EXHIBIT F

Intermark Flock Corp.

Manufacturer of Upholstery, Apparel, Packaging and Industrial Flocked Products

Community Avenue
P.O. Box 319
Plainfield, Connecticut 06374
Telephone (203) 564-2757
Fax (203) 564-1714

January 21, 1992

Microfibers, Inc.
867 Moshassuck Street
Pawtucket, RI 02860

Attn: Mr. Arnold Kaija

Dear Arnold:

We are having problems processing your invoices on a timely basis, for you people are not complying with our request. We run all our payable thru a computer and in order to do so, all invoices and packing list must be marked with the following information.

A) Intermark Flock Corp. Purchase Order Number
B) Intermark Flock Corp. Seven Digit Code Number

EXAMPLE: Your 1.8 x .050 carries or #09-50-515

All of this information is on our purchase order.

In the past, we have been forced to hand process your packing list and invoice but because we are not staffed to do so, we can no longer comply.

I would appreciate your co-operation on the above.

Sincerely,

William Lucchesi
President, Intermark Flock Corp.

CC: S.Lucchesi
File (1)

WL/cmm

IFC-02942