the United States, but only if such contribution or gift is made for exclusively public purposes.

We conclude that contributions made to you are charitable contributions within the meaning of section 170(c)(1) of the Code, and are deductible by donors in computing their taxable income in the manner and to the extent provided in section 170(b) of the Code.

Under section 170(b)(1)(A) of the Code an individual is allowed an additional deduction of an amount not exceeding 10 percent of his adjusted gross income for contributions made to certain organizations, including an organization described in section 170(b)(1)(A)(v) of the Code in the taxable years beginning after December 31, 1963, and beginning before January 1, 1970.

Section 170(b)(1)(A)(v) of the Code describes a governmental unit referred to in section 170(c)(1) of the Code.



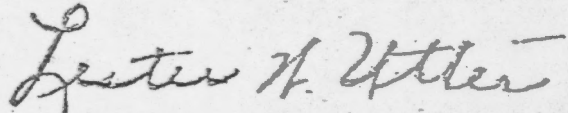
National Park Foundation

Section 170(b)(1)(A) of the Code was amended by the Tax Reform Act of 1969 to provide that for the taxable years beginning after December 31, 1969, an individual is allowed a deduction to the extent that the aggregate of his contributions made to organizations described in section 170(b)(1)(A) does not exceed 50 percent of his contribution base. Contribution base is defined as adjusted gross income (computed without regard to any net operating loss carry-back to the taxable year under section 172).

We conclude, based upon the evidence presented, that you are an organization described in section 170(b)(1)(A)(v) of the Code. Accordingly, the additional 10 percent limitation provided in section 170(b)(1)(A) of the Code is applicable to contributions made to you by individual donors in the taxable year to which that percentage is applicable. The 50 percent limitation provided in section 170(b)(1)(A) of the Code, as amended by the Tax Reform Act of 1969, is applicable to contributions made to you in the taxable years beginning after December 31, 1969.

Since we hold that you are an organization described in section 170(b)(1)(A)(v) of the Code, it is not deemed necessary to consider whether you qualify as an organization described in section 170(b)(1)(A)(vi) of the Code.

Sincerely yours,



Chief, Individual Income Tax Branch



Re: "Swimming Pool" file.

Wednesday 6/11/75

7:00 Checked with Barry on the \$1,000 check from "Happy" Rockefeller.

He said Casselman has already discussed this with Rourke and Stiles and they all agreed to return the check. There is a Federal statute which prohibits gifts from subordinate officials to their superiors and, while this may not specifically exclude wives, clearly the spirit of the statute does.



Wednesday 6/11/75

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THE WHITE HOUSE

WASHINGTON

June 10, 1975

MEMORANDUM TO: PHIL BUCHEN

FROM: RUSS ROURKE *R*

Phil, I understand that one of the pool fund checks that has been submitted, but not yet deposited, is a \$1,000 check from Mrs. Nelson "Happy" Rockefeller. Does this not pose the obvious legal problem of a gift by, or in behalf of, a subordinate government official to his superior (even though this is Vice President to President).

FYI, Bill Casselman, Jack Stiles and I will be reviewing all of these checks over the course of the next several days.

Your guidance on this particular item was requested by JOM.



UNION BANK AND TRUST COMPANY
NATIONAL ASSOCIATION
200 OTTAWA N.W.,
GRAND RAPIDS, MICHIGAN 49502

Swimming pool
Frey
Edward

EDWARD J. FREY
Chairman

June 12, 1975

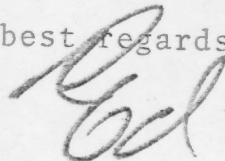
Mr. Philip Buchen
The White House
Washington, D.C. 20500

Dear Phil:

Enclosed is another check for Jerry Ford's
swimming pool.

We would like to know how this fund drive
campaign is going.

Very best regards,



EJF:lw
enclosure



CHARLES R. EVENSON
2112 ROBINSON RD., S.E.
GRAND RAPIDS, MICH. 49506

1024

PAY TO THE
ORDER OF

6/9
Nate Parks Foundation
Two Hundred Fifty and

1975 $\frac{74-17}{724}$

$\frac{250}{100}$

DOLLARS



UNION BANK
AND TRUST COMPANY, N.A.
GRAND RAPIDS, MICHIGAN 49502

MEMO

Charles Evenson

DELUXE CHECK PRINTERS - L14



*Swimming
Pool.*

THE WHITE HOUSE
WASHINGTON

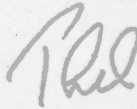
June 17, 1975

Dear Bill:

Here's another check for the National Parks Foundation in the amount of \$250 to be used for the swimming pool at the White House. The check is from Charles R. Evenson at 2112 Robinson Road, S. E., Grand Rapids, Michigan, 49506.

Ed Frey was the one who sent it on to me and he said he would like to know how the fund drive is going. Therefore, I would appreciate your calling Ed on this point.

Sincerely yours,



Philip W. Buchen
Counsel to the President

Mr. W. J. Schuiling
President
Financial General Bank Shares, Inc.
1701 Pennsylvania Avenue, N. W.
Washington, D. C. 20006

Enclosure



CHARLES R. EVENSON
2112 ROBINSON RD., S.E.
GRAND RAPIDS, MICH. 49506

1024

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6/9
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DOLLARS



UNION BANK
AND TRUST COMPANY, N.A.
GRAND RAPIDS, MICHIGAN 49502

Charles R. Evenson

MEMO



DELUXE CHECK PRINTERS - L.A.



UNION BANK AND TRUST COMPANY

NATIONAL ASSOCIATION
200 OTTAWA N.W.,
GRAND RAPIDS, MICHIGAN 49502

EDWARD J. FREY
Chairman

June 12, 1975

Mr. Philip Buchen
The White House
Washington, D.C. 20500

Dear Phil:

Enclosed is another check for Jerry Ford's
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Very best regards,



EJF:lw
enclosure



THE WHITE HOUSE
WASHINGTON

*Swimming
Pool*

December 8, 1975

MEMORANDUM FOR: RON NESSEN
FROM: PHIL BUCHEN *P.W.B.*
SUBJECT: White House Pool Photo

Referencing your request to Dick Cheney for advice on the use of a photo of the White House swimming pool in Rudd's new swimming pool catalogue, I recommend that they not be allowed to use this photo. It is my understanding that Jack Stiles indicated to all commercial donors when they made their contributions that it would not be possible to use photos of the pool in connection with advertising campaigns. To grant approval in this case would be inconsistent with this previous decision and would too closely resemble a White House endorsement of the Rudd firm's work.



THE WHITE HOUSE
WASHINGTON

November 24, 1975

MEMORANDUM FOR:

PHIL BUCHEN

FROM:

DICK CHENEY

D

Attached is a request from the people who built the swimming pool. They would like to use a picture of it in their brochure.

Please handle this matter directly with Ron Nessen.

Thanks.

Attachment



Rudd's SWIMMING POOL SUPPLY CO., INC.

5145 DUKE STREET • ALEXANDRIA, VIRGINIA 22304 • Phone 751-3100

POOL
TITUTE

November 17, 1975

Mr. Ron Nessen
The White House
1600 Pennsylvania Avenue
Washington, D.C.

Subject: White House Pool Photo

Dear Ron:

Please find enclosed a photo of the White House swimming pool. This is a request for your approval to use this photo on our 1976 Rudd's Swimming Pool Supply Catalog. The printing will be 20,000. We propose to work in the theme of 1776-1976 Bicentennial, color red, white, and blue.

Gordon and I want to thank you for all the cooperation you and your people have extended to us.

Thanking you in advance.

Very truly yours,

RUDD'S SWIMMING POOL SUPPLY CO., INC.


K. M. Rudd



Swimming Pool

Tuesday 2/24/76

2:15 Adolph Kiefer called to say that while Mr. Rumsfeld was here he had asked Mr. Kiefer to assist in the swimming pool -- covers for the pool, etc. He is a former neighbor of his in Northfield, Ill. National Chairman of the Boy Scouts for Aquatics. He did not do any work on the pool but a lot of his friends did. * He would very much to see the pool.

He is presently on the research staff in sports advertising of Sears.

I checked with Rex Scouten's office (Betty Hogue) and she said very few people are allowed to see the pool and Mr. Scouten would have to take him there. (If Mr. Buchen said he should do it, she would check with him.)

2650

I checked with Mr. Rumsfeld's office (Lee Goodell) and she checked with Mr. Rumsfeld and called me back late this afternoon and said Mr. Rumsfeld and he said "definitely do it -- he's an olympic champ and he's a very fine man."

* contributed equipment

3:00 Kiefer had called from the Red Cross Headquarters and said I could reach him there if we had an answer. (Burnside's office) When I called back he had gone.

857-3701

He had called earlier from the Washington Hilton but was not at that number when I tried. (pay phone)

234-9700

Called the Washington Hilton and they have no one registered there by that name.

483-3000

Called Adolph Kiefer's residence in Northfield; there was no answer.

(312) 446-8866

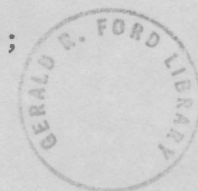
Not at Hay Adams

638-2260

Not at the Mayflower

347-3000

Wednesday 2/25/76



Wednesday 2/25/76

8:55 Reached Mr. Pfeifer's home; he is staying at a Holiday Inn but they don't know which one.

He is here with the Boy Scouts Convention.

Called Boy Scouts of America and they indicate 530-9360
the convention is being held at the Washington Hilton.

Called the Washington Hilton and they will try to 483-3000
reach Mr. Pfeifer (talked with someone at the convention).

9:10 Called Rex Scouten and he will arrange for a visit to
the swimming pool if we approve it. Would prefer
some time before 1 o'clock (as they have two affairs
going on at the same time) -- or tomorrow. But if
neither is convenient, they can squeeze him in.

9:20 Mr. Pfeifer called back; he can be over here in five
minutes; Mr. Scouten will clear him at the Northwest
gate and take him to see the pool.

(Phone booth 234-9776

(Pfeifer said he had seen Mr. Rumsfeld at breakfast
this morning and Rumsfeld told him if he had any
problem to call his secretary and she would get him in.)

