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UNITED STATES DEPARTMENT OF JUSTICE

WASHINGTON, D.C. 20530

Address Reply to the  
Division Indicated  
and Refer to Initials and Number  
HEP:TJM:CCD:sdg  
72-17m-0

AUG 10 1973

AUG 10 1973

Mr. Louis Fink  
P.O. Box 5685  
Orlando, Florida 33112

Dear Mr. Fink:

This will reply to a recent letter sent to this Department signed by yourself and nine other persons from the Orlando, Florida, area setting forth what you allege to be possible violations of Federal and New Mexico election laws in connection with the 1970 re-election campaign of Senator Joseph M. Montoya. As we see them, the substance of your allegations is that Senator Montoya received several contributions from labor organizations which were funneled through paper political committees located in the District of Columbia.

Federal law does not prohibit the acceptance of political contributions by "paper" committees on the behalf of candidates for Federal office, provided that such committees register and report pursuant to the applicable Federal disclosure statute. In 1970, that statute was the Corrupt Practices Act of 1925, Title 2 United States Code, Section 241 et. seq., which has since been replaced by more stringent provisions contained in Title III of the Federal Election Campaign Act of 1971. Under the Corrupt Practices Act, a political committee was only required to file reports of contributions and expenditures accepted or disbursed in connection with a general election, as contrasted with primary contests; and then only if the committee in question operated in more than one state. The Act did not define the District of Columbia as a state. Moreover, neither this legislation, nor the new Federal Election Campaign Act, prohibits the operation of "paper" political committees, as long as they have both a Chairman and a Treasurer.

As you are probably aware, Federal law does prohibit the making and the knowing acceptance of contributions from labor organizations such as those described in your correspondence. The applicable statute is Title 18, United States Code, Section 610.



However, as construed by the courts, and as amended by Section 205 of the Federal Election Campaign Act, this section prohibits only such contributions which are made from the union treasury or from other monies which are either coerced from union members or are required as a condition for membership in the union. Section 610 does not generally prohibit the making or the acceptance of political contributions from a political committee supported by a union, (such as the Committee on Political Education which is affiliated with the AFL-CIO), provided that the monies contributed to such a political committee constitute the voluntary and personal donations of the union's members and such funds are kept segregated from monies that are required as a condition for membership in the union. Should you have any information tending to indicate that any of the contributions listed on page two of your correspondence either represented the donation of general union funds, or monies coerced from the unions' respective memberships, we recommend that you provide such information to the local office of the Federal Bureau of Investigation.

Finally, we note that your letter raises several possible violations of New Mexico law arising out of Senator Montoya's 1970 campaign. Since these are not Federal matters, they are not within the jurisdiction of this Department. We therefore suggest that you bring any information that you may have in this regard to the attention of the New Mexico Secretary of State.

Sincerely,

HENRY E. PETERSEN  
Assistant Attorney General  
Criminal Division

By:

*Thomas J. McTiernan*

THOMAS J. McTIERNAN  
Acting Chief, Fraud Section





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Acting Chief, Fraud Section



GERALD R. AND ELIZABETH B. FORD  
NOTES TO STATEMENT OF NET WORTH  
SEPTEMBER 30, 1973

The cash in banks consists of an account at Sergeant at Arms, Washington D.C., Central Bank, Grand Rapids, Michigan and Union Bank and Trust Co. Grand Rapids, Michigan.

The debenture bonds - Ford Paint and Varnish Co. are due on July 1, 1975. The stock securities consist of 135 shares of Central Telephone of Illinois and 60 shares of Stein Row, Farnam Balance Fund valued at market value on September 30, 1973.

The cash value - life insurance was supplied by New England Mutual Life Insurance Co.

The U. S. Congressional retirement fund represents Congressman Ford's contributed cost to September 30, 1973.

The real estate and furnishings represent estimated market value supplied by Congressman Ford, which are in excess of original cost and values determined from property tax assessments.

The automobiles and other vehicles, which consist of a 1968 Chrysler, 1972 Jeep, 1969 Mustang, 1971 Mustang and a 1972 Motorcycle, were valued by Berger Chevrolet Co. Grand Rapids, Michigan.

The notes payable - National Bank of Washington, are short-term notes maturing at 30-day intervals.

The general bills outstanding are estimated miscellaneous items unpaid at September 30, 1973.



GERALD R. AND ELIZABETH B. FORD  
STATEMENT OF NET WORTH  
SEPTEMBER 30, 1973

ASSETS

Cash in Banks		\$ 1,001.00
Savings Account - Grand Rapids Mutual Federal		281.00
Securities:		
Ford Paint and Varnish Co. - Debenture Bonds	\$ 9,031.00	
Central Telephone of Illinois - Stock	3,240.00	
Stein Roe Farnum Balance Fund - Stock	<u>1,299.00</u>	13,570.00
Cash Value - Life Insurance:		
Gerald R. Ford (Face Value \$ 25,000.00)	\$ 6,990.00	
Elizabeth B. Ford (Face Value \$ 5,000.00)	<u>1,497.00</u>	8,487.00
U. S. Congressional Retirement Fund - Contributed Cost		49,414.00
Real Estate:		
Residence - Alexandria, Virginia	\$ 70,000.00	
Condominium - Vail, Colorado	65,000.00	
Rental Dwelling - Grand Rapids, Michigan	25,000.00	
Cabin - South Branch Township, Michigan ( $\frac{1}{4}$ Interest)	<u>2,000.00</u>	162,000.00
Furnishings:		
Residence	\$ 12,000.00	
Condominium	5,600.00	
Rental Dwelling	<u>2,000.00</u>	19,600.00
Automobiles and Other Vehicles		<u>6,725.00</u>
<u>TOTAL ASSETS</u>		<u>\$ 261,078.00</u>

LIABILITIES

Notes Payable - National Bank of Washington		\$ 3,200.00
General Bills Outstanding		<u>1,500.00</u>
<u>TOTAL LIABILITIES</u>		<u>\$ 4,700.00</u>
<u>NET WORTH</u>		<u>\$ 256,378.00</u>



October 17, 1973

MEMORANDUM TO: Honorable Gerald R. Ford

In compliance with your verbal request to me, I enclose a list of checks written by our Committee or its subsidiary, to payees connected with you or your campaign organization during 1970 and early 1971.

It should be noted that these items have been extracted from the reports filed with the Clerk of the House in accordance with the then-existing law.

The first group of checks on the attached list were written on the account of the National Republican Congressional Committee. The second group were drawn on the account of the Republican National Finance Advisory Committee, which is a subsidiary and depository committee of ours.

It is also worth noting that all of the Republican Members of the Michigan delegation received \$2,000 of organization and education (campaign) funds from us on July 7, 1970 and \$1,500 each on October 1, 1970. However, our records do not show any checks written to you on either of these dates which would seem to indicate that you or your authorized representative instructed us to hold the money on deposit for your future use rather than disburse it to you or your campaign organization at that time.

None of these transactions was handled with me, to the best of my memory, and I assume that our then-Finance Director,



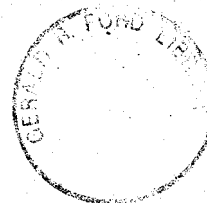


Curtis R. Fulton, received the instructions from you or your authorized agent. However, I would be perfectly willing to attest to what our records show, if necessary. Major Fulton is now employed by the General Services Administration here in Washington, if it is necessary to consult with him.

If I can be of any further assistance, please let me know.

John T. Calkins  
Executive Director

Enclosure



From NRCC--

August 19, 1970--John R. Stiles, Grand Rapids,  
Printing Costs--\$2,000

August 21, 1970--Robert Hartmann--Printing--\$500

August 25, 1970--Robert Hartmann--Travel--\$686.50

February 5, 1971--Nancy Grof, Grand Rapids,  
Professional Services--\$200

From RNFAC--

October 27, 1970--Ford for Congress Committee--\$250

November 4, 1970--Latvians for Ford--\$2,000

November 4, 1970--Veterans for Ford--\$2,000

November 20, 1970--Latvians for Ford--\$1,500

November 20, 1970--Veterans for Ford--\$1,260.63

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Professional Services--\$3,697.57



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Professional Services--\$3,697.57

*confirms  
our dates  
& amounts*



Natl Rep. Cong. Comm. +  
~~Small Rep. Co.~~

~~HR 10000~~

		1	2	3
1970				
1 21	Hon. Gerald R. Ford	R&T		1350
2 25	Hon. Gerald R. Ford	R&T		950
4 2	Hon. G. R. Ford.	R&T		6545
6 4	Hon. G. R. Ford	R&T		5200
8 17	Hon. G. R. Ford	R&T		2250
10 7	Hon. G. R. Ford	R&T		900
12 18	Hon. G. R. Ford	R&T		400
14 18	Hon. G. R. Ford	R&T		1500
1971				
2 3	Hon. G. R. Ford	Printing		50000
2 9	Hon. G. R. Ford	Printing		5000
3 31	Hon. G. R. Ford	Printing		14500
4 14	Hon. G. R. Ford	R&T		8900
5 24	Hon. G. R. Ford	R&T		2100
6 16	Hon. G. R. Ford	R&T		1600
7 19	Hon. G. R. Ford	R&T		10150
8 30	Hon. G. R. Ford	R&T		1800
9 23	Hon. G. R. Ford	R&T		6550
10 21	Hon. G. R. Ford	R&T		1600
12 6	Hon. G. R. Ford	R&T		1600
12 10	Hon. G. R. Ford	Printing		10000
1972				
1 7	Hon. G. R. Ford	R&T		1850
2 23	Hon. G. R. Ford	R&T		3200
7 12	Ford For Cong Comm			100000
8 10	Ford For Cong Comm			100000



1968 NRFAC -

1 Oct 24	Photo-Reports - G.R. - Advertising	70.00	
Oct	Plainfield Pa. Shiping News - -	96.60	
	Ford to Cong Comm. -	500.00	✓ earned
Nov 1	5 <sup>th</sup> Dist Rep. Com - G.R.	1,000.00	✓ earned
Nov Dec 6	Gerald F. m - Supplies (This could be testimony)	46.00	



1968

NRA

Jan 29	1 Kent County Mich. Exp. Fair. Com. - G.R.	11500 <sup>00</sup>
Jan 10	G.R.F. Travel	10370
Mar 2	—	3675
Apr 17	— Joint Leadership	106 <sup>00</sup>
July 26	— Travel	1998
Oct 16	G.R. Times - Subs. & Pub.	430.00
—	Albion Pub. Co. - Albion	688.00
—	Balding News - Balding	191.80
—	Greenville Daily News - Greenville	217.28
—	Lowell Ledger - Lowell	216.64
—	Smithport News - G.R.	240.80
22	G.R. News Magazines - Nat. Club	224.00

~~Newspapers \$400~~

1969

4-1	Travel (G.R.F.)	62.10
5-1	—	80.65
5-2	—	150.00
Oct 15	Travel	310.00
24	—	310.00





~~1968~~ 1968  
 March 1 Radio-TV - 11.00  
 July 27 - 47.50  
~~July 15~~ - 42.00  
~~July 2~~  
 Sept 12 - 46.30

1969  
 March 3 - 20.00  
 April 10 - 50.95  
 21 - 42.50  
 June 23 - 109.50  
 July 11 - 19.00  
 Aug 12 - 45.85  
 27 Printing 400.00  
 Nov 17 84.60



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Professional Services--\$3,697.57



1968

NRFA -

Oct 24

Photo-Reports - G.R. - Advertising

70.50

Plainfield Pa. Shiping News - -

96.60

Fund for Cong Comm. -

500.00

Nov 1

5<sup>th</sup> Dist Rep. Comm - G-R

1,000.00

Dec 6

Gerald F. - Supplies (This could be handwriting) 46.00



1968

NACC

Jan 29	Kent County Mich. Exp. Fair. Com. - G-R	1100 <sup>00</sup>
Jan 10	G-R-F - Travel	103 <sup>70</sup>
May 2	- -	36 <sup>75</sup>
Sept 17	- Joint Leadership	106 <sup>00</sup>
July 26	- Travel	19 <sup>95</sup>
Oct 16	G-R Times - Subs. & Pub.	430.00
-	Alpena Pub. Co. - Grandville	688.00
	Belding News - Belding	191.80
	Greenville Daily News - Greenville	217.28
	Lanell Ledger - Lanell	216.64
	Southport News - G-R	240.80
22	G-R News Magazine - Nat. Cont.	224.00

1969

4-1	Travel (G-R-F)	62.10
5-1	- -	80.65
5-2	- -	150.00
Oct 15	Travel	310.00
24	-	300.00



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 March 1 Radio-TV - 11.00  
 July 27 - 47.50  
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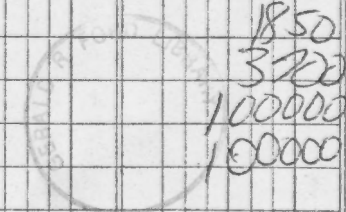
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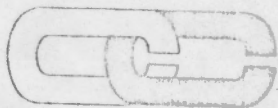
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~~HR Comm~~

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6 16	Hon. G. R. Ford	RPT		1600
7 19	Hon G. R. Ford	RPT		10150
8 30	Hon G. R. Ford	RPT		1800
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10 27	Hon. G. R. Ford	RPT		1600
12 6	Hon. G. R. Ford	RPT		1600
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1 7	Hon - G. R. Ford	RPT		1850
2 23	Hon. G. R. Ford	RPT		3200
7 12	Ford For Cong Comm			100000
8 10	Ford For Cong Comm			100000







COMMON CAUSE

2030 M STREET, N.W., WASHINGTON, D. C. 20036

John W. Gardner, Chairman

(202) 833-1200

pg ✓  
w/ ✓  
Sen —

October 19, 1973

Honorable Claiborne Pell  
325 Russel Senate Office Building  
Washington, D.C.

Dear Senator Pell:

In considering the nomination of Representative Gerald Ford for Vice President of the United States, Congress will establish historic precedents for operation of the 25th Amendment. We believe the procedures Congress adopts for its deliberations on a Vice Presidential nomination should include:

Adequate time for thorough investigation of the nominee's background, views and character to ensure public confidence both in the nominee and in the procedures Congress follows in considering the nomination;

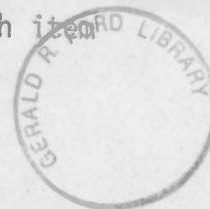
Full public hearings and debate in both Houses of Congress, preferably televised so that the public can share in the proceedings as it does in national nominating conventions.

Since the spring of 1972, well before the political conventions, Common Cause has urged more thorough consideration of potential Vice Presidential nominees. In recommending detailed scrutiny of Representative Ford's qualifications, we do not suggest or anticipate any derogatory findings. Rather, we seek the establishment of a precedent for thorough, intensive review of any potential Vice President's record.

Common Cause believes in the need for full public financial disclosure by all public officials in positions of influence. The U.S. Senate has recently passed such a disclosure requirement for federal officers. Upon that precedent Common Cause recommends that the Rules and Administration Committee obtain and make public the following information about Mr. Ford's personal and campaign finances during the last five years:

Personal Financial Information (1968-1973)

- ✓ 1. Income tax returns
- ✓ 2. Statement of personal finances, enumerating:
  - (a) the amount and source of each item of income, each item



of reimbursement for any expenditure, and each gift (other than gifts from his wife or any member of his immediate family) received by him or by him and his wife jointly during the preceding calendar year which exceeds \$100 in amount or value, including any fee or honorarium received in connection with delivery of a speech, attendance at a convention or meeting, or preparation of any article, and the monetary value of subsistence, entertainment, travel, and other facilities received by him in kind;

- (b) each asset held by him, or by him and his wife jointly, which has a value in excess of \$1,000;
- (c) each liability owed by him or by him and his wife jointly, which is in excess of \$1,000 as of the close of the preceding calendar year;
- (d) any transactions in securities or commodities by him, or by him and his wife jointly, or by any person acting on his behalf or pursuant to his direction during the preceding calendar year if the aggregate amount involved in the transactions exceeds \$1,000;
- (e) any purchase or sale, other than the purchase or sale of his personal residence, of real property or any interest therein by him or by him and his wife jointly, or by any person acting on his behalf or pursuant to his direction, during the preceding calendar year if the value of the property involved in such purchase or sale exceeds \$1,000.

All of the provisions in section 2 above are contained in S. 372, recently passed by the Senate, in a section introduced by Senator Howard Cannon, which would require all federal officials to provide this comprehensive information on their personal finances. In addition, Common Cause recommends that the following information be made publicly available:

- 3. Statement listing all business and professional positions held, including partnerships, directorships, and others, plus all direct and indirect financial relationships with other individuals, groups and companies.
- 4. A complete disclosure of all campaign contributions and expenditures associated with Rep. Ford's election campaigns of 1968, 1970, and 1972. This should include full disclosure of the contributions



October 19, 1973  
Page 3

raised prior to April 7, 1972 on his behalf and not disclosed in the reports filed under the new 1972 campaign finance disclosure law.

It is clearly in the national interest that all of the above information be made part of the Rules and Administration Committee's report on the nominee and that it be made available to the public as well as the Congress well in advance of floor consideration of the nomination.

Sincerely,

A handwritten signature in cursive script, appearing to read "John W. Gardner", written in dark ink. The signature is fluid and extends across the width of the page.

John W. Gardner  
Chairman



**Congress of the United States**  
**Office of the Minority Leader**  
**House of Representatives**  
**Washington, D.C. 20515**

October 22, 1973

The Honorable Peter W. Rodino, Jr.  
Chairman  
House Committee on the Judiciary  
2137 Rayburn House Office Building  
Washington, D. C.

Dear Mr. Chairman:

In accordance with our personal conversation and your requests, since October 15, 1973 I have had delivered to you or your office the following correspondence with enclosures:

- (1) Letter dated October 16, 1973 to the Honorable Peter W. Rodino, Jr., Chairman, House Committee on the Judiciary, authorizing him to obtain from the Attending Physician of the Congress any and all medical records concerning me.
- (2) Letter dated October 16, 1973 to the Honorable Peter W. Rodino, Jr., Chairman, House Committee on the Judiciary, authorizing him to obtain from the Clerk of the House any and all records in his custody regarding me.
- (3) Copies of my voting record from 1963 to date, in response to telephone call of October 18, 1973 from staff of House Committee on the Judiciary.
- (4) Letter dated October 18, 1973 to the Honorable Peter W. Rodino, Jr., Chairman, House Committee on the Judiciary, enclosing certified copies of Part B of Financial Disclosure Report filed with the Committee on Standards of Official Conduct for calendar years 1971 and 1972 from my own personal files. The Committee had advised me it could not supply Part B to others even with my consent.
- (5) Letter dated October 19, 1973 to the Honorable Peter W. Rodino, Jr., Chairman, House Committee on the Judiciary, enclosing certified copies of Income Tax statements submitted by me to the Internal Revenue Service, the State of Michigan, and the City of Grand Rapids, Michigan, for the years 1966, 1967, 1968, 1969, 1970, 1971 and 1972.




October 22, 1973

The Honorable Peter W. Rodino, Jr.

Page 2

- (6) Letter dated October 22, 1973 to the Honorable Peter W. Rodino, Jr., Chairman, House Committee on the Judiciary, enclosing certified copies of Part B of Financial Disclosure Report filed with the Committee on Standards of Official Conduct for calendar years 1968, 1969 and 1970 from my own personal files. The Committee had advised me it could not supply Part B to others even with my consent.

In addition, I have written the following authorizations and waivers to other persons who have custody of public and private records concerning me that have been requested:

- (a) Letter dated October 15, 1973 to the Honorable W. Pat Jennings, Clerk, U. S. House of Representatives, authorizing him to make all records relating to me that are in the custody of the Clerk to Committees of Congress concerned with my nomination and to other interested parties.
- (b) Letter dated October 16, 1973 to the Honorable Melvin Price, Chairman, House Committee on Standards of Official Conduct, giving him consent to supply to the respective Chairmen of the Committees of the House and Senate considering my nomination to be Vice President of the United States, all of the public portion (Part A) of the reports pursuant to House Rule 44 that I have filed with the Committee since that Rule has been in effect.
- (c) Letter dated October 16, 1973 to Mr. Lester S. Jayson, Director, Congressional Research Service, Library of Congress, authorizing him to comply with requests from other Members of Congress for biographical data and any other published material in the files of the Library.
- (d) Letter dated October 17, 1973 to Mr. Dana P. Miller, Manager, Washington Regional Center, The Credit Bureau, Inc., P. O. Box 1617, Washington, D. C., instructing him to provide the consumer report requested by Congressman Rodino.
- (e) Letter dated October 19, 1973 to Mr. Kenneth R. Harding, Sergeant at Arms, House of Representatives, requesting that he allow the Federal Bureau of Investigation to examine my checking account for the past 10 years; my salary account for the past 10 years; and my retirement account.
- 

October 22, 1973

The Honorable Peter W. Rodino, Jr.

Page 3

- (f) Letter dated October 19, 1973 to Mr. Donald C. Alexander, Commissioner, Internal Revenue Service, requesting that the Internal Revenue Service institute an audit of my income tax returns for the taxable years 1967 through 1972, inclusive. Requesting that I be provided with certified copies of all returns which I have filed for the years 1965 through 1972, inclusive.
- (g) Letter dated October 19, 1973 to Mr. Kenneth Harding, Sergeant at Arms, House of Representatives, authorizing Special Agent Carl Broden of the Federal Bureau of Investigation to have access to and examine my salary account, data relating to my loan account, and my checking account since January 1, 1963. Authorization includes any transactions on records relating to the above which may be on file with the National Bank of Washington.
- (h) Letter dated October 19, 1973 to United Virginia Bank/First and Citizens, 515 King Street, Alexandria, Virginia, authorizing the bearer, a Special Agent or Agents of the Federal Bureau of Investigation, to examine the account of Susan E. Ford (minor daughter) by Gerald R. Ford in the United Virginia Bank/First and Citizens Bank.
- (i) Letter dated October 19, 1973 to United Virginia Bank/First and Citizens, 515 King Street, Alexandria, Virginia, authorizing the bearer, a Special Agent or Agents of the Federal Bureau of Investigation, to examine the account of Steven M. Ford (minor son) by Gerald R. Ford in the United Virginia Bank/First and Citizens Bank.
- (j) Letter dated October 19, 1973 to the Honorable Robert H. Michel, Chairman, House Republican Congressional Campaign Committee, authorizing the bearer, a Special Agent of the Federal Bureau of Investigation, to examine any and all records which may be on file with the Committee that relate to me.
- (k) Letter dated October 19, 1973 to Mr. John T. Calkins, Executive Director, Republican Congressional Committee, enclosing copy of letter of same date addressed to Congressman Michel, asking Mr. Calkins to accommodate the Special Agent of the FBI.
- (l) Letter dated October 19, 1973 to Mr. George Bush, Chairman, Republican National Committee, authorizing the bearer, a Special Agent of the Federal Bureau of Investigation, to examine any and all records which may be on file with the Committee that relate to me.



October 22, 1973

The Honorable Peter W. Rodino, Jr.

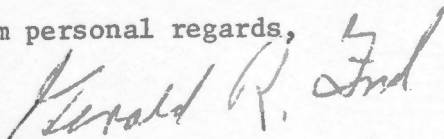
Page 4

I know you will agree with me that the sanctity of Federal Income Tax returns should be kept inviolate regardless of the individual involved. I would, therefore, reiterate my hope that you will not make public every detail of my returns or permit them to be seen by unauthorized persons while they are in your custody. However, I have no objection, if you deem it proper, to your making a summary of the pertinent total amounts.

If any of the above items have failed to reach you, please let me know and I will supply copies. I am as anxious as any Member of the 93rd Congress to establish a sound precedent under the 25th Amendment of the Constitution, which we framed in the 89th Congress.

Therefore, as I assured you in person, I am doing my best to cooperate fully, not only with my colleagues in the Congress but also with the full field investigation being conducted by the Federal Bureau of Investigation, the Internal Revenue Service, the General Accounting Office and other agencies. Although this is a novel experience for me, and certainly unprecedented in history, I hope, as you do, that it will result in a greater public confidence in government.

Warm personal regards,



Gerald R. Ford, M. C.

GRF:RN



Congress of the United States  
Office of the Minority Leader  
House of Representatives  
Washington, D.C. 20515

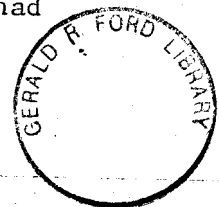
October 22, 1973

The Honorable Howard W. Cannon  
Chairman  
Senate Committee on Rules and Administration  
305 Russell Senate Office Building  
Washington, D. C.

Dear Mr. Chairman:

In accordance with our personal conversation and your requests, since October 15, 1973 I have had delivered to you or your office the following correspondence with enclosures:

- (1) Letter dated October 18, 1973 to the Honorable Howard W. Cannon, Chairman, Senate Committee on Rules and Administration, enclosing certified copies of Part B of Financial Disclosure Report filed with the Committee on Standards of Official Conduct for calendar years 1971 and 1972 from my own personal files. The Committee had advised me it could not supply Part B to others even with my consent.
- (2) Letter dated October 19, 1973 to the Honorable Howard W. Cannon, Chairman, Senate Committee on Rules and Administration, enclosing certified copies of Income Tax statements submitted by me to the Internal Revenue Service, the State of Michigan, and the City of Grand Rapids, Michigan, for the years 1966, 1967, 1968, 1969, 1970, 1971 and 1972.
- (3) Letter dated October 19, 1973 to the Honorable Howard W. Cannon, Chairman, Senate Committee on Rules and Administration, in reply to Senator Cannon's letter of October 16, 1973, requesting the name and address of all Medical Doctors, psychiatrists, and psychologists, if any, who have treated me as a patient in the last twenty years, to the best of my recollection.
- (4) Letter dated October 22, 1973 to the Honorable Howard W. Cannon, Chairman, Senate Committee on Rules and Administration, enclosing certified copies of Part B of Financial Disclosure Report filed with the Committee on Standards of Official Conduct for calendar years 1968, 1969 and 1970 from my own personal files. The Committee had





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October 22, 1973

The Honorable Howard W. Cannon

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I know you will agree with me that the sanctity of Federal Income Tax returns should be kept inviolate regardless of the individual involved. I would, therefore, reiterate my hope that you will not make public every



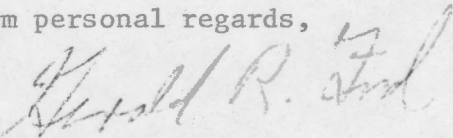
October 22, 1973  
The Honorable Howard W. Cannon  
Page 4

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Warm personal regards,



Gerald R. Ford, M. C.

GRF:RN



October 24, 1973

Mr. Gary Lawson  
c/o Mr. James Duffy  
Privileges and Elections  
Sub-Committee  
Senate Rules Committee  
Capitol Hill  
Washington, D. C. 20515

RE: Ford for Congress Committee

Dear Mr. Lawson:

Confirming our telephone call this afternoon, I am enclosing copies of a letter I received from "The Committee to Re-Elect Jerry Ford" dated April 6, 1972 and a typewritten list dated April 25, 1972 of checks received from that Committee. It is my opinion that the list was prepared by my then secretary, Mrs. James LaBan (Dorothy). Mrs. LaBan is no longer in my employ but she can be reached at 602-885-6392.

Yours very truly,

BRIT GORDON

cc: Mr. Ford's office





**CHARLES T. MARCK**  
**DIRECTOR, GOVERNMENT RELATIONS**

---

**DOW CHEMICAL U.S.A.**

**1825 K STREET, N.W.**

**202-296-1915**

**GOVERNMENT AFFAIRS**

**WASHINGTON, D. C. 20006**

October 26, 1973  
9:55

Rachel in Tom Lankford's office (52641) called in answer to our questions regarding the costs of the newsletter:

Estimate of cost of printing newsletter?	\$117.00 printing on both sides of paper
Number printed?	21,729
Cost include paper and envelopes?	\$117 includes paper but GPO furnishes envelopes. Tom Lankford has to print the address on the envelopes and this costs \$65.19

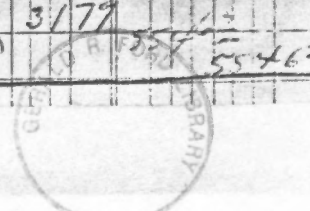
These figures were based on the last printing of the newsletter

Dorothy

$$\begin{array}{r} 117.00 \\ 65.00 \\ \hline \$ 182.00 \end{array}$$
 per week

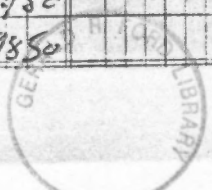


1969		Balance fwd 1968		73061
Jan	8	Envelopes run	10579	3174
	16	Envelopes run	10575	3173
	17	Paper headings - you paper - under	50 <del>00</del>	8750
	23	Envelopes run in sets	4025	1610
	24	Envelopes run large form	142	1-
	24	Envelopes run	10606	3182
	24	Rec'd on acct Ch# 2222 Rec		442.20
	28	Envelopes run	10609	3183
	31	Add plates cut	259	2590
			✓	54597
Feb	5	Envelopes run	10572	3178
	14	2 color pages - stock special	20 <del>00</del>	17400
	12	Envelopes run	10602	3181
	19	Envs. run	10608	3182
	20	Credit acct PCC #2404		54597
	20	Paper headings - (you paper) under	50 <del>00</del>	8750
	26	Add plates cut	89	890
	26	Envs. run	10572	3173
			(A5763)	397
				54
March	5	Envs. run	10580	3176
	5	Paper headings full - you - under	25 <del>00</del>	6250
	10	Envelopes run in sets	271	110
	11	Envelopes run	10584	3175
	14	Paper headings - (you paper) under	50 <del>00</del>	8750
	19	Envelopes run	10585	3176
	27	Credit acct Sta. 70117594		39754
	27	Envelopes run	10580	3174
April	3	Envs. run	10587	3176
	2	Paper Card - Underhill - Type & Seal	500	12-
	15	Add plates cut	125	1250
	17	Envelopes run	10568	3170
	21	Paper return on files of C envelopes	11 <del>00</del>	3750
	25	Envelopes run	10570	3170
	27	Paper headings (you paper) under	50 <del>00</del>	8750
May	1	Envelopes run	10578	3179
	14	Credit acct Check #590 - subct. (7755)		5462



1969

May	8	Envelopes run	10587	3176	
	8	Repro 3 color press headings (you paper) <sup>2 sizes</sup>	15 HA	10275	
	15	Envelopes cons. - Hartman	500	28 -	
	15	Envelopes run	10594	3178	
	15	Envelopes run in sets	3180	1272	
	20	Envelopes run	10554	3166	
	28	Envelopes run in sets	1075	430	
	28	Repro letterhead - reader (you paper)	50 HA	8750	
	28	Envelopes run	10565	3170	
June	4	Envelopes run	10562	3169	
	10	Envelopes run	10554	3166	
	10	Add plates cut	85	850	
	15	Envelopes run	10631	3204	
	19	Repro headings - (you paper) reader	50 HA 275983	8750	553
June	24	Mem pads - Hartman type	4 HA slips	2750	
	25	Envelopes run	10692	3208	
	30	Repro headings - (you paper) reader	50 HA	8750	
July	2	Envelopes run	10632	3190	
	9	Credit acct RCC # 3623			553 56
	9	Envelopes run	10604	3181	
	9	Repro headings - paper - replace spoolage	5 HA	W/C	
	17	Envelopes run	10674	3202	
	25	Envelopes run	10638 21030	3191	274 73
July	27	Envelopes run	10629	3189	
	29	Chg for 11 HA Christmas Envelopes by Hewitt Co. Inc.	11 HA	710 -	
Aug	6	Envelopes run	10599	3180	
	6	Envelopes run in sets - white	440	176	
	6	Envelopes run in sets - brown	2820	1128	
	14	Credit acct RCC 4030			27472
	12	Envelopes run	10594	3178	
	12	newsletter - 2 sides - paper - 10 pit	11 HA	12250	
	21	Add plates cut	321	3210	
Sept	9	Envelopes run	10603	3199	
	9	Repro letterhead (you paper) reader	50 HA	8750	
	12	Stationery - Cons. - 2 sides - stock 8X7 T.M.	150 HA	99850	





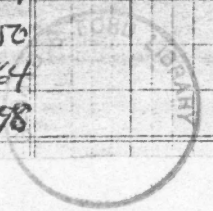
1969

Sept	23	Envelopes run	10662	3199	
	26	Repro newsletters - 2 sides - your paper	7300 (A9187)	71/c	1555 01
Oct	1	Envelopes run	10652	3196	
	3	Repro newsletters - 2 sides - your paper	10800	71/c	
	4	Repro letterhead, your paper - North	5000	5750	
	6	Repro 3 color headings - your paper - North	10197	7850	
	8	Envelopes run	10655	3197	
	13	Add plates cut	200	2000	
	15	Credit acct RCC 4630			1555 01
	16	Envelopes run	10608	3182	
	22	Envelopes run	10600 (A9296)	3185	313 02
Oct	30	Envelopes run	10557	3179	
	31	Repro letterhead - your paper - revision	5000	8750	
Nov	3	Envelopes run - new plates	1950	585	
	5	Envelopes run - new plates	1400	420	
	6	Envelopes run	14948	4484	
	7	Envelopes run - new plates	800	240	
	12	C. Card Envelopes addendum	8602	2531	
	13	Credit acct RCC #5013			31360
	13	Envelopes run - new plates	2180	872	
	13	Envelopes run	575	239	
	14	Envelopes run	16122	4837	
	18	Repro letterhead - your paper - North	10000	15750	
	18	C. Card Envelopes addendum	428	178	
	17	Envelopes run	386	154	
	19	Envelopes run	1770	5311	
	21	Envelopes run	1400	420	
	26	Envelopes run	990	396	
	26	Envelopes run	1870K	5611	
Dec	5	Stamp for C. Card. 10077 @ 6¢		6042	
	3	Additional stamps to envelope @ 4¢ per 100	10077	4787	
	4	Envelopes run - (newsletters)	19065	5720	
	5	Envelopes run	562	225	
	9	Envelopes run - new plates	1654	496	
	10	Add plates cut only -	10,000 ✓	75000	2006 07

14-688

10077

1969				
Dec	11	Envelopes run	20516	6269
	16	Envelopes run - new plates	571	228
	17	Envelopes run	21390	6411
	31	Envs. run (cc.)	2000	600
	31	Envs. stamped <sup>475</sup> (cc.) plus postage	2000	12950
	31	Envs. run, Rep numbers	189	200
	31	Add plates cut	117	1170
1970				
Jan	15	Envelopes run in sets	1075	430
	20	Add plates cut	5162	38715
				2676 70
	21	Envelopes run	25518	7655
	21	Repro headings - ym paper	100 <del>0</del>	15750
	28	Envelopes run	25518	7655
Feb	12	Credit acct - REC # 5850		200697
	13	Envelopes run	25509	7653
	17	Add plates cut	179	1790
			(19598)	1074 76
	19	Repro headings release - 3 colors - ym - 4x8 1/2	5350	5350
	20	Envelopes run in sets	2230	892
	20	Envelopes run	25312	7594
	19	Repro headings	25505	275
	26	Envelopes run	↓	7652
Mar	5	Repro Bulletin book - pre - words	2549	6250
	5	Repro headings - ym paper	100 <del>0</del>	15750
	6	Envelopes run	25384	7615
	13	Credit acct, check #187 - 5 <sup>00</sup> out out.		107476
	17	Add plates cut	103	1030
	18	Envelopes run	25366	7610
			(A9629)	600 18
Mar	25	Envelopes run set	207	1-
	26	Envelopes run	25380	7614
	28	Repro 3 color release headings - ym paper (reorder)	100 <del>0</del>	7850
	31	Envelopes run in sets	390	1564
April	9	Envelopes run	25325	7598



Ford, Donald R. (cont'd)

1970

April 16	Envelopes man	25240	7572	
17	Repro heading - (your paper)	12504	19690	
18	Repro 6 page record report - 14x 25 1/2 inch stock 1074		22750	
22	Envelopes man	25204	7561	
25	Repro letter on report - paper		714	
25	Envelopes address for some	279	714	
28	South questionnaire - Card - 2 cards - type job (475)	16704	108350	
28	Repro 6 page letter - red book - 4c 744 J L	375	714	
28	Envelopes in for some - House Report		714	
May 1	Envelopes man	25216	7565	
18	Add plates cut	149	1490	2577 1/2
June 16	Envelopes man	25128	7538	
21	Envelopes man	25331	7599	
21	Repro 3 color release paper - your stock - 1 sheet		5350	
21	Repro heading - your paper	15044	23625	
23	Repro 6 page record report - recorder - 14x 25 1/2	1074	18750	
June 2	Envelopes man	25126	7538	
8	Repro letter to editor - paper	300	714	
11	Envelopes man	25086	7526	
18	Envelopes man	25088	7526	
18	paid on acct RCC # 7572			2000 -
25	Add plates cut	139	1390	
25	Envelopes man	24902	7471	
26	Envelopes man	2080	832	
30	Repro 57 pages - 10 copies each	570	714	
July 6	Envelopes man House Rep - 10 sets		714	
July 10	Repro letterhead of paper	15044	23625	1547 1/2
July 10	Envelopes man	24995	7499	
16	Credit acct RCC # 7992			100000
21	Envelopes man	24993	7498	
31	Envelopes man	24934	7490	
31	man pad - special pap.		714	
Aug 4	Xerox 9 pages	200 ca.	714	
5	Xerox 29 pages	100 ca.	714	
4	Envelopes man House Rep		714	

14-682  
MAY 1968  
NATIONAL

Fred, Gerald R. (Cont'd)

1970					
Aug	6	Envelopes in	24901	7470	
	6	Bumper Stamps (TSL donation)	5AA	4/c	
	10	Envelopes in sets	3480	1392	
	13	Repro headings - <sup>you</sup> paper	30AA	60-	
	13	Envelopes in	24916	7470	
	19	add plastic cut	140	1400	1247 06
Sept	15	Xerox 5 pages	75cc	4/c	
	18	Envelopes in		7445	
	21	Repro headings - you paper	50AA	8750	
	24	Envelopes in - House reports		71/c	
	25	Envelopes in	24786	7436	
Oct	2	add plastic cut	86	860	
	2	Envelopes in	24825	7448	
	6	Envelopes in sets	210	1-	
	8	Credit acct RCC # 9025			100000
	8	Repro letterheads - master - you paper	55AA	9750	
	8	Envelopes in	24756	7427	
	16	Envelopes in	24710	7413	813 35
Oct	20	Envelopes in set	470	188	
	27	Repro return in CC Envelopes	22AA	88-	
	27	Repro 3 color letterhead you paper 82x11	10AA	7850	
	27	Repro 3 color letterhead " " 8 1/2 x 11	5AA	3925	1020 95
Nov	5	Repro return on flap of envelopes already typed	1AA	8-	
	11	Repro return on flap of type under	2500	15-	
	13	Christmas envelopes addressed	23412	7024	
	18	Credit acct check #422 - paid to Cooper Comm			102098
	19	postage on CC @ 6¢ ea	23412	140472	
	19	Stamping CC	23412	11121	
	30	add plastic cut	180	1800	1627 12
Dec	18	Envelopes in set	1830	782	
	30	Credit acct RCC # 9537			160917
					25 35



1970		Forward 1970		2532
Jan	11	Envelopes in sets	360	144
	11	Repro headings - your paper	750 <del>0</del>	15750
	27	Envelopes in Home Rep		210
	27	Envelopes in	24785	7435
	28	Envelopes in sets	2239	896
	28	Envelopes in sets	1800	720
Feb	3	Envelopes in	24760	7428
	11	Envelopes in sets	1050	420
	11	Envelopes in	24710	7413
	12	Credit acct. RCC # 9943		48337
	19	Repro headings - your paper	87500	15313
	19	Envelopes in	24626	7591
	25	Envelopes in	24659	7398
March	1	Add plates cut	343	3430
	3	Envelopes in	24618	7385
	5	new letterhead - negative & plate - pig & proof		2750
	11	Envelopes in	0 24601	7380
	12	Newsletter - 2 cols - paper - 1 pig	24800	127-
	12	Repro letter - your paper - graduates	610 <del>0</del>	24-
				515 45
Nov	17	Repro bulletin book - pig	2510 <del>0</del>	6750
	17	Envelopes in	24579	7374
	19	Newsletter - 2 cols - paper	24800	124-
	23	Envelopes in sets	190	1-
	25	Envelopes in	24532	7360
	31	Credit Acct RCC #10217		2532
April	4	Repro card - sub. VandenTill	500	10-
	2	Newsletter - 2 cols - paper	24800	124-
	2	Repro graduate letter - reader - your book	250	4-
	6	Envelopes in sets	2462	977
	8	Envelopes in	24518	7355
	12	College booklet	8200	69850
	8	Newsletter - 2 cols - paper	24800	124-
	14	Envelopes in sets	1448	579
	20	Add plates cut	206	2060



1-27  
1970

1971

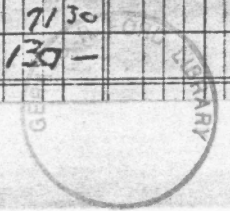
April	20	Envelopes in	24521	7356	
	24	Repro 3 color release paper - <sup>8 1/2 x 4</sup> you stock	518	3925	
	23	Newsletter - 2 subs. paper - 2 pt	24800	130 -	07
April	28	Envelopes in	24543	7363	
May	4	Repro slips - paper - type chg. - Hartman	10	50	
	6	Credit acct. Check # 792 RUFAC			1970 21
	7	Newsletter - 2 subs. - paper - 2 pt	24800	130 -	
	13	Post woman double card - type - <sup>3 part</sup> 147.500		93530	
	13	Envelopes in	24454	7336	
	14	Newsletter - 2 subs. - paper - 1 cent	24800	127 -	
	19	Transfer to Minority Leadership acct			50 -
	20	Envelopes in	24485	7346	1705 <sup>54</sup>
May	28	Newsletter - 2 subs. - paper - 2 cent	24800	130 -	
	27	Envelopes in in sets	4040	1616	
June	5	Newsletter - 2 subs. - paper - 2 cent	24800	130 -	
	2	Envelopes in	24433	7330	
	10	Red on acct. Ch # 942 - RNPAC			1765 56
	12	Add plates cut	109	1090	360 <sup>76</sup>
June	12	Envelopes in	24433	7330	
	18	Newsletter - 2 subs. - paper - 1 cent	24800	127 -	
	24	Envelopes in	24356	7307	
	25	Newsletter - 2 subs. - paper - 1 cent	24800	127 -	960 <sup>73</sup>
July	2	Repro 3 color release paper - you stock	518	3925	
	13	Repro City List -	318	20	
	14	Envelopes in	24315	7295	
	16	Newsletter - 2 subs. - paper - 2 cent	24800	130 -	
	22	Add plates cut	93	930	1032 <sup>73</sup>
July	27	Newsletter - 2 subs. - paper - 1 cent	24800	127 -	
	23	Envelopes in	24234	7270	
	28	Envelopes in in sets	480	192	
	30	Newsletter - 2 subs. - paper - 3 cent	24800	133 -	
	31	Envelopes in	24234	7270	

# Doris, Donald R. (cont'd)

1971

Aug	4	Envelopes run	24127	7238	
	9	Credit acct. Check #190 - <sup>Consistent 7 100</sup> <del>1000</del> <sup>1000</sup> <del>1000</del>			36036
	5	Newsletters - 2 cuts - paper - 1 cut	24800	127 -	
	9	Envelopes run	24132	7239	
	10	<del>Envelopes run</del> <sup>Schedule</sup> <del>1000</del> <sup>1000</sup> <del>1000</del> - 1 cut - paper	2500	100 -	
	16	Clinton Card envelopes -	2500	275 -	
	16	Input address on flap 7 more C4's		100 -	
Sept	7	Add plates cut	217	2170	46
Sept	30	Rec'd on acct Ch # 11130 + REC.			103223
	30	Rec'd on acct Ch # 11339 REC			81543
OCT	8	Newsletters - 2 cuts - paper - 2 cuts	24800	130 -	
	8	Envelopes run	24291	7287	
	12	Envelopes run - Press & News		1 -	
	13	Paper 3 color binding - gum paper - 8 1/2 x 11	1000	7250	
	14	Envelopes run	24371	7311	
	14	Newsletters - 1 cut - paper - 2 cuts	24800	127 -	
	19	Envelopes run in sets	3630	1452	
	21	Envelopes run	24212	7264	
	22	Newsletters - 1 cut - paper - 2 cuts	24800	127 -	
Oct	28	Paper 3 color binding - gum paper 8 1/2 x 11	500	3925	
	29	Add plates cut	191	1910	748
Nov	5	Newsletters - 1 cut - paper - 2 cuts	24800	127 -	
	4	Envelopes run	24114	7234	
	12	Newsletters - 1 cut - paper - 2 cuts	24800	127 -	
	12	Envelopes run (out of envelopes -)	21484	6445	
	17	Envelopes run set	2667	801	
	18	Newsletters - 1 cut - paper - 2 cuts	24800	127 -	
	19	Envelopes run	23995	7199	
	30	Add plates cut	83	830	1355
Dec	1	Envelopes run	23766	7130	
	3	Newsletters - 2 cut - paper - 2 cuts	24800	130 -	

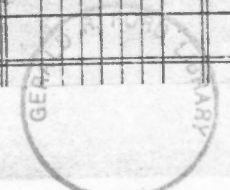
14-682  
MADE IN U.S.A.  
NATIONAL



Indy Guild R. (cont'd)

Dec 1	Credit acct. 70184524			77899
8	Envelopes	23874	7163	
10	Newsletter - 2 mds - page	24800	124-	
12	addressing CC Envelopes @ 4 <sup>th</sup>	22478	8991	
9	Credit 84 Stamps	244		160-
16	Envelopes	23579	7153	
16	Have stamping - credit @ 7 <sup>th</sup> in mt	24600	17220	
16	Postage 84 stamps for same		1965-	
17	Newsletter - 2 mds - page	24800	124-	
31	Add plates cut	10	100	3269 <sup>65</sup>
1572				
Jan 13	Envelopes in sets	4130	1652	
19	Credit acct. Sta. 70184384			59500
27	Credit acct RCC # 12008			60709
28	Credit acct Check # 566 - 5 <sup>th</sup> Div acct.			208409
Jan 28	newsletter - 2 mds - page - 1 cut	24800	127-	
28	Envelopes	23872	7162	
	Add plates cut	88 ✓	880	20742
Feb 2	Credit acct. Check # 574 - 5 <sup>th</sup> Div acct.			20742
Feb 8	Envelopes	23246	6774	
11	Newsletter - 2 mds - page - 2 cut.	24800	130-	
29	Add plates cut	59	590	
26	Envelopes	23842	7153	
26	newsletter - 2 mds - page - 1 cut	24800	127-	
Mar 3	Envelopes	23377	7013	
10	Credit acct. Check # 601 - 5 <sup>th</sup> Div acct.			40417
10	Newsletter - 2 mds - page - 1 page	24800	127-	
16	Repro bulletins - page - City Zip line	25177	6950	
24	Envelopes	23664	7079	
29	Credit acct. RCC # 12371			26663
29	Repro letters - you page - graduate letters	7800	39-	
24	Newsletter - 2 mds - page - 2 cut	24800	130-	
31	Add plates cut	80	800	
31	newsletter - 2 mds - page - 2 cut	24800	124-	

FR  
MTH  
40417  
PR (and)





## Indy Guild R. (cont'd)

Dec 1	Credit acct. 70181524				
8	Envelopes	23874	7163		74899
10	Newsletter - 2 wks - page	24800	124-		
12	Addressing CC Envelopes @ 4¢	22478	8991		
9	Credit 84 Stamps	244			160-
16	Envelopes	23879	7153		
16	Hand stamping - credit @ 70¢, in net	24600	1720		
16	Postage 84 stamps for same		1968-		
17	Newsletter - 2 wks - page	24800	124-		
31	Add plates cut	10	100		
<u>1972</u>					3260
Jan 13	Envelopes in net	4130	1652		
19	Credit acct. Sta. 70184384				59500
27	Credit acct. RCC # 12008				60709
28	Credit acct. Check # 566 - 5th Bldg acct.				208409
Jan 28	newsletter - 2 wks - page - 1 cut	24800	127-		
28	Envelopes	23872	7162		
	Add plates cut	58	880		20742
Feb 2	Credit acct. Check # 574 - 5th Bldg acct.				20742
Feb 8	Envelopes	23246	6974		
11	Newsletter - 2 wks - page - 2 cut	24800	130-		
29	Add plates cut	59	590		
26	Envelopes	23842	7153		
26	newsletter - 2 wks - page - 1 cut	24800	127-		40417
Mar 3	Envelopes	23377	7013		
10	Credit acct. Check # 601 - 5th Bldg acct.				40417
12	Newsletter - 2 wks - page - 1 cut	24800	127-		
16	Repro bulletins - first - City Zip line	25177	6950		
24	Envelopes	23614	7099		
29	Credit acct. RCC # 12371				26663
29	Repro letters - your paper - graduate letters	7500	39-		
29	Newsletter - 2 wks - page - 2 cut	24800	130-		
31	Add plates cut	80	800		
31	newsletter - 2 wks - page - 1 cut	24800	124-		

# Food, News (Cont'd)

1972

		+ charge to ledger		
July	31	Reps newsletter - 2 sides paper - 1 mag.	30400	16540
	31	Add plates cut	36	360
	31	Reps letter paper	500	40-
				1586 <sup>25</sup>
Aug	1	Envelopes on general purpose paper	5600	2240
	11	Envelopes on	22958	6887
	11	newsletter - 2 sides - paper - mag	24800	127-
	17	Envelopes on	23059	6918
	28	Add plates cut	100	1000
	18	newsletter - 2 sides - paper	24800	124-
	29	Add plates cut	29	290
Sept	15	newsletter - 2 sides paper - 2 cents	24800	130-
	15	Envs on	22920	6876
	29	Envs on	22908	6872
	29	newsletter - 2 sides - paper - 2 cents	24800	130-
	30	Add plates cut	45	750
Oct	4	Envelopes on on set @ 50	4160	2050
	6	Envelopes on	22773	6832
	6	Newsletter - 2 sides - paper	24800	124-
	9	Envs on	22768	6830
	27	Add plates cut	52	520
Nov	1	Reps 3 color - newsletters - 4 mag paper	574	3925
	1	Postage freight paid for C. Carter #6872		2557
	2	Envelopes addressed Christian Envs @ 40	21110	8444
	30	Stamping C Envs on file @ 80	21110	16888
	30	Stamping C Envs from file @ 80	21110	16-
Dec	12	Reimburse for goods - van & toll	1600	25-
	28	Credit acct RCC # 15141		174300
	30	Add plates cut	59	590
				1848 <sup>24</sup>

# Ford, Gerald R. (cont'd)

1972

March 30	Envelopes run	23649	7095	
April 3	Credit acct Check - SC Committee			5000 -
5	Credit acct Cash - Frank Myer			1000 -
11	Questionnaire bank card - City Copy 3tes Stock 45104 ✓		101740	4539 66
April 18	Envelopes in 2 sets	4180	1672	
18	Repro 3 color letterhead - your paper	554	3925	
19	College booklet	5500	49850	
20	Envelopes run	23583	7070	
21	Newsletter - 2 sets - paper - 2 pix -	24800	130 -	
27	Envelopes run	23567	7060	
28	Newsletter - 2 sets - paper - 1 pic	24800	127 -	
May 3	Envelopes run	23008	6902	
12	Newsletter - 2 sets - paper	24800	124 -	
19	Newsletter - 2 sets - paper	24800	124 -	
19	Envelopes run	23487	7047	
25	Add plates cut	129	1290	45
June 1	Envelopes run	23379	7014	
9	Envelopes in 2 sets	3990	1596	
8	Envelopes run	24194	7257	
9	Newsletter - 2 sets - paper	24800	124 -	
16	Newsletter - 2 sets - paper - 2 pix	24800	130 -	
26	Add plates cut	63	630	
24	Envelopes run	23379 ✓	7014	32
July 5	Repro 3 color letterhead - your paper - 8 1/2 x 11	1044	7250	
5	Repro 3 color letterhead - your paper - 8 1/2 x 11	544	3925	
18	Repro City list	144	10 -	
14	Repro Newsletter - 2 sets - 5 pix - paper	24800	139 -	
21	Envelopes run	23307	6992	
21	Newsletter - 2 sets - paper	24800	124 -	
24	Christmas Card Envelopes - @ 11¢ per	2544	250 -	
24	Repro items on flag of the same @ 4¢		100 -	
27	Send Certificates	100	2750	
28	Envelopes run	23299	6990	

14-002  
MAY 1972

1973		Credit Bal Ford		124824	
Jan	4	Envelopes run	22606	6782	
	5	Newsletters - 2 sides - paper	24800	124-	
	8	Repro newsletters headings - papers - number 500		8-	
	12	Envelopes run	22515	6755	
	20	Repro Newsletters 2 sides - paper - 3 pip's	23774	124-	
	29	Add plates cut	40	400	1452
Jan	30	Kerr Cops - (John Clark)	35	350	
	30	Envelopes run	4350	2175	
Feb	5	Repro Newsletters - 2 sides - paper - 1 pip - Clark 2974		126-	
	7	Repro <sup>2</sup> graduate letters - 1/2 paper - <del>5500</del> 5500		54850	
	15	College bullet - New Crown plates	5500	54850	
	26	Add plates cut	82	820	696
Mar	2	Envelopes run	22074	6625	
	2	Newsletters - 2 sides - paper -	2374	115-	
	8	Envelopes run	21455	6437	
	9	Repro Newsletters - 2 sides - paper	22500	11350	
	12	Repro 3 color silver paper - your stock 8 1/2 x 14 1004		7250	
	13	Repro 3 color silver paper - your stock 8 1/2 x 14 574		3925	
	23	Berk Heston - Drown - per M.L.		3948	
	30	Add plates cut	88	850	177
April	3	Repro bulletins lab - per -	27100	8130	
	6	Repro newsletters - 2 sides - paper - 3 pip	22774	11950	
	6	Envelopes run	21961	6588	
	22	Repro 9 embossing - South Carol. stock	165500	118940	
	20	Repro newsletters - 2 sides - paper - 2 pip	22774	11650	
	21	Envelopes run	21915	6575	
	30	Add plates cut	25	250	1463
May	4	Envelopes run	21895	6568	
	4	Repro newsletters - 2 sides - paper	22774	11550	
	9	Envelopes run	21848	6554	
	11	Credit Acct. RCC # 16214			87925
	24	Add plates cut	83	830	

14-688  
 NATIONAL  
 BUSINESS

1973					
May	30	C. card Envelope stock & dupl address	26.00 ✓	378 -	847.31
June	1	newsletters - 2 sets - paper - pix	22.50	117 -	
	7	Envelopes on	21.59	65.28	
	8	newsletters - 2 sets - paper - pix	22.50	117 -	
	15	Envelopes on	21.75 ✓	65.16	
	21	Repro newsletters - 2 sets - paper	22.50	117 -	
	26	Rec'd on acct REC # 16653			841.31
	29	Envelopes on	21.63 ✓	64.91	
	27	Envelopes on Rep material - 6 sets		71.00 ✓	546.00
July	3	newsletters - 2 sets - paper - pix	22.50	117 -	
	5	Envelopes on in sets	12.30	9.84	
	5	Envelopes on for newsletters	22.00 ✓	66.20	
	11	Repro city dir - reader	1.00	1.00 -	
	20	newsletters - 2 sets - paper - pix	22.50	117 -	
	24	Repro Scholastic - pix - paper	37.00	198.50	
	27	Envelopes on	21.96 ✓	65.90	
	27	Repro newsletters 2 sets - paper - 1 pc.	22.50	117 -	
	30	Add plates cut	6.41 ✓	64.10	1311.89
Aug	2	Envelopes on in sets	2.94	1.47	
	3	Envelopes on	21.82 ✓	65.48	
	8	newsletters - 2 sets - paper - 2 pix	22.50 ✓	120 -	1498.89
	27	Add plates cut	3.90	3.90	
Sept	1	Credit acct. check # 908 - 5 <sup>th</sup> bill out.			1498.84
	13	newsletters - 2 sets - paper - 2 pix.	22.50	120 -	
	13	Envelopes on	21.81 ✓	65.45	
	19	Envelopes on - sets	6.70	33.50	
	28	Add plates cut	6.90 ✓	6.90	1994.00
Oct	5	newsletters - 2 sets - paper - 1 pix	22.50	117 -	
	5	Envelopes on	21.68	65.06	
	12	newsletters - 2 sets - paper	23.00	117 -	
	12	Envelopes on	21.72 ✓	65.19	
	15	Rec'd in acct ch # 17502 rec			1996.00
	19	Envelopes on - 1 set - 1 set - 1 set - 1 set - 1 set		394.00	

November 2, 1973

The records of the following bank accounts relative to Gerald R. Ford are in our office.

Sergeant at Arms  
Central Bank  
Union Bank - Attorney Account  
Union Bank - Fifth District Account  
Old Kent Bank - Ford for Congress  
National Capital Bank Washington - Minority Leadership Account.

Sergeant at Arms and Central Bank:

Our records on these two accounts include cash receipts and cash disbursement journals, deposit slips, check books, cancelled checks and bank statements. Cash receipts and cash disbursement journals go back to approximately 1959. Bank account records to approximately 1964.

Union Bank - Attorney Account:

The attorney account records and summaries of each years transactions are prepared and submitted to us by Eleanor Todish, a former secretary of Mr. Ford. We do not have the deposit slips and cancelled checks regarding this account.

Union Bank - Fifth District Account:

All records, including deposit slips, cancelled checks and bank statements for 1967 through September 30, 1973 are physically in our office. These were transferred here from Mr. Ford's Washington Office during the week of October 22nd. This account is handled in total by Mr. Ford and his Washington staff. We have never been involved with this account and were totally unfamiliar with the nature of its transactions. Internal Revenue has furnished us with copies of schedules from this account for years 1967 through 1972. It is evident that Mr. Ford uses this account as a clearing account for the Honorariums he receives for his speaking engagements. The checks are deposited in full, including travel expenses, into the account with the honorarium portion being transferred to either Sergeant at Arms or Central Bank. This leaves the original purchase of airline tickets and related expenses and their reimbursement as offsets in this account and they have never been considered in the preparation of Mr. Ford's tax returns.

Old Kent Bank - Ford for Congress Account:

The records of the Ford for Congress account were obtained from Mr. Britton Gordon as requested by Internal Revenue Service. This account is purely political and was organized for Mr. Ford's 1972 campaign. The account has been closed with its remaining balance being transferred to the Friends of Gerry Ford account under the control of Walter Russell.



National Capital Bank, Washington - Minority Leadership Account:

This account is provided Mr. Ford because of his leadership position and is located at the National Capital Bank in Washington D.C. It is under the direct control of Mr. Ford. Again, the records were brought to our office for investigation by Internal Revenue. I.R.S. has provided us with a complete schedule of all receipts and disbursements for the period of 1967 through 1972. As in the case of the Fifth District account we were totally unaware of its existence, or the nature of its transactions, and have never considered it in the preparation of Mr. Ford's tax returns.

Working Papers and Tax Returns:

We have on file in our office all of Mr. Ford's tax returns since 1949. In addition we have complete sets of working papers relative to the preparation of his tax returns from 1963. These working papers include a continuing trial balance of Mr. Ford's assets, liabilities and net worth on a cost basis. Each years transactions from the Sergeant at Arms and Central Bank journals are posted to these worksheets after appropriate adjustments. These worksheets become the source of information for Mr. Ford's tax returns.



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# The Riggs National Bank

of

Washington, D. C. 20009

UNIVERSAL OFFICE

CONNECTICUT AVENUE AND T STREET, N. W.

(202) 624-2843

OLEN F. THOMPSON  
VICE PRESIDENT AND MANAGER

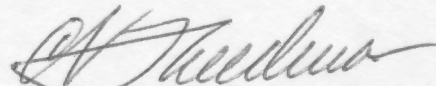
November 2, 1973

Mr. Charles T. Marck  
1825 "K" Street, N. W.  
Washington, D. C. 20006

Dear Mr. Marck:

In order to complete the file of papers we have provided you with on the Committee to Re-Elect Jerry Ford, we are enclosing a copy of the letter we sent you acknowledging the bank account. Also, we are enclosing a copy of the resolution you provided us at the time the account was opened.

Very truly yours,



C. V. Freedman  
Assistant Vice President  
Assistant Manager

CVF:lf

Enclosures



# Congress of the United States

## House of Representatives

Washington, D.C. 20515

November 2, 1973

JOHN R. RARICK  
6TH DISTRICT, LOUISIANA

COMMITTEE:  
AGRICULTURE

*Prince Bernhard  
1962 Stockholm  
1964 Willemstad*

The Honorable Gerald R. Ford  
H-230  
U. S. Capitol

Dear Jerry:

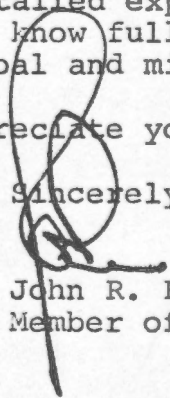
It has been brought to my attention that your name has been associated with a group known as the Bilderburgers. This was reported in your biography in Who's Who in America. The Bilderburgers, I am given to understand, are a secret or quasi-secret international organization or movement which has been linked with representatives of foreign governments and international people of great wealth and influence, whose aims may or may not coincide with those of the American people.

Inasmuch as President Nixon has nominated you for the office of Vice President of the United States, a decision in which I will be called upon to cast my people's vote, I would greatly appreciate your advising me if you have ever been a member of the Bilderburgers or directly participated in any of their functions.

If your answer is in the affirmative, will you kindly supply me or the committees charged with investigating your qualifications to hold the office of Vice President with a detailed explanation so that the American people can know fully who the Bilderburgers are and what is their goal and mission.

I would greatly appreciate your early reply.

Sincerely,

  
John R. Rarick  
Member of Congress

JRR:cf

cc: Honorable Peter W. Rodino, Jr., Chairman, House  
Judiciary Committee  
Honorable James O. Eastland, Chairman, Senate  
Judiciary Committee



MEMORANDUM

TO: BENTON L. BECKER

FROM: RICHARD M. HABER

DATE: NOVEMBER 2, 1973

SUBJECT: COMPARISON BETWEEN INFORMATION REQUESTED BY COMMON CAUSE AND MATERIAL SUBMITTED OR AUTHORIZED TO SENATOR CANNON BY GRF

REQUESTED BY COMMON CAUSE

SUBMITTED OR AUTHORIZED BY GRF

- |  |  |
|--|--|
| 1. Income tax returns (68-73)  | 1. Tax returns (66-72)   |
| 2. Statement of personal finances:   | 2.   |
| a. Amount and source of income   | a. Tax returns; Part B financial disclosure reports (68-72)  |
| b. Reimbursements for any expenditure.   | b. Tax returns (?)   |
| c. Gifts received exceeding \$100  | c. ?   |
| d. Honorariums   | d. Tax returns; Part B   |
| e. Monetary value of subsistence, entertainment, travel or other facilities received by him in kind. | e. ?   |
| f. Assets  | f. ✓   |
| g. Liabilities   | g. ✓   |
| h. Transactions in securities or commodities during preceding calendar year.                         | h. Tax returns: (i.e. Capital Gains and losses); Part B (?)  |
| i. Purchase or sale of real property during preceding calendar year.                                 | i. Tax returns (Capital Gains)   |
| 3. Business and professional positions. 3 ✓  |  |
| 4. Financial relationships with others. 4.   | 4. Tax returns; Part B (if income produced)  |
| 5. Campaign contributions and expenditures:  |  |
| a. 1968, 1970, 1972  | a. Records from Clerk of House, Republican Congressional Campaign Committee, Republican National Committee |
| b. Those not required by law prior to 4/7/72.  | a. Amounts reflected in above records - names not available.   |



## Commissioner

NOV 13 1973

Honorable Wilbur D. Mills  
Chairman  
Joint Committee on  
Internal Revenue Taxation  
House of Representatives  
Washington, D. C. 20515

Dear Mr. Chairman:

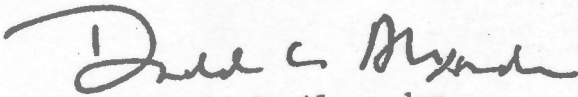
I am enclosing a copy of a letter from Congressman Ford dated November 13, 1973, relative to the examination of his tax returns for the years 1967 - 1972, inclusive.

Mr. Ford requested that I make available to the Joint Committee on Internal Revenue Taxation information reflecting the scope of this examination, the issues raised and the overall results of the examination. He also requested that this information be made available to the Chairman of the appropriate committees concerned with his confirmation.

The information referred to in Mr. Ford's letter is furnished herewith for your use and for dissemination in accordance with Mr. Ford's request.

With kind regards,

Sincerely,

  
Donald C. Alexander

Enclosures: copy of letter dated 11-13-73  
13 page memorandum



Congress of the United States  
Office of the Minority Leader  
House of Representatives  
Washington, D.C. 20515

November 13, 1973

Mr. Donald C. Alexander  
Commissioner  
Internal Revenue Service  
Washington, D. C. 20224

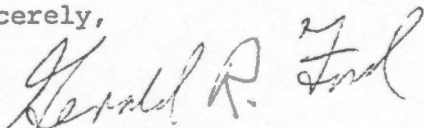
Dear Commissioner Alexander:

I received your report dated November 9, 1973, relative to the audit of my income tax returns for the taxable years 1967-1972, inclusive.

It would be appreciated if you would make available to me additional information which would reflect the scope of the examination, all issues raised and the overall results of your examination.

I realize this could involve a disclosure problem. However, as an alternative and without regard to any possible statutory restrictions on disclosure of such information, I would appreciate it if you would make this information available to the Joint Committee on Internal Revenue Taxation for their information and use. Moreover, I request that all information furnished to the Joint Committee be made available by the Joint Committee to the Chairman of the appropriate committees concerned with my confirmation for their use in any manner they deem advisable.

Sincerely,



Gerald R. Ford, M.C.

GRF:fd



DESCRIPTION OF RECORDS EXAMINED

This examination for the taxable year 1967 - 1972 was made at the request of the taxpayer, Mr. Gerald R. Ford, in his letter dated October 19, 1973, to Commissioner Alexander. He also stated in a memorandum dated October 19, 1973, to Commissioner Alexander that Mr. Robert McBain, his accountant, will have full power of attorney (copies of these documents are in the file). On the same date, October 19, 1973, we (Revenue Agents Joseph Miller and Albert Gaines, P.O.D. Detroit, Michigan) were assigned the examination of the taxable years 1967 - 1972. Mr. Glenn Cagle, Chief, Audit Division, Detroit, Michigan accompanied us to Mr. Cardoza's office, Director of the Detroit District. Arrangements were made with Mr. McBain, by telephone, to make the examination of Mr. Ford's records in his office, Room 435 Old Kent Building, Grand Rapids, Michigan. The following morning, October 20, 1973, we started our examination in Mr. McBain's office. Mr. Kenneth VanNoord, CPA, a staff member, explained to us the books and records and the method of accounting. They keep a complete double entry set of books, using the cash method of accounting, e.g., income is recorded when received and expenses recorded when paid. A description of these records follow:

Cash Receipts Journals: This is a record of all monies flowing into two bank accounts, the Central Bank, Grand Rapids, and the Sergeant at Arms, Washington, D. C.

Cash Disbursements Journals: This is a record of all checks written on the Central Bank and Sergeant at Arms Bank accounts.

Trial Balance: This serves as the general ledger. Balance sheet amounts of the prior year are carried over to the current year. A separate trial balance is prepared for each year. Journal totals reflecting transactions for the year are posted to the trial balance. Adjusting journal entries are also posted to the trial balance. The trial balance is the principal source for items of income and expense that appear on the income tax returns.

Adjusting Journal Entries: These are journal entries made to correct improper postings in the journals, take into account attorney income, to set up depreciation amounts, or any other necessary entries.

The accountants also keep workpapers which include depreciation schedules, combination schedules and other types of schedules, such as prepaid interest.

Central Bank, Grand Rapids, Michigan Account No. 0764-0016

Deposit slips  
Cancelled checks  
Bank statements

The principal sources of monies that came into this account are rental income payments from the two-family flat on Sherman Street in Grand Rapids, rental income from the condominium in Vail, Colorado, a few honorariums for speaking engagements, medical insurance refunds, directors fees, and an occasional transfer of funds from the Sergeant at Arms account. The checks written from this account are generally for living expenses. These include checks to cash which are usually cashed at any one of several Safeway stores for pocket cash. Groceries would also be purchased. Other expenditures were made out of this account for medicines, payment to maids, cleaners, beauty salons, house repairs, etc. This account could be termed a household account. Mrs. Ford signed most of the checks.

Sergeant at Arms Account - National Bank of Washington,  
Account No. 0511-0121

The principal sources of monies received are his salary checks as a member of Congress, honorariums received for speaking engagements, travel expense reimbursements, some of the rental income from the Sherman Street flat and the Vail condominium, Director's fees from Rose Patch, Ford Paint and Varnish Co., debenture bond interest and monies borrowed.

Principal expenditures out of this account are for gasoline purchases, Federal income tax payments, contributions, insurance payments, flowers, clothing, house repairs, some airline trips, some household expenses, security purchases for his children, various clubs, etc. Most of the checks are signed by Mr. Ford.

Attorney Account - Union Bank, Grand Rapids

We did not examine this account. This account is handled by Eleanor Todish, a former secretary of Mr. Ford. She prepares and gives to the accountants a summary of the year's transactions which are journalized. The income and expenses are taken into account on the returns. The principal sources of income are legal fees for services rendered from Rapistan and Joe Brown & Sons, both Grand Rapids firms. The principal checks written are for Bar Association dues, some withdrawals by Mr. Ford, payments to Eleanor Todish and a few payments to Mr. McBain for accounting services. We did not examine this account for the reason that the money amounts involved are small and we have traced withdrawals by Mr. Ford to the Sergeant at Arms account and the Central Bank account.





Forms 1099: We also received from the accountants, Forms 1099 for honorariums, and some interest and dividend income.

In addition to the records kept by the accountants, leads in the Sergeant at Arms account led us to several other accounts. These are:

1. Fifth District Account
2. Ford for Congress Account
3. Friends of Jerry Ford Committee
4. Minority Leader Account

1. Gerald R. Ford Fifth District Account  
Account No. 932-524-9  
Union Bank & Trust, Grand Rapids, Michigan

We received bank statements, cancelled checks and most of the deposit slips. The principal source of deposits are honorariums, reimbursement for travel expenses and some political contributions. Checks are issued for airline travel to various political functions and to places where talks are given, transfer of honorarium income to the Sergeant at Arms and Central Bank accounts, for various office operating expenses and checks to cash to supply him with funds on his trips.

2. Ford for Congress Committee, Old Kent Bank

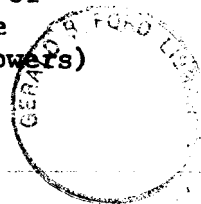
This account was opened during 1972 with an initial deposit of about \$38,450.00. The principal payments were to Insight for Political Advertising for the 1972 campaign. The remainder in this fund was transferred to the Friends of Jerry Ford Account. The analysis of this fund indicated that it was a purely political fund.

3. Friends of Jerry Ford Committee  
Union Bank & Trust Co., Account No. 933-463-8

This is a purely political fund controlled by Walter Russell, an attorney in Grand Rapids. The source of income is political contributions by individuals. The expenses are for political activities. This fund was opened on September 22, 1972.

4. Minority Leader Account of Gerald R. Ford  
National Capital Bank, Account No. 202-345-8

This account is used to defray the expenses incurred by Mr. Ford as the House Minority Leader. For this purpose he received \$250.00 a month plus \$300.00 per quarter. The principal expenditures are for House of Representatives Restaurant, Michigan Bell Telephone Company, Army and Navy Club, Blackistone, Inc. (flowers) and others of a political nature.



**Diaries:** Mr. Ford's diaries had recorded in them the date and place of his trips. He also recorded in red figures in the date on which he gave a talk the amount of the honorarium.

**Stationery Account:** Each representative received \$4,200.00 a session which he can draw upon to operate his office. He can receive any residue if not re-elected, or if he pre-deceases his spouse or children, the residue is payable to them.

**Forms 942:** We received from Mr. Ford copies of Employer's Quarterly tax return for household employees for the years 1967 - 1972.

**Forms W-2:** Copies of W-2's submitted to household employees for the years 1967 - 1972.

We examined Forms 942, scheduled them and accepted them as filed. We tied Forms W-2 to Forms 942.



AUDIT PROCEDURE

ACCOUNTANTS RECORDS 1967 - 1972

Sergeant at Arms and Central Bank  
Accounts and Their Related Journals

Amounts shown on deposit slips were traced into the cash received journals and into the bank statements. About 50% of cancelled checks drawn on the Central Bank were examined. All checks to cash were examined. Nothing significant was found. Examined almost all of the cancelled checks drawn on the Sergeant at Arms account. Traced selected checks into the cash disbursements journal. Nothing significant was found.

Traced the cash receipts and cash disbursement journals to the trial balances. All this checked out. Traced the trial balances to the income tax returns. This checked out. Traced the adjusting journal entries, which included a journal entry to take into account income and expense from the attorney account, into the trial balance. This tied in.

Prepared an analysis of Schedule C income and expense to determine whether all honorariums appear on Schedule C. They do. All Schedule C expenses were traced to their source.

Legal income consisting principally of legal fees from Rapistan and Joe Brown and Sons, were reported on Schedule C. Director's fees from Rosepatch were reported.

Leads were found in the Sergeant at Arms account which led us to the "Gerald R. Ford Fifth District Account" with the Union Bank in Grand Rapids and to the "Minority Leader Account of Gerald R. Ford" with the National Capital Bank in Washington, D. C. We requested the cancelled checks, deposit slips and bank statements for both accounts.

GERALD R. FORD FIFTH DISTRICT ACCOUNT

A cancelled check analysis and deposit analysis was prepared. Initially, we found that a number of deposit slips were missing. We requested these and received some of them, but were told that the balance of the missing deposits slips could not be found. However, with the use of the diary and Mr. Ford and Mr. Buchen's assistance, most of the unidentified deposits were explained. (Mr. Buchen is a Grand Rapids attorney and a former law partner of Mr. Ford.)

This account was used as a conduit to funnel the honorariums into the Sergeant at Arms account, which in turn appeared as an item of gross income in Schedule C.



The honorariums were traced from the diary into cash receipts with a few exceptions which were subsequently explained after research by Mr. Ford, his staff and Mr. Buchen. Cancelled checks from this account for honorariums transferred principally to the Sergeant at Arms account, and a small number of them to the Central account were traced, and ultimately appeared as income on Schedule C by prior tracing. Expense items were examined and are explained in the "Examination Results" part of this narrative.

With respect to honorariums for 1967, we encountered difficulty in tracing these. Reconciliation of honorariums recorded in the diary and in the receipts journal indicated an amount of \$236.50 more in the receipts journal than in the diary. This was not pursued any further.

#### MINORITY LEADER ACCOUNT

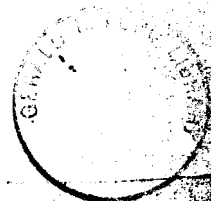
An analysis was made of cancelled checks and deposits of this account. Expense items were examined and are explained in the "Examination Results" part of this narrative.

#### GRAND RAPIDS MUTUAL FEDERAL SAVINGS & LOAN ASSOCIATION

This is a savings account in the name of "Hon. Gerald R. Ford & Elizabeth B. Ford." The ledger sheet and signature card were received from the bank. Withdrawals and deposits were traced with the exception of a number of \$33.75 deposits. Interest income from this account was properly reported. In view of the small amount these items were not questioned at this time. However, source of these deposits will be verified at a later date.

#### FRIENDS OF JERRY FORD COMMITTEE UNION BANK AND TRUST CO. GRAND RAPIDS, MICHIGAN

Mr. Walter Russell, a Grand Rapids attorney, is chairman of this account. He provided us with Xerox copies of the account and listings of contributors' names. Cancelled checks were analyzed and deposits reconciled to the amount of contributions. This is a political account. No personal benefits to Mr. Ford were found.



## Results of Examination

On November 2, 1973 we were advised that an interview had been arranged with Mr. Ford and reservations were made for our trip to Washington, D. C. On November 3, 1973 we met with Mr. Ford and Mr. McBain to discuss the request for additional information and determine what records were available to satisfy the request and expedite the audit. At the meeting we discussed items previously included in 1972. We also made arrangements to receive the diaries from Mr. Ford for our inspection and analysis. This meeting and a subsequent meeting on November 7, 1973 included a discussion of the following issues.

### Auto Depreciation and Expense

The return reflects the deduction of auto expense and depreciation for each of the years. We were previously informed that since Mr. Ford was the Minority Leader of the House a chauffeur driven automobile was provided for the fulfillment of these duties.

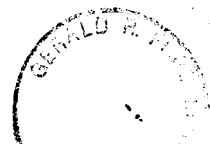
Mr. Ford stated that the auto was depreciated due to the fact that he has unusually long hours and does not like to work his chauffeur over 40 hours a week. He also stated that he has extensive travel by auto for honorarium speeches, travel to and within his home district and that on occasions it is necessary for his wife to attend functions when he is not available, thus requiring the use of the personal auto.

We considered an adjustment for the years 1967 and 1968 based on the fact that the taxpayers depreciated two autos at 50% business usage. Since the adjustment would result in a small tax change, and in view of the fact the statute of limitations had expired no adjustments were made for these years.

### Dues and Entertainment

Dues and Entertainment were initially questioned because of the lack of documentation and lack of knowledge by the agents of the business relationship of the expenditures at the various clubs.

Mr. Ford explained the membership and purpose for each of the facilities as well as what clubs he considered business as distinguished from those handled as personal expenditures. Mr. Ford charged to his drawing account as non-deductible personal expenses amounts paid to Burning Tree Club, Congressional Country Club, Henry Smith Flowers, University Club, Blackistone (flowers), Fostoria Glass Co., and Gandels (liquors and wines) and others. The records substantiate Mr. Ford's statements that where there was no business purpose these amounts were treated as personal in the Sergeant at Arms and the Central Bank accounts. Payment of all expenses were verified by our inspection of the cancelled checks.



Contributions

Several Contributions were questioned due to the lack of knowledge about the organization in the Grand Rapids area. The larger contributions claimed on the return were as follows:

Grand Rapids Board of Education Scholarship Fund	\$1,000
YMCA	250
National Football Foundation Building Fund	400
Vail Clinic	550
UFCS Committee of 100	400

In each case the contributions were accepted as being allowable as a result of our discussion with Mr. McBain and inspection of the cancelled checks. Nominal contributions were checked under Code Section 170(c) and are accepted as correct by inspection of the cancelled checks.

Depreciation - Vail, Colorado

The prior RAR contained a reviewers comment concerning depreciation with regard to Section 179. We also felt that an issue should be raised as to the use of 200% depreciation since the condominium was first depreciated in 1970.

The cut off date for the use of 200% depreciation for this type of property was 7/25/69.

The records presented to us substantiated the fact that the purchase contract was signed and an initial deposit was made on 6/25/69 supported the use of both 200% declining balance depreciation and additional first year depreciation. The basis for depreciation purposes was properly reduced prior to computing depreciation.

Basis of Ford Paint and Varnish Stock and Debenture Interest Income

The information received from Mr. McBain's office and Kent County records compared with the sale of stock on the return reflected a difference in the number of shares. The records of Kent County revealed that Mr. Ford received 651 1/4 shares of stock as an inheritance from the estate of his father, Gerald R. Ford. The 1967 tax return discloses the sale of 1076 1/4 shares of stock of Ford Paint and Varnish on 6/67.



Mr. Ford stated that he did purchase shares of common stock of Ford Paint and Varnish before or during World War II, that he did not remember the purchase price but that the stock was sold in 1967 to Detroit Paint Co. The valuation of the 651 1/4 shares of stock inherited was \$11,114.34. Due to the nominal amount of \$935.91 for the remaining 425 shares the basis was accepted as reported. He also stated that at the same time the Debentures that he owned were extended for a period of five years with an increase in the interest rate from 7% to 8%. The records maintained in Mr. McBain's office also reflected that one interest payment for 1969 was received 1/2/70 and recorded in 1970 as interest income.

#### Repairs - Grand Rapids Rental House

We questioned the expense for a roof repair in the amount of \$655.00 and one other repair to the flat.

Mr. Ford stated that he did not remember the transactions other than the persons renting requested that the work be done. He did state that for a house that size (he described the house and number of rooms on each floor) it would cost a lot more than that for a new roof. We accepted this item based on the statements by Mr. Ford, and inspection of the two cancelled checks in payment thereof.

#### Deposits

We discussed with Mr. McBain and Mr. Ford the fact that the list of deposit tickets requested on 10/26/73 was not received in total and that although numerous deposit tickets were received the source of some were not identified. Mr. Ford explained the source of the 1972 deposits and requested that a list of the particular items be submitted so that his staff could trace them. The list was prepared and many deposits were traced to sources not previously identified. The amounts of the remaining unidentified deposits were nominal supporting the fact that the source of the deposits was not from Honorariums. On this basis the remaining items were not taxed to Mr. Ford.

#### Cash Available for Living Expenses

We had originally been informed by Mr. McBain that all income was deposited to the bank (either S/A/A or Central). This meant that the only way of obtaining cash for living expenses was to write a check to Cash. The analysis of the checks to Cash or Safeway is as follows:

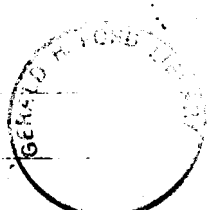


	<u>Central (W-1 - Household Acct.)</u>	<u>S/A/A - Mr. Ford</u>
1967	3,380.00	3,600.00
1968	2,160.00	1,130.00
1969	2,190.00	1,940.00
1970	2,262.00	980.00
1971	3,000.00	3,350.00
1972	2,675.00	225.00
		Maids pd. by Cash

Mr. Ford explained the absence of checks to cash as a combination of the following:

- (1) In addition to the above amounts, Betty (his wife) also writes checks to Farlington Beauty Salon in round amounts. The amounts appear to be for more than her hair. He believes she is receiving cash.
- (2) He was surprised himself to know that he can go through a week spending \$5.00 or less because of his numerous meetings and lunches paid by others, particularly during the campaign season. When he is on the road in his congressional district, all 3 meals each day are paid for by some political or social group.
- (3) Mr. Ford went through his 1972 diary and informed us of the following trips. As a result of the examination of Mr. Ford's 1972 diary and further discussion with him, the following trips were identified:

1/1 - 1/6	Vacation - Vail, Colorado. (Checks for \$450.00 in 1971 - per Agent's analysis of cancelled checks)
4/1 - 4/8	Palm Springs, Calif. All expenses pd by 5th Congressional Dist. Acct. - per Agent's analysis of cancelled checks.
5/28 - 29	Winston - Salem, N.C. Expenses Reimbursed -- Commencement Speaker
6/23 - 7/8	China Trip - official U.S. Trip Expense money from 5th Congressional District per Agent's analysis of cancelled checks - Travel by U.S. Govt. & Republic of China
8/19 - 8/26	GOP Republican Convention & Orlando Expenses paid by Republican Party Orlando expenses paid by friends
10/16 - 11/7	Campaigning - Plane tickets and cash 5th Cong. Dist. - per Agent's analysis of cancelled checks
11/9 - 11/19	Jamacia All bills paid by one in party - Expenses totaled - Mr. Ford pd 1/4 of all expenses by ck 437 - 11/29/72 - per Agent's analysis of cancelled checks.





12/18 - 12/31 Vail, Colorado  
 Checks to Lodge at Vail, Dec. 72 - \$500.00  
 per Agent's analysis of cancelled checks

In addition to the above trips Mr. Ford stated that from Jan. - Oct. he made 75 other trips (Plane fare and cash for expenses paid by the 5th Dist. Acct.)

- (4) Of the 4 children, 3 were away at school during 1972.
- (5) Mr. McBain referred to the above Check Analysis and pointed out the small amounts of checks to cash by Mr. Ford during the campaign years.

We also prepared analysis of the plane fares and cash for each of the years.

At a later discussion Mr. Ford, stated, when asked about the number of times he eats at the House of Representatives Restaurant personally and the cost, that "the House session starts at 12:00 noon and he only eats there two possibly three times a month." He also stated that the cost of his usual lunch of cottage cheese and unsweetened grapefruit juice is very nominal.

As a result of discussions with the taxpayer and analysis of the cancelled checks by the agents, it is our conclusion that there was sufficient cash for miscellaneous living expenses. Substantial living expenses were paid by check in 1972. The schedule below reflects amounts of cash available for miscellaneous, out-of-pocket expenditures:

Checks written by Mr. Ford	225.00
Checks written by Mrs. Ford	2,895.00
Total	\$3,120.00
Pd. for Domestic Help (Per 942's)	2,074.00
Total left	\$1,046.00
Pd. by Cash per Journal Entry	408.61
Total Remaining for Cash Expenditure	<u>\$ 637.39</u>

Minority Leader Account of Gerald R. Ford  
Gerald R. Ford - 5th and District Account

An analysis of expenditures from the above two funds was made for each of the years under audit. Numerous items were considered to be taxable before receiving Mr. Ford's diary and the fact that we were unable to trace trips to locations at certain times of the year. The discussion with Mr. Ford informed us of the purpose of each account and the reason for payments to Press. Intelligence, Inc., The Congressional Club, The Capitol Hill Club, C & M Sunshine Club, Fostoria Glass Co. and numerous other parties. Payments



from the Minority Leader account in question were almost exclusively to Army and Navy Club, House of Representatives Restaurant and the Capital Hill Club. Mr. Ford stated that both the Capital Hill Club and the House of Rep. Restaurant and places where he entertains other members of Congress and constituents in the operation of his job as Minority Leader. It was also noted that expenses of the Congressional CC and Burning Tree were considered personal, or segregated from the previous items considered to be entertainment except when Mrs. Ford entertains other members wives at business functions (about once or twice a year). The expenses for the above amounts were accepted based on the above information.

Payments from the 5th Congressional District account in question were principally cash expenditures for travel and airline tickets which could not be traced for any particular honorarium reported or reimbursement of expenses deposited in the 5th District Account. An additional item in question was the purchase of clothing for Mr. & Mrs. Ford through the 5th Congressional District. After receiving the diaries for the years 1967 - 1972, all of the plane travel tickets and cash advances were accepted as legitimate political expenditures. The only item which was adjusted was the clothing purchase for Mr. & Mrs. Ford in the amount of \$871.44 as identified below:

4/17/72	Milton Hoffman	632	200.00
6/20/72	Woodward & Lothrop	681	287.16
6/21/72	Lord & Taylor	682	224.12
6/20/72	Central Charge Service	683	<u>160.16</u>
			<u>\$871.44</u>

This item has been adjusted and the taxpayers counsel has accepted the addition to income for the purchase of clothing from the 5th Congressional District account.

A distinction has been made between the above issue and the \$1,600.00 in checks reimbursing Mr. Ford for the expenses of the China trip during 1972. The explanation as to the reason for the reimbursement was as follows:

- (1) This was an official U.S. trip at the request of the President of the United States.
- (2) It involved substantial travel throughout China - only the second time U.S. citizens had visited China in many years.
- (3) Due to the weather conditions, terrain and extensive travel as well as promoting the U.S. image abroad so as to develop relations between the two countries special clothing was purchased specifically for this trip and would not have been otherwise purchased. This special clothing considered of special rain coats, wooden walking shoes, short sleeve shirts.



- (4) Numerous items were purchased abroad - both clothing and gifts for republican and democratic associates and constituents.

It was concluded that under Rev Rul 71-449 the purchase of special clothing specifically for the China trip and not worn now and gifts to associates in Congress and the Senate as well as constituents did not result in taxable income to the taxpayer.

One additional item included in the 5th Congressional District account consisted of Check #785 dated 11/30/72 in the amount of \$1167.00 for the purchase of tickets to Vail, Colorado for the family Christmas Ski Vacation. Mr. Ford believed that this amount has been repaid. He instructed Mr. McBain to make the necessary reimbursement which had been overlooked.

#### Diaries - Receipts

The analysis of the diaries resulted in several questions being asked both Mr. McBain and Mr. Ford. In all cases the items were found to be correct including a \$2,000.00 honorarium shown in the diary in December, 1972 but recorded on the books and reported as income in January, 1973. It was learned that Mr. Ford records the honorarium at the time it is expected, not necessarily when received.

#### Exemption - 1972 - Son - Michael

We received information from the accountants concerning the income reported by Michael Ford. Michael's return reflected W-2 wages of \$2,894.15. He also received dividends amounting to \$342.49, interest of \$329.95 and Capital Gains income of \$266.49. The above total income amounted to \$3,833.07. Based on information received from the records inspected and examined we were satisfied that the support test was met. He was also a full time student for over five months of the year. Information regarding the passive income (See 141(ex.1) rules could not be verified since the return was not provided; however, Mr. McBain stated that he will check this item and prepare an amended return if necessary.

