

MEMORANDUM

March 20, 1997

To: Tom Samoluk
cc: Eileen Sullivan
From: Manuel E. Legaspi
Subject: Antonio Veciana

Tom,

In the pages to follow via facsimile you will find the information regarding Antonio Veciana that you requested earlier today:

1) Relevant pages of the Complete Internal Revenue Code, January 1993 edition, and the 1978 Federal Tax Handbook.

Although I am not a lawyer (which may be a good, or a bad thing), I am inclined to believe that Veciana's actions would probably constitute a willingness to evade tax, as opposed to a reasonable omission, as such, he would probably still be liable for the \$253,000 payment made to him by Maurice Bishop.

2) A summary memorandum prepared for the record which details the major points addressed in our conversations with Messrs. Fonzi, Hardway, and Lopez.

I have also examined Veciana's executive session testimony to the HSCA. Veciana **was** granted immunity by the HSCA, however, he still indicated a fear of the IRS when questioned. When first asked about the payment, he revealed the exact amount paid to him, and indicated that he hid the money, using his knowledge of accounting procedures to do so. Yet when he was pressed for additional information, Veciana stated that he did not think any further information would benefit the Committee's investigation. The Committee then seemed to drop the subject.

I also have some more information that I will organize later today and report to you when we discuss this matter later this week.

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