

Nor marks the kindly carpet spread
Beneath his thankless feet;
So poor a meed of sympathy
Do generous herbs of low degree
From haughty mortals meet.

"But thou a resting place hast found
Which none disputes with thee:—
The silent churchyard's lowly bound,
Where sweetly on the hallowed ground
Thou growest wildly free;
Aye mantling o'er each nameless mound
Thy graceful foliage creeps around,
And thy pale blossoms wave,
Wet with the dew's descending shower,
Beneath the yew's funereal bower,
And mourners in the autumn hour,
Behold and bless the gentle flower
That decks the peasant's grave."

How lovely, then, a lawn of yarrow would be to the
eye of the beholder! How delightful even in miniature
about a city residence, surrounded with brilliant flowers!

The beauty of a work of art may be considered in relation
to its intended purpose, or the nature of the end it is
destined to serve, and its fitness and utility in regard to
form. The regularity and uniformity of a yarrow lawn
must be recognized in softening Nature's harshness, and re-
presenting her graceful touch. Apart from these considera-
tions, it possesses novelty and contrast to surroundings scenery,
and recalls many pleasurable emotions.

The lawn, as Engelhardt says, is a natural and a neces-
sary means of connecting the various objects and scenes of a
landscape, such as a group of trees, walks, water, buildings,
etc. On its beauty depends, in a large degree, the beauty of
the whole.

"What is nature? ring her changes round,
Her three flat notes are water, plants, and ground."

A. KIRKWOOD.

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Letters to the Editor.

IMPERIAL CUSTOMS UNION.

SIR,—I am very much pleased to see that a considerable
amount of your space is being devoted to the discussion of
an Imperial Customs Union. Men of all shades of political
opinion appear to be practically in agreement that the adop-
tion of some such plan would be of incalculable advantage
to Canada, and all must hope that the party which will soon
direct the policy of this country will be very careful not to
commit us to any trade arrangements which might possibly
conflict with it, until the whole matter has been thoroughly
thrashed out.

An initial difficulty is the existence of the Belgian and
German treaties.

As I understand it, their effect is—

I.—They do not prevent differential treatment by the
United Kingdom in favour of the British colonies.

II.—They do not prevent differential treatment by
British colonies in favour of each other.

III.—They do prevent differential treatment by the
British Colonies in favour of the United Kingdom, unless
such treatment is also extended to Belgium and Germany.

There are also, I believe, treaties with other countries,
which would oblige us to extend to their products treatment
as good as any we might give to Belgium and Germany.

Now the trade (imports, exports and re-exports) of the
United Kingdom with Belgium and Germany in 1893 was:

Belgium	£29,865,429
Germany	54,319,344
	£84,184,772

Her trade with the British Colonies and possessions
was:

Canada and Newfoundland	£ 21,904,736
Australasia	46,875,426
Cape ; Natal	14,905,944
British India	56,165,503
Other British possessions	30,501,157

£170,352,766

We can thus quite understand the reluctance of the

United Kingdom to endanger her trade with Belgium and
Germany, and we cannot expect her to take any steps in the
matter until some definite plan of Customs Union is accept-
ed by the Empire. In the meantime, however, I think we
might do something in the right direction, and show that our
intentions, at any rate, are good.

The accompanying statistics are taken from the Cana-
dian Trade and Navigation Tables for 1894. They deal
only with some of the less important articles of commerce,
and are specially selected as being those in which we do a
large trade with the United Kingdom as compared with that
which we do with Belgium and Germany.

I have omitted a few which might have been included,
but which appear to me to be specially adapted for taxation
under any system of tariff for revenue only.

The treaties with Belgium and Germany refer only to
articles actually produced in those countries, but in the fig-
ures given, it has not been possible to separate these from
re-exports.

I cannot say what effect the "most-favoured-nation"
treaties with other foreign countries would have, but apart
from this it would appear that without waiting for action on
the part of any other community, we are in a position to
give some British goods, at any rate, a preference in our
markets, if we choose to do so.

The figures show that we could take off British goods
duties amounting to \$444,000, at a loss of only \$8,200, of
duties on goods from Belgium and Germany.

And if the large staples of commerce were similarly in-
vestigated, I think it could be shown that by judicious selec-
tion and some expert re-classification, the objectionable trea-
ties need not cause us a great deal of trouble.

In 1894 our total imports, with duties collected, were:

	Value.	Duty.	Per Centage.
British	\$41,521,784	\$ 8,431 987	20.3
Foreign	71,572,199	10,937,726	15.2

So that we actually charged about 5% higher on British
than on foreign goods.

This, of course, is not of deliberate purpose, but is chiefly
due to our importing from foreign countries a large propor-
tion of our raw materials.

It is none the less an unfortunate state of affairs, but as
the Liberal party is supposed to be pledged to a more or less
thorough measure of tariff reform, and especially to a reduc-
tion of duties on imports from the United Kingdom, we may
perhaps hope to see it remedied.

Mr. Chamberlain has distinctly laid down the principle
that the essential condition of any Imperial Customs Union
must be the disappearance of protective duties within the
Empire.

Keeping this in view as our ultimate goal, we should be
careful to see that any future tariff changes tend towards
that end.

F. G. JENNETT.

NAME OF ARTICLE.	Duties Collected on Imports from			Total.
	United Kingdom.	British Empire other than United Kingdom.	Belgium and Germany.	
Braces and parts thereof	\$10,709		\$ 3	\$10,712
Books, periodicals, music, etc. (1)	35,947	\$ 12	811	36,770
Coal, bituminous	32,817	23		32,840
Fish, all kinds	17,828	23	824	18,675
Mats and rugs, all kinds	17,746	18	746	18,510
Mustard	13,701			13,701
Oils and barrels containing	66,028	764	269	67,061
Paper, etc. (2)	52,179		1,961	54,140
Provisions	4,284	8,323	13	12,620
Soap, common, not perfumed	10,207	3	1	10,211
Umbrellas, parasols, etc.	69,689	4	708	70,401
Varnish, etc	11,074			11,074
Webbing, all kinds	14,565		673	15,238
20 articles, duty under \$10,000	74,819	654	2,174	77,647
32 articles, duty under \$500	2,884	207	26	3,117
	\$434,477	\$10,031	\$8,209	\$452,717

(1) Except advertising matter, labels, chromos, oleographs, photos, etc.

(2) Except albumenized paper, cardboard, millboard, envelopes papetrie and blank-books.