

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

DIVISION OF
CORPORATION FINANCE
Mail Stop 3561

December 16, 2005

By Facsimile and U.S. Mail

Mr. Philip D. Barnes
Chief Financial Officer
Propex Fabrics Inc.
260 The Bluffs
Austell, Georgia 30168

Re: Propex Fabrics Inc.
Form 10-K for the calendar year ended December 31,
2004
Filed April 14, 2005
File No. 333-122829

Dear Mr. Barnes:

We have reviewed your filing and have the following comments.
In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure.
Please be as detailed as necessary in your explanation. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Propex Fabrics Inc. Form 10-K for the calendar year ended December 31, 2004

Management's Discussion and Analysis, page 19

Liquidity and Capital Resources, page 29

1. In future filings, please enhance your cash flow discussion to reflect any significant changes, and the substantive reasons for such changes. For example, accounts receivable increased \$18.4 million in 2004 compared to an increase of \$ 5.4 million in 2003. Similarly, accounts payable increased \$10.2 million in 2004 versus \$3.1 million in 2003.

Contractual Obligations, page 31

2. Include a footnote to the table discussing the amount and timing of other long term liabilities not included in the table and the uncertainties regarding future payment that prevent you from including the amounts in the table.

Critical Accounting Policies, page 32

3. In future filings provide additional quantitative analysis to your discussion of critical accounting policies. For example, your disclosures regarding allowance for doubtful accounts should discuss the amount of reserves recorded as of the balance sheet date, changes during the most recent year and comparative period, and the reasons for any significant variances and possible trends. Also, with respect to retirement benefits, you could highlight key assumptions and provide a sensitivity analysis given hypothetical changes to those assumptions.

Financial Statements and Supplementary Data, page 42

Note 10 - Pension Benefits, page 60

4. In future filings, provide narrative disclosures of your investment policies regarding targeted allocation percentages. We note that, as of December 31, 2004, plan assets were all invested in cash. We presume that you plan to diversify your investments in the future. If not, tell us in more detail why you believe that an expected rate of return on plan assets of 8% is reasonable.

5. In future filings please enhance your disclosure regarding FAS 132 to include expected benefit payments and employer contributions in accordance with paragraphs 5(f) and (g) on FAS 132(R).

Note 15 - Commitments and Contingencies, page 71

6. We note based upon your disclosures on page 12 that you have entered into multiyear contracts with suppliers that appear to require you to purchase minimum levels of raw materials. In future filings, please provide the disclosures required by SFAS 47 paragraph 7, or tell us why such disclosures are not required. These amounts should also be included in the table of contractual obligations.

7. We note your disclosures on page 16 that you have not recorded any liabilities related to environmental matters as a result of the indemnification from the former owner of the business. We note that, in accordance with SOP 96-1, the amount of liability should be determined independent from any potential claim for recovery. We also direct you attention to an illustration of disclosure related to environmental liabilities in paragraph 164 of SOP 96-1. Please ensure that in future filings you record liabilities resulting from environmental matters on a gross basis with a corresponding receivable from BP.

Note 16 - Business Segment and Geographic Area Information, page 72

8. Please explain to us why you are unable to allocate assets

between

your two North America based reportable segments. Explain how you are able to allocate depreciation and amortization expense between the North American product lines (i.e. furnishings and industrial fabrics).

9. Notwithstanding the above comment, please disclose the segment assets by country and reconcile the total of these assets with the total amount of assets reported in your consolidated balance sheet.

See SFAS 131 paragraph 32(c).

10. In future filings, please disclose long-lived assets located in foreign countries. See SFAS 131 paragraph 38(b).

Note 19 - Condensed Consolidating Financial Information, page 76

11. Please confirm to us and in the future disclose that the guarantor subsidiaries are 100% owned. See Regulation S-X rule 3-10.

General

12. In future filings, for the various charts provided in the notes to the financial statements please indicate, within each chart, the amount of the abbreviated numbers presented (e.g. thousand or millions). For example, Notes 3, 4, 5, 6, 7, 8 and 9 do not indicate whether the numbers presented are in millions or thousands.

Exhibits, page 102

Section 906 Certification

13. Your filing does not include the certification required by Section 906 of the Sarbanes Oxley Act of 2002 and Reg. S-K Item 601.

Please provide this exhibit with future filings.

Please respond to these comments within 10 business days

or

tell us when you will provide us with a response. Please furnish a

letter with your responses to our comments and provide any requested

supplemental information. Please understand that we may have additional comments after reviewing your responses to our comments.

Please file your response letter on EDGAR as a correspondence file.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

* the company is responsible for the adequacy and accuracy of the disclosure in the filing;

* staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with

respect to the filing; and

* the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions regarding this comment, please direct them to Scott Stringer, Staff Accountant, at (202) 551-3272 or, in his absence, to the undersigned at (202) 551-3841. Any other questions regarding disclosures issues may be directed to H. Christopher Owings, Assistant Director at (202) 551-3725.

Sincerely,

Michael Moran
Branch Chief