

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 representing her graceful touch. Apart from these considerations, it possesses novelty and contrast to surroundings scenery, and recalls many pleasurable emotions.

The lawn, as Engelhardt says, is a natural and a necessary 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.

* * *

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 adoption 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 accepted 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 Canadian 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 figures 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 investigated, I think it could be shown that by judicious selection and some expert re-classification, the objectionable treaties 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 proportion 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 reduction 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.