11. A mill according to claim 10 wherein the mandrel comprises a series of rows of teeth, and wherein the teeth in adjacent rows are offset with respect to each other.

12. A mill according to claim 11 wherein each row of teeth comprises a disc in which the teeth are detachably retained.

13. A mill according to claim 1 wherein the mandrel includes a smooth outer surface.

14. A mill as in claim 1 wherein the mandrel includes a stepped outer surface.

15. A mill according to claim 1 wherein the mandrel oscillates to impact the layer of material.