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Anyone who believes glasnost has opened the way for truth in the Soviet Union should be disabused of his opinion by a new Soviet lie that almost outclasses even the lies of the Stalin era.

On Nov. 6, Izvestia reported that the Soviet government plans to erect a memorial at Katyn, in Russia, where ``Polish officers together with Soviet prisoners ... were shot by the fascists in 1943 as our army approached.'' Moscow World Service confirmed the memorial plans, saying the slaughter took place ``during the offensive of Soviet troops in 1943.''

These reports have the audacity to attach new dates to an atrocity that has never been acknowledged by its perpetrators: the massacre of 4,134 Polish officers taken prisoner by the Red Army. Many people in the West are unaware that the massacre ever took place.

Poland was attacked by Germany on Sept. 1, 1939, and on Sept. 17 by the Red Army, which took about 200,000 Polish troops prisoner, even though Poland had not declared war on the Soviet

Union. Among the POWs were 15,000 army officers and state functionaries. Most of them were interned in three POW camps at Kozielsk, Starobielsk and Ostashkov, in the western part of the Soviet Union. They were permitted to write to their relatives in German-occupied Poland, but in April 1940, all such letters abruptly ceased.

When Polish-Soviet diplomatic relations were re-established in July 1941, and the Soviets agreed to form the Polish army on their territory, almost no officers could be found among the freed Polish POWs. Asked what had happened to them, Stalin told the Poles that perhaps they had escaped to Manchuria!

On April 13, 1943, German radio reported the discovery in the Katyn forests near Smolensk of mass graves containing the bodies of Polish officers who the Germans said were killed by the Soviets in the spring of 1940.

In response, the Soviets turned the tables and accused the Germans of the crime, suddenly ``remembering'' that while retreating from the Germans they had left behind the Polish officers, who, they said, were then caught by the Germans and shot ``in the fall of 1941.''

When the Polish government-in-exile in London asked the International Red Cross to investigate, the Soviet Union broke diplomatic relations with the exiles and objected to any investigation. Britain and the U.S. took the Soviet side in the issue.

But other international experts, including the one from neutral Switzerland, as well as the Polish Red Cross, established beyond any doubt the time of the execution -- between April 4 and May 13, 1940. Evidence found in the pockets of the victims -- such as diaries, unsent letters and Soviet newspapers -- and forensic tests confirmed the date. In all, 4,143 bodies were positively identified.

The Soviets recaptured Katyn on Sept. 25, 1943, and formed a commission to ``investigate the crime." On Jan. 24, 1944, the commission issued a statement, again blaming the Germans. Soviet forensic experts again ruled that the execution had taken place ``in the fall of 1941." Later, during the Nuremberg trial, the Soviets attempted to accuse the Germans of this crime but were unsuccessful in proving it and the case was dropped. On Dec. 22, 1952, the U.S. Congress, following an investigation by its Select Committee on the Katyn Forest Massacre, unanimously ruled that it was the Soviets who were guilty.

Last year, in the National Archives, I found wartime photographs -- covering the period Sept. 26, 1943, to June 10, 1944 -- taken by German reconnaissance aircraft of the Smolensk-Katyn area after it was recaptured by the Red Army. The photos leave no doubt the cemetery at Katyn -- as it was left by the Germans -- had been destroyed. The Germans had marked six mass graves in the shape of squares and put up crosses.

Since World War II the Katyn massacre slipped into near-oblivion, except in Poland. But it has resurfaced as a result of a joint declaration by Mikhail Gorbachev and Polish leader Gen. Wojciech Jaruzelski in April 21, 1987. The two agreed that ``blank spots'' is Soviet-Polish relations would be removed. Although the Soviets committed many crimes against the Poles during and after World War II, Katyn remains high on the agenda, and the joint Soviet-Polish commission of historians has addressed it. The Polish side has no doubt who is guilty, but the Soviets keep repeating the old claim to have ``no evidence to the contrary'' in their archives. The issue remains deadlocked.

Meanwhile, the Katyn cemetery has been opened to the public -and the Germans are still blamed for the crime. However, the Soviets have added a twist: They now claim about 500 Soviet POWs perished with the Polish officers. If that weren't enough, on Nov. 6, Soviet officials announced a ``new'' date of the massacre, putting it in 1943, although no details concerning the month are mentioned.

This new and ridiculous story is a bad omen, and not only for Soviet-Polish relations: The U.S. agreed Tuesday to a Soviet proposal that a human-rights conference be held in Moscow in 1991. Mr. Gorbachev has very much wanted the rights talks, and such a meeting would represent a significant achievement for him. U.S. officials say they had observed broad improvements in the Soviets' handling of human rights. But even if under glasnost the Soviets cannot admit the truth, and instead produce new lies, can their assertions on human rights be trusted? Is it possible that by not admitting old crimes the Soviet Union is posed to commit new ones?

We must be vigilant when we can see such things actually unfolding before our eyes.

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