## Sanitized Copy Approved for Release 2010/06/24 : CIA-RDP90-00552R000100750001-9 18 February 1986

NEW STUDY ALLEGES CONTRA, SANDINISTA ABUSES ROBERT PARRY WASHINGTON

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A new study of Nicaraguan human rights abuses, citing 197 sworn statements, alleges "systematic" atrocities by U.S.-backed Contra rebels last year as well as some violations by government forces.

The report was compiled by Mary Dutcher, a former Missouri assistant attorney general, and was commissioned by the Washington Office on Latin America, a private church-supported human rights group that has been critical of U.S. support for the Contras.

"The preponderance of the evidence indicates the continuation of a systematic pattern of gross violations committed by Contra forces," the report states. "Violations ... committed by members of the Nicaraguan armed forces appear to be relatively isolated cases."

The report was attacked Tuesday by Bosco Matamoros, a spokesman for the Nicaraguan Democratic Force, FDN, the largest of the U.S.-supported rebel armies fighting Nicaragua's leftist Sandinista government.

Matamoros said the report's sponsors were "allied with the Sandinistas" and "distort the reality" of systematic abuses by the government.

He acknowledged that FDN soldiers commit occassional abuses, but he added that those caught are tried and imprisoned in FDN jails inside Nicaragua. He said more than 10 Contras had been found guilty of abuses since November, but he declined to give details about their offenses or punishments.

The State Department had no immediate reaction to the report, which was to be formally released Wednesday. A copy was provided early to The Associated Press.

The report's findings were spot-checked this past week by Jay Heck, an aide to Rep. Peter Kostmayer, D-Pa., and Laurie Schultz, an aide to Rep. James M. Jeffords, R-Vt. Heck and Ms. Schultz said they questioned about 15 Nicaraguans who had given affidavits and found the statements to have been accurately recorded.

Amnesty International and Americas Watch, two other private human rights groups, have also charged that both sides of the Nicaraguan conflict have violated the rules of war.

The new report cites 139 human rights abuses from February to December 1985, based on affidavits from 197 eyewitnesses. Of the 139 incidents, 118 were attributed to Contra forces and 21 to Sandinista soldiers.

In the 118 alleged Contra incidents \_ many including multiple violations \_ the rebels are accused of 399 kidnappings, 116 murders, 19 rapes, 24 mutilations and 32 indiscriminate attacks on civilians. The Sandinistas are accused of 20 murders, one mutilation and three indiscriminate attacks.

Manuel Cordero, minister-counselor of the Nicaraguan Embassy in Washington, conceded Tuesday that "there have been abuses by the military," but he contended that such actions "have been isolated and the guilty parties who have been found have been punished."

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According to the report's affidavits:

A man in Leon province said that last February, he witnessed Contrastorturing, killing and mutilating a captured Sandinista soldier.

Three Sandinista soldiers were found guilty of gunning down a man in Matagalpa who was suspected of being a Contra informer.

A woman in Boaco said she and two of her daughters were raped repeatedly after being captured and taken to a Contra command post.

A woman in Zelaya said she and her husband, a draftee in the Sandinista army, were captured by Contras who slit his throat and left his body hanging from a tree.

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Another man in Leon said he was among 20 men kidnapped by Contras around Achuapa in August. He said 11 were executed by having their throats slit and many showed signs of torture.

The new report represents an update of a study done a year ago by New York attorney Reed Brody, who came under sharp attack from the Reagan administration for accepting housing from the Sandinista government while investigating alleged Contra atrocities.

A recently declassified CIA review of Brody's study acknowledges that some of the allegations were correct although disputing others. The CIA report was based on seven hours of interviews with FDN field officers.

Ms. Dutcher said her study accepted help from neither the Nicaraguan nor U.S. governments, but received information from Nicaragua's independent Permanent Human Rights Commission and from Witness for Peace, an American religious group operating in Nicaragua that is opposed to U.S. aid to the Contras.

In another development, the National Endowment for the Preservation of Liberty issued a report accusing the Sandinista government of religious persecution, indiscriminate shelling of Nicaraguan villages and forced resettlement of tens of thousands of Nicaraguans. The report mentioned no abuses committed by the Contras.

The endowment says it tries to focus attention on "the struggles of freedom fighters" and on the need to fully deploy President Reagan's space-based Strategic Defense Initiative.

Its report was written by Wesley R. Smith, 24, who said he interviewed 500 Nicaraguans inside and outside the country. Asked if he found anybody in Nicaragua who supported the government, he said, "No, the ones who support them are the ones who are involved in the government. No, I didn't find any."