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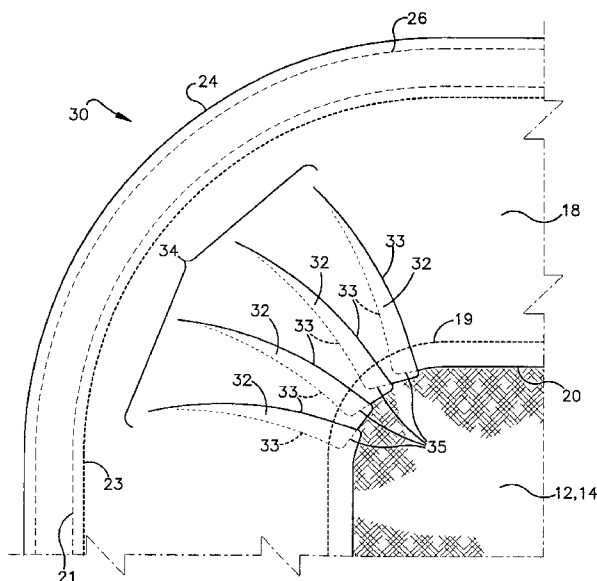
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(54) Title: PILLOWTOP/PANEL ATTACHMENT GUSSET WITH RUFFLED CORNERS



(57) **Abstract:** An attachment gusset with ruffled corners and method and machinery for manufacture provides a gusset formed of a continuous strip of material which is pleated at corners or turns in direction of the gusset to form ruffles which are attached to an adjacent layer of material. The ruffled gusset lies substantially flat against adjacent layers of material to which it is attached in a pressed state, and can be expanded to accommodate dimensional structures, such as cushioned pads. The number and spacing of pleats can be adjusted according to the radius of the corners or turns in the gusset. In a method of construction of the gusset, the pleats are formed as the material to which the gusset is attached is turned relative to the sewing point of attachment.



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For two-letter codes and other abbreviations, refer to the "Guidance Notes on Codes and Abbreviations" appearing at the beginning of each regular issue of the PCT Gazette.