became a partner in a leading firm, he went to London in 1854 to organize an Australian export business, in the early stage of that colony's development owing to the rush to the gold fields. In 1856 he visited Melbourne where he established the firm of Samuel Finley & Co. About seven years later he came out to Canada when the scheme of Confederation was the absorbing topic. Montreal was just then beginning to give signs of its future greatness as the trade metropolis of Canada. Mr. Finley seems to have read these indications aright and threw all his energies into the work of the building up a dry-goods business of the first magnitude in association with the firm of Gault, Bros. & Co., in connection with which he had a long and prosperous career. He married a sister of the late Mr. A. F. Gault, who pre-deceased him so recently, in whose business enterprises he took the deepest interest and in whose works of benevolence and those promotive of higher education he actively and generovsly participated.

Mr. Finley was a local director of the Liverpool, London & Globe Insurance Company, a director of the Molsons Bank, of the Royal Victoria Life Insurance Company, of the Dominion Cotton Company and the Montreal Cotton Company, also president of the Dominion Burglary Guarantee Company, and several other corporations. He held official connections with the General Hospital, the Protestant Hospital for the Insane, the Boy's Home, the Sailor's Institute, the Women and Children's Protection Society. He was also a Governor and Honorary-Treasurer of McGill University, and of the Wesleyan Theological College, to which he was a liberal contributor. A number of the minor philanthropic societies in the city had his practical support, - What his hand found to do he did with his might, and made for himself a name to be remembered with honour. His memory will be a consolation to his bereaved family, to whom we beg to tender our condolence.

PROMINENT TOPICS.

The Canadian and British Life Offices with Head Offices in Montreal, are arranging an entertainment for the members of the 4th International Congress of Actuaries, who are expected to visit this city on the 11th and 12th inst., after finishing their sessions in New York. It is the intention of these gentlemen to entertain the members at a luncheon in the Windsor Hotel on Saturday the 12th inst., at which Mr. T. B. Macaulay will preside.

The officers of the reception committee of the assurance companies are: Messrs. T. B. Macaulay, D. M. McGoun, A. McDougald, David Burke, and B. Hal. Brown, honorary secretary. The visitors will be shown the sights of the city, and every effort will be made to give them a hospitable welcome and a highly enjoyable time.

According to the latest and most reliable estimate, Manitoba and the Northwest will produce 57,000,000 bushels of wheat this year, which means, even at the low average price of 75 cents a bushel \$4,275,000. This yield is considerably in excess of that of previous years, while the anticipated average price is 25 cents a bushel more.

After a debate extending over sixteen days in the course of which several speeches of great excellence, much significance, and historic interest were delivered, the House of Commons, Ottawa, voted on the Government Bill, the purport of which is to give effect to their contract with the Grand Trunk Pacific Railway. The division stood, 117 yeas, and 71 nays, thus giving the Government a majority of 46. So important a division might have been expected to call out a larger attendance of Members.

The "American Press" treats Sir Thomas Lipton with all the generosity due to so gallant, so friendly a foe. The "New York Commercial Bulletin" says: "Sir Thomas Lipton seems unable to win the cup, but he has succeeded magnificently in something else of far greater consequence; that of promoting good will between the United States and Great Britain. In this respect he stands without a peer."

But the success of the builder of yachts like the Reliance, and other defenders of the Cup, suggests to Americans the questions, "Why is it that, in international shipping, we cannot maintain a respectable footing? Why are we always beaten when trying to run ships under the same conditions as our rivals? Yachting victories are all very well, but we want something more substantial. We can build the fastest yachts for amusement, or splendid warships for defense; yet we cannot run the 20,-000 tonners which carry the world's commerce and promote the world's peace and progress unless we hide them under an alien flag. Why are such craft beyond us?" These quotations are quite pathetic, but are easily answered. The United States not only lacks the skilled labour and the industrial experience required for building ocean steamers, but the navigation laws of the country are a fatal drawback to ship building enterprises. John Bull's sons have been in that trade for long over a thousand years. He has always honoured those engaged in it. He has always rewarded seamanship as well as encouraged and honoured vessel builders out of national pride in their skill and achievements. In primitive times a title of nobility was granted to an enterprising seaman and boat builder. He has therefore won an unrivalled prestige and the unequalled extent of England's foreign trade, which it has taken centuries to acquire, gives a wide home market to the British ship-builder. Such conditions cannot be secured off-hand, they are a growth, not a manufacture, they are not purchaseable at any price.