

The invention relates to the light industry. Vertical folds are formed along the length of a tape comprised by strips, the tape is gathered by folds as "an accordion", pinning the folds together in the certain point is carried out, in doing so a fan-shaped part is formed. After forming the folds of the strips, the tape is folded in two along length thereof and one or both transversal cuts of the tape are joined obliquely from an outer angle to the line of folding up, then a flounce is attached to the open cut with the simultaneous gathering thereof.