

Date 12/6/63

1

CHARLES G. WATTERS, Certified Public Accountant, 241 Pasco de las Delicias, Torrance, California, an accountant in the accounting firm of Alexander Grant and Company, 1541 Wilshire Boulevard, Los Angeles, California, advised that he had been convalescing at his residence from a heart attack on the weekend of the assassination of President KENNEDY. On Sunday, November 24, 1963, when he saw the shooting of LEE HARVEY OSWALD on the television and the assailant was identified as JACK RUBY he suffered another heart attack which hospitalized him until December 5, 1963. He advised that the identity of RUBY in the shooting of OSWALD had particular significance for him because his accounting firm had previously handled RUBY's account in Dallas.

He advised that he had been a partner with W. Boone Good in the firm of W. Boone Good and Company in Dallas, Texas. During the period 1957 or 1958 until late 1959 or early 1960 his firm kept the books for JACK RUBY who then operated the Vegas Club in Dallas. Mrs. RITA SMRAKA, a bookkeeper with the firm, handled the day-by-day paper work on RUBY's account and when she was fired late in 1959 or early 1960 WATTERS believed she took the RUBY account with her as RUBY discontinued his service saying that RUBY's sister EVA GRANT was going to handle the books. However, RUBY never requested his books from the W. Boone Good and Company and WATTERS was of the opinion that SMRAKA had duplicate sets of records for accounts handled by her as she took other accounts with her when she left. WATTERS advised that SMRAKA was closer to RUBY than anyone else in the firm. WATTERS stated that he did not know RUBY socially but only on a business basis.

However, on one occasion he did learn either from RUBY or through SMRAKA that RUBY was dating the secretary of a prominent Dallas man. WATTERS did not remember the name of the

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371

COMMISSION EXHIBIT No. 1218

2  
LA 44-895

secretary or her employer.

WATTERS advised that during the period his firm handled RUBY's account which also included preparing tax returns, RUBY's income was never large and fluctuated between roughly \$2000 and \$10,000 per year. WATTERS advised that these figures worried him because he could not understand how RUBY could maintain himself on this income. Because of this WATTERS checked RUBY's records very closely and compared the ratios with other night club accounts handled by WATTERS and could find no serious discrepancies. WATTERS advised that to the best of his knowledge RUBY lived in a modest apartment, drove an old model second-hand Buick automobile and apparently had no extravagant habits. WATTERS stated that he continually hammered at RUBY to determine if he had other income as WATTERS was most anxious to protect himself in regards to this matter for tax returns. In this regard RUBY would only say that he was receiving additional financial aid from his brother. The extent of this aid and name of brother was not revealed to WATTERS by RUBY.

WATTERS advised that RUBY was always neat and well dressed and apparently very sensitive about his personal appearance, almost to the point of being effeminate, but definitely otherwise very hard and tough. WATTERS stated he never knew RUBY to express any political opinions. He found RUBY very pleasant and genial. WATTERS stated that he observed RUBY to be very nervous, jumpy and emotionally high strung. He described RUBY as a "loner" who apparently did not have any close associates or outside interests other than his club. He advised he did not know RUBY's background, family or police connections if any, nor had he heard of LEE HARVEY OSWALD prior to the assassination of the President.

WATTERS stated that if he had to venture an opinion as to RUBY's reason for shooting OSWALD he would say it was an emotional spur of the moment thing.

372

COMMISSION EXHIBIT No. 1218—Continued

3  
LA 44-895

WATTERS advised that Mrs. RITA SMRAKA could possibly be located through WATTERS' former secretary, Mrs. CATHY MC FARLAND, a secretary at the Dallas Office of Alexander Grant and Company, 2100 Fidelity Union Tower.

373

COMMISSION EXHIBIT No. 1218—Continued