



U.S. Customs and
Border Protection

DEC 18 2006

NY M87511

CLA-2-48:RR:NC:2:234 M87511

CATEGORY: Classification

TARIFF NO.: 4823.70.0000

Ms. Yuly Shih
US JHI Corporation
2224 Pleasant View Rd., Ste # 1
Middleton, WI 53563

RE: The tariff classification of biodegradable food containers from China

Dear Ms. Shih:

In your letter dated October 9, 2006 you requested a tariff classification ruling.

The ruling was requested on biodegradable EATware™ food containers, including single-use boxes, bowls, trays and plates. Representative samples were submitted, which were sent to our Customs and Border Protection Laboratory for analysis. The composition of the product (by weight) was found to be 75% mechanically pulped bamboo fiber, 20% starch and 5% water.

Information from the manufacturer's website (www.EATware.com) describes the manufacturing process, in brief, as follows: cellulose fibers are extracted from sustainable plants like bamboo by mechanical means; organic starch is added; a patent pending forming process, which includes a compression chamber and mould apparatus, uses high air pressure to rapidly form the pulp into the various food container shapes.

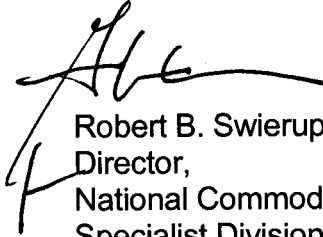
The applicable subheading for the EATware™ food containers, described above, will be 4823.70.0000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for molded or pressed articles of paper pulp. The rate of duty will be free.

The EATware™ food containers may be subject to the regulations of the Food and Drug Administration. You may contact them at 5600 Fishers Lane, Rockville, Maryland 20857, telephone (301) 443-6553.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Carl Abramowitz at 646-733-3037.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Swierupski', with a long horizontal flourish extending to the right.

Robert B. Swierupski
Director,
National Commodity
Specialist Division