

body. I am glad to work, and I will bet a silver dollar to an apple that I work harder in a day than any twenty men on our road do in a week." It is the same with most rich men. Their work is different, but it is grinding and wearing on the nervous system, and no man knew this better than Mr. Gould.

When John Jacob Astor died in 1848 worth \$25,000,000, he left \$10,000,000 more than the richest American before him. Stephen Girard, and the Astor fortune was the only one of its size in the country. Jay Gould died worth \$72,000,000.

The lists of rich men are easy to make and impossible to regard as more than the merest approximations. William Astor's estate paid a legacy duty, for instance, which indicated a fortune twice that assigned him by the public. The New York *World* gave a list of 125 fortunes of over \$5,000,000. This was, curiously enough, about the number of such fortunes assigned to the United States by M. C. de Varigny in an article in the *Revue des Deux Mondes* for May, 1890.

Number of Rich Men.

M. Varigny placed the fortunes of \$5,000,000 and over, in the United States, at 100, and in the world at 700, distributed as follows:—

England.....	200
United States.....	100
Germany and Austria.....	100
France.....	75
Russia.....	50
India.....	50
Other Countries.....	125
Total.....	700