Form	CE 3OA
Wage	and Hour Division
U.S.	Department of Labor

	t No
State	New York
File	No. 31-1002
Date	

Re: ROSE MANUFACTURING COMPANY

12/11/39mr. Kaplan. Inspector for the New York State Unemployment Insurance Department. 342 Madison Avenue, called at this office to secure information regarding the restitution figures for the individual homeworkers of Novelty Cord and Tassel Company. Thile here, and at his request. I informed him of the situation at the Rose Manufacturing Co., and at Harry Edelman, both firms of which were not paying unemployment insurance.