

## SENSITIVE CASE REPORT

(Route in Sequence) <input type="checkbox"/> District Director Detroit <input type="checkbox"/> District ARC Cincinnati <input type="checkbox"/> Regional Office Tel: <input type="checkbox"/> Director, Intelligence Division <input type="checkbox"/> National Office, Washington, D. C.		INSTRUCTIONS: Submit through channels to ARC concerned in an original and seven copies.
1. NAME OF CASE OR IDENTIFICATION OF SITUATION EARL R. RUBY 39925 Woodland Southfield, Michigan		ASSISTANT REGIONAL COMMISSIONER INTELLIGENCE JAN - 3 1968 CINCINNATI, OHIO
2. PRINCIPAL ISSUES INVOLVED Developing Information		3. CLASS OF TAX 4. TAXABLE PERIOD 5. AMOUNT OF TAX 6. CHECK NO., IF ANY
3. REASONS FOR SENSITIVITY The taxpayer is a brother of Jack Ruby, Dallas, Texas, who allegedly assassinated Lee Harvey Oswald, the alleged assassin of President John F. Kennedy.		

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 Cobo Cleaners; or by firms handling cleaners supplies or equipment. The balance primarily disclosed various professional or skilled occupations.

Internal Revenue Agent R. Anstett determined that Cobo 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 Cobo Cleaners.

In view of the Cobo - Hudson business relationship, coupled with the information reported on the available tax returns, it appears that the Michigan calls originating from Cobo 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. Putterman  
7207 E. Prairie  
Lincolnwood, Skokie, Illinois
2. Oscar A. Ruby  
58 Lakeshore Drive  
South Haven, Michigan  
5638 N. 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 collateral 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 Cobo Cleaners (UN3-0400), discloses that four telephone calls were made to Dallas, Texas. The calls originated in Chicago and were charged to the Cobo Cleaners number.

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

SUBMITTED BY (Officer's Signature) <i>W. B. Brown</i>	TITLE Special Agent	POST OFFICE Detroit, Michigan	DATE 1-3-1968
REVIEWED (District Director's Signature) <i>W. B. Brown</i>	DISTRICT DETROIT		DATE 1-8-1968
REVIEWED (ARC's Signature)	TITLE		DATE

<u>Date</u>	<u>Number Called</u>	<u>Type of Call</u>	<u>Duration</u>	<u>Subscriber</u>
11-24-63	LA.6-6256	Credit Card	10 Minutes	Eva L. Grant
11-29-63	LA.6-6256	Credit Card	3 Minutes	3929 Rowline, Apt.1 (Ruby's sister)
11-29-63	Ri.8-3324	Credit Card	3 Minutes	Colley Sullivan 1934 Main (Attorney)
11-30-63	LA.6-8775	Credit Card	17 Minutes	Oscar A. Robinson 4411 Buena Vista Apt. 102

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

1. James Welch Company (Candy Manufacturer)  
Cambridge, Massachusetts  
(previously reported)
2. Dominico Scorta  
1205 W. Grand  
Chicago, Illinois
3. Anson Tool & Mfg. Co. (Auto Accessories)  
4750 N. Ronald  
Chicago, Illinois  
Owners: Anesi and Mario Umberto
4. Arvin Futterman  
1637 W. Fargo  
Chicago, Illinois
5. Kirk Buhul  
2331 Sheridan Road  
Fraternity House  
Northwestern University  
Chicago, Illinois

6. Elliot Schwartz  
20028 - 39th Avenue  
New York, N. Y. (Queens)
7. Triangle Mfg. Company  
714 Division Street  
Oshkosh, Wisconsin  
(previously reported)
8. Francis Lynch  
109 South Land Drive  
Rochester, New York
9. Harry C. Futterman  
720 E. Prairie  
Lincolnwood, Skokie, Illinois  
(previously reported)

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

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

Up to January 6, 1964, no attempt was made by Agent Anstett to question Earl Ruby about the Havana telegram or the various long distance calls in 1962 and 1963. First, because his audit concerns only the years 1961 and 1962; and secondly, 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 Anstett 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:

<u>Area Called</u>	<u>Taxpayer's Comments</u>
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."

<u>Area Called</u>	<u>Taxpayer's Comments</u>
Havana, Cuba	"That's a telegram isn't it? ---- ----I don't remember."
Van Nuys, California	"I don't remember."
Ansoniader, Connecticut	"We were thinking of buying some key chains, -- Cook Mfg. I think, but we ended up buying calendars."
Skokie, Illinois	"That's where my family lived until finally moving to Detroit."
Chicago Area	"Suppliers"
Ohio Area	"Suppliers - We try and buy all our supplies direct from the manufacturers rather than through a distributor."
Broken Arrow, Oklahoma	"I don't remember."
Marion, Indiana	"My partner's other plant."
Benton Harbor, Michigan	"My partner's other plant."
Grand Rapids, Michigan	"Another plant - and a dry cleaning convention."
New York, New York	"Suppliers"
Detroit Suburbs	"Our cleaning customers."

The interview regarding the toll charges was in the form of an informal discussion while parsing through the telephone bills. Comments were offered easily and freely until the item of the Havana telegram. After a brief pause in the conversation Agent Anstott 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 leads 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 R. Anstott 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 Anstott in relation to his audit.

This is the final sensitive case report in this case.