The taxpayer is a brother of Jack Ruby, Dallas, Texas, who allegedly assassinated Lee Harvey Oswald, the alleged assassin of President John F. Kennedy.

I have completed an analysis of long-distance telephone calls originating from the Earl Ruby residence in Southfield, Michigan and from the Earl Ruby and George Marcus partnership, Cabo Cleaners, Detroit, Michigan. The period covered was from October 24, 1961 to December 1, 1963. A copy of the analysis is enclosed with this report for reference purposes.

The analysis was compiled from information furnished by the Michigan Bell Telephone Company and from available records of the Internal Revenue Service, Detroit, Michigan.

Each telephone number called was scheduled as to origin, duration and time.

Subscribers were identified and in some instances the occupation and/or type of business was determined.

Tax returns of seventy-five of the one hundred and twenty Michigan persons called were checked. Corporate returns were not included. They failed to disclose any personal transactions with Earl Ruby. However, some of the returns disclosed deductions for interest payments to J. L. Hudson Company on charge accounts. Some showed employment by Hudson's by Earl Ruby and George Marcus, d/b/a Cabo Cleaners, or by firms handling cleaners supplies or equipment. The balance primarily disclosed various professional or skilled occupations.

Internal Revenue Agent R. Anstott determined that Cabo Cleaners has an exclusive contract with J. L. Hudson Company, Detroit, Michigan, to furnish custom cleaning services for their customers. Hudson's, being one of the largest department stores in the midwest, furnishes this service to nearly all of the areas called by Cabo Cleaners.

In view of the Cabo-Hudson business relationship, coupled with the information reported on the available tax returns, it appears that the Michigan calls originating from Cabo Cleaners were in connection with that business.

In my last report, dated December 11, 1963, I indicated that I would attempt to determine the following individuals background and/or relationship with Earl Ruby:

1. Harry C. Putrman
   7207 S. Prairie
   Lincolnwood, Chicago, Illinois

2. Oscar A. Ruby
   58 Lakeshore Drive
   South Haven, Michigan
   5638 W. Bernard
   Chicago 45, Illinois

With the exception of checking the tax filing record of Oscar A. Ruby in the Detroit district where no record was disclosed, I made no request for any casework investigations in this matter. It is my understanding that I am not to initiate any third party inquiries relative to this case.

The November 1963 billing from Cabo Cleaners (CN-3-0490), discloses that four telephone calls were made to Dallas, Texas. The calls originated in Chicago and were charged to the Cabo Cleaners number.
Oscar A. Robinson is unidentified. However, he and Oscar A. Ruby from South Haven, Michigan and Chicago, Illinois, may be the same person. It is suggested that a check on this person be considered, since there appears to be no business connection with the taxpayer's novelty or cleaning businesses.

According to Revenue Agent R. Ansett, the following persons or companies also do not appear to have any business connection with Earl Ruby's novelty and cleaning businesses, but have received calls and may be of some significance:

1. James Welch Company (Candy Manufacturer) Cambridge, Massachusetts (previously reported)
2. Daniel S. Scorta 1205 W. Grand Chicago, Illinois
5. Kirk Bubel 2331 Sheridan Road Fraternity House Northwestern University Chicago, Illinois
6. Elliot Schwartz 20026 - 39th Avenue New York, N.Y. (Queens)
7. Triangle Mfg. Company 212 Division Street Oak Park, Illinois (Previously reported)
8. Francis Lynch 199 South Land Drive Rochester, New York
9. Jerry C. Futterman 779 S. Prerrio Lincolnwood, Skokie, Illinois (previously reported)

In view of the nature of this case, the selection of the above parties for suggested background investigations and interviews, is discretionary.

Internal Revenue Agent R. Ansett has completed checking the books and records of the taxpayer's novelty and dry cleaning businesses. With the exception of the telephone to Havana, Cuba on April 1, 1962, his examination has disclosed no other lead.

Up to January 6, 1964, no attempt was made by Agent Ansett to question Earl Ruby about the Havana telephone or the various long distance calls in 1962 and 1963. First, because his audit concerns only the years 1961 and 1962; and second, any questions on this line may have disrupted the cooperative attitude and caused an unnecessary delay.

However, on January 6, 1964, an opportunity arose for Agent Ansett to question Earl Ruby about certain partnership deductions, which had the appearance of possible personal expenses. Included among the questionable items were various long distance toll charges in 1962. Concerning these, the taxpayer made the following comments:

Area Called

Taxpayer's Comments

- Evanston, Illinois

"That's where my partner used to live. He moved about six months ago to Glenview."

- Rochester, New York

"That's where our superintendent used to live and work."
<table>
<thead>
<tr>
<th>Area Called</th>
<th>Taxpayer's Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Havana, Cuba</td>
<td>&quot;That's a telephone isn't it? —— I don't remember.&quot;</td>
</tr>
<tr>
<td>Van Nuys, California</td>
<td>&quot;I don't remember.&quot;</td>
</tr>
<tr>
<td>Ansonia, Connecticut</td>
<td>&quot;We were thinking of buying a key chain, -- Cook No. I think, but we ended up buying calendars.&quot;</td>
</tr>
<tr>
<td>Skokie, Illinois</td>
<td>&quot;That's where my family lived until finally moving to Detroit.&quot;</td>
</tr>
<tr>
<td>Chicago Area</td>
<td>&quot;Suppliers.&quot;</td>
</tr>
<tr>
<td>Ohio Area</td>
<td>&quot;Suppliers - We try to buy all our supplies direct from the manufacturers rather than through a distributor.&quot;</td>
</tr>
<tr>
<td>Broken Arrow, Oklahoma</td>
<td>&quot;I don't remember.&quot;</td>
</tr>
<tr>
<td>Muncie, Indiana</td>
<td>&quot;My partner's other plant.&quot;</td>
</tr>
<tr>
<td>Benton Harbor, Michigan</td>
<td>&quot;My partner's other plant.&quot;</td>
</tr>
<tr>
<td>Grand Rapids, Michigan</td>
<td>&quot;Another plant - and a dry cleaning convention.&quot;</td>
</tr>
<tr>
<td>New York, New York</td>
<td>&quot;Suppliers.&quot;</td>
</tr>
<tr>
<td>Detroit Suburbs</td>
<td>&quot;Our cleaning customers.&quot;</td>
</tr>
</tbody>
</table>

The interview recording the toll charges was in the form of an informal discussion while paying through the telephone bills. Comments were offered easily and freely until the item of the Havana telephone. After a brief pause in the conversation Agent Anastoff specifically requested a comment on this item. After another pause the above-mentioned comment was made.

Aside for some nominal technical adjustments, the audit examination has disclosed no apparent understatements of income or other indications of fraud.

I propose no further investigation in this case, inasmuch as there is no criminal potential and all avenues for leaks at the taxpayer's office have been checked. Unless informed otherwise, I propose to close this case to the files of the Intelligence Division, with the recommendation that Internal Revenue Agent S. Anastoff close his case on a civil basis.

During this investigation I had no personal contact with the taxpayer or his representatives. All the interviews were conducted by Agent Anastoff in relation to his audit.

This is the final sensitive case report in this case.