

"WOOD MANUFACTURED" UNCLASSIFIED.

United States Customs Appraiser Fischer has recently delivered an opinion which is especially interesting as showing that there is no provision in the present tariff law for "wood manufactured," though there is such a provision for "manufactures of wood." This is what a foreigner would perhaps call a "curiosity of the English language."

The "manufactured wood," which was imported by J. G. Sturman, of New York, consists of alderwood boards about $\frac{1}{8}$ -inch thick, and varying in length from 26 to 39 inches, and in width from 4 to 10 inches. On one side there is an imprint made to imitate the grain of cedar wood, in order to render the same suitable for making cigar boxes. Duty was assessed thereon by the collector, at the rate of 35 per cent. ad valorem, under the provisions of paragraph 208 of the act of July 24, 1897, while the importer claims that the lumber is properly dutiable either at \$1, \$2, or \$3 per 1000 feet, board measure, under paragraph 195, as boards or sawed lumber; or 15 or 20 per cent. ad valorem, under paragraph 198, as sawed boards, not further manufactured than sawed, or a wood unmanufactured, or under paragraph 203 at 30c. per 1,000 shooks, or under section 6, as an unenumerated manufactured article, at 20 per cent. ad valorem.

The board of appraisers holds that the fact that these boards or strips have been printed to represent cedar does not make them manufactures of wood. By reason of that operation, the merchandise was not given a new name, character or use, but still remained wood. The assessment of duty as a manufacture of wood was erroneous.

This being settled, the question to be determined was how should those alder-wood boards be assessed. It appears from the testimony that these boards were cut from the log by a veneering machine. Having been produced in this manner, the merchandise is, therefore, not sawed boards, or boards not further advanced than sawed. It is clearly not veneers, for it does not answer to the commercial or common understanding of that article, nor are they shingles or shooks. There is no provision in the tariff for "wood manufactured." The provisions of paragraph 208 cover only "manufactures of wood," and do not in-

clude "wood manufactured." The first cover articles made of wood and the latter would include wood cut into forms which still retain their name, character and use as wood. It seems, therefore, that there is here a class of wood not specially provided for, and the claim in the protest that it is dutiable under section 6 is well founded; but the board holds that, as the merchandise is similar, and, in fact, identical, in material, texture and use to boards sawed and finished on both sides, it is dutiable under the provisions of paragraph 195, by virtue of section 7, known as the similitude clause. The pertinent provision of paragraph 195 is as follows:

"195. Sawed lumber not specially provided for in this act, \$2 per 1000 feet, board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished 50c. per 1,000 feet, board measure."

The summing up of the decision is as follows: Alder-wood boards $\frac{1}{8}$ inch thick, and varying from 26 to 39 inches in length, and from 4 to 10 inches in width, having an imprint thereon to imitate the grain of cedar, are not dutiable as manufactures of wood under paragraph 208, act of July 24, 1897, but are dutiable by similitude under paragraph 195. Such wood, being planed or finished on both sides, is dutiable at the rate of \$3 per 1000 feet, board measure, under said paragraph 195.

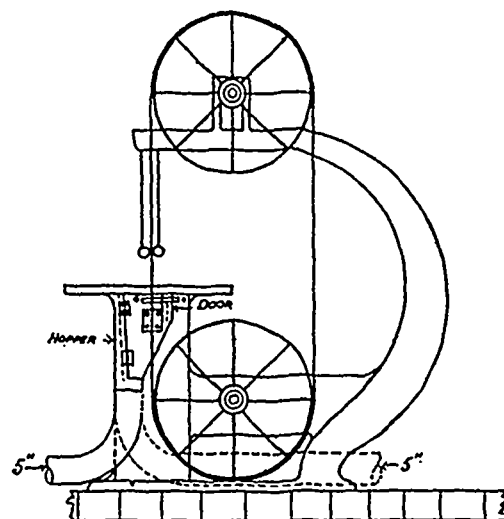
To constitute a manufacture of wood, it is necessary that the wood should have lost its name, character and use as wood, and become a new article, with a new name, character and use.

To become successful a business must be constantly making new acquaintances and when the business is right these acquaintances become friends. There are many and various ways, by which this can be done says the St. Louis Builder, but the best way for a business to make new acquaintances is to advertise. Introduce your business to those who are most liable to be interested in you, let them learn from the face of your advertisement what your good points are, and keep them constantly reminded of them. Don't be afraid that you will be deemed too bold or too forward—these traits are virtues in business, and will make acquaintances for you if you can live up to the good points you claim.

PIPING SAWDUST FROM BAND SAW.

Your correspondent, the Indiana Box Company, wishes to know how to successfully pipe a band saw; in other words, to know how to get rid of the sawdust. I think the sketch will give the desired information.

In order to convey 95 per cent. of the dust, you should make a sheet iron hopper, with a door in front, to fit to the bottom of saw table, giving no more space in hopper than is necessary to get the guides under the table (that



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takes the "flutter" out of the saw). Make the side of hopper next to band wheel on an angle of 30 degrees; let it angle to, say, 5-inch pipe and have your saw run through a 1-inch slot cut through hopper. If your piping is good and tight, and you have a good suction, you can bet on the results.

Referring to sketch, you can pipe from the hopper in either direction, but I think the one shown by the dotted lines the best, as you can go around the frame of the machine, keeping pipe out of the way. We have several machines piped in this manner, giving first-class results.—Correspondent of The Wood-Worker.

A SAW MILL RECORD.

A Midland, Ont., correspondent writes: "In the J. Playfair sawmill, in Midland, on November 19, was made the fastest thousand lath cut, when one thousand lath were cut in three minutes, twelve seconds, under the management of A. Laidlaw, jun. He also broke the world's record in 1901, cutting 84 thousand lath in 10½ hours, at another mill here."

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