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de luxe would not be levied with a view to protection, but purely for revenue. That incidentally this policy might slightly benefit the manufacturers at home would not be considered an objection; but this advantage, if any, could be but slight, since the superfine qualities of wool, silk, and linen goods are not made here, nor are the high-priced wines, cigars, and hundreds of fancy articles. Home manufacturers, however, almost completely control the market for goods of ordinary quality, which are those used by the masses.

The reverse of this has hitherto been the policy adopted. A page could be filled with a list of the luxuries of the rich upon which the taxes have been reduced by the new tariff. Here are a few reductions: china reduced 50 per cent., glass-plate and stained glass 40 gold pens 16, clocks 28, hats 72, knit fabrics 72, flannel 68, silk umbrellas 18, brandy and cordials 28, silks 40, gloves 30, comfits, jellies, etc., laces, embroideries, etc., 16, woollens and silks 10 to 20, owing to ad valorem instead of specific duties. Under the present tariff the rich man of fashion wears his superfine foreign broadcloth, superfine linen, silk hat, kid gloves, fine silk umbrella, sips his costly glass of rare old wine, from 20 to 70 per cent. less than the former duty upon these superfluous luxuries. His grand dame plays her fan, flourishes her embroidered handkerchief, displays her exquisite