

Salisbury
December 21, 1921.

The Case of the Book Publishers in re the Tariff

Hon. Boies Penrose and Members of the Senate Finance Committee:

Sirs:

I appear before you in the interest of imported books. I come not only to represent my own business - that of E. P. Dutton & Co., but by special appointment, from the National Association of Book publishers, 354 Fifth Avenue, New York, and for the Board of Trade of the American Booksellers Association, 225 Fifth Avenue, New York.

Books should not be classed in the usual category of merchandise. It is true, that they are like men - composed of body, mind and spirit. The body or material part of the book is the only portion which can be rightly taxed. If you undertake to tax the two other elements in a book, you arrive at an impossible position. Books are more akin to human beings than anything else made by man. The spirit of the book or the contents is the thing which makes it of value to the reader. Since the beginning of our country, books have been thought of by the forefathers of the Republic as channels of education. I can state with confidence, that for every book imported into the United States, there has resulted the manufacture of ten books or more as a consequence of this importation. This statement in itself is a sufficient argument to make it desirable that Congress should lift from the importation of books every practical burden. I can state from personal knowledge, that there is no need of any protection whatsoever for books. The American maker of books can make books as cheaply as any other manufacturer of books in any other part of the world. The actual physical cost of manufacturing a book depends largely upon the number of copies to be manufactured. For instance, a book of 300 pages, the setting of the type and the plates of which cost \$600. If 1000 copies are printed, the setting and plates alone amount to 60 cents per copy; whereas if 10,000 copies are printed from these plates, this cost is reduced to 6 cents per copy. America having the largest and the most intelligent population PER CAPITA, provides at once by far the largest book-buying public in existence. The publishers of our country and the booksellers of our country are intelligent, loyal Americans; and it is their desire to bear any part of the necessary burden for revenue which Congress may feel should be properly assessed for revenue purposes on imported books.

From the early history of this country to the present time, editions of books have been purchased by American publishers from English publishers. The method of purchasing these books or the price at which they were purchased has been fixed by an unbroken trade custom, namely, the American publisher by consultation with the English publisher agrees upon the price of a given quantity of a certain book for the American market. These editions range mostly from 250 and rarely exceed more than 1000 copies of an important book. This price agreed upon between