

THIRTY-FIRST ANNUAL REPORT
OF THE
BOARD OF RAILROAD COMMISSIONERS

FOR THE
YEAR ENDING DECEMBER 7, 1908

STATE OF IOWA

PRINTED BY ORDER OF THE GENERAL ASSEMBLY

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1909

REPORT OF THE RAILROAD COMMISSIONERS

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS,
DES MOINES.

To the Honorable Warren Garst, Governor of the State of Iowa:

As provided by law we beg to submit the Thirty-first Annual Report of the Board of Railroad Commissioners. This report contains tabulations of reports from railroad companies operated by steam; of electric interurban railways and of bridge and terminal companies used in the operation of railways, for the year ending June 30, 1908; decisions of the Board; a record of inspections and hearings, and a brief statement of the cases closed by the Board during the year. Future reports will contain statistics relating to express companies.

CONDITION OF ROADS IN IOWA.

While the question of rates and charges is of the utmost importance the Commissioners believe that of far greater importance is the safety of the traveling public. To this end there should be no stint of expenditure to place the roadbed and tracks in the most perfect condition; bridges should be of the highest type of construction; double tracks should be the rule whenever the funds of the companies will permit their construction; a block signal system should be used, and every safeguard should be provided for the operation of trains. Iowa railroads as a rule are maintained in good condition; many of the main lines crossing the state use the best of ballast, heavy rails and the best type of bridges; curves are being straightened and grades reduced at enormous expense; some of the lines are using the block signal system; railroad grade crossings are protected by interlocking devices and there is a tendency on the part of all railway managements to perfect their lines of railroad. The Commissioners believe that the work above suggested should be encouraged in every way.

CROSSINGS OVER RAILROADS.

As the law now stands the Commissioners have no definite authority to determine the manner and method by which a railway may be crossed by streets, highways or private crossings other than at grade. The tendency of the times is toward the elimination of the grade crossing. In a number of instances in which this Board has sought to compel the construction of under or overhead crossings the courts have sustained the contention of the railway companies that a crossing at grade is the rule in this state, and have thus discouraged any attempt on the part of the Board to satisfactorily dispose of this question. The law should be so amended as to give the Board of Railroad Commissioners the authority to order overhead or under grade crossings wherever in its opinion it is feasible and proper to construct them in the interest of public safety. The Board should also be granted the authority to compel reasonable changes in the location of particular highways where they cross the railroad tracks, in order that an under grade or overhead crossing might be constructed in lieu of a grade crossing.

RAILROADS CROSSING EACH OTHER.

There is considerable doubt in the minds of the members of the Board what authority it may have to determine the method and manner of one railroad crossing another. Section 2063 of the Code provides that the court shall determine the proper method where one railway company desires to cross with its tracks those of another at grade. There seems to be no statute granting any specific authority to any tribunal, unless it be the general statute creating the Board of Railroad Commissioners and giving such Board general supervision over railways, etc., to determine the question of crossing one railroad by another, overhead or undergrade. This Board should have specific authority in all cases to determine the proper method and manner of crossing one railroad by another, under all circumstances and conditions.

DEMURRAGE.

There has been more or less agitation with respect to the so-called demurrage charge made by railroad companies for the holding of cars by shippers for loading or unloading for a longer period than prescribed by the rules of the companies. Some of the states have legislated upon this subject, but there is no uniformity with reference to this legislation, and the result is confusion and uncertainty.

It is very important that some uniform demurrage law should be adopted by Congress and the legislatures of the states, subject, of course, to such change or additions as might be made imperative by peculiar local conditions. The main principle of the law, however, should be the same in all localities. Iowa has been honored by having a member of this Commission upon the special committee appointed by the National Association of Railroad Commissioners for the preparation of such a law, and this committee has been working assiduously to this end for several months. It is believed that when such a law is finally proposed by the Committee it will be fair alike to the shipper and the carrier, and should be the basis of all legislation by the states and the national Congress upon this very important subject.

INDUSTRY RATES.

The Board believes this Commission should have authority to extend the so-called "switching zone" in cities and towns in order that industries located within a few miles of the station might have the advantage of a lower or switching rate into such city or town eliminating the mileage rates prescribed by the Board for the distance it is necessary to haul the freight. The establishment of such switching rates could not act as a discrimination, and the exigencies of commerce, under these conditions, demand an adjustment of rates on this basis. Within a few miles of many of the towns in Iowa are located important and growing industries of various kinds, all virtually located within the town (in many instances actually within the boundary limits), but outside of what is technically termed switching or yard limits. This situation is often made necessary by reason of the location of the raw material required for such industries. The Board should be given authority to extend the switching limits to include such industries.

EXPRESS RATES.

Acting under the provisions of chapter 116, laws of the Thirty-second General Assembly, the Board held a series of hearings with reference to express rates in Iowa, as a result of which a mileage merchandise scale was adopted. Upon request of shippers, rehearing was granted which is still pending. In another part of this report full record of the Board's action in this matter will be disclosed.

INVESTIGATION OF FREIGHT RATES.

By chapter 205, acts of the Thirty-second General Assembly, which was approved March 15, 1907, and became effective by publication March 16, 1907, there was appropriated the sum of \$5,000.00, "the same to be expended by the State Railway Commission in making a special investigation of the subject of railway freight rates." Up to the time of this report there has been expended from this fund \$3,243.65, chiefly for clerical help, for employing short-hand reporters in the taking of testimony, and the expenses of necessary trips by members of the Board and the Secretary in the investigation of freight rates. Many hearings were held and the rates upon the various commodities moving within Iowa as well as the proper classification to be applied upon shipments within Iowa were carefully considered and revised. Special commodity rates were issued by the Board as a result of these hearings applying upon sugar beets, paper, brick, agricultural implements and wagons, furniture, sheep in double-deck cars, beer and starch. The live stock rates were also completely revised and reissued. Many amendments were made by the Board to Iowa Classification No. 13, and in the fall of 1907 the Board began the work of completely revising the Iowa Classification of freights. This work involved a careful comparison of the rates applying on over 9,000 articles shipped in Iowa, with the classification applying on the same articles in the neighboring states and on interstate business. This work of necessity required a great deal of time in its preparation. On April 3, 1908, a new classification known as Iowa Classification No. 14 was issued and finally became effective on September 1, 1908. This publication included the new rules and regulations with reference to freight shipments, a newly revised list of railroads, a carefully revised schedule of rates applying on the numbered and lettered classes, a complete list of the commodity rates issued by the Board, the revised Joint Rate Order with the 80 per cent schedule prepared for the convenience of agents and shippers, and the Commissioners' Express Order No. 1.

From time to time it will be necessary to revise the entire classification and rate sheets and the Commission should always be provided with sufficient funds to make the necessary special investigations. Without the appropriation for rate investigation made by the Thirty-second General Assembly, the work enumerated above could not have been done, as it required a great deal of detail clerical work on the part of those specially fitted for it.

The claim has frequently been made that for twenty years no change has been made in the merchandise and carload rates promulgated by this Commission. This statement has appeared so often in the public press and other places that it may be well to call attention to the fact that from year to year since these rates originally took effect, many changes have been made in the classification of the various articles, the greater number of these changes being absolute reductions in rates. While the rate sheets themselves have remained approximately the same, hundreds of articles listed in the higher classes have been changed to the lower classes, making substantial reductions in rates. The criticisms above referred to have been made by persons entirely ignorant of the true situation, who have not taken the time nor the trouble to acquaint themselves with the facts.

INTERLOCKING DEVICES.

The Board has approved of a number of interlocking devices, a full record of which appears in another part of this report.

STATISTICS.

This Commission is still honored by a representative on the Committee on Statistics of the National Association of Railroad Commissioners. Earnest effort is being made to devise some equitable plan for the division of earnings and expenses by state lines. This has not as yet been accomplished to the satisfaction of the Committee, but investigations are in progress which it is hoped will disclose some feasible plan for ascertaining the earnings and expenses properly attributable to Iowa. Reliable statistics are of the utmost importance, and this Commission is making every effort to obtain such statistics and carefully compile the same. The compilations made for this year will be found in another portion of this report and embrace the operation of steam roads, electric interurban lines, bridge companies, and terminal companies, engaged in the transportation of freight and passengers in Iowa.

MILEAGE OF STEAM ROADS.

In the readjustment of the statistical tables providing for information concerning terminal companies and others the regular mileage tables do not include the Des Moines Union and the Des Moines Western mileage amounting in all to 8.62 miles. The Ames and College mileage, 1.98, is now included with the Fort Dodge, Des

Moines & Southern electric line mileage and of course does not appear in the tables for steam roads. The Chicago, Burlington & Quincy mileage shows a difference of .17 mile caused by a change in the line, and by reason of a resurvey the mileage of the Iowa & Great Northern and Wilmar and Sioux Falls is reduced .12 mile. To the mileage table for steam roads is added the Atlantic, Northern & Southern, a road in operation between Atlantic and Kimballton, a distance of 17 miles.

ELECTRIC INTERURBAN RAILWAYS.

For the first time we are including the comparative tables of the electric interurban railways. It will be observed that this table shows an increase in the mileage of the electric interurban lines of 60.67. This increase is made up as follows: Oskaloosa & Buxton, a new line, 2.30; The Fort Dodge, Des Moines & Southern, a new line, 58.11; the Cedar Rapids & Iowa City, .86. The Boone Suburban shows a reduction in mileage of .6.

COMPARATIVE STATISTICS OF ELECTRIC INTERURBAN COMPANIES.

Year	Mileage	Gross earnings from operation	Operating expenses	Net earnings from operation	Net earnings per mile
1908	58.27	\$228,444.55	\$132,620.87	\$ 95,823.68	\$ 1,645.10
1904	102.41	342,539.44	217,390.41	125,149.03	1,222.91
1905	151.41	497,644.96	316,795.05	180,849.91	1,194.43
1906	183.30	629,376.31	394,429.54	235,946.77	1,282.54
1907	184.51	770,338.35	470,735.54	299,602.81	1,601.15
1908	245.18	942,780.60	601,746.11	341,034.49	1,390.93

Year	Stock			Debt		
	Mileage	Amount outstanding	Amount per mile	Mileage	Amount outstanding	Amount per mile
1908	192.57	\$6,769,200.00	\$35,369.60	188.47	\$3,912,000.00	\$20,756.61

TERMINAL COMPANIES.

For the first time this report does not include with the statistics concerning railroad companies operated by steam, companies which are engaged solely in terminal work. We find there are six of these terminal companies in Iowa all of which have reported to the Commission upon request, the statistics concerning the same being

printed in another part of the report. We find they have a mileage, single track, of 12.59. Terminal companies however, operate principally sidings, and the mileage of all tracks of terminal companies is 50.27. The following tables giving in brief the financial operations of these terminal companies indicate the importance of such companies in the commerce of the state.

Year	Mileage all tracks	Gross earnings from operation	Operating expenses	Net earnings from operation	Net earnings per mile of road
1908	50.27	\$503,092.16	\$335,440.58	\$167,651.58	\$3,334.42

Year	Stock			Debt		
	Mileage Single track	Amount outstanding	Amount per mile	Mileage	Amount outstanding	Amount per mile
1908	12.59	\$2,800,060.00	\$222,402.70	4.91	\$ 721,500.00	\$146,945.01

BRIDGE COMPANIES.

In another part of this report will be found statistics concerning the bridges used in the transportation of freight and passengers. They represent a total of 26.26 miles. The following brief statement of the financial operations of these bridge companies is of interest:

Year	Mileage	Gross earnings from operation	Operating expenses	Net earnings from operation	Net earnings per mile of road
1908	26.26	\$678,727.58	\$129,458.61	\$549,268.97	\$20,916.93

Year	Stock			Debt		
	Mileage	Amount outstanding	Amount per mile	Mileage	Amount outstanding	Amount per mile
1908	26.26	\$9,875,300.00	\$376,077.58	17.70	\$1,374,462.49	\$77,693.53

COMPARATIVE STATISTICS.

The following tables will be found of interest, as they cover the subjects embraced from 1878 to 1908, inclusive:

COMPARATIVE EARNINGS AND OPERATING EXPENSES IN IOWA, INCLUDING MILEAGE AND EARNINGS PER MILE.

Year	Mileage ex- cluding trackage rights	Earnings	Expenses	Net earnings	Net Earnings per mile of road
1878	4,157.15	\$80,714,406.07	\$12,565,990.22	\$ 8,148,545.84	\$1,900.12
1879	4,806.04	21,340,709.44	12,904,430.59	8,436,278.85	1,025.88
1880	4,977.01	24,837,545.35	13,082,653.77	10,854,891.58	2,181.00
1881	5,435.08	38,432,151.91	10,788,494.39	11,643,777.52	2,149.03
1882	6,337.43	32,022,066.03	30,512,335.05	11,511,772.98	1,816.44
1883	7,014.05	34,433,354.77	22,827,450.50	11,605,904.27	1,654.45
1884	7,249.15	35,735,271.85	23,850,916.09	12,484,355.82	1,654.45
1885	7,478.43	36,122,257.45	23,040,581.04	13,080,000.41	1,742.34
1886	7,564.67	36,060,106.54	22,931,555.10	13,128,551.44	1,739.87
1887	7,997.50	37,629,730.62	24,132,090.71	13,376,739.91	1,672.59
1888	8,340.51	37,226,586.08	26,297,163.92	10,928,422.16	1,377.73
1889	8,346.00	37,138,329.75	23,556,309.30	11,832,020.45	1,429.19
1890	8,412.72	41,318,133.69	27,206,282.88	14,621,849.79	1,696.75
1891	8,413.16	43,102,359.35	28,639,292.77	14,463,066.58	1,719.15
1892	8,407.34	43,741,680.52	29,659,695.54	14,682,984.98	1,675.02
1893	8,401.76	45,003,690.51	32,622,294.43	12,381,396.09	1,474.31
1894	8,489.88	40,669,679.92	28,020,531.05	12,679,148.87	1,493.59
1895	8,486.36	35,835,919.47	24,720,072.45	11,109,838.02	1,299.25
1896	8,495.07	41,841,892.55	28,735,638.59	12,105,839.96	1,349.83
1897	8,478.03	38,669,503.04	25,336,714.38	12,932,788.66	1,513.54
1898	8,484.16	45,944,596.00	29,813,021.67	16,135,564.33	1,901.84
1899	8,514.51	48,466,158.44	31,476,771.65	16,986,386.79	1,991.64
1900	9,171.49	52,974,571.77	33,406,424.92	19,568,146.85	2,151.04
1901	9,333.90	54,764,635.95	37,449,971.10	17,314,664.85	1,831.09
1902	9,485.22	59,710,526.34	39,876,480.47	19,294,045.87	2,034.12
1903	9,496.00	57,159,083.09	40,752,847.60	16,432,235.49	1,720.55
1904	9,803.62	57,602,995.10	42,004,090.85	14,998,004.25	1,529.86
1905	9,803.77	58,474,877.66	41,554,530.94	16,919,846.72	1,681.11
1906	9,827.23	65,556,083.49	46,710,000.54	19,145,992.95	1,948.34
1907	9,817.23	78,826,831.94	51,112,377.66	21,713,954.28	2,211.82
1908	9,823.34	67,748,279.58	49,401,087.91	18,257,251.62	1,837.01

ACCIDENTS TO PERSONS IN IOWA.

Year	Killed				Injured			
	Passengers	Employees	Others	Total	Passengers	Employees	Others	Total
1878	20	29	31	80	51	137	35	223
1879	2	42	40	84	12	103	39	154
1880	5	37	38	80	9	140	34	183
1881	2	67	84	153	17	146	31	194
1882	7	89	69	165	90	202	72	364
1883	4	92	65	161	25	253	50	328
1884	6	72	51	129	47	143	59	249
1885	9	72	75	156	89	280	66	435
1886	8	61	62	131	35	236	74	345
1887	8	59	65	132	28	354	58	440
1888	10	101	69	180	77	364	86	527
1889	4	55	33	92	25	442	46	513
1890	9	73	69	151	67	579	101	747
1891	5	82	91	178	80	601	92	773
1892	23	80	76	179	64	538	77	679
1893	17	81	79	177	78	680	64	824
1894	7	48	90	145	62	367	62	491
1895	4	47	83	133	39	339	74	443
1896	6	36	94	136	62	411	84	557
1897	27	40	90	157	31	291	89	458
1898	5	44	114	163	39	301	70	410
1899	14	63	95	172	101	448	123	672
1900	9	79	143	231	82	446	136	664
1901	7	65	151	223	104	635	142	882
1902	9	64	190	263	104	535	129	768
1903	7	100	143	250	109	1,001	147	1,257
1904	12	90	118	220	201	1,419	128	1,748
1905	7	74	109	190	146	1,870	190	2,206
1906	13	80	107	200	195	1,592	188	1,975
1907	13	64	131	208	178	1,684	173	1,935
1908	20	78	117	215	215	1,373	148	1,736

AUTOMATIC COUPLERS AND TRAIN BRAKES.

Number of cars equipped and number of employees and accidents to employees from coupling cars and falling from trains.

Year	Number of all cars	Equipped with automatic couplers	Equipped with power or train brake	Number of employees	Number killed coupling cars	Number injured coupling cars	Number killed falling from trains	Number injured falling from trains
1878	20,067			13,518				
1879	31,684			15,341				
1880	54,451			15,885				
1881	67,510			21,974				
1882	85,906		1,531	17,273	16	182	31	57
1883	98,106		1,814	27,112	16	98	33	42
1884	106,337		1,917	26,731	8	100	19	57
1885	102,835		2,200	25,696	13	174	16	34
1886	106,178		2,164	25,761	10	136	25	38
1887	91,007		2,545	29,088	9	134	23	29
1888	113,975		1,864	30,794	19	240	22	62
1889	120,757	4,210	3,639	24,642	8	149	5	44
1890	127,464	9,194	10,422	24,551	14	203	17	53
1891	130,102	15,175	14,395	27,589	15	242	23	82
1892	149,731	24,315	29,047	30,192	14	195	28	63
1893	142,730	49,871	39,596	31,127	10	196	23	68
1894	127,171	46,556	37,784	29,398	7	91	17	32
1895	158,721	68,869	58,073	24,107	5	80	20	37
1896	182,559	70,718	87,050	28,165	6	97	19	35
1897	171,909	101,831	90,684	26,690	7	80	14	65
1898	173,035	142,638	165,323	30,003	4	75	18	40
1899	190,730	180,505	127,907	32,355	12	72	12	64
1900	200,814	188,656	134,601	37,696	8	59	20	59
1901	211,885	250,464	158,713	37,836	6	52	21	100
1902	237,289	226,278	183,712	40,639	4	49	6	98
1903	267,137	264,589	217,073	42,484	11	83	27	87
1904	284,748	280,520	237,243	38,508	10	75	20	147
1905	288,133	282,717	245,940	39,596	5	45	11	102
1906	297,925	294,344	267,912	42,554	5	57	21	173
1907	323,715	318,614	300,110	43,402	8	80	13	150
1908	329,568	322,975	310,430	49,833	7	73	20	96

COMPENSATION OF RAILROAD EMPLOYEES IN IOWA.

Year	Number	Yearly compensation	Average daily compensation
1878	13,518	*	-----
1879	15,341	*	-----
1880	15,885	*	-----
1881	21,974	*	-----
1882	17,273	\$ 8,320,810.81	\$ 1.72
1883	27,112	13,161,288.07	1.55
1884	26,731	13,070,661.65	1.65
1885	25,696	13,022,097.06	1.69
1886	25,761	13,077,780.63	1.69
1887	29,088	15,145,234.81	1.66
1888	30,794	15,335,546.81	1.68
1889	24,642	14,212,500.27	1.67
1890	24,551	16,218,183.09	2.12
1891	27,589	16,261,038.45	1.88
1892	30,192	17,470,915.89	1.89
1893	31,127	16,899,373.88	1.68
1894	29,398	16,278,740.61	1.78
1895	24,107	14,168,593.35	1.47
1896	28,165	16,032,706.79	1.82
1897	26,690	15,157,619.49	1.81
1898	30,003	17,280,215.01	1.83
1899	32,355	18,406,383.70	1.82
1900	37,696	21,392,319.55	1.80
1901	37,836	22,322,282.79	1.83
1902	40,639	23,115,095.42	1.82
1903	42,484	24,638,593.17	1.83
1904	38,508	25,238,102.20	2.10
1905	39,596	25,184,093.40	2.48
1906	42,554	26,919,587.52	2.02
1907	43,402	29,007,722.85	2.18
1908	49,833	29,013,622.34	2.33

On January 6, 1908, the Board reorganized by the election of W. L. Eaton as chairman and Dwight N. Lewis as secretary. The Board made the following appointments: Thomas H. Boylan, clerk, and Clarence E. Ladd, stenographer. Later Mr. Ladd resigned and Mr. Harry H. Whitaker was appointed in his place.

Respectfully submitted,

W. L. EATON,
N. S. KETCHUM,
D. J. PALMER.

Attest: DWIGHT N. LEWIS, *Secretary*.
Des Moines, Iowa, December 7, 1908.

COMPILED RETURNS

OF STEAM

Railway Companies

TABLE NO. 1—CAPITAL STOCK

	Number of Shares Authorized		Par Value		Total par Value Authorized		Total Amount Issued and Outstanding		Dividends Declared During Year			
	Common	Preferred	Common	Preferred	Common	Preferred	Common	Preferred	Common		Preferred	
									Rate	Amount	Rate	Amount
Atchison, Topeka & S. F.	2,300,000	1,314,800	100	100	250,000,000	131,480,000	e \$103,001,000.00	f \$114,199,530.00	2 1/2	\$ 5,662,607.50	5	\$ 5,708,690.00
Atlantic, N. & S.	5,000	—	100	—	500,000	—	163,500.00	—	—	—	—	—
Chicago, Anamosa & N.	1,500	—	100	—	150,000	—	112,000.00	—	—	—	—	—
Chicago, Burlington & Q.	1,108,391	—	100	—	110,839,100	—	—	—	—	—	—	—
Chicago Great Western	800,000	320,000	100	100	80,000,000	32,000,000	110,839,100.00	—	—	—	—	—
Mason City & F. D.	200,000	140,000	100	100	20,000,000	14,000,000	72,205,284.00	34,440,742.00	—	—	—	—
Wisconsin, Minn. & Pac.	100,000	—	100	—	10,000,000	—	19,205,400.00	13,635,702.00	—	—	—	—
Chicago, M. & St. P.	—	—	100	100	—	—	5,835,400.00	—	—	—	—	—
Chicago & North-Western	c 2,000,000	—	100	100	c 200,000,000	—	83,377,900.00	49,978,400.00	7	5,817,497.00	7	3,490,543.00
C. St. P., M. & Omaha	300,000	200,000	100	100	30,000,000	20,000,000	101,962,730.97	22,398,954.66	7	6,972,672.00	8	1,791,000.00
Chicago, R. I. & P.	750,000	—	100	—	75,000,000	—	21,403,226.33	12,646,833.29	7	1,398,064.00	7	787,970.00
Galatz Northern	1,300	—	100	—	130,000	—	75,000,000.00	—	5 1/2	3,929,785.00	—	—
Hooked Creek	5,000	—	100	—	500,000	—	60,000.00	—	—	—	—	—
Davenport, R. I. & N. W.	30,000	—	100	—	3,000,000	—	225,000.00	—	—	—	—	—
Des Moines, I. P. & N.	11,270	—	100	—	1,127,000	—	3,000,000.00	—	—	—	—	—
D. & S. C. (Ill. Cent.)	150,000	—	100	—	15,000,000	—	908,500.00	—	—	—	—	—
Iowa Central	110,000	74,000	100	100	11,000,000	7,400,000	11,759,500.00	—	1 1/2	176,399.50	—	—
Albia & Centerville	4,000	—	100	—	400,000	—	8,524,688.48	5,674,771.34	—	—	—	—
Manchester & Oneida	7,500	—	100	—	750,000	—	400,000.00	—	—	—	—	—
Minneapolis & St. Louis	60,000	40,000	100	100	6,000,000	4,000,000	6,000,000.00	4,000,000.00	—	—	5	300,000.00
Muscatine, North & South	450,000	—	100	—	45,000,000	—	—	—	—	—	—	—
Newton & Northwestern	30,000	5,500	100	100	3,000,000	550,000	2,000,000.00	500,000.00	—	—	—	—
Tabor & Northern	2,400	—	100	—	240,000	—	25,300.00	—	—	—	—	—
Union Pacific	3,961,787	2,000,000	100	100	396,178,700	200,000,000	195,489,300.00	99,569,300.00	10	19,548,900.00	4	3,982,772.00
Wabash	1,505,000	405,000	100	100	150,500,000	40,500,000	52,427,153.33	38,427,153.33	—	—	—	—
Willmar & S. F. (G. N.)	c 100,000	—	c 100	—	c 10,000,000	—	7,000,000.00	—	—	—	—	—
Iowa & Great Northern	5,000	—	100	—	500,000	—	500,000.00	—	—	—	—	—
Totals	19,278,048	4,568,800	—	—	1,282,000,800	456,886,000	\$ 881,585,848.61	\$ 295,460,436.52	—	\$58,924,832.00	—	\$15,961,581.00

a Total amount common stock issued and outstanding \$103,001,000, less amount held in company's treasury on which no dividends were paid, \$44,500; \$103,356,500, actual amount held by public.

b Total amount preferred stock issued and outstanding, \$114,199,530; less amount held in company's treasury on which no dividends were paid, \$25,800; \$114,173,730, actual amount held by public.

c Common and preferred.

d Including \$140,400 B. C. R. & N. and R. I. & P. Ry. capital stock—dividends \$8,418 charged to accrued rentals.

e Error in former reports to Board of 707-20 shares—300 shares issued in year ending June 30, 1908.

f Not fixed.

g For period July 1, 1907—October 31, 1907.

h For period November 1, 1907—June 30, 1908.

i The report of the Union Pacific Railroad Company includes stocks issued for the acquisition of the Oregon Short Line Railroad Company and the Oregon Railroad and Navigation Company, the mileage and property of which companies are not dealt with in this report.

TABLE NO. 2—CAPITAL

Railroads	Amount of Stock Per Mile of Road		Stock representing Road in Iowa	Amount of stock held in Iowa	Number of Stock-holders	
	Miles	Amount			Total	In Iowa
Atchison, Topeka & Santa Fe.....	10,297.56	\$21,092.48	163,500.00	\$ 216,800.00	21,044	43
Atlantic, Northern & Southern.....	17.00	9,188.82	150,000.00	163,500.00	702	702
Chicago, Anamosa & Northern.....	19.00	7,658.00	150,000.00	17,000.00	80	80
Chicago, Burlington & Quincy.....	8,809.09	15,382.80	17,180,000.00	2,000.00	808	8
Chicago Great Western.....	735.17	141,301.99	56,610,384.15	1,454,325.00	7,445	878
Mason City & Ft. Dodge.....	378.13	89,851.48	30,467,499.18	6	6	6
Wisconsin, Minnesota & Pacific.....	271.00	21,746.86	489,304.43	6	6	6
Chicago, Milwaukee & St. Paul.....	7,270.83	18,340.93	34,163,371.99	213,000.00	9,366	23
Chicago & North-Western.....	7,326.99	16,896.67	25,988,285.85	657,300.00	9,944	75
Chicago, St. Paul, Minn. & Omaha.....	1,939.97	20,512.50	1,529,001.75	11,000.00	1,092	3
Chicago, Rock Island & Pacific.....	5,212.43	14,389.00	60,000.00	60,000.00	9	9
Coifax Northern.....	17.61	15,777.45	235,000.00	66,300.00	13	3
Crooked Creek.....	46.75	94,167.40	\$ 214,071.85	9	9	9
Davenport, Rock Island & N. W.....	70.44	12,812.00	508,500.00	62,500.00	28	54
Des Moines, Iowa Falls & Northern.....	729.83	15,475.47	10,970,420.00	700.00	28	7
Dubuque & Sioux City (H. Cent.).....	558.43	23,427.45	11,551,906.10	30,600.00	905	3
Iowa Central.....	21.40	15,323.44	409,000.00	132,000.00	8	1
Albia & Centerville.....	8.73	6,337.60	57,300.00	57,300.00	230	230
Manchester & Oasida.....	682.06	15,821.28	3,358,000.00	400	400	400
Minneapolis & St. Louis.....	102.50	24,399.00	2,500,000.00	2,500,000.00	101	101
Muscatine, North & South.....	3.70	2,873.00	25,300.00	43	43	43
Newton & Northwestern.....	20	45,091.22	9,171,554.15	185,400.00	20,789	45
g Union Pacific.....	432.29	10,155.46	2,038,798.43	2,038,798.43	2,021	2,021
Wabash.....	77.86	6,423.78	500,000.00	500.00	5	1
h Willmar & Sioux Falls (G. N.).....						
i Iowa & Great Northern (G. N.).....						
Totals.....	46,851.47	\$23,084.08	\$ 210,650,391.55	\$ 3,415,528.50	72,755	1,815

a Issued for purchase of railway or other property.

b Four per cent debenture stock.

c Issued for acquisition of securities of M. C. & F. D. R. R. and W., M. & P. R. R.

d Issued for property acquired.

e Issued for purchase.

f Issued and on hand.

g The report of the Union Pacific Railroad Company includes stocks issued for the acquisition of the Oregon Short Line Railroad Company and the Oregon Railroad and Navigation Company, the mileage and property of which companies are not dealt with in this report.

h The report of the Willmar & Sioux Falls Ry. covers the period July 1, 1907-October 31, 1907.

i The report of the Iowa & Great Northern Ry. covers the period November 1, 1907- June 30, 1908.

STOCK—CONTINUED.

For Cash		For Construction		For Reorganization		For Other Purposes		Total	Total cash realized
Common	Preferred	Common	Preferred	Common	Preferred	Common	Preferred		
20		a 92,000		1,019,989		1,019,985.3		10,610	2,172,095.3
1,450								1,635	2,000.00
								1,130	163,500.00
		b 150,841		c 887,444		329,455		1,067,670	10,579,228.27
						340,000		340,000	32,811,152.00
						20,000		20,000	4,000,000.00
						398,328	449,465	1,333,512	39,044,477.91
				d 395,276	d 110,899	19,207	70,901	1,243,516	68,527,889.74
						29,333	b 28,442	f 18,969	840,501
				e 62,800		419,000	f 47,645	750,000	75,000,000.00
								600	60,000.00
								1,535	2,250
								30,000	3,000,000.00
								211	9,025
								117,565	11,759,500.00
								141,064	141,064
								4,000	4,000
								40,000	100,000
								25,000	25,000
								506	25,300.00
								2,950,222	2,000.00
								928,546	
								70,000	7,000,000.00
								5,000	500,000.00
1,569,572	107,165	359,082	67,800	3,420,739	2,276,961.3	2,034,788	929,989	11,679,120.3	\$ 278,782,562.65

TABLE NO. 3—DEBT.

Railroads	Mortgage Bonds ^a				Interest	
	Amount of authorized issue	Amount issued	Amount outstanding	Cash realized on amount issued	Amount accrued during year	Amount paid during year
Atchison, Topeka & Santa Fe.....	\$ 199,059,500.00	125,000.00	\$ 170,417,500.00	100,790.00	\$ 6,633,101.12	\$ 6,561,177.79
Atlantic, Northern & Southern.....	129,000.00	125,000.00	114,000.00		4,074.30	4,106.09
Chicago, Anamosa & Northern.....	350,000.00	350,000.00	350,000.00			
Chicago, Burlington & Quincy.....	172,889,000.00	172,889,000.00	158,449,000.00		6,051,889.33	5,890,290.52
Chicago Great Western.....	12,000,000.00	12,000,000.00	12,000,000.00		480,000.00	480,000.00
Mason City & Ft. Dodge.....	6,232,000.00	5,811,000.00	5,811,000.00		232,440.00	232,440.00
Wisconsin, Minnesota & Pacific.....			125,079,000.00		5,016,790.00	5,337,690.00
Chicago, Milwaukee & St. Paul.....		108,748,000.00	103,100,000.00		4,708,119.00	4,896,732.91
Chicago & North-Western.....	41,895,000.00	29,884,091.45	28,334,000.00		1,579,047.16	1,608,029.75
^c Chicago, St. Paul, Minneapolis & Omaha.....	280,250,000.00	162,219,000.00	162,219,000.00	143,779,288.56	6,429,036.66	6,856,316.59
Chicago, Rock Island & Pacific.....	60,000.00	60,000.00	60,000.00		2,556.25	2,575.00
Colfax Northern.....						
Crooked Creek.....						
Davenport, Rock Island & Northwestern.....	985,000.00	985,000.00	985,000.00	985,000.00	49,300.00	49,300.00
Des Moines, Iowa Falls & Northern.....	6,330,000.00	6,730,000.00	6,730,000.00	6,730,000.00	332,500.00	332,500.00
Dubuque & Sioux City (Illinois Central).....	32,650,000.00	13,137,294.91	13,137,294.91	4,759,909.70	490,636.29	490,636.29
Iowa Central.....						
Albia & Centerville.....		65,000.00	65,000.00		3,550.00	3,250.00
Manchester & Oneida.....	100,000.00				909,330.02	909,330.02
Minneapolis & St. Louis.....	44,291,000.00	44,291,000.00	30,011,800.00			
Muscatine, North & South.....						
Newton & Northwestern.....	3,100,000.00	3,060,000.00	3,060,000.00	2,708,348.33	153,000.00	
Tabor & Northern.....	50,000.00	50,000.00	50,000.00		2,500.00	2,500.00
Union Pacific.....	150,000,000.00	123,296,567.94	123,296,567.94	25,949,706.32	4,043,361.12	4,012,690.00
Wabash.....						
^e Willmar & Sioux Falls (G. N.).....	3,646,000.00	3,646,000.00	3,646,000.00	3,646,000.00	60,706.67	1,925.00
^d Iowa & Great Northern (G. N.).....						
Totals.....	\$ 954,608,500.00	\$ 687,338,954.30	\$ 937,506,662.85	\$ 188,730,129.75	\$ 28,218,228.01	\$ 37,803,610.04

^a Issued as part collateral in securing loan of \$155,000.00. Have not yet been placed on the market.
^b In addition to this amount the C. R. I. & P. Ry. assumed on the purchase of the B. C. R. & N. Ry., B., C. R. & N. consol mortgage of \$15,000 per mile single track, \$7,500 additional per mile for double track, authorized issue.
^c The report of the Willmar & Sioux Falls Ry. covers the period July 1, 1907-October 31, 1907.
^d The report of the Iowa & Great Northern Ry. covers the period November 1, 1907-June 30, 1908.
^e In addition to the bonds as shown this company guarantees the payment of principle and interest of \$75,000 of the bonds of the Minneapolis Eastern Ry. Co.

TABLE NO. 4—DEBT—CONTINUED.

Railroads	Miscellaneous Obligations				Interest	
	Amount of authorized issue	Amount issued	Amount outstanding	Cash realized on amount issued	Rate	Amount accrued during year
Atchison, Topeka & Santa Fe.....	\$ 110,000,000.00		\$ 89,779,850.00		4-5	\$ 3,552,214.25
Atlantic, Northern & Southern.....	11,116.50	11,116.50	12,815.80	10,684.73	7	253.00
Chicago, Anamosa & Northern.....					4-5	1,074,120.00
Chicago, Burlington & Quincy.....	24,615,000.00	24,615,000.00	24,615,000.00			1,076,000.00
Chicago Great Western.....						
Mason City & Ft. Dodge.....						
Wisconsin, Minnesota & Pacific.....						
Chicago, Milwaukee & St. Paul.....		33,632,000.00	30,519,000.00		6, 5-4	1,397,500.00
Chicago & North-Western.....						1,400,725.00
Chicago, St. Paul, Minn. & Omaha.....						
Colfax Northern.....	30,000,000.00	29,883,000.00	20,940,000.00	29,570,000.00	4-4 1/2	955,916.00
Chicago, Rock Island & Pacific.....						927,360.00
Crooked Creek.....						
Davenport, Rock Island & N. W.....	50,000.00	50,000.00	50,000.00	50,000.00	5	2,500.00
Des Moines, Iowa Falls & Northern.....	16,259,438.77	11,675,438.77	11,131,556.16	11,131,556.16	3-4	391,834.10
Dubuque & Sioux City (Ill. Cent.).....						391,834.10
Iowa Central.....						
Albia & Centerville.....						
Manchester & Oneida.....						
Minneapolis & St. Louis.....	5,000,000.00	5,000,000.00	5,000,000.00		5	250,000.00
Muscatine, North & South.....						250,000.00
Newton & Northwestern.....						
Tabor & Northern.....						
Union Pacific.....	75,000,000.00	75,000,000.00	75,000,000.00	66,285,800.00	4	2,617,023.27
Wabash.....						1,448,320.00
^a Willmar & Sioux Falls (G. N.).....						
^b Iowa & Great Northern (G. N.).....						
Totals.....	\$ 280,926,575.27	\$ 179,896,575.27	\$ 257,039,221.96	\$ 106,948,049.89		\$ 10,221,419.62

^a The report of the Willmar & Sioux Falls Ry. Co. covers the period July 1, 1907-October 31, 1907.
^b The report of the Iowa & Great Northern Ry. Co. covers the period November 1, 1907-June 30, 1908.

TABLE NO. 5—

	Income Bonds					
	Amount of Authorized Issue	Amount Issued	Amount Stand- ing	Interest		
				Rate	Accrued During Year	Paid During Year
Atchison, Topeka & Santa Fe.....	\$71,728,000	-----	\$51,788,000	4	\$2,063,840	\$2,066,770
Atlantic, Northern & Southern.....	-----	-----	-----	-----	-----	-----
Chicago, Ann Arbor & Northern.....	-----	-----	-----	-----	-----	-----
Chicago, Burlington & Quincy.....	-----	-----	-----	-----	-----	-----
Chicago Great Western.....	-----	-----	-----	-----	-----	-----
Mason City & Ft. Dodge.....	-----	-----	-----	-----	-----	-----
Wisconsin, Minnesota & Pacific.....	-----	-----	-----	-----	-----	-----
Chicago, Milwaukee & St. Paul.....	-----	-----	-----	-----	-----	-----
Chicago & North-Western.....	\$500,000	-----	500,000	6	30,000	30,000
Chicago, St. Paul, Minn. & Omaha.....	-----	-----	-----	-----	-----	-----
Chicago, Rock Island & Pacific.....	-----	-----	-----	-----	-----	-----
Colfax Northern.....	-----	-----	-----	-----	-----	-----
Crookston, Crook.....	-----	-----	-----	-----	-----	-----
Davenport, Rock Island & N. W.....	-----	-----	-----	-----	-----	-----
Des Moines, Iowa Falls & Northern.....	-----	-----	-----	-----	-----	-----
Dubuque & Sioux City (Ill. Cent.).....	-----	-----	-----	-----	-----	-----
Iowa Central.....	-----	-----	-----	-----	-----	-----
Albia & Centerville.....	-----	-----	-----	-----	-----	-----
Manchester & Osida.....	-----	-----	-----	-----	-----	-----
Minneapolis & St. Louis.....	-----	-----	-----	-----	-----	-----
Muscatine, North & South.....	-----	-----	-----	-----	-----	-----
Newton & Northwestern.....	-----	-----	-----	-----	-----	-----
Tabor & Northern.....	-----	-----	-----	-----	-----	-----
Union Pacific.....	-----	-----	-----	-----	-----	-----
Wabash.....	-----	-----	-----	-----	-----	-----
a Willmar & Sioux Falls (G. N.).....	-----	-----	-----	-----	-----	-----
b Iowa & Great Northern (G. N.).....	-----	-----	-----	-----	-----	-----
Totals.....	\$71,728,000	\$500,000	\$52,228,000	-----	\$2,063,840	\$2,067,370

^aThe report of the Willmar & Sioux Falls Ry. Co. covers the period July 1, 1907-October 31, 1907.

^bThe report of the Iowa & Great Northern Ry. Co. covers the period November

c Not to exceed 4 per cent payable only if earned.

d Debenture bonds.

DEBT—CONTINUED.

Equipment Trust Obligations						
Amount of Authorized Issue	Amount Issued	Amount Outstanding	Cash Collected on Amount Issued	Interest		
				Rate	Accrued Interest Year	Paid Interest Year
\$ 1,055,073.27	\$ 1,055,073.27	\$ 1,044,077.40		5-0	\$ 44,130.00	\$ 17,457.24
	d 28,000,000.00	d 25,740,000.00		d 5	d 1,281,492.91	d 1,287,092.91
7,080,541.00	7,080,541.00	6,436,541.00		4½-0	100,025.88	105,781.07
125,000.00	125,000.00	115,000.00	\$ 125,000.00	6	1,955.00	1,855.00
\$ 8,507,514.27	\$ 80,507,514.27	\$ 83,336,218.49	\$ 125,000.00		\$ 1,468,430.77	\$ 1,471,985.79

TABLE NO. 6—DEBT—CONTINUED.

Railroad	Amount of authorized issue	Amount issued	Amount outstanding	Cash realized from bonds issued	Grand Totals		
					Rate	Accrued during year	Paid during year
Aitchison, Topeka & Santa Fe.....	\$ 380,787,500.00	\$ 136,115.50	\$ 311,916,350.00			\$ 12,829,155.37	\$ 12,829,792.04
Atlantic, Northern & Southern.....	140,115.50	136,115.50	136,815.50	\$ 111,474.73		4,586.30	4,212.09
Chicago, Anamosa & Northern.....	350,000.00	350,000.00	350,000.00				
Chicago, Burlington & Quincy.....	197,495,000.00	197,495,000.00	183,964,000.00			7,126,000.33	6,926,800.52
Chicago Great Western.....	1,655,373.27	1,655,373.27	1,044,677.49		5-6	44,120.00	17,437.24
Mason City & Ft. Dodge.....	12,000,000.00	12,000,000.00	12,000,000.00			480,000.00	480,000.00
Wisconsin, Minnesota & Pacific.....	6,222,000.00	5,811,000.00	5,811,000.00		4	222,440.00	222,440.00
Chicago, Milwaukee & St. Paul.....		170,880,000.00	125,679,500.00			5,916,700.00	5,927,000.00
Chicago & North-Western.....		190,188,541.00	139,882,000.00			7,302,172.00	7,597,150.83
Chicago, St. Paul, Minn. & Omaha.....	41,805,000.00	29,884,091.45	28,234,000.00			1,579,047.16	1,608,029.75
Chicago, Rock Island & Pacific.....	d 317,336,541.00	190,188,541.00	180,505,541.00	173,149,388.50		7,326,778.49	7,449,458.23
Colfax Northern.....	60,000.00	60,000.00	50,000.00	60,000.00	5	2,556.25	2,575.00
Crooked Creek.....							
Davenport, Rock Island & N. W.....							
Des Moines, Iowa Falls & Northern.....	1,161,000.00	1,161,000.00	1,151,000.00	1,161,000.00	6-5	53,755.00	53,455.00
Dubuque & Sioux City (Ill. Cent.).....	23,180,438.77	13,405,438.77	17,821,536.16	17,821,536.16	4-5	784,234.10	784,234.10
Iowa Central.....	32,650,000.00	13,167,294.31	13,167,294.31	4,759,200.70		490,636.29	490,636.29
Albia & Centerville.....	100,000.00	65,000.00	65,000.00		5	3,250.00	3,250.00
Manchester & Oneida.....	40,201,000.00	40,201,000.00	25,611,800.00			1,159,800.00	1,159,800.00
Minneapolis & St. Louis.....							
Muscatine, North & South.....	3,100,000.00	3,000,000.00	3,000,000.00	2,708,348.33	5	153,000.00	153,000.00
Newton & Northwestern.....	50,000.00	50,000.00	50,000.00		4	2,500.00	2,500.00
Tabor & Northern.....	225,000,000.00	106,286,567.94	138,296,567.94	92,335,506.22	5	6,690,284.39	5,400,010.00
Union Pacific.....	339,538,000.00	149,071,233.04	118,247,913.88			4,453,611.11	4,453,611.11
Wabash.....	3,646,000.00	3,646,000.00	3,646,000.00	3,646,000.00	5	60,706.07	1,925.00
a Willmar & Sioux Falls (G. N.).....							
b Iowa & Great Northern (G. N.).....							
Totals.....	\$ 1,622,688,569.54	\$ 1,033,634,278.88	\$ 1,308,388,019.18	\$ 236,793,170.64		\$ 56,465,502.51	\$ 54,776,777.22

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c The bonds are issued as part collateral in securing loan of \$155,000.00 and have not yet been placed on the market.

d In addition to this amount the C. R. I. & P. Ry. Co. assumed upon the purchase of the B. C. R. & N. B., C. R. & N. Ry. consold mortgage of \$15,000 per mile, single track, \$7,500 additional per mile for double track.

TABLE NO. 7—DEBT—CONTINUED.

Railroad	Amount of Debt per Mile of Road		Amount of Debt Represented by Bonds Issued in Iowa	Interest Paid During Year Representing Road in Iowa	Amount of Stock and Debt	Stock and Debt per Mile	
	Miles	Amount				Entire Line	Iowa
Aitchison, Topeka & Santa Fe.....	10,297.56	\$ 30,290.31	\$ 119,215.80	\$ 4,212.09	\$ 529,116,880.00	\$ 51,382.74	\$ 16,635.22
Atlantic, Northern & Southern.....	17.00	7,018.57	119,215.80		290,315.80	10,635.22	25,510.20
Chicago, Anamosa & Northern.....	19.00	17,857.14	350,000.00		500,000.00	26,310.30	16,587.05
Chicago, Burlington & Quincy.....	c 8,809.09	29,781.00	d 14,117,000.00	483,198.48	333,065,100.00	33,263.62	142,685.23
Chicago Great Western.....	755.17	1,353.37	533,328.88	146,778.34	107,751,708.49	142,685.23	118,956.04
Mason City & Ft. Dodge.....	378.13	32,104.56	11,292,270.65	445,296.00	44,880,948.63	118,956.04	43,189.67
Wisconsin, Minnesota & Pacific.....	271.00	21,443.89	622,463.00	19,296.52	11,704,400.00	35,551.83	35,489.97
Chicago, Milwaukee & St. Paul.....	f 7,285.06	17,249.23	22,180,087.50	1,355,646.41	298,788,492.44	38,952.57	38,952.57
Chicago & North-Western.....	g 7,533.96	22,487.00	95,406,501.62	70,599.22	294,395,541.00	38,952.57	38,952.57
Chicago, St. Paul, Minneapolis & Omaha.....	1,639.97	18,002.79	1,311,327.97	70,599.22	110,000.00	18,233.00	18,233.00
Chicago, Rock Island & Pacific.....	h 5,212.43	36,374.00	73,330,404.74	2,975.00	225,000.00	12,777.45	12,777.45
Colfax Northern.....	6.00	5,833.00	50,000.00		3,000,000.00	64,157.40	64,157.40
Crooked Creek.....	17.61				2,052,500.00	29,132.47	29,132.47
Davenport, Rock Island & Northwestern.....	46.70	16,222.01	1,151,000.00	62,455.00	29,627,619.56	39,000.30	39,000.30
Des Moines, Iowa Falls & Northern.....	70.44	16,222.01	1,151,000.00	62,455.00	27,339,740.73	54,423.40	54,423.40
Dubuque & Sioux City (Illinois Central).....	729.88	25,505.76	17,341,419.56	492,801.35	490,000.00	16,203.44	16,203.44
Iowa Central.....	562.27	36,155.84	10,895,425.00		122,303.50	13,965.00	13,965.00
Albia & Centerville.....	8.75	7,428.00	65,000.00	3,250.00	50,000.00	55,422.59	55,422.59
Manchester & Oneida.....	632.00	39,001.30	\$ 405,771.93	400,964.18	5,500,000.00	54,243.90	54,243.90
Minneapolis & St. Louis.....					75,900.00	8,566.55	8,566.55
Muscatine, North & South.....	102.50	29,233.66	3,000,000.00	2,500.00	339,080,778.90	105,777.92	68,585.34
Newton & Northwestern.....	i 8.75	5,638.38	50,000.00		239,102,519.54	24,570.14	20,230.19
Tabor & Northern.....	2,014.00	68,089.74	4,907,922.00	196,137.28	10,646,000.00	6,421.78	6,421.78
Union Pacific.....	304.10	11,988.39					
Wabash.....	77.86						
a Willmar & Sioux Falls (G. N.).....							
b Iowa & Great Northern (G. N.).....							
Totals.....	46,702.05	\$ 25,682.15	\$ 215,199,438.11	\$ 6,194,742.15	\$ 2,733,047,804.88	\$ 46,863.70	\$ 44,526.33

a The report for the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report for the Iowa Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c The funded debt of the Chicago, Anamosa & Northern Railway Company consists of \$350,000 first mortgage bonds, used as part collateral in securing loan of \$155,000, and are not yet placed on the market.

d This figure represents the Iowa apportionment of bonds both specifically and partly secured by the Iowa property; the amount specifically secured by the Iowa property is \$3,520,000.

e The proportion of bonds representing the Chicago, Burlington & Quincy Railroad in Iowa to the total funded debt is 7.7 per cent; applying this proportion to the stock gives the average for stock and debt per mile in Iowa as shown.

f Figures for the Chicago & North-Western Railway Company represent funded and unfunded debt.

g Proportional.

h The report of the Union Pacific Railroad Company includes stocks and bonds issued for the acquisition of the Oregon Short Line Railroad Company and the Oregon Railroad and Navigation Company, the mileage and properties of which companies are not dealt with in this report.

TABLE NO. 8—STOCKS

Railroads	Stocks Owned			
	Railway Stocks			Other Stocks
	Total Par Value	Income or Dividend received	Valuation	Total Par Value
Atchison, Topeka & Santa Fe.....	\$ 8185,279.442.18	\$ 31,846.41	-----	\$ 8,383,075.00
Atlantic, Northern & Southern.....	-----	-----	-----	-----
Chicago, Anamosa & Northern.....	-----	-----	-----	-----
Chicago, Burlington & Quincy.....	36,424,149.99	4,454.00	10,426,151.15	995,526.96
Chicago Great Western.....	39,437,252.00	4,144.00	39,456,329.89	159,500.00
Mason City & Ft. Dodge.....	-----	-----	-----	780,000.00
Wisconsin, Minnesota & Pacific.....	-----	-----	-----	-----
Chicago, Milwaukee & St. Paul.....	19,102,000.00	21,644.00	16,849,801.05	1,915,400.00
Chicago & North-Western.....	22,705,526.71	1,194,439.00	-----	7,886,200.00
Chicago, St. Paul, Minneapolis & Omaha.....	4,915,028.30	98,724.00	4,394,628.30	-----
Chicago, Rock Island & Pacific.....	24,379,242.50	71,554.00	27,247,908.12	4,723,000.00
Colfax Northern.....	-----	-----	-----	-----
Crooked Creek.....	-----	-----	-----	-----
Davenport, Rock Island & Northwestern.....	-----	-----	-----	-----
Des Moines, Iowa Falls & Northern.....	32,500.00	3,150.00	52,500.00	-----
Dubuque & Sioux City (Illinois Central).....	2,070.00	-----	6.59	-----
Iowa Central.....	918,450.00	-----	-----	-----
Albia & Centerville.....	-----	-----	-----	-----
Manchester & Oneida.....	-----	-----	-----	-----
Minneapolis & St. Louis.....	313,800.00	6,099.01	103,000.00	-----
Maquokette, North & South.....	-----	-----	-----	-----
Newton & Northwestern.....	-----	-----	-----	-----
Tabor & Northern.....	-----	-----	-----	-----
Union Pacific.....	66,023,800.00	31,911,319.00	75,730,387.26	27,437,000.00
Wabash.....	14,327,400.00	87,539.23	10,088,016.00	1,921,700.00
a Willmar & Sioux Falls (G. N.).....	2,500,000.00	-----	2,000,000.00	-----
b Iowa & Great Northern (G. N.).....	1,870,000.00	-----	1,298,079.34	-----
Totals.....	\$ 408,739,261.08	\$33,434,597.05	\$ 187,647,457.91	\$33,142,302.56

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c This amount includes \$12,002,742.13 stock of inactive railway corporations.

d This amount includes \$71,019,939.00 bonds of inactive railway corporations.

AND BONDS OWNED.

Stocks Owned		Bonds Owned					
Other Stocks		Railway Bonds			Other Bonds		
Income or Dividend Received	Valuation	Total Par Value	Income or Interest Received	Valuation	Total Par Value	Income or Interest Received	Valuation
\$ 12,450.00	\$ 1,625,373.50	d \$155,128,165.95	\$ 293,597.73	-----	\$ 1,194,000.00	\$ 11,969.73	\$ 1,000.00
-----	-----	-----	-----	-----	-----	-----	-----
2,116.07	236,919.22	3,320,800.00	86,322.90	\$ 1,905,223.00	417,500.00	16,850.00	417,500.00
-----	-----	196,206.44	4,330.00	60,000.00	32,000.00	1,600.00	30,400.00
-----	341,692.01	-----	-----	-----	-----	-----	-----
14,761.75	1,829,423.00	10,729,000.00	114,230.00	10,714,000.00	-----	-----	-----
709,089.09	-----	14,230,000.00	3,150.00	-----	-----	-----	-----
-----	-----	1,725,001.45	10,000.00	1,725,001.45	-----	-----	-----
50,503.27	770,011.00	46,870,837.59	1,301,793.79	38,259,653.15	12,418,080.94	35,917.26	9,629,454.63
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	1,906,000.00	22,200.00	1,906,000.00	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	1,809,000.00	36,983.97	1,879,000.00	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
1,067,923.50	15,677,146.88	80,335,000.00	3,824,533.00	75,117,845.82	4,912,300.00	230,779.44	925,500.00
109,831.87	121,702.00	16,003,945.70	52,623.97	16,549,943.79	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----
\$ 1,975,692.06	\$21,067,473.90	\$ 333,002,846.60	\$ 5,131,184.49	147,543,531.12	\$18,273,780.94	\$287,116.52	\$11,004,854.63

TABLE NO. 9—RENTALS RECEIVED, RENTALS

Railroads	Rentals received from lease of tracks, yards and terminals	Miscellaneous Income		
		Gross Income	Expense	Net miscellaneous income
Atchison, Topeka & Santa Fe.....	\$ 332,095.38			\$ 1,923,755.07
Atlantic Northern & Southern.....				
Chicago, Anamosa & Northern.....				
Chicago, Burlington & Quincy.....	533,619.57			797,944.31
Chicago Great Western.....	179.28			
Mason City & Ft. Dodge.....				
Wisconsin, Minnesota & Pacific.....				19.56
Chicago, Milwaukee & St. Paul.....	225,836.30			72,014.67
Chicago & North-Western.....	63,825.08	\$ 929,419.14	\$ 618.00	928,791.15
Chicago, St. Paul, Minn. & O.....	92,727.56	11,869.73	331.77	11,539.96
Chicago, Rock Island & Pacific.....	^c 192,189.74			78,532.22
Colfax Northern.....		24.00		24.00
Crooked Creek.....		1,709.25		1,709.25
Davenport, Rock Island & N. W.....	18,721.80			
Des Moines, Iowa Falls & N.....				
Dubuque & Sioux City (Ill. Cent.).....	23,651.15			
Iowa Central.....	4,998.39			1,352.25
Albia & Centerville.....				
Manchester & Oneida.....				
Minneapolis & St. Louis.....	163,662.07			8,003.03
Muscatine, North & South.....				
Newton & Northwestern.....				1,798.34
Tabor & Northern.....				
Union Pacific.....		5,997,734.17	5,217,801.53	1,440,532.64
Wabash.....	180,836.05			344,633.16
^a Willmar & Sioux Falls (G. N.).....	6,800.53			
^b Iowa & Great Northern (G. N.).....				
Totals.....	\$ 1,907,922.00	\$ 7,900,737.29	\$ 5,518,152.29	\$ 5,611,249.91

^a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

^b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

^c In addition to this amount there was received as rent from Company property not used in operation, \$63,486.44.

PAID AND MISCELLANEOUS INCOME

Railroads	Rentals Paid					For lease of tracks, yards and terminals
	For Lease of Road					
	Interest on bonds guaranteed	Dividend on stock guaranteed	Cash	Total		
Atchison, T. & S. F.			\$ 218,133.00	\$ 218,133.00	\$ 53,219.37	
Atlantic N. & S.					345.00	
Chicago, A. & N.			16,958.66	16,958.66	745,467.49	
Chicago, B. & Q.					488,087.30	
Chicago Great Western					52,971.22	
M. C. & Ft. D.						
W., M. & P.					425,775.19	
Chicago, M. & St. P.			41,009.70	41,009.70	330,849.02	
Chicago & N. W.					228,485.31	
C., St. P., M. & O.					1,167,660.83	
Chicago, R. I. & P.	\$ 984,275.00	\$ 8,418.00	166,403.25	1,199,096.25		
Colfax Northern			4,956.40	4,956.40		
Crooked Creek					9,774.27	
D., R. I. & N. W.					39,839.71	
D. M., I. F. & N.					111,345.87	
D. & S. C. (Ill. C.).					30,697.20	
Iowa Central				22,500.00	62.40	
Albia & Centerville					480.00	
Manchester & Oneida					76,822.87	
Minn. & St. Louis	152,880.00		39,320.01	183,300.01		
Muscatine, N. & S.			4,800.00	4,800.00		
Newton & N. W.						
Tabor & Northern					115,804.85	
Union Pacific			1,000.00	1,000.00	1,469,608.91	
Wabash			1,000.00	1,000.00	23,049.49	
a W. & S. F. (G. N.).					24,000.00	
b I. & G. N. (G. N.).						
Totals	\$ 1,087,155.00	\$ 8,418.00	\$ 482,801.99	\$ 1,600,574.99	\$ 5,285,755.71	

TABLE NO. 10—COST OF

Railroad	Cost of Construction			Cost of Equipment		
	Total cost to June 30, 1907	Total cost to June 30, 1908	Per mile	Total cost to June 30, 1907	Total cost to June 30, 1908	Per mile
Athlison, Topeka & S. F.	\$ 400,010,140.00	\$ 471,364,640.84	\$46,514.33	\$83,742,336.78	\$45,239,219.10	\$ 4,332.27
Atlantic, N. & S.	18,500.00	237,455.85	15,138.08		5,940.32	549.27
Chicago, Anamosa & N.						
Chicago, B. & Q.						
Chicago Great Western	63,736,713.12	64,301,117.23	85,015.45	9,476,942.84	10,400,687.67	12,772.64
Mason City & Ft. Dodge	42,945,801.93	42,046,148.00	113,339.55	1,507,123.21	1,507,123.21	2,985.72
Wisconsin, Minn. & Pac.	11,455,404.49	11,530,231.84	42,546.98	602,987.79	602,987.79	2,446.45
Chicago, M. & St. P.						
Chicago & North-Western						
Chicago, St. P., M. & O.						
Chicago, Rock Island & P.						
Colfax Northern	138,300.02	140,548.34	23,424.73	29,215.10	29,230.27	4,288.88
Crooked Creek	452,070.68	432,076.73	25,071.59	20,938.04	20,938.04	1,188.98
Davenport, R. I. & N. W.	3,171,381.84	3,102,119.48	68,266.03	112,433.67	112,433.67	2,404.48
Des Moines, I. F. & N.	1,820,745.00	1,824,805.75	25,906.00	179,146.24	300,953.50	4,722.00
D. & S. C. (Ill. Cent.)						
Iowa Central	23,900,810.01	24,897,642.26	49,570.22	2,386,055.74	2,308,363.20	4,776.04
Albia & Centerville	400,420.00	400,420.00	16,383.50			
Manchester & Oneida						
Minneapolis & St. Louis	28,830,690.48	29,062,025.54	45,979.85	1,264,876.91	1,378,135.60	2,022.16
Muscatine, N. & S.						
Newton & Northwestern	2,478,142.48	2,478,302.88	24,170.15	62,077.15	62,077.15	605.63
Taber & Northern	32,688.07	32,688.07	9,407.06	10,229.68	10,229.68	1,163.78
Union Pacific	228,773,371.90	232,827,929.19	71,321.29	11,108,065.68	18,218,555.62	5,573.41
Wabash						
a W. & S. F. (G. N.)	9,135,042.11	9,304,569.34	30,255.94	359,527.61	359,527.61	1,182.15
b Iowa & G. N. (G. N.)	416,714.53	424,384.58				
Totals	\$ 877,866,963.35	\$ 896,387,165.38		\$90,922,665.84	\$80,097,355.74	

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907, October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Estimated.

d This includes \$3,004,452.53 general expenditures.

e This includes \$3,524,014.43 general expenditures.

f This includes \$70,502.95 interest and commissions.

g This includes \$167.25 average per mile interest and commissions.

h Road mileage basis.

i Proportional.

ROAD AND EQUIPMENT.

Grand Total Cost of Construction and Equipment			Total Cost of Construction and Equipment in Iowa		
Total cost to June 30, 1907	Total cost to June 30, 1908	Per mile	Total cost to June 30, 1907	Total cost to June 30, 1908	Per mile
\$ 493,752,486.38	\$ 516,008,859.34	\$ 60,907.83			
18,500.00	263,300.17	15,488.25	\$ 18,500.00	\$ 263,300.17	\$ 15,488.25
209,965.74	300,965.74	19,712.59	209,965.74	300,965.74	19,712.59
345,281,500.00	338,332,115.23	49,734.30	345,281,500.00	338,332,115.23	49,734.30
72,815,107.89	78,125,819.33	103,454.61	72,815,107.89	78,125,819.33	103,454.61
44,325,731.07	44,624,074.20	113,012.62	44,325,731.07	44,624,074.20	113,012.62
12,115,232.28	12,195,219.63	44,986.42	12,115,232.28	12,195,219.63	44,986.42
235,385,727.01	334,890,723.03	35,351.56	235,385,727.01	334,890,723.03	35,351.56
243,904,818.13	251,894,287.45	33,434.51	243,904,818.13	251,894,287.45	33,434.51
62,408,611.00	63,211,277.41	38,079.77	62,408,611.00	63,211,277.41	38,079.77
180,185,044.23	183,746,214.45	35,402.73	180,185,044.23	183,746,214.45	35,402.73
168,121.12	169,941.61	28,323.61	168,121.12	169,941.61	28,323.61
473,008.72	473,014.77	36,890.57	473,008.72	473,014.77	36,890.57
5,283,815.51	3,304,533.15	70,670.51	5,283,815.51	3,304,533.15	70,670.51
1,609,801.33	3,125,739.55	39,178.00	1,609,801.33	3,125,739.55	39,178.00
29,679,249.89	29,782,135.27	39,139.21	29,679,249.89	29,782,135.27	39,139.21
26,377,475.75	27,236,506.46	54,348.27	26,377,475.75	27,236,506.46	54,348.27
400,420.00	400,420.00	16,383.50	400,420.00	400,420.00	16,383.50
102,069.35	102,203.50	11,080.40	102,069.35	102,203.50	11,080.40
30,104,576.39	30,340,151.14	48,002.61	30,104,576.39	30,340,151.14	48,002.61
2,540,219.63	2,540,440.03	24,784.78	2,540,219.63	2,540,440.03	24,784.78
92,917.75	92,917.75	10,570.84	92,917.75	92,917.75	10,570.84
239,581,986.08	232,040,784.82	77,104.70	239,581,986.08	232,040,784.82	77,104.70
69,084,352.02	171,215,675.49	67,193.84	69,084,352.02	171,215,675.49	67,193.84
9,494,609.72	9,564,099.95	31,447.33	9,494,609.72	9,564,099.95	31,447.33
416,714.53	424,384.58		416,714.53	424,384.58	
\$ 2,238,113,375.37	\$ 2,319,352,629.30		\$ 177,666,335.45	\$ 251,359,700.81	

TABLE NO 11—INCOME ACCOUNT—IOWA

Railroads	Income from Operation			Income from Other Sources					Total income from other sources	Total net income
	Gross earnings	Operating expenses	Income from operation	Dividends on stock owned	Interest on bonds owned	Miscellaneous income less expenses	Total income from other sources	Total income from other sources		
Atchison, Topeka & Santa Fe	\$ 390,098.10	\$ 283,429.40	\$ 96,668.70						\$ 96,668.70	
Atlantic, Northern & Southern	8,331.09	8,179.19	151.90						151.90	
Chicago, Anamosa & Northern	16,110.01	13,380.97	2,729.04						2,729.04	
Chicago, Burlington & Quincy	10,348,734.68	7,669,751.05	2,678,983.63						2,678,983.63	
Chicago Great Western	3,358,301.04	2,513,194.22	845,106.82	\$ 2,194.94	\$ 2,187.33	569.42	4,951.89	4,951.89	4,951.89	
Mason City & Ft. Dodge	1,642,305.44	1,092,486.86	549,818.58						549,818.58	
Wisconsin, Minnesota & Pacific	42,233.79	44,157.54	1,923.75						1,923.75	
Chicago, Milwaukee & St. Paul	13,045,728.30	9,054,732.34	3,990,995.96	\$ 249,490.71	\$ 29,291.35	238,056.67	508,845.73	508,845.73	4,499,841.55	
Chicago & North-Western	16,295,959.77	10,715,473.13	5,580,486.64						5,580,486.64	
Chicago, St. Paul, Minn. & Omaha	948,281.27	593,703.03	354,578.24						354,578.24	
Chicago, Rock Island & Pacific	12,918,851.38	9,333,473.80	3,585,377.58						3,585,377.58	
Colfax Northern	33,888.22	43,222.97	10,334.75						10,334.75	
Crooked Creek	21,485.55	20,220.46	1,265.09						1,265.09	
Davenport, Rock Island & Northwestern	48,813.61	48,813.61						10,442.84	10,442.84	
Des Moines, Iowa Falls & Northern	245,409.75	169,745.69	75,664.06						75,664.06	
Dubuque & Sioux City (Illinois Central)	4,797,294.10	4,238,489.72	558,804.38						558,804.38	
Iowa Central	2,116,784.20	1,565,498.59	551,285.61						551,285.61	
Albia & Centerville	21,765.15	30,121.34	8,353.19						8,353.19	
Manchester & Oneida	21,065.94	14,339.23	6,726.71						6,726.71	
Minneapolis & St. Louis	1,089,233.67	745,816.33	343,417.34						343,417.34	
Muscatine, North & South	64,819.81	56,573.70	8,246.11						8,246.11	
Newton & Northwestern	126,948.32	122,841.29	4,107.03						4,107.03	
Tabor & Northern	23,323.76	17,829.81	5,493.95						5,493.95	
Union Pacific	1,087,828.09	908,946.78	178,881.31						178,881.31	
Wabash	155,639.31	139,245.67	16,393.64						16,393.64	
Willmar & Sioux Falls (G. N.)	310,994.23	239,118.10	71,876.13						71,876.13	
Sioux & Great Northern (G. N.)										
Totals	\$89,160,100.60	\$49,960,732.06	\$39,199,368.54	\$ 788,114.22	\$ 66,908.58	\$ 672,868.71	\$ 1,527,881.45	\$ 1,527,881.45	\$39,677,250.00	

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Deficit.

d Estimated.

e Includes \$5,593.48 premium on securities sold and \$225,480.08 interest on securities, loans, etc.

f Road mileage basis.

g Includes \$80,276.55 actual miscellaneous income less expenses; \$30,731.17 credited to sinking funds 1896 and 1896 not used, road mileage basis, and \$67,645.97 net revenue sleeping, parlor, dining car and elevators, expenses estimated.

h Proportional.

TABLE NO. 12—INCOME ACCOUNT—IOWA—CONTINUED

Railroads	Deductions From Income							Total deductions from income	Net income	Deficit
	Interest on funded accrued	Interest on interest bearing liabilities	Rents	Taxes	Permanent improvements	Other deductions	Total deductions from income			
Atchison, Topeka & Santa Fe				\$ 14,856.94			\$ 14,856.94	\$ 81,811.82		
Atlantic, Northern & Southern				1,458.16			1,458.16	141.90		
Chicago, Anamosa & Northern				367,546.11			367,546.11	2,311,437.52		
Chicago, Burlington & Quincy				93,556.83			93,556.83	462,473.30		
Chicago Great Western	\$ 23,389.00	\$ 251,089.28	\$ 47,023.15	\$ 56,436.90	\$ 449,733.04		\$ 941,651.98	\$ 54,741.10		
Mason City & Ft. Dodge	445,305.52		16,062.80	56,436.90			517,805.22	3,739.46		
Wisconsin, Minnesota & Pacific	19,292.32		91,806.37	419,376.88			530,475.57	2,009,748.84		
Chicago, Milwaukee & St. Paul	1,820,158.44	775.05	10,571.81	664,908.32			2,496,433.62	2,309,505.71		
Chicago & North-Western	\$ 70,869.22	\$ 352.12	\$ 51,204.13	\$ 29,499.50			\$ 152,525.97	\$ 5,308,961.87		
Chicago, St. Paul, Minn. & Omaha				440,858.63			440,858.63	3,224,519.89		
Chicago, Rock Island & Pacific				1,385.81			1,385.81	1,238.29		
Colfax Northern	2,556.25	1,388.50	4,096.40	2,121.59			6,814.30	7,685.30		
Crooked Creek				10,442.84			10,442.84	3,652.06		
Davenport, Rock Island & N. W.	33,735.00	14,368.00		6,444.00			54,547.00	381,967.11		
Des Moines, Iowa Falls & Northern	737,084.10			155,803.85			892,887.95	14,303.96		
Dubuque & Sioux City (Ill. Cent.)	403,548.35	18,065.07	23,665.92	66,322.32			511,541.66	2,029.21		
Iowa Central			90.00	2,760.00			2,850.00	4,381.11		
Albia & Centerville	2,329.00			801.20			3,130.20	210,819.24		
Manchester & Oneida	404,570.73	199.00	181,128.22	49,000.00			685,798.95	229.78		
Minneapolis & St. Louis		92.90		2,537.42			2,630.32	64,338.47		
Muscatine, North & South	135,000.00	14,332.16	27,532.50	11,869.39			208,734.05	10,786.30		
Newton & Northwestern	3,509.00	2,817.71		915.02			7,241.73			
Tabor & Northern				26,576.82			26,576.82			
Union Pacific	196,107.28		22,019.40	5,111.54			213,238.22			
Wabash			24,000.00	10,053.41			34,053.41			
Willmar & Sioux Falls (G. N.)										
Sioux & Great Northern (G. N.)										
Totals	\$ 5,068,220.32	\$ 304,395.25	\$ 490,802.70	\$ 2,464,572.41	\$ 533,895.33	\$ 405,183.72	\$ 7,110,072.73	\$ 11,859,579.06	\$ 872,308.40	

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Road mileage basis.

d Hire of equipment—train mileage basis.

e Proportional.

f Actual taxes for Iowa, \$430,286.57.

TABLE NO. 13—INCOME

Railroads*	Payments from Net Income					
	Dividends on Stocks				Other payments	Total
	Common		Preferred			
	Rate	Amount	Rate	Amount		
Atchison, Topeka & Santa Fe.....						
Atlantic, Northern & Southern.....						
Chicago, Anamosa & Northern.....						
Chicago, Burlington & Quincy.....						
Chicago Great Western.....					\$ 447,874.42	\$ 447,874.42
Mason City & Ft. Dodge.....						
Wisconsin, Minnesota & Pacific.....						
Chicago, Milwaukee & St. Paul.....	7	\$ 1,400,442.73	7	\$ 894,877.12		\$ 2,295,319.85
e Chicago & North-Western.....	7	1,799,928.71	8	460,942.76		2,260,871.47
e Chicago, St. Paul, Minn. & Omaha.....	7	35,380.12	7	58,822.14		94,202.26
Chicago, Rock Island & Pacific.....						
Colfax Northern.....						
Crooked Creek.....						
Davenport, Rock Island & N. W.....						
Des Moines, Iowa Falls & Northern.....						
Dubuque & Sioux City (Ill. Cent.).....						
Iowa Central.....						
Albia & Centerville.....						
Manchester & Onida.....						
Minneapolis & St. Louis.....			5	67,100.00		67,100.00
Muscatine, North & South.....						
Newton & Northwestern.....						
Tabor & Northern.....						
Union Pacific.....						
Wabash.....						
a Willmar & Sioux Falls (G. N.).....						
b Iowa & Great Northern (G. N.).....						
Totals.....		\$ 3,319,751.56		\$ 1,489,702.02	\$ 447,874.42	\$ 5,247,328.00

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907, October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Interest on 4 per cent debenture stock.

d Road mileage basis.

e Proportional.

ACCOUNT—IOWA—CONTINUED

From Operations Year Ending June 30, 1908		On June 30, 1907		For Year		On June 30, 1908	
Surplus	Deficit	Surplus	Deficit	Additions	Deductions	Surplus	Deficit
\$ 141.90						\$ 141.90	
1,882.03			\$ 3,004.08				\$ 1,812.62
	\$ 459,122.01				\$ 129,712.38		\$ 610,931.78
	5,021.92						5,021.92
	21,000.51						
11,875.86							
1,254,000.40		\$ 5,005,411.02			7,905.08	6,831,990.01	
154,308.65							
1,228.59		38,445.31			2,059.10	37,627.50	
	7,685.30	501,217.51				493,332.21	
5,652.66			106,690.89				103,008.83
45,228.07		1,587,700.77			2,412.18	1,598,516.06	
	14,998.96		10,538.12	10,000.00			14,732.08
	1,606.70			73.81		730.27	
2,029.21			792,403.17		8,061.02		1,066,846.27
	806,412.08						9,988.52
	4,384.11		5,604.47				648,703.19
	210,849.24		431,477.01		4,376.94		21,961.08
			30,700.90		270.40		
	61,208.47						
33,170.35						83,170.35	
\$ 1,508,310.85	\$ 908,944.63	\$ 7,672,778.54	\$ 1,424,059.39	\$ 10,073.81	\$ 154,620.69	\$ 8,965,735.56	\$ 2,450,906.85

TABLE NO. 14—INCOME ACCOUNT—ENTIRE LINE

Railroads	Income from Operation			Income from Other Sources					Total Income
	Gross earnings	Operating expenses	Income from operation	Dividends on stock owned	Interest on bonds owned	Miscellaneous income less expenses	Total income from other sources		
Atchison, Topeka & Santa Fe	\$ 75,574,381.94	\$ 48,100,629.23	\$ 27,473,752.71	\$ 44,200.41	\$ 305,507.45	\$ 1,023,755.07	\$ 2,273,612.93	\$ 29,747,365.64	
Atlantic, Northern & Southern	16,110.01	8,179.19	141.90			11.18	11.18	2,740.23	
Chicago, Anamosa & Northern	77,748,161.32	55,268,407.48	22,479,754.04	6,570.67	103,302.00	1,331,563.88	1,441,336.55	23,921,090.59	
Chicago, Burlington & Quincy	1,795,070.60	1,262,734.86	1,212,335.74	4,144.00	4,130.00	1,075.04	9,349.04	504,352.43	
Chicago Great Western	1,706,144.10	1,301,791.67	504,352.43					131,151.88	
Mason City & Ft. Dodge	619,682.58	460,758.67	158,923.91					22,827.97	
Wisconsin, Minnesota & Pacific	56,932,080.50	37,163,368.43	19,769,712.07	c 938,332.23	114,330.00	d 956,240.10	2,008,902.33	21,778,154.40	
Chicago, Milwaukee & St. Paul	63,219,344.19	41,641,313.63	21,578,030.56	1,903,510.00	3,150.00	962,616.23	2,869,276.23	24,477,306.79	
Chicago & North-Western	12,865,093.92	8,542,489.67	4,322,204.26	98,724.00	10,000.00	131,397.08	230,211.08	4,553,415.34	
Chicago, St. P., Minn. & Omaha	54,604,116.01	39,655,118.52	14,948,997.49	130,737.27	1,237,711.15	596,816.71	1,965,285.13	16,914,282.62	
Chicago, Rock Island & Pacific	53,888.22	43,222.97	10,665.25					10,665.25	
Colfax Northern	21,480.63	20,330.06	1,150.57					1,150.57	
Crooked Creek	84,655.32	84,655.32					18,721.80	18,721.80	
Davenport, Rock Island & N. W.	245,409.75	169,745.69	75,664.06	3,150.00			13,500.00	75,814.06	
Des Moines, Iowa Falls & N.	5,339,381.46	4,336,720.41	1,002,661.05					1,002,661.05	
Dubuque & Sioux City (Ill. Cent.)	3,002,475.23	2,128,988.37	873,486.86		22,300.00	6,321.64	28,321.64	873,486.86	
Iowa Central	21,705.15	20,121.34	1,583.81			28.26	28.26	1,583.81	
Albia & Centerville	21,069.64	14,326.33	6,743.31					6,743.31	
Manchester & Oneida	3,820,516.07	2,648,918.92	1,171,597.15	6,000.01	30,983.97	464,914.85	507,907.83	1,685,504.98	
Minneapolis & St. Louis	3,960,930.28	2,648,918.92	1,312,011.36					1,312,011.36	
Muscatine, North & South	14,819.81	96,573.70	1,733.89			1,708.34	1,708.34	1,733.89	
Newton & Northwestern	23,232.76	17,829.81	5,402.95					5,402.95	
Tabor & Northern	44,050,030.28	25,109,347.24	18,940,683.04	22,979,247.50	5,545,312.47	1,440,532.64	37,965,092.61	56,914,775.65	
Union Pacific	25,020,330.24	18,843,747.32	7,077,182.31	197,391.10	55,623.97	444,633.16	697,648.23	7,774,830.54	
Wabash	750,861.57	477,553.83	273,307.74					273,307.74	
a W. & S. F. (G. N.)	310,994.25	239,112.97	71,881.28					71,881.28	
b Iowa & G. N. (G. N.)									
Totals	\$ 435,429,717.21	\$ 293,182,104.40	\$ 142,247,612.81	\$ 80,312,216.19	\$ 5,438,301.01	\$ 3,233,353.95	\$ 50,973,771.15	\$ 192,321,383.96	

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Includes premium on securities sold, \$21,822.46; interest on securities, loans, etc., \$880,004.02.

d Includes amount credited to sinking funds 1896 and 1899 not used, \$30,270.00, and net revenue sleeping, parlor, dining cars and elevators, expenses estimated \$573,955.43.

e Deficit.

TABLE NO. 15—INCOME ACCOUNT—ENTIRE LINE—CONTINUED

Railroads	Deductions from Income							Net Income	Deficit
	Interest on debt accrued	Interest on bearing contracts and liabilities	Rents	Taxes	Permanent improvements	Other deductions	Total deductions from income		
Atchison, Topeka & Santa Fe	\$12,220,155.37	\$ 113,389.51	\$ 218,133.00	\$ 2,789,919.15	\$ 340,331.53	\$ 799,200.51	\$16,490,189.07	\$ 13,257,176.57	
Atlantic, Northern & Southern				1,458.16			1,458.16		
Chicago, Anamosa & Northern			1,140,306.71	2,435,988.13	3,186,414.61	1,192,708.24	15,101,427.02	8,819,063.57	
Chicago, Burlington & Quincy	7,126,090.33		488,687.30	204,000.00	108,697.41		7,925,375.04	99,549.72	
Chicago Great Western	44,120.03	475,748.76	52,071.22	72,000.00		30,509.36	640,577.38	46,225.15	
Mason City & Ft. Dodge	480,000.00			24,751.45			504,751.45	76,039.57	
Wisconsin, Minn. & Pacific	232,440.00		199,949.80	2,304,962.40	208,929.95		3,046,282.15	13,087,522.46	
Chicago, Milwaukee & St. P.	3,916,760.00		41,090.70	2,582,822.78		709,517.38	10,838,015.32	13,638,691.47	
Chicago & North-Western	7,502,172.00	3,012.46	229,580.81	630,745.16		1,145.07	12,345,510.49	2,105,064.25	
Chicago, St. P., Minn. & O.	1,379,047.16	7,812.29	2,281,035.05	3,609,017.54		732,382.09	12,381,736.07	4,332,945.95	
Chicago, Rock Island & Pacific	7,502,778.49	145,470.50	4,096.49	1,385.81			8,426.96	1,238.29	7,685.30
Colfax Northern	2,556.25	1,388.30		18,721.80			20,666.35		
Crooked Creek				18,721.80			18,721.80		
Davenport, Rock Island & N. W.				6,444.00			6,444.00		
Des Moines, I. F. & N.	53,755.00	14,963.00		165,023.95		56,983.69	1,006,341.05	195,519.40	
Dubuque & Sioux City (Ill. Cent.)	784,234.10		32,897.20	86,842.80		3,246.03	964,174.13	218,131.68	
Iowa Central	490,636.25	22,969.99	60.00	2,760.00			513,366.24		
Albia & Centerville	3,230.00			921.20			4,111.20	2,029.21	
Manchester & Oneida		52.00	290,022.85	139,076.45		940.00	1,575,100.07	110,404.91	
Minneapolis & St. Louis	1,174,538.14	92.80		2,537.42			2,693.22		
Muscatine, North & South	133,000.00	14,352.12	27,532.50	11,809.99			206,734.61	210,849.24	
Newton & Northwestern	2,500.00	2,217.71		6,444.00			11,161.71	229.78	
Tabor & Northern	6,669,384.19		1,471,208.91	727,469.93	238,842.93	202,675.01	8,273,931.59	48,640,844.00	
Union Pacific	4,459,611.11		24,257.50	34,202.49		31,533.49	4,555,504.59	216,896.44	
Wabash	60,796.67		10,053.44			4,657.49	75,507.60	122,600.49	
a W. & S. F. (G. N.)								35,170.35	
b Iowa & G. N. (G. N.)									
Totals	\$66,475,834.32	\$ 802,007.24	\$ 6,517,933.17	\$15,380,919.85	\$ 4,143,216.13	\$ 4,475,784.05	\$87,795,715.67	\$ 104,985,025.12	\$ 459,356.83

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Loss on mine operations.

TABLE NO. 16.—INCOME

Railroads	Payments From Net Income					
	Dividends on Stock				Other payments	Total
	Common		Preferred			
	Rate	Amount	Rate	Amount		
Atchison, Topeka & Santa Fe.....	53	\$ 5,602,607.50	5	\$ 5,705,600.00		\$11,371,207.50
Atlantic, Northern & Southern.....						
Chicago, Anamosa & Northern.....						
Chicago, Burlington & Quincy.....	8	8,867,128.00			8,867,128.00	
Chicago Great Western.....					1,118,461.00	1,118,461.00
Mason City & Ft. Dodge.....						
Wisconsin, Minnesota & Pacific.....						
Chicago, Milwaukee & St. Paul.....	7	5,515,497.00	7	5,480,543.00		9,338,040.00
Chicago & North-Western.....	7	6,972,672.00	8	1,791,000.00		5,784,272.00
Chicago, St. Paul, Minn. & Omaha.....	7	787,976.00	7	1,298,934.00		2,085,910.00
Chicago, Rock Island & Pacific.....	53	3,929,785.00			10,199.54	3,939,984.54
Colfax Northern.....						
Crooked Creek.....						
Davenport, Rock Island & N. W.....						
Des Moines, Iowa Falls & Northern.....	13	176,392.50				176,392.50
Dubuque & Sioux City (Ill. Cent.).....						
Iowa Central.....						
Albia & Centerville.....						
Manchester & Onida.....						
Minneapolis & St. Louis.....			5	200,000.00		200,000.00
Muscatine, North & South.....						
Newton & Northwestern.....						
Tabor & Northern.....						
Union Pacific.....	10	19,348,900.00	4	8,982,772.00		23,531,702.00
Walsh.....						
a Willmar & Sioux Falls (G. N.).....						
b Iowa & Great Northern (G. N.).....						
Totals.....		\$51,763,045.00		\$16,472,539.00	\$ 1,128,693.54	\$69,354,230.54

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Interest on 4 per cent debenture stock.

d Includes \$45,944.68 profits, lapd grants.

ACCOUNT—ENTIRE LINE—CONTINUED

From Operations Year Ending June 30, 1908		On June 30, 1907		For Year		On June 30, 1908	
Surplus	Deficit	Surplus	Deficit	Additions	Deductions	Surplus	Deficit
\$ 1,885,879.07		\$ 20,066,874.36		\$ 1,885,879.07	\$ 1,500,887.93	\$ 20,332,863.50	
141.90				141.90		141.90	
1,282.00				1,282.00			1,812.62
	\$ 47,484.43	47,023,708.87	\$ 3,094.68				
	1,219,013.72	267,100.73			7,770,527.89	39,246,770.98	1,195,746.38
	46,225.15				46,225.15		46,225.15
	76,039.57				76,039.57		76,039.57
3,779,512.46		38,862,461.01		3,779,512.46		42,641,973.47	
4,874,419.47		21,787,308.46		4,874,419.47	29,172.30	26,632,454.73	
d 64,088.03		3,836,210.89		64,088.03	252,033.30	3,938,355.49	
669,561.41		17,113,881.73		664,526.15	3,789,501.96	13,968,945.92	
1,338.59		38,448.31		1,338.59	2,059.10	37,627.50	
	7,085.30	501,217.54			7,655.30	43,339.50	
	47,895.14				4,955.64		103,098.53
		105,669.89		3,933.06		57,579.49	
		74,761.29		17,181.90			
		218,131.08		2,923.74		2,738,167.73	
		2,522,008.84		14,363.96		14,732.06	
	14,363.96			10,338.12			
		1,699.76		2,703.02		750.57	
2,639.21					332.99	1,387,749.97	
	89,505.00	1,478,769.51		91,019.34		9,988.53	
	4,384.11			215,226.18		646,703.19	
	210,849.84	5,004.47		4,384.11		21,801.03	
	229.78	20,700.00					
25,199,083.00		18,836,796.39		25,199,083.06	4,000,001.25	39,279,275.36	
216,596.44		445,638.37		1,022,338.10	1,323,629.79	855,693.42	
123,460.49		250,942.72		122,490.49		873,466.31	
23,170.35				53,170.35		33,170.35	
\$30,922,942.78	\$ 1,714,880.35	\$173,129,211.57	\$ 654,397.22	\$37,779,907.90	\$21,891,809.08	\$190,888,374.87	\$2,629,690.89

TABLE NO. 17

Railroads	Passenger					Total passenger revenue
	Originating and terminating in Iowa	Originating but not terminating in Iowa	Terminating but not originating in Iowa	Crossing the state		
Achison, Topeka & Santa Fe						\$ 75,933.86
Atlantic, N. & S.	\$ 1,664.53					1,664.53
Chicago, Anamosa & N.	3,826.10					3,826.10
Chicago, Burlington & Q.						2,727,965.94
Chicago Great Western	349,249.40	\$ 550,533.43				899,772.92
Mason City & Ft. D.	163,018.40	\$ 75,425.50	80,125.10	\$ 70,124.20		394,693.20
Wisconsin, M. & P.	3,313.70	c 1,063.88				4,377.58
Chicago, M. & St. P.						2,370,430.16
Chicago & N. W.	1,741,089.07	397,519.73	418,474.57	1,021,506.79		3,578,600.16
Chicago, St. P., M. & O.						305,636.79
Chicago, R. I. & P.						3,968,855.25
Collax Northern						8,377.47
Crooked Creek	1,030.14					1,030.14
Davenport, R. I. & N. W.						57,575.70
Des Moines, I. F. & N.						1,259,762.59
Dubuque & S. C. (Ill. C.)	707,105.75	175,552.63	160,950.32	156,144.89		889,806.85
Iowa Central						6,673.49
Albia & Centerville						7,608.38
Manchester & Oneida	7,608.38					291,802.98
Minneapolis & St. L.						6,985.74
Muscatine, N. & S.	6,985.74					10,380.01
Newton & N. W.						5,035.99
Tabor & Northern	5,035.99					
Union Pacific						111,638.12
Wabash	111,638.12	74,300.08	50,453.61	25,974.56		262,366.37
a Willmar & S. F. (G. N.)						30,436.84
b Iowa & G. N. (G. N.)	30,436.84					30,436.84
Totals	\$ 3,300,424.80	\$ 724,304.72	\$ 1,260,546.03	\$ 1,270,840.44		\$16,704,801.80

a The report of the Willmar & Sioux Falls Railway Company covers the period June 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c This includes amount terminating but not originating in Iowa.

d Including extra baggage and storage.

EARNINGS—IOWA

Express	Express					Total express	Mails	Extra baggage and storage	Other items	Total passenger earnings
	Originating and terminating in Iowa	Originating but not terminating in Iowa	Terminating but not originating in Iowa	Crossing the state						
	\$ 8,516.10	\$ 12,448.39	\$ 692.44	\$ 2,182.54		\$ 9,799.07	\$ 1,784.14	\$ 3,690,000.87	\$ 1,086,005.64	\$ 4,676,889.65
	71.87	513.00	47.74			1,242.61	5,809.14			
\$ 1,620.04						283,221.01	595,248.51	30,367.63	51,837.78	3,690,000.87
	92,231.95	65,745.51	13,886.98	15,000.33		181,865.77	1,086,005.64			
	20,515.82	29,300.23	4,594.02	4,757.92		55,167.99	462,780.49			
	1,014.49	1,327.27	138.16			2,480.92	7,388.07			
	312,351.50	286,137.71	40,065.28	50,185.39		688,730.88	3,071,370.04			
	312,805.00	474,384.30	40,402.11	69,817.51		897,409.92	4,476,689.08			
	24,007.90	33,373.21	5,398.73	7,872.09		60,651.93	376,350.75			
	360,148.52	379,016.30	69,002.26	25,681.85		834,849.93	4,796,084.28			
	44.31	3.37		14.98		62.66	8,000.13			
300.00						300.00	3,021.90			
							5,973.30			
	2,698.31	3,918.34				6,616.65	64,906.07			
	117,284.42	123,727.80	21,646.37	5,283.53		268,342.12	1,526,004.71			
	20,303.05	55,237.45	9,663.19	50.00		85,253.69	483,383.45			
	300.00	1,935.62	366.60			2,602.22	8,428.58			
	611.81	363.20	922.83			1,900.84	9,900.22			
	24,977.06	50,078.78	4,300.72	865.08		79,151.64	371,454.00			
	933.01					933.01	7,918.75			
	1,430.35	4,086.19	90.56	1,851.30		7,408.40	17,333.30			
	677.49	514.44	125.00			1,316.93	6,332.92			
	34,635.79	53,087.23				87,723.02	5,999.66			
	1,004.25	2,717.48	405.58	140.33		4,167.64	35,354.47			
	2,585.21	7,681.74	333.05			10,600.00	40,960.00			
\$ 6,873.87						\$ 1,647,359.92	\$ 2,778,684.54	\$ 237,924.52	\$ 234,400.06	\$21,028,180.73

TABLE NO. 18—EARNINGS—

Railroads	Freight		
	Originating and not ter- minating in Iowa	Originating but not ter- minating in Iowa	Terminating but not originating in Iowa
Atchison, Topeka & Santa Fe.....			994.75
Atlantic, Northern & Southern.....	\$ 3,559.08	\$ 1,906.70	\$ 2,994.04
Chicago, Anamosa & Northern.....	9,077.39	4,179.57	
Chicago, Burlington & Quincy.....			
Chicago Great Western.....			
Mason City & Ft. Dodge.....	176,983.36	340,428.22	152,005.75
Wisconsin, Minnesota & Pacific.....	1,150.13	33,339.28	
Chicago, Milwaukee & St. Paul.....	1,278,922.93	2,718,716.06	1,694,815.12
Chicago & North-Western.....			
Chicago, St. Paul, Minneapolis & Omaha.....			
Chicago, Rock Island & Pacific.....	42,750.23		
Colfax Northern.....	17,764.54		
Crooked Creek.....			
Davenport, Rock Island & Northwestern.....			
Des Moines, Iowa Falls & Northern.....	496,734.08	772,501.47	932,699.56
Dubuque & Sioux City (Illinois Central).....			
Iowa Central.....			
Albia & Centerville.....	11,560.42		
Manchester & Oneida.....	88,558.29		
Minneapolis & St. Louis.....			
Muscatine, North & South.....	10,279.84		
Newton & Northwestern.....			
Tabor & Northwestern.....	272,985.06	194,835.12	207,213.19
Union Pacific.....	285,023.29		
Wabanah.....			
a Willmar & Sioux Falls (G. N.).....			
b Iowa & Great Northern (G. N.).....			
Totals.....	\$ 2,614,491.52	\$ 4,065,483.39	\$ 2,571,322.21

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

cThis includes stock yards and elevators.

dIncludes terminating but not originating in Iowa.

—IOWA—CONTINUED

Crossing the state	Freight		Stock yards	Elevators	Other items	Total freight earnings	Total passenger and freight earnings
	Total freight revenue	but not ter- minating in Iowa					
\$ 275,556.56	6,460.53				c 124.60	\$ 275,681.16	\$ 375,444.43
10,250.87					76.42	6,536.95	8,321.09
6,511,296.83						10,250.87	18,110.01
2,291,115.70						6,511,296.82	10,207,747.69
1,173,800.43						2,291,115.70	5,847,181.34
34,855.41						1,173,800.43	1,636,679.92
9,898,916.15						34,855.41	41,873.48
10,340,501.16					31,255.81	9,899,171.66	12,961,412.00
564,129.03					21,619.09	10,261,523.16	14,737,613.24
7,981,511.60						564,129.03	940,379.78
42,750.23					30,664.64	8,021,076.24	12,817,706.32
17,764.54					12.55	42,750.23	51,353.77
						17,764.54	19,786.40
							3,973.29
						189,174.04	845,680.11
932,699.60					12,482.27	2,789,506.87	4,312,001.58
2,774,114.60						1,614,129.51	2,998,163.96
1,614,129.51						12,855.72	21,283.34
12,855.72						11,560.42	21,069.64
11,600.45						708,162.32	1,074,616.92
708,162.32						58,558.29	95,477.04
58,558.29						107,385.79	124,813.99
107,385.79						16,279.84	22,632.76
16,279.84							
						2,961.74	1,080,628.69
38,940.17						781.95	147,708.77
727,374.46						1,320.25	305,346.54
111,672.33							
265,023.29							
\$ 6,127,952.88	\$ 45,571,178.59				\$ 99,600.93	\$ 45,670,779.52	\$ 60,693,957.55

TABLE NO. 19—EARNINGS—IOWA—CONTINUED

Railroads	Other Earnings From Operation							
	Switching balance	Car mileage credit balance	Hire of equipment	Telegraph	Rents from yards, tracks and terminals	Rents not otherwise provided for	All other sources	Total other earnings
Atchison, Topeka & Santa Fe	\$ 2,619.00			\$ 300.30			\$ 1,734.44	\$ 4,653.74
Atlantic, Northern & Southern								\$ 8,321.06
Chicago, Anamosa & Northern								16,119.01
Chicago, Burlington & Quincy	42,152.67	\$ 15,085.47		41,650.07	\$ 11,385.00	27,754.78	140,986.99	10,348,734.68
Chicago Great Western				20.64	7,437.05	4,312.01	11,709.70	3,558,891.04
Mason City & Ft. Dodge					5,549.00	2,194.52	5,554.52	1,612,305.44
Wisconsin, Minnesota & Pacific				106.23	254.02		360.31	42,233.79
Chicago, Milwaukee & St. Paul	56,644.00			5,207.65	14,484.13	7,950.58	84,286.26	13,045,728.36
Chicago & North-Western	62,527.91				9,101.89	44,006.66	115,636.46	14,833,248.79
Chicago, St. Paul, Minn. & Omaha	1,619.59				2,369.46	5,912.55	7,901.49	948,381.27
Chicago, Rock Island & Pacific	77,575.90			2,846.73	1,855.13	18,813.04	101,000.86	12,918,831.38
Colfax Northern	133.25	\$ 1,864.30		3.77		24.00	409.00	2,521.22
Crooked Creek	1,347.50						352.75	53,888.23
Davenport, Rock Island & N. W.	29,732.66	15,080.35		4.80			32.64	21,486.05
Des Moines, Iowa Falls & N.	153.18			67.70			417.12	245,409.75
Dubuque & Sioux City (Ill. Cent.)	15,780.00				\$ 23,051.15	13,385.69	429,477.74	4,797,294.16
Iowa Central	4,065.00	3,185.51		505.00		1,610.31	5,560.82	2,116,784.39
Albia & Centerville	219.50	142.00					122.41	476.91
Manchester & Oneida								21,006.64
Minneapolis & St. Louis	6,330.92	2,530.86				2,133.81	3,901.18	1,069,593.69
Muscatine, North & South	1,697.23						641.83	1,637,222.51
Newton & Northwestern	1,487.50							2,129.33
Tabor & Northern	500.00			50.00				600.00
Union Pacific								23,332.70
Wabash					1,900.00			1,300.00
a Willmar & Sioux Falls (G. N.)	621.51				6,500.33	789.50		7,911.54
b Iowa & Great Northern (G. N.)	1,432.25				2,014.50	220.04		3,666.79
Totals	\$ 303,599.72	\$ 38,917.09	\$ 1,864.30	\$ 50,772.61	\$ 40,751.68	\$ 70,882.49	\$ 548,004.09	\$ 1,054,321.98

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Debit.

TABLE NO. 20—EARNINGS—ENTIRE LINE

Railroads	Passenger Earnings							
	Passenger Revenue				Extra baggage and storage	Other items	Total passenger earnings	Total passenger earnings
	Total	Deductions account of losses, tickets returned, etc.	Net revenue	Mails				
Atchison, Topeka & Santa Fe			\$ 17,946,650.10	\$ 1,574,358.65	\$ 2,729,298.08	\$ 263,035.97	\$ 368,743.53	\$ 22,889,005.33
Atlantic, Northern & Southern	\$ 1,664.32		1,664.32		71.87	47.74		1,784.14
Chicago, Anamosa & Northern	3,499.94		3,499.94		829.16	1,320.01		5,650.11
Chicago, Burlington & Quincy	18,667,278.90		2,311,816.81	1,900,282.06	307,130.51	235,908.12	23,461,416.47	23,461,416.47
Chicago Great Western	1,887,162.00		1,887,162.00	139,015.95	200,819.64	29,184.14	134,644.04	2,300,825.77
Mason City & Ft. Dodge	415,480.51		31,060.66	32,561.67	1,534.09	5,039.48	48,195.33	488,720.38
Wisconsin, Minnesota & Pacific	133,963.74		133,963.74	15,667.59	12,222.75	2,808.63	7,699.99	192,103.63
Chicago, Milwaukee & St. Paul	11,888,394.06		1,700,204.96	1,308,944.75	202,048.38	488,788.94	15,543,881.69	15,543,881.69
Chicago & North-Western	15,734,007.31	\$ 264,909.86	1,482,629.91	1,440,706.27	315,750.21	1,633,908.48	19,907,003.16	19,907,003.16
Chicago, St. Paul, Minn. & Omaha	3,690,433.65		278,307.72	310,138.60	62,460.65	45,175.09	4,389,565.71	4,389,565.71
Dubuque & Sioux City (Ill. Cent.)	15,729,714.45		1,294,729.68	1,354,691.79	211,620.18	135,271.71	18,735,467.81	18,735,467.81
Iowa Central	5,537.47		8,537.47	44.31	3.37	14.98		8,600.13
Colfax Northern	1,030.14		1,030.14	691.72	300.00			2,021.86
Crooked Creek				5,513.26				5,513.26
Davenport, Rock Island & N. W.	57,575.76		57,575.76	3,915.34	2,608.31	713.69		64,900.07
Des Moines, Iowa Falls & N.	1,312,405.49	15,690.84	1,263,705.65	128,908.17	123,846.85	22,123.26	2,308.54	1,571,592.87
Dubuque & Sioux City (Ill. Cent.)	479,387.41		65,229.32	34,766.55	11,904.15	50.00		591,937.63
Iowa Central	6,075.40		1,053.62	390.00				8,432.52
Albia & Centerville			7,608.38	963.20	611.81	922.83		9,506.22
Manchester & Oneida			1,003,377.16	113,754.11	80,004.28	16,123.33	987.62	1,214,346.50
Minneapolis & St. Louis			6,985.74		933.01			7,918.75
Muscatine, North & South			10,280.01	4,086.19	1,110.25	96.55	1,851.30	17,333.20
Newton & Northwestern	10,321.38	32.57	5,035.99	514.41	677.49	125.00		6,332.02
Tabor & Northern	8,080,503.78	28,619.10	8,067,884.68	2,045,408.22	681,899.95	140,455.98		11,825,615.83
Union Pacific	6,504,490.15	125,782.12	6,479,678.03	779,832.08	798,000.35	81,215.81	85,065.18	8,180,318.40
Wabash			151,905.95	14,806.63	8,363.43	2,672.00	405.00	177,673.12
a W. & S. F. (G. N.)			30,330.92	7,081.74	2,085.21	283.05		40,800.92
b Iowa & G. N. (G. N.)								
Totals	\$55,437,218.25	\$ 436,103.49	\$ 104,575,519.54	\$ 11,901,353.79	\$ 10,996,267.41	\$ 1,574,927.06	\$ 2,612,618.76	\$ 131,737,686.53

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

TABLE NO. 21—EARNINGS

Railroads	Freight Earnings			
	Freight Revenue			
	Total freight revenue	Less Repayments		
		Over-charge to shippers	Other repayments	Total deductions
Atchafalaya, Topeka & Santa Fe				
Atlantic, N. & S.	\$ 6,400.53			
Chicago, Anamosa & N.	10,250.87			
Chicago, Burlington & Q.				
Chicago Great Western	5,447,958.03			
Mason City & Ft. D.	1,904,910.93			
Wisconsin, M. & P.				
Chicago, M. & St. P.	42,730,547.39	770,917.75		\$ 770,917.75
Chicago, St. P., M. & O.				
Chicago, R. I. & P.	42,730.22			
Colfax Northern	18,322.66	40.73	\$ 527.42	568.15
Crooked Creek				
Davenport, R. I. & N. W.	180,174.06			
Des Moines, I. F. & N.	3,556,155.32	130,564.00		130,564.00
Dubuque & S. C. (Ill. C.)				
Iowa Central				
Albia & Centerville				
Manchester & Oneida				
Minneapolis & St. L.				
Muscatine, N. & S.				
Newton & N. W.	107,834.47	2,248.68		2,248.68
Tabor & Northern				
Union Pacific	31,000,315.28	241,419.70		241,419.70
Webash	19,484,065.11	822,901.21	1,548,170.60	2,380,971.99
a W. & S. F. (G. N.)				
b Iowa & G. N. (G. N.)				
Totals	\$ 104,733,734.61	\$ 1,980,303.12	\$ 1,548,608.11	\$ 3,528,911.23

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

ENTIRE LINE—CONTINUED

Freight Earnings					Total passenger and freight earnings
Net revenue	Stock yards	Elevators	Other items	Total freight earnings	
\$ 51,373,453.38			\$ 133,822.39	\$ 51,509,277.74	\$ 74,301,373.07
6,400.53			70.42	6,539.95	8,321.09
10,250.87				10,250.87	16,110.01
59,588,731.78				62,568,731.78	76,030,108.23
5,447,958.03				5,447,958.03	7,838,783.80
1,904,910.93			25,042.71	1,930,853.64	1,779,083.02
415,770.77			5,900.36	421,731.33	615,804.66
40,429,879.61			197,908.73	40,624,788.27	53,168,194.65
41,049,020.54			220,500.80	42,170,520.31	62,077,822.50
8,204,600.33				8,204,600.33	12,634,327.04
35,100,831.67			153,117.56	35,348,943.13	51,072,410.94
42,750.22			13.55	42,763.77	51,903.90
17,764.54				17,764.54	19,785.40
					5,518.36
180,174.06				180,174.06	245,080.11
3,419,690.27			13,069.09	3,433,572.29	5,005,165.16
2,383,815.91				2,383,815.91	2,973,783.54
12,855.72				12,855.72	21,288.34
11,590.42				11,590.42	21,006.64
2,553,133.28				2,553,133.28	3,769,579.78
38,558.29				38,558.29	69,477.04
107,834.47				107,834.47	124,818.99
16,279.84				16,279.84	22,692.76
31,004,025.44				31,004,025.44	43,490,541.27
17,103,600.31			460,062.08	17,563,755.79	25,740,074.32
561,907.36			1,000.82	563,908.18	741,661.80
265,009.29			1,830.33	266,840.54	307,327.45
\$ 255,333,301.40			\$ 1,207,779.39	\$ 256,541,077.85	\$ 428,288,761.08

TABLE NO. 22—EARNINGS

Railroads	Other Earnings From Operation			
	Switching charge	Car mileage balance	Hire of equipment balance	Telegraph
Atchison, Topeka & Santa Fe....	\$ 555,800.06			\$ 54,557.04
Atlantic, N. & S.				
Chicago, Anamosa & N.				185,417.10
Chicago, Burlington & Q.	883,288.44	\$ 297,761.57		
Chicago Great Western.	83,817.41	15,415.47		46.89
Mason City & Ft. D.				
Wisconsin, M. & P.				567.71
Chicago, M. & St. P.	344,537.19			22,100.96
Chicago & N. W.	886,909.81			
Chicago, St. P., M. & O.	103,654.81			
Chicago, R. I. & P.	536,802.06			12,900.07
Colfax Northern	133.55		1,864.30	3.77
Crooked Creek	1,347.59			
Davenport, R. I. & N. W.	54,384.94	22,399.37		4.96
Des Moines, I. F. & N.	155.18			67.70
Dubuque & S. C. (Ill. C.)	16,538.29			
Iowa Central	7,378.22	4,235.51		583.63
Albia & Centerville	212.59	142.00		
Manchester & Oneida				
Minneapolis & St. L.	32,409.49	11,697.74		
Muscatine, N. & S.	1,697.23			
Newton & N. W.	1,457.59			
Tabor & Northern	550.00			50.00
Union Pacific	320,900.00			46,973.33
Wabash				
a Willmar & Sioux Falls (G. N.)	758.53			
b Iowa & Great Northern (G. N.)	1,432.25			
Totals	\$ 3,939,550.71	\$ 861,641.06	\$ 1,864.30	\$ 323,182.06

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Debit.

ENTIRE LINE—CONTINUED

Other Earnings From Operation				Total earnings from operation entire line	Proportion of gross earnings from operation — Iowa
Rents from tracks, yards and terminals	Rents not provided for	Other sources	Total other earnings		
\$ 301,028.87	\$ 371,622.01	\$ 1,183,008.87	\$ 75,574,381.94	\$ 880,008.16	
			8,321.09	8,321.09	
			16,110.01	16,110.01	
100,929.81	240,596.35	1,777,038.37	77,748,161.52	10,345,734.63	
15,959.34	21,066.62	136,295.30	7,975,079.60	3,358,891.04	
14,805.84	2,357.34	16,561.08	1,796,144.10	1,676,341.28	
3,000.56	1,619.36	5,247.02	619,082.56	67,355.34	
134,494.47	63,223.82	761,456.44	56,932,620.50	15,888,887.33	
62,483.73	102,128.13	1,141,621.69	63,219,344.19	16,265,009.77	
11,408.55	66,278.53	181,436.89	19,865,663.03	894,165.73	
28,056.36	123,947.58	531,765.07	84,694,116.01	14,959,696.95	
21.00	499.00	2,634.32	53,888.22	53,888.22	
	352.75	1,700.25	21,486.65	21,486.65	
	529.56	1,857.29	29,136.96	45,543.61	
		417.12	329.64	245,409.75	245,409.75
33,031.15	15,962.44	465,844.45	5,335,581.46	4,797,294.16	
	2,108.09	12,966.26	26,721.71	3,002,475.25	2,110,784.30
		122.41	476.91	21,765.15	21,765.15
			21,066.64	21,066.64	
	4,170.95	8,838.20	67,138.39	8,889,516.07	1,689,338.69
		49.00	1,657.33	64,519.51	64,519.51
		641.83	129,948.32	129,948.32	129,948.32
			600.00	23,232.70	23,232.70
180,856.06	96,761.37	100,854.28	569,480.01	44,000,000.38	
6,800.53	1,649.71	11.00	9,199.77	750,961.57	1,087,828.09
	2,914.50	229.01	3,666.79	310,994.35	155,680.31
\$ 280,707.73	\$ 694,932.10	\$ 1,708,054.27	\$ 7,140,959.83	\$ 435,497,717.21	\$ 73,540,156.39

TABLE NO. 23 OPERATING EXPENSES—IOWA

Railroads	Maintenance of Way and Structure									
	Superintendence	Ballast	Ties	Rails	Other track material	Roadway and track	Removal of snow, sand and ice	Tunnels	Bridges, trestles and culverts	Over and under grade crossings
Atchison, Topeka & Santa Fe.....	\$ 4,855.33	\$ 1,519.00	\$ 6,824.26	\$ 1,139.91	\$ 1,616.65	\$ 23,584.92	\$ 548.94		\$ 7,742.20	\$ 57.29
Atlantic, Northern & Southern.....		5.00	51.00		99.70	1,471.91			52.50	
Chicago, Anamosa & Northern.....					2,943.38				24.41	
Chicago, Burlington & Quincy.....	102,755.80	40,240.04	372,689.88	224,049.90	177,581.46	754,867.78	9,439.05		159,199.35	7,402.43
Chicago Great Western.....			76,057.00	11,217.34		178,731.96			17,092.97	
Mason City & Ft. Dodge.....			25,318.10	243.62		101,183.29			16,071.75	
Wisconsin, Minnesota & Pacific.....			3,901.27	15.95		5,157.64			1,062.47	
cChicago, Milwaukee & St. Paul.....	62,118.28	5,248.26	286,770.65	114,206.38	95,017.00	624,459.66	15,959.74		282,772.14	1,819.24
dChicago & North Western.....	91,581.31	29,707.33	288,466.22	99,541.38	112,413.84	899,308.23	45,457.37	\$ 729.80	186,482.02	5,995.02
Chicago, St. Paul, Minn. & Omaha.....										
Chicago, Rock Island & Pacific.....	102,135.56	1,664.98	224,357.34	13,333.60	47,702.92	626,683.80	12,601.51		161,629.87	2,951.69
Colfax Northern.....	600.00		200.00	71.33		5,915.11			990.10	
Crooked Creek.....			785.17			3,528.42			707.89	
Davenport, Rock Island & N. W.....			3,279.30	257.58		9,038.30			2,199.05	
Des Moines, Iowa Falls & N.....			11,102.02			25,934.32			5,135.36	
Dubuque & Sioux City (Ill. Cent.).....	46,584.16	6,806.84	54,289.95	5,207.22	21,315.48	277,094.75	5,045.04		104,173.76	692.58
Iowa Central.....	13,109.93	133.23	87,688.38	10,865.40	15,538.90	120,359.73	1,533.20		15,520.02	613.86
Albia & Centerville.....	473.00		5,267.05	68.22	167.42	5,787.29	28.48		405.86	
Manchester & Oneida.....			489.04	13.57		5,009.73				
Minneapolis & St. Louis.....	7,080.11	155.78	50,684.05	1,873.73	6,352.99	65,276.49	1,244.07		14,668.48	19.77
Muscatine, North & South.....			7,073.97		6,708.42				5,846.38	
Newton & Northwestern.....			6,136.48			29,088.61			4,354.62	
Tabor & Northern.....										
Union Pacific.....										
Wabash.....	7,881.98	132.75	27,285.19	714.25	3,500.37	75,711.71	1,055.61		14,003.15	2.86
aWillmar & Sioux Falls (G. N.).....	1,919.50	2,616.99	5,612.90	57.48	1,636.47	22,637.77	24.78		10,466.65	10.75
bIowa & Great Northern (G. N.).....	3,848.75		7,796.32	291.10	2,817.30	5,913.59	382.61		10,611.00	9.53
Totals.....	\$ 474,321.82	\$ 77,506.55	\$ 1,558,383.51	\$ 482,324.32	\$ 406,579.02	\$ 3,872,745.86	\$ 96,339.30	\$ 729.80	\$ 1,026,313.61	\$ 19,443.02

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

cEstimated.

dProportional.

eCredit.

TABLE NO. 24—OPERATING EXPENSES—IOWA—CONTINUED

Railroads	Maintenance of Way and Structures—Continued									
	Grade crossings, fences, cattle guards and signs	Snow and sand fences and snow sheds	Signals and interlocking plants	Telegraph and telephone lines	Electric power transmission	Buildings and grounds	Docks and wharves	Roadway tools and supplies	Work equipment—repairs	Work equipment—renewals
Atchison, Topeka & Santa Fe.....	\$ 4.32		\$ 673.69	\$ 348.08		\$ 14,054.09		\$ 434.35	\$ 1,100.28	\$ 31.85
Atlantic, Northern & Southern.....	49.45					54.38				
Chicago, Anamosa & Northern.....						139,098.68		17,112.12	23,840.11	12,766.17
Chicago, Burlington & Quincy.....	54,965.37	\$ 213.15	11,724.99	15,411.11		23,149.81				16,941.76
Chicago Great Western.....	7,309.99			2,514.75		7,681.76				
Mason City & Ft. Dodge.....	3,396.48			1,492.71		491.14				
Wisconsin, Minnesota & Pacific.....	229.80			107.30		131,336.47		29,027.37	14,589.01	4,000.15
cChicago, Milwaukee & St. Paul.....	36,305.52	2,103.08	20,406.94	13,848.40		148,622.23		12,455.49	12,595.19	2,379.63
dChicago & North Western.....	39,329.18	1,909.02	38,179.44	10,096.58						4,243.85
Chicago, St. Paul, Minn. & Omaha.....						147,594.70		11,850.59	29,911.57	231.06
Chicago, Rock Island & Pacific.....	46,811.62	7,874.22	11,181.86	17,553.08		576.17				1,152.69
Colfax Northern.....	89.07					718.66				
Crooked Creek.....	15.95					599.45				
Davenport, Rock Island & N. W.....	155.62			83.14		1,236.97				
Des Moines, Iowa Falls & N.....	188.54			170.03		69,245.17		5,147.88	2,747.01	5,142.34
Dubuque & Sioux City (Ill. Cent.).....	14,043.12	\$ 235.65	17,132.84	15,006.61		14,595.16		2,619.96	807.59	685.29
Iowa Central.....	9,519.24	49.66		1,453.89		333.52		82.01		
Albia & Centerville.....	56.25					285.90				
Manchester & Oneida.....	4,096.25	549.40	963.71	1,266.57		118.96		1,522.71	1,999.52	202.01
Minneapolis & St. Louis.....	659.13					1,887.96				615.49
Muscatine, North & South.....	555.34									
Newton & Northwestern.....										
Tabor & Northern.....										
Union Pacific.....										
Wabash.....	2,861.29	1,102.51		1,958.62		4,850.96		1,071.25	1,796.14	18.81
aWillmar & Sioux Falls (G. N.).....	506.71	165.49	38.79	114.26		2,653.92		635.40		709.14
bIowa & Great Northern (G. N.).....	612.97	74.90	70.60	248.19		4,514.43		53.72	1,554.18	29.50
Totals.....	\$ 222,978.11	\$ 14,302.29	\$ 99,822.53	\$ 80,635.80		\$ 718,360.65	\$ 11,642.92	\$ 81,314.10	\$ 50,340.77	\$ 23,158.25

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

cEstimated.

dCredit.

TABLE NO. 25—OPERATING EXPENSES—IOWA—CONTINUED

Railroads	Maintenance of Way and Structures—Continued							
	Injuries to persons	Stationery and printing	Insurance	Other expenses	Total of foregoing accounts	Maintaining joint tracks and other facilities— <i>Pr.</i>	Maintaining yards and other facilities— <i>Pr.</i>	Total main-tenance of way and structures
Atchison, Topeka & Santa Fe.....	\$ 573.68	\$ 68.87	\$ 400.31	\$ 18.16	\$ 65,903.80	\$ 45.27		\$ 65,949.07
Atlantic, Northern & Southern.....				489.60	2,113.80			2,113.80
Chicago, Anamosa & Northern.....					2,527.32			2,527.32
Chicago, Burlington & Quincy.....	3,458.88	3,464.86	14,512.41	76.91	2,158,298.30	24,038.44	\$ 6,808.13	2,175,468.61
Chicago Great Western.....		266.38		116,988.43	433,339.57			433,339.57
Mason City & Ft. Dodge.....		25.54		29,557.85	176,228.10			176,228.10
Wisconsin, Minnesota & Pacific.....		3.56		746.03	11,805.61			11,805.61
c Chicago, Milwaukee & St. Paul.....	16,809.37	2,317.80	14,106.50	139.13	1,775,871.99	85,390.72	6,001.98	1,855,390.73
d Chicago & North-Western.....	14,296.34	2,798.90	3,943.57	329.34	2,001,524.02	25,935.62	12,002.69	2,027,727.85
d Chicago, St. Paul, Minn. & Omaha.....					112,781.46			112,781.46
Chicago, Rock Island & Pacific.....	29,466.75	3,785.00	32,671.08	329.09	1,556,942.50	60,110.72	36,623.43	1,609,429.79
Colfax Northern.....					8,011.76			8,011.76
Crooked Creek.....					5,147.07			5,147.07
Davenport, Rock Island & N. W.....		27.28		81.50	15,745.36			15,745.36
Des Moines, Iowa Falls & N.....				85.71	43,854.42			43,854.42
Dubuque & Sioux City (Ill. Cent.).....	3,914.72	2,486.91	7,345.72	1,992.43	661,789.50	9,877.85	26,659.02	615,008.33
Iowa Central.....	2,889.46	290.70	2,175.06	40.12	305,476.14	3,282.07	4,709.75	303,958.46
Albia & Centerville.....			15.66		12,688.24	564.16		14,232.34
Manchester & Oneida.....					2,914.94			2,914.94
Minneapolis & St. Louis.....					176,464.82	11,823.00	24,831.36	193,457.36
Muscatine, North & South.....	677.39	176.36	2,309.61	55.14	20,529.08			20,599.68
Newton & Northwestern.....		80.25		302.35	44,163.70			44,163.70
Tabor & Northern.....				2,318.99				
Union Pacific.....								
Wabash.....	1,215.30	263.46	1,071.28		145,545.53	24,616.36	278.98	170,182.91
a Willmar & Sioux Falls (G. N.).....	132.27	61.39	344.51		49,556.02	1,373.50		45,683.69
b Iowa & Great Northern (G. N.).....	128.76	108.15	677.41	3.04	48,928.06	1,713.09	4,402.41	40,240.54
Totals.....	\$ 64,502.92	\$ 16,258.74	\$ 79,173.72	\$ 144,313.26	\$ 9,826,493.74	\$ 245,229.90	\$ 137,841.25	\$10,014,882.39

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Estimated.

d Proportional on basis of revenue train mileage.

TABLE NO. 26—OPERATING EXPENSES—IOWA—CONTINUED

Railroads	Maintenance of Equipment									
	Superintendence	Steam locomotives—repairs	Steam locomotives—renewals	Steam locomotives—depreciation	Passenger train cars—repairs	Passenger train cars—renewals	Passenger train cars—depreciation	Freight train cars—repairs	Freight train cars—renewals	Freight train cars—depreciation
Atchison, Topeka & Santa Fe.....	\$ 2,032.91	\$ 16,063.21		\$ 3,403.46	\$ 5,094.25	\$ 28.07	\$ 897.35	\$ 19,778.90	\$ 1,465.10	\$ 5,463.54
Atlantic, N. & S.....		101.04								
Chicago, Anamosa & N.....		500.63	\$ 57.25							
Chicago, Burlington & Q.....	54,223.24	380,962.31	12,610.01	157,276.90	103,751.30	9,500.57	78,955.92	424,232.49	54,806.15	277,307.81
Chicago Great Western.....	12,771.44	262,386.07			42,235.92			248,186.51		
Mason City & Ft. D.....		2,692.45			94,075.35			81,133.57		
Wisconsin, M. & P.....	331.53	3,107.96			776.66			1,528.57		
c Chicago, M. & St. P.....	35,597.01	549,733.64		49,620.37	132,446.90	3,389.06	26,018.85	842,966.71	24,166.47	125,288.77
f Chicago & N-W.....	50,676.00	667,787.70		82,771.89	144,129.75		25,335.41	523,459.14	1,072.12	190,851.75
Chicago, St. P., M. & O.....										
Chicago, R. I. & P.....	65,345.28	784,013.54		7,561.72	151,631.71	1,937.22	3,026.00	665,429.30	9,896.12	13,461.63
Colfax Northern.....	609.00	6,200.53			221.31			737.53		
Crooked Creek.....		485.09		375.00				1,116.61		423.75
Davenport, R. I. & N. W.....	331.30	1,234.98						6,210.16		
Des Moines, I. F. & N.....	1,494.09	6,948.54			2,407.30	2,248.19		5,290.97		
Dubuque & S. C. (Ill. C.).....	13,788.79	277,853.00	7,594.07		69,356.72			418,852.85	50,046.65	
Iowa Central.....	5,615.95	127,038.98		12,294.60	10,404.50	2.32	4,275.31	43,294.13	1,836.04	26,229.90
Albia & Centerville.....		1,715.59						395.00		
Manchester & Oneida.....		1,102.21			52.69					
Minneapolis & St. L.....	3,465.46	45,938.81		5,291.52	12,680.45		2,477.35	29,152.32	4,325.01	6,896.97
Muscatine, N. & S.....	1,080.09	2,367.48								
Newton & N. W.....	1,312.50	9,085.74			629.47			6,001.29		
Tabor & Northern.....										
Union Pacific.....										
Wabash.....	4,577.57	61,509.92		4,820.31	13,965.90		2,095.56	37,693.06	312.42	6,782.18
a Willmar & Sioux Falls (G. N.).....	721.45	4,107.17		485.45	302.84		160.01	5,300.63		2,582.19
b Iowa & Great Northern (G. N.).....	1,749.01	17,316.42		8,117.86	2,121.20	.18	886.79	11,012.75	3.11	12,362.89
Totals.....	\$ 558,436.48	\$ 3,242,673.91	\$ 830,361.33	\$ 332,019.09	\$ 714,891.35	\$ 171,101.90	\$ 144,130.45	\$ 2,371,280.69	\$ 148,127.17	\$ 667,531.38

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Repairs and renewals.

d Includes credit of \$39.99 account of repairs and renewals of work cars.

e Estimated.

f Proportional on basis of revenue train mileage.

g Credit.

TABLE NO. 27—OPERATING

Railroads	Maintenance of Equipment—Continued			
	Shop machinery and tools	Power plant equipment	Injuries to persons	Stationery and printing
Atchison, Topeka & Santa Fe	\$ 3,982.19		\$ 174.40	\$ 246.05
Atlantic, Northern & Southern	113.07			
Chicago, Anamosa & Northern	43,886.31		983.02	3,883.55
Chicago, Burlington & Quincy	13,142.78			626.90
Chicago Great Western	6,370.27			142.00
Mason City & Ft. Dodge	233.61			4.50
Wisconsin, Minnesota & Pacific	59,748.38		5,592.21	3,967.58
Chicago, Milwaukee & St. Paul	41,948.47		7,173.12	3,630.68
Chicago & North-Western				
Chicago, St. Paul, Minn. & Omaha				
Chicago, Rock Island & Pacific				
Colfax Northern	34,923.21		15,828.43	3,611.00
Crooked Creek	347.32			
Davenport, Rock Island & N. W.				
Des Moines, Iowa Falls & N.				10.75
Des Moines, Iowa Falls & N.				451.36
Dubuque & Sioux City (Ill. Cent.)	19,384.80		2,338.54	1,838.17
Iowa Central	7,720.27		512.57	688.93
Albia & Centerville				
Manchester & Oneida				
Minneapolis & St. Louis				
Muscatine, North & South	3,708.57		324.71	275.04
Newton & Northwestern				
Tabor & Northern	313.03			85.00
Union Pacific				
Wabash	4,288.05		136.35	434.57
a Willmar & Sioux Falls (G. N.)	129.80		79.03	66.85
b Iowa & Great Northern (G. N.)	790.05		524.88	117.98
Totals	\$ 231,690.94		\$ 33,500.16	\$ 19,516.30

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Credit.

d Proportional on basis of revenue train mileage.

EXPENSES—IOWA—CONTINUED

Maintenance of Equipment—Continued							
Insurance	Other expenses	Total of foregoing accounts	Maintaining joint equipment—minerals—Dr.	Equipment purchased—Dr.	Maintaining joint equipment—minerals—Cr.	Equipment leased—Cr.	Total maintenance of equipment
\$ 417.51	\$ 136.33	\$ 60,873.27		\$ 9,956.89		\$ 2,324.16	\$ 61,435.31
219.51	473.32	664.89		718.41			473.32
22,728.78	1,238.79	1,625,654.11	\$ 4,274.44	99,585.44	\$ 1,129.65	83,129.32	1,578.80
	11,870.59	591,340.21					1,615,363.02
0 314.07	207,123.05						591,340.21
0 380.21	5,496.12						207,123.05
6,546.00	480.86	1,855,106.85	21,518.37	216,474.62	1,602.84	186,533.90	5,496.12
11.12	161.15	1,723,008.90	1,672.94	187,712.45	624.47	184,810.74	1,907,943.06
		106,532.00					1,743,058.78
14,896.78	10.36	1,770,301.40	385.19	216,389.42	200.63	166,329.15	1,907,943.06
	1,397.64	9,501.33		1,597.89			106,532.00
		2,400.65					1,820,500.23
	44.71	7,851.85					10,502.13
	1,468.02	17,968.95					2,400.65
6,527.55	1,887.33	871,617.06	1,119.76	80,395.14		492.56	7,851.85
4,968.58	316.97	245,168.12		30,815.71		3,983.91	17,968.95
		2,110.00		1,345.06			961,509.40
	131.32	1,285.22					282,297.02
2,105.03	41.68	116,832.77		6,181.90		6,857.16	4,456.16
	884.50	4,165.65					1,180.51
	418.39	15,030.55					4,165.65
							18,030.55
1,088.54	158.89	137,787.82	7,411.32				165,190.14
90.95	56.90	13,983.33			324.43	171.61	13,487.29
892.30	1,022.35	56,880.77		2,003.16	1,151.82		57,788.11
\$80,503.41	\$20,708.09	\$ 9,488,001.65	\$ 39,329.72	\$ 814,974.01	\$ 4,926.84	\$ 635,348.51	\$ 9,732,093.03

TABLE NO. 28—OPERATING

Railroads	Traffic Expenses	
	Superintendence	Outside agencies
Atchison, Topeka & Santa Fe	\$ 2,127.97	\$ 4,566.41
Atlantic, Northern & Western		
Chicago, Annamosa & Northern		54.15
Chicago, Burlington & Quincy	66,160.36	109,885.41
Chicago Great Western		108,854.55
Chicago City & Ft. Dodge		19,431.06
Wisconsin, Minnesota & Pacific		342.37
Chicago, Milwaukee & St. Paul	66,256.26	138,975.08
Chicago & North-Western	61,940.42	117,422.63
Chicago, St. Paul, Minneapolis & Omaha		
Chicago, Rock Island & Pacific	85,898.11	160,677.56
Colfax Northern		
Crooked Creek		
Davenport, Rock Island & Northwestern		
Des Moines, Iowa Falls & Northern	\$ 1,120.90	88.23
Dubuque & Sioux City (Illinois Central)	32,598.72	50,986.73
Iowa Central	21,305.84	44,858.30
Albia & Centerville		
Manchester & Oneida		
Minneapolis & St. Louis	1,200.00	
Muscatine, North & South	\$ 338.70	19,146.69
Newton & Northwestern		
Tabor & Northern		11.60
Union Pacific		
Wabash		
a William & Sioux Falls (G. N.)	9,622.83	22,808.96
b Iowa & Great Northern (G. N.)	499.71	1,855.85
	1,635.35	3,768.51
Totals	\$ 909,582.57	\$ 829,409.69

^aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

^b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Estimated

^dProportional on basis of revenue train mileage.

EXPENSES—IOWA—CONTINUED

Traffic Expenses							
Advertising	Traffic associations	Fast freight lines	Industrial and immigration bureaus	Stationery and printing	Insurance	Other expenses	Total traffic expenses
\$ 1,729.07	\$ 219.30		\$ 328.66	\$ 1,143.07	\$ 1.31	\$ 8.14	\$ 10,123.83
9.95							9.95
27.15	10.00			3.14			94.44
39,170.30	\$ 1,192.38		1,220.75	25,305.53	15.05	777.09	350,673.90
20,850.29							129,204.84
							19,481.06
88,164.68	\$ 8,019.59		1,065.00	22,690.45		597.97	342,377.04
58,782.55	4,780.14		766.87	30,309.98			278,011.58
71,098.99	\$ 8,791.85		12,893.83	40,380.57	432.17	98.30	16,398.84
							281,877.77
73.18						1,169.46	9,400.16
9,488.90	\$ 3,580.19	\$ 107.02	1,732.72	19,837.55	186.51	587.54	118,625.78
1,384.35	1,904.36			\$ 970.16			77,613.41
				29.65			29.65
88.25							1,238.25
2,131.30	408.43		144.00	4,568.22			34,965.00
123.75							135.35
3,519.29	1,283.89	\$ 5,887.28	275.20	\$ 139.48	9.45	6.65	46,569.96
449.80	2.77	76.48	76.48	139.32		3.62	2,577.75
	89.04		889.32	573.29		292.63	7,129.43
\$ 292,281.75	\$ 36,418.75	\$ 5,994.30	\$ 10,790.46	\$ 128,117.01	\$ 644.49	\$ 3,449.00	\$ 1,796,087.00

TABLE NO. 29—OPERATING

Railroads	Transportation Expenses					
	Superintendence	Dispatching trains	Station employees	Weighing and car service association	Stock yards and grain elevators	Coal and ore docks
Atchison, Topeka & Santa Fe.....	\$ 3,308.06	\$ 7,247.64	\$ 11,058.12	\$ 539.16	\$ 48.05	
Atlantic, N. & S.....			791.14			
Chicago, Anamosa & N.....			1,129.92	5.80	.90	
Chicago, Burlington & Q.....	67,835.00	58,128.71	481,796.29	8,066.80		
Chicago Great Western.....	36,990.97		173,330.34		922.33	
Mason City & Ft. D.....	11,619.82		69,311.61		270.31	
Wisconsin, M. & P.....	548.38		3,713.37			
d Chicago, M. & St. P.....	86,050.03	78,444.14	480,301.02	23,087.64		
e Chicago & N. W.....	96,759.36	61,424.36	844,809.41	31,583.34	16,585.45	29,729.42
Chicago, St. P., M. & O.....						
Chicago, R. I. & P.....	147,703.06	87,290.74	577,019.20	23,821.02		
Colfax Northern.....	909.06		1,496.02			
Crooked Creek.....	1,767.91		930.02		77.01	
Davenport, R. I. & N. W.....	313.26		7,427.00			
Des Moines, I. P. & N.....	330.21		10,748.78		35.80	
Dubuque & S. C. (Ill. C.).....	54,600.78	28,399.74	274,646.66	7,833.11		
Iowa Central.....	12,740.90	7,332.64	80,105.52	1,789.66		
Albia & Centerville.....	2.50		1,836.47			
Manchester & Oneida.....			1,180.00			
Minneapolis & St. L.....	6,600.53	3,405.35	66,652.69	1,883.62		
Muscatine, N. & S.....	2,405.72		4,293.50		34.00	
Newton & N. W.....	2,453.00		8,511.09			
Tabor & Northern.....						
Union Pacific.....						
Wabash.....	9,891.27	7,281.50	31,501.30	2,437.27		
a Willmar & Sioux Falls (G. N.).....	1,448.85	677.44	10,376.04	216.47		
b Iowa & Great Northern (G. N.).....	2,908.97	1,322.45	24,349.35	1,215.32		
Totals.....	\$ 541,629.18	\$ 341,569.61	\$ 3,157,277.42	\$ 902,652.65	\$ 17,024.61	\$ 29,729.42

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

d Estimated.

e Proportional on basis of revenue train mileage.

EXPENSES—IOWA—CONTINUED

Transportation Expenses										
Station supplies and expenses	Yardmasters and their clerks	Yard conductors and brakemen	Yard switch and signal tenders	Yard supplies and extra expenses	Yard engine-men	Enginehouse expenses—yard	Fuel for yard locomotives	Water for yard locomotives	Lubricants for yard locomotives	
\$ 1,004.03	\$ 3,501.58	\$ 15,700.38	\$ 331.70	\$ 96.72	\$ 7,300.42	\$ 410.78	\$ 5,579.31	\$ 54.80	\$ 29.45	
115.64										
29.10										
29,146.32	38,416.95	123,763.89	15,694.39	1,895.61	70,107.59	36,669.69	78,697.33	6,927.92	1,511.12	
19,596.47										
6,417.28										
223.07										
39,270.46	27,533.49	144,933.61	4,315.08	2,532.34	84,439.96	34,661.43	80,614.23	5,332.98	883.50	
63,635.67	74,063.98	300,330.64	17,331.72	2,515.94	196,131.14	63,309.79	233,754.20	8,440.40	4,255.47	
41,840.96	34,698.79	153,504.99	6,964.19	1,947.82	97,303.63	38,145.29	145,312.95	5,653.43	2,703.96	
369.39										
656.28										
1,374.36										
25,144.05	19,616.19	81,481.45	1,839.63	1,116.07	48,885.97	8,906.88	36,775.36	2,178.76	1,106.55	
6,273.26	8,816.35	16,279.16	1,155.15	273.56	12,329.42	5,373.43	12,921.27	1,707.87	421.17	
103.09										
157.05										
3,475.92	2,133.59	6,856.07	101.68	23.54	7,249.51	2,044.96	8,039.48	351.55	321.62	
749.59										
2,093.01	3,227.77	5,508.79	278.00	154.16	3,918.17	1,805.44	14,831.77	114.39	101.47	
916.55	1,146.36	2,983.48	39.28	25.33	1,797.02	1,961.90	5,475.10	782.07	32.08	
1,200.67	2,595.96	4,997.90	139.53	101.15	5,449.00	1,033.56	5,313.72	1,236.00	69.10	
\$235,112.53	\$215,836.00	\$ 829,601.76	\$47,895.30	\$10,151.27	\$542,836.03	\$174,192.96	\$ 627,879.52	\$32,790.51	\$11,159.78	

TABLE NO. 30—OPERATING

Railroads	Transportation Expenses—Continued			
	Other supplies for locomotives	Total of last fifteen accounts	Operating joint yards and terminals—Dr.	Operating joint yards and terminals—Cr.
Atchison, Topeka & Santa Fe.....	\$ 32.98	\$ 45,709.84	\$ 6.48	\$ 83.54
Atlantic, Northern & Southern.....	830.78	1,169.51	312.35	
Chicago, Anamosa & Southern.....	2,614.44	800,080.38	29,056.06	22,738.76
Chicago, Burlington & Quincy.....		181,850.14		
Chicago Great Western.....		75,999.20		
Mason City & Ft. Dodge.....		3,906.44		
Wisconsin, Minnesota & Pacific.....		1,473.05	963,313.75	185,432.87
Chicago, Milwaukee & St. Paul.....		3,748.81	1,872,313.44	60,908.83
Chicago & North-Western.....				22,000.70
Chicago, St. Paul, Minneapolis & Omaha.....		2,384.37	1,130,723.09	22,445.10
Chicago, Rock Island & Pacific.....				38,643.75
Colfax Northern.....			1,830.23	
Crooked Creek.....			1,697.03	
Davenport, Rock Island & Northwestern.....			9,065.88	
Des Moines, Iowa Falls & Northern.....			12,231.39	20,800.97
Dubuque & Sioux City (Illinois Central).....		1,013.94	513,729.55	26,320.77
Iowa Central.....		430.31	147,934.23	4,636.70
Albia & Centerville.....			1,929.56	
Manchester & Onelda.....			1,367.05	
Minneapolis & St. Louis.....		359.13	90,196.55	6,486.06
Muscatine, North & South.....			4,536.09	504.50
Newton & Northwestern.....			9,300.78	
Tabor & Northern.....				
Union Pacific.....				
Wabash.....		44.98	65,216.67	99,582.92
a Willmar & Sioux Falls (G. N.).....		60.33	23,519.11	728.59
b Iowa & Great Northern (G. N.).....		64.85	46,391.00	2,322.57
Totals.....	\$ 12,270.19	\$ 6,006,242.69	\$ 459,300.74	\$ 132,153.27

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c All engine and roundhouse men.

d All locomotives.

e Estimated.

f Proportional on basis of revenue train mileage.

g All engine house expenses.

h Including operation of joint track.

EXPENSES—IOWA—CONTINUED

Transportation Expenses—Continued										
Total station and yard expenses	Motormen	Road engine-men	Engine house expenses—Road	Fuel for road locomotives	Water for road locomotives	Lubricants for road locomotives	Other supplies for road locomotives	Operating power plants		
\$ 45,632.78	\$ 13,333.46	\$ 5,400.48	\$ 23,953.94	\$ 5,139.51	\$ 488.97	\$ 407.40				
830.78	911.25		1,322.55	3.08	36.85	37.54				
1,594.70	1,445.85	6.00	1,321.23	137.03	29.05	35.06				
896,377.65	443,883.71	105,769.47	688,109.96	37,629.35	13,290.76	17,713.01				
184,850.14	297,719.63		434,532.84	24,723.44	10,393.46	6,326.03				
75,999.20	309,672.32		232,057.51	10,931.81	4,125.00	2,711.51				
3,906.44	5,562.88		7,287.30	301.49	162.80	78.70				
1,094,502.47	678,525.74	186,831.56	1,234,340.93	54,496.66	19,924.30	10,888.46				
1,911,514.57	799,207.05	243,543.85	1,377,700.04	70,540.58	24,437.08	24,847.73				
1,114,524.44	655,708.12	194,166.91	1,388,501.80	48,377.82	27,073.72	25,085.79				
1,830.23	4,741.92		6,578.58	124.81	294.70	134.17				
1,697.03	2,652.58		5,020.17	238.60	154.42					
9,065.88	2,627.16		1,881.03	551.01	41.85	64.91				
33,122.39	9,309.08	5,387.07	18,838.96	851.04	883.68	58.39				
332,374.15	230,635.89	70,941.51	347,940.93	22,824.04	11,085.42	6,524.03				
145,077.08	149,021.80	45,873.44	239,413.13	12,690.65	5,443.96	7,375.78				
1,929.56	1,972.71	514.66	2,914.30	485.76						
1,367.05	1,425.48		2,573.75	121.01	184.01	20.49				
90,178.71	49,464.95	16,976.15	97,905.34	4,129.55	2,194.25	2,394.54				
4,536.09	6,306.90		6,306.65	433.65	287.72					
9,300.78	9,786.08		15,181.75	980.27	964.01	466.44				
162,947.00	60,160.63	11,969.65	87,763.46	4,078.46	3,436.85	3,168.81				
22,585.30	6,916.46		22,033.57	1,266.57	897.42	248.43				
40,470.11	13,340.38	4,186.39	32,533.19	1,102.85	474.45	799.71				
\$ 6,306,350.16	\$ 3,577,311.68	\$ 897,722.14	\$ 6,374,947.04	\$ 306,016.66	\$ 136,171.33	\$ 117,208.53				

TABLE NO. 31—OPERATING

Railroads	Transportation Expenses—Continued			
	Purchased power	Road train-men	Train supplies and expenses	Interlockers, block and other signals—operation
Atchison, Topeka & Santa Fe.....	\$ 36,473.08	\$ 9,375.00	\$ 421.64	
Atlantic, Northern & Southern.....	601.91			
Chicago, Anamosa & Southern.....	1,214.55	35.90		
Chicago, Burlington & Quincy.....	434,065.90	177,729.92		816.10
Chicago Great Western.....	232,011.90	48,403.24		
Chicago & Ft. Dodge.....	105,014.23	33,898.30		
Wisconsin, Minnesota & Pacific.....	4,500.70	890.79		
cChicago, Milwaukee & St. Paul.....	729,118.35	146,691.05	21,823.75	
dChicago & North-Western.....	901,923.29	224,608.55	66,002.45	
eChicago, St. Paul, Minn. & Omaha.....				
Chicago, Rock Island & Pacific.....	650,395.52	308,112.60	18,909.30	
Colfax Northern.....	4,290.45	65.54		
Crooked Creek.....	598.33			
Davenport, Rock Island & N. W.....		153.91		
Des Moines, Iowa Falls & N.....	9,710.61	371.43	9,205.57	
Dubuque & Sioux City (Ill. Cent.).....	270,071.59	81,112.31	11,275.02	
Iowa Central.....	128,741.91	25,092.53	385.75	
Albia & Centerville.....	1,450.15	4.35		
Manchester & Onida.....	1,117.40	27.11		
Minneapolis & St. Louis.....	46,923.23	22,093.54	2,096.87	
Muscatine, North & South.....	1,695.15	216.23		
Newton & Northwestern.....	6,185.12	2,664.49		
Tabor & Northern.....				
Union Pacific.....				
Wabash.....	61,501.48	21,632.99	3,109.80	
aWillmar & Sioux Falls (G. N.).....	7,000.62	5,220.58		
bIowa & Great Northern (G. N.).....	13,621.16	4,830.78		
Totals.....	\$ 3,647,712.82	\$ 1,012,989.21	\$ 134,456.32	

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

cEstimated.

dProportional on basis of revenue train mileage.

EXPENSES—IOWA—CONTINUED

Transportation Expenses—Continued								
Crossing flag-men and attendants	Drawbridge operation	Clearing wrecks	Telegraph and telephone—operation	Operating floating equipment	Express service	Stationery and printing	Insurance	
\$ 3.13	\$ 31.00	\$ 446.91	\$ 1,350.28			\$ 750.73	\$ 157.89	
2.25			29.88			10.23		
6.00						14.20		
10,754.86	1,512.51	8,855.34	41,291.76			28,008.31	12,106.02	
4,633.26		5,229.85	21,767.03			17,212.28		
491.20		1,514.06	8,639.05			2,313.22		
180.00		31.07	412.12			135.82		
10,189.99	283.33	17,179.05	10,683.43			32,385.81	1,387.51	
70,916.28	6,056.17	21,212.69				44,105.21	2,001.51	
22,317.17		14,091.40	35,839.32			41,507.85	15,692.34	
780.20		96.23	120.00			107.62		
3,339.47		10.61	2,315.55			154.76		
		117.33	1,335.00			62.29		
10,118.30	2,485.04	5,636.39	11,561.81			17,042.46	4,476.54	
1,118.08		3,582.91	2,612.21			5,038.45	1,531.48	
481.35		61.65	69.30				3.28	
69.00		112.88				306.97		
1,893.39		780.86	442.97			2,482.15	1,306.05	
2,735.27		23.75	1,471.20			891.45		
		643.98	3.30			700.23		
20.02		1,449.74	676.26			2,956.07	1,365.67	
338.36		639.53	540.45			274.01	221.75	
804.35		1,170.82	1,766.65			831.57	745.56	
\$ 141,289.40	\$ 10,963.76	\$ 83,379.62	\$ 148,696.00			\$ 198,819.31	\$ 88,005.60	

TABLE NO. 32—OPERATING EXPENSES—IOWA—CONTINUED

Railroads	Transportation Expenses—Continued									
	Other Expenses	Loss and damage—freight	Loss and damage—baggage	Damage to property	Damage to stock on right-of-way	Injuries to persons	Operating joint tracks— <i>a</i>	Operating joint tracks— <i>c</i>	Total transportation expenses	
Atchison, Topeka & Santa Fe.....	\$ 473.40	\$ 5,806.76	73.56	381.13	338.72	\$ 1,781.96			\$ 129,826.00	
Atlantic, Northern & Southern.....	151.01	.67							3,961.98	
Chicago, Anamosa & Northern.....	8.75	67.05							5,896.62	
Chicago, Burlington & Quincy.....	3,308.28	161,692.55	556.61	27,191.95	12,792.51	63,127.31	14,126.35	9.43	3,319,566.75	
Chicago Great Western.....	122,396.27	48,074.30				46,787.34			1,562,870.61	
Mason City & Ft. Dodge.....	37,477.09	24,082.44				9,241.88	7,816.40		678,539.74	
Wisconsin, Minnesota & Pacific.....	634.91	701.88				621.64			26,177.11	
dChicago, Milwaukee & St. Paul.....	5,555.79	189,573.39	807.73	13,500.15	8,349.11	72,638.72	9,284.14	1,565.66	4,719,151.79	
eChicago & North-Western.....	8,600.79	181,727.42	2,810.25	34,221.56	8,188.42	152,854.04	3,556.48	718.70	6,340,199.83	
eChicago, St. Paul, Minn. & Omaha.....									338,069.88	
Chicago, Rock Island & Pacific.....	5,727.47	187,319.74	1,837.87	40,865.14	21,796.46	196,471.65	5,877.48	6,496.15	5,121,841.28	
Colfax Northern.....	33.76	62.45				417.30			80,225.05	
Crooked Creek.....	2,493.85	8.13				1,677.85	989.07		12,226.78	
Davenport, Rock Island & N. W.....	1,327.17	31.48				388.75			23,429.45	
Des Moines, Iowa Falls & N.....	2,867.36	749.97				24.00			87,731.77	
Dubuque & Sioux City (Ill. Cent.).....	2,729.35	54,839.00	358.50	9,436.38	9,888.63	31,647.12	808.83	10,847.68	1,863,216.05	
Iowa Central.....	315.00	29,560.51	33.25	4,914.96	5,334.71	23,642.13	1,083.18	349.69	855,963.88	
Albia & Centerville.....	5,004.12	804.31		255.23		155.62	539.57		11,659.55	
Manchester & Oneida.....	331.55	94.96							8,657.94	
Minneapolis & St. Louis.....	131.88	7,808.24	100.65	2,534.39	2,324.32	25,228.81	2,113.13	4,266.95	295,233.85	
Muscatine, North & South.....	7,244.11	504.88							33,712.05	
Newton & Northwestern.....	5,004.12	804.31							60,476.23	
Tabor & Northern.....						49.95	1,843.42			
Union Pacific.....										
Wabash.....	150.55	14,638.89	84.45	10,489.05	3,273.64	16,966.11	144.97		487,869.54	
aWillmar & Sioux Falls (G. N.).....	220.69	808.58		9.85	556.05	145.96	127.96		72,829.37	
bIowa & Great Northern (G. N.).....	243.14	2,008.95	4.96	604.94	569.72	609.21	3.77		125,682.04	
Totals.....	\$ 210,809.26	\$ 908,519.09	\$ 6,000.18	\$ 145,395.74	\$ 73,470.35	\$ 614,536.36	\$ 50,167.63	\$ 24,184.26	\$ 26,317,051.63	

*a*The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

*b*The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

*c*Credit.

*d*Estimated.

*e*Proportional on basis of revenue train mileage.

*f*Including yards and terminals.

TABLE NO. 33—OPERATING EXPENSES—IOWA—CONTINUED

Railroads	General Expenses											
	Salaries and wages of general officers	Salaries and wages of clerks and attendants	General office expenses and expenses	Law expenses	Insurance	Relief department expenses	Pensions	Stationery and printing	Other expenses	General advertising joint tracks, yards and terminals	General administration joint tracks, yards and terminals— <i>c</i>	Total general expenses
Atchison, Topeka & S. F.....	\$ 715.87	\$ 2,898.04	\$ 129.73	\$ 1,102.35	\$ 27.08		\$ 96.55	\$ 465.79	\$ 522.76	\$ 96.47		\$ 6,095.10
Atlantic, N. & S.....	853.00	135.00	42.00	400.00				72.78	111.70			1,617.08
Chicago, Anamosa & N.....	1,104.02	276.90	537.00	2.14	2.75			149.02	1,489.05			3,554.28
Chicago, Burlington & Q.....	30,365.38	161,512.21	9,911.34	49,449.99	232.58	\$13,022.01		7,943.50	6,118.10	3,367.70	\$ 645.48	280,646.79
Chicago Great Western.....	22,611.00	11,469.21	12,621.65	30,925.77	18,787.45			6,941.49	39,970.01			194,450.49
Mason City & Ft. D.....				5,392.20	5,523.97				108.05			11,084.31
Wisconsin, M. & P.....				103.44	226.47				6.42			336.33
dChicago, M. & St. P.....	46,064.40	96,281.78	11,879.12	46,369.23				13,569.89	5,054.38	9,919.56	2.60	220,798.97
eChicago & N. W.....	44,662.89	117,368.40	27,112.16	62,929.96	8.95		20,913.44	11,316.87	10,351.21	754.16		279,417.69
eC. St. P., M. & O.....												19,300.85
Chicago, R. I. & P.....	54,727.43	157,611.48	17,445.38	81,476.70	300.21		1,200.63	18,100.66	11,708.29	1,961.01	9.50	346,821.79
Colfax Northern.....	2,121.72	757.00	151.93	33.00	785.71			304.00	97.77			4,154.66
Crooked Creek.....				188.09	202.50							461.56
Davenport, R. I. & N. W.....	817.03	477.30	341.60	197.20				54.61	8.04			1,525.78
Des Moines, I. F. & N.....	2,831.42	2,432.40	1,189.15	3,176.40	388.55				1,689.63			10,707.45
Dubuque & S. C. (Ill. C.).....	11,284.02	22,800.22	6,988.10	26,459.10	186.51		19,251.70	5,251.05	7,147.05	83.37		120,435.01
Iowa Central.....	28,739.10	15,433.64	2,813.08	10,343.32				2,799.77	1,885.02			65,544.53
Albia & Centerville.....				27.23	76.70				3.01			726.54
Manchester & Oneida.....	210.02		5.30					24.46				229.78
Minneapolis & St. L.....	12,389.15	10,455.94	1,457.49	7,069.42				1,726.87	894.14			35,076.31
Muscatine, N. & S.....	7,139.18	6,549.09	102.88	270.76	73.50							8,139.32
Newton & N. W.....	4,174.95	1,969.97	402.79	1,907.08	1,410.49			347.43	26.75			10,029.49
Tabor & Northern.....												
Union Pacific.....												
Wabash.....	5,229.07	17,031.76	3,529.20	6,423.31	16.66			1,227.15	94.86	5,613.22		30,302.23
aWillmar & S. F. (G. N.).....	227.03	1,245.70	81.25	402.89				126.09	10.80			2,097.57
bIowa & G. N. (G. N.).....	1,484.79	2,456.25	132.07	2,430.88				431.08	339.00	21.76		8,382.14
Totals.....	\$ 288,527.10	\$ 687,399.30	\$ 81,106.00	\$ 318,508.40	\$ 28,184.58	\$ 13,022.01	\$ 111,492.32	\$ 270,927.73	\$ 105,068.75	\$ 21,087.87	\$ 657.56	\$ 1,083,142.40

*a*The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

*b*The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

*c*Salaries only.

*d*Estimated.

*e*Proportional on basis of revenue train mileage.

TABLE NO. 34—OPERATING EXPENSES—IOWA—CONTINUED

Railroads	Recapitulation of Expenses						
	Maintenance of way and structures	Maintenance of equipment	Traffic expenses	Transportation expenses	General expenses	Total operating expenses	Per centage of expenses to earnings—Iowa
Atchison, Topeka & Santa Fe.....	\$ 65,942.07	\$ 61,435.31	\$ 10,122.33	\$ 129,826.09	\$ 6,065.10	\$ 283,429.40	74.57
Atlantic, Northern & Southern.....	2,113.86	473.32	9.95	3,964.98	1,617.08	\$ 5,179.19	68.10
Chicago, Anamosa & Northern.....	2,227.33	1,375.30	94.44	5,826.60	2,564.28	13,897.97	83.09
Chicago, Burlington & Quincy.....	2,175,498.61	1,643,363.02	250,673.90	3,319,505.70	230,646.70	7,969,731.05	74.11
Chicago Great Western.....	453,338.57	501,340.91	129,301.84	1,562,879.01	196,430.65	2,913,191.22	95.73
Mason City & Ft. Dodge.....	176,228.10	307,133.05	19,481.06	678,559.74	11,084.31	1,092,486.26	65.17
Wisconsin, Minnesota & Pacific.....	11,805.61	5,496.12	342.37	26,177.11	336.33	44,157.54	65.56
cChicago, Milwaukee & St. Paul.....	1,855,300.73	1,007,943.08	241,578.04	4,719,151.72	230,738.97	9,854,722.54	69.41
dChicago & North-Western.....	2,072,787.85	1,743,658.78	278,011.88	6,340,194.83	279,417.09	10,715,475.13	71.13
dChicago, St. Paul, Minn. & Omaha.....	112,781.46	106,532.00	16,308.84	338,689.88	19,300.85	592,703.03	62.61
Chicago, Rock Island & Pacific.....	1,580,429.79	1,830,500.23	381,877.77	5,123,843.28	346,821.79	9,253,472.86	71.62
Colfax Northern.....	8,011.79	10,882.13	30,225.05	4,184.06	43,222.97	80.22	
Crooked Creek.....	5,147.07	2,400.65	12,226.78	461.56	20,236.06	94.18	
Davenport, Rock Island & N. W.....	15,745.52	7,851.86	23,420.45	1,825.78	48,843.61	100.00	
Des Moines, Iowa Falls & N.....	43,854.42	17,938.45	9,490.16	87,734.71	10,707.45	169,745.09	61.02
Dubuque & Sioux City (Ill. Cent.).....	615,088.33	961,329.40	118,625.78	1,833,216.02	120,435.01	3,708,724.57	87.73
Iowa Central.....	303,958.46	262,297.02	77,643.41	855,963.88	65,544.83	1,565,408.50	73.95
Albia & Centerville.....	14,232.34	3,456.16	29.95	11,656.55	726.34	30,121.34	138.29
Manchester & Oneida.....	2,914.94	1,286.22	1,235.25	8,647.04	239.78	14,326.23	70.00
Minneapolis & St. Louis.....	118,457.36	117,130.51	34,868.00	326,233.85	35,076.81	745,816.53	68.45
Muscatine, North & South.....	30,569.68	4,165.65		33,712.05	8,136.32	66,573.70	102.70
Newton & Northwestern.....	44,163.70	18,086.32	133.35	60,478.23	10,029.49	133,841.29	104.64
Tabor & Northern.....						17,889.81	76.31
Union Pacific.....							
Wabash.....	170,182.91	165,199.14	46,552.96	487,800.54	39,202.22	908,946.78	83.65
eWillmar & Sioux Falls (G. N.).....	48,633.69	12,487.29	2,577.73	72,399.37	2,007.57	139,245.67	90.64
fIowa & Great Northern (G. N.).....	40,240.24	57,738.11	7,129.43	125,623.65	8,382.14	239,112.97	76.89
Totals.....	\$ 10,014,882.30	\$ 9,732,033.99	\$ 1,726,087.66	\$ 26,317,051.63	\$ 1,683,142.49	\$ 49,491,027.91	

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.
 bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.
 cEstimated.
 dProportional on revenue train mileage basis.

TABLE NO. 35—OPERATING EXPENSES—ENTIRE LINE

Railroads	Maintenance of Way and Structures									
	Superintendence	Ballast	Ties	Rails	Other track material	Roadway and track	Removal of old and ice	Tunnels	Bridge trestles and culverts	Over and under grade crossings
Atchison, T. & S. F.....	\$ 687,296.52	\$ 117,224.33	\$ 1,988,628.02	\$ 702,870.56	\$ 634,122.53	\$ 3,354,708.91	\$ 22,483.40	\$ 156,835.10	\$ 906,128.23	\$ 9,300.24
Atlantic, N. & S.....	51.00					1,471.91			29.50	
Chicago, A. & N.....		5.00			99.70	2,343.38			24.41	
C. B. & Q.....	628,856.71	236,185.95	2,295,227.45	1,508,941.07	1,169,918.43	5,362,017.88	61,543.50	351.99	1,063,849.55	39,001.39
Chicago Great Western.....			363,215.44	24,071.55		383,567.90			30,680.19	
Mason City & Ft. D.....			27,676.10	269.30		110,541.43			18,224.47	
Wisconsin, M. & P.....			48,087.61	191.91		61,140.13			12,800.79	
Chicago, M. & St. P.....	227,451.10	36,836.18	947,861.59	336,238.60	490,344.20	2,200,294.01	155,483.65	2,830.58	732,897.00	23,137.73
Chicago & N. W.....	355,969.76	104,629.70	1,121,215.31	389,899.08	436,332.00	3,495,446.25	188,344.90	1,037.87	608,835.72	14,914.18
C. St. P., M. & O.....	69,787.76	21,656.53	194,738.13	88,779.44	111,098.38	627,907.48	13,313.85	1,037.87	187,783.36	5,316.91
C. R. I. & P.....	493,425.32	32,099.10	1,148,544.51	133,702.66	241,569.61	3,495,446.23	188,344.90	2,836.58	732,897.00	23,137.73
Colfax Northern.....	600.00		300.00	71.35		9,915.11			600.10	
Crooked Creek.....			785.17			3,385.42			707.81	
D. R. I. & N. W.....			4,579.05	307.79		13,472.69			4,145.76	
D. M. I. P. & N.....			11,102.92			25,034.82			5,135.93	
D. & S. C. (I. C.).....			56,513.49	8,234.46	21,927.70	888,000.32	5,171.58		108,500.25	607.76
Iowa Central.....	16,844.19	739.48	109,686.47	11,708.55	33,133.79	150,655.35	2,093.38		20,870.53	701.46
Albia & Centerville.....	473.00	68.22	5,597.05	13.87	167.42	6,797.29	28.48		405.80	
Manchester & Oneida.....			480.04			1,009.73			21,679.31	2,290.36
M. & St. L.....	19,587.90	1,100.95	130,778.26	2,575.20	17,113.95	188,997.46	5,597.85		5,646.25	
Muscatine, N. & S.....			7,073.97			6,708.42			4,354.62	
Newton & N. W.....			6,136.45			29,085.61				
Tabor & Northern.....										
Union Pacific.....	325,130.29	25,084.25	1,065,863.61	213,210.18	421,947.00	2,152,307.52	27,219.76	18,070.54	258,968.41	27,061.63
Wabash.....	95,577.49	57,299.14	418,641.32	42,960.49	133,563.12	1,060,250.98	24,108.00		142,534.99	2,059.14
eW. & S. F. (G. N.).....	10,680.20	3,012.80	10,767.77	84.66	2,933.55	77,208.02	271.57		28,947.28	155.55
fI. & G. N. (G. N.).....	3,845.75	7,796.32	831.10		2,517.30	6,913.50	382.61		10,611.00	9.63
Totals.....	\$ 2,984,229.34	\$ 702,027.24	\$ 9,530,115.65	\$ 3,079,297.93	\$ 2,666,961.58	\$ 23,292,442.12	\$ 548,407.44	\$ 178,697.19	\$ 5,085,821.00	\$ 174,683.50

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.
 bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.
 cCredit.

TABLE NO. 36—OPERATING EXPENSES

Railroads	Maintenance of Way and Structures—Continued		
	Grade cross- ings, fences, bridges and signs	Snow and sand fences and snow sheds	Signals and stocking plants
Atchison, Topeka & Santa Fe	\$ 149,577.48	\$ 2,214.28	\$ 146,933.97
Atlantic, Northern & Southern	49.45		
Chicago, Anamosa & Northern			
Chicago, Burlington & Quincy	269,411.00	9,297.96	111,346.07
Chicago Great Western	15,085.53		
Mason City & Ft. Dodge	3,712.31		
Wisconsin, Minnesota & Pacific	2,769.45		
Chicago, Milwaukee & St. Paul	151,301.05	19,281.02	81,082.92
Chicago & North-Western	133,114.05	7,423.52	148,392.69
Chicago, St. Paul, Minn. & Omaha	31,025.11	1,709.16	8,347.29
Chicago, Rock Island & Pacific	119,974.63	8,321.94	81,043.05
Colfax Northern	89.07		
Crooked Creek	15.46		
Davenport, Rock Island & N. W.	235.40		
Des Moines, Iowa Falls & N.	188.54		
Dubuque & Sioux City (Ill. Cent.)	14,831.89	912.27	17,781.99
Iowa Central	9,559.92	42.66	57.55
Albia & Centerville	535.98		
Manchester & Oneida	55.25		
Minneapolis & St. Louis	10,132.61	2,305.58	1,514.35
Muscatine, North & South	559.13		
Newton & Northwestern	555.24		
Tabor & Northern			
Union Pacific	61,411.03	9,083.10	145,377.33
Wabash	61,469.51		22,329.03
e Willmar & Sioux Falls (G. N.)	2,892.69	893.37	315.32
f Iowa & Great Northern (G. N.)	612.97	74.49	79.49
Totals	\$ 1,000,825.74	\$ 61,023.85	\$ 765,025.90

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Credit.

ENTIRE LINE—CONTINUED

Maintenance of Way and Structures—Continued						
Telegraph and telephone lines	Electric power trans- mission	Buildings, in- stallations and grounds	Docks and wharves	Roadway tools and supplies	Work equip- ment— repairs	Work equip- ment— renewals
\$ 80,021.94	\$ 1,300,227.39	\$ 51,829.61	\$ 129,185.12	\$ 194,731.66	\$ 1,729.07	\$ 15,979.72
123,127.87	64.83					
5,336.45	1,008,419.39	25,768.95	114,201.05	236,457.70	65,871.51	101,951.41
1,533.35	49,638.40	8,307.20				
1,293.85	5,917.36					
52,062.75	59,808.01	55,976.25	121,729.16	65,809.63	14,499.95	8,321.10
20,243.55	677,067.36	45,253.90	48,413.22	47,839.44		16,495.11
17,359.16	126,042.56	16,679.32	7,642.36	15,061.45		7,328.52
81,964.71	672,588.27	10,539.66	78,303.64	108,010.53	802.35	4,724.79
	576.17					
	108.69					
169.95	1,071.24					
170.02	1,236.97					
15,279.12	71,066.18	5,343.15		2,809.87	5,412.00	
1,779.77	20,339.81			3,334.27	1,185.79	1,133.97
	955.52			82.61		2,028.61
3,342.49	16,435.12	4,285.49		8,408.19	202.01	2,081.84
	118.93					
242.56	1,287.86					
29,008.90	719,026.08			94,562.33	111,279.79	4,780.61
59,172.22	181,454.79	1,223.12		22,414.10	19,806.19	369.59
1,354.67	9,308.49			1,701.45		6,781.12
248.19	4,314.43			c 63.73	1,554.18	29.80
						500.97
\$ 489,975.05	\$ 5,304,445.95	\$ 216,919.48	\$ 616,454.75	\$ 742,465.33	\$ 94,890.17	\$ 167,793.19

TABLE NO. 37—OPERATING EXPENSES

Railroads	Maintenance of Way and Structures	
	Injuries to persons	Stationary and printing
Atchison, Topeka & Santa Fe.....	\$ 30,870.00	\$ 13,749.84
Atlantic, Northern & Southern.....	.....	.....
Chicago, Anamosa & Northern.....	.....	.....
Chicago, Burlington & Quincy.....	43,507.36	18,151.80
Chicago Great Western.....	.....	571.63
Mason City & Fort Dodge.....	.....	57.43
Wisconsin, Minnesota & Pacific.....	.....	42.92
Chicago, Milwaukee & St. Paul.....	64,759.39	9,007.03
Chicago & North-Western.....	55,567.30	10,878.82
Chicago, St. Paul, Minn. & Omaha.....	5,785.03	1,819.73
Chicago, Rock Island & Pacific.....	72,987.98	13,883.28
Colfax Northern.....	.....	.....
Crooked Creek.....	.....	.....
Davenport, Rock Island & Northwestern.....	.....	33.48
Des Moines, Iowa Falls & Northern.....	.....	.....
Dubuque & Sioux City (Ill. Cent.).....	4,303.50	2,636.40
Iowa Central.....	3,307.52	388.07
Albia & Centerville.....	.....	.....
Manchester & Onida.....	.....	.....
Minneapolis & St. Louis.....	3,064.69	572.71
Muscatine, North & South.....	.....	.....
Newton & Northwestern.....	.....	80.25
Tabor & Northern.....	.....	.....
Union Pacific.....	17,064.71	15,339.67
Wabash.....	20,413.83	3,585.24
Willmar & Sioux Falls (G. N.).....	374.02	298.40
Iowa & Great Northern (G. N.).....	125.70	306.15
Totals.....	\$ 338,044.71	\$ 61,355.96

^aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

^bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

ENTIRE LINE—CONTINUED

Insurance	Other expenses	Total of foregoing accounts	Maintaining joint tracks, yards and other facilities—Dr.	Maintaining joint tracks, yard and other facilities—Cr.	Total maintenance of way and structures
\$ 76,867.90	\$ 5,083.47	\$ 11,309,305.20	\$ 108,021.96	\$ 119,392.74	\$ 11,397,835.44
.....	489.06	2,112.50	.....	.....	2,112.50
.....	2,327.22	.....	.....	.....	2,327.22
84,294.78	283.73	14,470,850.10	278,885.72	357,807.10	14,597,928.69
.....	251,018.15	929,913.30	.....	.....	929,913.30
.....	22,323.02	192,511.11	.....	.....	192,511.11
.....	8,969.13	142,236.15	.....	.....	142,236.15
.....	102,901.51	736.10	6,414,815.08	369,107.96	6,417,820.34
.....	13,772.19	1,890.00	5,012,769.43	90,439.19	5,095,546.36
.....	15,172.52	1,537,797.88	105,987.17	41,030.22	1,623,754.83
119,184.24	14,900.50	7,875,317.65	623,414.31	148,901.04	7,750,370.92
.....	.....	5,011.70	.....	.....	5,011.70
.....	.....	5,147.07	.....	.....	5,147.07
.....	123.59	24,144.36	.....	.....	24,144.36
.....	85.71	43,854.42	.....	.....	43,854.42
7,562.93	2,100.94	695,744.30	10,270.05	26,724.88	672,359.37
2,799.02	53.45	322,282.33	8,969.74	4,801.35	326,401.72
15.96	.....	13,688.34	564.10	.....	14,252.34
.....	.....	2,014.94	.....	.....	2,014.94
6,828.91	65.22	459,533.75	42,328.53	40,101.50	461,700.82
.....	303.85	20,569.63	.....	.....	20,569.63
.....	2,318.06	44,163.70	.....	.....	44,163.70
.....
22,370.00	1,887.97	5,801,132.75	45,185.20	270,074.72	5,575,343.33
22,098.38	565.63	2,230,735.30	503,418.12	55,033.77	2,728,234.55
1,028.06	.....	155,015.20	5,505.63	1,386.60	157,177.32
977.41	2.04	42,928.90	1,713.69	4,402.41	49,240.94
\$ 475,545.43	\$ 313,251.03	\$ 60,389,077.67	\$ 2,061,732.56	\$ 1,188,073.82	\$ 61,222,154.40

TABLE NO. 38—OPERATING EXPENSES

Railroads	Maintenance of Equipment		
	Superintendence	Steam locomotives—repairs	Steam locomotives—renewals
Atchison, Topeka & Santa Fe	\$ 344,925.51	\$ 4,723,546.42	
Atlantic, Northern & Southern	c	191.04	
Chicago, Anamosa & Northern	c	506.63	\$ 57.25
Chicago, Burlington & Quincy	378,226.08	3,209,804.80	88,161.83
Chicago Great Western	30,121.22	c 618,833.08	
Mason City & Ft. Dodge	2,948.34	c 102,051.10	
Wisconsin, Minnesota & Pacific	2,315.27	c 30,057.66	
Chicago, Milwaukee & St. Paul	120,576.13	2,346,478.97	
Chicago & North-Western	129,570.65	2,596,538.35	
Chicago, St. Paul, Minn. & Omaha	45,640.94	539,819.85	d 2,000.00
Chicago, Rock Island & Pacific	305,531.94	2,938,379.50	
Colfax Northern	600.00	c 6,200.53	
Crooked Creek	c	485.00	
Davenport, Rock Island & N. W.	605.33	c 2,322.62	
Des Moines, Iowa Falls & N.	1,404.06	c 6,948.54	
Dubuque & Sioux City (Ill. Cent.)	14,826.47	285,068.69	7,923.75
Iowa Central	7,340.95	168,261.30	16,480.05
Albia & Centerville	c	1,715.50	
Manchester & Onoda	c	1,102.21	
Minneapolis & St. Louis	11,018.39	147,391.87	
Muscatine, North & South	1,080.00	c 2,507.48	
Newton & Northwestern	1,512.50	c 9,085.74	
Tabor & Northern			
Union Pacific	212,438.03	2,115,406.76	53,038.06
Wabash	88,565.74	1,732,480.18	
a Willmar & Sioux Falls (G. N.)	2,511.04	c 13,331.24	
b Iowa & Great Northern (G. N.)	1,749.01	17,316.42	
Totals	\$ 1,780,137.75	\$21,597,640.57	\$ 163,661.87

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Includes renewals.

d Credit.

ENTIRE LINE—CONTINUED

Maintenance of Equipment						
Steam locomotives—depreciation	Passenger train cars—repairs	Passenger train cars—renewals	Passenger train cars—depreciation	Freight train cars—repairs	Freight train cars—renewals	Freight train cars—depreciation
\$ 626,233.02	\$ 847,372.98	\$ 4,809.61	\$ 138,544.71	\$ 3,440,985.05	\$ 201,022.24	\$ 918,234.93
c	27.89		c	13.91		
c	13.24		c	87.77		
1,171,012.73	613,679.84	47,754.08	508,085.08	2,083,171.35	569,389.64	2,072,190.84
c	102,658.07		c	579,510.95		
c	24,178.99		c	86,134.93		
c	7,104.77		c	16,083.05		
180,078.25	548,004.87	14,177.31	106,187.35	2,881,054.82	84,172.74	454,141.79
321,719.15	590,203.93		98,474.10	2,034,389.69	4,107.13	741,805.75
97,895.03	124,732.29		22,862.08	408,025.44	41,174.40	175,229.23
34,805.64	615,759.34	7,616.32	13,283.91	2,630,501.12	28,475.50	54,494.83
c	221.31		c	737.53		
375.00			c	1,116.51		423.75
c			c	9,657.04		
c	2,407.30		c	5,290.38		
c	71,743.59	2,331.36	c	423,321.19	51,345.18	
c	12,420.89	d 2.75	5,156.85	50,943.44	1,900.08	55,587.11
c			c	855.00		
c	52.69		c	199,411.98	11,281.49	60,411.10
21,580.26	46,629.64	456.50	10,501.46	78.97		
c	27.00		c	6,001.39		
c	620.47		c			
c			c			
468,038.47	0,083.95		1,903,322.15	113,059.02		
319,296.42	2,462.40		56,344.28	1,199,390.41	27,608.83	407,131.80
1,729.12	1,010.94		784.36	c 16,165.26		9,808.64
8,117.86	2,121.20	.18	835.79	11,013.73	3.11	12,362.89
\$ 2,589,431.28	\$ 4,308,736.05	\$ 86,617.40	\$ 956,214.57	\$10,039,272.00	\$ 1,079,527.42	\$ 4,912,922.13

TABLE NO. 39—OPERATING EXPENSES

Railroads	Maintenance of Equipment—Continued			
	Shop machinery and tools	Power plant equipment	Injuries to persons	Stationery and printing
Atchison, Topeka & Santa Fe.....	\$ 246,662.71		\$ 30,200.67	\$ 41,200.64
Atlantic, Northern & Southern.....	113.67			
Chicago, Anamosa & Northern.....	284,163.89		10,636.97	21,978.42
Chicago, Burlington & Quincy.....	30,967.13			1,549.30
Chicago Great Western.....	6,976.77			156.15
Mason City & Ft. Dodge.....	2,339.15			44.99
Wisconsin, Minnesota & Pacific.....	184,104.58		23,296.84	13,587.28
Chicago, Milwaukee & St. Paul.....	163,048.09		27,880.60	14,111.81
Chicago & North-Western.....	26,464.92		3,829.75	3,319.33
Chicago, St. Paul, Minn. & Omaha.....	155,872.32		55,872.32	14,288.55
Chicago, Rock Island & Pacific.....	347.32			
Colfax Northern.....				
Crooked Creek.....	19.85			62.96
Davenport, Rock Island & N. W.....	454.26			1,463.92
Des Moines, Iowa Falls & N.....	20,069.60		2,378.07	1,909.01
Dubuque & Sioux City (Ill. Cent.).....	10,098.81			671.84
Iowa Central.....				
Albia & Centerville.....				
Manchester & Oneida.....	10,864.46		1,926.74	875.12
Minneapolis & St. Louis.....				
Muscatine, North & South.....	313.03			85.00
Newton & Northwestern.....				
Tabor & Northern.....	191,794.15		29,326.62	20,326.84
Union Pacific.....	80,817.15		5,412.87	8,220.71
Wabash.....	519.46		137.73	264.52
e Willmar & Sioux Falls (G. N.).....	700.05		324.88	117.98
d Iowa & Great Northern (G. N.).....				
Totals.....	\$ 1,416,814.88		\$ 183,682.30	\$ 144,525.12

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

bThe report of the Iowa Falls & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

cCredit.

ENTIRE LINE—CONTINUED

Maintenance of Equipment—Continued							
Insurance	Other expenses	Total of foregoing accounts	Maintaining equipment at terminals—Dr.	Equipment borrowed—Dr.	Maintaining equipment at terminals—Cr.	Equipment loaned—Cr.	Total maintenance of equipment
\$ 90,289.12	\$ 91,528.87	\$11,755,177.39	\$ 9,024.02	\$ 489,348.33	\$ 21,132.61	\$ 360,006.97	\$ 11,808,811.11
	216.81	473.32					473.32
	694.89						1,578.90
159,312.82	11,704.95	12,243,210.45	34,424.13	703,155.97	14,627.07	597,340.80	12,368,622.08
	27,995.67	1,388,628.23					1,388,628.23
0	387.63	222,057.65					222,057.65
0	8,332.04	54,991.85					54,991.85
48,173.37	1,829.77	6,895,859.27	34,509.59	808,800.93	1,971.09	697,589.54	7,099,270.26
43.23	626.28	6,759,298.77	6,461.22	729,006.88	2,038.53	715,325.46	6,774,949.89
4,941.04	7,016.60	1,489,502.58	2,540.22	586,958.77	3,400.16	349,766.86	1,332,834.65
52,097.19	16,912.74	6,924,063.03	2,309.28	854,124.60	1,211.53	632,000.23	7,137,725.25
	1,397.64	9,504.33		1,397.39			10,892.13
		2,400.65					2,400.65
		12,967.33					12,967.33
		17,968.95					17,968.95
6,719.96	1,959.89	894,636.66	1,263.50	91,239.30		495.29	986,744.07
6,451.61	414.77	322,632.53	1,317.36	27,871.36		4,894.09	346,627.16
		2,110.60		1,345.66			3,456.16
		131.32		1,288.22			1,288.22
9,062.76	123.39	514,622.67	4,997.29	10,881.64	2,262.17	25,523.48	507,958.95
	384.50	4,165.65					4,165.65
	418.39	18,068.62					18,068.62
67,240.84	7,494.75	5,241,200.66	5,322.54	780,069.03	7,194.45	645,709.54	5,373,968.14
37,495.28	18,331.49	4,100,523.06	70,638.55	635,904.52	11,566.54	444,859.79	4,329,313.50
	332.97	222.25	46,957.53			718.92	46,957.53
862.90	1,022.33	56,886.77		2,003.16	1,151.82		57,738.11
\$486,009.40	\$185,485.58	\$68,080,671.66	\$179,269.84	\$ 5,419,527.41	\$ 66,062.45	\$ 4,898,198.07	\$ 69,124,128.29

TABLE NO. 40—OPERATING EXPENSES

	Traffic Expenses		
	Superintendence	Outside Agencies	Advertising
Railroads			
Atchison, Topeka & Santa Fe	\$ 839,547.02	\$ 641,831.13	\$ 310,854.84
Atlantic, Northern & Southern			9.05
Chicago, Annamora & Northern		64.15	27.15
Chicago, Burlington & Quincy	402,946.57	673,447.96	233,135.49
Chicago Great Western		259,732.45	47,906.97
Mason City & Ft. Dodge		51,323.74	
Wisconsin, Minnesota & Pacific		5,423.73	
Chicago, Milwaukee & St. Paul	242,749.06	565,535.74	334,054.98
Chicago & North Western	223,446.40	426,400.21	225,173.93
Chicago, St. Paul, Minn. & Omaha	64,670.43	114,962.48	24,243.05
Chicago, Rock Island & Pacific	314,970.30	585,734.52	209,174.78
Chicago Northern			
Crooked Creek			
Davenport, Rock Island & N. W.			
Des Moines, Iowa Falls & N.	5,159.30	68.22	73.13
Dubuque & Sioux City (Ill. Cent.)	32,248.40	51.70	2,752.31
Iowa Central	27,979.84	59,350.63	1,038.94
Albia & Centerville			
Manchester & Oneida			
Minneapolis & St. Louis	26,642.14	61,885.90	6,738.95
Muscatine, North & South			83.25
Newton & Northwestern			6,738.95
Tabor & Northern		11.00	123.75
Union Pacific	159,775.06	436,801.25	296,244.52
Wabash	111,110.15	413,133.67	66,087.11
o Willmar & Sioux Falls (G. N.)	1,006.94	7,114.13	940.55
o Iowa & Great Northern (G. N.)	1,635.25	5,708.51	449.89
Totals	\$ 2,014,823.97	\$ 4,372,138.31	\$ 1,831,065.81

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

^b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

ENTIRE LINE—CONTINUED

[illegible]

TABLE NO. 41—OPERATING EXPENSES

Railroads	Transportation Expenses						
	Superintend- ence	Dispatching trains	Station em- ployees	Weighing and car service associations ^a	Stock yard and grain elevators	Coal and ore drives	Station supplies and expenses
A., T. & S. F.-----	\$ 564,501.31	\$ 411,764.20	\$ 2,970,490.17	\$ 62,967.70	\$ 34,676.00		\$ 267,780.90
A., N. & S.-----			731.14				115.04
C., A. & N.-----			1,126.59	5.89			29.19
C., B. & Q.-----	608,096.50	470,823.39	3,618,109.78	97,350.47			209,483.37
C. G. W.-----	87,242.26		408,797.96		2,177.67		24,932.15
M. C. & Ft. D.-----	11,057.73		75,890.70		396.00		7,027.23
W. M. & P.-----	5,483.85		37,133.75				2,812.77
C., M. & St. P.-----	325,568.45	590,780.80	3,040,891.49	82,833.47		25,791.58	210,548.80
C. & N. W.-----	376,205.88	338,784.09	2,385,832.51	83,357.87	64,270.28	115,799.00	247,540.18
C., St. P., M. & O.-----	65,015.80	72,801.07	602,000.32	23,707.68	21,809.69		40,533.57
C., R. I. & P.-----	691,136.35	270,108.46	2,497,438.22	81,640.54			174,370.80
Colfax Northern-----	620.00		1,490.00				369.20
Crooked Creek-----	1,767.91		930.00		77.01		
D., R. I. & N. W.-----	961.55		14,508.80				1,268.04
D. M., I. P. & N.-----	280.21		10,748.78	72.45	35.80		1,274.36
D. & S. C. (Ill. C.)-----	57,454.98	29,553.70	283,528.32	8,196.03			25,383.20
Iowa Central-----	16,655.25	9,748.02	109,840.55	2,405.46			8,148.31
Albia & Centerville-----	2.50		1,825.47				103.09
Manchester & O.-----			1,180.00				187.05
M. & St. L.-----	22,448.58	10,590.15	185,283.22	5,076.30			13,521.83
M., N. & S.-----	2,465.72		4,293.50		34.00		198.50
Newton & N. W.-----	2,453.60		8,511.00				749.69
Tabor & Northern-----							
Union Pacific-----	286,122.00	124,617.79	1,423,838.02	33,258.50			100,888.57
Wabash-----	161,335.34	124,691.81	1,449,206.24	45,700.28			79,069.63
aW & S. P. (G. N.)-----	5,864.13	2,730.26	29,862.15	840.07			4,281.18
bI. & G. N. (G. N.)-----	2,998.07	1,532.45	24,349.35	1,215.32			1,300.07
Totals-----	\$3,105,529.21	\$2,032,810.20	\$20,181,379.21	\$337,058.00	\$123,468.00	\$141,577.62	\$1,432,512.90

^aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907, October 31, 1907.

^bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

ENTIRE LINE—CONTINUED

Transportation Expenses								
Yardmasters and clerks	Yard conductors and brake- men	Yard switch and signal tenders	Yard supplies and expenses	Yard enginemen	Engine house expenses —yard	Fuel for yard locomotives	Water for yard locomotives	Lubricants for yard locomotives
\$ 216,247.00	\$ 914,797.95	\$ 28,771.56	\$ 6,782.63	\$ 559,511.84	\$ 151,433.20	\$ 454,517.73	\$ 32,037.16	\$12,333.20
417,055.56	1,321,142.37	97,905.07	21,283.11	761,465.50	225,856.03	809,623.21	56,808.68	16,030.67
174,732.16	1,237,507.11	100,391.80	11,910.30	710,442.50	180,703.40	648,993.00	32,673.90	8,115.31
267,857.57	1,197,965.13	67,329.34	9,776.49	762,323.77	207,205.98	916,333.34	32,806.62	16,654.82
40,465.57	230,554.90	5,256.19	1,504.79	119,849.85	40,387.74	157,079.87	6,779.82	2,763.78
277,408.45	897,950.41	64,468.33	16,122.70	539,391.63	189,236.78	685,383.06	40,550.72	12,898.23
16,616.19	81,728.20	1,829.53	1,115.44	49,160.68	0,198.73	96,915.67	2,201.99	1,112.86
15,232.52	27,951.78	1,619.25	851.25	20,765.02	8,388.54	23,469.83	2,321.46	705.52
7,649.80	50,611.73	2,455.67	132.80	27,353.18	13,063.72	85,131.50	1,708.78	1,209.57
131,074.57	497,972.47	64,578.71	10,988.16	270,230.50	103,946.85	275,483.23	20,123.72	5,424.27
133,616.54	463,051.73	15,148.64	5,799.65	270,188.19	111,284.22	264,473.98	11,708.95	13,014.82
1,614.68	5,399.35	49.65	84.84	2,270.10	444.25	4,298.87	987.33	41.74
2,595.95	4,997.90	139.53	101.15	2,449.60	1,032.50	5,515.72	1,256.30	69.10
\$1,730,006.88	\$5,891,332.09	\$449,752.27	\$89,045.00	\$1,036,912.86	\$ 1,900,675.53	\$ 4,003,566.19	\$ 232,299.64	\$89,797.21

TABLE NO. 42—OPERATING EXPENSES

Railroads	Transportation Expenses—Continued			
	Other supplies for yard locomotives	Total of last item—credits	Operating joint yards and terminals—Dr.	Operating joint yards and terminals—Cr.
Atchison, Topeka & Santa Fe.....	\$ 12,048.57	\$ 5,084,007.18	\$ 105,181.35	\$ 161,814.82
Atlantic, Northern & Southern.....	836.78			
Chicago, Anamosa & Northern.....	1,102.51		342.23	
Chicago, Burlington & Quincy.....	29,350.16	7,081,413.28	519,068.06	182,740.34
Chicago Great Western.....		435,967.89		
Mason City & Ft. Dodge.....		83,222.95		
Wisconsin, Minnesota & Pacific.....		39,946.02		
Chicago, Milwaukee & St. Paul.....	14,124.02	6,488,568.74	515,942.66	150,784.58
Chicago & North-Western.....	14,531.50	7,277,350.70	237,001.20	85,512.71
Chicago, St. Paul, Minn. & Omaha.....	2,410.20	1,408,929.53	175,034.94	166,125.03
Chicago, Rock Island & Pacific.....	10,829.55	5,454,388.49	249,877.16	186,529.75
Colfax Northern.....		1,839.23		
Crooked Creek.....		1,007.03		
Davenport, Rock Island & N. W.....		15,773.53		
Des Moines, Iowa Falls & N.....		15,231.30	e 20,890.07	
Dubuque & Sioux City (Ill. Cent.).....	1,032.20	524,005.34	28,838.11	7,676.17
Iowa Central.....	703.14	221,290.63	28,470.84	4,770.38
Albia & Centerville.....		1,320.56		
Manchester & Oneida.....		1,307.05		
Minneapolis & St. Louis.....	1,357.30	348,640.54	72,028.55	26,537.80
Muscatine, North & South.....		4,520.00		
Newton & Northwestern.....		9,300.73		
Tabor & Northern.....				
Union Pacific.....	9,409.10	3,053,215.99	107,414.31	222,704.52
Wabash.....	5,110.98	2,933,330.35	818,304.70	85,008.79
Willmar & Sioux Falls (G. N.).....	89.48	52,182.00		
Iowa & Great Northern (G. N.).....	61.85	46,391.00	2,322.57	5,243.45
Totals.....	\$ 90,253.05	\$41,819,388.48	\$ 3,125,352.73	\$ 1,363,501.32

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c For all locomotives.

d All engine and roundhouse men.

e Including operation of joint tracks.

ENTIRE LINE—CONTINUED

Total Station and yard expenses	Motormen	Road engine-men	Engine house expenses—road	Transportation Expenses—Continued			
				Fuel for road locomotives	Water for road locomotives	Lubricants for road locomotives	Other supplies for road locomotives
\$ 5,715,063.71	\$ 2,904,682.71	\$ 924,875.74	\$ 4,261,979.19	\$ 533,880.98	\$125,316.49	\$111,846.80	
836.78	d 911.22		e 1,323.65	e 2.08	e 36.85	e 57.54	
1,504.70	d 1,445.85	6.00	1,301.25	e 137.62	e 23.05	e 35.60	
5,012,311.00	d 2,031,642.55	770,494.36	5,297,578.81	\$79,918.15	\$7,425.33	\$13,037.34	
435,967.89	d 655,923.30		e 1,022,582.20	e 68,310.01	e 24,445.03	e 14,886.42	
83,222.95	d 121,869.15		e 260,300.00	e 11,708.07	e 4,638.37	e 3,247.53	
39,946.02	d 53,307.00		71,597.83	5,014.29	1,585.00	770.59	
6,335,736.82	d 2,617,197.37	723,179.15	4,772,314.30	184,447.13	79,823.25	79,498.98	
7,438,659.55	d 3,094,710.35	946,010.31	5,555,061.82	297,429.21	94,984.70	95,678.59	
1,417,839.44	d 612,799.43	194,127.84	1,779,490.34	47,453.75	14,773.24	12,060.92	
5,617,735.00	d 2,007,420.10	777,735.06	5,115,091.58	268,565.58	98,908.58	91,905.15	
1,839.23	d 4,741.92		e 6,076.58	e 124.81	e 204.70	e 134.17	
1,007.03	d 2,632.58		e 3,639.17	e 328.60	e 154.42	e 123.82	
15,773.53	d 5,031.14		e 3,588.73	e 748.73	e 79.82	e 123.82	
33,122.36	d 9,360.08	5,387.07	18,838.90	e 851.01	e 883.03	e 58.30	
545,112.28	d 205,374.09	75,730.32	335,015.54	23,446.16	12,000.33	6,754.49	
244,961.09	d 197,382.91	61,407.62	320,478.00	17,013.75	7,288.17	9,571.98	
1,029.56	d 1,072.71	614.00	2,914.30	485.76			
1,307.05	d 1,425.45		2,573.73	121.04			
394,131.23	d 164,646.85	28,856.02	394,927.84	13,833.22	6,847.00	6,819.49	
4,520.00	d 6,206.06		e 6,806.65	e 433.65	e 287.72		
9,300.73	d 9,789.08		e 15,181.75	e 580.27	e 964.01	466.44	
2,925,868.78	d 1,480,846.15	379,761.47	3,563,174.99	307,442.11	48,815.07	50,147.91	
3,698,205.25	d 1,829,808.44	234,074.86	1,690,832.45	79,670.72	66,945.45	42,830.97	
52,182.00	d 28,720.30	5,449.64	79,390.68	2,512.57	1,025.80	176.63	
40,470.11	d 12,840.28	4,180.39	32,953.19	1,102.85		474.45	
\$43,581,149.80	\$19,125,356.96	\$ 5,159,397.61	\$33,917,010.16	\$2,033,448.90	\$979,331.04	\$608,169.99	

TABLE NO. 43—OPERATING EXPENSES

Railroads	Transportation Expenses—Continued			
	Purchased power	Road trainmen	Train supplies and expenses	Interlockers, block and signal maintenance—Operation
Atchafalpa, Topeka & Santa Fe.....	\$ 2,048,735.58	\$ 906,540.04	\$ 61,963.23	
Atlantic, Northern & Southern.....	601.91			
Chicago, Annamora & Northern.....	1,214.55	35.90		
Chicago, Burlington & Quincy.....	2,809,806.19	1,155,111.33	53,768.24	
Chicago Great Western.....	568,865.78	113,323.05		
Mason City & Ft. Dodge.....	119,179.79	26,212.03		
Wisconsin, Minnesota & Pacific.....	45,320.57	8,292.33		
Chicago, Milwaukee & St. Paul.....	2,846,132.46	633,413.27	118,235.08	
Chicago & North-Western.....	3,565,088.80	373,245.48	253,000.41	
Chicago, St. Paul, Minn. & Omaha.....	658,276.84	183,846.34	12,681.07	
Chicago, Rock Island & Pacific.....	9,614,141.47	925,410.96	75,243.43	
Colfax Northern.....	4,209.45	65.54		
Crooked Creek.....	598.33			
Davenport, Rock Island & N. W.....		231.92		
Des Moines, Iowa Falls & N.....	9,710.61	571.43	3,305.57	
Dubuque & Sioux City (Ill. Cent.).....	230,093.25	87,664.31	14,376.19	
Iowa Central.....	171,084.75	22,332.95	468.47	
Albia & Centerville.....	1,450.18	4.35		
Manchester & Oneida.....	1,117.40	97.11		
Minneapolis & St. Louis.....	157,693.75	71,797.30	5,496.71	
Muscantine, North & South.....	1,096.15	216.23		
Newton & Northwestern.....	6,186.12	2,693.49		
Tabor & Northern.....				
Union Pacific.....	1,374,817.43	565,255.30	128,061.77	
Wabash.....	1,223,041.24	411,654.03	50,229.90	
a Willmar & Sioux Falls (G. N.).....	30,843.33	19,945.04	.16	
b Iowa & Great Northern (G. N.).....	13,021.16	4,836.78		
Totals.....	\$19,551,963.39	\$ 6,142,230.44	\$ 786,896.51	

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa Falls & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Credit.

ENTIRE LINE—CONTINUED

Transportation Expenses—Continued							
Crossing flagmen and gatemen	Drawbridge operation	Clearing wrecks	Telegraph and telephone—operation	Operating floating equipment	Express service	Stationery and printing	Insurance
\$ 51,134.29	\$ 8,234.69	\$ 129,975.69	\$ 203,837.97	\$ 110,839.95		\$ 145,314.41	\$ 57,346.42
2.23			29.88			19.23	
6.00						14.30	
110,373.37	11,908.44	87,865.33	290,461.48			170,838.64	86,425.90
19,927.50		12,357.50	51,337.39			40,525.00	
2,041.00		1,637.97	9,490.30			2,543.95	
1,800.00		510.70	4,121.16			1,538.21	
179,482.57	33,516.01	68,169.89	30,355.79			123,131.09	14,018.35
375,638.00	23,639.21	82,839.51				171,438.85	8,013.88
11,849.24	3,580.49	9,421.60	38,154.67			49,544.22	502.10
97,665.33	9,375.61	124,156.23	139,384.76	10,741.61		151,801.39	45,948.08
780.29		96.23	130.00			107.62	
6,564.39		30.57	3,023.39			184.76	
		117.33	1,853.00				
10,198.00	2,485.04	5,737.98	14,781.11			18,336.55	4,607.08
2,198.08	1,895.22	5,032.32	4,108.67			6,708.74	2,208.32
		61.65	62.30				3.23
484.25		112.88				806.07	
3,898.33	188.61	4,178.47	5,025.76	1,009.63		11,321.61	3,515.50
1,863.39		38.75	1,471.39			291.45	
2,735.27		643.98	3.30			799.33	
20,008.64		62,725.56	89,245.81			118,766.15	14,750.86
60,356.00	8,685.22	48,764.83	30,011.81			80,650.87	30,631.08
441.54		1,087.06	1,187.39			1,078.68	697.18
864.35		1,170.32	1,766.65			881.67	748.56
\$ 856,181.01	\$ 98,223.74	\$ 646,709.89	\$ 929,077.71	\$ 122,600.63		\$ 1,121,305.21	\$ 250,527.61

TABLE NO. 44—OPERATING EXPENSES

Railroads	Transportation Expenses—Con.		
	Other expenses	Loss and damage—freight	Loss and damage—baggage
Atchison, Topeka & Santa Fe.....	\$ 67,166.47	\$ 1,149,412.81	\$ 10,294.91
Atlantic, Northern & Southern.....	131.01	67.06	
Chicago, Anamosa & Northern.....	8.75	67.06	
Chicago, Burlington & Quincy.....	24,448.33	1,185,227.58	10,255.46
Chicago Great Western.....	308,413.78		
Mason City & Ft. Dodge.....	40,969.03	23,745.75	
Wisconsin, Minnesota & Pacific.....	6,619.00	6,338.94	
Chicago, Milwaukee & St. Paul.....	29,781.48	743,067.25	6,495.19
Chicago & North-Western.....	33,374.23	706,341.15	10,922.91
Chicago, St. Paul, Minn. & Omaha.....	5,138.67	110,948.83	1,175.08
Chicago, Rock Island & Pacific.....	35,259.57	1,249,400.30	19,335.53
Colfax Northern.....	33.78	68.45	
Crooked Creek.....	2,493.83	8.13	
Davenport, Rock Island & N. W.....	4,033.18	21.48	
Des Moines, Iowa Falls & N.....	2,801.36	749.97	
Dubuque & Sioux City (Ill. Cont.).....	2,331.98	56,104.79	254.45
Iowa Central.....	4,700.50	39,904.18	34.50
Albia & Centerville.....		27.42	
Manchester & Oneida.....	331.55	94.96	
Minneapolis & St. Louis.....	434.27	37,324.22	494.47
Muscatine, North & South.....	7,244.11	594.88	
Newton & Northwestern.....	5,604.13	894.31	
Tabor & Northern.....			
Union Pacific.....	12,845.69	434,650.35	7,287.51
Wabash.....	54,330.94	384,450.69	1,679.86
a Willmar & Sioux Falls (G. N.).....	239.07	3,344.58	
b Iowa & Great Northern (G. N.).....	243.14	2,608.95	4.03
Totals.....	\$ 644,702.71	\$ 6,130,406.61	\$ 68,244.80

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Including yards and terminals.

ENTIRE LINE—CONTINUED

Transportation Expenses—Continued					
Damage to property	Damage to stock on right-of-way	Injuries to persons	Operating joint tracks—Dr.	Operating joint tracks—Cr.	Total transportation expenses
\$ 68,005.66	\$ 80,024.97	\$ 300,031.04	\$ 43,179.88	\$ 52,922.08	\$ 22,132,246.13
134,545.74	69,868.84	440,465.28	69,154.33	75,184.00	5,964.98
111,774.71		110,634.24			5,826.63
		10,120.39	7,900.75		25,183,411.51
		6,254.50			8,992,612.75
61,436.49	22,991.69	438,222.61	44,009.39	18,563.43	758,649.13
133,012.93	31,826.90	594,115.03	13,823.49	3,793.43	256,501.32
8,102.95	5,649.74	81,534.17	29,802.11	40,847.06	31,890,667.41
131,163.18	130,194.94	771,529.72	141,371.91	46,567.40	24,645,194.33
		417.30			4,873,235.65
					22,111,038.24
		1,625.53			20,225.05
	24.00	388.75	2,968.12		12,236.78
9,879.92	9,882.01	22,173.98	880.78	10,847.68	45,425.03
5,625.44	6,860.47	27,416.58	3,310.68	351.56	87,724.71
353.23	155.62	839.57	1,291.45		1,919,581.43
			489.00		1,199,190.52
12,500.28	5,331.89	102,492.22	5,750.26	9,085.52	11,656.53
					5,647.04
					1,455,401.88
					32,712.05
					69,470.23
		49.05			
68,403.31	25,096.07	171,682.39	524.70	45,642.50	12,976,118.97
66,515.71	29,327.00	235,300.52	184,905.85	20,205.08	10,240,198.19
225.77	1,613.37	10,515.39	6,000.17	2,634.21	254,016.69
904.94	590.72	669.31	3.77		135,035.05
\$ 862,031.26	\$ 415,968.14	\$ 3,359,368.72	\$ 551,846.41	\$ 334,915.95	\$ 152,570,196.25

TABLE NO. 45—OPERATING EXPENSES

Railroads	General Expenses			
	Salaries and ex- penses of gen- eral officers	Salaries and ex- penses of clerks and attendants	General office supplies and expenses	Law expenses
Atchison, Topeka & Santa Fe.....	\$ 177,350.73	\$ 601,565.47	\$ 62,109.61	\$ 233,554.79
Atlantic, Northern & Southern.....	c 853.00	c 135.00	42.00	400.00
Chicago, Anamosa & Northern.....	c 1,104.08	c 276.90	537.00	2.14
Chicago, Burlington & Quincy.....	204,337.74	1,008,737.80	54,848.39	318,908.43
Chicago Great Western.....	c 60,887.82	c 97,884.75	29,775.12	73,088.14
Mason City & Ft. Dodge.....	-----	-----	-----	5,371.08
Wisconsin, Minnesota & Pacific.....	-----	-----	-----	1,034.41
Chicago, Milwaukee & St. Paul.....	172,000.72	854,212.79	45,485.45	177,754.74
Chicago & North-Western.....	173,479.50	456,304.83	85,945.91	166,800.07
Chicago, St. Paul, Minn. & Omaha.....	80,519.41	139,909.62	15,027.85	31,886.01
Chicago, Rock Island & Pacific.....	199,879.37	579,477.96	69,301.77	307,859.92
Colfax Northern.....	c 2,121.72	c 787.00	131.93	35.00
Crooked Creek.....	-----	-----	-----	168.00
Davenport, Rock Island & N. W.....	c 1,141.95	c 643.22	323.17	210.56
Des Moines, Iowa Falls & N.....	c 2,831.42	c 2,432.40	1,189.15	2,176.40
Dubuque & Sioux City (Ill. Cent.).....	11,539.33	54,118.68	6,888.77	27,428.20
Iowa Central.....	41,654.08	26,478.16	4,078.23	15,344.08
Albia & Centerville.....	-----	000.00	27.33	76.70
Manchester & Oneida.....	c 210.02	-----	5.30	-----
Minneapolis & St. Louis.....	45,644.99	34,531.01	4,621.65	24,503.76
Muscatine, North & South.....	c 7,132.18	c 540.00	102.88	270.76
Newton & Northwestern.....	c 4,174.08	c 1,969.97	492.79	1,607.08
Tabor & Northern.....	-----	-----	54,344.69	168,580.05
Union Pacific.....	140,671.33	469,183.02	67,190.31	122,640.71
Wabash.....	98,616.92	330,461.49	337.62	1,957.71
Willmar & Sioux Falls (G. N.).....	c 912.32	c 4,779.00	183.07	2,426.88
Iowa & Great Northern (G. N.).....	1,494.79	3,456.36	-----	-----
Totals.....	\$ 1,437,732.81	\$ 4,130,496.01	\$ 497,465.77	\$ 1,684,537.18

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Salaries only.

ENTIRE LINE—CONTINUED

Insurance	Relief depart- ment expenses	Pensions	General Expenses				Total of forego- ing accounts	General admin- istration joint expenses and terminals	General admin- istration joint expenses and terminals	Total general expenses
			Stationery and printing	Other expenses	General admin- istration joint expenses and terminals	General admin- istration joint expenses and terminals				
\$ 4,892.35	-----	\$ 15,751.44	\$ 92,506.56	\$ 118,814.45	\$ 1,306,515.41	\$ 2,984.22	\$ 2,945.12	\$ 1,307,454.61	-----	-----
-----	-----	-----	79.78	111.70	1,617.08	-----	-----	1,617.08	-----	-----
2.75	-----	-----	160.92	1,489.65	3,554.28	-----	-----	3,554.28	-----	-----
1,186.37	\$79,062.72	-----	50,732.70	51,379.86	1,700,824.58	15,910.96	2,686.96	1,782,866.55	-----	-----
42,187.31	-----	-----	14,248.59	130,194.99	446,893.20	-----	-----	446,893.20	-----	-----
6,022.18	-----	-----	-----	216.88	12,111.04	-----	-----	12,111.04	-----	-----
2,417.00	-----	-----	-----	64.21	3,515.63	-----	-----	3,515.63	-----	-----
54.89	-----	-----	40,939.97	23,962.16	823,501.43	10,979.01	783.63	839,027.41	-----	-----
-----	116,398.00	-----	45,984.67	40,533.23	1,088,111.75	2,931.27	-----	1,089,048.02	-----	-----
-----	4,832.77	10,574.01	4,300.63	274,421.50	3,219.78	31.59	-----	277,705.99	-----	-----
721.28	-----	4,882.62	66,402.97	42,579.74	1,359,115.03	6,729.19	33.75	1,365,810.47	-----	-----
755.71	-----	-----	204.00	97.77	4,184.03	-----	-----	4,184.03	-----	-----
895.50	-----	-----	-----	75.51	2,415.50	-----	-----	2,415.50	-----	-----
288.55	-----	-----	1,689.03	-----	10,707.46	-----	-----	10,707.46	-----	-----
192.00	-----	10,873.37	5,670.33	7,298.20	123,158.88	83.91	-----	123,242.79	-----	-----
-----	-----	-----	5,449.30	1,987.63	94,626.14	-----	-----	94,626.14	-----	-----
-----	-----	-----	19.40	3.01	736.34	-----	-----	736.34	-----	-----
-----	-----	-----	24.46	-----	239.75	-----	-----	239.75	-----	-----
92.09	-----	-----	5,485.39	2,717.47	117,939.06	509.30	-----	118,112.35	-----	-----
73.59	-----	-----	-----	-----	8,130.23	-----	-----	8,130.23	-----	-----
1,410.49	-----	-----	347.43	25.75	10,023.49	-----	-----	10,023.49	-----	-----
196.61	-----	22,621.55	94,620.37	121,145.92	1,061,215.01	2,095.72	469.40	1,063,810.23	-----	-----
267.91	-----	-----	23,300.76	1,804.88	664,182.94	21,739.84	-----	665,923.18	-----	-----
-----	-----	-----	596.17	-----	8,495.48	24.10	-----	8,519.58	-----	-----
-----	-----	-----	451.08	329.30	8,393.38	31.75	-----	8,383.14	-----	-----
\$61,001.35	\$70,062.72	\$ 174,230.61	\$ 466,270.71	\$ 548,194.01	\$9,088,681.30	\$79,610.13	\$ 6,800.16	\$9,115,031.18	-----	-----

TABLE NO. 46—OPERATING EXPENSES—ENTIRE LINE—CONTINUED

Railroads	Recapitulation of Expenses						Per centage of expenses to earnings entire line
	Maintenance of structures	Maintenance of equipment	Traffic expenses	Transportation expenses	General expenses	Total operating expenses	
Atchison, Topeka & Santa Fe.....	\$11,297,835.44	\$11,368,511.11	\$ 1,494,281.94	\$ 22,132,346.13	\$ 1,307,454.61	\$ 48,100,629.23	69.65
Atlantic, Northern & Southern.....	2,113.88	473.32	9.95	3,994.98	1,617.08	8,179.19	38.10
Chicago, Annamora & Northern.....	2,037.32	1,478.30	94.44	5,826.63	3,554.28	11,897.07	83.06
Chicago, Burlington & Quincy.....	14,397,925.69	12,363,932.68	1,535,494.65	25,181,243.51	1,778,895.53	55,358,497.48	71.09
Chicago Great Western.....	929,913.29	1,288,668.23	304,728.42	3,692,515.75	446,896.20	6,762,724.96	84.89
Mason City & Fort Dodge.....	192,641.11	223,657.65	21,332.74	733,649.13	12,111.04	1,301,791.67	66.92
Wisconsin, Minnesota & Pacific.....	142,336.15	54,791.83	3,423.73	256,591.32	3,615.62	460,758.67	74.43
Chicago, Milwaukee & St. Paul.....	6,642,820.34	7,069,370.35	1,281,681.01	21,360,567.41	889,027.41	37,163,388.43	65.38
Chicago & North-Western.....	8,064,546.36	6,774,949.89	1,060,080.03	24,643,194.38	1,066,045.02	41,641,313.63	63.87
Chicago, St. Paul, Minn. & Omaha.....	1,623,754.83	1,532,834.65	235,064.55	4,877,235.45	277,709.99	8,542,489.47	66.40
Chicago, Rock Island & Pacific.....	7,750,370.92	7,127,725.25	1,396,273.64	22,114,068.24	1,565,510.47	39,655,118.52	72.62
Colfax Northern.....	8,011.76	10,802.13	-----	39,325.65	4,184.03	49,222.97	80.32
Crooked Creek.....	5,147.07	2,400.65	-----	12,226.78	461.56	20,236.06	94.18
Davenport, Rock Island & Northwestern.....	24,144.26	12,697.33	-----	45,428.03	2,415.60	84,685.22	100.00
Des Moines, Iowa Falls & Northern.....	43,854.43	17,968.95	9,430.16	87,724.71	10,707.45	169,745.69	61.92
Dubuque & Sioux City (Ill. Cent.).....	672,389.37	986,744.07	121,375.28	1,919,584.43	123,243.79	3,223,255.94	78.33
Iowa Central.....	386,401.72	346,427.16	102,376.83	1,199,100.52	94,692.14	2,128,088.37	70.91
Albia & Centerville.....	14,232.34	3,450.16	29.95	11,656.55	726.34	30,121.34	138.39
Manchester & Oneida.....	3,914.94	1,286.22	1,238.25	5,617.04	239.78	14,296.23	75.31
Minneapolis & St. Louis.....	461,709.83	501,998.95	111,561.89	1,453,401.88	118,113.38	2,648,918.92	69.22
Muscatine, North & South.....	20,669.68	4,165.65	-----	33,712.05	8,189.32	66,573.70	102.70
Newton & Northwestern.....	44,163.70	18,036.38	135.85	69,476.39	10,029.49	132,841.29	104.64
Tabor & Northern.....	-----	-----	-----	-----	-----	17,829.51	75.31
Union Pacific.....	5,575,343.33	5,473,998.14	1,001,076.57	12,070,118.97	1,082,810.23	25,109,347.24	56.99
Wabash.....	2,728,234.53	4,569,213.89	820,099.21	10,240,198.19	655,933.18	18,843,747.69	73.21
a Willmar & Sioux Falls (G. N.).....	157,137.92	46,632.66	10,946.38	254,916.67	8,319.56	477,553.33	63.69
b Iowa & Great Northern (G. N.).....	40,240.24	27,738.11	7,129.43	125,623.05	8,382.14	239,112.97	76.29
Totals.....	\$61,222,154.40	\$60,124,125.29	\$ 9,579,280.00	\$ 152,570,196.25	\$ 9,155,031.18	\$ 292,608,619.93	67.21

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

TABLE NO. 47—TAXES

Railroads	Illinois			Wisconsin			Minnesota			Missouri		
	Amount	Miles of road	Per mile	Amount	Miles of road	Per mile	Amount	Miles of road	Per mile	Amount	Miles of road	Per mile
Atchison, Topeka & Santa Fe.....	\$ 155,272.83	282.95	\$ 548.76	-----	-----	-----	-----	-----	-----	\$ 80,108.35	271.96	\$ 294.56
Atlantic, N. & S.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Chicago, Annamora & N.....	575,998.56	1,636.80	351.89	\$ 118,524.43	229.57	\$ 512.53	\$ 22,482.00	23.61	\$ 953.25	237,213.01	1,121.62	211.49
Chicago, Burlington & Q.....	50,800.12	177.27	286.00	-----	-----	-----	35,744.28	128.24	278.73	15,345.06	99.45	154.30
Chicago Great Western.....	-----	-----	-----	-----	-----	-----	4,356.00	27.33	159.30	-----	-----	-----
Mason City & Ft. D.....	-----	-----	-----	-----	-----	-----	23,237.55	248.50	101.56	-----	-----	-----
Wisconsin, M. & P.....	180,221.61	414.99	431.28	946,227.44	1,783.10	530.60	431,272.96	1,344.94	346.42	31,594.90	140.27	224.81
Chicago, M. & St. P.....	336,070.89	685.02	563.00	973,384.70	1,773.67	498.68	129,650.18	650.39	199.38	-----	-----	-----
Chicago, St. P., M. & O.....	-----	-----	-----	306,937.16	737.89	408.67	191,997.32	473.04	405.77	-----	-----	-----
Chicago, R. I. & P.....	227,634.01	364.10	625.30	-----	-----	-----	40,100.74	236.05	170.14	80,913.76	516.57	156.64
Colfax Northern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Crooked Creek.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Davenport, R. I. & N. W.....	8,278.91	12.25	675.81	-----	-----	-----	-----	-----	-----	-----	-----	-----
Des Moines, I. F. & N.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Dubuque & S. C. (Ill. C.).....	-----	-----	-----	-----	-----	-----	1,719.28	12.56	139.10	-----	-----	-----
Iowa Central.....	18,800.00	92.00	204.35	-----	-----	-----	-----	-----	-----	-----	-----	-----
Albia & Centerville.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Manchester & Oneida.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Minneapolis & St. L.....	-----	-----	-----	-----	-----	-----	109,576.45	888.12	268.36	-----	-----	-----
Muscatine, N. & S.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Newton & N. W.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Tabor & Northern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Union Pacific.....	222,415.34	743.00	299.35	-----	-----	-----	-----	-----	-----	\$ 117.01	51	\$ 2,091.51
Wabash.....	-----	-----	-----	-----	-----	-----	16,000.00	133.91	119.48	187,369.59	582.60	325.79
a Willmar & S. F. (G. N.).....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
b Iowa & G. N. (G. N.).....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Totals.....	\$ 1,825,504.26	4,408.47	\$ 414.09	\$ 2,343,073.73	4,737.33	\$ 494.61	\$ 997,005.85	3,566.41	\$ 279.81	\$ 500,601.62	2,722.98	\$ 216.10

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

TABLE NO. 43

Railroads	Nebraska			Iowa		
	Amount	Miles of road	Per mile	Amount	Miles of road	Per mile
Atchison, Topeka & Santa Fe.....				\$ 14,850.94	19.80	\$ 748.08
Atlantic, Northern & Southern.....				1,458.16	19.00	74.39
Chicago, Annamora & Northern.....				267,546.11	1,305.63	209.14
Chicago, Burlington & Quincy.....	\$ 776,418.81	2,843.11	\$ 273.09	92,010.11	381.31	243.66
Chicago Great Western.....	9,187.80	5.50	1,682.87	55,456.80	335.36	165.42
Mason City & Ft. Dodge.....				2,446.94	22.50	108.75
Wisconsin, Minnesota & Pacific.....				419,376.88	1,870.06	224.16
Chicago, Milwaukee & St. Paul.....	2,125.53			430,286.57	1,577.60	273.74
Chicago & North-Western.....	256,140.23	1,101.36	232.62	39,449.56	105.64	387.10
Chicago, St. Paul, Minn. & Omaha.....	89,399.32	398.39	200.19	440,838.63	2,021.51	218.08
Chicago, Rock Island & Pacific.....	68,065.07	245.35	277.54	1,385.81	15.00	106.60
Colfax Northern.....				2,121.59	17.61	130.48
Crooked Creek.....				10,449.89	34.51	308.69
Davenport, Rock Island & N. W.....				5,444.09	79.44	91.42
Des Moines, Iowa Falls & N.....				155,303.85	714.94	217.92
Dubuque & Sioux City (Ill. Cent.).....				66,323.52	454.07	146.06
Iowa Central.....				2,769.09	24.49	113.11
Albia & Centerville.....				861.39	8.75	98.14
Manchester & Oneida.....				49,000.00	840.88	140.05
Minneapolis & St. Louis.....				2,537.42	28.67	88.15
Muscatine, North & South.....				10,622.15	102.50	101.08
Newton & Northwestern.....				915.62	8.79	104.09
Tabor & Northern.....				35,535.03	2.46	14445.12
Union Pacific.....	548,345.06	1,037.10	518.68	36,576.82	908.90	175.09
Wabash.....	\$ 535.60	129.62	65.60	5,111.54	79.14	64.59
aWillmar & Sioux Falls (G. N.).....				10,053.44	77.80	129.12
bIowa & Great Northern (G. N.).....						
Totals.....	\$ 1,749,178.82	5,660.78	\$ 307.37	\$ 2,363,960.08	9,330.31	\$ 257.98

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

TAXES—CONTINUED

All Other States			Other Taxes			Total Taxes		
Amount	Miles of road	Per mile	Amount	Miles of road	Per mile	Amount	Miles of road	Per mile
\$ 2,589,681.04	6,417.66	\$ 394.17				\$ 2,789,919.15	6,992.43	\$ 398.00
287,816.00	1,265.64	224.24				1,488.16	19.00	74.39
9,194.33	32.00	289.02				2,465,888.13	8,509.09	278.89
						201,000.00	818.36	249.38
						72,000.00	386.25	186.41
						27,684.47	271.00	109.16
294,393.07	1,847.06	159.38				2,304,363.40	7,301.82	311.60
408,235.21	1,642.99	248.47				2,582,822.78	7,630.84	338.47
14,011.80	83.30	138.89				630,745.16	1,729.60	364.69
856,385.33	2,400.65	245.22				1,693,047.54	6,790.23	249.34
						1,855.81	13.00	106.60
						2,121.59	17.61	130.48
						15,721.80	46.76	400.38
						5,444.09	79.44	91.42
9,220.10	44.94	205.10				185,022.95	759.88	217.17
						86,542.80	558.48	155.61
						2,790.00	24.49	113.11
						861.39	8.75	98.14
18,160.00	407.55	44.53				167,426.45	1,145.66	146.15
						2,537.42	28.67	88.15
						10,422.15	102.50	101.08
						915.62	8.79	104.09
818,877.10	2,540.70	365.45				1,410,873.19	3,300.92	427.43
331,108.24	633.20	522.91				727,469.92	2,167.70	335.59
4,622.83	62.64	49.36				34,269.49	436.61	78.48
						10,053.44	77.80	129.12
\$ 5,640,499.77	18,420.38	\$ 305.71				\$ 15,410,755.08	49,516.66	\$ 311.22

TABLE NO. 49—CURRENT

Railroads	Cash and Current Assets		
	Cash	Bills receivable	Due from agents
Atchison, Topeka & Santa Fe.....	\$ 8,818,548.58	\$ 886,666.02	\$ 402,723.30
Atlantic, Northern & Southern.....	2,491.31	—	—
Chicago, Anamosa & Northern.....	739.00	—	142.46
Chicago, Burlington & Quincy.....	5,273,702.21	854,245.96	—
Chicago Great Western.....	139,038.15	—	412,675.15
Mason City & Ft. Dodge.....	3,465.34	—	—
Wisconsin, Minnesota & Pacific.....	—	—	—
Chicago, Milwaukee & St. Paul.....	5,306,550.88	61,090,368.80	1,688,246.08
Chicago & North-Western.....	11,506,242.61	166,736.35	2,170,507.86
Chicago, St. Paul, Minn. & Omaha.....	605,962.81	6,019.54	390,915.55
Chicago, Rock Island & Pacific.....	2,445,591.77	1,857,068.34	1,758,011.39
Colfax Northern.....	230.14	—	1,975.42
Crooked Creek.....	—	—	1,162.29
Davenport, Rock Island & N. W.....	971.80	—	563.34
Des Moines, Iowa Falls & N.....	15,630.40	1,500.00	13,449.52
Dubuque & Sioux City (Ill. Cent.).....	—	—	57,335.52
Iowa Central.....	430,030.34	500.00	705.95
Albia & Centerville.....	2,741.00	—	79.53
Manchester & Oneida.....	7,278.94	—	99,430.60
Minneapolis & St. Louis.....	377,863.49	14,673.41	116.73
Muscatine, North & South.....	1,662.88	—	3,475.44
Newton & Northwestern.....	69.12	—	—
Tabor & Northern.....	—	—	—
Union Pacific.....	2,670,054.29	85,083,172.05	600,476.44
Wabash.....	2,338,593.55	107,389.03	624,680.61
a Willmar & Sioux Falls (G. N.).....	77,244.18	—	—
b Iowa & Great Northern (G. N.).....	—	—	—
Totals.....	\$ 41,230,407.92	\$ 150,038,940.00	\$ 8,240,754.77

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

ASSETS AND LIABILITIES

Available for Payment of Current Liabilities						Material and supplies on hand
Net traffic balance due from other companies	Due from solvent companies and individuals	Other cash assets excluding materials and supplies	Balance current liabilities	Total		
\$ 1,015,576.36	\$ 6,443,092.61			\$ 17,566,006.77	\$ 11,111,248.77	
290.36				2,494.21	1,421.44	
1,451,117.63	3,514,335.55	\$ 65,387.98		11,128,658.83	6,415,099.62	
	1,901,477.21		\$ 10,505,067.50	12,948,257.71	1,010,843.52	
	41,102.84			139,696.62		
785,977.81	21,447.06	649,453.58		519,490.61		
	218,101.00	518,549.43		73,577,596.65	6,325,634.07	
	118,106.73		1,000,006.25	14,366,667.85	6,291,336.77	
	6,223,146.90		1,649,602.11	2,313,000.91	1,036,163.48	
483.69	957.37		21,680.11	13,933,820.42	5,907,025.42	
15.48	3,997.54	920.45		23,389.62		
134.05	42,305.82		273,110.29	317,086.80	18,589.67	
	41,414.30	1,446.64	222,233.62	294,074.84	865.33	
	6,245.85	243.82	873.73	6,863.40		
240,491.23	25,063.19	23,601.06		777,621.24	303,401.65	
	736.48	416.96	12,284.60	16,884.99		
329.75	139.43	392.58		8,098.22		
5,180,908.63	4,370.72	28,793.94		5,707,760.07	541,849.62	
	4,382.61	11,974.94	9,088.58	31,115.90		
109.15		5,306.39	631,947.19	665,189.80	2,861.93	
344,506.69	35,612,462.20	36,147,176.05	\$ 22,532,062.33	151,476,840.32	8,792,875.34	
	2,078,427.12	73,631.11	5,411,161.01	10,648,962.43	932,867.63	
	65,088.49		877,732.83	1,069,085.92	63,715.30	
	78,494.57		1,189,243.67	1,307,788.14		
\$ 9,026,206.53	\$ 46,048,435.49	\$ 37,626,831.53	\$ 22,532,062.33	\$ 317,631,632.57	\$ 46,801,732.51	

TABLE NO. 50—CURRENT ASSETS

Railroads	Current Liabilities		
	Loans and bills payable	Audited vouchers and accounts	Wages and salaries
Atchison, Topeka & Santa Fe.....		\$ 4,161,187.69	\$ 2,140,333.36
Atlantic, Northern & Southern.....			610.51
Chicago, Anamosa & Northern.....		3,630,842.66	2,524,771.24
Chicago, Burlington & Quincy.....		1,067,411.16	454,434.73
Chicago Great Western.....	\$ 9,023,848.38	30,656.63	
Mason City & Fort Dodge.....	100,000.00		
Wisconsin, Minnesota & Pacific.....		519,400.61	
Chicago, Milwaukee & St. Paul.....		2,692,707.02	2,715,796.62
Chicago & North-Western.....		1,152,724.12	2,032,970.88
Chicago, St. Paul, Minn. & Omaha.....		310,137.61	296,141.05
Chicago, Rock Island & Pacific.....	3,520,000.00	4,408,475.38	1,901,650.53
Colfax Northern.....		21,158.07	
Crooked Creek.....		18,047.71	2,350.10
Davenport, Rock Island & Northwestern.....		293,553.15	15,027.79
Des Moines, Iowa Falls & Northern.....		237,064.48	28,101.49
Dubuque & Sioux City (Ill. Cent.).....			711.00
Iowa Central.....	340,279.54	125,583.98	89,432.89
Albia & Centerville.....		14,680.07	931.57
Manchester & Oneida.....	1,800.00		
Minneapolis & St. Louis.....	650,000.00	164,640.26	133,330.25
Muscatine, North & South.....	5,500.00	3,786.45	2,080.20
Newton & Northwestern.....	238,574.30	51,087.94	15,374.99
Tabor & Northern.....			
Union Pacific.....	27,739,645.90	1,065,270.69	1,308,156.53
Wabash.....	1,450,500.00	3,192,188.85	806,914.03
a Willmar & Sioux Falls (G. N.).....		944,633.42	75,227.10
b Iowa & Great Northern (G. N.).....		1,267,788.14	
* Totals.....	\$45,429,724.57	\$24,100,995.52	\$14,506,628.37

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

AND LIABILITIES—CONTINUED

ties to and including June 30, 1908							
Net traffic bal- ance due to com- panies	Dividends not called for	Matured interest cou- pons unpaid	Rents due July 1, 1908	Miscellaneous	Balance cash assets	Total	
\$ 756,329.00	\$ 2,885,125.75	\$ 304,701.67			\$ 7,318,538.40	\$ 17,506,006.77	
102.80		2,025.00			469.31	2,494.31	
539,710.72	3,400.00	2,239,706.00		\$ 174,048.75	559.71	1,279.42	
184,534.86		816,028.53			2,046,059.46	11,138,688.83	
						12,648,237.71	
						139,696.03	
73.16	40,173.00	2,702,005.00			64,426,781.85	72,377,596.65	
446,283.48	2,043.75	266,102.02	\$ 15,000.00	3,963,486.00	6,707,417.02	14,569,027.25	
385,770.29	3,547.00	65,556.50	8,303.46	1,043,655.00		2,213,000.91	
212.22	794,561.32	1,904,647.56	4,309.00	1,439,794.47		13,033,820.43	
2,573.45				1,654.21		33,389.73	
				3,091.84		23,329.05	
						317,080.80	
7,078.65				1,806.22		294,674.84	
	2,861.80	3,300.00				6,803.40	
	720.00	8,025.00		170,349.99	43,229.84	777,621.24	
1,323.35						16,884.09	
5,321.46					36.50	750.27	
83,410.74		74,690.50		504,399.95	4,097,328.37	5,707,700.07	
19,254.63				486.62		31,113.90	
		358,281.12		1,808.55		665,189.80	
	11,804,677.00	9,531,170.00		979,090.24	105,145,829.96	151,476,840.28	
332,342.45	17,780.00	789,424.50		4,059,732.60		10,648,902.43	
		225.00				1,020,055.52	
						1,297,788.14	
\$ 2,765,416.56	\$15,514,940.62	\$13,069,031.84	\$ 27,412.46	\$ 12,343,479.94	\$ 189,786,964.19	\$ 317,634,632.57	

TABLE NO. 51—MILEAGE

Railroads	Total mileage operated, including yards, tracks and sidings	New line constructed during year	Miles Operated			
			Lines Represented by Capital Stock		Lines of proprietary companies	Lines operated under lease
			Main line	Branches and spurs		
Atchison, Topeka & Santa Fe.....	9,634.79	121.22	3,879.80	2,706.91	-----	405.66
Atlantic, Northern & Southern.....	18.52	18.52	17.00	-----	-----	-----
Chicago, Anamosa & Northern.....	20.30	-----	19.60	-----	-----	-----
Chicago, Burlington & Quincy.....	12,215.00	163.74	822.41	7,985.68	-----	-----
Chicago Great Western.....	1,256.25	30.76	712.95	30.24	-----	-----
Mason City & Ft. Dodge.....	503.23	2.51	359.54	18.59	-----	-----
Wisconsin, Minnesota & Pacific.....	309.74	.83	213.90	57.10	-----	-----
Chicago, Milwaukee & St. Paul.....	10,352.85	234.32	7,286.95	-----	-----	-----
Chicago & North-Western.....	11,489.33	91.25	3,050.97	4,348.92	134.97	-----
Chicago, St. Paul, Minn. & Omaha	2,368.22	49.17	1,659.97	-----	-----	-----
Chicago, Rock Island & Pacific.....	9,391.60	74.71	3,428.12	1,784.31	-----	1,115.49
Colfax Northern.....	13.00	-----	6.00	-----	-----	7.00
Crooked Creek.....	21.10	-----	17.61	-----	-----	-----
Davenport, Rock Island & N. W.....	74.63	-----	41.68	5.08	-----	-----
Des Moines, Iowa Falls & N.....	70.44	-----	70.44	-----	-----	-----
Dubuque & Sioux City (Ill. Cent.).....	962.70	-----	329.23	433.62	-----	-----
Iowa Central.....	681.21	-----	375.06	127.31	-----	-----
Albia & Centerville.....	57.37	-----	24.49	-----	-----	-----
Manchester & Oneida.....	8.75	-----	8.00	-----	-----	-----
Minneapolis & St. Louis.....	1,225.47	102.53	259.90	370.71	-----	-----
Muscatine, North & South.....	51.62	-----	28.67	-----	-----	-----
Newton & Northwestern.....	116.33	-----	102.50	-----	-----	4.10
Tabor & Northern.....	11.75	-----	8.79	1.00	-----	-----
Union Pacific.....	44,841.55	209.26	1,901.67	1,360.18	-----	-----
Wabash.....	3,392.30	6.10	1,980.39	74.60	279.89	6.30
Willmar & Sioux Falls (G. N.).....	408.25	-----	304.13	-----	120.16	-----
Iowa & Great Northern (G. N.).....	101.79	-----	-----	-----	-----	-----
Totals.....	69,682.97	1,103.42	26,004.86	19,295.15	543.98	1,838.45

^aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1907-October 31, 1907.

^bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

^c21.94 miles of branch line leased to Waterloo, Cedar Falls & Northern Railway Company.

^dIncludes .31 mile at Norfolk owned jointly with C., St. P., M. & O.

ENTIRE LINE

-Single Track				Mileage Owned				
Lines operated under contract	New lines constructed during year	Total mileage excluding trackage rights	Lines operated under trackage rights	Lines Represented by Capital Stock			Total mileage	Miles of iron
				Main line	Branches and spurs	New lines constructed during year		
-----	52.06	6,922.43	109.19	\$,879.82	2,706.91	61.84	6,586.77	8.35
-----	-----	17.00	-----	17.00	-----	-----	17.00	-----
-----	-----	19.60	-----	19.60	-----	-----	19.60	-----
-----	8,839.09	214.36	822.41	7,985.68	29.65	8,809.69	80.37	8,788.72
-----	733.33	85.13	712.95	6	42.18	733.17	733.17	733.17
-----	378.13	8.13	359.54	18.50	-----	378.13	378.13	378.13
-----	7,286.95	239.24	7,286.95	-----	-----	7,286.95	7,286.95	7,286.95
-----	105.51	7,553.98	38.25	3,050.97	4,348.92	7.34	7,309.99	29.98
-----	60.02	9.32	1,659.97	69.59	1,659.97	18.44	1,639.97	5.07
-----	15.44	6,799.22	611.30	6,128.12	1,784.31	-----	5,212.45	5,212.45
-----	182.31	46.26	-----	-----	-----	-----	6.00	6.00
-----	-----	13.00	-----	-----	-----	-----	17.61	17.61
-----	-----	17.61	-----	17.61	-----	-----	46.75	46.75
-----	-----	46.75	2.24	41.68	5.08	-----	70.44	70.44
-----	-----	70.44	4.62	70.44	-----	-----	759.88	759.88
-----	51.16	759.88	-----	329.23	433.62	502.27	8.42	493.84
-----	-----	508.43	-----	375.05	127.21	-----	24.49	24.49
-----	-----	24.49	-----	24.49	-----	-----	8.00	8.00
-----	397.22	8.00	-----	8.00	-----	-----	632.69	.14
-----	-----	697.83	29.21	259.90	372.16	-----	28.67	28.67
-----	-----	28.67	-----	28.67	-----	-----	102.50	102.50
-----	-----	102.50	-----	102.50	-----	-----	9.79	1.00
-----	62.50	9.79	1.06	8.79	1.00	62.36	2,938.89	3,268.22
-----	-----	2,040.89	473.80	1,560.47	1,360.18	-----	1,761.60	1,761.60
-----	-----	433.29	3.32	304.13	-----	-----	304.13	304.13
-----	77.89	77.89	1.28	-----	-----	-----	-----	-----
723.57	323.02	49,005.06	1,021.88	20,609.85	19,327.38	269.08	45,987.24	184.83
-----	-----	-----	-----	-----	-----	-----	45,732.41	45,732.41

TABLE NO. 52

Railroads	Mileage Owned in				
	Single track	Second track	Third and fourth track	Yard tracks and sidings	Mileage owned all tracks
Atchison, Topeka & Santa Fe.....	19.86	11.10		23.69	54.65
Atlantic, N. & S.....	17.00			1.62	18.52
Chicago, Anamosa & N.....	19.60			.60	20.20
Chicago, Burlington & Q.....	1,365.63	244.49		308.68	1,918.82
Chicago Great Western.....	399.99	10.40		133.13	543.52
Mason City & Ft. D.....	330.80	1.04		98.04	449.88
Wisconsin, M. & P.....	22.50			3.08	25.58
Chicago, M. & St. P.....	1,869.05	30.34	.55	434.92	2,335.78
Chicago & N. W.....	1,574.53	945.92		482.48	2,402.93
Chicago, St. P., M. & O.....	74.54			33.48	108.02
Chicago, R. I. & P.....	1,859.20	82.77		432.12	2,374.09
Colfax Northern.....	6.00			1.00	7.00
Crooked Creek.....	17.61			8.49	26.10
Davenport, R. I. & N. W.....	34.51	1.05	13.57		49.14
Des Moines, I. P. & N.....	70.44				70.44
Dubuque & S. C. (Ill. C.).....	714.34	2.75		190.12	907.21
Iowa Central.....	413.07			92.57	505.64
Albia & Centerville.....	24.40			2.97	27.37
Manchester & Onida.....	5.00			.75	5.75
Minneapolis & St. L.....	212.35			30.52	242.87
Muscatine, N. & S.....	28.07			2.95	31.02
Newton & N. W.....	102.50			9.58	112.08
Tabor & Northern.....	8.79			1.00	9.79
Union Pacific.....	3.46	1.63		47.01	52.10
Wabash.....	100.30			14.59	114.89
a Willmar & S. F. (G. N.).....	d 75.58			13.46	89.04
b Iowa & G. N. (G. N.).....				.40	.40
Totals.....	9,403.15	732.50	14.12	2,352.16	12,501.93

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Net decrease from rearrangement of tracks.

d Mileage owned by the Great Northern Railway Company and is now operated by the Iowa & Great Northern Railway Company.

MILEAGE—IOWA

Miles of iron	Miles of steel	Mileage Operated by Companies Making Reports (Single Track)							
		Lines Represent'd by Capital Stock		Lines of property owned by companies	Lines operated under lease	Lines operated under contract	New lines built during year	Total mileage operated under track- age rights	Lines operated under track- age rights
		Main line	Branches and spurs						
-----	54.65	19.86	-----	-----	-----	-----	-----	19.86	-----
-----	18.52	17.00	-----	-----	-----	-----	-----	17.00	-----
-----	30.20	19.60	-----	-----	-----	-----	-----	19.60	-----
-----	1,861.82	274.55	1,061.10	-----	-----	-----	-----	1,265.65	73.47
-----	543.52	379.57	7.48	-----	-----	-----	-----	378.05	3.30
-----	449.88	333.21	18.59	-----	-----	-----	-----	350.80	2.56
-----	25.58	22.50	-----	-----	-----	-----	-----	25.50	-----
-----	2,372.96	1,859.05	-----	-----	-----	0	.17	1,859.20	69.01
-----	2,373.37	363.73	1,510.70	-----	-----	-----	-----	1,574.53	3.07
-----	6.03	101.79	74.54	-----	-----	-----	-----	74.54	27.60
-----	2,371.09	1,102.32	766.88	-----	-----	163.81	-----	2,021.11	80.16
-----	7.00	6.00	-----	-----	7.00	-----	-----	13.00	-----
-----	30.91	17.61	-----	-----	-----	-----	-----	17.61	-----
-----	49.14	34.51	-----	-----	-----	-----	-----	34.51	.79
-----	70.44	70.44	-----	-----	-----	-----	-----	70.44	4.02
-----	908.81	336.39	388.08	-----	-----	-----	-----	714.94	-----
-----	492.92	288.55	137.21	-----	-----	37.00	-----	450.07	4.00
-----	27.37	24.40	-----	-----	-----	-----	-----	24.40	-----
-----	8.79	8.00	-----	-----	-----	-----	-----	8.00	-----
-----	341.69	137.83	74.43	-----	-----	137.62	-----	349.88	10.11
-----	11.82	25.07	-----	-----	-----	-----	-----	25.07	-----
-----	112.08	102.50	-----	-----	4.10	-----	-----	106.60	-----
-----	8.79	8.79	-----	-----	-----	-----	-----	8.79	1.96
-----	49.27	2.46	-----	-----	-----	-----	-----	2.46	-----
-----	134.10	109.30	-----	94.10	-----	-----	-----	203.40	5.60
-----	73.58	76.58	-----	-----	-----	-----	-----	76.58	2.56
-----	.40	-----	-----	-----	-----	-----	-----	-----	-----
140.56	12,351.35	5,705.50	3,074.02	94.10	11.10	330.93	c .17	9,823.34	289.47

TABLE NO. 53—EMPLOYEES

Railroads	General Officers			Other Officers		
	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation
Atchison, Topeka & Santa Fe				1	2,700.00	7.38
Atlantic, N. & S.	3	1,353.00	2.97			
Chicago, Anamosa & N.	1	1,350.00	3.69			
Chicago, Burlington & Q.	11	35,873.62	8.93			
Chicago Great Western						
Mason City & Ft. D.				3	10,670.02	5.21
Wisconsin, M. & P.						
Chicago, M. & St. P.	5	49,373.06	25.09	24	111,063.50	12.79
Chicago & N.W.				4	12,300.00	11.14
Chicago, St. P., M. & O.						
Chicago, R. I. & P.	0	97,371.18	7.84	20	62,575.32	7.75
Colfax Northern	3	1,350.00	2.46	1	1,800.00	4.92
Crooked Creek	4	1,707.91	1.07			
Davenport, R. I. & N. W.	2	3,100.20	5.08			
Des Moines, I. E. & N.	3	6,900.00	7.53			
Dubuque & S. C. (Ill. C.)	10	30,715.39	6.94			
Iowa Central	8	32,131.64	24.21	15	20,231.32	5.51
Albia & Centerville						
Manchester & Oquida	3	1,410.00	1.23			
Minneapolis & St. L.	6	14,493.10	30.29	22	12,000.00	7.54
Muscatine, N. & S.	3	7,800.00	7.12			
Newton & N. W.	d	4,700.00	3.43	3	2,940.00	2.80
Tabor & Northern						
Union Pacific				1	2,700.00	7.38
Wabash	1	6,000.24	16.64	4	7,305.36	4.99
Willmar & S. F. (G. N.)				3	2,340.00	6.34
Iowa & G. N. (G. N.)				3	4,680.00	6.42
Totals	102	236,230.33	9.71	104	254,315.63	7.81

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c The compensation shown for general officers represents the Iowa proportion based on revenue train mileage.

d Three general officers serve without compensation.

e Revenue train mileage basis.

AND SALARIES—IOWA

General Office Clerks			Station Agents			Other Station Men			Enginemen		
Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation
10	\$ 8,370.00	\$ 2.39	3	\$ 2,850.25	\$ 2.60	17	\$ 10,663.85	\$ 1.50	13	\$ 19,744.00	\$ 5.99
1	135.00	1.50	2	730.64	1.71				1	376.35	2.43
			4	1,939.92	1.33				1	840.00	2.30
78	63,173.95	2.59	307	158,553.90	2.10	440	265,548.39	1.56	228	370,661.40	4.45
			67	39,667.50	1.72	68	35,068.00	1.43	81	150,935.74	4.46
			48	32,461.50	1.81	71	36,983.29	1.87	47	68,731.08	4.24
			3	1,800.00	1.27	2	430.00	.87	2	2,927.13	4.65
234	155,809.98	2.12	348	200,169.43	1.84	1,642	549,693.81	1.65	448	638,350.99	4.19
			297	189,018.50	2.36	378	220,579.20	1.74	272	337,308.89	5.03
			9	8,425.34	2.99	44	39,371.53	2.12	17	26,243.29	4.93
			70	81,495.61	1.91	617	282,983.57	1.43	284	473,611.68	4.41
			1	837.56	2.46	1	335.00	1.82	3	2,593.90	2.26
2	787.00	1.50	1	739.00	1.22				1	990.00	2.62
2	1,238.40	2.29	3	3,145.39	1.84	9	5,871.08	1.82	1	1,022.69	3.53
9	4,612.00	2.37	19	4,800.00	1.33				7	7,419.40	3.40
47	37,245.92	2.68	121	98,043.28	2.15	180	96,618.94	1.46	68	219,099.41	4.51
174	43,568.27	2.00	74	42,951.52	1.89	55	24,548.06	1.24	63	104,141.34	2.88
			3	1,699.00	1.92	2	1,140.00	.79			
						2	1,180.00	1.61	1	830.50	2.35
33	13,987.04	1.90	47	32,535.98	1.82	31	15,043.63	1.17	23	88,393.68	4.22
1	540.00	1.48	4	2,700.00	1.85	3	1,593.50	1.45	3	2,283.00	3.54
6	1,999.97	1.63	16	8,469.98	1.45	6	2,340.00	1.07	5	5,819.00	4.00
14	11,510.50	2.28	3	4,804.03	4.37	137	125,205.08	1.99			
17	13,377.90	2.15	12	8,015.75	2.03	43	28,643.16	1.32	20	29,090.40	2.97
1	300.00	1.03	11	3,438.75	2.50	44	7,928.45	1.76	17	4,877.78	4.31
1	400.00	1.05	11	6,618.80	2.43	43	14,177.09	1.80	17	22,002.75	4.51
625	\$ 256,752.27	\$ 1.82	1,327	\$ 937,802.10	\$ 2.25	2,243	\$ 1,745,339.37	\$ 1.71	1,024	\$ 2,709,370.41	\$ 5.31

TABLE NO. 54—EMPLOYES

Railroads	Firemen			Conductors		
	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation
Atholton, Topeka & Santa Fe.....	14	12,319.70	\$ 3.53	0	0,279.60	\$ 5.55
Atlantic, N. & S.....	1	295.00	1.90	1	232.31	2.25
Chicago, Anamosa & N.....	1	540.00	1.47	1	720.00	1.97
Chicago, Burlington & Q.....	218	219,703.95	2.83	151	220,272.39	4.00
Chicago Great Western.....	80	86,205.00	2.89	59	79,726.24	4.14
Mason City & Ft. D.....	47	49,435.68	2.55	34	40,676.75	4.08
Wisconsin, M. & P.....	2	1,795.23	2.66	2	2,051.01	3.20
Chicago, M. & St. P.....	429	376,740.01	2.69	298	361,341.94	3.88
Chicago & N.W.....	338	371,794.27	2.76	229	375,565.16	4.35
Chicago, St. P., M. & O.....	17	16,445.97	3.09	11	16,767.20	4.87
Chicago, R. I. & P.....	287	310,913.62	2.85	163	316,723.18	3.72
Colfax Northern.....	2	1,321.15	1.80	3	2,059.36	2.17
Crooked Creek.....	1	565.71	1.03	1	586.33	1.63
Davenport, R. I. & N. W.....	1	661.27	2.29	1	1,364.19	3.40
Des Moines, I. F. & N.....	6	3,699.00	2.90	6	5,694.00	3.00
Dubuque & S. C. (Ill. C.).....	68	120,785.46	2.77	63	106,266.08	4.77
Iowa Central.....	61	69,450.47	2.30	41	69,072.50	3.38
Albia & Centerville.....	1	565.98	1.55	1	641.30	1.75
Manchester & Onedia.....	25	23,337.59	2.63	18	25,835.75	3.75
Minneapolis & St. L.....	2	1,008.68	3.56	1	900.00	2.87
Muscatine, N. & S.....	6	3,695.00	2.75	5	4,131.00	3.13
Newton & N. W.....	1	565.98	1.55	1	641.30	1.75
Tabor & Northern.....	1	565.98	1.55	1	641.30	1.75
Union Pacific.....	1	565.98	1.55	1	641.30	1.75
Wabash.....	20	17,714.40	2.42	13	10,796.74	3.53
Willmar & S. F. (G. N.).....	21	9,814.80	2.70	20	5,134.05	4.00
Iowa & G. N. (G. N.).....	21	12,463.70	2.69	20	21,191.55	4.08
Totals.....	1,695	\$ 1,705,417.79	\$ 3.27	1,148	\$ 1,673,105.83	\$ 4.56

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Revenue train mileage basis.

AND SALARIES—IOWA—CONTINUED

Other Trainmen			Machinists			Carpenters			Other Shopmen		
Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation
20	\$ 31,365.00	\$ 3.29	44	\$ 43,612.08	\$ 3.73	55	\$ 38,045.84	\$ 2.40	290	\$ 168,571.07	\$ 2.10
1	380.00	2.00	1	380.00	1.32	1	380.00	1.32	1	380.00	1.32
271	239,584.35	2.47	156	167,933.73	3.44	302	169,104.27	2.67	689	497,006.83	2.27
53	93,386.20	2.61	96	131,925.10	3.39	43	31,804.20	2.62	610	392,247.30	2.25
81	59,462.61	2.50	7	8,903.10	3.15	24	18,192.00	2.96	28	28,667.50	2.27
3	2,255.06	2.30	239	233,881.35	3.56	316	189,650.37	3.19	1,719	987,993.38	2.70
609	428,897.02	2.35	156	181,000.29	2.74	194	135,232.09	2.49	1,184	777,454.86	2.70
612	496,508.24	2.59	334	101,231.34	2.42	56	35,576.56	2.65	63	40,188.05	3.14
48	45,471.43	2.89	62	125,378.97	3.81	176	221,585.47	2.63	863	498,070.06	1.86
204	254,573.91	2.25	1	1,080.00	2.95	1	61.05	2.63	1	779.00	1.88
3	2,155.91	1.64	1	1,080.00	2.95	1	61.05	2.63	1	779.00	1.88
2	1,707.02	2.12	1	335.04	2.10	1	633.00	2.90	1	840.00	1.48
11	6,570.00	1.91	6	6,525.00	3.40	10	7,500.00	2.50	11	5,900.00	1.75
153	205,720.70	2.89	168	122,231.65	2.79	109	97,222.88	2.68	129	99,546.53	2.71
107	106,746.12	2.40	96	95,968.54	2.97	30	27,103.31	2.25	120	73,134.40	1.66
1	475.00	1.80	1	335.04	2.10	10	17,403.50	2.38	28	28,998.45	2.10
43	20,009.09	2.43	30	23,542.25	2.08	3	1,989.06	2.05	8	4,908.73	1.81
2	2,265.25	2.44	1	1,080.00	2.98	3	1,989.06	2.05	8	4,908.73	1.81
8	5,068.30	2.40	8	6,736.02	2.62	3	1,989.06	2.05	8	4,908.73	1.81
29	57,410.63	2.45	10	17,369.44	3.58	6	8,148.07	2.38	158	172,051.97	2.36
40	37,185.00	2.54	43	31,864.73	2.36	10	7,012.80	2.32	48	29,923.25	1.99
34	5,735.90	2.88	8	2,534.90	2.63	19	2,584.40	2.31	92	15,021.39	2.02
21	21,978.00	4.04	5	4,000.25	3.66	12	2,378.35	2.90	101	87,154.30	2.37
2,610	\$2,237,918.04	\$ 2.74	1,861	\$1,319,379.22	\$ 3.34	1,287	\$1,053,784.35	\$ 2.56	6,097	\$3,773,179.99	\$ 2.00

TABLE NO. 55—EMPLOYEES

Railroads	Section Foremen			Other Trackmen		
	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation
Atchison, Topeka & Santa Fe.....	5	4,385.68	\$ 1.94	73	31,524.66	\$ 1.44
Atlantic, Northern & Southern.....	3	725.30	1.96	100	920.70	1.65
Chicago, Anamosa & Northern.....	1	720.00	1.97	3	1,440.00	1.54
Chicago, Burlington & Quincy.....	288	190,015.48	1.81	1,969	785,282.32	1.38
Chicago Great Western.....	74	46,838.70	1.80	682	213,922.32	1.63
Mason City & Fort Dodge.....	57	39,609.00	1.72	280	97,127.16	1.53
Wisconsin, Minnesota & Pacific.....	7	4,900.00	1.62	5	2,925.00	1.36
Chicago, Milwaukee & St. Paul.....	305	157,324.36	1.63	1,512	661,886.94	1.40
Chicago & North-Western.....	309	192,419.32	2.02	1,508	610,365.45	1.47
Chicago, St. Paul, Minn. & Omaha.....	12	7,737.53	2.06	34	17,590.45	1.65
Chicago, Rock Island & Pacific.....	287	215,238.56	1.78	1,080	544,947.18	1.47
Colfax Northern.....	3	1,800.00	1.69	8	4,239.18	1.69
Crooked Creek.....	3	1,461.15	1.47	59	1,580.77	1.55
Davenport, Rock Island & Northwestern.....	3	1,722.74	1.75	11	4,736.56	1.45
Des Moines, Iowa Falls & Northern.....	13	7,800.00	1.91	34	11,268.00	1.50
Dubuque & Sioux City (Ill. Cent.).....	122	77,243.11	1.85	486	184,334.43	1.49
Iowa Central.....	78	45,700.30	1.70	271	97,174.30	1.50
Albia & Centerville.....	5	2,280.00	1.53	12	4,040.18	1.11
Manchester & Oneida.....	1	683.89	1.59	84	1,155.41	1.53
Minneapolis & St. Louis.....	60	36,694.29	1.66	124	62,716.53	1.35
Muscatine, North & South.....	3	1,800.00	1.91	12	5,634.00	1.50
Newton & Northwestern.....	15	9,000.00	1.77	22	10,206.00	1.50
Tabor & Northern.....						
Union Pacific.....	4	3,038.57	2.31	63	26,085.43	1.55
Wabash.....	11	6,844.30	1.70	62	28,228.60	1.45
Willmar & Sioux Falls (G. N.).....	12	2,693.30	1.86	142	39,621.30	1.76
Iowa & Great Northern (G. N.).....	13	7,244.00	1.82	120	14,995.70	1.70
Totals.....	1,003	\$ 1,066,358.25	\$ 1.69	8,816	\$ 3,457,918.14	\$ 1.25

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

cStation agents who also act as telegraph operators are classed as telegraph operators and dispatchers.

dRevenue train mileage basis.

AND SALARIES—IOWA—CONTINUED

Switchmen, Flagmen and Watchmen			Telegraph Operators and Dispatchers			Employees Account of Floating Equipment			All Other Employees and Laborers		
Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation
4	\$ 529.23	\$ 1.43	14	\$ 11,737.53	\$ 2.41				155	\$ 81,901.42	\$ 1.96
1	240.00	1.58							1	247.00	1.67
167	141,178.47	2.63	184	157,805.18	2.25				481	853,265.69	2.49
27	12,267.00	1.44	60	40,149.00	1.91				520	374,107.80	1.97
15	4,322.10	1.35	27	19,701.69	2.07				49	60,624.62	2.25
608	469,366.75	2.41	192	140,127.57	2.34				9,628	2,018,000.30	2.20
133	251,835.75	2.69	136	116,714.67	2.85				419	314,310.12	2.14
7	3,265.66	1.40	6	4,162.86	2.22				110	72,772.03	2.11
214	209,190.70	2.44	559	346,311.65	2.12		\$ 1,033.42	\$ 2.23	276	391,175.82	2.11
1	745.87	2.12							2	489.02	2.07
2	749.35	1.44	3	2,594.11	2.64						
39	23,954.10	1.42	2	1,980.00	3.16				462	366,915.58	2.01
10	5,574.42	1.46	32	21,023.71	1.83				66	74,117.30	2.14
			2	315.00	1.72				1	430.00	1.15
1	484.35	1.32							78	50,767.16	1.94
5	3,846.58	1.48	15	9,214.26	2.02				1	1,080.00	2.08
4	2,169.00	1.72	1	780.00	2.13				8	5,280.85	1.98
5	2,400.00	1.32	1	1,350.00	2.70						
5	3,844.16	2.01	1	906.26	2.37				155	120,014.84	1.76
15	7,005.60	1.44	12	8,740.08	1.99				27	24,531.00	1.95
2	319.00	2.08	13	4,009.65	3.21				69	14,085.45	2.24
4	2,189.35	1.27	13	9,635.90	3.13				56	6,285.25	2.28
1,352	\$1,137,334.59	\$ 2.90	1,350	\$ 887,725.06	\$ 2.23		\$ 1,033.42	\$ 2.23	5,719	\$4,361,230.82	\$ 2.43

TABLE NO. 56—EMPLOYES AND SALARIES

Railroads	Total Including General Officers			Total Excluding General Officers		
	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation
Atchison, Topeka & Santa Fe.....	734	\$ 475,852.20	\$ 2.29	734	\$ 475,852.20	\$ 2.29
Atlantic, Northern & Southern.....	176	5,624.70	1.97	173	4,269.70	1.73
Chicago, Annamora & Northern.....	15	8,705.23	1.75	14	7,353.23	1.53
Chicago, Burlington & Quincy.....	5,615	8,994,794.30	2.16	5,624	8,968,890.68	2.15
Chicago Great Western.....	2,460	1,700,191.80	2.21	2,460	1,700,191.80	2.21
Mason City & Fort Dodge.....	828	559,348.52	2.19	828	559,348.52	2.19
Wisconsin, Minnesota & Pacific.....	28	19,078.22	1.90	28	19,078.22	1.90
Chicago, Milwaukee & St. Paul.....	11,007	7,648,427.92	2.22	11,002	7,599,054.89	2.21
Chicago & North-Western.....	6,109	4,834,382.52	2.28	6,109	4,834,382.52	2.28
Chicago, St. Paul, Minn. & Omaha.....	565	423,656.99	2.40	565	423,656.99	2.40
Chicago, Rock Island & Pacific.....	5,478	4,839,744.06	1.87	5,447	4,443,872.83	2.20
Colfax Northern.....	36	23,177.34	2.03	33	21,377.34	2.03
Crooked Creek.....	74	9,374.74	1.55	70	7,806.83	1.68
Davenport, Rock Island & Northwestern.....	62	84,267.72	2.10	50	81,038.53	1.98
Des Moines, Iowa Falls & Northern.....	115	80,297.40	2.24	112	73,897.40	2.11
Dubuque & Sioux City (Ill. Cent.).....	2,830	2,005,987.46	2.35	2,810	1,975,372.07	2.32
Iowa Central.....	1,327	934,481.78	2.24	1,319	902,330.14	2.17
Albia & Centerville.....	31	9,797.18	1.21	31	9,797.18	1.21
Manchester & Oneida.....	95	7,356.52	1.54	92	5,946.50	1.62
Minneapolis & St. Louis.....	614	455,079.37	2.13	608	440,616.27	2.07
Muscatine, North & South.....	48	33,339.78	2.33	40	25,339.78	1.93
Newton & Northwestern.....	132	80,014.61	1.90	124	75,254.61	1.89
Tabor & Northern.....	571	560,885.92	2.16	571	560,885.92	2.16
Union Pacific.....	408	311,108.24	2.22	407	305,018.00	2.18
Wabash.....	490	107,803.30	2.19	490	107,803.30	2.19
Willmar & Sioux Falls (G. N.).....	501	189,693.40	2.53	501	189,693.40	2.53
Iowa & Great Northern (G. N.).....						
Totals.....	39,833	\$29,043,622.24	\$ 2.33	39,731	\$28,747,261.91	\$ 2.31

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Revenue train mileage basis.

IOWA—CONTINUED—AND ENTIRE LINE

Distribution				Entire Line					
General expenses	Maintenance of way and structures	Maintenance of equipment	Transportation expenses	Total Including General Officers			Total Excluding General Officers		
				Number	Total yearly compensation	Av. daily compensation	Number	Total yearly compensation	Av. daily compensation
\$ 10,767.30	\$ 66,755.40	\$ 202,251.88	\$ 115,977.56	37,902	\$ 23,223,068.51	\$ 2.41	37,880	\$ 27,730,727.63	\$ 2.37
1,490.00	1,894.90	2,677.00	1,922.20	176	5,624.70	1.97	173	4,269.70	1.73
1,350.00	2,835.31		4,519.92	15	8,705.00	1.75	14	7,353.00	1.53
72,463.48	1,322,094.51	701,641.46	1,808,164.83	44,150	31,861,955.27	2.21	44,031	31,242,449.86	2.17
	255,481.62	673,677.30	640,038.88	4,423	5,967,169.79	2.36	4,407	5,481,005.79	2.31
	133,738.16	32,870.60	384,141.76	902	594,799.50	2.30	887	504,799.50	2.20
	7,128.90	690.00	11,019.33	440	261,204.00	1.98	425	261,204.00	1.98
	1,254,520.48	575,738.00	8,005,826.04	40,721	28,299,070.76	2.22	40,701	28,115,410.96	2.21
700.00	38,563.28	178,295.27	205,948.34	3,632	51,152,254.46	2.37	3,621	50,405,556.56	2.20
169,946.50	1,203,928.41	619,048.78	2,490,795.42	31,297	23,230,085.26	2.22	31,236	22,874,586.12	2.18
2,587.00	6,791.13	2,450.00	11,840.51	36	25,177.34	2.05	38	21,877.34	2.03
1,767.91	3,202.92	633.00	3,970.91	74	9,574.74	1.55	70	7,806.85	1.68
4,437.00	9,839.00	2,800.28	17,046.55	81	52,869.09	2.09	79	49,070.79	2.01
11,412.00	19,693.00	19,038.00	30,189.40	115	80,297.40	2.24	112	73,897.40	2.11
9,648.04	441,430.43	275,227.61	1,270,693.38	2,467	2,116,531.82	2.35	2,456	2,084,436.47	2.34
86,877.71	1,628,638.63	198,468.50	462,906.94	1,632	1,239,690.12	2.27	1,674	1,194,113.33	2.19
	6,320.18		3,477.00	31	9,797.18	1.21	31	9,797.18	1.21
1,410.02	2,223.62		3,722.88	95	7,356.52	1.54	92	5,946.50	1.62
24,884.51	122,323.47	89,318.09	208,344.30	2,111	1,589,190.50	2.16	2,105	1,537,536.56	2.09
9,840.00	5,514.00	2,190.00	14,818.78	43	33,339.78	2.33	40	25,339.78	1.93
9,069.97	24,378.85	12,634.70	32,733.09	132	89,014.61	1.90	124	75,254.61	1.89
6,089.33	34,976.87	234,344.26	285,625.46	16,059	15,965,834.31	2.40	16,021	15,689,460.72	2.36
15,964.56	43,139.59	76,245.48	176,921.70	13,617	10,378,680.39	2.22	13,582	10,165,512.06	2.18
1,078.15	45,187.95	18,674.55	43,032.65	1,250	263,361.30	2.16	1,250	263,361.30	2.16
3,860.55	29,547.45	44,915.10	112,070.30	501	189,769.40	2.63	501	189,769.40	2.63
\$ 443,229.65	\$ 5,456,411.07	\$ 4,943,609.41	\$ 11,452,044.15	341,300	\$ 179,809,963.44	\$ 2.38	340,538	\$ 176,967,329.99	\$ 2.35

TABLE NO. 57—BRIDGES, TRESTLES, HIGHWAYS, RAILWAY

Railroads	Bridges								Total aggregate length
	Stone		Steel or Iron		Wooden		Combination		
	Number	Aggregate length	Number	Aggregate length	Number	Aggregate length	Number	Aggregate length	
Atchison, Topeka & S. F.	10	182	5	1,081					1,863
Atlantic, N. & W.	2	30			15	1,681			2,010
Chicago, Ann Arbor & N.			6	600					600
Chicago, Burlington & Q.			106	25,943	10	1,421	1	382	26,746
Chicago Great Western			73	6,670					6,670
Mason City & Ft. D.									
Wisconsin, Minn. & Pac.									
Chicago, Milwaukee & St. P.			333	33,211	28	2,876	1	400	35,367
Chicago & North-Western			30	30,393	79	6,648			37,041
Chicago, St. P., M. & O.	25	680	4	230	1	50			940
Chicago, Rock Island & P.									
Colfax Northern	3	173	500	59,398	38	543	15	3,740	63,820
Coquille Creek					18	624			624
Davenport, R. I. & N. W.			1	396					396
Des Moines, I. P. & N.			8	2,308					2,308
Dubuque & S. C. (Ill. C.).	62	559	97	13,975					14,534
Iowa Central			92	6,622					6,622
Albia & Centerville			1	222					222
Manchester & Onida					6	48			48
Lawrence			10	2,027					2,027
Muscatine, N. & S.			1	900					900
Newton & Northwestern					105	11,815			11,815
Tabor & Northern			1	129	12	1,066			1,195
Union Pacific			2	1,091					1,091
Wabash			4	206	17	1,751			2,447
W. & S. F. (G. N.).			22	3,229	2	550			3,779
O. I. & G. N. (G. N.).			1	36	1	100			136
Totals	92	1,561	1,706	188,422	333	27,173	17	4,488	2,300

^aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

^bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Pontoon.

d Highway crossings above grade.

the Mine tracks.

FARM CROSSINGS AND CATTLE-GUARDS—IOWA

Trestles		Highway Crossings			Farm Crossings				Overhead Railroad Crossings				
Number	Aggregate length	Overhead			At grade	Below grade	At grade	Overhead	Below grade	Number of cattle guards	Bridges	Conduits	Trestles
		Bridges	Conduits	Trestles									
8	622	1			13	8	40		5	18	1		
					21		27			24		49	
					16	2	97			14			
1,129	94,486	60			1,694	112	1,097	19	160	2,463			
312	24,401				201	4	502			1,000			3
242	31,129				373	15	230	5	35	550			1
8	1,635				30								
2,079	157,281	1	6	21	2,190	111	2,391	20	194	3,312			9
2,234	153,920	12	1	20	1,830	58	2,033	40	221	2,718	19		4
	50,667	1	6	1	101	1	6		5	184			
902	50,667	10			2,111	80	2,634	5	123	3,669	7	1	4
	1,300									20			
	1,173					15				25			
19	1,852				52		121			35			
31	5,910									1			
820	68,459	1		2	21	567	25	830	22	154	1,365		
411	32,783				8	500	81	577		84	845		
14	2,032					25	2			95			
	10					7	11			15			
142	18,095	2		4	282	5	348		1	16	480		
28	5,167										1		
2	1,336	1					12		3	20			
		1				8							
8	239												
378	31,541	1			8	375	7	500		7	378	1	
415	41,142												
105	15,437				1								
9,557	740,315	90	22	201	11,138	459	11,903	123	1,012	17,106	54	43	27

TABLE NO. 58—STATIONS

Railroads	Stations			
	On Road Owned		On Road Operated	
	Entire line	Iowa	Entire line	Iowa
Atchison, Topeka & Santa Fe.....	1,467	6	1,453	6
Atlantic, Northern & Southern.....	5	5	5	5
Chicago, Anamosa & Northern.....	4	4	4	4
Chicago, Burlington & Quincy.....	1,331	242	1,331	242
Chicago Great Western.....	153	69	248	124
Mason City & Fort Dodge.....	57	52	57	52
Wisconsin, Minnesota & Pacific.....	37	3	37	3
Chicago, Milwaukee & St. Paul.....	1,077	304	1,077	304
Chicago & North-Western.....	1,071	353	1,063	233
Chicago, St. Paul, Minn. & Omaha.....	357	17	376	23
Chicago, Rock Island & Pacific.....	1,008	313	1,401	323
Colfax Northern.....	5	3	5	5
Crooked Creek.....	5	5	5	5
Davenport, Rock Island & Northwestern.....	12	9	12	9
Des Moines, Iowa Falls & Northern.....	15	15	15	15
Dubuque & Sioux City (Ill. Cent.).....	129	120	129	120
Iowa Central.....	96	76	104	80
Albia & Centerville.....	3	3	3	3
Manchester & Onondaga.....	1	1	1	1
Minneapolis & St. Louis.....	98	30	120	53
Muscatine, North & South.....	4	4	4	4
Newton & Northwestern.....	20	20	22	21
Tabor & Northern.....	1	1	1	1
Union Pacific.....	687	3	687	3
Wabash.....	311	87	600	26
Willmar & Sioux Falls (G. N.).....	53	14	75	14
Iowa & Great Northern (G. N.).....			12	12
Totals.....	8,196	1,600	8,077	1,740

^aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

^bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

^cTelephone stations.

^dEntire line.

RENEWALS OF RAILS AND TIES

Number of telegraph stations in Iowa	New Rails Laid During Year in Iowa						New Ties Laid During Year in Iowa	
	Iron			Steel			Number	Average price per tie at distributing points
	Tons	Weight per yard—pounds	Average price per ton at distributing points	Tons	Weight per yard—pounds	Average price per ton at distributing points		
4				25	85	80.31	17,000	.90
194				19,417	86	29.81	506,900	.66
130				752	75	28.00	95,175	.71
49				22	60	32.47	28,428	.71
1				1	60	23.00	8,180	.70
257				d 39,526	d 77	38.00	d 1,419,579	d .64
231				6,912	85	38.00	333,459	.63
19				1	80	39.00	12,800	.63
261				915	85	28.00	479,707	.62
2							628	.62
							971	.81
							11,327	.74
				50	64	27.45	19,142	.68
19				963	55	25.30	211,679	.63
114				4,126	80	30.61	149,694	.63
3							7,013	.61
2							1,288	.87
62				12	70	27.90	69,273	.63
6							8,718	
18								
1				105	75	29.51	14,651	.56
37							22,348	.79
14							7,056	.70
13							8,242	.70
1,500				65,957			2,508,710	

TABLE NO. 59—DESCRIPTION

Railroads	Locomotives				Cars in Passenger Service						
	Passenger	Freight	Switching	Leased	Total	First class passenger	Second class	Combination	Emigrant	Dining	Parlor
Atchison, Topeka & Santa Fe	547	864	140		1,551	412	114	97	25	8	
Atlantic, Northern & Southern	1				1			1			
Chicago, Anamosa & Northern			1		1						
Chicago, Burlington & Quincy	384	922	327		1,633	c 632	225		28	7	
Chicago Great Western	92	141	25		258	50	18	11	4	13	
Mason City & Ft. Dodge	6	81			87	4	3				
Wisconsin, Minnesota & Pac.	12	2			14	6	5				
Chicago, Milwaukee & St. P.	217	724	860		1,801	323	177		31	24	90
Chicago & North-Western	503	915	232		1,450	756	48	220	18	30	
Chicago, St. P., Minn. & O.	64	232	47		343	83	40	55	2	32	
Chicago, R. I. & P.	409	728	308		1,445	d 1396	237	254	100	82	2
Colfax Northern	3	3			6						
Crooked Creek	2				2						
Davenport, R. I. & N. W.	2	5			7						
Des Moines, I. F. & N.	4	6			10	3		4			
Dubuque & S. C. (Ill. Cent.)	17	30	8		55	28					
Iowa Central	12	64	8		84	12	13				
Albia & Centerville	1				1						
Manchester & Oneida	1				1						
Minneapolis & St. Louis	30	51	16		97	35	22	10			
Muscatine, North & South	3	1			4	1	1				
Newton & Northwestern	3	1			4						
Tabor & Northern	1				1	2	7				
Union Pacific	140	463	119		622	120	37	36			
Wabash	124	272	124		520	120	43	65	11	7	
a Willmar & S. F. (G. N.)	4	10	2		16	8		4			
b Iowa & G. N. (G. N.)											
Totals	9,371	5,581	1,454	6	16,412	2,931	738	935	107	123	90

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Includes second class passenger cars.

d Includes 296 leased locomotives.

e This number includes one locomotive owned by the Union Pacific Railway Company and leased to other parties.

f In addition to this number there were leased to W. & L. E. R. R. 33 locomotives.

g This includes 50 leased locomotives.

OF EQUIPMENT—ENTIRE LINE

Baggage ex- press, postal	Other cars	Total	Equipped With			Cars in Freight Service									
			Train brake	Automatic coupler		Box	Flat	Stock	Coal	Tank	Refrigerator	Other	Total	Train brake	Automatic coupler
369	2	1,027	1,027	1,027	21,973	2,733	3,437	9,094	1,620		3,494	42,341	42,341	42,341	42,341
		1	1	1	3	5						8	8	8	8
		1	1	1	1	1						2	2	2	2
226	42	1,100	1,134	1,134	24,653	2,528	7,301	14,550	2	1,542	111	51,015	47,737	47,883	47,883
40	4	149	149	149	7,164	175	313					7,933	7,400	7,399	7,399
8		15	15	15	769	778	184					1,731	1,714	1,731	1,731
		14	14	14	381	91	15					705	693	705	705
426		1,109	1,107	1,109	29,722	5,320	3,005	2,512		1,879	2,608	43,650	45,222	45,690	45,690
224	159	1,455	1,455	1,455	29,472	4,569	5,217	9,371		1,716	6,449	56,794	56,890	56,794	56,794
56		272	272	272	8,778	1,400	290	1,022				12,451	11,808	12,451	12,451
149	33	829	829	829	22,998	2,994	4,393	6,196				35,146	35,888	35,146	35,146
	3	4	4	4	1							1	1	1	1
					2	2						4	36	37	36
					39	33						79	124	135	135
					35	26	10					301	301	301	301
17		45	45	45	137	24	24	14				199	199	199	199
11		44	44	44	1,834		234	839				2,904	2,904	2,904	2,904
	1	2	1	1											
22	2	91	91	91	3,318	223	390					4	24	5,912	5,067
		2	2	2										3	3
		2	2	2										46	46
1		2	2	2											
142	28	402	402	402	9,396	622	2,224	2,229				145	14,767	14,767	14,767
121	64	431	431	431	11,275	1,016	1,825	7,969				100	21,806	20,718	21,806
2		14	14	14	718	117	92					46	973	973	973
1,818	340	7,148	7,119	7,121	173,445	21,790	30,143	33,769	1,623	7,574	13,113	301,457	290,323	298,304	298,304

TABLE NO. 60—DESCRIPTION OF

Railroads	Cars in Company's Service					Equipped With	
	Gravel	Derrick	Caboose	Other road cars	Total	Train brake	Automatic coupler
Atchison, Topeka & Santa Fe.....	2,308	20	621	100	3,215	3,215	3,215
Atlantic, Northern & Southern.....	2				2	2	2
Chicago, Anamosa & Northern.....	500	33	539	3,250	4,463	3,106	3,927
Chicago, Burlington & Quincy.....	104	5	112	130	351	275	351
Chicago Great Western.....	97	1	18	30	156	145	159
Mason City & Fort Dodge.....		1	9	5	15		
Wisconsin, Minnesota & Pacific.....							
Chicago, Milwaukee & St. Paul.....	16	620	302	906	864	258	
Chicago & North-Western.....	450	27	694	111	1,282	753	1,283
Chicago, St. Paul, Minn. & Omaha.....	134	9	145	114	423	187	423
Chicago, Rock Island & Pacific.....	1,744	20	629	712	3,112	2,364	3,112
Colfax Northern.....			1		1		1
Crooked Creek.....				1	1		1
Davenport, Rock Island & Northwestern.....			1		1		1
Des Moines, Iowa Falls & Northern.....			5		5		5
Dubuque & Sioux City (Ill. Cent.).....			7		7		7
Iowa Central.....	52	4	35	118	213	138	213
Albia & Centerville.....							
Manchester & Oneida.....							
Minneapolis & St. Louis.....		3	41	175	219	20	219
Muscatine, North & South.....			1		1		1
Newton & Northwestern.....			2		2		2
Tabor & Northern.....							
Union Pacific.....	851	18	220	1,544	2,703	2,800	2,895
Wabash.....	13	267	281	561	1,122	430	661
a Willmar & Sioux Falls (G. N.).....		1	7	4	12	12	12
b Iowa & Great Northern (G. N.).....							
Totals.....	6,352	177	4,141	7,000	17,670	12,788	17,330

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Includes 200 cars owned but not in service.

d This number includes one locomotive owned by the Union Pacific Railroad Company and leased to other parties.

e This includes 2,000 coal cars owned by the Wabash Railroad Company and leased to the W. & L. E. and W. S. B. R. R. Co.

f This includes 38 locomotives owned by the Wabash Railroad Company and leased to the W. & L. E. R. R. Company.

g In addition to this number the Atchison, Topeka & Santa Fe Railway Company owns 88 locomotives and 6,058 freight cars which are leased to other companies.

EQUIPMENT—ENTIRE LINE—CONTINUED

Cars Contributed to Fast Freight Service			Total cars owned and leased	Cars Leased			Number of cars owned	Number of cars and locomotives owned and leased	Number of cars and locomotives owned
Number	Equipped With			Number	Equipped With				
	Train Brake	Automatic coupler			Train Brake	Automatic coupler			
			40,583				40,583	48,134	48,134
			11				11	12	12
			3				3	4	4
			50,781				50,781	58,454	58,454
			8,439				8,439	8,608	8,608
			1,806				1,806	1,923	1,923
			794				794	808	808
			47,797				47,797	48,908	48,908
			59,331				59,331	60,983	60,983
			13,745				13,745	13,989	13,989
			42,157	17,687	17,687		24,470	43,523	25,540
			6				6	9	9
			37				37	39	39
			136				136	133	133
			213				213	223	223
			231				231	230	230
			3,131				3,131	3,205	3,205
			2				2	2	2
			4,232	580	580	580	3,656	4,349	3,763
			6				6	9	9
			107	117	117	117	60	175	54
			4				4	3	3
			17,802				17,802	18,517	18,517
			25,797	8,139	8,139	8,139	25,658	30,477	29,238
			929				929	1,015	1,015
			229,598	21,522	21,522	21,522	338,968	339,063	317,128

TABLE NO. 61—MILEAGE

Railroads	Passenger Traffic			
	Number of pas- sengers carried earning rev- enue	Number of pas- sengers carried one mile	Average dis- tance carried	Total passen- ger revenue
Atchison, Topeka & Santa Fe.....				\$ 75,923.86
Atlantic, Northern & Southern.....	13,445	100,879	11.9	5,859.14
Chicago, Anamosa & Northern.....				890,733.91
Chicago, Burlington & Quincy.....	622,219	48,903,080	78.595	394,091.80
Chicago Great Western.....	161,344	21,189,142	45.636	4,907.56
Mason City & Fort Dodge.....	18,806	226,314	13.607	3,375,430.10
Wisconsin, Minnesota & Pacific.....				3,575,659.16
Chicago, Milwaukee & St. Paul.....	3,490,304	189,333,182	53.880	305,008.70
Chicago & North-Western.....	484,303	15,302,775	32.72	3,608,083.25
Chicago, St. Paul, Minn. & Omaha.....	4,746,707	207,705,908	43.76	1,930.44
Chicago, Rock Island & Pacific.....	158,538	755,103	4.95	
Colfax Northern.....				58,259.42
Crooked Creek.....				1,259,762.59
Davenport, Rock Island & North-Western.....	109,110	2,442,788	24.4	389,808.35
Des Moines, Iowa Falls & Northern.....	1,494,591	66,210,915	44.3	6,078.40
Dubuque & Sioux City (Ill. Cent.).....	734,075	39,644,000	38.13	7,608.33
Iowa Central.....	16,562	291,705	17.61	291,832.38
Albia & Centerville.....	28,807	239,456	8.	7,918.75
Manchester & Oneida.....	470,121	15,229,926	32.39	
Minneapolis & St. Louis.....	10,314	305,370	19.7	
Muscatine, North & South.....				
Newton & North-Western.....				
Tabor & Northern.....				
Union Pacific.....	219,779	483,970	2.30	262,369.27
Wabash.....	173,177	10,029,115	63.17	30,486.94
a Willmar & Sioux Falls (G. N.).....	33,785	1,388,979	40.49	30,333.92
b Iowa & Great Northern (G. N.).....	45,972	1,621,531	34.7	
Totals.....	13,318,506	600,736,350	45.10	\$ 13,923,689.08

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1906-June 30, 1908.

TRAFFIC—IOWA

	Passenger Traffic										Expense of Running Pas- senger trains	Cost of carrying each passenger one mile
	Average amount of freight carried each passen- ger	Average re- venue per passenger per mile	Total passenger earnings	Passenger earn- ings per mile of road	Passenger earn- ings per train mile	Highest rate of fare per mile	Lowest rate of fare per mile	Average rate of fare per mile for all passen- gers	Amount	Per train mile		
			\$ 99,763.26	\$ 5,023.33	\$ 1.08251	.03	.005	.01853				
\$.4357	\$.222		5,859.14	296.46	23390	.03	.03	.03				
1.44601	.0184		1,096,005.64	2,638.29	38447			.0154				
.85	.01862		462,780.45	1,309.65	5708			.01502				
.25073	.01806		7,338.07	323.26	2774			.01804				
1.05533	.01921		2,066,028.85	1,580.54	54804	.03	.015	.01915				
.63049	.01927		4,476,080.05	2,067.38	1,0609	.005	.02	.01921				
.83506	.0191		376,550.75	303.729	1,32322			.0187				
.05597	.01131		4,788,650.15	2,378.21	1,58738	.005	.01	.01131				
			8,600.13	601.55	53687							
			2,621.86	114.813								
			2,973.39	115.13								
.582	.054		64,006.07	804.72	73143	.025	.02	.034				
.84283	.01903		1,522,004.71	2,134.45	1,05296	.02		.01903				
.53102	.01888		483,983.45	1,055.03	58005			.01888				
.46324	.02329		8,433.52	345.50	25588			.02329				
.26411	.03301		9,500.23	1,188.27	34651			.03301				
.62069	.01916		371,454.60	1,026.71	3895			.01916				
.7670	.0236		7,918.75	341.38	18709			.0236				
1.51501	.02236		356,091.96	1,704.60	1,90077	.02	.01	.01775				.01638
.90238	.0228		35,354.47	1,840.19	9875			.0228				
.00132	.01960		40,980.90	780.07	56123	.02		.01960				
.80821	.01873		\$20,003,935.17	\$ 2,113.47	\$ 1.08410							

TABLE NO. 62—MILEAGE

Railroads	Freight Traffic			
	Number of tons carried earning revenue	Number of tons carried one mile	Average distance haul of one ton—miles	Total freight revenue
Atchison, Topeka & Santa Fe				\$ 275,555.55
Atlantic, Northern & Southern				
Chicago, Anamosa & Northern	11,639	161,410	14.63	10,350.87
Chicago, Burlington & Quincy				6,511,356.82
Chicago Great Western	2,352,511	333,939,536	154.70	2,261,115.70
Mason City & Fort Dodge	946,093	136,335,090	144.10	1,158,085.05
Wisconsin, Minnesota & Pacific	153,110	1,132,117	8.45	94,485.41
Chicago, Milwaukee & St. Paul				9,898,916.15
Chicago & North Western	5,886,344	1,332,935,131	226.00	10,240,904.16
Chicago, St. Paul, Minn. & Omaha	882,307	46,822,913	53.12	554,129.63
Chicago, Rock Island & Pacific	5,604,267	806,528,639	100.23	7,981,511.60
Coifax Northern	341,681	2,871,563	8.40	42,720.22
Crooked Creek	30,933			17,764.54
Davenport, Rock Island & N. W.	840,738	8,848,412	35.76	180,174.04
Des Moines, Iowa Falls & Northern	2,569,287	432,790,431	168.00	2,774,114.00
Dubuque & Sioux City (Ill. Cent.)	1,971,793	295,150,623	149.69	1,614,120.51
Iowa Central	48,817	1,178,845	24.14	12,855.72
Albia & Centerville	15,179	121,432	8.00	11,690.42
Manchester & Oneida	726,521	45,248,921	62.38	703,163.32
Minneapolis & St. Louis	124,845	3,613,765	28.14	26,558.29
Muscatine, North & South				
Newton & Northwestern				
Tabor & Northern				
Union Pacific	1,908,070	4,586,430	2.33	
Wabash	309,134	86,804,011	235.16	727,574.40
a Willmar & Sioux Falls (G. N.)	230,185	15,673,791	71.30	11,572.33
b Iowa & Great Northern (G. N.)	436,555	31,267,064	72.15	205,029.29
Totals	24,919,327	3,731,748,976	\$ 151.94	\$45,424,996.66

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

TRAFFIC—IOWA—CONTINUED

Freight Traffic											
Average amount received for each ton of freight	Average receipts per ton per mile	Total freight earnings	Freight earnings per mile of road	Freight earnings per train mile	Percentage of freight ton miles earned compared with total freight carried in Iowa	Expense of Running and Management of Freight Trains		Average cost per mile to move freight	Average Number of Tons of Freight		
						Amount	Per train mile		In train	In each C. L.	In each L. C. L.
\$.08949	\$.06425	\$ 275,981.16	\$13,881.23	\$ 2.6947					9.00	9.00	
.06112	.00621	10,350.87	862.15	.41955							
1.22402	.00849	6,511,356.82	4,767.88	1.42654					285.60	16.60	
.25907	.05723	2,261,115.70	5,929.69	2.19869					255.00	17.00	
		1,179,800.43	3,222.98	1.90435					179.89	18.44	
		94,485.41	1,532.68	1.87345							
1.73973	.00737	9,898,916.15	5,067.44	2.45497					204.30	14.35	
.62938	.01303	10,240,904.16	6,504.51	2.63075					206.43	14.87	
1.42418	.00883	7,981,511.60	3,797.70	1.91281					215.46	13.56	
1.25311	.01489	42,720.22	2,289.32	1.75684					117.74	28.42	2.37
.57539		17,764.54	1,038.77								
.523	.02	180,174.04	2,404.79	3.1184					272.78	15.96	
1.10554	.00571	2,774,114.00	3,487.47	1.56471					307.32	21.09	
.81951	.00547	1,614,120.51	3,551.97	1.46119							
.30335	.01091	12,855.72	794.18	.40535							
.7616	.0032	11,572.33	1,445.65						145.31	18.77	
.96788	.01554	703,163.32	1,905.69	2.23804					72.55	30.90	1.36
.46904	.0162	88,538.29	2,042.14	1.3854							
1.97103	.00838	730,590.14	3,497.06	2.94764					338.39	14.50	
.50583	.00711	113,354.30	4,523.97	2.13374					304.97	17.55	5.93
.60709	.00558	295,346.54	5,130.53	2.87					297.66	19.00	
									343.78	22.00	
1.25344	.00701	\$45,424,996.66	\$ 4,622.62	\$ 2.65229							

TABLE NO. 63—MILEAGE

Railroads	Passenger and Freight Traffic			
	Passenger and freight revenue	Miles	Passenger and Freight Revenue Per Mile of Road	
			Amount	Amount
Atchison, Topeka & Santa Fe	\$ 551,400.42	19.86	\$	17,698.41
Atlantic, Northern & Southern				
Chicago, Anamosa & Northern	16,110.01	19.00		821.94
Chicago, Burlington & Quincy	10,207,747.69	1,308.65		7,474.04
Chicago Great Western	9,160,610.61	381.31		8,280.45
Mason City & Fort Dodge	1,532,729.86	338.38		4,304.18
Wisconsin, Minnesota & Pacific	29,202.90	28.50		1,760.89
Chicago, Milwaukee & St. Paul	18,241,226.81	1,208.66		6,211.97
Chicago & North Western	13,819,184.32	1,577.69		8,759.63
Chicago, St. Paul, Minn. & Omaha	839,887.79	102.04		822.44
Chicago, Rock Island & Pacific	11,905,546.85	2,101.07		5,686.74
Colfax Northern	61,287.66	12.00		2,343.21
Crooked Creek	18,794.68	17.61		1,067.87
Davenport, Rock Island & Northwestern	3,973.20	34.51		115.13
Des Moines, Iowa Falls & Northern	238,463.46	73.06		3,170.47
Dubuque & Sioux City (Ill. Cent.)	4,093,877.19	714.94		5,642.84
Iowa Central	2,116,784.20	434.07		4,658.11
Albia & Centerville	31,765.15	24.40		822.01
Manchester & Oneida	19,168.80	5.40		2,200.10
Minneapolis & St. Louis	1,689,593.69	349.88		3,111.33
Muscatine, North & South	64,819.81	28.07		2,260.86
Newton & Northwestern				
Osborn & Northern				
Union Pacific				
Webster	1,077,666.69	208.96		5,158.23
William & Sioux Falls (G. N.)	142,659.19	30.38		5,383.10
Iowa & Great Northern (G. N.)	295,537.21	51.91		2,089.79
Totals	\$ 63,381,796.81	9,800.78	\$	6,408.47

^aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

^b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Defelt.

d Operating expenses estimated, excluding taxes.

e Proportional,

/ Average mileage operated.

TRAFFIC—IOWA—CONTINUED

Passenger and Freight Traffic									
Passenger and Freight Earnings		Gross Earnings From Operation		Expense		Expense of Running and Management of All Trains			
Amount	Per mile of road	Amount	Per mile of road	Amount	Per mile of road	Net earnings per mile	Total	Per train mile	
\$ 375,444.42	\$19,001.55	\$ 280,008.16	\$19,138.88	\$ 283,420.40	\$14,871.37	\$ 1,867.51			
16,110.01	821.94	10,110.01	831.04	13,880.97	682.70	139.24	13,880.97		
10,207,747.69	7,474.64	10,848,734.68	7,577.80	7,039,731.05	5,616.41	1,961.39			
9,207,121.83	5,808.15	9,338,801.04	5,898.52	7,013,191.23	4,733.96	1,169.86			
1,626,670.26	1,461.73	1,447,936.44	1,447.40	1,092,488.30	1,001.70	1,555.70			
41,873.48	1,861.04	42,233.79	1,877.06	44,157.54	1,932.66	85.50			
12,094,045.04	6,067.88	13,045,728.36	6,725.29	9,054,732.54	4,937.73	3,067.38			
14,737,018.04	9,241.79	14,835,232.47	9,415.09	10,715,475.18	6,700.99	2,694.10	e 10,715,475.18	e 1,191.09	
940,379.78	921.68	948,281.27	923.03	e 568,703.03	e 5,813.38	614.47			
11,949,546.85	5,085.74	13,918,853.38	6,146.95	9,833,472.86	4,425.97	1,744.04			
51,383.90	3,161.07	53,888.22	3,144.78	42,325.97	4,324.83	67.00			
29,780.40	1,122.45	21,485.65	1,320.14	30,236.06	1,149.18	11.10			
3,973.20	115.13	48,848.61	1,415.35	48,843.61	1,415.35				
245,400.75	3,869.51	245,409.75	3,869.51	2,269.51	35.47	1,088.05			
4,312,001.36	6,032.12	4,777,394.16	6,710.00	4,268,745.00	5,886.40	823.67			
2,116,784.20	4,638.11	2,116,784.20	4,638.11	1,665,408.00	3,444.77	1,213.23			
21,765.15	896.01	21,765.15	896.01	30,102.12	1,231.45	e 342.47			
11,095.04	2,088.88	11,066.64	2,088.88	14,833.23	1,700.78	812.55			
1,059,260.69	3,111.33	1,089,509.85	3,052.98	745,816.26	2,021.20	981.70	745,816.26	1,039.73	
64,819.51	2,260.86	64,819.51	2,260.86	66,973.70	2,691.39	61.17			
1,086,685.60	5,201.07	1,087,828.06	5,207.41	908,946.78	4,351.11	856.30			
147,708.77	5,691.26	1,020,311	5,890.17	130,245.47	4,978.45	680.72			
397,427.46	6,920.30	210,994.25	5,001.12	230,119.97	4,608.39	1,584.73			
\$65,066,250.41	\$ 6,632.06	\$67,589,777.36	\$ 6,833.00	\$49,821,873.87	\$ 5,007.30	\$ 1,796.40			

TABLE NO. 64—MILEAGE

Railroads	Miles Run			
	By Trains Earning Revenue			
	Passenger trains	Freight trains	Mixed trains	Total
Atchison, Topeka & Santa Fe.....	84,773	94,919	7,880	187,572
Atlantic, Northern & Southern.....				
Chicago, Anamosa & Northern.....			25,121	25,121
Chicago, Burlington & Quincy.....				
Chicago Great Western.....	1,021,879	1,320,480		2,342,359
Mason City & Ft. Dodge.....	810,755	533,612	795	1,345,162
Wisconsin, Minnesota & Pacific.....	32,441	18,104		50,545
Chicago, Milwaukee & St. Paul.....	2,806,142	4,006,335	335,288	8,147,765
Chicago & North-Western.....	3,800,203	4,887,601	218,188	8,905,992
Chicago, St. Paul, Minn. & Omaha.....	208,510	213,136	13,880	435,526
Chicago, Rock Island & Pacific.....	4,001,778	3,357,660	319,627	8,679,065
Colfax Northern.....	6,740	15,079	9,270	31,089
Crooked Creek.....				
Davenport, Rock Island & N. W.....	88,740	58,300	4,032	146,072
Des Moines, Iowa Falls & N.....	1,422,429	1,707,710	13,188	3,143,327
Dubuque & Sioux City (Ill. Cent.).....				
Iowa Central.....	610,353	906,262	197,804	1,614,419
Albia & Centerville.....			31,715	31,715
Manchester & Onondaga.....			27,434	27,434
Minneapolis & St. Louis.....	410,062	223,184	18,220	651,466
Muscatine, North & South.....			42,340	42,340
Newton & Northwestern.....				
Tabor & Northern.....				
Union Pacific.....	7,587	17,257		24,844
Wabash.....	218,720	244,114	3,724	466,558
Williammar & Sioux Falls (G. N.).....	33,802	52,056		85,858
Iowa & Great Northern (G. N.).....	70,430	92,819	77	163,326
Totals.....	15,815,302	19,194,974	1,202,059	36,212,335

a The report of the Williammar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Includes mileage north or east.

TRAFFIC—IOWA—CONTINUED

Miles Run		Grand total train mileage	Average Number of Freight Cars in Train			Mileage of Freight Cars				
By Other Trains			All	Loaded	Empty	Loaded, north or east	Loaded, south or west	Empty north or east	Empty, south or west	
Switching	Construction and others									
107,900	22,556	317,963	33	24	9	1,131,375	1,339,045	477,055	433,834	
		55,121	2	1	1	9,648	4,898	11,767	16,495	
394,555	77,618	2,684,525	26	18	7	11,858,376	10,965,154	3,974,142	6,614,890	
65,242	7,795	1,415,203	22	15	7	4,335,600	3,877,637	1,739,150	2,977,100	
2,892	880	54,317	13	9	3	63,551	72,454	27,005	39,955	
893,763	271,945	9,300,739								
1,222,277	238,398	10,432,267	27	18	9	47,942,595	40,386,801	33,258,637	22,646,823	
75,791	2,384	573,001	21	14	7	1,551,407	1,000,067	171,485	100,819	
	119,865	8,332,136	22	15	6					
	34	31,132	8	4	4	96,637	4,363	1,317	99,144	
37,098	7,230	44,318								
7,900	4,750	158,723				245,097	185,744	95,977	154,013	
445,138	30,057	2,684,525	25	17	8	13,941,999	16,497,076	9,933,771	4,888,530	
	8,892	1,623,381	19	12	6		0 13,430,942	0	7,105,514	
		31,715	3	2	1		0 65,379	0	31,920	
	13,877	755,313	15	11	4		0 3,896,708	0	1,591,015	
		42,340	5	4	1	97,996	64,830	14,132	45,068	
300,217	35,508	332,000	26	18	8	142,241	174,162	96,880	48,196	
	6,907	473,471	30	20	10	0 4,945,639	0	0	2,538,126	
22,135	6,447	117,040	20	15	5	430,087	379,194	200,900	147,979	
34,120	964	108,410	22	16	6	888,464	563,904	414,208		
3,555,087	851,730	40,708,738				32,720,188	108,758,924	49,381,571	48,529,144	

TABLE NO. 65—MILEAGE

Railroads	Passenger	
	Number of pas- senger car- riages carrying revenue	Number of pas- senger car- riages carried one mile
Atchafalpa, Topeka & Santa Fe.....	8,927,874	897,414,919
Atlantic, Northern & Southern.....	13,445	100,879
Chicago, Anamosa & Northern.....	18,849,198	1,007,291,339
Chicago, Burlington & Quincy.....	1,838,283	102,707,741
Chicago Great Western.....	489,195	22,223,000
Mason City & Ft. Dodge.....	331,743	8,032,443
Wisconsin, Minnesota & Pacific.....	14,234,127	619,408,248
Chicago, Milwaukee & St. Paul.....	35,994,182	809,455,637
Chicago & North-Western.....	3,761,787	186,436,709
Chicago, St. Paul, Minn. & Omaha.....	16,632,607	838,437,245
Chicago, Rock Island & Pacific.....	124,568	755,106
Colfax Northern.....		
Crooked Creek.....		
Davenport, Rock Island & N. W.....		
Des Moines, Iowa Falls & N.....	100,110	2,442,708
Dubuque & Sioux City (Ill. Cent.).....	1,530,702	68,322,097
Iowa Central.....	930,417	25,405,981
Albia & Centerville.....	16,562	291,705
Manchester & Oneida.....	28,807	230,456
Minneapolis & St. Louis.....	1,201,770	55,093,452
Muscatine, North & South.....	10,314	205,370
Newton & Northwestern.....		
Tabor & Northern.....		
Union Pacific.....	3,051,710	400,870,710
Wabash.....	5,773,070	364,637,151
Willmar & Sioux Falls (G. N.).....	132,972	6,335,519
Iowa & Great Northern (G. N.).....	45,873	1,521,551
Totals.....	191,737,781	5,507,993,023

^aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

^bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

TRAFFIC—ENTIRE LINE

Average dis- tance carried —miles	Total passenger revenue	Av. amount received from each passen- ger.	Passenger		Total passenger earnings	Passenger earn- ings per mile of road	Passenger earn- ings per train mile
			Average re- venue per passenger per mile	Average re- venue per passenger per mile			
97.16	\$ 17,946,659.10	\$ 2.01018	\$.02060	\$ 23,748,886.07	\$ 3,205.77	\$ 1.50610	
21.90	5,839.14	.4877	.0225	5,839.14	286.46	.29399	
53.45	18,637,278.96	.88391	.01850	23,461,416.47	2,615.43	1.41523	
55.877	1,877,162.00	1.0294	.01837	2,390,490.81	2,921.06	.97573	
45.636	415,489.51	.84931	.01861	488,729.38	1,265.32	.60002	
24.213	125,363.74	.46411	.01917	192,166.63	788.87	.57377	
43.52	11,883,324.66	.83485	.01918	15,324,489.16	2,079.14	1.13291	
33.448	15,734,007.31	.60331	.01810	19,607,662.16	2,698.83	1.11539	
49.56	3,690,483.65	.98105	.01979	4,380,565.71	2,544.35	1.1775	
50.95	15,729,714.45	.94455	.01876	18,679,562.79	2,529.56	1.16937	
4.95	8,337.47	.05397	.01131	8,600.13	661.55	.53987	
	1,064.14			2,021.86	114.81		
				5,318.36	112.62		
24.40	58,289.42	.582	.024	61,995.07	864.72	.73143	
44.69	1,203,705.65	.84739	.01896	1,571,522.87	2,008.21	1.01096	
27.31	479,987.41	.51588	.01859	591,467.63	1,090.00	.608	
17.61	6,675.40	.40324	.02289	8,432.52	345.59	.26588	
8.00	7,608.38	.26411	.03901	9,506.22	1,188.27	.54951	
43.62	1,093,377.16	.79601	.01833	1,214,246.56	1,807.08	.8507	
19.90	7,918.75	.7676	.0335	7,918.75	241.32	.18702	
121.20	8,949,432.89	2.45075	.01942	11,825,615.83	3,584.69	1.493	
63.17	6,470,678.03	1.18094	.01775	8,186,318.49	3,255.96	1.10462	
42.72	151,905.97	.66993	.02224	177,073.12	1,220.78	.57556	
34.70	30,330.92	.69123	.01956	40,989.92	739.07	.58123	
53.53	\$ 104,544,088.00	.06720	.01808	\$ 131,500,955.50	\$ 2,622.68	\$ 1.35092	

TABLE NO. 66—MILEAGE

Railroads	Freight Traffic			
	Number of tons of freight carried earning revenue	Number of tons carried one mile	Average distance of haul of one ton	Total freight revenue
Atchison, Topeka & Santa Fe.....	13,967,200	5,434,969,245	389.40	\$ 51,375,455.39
Atlantic, Northern & S.....	11,639	161,410	14.62	10,250.87
Chicago, Anamosa & Northern.....	24,679,301	6,904,635,566	267.62	52,668,731.78
Chicago, Burlington & Quincy.....	2,135,444	844,216,361	397.71	5,447,938.03
Chicago Great Western.....	961,772	144,170,133	149.90	1,894,910.93
Mason City & Ft. Dodge.....	469,949	67,943,906	55.59	421,721.33
Wisconsin, Minnesota & Pacific.....	26,159,833	4,080,489,243	190.17	40,420,872.64
Chicago, Milwaukee & St. Paul.....	30,000,322	4,837,041,063	158.00	41,940,629.54
Chicago & North-Western.....	6,624,800	928,637,226	140.17	8,294,601.33
Chicago, Rock Island & Pacific.....	15,504,031	3,776,335,028	243.60	85,190,831.57
Colfax Northern.....	341,631	2,371,566	8.40	42,750.23
Crooked Creek.....	30,983	.....	.....	17,764.54
Davenport, Rock Island & N. W.....	340,738	8,848,412	25.96	180,174.04
Des Moines, Iowa Falls & N.....	2,519,178	505,698,213	200.74	3,419,590.27
Dubuque & Sioux City (Ill. Cent.)..	2,291,152	402,447,559	175.65	2,883,815.91
Iowa Central.....	49,817	1,178,945	24.14	19,355.72
Albia & Centerville.....	15,179	121,432	8.00	11,560.42
Manchester & Onida.....	2,284,457	240,435,168	105.25	2,555,123.23
Minneapolis & St. Louis.....	134,845	3,615,705	25.14	58,558.29
Muscatine, North & South.....	.....	.....	.....	.....
Newton & Northwestern.....	.....	.....	.....	.....
Taber & Northern.....	.....	.....	.....	.....
Union Pacific.....	8,303,659	3,292,555,406	396.55	31,664,925.44
Wabash.....	12,304,469	2,856,467,049	235.16	17,105,025.21
a Willmar & S. F. (G. N.).....	400,348	63,238,806	157.95	561,907.50
b Iowa & G. N. (G. N.).....	436,555	31,937,094	73.15	265,029.29
Totals.....	151,023,906	35,025,909,303	231.05	\$ 295,223,933.89

aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

TRAFFIC—ENTIRE LINE—CONTINUED

Freight Traffic									
Average amount received for freight	Average receipts per ton per mile	Total freight earnings	Freight carried per mile of road	Freight carried per train mile	Average cost per ton per mile to move freight	Average number of tons of freight in train	Average number of freight in each loaded car	Average number of tons of freight in each car L. C. L.	
\$ 3.6809	\$.00945	\$ 51,375,455.39	\$ 7,235.31	\$ 3.29693	.....	248.64	17.60	.....	.....
.00949	.00425	30,250.87	529.13	.41995	.....	9.00	9.00	.....	.....
2.13008	.00796	52,668,731.78	8,355.77	5.00847	.....	334.25	17.54	.....	.....
1.77702	.00645	5,447,938.03	6,607.17	1.93189	.....	235.96	15.68	.....	.....
1.51519	.00877	1,894,910.93	3,342.02	2.27551	.....	254.00	15.00	.....	.....
.84355	.01369	421,721.33	1,555.30	3.32348	.....	179.20	18.41	.....	.....
1.54361	.00812	40,420,872.64	5,359.46	2.23776	.....	371.59	14.84	.....	.....
1.37682	.00867	42,170,220.34	5,526.39	2.27758	.....	361.33	14.84	.....	.....
.84355	.01369	421,721.33	1,555.30	3.32348	.....	179.20	18.41	.....	.....
2.26979	.00932	85,190,831.57	4,675.50	2.30905	.....	323.50	15.15	.....	.....
1.25111	.01489	42,750.23	3,589.52	1.75694	.....	117.74	28.42	.....	2.97
.57336	.....	17,764.54	1,008.77	.....	.....	.....	.....	.....	.....
.523	.02	130,532.68	2,404.79	3.1481	.....	272.40	16.14	.....	.....
1.23742	.00676	3,433,572.29	4,515.37	1.84952	.....	277.54	21.46	.....	.....
1.04044	.00592	2,383,815.91	4,368.78	1.64395	.....	87.17	17.70	.....	.....
.26335	.01091	12,653.73	525.13	.60335	.....	.....	.....	.....	.....
.7616	.0023	11,690.42	1,445.05	.42102	.....	.....	.....	.....	.....
1.11819	.01063	2,655,133.23	2,541.94	3.50035	.....	188.35	15.04	.....	.....
.46904	.0162	65,528.29	2,042.14	1.3654	.....	72.50	30.00	.....	1.50
.38137	.00961	31,664,925.44	10,267.96	3.98533	.....	414.77	17.50	.....	.....
1.29304	.00553	17,105,025.21	4,582.13	2.12482	.....	304.97	17.53	.....	5.95
1.40377	.00868	563,983.68	3,875.15	2.77073	.....	311.23	20.05	.....	.....
.00700	.00828	206,346.54	6,130.93	2.87	.....	913.78	22.00	.....	.....
\$ 1.94717	\$.00842	\$ 295,943,165.20	\$ 5,908.00	\$ 2.83755	.....	.....	.....	.....	.....

TABLE NO. 67—MILEAGE

Railroads	Passenger and Freight Traffic		
	Passenger and Freight Revenue		
	Amount	Miles	Per mile
Atchison, Topeka & Santa Fe.....	\$ 60,332,114.48	7,100.66	\$ 9,762.77
Atlantic, Northern & S.....	16,110.01	19.00	821.94
Chicago, Anamosa & Northern.....	71,206,030.74	8,977.23	7,931.83
Chicago, Burlington & Quincy.....	7,335,130.03	818.39	8,950.08
Chicago Great Western.....	1,680,391.44	286.35	4,350.33
Mason City & Ft. Dodge.....	575,665.07	271.00	2,134.34
Wisconsin, Minnesota & Pacific.....	52,319,374.30	7,499.23	6,975.42
Chicago, Milwaukee & St. Paul.....	37,684,236.85	7,639.84	7,659.33
Chicago & North-Western.....	11,985,174.96	1,733.22	6,947.04
Chicago, St. Paul, Minn. & Omaha.....	50,920,546.02	7,384.50	6,895.60
Chicago, Rock Island & Pacific.....	51,287.79	13.00	3,945.21
Colfax Northern.....	18,794.68	17.61	1,067.97
Crooked Creek.....	84,655.32	49.00	1,727.66
Davenport, Rock Island & N. W.....	228,463.46	76.06	3,176.97
Des Moines, Iowa Falls & N.....	4,713,255.02	739.88	6,382.68
Dubuque & Sioux City (Ill. Cent.).....	5,002,475.35	558.43	5,376.64
Iowa Central.....	21,765.15	24.40	892.01
Albia & Centerville.....	19,198.80	8.00	2,399.10
Manchester & Oneida.....	3,826,516.07	997.83	3,836.76
Minneapolis & St. Louis.....	64,819.31	28.67	2,260.86
Muscatine, North & South.....			
Newton & Northwestern.....			
Tabor & Northern.....			
Union Pacific.....	40,614,338.33	3,983.86	10,170.01
Wabash.....	23,574,371.24	2,514.50	9,374.25
William & S. F. (G. N.).....	719,303.81	145.14	4,955.20
Iowa & G. N. (G. N.).....	236,337.21	51.91	4,552.79
Totals.....	\$ 400,264,926.76	50,140.89	\$ 7,982.73

a The report of the Wilmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.
 b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.
 c Average.
 d Deficit.

TRAFFIC—ENTIRE LINE—CONTINUED

Passenger and Freight Traffic							
Passenger and Freight Earnings		Gross Earnings from Operation		Expenses		Net Earnings from Operation	
Amount	Per mile	Amount	Per mile	Amount	Per mile	Amount	Per mile
\$ 74,124,341.45	\$10,439.98	\$ 75,574,881.94	\$10,543.39	\$ 48,100,629.23	\$ 6,774.11	\$ 27,473,732.71	\$ 3,869.18
16,110.01	821.94	16,110.01	821.94	13,880.07	692.70	2,229.04	129.24
76,030,138.25	8,499.30	77,748,161.33	8,900.38	55,368,407.48	6,156.90	22,479,754.04	2,504.08
7,838,438.84	9,573.23	7,975,079.60	9,745.30	6,769,724.89	8,303.75	1,212,354.74	1,481.45
1,779,983.02	4,697.23	1,796,144.10	4,630.21	1,301,701.07	2,111.43	594,333.43	1,588.78
613,834.06	2,365.07	619,082.88	2,254.44	469,718.07	1,700.22	148,352.91	591.22
55,951,539.80	7,499.25	56,392,630.61	7,551.79	37,163,398.43	4,935.62	19,769,232.07	2,636.17
62,077,222.50	5,135.12	63,219,314.19	8,284.72	41,641,312.63	5,430.08	21,578,039.56	2,887.74
12,684,237.04	7,352.25	12,865,493.08	7,437.42	8,542,489.07	4,301.54	4,323,294.56	3,665.68
50,920,546.02	7,384.50	54,004,115.01	7,445.25	43,222.97	3,221.81	10,655.25	820.41
51,287.79	3,945.21	51,383.00	3,953.07	21,496.65	1,220.14	1,149.18	61.10
18,796.40	1,123.45	21,496.65	1,220.14	20,839.06	1,149.18		
84,655.32	1,727.66	84,655.32	1,727.66	84,655.32	1,727.66		
228,463.46	3,176.97	245,499.75	3,369.51	109,745.69	2,261.47	75,604.06	1,005.05
5,002,475.35	5,376.64	5,002,475.35	5,376.64	4,336,720.41	5,707.11	1,199,801.06	1,579.02
21,765.15	892.01	21,765.15	892.01	2,125,988.37	3,812.45	879,488.88	1,564.18
19,198.80	2,399.10	21,095.64	3,638.88	14,326.23	1,700.78	8,856.19	349.47
3,826,516.07	3,836.76	3,826,516.07	3,836.76	2,618,912.92	2,653.84	1,177,567.15	1,171.69
64,819.31	2,260.86	64,819.31	2,260.86	66,573.70	3,222.00	1,733.89	61.17
43,490,541.27	14,102.67	44,059,080.28	14,287.02	25,109,347.34	8,142.21	18,949,639.04	4,144.81
25,740,074.19	10,444.44	25,907,080.84	10,973.35	18,943,747.93	7,492.14	7,677,182.31	2,514.21
719,303.81	5,095.98	750,851.37	5,159.14	747,553.89	3,812.25	273,977.74	1,577.89
307,237.40	5,920.39	310,004.25	5,991.02	310,112.97	4,604.29	89,881.28	1,384.78
\$ 424,629,050.06	\$ 8,499.31	\$ 435,371,215.04	\$ 8,980.96	\$ 293,014,354.11	\$ 5,842.31	\$ 142,257,102.89	\$ 2,837.15

TABLE NO. 68—MILEAGE

Railroads	Miles Run			
	By Trains Earning Revenue			
	Passenger	Freight	Mixed	Total
Atchison, Topeka & Santa Fe.....	13,327,133	13,731,997	1,857,075	28,916,205
Atlantic, Northern & S.....			25,121	25,121
Chicago, Anamosa & Northern.....	15,387,638	15,975,838	1,212,110	32,574,986
Chicago, Burlington & Quincy.....	2,449,950	2,932,230		5,402,180
Chicago Great Western.....	873,698	567,779	795	1,441,272
Mason City & Ft. Dodge.....	334,400	135,515		469,224
Wisconsin, Minnesota & Pacific.....	11,980,088	16,715,119	1,488,921	30,184,128
Chicago, Milwaukee & St. Paul.....	16,367,076	17,018,638	1,486,754	34,872,468
Chicago & North-Western.....	3,138,818	3,390,271	505,223	7,134,312
Chicago, St. Paul, Minn. & Omaha.....	15,392,883	14,127,754	654,180	30,174,817
Chicago, Rock Island & Pacific.....	6,749	15,079	9,270	31,098
Colfax Northern.....				
Crooked Creek.....				
Davenport, Rock Island & N. W.....	88,740	53,300	4,032	146,072
Des Moines, Iowa Falls & N.....	1,492,745	1,843,274	13,188	3,349,207
Dubuque & Sioux City (Ill. Cent.).....	655,857	1,232,192	197,894	2,085,943
Iowa Central.....			31,715	31,715
Albia & Centerville.....			27,434	27,434
Manchester & Oneida.....	1,802,330	945,100	74,877	2,822,307
Minneapolis & St. Louis.....			42,340	42,340
Muscatine, North & South.....				
Newton & Northwestern.....				
Tabor & Northern.....				
Union Pacific.....	7,106,458	7,115,335	823,759	15,045,552
Wabash.....	7,200,859	8,137,149	124,140	15,462,148
Willmar & S. F. (G. N.).....	150,667	151,548	51,564	353,779
Willmar & G. N. (G. N.).....	70,430	92,819	77	163,326
Totals.....	97,314,755	104,255,907	8,715,330	210,286,022

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Includes mileage north or east.

TRAFFIC—ENTIRE LINE—CONTINUED

Miles Run		Grand total train mileage	Average number of freight cars in train	Average number of loaded cars in train	Average number of empty cars in train	Car Mileage			
By Other Trains	Switching					Loaded freight cars east or north	Loaded freight cars south or west	Empty cars north or east	Empty cars south or west
5,609,019	3,250,958	37,836,177	28	20	8	145,621,730	163,161,080	60,840,104	51,945,774
		25,121	1	1	1	9,643	4,800	11,797	16,495
		33,984,515	32	22	9	28,338,633	35,330,104	9,115,056	15,170,887
		5,412,132	26	18	7	4,332,933	4,996,141	1,738,881	2,189,300
		1,555,399	22	16	6	633,403	739,104	303,422	397,736
		18,073	13	9	3	167,843,217	167,811,690	63,131,823	65,798,547
		1,336,320	36	18	8	161,134,644	161,810,055	78,335,494	71,101,649
		1,500,368	21	15	6	26,839,141	32,136,066	15,697,308	8,876,618
		997,737	23	17	7	31,101,986	31,101,986	1,817	20,144
		34	8	4	4	36,637	4,806	1,817	20,144
		81,704							
		138,732	85	17	8	245,627	183,744	95,077	154,012
		3,843,347	19	13	6	14,367,768	16,369,492	10,138,249	5,023,243
		2,116,080	3	2	1	18,363,896	18,363,896	0	0,285,081
		31,715				0	0	0	31,920
		27,434	17	13	4	15,080,330	15,080,330	0	5,419,154
		42,340	5	4	1	07,090	54,839	14,152	18,052
		18,225,179	33	24	9	96,750,801	94,190,946	42,147,434	33,541,039
		15,732,397	30	20	10	104,855,311	104,855,311	0	84,000,321
		336,742	30	16	4	1,645,810	1,207,842	600,484	222,099
		198,410	22	16	6	808,464	663,304	414,908	147,929
27,614,555	9,763,805	247,657,781				652,170,605	868,330,400	291,758,856	352,793,308

TABLE NO. 63

Railroads	Products of Agriculture						
	Grain	Flour	Other mill products	Hay	Tobacco	Fruit and vegetables	Grass seed
Atchison, Topeka & Santa Fe.....							
Atlantic, Northern & S.....	158	73	25	112			
Chicago, Anamosa & Northern.....	602	330	46	130			
Chicago, Burlington & Quincy.....	409,344	199,500	32,635	14,115		98,229	
Chicago Great Western.....	207,194	10,880	5,879	1,703		15,543	
Mason City & Ft. Dodge.....	21,028	29,153	998	300		863	
Wisconsin, Minnesota & Pacific.....	599,097	37,450	67,853	28,121	108	10,489	
Chicago & Milwaukee & St. Paul.....	674,975	22,740	40,199	33,145		84,327	879
Chicago & North-Western.....	62,372	5,538	4,623	8,734		6,560	
Chicago, St. Paul, Minn. & Omaha.....	703,290	200,502	97,070	66,332		180,509	
Chicago, Rock Island & Pacific.....	74	169		10			
Colfax Northern.....	2,600	15					
Crooked Creek.....							
Davenport, Rock Island & N. W.....	34,188	620	191	180		334	
Des Moines, Iowa Falls & N.....	445,168	76,632	72,265	15,783	29	66,395	
Dubuque & Sioux City (Ill. Cent.).....	195,385	107,219	13,401	7,975		15,975	
Iowa Central.....	26	351		83		54	
Albia & Centerville.....							
Manchester & Oneida.....	190,968	30,675	21,556	11,751		2,983	
Minneapolis & St. Louis.....							
Muscatine, North & South.....							
Newton & Northwestern.....							
Tabor & Northern.....	207,023	33,753	13,769	14,737	488	253,002	
Union Pacific.....	47,366	6,492	7,671	3,752	144	6,300	6 616
Wabash.....	272,291	2,065	4,542	2,130		784	
a Willmar & S. F. (G. N.).....							
b Iowa & G. N. (G. N.).....							
Totals.....	4,225,489	813,237	331,079	800,064	702	717,332	1,495

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Includes other dairy products.

d Includes cheese.

e Cotton.

TONNAGE—IOWA

Products of Agriculture				Products of Animals							
Other agricultural products	Butter	Eggs	Cheese	Live stock	Dressed meats	Other packing house products	Poultry, game and fish	Wool	Hides and leather	Milk	Other products of animals
				1,870							
				2,167							
				153,091	126,321	108,432	5,234	705	13,409		6,331
2,743				41,628	44,655	57,749	1,041		5,453		189
2,433				2,736							
18,837	10,553	6 6,411		387,782	131,578	49,900	4,708	3,840	5,024		
	2,800	7,862		395,623	38,491	35,577	4,749	5,980	5,711		
1,285				113,700	3,257	5,040	353	19	698		
78,151				455,400	83,980	46,301	34,711	3,601	7,303		15,983
				598							
				1,841							
				2,297	1,363						
308 d 10,328				106,019		62,370	11,238	4,705	1,494		270
	1,515	2,755	13	79,099	11,806	10,568	1,906	1,977	1,587		
				544							
	1,445	2,325	23	33,013	2,230		630	1,502	26	200	
23,879				33,011	441	11,296	23,332	27,581	9,818		8,126
				11,909	5,050	10,251		212	1,308		
8,355				28,542	3,056		339	40	494		714
136,515	16,835	23,528	6,447	1,000,422	440,314	331,354	91,794	47,825	54,010	69	31,313

TABLE NO. 70

Railroads	Products of Mines						
	Anthracite coal	Bituminous coal	Coke	Ores	Stone, sand and other like articles	Salt	Other products of mines
Atchison, Topeka & Santa Fe.....	66	284					114
Atlantic, Northern & S.....	411	3,075	45		517		
Chicago, Anamosa & Northern.....							
Chicago, Burlington & Quincy.....		11,057	7,588	87,015			
Chicago Great Western.....	55,049	309,586	3,600	6,812	28,383	180	
Mason City & Ft. Dodge.....	17,314	122,803					
Wisconsin, Minnesota & Pacific.....	2,063	24,058	200		23,629		
Chicago, Milwaukee & St. Paul.....	973	430,114	1,366	21,000	109,175	320	
Chicago & North-Western.....	3,640	714,357	3,123	1,865	64,827	17,235	
Chicago, St. Paul, Minn. & Omaha.....	3,309	23,583	85	215	16,986		12,458
Chicago, Rock Island & Pacific.....	98,509	937,183	55,797	63,819	170,035		47,181
Colfax Northern.....	172	390,472			338		
Crooked Creek.....	77	7,091	10,000	231	19		
Davenport, Rock Island & N. W.....							
Des Moines, Iowa Falls & N.....	872	225,482	154		14,753	842	
Dubuque & Sioux City (Ill. Cent.)..	22,829	651,120	14,494	430	70,536	15,704	
Iowa Central.....	18,430	996,006	7,091		27,827	5,834	
Albia & Centerville.....	50	39,714	55		970	120	
Manchester & Oneida.....							
Minneapolis & St. Louis.....	5,902	142,354	453		11,882	2,388	
Muscataine, North & South.....							
Newton & Northwestern.....							
Tabor & Northern.....							
Union Pacific.....	22,401	78,001	16,721	12,023	19,017		89,833
Wabash.....	10,490	98,576	1,061	1,710	15,996		
a Willmar & S. F. (G. N.).....	4,733	11,555	820	6,944	6,463		521
b Iowa & G. N. (G. N.).....							
Totals.....	272,569	5,229,525	120,172	122,676	966,008	42,346	149,993

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Includes brick and tile.

d Includes brick.

TONNAGE—IOWA—CONTINUED

Lumber	Products of Forests				Manufactures						
	Ties, logs and other forest products	Telegraph, telephone and electric light poles	Paraffin and other oils	Sugar	Iron, pig and bloom	Iron and steel rails	Other castings and machinery	Bar and sheet metal	Cement and lime		
1,873	584	312	306							411	248
151,094	11,037		63,754	38,817	11,098	4,234	23,055	18,350	c	75,689	
41,915		2,490	6,718	19,430	2,090	946	6,718	1,892	c	9,853	
4,126	72		332	896		133					
64,619	53,184		3,938		12,061		6,043	1,079		32,719	
150,990	31,880	2,337	14,911	12,397	548	5,329	7,975	20,702		44,798	
15,301	2,660		7,036	2,528		44	600	34	c	13,973	
324,045	77,941		64,331	61,155	8,037	80,595	48,144	107,117	c	227,656	
290	1,700		118			89	24				138
431											
13,333			518	501	1,544	5,195	901			5,831	
181,449	6,008		21,803	17,425	1,730	17,773	85,395	48,668	d	112,566	
100,332	10,943	887	12,803	4,165	8,022	6,329	5,810	10,305		24,399	243
724	58		14			10	12				
40,804	5,527	212	6,079	8,528	2,787	475	2,015	205		55,242	
108,041	954		18,803	79,393	2,582	78,045	137,141	45,809	d	22,190	
18,421	6,068		4,290	2,557	2,005	2,304	4,728	9,834	d	12,729	
22,300	6,000		4,383			84	94	875		178	3,083
1,234,806	215,147	6,801	229,715	247,481	54,038	141,471	279,589	294,276		644,527	

TABLE NO. 71—TONNAGE—IOWA—CONTINUED

Railroads	Manufactures—Continued						Other			Grand total—10 & a	Originating on own road	Received from other roads
	Brick	Tile	Agricultural implements	Wagon, car-trails, tools, etc.	Wine, liquors and beers	Household goods and furniture	Ice	Merchandise	Miscellaneous			
Atchison, Topeka & Santa Fe		13	10			40		348	1,143	6,730	1,476	5,274
Atlantic, Northern & S.			44					921	583	11,039	5,302	5,737
Chicago, Anamosa & Northern												
Chicago, Burlington & Quincy			9,175	4,940	15,997	20,938		217,620	31,769	2,352,551		
Chicago Great Western	52,296		1,802	946	6,812	6,906		143,617	68,087	946,093		
Mason City & Ft. Dodge			333	133		892		7,787	1,797	126,110		
Wisconsin, Minnesota & Pacific			4,929	1,791	5,945	31,645	14,282	356,057		2,621,488		
Chicago, Milwaukee & St. Paul	114,815		11,038	9,029	5,974	8,831	16,645	283,327	83,486	2,988,796	2,537,276	431,520
Chicago & North-Western	46,967	75,592						44,234	9,477	279,053	250,919	128,139
Chicago, St. P., M. & O.			1,468	264	5,544	12,997		471,503	438,457	5,094,267	3,352,044	331,323
Chicago, Rock Island & Pacific			81,968	47,945	29,423	79,497		540	1,477	341,946	337,483	4,461
Colfax Northern				19	19							
Crooked Creek	209	8,000	13			39		263	300	30,983	24,967	6,026
Davenport, Rock Island & N. W.												
Des Moines, Iowa Falls & N.			435	36	158	1,282		8,308	7,128	340,728	303,164	37,574
Dubuque & Sioux City (Ill. C.)		22,184	15,747	7,219	9,705	8,248	5,706	178,873	109,441	2,509,287	916,873	1,592,414
Iowa Central	21,640	24,993	8,640	3,461	11,679	8,259	9,921	117,836	104,271	1,971,730	1,332,196	678,994
Albia & Centerville	372			26				1,538	9,880	48,817	44,880	3,937
Manchester & Oneida										15,179	3,309	12,870
Minneapolis & St. Louis	8,941	44,313	1,314	217	3,308	7,777	1,459	54,434	18,143	726,501	512,329	214,172
Muscatine, North & South										124,845		
Newton & Northwestern												
Tabor & Northern			18,396	23,677	38,918	36,289		161,989	196,816	1,968,070	398,652	1,569,418
Union Pacific			1,209	2,219	3,896	1,648		28,084	49,445	369,131		
Wabash												
a Willmar & S. F. (G. N.)			781	227	835	412		9,599	22,298	436,553		
b Iowa & G. N. (G. N.)												
Totals	245,170	176,153	107,401	101,227	136,715	225,133	48,013	2,105,838	1,141,544	23,926,994	11,981,582	4,961,696

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

TABLE NO. 72—TONNAGE—ENTIRE LINE

Railroads	Products of Agriculture										
	Grain	Flour	Other mill stuffs	Hay	Tobacco	Fruit and vegetables	Grass seed	Cotton	Butter	Eggs	Cheese
Atchison, Topeka & Santa Fe	1,375,008	370,162	120,210	250,708		788,439		40,812			185,800
Atlantic, Northern & S.	138	72	85	112							
Chicago, Anamosa & Northern	662	283	46	189							
Chicago, Burlington & Quincy											
Chicago Great Western	556,359	276,078	56,004	17,016		86,004					35,621
Mason City & Ft. Dodge	307,468	11,952	3,996	1,794		18,730					2,798
Wisconsin, Minnesota & Pacific	123,008	35,020	3,872	1,849		2,006					8,778
Chicago, Milwaukee & St. Paul	3,631,837	818,482	370,860	132,443	39,348	226,995		299			439,567
Chicago & North-Western	2,772,118	367,668	389,964	307,859	10,361	547,869	13,799		94,708	39,747	
Chicago, St. P., M. & O.	1,348,303	235,831	186,011	204,136	453	136,236		33			8,733
Chicago, Rock Island & Pacific	2,464,563	528,650	304,150	167,389	112,676	332,132					256,963
Colfax Northern	74	269		19							
Crooked Creek	2,000	15									
Davenport, Rock Island & N. W.											
Des Moines, Iowa Falls & N.	34,188	659	121	185		891					
Dubuque & Sioux City (Ill. C.)	446,412	79,683	72,313	15,789	29	66,239		308	10,383		
Iowa Central	218,391	110,135	12,479	9,229		17,708			1,529	2,836	13
Albia & Centerville	26	931		82		54					
Manchester & Oneida											
Minneapolis & St. Louis	587,739	244,152	71,961	14,808		32,198			4,403	4,958	281
Muscatine, North & South											
Newton & Northwestern											
Tabor & Northern	1,009,683	218,097	64,938	115,006	562	685,863		26			42,613
Union Pacific	1,578,381	216,397	235,651	125,080	4,798	206,080		20,545			
Wabash	191,978	2,770	1,940	2,108		326			922		2,169
a Willmar & S. F. (G. N.)	372,821	2,665	4,542	2,130		784					8,855
b Iowa & G. N. (G. N.)											
Totals	16,679,168	3,416,232	1,889,704	1,377,338	168,997	3,189,591	13,799	71,017	41,944	28,608	194

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Includes cheese.

TABLE NO. 73—TONNAGE

Railroads	Products of Animals				
	Live stock	Dressed meat	Other pack- ing house products	Poultry, game and fish	Wool
Atchison, Topeka & Santa Fe	897,182	74,004	74,152	89,723	12,261
Atlantic, Northern & S.	1,876			20	
Chicago, Ann Arbor & Northern	3,157				
Chicago, Burlington & Quincy					
Chicago Great Western	168,018	123,672	114,600	10,996	718
Mason City & Ft. Dodge	41,022	45,476	38,224	1,194	42
Wisconsin, Minnesota & Pacific	14,370	45	151	336	68
Chicago, Milwaukee & St. Paul	1,186,676	838,151	94,012	17,505	14,693
Chicago & North-Western	1,302,113	184,053	96,219	88,073	18,370
Chicago, St. Paul, Minn. & Omaha	518,000	38,297	73,738	14,013	1,478
Chicago, Rock Island & Pacific	927,778	103,703	83,651	68,174	6,846
Colfax Northern	568				
Crooked Creek	1,941				
Davenport, Rock Island & N. W.					
Des Moines, Iowa Falls & N. W.	8,297	1,263	1,832	257	
Dubuque & Sioux City (Ill. Cent.)	196,405		63,273	11,228	4,765
Iowa Central	97,314	11,602	11,394	1,813	1,840
Albia & Centerville	544				
Manchester & Oneida					
Minneapolis & St. Louis	62,114	15,262	8,407	2,016	462
Muscatine, North & South					
Newton & Northwestern					
Tablor & Northern					
Union Pacific	551,083	16,417	39,895	41,680	29,820
Wabash	230,729	168,332	341,708		7,058
William & S. F. (G. N.)	31,221	23	1,084	51	39
Illinois & G. N. (G. N.)	28,542	8,959	339	40	
Totals	6,270,595	1,128,996	1,012,328	248,440	96,942

^aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

^bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

ENTIRE LINE—CONTINUED

Products of Animals			Products of Mines						
Hides and leather	Milk	Other products of animals	Anthracite coal	Bituminous coal	Coke	Iron	Stone, sand, etc.	Salt	Other products of range
13,631		80,818	10,897 56	2,566,827 834	287,500 45	354,497	787,470 517	114	945,408
17,938		9,460	64,638	444,394	15,550	10,038	118,416		16,470
6,950		1,809	17,410	124,524	8,700	29,194	13,888	159	
116		586	10,050	66,000	1,308	82	95,800		1,738
61,131		68,333	834,521	2,045,083	582,609	1,674,219	1,800,641		102,818
72,459	42,300		677,411	5,838,266	172,821	6,215,345	1,734,888	309,580	
12,168			184,875	988,789	37,500	41,054	114,079		74,460
14,602		22,049	200,291	2,734,380	122,454	159,280	519,190		112,963
			172	830,273			831	10	10,000
			7	7,691					
			872	289,488	154		14,758	562	
276			22,889	631,158	14,494	459	77,151	15,704	
1,484			30,636	1,132,643	7,837		81,714	6,880	
2,062			59	89,714	55		970	130	
605			35,595	438,128	2,912		30,547	7,940	
		16,735	81,042	2,144,457	24,330	138,206	280,495		506,027
12,977			334,327	8,775,885	55,572	56,966	82,190		
62,207			15,693	97,320	38	39	9,633	704	
424		714	4,753	11,565	880	8,044	6,493		57,521
279,692	42,300	200,451	2,466,735	21,404,804	1,341,137	8,561,901	6,000,099	141,201	1,459,955

TABLE NO. 74—TONNAGE—ENTIRE LINE—CONTINUED

Railroads	Products of Forests				Manufactures						
	Lumber	Ties, logs, cord-wood, and other forest products	Telegraph, telephone and electric light poles	Petroleum and other oils	Sugar	Iron, pig and bloom	Iron and steel rails	Other castings and machinery	Bar and sheet metal	Cement and lime	Brick
Atchison, Topeka & Santa Fe	819,430	432,858		203,221	113,961	28,394	79,587	253,025	93,294	c 705,539	
Atlantic, Northern & S.	1,873		305							411	
Chicago, Anamosa & Northern	534	512									79,888
Chicago, Burlington & Quincy											
Chicago Great Western	205,476	15,534		88,678	53,394	20,702	6,572	32,830	25,648	71,350	
Mason City & Ft. Dodge	42,912		2,516	7,080	19,940	5,715	1,106	7,180	2,038		
Wisconsin, Minnesota & Pacific	13,890	3,302		1,912	1,174	780	554	596	150	c 30,394	
Chicago, Milwaukee & St. Paul	1,049,425	1,740,735		286,729	39,274	267,000	337,149	201,232	44,478	c 1,008,507	
Chicago & North-Western	1,706,271	3,267,423	67,942	179,567	94,039	249,039	103,989	338,413	379,753	409,817	622,976
Chicago, St. Paul, Minn. & Omaha	658,637	1,310,294		47,990	30,969	12,541	11,113	87,327	11,373	c 165,838	
Chicago, Rock Island & Pacific	1,473,548	452,809		117,508	109,274	41,136	55,507	97,353	189,701	c 806,720	
Colfax Northern	290	1,700		118			93	24			209
Crooked Creek	431									138	
Davenport, Rock Island & N. W.											
Des Moines, Iowa Falls & N.	13,533			518	591	1,244	5,105	901		5,331	
Dubuque & Sioux City (Ill. Cent.)	152,029	6,000		21,003	17,426	1,730	17,775	35,232	45,658	c 113,610	
Iowa Central	114,352	11,997	1,047	14,144	4,273	5,909	9,439	8,674	18,436	25,275	24,147
Albia & Centerville	724	53		14			10	13		243	373
Manchester & Onondaga											
Minneapolis & St. Louis	160,634	23,674	2,787	18,800	12,465	10,111	3,929	14,287	6,501	78,899	63,907
Muscatine, North & South											
Newton & Northwestern											
Taber & Northern											
Union Pacific	562,734	3,647		51,227	135,516	13,611	130,062	109,684	65,281	c 281,785	
Wabash	614,943	202,848		143,229	85,251	69,832	75,433	137,603	327,794	c 457,960	
a Willmar & S. F. (G. N.)	58,697	8,155		3,229				808	215	4,371	3,610
b Iowa & G. N. (G. N.)		32,306	6,000	4,333		34	44	875	178	3,083	
Totals	8,196,370	7,513,837	80,597	1,138,487	777,367	739,789	839,107	1,385,946	1,210,563	4,222,689	595,137

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Includes brick.

TABLE NO. 75—TONNAGE—ENTIRE LINE—CONTINUED

Railroads	Manufactures—Continued					Other Items			Total tonnage	Originating on own road	Received from other lines	
	Title	Agricultural implements	Wagon, car- riages, tools, etc.	Wines, liquors and beers	Household goods and furniture	Ice	Merchandise	Miscellaneous				
Atchison, Topeka & Santa Fe	13	52,078	29,704	97,313	103,230		965,375	627,510	13,567,290	10,323,610	3,123,690	
Atlantic, Northern & S.		44	10		40		348	1,143	6,750	1,476	2,274	
Chicago, Anamosa & Northern							921	585	11,009	5,302	5,737	
Chicago, Burlington & Quincy		14,322	7,730	23,874	29,472	130,370	237,077	39,738	3,132,444			
Chicago Great Western		2,456	1,306	7,353	7,414		144,094	69,829	961,772			
Mason City & Ft. Dodge		832	540	1,132	2,790		21,930	12,012	499,949			
Wisconsin, Minnesota & Pacific		136,302	61,173	699,363	139,449		2,361,790	1,810,290	20,189,833	22,901,791	3,588,062	
Chicago, Milwaukee & St. Paul	135,965	123,288	245,300	324,246	132,469	612,775	1,911,571	1,413,607	20,000,322	25,577,144	5,023,178	
Chicago & North-Western		40,356	12,831	35,816	60,955		533,710	272,390	6,624,850	4,469,027	2,221,823	
Chicago, St. Paul, Minn. & Omaha		139,220	89,459	97,723	171,389		1,079,453	1,068,024	15,901,031	11,306,832	4,137,129	
Chicago, Rock Island & Pacific		10	10		10		540	1,477	941,946	337,483	4,461	
Colfax Northern		8,050	12		39		362	309	39,983	21,967	6,036	
Crooked Creek												
Davenport, Rock Island & N. W.		455	93	158	1,382		8,302	7,125	349,738	303,164	37,674	
Des Moines, Iowa Falls & N.	23,233	15,303	7,219	9,705	8,248	5,706	179,517	102,674	2,519,178	999,250	1,538,885	
Dubuque & Sioux City (Ill. Cent.)	27,097	11,994	36	14,002	9,397	10,182	117,143	138,033	2,391,132	1,670,379	659,773	
Iowa Central							1,538	3,380	45,817	44,880	3,927	
Albia & Centerville									13,179	2,369	12,810	
Manchester & Onondaga	49,131	10,825	2,619	19,790	15,296	14,925	133,154	101,716	2,391,457	1,684,346	809,511	
Minneapolis & St. Louis									124,845			
Muscatine, North & South												
Newton & Northwestern												
Taber & Northern		37,090	31,611	62,597	57,615		453,432	296,296	8,303,659	4,310,359	3,468,300	
Union Pacific		40,516	73,970	123,856	54,945		836,134	1,414,811	12,304,400			
Wabash		1,474	520	913	136		16,981	15,479	400,248			
a Willmar & S. F. (G. N.)		781	227	335	412		9,565	22,293	436,355			
b Iowa & G. N. (G. N.)												
Totals		243,457	623,798	556,683	1,523,068	785,835	773,964	9,744,181	7,513,859	196,951,617	84,717,314	24,332,930

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

TABLE NO. 76—CONSUMPTION OF FUEL BY LOCOMOTIVES—IOWA

Railroads	Bituminous Coal		Wood				Total Fuel Consumed			
	Tons	Average cost at distributing point	Hard		Soft		Tons	Average price at distributing point	Miles run	Average pounds consumed per mile
			Cords	Average cost	Cords	Average cost				
Atchison, Topeka & Santa Fe	30,266.60	1.50	149.57	2.12			20,466.21	1.52	267,049.00	153.28
Atlantic, Northern & S.	441.00	2.96			16.00		446.00	2.96	7,781.00	113.00
Chicago, Anamosa & Northern	769.50	2.33			33.00		786.00	2.33	32,029.00	49.10
Chicago, Burlington & Quincy	2,261,994.00	1.72			27,923.00	2.47	2,275,598.00	1.74	30,735,349.00	148.00
Chicago Great Western	222,173.00	2.30			1,144.00	2.64	222,745.00	2.31	2,831,521.00	164.40
Mason City & Ft. Dodge	98,993.00	2.30			716.00	2.64	99,351.00	2.31	1,674,114.00	134.78
Wisconsin, Minnesota & Pacific	3,141.00	2.30			44.00	2.64	3,163.00	2.32	54,263.00	115.62
Chicago, Milwaukee & St. Paul	2,544,993.00	2.13			2,433.00	2.08	2,546,710.00	2.13	41,329,730.00	123.56
Chicago & North-Western	782,487.00	1.94	1,941.00	2.33			784,428.00	1.95	10,899,353.00	144.90
Chicago, St. Paul, Minn. & Omaha	33,094.00	2.90			315.00	1.71	33,320.00	2.90	562,382.00	113.00
Colfax Northern	701,014.74	2.08			5,533.07	1.61	701,703.45	2.08	9,956,897.00	141.55
Crooked Creek	9,319.00	1.81			87.00	5.90	9,350.00	1.81	31,122.00	216.65
Davenport, Rock Island & N. W.	1,307.00	2.32					1,307.00	2.32	16,000.00	148.44
Des Moines, Iowa Falls & N.	2,171.00	2.15	22.00	1.75			2,188.00	2.15	44,315.00	98.65
Dubuque & Sioux City (Ill. Cent.)	9,400.00	2.00			40.00	2.00	9,420.00	2.00	146,072.00	128.00
Dubuque & Sioux City (Ill. Cent.)	292,358.00	1.25	788.00	2.55			293,146.00	1.25	3,771,086.00	160.40
Iowa Central	148,960.50	1.60	1,330.00	2.28			148,947.50	1.62	2,213,498.00	134.58
Albia & Centerville										
Manchester & Onida	794.50	2.34					794.50	2.34	27,434.00	58.00
Minneapolis & St. Louis	52,903.00	2.30	282.00	2.89			53,014.00	2.37	834,012.00	127.20
Muscatine, North & South	2,500.00	1.59					2,500.00	1.59	42,340.00	115.00
Newton & Northwestern										
Tabor & Northern										
Union Pacific	27,330.00	2.43			47.13	1.02	27,353.57	2.43	368,315.00	148.53
Wabash	1,492,678.00	1.37	6,235.00	2.56	101,722.00	e .01	1,499,547.00	1.37	20,529,099.00	146.08
d Willmar & S. F. (G. N.)	7,335.80	3.42	112.61	2.50			7,411.28	3.42	113,134.00	131.62
h Iowa & G. N. (G. N.)	12,868.00	3.42	197.00	2.50			13,001.62	3.42	206,918.00	129.42
Totals	8,742,401.57		11,007.31		145,155.30		8,775,945.23		126,508,414.00	138.72

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

c Lines east of the Missouri River.

d Entire line.

e Oil—gallons.

TABLE NO. 77—TONNAGE CROSSING MISSISSIPPI AND MISSOURI RIVERS

Railroads	Mississippi River				Missouri River			
	Location of Bridge	East bound	West bound	Total	Location of Bridge	East bound	West bound	Total
Atchison, Topeka & Santa Fe	Fort Madison	773,816	755,238	1,529,054				
Atlantic, Northern & S.								
Chicago, Anamosa & Northern	Burlington	1,804,315	1,930,963	3,735,248				
Chicago, Burlington & Quincy								
Chicago Great Western								
Mason City & Ft. Dodge								
Wisconsin, Minnesota & Pacific	Sabula	1,068,695	1,876,502	3,875,197	Council Bluffs	428,310	350,898	779,170
Chicago, Milwaukee & St. Paul	North McGregor	335,434	384,094	879,958	Omaha	217,349	76,028	293,287
Chicago & North-Western	Clinton	2,151,873	1,777,430	3,929,309	Blair	421,425	435,332	856,807
Chicago, St. Paul, Minn. & Omaha					Sioux City	269,771	205,920	475,691
Colfax Northern	Davenport	1,665,354	1,762,765	3,428,619				
Davenport, Rock Island & N. W.								
Des Moines, Iowa Falls & N.								
Dubuque & Sioux City (Ill. Cent.)	Dubuque	879,597	1,062,101	1,949,698	Council Bluffs	120,700	92,522	213,301
Dubuque & Sioux City (Ill. Cent.)	Keithsburg	333,151	846,845	1,179,696				
Iowa Central								
Albia & Centerville								
Manchester & Onida								
Minneapolis & St. Louis								
Muscatine, North & South								
Newton & Northwestern								
Tabor & Northern								
Union Pacific					Council Bluffs			1,068,070
Wabash								
a Willmar & S. F. (G. N.)								
b Iowa & G. N. (G. N.)								
Totals		9,981,105	10,235,074	20,217,220		1,457,484	1,160,798	4,586,582

a The report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

b The report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

TABLE NO. 78

Railroads	Killed									
	Passengers	Employees	Others	Total	Cause of Death					
					Derailment	Collision	Caught in frog of switch	Coupling cars	Falling from trains	Getting on or off trains
Atchison, Topeka & Santa Fe.....			1	1						
Atlantic, Northern & S.....										
Chicago, Anamosa & Northern.....										
Chicago, Burlington & Quincy.....	4	27	31					1	1	3
Chicago Great Western.....	4		4							
Mason City & Ft. Dodge.....	2		2							
Wisconsin, Minnesota & Pacific.....										
Chicago, Milwaukee & St. Paul.....	1	22	21	44	3			3	6	
Chicago & North-Western.....	18	30	44	3	1				4	2
Chicago, St. Paul, Minn. & Omaha.....	2		2	1						
Chicago, Rock Island & Pacific.....	17	13	20	50	14	1		2	5	2
Colfax Northern.....										
Crooked Creek.....										
Davenport, Rock Island & N. W.....		2	2							
Des Moines, Iowa Falls & N.....										
Dubuque & Sioux City (Ill. Cent.).....	1	3	15	19		2			2	2
Iowa Central.....	1	4	1	6	1					1
Albia & Centerville.....										
Manchester & Oneida.....										
Minneapolis & St. Louis.....		2	2	4	1					
Muscatine, North & South.....										
Newton & Northwestern.....										
Tabor & Northern.....										
Union Pacific.....		2	1	3				1		
Wabash.....		1	1	2						
Willmar & S. F. (G. N.).....										
Iowa & G. N. (G. N.).....										
Totals.....	80	78	117	215	25	4		7	20	10

^aThe report of the Willmar & Sioux Falls Railway Company covers the period July 1, 1907-October 31, 1907.

^bThe report of the Iowa & Great Northern Railway Company covers the period November 1, 1907-June 30, 1908.

ACCIDENTS

Cause of Death	Killed										Injured									
	Highway cross-ings	Miscellaneous	Overhead obstructions	Scalping rides	While intoxicated	Passengers on track	Passengers	Employees	Others	Total	Derailment	Cause of Injury								
												Collision	Caught in frog of switch	Coupling cars	Falling from trains	Getting on or off trains	Highway cross-ings	Miscellaneous	Overhead obstructions	Scalping rides
1							3	83	2	90	9	1		3		3		84		1
4	7		1		15	51	205	41	301	28	9	15	23	20	12	141		1		3
1						3	19		169	20	61	1	5	7	9	64				
22						1	1		32						3	10				
5	11	2	3	1	12	22	20	197	21	238	32	4	10	12	9	172				
1					1	32	2	30	7	554	7	24	13	29	48	6	412		3	7
7	11				1	7	4	16	15	35	2	6	1	7	5	5	2	1	1	2
1						1		1		1										
1						1	4	1	5							1	4			
5	2				2	3	14	24	16	54		2		6	6	2	20		2	4
2					1	25	100	7	123	16	12	12	6	11		78				2
1	1				1	7	40	4	51	5	1	2	2	2	1	30				
1						1														
1						1	30		30			1	1	2	3	12				1
1						1	1	9	2	12	1	1	1		2	1	6			
1						1	9		5	10	2						6			
23	74	2	4	4	42	215	1,373	148	1,736	100	135	3	78	96	168	40	1,084	14	12	15

COMPILED RETURNS
OF
Terminal Railway Companies

TABLE NO. 1—CAPITAL STOCK—TERMINAL COMPANIES

Lines	Common						Amount of Stock Per Mile of Road		Stocks represent- ing roads in Iowa	Amount of stock held in Iowa	No. of Stock- holders		Total cash realized
	Number of shares authorized	Par value	Total par value authorized	Total amount issued and outstanding	Dividends Declared During the Year		Miles	Amount					
					Rate	Amt							
											Total	In Iowa	
Des Moines Terminal.....	5,000	100	\$ 500,000	\$ 187,100	-----	-----	.91	\$ 205,604.00	\$ 187,100.00	\$ 187,100.00	5	5	\$ 187,100.00
Des Moines Union.....	20,000	100	2,000,000	400,000	-----	-----	4.00	100,000.00	400,000.00	250,000.00	12	6	400,000.00
Des Moines Western.....	3,000	100	300,000	211,700	-----	-----	4.62	45,822.00	211,700.00	211,700.00	9	9	211,700.00
Des Moines Western.....	3,000	100	300,000	31,000	5	\$ 1,550.00	.21	14,761.50	31,000.00	12,400.00	3	3	31,000.00
Iowa Transfer.....	2,000	100	200,000	100,000	6	6,000.00	1.57	63,694.35	100,000.00	60,000.00	3	3	100,000.00
Sioux City Terminal.....	2,000	100	200,000	100,000	-----	-----	1.57	63,694.35	100,000.00	60,000.00	3	3	100,000.00
Union Terminal Co. of Sioux City..	25,000	100	2,500,000	1,870,250	-----	-----	1.28	1,461,141.00	1,870,250.00	100.00	10	-----	1,870,250.00
Totals	58,000	-----	5,800,000	2,800,050	-----	\$ 7,550.00	12.59	\$ 222,402.70	\$ 2,800,050.00	\$ 721,300.00	47	27	\$ 2,800,050.00

TABLE NO. 2—STOCK AND DEBT, RENTALS PAID, RENTALS RECEIVED—TERMINAL COMPANIES

Lines	Debt Outstanding			Stock and Debt		Rentals Received			Rentals paid
	Amount	Per mile	Interest paid	Amount	Per mile	From trackage of tracks, yards and terminals	Miscellaneous income	Income	
Des Moines Terminal.....	\$ 50,500.00	\$ 55,494.00	-----	\$ 237,600.00	\$ 200,445.90	\$ 3,082.60	\$ 1,021.83	-----	-----
Des Moines Union.....	671,000.00	167,750.00	33,550.00	1,071,000.00	267,750.00	-----	66,137.37	-----	-----
Des Moines Western.....	-----	-----	-----	211,700.00	45,822.00	-----	13,413.68	-----	-----
Iowa Transfer.....	-----	-----	-----	31,000.00	147,619.50	-----	1,799.45	-----	-----
Sioux City Terminal.....	-----	-----	-----	100,000.00	63,694.35	-----	-----	-----	6,000.00
Union Terminal Co. of Sioux City.....	-----	-----	-----	1,870,250.00	1,461,141.00	72,000.00	6,778.38	-----	-----
Totals.....	\$ 721,500.00	\$ 146,945.01	\$ 33,550.00	\$ 3,621,550.00	\$ 279,710.08	\$ 75,082.60	\$ 88,150.65	-----	6,000.00

TABLE NO. 3—COST OF ROAD AND EQUIPMENT, MILEAGE, DESCRIPTION OF EQUIPMENT—TERMINAL COMPANIES

Lines	Total Cost to June 30, 1908			Miles Owned				Description of Equipment					
	Construction	Equipment	Grand total	Single track	Second track	Yard tracks and sidings	Total	Locomotives	Cars				Grand total
									Passenger	Freight	Miscellaneous	Total	
Des Moines Terminal.....	\$ 245,548.02	-----	\$ 245,548.02	.91	3.10	4.01	-----	-----	-----	17	6	23	30
Des Moines Union.....	1,333,107.55	\$ 54,436.63	1,387,544.18	4.00	3.00	12.00	18.00	7	-----	-----	-----	-----	-----
Des Moines Western.....	214,549.39	-----	214,549.39	4.02	-----	1.06	5.08	-----	-----	-----	-----	-----	-----
Iowa Transfer.....	30,832.41	-----	30,832.41	.21	.17	1.67	2.05	-----	-----	-----	-----	-----	-----
Sioux City Terminal.....	7,577.08	55.50	7,632.58	1.57	6.40	7.97	3	-----	-----	2	-----	2	5
Union Terminal Co. of Sioux City.....	1,798,308.19	-----	1,798,308.19	1.28	11.51	12.62	-----	-----	-----	-----	-----	-----	-----
Totals.....	\$ 3,550,132.59	\$ 54,492.13	\$ 3,604,624.72	12.59	21.17	25.51	50.27	10	-----	19	6	25	25

TABLE NO. 4—INCOME ACCOUNT—TERMINAL COMPANIES

Lines	Income From Operation			Income From Other Sources					Total Income
	Gross income	Operating expenses	Income from operation	Dividends on stock owned	Interest on bonds owned	Miscellaneous income and expenses	Total income from other sources	-----	
Des Moines Terminal.....	-----	-----	-----	\$ a 3,082.60	\$ a 1,021.83	-----	\$ 4,104.43	-----	4,104.43
Des Moines Union.....	\$ 330,897.70	\$ 345,876.38	75,021.32	310.00	-----	\$ 66,137.37	66,447.37	-----	141,468.69
Des Moines Western.....	13,773.76	9,765.14	9,013.62	-----	-----	15,413.62	15,723.62	-----	21,737.24
Iowa Transfer.....	3,057.32	3,057.32	-----	-----	-----	1,799.45	1,799.45	-----	1,799.45
Sioux City Terminal.....	81,550.00	75,399.24	6,150.76	-----	-----	-----	-----	-----	6,150.76
Union Terminal Co. of Sioux City.....	78,778.28	1,342.50	77,435.78	-----	-----	-----	-----	-----	77,435.78
Totals.....	\$ 503,082.16	\$ 335,440.56	\$ 167,641.60	\$ 3,702.60	\$ 1,021.83	\$ 80,350.44	\$ 85,074.87	-----	\$ 232,696.45

aTrackage rentals.

TABLE NO. 5—INCOME ACCOUNT—CONTINUED—TERMINAL COMPANIES

Lines	Deductions From Income							Net Income	Dividends		Surplus from operations of Terminal Co. of Sioux City June 30, 1908	Surplus on June 30, 1907	Surplus on June 30, 1908
	Interest on funded debt accrued	Interest on income-producing liabilities	Rents	Taxes	Permanent investments	Other deductions	Total deductions from income		Rate	Amount			
Des Moines Term.				\$ 665.80		\$ 512.43	\$ 1,178.23	\$ 2,025.20			\$ 2,025.20	\$ 4,734.00	\$ 7,000.20
Des Moines Union.	\$32,550.00				\$2,512.24	\$23,050.00	\$48,112.24	\$5,355.45			\$5,355.45	\$12,235.20	\$18,230.24
Des Moines Western				1,828.54	1,404.90	6,300.00	9,433.44	12,333.89	6	\$12,702.00	308.20	\$1,792.80	\$2,571.00
Iowa Transfer				256.25			256.25	1,543.20	5	1,550.00	6.80	1,155.14	1,148.34
Sioux City Terminal								6,190.76	6	6,000.00	190.76		150.76
Union Terminal Co.		2,539.37		9,447.56			11,986.93	65,445.90			65,445.90	\$2,295.41	\$9,651.36
Totals	\$32,550.00	\$ 2,539.37		\$11,711.30	\$24,454.90	\$ 6,712.43	\$ 108,968.00	\$ 143,728.30		\$30,232.00	\$ 123,476.30	\$ 217,829.20	\$ 341,305.96

a Deficit.

TABLE NO. 6—CURRENT ASSETS AND LIABILITIES—TERMINAL COMPANIES

Lines	Cash and Current Assets Available for Payment of Current Liabilities							Total	Materials and supplies on hand
	Cash	Bills receivable	Due from agents	Net traffic balances due from other companies	Due from solvent companies and individuals	Other cash assets	Balance current liabilities		
Des Moines Terminal									
Des Moines Union.	\$ 54,138.33	\$ 104,598.86			\$ 239,711.95		\$ 339,711.95	\$ 33,675.00	
Des Moines Western	9,740.64				14,123.34		23,863.98	661.04	
Iowa Transfer	978.82				651.20		1,630.02		
Sioux City Terminal	2,282.72				13,446.05	165.05	15,873.82	1,440.49	
Union Terminal Co. of Sioux City	1,686.00	215,000.00			8,673.02	833.88	226,140.90		
Totals	\$ 68,777.47	\$ 319,598.86			\$ 117,863.43	\$ 995.90	\$ 13,414.47	\$ 500,658.19	\$ 25,776.62

TABLE NO. 7—CURRENT ASSETS AND LIABILITIES—CONTINUED—TERMINAL COMPANIES

Lines	Current Liabilities Accrued to and Including June 30, 1908									
	Receivers certificates	Loans and bills payable	Audited vouchers and counts	Wages and salaries	Net traffic balances due to other companies	Dividends not called for	Matured interest coupons unpaid	Rents due July 1, 1908	Miscellaneous	Balance cash assets
Des Moines Terminal		\$ 50,500.00					\$ 5,501.68		\$ 287.52	\$ 50,787.32
Des Moines Union.			\$16,359.15	\$16,715.72					\$ 6,399.50	\$ 39,474.37
Des Moines Western			2,043.30	855.15						\$ 2,898.45
Iowa Transfer					\$ 247.15				1,200.00	\$ 1,447.15
Sioux City Terminal			23,108.32							\$ 23,108.32
Union Terminal Co. of Sioux City		55,000.00	1,655.00	233.35						\$ 56,888.35
Totals		\$ 105,500.00	\$48,106.97	\$17,804.22	\$ 247.15		\$ 5,501.68	\$ 7,997.17	\$ 380,148.82	\$ 216,446.01

TABLE NO. 8—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—TERMINAL COMPANIES

Lines	Cost of Road		Cost of Equipment		Stocks Owned		Bonds Owned		Other Permanent Investments	
	1907	1908	1907	1908	1907	1908	1907	1908	1907	1908
Des Moines Terminal		\$ 245,548.02								
Des Moines Union.	\$ 1,233,107.55	\$ 1,233,107.55	\$ 31,386.63	\$ 54,459.63	\$ 6,200.00	\$ 6,200.00				
Des Moines Western	\$14,849.29	\$14,849.29			\$ 6,200.00	\$ 6,200.00				
Iowa Transfer	\$6,829.41	\$6,829.41								\$ 2,100.13
Sioux City Terminal		\$8,516.95		\$10,459.84						
Union Terminal Co. of Sioux City	\$ 1,708,308.19	\$ 1,801,579.11								
Totals	\$ 3,297,027.54	\$ 3,624,463.43	\$ 31,386.63	\$ 70,896.47	\$12,400.00	\$12,400.00				\$ 2,100.13

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—CONTINUED—TERMINAL COMPANIES

Lines	Lands Owned		Cash and Current Assets		Other Assets		Profit and Loss		Grand Total	
	1907	1908	1907	1908	1907	1908	1907	1908	1907	1908
Des Moines Terminal.....			\$ 175,837.41	\$ 239,711.95	\$ 21,822.71	\$ 23,675.00			\$ 1,408,424.30	\$ 245,548.02
Des Moines Union.....			15,442.50	23,803.96	222.07	661.04			236,814.05	1,577,131.32
Des Moines Western.....			1,616.73	1,633.08					32,509.14	245,574.41
Iowa Transfer.....				15,308.85					32,466.49	32,466.49
Sioux City Terminal.....	\$ 792.89					\$ 8,322.79			132,165.45	132,165.45
Union Terminal Co. of Sioux City.....			\$ 34,837.05	236,140.80					2,023,595.22	2,027,719.97
Totals.....	\$ 792.89	\$ 427,312.70	\$ 507,243.72	\$ 502,214.78	\$ 32,728.52				\$ 3,800,942.71	\$ 4,300,634.56

TABLE NO. 10—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—TERMINAL COMPANIES

Lines	Capital Stock		Funded Debt		Current Liabilities	
	1907	1908	1907	1908	1907	1908
Des Moines Terminal.....		\$ 187,100.00				\$ 50,787.83
Des Moines Union.....	\$ 400,000.00	400,000.00	\$ 671,000.00	\$ 671,000.00	\$ 44,794.73	45,063.30
Des Moines Western.....	211,700.00	211,700.00			1,344.79	2,306.45
Iowa Transfer.....	31,000.00	31,000.00			354.00	347.15
Sioux City Terminal.....		100,000.00				29,308.32
Union Terminal Co. of Sioux City.....	1,870,250.00	1,870,250.00			125,826.17	56,389.25
Totals.....	\$ 2,512,950.00	\$ 2,800,050.00	\$ 671,000.00	\$ 671,000.00	\$ 172,289.69	\$ 185,297.19

TABLE NO. 11—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—CONTINUED—TERMINAL COMPANIES

Lines	Accrued Interest on Funded Debt not yet Payable		Profit and Loss		Grand Total	
	1907	1908	1907	1908	1907	1908
Des Moines Terminal.....				\$ 7,660.50		\$ 345,548.02
Des Moines Union.....	\$ 219,694.18	\$ 212,744.18	\$ 162,965.39	218,330.81	\$ 1,408,424.30	1,577,131.32
Des Moines Western.....	7,904.90	7,904.90	16,164.36	23,371.06	236,814.05	245,574.41
Iowa Transfer.....			1,155.14	1,148.34	32,509.14	32,466.49
Sioux City Terminal.....				150.70		132,165.45
Union Terminal Co. of Sioux City.....	11,312.64	9,980.36	25,305.41	90,654.36	2,023,595.22	2,027,719.97
Totals.....	\$ 238,612.72	\$ 232,981.31	\$ 265,490.30	\$ 341,305.56	\$ 3,800,942.71	\$ 4,300,634.56

a Amount applied from profit and loss account to cost of road, etc.

b Reserve for locomotive repairs.

c Includes reserve for taxes.

TABLE NO. 12—EMPLOYES AND SALARIES—TERMINAL COMPANIES

Lines	Officers			General Office Clerks			Station Agents			Other Station Men		
	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation
Des Moines Terminal.....	8	9,486.89	4.45	5	2,355.00	1.58	1	1,500.00	4.10	85	55,068.29	1.79
Des Moines Union.....	2	1,200.00	3.27							5	2,907.50	1.03
Des Moines Western.....	4	835.00	.59									
Iowa Transfer.....		2,100.00	2.87				1	457.50	1.23			
Sioux City Terminal.....							1	965.00	2.64	4	5,416.00	1.79
Union Terminal Co. of Sioux City.....												
Totals.....	15	13,221.89	2.81	5	2,355.00	1.58	3	2,922.50	3.11	95	62,392.99	1.78

a Average number.

TABLE NO. 13—EMPLOYES AND SALARIES—CONTINUED—TERMINAL COMPANIES

Lines	Enginemmen			Firemen			Other Trainmen			Machinists		
	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation
Des Moines Terminal	7	\$ 7,660.43	\$ 3.69	7	\$ 4,029.91	\$ 2.23	25	\$ 25,833.90	\$ 3.40	22	\$ 25,250.65	\$ 3.23
Des Moines Union												
Des Moines Western												
Iowa Transfer	3	4,589.70	3.69	3	2,038.58	2.41				1	242.30	3.97
Sioux City Terminal												
Union Terminal Co. of Sioux City												
Totals	10	\$ 12,247.13	\$ 3.69	10	\$ 7,568.49	\$ 2.29	25	\$ 25,833.90	\$ 3.40	23	\$ 25,492.95	\$ 3.23

TABLE NO. 14—EMPLOYES AND SALARIES—CONTINUED—TERMINAL COMPANIES

Lines	Carpenters			Other Shopmen			Section Foremen			Other Trackmen		
	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation
Des Moines Terminal							2	\$ 512.43	\$.81			
Des Moines Union	34	\$ 22,927.70	\$ 2.07	46	\$ 24,556.39	\$ 1.73		1,029.97	1.94	22	\$ 11,171.93	\$ 1.48
Des Moines Western							1	475.36		5	1,914.34	1.68
Iowa Transfer								78.25	1.78			
Sioux City Terminal							1	780.00	2.13	7	4,479.40	1.77
Union Terminal Co. of Sioux City												
Totals	34	\$ 22,927.70	\$ 2.07	46	\$ 24,556.39	\$ 1.73	6	\$ 2,915.61	\$ 1.95	41	\$ 17,565.65	\$ 1.67

TABLE NO. 15—EMPLOYES AND SALARIES—CONTINUED—TERMINAL COMPANIES

Lines	Switchmen, Flagmen Watchmen			All Other Employees			Total, Including General Officers			Total, Excluding General Officers		
	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation	Number	Total yearly compensation	Average daily compensation
Des Moines Terminal							2	\$ 512.43	\$.81	2	\$ 512.43	\$.81
Des Moines Union	22	\$ 9,011.50	\$ 1.15	27	\$ 21,135.73	\$ 1.77	320	\$ 223,337.97	\$ 2.08	312	\$ 218,371.08	\$ 2.16
Des Moines Western				4	\$ 2,415.14	1.75	15	\$ 3,912.54	1.51	15	\$ 7,712.54	1.69
Iowa Transfer				13	\$ 2,375.13	2.34	5	\$ 3,088.38	1.65	3	\$ 2,638.38	2.33
Sioux City Terminal	10	\$ 11,801.01	\$ 3.17				41	\$ 30,574.54	\$ 2.62	39	\$ 28,474.54	\$ 2.60
Union Terminal Co. of Sioux City							5	\$ 4,381.50	1.93	5	\$ 4,381.50	1.93
Totals	32	\$ 20,812.51	\$ 1.80	47	\$ 23,915.15	\$ 1.85	391	\$ 270,827.76	\$ 2.11	376	\$ 237,005.87	\$ 2.07

TABLE NO. 16—BRIDGES, TRESTLES AND CROSSINGS. ACCIDENTS—TERMINAL COMPANIES

Lines	Bridges		Trestles		Overhead Crossings		Highway Crossings		Farm crossings at grade	Accidents							
	Number	Aggregate length in feet	Number	Aggregate length in feet	Highway	Railway	At grade	Below grade		Killed				Injured			
										Passengers	Employees	Others	Total	Passengers	Employees	Others	Total
Des Moines Terminal	1	235	1	42	1	1	3	15	2		1	1					
Des Moines Union			2	240													
Des Moines Western																	
Iowa Transfer	1	206					6				1	1	2		6		6
Sioux City Terminal																	
Union Terminal Co. of Sioux City																	
Totals	2	781	3	288	1	1	50		2		2	1	3		6		6

COMPILED RETURNS
OF
Railway Bridge Companies

TABLE NO. 1—STOCK AND DEBT—BRIDGE COMPANIES

Name	Common Stock						Amount of Stock Per Mile of Road	
	Number of shares authorized	Par value of each share	Total par value authorized	Total Amt. issued and outstanding	Dividends		Miles	Amount
					Rate	Amount		
Dunleith and Dubuque Bridge Co.	10,000	100	\$ 1,000,000.00	\$ 1,000,000.00	11½	\$ 115,000.00	1.30	\$ 769,330.77
Keokuk & Hamilton Bridge Co.	10,000	100	1,000,000.00	1,000,000.00			.56	1,000,000.00
Missouri Valley and Blair Railway and Bridge Co.	20,000	100	2,000,000.00	1,920,000.00	15	289,500.00	3.35	\$74,404.76
Omaha Bridge and Terminal Ry. Co.	75,000	100	7,500,000.00	5,000,000.00			17.04	\$83,479.00
Sioux City Bridge Co.	22,500	100	2,250,000.00	945,300.00	30	189,160.00	3.50	\$42,512.32
Totals	137,500		\$ 13,750,000.00	\$ 9,875,300.00		\$ 593,660.00	26.26	\$70,077.58

TABLE NO. 2—STOCK AND DEBT—CONTINUED—BRIDGE COMPANIES

Name	Pct. of stock represented by road in Iowa	Number of stockholders	Total cash realized	Debt		Stock and Debt	
				Amount	Interest paid	Amount	Amount represented by property in Iowa
Dunleith and Dubuque Bridge Co.	\$ 938,000.00	6	\$ 1,000,000.00			\$ 1,000,000.00	\$ 938,000.00
Keokuk & Hamilton Bridge Co.	1,177,529.76	84	850,000.00	1,000,000.00		2,000,000.00	1,177,529.76
M. V. & B. Ry. Bd. Co.		6				1,330,000.00	
Omaha Bridge and Terminal Ry. Co.		8	5,000,000.00	274,462.49	\$ 13,448.00	6,754,412.52	1,829,330.21
Sioux City Bridge Co.	664,485.12	9	6,800.00			945,300.00	664,485.12
Totals	\$ 2,780,014.88	113	\$ 6,856,800.00	\$ 1,274,462.49	\$ 13,448.00	\$ 12,030,219.52	\$ 3,860,345.09

TABLE NO. 3—INCOME ACCOUNT—BRIDGE COMPANIES

Name	Income from Operation			Income from Other Sources				Total income
	Gross income	Operating expenses	Income from operation	Dividends on stock owned	Interest on bonds owned	Miscellaneous income less expenses	Total income from other sources	
Dunleith and Dubuque Bridge Co.	\$ 190,350.73	\$ 77,810.90	\$ 112,539.83					\$ 112,539.83
Keokuk & Hamilton Bridge Co.	54,709.91	15,231.35	39,478.56					50,417.19
M. V. & B. Ry. Bd. Co.	431,606.76	65,154.35	366,452.41					366,452.41
Omaha Bridge and Terminal Ry. Co.	133,993.19	10,117.42	123,875.77					123,875.77
Sioux City Bridge Co.	143,664.82	4,144.59	138,520.23					138,520.23
Totals	\$ 973,727.38	\$ 122,458.61	\$ 851,268.77			\$ 10,938.63	\$ 10,938.63	\$ 862,207.40

aIncludes all deductions from income.

TABLE NO. 4—INCOME ACCOUNT—CONTINUED—RENTALS RECEIVED—BRIDGE COMPANIES

Name	Deductions From Income						Total deductions from income	Net income
	Interest on bonds and debt accrued	Interest on interest-bearing liabilities	Rents	Taxes	Permanent improvements	Other deductions		
Dunleith and Dubuque Bridge Co.				\$ 21,769.00			\$ 21,769.00	\$ 140,778.83
Keokuk & Hamilton Bridge Co.				3,931.99			3,931.99	45,485.20
M. V. & B. Ry. Bd. Co.				8,913.56			8,913.56	366,452.41
Omaha Bridge and Terminal Ry. Co.	\$ 87,500.00						87,500.00	\$7,464.15
Sioux City Bridge Co.								138,520.23
Totals	\$ 87,500.00			\$ 34,611.55			\$ 122,111.55	\$ 740,095.85

TABLE NO. 5—INCOME ACCOUNT—CONTINUED—RENTALS RECEIVED—BRIDGE COMPANIES

Name	Dividends		Surplus from operations of year ending June 30, 1908	Surplus on June 30, 1907	Deductions for year	Surplus on June 30, 1908	Rentals Received	
	Rate	Amount					Rents from lease of tracks and terminals	Miscellaneous income
Dunleith and Dubuque Bridge Co.	11 1/2	\$ 115,000.00	\$ 25,773.83	\$ 21,056.92	\$ 66,840.67	\$ 40,830.75		
Keokuk & Hamilton Bridge Co.			46,485.30	23,434.70		3,079.23		\$ 10,908.63
M. V. & B. Ry. Bd. Co.	15	289,500.00	96,032.41	132,676.04		249,638.45		
Omaha Bridge and Terminal Ry. Co.			37,491.18	35,991.00	1,134.60	65,321.48	70,000.00	8,711.71
Sioux City Bridge Co.	20	180,160.00	50,239.77	79,943.13		28,803.30		
Totals		\$ 599,660.00	\$ 149,435.85	\$ 313,302.69	\$ 67,975.27	\$ 391,663.27	\$ 70,000.00	\$ 19,620.34

a Deficit.

TABLE NO. 6—CURRENT ASSETS AND LIABILITIES—BRIDGE COMPANIES

Name	Cash and Current Assets Available for Payment of Current Liabilities						Current Liabilities to and Including June 30, 1908			
	Cash	Bills receivable	Due from agents	Net traffic balance due other companies	Due from solvent parties and individuals	Other cash assets	Audited cash and accounts	Matured interest coupons unpaid	Balance cash assets	Total
Dunleith & D. Bd. Co.					\$ 5,942.89		\$ 5,942.89		\$ 5,942.89	\$ 5,942.89
Keokuk & H. Bd. Co.	\$ 3,879.23						3,879.23		3,879.23	3,879.23
M. V. & B. Ry. Bd. Co.	218,763.15				31,973.28		250,736.43	\$ 1,107.98	249,628.45	250,736.43
O. B. & T. Ry. Co.	16,014.26	\$22,052.57	2,784.96			\$12,318.35	33,170.14	4,419.52	48,730.62	53,170.14
Sioux City Bridge Co.	9,000.16				28,698.79		37,738.95	1,909.69	36,829.26	37,738.95
Totals	\$ 247,716.80	\$22,052.57	\$ 2,784.96		\$66,614.06	\$12,318.35	\$ 331,487.64	\$ 6,507.19	\$ 344,000.42	\$ 351,487.64

TABLE NO. 7—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—BRIDGE COMPANIES

Name	Cost of Road		Cash and Current Assets		Cost of Equipment		Stock Owned		Grand Total	
	1907	1908	1907	1908	1907	1908	1907	1908	1907	1908
Dunleith & D. Bd. Co.	\$ 1,016,862.82	\$ 1,000,835.86	4,142.10	\$ 5,942.89			\$ 52.00	\$ 52.00	\$ 1,021,056.92	\$ 1,006,830.75
Keokuk & Hamilton Bridge Co.	2,000,000.00	2,000,000.00	24,494.70	3,879.23					2,024,494.70	2,003,879.23
M. V. & B. Ry. & Bd. Co.	1,320,000.00	1,600,000.00	155,217.89	250,736.43					2,065,217.89	2,180,736.43
O. B. & T. Ry. Co.	6,728,201.08	6,745,785.85	34,988.59	53,170.14	\$18,785.01	\$18,785.01			6,792,154.68	6,817,741.00
Sioux City Bridge Co.	945,800.00	945,800.00	96,591.88	37,738.95					1,042,191.88	983,538.95
Totals	\$12,631,063.90	\$12,693,421.71	\$ 315,235.16	\$ 351,487.64	\$18,785.01	\$18,785.01	\$ 52.00	\$ 52.00	\$12,693,421.71	\$12,693,421.71

TABLE NO. 8—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—BRIDGE COMPANIES

Name	Capital Stock		Funded Debt		Current Liabilities	
	1907	1908	1907	1908	1907	1908
Dunleith and Dubuque Bridge Co.	\$ 1,000,000.00	1,000,000.00				
Keokuk & Hamilton Bridge Co.	1,000,000.00	1,000,000.00	1,000,000.00		\$ 1,000.00	800.00
Missouri Valley and Blair Railway and Bridge Co.	1,320,000.00	1,600,000.00			2,541.85	1,107.98
Omaha Bridge and Terminal Ry. Co.	5,000,000.00	5,000,000.00	1,750,000.00		5,172.78	4,419.52
Sioux City Bridge Co.	945,800.00	945,800.00			17,248.75	1,069.69
Totals	\$ 9,275,800.00	\$ 9,545,800.00	\$ 2,750,000.00	\$ 2,750,000.00	\$ 8,762.33	\$ 7,387.19

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—CONTINUED—BRIDGE COMPANIES

Name	Accrued Interest on Funded Debt Not Yet Payable		Profit and Loss		Grand Total	
	1907	1908	1907	1908	1907	1908
Dunleith and Dubuque Bridge Co.			\$ 21,056.92	\$ 46,530.75	\$ 1,021,056.92	\$ 1,046,530.75
Keokuk & Hamilton Bridge Co.			25,484.70	3,079.29	2,024,494.70	2,008,579.23
Missouri Valley and Blair Railway and Bridge Co.			152,276.01	249,538.45	2,085,217.80	2,180,726.45
Omaha Bridge and Terminal Ry. Co.			36,991.90	63,321.48	6,792,164.68	6,817,741.00
Sioux City Bridge Co.		7,883.90	79,043.13	28,803.36	1,042,191.88	953,556.95
Totals		\$ 7,883.90	\$ 313,202.69	\$ 391,963.27	\$ 12,965,126.97	\$ 13,012,746.39

a Income account.

b Replacement account.

TABLE NO. 10—COST OF CONSTRUCTION. BRIDGES, TRESTLES AND CROSSINGS. MILEAGE—BRIDGE COMPANIES

Name	Cost of construction	Bridges						Trestles		High-way Cross-ings	Mileage			
		Stone		Steel or Iron		Wooden	Total	Number	Aggregate length		At grade	Below grade	Main line	Branches and spurs	Total Mileage
		Number	Aggregate length	Number	Aggregate length	Number	Aggregate length			Number						Aggregate length
Dunleith and Dubuque Bridge Co.	\$ 1,040,835.86	2	1,565			2	1,565			4	1	1.30		1.30
Keokuk & Hamilton Bridge Co.	2,000,000.00	1	2,300	1	160	2	2,360					.66		.66
M. V. & B. Ry. & Bd. Co.	1,020,000.00	1	605			1	605					3.36		3.36
Omaha Bridge and Terminal Ry. Co.	6,745,785.85	1	1,608	2	147			2	2,284			1.35	22.98	24.33
Sioux City Bridge Co.	945,800.00	1	861			1	861					3.90		3.90
Totals	\$12,692,421.71	1	1,608	7	5,378	1	160	9	7,146	2	2,284	4	11.17	34.15

o Includes 7.89 miles of line operated under trackage rights.

COMPILED RETURNS
OF
Electric Interurban Railway
Companies

TABLE NO. 1—CAPITAL STOCK—ELECTRIC LINES

Lines	Number of Shares Authorized			Par value of share	Total Par Value Authorized			Total Par Value Outstanding		
	Common	Preferred	Total		Common	Preferred	Total	Common	Preferred	Total
Boone Suburban	150.00	-----	150.00	\$ 100.00	\$ 15,000.00	-----	\$ 15,000.00	\$ 15,000.00	-----	\$ 15,000.00
Cedar Rapids & I. C.	17,000.00	3,000.00	20,000.00	100.00	1,700,000.00	\$ 300,000.00	2,000,000.00	1,700,000.00	\$ 300,000.00	2,000,000.00
Cedar Rapids & Marion	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Ft. D., D. M. & S.	55,000.00	12,000.00	67,000.00	100.00	5,500,000.00	1,200,000.00	6,700,000.00	-----	-----	-----
Iowa & Illinois	15,000.00	8,000.00	23,000.00	100.00	1,500,000.00	800,000.00	2,300,000.00	1,500,000.00	554,200.00	2,054,200.00
Inter-Urban	12,000.00	-----	12,000.00	100.00	1,200,000.00	-----	1,200,000.00	1,190,000.00	-----	1,190,000.00
Mason City & C. L.	2,000.00	-----	2,000.00	100.00	200,000.00	-----	200,000.00	200,000.00	-----	200,000.00
Oskaloosa & Buxton	5,000.00	-----	5,000.00	100.00	500,000.00	-----	500,000.00	172,913.10	-----	172,913.10
aTama & Toledo	400.00	-----	400.00	100.00	40,000.00	-----	40,000.00	40,000.00	-----	40,000.00
W., C. F. & N.	12,000.00	-----	12,000.00	100.00	1,200,000.00	-----	1,200,000.00	1,200,000.00	-----	1,200,000.00
Totals	118,550.00	23,000.00	141,550.00	-----	\$11,855,000.00	\$ 2,300,000.00	\$14,155,000.00	\$ 5,987,913.10	\$ 854,200.00	\$ 6,842,113.10

a Estimated amount of capital stock of corporation represented by railway line.

TABLE NO. 2—CAPITAL STOCK—CONTINUED—ELECTRIC LINES

Lines	Total Par value Held by Respondent Corporations ^a						Total par value not held by Respondent Corporations			Dividends Declared During Year				
	In Treasury			In Sinking or Other Funds			Common	Preferred	Total	Rate	Amount			
	Common	Preferred	Total	Common	Preferred	Total					Common	Preferred	Total	
Boone Suburban	-----	-----	-----	-----	-----	-----	-----	-----	-----	20	\$5,000.00	-----	-----	\$ 3,000.00
Cedar Rapids & I. C.	-----	-----	-----	-----	-----	-----	-----	-----	-----	5	-----	\$15,000.00	-----	15,000.00
Cedar Rapids & Marion	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Ft. D., D. M. & S.	-----	-----	-----	-----	-----	-----	\$1,500,000.00	\$554,200.00	\$2,054,200.00	-----	-----	-----	-----	-----
Iowa & Illinois	-----	\$ 245,800.00	\$ 245,800.00	-----	-----	-----	1,190,000.00	-----	1,190,000.00	-----	-----	-----	-----	-----
Inter-Urban	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Mason City & C. L.	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Oskaloosa & Buxton	-----	-----	-----	-----	-----	-----	40,000.00	-----	40,000.00	2	800.00	-----	-----	800.00
Tama & Toledo	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
W., C. F. & N.	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Totals	-----	\$ 245,800.00	\$ 245,800.00	-----	-----	-----	\$2,700,000.00	\$554,200.00	\$3,254,200.00	-----	\$3,200.00	\$15,000.00	-----	\$18,200.00

TABLE NO. 3—OPERATING EXPENSES—ELECTRIC LINES

Lines	Maintenance									
	Way and Structure				Equipment					
	Track and roadway	Electric line	Buildings and fixtures	Total	Steam plant	Electric plant	Cars	Electric equipment of cars	Miscellaneous equipment	Shop expenses
Boone Suburban	\$ 100.00	\$ 100.00		\$ 200.00			\$ 175.00			\$ 175.00
Cedar Rapids & Iowa City	9,908.68	1,482.50		11,391.18	\$ 840.00	\$ 117.40	6,326.10	\$ 3,421.43	\$ 60.36	\$ 1,060.39
Cedar Rapids & Marion	4,665.76	514.79		5,180.55	251.70	12.02	2,808.81	1,188.01		171.46
Fort Dodge, Des Moines & Southern	9,637.72		803.30	10,441.02			6,541.69		1,789.22	5,330.01
Iowa & Illinois	8,965.27	1,029.29	60.41	10,054.97	738.21	112.02	3,478.35	2,900.57	428.89	158.81
Inter-Urban	18,377.51	5,481.66	688.72	24,547.89		92.85	5,246.23	3,042.89	1,918.54	10,300.51
Mason City & Clear Lake	4,870.43	366.49	235.32	5,472.24	398.69	416.14	2,677.04	1,532.59		4,578.82
Oskaloosa & Buxton	1,295.89	123.17		1,419.06			188.90			188.90
Tama & Toledo	736.24	337.92	197.06	1,271.22	309.25	138.66	630.06	805.41	1.25	1,820.00
Waterloo, Cedar Falls & Northern	5,094.74	2,584.28	466.83	8,145.85	231.48	50.31	3,607.06	1,778.67	30.08	2,800.59
Totals	\$63,579.24	\$11,939.90	\$ 2,009.89	\$77,529.03	\$ 2,609.32	\$ 940.30	\$31,560.74	\$14,240.44	\$ 4,228.34	\$ 4,619.70

TABLE NO. 4—OPERATING EXPENSES—CONTINUED—ELECTRIC LINES

Lines	Transportation						
	Operation of Power Plant						Total
	Wages	Fuel	Water	Lubricants and waste	Miscellaneous, etc.	Hired power	
Boone Suburban							
Cedar Rapids & Iowa City	\$ 6,490.92	7,422.35			\$ 175.80		\$ 14,112.12
Cedar Rapids & Marion	1,001.94	1,795.44					2,797.38
Fort Dodge, Des Moines & Southern		2,424.78		21,072.07	9,620.45		32,822.30
Iowa & Illinois	8,416.39	12,324.94		309.01	125.45		21,132.79
Inter-Urban	2,142.19	6,477.08		390.52	282.11	25,897.42	35,112.32
Mason City & Clear Lake							
Oskaloosa & Buxton	1,238.80	2,322.65	116.83			2,005.50	5,682.78
Tama & Toledo	2,881.74	17,396.65	207.50	228.87	500.71		21,025.47
Waterloo, Cedar Falls & Northern							
Totals	\$ 22,331.45	\$ 30,514.89	\$ 324.33	\$ 22,006.28	\$ 10,897.81	\$ 28,002.92	\$ 134,500.71

a Including sub-station employees.
 b Includes lubricants and waste.

TABLE NO. 5.—OPERATING EXPENSES—CONTINUED—ELECTRIC LINES

Lines	Transportation									
	Operation of Cars									
	Superintendence	Wages of conductors	Wages of motormen	Wages of other car service employees	Wages of car boys and employes	Car service supplies	Miscellaneous car service expense	Hired equipment	Cleaning and sanding track	Removal of snow and ice
Boone Suburban		\$ 1,400.00	\$ 1,400.00							\$ 2,800.00
Cedar Rapids & Iowa City	\$12,065.23	8,379.64	8,345.07	708.34	1,749.15	863.98	\$ 463.20	\$ 1,118.30	\$ 810.95	\$ 292.56
Cedar Rapids & Marion		4,836.77	5,006.26	920.84	729.57	232.86				198.00
Fort Dodge, Des Moines & Southern	2,901.96	a	7,404.45							10,000.41
Iowa & Illinois		a	12,468.24	1,433.69	1,478.17	862.86				30.98
Inter-Urban	2,906.34	9,333.37	9,406.07	24,306.78	3,024.92	1,800.06	5,101.05	6,006.25		86.34
Mason City & Clear Lake	900.00	3,363.10	3,634.86	10.70		227.14	1,064.18		46.02	187.67
Oskaloosa & Buxton		841.19	1,080.00							1,021.19
Tama & Toledo		a	2,264.95	5.65						47.92
Waterloo, Cedar Falls & Northern	1,824.25	13,355.91	10,151.00	1,900.50	439.08	515.33	682.75	2,027.25		95.80
Totals	\$30,150.78	\$41,329.88	\$1,440.96	\$29,336.50	\$ 7,430.80	\$ 4,562.83	\$ 7,311.18	\$ 9,161.80	\$ 856.97	\$ 939.45

aIncludes conductors.

bIncludes cleaning and sanding track.

TABLE NO. 6.—OPERATING EXPENSES—CONTINUED—ELECTRIC LINES

Lines	General							
	Salaries of officers	Salaries of clerks	Printing and stationery	Miscellaneous office expenses	Stores expenses	Stable expenses	Advertising for attraction of home	Miscellaneous general expenses
Boone Suburban	\$ 730.09							
Cedar Rapids & Iowa City	\$ 1,329.80		106.30		\$ 15.30		\$ 2,512.24	\$ 166.25
Cedar Rapids & Marion	a 1,207.80		23.80	44.20			40.20	421.96
Fort Dodge, Des Moines & Southern	5,395.32	b \$1,111.08						5,075.46
Iowa & Illinois	4,101.66	5,144.02	921.55	1,109.31			4,235.44	1,475.44
Inter-Urban	5,934.05	4,539.94	1,696.39	550.49			1,097.70	5,002.58
Mason City & Clear Lake	1,666.47	993.47	142.08				1,014.97	761.24
Oskaloosa & Buxton		149.00	105.50	122.00				79.50
Tama & Toledo	1,940.00	713.25	118.07	18.99			90.87	222.57
Waterloo, Cedar Falls & Northern	3,221.23	807.33	1,098.54	838.20	170.00		1,125.17	3,494.20
Totals	\$ 25,136.51	\$ 13,363.65	\$ 4,991.43	\$ 2,918.11	\$ 185.30		\$ 11,631.68	\$ 17,196.30

aIncludes salaries of clerks.

bTraffic expense.

cIncludes store's expense.

TABLE NO. 7—OPERATING EXPENSES—CONTINUED—ELECTRIC LINES

Lines	General—Continued						Grand total	Ratio of operating expenses to gross earnings	Ratio of operating expenses to taxes to gross earnings
	Legal ex- penses in connection with dam- ages	Miscella- neous legal expenses	Rent of land and build- ings	Rent of tracks and terminals	Insurance	Total			
Boone Suburban					\$ 67.50	\$ 787.50	\$ 3,962.50	51.90	55.30
Cedar Rapids & Iowa City	\$ 70.00	\$ 1,333.14	\$ 425.00		2,134.07	9,022.66	81,377.95	66.96	69.50
Cedar Rapids & Marion	845.94	103.73			342.63	4,309.99	28,908.56	66.39	70.51
Fort Dodge, Des Moines & Southern				\$ 4,250.20	12.00	10,921.45	78,401.24	65.51	67.76
Iowa & Illinois		250.00			834.78	33,110.85	88,493.27	64.73	66.43
Inter-Urban	1,877.33		2,992.09		1,415.00	31,497.73	155,125.23	72.63	74.88
Mason City & Clear Lake			2,989.51		603.56	7,814.94	36,741.49	61.81	63.09
Oskaloosa & Buxton			488.50		33.14	325.64	6,937.29	78.37	81.85
Tama & Toledo	85.00		149.96		98.27	3,306.96	13,062.49	82.00	87.00
Waterloo, Cedar Falls & Northern		300.00	3,332.51	23,537.68	1,342.81	41,091.56	109,520.00	50.44	52.54
Totals	\$ 2,878.17	\$ 2,304.41	\$ 10,989.07	\$ 31,832.00	\$ 6,944.63	\$ 148,870.29	\$ 601,746.11	63.82	66.17

TABLE NO. 8—FUNDED DEBT—ELECTRIC LINES

Lines	Mortgage Bonds						Interest		
	Total par value authorized	Total par value outstanding	Total Par Value Held by Respondent Corporation		Total par value held by respondent corporation	Rate	Amount ac- crued dur- ing year	Amount paid dur- ing year	
			In treasury	In sinking or other funds					
Boone Suburban									
Cedar Rapids & Iowa City	\$ 2,000,000.00	\$ 984,000.00	\$ 1,000,000.00	\$ 16,000.00		5	\$ 40,501.41	\$ 40,501.41	
Cedar Rapids & Marion									
Fort Dodge, Des Moines & Southern									
Iowa & Illinois	2,000,000.00	1,050,000.00	950,000.00		\$ 1,050,000.00	5	52,500.00	52,500.00	
Inter-Urban	100,000.00	1,100,000.00			1,100,000.00	5	55,000.00	55,000.00	
Mason City & Clear Lake		75,000.00			75,000.00	6	4,500.00	4,477.50	
Oskaloosa & Buxton									
Tama & Toledo	25,000.00	25,000.00			25,000.00	6			
Waterloo, Cedar Falls & Northern	1,500,000.00	620,000.00							
Totals	\$ 5,225,000.00	\$ 3,907,000.00	\$ 1,950,000.00	\$ 16,000.00	\$ 2,308,000.00		\$ 145,881.41	\$ 135,478.91	

a Includes \$35,000 collateral trust bonds.

TABLE NO. 9—RECAPITULATION OF CAPITALIZATION—ELECTRIC LINES

Lines	Capital Stock			Funded Debt			Total	
	Total par value outstanding	Am't Per Mile of Line		Total par value outstanding	Am't Per Mile of Line		Amount	Per mile
		Miles	Amount		Miles	Amount		
Boone Suburban	\$ 15,000.00	4.10	\$ 3,638.00				\$ 15,000.00	\$ 3,638.00
a Cedar Rapids & Iowa City	2,000,000.00	27.63	72,585.10	\$ 984,000.00	27.63	\$ 35,613.46	\$ 2,984,000.00	107,998.56
Cedar Rapids & Marion								
b Fort Dodge, Des Moines & Southern								
Iowa & Illinois	2,054,200.00	35.748	56,590.61	1,050,000.00	35.748	28,572.38	3,104,200.00	84,472.62
Inter-Urban	1,160,000.00	72.64	15,369.16	1,180,000.00	72.64	15,969.16	2,340,000.00	31,938.32
Mason City & Clear Lake	300,000.00	14.34	11,534.03	73,000.00	14.34	4,809.92	373,000.00	15,743.95
Oskaloosa & Buxton								
Inter-Urban	80,000.00	2.75	20,000.00	25,000.00	2.75	9,000.00	105,000.00	38,180.00
c Tama & Toledo	1,300,000.00	34.36	32,913.96	630,000.00	34.36	15,944.23	1,930,000.00	50,058.21
Waterloo, Cedar Falls & Northern								
Totals	\$ 6,709,200.00	192.57	\$ 35,339.00	\$ 3,912,000.00	188.47	\$ 20,756.61	\$10,621,200.00	\$ 56,116.21

a These figures cover lighting, power and steam heating property.

b Issue not perfected.

c Includes railway and light properties.

TABLE NO. 10—CURRENT ASSETS AND LIABILITIES—ELECTRIC LINES

Lines	Current Assets						Total assets	Balance—Liabilities	Total
	Cash	Bills receivable	Accounts receivable	Materials and supplies	Prepaid accounts	Miscellaneous			
Boone Suburban	\$ 120.00						\$ 120.00		\$ 120.00
Cedar Rapids & Iowa City	25,131.94	775.80	62,302.61	18,217.72			106,447.48	127,533.80	233,981.28
Cedar Rapids & Marion									
Fort Dodge, Des Moines & Southern	16,383.37	5,214.74	58,461.53	5,884.70		723.27	80,672.61	419,176.77	505,849.38
Iowa & Illinois	2,445.10		5,644.61	6,257.06	2,970.01		17,317.78	67,212.37	84,870.53
Inter-Urban	6,802.34		11,589.84	1,167.80	857.94		20,377.72	8,156.16	28,533.88
Mason City & Clear Lake	338.95	7,423.81	686.46	2,111.22		3,269.75	13,829.23	21,611.50	35,440.73
Oskaloosa & Buxton	73.33	16,040.00				d 9,738.02	16,851.35	25,951.85	
Tama & Toledo	154.00		1,718.74	35.32		e 3,319.55	5,227.70		5,257.70
Waterloo, Cedar Falls & Northern	3,665.70		4,668.15	14,344.07		c 70,063.00	82,680.92	229,782.83	332,376.83
Totals	\$ 55,070.00	\$ 29,454.38	\$ 144,094.14	\$ 48,237.51	\$ 3,827.93	\$ 87,107.50	\$ 398,712.87	\$ 773,443.63	\$ 1,312,156.50

a Subscriptions to stock not yet paid in.

b Savings bank account.

c Bonds, stations, etc.

TABLE NO. 11—CURRENT ASSETS AND LIABILITIES—CONTINUED—ELECTRIC LINES

Lines	Current Liabilities							Total liabilities	Balance assets	Total
	Loans and notes payable	Accounts payable	Matured interest on funded debt unpaid	Miscellaneous maturing interest unpaid	Rents due and unpaid	Dividends unpaid	Miscellaneous			
Boone Suburban								\$ 233,981.29	\$ 120.00	233,981.29
Cedar Rapids & Iowa City	\$ 199,654.17	\$ 34,317.11								
Fort Dodge, Des Moines & Southern	476,374.45	26,622.87					\$ 2,553.06	505,849.38		505,849.38
Iowa & Illinois	69,037.57	19,302.40					a 3,630.58	84,870.55		84,870.55
Inter-Urban		28,513.88						38,518.88		38,518.88
Mason City & Clear Lake	29,300.00	2,939.84	\$ 2,007.50				b 1,178.39	35,435.73		35,435.73
Oskaloosa & Buxton	22,500.00							22,500.00	2,351.35	25,351.35
Tama & Toledo	3,000.00	38.91	275.00				1,751.00	5,165.00	92.70	5,257.70
Waterloo, Cedar Falls & Northern	223,303.07	69,134.54					c 29,837.22	322,275.33		322,275.33
Totals	\$ 1,023,141.06	\$ 174,119.55	\$ 2,382.50				\$ 38,949.34	\$ 1,238,592.45	\$ 2,444.05	\$ 1,249,156.50

a Accrued damages, conductors' and motormen's deposit.

b Due other roads.

c Audited vouchers and pay rolls.

TABLE NO. 12—CONSTRUCTION AND EQUIPMENT—ELECTRIC LINES

Lines	Total Cost to June 30, 1908									
	Organization	Engineering and superintendence	Right-of-way	Track and road-way construction	Electric line construction	Real estate used in operation of road	Buildings and fixtures used in operation of road	Investment—real estate	Power plant equipment	Shop tools and machinery
Boone Suburban	\$ 200.00		\$ 2,000.00	\$ 29,000.00	\$ 7,000.00					\$ 300.00
Cedar Rapids & Iowa City	307.00	4,653.96	550.00	40,853.44	59,715.02			\$ 423.01	\$ 64,819.02	1,882.41
Fort Dodge, Des Moines & Southern		28,516.65	138,315.12		945,143.49				229,785.60	5,901.14
Iowa & Illinois	30,483.46	22,221.65	308,278.51		810,179.28			\$ 3,228.67	1,320.85	1,237.10
Inter-Urban	8,735.58	87,297.38	117,997.94	325,347.07	159,230.32			233.62	45,421.06	64,939.43
Mason City & Clear Lake										
Oskaloosa & Buxton	4,043.91	11,877.27	5,821.78		29,801.42	6,900.38				
Tama & Toledo		11,049.35	518.65	35,424.41	38,100.37			27,801.13	12,716.79	43,327.75
Waterloo, Cedar Falls & Northern										
Totals	\$33,771.95	\$ 155,136.86	\$ 492,799.33	\$ 2,322,674.21	\$ 274,486.90	\$ 4,529.29	\$ 157,132.12	\$ 4,027.95	\$ 83,481.10	\$32,539.73

TABLE NO. 13—CONSTRUCTION AND EQUIPMENT—CONTINUED—ELECTRIC LINES

Lines	Total Cost to June 30, 1908							Per mile of road	Additions during year	Deductions during year
	Cars	Electric equipment for cars	Miscellaneous equipment	Interest and discount	Miscellaneous	Cost of property purchased	Total			
Boone Suburban	\$ 4,000.00	\$ 2,000.00					\$ 35,400.00	\$ 8,638.00		
Cedar Rapids & I. C.	33,728.92	23,900.01	\$ 5,914.04	\$ 42,207.50	\$ 47,210.21	\$ 2,910,805.80	3,220,294.88	111,058.70	\$ 235,067.40	\$11,180.14
Cedar Rapids & Marion										
Ft. D., D. M. & S.	175,227.50		10,470.75		77,687.00		2,039,002.18	33,863.36	24,414.80	
Iowa & Illinois	51,324.84	29,779.25	4,694.38	63,565.16			1,505,408.57	40,965.73	3,816.88	2,813.28
Inter-Urban	89,535.89	49,368.54	13,473.02	939,872.08	5,082.40		2,473,098.23	34,013.31	25,259.42	
Mason City & Clear Lake							570,382.42	3,479.45		
Oskaloosa & Buxton	4,279.06						71,732.36	31,190.98	4,081.91	
Tama & Toledo							116,070.06	42,907.29	2,478.46	\$10.00
W., C. F. & N.	69,714.37	5,671.78	3,703.66	103.00	1,179.64		532,409.90	4,127.04		
Totals	\$ 425,020.50	\$ 110,719.58	\$44,255.85	\$ 1,045,737.69	\$ 131,730.23	\$ 2,910,805.80	\$10,100,735.50	\$36,565.30	\$ 206,718.87	\$14,370.02

*The electric light, power and steam heating plant was purchased as an entirety and the railway from Cedar Rapids to Iowa City was built under contract. The amounts given represent investments to construction subsequent to the acquisition of the light and steam plant, except items, cars, electric equipment of cars and miscellaneous equipment, which are estimated to comply with ruling of Interstate Commerce Commission.

TABLE NO. 14—INCOME—ELECTRIC LINES

Lines	Gross earnings	Operating expenses	Net earnings	Miscellaneous income	Gross income less operating expenses	Deductions From Income			
						Taxes	Interest	Other deductions	Total
Boone Suburban	\$ 7,634.45	\$ 3,962.50	\$ 3,671.05		\$ 3,671.05	252.71			\$ 252.71
Cedar Rapids & Iowa City	121,222.64	81,375.95	40,152.69	22,859.53	112,538.20	2,877.37	50,027.01		50,504.82
Cedar Rapids & Marion	43,673.01	30,703.75	12,879.26		12,879.26				
Fort Dodge, Des Moines & Southern	113,677.54	78,401.24	41,276.30	24,915.52	66,221.82	2,700.00	61,696.06		67,196.66
Iowa & Illinois	126,719.09	88,492.37	48,226.32	72.55	48,298.87	2,327.80	58,115.63		60,742.43
Inter-Urban	213,586.06	153,123.23	59,461.43	95.02	59,556.45	4,223.40	58,159.22		62,982.82
Mason City & Clear Lake	30,441.09	35,741.49	22,699.63		22,699.60	1,623.27	5,817.90		7,349.77
Oskaloosa & Buxton	7,509.83	6,057.29	1,543.56		1,543.56	133.28	1,631.25		1,784.53
Tama & Toledo	13,646.65	13,032.49	584.16	2,109.72	3,753.96	779.37	1,554.79		2,334.66
Waterloo, Cedar Falls & Northern	217,102.83	109,526.00	107,576.74		107,576.74	6,644.00	38,462.84	8.00	45,149.13
Totals	\$ 940,610.81	\$ 600,540.30	\$ 237,070.51	\$ 90,909.41	\$ 439,739.92	\$ 22,082.20	\$ 285,309.50	\$ 8.00	\$ 307,299.41

*Includes taxes.

TABLE NO. 15—INCOME—CONTINUED—ELECTRIC LINES

Lines	Net Income	Dividends	Surplus for year	Surplus at beginning of year	Debits	Surplus at close of year
Boone Suburban	\$ 3,419.24	\$ 3,000.00	\$ 419.24			\$ 121,053.30
Cedar Rapids & Iowa City	53,033.34	20,159.74	32,873.60	\$ 88,178.76		
Cedar Rapids & Marion	12,870.35					
Fort Dodge, Des Moines & Southern	974.84		23,439.36			b 61,004.00
Iowa & Illinois	12,444.06	b	12,444.06	b 48,550.04		
Inter-Urban	4,436.17	b	4,436.17	130,330.00	6,257.72	110,638.71
Mason City & Clear Lake	15,538.53					b 241.97
Oskaloosa & Buxton	241.97	b	241.97			419.29
Tama & Toledo	419.29					381,535.85
Waterloo, Cedar Falls & Northern	62,427.59		62,427.59			
Totals	\$ 129,440.51	\$ 23,159.74	\$ 102,082.19	\$ 88,167.76	6,257.72	\$ 561,398.24

b Deficit.

TABLE NO. 16—EARNINGS—ELECTRIC LINES

Lines	Car Earnings							
	Passenger	Chartered cars	Freight	Mail	Express	Other car earnings	Switching	Total
Boone Suburban	\$ 7,694.43							\$ 7,694.43
Cedar Rapids & Iowa City	100,974.27		\$ 15,587.35	\$ 1,185.88	\$ 1,782.59			121,529.94
Cedar Rapids & Marion	30,738.90				3,093.29			48,405.12
Fort Dodge, Des Moines & Southern	98,336.79		15,227.96	496.45	1,329.05	831.50	116.50	119,278.55
Iowa & Illinois	109,070.97	326.56	15,743.13	719.32	2,975.42			128,848.24
Inter-Urban	130,065.53	212.00	55,006.95		1,060.10		5,065.91	201,040.48
Mason City & Clear Lake	44,091.19		14,395.00	309.36				59,396.45
Oskaloosa & Buxton	7,590.85							7,590.85
Tama & Toledo	11,345.06		1,040.57	522.00				13,430.07
Waterloo, Cedar Falls & Northern	118,945.03		92,649.74	1,385.18				219,470.94
Totals	\$ 679,117.90	\$ 548.56	\$ 212,651.90	\$ 4,437.79	\$ 11,700.66	\$ 902.75	\$ 5,173.24	\$ 914,532.89

TABLE NO. 17—EARNINGS—CONTINUED—ELECTRIC LINES

Lines	Miscellaneous Earnings							Total gross earnings
	Advertising	Rent of land and buildings	Rent of tracks	Rent of equipment	Sale of power	Miscellaneous	Total	
Boone Suburban								\$ 7,634.45
Cedar Rapids & Iowa City								121,329.61
Cedar Rapids & Marion	\$ 187.42					\$ 83.47	\$ 267.89	43,673.91
Fort Dodge, Des Moines & Southern						298.99	398.99	119,677.54
Iowa & Illinois		\$ 1.75	\$ 3,645.36		\$ 2,503.64	730.00	7,879.75	136,719.09
Inter-Urban	36.00	55.00	12,287.00			168.18	12,546.18	213,558.96
Mason City & Clear Lake						134.64	134.64	60,411.09
Oskaloosa & Buxton								7,590.85
Tama & Toledo	62.00					\$ 234.27	2,385.37	15,816.44
Waterloo, Cedar Falls & Northern						4,022.89	4,022.89	217,102.83
Totals	\$ 285.42	\$ 56.75	\$ 15,932.36		\$ 3,503.64	\$ 8,449.54	\$ 25,227.71	\$ 942,780.90

TABLE NO. 18—EMPLOYEES IN IOWA. ACCIDENTS IN IOWA—ELECTRIC LINES

Lines	Employees							Accidents						
	General Administration		Maintenance		Transportation		Total	Aggregate salaries and wages paid	Killed			Injured		
	Officers	Clerks	Superintendents	Other employees	Superintendents	Other employees			Passengers	Employees	Others	Passengers	Employees	Others
Boone Suburban	2					4	7	\$ 3,520.00						
Cedar Rapids & Iowa City	2	11	3	38			114	99,310.88						4
Cedar Rapids & Marion														
Fort Dodge, Des Moines & Southern	11	8	6	115			131	43,517.72						
Iowa & Illinois	3	7		49		38	88	4,302.63						
Inter-Urban	3	6	2	33	2	55	101	47,399.59	1	1		2	4	9
Mason City & Clear Lake	1	1		6		20	31	19,475.18						
Oskaloosa & Buxton						8	15	6,375.00			1			
Tama & Toledo	2	1		4		94	202	96,504.00	1				2	
Waterloo, Cedar Falls & Northern	8	0	4	147	5									
Totals	33	40	10	445	5	219	759	\$ 331,566.96	2	5	3	11	10	21

a Includes employees in transportation.

TABLE NO. 19—MILEAGE TRAFFIC AND MISCELLANEOUS STATISTICS—ELECTRIC LINES

Lines	Train Mileage			Hours			Passengers Carried		
	Passenger car	Freight, mail and express car	Total car	Passenger car	Freight, mail and express car	Total car	Fare	Transfer	Total passengers
Boone Suburban	40,000		40,000	6,000		6,000	180,000		180,000
Cedar Rapids & Iowa City	430,178	19,071	449,249				537,090		537,090
Cedar Rapids & Marion	196,210	13,433	209,643	20,155	3,102	23,257	359,774		359,774
Fort Dodge, Des Moines & Southern	405,544	28,876	434,420				543,494		543,494
Iowa & Illinois	462,167	45,274	507,441				343,072		343,072
Inter-Urban	672,821	76,482	749,303	41,869	9,389	51,258	533,563		533,563
Mason City & Clear Lake	169,301	23,017	192,318				344,329		344,329
Oskaloosa & Buxton	32,195		32,195						
Tama & Toledo	51,000	5,000	56,000	6,715	1,300	8,015	135,000		135,000
Waterloo, Cedar Falls & Northern	500,301	411,100	911,401	117,600	48,800	166,400	1,682,265	275,797	1,958,062
Totals	3,130,717	621,836	3,752,553	192,429	62,332	254,761	4,568,832	282,390	4,851,222

a Estimated.

TABLE NO. 20—MILEAGE TRAFFIC AND MISCELLANEOUS STATISTICS—CONTINUED—ELECTRIC LINES

Lines	Fare and Earnings					Earnings Per Car Hour			Operating Expenses			
	Average fare, revenue passengers	Average fare, all passengers	Car earnings per car mile	Miscellaneous earnings per car mile	Gross earnings per car mile	Car	Miscellaneous	Gross	Per car mile	And taxes per car mile	Per car hour	And taxes per car hour
Boone Suburban	\$.5	\$.5	\$.11		\$.11	\$ 1.27		\$ 1.27	\$.065	\$.07	\$.66	\$.70
Cedar Rapids & I. C.	.1917		.238						.16	.165		
Cedar Rapids & Marion	.1165		.305	.0013	.2963	1.57	.012	1.882	.132	.1476	1.25	1.33
Ft. D., D. M. & S.	.1809	.1788										
Iowa & Illinois	.3189		.2529	.0155	.2694				.1744	.1790		
Inter-Urban	.3065	.3008	.2683	.0017	.27	3.93	.45	4.18	.2070	.2135	3.03	3.13
Mason City & C. L.			.3083	.0007	.309				.1949			
Oskaloosa & Buxton			.14		.14				.11	.113		
Tama & Toledo	.08	.08	.196	.044	.24	1.41	.31	1.71	.233	.24	1.65	1.76
W., C. F. & N.			.2197	.0048	.2235	1.28	.028	1.308	.113	.119	.608	.69
Totals	\$.1488	\$.1401	\$.2443	\$.0080	\$.2519	\$ 1.976	\$.079	\$ 1.954	\$.1007	\$.1066	\$ 1.2194	\$ 1.2633

TABLE NO. 21—DESCRIPTION OF ROAD AND EQUIPMENT—ELECTRIC LINES

Lines	Track											Line operated under track-age rights	Total line operated
	Owned					Leased							
	First main track	Second main track	Total main track	Sidings and turnouts	Total single track	First main track	Second main track	Total main track	Sidings and turnouts	Total single track			
Boone Suburban	4.10		4.10		4.10								4.10
Cedar Rapids & I. C.	28.49		28.49	1.90	30.39								30.39
Cedar Rapids & Marion	2.80		2.80		2.80								2.80
Ft. D., D. M. & S.	58.11		58.11	9.40	67.51								67.51
Iowa & Illinois	33.07	1.61	34.68	2.07	36.75						42.50		119.00
Inter-Urban	64.58	5.00	69.58	3.00	72.58						3.63		40.30
Mason City & C. L.	14.62		14.62	2.72	17.34						20.75		68.30
Oskaloosa & Buxton	2.30		2.30		2.30								2.30
Tama & Toledo	2.75		2.75		2.75								2.75
W., C. F. & N.	34.38		34.38	5.80	39.66	21.50					21.50		61.16
Totals	245.18	6.67	251.85	24.39	276.24	21.50					21.50	69.88	354.60

a Mileage from east city limits of Cedar Rapids to Marion.

TABLE NO. 22—DESCRIPTION OF ROAD AND EQUIPMENT—ELECTRIC LINES

Lines	Cars																							Total	Gr ad total
	Passenger Cars						Other Cars																		
	Closed		Open		Combination	To	Freight		Mail		Ex-press		Bag-gage		Combination		Work	Snow Plow	Sweep-ers	Mis-cellaneous	Loco-motives				
	*	†	*	†			*	†	*	†	*	†	*	†	*	†	*	†	*	†	*	†	*		
Boone Suburban	2			1		3																	3	11	
Cedar Rapids & I. C.	7					7							1											8	11
Cedar Rapids & Marion						6									1									4	11
Ft. D., D. M. & S.					15	15								2										2	17
Iowa & Illinois	4	2				7																		6	21
Inter-Urban	4	1			7	12																		13	34
Mason City & C. L.	6	1		6		13	1																	15	31
Oskaloosa & Buxton	1					1																		2	4
Tama & Toledo	2		1	2		5																		5	17
W., C. F. & N.	18	6	14	8	1	47						1						1						10	57
Totals	44	11	15	17	22	116	1	90			4	1	3		2		6	6	1	1		1	15	2	134

*With electric equipment.

†Without electric equipment.

TABLE NO. 23—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—ELECTRIC LINES

Lines	Construction and Equipment		Other Permanent Investments					
			Stocks Owned		Funded Debt Owned		Franchise	
	1907	1908	1907	1908	1907	1908	1907	1908
Boone Suburban		\$ 35,400.00						
Cedar Rapids & Iowa City	\$ 3,010,514.62	\$ 2,236,294.88			\$ 250.00	\$ 250.00		
Cedar Rapids & Marion								
Fort Dodge, Des Moines & Southern		2,009,602.18						
Iowa & Illinois	1,591,464.97	1,505,408.57		\$ 112,500.00				
Inter-Urban	2,468,884.02	2,473,008.33					\$ 1,005,000.00	\$ 1,005,000.00
Mason City & Clear Lake	367,322.97	370,892.43						
Oskaloosa & Buxton	67,657.55	71,733.26	\$ 95,000.00	\$ 95,000.00				
Tama & Toledo	100,000.00	100,000.00						
Waterloo, Cedar Falls & Northern	2,431,288.68	2,431,288.68						
Totals	\$ 9,950,432.61	\$12,863,544.22	\$ 95,000.00	\$ 207,500.00	\$ 250.00	\$ 250.00	\$ 1,005,000.00	\$ 1,005,000.00

TABLE NO. 24—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—CONTINUED—ELECTRIC LINES

Lines	Cash and Current Assets		Other Assets Sinking and Other Special Funds		Deficit		Grand Total	
	1907	1908	1907	1908	1907	1908	1907	1908
Boone Suburban		\$ 130.00						\$ 85,020.00
Cedar Rapids & Iowa City				\$ 141.28			\$ 2,011,064.62	\$ 2,235,680.16
Cedar Rapids & Marion								
Fort Dodge, Des Moines & Southern		80,737.91		12,014.03				2,244,904.12
Iowa & Illinois	\$ 27,712.72	17,657.78						2,189,070.35
Inter-Urban	83,834.06	20,337.72	\$ 440.90	\$ 440.90	\$ 21,309.94	\$ 61,004.00	\$ 3,158,492.63	\$ 2,426,898.85
Mason City & Clear Lake							367,322.97	370,892.42
Oskaloosa & Buxton	49,662.65	51,773.38					212,220.00	196,512.64
Tama & Toledo	30,908.47	31,337.76					120,596.47	121,327.76
Waterloo, Cedar Falls & Northern	92,534.00	92,534.00					2,533,812.68	2,552,812.68
Totals	\$ 229,547.82	\$24,548.55	\$ 440.90	\$ 15,396.21	\$ 21,309.94	\$ 61,004.00	\$11,904,981.32	\$14,417,442.98

TABLE NO. 25—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—ELECTRIC LINES

Lines	Capital Stock				Funded Debt	
	Preferred		Common		1907	1908
	1907	1908	1907	1908		
Boone Suburban				\$ 15,000.00		
Cedar Rapids & Iowa City	\$ 300,000.00	\$ 300,000.00	\$ 1,700,000.00		\$ 800,000.00	\$ 984,000.00
Cedar Rapids & Marion						
Fort Dodge, Des Moines & Southern						
Iowa & Illinois	554,200.00	554,200.00	1,500,000.00	1,500,000.00	1,000,000.00	1,000,000.00
Inter-Urban			1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00
Mason City & Clear Lake		200,000.00		73,000.00		
Oskaloosa & Buxton			172,230.22	172,215.10		
Tama & Toledo			80,000.00	80,000.00	25,000.00	25,000.00
Waterloo, Cedar Falls & Northern				1,300,000.00		630,000.00
Totals	\$ 854,200.00	\$ 1,054,200.00	\$ 4,612,230.22	\$ 5,900,913.10	\$ 3,005,000.00	\$ 3,809,611.50

TABLE NO. 26—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—CONTINUED—ELECTRIC LINES

Lines	Current Liabilities		Accrued Liabilities			
			Taxes Accrued and Not Yet Due		Interest on Funded Debt Accrued and Not Yet Due	
			1907	1908	1907	1908
Boone Suburban						
Cedar Rapids & Iowa City	\$ 119,552.94	\$ 127,533.80			\$ 3,333.33	\$ 4,100.00
Cedar Rapids & Marion						
Fort Dodge, Des Moines & Southern		505,849.58				
Iowa & Illinois	51,203.03	84,879.35				
Inter-Urban	37,124.01	35,513.88	7,304.34		14,500.00	14,000.00
Mason City & Clear Lake				762.34		
Oskaloosa & Buxton	38,655.66	22,500.00				
Tama & Toledo		3,000.00			375.00	275.00
Waterloo, Cedar Falls & Northern		325,276.53				
Totals	\$ 251,625.84	\$ 1,094,544.21	\$ 7,204.31	\$ 8,165.31	\$ 18,208.33	\$ 18,375.00

TABLE NO. 27—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—CONTINUED—ELECTRIC LINES

Lines	Accrued Liabilities—Continued					
	Miscellaneous Interest Ac- crued and Not Yet Due		Rents Accrued and Not Yet Due		Miscellaneous	
	1907	1908	1907	1908	1907	1908
Boone Suburban						
Cedar Rapids & Iowa City						
Cedar Rapids & Marion						
Fort Dodge, Des Moines & Southern						
Iowa & Illinois						
Inter-Urban						\$ 1,715,614.78
Mason City & Clear Lake						
Oskaloosa & Buxton						
Tama & Toledo	\$ 732.40				\$ 541.72	3,099.54
Waterloo, Cedar Falls & Northern					15,533.47	11,952.76
Totals	\$ 732.40				\$ 16,075.19	1,731,667.08

* Includes replacement accounts and Northwestern Construction Company.

TABLE NO. 28—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—CONTINUED—ELECTRIC LINES

Lines	Reserves		Surplus		Grand Total	
	1907	1908	1907	1908	1907	1908
Boone Suburban				\$ 419.24		\$ 419.24
Cedar Rapids & Iowa City			\$ 88,173.76	121,052.30	\$ 3,011,064.02	3,235,086.16
Cedar Rapids & Marion						
Fort Dodge, Des Moines & Southern				b 23,459.90		2,244,904.12
Iowa & Illinois					3,158,492.03	3,180,070.35
Inter-Urban				119,036.71	2,511,158.95	2,490,806.85
Mason City & Clear Lake	\$ 6,756.26		130,330.90	15,358.83		379,802.43
Oskaloosa & Buxton					212,220.00	198,512.64
Tama & Toledo					120,008.47	121,327.76
Waterloo, Cedar Falls & Northern		281,535.85				2,525,812.08
Totals	\$ 448,360.86	\$ 215,509.36	\$ 279,507.10	\$ 9,013,845.07	\$ 14,397,842.22	

b Profit and loss.

MILEAGE, OFFICERS AND DIRECTORS

OF

Steam Railway Companies

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 - a. Main line.
 - b. Branches and spurs.
2. Line operated under lease for specified sum.
3. Line operated under trackage rights.

Name	Terminals		Miles of line for tax road named	Miles of line for tax road named
	From—	To—		
1. a Atchison, Topeka & Santa Fe Ry.	Chicago (Stewart Ave.), Ill.	Near Needles, Cal.	1,922.76	
	Ottawa, Kas.	Okla-Texas S. Line	259.15	
	Chanute, Kas.	Longton, Kas.	44.18	
	Florence, Kas.	Winhold, Kas.	72.72	
	Newton, Kas.	Pauls Val., Okla.	272.91	
	Hutchinson, Kas.	Kinsley, Kas.	83.63	
	La Junta, Colo.	Denver, Colo.	189.83	
	Isleta, N. M.	Deming, N. M.	239.39	
	Rincon, N. M.	N.M.T. State Line	56.40	
	Kern Jet., Cal.	Ferry Point, Cal.	206.48	
	Barstow, Cal.	National City, Cal.	273.10	
	San Bernardino, Cal.	Orange, Cal.	47.20	3,879.86
1. b Atchison, Topeka & Santa Fe Ry.	Ancona, Ill.	Streator Jet., Ill.	30.73	
	Pekin Jet., Ill.	Pekin, Ill.	21.23	
	No. Lexington, Mo.	St. Joseph, Mo.	76.38	
	St. Joseph, Mo.	Emporia Jet., Kas.	111.03	
	Hollday, Kas.	Topeka, Kas.	22.70	
	Wilder, Kas.	Hawthorne, Kas.	45.41	
	Lawrence, Kas.	Ottawa, Kas.	27.19	
	Burlingame, Kas.	Alma, Kas.	51.30	
	Quenemo, Kas.	Oasage City, Kas.	19.42	
	Burlington Jet., Kas.	Gridley, Kas.	58.36	
	Colony, Kas.	Yates Center, Kas.	24.71	
	Chanute, Kas.	Chicopee, Kas.	57.71	
	Benedict Jet., Kas.	Madison Jet., Kas.	40.57	
	Cherryvale, Kas.	Coffeyville, Kas.	17.08	
	Independence, Kas.	Cedarvale, Kas.	54.79	
	Havana, Kas.	Kaney, Kas.	5.39	
	Kas.-Okla. State L.	Tulsa, Okla.	67.13	
	Emporia, Kas.	Moline, Kas.	85.23	
	Strong City, Kas.	Bazar, Kas.	11.08	
	Neva, Kas.	Kas.-Neb. S. Line	151.83	
	Abilene, Kas.	Salina, Kas.	22.56	
	Manchester, Kas.	Barnard, Kas.	43.56	
	Florence, Kas.	Ellinwood, Kas.	98.21	
	Little River, Kas.	Holyrood, Kas.	26.30	
	Augusta, Kas.	Wellington, Kas.	36.08	
	Newkirk, Okla.	Purcell, Okla.	143.40	
	Guthrie Jet., Okla.	Cushing Jet., Okla.	47.85	
	Ripley, Okla.	Essau Jet., Okla.	49.41	
	Seward, Okla.	Cashion, Okla.	10.00	
	Guthrie, Okla.	Klown, Okla.	113.00	

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY—CONTINUED

Name	Terminals		Miles of line for road named	Miles of line for road named
	From—	To—		
	Pauls Valley, Okla.	Lindsay, Okla.	24.18	
	Davis, Okla.	Sulphur, Okla.	9.28	
	Hutchinson, Kas.	Ponca, Okla.	141.38	
	Attica, Kas.	Med. Lodge, Kas.	20.95	
	Mulvane, Kas.	Englewood, Kas.	166.38	
	Wellington, Kas.	Caldwell, Kas.	20.44	
	Wellington, Kas.	Tonkawa, Okla.	43.36	
	Wichita, Kas.	Pratt, Kas.	79.77	
	Kiowa, Kas.	Belvidere, Kas.	59.61	
	Larned, Kas.	Jetmore, Kas.	46.33	
	Great Bend, Kas.	Scott City, Kas.	120.07	
	Canyon Jet, Colo.	Rockvale, Colo.	35.86	
	Clelland, Colo.	Canon City, Colo.	7.34	
	Las Vegas, N. M.	Hot Springs, N. M.	9.01	
	Lamy, N. M.	Santa Fe, N. M.	18.13	
	Socorro, N. M.	Magdalena, N. M.	27.29	
	Deming, N. M.	Silver City, N. M.	46.50	
	Nutt, N. M.	Lake Valley, N. M.	13.52	
	Whitewater, N. M.	Santa Rita, N. M.	15.30	
	Hanover Jet, N. M.	Flerro, N. M.	6.66	
	Corcoran Jet, Cal.	Calwa, Cal.	68.23	
	San Bernardino, Cal.	Highland Jet, via		
		Mentone, Cal.	25.39	
	Highgrove, Cal.	Temecula, Cal.	45.23	
	Perris, Cal.	San Jacinto, Cal.	19.44	
	Eliotmore Jet, Cal.	Alberhill, Cal.	7.76	
	Redondo Jet, Cal.	Redondo, Cal.	20.59	
	Richfield, Cal.	Olinda, Cal.	4.25	
	Casa Blanca, Cal.	Prenda, Cal.	2.04	
	Los Angeles Jet, Cal.	Fullbrook, Cal.	13.95	
	Escondido, Jet, Cal.	Escondido, Cal.	21.30	2,706.91
8. R. G. & E. P. R. R.	N. M.-T. State Line	El Paso, Texas.	20.17	
Western Arizona Ry.	McConico, Ariz.	Chloride, Ariz.	21.57	
Southern Pacific R. R.	Near Needles, Cal.	Mojave, Cal.	242.55	
California Eastern Ry.	Goffe, Cal.	Ivanpah, Cal.	45.21	
Barnwell & Searchlight Ry.	Barnwell, Cal.	Searchlight, Nev.	22.22	
Handsburg Ry.	Kramer, Cal.	Johannesburg, Cal.	28.64	
Fresno County Ry.	Reedley, Cal.	Wahroke, Cal.	6.68	
Oakdale Western Ry.	Riverbank, Cal.	Oakdale, Cal.	6.30	
Oakland & East Side Ry.	Richmond, Cal.	Oakland, Cal.	11.22	405.66
6. C. & W. I. R. R.	Dearborn Sta., Ill.	Stewart Ave. Chi.	1.45	
T. P. & W. Ry.	Streator Jet, Ill.	Pekin Jet, Ill.	5.91	
K. C. Belt Ry.	Big Blue Jet, Mo.	Kansas City, Mo.	6.40	
Union Depot Co.	Kansas City Termi-	Kansas City, Mo.	.16	
	nal, Mo.		.03	
Union Depot Co.	St. Joseph, Mo.		.21	
St. Joseph Terminal R. R.	St. Joseph, Mo.		.97	
C. R. I. & P. Ry.	St. Joseph, Mo.	Winthrop, Mo.	19.56	
Atchison Bridge	Atchison, Kas.		.20	
Atchison U. D. & R. R.	Atchison, Kas.		.12	
Missouri Pacific Ry.	Caney, Kas.	Kas.-Okla. S. Line	1.35	
Midland Valley R. R.	Tulsa, Okla.		.73	
C. & N. W. Ry.	Kas.-Neb. State Line	Superior, Neb.	2.53	
St. L. & S. F. R. R.	Enid, Okla.	Blanton Jet, Okla.	2.94	
Union Depot Co.	Denver, Colo.		.17	
Colorado & Southern Ry.	Denver, Colo.		.05	
Southern Pacific R. R.	Mojave, Cal.	Kern Jet, Cal.	67.01	109.19
Total				7,101.62

OFFICERS

Title	Officer	Official Address
President	E. P. Ripley	Chicago.
Assistant to the President	A. H. Payson	San Francisco.
Second Vice President	J. W. Kendrick	Chicago.
Third Vice President	G. T. Nicholson	Chicago.
Fourth Vice President	W. B. Jansen	Chicago.
Secretary and Treasurer	E. L. Copeland	Topeka.
Assistant Secretary	L. C. Deming	New York.
Assistant Secretary	E. McBride	Chicago.
Assistant Treasurer	H. W. Gardiner	New York.
Assistant Secretary and Asst. Treas.	G. Holterhoff, Jr.	Los Angeles.
General Counsel	Walker D. Hines	New York.
General Solicitor	Gardiner Lathrop	Chicago.
General Attorney	Robert Dunlap	Chicago.
General Attorney	F. T. A. Junkin	Chicago.
General Attorney	T. J. Norton	Chicago.
Comptroller	D. L. Gallup	New York.
Deputy Comptroller	A. E. Waterhouse	New York.
General Auditor	W. E. Bailey	Chicago.
Assistant General Auditor	J. E. Baxter	Chicago.
Auditor of Disbursements	A. L. Conrad	Topeka.
Freight Auditor	A. A. Hayes	Topeka.
Ticket Auditor	J. F. Mitchell	Topeka.
Auditor	W. J. Healy	Los Angeles.
General Manager	J. E. Hurley	Topeka.
Assistant General Manager	C. H. Gaunt	Topeka.
General Manager	A. G. Wells	Chicago.
Chief Engineer System	W. B. Storey, Jr.	Los Angeles.
Chief Engineer	C. A. Morse	Topeka.
Chief Engineer	H. C. Phillips	Los Angeles.
General Superintendent	R. J. Parker	Newton.
General Superintendent	H. W. Sharp	La Junta.
General Superintendent	L. L. Hubbard	Los Angeles.
Superintendent of Telegraph	C. H. Gaunt	Topeka.
Car Accountant	J. W. Novers	Topeka.
Car Accountant	S. M. Saltmarsh	Los Angeles.
Freight Traffic Manager	J. E. Gorman	Chicago.
Assistant Freight Traffic Manager	F. B. Houghton	Chicago.
Assistant Freight Traffic Manager	E. Chambers	San Francisco.
Passenger Traffic Manager	W. J. Black	Chicago.
Assistant Passenger Traffic Manager	J. J. Byrne	Los Angeles.
Assistant Traffic Manager	W. A. Bissell	San Francisco.
General Freight Agent	J. R. Kountz	Topeka.
General Freight Agent	W. G. Barnwell	Los Angeles.
Assistant General Freight Agent	R. G. Merrick	Topeka.
Assistant General Freight Agent	P. C. Nagley	Chicago.
Assistant General Freight Agent	F. H. Manter	Chicago.
Assistant General Freight Agent	C. W. Cook	Chicago.
Assistant General Freight Agent	J. J. Coleman	Chicago.
Assistant General Freight Agent	H. P. Anewalt	San Francisco.
General Passenger Agent	J. M. Connel	Topeka.
Assistant General Passenger Agent	E. J. Shakeshaft	Topeka.
Assistant General Passenger Agent	H. K. Gregory	San Francisco.
General Baggage Agent	P. Walsh	Topeka.
Land Commissioner	Howel Jones	Topeka.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Edward J. Berwind	New York	October, 1908.
John G. McCullough	Vermont	October, 1908.
Henry C. Frick	Pittsburg, Pa.	October, 1908.
Andrew C. Jones	Wichita	October, 1908.
Benjamin P. Cheney	Boston	October, 1909.
Paul Morton	New York	October, 1909.
Henry H. Rogers	New York	October, 1910.
Edward P. Ripley	Chicago	October, 1910.
Byron L. Smith	Chicago	October, 1910.
Charles Steele	New York	October, 1910.
Covel Jones	Topeka	October, 1911.
H. Riemann Duval	New York	October, 1911.
Thomas P. Fowler	New York	October, 1911.
Victor Morawetz	New York	October, 1911.
Charles S. Glead	Topeka	October, 1911.

1. Total number of stockholders at date of last election, 21,044.
2. Date of last meeting of stockholders for election of directors, Oct. 24, 1907.
3. Give postoffice address of general office, Topeka, Kansas.
4. Give postoffice address of operating office, Topeka, Kansas.

ATLANTIC, NORTHERN & SOUTHERN RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a. Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Atlantic Northern & Southern Railway Co.	Atlantic, Ia.	Kimballton, Ia.	17.00	17.00
Total			17.00	17.00

OFFICERS

Title	Name	Location of Office
President	J. W. CuyKendall	Atlantic, Iowa.
First Vice President	H. S. Rattenborg	Atlantic, Iowa.
Secretary	James Stier	Atlantic, Iowa.
Treasurer	James E. Bruce	Atlantic, Iowa.
Attorney or General Counsel	W. A. Follett	Atlantic, Iowa.
General Manager	T. H. Jones	Atlantic, Iowa.
Chief Engineer	C. B. Judd	Atlantic, Iowa.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
J. W. CuyKendall	Atlantic, Iowa	January 28, 1909.
H. S. Rattenborg	Atlantic, Iowa	January 28, 1909.
James Stier	Atlantic, Iowa	January 28, 1909.
James E. Bruce	Atlantic, Iowa	January 28, 1909.
J. H. Simmons	Atlantic, Iowa	January 28, 1909.
C. F. Chase	Atlantic, Iowa	January 28, 1909.
E. L. Anderson	Atlantic, Iowa	January 28, 1909.
G. H. Messenger	Atlantic, Iowa	January 28, 1909.
A. H. Jorgensen	Jefferson, Iowa	January 28, 1909.
John Leisind	Andubon, Iowa	January 28, 1909.
Drace Sorenson	Marne, Iowa	January 28, 1909.
M. N. Esbeck	Exira, Iowa	January 28, 1909.
John Peterson	Kimballton, Iowa	January 28, 1909.
J. M. Gregerson	Elkhorn, Iowa	January 28, 1909.
F. C. Smith	Kimballton, Iowa	January 28, 1909.
	Atlantic, Iowa	January 28, 1909.

1. Total number of stockholders at date of last election, 702.
2. Date of last meeting of stockholders for election of directors, January 28, 1908.
3. Give postoffice address of general office, Atlantic, Iowa.
4. Give postoffice address of operating office, Atlantic, Iowa.

CHICAGO, ANAMOSA & NORTHERN RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a. Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Chicago, Anamosa & Northern Ry.	Anamosa	Coggon	19.00	

OFFICERS

Title	Name	Location of Office
President	Henry Kiene	Dubuque, Iowa.
First Vice President	Peter Kiene	Dubuque, Iowa.
Secretary	T. W. Ruete	Dubuque, Ia.
Treasurer	C. H. Elgimey	Dubuque, Iowa.
Assistant Treasurer	Paul Kiene	Anamosa, Iowa.
Attorney or General Counsel	H. C. Kenllie	Dubuque, Iowa.
General Manager	John Wonderlich	Anamosa, Iowa.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Peter Klene	Dubuque, Iowa	January 18, 1900.
C. H. Eighthmey	Dubuque, Iowa	January 18, 1900.
T. W. Rucite	Dubuque, Iowa	January 18, 1900.
B. A. Scott	Detroit, Mich.	January 18, 1900.
Henry Klene	Dubuque, Iowa	January 18, 1900.

1. Total number of stockholders at date of last election, five.
2. Date of last meeting of stockholders for election of directors, January 18, 1900.
3. Give postoffice address of general office, Anamosa, Iowa.
4. Give postoffice address of operating office, Anamosa, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 - a. Main line.
 - b. Branches and spurs.
5. Line operated under trackage rights.

Name	Terminals		Miles of line for each road named	Miles of line for each class of road named
	From—	To—		
1. a Chicago, Burlington & Quincy R. R.	Various	Various	822.41	
1. b Chicago, Burlington & Quincy R. R.	Various	Various	7,966.68	
5. Penn. R. R.	At Chicago	E. Dubuque, Ia.	1.22	
Ill. Central R. R.	Portage Curve	Dubuque, Ia.	12.41	
Danielth & Dub. Bridge Co.	E. Dubuque, Ill.	Dubuque, Ia.	1.12	
C. & N. W. Ry.	Clinton, Ia.	E. St. Louis, Ill.	.98	
C. C. C. & St. L. Ry.	Rock Island, Ill.	Clinton, Ia.	37.94	
D. R. I. & N. W. Ry.	Bloomfield, Ia.	Moulton, Ia.	14.11	
Wabash R. R.	U. P. Transfer	Omaha, Neb.	2.79	
Union Pacific Ry.	Gilmore, Neb.	So. Omaha, Neb.	4.54	
	Sterling, Colo.	Union, Colo.	23.67	
Great Northern Ry.	St. Paul, Minn.	Minneapolis, Minn.	11.63	
St. Paul U. D. Co.	At St. Paul		.53	
Minneapolis Union Ry. Co.	At Minneapolis		2.21	
Winona Bridge Co.	E. Winona, Wis.	Winona, Minn.	.96	
Terminal R. R. Association	At St. Louis, Mo.	E. St. Louis, Ill.	7.00	
Mo., Kansas & Texas Ry.	At Hannibal, Mo.		.39	
Wabash R. R.	At Hannibal, Mo.		.44	
Keokuk & Hannibal Bridge Company	At Keokuk, Ia.		.05	
Chicago & Alton R. R.	At Louisiana, Mo.		.34	
Kansas City U. D. Co.	At Kansas City		.20	
Atchison & Eastern Bridge Co.	Winthrop, Mo.	State Line	.39	
Atchison U. D. R. R. Co.	At Atchison, Kas.		.16	
So. Omaha S. Y. Co.	At So. Omaha, Neb.		.41	
Leavenworth B. & T. Co.	Stillings, Mo.	Leavenworth, Kan.	1.73	
Colo. & Southern Ry. Co.	Burns Jet, Colo.		11.30	
Northern Pacific Ry.	Huntley, Mont.	Billings, Mont.	12.62	
C. R. I. & P. Ry.	At Carson, Ia.		.23	
Chicago & Alton R. R.	E. Louisiana, Mo.		2.07	
C. R. I. & P. Ry.	Burlington, Ia.	Medapolis, Ia.	12.77	

CHICAGO, BURLINGTON & QUINCY RAILWAY COMPANY—CONTINUED

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Union Pacific Ry.	At Stromsburg, N. K. C. & O. Jct., Neb.	Endicott, Neb.	.82	
St. J. & G. I. R. R.	At Fairfield, Neb.		2.00	
Des Moines U. R. R. Co.	At Des Moines, Ia.		2.05	
Quincy, Omaha, K. C. Ry.	At Milan, Mo.		.89	
Chicago & Alton R. R.	At Fulton, Mo.		.02	
Jacksonville Midland	At Jacksonville		.07	
C. P. & St. L. Ry.	At Jacksonville		.48	
Chicago & Alton R. R.	Wann	Alton	4.27	
M. & I. B. & B. R. R.	West Alton	Wann	2.66	
C. St. P. M. & O. R. R.	Ferry	Sioux City	3.73	
Great Northern R. R.	At Sioux City		.80	214.56
Total				9,023.65

OFFICERS

Title	Name	Location of Office
President	Geo. B. Harris	Chicago, Ill.
Assistant to President	W. W. Baldwin	Burlington, Ia.
First Vice President	D. Miller	Chicago, Ill.
Second Vice President	D. Willard	Chicago, Ill.
Third Vice President	T. S. Howland	Chicago, Ill.
Secretary	T. S. Howland	Chicago, Ill.
Treasurer	T. S. Howland	Chicago, Ill.
General Counsel	J. W. Blythe	Burlington, Ia.
General Solicitor	C. M. Davies	Chicago, Ill.
General Solicitor	J. E. Kaby	Omaha, Neb.
General Auditor	O. M. Spencer	St. Joseph, Mo.
Assistant General Auditor	C. I. Sturges	Chicago, Ill.
Auditor	Geo. B. Dunbar	Chicago, Ill.
General Manager	W. P. Durkee	Omaha, Neb.
General Manager	F. E. Ward	Chicago, Ill.
Chief Engineer	D. W. Holdrege	Omaha, Neb.
General Superintendent	T. E. Calvert	Chicago, Ill.
General Superintendent	H. D. Judson	Chicago, Ill.
General Superintendent	W. B. Throp	Burlington, Ia.
General Superintendent	F. H. Ustick	St. Louis, Mo.
General Superintendent	H. E. Byram	Lincoln, Neb.
Superintendent of Telegraph.	L. B. Allen	Alliance, Neb.
Freight Traffic Manager	W. W. Ryder	Chicago, Ill.
General Freight Agent	G. H. Crosby	Chicago, Ill.
General Freight Agent	W. B. Hamblin	Chicago, Ill.
General Freight Agent	W. Gray	St. Louis, Mo.
Assistant General Freight Agent	C. E. Spens	Omaha, Neb.
Assistant General Freight Agent	E. R. Puffer	Chicago, Ill.
Assistant General Freight Agent	Geo. Morton	Chicago, Ill.
Assistant General Freight Agent	H. H. Holcomb	Chicago, Ill.
Assistant General Freight Agent	G. P. Lyman	St. Paul, Minn.
Assistant General Freight Agent	A. L. West	St. Joseph, Mo.
Assistant General Freight Agent	A. B. Smith	Omaha, Neb.
Assistant General Freight Agent	F. Montmorency	Omaha, Neb.
Assistant General Freight Agent	W. W. Johnston	Omaha, Neb.
Assistant General Freight Agent	W. A. Holley	Chicago, Ill.
Assistant General Freight Agent	W. H. Hill	Kansas City, Mo.
Passenger Traffic Manager	P. S. Eustis	Chicago, Ill.
General Passenger Agent	Geo. Francis	Chicago, Ill.
General Passenger Agent	L. W. Wakeley	Omaha, Neb.
Assistant General Passenger Agent	F. E. Bell	Chicago, Ill.
Assistant General Passenger Agent	W. A. Lator	St. Louis, Mo.
Assistant General Passenger Agent	J. E. Buckingham	Omaha, Neb.
General Baggage Agent	John DeWitt	Chicago, Ill.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Geo. F. Baker	New York City	November 4, 1908.
Geo. C. Clark	New York City	November 4, 1908.
Wm. P. Clough	New York City	November 4, 1908.
Geo. B. Harris	Chicago, Ill.	November 4, 1908.
Jas. J. Hill	St. Paul, Minn.	November 4, 1908.
John J. Mitchell	Chicago, Ill.	November 4, 1908.
Darius Miller	Chicago, Ill.	November 4, 1908.
Norman B. Ream	New York City	November 4, 1908.
John J. Talmage	New York City	November 4, 1908.
Samuel Thorne	New York City	November 4, 1908.
James W. Hill	New York City	November 4, 1908.

1. Total number of stockholders at date of last election, 899.
2. Date of last meeting of stockholders for election of directors, November 6, 1907.
3. Give postoffice address of general office, 209 Adams Street, Chicago, Ill.
4. Give postoffice address of operating office, 209, Adams Street, Chicago, Ill.

CHICAGO GREAT WESTERN RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 - a. Main line.
 - b. Branches and spurs.
2. Proprietary companies whose entire capital stock is owned by this company.
3. Line operated under trackage rights.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. a Chicago Great Western Ry.	Minneapolis Depot.	M. & St. L. Ry.	.41	
	St. Paul, Minn.	Dubuque, Ia.	232.30	
	Galena Jct., Ill.	Forest Home, Ill.	147.31	
	Delwin, Ia.	Des Moines, Ia.	139.32	
	Freight Line throu	Des Moines	2.48	
	Pass. Line through	Des Moines	.33	
	S. Des Moines, Ia.	St. Joseph, Mo.	156.42	
	Bee Creek, Mo.	Beverly, Mo.	22.92	712.99
1. b Mantorville Branch	Eden, Minn.	Mantorville, Minn.	6.95	
DeKalb Branch	Sycamore, Ill.	DeKalb, Ill.	5.81	
Cedar Falls Branch	Wilson Jct. Ia.	Cedar Falls, Ia.	7.48	89.24
2. DeKalb & Great Western	Included in B.			723.23
5. Minneapolis & St. Louis Ry.	in Minneapolis		.11	
St. Paul & Northern Pacific Ry.	St. Paul, Minn.	St. Paul	9.80	
St. Paul Union Depot Co.	Dubuque, Ia.	Dubuque, Ill.	.60	
Dunleith & Dubuque B. Co.	Dubuque, Ia.	E. Dubuque, Ill.	.60	
Illinois Central R. R.	East Dubuque, Ill.	Portage Curve, Ill.	13.22	
Chicago, Burlington & North-ern Ry.	Portage Curve, Ill.	Galena Jct., Ill.	.51	
Chicago Terminal Transfer Co	Forest Home, Ill.	Chicago, Ill.	10.34	
Des Moines Union Ry.	In Des Moines		2.23	
Chicago, Burlington & Quin-cy Ry.	In Des Moines		.52	
Kansas City, St. Joseph & C. B. Ry.	In St. Joseph, Mo.		.40	
St. Joseph Terminal Co.	In St. Joseph, Mo.		.81	
Atchison, Topeka & S. F. Ry.	St. Joseph, Mo.	Bee Creek, Mo.	7.00	

CHICAGO GREAT WESTERN RAILWAY COMPANY—CONTINUED

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Chicago, Rock Island & Pac. Ry.	Beverly, Mo.	Stillings, Mo.	3.66	
Leavenworth, Topeka & S. W. Ry.	Leavenworth, Kas.	So. Leavenworth	1.40	
Leavenworth Br. & Terminal Co.	Stillings, Mo.	Leavenworth, Kas.	1.28	
Atchison, Topeka & S. F. Ry.	So. Leavenworth	Soldiers' Home	2.30	
Kansas City & Northwestern Suburban Belt Ry.	Soldiers' Home	Kansas City, Kas.	27.51	
	Kansas City, Kan.	Kansas City, Mo.	2.20	85.12
Total				818.38

OFFICERS

Title	Name	Location of Office
Receivers	A. B. Stickney and Chas. H. F. Smith	St. Paul, Minn.
President	A. B. Stickney	St. Paul, Minn.
First Vice President	Ansel Oppenheim	St. Paul, Minn.
Second Vice President	S. C. Stickney	St. Paul, Minn.
Third Vice President	L. C. Cass	St. Paul, Minn.
Secretary	R. C. Wight	St. Paul, Minn.
Treasurer	R. O. Bernard	St. Paul, Minn.
Attorneys for Receivers	David Kellogg Severence	St. Paul, Minn.
General Attorney	A. G. Briggs	St. Paul, Minn.
General Auditor	C. O. Kalman	St. Paul, Minn.
General Manager	S. C. Stickney	St. Paul, Minn.
Chief Engineer	W. H. Chadbourn	St. Paul, Minn.
General Superintendent	D. Cornelissen	St. Paul, Minn.
Division Superintendent	C. E. Dufoe	St. Paul, Minn.
Division Superintendent	W. B. Causey	Chicago, Ill.
Superintendent of Telegraph	C. S. Weston	Des Moines, Ia.
Traffic Manager	A. T. Hallenbeck	St. Paul, Minn.
General Freight Agent	L. S. Cass	St. Paul, Minn.
Assistant General Freight Agent	W. E. Pinkney	St. Paul, Minn.
General Passenger Agent	Geo. F. Thomas	St. Paul, Minn.
Assistant General Passenger Agent	Jas. P. Elmer	St. Paul, Minn.
General Baggage Agent	R. F. Malone	St. Paul, Minn.
General Claim Agt. and Tax Collector	G. T. Spillman	Chicago, Ill.
	Jno. L. Pratt	St. Paul, Minn.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Ansel Oppenheim	St. Paul, Minn.	September 8, 1908.
H. E. Fletcher	Minneapolis, Minn.	September 8, 1908.
T. H. Wheeler	New York City	September 8, 1908.
S. C. Stickney	St. Paul, Minn.	September, 1909.
R. C. Wight	St. Paul, Minn.	September, 1909.
J. W. Lusk	St. Paul, Minn.	September, 1909.
A. B. Stickney	St. Paul, Minn.	September, 1910.
F. Weyerhaeuser	St. Paul, Minn.	September, 1910.
C. O. Kalman	St. Paul, Minn.	September, 1910.

1. Total number of stockholders at date of last election, 6,683.
2. Date of last meeting of stockholders for election of directors, September 5, 1907.
3. Give postoffice address of general office, St. Paul, Minnesota.
4. Give postoffice address of operating office, St. Paul, Minnesota.

MASON CITY & FORT DODGE RAILROAD COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 a Main line.
 b Branches and spurs.
 5. Line operated under trackage rights.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. a Mason City & Fort Dodge Railroad Co.	Hayfield, Minn.	Clarion, Ia.	90.71	
	Clarion, Ia.	Fort Dodge, Ia.	28.05	
	Ft. Dodge, Ia.	Council Bluffs, Ia.	132.90	
	Oelwein, Ia.	Clarion, Ia.	98.00	
	Spur to Ft. Dodge Depot		.79	359.54
1. b Lehigh Branch	Fort Dodge, Ia.	Lehigh, Ia.	15.00	
	Coalville Jct., Ia.	Coalville, Ia.	2.90	18.50
5. Union Pacific Ry.	Council Bluffs, Ia.	Omaha, Neb.	5.11	
	Omaha, Neb.	So. Omaha, Neb.	5.01	8.12
Total				386.25

OFFICERS

Title	Name	Location of Office
President	A. B. Stickney	St. Paul, Minn.
Vice President	Geo. H. Prince	St. Paul, Minn.
Secretary	Paul C. Weed	St. Paul, Minn.
Treasurer	E. O. Barnard	St. Paul, Minn.
Assistant Secretary	L. M. Shipley	Clarion, Ia.
General Solicitor	F. L. Pigna	New York City.
Attorney or General Counsel	A. G. Briggs	St. Paul, Minn.
Auditor	C. O. Kalman	St. Paul, Minn.
General Manager	S. C. Stickney	St. Paul, Minn.
Chief Engineer	W. H. Chadbourne	St. Paul, Minn.
General Superintendent	O. Cornelsen	St. Paul, Minn.
Division Superintendent	L. M. Shipley	Clarion, Ia.
Traffic Manager	L. S. Cass	St. Paul, Minn.
General Freight Agent	W. B. Pinckney	St. Paul, Minn.
General Passenger Agent	J. P. Elmer	St. Paul, Minn.
Assistant General Passenger Agent	R. F. Malone	St. Paul, Minn.
General Baggage Agent	G. T. Spillman	Chicago, Ill.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
A. B. Stickney	St. Paul, Minn.	September, 1908.
G. H. Prince	St. Paul, Minn.	September, 1908.
Oliver Crosby	St. Paul, Minn.	September, 1908.
A. H. Lindke	St. Paul, Minn.	September, 1908.
G. W. Wattles	Omaha, Neb.	September, 1908.

1. Total number of stockholders at date of last election, six.
 2. Date of last meeting of stockholders for election of directors, September 17, 1907.
 3. Give postoffice address of general office, St. Paul, Minnesota.
 4. Give postoffice address of operating office, St. Paul, Minnesota.

WISCONSIN, MINNESOTA & PACIFIC RAILROAD COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 a Main line.
 b Branches and spurs.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. a Wisconsin, Minnesota & Pacific Railroad	Mankato, Minn.	Red Wing, Minn.	95.70	
	Red Wing, Minn.	Osage, Iowa	118.30	213.90
1. b Wisconsin, Minnesota & Pacific Railroad	Winona, Minn.	Simpson, Minn.	54.30	
	Claybank Jct. Minn.	Claybank, Minn.	2.00	
	Red Wing, Minn.	Sewer Pipe Works	.90	57.10
Total				271.00

OFFICERS

Title	Name	Location of Office
Receivers' C. G. W. Ry.	A. B. Stickney and Chas. H. F. Smith	St. Paul, Minn.
President	R. C. Wight	St. Paul, Minn.
First Vice President	A. B. Stickney	St. Paul, Minn.
Secretary	G. F. Phillee	St. Paul, Minn.
Treasurer	R. O. Barnard	St. Paul, Minn.
General Auditor	C. O. Kalman	St. Paul, Minn.
General Manager	S. C. Stickney	St. Paul, Minn.
Chief Engineer	W. H. Chadbourne	St. Paul, Minn.
Division Superintendent	O. Cornelsen	St. Paul, Minn.
Superintendent of Telegraph	Chas. T. Banks	Red Wing, Minn.
Traffic Manager	A. T. Hollenbeck	St. Paul, Minn.
General Freight Agent	L. S. Cass	St. Paul, Minn.
Assistant General Freight Agent	W. B. Pinckney	St. Paul, Minn.
General Passenger Agent	Geo. F. Thomas	St. Paul, Minn.
Assistant General Passenger Agent	J. P. Elmer	St. Paul, Minn.
General Baggage Agent	R. F. Malone	St. Paul, Minn.
	G. T. Spillman	Chicago, Ill.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
A. B. Stickney	St. Paul, Minn.	September 11, 1908.
R. C. Wight	St. Paul, Minn.	September 11, 1908.
Kenneth Clark	St. Paul, Minn.	September 11, 1908.
C. A. Stickney	St. Paul, Minn.	September 11, 1908.
L. R. Wells	Minneapolis, Minn.	September 11, 1908.

1. Total number of stockholders at date of last election, six.
 2. Date of last meeting of stockholders for election of directors, September 13, 1907.
 3. Give postoffice address of general office, St. Paul, Minnesota.
 4. Give postoffice address of operating office, St. Paul, Minnesota.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY

PROPERTY OPERATED

Name	Terminals		Illinois	Wisconsin	Iowa	Minnesota	North Dakota	South Dakota	Missouri	Michigan	Total
	From—	To—									
Chicago & Milwaukee Division	Chicago	Milwaukee	45.06	37.90							82.96
	Rondout	Janesville	31.67	34.57							66.24
Chicago & Evanston Division	Libertyville	Branch	.06								.06
Chicago & Council Bluffs Division (In Illinois)	Chicago	Llewellyn Park	13.75								13.75
	North Chicago	Pacific Junction	3.30								3.30
	Pacific Junction	Savanna	123.18								123.18
	Galewood	Dunning	2.98								2.98
	Savanna	Iowa Line	2.30								2.30
	Savanna	East Moline	47.70								47.70
	Ashdale	Ebner	15.10								15.10
Chicago & Council Bluffs Division (In Iowa)	Illinois Line	Council Bluffs			318.28						318.28
	Sabula Junction	Green Island			11.90						11.90
	Green Island	Browns			11.68						11.68
	Elk River Junction	Clinton			10.58						10.58
	Davenport	Clinton			.64						.64
	Davenport	Jackson Junction		158.37							158.37
	Eldridge	Hurstville		34.61							34.61
	Paralta	Parley		97.00							97.00
	Marion	Ottumwa		43.63							43.63
	Ottumwa Junction	Coburg									77.00
	Sudbury	Rutledge			78.30						78.30
	Racine	Kittredge	50.63	69.31					140.37		262.54
	Janesville	Beloit									76.50
	Elkhorn	Eagle		16.50							16.50
	Rockton	Rockford	14.91								14.91
Dubuque Division	Green Island	River Junction									149.43
	Bellevue	Cascade N. G.			134.50	24.08					158.58
	Turkey River Jet	West Union			35.77						35.77
	Waukon Junction	Waukon			38.34						38.34
	Reno	Preston			22.95						22.95
	Preston	Iainours				67.77					67.77
Superior Division	North Milwaukee	Champion				4.46					4.46
				195.41						37.79	233.20

	Green Bay	Spur		.61							.61
	Hilbert Junction	Appleton		20.44							20.44
	Menasha	Neenah		1.39							1.39
	Oconto Junction	Oconto		11.94							11.94
	Ellis Junction	Menominee		21.09						1.62	22.61
	Wausaukee	Glard Junction		17.65							17.65
	Channing	Ontonagon									92.87
	Kelso	Crystal Falls								6.94	6.94
La Crosse Division	Milwaukee (Reed St.)	La Crosse		196.69							196.69
	Watertown Junction	Madison		36.48							36.48
	Portage City	East Madison		33.01							33.01
	Viroqua Junction	Viroqua		22.17							22.17
	North La Crosse	Onalaska		3.76							3.76
Northern Division	Merrill Park	North Milwaukee		6.17							6.17
	Chestnut St. Mil	North Milwaukee		6.29							6.29
	North Milwaukee	Portage City		88.55							88.55
	Beaver Dam	Branch		2.09							2.09
	Fox Lake	Branch		2.70							2.70
	Cement Line Junction	Rock		1.06							1.06
	Granville	North Lake		20.08							20.08
	Iron Ridge	Pond du Lac		30.94							30.94
	Horicon	Berlin		19.06							19.06
	Brandon	Markesan		11.49							11.49
	Ripon	Oshkosh		14.80							14.80
Wisconsin Valley Division	Rush Lake Junction	Winnecone		21.68							21.68
	New Lisbon	Babcock		13.68							13.68
	Tomah	Babcock		151.58							151.58
	Babcock	Star Lake		9.97							9.97
	Babcock	Pittsville		8.42							8.42
	Pittsville Junction	Vesper		27.65							27.65
	Dexterville	Bomadka		2.92							2.92
	Nekoosa	Branch		7.90							7.90
	Oris	Heinemann		3.25							3.25
	Heinemann	Gleason		30.45							30.45
River Division	Gleason	Southward		1.40							1.40
	North La Crosse	St. Paul				129.37					129.37
	St. Paul	Minneapolis				8.90					8.90
	St. Croix Junction	Stillwater				22.66					22.66
Wabasha Division	Wabasha	Zumbrota				54.21					54.21
Chippewa Valley Division	Wabasha	Chippewa Falls		61.18		1.80					62.98
	Red Cedar Junction	Menomonee		15.32							15.32
Hastings & Dakota Division	South Minneapolis	Ortonville				177.37					177.37
	Ortonville Junction	Aberdeen				1.47			107.02		108.49
	Hastings	Benton Junction				63.71					63.71
	Hopkins	Lake Minnetonka				7.84					7.84
	Glencoe	Hutchinson				13.45					13.45
	Milbank	Sisseton							37.24		37.24
	Andover	Harlem							88.71		88.71

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY—CONTINUED.

Name	Terminals		Illinois	Wisconsin	Iowa	Minnesota	North Dakota	South Dakota	Missouri	Michigan	Total
	From—	To—									
Fargo Division	Ortonville	Fargo				46.29	69.40	1.28			116.97
James River Division	Mitchell	Aberdeen						128.45			128.45
	Aberdeen	Edgeley					31.61	32.72			64.33
	Bowdle	Bowdle						57.02			57.02
	Bowdle	Evarts						37.47			37.47
	Roscoe	Eureka						36.32			36.32
	Eureka	Linton						14.05			14.05
	Roscoe	Orient						49.99			49.99
Southern Minnesota Division	La Crescent	Woonsocket				296.28		97.30			393.58
	Woonsocket	Wessington Springs						15.56			15.56
	Wells	Mankato				38.90					38.90
	Madison	Bristol						109.02			109.02
Prairie du Chien Division	Milwaukee	Prairie du Chien	105.36								105.36
	Prairie du Chien	North McGregor	1.14		12						1.26
	Mosman	Prairie du Sac	10.37								10.37
Mineral Point Division	Lone Rock	Richland Center	16.22								16.22
	Milton	Shullsburg	76.84								76.84
	Brookhead	New Glarus	22.78								22.78
	Warren	Mineral Point	1.01								1.01
Iowa & Minnesota Division	Calamine	Platteville	17.14								17.14
	Calmar	Minneapolis			41.38	130.64					172.02
	Conover	Decorah			19.00						19.00
	Austin	Mason City			27.45	11.34					38.79
	Faribault	Zumbrota				33.47					33.47
	Northfield	Cannon Junction				31.98					31.98
	Farmington	Mankato				55.48					55.48
Iowa & Dakota Division	Mendota	St. Paul				5.06					5.06
	North McGregor	Chamberlain			291.49			149.25			440.74
	Beulah	Elkader			13.20						13.20
	Spencer	Spirit Lake			20.18						20.18
	Rock Valley	Hudson			8.99						8.99
Sioux City & Dakota Division	Marion Junction	Running Water						62.85			62.85
	Manilla	Sioux City			90.27						90.27
	Sioux City	Scotland Junction			5.68						5.68
	Scotland	Mitchell						47.67			47.67

Tripp	Stickney					41.12					41.12
Napa	Tyndall					21.21					21.21
Tyndall	Platte					60.79					60.79
Elk Point	Sioux Falls Junction			34.92							34.92
Des Moines Division	Des Moines	Fonda		111.98							111.98
	Fonda	Spencer		43.48							43.48
	Elk Point	Doone		34.97							34.97
	Rockwell City	Storm Lake		38.58							38.58
Rochelle & Southern Division	Steward	Mendota	22.06								22.06
	Mendota	Ladd	12.28								12.28
	Ladd	Santonville Junction	2.26								2.26
Chicago & Milwaukee Division	Western Ave.	Canal St., Chicago	2.37								2.37
James River Division	Glenham	Missouri River						11.65			11.65
Southern Minnesota Division	Madison	Colton						19.12			19.12
	Albert Lea	St. Clair									
Prairie du Chien Division	Wauska	La Farge			39.37						39.37
Iowa & Minnesota Division	Creston	Farmingdale		31.97							31.97
Iowa & Dakota Division	Murdo Mackenzie	Westward						10.39			10.39
	Rapid City, S. D.	Eastward						110.97			110.97
Sioux City & Dakota Division	Chamberlain	Murdo MacKenzie						22.11			22.11
	Colton	Bonner						75.78			75.78
Rochelle & Southern Division	Granville	Oglesby						13.96			13.96
	Ladd	Cherry	19.59								19.59
			3.13								3.13
Total			414.99	1,783.10	1,870.06	1,244.04	123.31	1,581.63	149.27	150.12	7,301.32

RECAPITULATION

	Entire Line	Iowa
Miles of road as per table	7,301.32	1,870.06
Deduct one-half joint mileage	15.23	1.01
Total mileage owned	7,286.09	1,869.05
Add one-half of joint ownership	15.23	1.01
Miles used under trackage rights	215.01	68.90
Total mileage operated	7,516.33	1,938.96

OFFICERS

Title	Name	Location of Office
Chairman of the Board.	Roswell Miller	New York, N. Y.
President	A. J. Earling	Chicago, Ill.
Second Vice President.	E. W. McKenna	Chicago, Ill.
Third Vice President.	H. Hilland	Chicago, Ill.
Secretary	E. W. Adams	Milwaukee, Wis.
Treasurer	F. G. Ranney	Chicago, Ill.
General Solicitor	Hurton Hanson	Chicago, Ill.
General Counsel	George R. Peck	Chicago, Ill.
Comptroller	H. G. Haugan	Chicago, Ill.
General Auditor	W. S. Witten	Chicago, Ill.
Assistant General Auditor	W. F. Dudley	Chicago, Ill.
Assistant General Auditor	R. A. Doussard	Chicago, Ill.
General W.	N. Underwood	Chicago, Ill.
Chief Engineer	D. J. Whittemore	Chicago, Ill.
General Superintendent	D. L. Bush	Chicago, Ill.
Assistant General Superintendents.	3 in number	
Division Superintendents	23 in number	
Superintendent of Telegraph	J. Fry	Milwaukee, Wis.
Freight Traffic Manager.	E. S. Keeley	Chicago, Ill.
General Freight Agent.	H. E. Pierpont	Chicago, Ill.
General Passenger Agent.	3 in number	
General Passenger Agent.	F. A. Miller	Chicago, Ill.
Assistant General Passenger Agent.	3 in number	
General Baggage Agent.	W. D. Carlick	Milwaukee, Wis.
Land Commissioner	H. G. Haugan	Milwaukee, Wis.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Walter P. Bliss.	New York, N. Y.	September, 1908.
Frank S. Bond.	New York, N. Y.	September, 1908.
Carling.	Chicago, Ill.	September, 1908.
Charles W. Harkness	New York, N. Y.	September, 1908.
Henry H. Rogers.	New York, N. Y.	September, 1908.
Peter Geddes	New York, N. Y.	September, 1909.
Roswell Miller	New York, N. Y.	September, 1909.
William Rockefeller	New York, N. Y.	September, 1909.
John A. Stewart	New York, N. Y.	September, 1910.
J. Ordan Armour	Chicago, Ill.	September, 1910.
Frederick Layton	Milwaukee, Wis.	September, 1910.
Ed. J. O'Sullivan	New York, N. Y.	September, 1910.
Percy A. Rockefeller	New York, N. Y.	September, 1910.

1. Total number of stockholders at date of last election, 9,366.
2. Date of last meeting of stockholders for election of directors, September 21, 1907.
3. Give postoffice address of general office, Chicago, Ill.
4. Give postoffice address of operating office, Chicago, Ill.

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CHICAGO & NORTH-WESTERN RAILWAY COMPANY—CONTINUED.

Terminals		Total	Illinois	Iowa	Wisconsin	Michigan	Minnesota	South Dakota	North Dakota	Nebraska	Wyoming
From—	To—										
Linwood	Kansas State Line beyond Superior	124.14									124.14
Platte River	Lincoln	45.11									45.11
Jct. near Irvington to So. Omaha Inc. con. to U. S. Yards and Omaha		10.36									10.36
Jct. near Scribner to Oakdale	Via Albion	113.91									113.91
Norfolk	End of track, (Dallas, S. D.)	123.89						40.08			113.81
Dakota Junction	Casper, Wyo.	128.45									128.45
Buffalo Gap	Hot Springs, S. D.	14.12						14.12			
Whitehead	Belle Fourch, S. D.	21.19						21.19			
Gayville	Central City	2.92						2.92			
Narrow Gauge above Deadwood, Inc. Branches to Mines		17.84						17.84			
Chicago	St. Howard	242.39	69.73		172.47						
Chicago (N. 49th Ave.)	N. Evanston	12.89	12.89								
Appleton Water Power Ext'n.		3.63			3.63						
Kenosha	Rockford	72.10	44.05		28.07						
Chicago	Milwaukee	85.00	44.00		40.40						
Milwaukee	Fond du Lac	62.63			62.63						
Sheboygan	Marshfield	161.00			161.00						
Red Granite Jct.	Red Granite	7.83			7.83						
Nekoosa Junction	Platteville	6.88			6.88						
Milwaukee	Montfort	140.88			140.88						
Galena	Woodman	76.84	10.30		66.54						
Millbrig	Hazel Green, Wis.	2.70			2.70						
Ipswich	Platteville	4.00			4.00						
Lancaster Junction	Lancaster	12.04			12.04						
Belvidere	Winona	237.00	21.00		205.87						
Janesville	Afton	6.19			6.19						
Evansville	Janesville	15.68			15.68						
Winona Junction	La Crosse	3.96			3.96						
Trempealeau	Galesville	6.71			6.71						
Green Bay	Republie	302.64			49.43	139.19					
Clowrie	Michigamme	10.44			10.44						
Wabie	Champion	1.23			1.23						
Powers	Watersmeet	104.33		13.73	90.60						
Stager	Amasa	24.10			24.10						
Narensa	Metropolitan	31.86			31.86						
Branches to mines:											
Off Main Line		42.37			42.37						
Off E. & L. S. Line		8.44			8.44						
Off Menom. River Line		36.13		4.71	31.42						
Off Ashland Division		34.22		4.89	29.33						
Branches to Industries off Ashland Division											
Lake Shore Jct.	Ashland, Wis.	21.44		20.06	22						
Monico Jct.	Hurley, Wis.	88.11		319.24	66.89						
Two Rivers Jct.	Two Rivers	6.35		6.35							
Hortouville	Ooshosh	22.10		22.10							
Eland Jct.	Marshfield	62.87		62.87							
Marathon City	Rib Falls	4.75		4.75							
Eland Jct.	Rosholt	19.74		19.74							
North of Antigo	N. Bryant Switch	7.27		7.27							
B. Bryant Switch	Wolf River Jct.	15.61		15.61							
Pratt Jct.	Harrison	17.53		17.53							
Parrish Jct.	Parrish	4.54		4.54							
Pelican	Crandon	17.84		17.84							
Conover	Hackley	9.23		9.23							
Mercur, Wis.	Fosterville	19.49		19.49							
Watersmeet	Choate	22.21			22.21						
Craigsmere	Robbins	3.47			3.47						
Hurley	End of Track	12.97		12.97							
Potato River Jct.	End of Track	2.60		2.60							
Extension through Sec. 31		1.34		1.34							
Northern Jct.	Saunders, Mich.	90.54		89.63	.91						
Winona	Pierre	426.16					279.90	200.26			
Eyota	Chatfield	11.46					11.46				
Eyota	Plainview	15.01					15.01				
Rochester	Zumbrota	24.48					24.48				
Mankato Jct.	Mankato	3.75					3.75				
Mankato	New Ulm	25.58					25.58				
Sleepy Eye	Redwood Falls	24.40					24.40				
Evan	Marshall	45.82					45.82				
Sanborn	Vesta	26.40					26.40				
Tracy	Gettysburg	238.73					58.00	180.73			
Doland	Groton	38.84						38.84			
Tyler	Astoria	21.39					25.40	6.99			
Watertown Jct.	Watertown	43.83						43.83			
Iroquois	Hawarden (St. Line)	125.49						125.49			
Centerville	Tankton	28.46						28.46			
James Valley Jct.	Dakes	131.95						117.07	14.88		
Totals		7,898.99	679.95	1,574.03	1,782.73	519.88	660.30	978.06	14.38	1,070.00	130.46

CHICAGO & NORTH-WESTERN RAILWAY COMPANY—CONTINUED

Terminals		To—	Total	Illinois	Iowa	Wisconsin	Michigan	Minnesota	South Dakota	North Dakota	Nebraska	Wyoming
Proprietary Lines, viz.: Wolf River Val. Ry. Wabash Valley Junction. Princeton & Western Ry. Valley Junction DePue, Ladd & Eastern Ry. Ladd Mantowoc, Green Bay & N. W. Ry. Calumet Jct. (Green Bay) Inc. Y con. at Mon- rovia Creek Dodge Shawano Jct. Pulaski		Near Van Ostrand Needah Seatonville Mantowoc Jct. Southern Jct. Grand Jct. Gillett	1.88 16.06 3.35 113.88 131.47 60.02 60.02	3.25	3.07 30.35 30.00 30.47 16.50	131.72	56.00 4.02					
Leased Lines, viz.: St. Paul Eastern Grand Trunk Ry. Clintonville Spurs Totals		Oconto	60.02 60.02	3.25								
Represented by capital stock C. & N. W. Ry. Proprietary Lines Leased Lines			7,388.59 100.00 60.02	676.95 3.25	1,574.53 3.07	1,788.72 131.72	510.38 60.02	650.30 975.96	11.28 1,070.90	130.45		
Add Truckage Rights: Council Bluffs (Broadway) Peoria Jct. Chicago & St. Paul Ladd Totals		S. Omaha Un. Pass. Dep., Peoria Chicago Curtis, Ill.	7,503.38 8.75 2.02 2.80	680.20 2.02	1,574.53 3.07	1,974.47 3.07	510.38 60.02	650.30 975.96	11.28 1,070.90	130.45	5.60 24.70	
Grand Totals			7,632.23	685.09	1,577.60	1,977.47	510.38	650.30	975.96	11.28	1,101.36	130.45

RECAPITULATION.

OFFICERS

Title	Name	Location of Office
President	Marvin Hughitt	Chicago, Ill.
Vice President	Eugene E. Osborn	New York, N. Y.
Vice President—Traffic	H. R. McCullough	Chicago, Ill.
Vice President—Oper. and Maint.	W. A. Gardner	Chicago, Ill.
Vice President—Accounting	M. M. Kirkman	Chicago, Ill.
Vice President—Construction	J. M. Whitman	Chicago, Ill.
Secretary	Eugene E. Osborn	New York, N. Y.
Treasurer	R. H. Williams	New York, N. Y.
General Counsel	Lloyd W. Bowers	Chicago, Ill.
Auditor	J. B. Redfield	Chicago, Ill.
General Manager	R. H. Ashton	Chicago, Ill.
Assistant General Manager	W. D. Cantillon	Chicago, Ill.
Chief Engineer	E. C. Carter	Chicago, Ill.
General Superintendent	W. E. Morse	Chicago, Ill.
Division Superintendent, Iowa Lines	F. H. Hammill	Boone, Ia.
Division Superintendent, Iowa Lines	E. B. Smith	Eagle Grove, Ia.
Division Superintendent, Iowa Lines	O. H. McCarty	Mason City, Ia.
Division Superintendent	S. H. Brown	Sioux City, Ia.
Superintendent of Telegraph	C. H. Reynolds	Norfolk, Neb.
Freight Traffic Manager	G. W. Dailey	Chicago, Ill.
Passenger Traffic Manager	M. Hughitt, Jr.	Chicago, Ill.
General Freight Agent	W. B. Kiskera	Chicago, Ill.
General Passenger Agent	E. D. Brigham	Chicago, Ill.
General Ticket Agent	C. A. Cairns	Chicago, Ill.
General Baggage Agent	C. A. Cairns	Chicago, Ill.
Land Commissioner	H. G. Graves	Chicago, Ill.
	J. F. Cleveland	Chicago, Ill.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
W. K. Vanderbilt	New York, N. Y.	October, 1908.
F. W. Vanderbilt	New York, N. Y.	October, 1908.
H. McK. Twombly	New York, N. Y.	October, 1908.
Byron L. Smith	Chicago, Ill.	October, 1908.
Cyrus H. McCormick	Chicago, Ill.	October, 1908.
Chauncey Keep	Chicago, Ill.	October, 1908.
Chauncey M. Depew	New York, N. Y.	October, 1909.
Samuel F. Barger	New York, N. Y.	October, 1909.
James C. Fargo	New York, N. Y.	October, 1909.
H. C. Frick	Pittsburgh, Pa.	October, 1909.
David P. Kimball	Boston, Mass.	October, 1909.
E. E. Osborn	New York, N. Y.	October, 1909.
Marvin Hughitt	Chicago, Ill.	October, 1910.
Frank Work	New York, N. Y.	October, 1910.
James Stillman	New York, N. Y.	October, 1910.
Oliver Ames	Boston, Mass.	October, 1910.
Zenas Crane	Dalton, Mass.	October, 1910.

1. Total number of stockholders at date of last election, 6,940.
2. Date of last meeting of stockholders for election of directors, October 17, 1907.
3. Give postoffice address of general office, Chicago and New York.
4. Give postoffice address of operating office, Chicago, Ill.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock;
6. Line operated under trackage rights.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	Elroy	St. Paul	122.80	
	Hudson	Ellsworth	24.82	
	Stillwater Jct.	Stillwater	3.30	
	St. Croix Draw			
	Bridge	Stillwater switch	4.55	
	Merrillan	Marshfield	38.67	
	West Eau Claire	Shaw's Mill	2.74	
	Menomonee Jct.	Menomonee	3.01	
	Fairchild	Mondovi	36.75	
	Emerald	Weston	36.37	
	Northline	Rayfield	177.51	
	Ashland Jct.	Ashland	4.38	
	Ashland Shore Line		1.31	
	Eau Claire	Spooner	81.31	
	Trego	Duluth	71.70	
	Tuscola	Draper	55.00	
	Chippewa Falls	Yellow River	49.28	
	St. Paul	Le Mars	241.49	
	Cliff	St. Paul Jct.	1.02	
	Lake Crystal	Elmore	43.69	
	Madella	Fairmont	29.38	
	Brigham Lake	Currie	38.63	
	Heron Lake	Pipestone	55.10	
	Laverne	Mitchell	130.73	
	Missouri River	Omaha	123.05	
	Coburn	New Castle	45.29	
	Emerson	Norfolk	46.59	
	Wakefield	Crofton	49.14	
	Wayne	Bloomfield	43.14	1,659.97
5. Lines Operated under Trackage rights:				
St. Louis River Bridge Co., (N. P. Ry.)	Superior	Rice's Point	1.50	
Great Northern Ry. Co.	St. Paul	Minneapolis	11.40	
Minneapolis & St. Louis R. R. Co.	Minneapolis	Merriam	37.00	
* Illinois Central R. R. Co.	Le Mars	Sioux City	35.30	
Sioux City Bridge Co.	Bridge across Missouri River & tr. at Sioux City		3.90	
Chicago & Northwestern Ry. Co.	Sioux City	Sioux City Bridge Company's track	.50	69.59
Total				1,729.56

Rosemount Jct., Minn.	19.48	St. Chicago, Ill.	7.48
Inver Grove, Minn.	8.48	Rock Island, 4th Station	90.40
Jct. S. of Albert Lea, Minn.	5.33	Rock Island, 5th Station	3.08
Viator, Ia.	7.70	Rock Island, 6th Station	3.08
State Line E. of Ellsworth	57.08	Rock Island, 7th Station	3.08
East Line E. of Ward	55.34	Rock Island, 8th Station	3.08
Gowrie Ia.	72.80	Rock Island, 9th Station	3.08
Jct. Line to Salina	109.94	Rock Island, 10th Station	3.08
		Rock Island, 11th Station	3.08
		Rock Island, 12th Station	3.08
		Rock Island, 13th Station	3.08
		Rock Island, 14th Station	3.08
		Rock Island, 15th Station	3.08
		Rock Island, 16th Station	3.08
		Rock Island, 17th Station	3.08
		Rock Island, 18th Station	3.08
		Rock Island, 19th Station	3.08
		Rock Island, 20th Station	3.08
		Rock Island, 21st Station	3.08
		Rock Island, 22nd Station	3.08
		Rock Island, 23rd Station	3.08
		Rock Island, 24th Station	3.08
		Rock Island, 25th Station	3.08
		Rock Island, 26th Station	3.08
		Rock Island, 27th Station	3.08
		Rock Island, 28th Station	3.08
		Rock Island, 29th Station	3.08
		Rock Island, 30th Station	3.08
		Rock Island, 31st Station	3.08
		Rock Island, 32nd Station	3.08
		Rock Island, 33rd Station	3.08
		Rock Island, 34th Station	3.08
		Rock Island, 35th Station	3.08
		Rock Island, 36th Station	3.08
		Rock Island, 37th Station	3.08
		Rock Island, 38th Station	3.08
		Rock Island, 39th Station	3.08
		Rock Island, 40th Station	3.08
		Rock Island, 41st Station	3.08
		Rock Island, 42nd Station	3.08
		Rock Island, 43rd Station	3.08
		Rock Island, 44th Station	3.08
		Rock Island, 45th Station	3.08
		Rock Island, 46th Station	3.08
		Rock Island, 47th Station	3.08
		Rock Island, 48th Station	3.08
		Rock Island, 49th Station	3.08
		Rock Island, 50th Station	3.08
		Rock Island, 51st Station	3.08
		Rock Island, 52nd Station	3.08
		Rock Island, 53rd Station	3.08
		Rock Island, 54th Station	3.08
		Rock Island, 55th Station	3.08
		Rock Island, 56th Station	3.08
		Rock Island, 57th Station	3.08
		Rock Island, 58th Station	3.08
		Rock Island, 59th Station	3.08
		Rock Island, 60th Station	3.08
		Rock Island, 61st Station	3.08
		Rock Island, 62nd Station	3.08
		Rock Island, 63rd Station	3.08
		Rock Island, 64th Station	3.08
		Rock Island, 65th Station	3.08
		Rock Island, 66th Station	3.08
		Rock Island, 67th Station	3.08
		Rock Island, 68th Station	3.08
		Rock Island, 69th Station	3.08
		Rock Island, 70th Station	3.08
		Rock Island, 71st Station	3.08
		Rock Island, 72nd Station	3.08
		Rock Island, 73rd Station	3.08
		Rock Island, 74th Station	3.08
		Rock Island, 75th Station	3.08
		Rock Island, 76th Station	3.08
		Rock Island, 77th Station	3.08
		Rock Island, 78th Station	3.08
		Rock Island, 79th Station	3.08
		Rock Island, 80th Station	3.08
		Rock Island, 81st Station	3.08
		Rock Island, 82nd Station	3.08
		Rock Island, 83rd Station	3.08
		Rock Island, 84th Station	3.08
		Rock Island, 85th Station	3.08
		Rock Island, 86th Station	3.08
		Rock Island, 87th Station	3.08
		Rock Island, 88th Station	3.08
		Rock Island, 89th Station	3.08
		Rock Island, 90th Station	3.08
		Rock Island, 91st Station	3.08
		Rock Island, 92nd Station	3.08
		Rock Island, 93rd Station	3.08
		Rock Island, 94th Station	3.08
		Rock Island, 95th Station	3.08
		Rock Island, 96th Station	3.08
		Rock Island, 97th Station	3.08
		Rock Island, 98th Station	3.08
		Rock Island, 99th Station	3.08
		Rock Island, 100th Station	3.08

CHICAGO ROCK ISLAND & PACIFIC RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 - a Main Line.
 - b Branches and spurs.
3. Line operated under lease for specified sum.
4. Line operated under contract, or where the
- Line operated under trackage right.

Name	From—	To—	Miles of line for each road named	Miles of line for each class of roads named
a Chicago, Rock Island & Pac. Ry. Co.	Chicago, Ill. M. P. 10—Blue Island, Ill. Rock Island, Ill. Jct. V. F. L. N. at So. Omaha, Neb. Jct. V. F. L. N. of Missouri Phillipsburg, Kan. Col.-Kan. Lin W. of Kanorado, Kan. Davenport, Ia. Iowa Line S. of Lincolnville, Ia. Alamont (Oct. Line to St. Joseph) Edgerton Jct., Mo. Winifred Jct. Windsor Jct. with C. R. I. & P. St. Joseph, Mo. State Line S. of Caldwell, Kan. Horton Jct., Kan. Jct. Line to Caldwell Jct. Line to Kansas City State Line S. of Liberal U. P. coan. at Armoendale Burlington, Ia. Jct. with Burlington State Line S. of Gordonville Comus Jct., C. M. & St. P. Ry.	M. P. 16—Blue Island, Ill. Rock Island, Ill. Council Bluffs, Ia. Kansas Line E. of Malheska Phillipsburg, Kan. Col.-Kan. Line W. of Kanorado, Kan. Colorado Springs, Colo. Lincoln, Mo. Atchison via St. Joseph, Mo. Leavenworth Jct. at Stillings, Mo. Wassville Jct. Windsor Jct. Leeds Jct. Jct. with Belt Line State Line S. of Caldwell, Kan. State Line S. of Tereul N. W. H. E. of Y. at Horton M. P. 17½ at Heelington, Kan. Jct. with K. C. & N. O. Ry. State Line S. of Texhoma, Okla. Kansas City, Mo. many Ia. Jct. with Burlington State Line S. of Gordonville Comus Jct., C. M. & St. P. Ry.	16.00 103.00 918.37 115.76 115.76 157.75 168.81 139.79 67.61 21.40 71.98 18.18 292.30 222.30 1.83 297.57 103.41 2.65 2.65 241.50 241.50 66.41	Miles of line for each class of roads named

OFFICERS

Title	Name	Official Address
Chairman of the Ex. Committee	Wm. H. Huggitt	Chicago, Ill.
President	Marvin A. Gardner	Chicago, Ill.
First Vice President	E. E. Osborn	New York, N. Y.
Second Vice President	Jas. T. Clark	St. Paul, Minn.
Secretary, Ex. Com. & Tax. Com.	Thos. A. Polley	Hudson, Wis.
Treasurer and Second Asst. Secretary	Richard H. Williams	New York, N. Y.
Asst. Treasurer and Third Asst. Sec.	Milton B. Van Zandt	New York, N. Y.
General Counsel	Thomas Wilson	St. Paul, Minn.
General Attorney	J. W. Shepley	St. Paul, Minn.
Comptroller	Lewis A. Robinson	St. Paul, Minn.
Auditor of Expenditures	W. H. Stennett	Chicago, Ill.
Local Treasurer	Wm. E. Nash	St. Paul, Minn.
General Manager	Arthur W. Trenholm	St. Paul, Minn.
Chief Engineer	Chas. W. Johnson	St. Paul, Minn.
General Superintendent	E. C. Strickland	St. Paul, Minn.
Division Superintendent	Chas. E. Keady	Chicago, Wis.
Division Superintendent	Louis F. Slaker	St. James, Minn.
Purchasing Agent	Frank E. Nicholas	Omaha, Neb.
Superintendent of Telegraph	Leas Seaden	St. Paul, Minn.
Freight Traffic Manager	Henry C. Hope	St. Paul, Minn.
General Freight Agent	Hiram M. Pearce	St. Paul, Minn.
Asst. General Freight Agent	Edgar B. Ober	St. Paul, Minn.
General Passenger Agent	Frederic C. Gifford	Minneapolis, Minn.
Asst. General Passenger Agent	Thos. W. Tesdale	St. Paul, Minn.
General Baggage Agent	GEO. H. McTear	St. Paul, Minn.
Car Service Agent	Edgar F. Woodie	St. Paul, Minn.
General Claim Agent	G. L. Osamuann	St. Paul, Minn.
Joint Commissioner	E. L. Pootman	St. Paul, Minn.
Acting Freight Claim Agent	Wm. E. Beall	Chicago, Wis.
Supt. Dining Cars	H. R. Grochau	St. Paul, Minn.
	G. W. Steen	Minneapolis, Minn.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Marvin Hughitt	Chicago, Ill.	October, 1908.
Byron L. Smith	Chicago, Ill.	October, 1908.
W. M. Deancey	New York, N. Y.	October, 1909.
David P. Kimball	Boston, Mass.	October, 1908.
Zenas Crane	Dalton, Mass.	October, 1908.
W. M. Osborn	New York, N. Y.	October, 1909.
Thomas Wilson	St. Paul, Minn.	October, 1909.
J. A. Humbird	St. Paul, Minn.	October, 1909.
W. M. Whitman	Chicago, Ill.	October, 1909.
W. K. Vanderbilt	New York, N. Y.	October, 1910.
H. McK. Twombly	New York, N. Y.	October, 1910.
W. Vanderbilt	New York, N. Y.	October, 1910.
W. A. Gardner	Chicago, Ill.	October, 1910.

1. Total number of stockholders at date of last election, 1,092.
2. Date of last meeting of stockholders for election of directors, October 18, 1907.
3. Give postoffice address of general office, St. Paul, Minn.
4. Give postoffice address of operating office, St. Paul, Minn.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY—CONTINUED.

220

THIRTY-FIRST ANNUAL REPORT OF THE

Name	Terminals		Miles of line for each road named	Miles of line for each line of road named
	From—	To—		
	Thornburg, Ia.	What Cheer, Ia.	5.13	
	Elmira, Ia. (via Iowa City)	Iowa Jct., Ia.	30.91	
	Ellsworth, Minn.	State Line W. of Ellsworth	2.35	
	State Line W. of Ellsworth	State Line W. of Granite	30.28	
	State Line W. of Granite	Sioux Falls, S. D.	9.96	
	Lake Park, Ia.	State Line E. of Round Lake	4.36	
	State Line E. of Round Lake	Hardwick, Minn.	49.06	
	Worthington, Minn.	C. St. P. M. & O. Yard	1.27	
	Trosky, Minn.	Jasper, Minn.	8.71	
	Dows, Ia.	Germania, Ia.	70.84	
	Garner, Ia.	Titonka, Ia.	24.70	
	Estherville, Ia.	State Line S. of Bricelyn	30.76	
	State Line S. of Bricelyn	Albert Lea, Minn.	31.49	
	Coalgate, Okla.	Lehigh, Okla.	6.54	
	De Vall Bluff, Ark.	Searcy, Ark.	37.59	1,784.31
3. Peoria & Bureau Valley Ry.	Bureau, Ill.	Peoria, Ill.	46.99	46.99
White & Black River Valley Ry.	Brinkley, Ark.	Jacksonport, Ark.	56.30	
	Wiville, Ark.	Gregory, Ark.	5.96	62.30
Little Rock & Hot Springs Western Ry.	Hot Springs Jct., Ark.	Benton, Ark.	2.12	21.97
Choctaw, Oklahoma & Gulf R. R. Co.	Benton, Ark.	Hot Springs, Ark.	34.97	
	Butterfield, Ark.	Malvern, Ark.	5.27	
	Ardmore Jct., Okla.	Ardmore, Okla.	117.65	
	Tecumseh, Okla.	Asher, Okla.	25.41	
	Geary, Okla.	State Line N. of Amorita, Okla.	106.31	
	State Line N. of Amorita	Anthony, Kan.	14.73	
	Ingersoll, Okla.	Alva, Okla.	8.57	
	Wilborton, Okla.	Halleysville, Okla.	8.57	
	Hopedale, Ark.	State Line W. of Hartford	282.34	
	State Line W. of Hartford	State Line W. of Texola	365.16	
		State Line W. of Texola	365.16	975.97
Rock Island, Ark. & Louisiana R. R. Co.	Haskell, Ark.	H. B. Tinsman, Ark.	64.85	
	H. B. Tinsman, Ark.	El Dorado, Ark.	35.56	
	Alexandria, La.	El Dorado, Ark.	.25	
	El Dorado, Ark.	Boules, La.	55.37	
	Ark-La. State Line at Junction City	Ark-La. State Line at Junction City	16.63	
	H. B. Tinsman, Ark.	Packton, La.	92.37	
		Crossett, Ark.	43.27	
				1,415.40
4. Keokuk & Des Moines Ry. Co.	Keokuk, Ia.	Des Moines, Ia.	162.31	162.31
5. Chicago, Milwaukee & St. Paul Ry. Co.	Newport, Minn.	St. Paul, Minn.	8.15	
Chicago, Burlington & Quincy Ry. Co.	At St. Paul	Minneapolis, Minn.	.75	
Chicago, Milwaukee & St. Paul Ry. Co.	St. Paul, Minn.	Rosemont, Minn.	10.12	
Chicago, St. Paul, Minn. & O. Ry. Co.	Manly Jct., Ia.	Northwood, Ia.	27.08	
Chicago, Milwaukee & St. Paul Ry. Co.	Peoria (Bridge St.)	Peoria (Union Depot)	11.32	
Iowa Central Ry. Co.	Peoria (Bridge St.)	State Line S. of Omaha	.22	
Peoria & Pekin Union Ry. Co.	State Line S. of Omaha	So. Omaha, Neb.	2.12	
Union Pacific R. R. Co.	Kansas City, Mo.	State Line at Kansas City	4.90	
	Kansas City, Mo.	North Topeka, Kan.	.50	
	State Line at Kansas City	Denver, Colo.	65.85	
Chicago, Burlington & Quincy Ry. Co.	Limco, Colo.	Kansas City, Mo.	89.78	
St. Joseph & Grand Island Ry. Co.	Cameron Jct., Mo.	Kushville, Mo.	54.30	
Atchison Bridge Co.	St. Joe Jct. of R. I. Mo.	State Line W. of St. Joseph, Mo.	45.78	
Leavenworth Terminal Ry. & B. Co.	State Line W. of St. Joseph, Mo.	Elwood Jct., With R. I., Kan.	.15	
Wabash R. R. Co.	Winthrop, Mo.	State Line	.15	
Kansas City Belt Ry. Co.	Stillings, Mo.	Atchison, Kan.	.18	
St. Louis & San Francisco R. R. Co.	State Line	State Line	.76	
	State Line	Leavenworth, Kan.	.34	
Des Moines & Ft. Dodge R. R. Co.	St. Louis Union Station, Mo.	Forsyth Jct., Mo.	4.53	
Keokuk Union Depot Co.	Jct. with Kan. City Belt	Jct. with St. L. & S. F. R. R.	5.81	
Denver & Rio Grande R. R. Co.	Leeds Jct., Mo.	Jct. with C., R. I. & P. Ry.	2.49	
Atchison, Topeka & Santa Fe Ry. Co.	Jct. with St. L. & S. F. R. R.	Kansas City	1.08	
	Memphis Union Depot	Bridge Siding, Ark.	3.83	
	Des Moines, Iowa	Gowrie, Ia.	66.62	
	Union Station at Keokuk, Ia.	Fuebio, Colo.	.69	
	Denver, Colo.		119.40	
	At Lindsay, Okla.		.75	
	Cashion, Okla.	Guthrie, Okla.	18.75	
Kansas Southwestern Ry. Co.	Anthony, Kan.	Caldwell, Kan.	25.79	
Louisiana & Arkansas Ry. Co.	Packton, La.	Pineville, La.	35.20	
Louisiana Railway & Navigation Co.	Pineville, La.	Con. with L. R. & N. Co., South of Alexandria Depot	2.69	611.30
Total				7,401.73

BOARD OF RAILROAD COMMISSIONERS

221

OFFICERS

Title	Name	Location of Office
Chairman of the Board	D. G. Reid	New York, N. Y.
Chairman of Executive Committee	B. F. Yoakum	New York, N. Y.
President	B. L. Winchell	Chicago, Ill.
First Vice President	V. A. Jackson	Chicago, Ill.
Second Vice President	H. U. Mudge	Chicago, Ill.
Third Vice President	W. B. Biddle	Chicago, Ill.
Fourth Vice President	C. W. Hillard	New York, N. Y.
Vice President	E. L. Pollock	Chicago, Ill.
Assistant to President	S. T. Fulton	Chicago, Ill.
Secretary and Treasurer	George H. Crosby	Chicago, Ill.
General Counsel	Robert Mather	New York, N. Y.
General Solicitor	R. A. Jackson	Chicago, Ill.
General Attorney	M. A. Low	Topeka, Kan.
General Attorney	B. S. Cable	Chicago, Ill.
General Attorney	E. C. Lindley	Chicago, Ill.
General Attorney	W. F. Evans	St. Louis, Mo.
Commerce Counsel	E. B. Pierce	Chicago, Ill.
General Auditor	Frank Nay	Chicago, Ill.
Assistant General Auditor	W. H. Burns	Chicago, Ill.
Auditor Disbursements	L. K. Luff	Chicago, Ill.
Auditor Freight Traffic	G. G. Weaver	Chicago, Ill.
Auditor Passenger Traffic	A. Herman	Chicago, Ill.
General Manager	F. O. Melcher	Chicago, Ill.
General Sup. Central District	W. S. Tinsman	El Reno, Okla.
General Sup. Northern District	H. S. Cable	Davenport, Ia.
General Sup. S. W. District	C. H. Hubbell	Cedar Rapids, Ia.
General Sup. Choctaw District	A. E. Sweet	Topeka, Kan.
General Sup. Southern District	W. M. Whitten	Little Rock, Ark.
Division Superintendent	J. W. Robins	Fort Worth, Texas.
Division Superintendent	A. W. Kelsa	Chicago, Ill.
Division Superintendent	J. S. Snalley	Rock Island, Ill.
Division Superintendent	C. L. Brown	Fairbury, Neb.
Division Superintendent	C. W. Jones	Des Moines, Ia.
Division Superintendent	G. A. Merrill	Cedar Rapids, Ia.
Division Superintendent	A. T. Abbott	Colo. Springs, Colo.
Division Superintendent	Garrett Davis	Cedar Rapids, Ia.
Division Superintendent	C. J. Wilson	Estherville, Ia.
Division Superintendent	W. H. Given	Des Moines, Ia.
Division Superintendent	T. H. Bacon	Trenton, Mo.
Division Superintendent	H. L. Reed	Eldon, Mo.
Division Superintendent	H. R. Saunders	Kansas City, Mo.
Division Superintendent	G. W. Rourke	Herington, Kan.
Division Superintendent	H. P. Greenough	Dalhart, Texas.
Division Superintendent	F. J. Easley	Little Rock, Ark.
Division Superintendent	M. J. Kennelly	El Dorado, Ark.
Division Superintendent	A. B. Copley	Halleyville, Okla.
Division Superintendent	H. M. Hallowell	El Reno, Okla.
Division Superintendent	M. McKernan	Fort Worth, Texas.
Superintendent of Telegraph	J. G. Jennings	Chicago, Ill.
Purchasing Agent	J. M. McCarthy	Chicago, Ill.
General Stationer	L. H. Stafford	Chicago, Ill.
Chief Engineer	J. B. Berry	Chicago, Ill.
Freight Traffic Manager	H. Gower	Chicago, Ill.
General Freight Agent	T. H. Simmons	Chicago, Ill.
General Freight Agent	N. W. Morrison	Little Rock, Ark.
Assistant General Freight Agent	H. A. Snyder	Chicago, Ill.
Assistant General Freight Agent	M. A. Patterson	Chicago, Ill.
Assistant General Freight Agent	S. H. Johnson	Chicago, Ill.
Assistant General Freight Agent	G. E. Albright	Kansas City, Mo.
Assistant General Freight Agent	R. G. Brown	Minneapolis, Minn.
Assistant General Freight Agent	F. J. Schubert	Chicago, Ill.
Passenger Traffic Manager	John Sebastian	Chicago, Ill.
General Passenger Agent	L. M. Allen	Chicago, Ill.
General Passenger Agent	Geo. H. Lee	Little Rock, Ark.
Assistant General Passenger Agent	W. J. Leahy	Chicago, Ill.
Assistant General Passenger Agent	H. S. Ray	Chicago, Ill.
General Baggage Agent	Geo. F. Lee	Chicago, Ill.
Real Estate and Tax Agent	Thos. J. Newkirk	Chicago, Ill.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
D. G. Reid	New York, N. Y.	1908.
James Campbell	St. Louis, Mo.	1908.
Robert Mather	New York, N. Y.	1908.
John J. Mitchell	Chicago, Ill.	1908.
R. R. Cable	Chicago, Ill.	1909.
J. H. Moore	Chicago, Ill.	1909.
F. L. Hine	New York, N. Y.	1909.
Ogden Mills	New York, N. Y.	1909.
A. B. Orr	New York, N. Y.	1910.
W. H. Moore	New York, N. Y.	1910.
B. F. Yoakum	New York, N. Y.	1910.
B. L. Winchell	Chicago, Ill.	1910.
Geo. G. McMurry	New York, N. Y.	1910.

1. Total number of stockholders at date of last election, 565.
2. Date of last meeting of stockholders for election of directors, Chicago, Ill., October 10, 1907.
3. Give postoffice address of general office, Chicago, Ill.
4. Give postoffice address of operating office, Chicago, Ill.

COLFAX NORTHERN RAILROAD COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a Main line.
2. Line operated under lease for specified sum.

Name	Terminals		Miles of line for which road named	Miles of line for which road named
	From—	To—		
1. a Colfax Northern R. R.	Colfax, Ia.	Valeria, Ia.	8.00	6.00
2. Colfax Cons. Coal Co.	Colfax, Ia.	Seever, Ia.	5.00	
	No. 3 Jet., Ia.	No. 3 Shaft	2.90	7.00
Total			15.90	13.00

OFFICERS

Title	Name	Location of Office
President	Oscar Strauss	Des Moines, Ia.
First Vice President	J. B. Ryan	Colfax, Ia.
Secretary	Frank B. Hooper	Colfax, Ia.
Treasurer	W. Blakeley	Colfax, Ia.
Auditor	W. Blakeley	Colfax, Ia.
General Manager	Frank B. Hooper	Colfax, Ia.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Oscar Strauss	Des Moines, Ia.	June 16, 1909.
J. L. Parrish	Des Moines, Ia.	June 16, 1909.
F. H. Griggs	Davenport, Ia.	June 16, 1909.
J. B. Ryan	Colfax, Ia.	June 16, 1909.
Frank B. Hooper	Colfax, Ia.	June 16, 1909.

1. Total number of stockholders at date of last election, 2.
2. Date of last meeting of stockholders for election of directors, June 16, 1908.
3. Give postoffice address of general office, Colfax, Iowa.
4. Give postoffice address of operating office, Colfax, Iowa.

CROOKED CREEK RAILROAD & COAL COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a. Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of road named
	From—	To—		
Crooked Creek Railroad & Coal Co.	Lehigh, Ia.	Webster City, Ia.	17.61	17.61
Total			17.61	17.61

OFFICERS

Title	Name	Location of Office
President	G. E. Burnham	Milwaukee, Wis.
First Vice President	F. Paul Stone	Oconomowoc, Wis.
Secretary	C. L. Burnham	Milwaukee, Wis.
Treasurer	L. A. McMurray	Webster City, Ia.
Auditor	Ralph Addy	Lehigh, Ia.
General Manager	W. H. Whiteford	Lehigh, Ia.
General Freight Agent	W. H. Whiteford	Lehigh, Ia.
General Passenger Agent	W. H. Whiteford	Lehigh, Ia.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
John Q. Burnham	Milwaukee, Wis.	September 15, 1908.
George E. Burnham	Milwaukee, Wis.	September 15, 1908.
F. Paul Stone	Oconomowoc, Wis.	September 15, 1908.
Charles T. Burnham	Milwaukee, Wis.	September 15, 1908.
L. A. McMurray	Webster City, Ia.	September 15, 1908.
Charles L. Burnham	Milwaukee, Wis.	September 15, 1908.

1. Total number of stockholders at date of last election, 18.
2. Date of last meeting of stockholders for election of directors, September 17, 1907.
3. Give postoffice address of general office, Lehigh, Iowa.
4. Give postoffice address of operating office, Lehigh, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a. Main line.
b. Branches and spurs.
5. Line operated under trackage rights.

Name	Terminals		Miles of line for each road named	Miles of line for each class of road named
	From—	To—		
4. Represented by capital stock: Davenport, Rock Island & N. W. Ry.	Clinton, Ia.	The Rock River, Rock Is. Co., Ill.	46.70	46.70
5. Trackage rights: Chicago, Milwaukee & St. Paul Ry.	Water Works, Davenport, Ia.	Iowa St.	.79	
Chicago, Burlington & Quincy R. R.	Rock Island, Ill., 17th St.	38th St.	1.45	2.24
Total				49.00

OFFICERS

Title	Name	Location of Office
President	F. E. Ward	Chicago, Ill.
Vice President	J. C. Hutchins	Chicago, Ill.
Secretary and Treasurer	F. L. Hinrichs	Davenport, Ia.
Auditor and Asst. Treasurer	J. H. Ellis	Davenport, Ia.
General Manager	O. B. Grant	Davenport, Ia.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
J. M. Dering	Chicago, Ill.	January 20, 1909.
J. H. Hilland	Chicago, Ill.	January 20, 1909.
J. C. Hutchins	Chicago, Ill.	January 20, 1909.
W. J. Underwood	Chicago, Ill.	January 20, 1909.
C. E. Vroman	Chicago, Ill.	January 20, 1909.
F. E. Ward	Chicago, Ill.	January 20, 1909.
Daniel Willard	Chicago, Ill.	January 20, 1909.

1. Total number of stockholders at date of last election, 2.
2. Date of last meeting of stockholders for election of directors, January 21, 1908.
3. Give postoffice address of general office, Davenport, Iowa.
4. Give postoffice address of operating office, Davenport, Iowa.

DES MOINES, IOWA FALLS & NORTHERN RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 a Main line.
 4. Line operated under contract, or where the rental is contingent upon earnings or other considerations.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Des Moines, Iowa Falls & N. Ry. Co.	Iowa Falls	Des Moines	70.44	70.44
4. Des Moines Western Ry. Co.	Des Moines Terminal Co. only		4.62	4.62
Total			75.06	75.06

OFFICERS

Title	Name	Location of Office
President	W. A. Bradford	Chicago, Ill.
First Vice President	Geo. A. Fernald	Boston, Mass.
Secretary	Geo. A. W. Dodge	Winchester, Mass.
Treasurer	Geo. A. W. Dodge	Winchester, Mass.
Attorney or General Counsel	J. H. Funk	Iowa Falls, Ia.
Auditor	W. J. Souder	Iowa Falls, Ia.
General Manager	F. C. MacMillan	Des Moines, Ia.
General Superintendent	W. J. Souder	Iowa Falls, Ia.
General Freight Agent	W. R. Sterett	Des Moines, Ia.
General Passenger Agent	W. R. Sterett	Des Moines, Ia.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
W. A. Bradford	Chicago, Ill.	December 10, 1908.
Geo. A. Fernald	Boston, Mass.	December 10, 1908.
Geo. A. W. Dodge	Winchester, Mass.	December 10, 1908.
Geo. H. Dodge	Indianapolis, Ind.	December 10, 1908.
W. J. Souder	Iowa Falls, Ia.	December 10, 1908.

1. Total number of stockholders at date of last election, 58.
 2. Date of last meeting of stockholders for election of directors, December 17, 1907.
 3. Give postoffice address of general office, Iowa Falls, Iowa.
 4. Give postoffice address of operating office, Iowa Falls, Iowa.

DUBUQUE & SIOUX CITY RAILROAD COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 a Main line.
 b Branches and spurs.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. a Dubuque & Sioux City R. R.	Dubuque, Ia.	Sioux City, Ia.	41.85	326.88
1. b Dubuque & Sioux City R. R.	Manchester, Ia.	Cedar Rapids, Ia.	105.58	
	Onawa, Ia.	Sioux Falls, S. D.	133.48	
	Tara, Ia.	Council Bluffs, Ia.	94.8	
	Cedar Falls Jct. Ia.	Glenville Jct. Min.	7.9	433.63
	Stacyville Jct., Ia.	Stacyville, Ia.		
Total				759.88

OFFICERS

Title	Name	Location of Office
President	J. T. Harahan	Chicago, Ill.
Vice President	I. G. Rawn	Chicago, Ill.
Second Vice President	J. F. Titus	Chicago, Ill.
Secretary	J. F. Merry	Dubuque, Ia.
Treasurer	E. T. H. Gibson	New York, N. Y.
Assistant Secretary	D. R. Burbank	New York, N. Y.
Assistant Secretary	B. A. Beck	Chicago, Ill.
Comptroller	Con. F. Krebs	Chicago, Ill.
General Manager	F. B. Harriman	Chicago, Ill.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
E. H. Harriman	New York, N. Y.	October, 1908.
Cornelius Vanderbilt	New York, N. Y.	October, 1908.
E. T. H. Gibson	New York, N. Y.	October, 1908.
J. W. Auchincloss	New York, N. Y.	October, 1908.
J. T. Harahan	Chicago, Ill.	October, 1908.
A. R. Loomis	Ft. Dodge, Ia.	October, 1908.
Geo. E. Tichy	Waterloo, Ia.	October, 1908.
H. M. Reed	Waterloo, Ia.	October, 1908.
W. G. Dowd	Cedar Rapids, Ia.	October, 1908.
W. H. Torbert	Dubuque, Ia.	October, 1908.
J. V. Rider	Dubuque, Ia.	October, 1908.
John T. Adams	Dubuque, Ia.	October, 1908.
P. D. Stout	Chicago, Ill.	October, 1908.
Walther Lüttgen	New York, N. Y.	October, 1908.
A. G. Hackstaff	New York, N. Y.	October, 1908.

1. Total number of stockholders at date of last election, 28.
 2. Date of last meeting of stockholders for election of directors, October 17, 1907.
 3. Give postoffice address of general office, Dubuque, Iowa.
 4. Give postoffice address of operating office, Central Station, Chicago.

IOWA CENTRAL RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 a. Main line.
 b. Branches and spurs.
 4. Line operated under contract or where the rental is contingent upon earnings or other consideration.
 5. Line operated under trackage rights.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. a Main Line	Northwood, Ia.	Albia, Ia.	188.96	
Eastern Division	Oskaloosa, Ia.	Ia.-Ill. State Line	96.96	
Illinois Division	Ia.-Ill. State Line	Iowa Jct., Ill.	89.20	375.06
1. b Belmond Branch	Hampton, Ia.	Belmond, Ia.	22.20	
Story City Branch	Minerva Jct., Ia.	Story City, Ia.	34.51	
State Center Branch	Newburg, Ia.	State Center, Ia.	26.64	
Montezuma Branch	G. M. Jct., Ia.	Montezuma, Ia.	13.61	
Newton Branch	New Sharon, Ia.	Newton, Ia.	27.75	
Lynnville Branch	Lynnville Jct., Ia.	Lynnville, Ia.	2.60	127.21
4. Iowa Central & Western Ry.	Belmond, Ia.	Algona, Ia.	37.00	37.00
5. Main Line	Northwood, Ia.	Albert Lea, Minn.	16.36	
Illinois Division	Iowa Jct., Ill.	Peoria, Ill.	2.80	19.16
Total			538.43	538.43

OFFICERS

Title	Name	Location of Office
President	Edwin Hawley	New York, N. Y.
Vice President	F. H. Davis	New York, N. Y.
Secretary	L. F. Day	Minneapolis, Minn.
Treasurer	A. C. Doan	New York, N. Y.
Asst. Treasurer	F. H. Davis	New York, N. Y.
General Counsel	Geo. W. Seever	Minneapolis, Minn.
Auditor	L. G. Scott	Minneapolis, Minn.
General Manager	L. F. Day	Minneapolis, Minn.
Chief Engineer	W. D. Wheeler	Minneapolis, Minn.
General Superintendent	D. C. Noonan	Minneapolis, Minn.
Superintendent	C. S. Hayden	Oskaloosa, Ia.
Superintendent of Telegraph	S. J. Dunn	Oskaloosa, Ia.
Traffic Manager	J. N. Tittmore	Minneapolis, Minn.
Asst. General Freight Agent	S. G. Lutz	Peoria, Ill.
Asst. General Passenger Agent	H. F. Marsh	Minneapolis, Minn.
General Passenger Agent	A. B. Cutts	Minneapolis, Minn.
General Ticket Agent	A. B. Cutts	Minneapolis, Minn.
General Baggage Agent	A. B. Cutts	Minneapolis, Minn.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
L. C. Weir	New York, N. Y.	September, 1911.
Chas. W. Osborn	New York, N. Y.	September, 1911.
Frank Trumbull	New York, N. Y.	September, 1911.
Edwin Hawley	New York, N. Y.	September, 1912.
F. H. Davis	New York, N. Y.	September, 1912.
A. C. Doan	New York, N. Y.	September, 1912.
T. P. Shonta	Chicago, Ill.	September, 1908.
B. C. Beasley	New York, N. Y.	September, 1908.
H. E. Huntington	New York, N. Y.	September, 1908.
L. F. Day	Minneapolis, Minn.	September, 1909.
Henry A. Gardner	Chicago, Ill.	September, 1909.
William Sullivan	New York, N. Y.	September, 1909.
Paul Morton	Chicago, Ill.	September, 1910.
Jno. E. Searles	New York, N. Y.	September, 1910.
W. S. Crandell	New York, N. Y.	September, 1910.

1. Total number of stockholders at date of last election, 605.
 2. Date of last meeting of stockholders for election of directors, September 6, 1907.
 3. Give postoffice address of general office, Minneapolis, Minn.
 4. Give postoffice address of operating office, Minneapolis, Minn.

ALBIA & CENTERVILLE RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 a. Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. a Albia & Centerville Ry. Co.	Albia, Ia.	Centerville, Ia.	24.40	24.40

OFFICERS

Title	Name	Location of Office
Vice President	T. P. Shonta	New York City.
Secretary	J. J. Slocum	New York City.
Assistant Treasurer	C. W. Osborne	New York City.
General Counsel	Geo. W. Seever	Minneapolis, Minn.
Auditor	L. G. Scott	Minneapolis, Minn.
General Manager	L. F. Day	Minneapolis, Minn.
Chief Engineer	W. D. Wheeler	Minneapolis, Minn.
General Superintendent	D. C. Noonan	Minneapolis, Minn.
Superintendent	C. S. Hayden	Oskaloosa, Ia.
Superintendent of Telegraph	S. J. Dunn	Oskaloosa, Ia.
Traffic Manager	J. N. Tittmore	Minneapolis, Minn.
Asst. Freight Agent	S. G. Lutz	Peoria, Ill.
Assistant General Freight Agent	H. F. Marsh	Minneapolis, Minn.
General Passenger Agent	A. B. Cutts	Minneapolis, Minn.
General Ticket Agent	A. B. Cutts	Minneapolis, Minn.
General Baggage Agent	A. B. Cutts	Minneapolis, Minn.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
T. P. Shonts.....	New York, N. Y.....	December 2, 1908.
C. W. Osborn.....	New York, N. Y.....	December 2, 1908.
J. J. Slocum.....	New York, N. Y.....	December 2, 1908.
E. C. Osborn.....	New York, N. Y.....	December 2, 1908.

1. Total number of stockholders at date of last election, 8.
2. Date of last meeting of stockholders for election of directors, December 5, 1905.
3. Give postoffice address of general office, Minneapolis, Minn.
4. Give postoffice address of operating office, Minneapolis, Minn.

MANCHESTER & ONEIDA RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. Manchester & Oneida Ry. Co.	Manchester, Ia.....	Oneida, Ia..... M. L. Sidings.....	8.00 .75	
Total				8.75

OFFICERS

Title	Name	Location of Office
Chairman of the Board.....	E. M. Carr.....	Manchester, Ia.
President	Jos. Hutchinson.....	Manchester, Ia.
First Vice President	R. R. Robinson.....	Manchester, Ia.
Secretary	L. Matthews.....	Manchester, Ia.
Treasurer	M. F. LeRoy.....	Manchester, Ia.
General Solicitor	A. S. Blair.....	Manchester, Ia.
Auditor	Chas. J. Seeds.....	Manchester, Ia.
Chief Engineer	D. H. Young.....	Manchester, Ia.
Division Sup. and Road Master.....	J. J. Hong.....	Manchester, Ia.
Traffic Manager	E. E. Brewer.....	Manchester, Ia.
General Freight Agent.....	Wm. Hockaday.....	Manchester, Ia.
General Passenger Agent.....	L. L. Hoyt.....	Manchester, Ia.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
H. C. Haerberle.....	Manchester, Ia.	April, 1909.
L. L. Hoyt.....	Manchester, Ia.	April, 1909.
E. H. Hoyt.....	Manchester, Ia.	April, 1909.
E. M. Carr.....	Manchester, Ia.	April, 1909.
Chas. J. Seeds.....	Manchester, Ia.	April, 1909.
A. S. Blair.....	Manchester, Ia.	April, 1910.
L. Matthews.....	Manchester, Ia.	April, 1910.
J. J. Hong.....	Manchester, Ia.	April, 1910.
Jos. Hutchinson.....	Manchester, Ia.	April, 1910.
Wm. Hockaday.....	Manchester, Ia.	April, 1910.
R. R. Robinson.....	Manchester, Ia.	April, 1911.
M. F. LeRoy.....	Manchester, Ia.	April, 1911.
A. A. Morse.....	Manchester, Ia.	April, 1911.
R. W. Thill.....	Manchester, Ia.	April, 1911.
J. S. Jones.....	Manchester, Ia.	April, 1911.

1. Total number of stockholders at date of last election, 506.
2. Date of last meeting of stockholders for election of directors, April 7, 1905.
3. Give postoffice address of general office, Manchester, Iowa.
4. Give postoffice address of operating office, Manchester, Iowa.

MINNEAPOLIS & ST. LOUIS RAILROAD COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a Main line.
b Branches and spurs.
4. Line operated under contract, or where the rental is contingent upon earnings or other considerations.
5. Line operated under trackage rights.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. a The Minneapolis & St. L. R. R. Co.	Minneapolis, Minn.	Angus, Ia.	259.90	259.90
1. b The Minneapolis & St. L. R. R. Co.	Kalo Jct., Ia.	Kalo, Ia.	1.14	
	Hopkins, Minn.	Watertown, S. D.	216.07	
	Winthrop, Minn.	Storm Lake	163.60	370.71
4. Des Moines & Ft. Dodge R. Co.	Ruthven, Ia.	Des Moines, Ia. At Ft. Dodge, Ia.	137.01 .61	
Minnesota, Dakota & Pacific R. R. Co.	Watertown, S. D.	Leola, S. D.	114.13	
	Conde, S. D.	Le Beau, S. D.	115.47	307.22
5. Northern Pacific R. R.	Minneapolis, Minn.	St. Paul, Minn.	10.11	
C. M. & St. P. Ry.	Spencer, Ia.	Ruthven, Ia.	12.45	
Illinois Central R. R.	Tara, Ia.	Ft. Dodge, Ia.	6.07	
Des Moines Union Ry. Co.		At Des Moines.....	.69	99.21
Total				1,027.04

OFFICERS

Names of Directors	Name	Location of Office
President	Edwin Hawley	New York, N. Y.
Vice President	L. F. Day	Minneapolis, Minn.
Asst. Treasurer	W. W. Cole	Minneapolis, Minn.
Treasurer	F. H. Davis	New York, N. Y.
General Counsel	Geo. W. Seever	Minneapolis, Minn.
Auditor	L. G. Scott	Minneapolis, Minn.
General Manager	L. F. Day	Minneapolis, Minn.
Chief Engineer	W. D. Wheeler	Minneapolis, Minn.
General Superintendent	D. C. Noonan	Minneapolis, Minn.
Superintendent	E. D. Hogan	Minneapolis, Minn.
Freight Traffic Manager	J. N. Tittmore	Minneapolis, Minn.
Asst. General Freight Agent	H. P. Marsh	Minneapolis, Minn.
Asst. General Passenger Agent	S. G. Lutz	Peoria, Ill.
General Passenger Agent	A. B. Cutts	Minneapolis, Minn.
General Ticket Agent	A. B. Cutts	Minneapolis, Minn.
General Baggage Agent	A. B. Cutts	Minneapolis, Minn.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
H. E. Huntington	New York, N. Y.	October, 1908.
Frank Trumbull	New York, N. Y.	October, 1908.
F. H. Davis	New York, N. Y.	October, 1909.
J. E. Searles	New York, N. Y.	October, 1909.
L. F. Day	Minneapolis, Minn.	October, 1909.
E. Hawley	New York, N. Y.	October, 1910.
F. E. Palmer	New York, N. Y.	October, 1910.
L. C. Wier	New York, N. Y.	October, 1910.

1. Total number of stockholders at date of last election, 496.
2. Date of last meeting of stockholders for election of directors, October 1, 1907.
3. Give postoffice address of general office, Minneapolis, Minn.
4. Give postoffice address of operating office, Minneapolis, Minn.

MUSCATINE NORTH & SOUTH RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
M., N. & S. Ry.	Muscatine, Ia.	Elrick, Jct., Ia.	23.87	26.87

OFFICERS

Title	Name	Location of Office
President	Chas. Howard	Muscatine, Ia.
Secretary and Treasurer	George Reeder	Muscatine, Ia.
Attorney or General Counsel	H. W. Jayne	Muscatine, Ia.
Auditor	George Reeder	Muscatine, Ia.
General Manager	Chas. Howard	Muscatine, Ia.
Superintendent of Telegraph	Jas. A. Coe	Muscatine, Ia.
Traffic Manager	Chas. Howard	Muscatine, Ia.
General Freight Agent	G. B. Birch	Muscatine, Ia.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Chas. Howard	Muscatine, Ia.	February 1, 1908.
J. S. Clark	Philadelphia, Pa.	February 1, 1908.
John Graham	Philadelphia, Pa.	February 1, 1908.

1. Total number of stockholders at date of election, 4.
2. Date of last meeting of stockholders for election of directors, January 31, 1907.
3. Give postoffice address of general office, Muscatine, Iowa.
4. Give postoffice address of operating office, Muscatine, Iowa.

NEWTON & NORTHWESTERN RAILROAD COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a Main line.
2. Line operated under lease for specified sum.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. Newton & Northwestern R. R.	Newton, Ia.	Rockwell City, Ia.	102.50	102.50
2. Colfax Branch	Goddard, Ia.	Colfax, Ia.	4.10	4.10
Total			106.60	106.60

OFFICERS

Title	Name	Location of Office
Receiver	Parley Sheldon	Ames, Iowa.
President	Homer Loring	Boston, Mass.
Vice President	Frederick A. Farrar	Boston, Mass.
Secretary	Charles F. Cushman	Boston, Mass.
Treasurer	Frederick A. Farrar	Boston, Mass.
General Counsel	S. R. Dyer	Boone, Ia.
Auditor	W. Chamberlain	Boone, Ia.
Assistant Auditor	E. D. Edgerton	Boone, Ia.
General Manager	J. L. Blake	Boone, Ia.
General Freight Agent	C. H. Crooks	Boone, Ia.
General Passenger Agent	C. H. Crooks	Boone, Ia.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Homer Loving	Boston, Mass.	May, 1909.
Frederick A. Farrar	Boston, Mass.	May, 1909.
Henry W. Poor	New York, N. Y.	May, 1909.
Franklin L. Hull	Boston, Mass.	May, 1909.
S. R. Dyer	Boone, Ia.	May, 1909.

1. Total number of stockholders at date of last election, 101.
2. Date of last meeting of stockholders for election of directors, May 14, 1907.
3. Give postoffice address of general office, Boone, Iowa.
4. Give postoffice address of operating office, Boone, Iowa.

TABOR & NORTHERN RAILWAY COMPANY

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. Tabor & Northern Ry.	Tabor, Ia.	Malvern	8.79	
5. Connecting track with C. & Q. R. R.	Tabor, Ia.	Malvern	1.06	10.75

OFFICERS

Title	Name	Postoffice Address
Chairman of the Board	Robert McClelland	Tabor, Ia.
President	Robert McClelland	Tabor, Ia.
First Vice President	Thomas McClelland	Galesburg, Ill.
Secretary and Treasurer	R. S. McClelland	Tabor, Ia.
Auditor	R. S. McClelland	Tabor, Ia.
General Manager	Robert McClelland	Tabor, Ia.
Traffic Manager	R. S. McClelland	Tabor, Ia.

ORGANIZATION

Names of Directors		Date of Expiration of Term
R. McClelland	Tabor, Ia.	June 10, 1910.
Thos. McClelland	Galesburg, Ill.	June 10, 1910.
R. S. McClelland	Tabor, Ia.	June 10, 1911.
J. M. Barbour	Los Angeles, Cal.	June 10, 1909.

1. Total number of stockholders at date of last election, 42.
2. Date of last meeting of stockholders for election of directors, June 10, 1908.
3. Give postoffice address of general office, Tabor, Iowa.
4. Give postoffice address of operating office, Tabor, Iowa.

UNION PACIFIC RAILROAD COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 - a. Main line.
 - b. Branches and spurs.
2. Line operated under trackage rights.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. a Union Pacific R. R.				
Nebraska Division	Council Bluffs, Ia.	North Platte, Neb.	203.23	
Nebraska Division	Initial Point Spur	Omaha, Neb.	3.95	
Wyoming Division	North Platte, Neb.	Hawkins, Wyo.	338.93	
Utah Division	Hawkins, Wyo.	Ogden, Utah	310.26	
Kansas Division	Kansas City, Mo.	Ellis, Kan.	302.58	
Colorado Division, E. Dist.	Ellis, Kan.	Denver, Colo.	336.91	
Colorado Division, S. Dist.	Cheyenne, Wyo.	" (Pullman) Colo.	104.15	
Colorado Division, Julesburg District	Julesburg, Colo.	La Salle, Colo.	151.33	1,001.07
1. b Beatrice Branch	Valley, Neb.	Beatrice, Neb.	90.72	
Stromsburg Branch	Valpariso, Neb.	Central City, Neb.	75.28	
Norfolk Branch	Columbus, Neb.	Norfolk, Neb.	50.87	
Albion Branch	Omaha, Neb.	Albion, Neb.	34.94	
Cedar Rapids Branch	Genoa, Neb.	Spalding, Neb.	44.42	
Ord Branch	Grand Island, Neb.	Ord, Neb.	60.77	
Scotts Branch	Scotts Jet., Neb.	Scotts, Neb.	1.37	
Loup City Branch	St. Paul, Neb.	Loup City, Neb.	39.40	
Pleasanton Branch	Boelsa, Neb.	Pleasanton, Neb.	22.09	
Kearney Branch	Kearney, Neb.	Callaway, Neb.	63.79	
North Platte Branch	O'Fallon, Wyo.	Lutherville, Neb.	62.10	
Superior Branch	Thayer, Wyo.	Superior, Wyo.	9.03	
Gunn Branch	At Gunn Jet., Wyo.		14	
Park City Branch	Echo, Utah	Park City, Utah	27.59	
Leavenworth Western Branch	Leavenworth, Kan.	Miltonvale, Kan.	165.33	
Leavenworth Branch	Leavenworth, Kan.	Lawrence, Kan.	31.23	
Topeka Branch	Menoken, Kan.	Omaha, Kan.	37.50	
Manhattan Branch	Manhattan, Kan.	Beatrice, Neb.	92.33	
Blue Springs Branch	Blue Sp. Jet. Neb.	Blue Springs, Neb.	57	
Junction City Branch	Junction City, Kan.	Concordia, Kan.	70.86	
Enterprise Branch	Lawrenceburg, Kan.	Belleville, Kan.	17.15	
Solomon Branch	Detroit, Kan.	Enterprise, Kan.	1.90	
McPherson Branch	Solomon, Kan.	Beloit, Kan.	56.37	
Plainville Branch	Salina, Kan.	McPherson, Kan.	35.46	
Colby Branch	Salina, Kan.	Plainville, Kan.	103.35	
Boulder Branch	Oakley, Kan.	Plainville, Kan.	123.00	
	Brighton, Colo.	Boulder, Colo.	27.00	
	St. Vrain, Colo.	Grant, Colo.	6.47	
	Diamond, Colo.	Baum, Colo. ....	.90	
	McKiasick Branch	At Johnson, Colo. ....	.85	
	Puritan Branch	At Parkdale, Colo. ....	.00	1,300.18
5. So. Omaha & Western Ry.	Summit, Neb.	Lane, Neb.	11.61	
Missouri Pacific Ry.	Kansas City, Kan.	Leavenworth Jet. K.	19.94	
Atchison, Topeka & S. F. Ry.	Atchison, Kan.	Valley Falls, Kan. ....	.57	
Leavenworth D. & R. R. Co.	Leavenworth, Kan.	Leavenworth, Kan. ....	.15	
Gunn-Quealy Coal Co.	Gunn Jet., Wyo.	Gunn, Wyo.	3.79	50.07
Parkdale Fuel Co.	Puritan Jet., Colo.	Puritan, Colo.	3.01	
Total				3,300.92

OFFICERS

Title	Name	Location of Office
Chairman of the Executive Committee	E. H. Harriman	New York, N. Y.
President	E. H. Harriman	New York, N. Y.
First Vice President	W. D. Cornish	New York, N. Y.
Secretary	Alex. Millar	New York, N. Y.
Treasurer	Fred'c V. S. Crosby	New York, N. Y.
General Solicitor	N. H. Loomis	Omaha, Neb.
Counsel	R. S. Lovett	New York, N. Y.
Comptroller	Wm. Mahl	New York, N. Y.
Assistant Comptroller	H. S. Bradt	New York, N. Y.
General Auditor	Erasmus Young	Omaha, Neb.
Auditor	H. J. Stirling	Omaha, Neb.
Vice President and General Manager	A. L. Mohler	Omaha, Neb.
Chief Engineer	E. L. Huntley	Omaha, Neb.
General Superintendent	Wm. L. Park	Omaha, Neb.
Superintendent	J. O. Brinkerhoff	Kansas City, Mo.
Superintendent	Chas. Ware	Omaha, Neb.
Superintendent	H. L. Anderson	Cheyenne, Wyo.
Superintendent	Wm. A. Whitney	Ogden, Utah.
Superintendent	A. P. Vick Roy	Denver, Colo.
Superintendent of Telegraph	J. B. Sheldon	Omaha, Neb.
Freight Traffic Manager	J. A. Munroe	Omaha, Neb.
General Freight Agent	Chas. J. Lane	Omaha, Neb.
First Asst. General Freight Agent	W. H. Garratt	Omaha, Neb.
Assistant General Freight Agent	E. L. Lomax	Omaha, Neb.
Assistant General Passenger Agent	W. H. Murray	Omaha, Neb.
General Ticket Agent	W. S. Basinger	Omaha, Neb.
General Baggage Agent	A. Traynor	Council Bluffs, Ia.
Land Commissioner	B. A. McAllister	Omaha, Neb.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Oliver Ames	Boston, Mass.	October 12, 1908.
Wm. D. Cornish	New York, N. Y.	October 12, 1908.
A. J. Earling	Chicago, Ill.	October 12, 1908.
Henry C. Frick	New York, N. Y.	October 12, 1908.
Robert W. Goetz	Newport, E. I.	October 12, 1908.
E. H. Harriman	New York, N. Y.	October 12, 1908.
Marvin Hughitt	Chicago, Ill.	October 12, 1908.
R. S. Lovett	New York, N. Y.	October 12, 1908.
Wm. Mahl	New York, N. Y.	October 12, 1908.
Chas. A. Peabody	New York, N. Y.	October 12, 1908.
Wm. G. Rockefeller	New York, N. Y.	October 12, 1908.
Henry H. Rogers	New York, N. Y.	October 12, 1908.
Joseph F. Smith	Salt Lake City, Utah.	October 12, 1908.
Frank A. Vanderbilt	New York, N. Y.	October 12, 1908.
P. A. Valentine	Chicago, Ill.	October 12, 1908.

- Total number of stockholders at date of last election, 14,601.
- Date of last meeting of stockholders for election of directors, October 8, 1907.
- Give postoffice address of general office, 180 Broadway, New York, N. Y.
- Give postoffice address of operating office, Omaha, Neb.

WABASH RAILROAD COMPANY

PROPERTY OPERATED

- Railroad line represented by capital stock:
 - Main line.
 - Proprietary companies whose entire capital stock is owned by this company.
 - Line operated under lease for specified sum.
 - Line operated under trackage rights.

Name	Terminals		Miles of line for road named	Miles of line for roads named
	From—	To—		
1. a The Wabash Railroad	Toledo	Aladdin	460.50	
	Bluffs	Camp Point	39.50	
	Clayton	Elvaston	34.50	
	Decatur	Bridge Junction	109.40	
	Bridge Junction	E. St. Louis Fri.		
		House	.60	
	C. & W. I. Jct.	Edinburgh	205.00	
	Shumway	Altamont	9.40	
	Delray	Butler	109.00	
	Montpelier	Clarke Junction	145.50	
	St. Louis (Tayl. W.)	23d Street	.40	
	St. Louis (23d St.)	Harlan	274.00	
	Moberly	Ottumwa	131.30	
	Pattonburg	Council Bluffs	145.70	
	Quincy		.00	
	St. Louis (Carr St.)	Ferguson	10.70	1,080.20
1. b The Wabash Railroad	Sidney	Champaign	11.70	
	Edwardsville	Edwardsville Jct.	1.80	
	Attica	Covington	14.80	
	Fairbury	Streator	30.00	
	Salisbury	Glasgow	15.40	71.60
1. Brunswick & Chillicothe R. R.	Brunswick	Chillicothe	38.30	
	St. Louis, Council Bluffs & Omaha R. R.	Chillicothe	41.40	
	Columbia & St. Louis R. R.	Columbia	21.00	
	Kansas City, Ex. Springs & Nor. R. R.	Ex. Springs Jct.	9.10	
	Mountain, Albia & Des Moines R. R.	Moulton	Chesterfield	94.10
	Toledo & Chicago R. R.	Manatee	Montpelier	40.00
	Port Wayne & Detroit R. R.	Butler	New Haven	55.70
1. Louisiana & Pike Co. R. R.	Manassville	Pittsfield	6.20	6.50
1. Ann Arbor R. R.	Toledo	Milan	30.50	
	Grand Trunk R. R.	Detroit	Black Rock	238.20
	Grand Trunk R. R.	Welland Junction	Suspension Bridge	15.00
	Erie R. R.	Suspension Bridge	Buffalo	25.60
	Erie R. R.	Black Rock	International Jct.	4.80
	Detroit U. D. & Station Co.	Detroit Union Dep.	Delray	4.50
	Pere Marquette R. R.	Chicago	C. & W. I. Jct.	8.00
	Chicago & Western Ind. R. R.	State Line (Ind.-Ill.)	C. & W. I. Jct.	11.00
	Chicago & Western Ind. R. R.	Clarke Junction	St. Line (Ind.-Ill.)	5.70
	Chicago, Burl. & Q. R. R.	Camp Point	Quincy	22.70
	Chicago, Burl. & Q. R. R.	East Hannibal	Quincy	16.80
	Toledo, Peoria & W. R. R.	Elvaston	Hamilton	6.50
	Toledo, Peoria & W. R. R.	Forrest Jct.	Fairbury	6.30
	Keokuk Bridge Co.	Hamilton	Keokuk	1.30
	Missouri, Kas. & Tex. R. R.	Hannibal Br. Track	Hannibal (U. D.)	.40
	Terminal R. R. Assn. of St. Louis	Bridge Junction	St. Louis Un. Sta.	3.80
	Chicago & Eastern Ill. R. R.	Altamont		.00
	Terminal R. R. Assn. of St. Louis	St. Louis Union St.	23d Street	.70
	Hannibal & St. Joseph R. R.	Harlan	Kansas City	1.00
	Iowa Central R. R.	Albia Connection		.30
	Missouri, Kas. & Tex. R. R.	Hannibal	Moberly	62.70

WABASH RAILROAD COMPANY—CONTINUED

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Missouri Pacific Ry.	St. Louis (Olive St.)	Carr Street	.50	
Des Moines Union Ry.	Chesterfield	Des Moines	2.40	
Union Pacific R. R.	Council Bluffs	Omaha	2.80	
Chicago, M. & St. Paul Ry.	Wabash Conn.	Council Bluffs (U. D.)	.30	678.80
Total mileage operated.....				3,614.60

OFFICERS

Title	Name	Location of Office
Chairman of the Board.....	E. T. Jeffery.....	New York City.
President.....	F. A. Delano.....	Chicago, Ill.
Vice President.....	Edgar T. Welles.....	New York City.
Vice President and General Counsel.....	Wells H. Blodgett.....	St. Louis, Mo.
Vice President and Asst. Secretary.....	E. B. Pryor.....	St. Louis, Mo.
Secretary and Asst. Treasurer.....	J. C. Orneson.....	New York City.
Treasurer.....	F. L. O'Leary.....	St. Louis, Mo.
General Solicitor.....	L. Minnis.....	St. Louis, Mo.
General Counsel.....	Wells H. Blodgett.....	St. Louis, Mo.
Auditor.....	T. J. Tobin.....	St. Louis, Mo.
Vice President and General Manager.....	Henry Miller.....	St. Louis, Mo.
Chief Engineer.....	A. O. Cunningham.....	St. Louis, Mo.
Division Superintendent.....	S. E. Cotter.....	St. Louis, Mo.
Division Superintendent.....	J. J. Sim.....	Detroit, Mich.
Division Superintendent.....	J. C. Sullivan.....	Peru, Ind.
Division Superintendent.....	L. J. Ferritor.....	Decatur, Ill.
Division Superintendent.....	C. E. Brown.....	Springfield, Ill.
Division Superintendent.....	J. E. Stampf.....	Moberly, Mo.
Superintendent of Telegraph.....	G. C. Kinsman.....	Decatur, Ill.
Traffic Manager.....	D. O. Ives.....	St. Louis, Mo.
Assistant Traffic Manager.....	W. C. Maxwell.....	St. Louis, Mo.
Assistant General Freight Agent.....	R. N. Collyer.....	St. Louis, Mo.
General Passenger Agent.....	C. S. Crane.....	St. Louis, Mo.
Assistant General Passenger Agent.....	H. V. P. Taylor.....	St. Louis, Mo.
General Ticket Agent.....	C. S. Crane.....	St. Louis, Mo.
Assistant General Ticket Agent.....	H. V. P. Taylor.....	St. Louis, Mo.
General Baggage Agent.....	S. H. Overholt.....	St. Louis, Mo.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Geo. J. Gould.....	New York City.....	2d Tu. in Oct. 1908.
Edward T. Jeffery.....	New York City.....	2d Tu. in Oct. 1908.
Frederic A. Delano.....	Chicago, Ill.....	2d Tu. in Oct. 1908.
Edgar T. Welles.....	New York City.....	2d Tu. in Oct. 1908.
John T. Terry.....	New York City.....	2d Tu. in Oct. 1908.
Winslow S. Pierce.....	New York City.....	2d Tu. in Oct. 1908.
S. C. Reynolds.....	Toledo, Ohio.....	2d Tu. in Oct. 1908.
Robert C. Clowry.....	New York City.....	2d Tu. in Oct. 1908.
Robert M. Galloway.....	New York City.....	2d Tu. in Oct. 1908.
William B. Sanders.....	New York City.....	2d Tu. in Oct. 1908.
Thos. H. Hubbard.....	Cleveland, Ohio.....	2d Tu. in Oct. 1908.
Wells H. Blodgett.....	New York City.....	2d Tu. in Oct. 1908.
J. J. Slocum.....	New York City.....	2d Tu. in Oct. 1908.

1. Total number of stockholders at date of last election, 2,921.
2. Date of last meeting of stockholders for election of directors, October 8, 1907.
3. Give postoffice address of general office, St. Louis, Mo.
4. Give postoffice address of operating office, St. Louis, Mo.

WILLMAR & SIOUX FALLS RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
2. Main line.
3. Proprietary companies whose entire capital stock is owned by this company.
4. Line operated under trackage rights.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. Willmar & Sioux Falls Ry.	Willmar, Minn.	Sioux City, Ia.	223.64	
	Garretson, S. D.	Yankton, S. D.	80.49	304.13
2. Sioux City & Western Ry.	Sioux City, Ia.	O'Neill, Neb.	129.16	129.16
3. Union Terminal Co.	In Sioux City, Ia.	Jct. with tracks of C. M. & St. P. Ry.	1.57	
	Jct. with W. & S. F. Ry.	Jct. with tracks of Union Terminal Co.		
Chl., M. & St. Paul Ry.	Junction with tracks of Union Terminal Co.	Jct. with tracks of the Combination Bridge Co. ....	.60	
Combination Bridge Co.	Junction with tracks of C. M. & S. P. Ry.	S. Sioux City, Neb.	1.15	3.32
Total				496.61

OFFICERS

Title	Name	Location of Office
President.....	L. W. Hill.....	St. Paul, Minn.
First Vice President.....	R. I. Farrington.....	St. Paul, Minn.
Secretary and Treasurer.....	E. Sawyer.....	St. Paul, Minn.
General Solicitor.....	W. R. Begg.....	St. Paul, Minn.
Comptroller.....	J. G. Drew.....	St. Paul, Minn.
Asst. Comptroller.....	Geo. B. Marlin.....	St. Paul, Minn.
Auditor.....	F. E. Draper.....	St. Paul, Minn.
General Manager.....	J. M. Gruber.....	St. Paul, Minn.
Chief Engineer.....	A. H. Hopland.....	St. Paul, Minn.
Division Superintendent.....	R. E. Kuebel.....	Sioux City, Ia.
Traffic Manager.....	W. W. Broughton.....	St. Paul, Minn.
Assistant Traffic Manager.....	W. P. Kenney.....	St. Paul, Minn.
General Passenger Agent.....	A. L. Craig.....	St. Paul, Minn.
General Baggage Agent.....	S. A. Smart.....	St. Paul, Minn.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Louis W. Hill.....	St. Paul, Minn.....	
R. I. Farrington.....	St. Paul, Minn.....	
E. Sawyer.....	St. Paul, Minn.....	
W. R. Begg.....	St. Paul, Minn.....	
F. E. Ward.....	St. Paul, Minn.....	

1. Total number of stockholders at date of last election, 6.
2. Date of last meeting of stockholders for election of directors, November 19, 1906.
3. Give postoffice address of general office, St. Paul, Minn.
4. Give postoffice address of operating office, St. Paul, Minn.

IOWA & GREAT NORTHERN RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 - a Branches and spurs.
4. Line operated under contract or where the rental is contingent upon earnings or other considerations.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. b Iowa & Great Northern Ry.	In Sioux City, Ia.	Minn-Ia. State Line		.40
4. Union Terminal Co.	In Sioux City, Ia.	Sioux City, Ia.	76.58	77.89

OFFICERS

Title	Name	Location of Office
President	Louis W. Hill	St. Paul, Minn.
Vice President	R. I. Farrington	St. Paul, Minn.
Secretary and Asst. Treasurer	I. S. Kennedy	Sioux City, Ia.
Treasurer and Asst. Secretary	E. Sawyer	St. Paul, Minn.
Comptroller	J. G. Drew	St. Paul, Minn.
General Manager	J. M. Gruber	St. Paul, Minn.
Chief Engineer	A. H. Hogeland	St. Paul, Minn.
Division Superintendent	R. L. Knebel	Sioux City, Ia.
Traffic Manager	W. W. Broughton	St. Paul, Minn.
Assistant Traffic Manager	W. P. Kenney	St. Paul, Minn.
General Passenger Agent	A. L. Craig	St. Paul, Minn.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Louis W. Hill	St. Paul, Minn.	Until suc. is elected
R. I. Farrington	St. Paul, Minn.	Until suc. is elected
E. Sawyer	St. Paul, Minn.	Until suc. is elected
J. M. Gruber	St. Paul, Minn.	Until suc. is elected
J. L. Kennedy	Sioux City, Ia.	Until suc. is elected

1. Total number of stockholders at date of last election, 6.
2. Date of last meeting of stockholders for election of directors, October 19, 1907.
3. Give postoffice address of general office, Sioux City, Iowa.
4. Give postoffice address of operating office, St. Paul, Minn.

GREAT NORTHERN RAILWAY COMPANY

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 - a Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Owned by Great Nor. Ry. Co. Operated by Iowa & Great Nor. Ry. Co.	Minn-Ia. State Line	Sioux City	76.58	
Total				76.58

OFFICERS

Title	Name	Location of Office
Chairman of the Board	Jas. J. Hill	St. Paul, Minn.
President	Louis W. Hill	St. Paul, Minn.
Second Vice President	R. I. Farrington	St. Paul, Minn.
Third Vice President	E. T. Nichols	New York, N. Y.
Secretary	E. T. Nichols	New York, N. Y.
Treasurer	E. Sawyer	St. Paul, Minn.

ORGANIZATION

Names of Directors	Postoffice Address	Date of Expiration of Term
Jas. J. Hill	St. Paul, Minn.	1908.
Fred K. Weyerhauser	St. Paul, Minn.	1908.
Louis W. Hill	St. Paul, Minn.	1908.
Robt. I. Farrington	St. Paul, Minn.	1909.
Edward Sawyer	St. Paul, Minn.	1909.
Wm. R. Bogg	St. Paul, Minn.	1909.
Henry W. Cannon	New York, N. Y.	1910.
Samuel Thorne	New York, N. Y.	1910.
Wm. B. Dean	St. Paul, Minn.	1910.

3. Give postoffice address of general office, St. Paul, Minn.

MILEAGE, OFFICERS AND DIRECTORS
OF
Terminal Railway Companies

DES MOINES TERMINAL COMPANY.

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Des Moines Terminal Co.....				.91
Total .....				.91

OFFICERS.

Title	Name	Location of Office
President	F. M. Hubbell.....	Des Moines, Ia.
First Vice President.....	H. D. Thompson.....	Des Moines, Ia.
Secretary and Treasurer.....	C. Huttenlocher.....	Des Moines, Ia.
General Superintendent	C. H. Hueston.....	Des Moines, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
F. M. Hubbell.....	Des Moines, Ia.	January 7, 1900.
H. D. Thompson.....	Des Moines, Ia.	January 7, 1900.
C. Huttenlocher	Des Moines, Ia.	January 7, 1900.

1. Total number of stockholders at date of last election, 5.
2. Date of last meeting of stockholders for election of directors, January 2, 1900.
3. Give postoffice address of general office, Des Moines, Iowa.
4. Give postoffice address of operating office, Des Moines, Iowa.

DES MOINES UNION RAILWAY COMPANY.

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a Main line

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Des Moines Union Railway Co....	Des Moines, Ia.	Des Moines, Ia.		4.00
Total				4.00

OFFICERS.

Title	Name	Location of Office
Chairman of the Board.....	F. C. Hubbell.....	Des Moines, Ia.
President	F. C. Hubbell.....	Des Moines, Ia.
First Vice President.....	H. D. Thompson.....	Des Moines, Ia.
Secretary	F. M. Hubbell.....	Des Moines, Ia.
Treasurer	H. D. Thompson.....	Des Moines, Ia.
Attorney or General Counsel.....	N. T. Guernsey.....	Des Moines, Ia.
Auditor	E. G. Mitchell.....	Des Moines, Ia.
Chief Engineer	A. L. Morgan.....	Des Moines, Ia.
General Superintendent	J. A. Wagner.....	Des Moines, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
F. M. Hubbell.....	Des Moines, Ia.	January 7, 1900.
F. C. Hubbell.....	Des Moines, Ia.	January 7, 1900.
G. C. Hubbell.....	Des Moines, Ia.	January 7, 1900.
H. D. Thompson.....	Des Moines, Ia.	January 7, 1900.
N. T. Guernsey.....	Des Moines, Ia.	January 7, 1900.
E. W. McKean.....	Chicago, Ill.	January 7, 1900.
C. E. Vroman.....	Chicago, Ill.	January 7, 1900.
E. B. Pryor.....	St. Louis, Mo.	January 7, 1900.

1. Total number of stockholders at date of last election, 12.
2. Date of last meeting of stockholders for election of directors, January 3, 1900, 10:30 A. M.
3. Give postoffice address of general office, Des Moines, Iowa.
4. Give postoffice address of operating office, Des Moines, Iowa.

THIRTY-FIRST ANNUAL REPORT OF THE
DES MOINES WESTERN RAILWAY COMPANY.
PROPERTY OPERATED

1. Railroad line represented by capital stock:
a Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Des Moines Western Ry. Co.	East Des Moines	East Des Moines	4.63	
Total			4.63	

OFFICERS.

Title	Name	Location of Office
Chairman of the Board	F. M. Hubbell	Des Moines, Ia.
President	F. M. Hubbell	Des Moines, Ia.
First and Second Vice President	G. A. W. Dodge	Iowa Falls, Ia.
Secretary and Treasurer	H. D. Thompson	Des Moines, Ia.
General Superintendent	C. H. Hueston	Des Moines, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
F. M. Hubbell	Des Moines, Ia.	January 7, 1909.
H. D. Thompson	Des Moines, Ia.	January 7, 1909.
C. Huttenlocher	Des Moines, Ia.	January 7, 1909.
G. A. W. Dodge	Iowa Falls, Ia.	January 7, 1909.
W. J. Souder	Iowa Falls, Ia.	January 7, 1909.

- Total number of stockholders at date of last election, 9.
- Date of last meeting of stockholders for election of directors, January 2, 1908.
- Give postoffice address of general office, Des Moines, Iowa.
- Give postoffice address of operating office, Des Moines, Iowa.

IOWA TRANSFER RAILWAY COMPANY.
PROPERTY OPERATED

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Iowa Transfer Railway Co.	E. Des Moines, Ia.	E. Des Moines, Ia.	31	
Total			31	

OFFICERS.

Title	Name	Location of Office
Chairman of the Board	F. C. Hubbell	Des Moines, Ia.
President	F. C. Hubbell	Des Moines, Ia.
First Vice President	W. B. Throop	Burlington, Ia.
Secretary and Treasurer	J. A. Wagner	Des Moines, Ia.
Attorney or General Counsel	Carroll Wright	Des Moines, Ia.
Auditor	E. G. Mitchell	Des Moines, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
F. C. Hubbell	Des Moines, Ia.	January 7, 1909.
C. W. Jones	Des Moines, Ia.	January 7, 1909.
S. C. Strickney	St. Paul, Minn.	January 7, 1909.
W. B. Throop	Burlington, Ia.	January 7, 1909.
Carroll Wright	Des Moines, Ia.	January 7, 1909.
J. A. Wagner	Des Moines, Ia.	January 7, 1909.

- Total number of stockholders at date of last election, 8.
- Date of last meeting of stockholders for election of directors, January 2, 1908.
- Give postoffice address of general office, Des Moines, Iowa.
- Give postoffice address of operating office, Des Moines, Iowa.

SIOUX CITY TERMINAL COMPANY.

OFFICERS.

Title	Name	Location of Office
President	F. L. Eaton	Sioux City, Ia.
First Vice President	Wm. Michrist	Sioux City, Ia.
Secretary	Geo. E. Burdick	Sioux City, Ia.
Treasurer	Geo. E. Burdick	Sioux City, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
F. L. Eaton	Sioux City, Ia.	October, 1908.
Wm. Michrist	Sioux City, Ia.	October, 1908.
Edward Tilden	Chicago, Ill.	October, 1908.

1. Total number of stockholders at date of last election, 3.
2. Date of last meeting of stockholders for election of directors, October 10, 1907.
3. Give postoffice address of general office, Sioux City, Iowa.
4. Give postoffice address of operating office, Sioux City, Iowa.

THE UNION TERMINAL COMPANY OF SIOUX CITY.

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a. Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of road owned
	From—	To—		
The Union Terminal Co. of Sioux City	In Sioux City .....	.....	1.28
Total	1.28

OFFICERS.

Title	Name	Location of Office
President	Louis W. Hill	St. Paul, Minn.
Vice President	R. I. Farrington	St. Paul, Minn.
Secretary and Treasurer	E. Sawyer	St. Paul, Minn.
Comptroller	J. G. Drew	St. Paul, Minn.
General Manager	J. M. Graber	St. Paul, Minn.
Chief Engineer	A. H. Hogeland	St. Paul, Minn.
Superintendent	R. L. Koebel	Sioux City, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
Louis W. Hill	St. Paul, Minn. ....	.....
R. I. Farrington	St. Paul, Minn. ....	.....
E. Sawyer	St. Paul, Minn. ....	.....
W. H. Begg	St. Paul, Minn. ....	.....
J. G. Drew	St. Paul, Minn. ....	.....
H. R. Parkhouse	St. Paul, Minn. ....	.....
R. A. Wilkinson	St. Paul, Minn. ....	.....
J. M. Graber	St. Paul, Minn. ....	.....
H. A. Kennedy	St. Paul, Minn. ....	.....

1. Total number of stockholders at date of last election, 12.
2. Date of last meeting of stockholders for election of directors, May 18, 1908.
3. Give postoffice address of general office, St. Paul, Minn.
4. Give postoffice address of operating office, Sioux City, Iowa.

MILEAGE, OFFICERS AND DIRECTORS
OF
Railway Bridge Companies

DUNLEITH & DUBUQUE BRIDGE COMPANY.

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Dunleith & Dubuque Bridge Co.	E. Dubuque, Ill.	Dubuque, Ia.	-----	1.30
Total	-----	-----	-----	1.30

OFFICERS.

Title	Name	Location of Office
President	J. T. Harahan	Chicago, Ill.
Vice President	I. G. Rawn	Chicago, Ill.
Secretary	J. F. Merry	Dubuque, Ia.
Treasurer	E. T. H. Gibson	New York, N. Y.
Asst. Secretary	D. R. Burbank	New York, N. Y.
Local Treasurer	Otto F. Nau	Chicago, Ill.
General Manager	F. B. Harriman	Chicago, Ill.

ORGANIZATION.

Name of Directors	Postoffice Address	Date of Expiration of Term
J. T. Harahan	Chicago, Ill.	June, 1908.
I. G. Rawn	Chicago, Ill.	June, 1908.
A. G. Hackstaff	New York, N. Y.	June, 1908.
F. D. Stout	Chicago, Ill.	June, 1908.
W. G. Bruen	Chicago, Ill.	June, 1908.

1. Total number of stockholders at date of last election, 6.
2. Date of last meeting of stockholders for election of directors, June 3, 1907.
3. Give postoffice address of general office, Dubuque, Iowa.
4. Give postoffice address of operating office, Dubuque, Iowa.

KEOKUK & HAMILTON BRIDGE COMPANY.

PROPERTY OPERATED

1. Railroad line represented by capital stock:
a Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Keokuk & Hamilton Bridge Co.	Keokuk, Ia.	Hamilton, Ill.	-----	.66
Total	-----	-----	-----	.66

OFFICERS.

Title	Name	Location of Office
President	Andrew Carnegie	New York, N. Y.
First Vice President	Matthias Nicoll	New York, N. Y.
Secretary and Treasurer	Theodore Gilman	New York, N. Y.
Auditor	Matthias Nicoll	New York, N. Y.
General Superintendent	J. H. Cole	Keokuk, Ia.

ORGANIZATION.

Name of Directors	Postoffice Address	Date of Expiration of Term
Andrew Carnegie	New York, N. Y.	Se. Tu. in June, 1909
Theodore F. Hicks	New York, N. Y.	Se. Tu. in June, 1909
David Paton	New York, N. Y.	Se. Tu. in June, 1909
Matthias Nicoll	New York, N. Y.	Se. Tu. in June, 1909
Joseph J. Asch	New York, N. Y.	Se. Tu. in June, 1909
James F. Secor, Jr.	New York, N. Y.	Se. Tu. in June, 1909
W. B. Gilman	New York, N. Y.	Se. Tu. in June, 1909
Theodore Gilman	New York, N. Y.	Se. Tu. in June, 1909
Henry E. Smith	Philadelphia, Pa.	Se. Tu. in June, 1909

1. Total number of stockholders at date of last election, 84.
2. Date of last meeting of stockholders for election of directors, June 9, 1908.
3. Give postoffice address of general office, box 172, New York City.
4. Give postoffice address of operating office, Keokuk, Iowa.

MISSOURI VALLEY & BLAIR RAILWAY & BRIDGE COMPANY.

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 a. Main line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Missouri Valley & Blair Ry. & Bridge Co.	Con. on East Bank of Mo. River, Ia.	Con. near Blair, Neb.	.....	3.99
Total				3.99

OFFICERS.

Title	Name	Location of Office
President	Marvin Hughitt	Chicago, Ill.
Vice President	W. A. Gardner	Chicago, Ill.
Secretary	J. B. Redfield	Chicago, Ill.
Treasurer	M. M. Kirkman	Chicago, Ill.

ORGANIZATION.

Name of Directors	Postoffice Address	Date of Expiration of Term
Marvin Hughitt	Chicago, Ill.	May, 1909.
David P. Kimball	Boston, Mass.	May, 1909.
W. A. Gardner	Chicago, Ill.	May, 1909.
H. R. McCullough	Chicago, Ill.	May, 1909.
J. B. Redfield	Chicago, Ill.	May, 1909.

1. Total number of stockholders at date of last election, 6.
 2. Date of last meeting of stockholders for election of directors, May 20, 1908.
 3. Give postoffice address of general office, Chicago, Illinois.
 4. Give postoffice address of operating office, Chicago, Illinois.

OMAHA BRIDGE & TERMINAL COMPANY.

1. Railroad line represented by capital stock:
 a. Main Line.
 b. Branches and spurs.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. a. Omaha Bridge & Terminal Ry. Co.	U. P. Jct. in Omaha, Neb.	E. end Mo. River Bridge .....	.....	1.948
1. b. Omaha Bridge & Terminal Ry. Co.	Various Connections Omaha	Various Industries and Railroads .....	.....	15.089
5. Omaha Belt Ry. Co.	Sprague Street Junction, Omaha	So. Omaha	7.89	
Total				24.927

CLASSIFICATION OF TRACKAGE.

Location	Main Line	Side Track	Total
State of Nebraska	1.448	12.917	14.365
State of Iowa .....	.600	2.172	2.772
Total	1.948	15.089	17.037

OFFICERS.

Title	Name	Location of Office
President	J. T. Harahan	Chicago, Ill.
Vice President	L. G. Rawn	Chicago, Ill.
Secretary and Treasurer	John E. Webster	Omaha, Neb.
Attorney	William Baird	Omaha, Neb.
General Counsel	J. M. Dickinson	Chicago, Ill.
General Manager	John E. Webster	Omaha, Neb.
Superintendent	C. B. Fletcher	Fort Dodge, Ia.

ORGANIZATION.

Name of Directors	Postoffice Address	Date of Expiration of Term
J. T. Harahan	Chicago, Ill.	January 12, 1909.
L. C. Fritch	Chicago, Ill.	January 12, 1909.
L. G. Rawn	Chicago, Ill.	January 12, 1909.
J. E. Pius	Chicago, Ill.	January 12, 1909.
W. G. Bruen	Chicago, Ill.	January 12, 1909.
John R. Webster	Omaha, Neb.	January 12, 1909.
Wm. Baird	Omaha, Neb.	January 12, 1909.

1. Total number of stockholders at date of last election, 8.
 2. Date of last meeting of stockholders for election of directors, January 14, 1908.
 3. Give postoffice address of general office, Omaha, Neb.
 4. Give postoffice address of operating office, Omaha, Neb.

SIOUX CITY BRIDGE COMPANY.

PROPERLY OPERATED

1. Railroad line represented by capital stock:
a. Main Line.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Sioux City Bridge Co.....	A. con. on the E. bank of Mo. River near Sioux City....	A. con. on the W. bank of Mo. river near Sioux City....		3.90
Total				3.90

OFFICERS.

Title	Name	Location of Office
President	Marvin Hughitt	Chicago, Ill.
Vice President	James T. Clark	St. Paul, Minn.
Secretary	J. B. Redfield	Chicago, Ill.
Treasurer	M. M. Kirkman	Chicago, Ill.
Asst. Secretary	Henry V. Ferguson	Cedar Rapids, Ia.

ORGANIZATION.

Name of Directors	Postoffice Address	Date of Expiration of Term
Marvin Hughitt	Chicago, Ill.	May, 1909.
H. B. McCullough	Chicago, Ill.	May, 1909.
W. A. Gardner	Chicago, Ill.	May, 1909.
David P. Kimball	Boston, Mass.	May, 1909.
M. M. Kirkman	Chicago, Ill.	May, 1909.
James T. Clark	St. Paul, Minn.	May, 1909.
J. B. Redfield	Chicago, Ill.	May, 1909.

- Total number of stockholders at date of last election, 9.
- Date of last meeting of stockholders for election of directors, May 20, 1908.
- Give postoffice address of general office, Chicago, Ill.
- Give postoffice address of operating office, St. Paul, Minn.

MILEAGE, OFFICERS AND DIRECTORS

OF

Electric Railway Companies

BOONE SUBURBAN RAILWAY COMPANY.

PROPERTY OPERATED

1. Line owned by respondent.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Boone Suburban Ry. Co.....	W. Boone	C. & N. W. Bridge	4.1	
Total				4.10

OFFICERS.

Title	Name	Official Address
Chairman of the Board.....	John Reynolds	Boone, Ia.
President	John Reynolds	Boone, Ia.
First Vice President.....	C. E. Rice	Boone, Ia.
Secretary	S. G. Clarke	Boone, Ia.
Treasurer	City Bank	Boone, Ia.
General Solicitor	S. R. Dyer	Boone, Ia.
Auditor	S. G. Clarke	Boone, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
John Reynolds	Boone, Iowa	June, 1909.
C. E. Rice	Boone, Iowa	June, 1909.
S. G. Clarke	Boone, Iowa	June, 1909.

1. Date of last meeting of stockholders for election of directors, June, 1908.
2. Total number of stockholders at date of last election, 3.

CEDAR RAPIDS & IOWA CITY RAILWAY COMPANY.

PROPERTY OPERATED

1. Line owned by respondent.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Cedar Rapids & Iowa City Ry.	Cedar Rapids, Ia....	Iowa City, Ia....	27.63	27.63
Linwood Line	Cedar Rapids, Ia....	Cedar Rapids, Ia....	.86	.86
Total			28.49	28.49

OFFICERS.

Title	Name	Official Address
President	William G. Dows	Cedar Rapids, Ia.
First Vice President.....	Dr. J. H. Smith	Cedar Rapids, Ia.
Secretary and Treasurer.....	Isaac B. Smith	Cedar Rapids, Ia.
Attorney or General Counsel.....	John A. Reed	Cedar Rapids, Ia.
Auditor	C. S. Woodward	Cedar Rapids, Ia.
General Manager	William G. Dows	Cedar Rapids, Ia.
Traffic Manager	Isaac B. Smith	Cedar Rapids, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
Dr. J. H. Smith	Cedar Rapids, Iowa....	May 25, 1909.
William G. Dows	Cedar Rapids, Iowa....	May 25, 1909.
Isaac B. Smith	Cedar Rapids, Iowa....	May 25, 1909.
N. M. Hubbard, Jr.	Cedar Rapids, Iowa....	May 25, 1909.
Benjamin Thaw	216 4th Ave., Pittsburg, Pa.	May 25, 1909.
Ed H. Smith	Cedar Rapids, Iowa....	May 25, 1909.
E. E. Pinney	Cedar Rapids, Iowa....	May 25, 1909.
E. P. Smith	Harris Trust & Savings Bank, Chicago, Ill....	May 25, 1909.
W. F. Severa	Cedar Rapids, Iowa....	May 25, 1909.
John A. Reed	Cedar Rapids, Iowa....	May 25, 1909.
Robt. I. Safely	Cedar Rapids, Iowa....	May 25, 1909.

1. Date of last meeting of stockholders for election of directors, May 26, 1908.
2. Total number of stockholders at date of last election, 54.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY

NOTE.—Of the 15.85 miles of track owned and operated by this company, 14.79 miles are within incorporated cities and towns, operated under municipal franchises, governed by laws relating to street railways, leaving only .86 miles governed by railway statutes, under which this report is made.

OFFICERS.

Title	Name	Official Address
President	P. E. Hall.....	Cedar Rapids, Ia.
Vice President	Henry V. Ferguson.....	Cedar Rapids, Ia.
Secretary	John S. Ely.....	Cedar Rapids, Ia.
Treasurer	A. M. Wang.....	Cedar Rapids, Ia.
Auditor	F. L. Diserens.....	Cedar Rapids, Ia.
Superintendent	Martin Evans.....	Cedar Rapids, Ia.
Asst. Superintendent		

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
P. E. Hall.....	Cedar Rapids, Iowa.....	February, 1909.
Geo. B. Douglas.....	Cedar Rapids, Iowa.....	February, 1909.
John S. Ely.....	Cedar Rapids, Iowa.....	February, 1909.
Edward C. Clark.....	Cedar Rapids, Iowa.....	February, 1909.
Henry V. Ferguson.....	Cedar Rapids, Iowa.....	February, 1909.
David P. Kimball.....	Boston, Mass.....	February, 1909.
Walter D. Douglas.....	Minneapolis, Minn.....	February, 1909.

1. Date of last meeting of stockholders for election of directors, February 11, 1908.
2. Total number of stockholders at date of last election, 22.

FORT DODGE, DES MOINES & SOUTHERN RAILROAD.

PROPERTY OPERATED

1. Railroad line represented by capital stock:
 - a Main Line.
 - b Branches and spurs.
5. Line operated under trackage rights.

Name	Terminals		Miles of line for each road owned	Miles of line for each class of cars owned
	From—	To—		
1. aFort Dodge, Des Moines & Southern R. R.	Polk Jet., Ia.	Des Moines Jct., Ia.	20.70	
	Kelley, Ia.	Ames, Ia.	7.81	
	Ft. Dodge Jct., Ia.	Fort Dodge, Ia.	25.50	
1. bFort Dodge, Des Moines & Southern R. R.	Main Line	Gypsum Mills, Ia.	9.12	56.13
5. Interurban Ry. & Des Moines City Ry.	Polk Jet., Ia.	Des Moines, Ia.	4.80	
Newton & Northwestern R. R.	Des Moines Jct., Ia.	Ft. Dodge Jct., Ia.	27.70	42.50
Total				98.63

OFFICERS.

Title	Name	Location of Office
President	Homer Loring	Boston, Mass.
Vice President	Frederick A. Farrar.....	Boston, Mass.
Secretary	Lawrence H. Parkhurst.....	Boston, Mass.
Treasurer	Frederick A. Farrar.....	Boston, Mass.
General Counsel	S. B. Dyer	Boone, Ia.
Auditor	W. Chamberlain	Boone, Ia.
Asst. Auditor	E. D. Edgerton.....	Boone, Ia.
General Manager	J. L. Blake	Boone, Ia.
Superintendent	Frank Arnold	Boone, Ia.
General Freight Agent.....	C. H. Crooks.....	Boone, Ia.
General Passenger Agent.....	C. H. Crooks.....	Boone, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
Homer Loring	Boston, Mass.	January 13, 1909.
Frederick A. Farrar	Boston, Mass.	January 13, 1909.
Henry W. Poor.....	New York, N. Y.	January 13, 1909.
George G. Beals.....	Boston, Mass.	January 13, 1909.
Lawrence H. Parkhurst.....	Boston, Mass.	January 13, 1909.
Parley Sheldon.....	Ames, Ia.	January 13, 1909.
L. E. Armstrong.....	Fort Dodge, Ia.	January 13, 1909.

1. Total number of stockholders at date of last election, 2.
2. Date of last meeting of stockholders for election of directors, May 17, 1906.
3. Give postoffice address of general office, Boone, Iowa.
4. Give postoffice address of operating office, Boone, Iowa.

IOWA & ILLINOIS RAILWAY COMPANY.

PROPERTY OPERATED

1. Line owned by respondent.
 2. Line operated under trackage rights.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. Iowa & Illinois Railway Co.....	7th Ave. & 9th St., Clinton, Ia.	Mound & E. River Sts. and Jersey Ridge Road, Davenport, Ia.	33.072	33.072
2. Clinton Street Railway Co.....	7th Ave. & 9th St., Clinton, Ia.	Office of Company, Clinton, Ia.	1.601	
Tri-City Railway Co.	Mound & E. River Sts. Davenport, Ia.	Office of Company, Davenport, Ia.	2.030	3.631
Total			36.703	36.703

OFFICERS.

Title	Name	Official Address
President	G. E. Lamb.....	Clinton, Ia.
First Vice President.....	F. W. Ellis.....	Clinton, Ia.
Second Vice President.....	Henry Thuenen, Jr.....	Davenport, Ia.
Secretary	R. B. McCoy.....	Clinton, Ia.
Treasurer	C. B. Mills.....	Clinton, Ia.
Attorney or General Counsel.....	F. W. Ellis.....	Clinton, Ia.
Auditor	J. C. Feddersen.....	Clinton, Ia.
General Manager	P. P. Crafts.....	Clinton, Ia.
Chief Engineer	J. B. Skiff.....	Clinton, Ia.
General Superintendent	E. A. Perkins.....	Clinton, Ia.
General Freight Agent.....	Fred Deuger.....	Davenport, Ia.
General Passenger Agent.....	Fred Deuger.....	Davenport, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
G. E. Lamb.....	Clinton, Iowa	January 6, 1909.
F. W. Ellis.....	Clinton, Iowa	January 6, 1909.
R. B. McCoy.....	Clinton, Iowa	January 6, 1909.
Lafayette Lamb.....	Clinton, Iowa	January 6, 1909.
Julius Christensen.....	Drexel Bldg., Philadelphia, Pa.	January 6, 1909.
C. B. Mills.....	Clinton, Iowa	January 6, 1909.
L. M. Ellis.....	Los Angeles, Cal.	January 6, 1909.
Henry Thuenen, Jr.....	Davenport, Iowa	January 6, 1909.
A. L. Register.....	113 N. Broad St., Philadelphia, Pa.	January 6, 1909.

1. Date of last meeting of stockholders for election of directors, January 20, 1908.
 2. Total number of stockholders at date of last election, 27.

INTER-URBAN RAILWAY COMPANY.

PROPERTY OPERATED

1. Line owned by respondent.
 2. Line operated under trackage rights.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. Inter-Urban Railway Co.....	Des Moines, Ia.	Valley Jet, Ia.	2.80	
Inter-Urban Railway Co.....	Des Moines, Ia.	Ft. Des Moines, Ia.	4.22	
Inter-Urban Railway Co.....	Des Moines, Ia.	Colfax, Ia.	26.89	
Inter-Urban Railway Co.....	Des Moines, Ia.	Perry, Ia.	38.64	72.54
2. Des Moines City Railway Co.	City Limits	Cent. of Des Moines		20.75
Total				93.39

OFFICERS.

Title	Name	Official Address
President	H. H. Polk.....	Des Moines, Ia.
First Vice President.....	E. P. Smith.....	Chicago, Ill.
Secretary	N. T. Guernsey.....	Des Moines, Ia.
Treasurer	G. B. Hippe.....	Des Moines, Ia.
General Solicitor	N. T. Guernsey.....	Des Moines, Ia.
Auditor	C. L. Wick.....	Des Moines, Ia.
General Manager	H. H. Polk.....	Des Moines, Ia.
Chief Engineer	J. E. Welsh.....	Des Moines, Ia.
General Superintendent	F. S. Cummins.....	Des Moines, Ia.
Traffic Manager	B. A. Belding.....	Des Moines, Ia.
General Freight Agent.....	J. F. Johnston.....	Des Moines, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
H. H. Polk.....	Des Moines, Iowa.....	3 Tues. in Jan. 1909
E. P. Smith.....	Chicago, Ill.	3 Tues. in Jan. 1909
G. B. Hippe.....	Des Moines, Iowa.....	3 Tues. in Jan. 1909
N. T. Guernsey.....	Des Moines, Iowa.....	3 Tues. in Jan. 1909

1. Date of last meeting of stockholders for election of directors, February 11, 1908.
 2. Total number of stockholders at date of last election, 21.

THIRTY-FIRST ANNUAL REPORT OF THE
MASON CITY & CLEAR LAKE TRACTION COMPANY.
PROPERTY OPERATED

1. Line owned by respondent.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Mason City & Clear Lake T. Co.	Mason City	Clear Lake	17.34	
Total				17.34

OFFICERS.

Title	Name	Official Address
President	W. E. Brice	Mason City, Ia.
First Vice President and Secretary	F. J. Hanlon	Mason City, Ia.
Treasurer	C. H. McNider	Mason City, Ia.
Auditor	G. E. Peck	Mason City, Ia.
General Manager	F. J. Hanlon	Mason City, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
W. E. Brice	Mason City, Iowa	
C. H. McNider	Mason City, Iowa	
F. J. Hanlon	Mason City, Iowa	

1. Date of last meeting of stockholders for election of directors, January 7, 1908.
2. Total number of stockholders at date of last election, 3.

OSKALOOSA & BUXTON ELECTRIC RAILWAY COMPANY.

PROPERTY OPERATED

1. Line owned by respondent.

Name	Terminals		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
Oska. & Buxton El. Ry. Co.	Oskaloosa	Beacon	2.30	
Total				2.30

OFFICERS.

Title		Official Address
President	W. R. Lacey	Oskaloosa, Ia.
Secretary	C. E. Lofland	Oskaloosa, Ia.
Treasurer	Geo. Kalbach	Oskaloosa, Ia.
General Manager	H. W. Garner	Oskaloosa, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
W. R. Lacey	Oskaloosa, Iowa	June 2, 1909.
Sam Baldani	Oskaloosa, Iowa	June 2, 1909.
M. J. Cruzen	Oskaloosa, Iowa	June 2, 1909.
W. W. Williams	Oskaloosa, Iowa	June 2, 1909.
Geo. Kalbach	Oskaloosa, Iowa	June 2, 1909.
W. H. Kalbach	Oskaloosa, Iowa	June 2, 1909.
F. B. Shafer	Oskaloosa, Iowa	June 2, 1909.
C. E. Lofland	Oskaloosa, Iowa	June 2, 1909.

1. Date of last meeting of stockholders for election of directors, June 2, 1908.
2. Total number of stockholders at date of last election not reported.

TAMA & TOLEDO ELECTRIC RAILWAY & LIGHT COMPANY.

PROPERTY OPERATED

1. Line owned by respondent.

Name	Terminals		Miles of line for each road named	Miles of line for each class of road named
	From—	To—		
Tama & Toledo Electric Ry. and Light Company	Tama, Ia.	Toledo, Ia.	2.75	
Total				2.75

OFFICERS.

Title	Name	Official Address
Chairman of the Board	W. C. Walters	Toledo, Ia.
President	W. C. Walters	Toledo, Ia.
First Vice President	W. E. Bruce	Mason City, Ia.
Secretary	J. P. Walters	Toledo, Ia.
Treasurer	C. E. Walters	Toledo, Ia.
General Solicitor	C. E. Walters	Toledo, Ia.
Attorney or General Counsel	C. E. Walters	Toledo, Ia.
Auditor	J. P. Walters	Toledo, Ia.
General Manager	W. C. Walters	Toledo, Ia.
Chief Engineer	A. J. Lever	Tama, Ia.
General Freight Agent	S. N. Dodd	Toledo, Ia.
General Passenger Agent	S. N. Dodd	Toledo, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
W. C. Walters	Toledo, Iowa	February 2, 1909.
W. E. Bruce	Mason City, Iowa	February 2, 1909.
L. Clark	Toledo, Iowa	February 2, 1909.
E. E. Walters	Toledo, Iowa	February 2, 1909.
J. P. Walters	Toledo, Iowa	February 2, 1909.

1. Date of last meeting of stockholders for election of directors, February 4, 1908.
2. Total number of stockholders at date of last election, 3.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY COMPANY.

PROPERTY OPERATED.

Total main line operated, owned and leased.....55.80

OFFICERS.

Title	Name	Official Address
President	F. S. Cass	St. Paul, Minn.
First Vice President	J. F. Cass	Sumner, Ia.
Secretary	F. E. Farwell	Waverly, Ia.
Treasurer	B. A. Boggs	Waterloo, Ia.
General Solicitor	Mullan & Pickett	Waterloo, Ia.
Auditor	B. A. Boggs	Waterloo, Ia.
General Manager	C. D. Cass	Waterloo, Ia.
Assistant General Manager	F. McDonald	Waterloo, Ia.
Chief Engineer	M. L. Newton	Waterloo, Ia.
Traffic Manager	T. F. Emmons	Waterloo, Ia.
General Freight Agent	C. M. Cheney	Waterloo, Ia.
General Passenger Agent	C. M. Cheney	Waterloo, Ia.

ORGANIZATION.

Names of Directors	Postoffice Address	Date of Expiration of Term
L. S. Cass	St. Paul, Minn.	
J. F. Cass	Sumner, Iowa	
C. D. Cass	Waterloo, Iowa	

1. Date of last meeting of stockholders for election of directors, January, 1908.

Decisions of Commissioners in
General Cases

DECISIONS

No. 3603—1908.

W. H. MARLING ET AL., Prescott,
VS.
CHICAGO, BURLINGTON & QUINCY } Location of Depot.
RAILROAD CO.

Complaint filed October 12, 1907.

OPINION OF THE COMMISSION.

The petition in this case follows:

To the Honorable Board of Railway Commissioners:

We, the undersigned residents of Prescott, Adams county, Iowa, and vicinity, do hereby respectfully present our individual and respective complaint with reference to the rebuilding of the depot and station of the Chicago, Burlington & Quincy Railroad Company, in said town, upon the site formerly used, and, hereby present the facts upon which our complaint is based.

That for more than twenty-five years the station and depot in said town was located at or near the foot of Sixth avenue, that being the main or principal thoroughfare thereof; that by reason of the location of the said depot store buildings were erected upon lots the value of which was thereby increased and the business portion of said town was established with reference thereto; that about two years ago said railroad company removed said depot from that location about one-third of a mile southwest and placed said depot just inside of the corporation line of said town and that the extreme southwest corner thereof; that for pedestrians to reach said depot by the most convenient and direct route it is necessary to trespass upon the right of way of said company which is a dangerous undertaking; that to reach said depot with horse and vehicle it is necessary to go in a round-about-way one-half mile; that on October 4, 1907, said depot was destroyed by fire and said railroad company are now arranging to rebuild a depot upon the former site; that the town of Prescott, Iowa, is a stock-shipping point; that said depot is about one-half mile from said yards causing inconvenience to such stock shippers.

Attached hereto is a correct plat of the streets, locations of depots and right of way so far as the same pertains to this complaint.

That if said depot is built upon the former site it will be inconvenient to the patrons of said railway both in its freight and passenger departments.

That we recommend that said new depot be placed on the old site near Sixth avenue or within two blocks thereof to accommodate the patrons of said road.

Wherefore, we, the undersigned do individually petition your honorable body to hear our complaint and that you make such orders and directions in said matter, which, upon your investigation thereof, you may deem necessary and proper for the convenience and accommodation of the residents of Prescott, Iowa, and vicinity and other patrons of said railroad.

On October 19, 1907, the railroad company, through its attorney, W. D. Eaton, filed the following answer:

Replying to yours of October 12, 1907, about changing the location of our station at Prescott.

We should be glad to meet the wishes of these petitioners if we could. It is, however, impossible to do so without sacrificing the safety of our trains, for the following reasons:

In order to prevent accidents, increase the safety of our fast trains, as well as to expedite all of our traffic, we have at Prescott installed a set of standard passing tracks and cross-over with the intention of installing an interlocking plant at some future time. In each of the main tracks there must be a facing point switch leading to these passing tracks, and in order that these switches may be right under the eye of the operator, our practice is to have the east-bound passing track lead off from the east main line, and our west-bound passing track lead off from the west main line, close to the station, where they can be interlocked in the station and be directly under the eye of the station agent and operator. This of course necessitates the locating of the station opposite the points where these tracks lead off from the main line.

In Prescott the location of these passing tracks is controlled by the fact that the Nodaway river crosses our main line just east of Prescott. We cannot therefore move our station any further east without doing away with this standard arrangement of passing tracks and interlocking plant, because we can not move our eastbound passing track connection any further east on account of the Nodaway river. The natural conditions as they exist at Prescott therefore control the location of the station, if we are to carry out our practice of interlocking these switches and guarding them by having our operator close by. This we regard as very desirable and as quite a safeguard against accidents.

So far as the statement made in this petition that the approach to our station is in any way dangerous,—I beg to say that we have a good walk leading down to the station, between which walk and the tracks there is a barricade, or fence. There is not the slightest danger to anybody going down this walk unless they jump this fence.

It would of course be a little more convenient for the Prescott people to have the station a little farther east, but for the reasons stated, it is impossible for us to move it further east without sacrificing the safety of our trains and the people we are transporting. I believe the people at Prescott, when they realize that the location which we find necessary, is made so by our desire to make the railroads safe, they will agree with us that this is the right and only thing to do.

Other correspondence followed and the Board fixed December 17, 1907, for inspection of the premises and hearing. On December 3, 1907, however, the Commissioners were advised that the railroad company was already engaged in rebuilding the depot. Thereupon the Commission took the matter up by telegraph with the railroad company and were advised that this work was being done by the construction department at this time in order to have it completed before inclement weather and that such department had not been advised of the proposed hearing on December 17, 1907. Therefore the Commissioners went to Prescott, Iowa, on December 4, 1907, after notifying both the railroad company and the petitioners of their intended inspection.

The Commissioners on this date met representatives of the railroad company and of the petitioners and went over the ground and studied the plans very carefully. They find the following situation:

That up to within about two years ago the depot of the respondent company was located at a point near the foot of Sixth avenue and that near this site were located the postoffice and business houses;

That about two years ago the railroad company removed its depot from the location aforesaid to a point about one-third of a mile southwest where Fourth street crosses the right of way of said company;

That on October 4, 1907, the depot was destroyed by fire;

That Prescott station is located about midway between Creston and Villisca and is the meeting place for many heavy trains operated upon the respondent's line of road;

That the railroad company for economy and safety of operation is remodeling switches and placing them under the immediate control of the operator at the station;

That it is necessary for the proper handling of passing trains that the station be so situated that the switches and cross-over may be directly under the observation of the operator in order that he may positively know when trains are in the clear;

That at the station of Prescott there will be installed an interlocking plant and the switches will ultimately be operated by such plant;

That to properly operate such switches by such plant it will be necessary for the station to be located at the point of the cross-over;

That the Nodaway river is crossed by the respondent's railroad easterly from the location of the depot;

That the distance between the river and the point where the petitioners desire the rebuilding of the station is insufficient for a passing track of proper length;

That if the depot should be located as desired by the petitioners it would necessitate the construction of an expensive bridge, making an unwarranted expense upon the part of the railroad company and lessening the safety of train operation;

That there was considerable difference of opinion among the citizens of Prescott as to the proper location of the depot, some favoring the abandoned site, others a location nearly midway between that and the present site, with not a few favoring the present location.

The Board is required in cases of this kind to take into consideration sections 2113 of the Code of Iowa which provides that this Board must make examinations of depots, etc., with reference to the public safety and convenience.

The Commissioners carefully considered all phases of the matter as presented to them, giving especial consideration to the question of safety to the traveling public as well as to the operation of all trains and have reached the following conclusion:

Under the law quoted and the facts found herein it is the opinion of this Commission that the safety to the public, train operators and to the property of the company as well as to the property of the public, the petition should be denied at this time.

December 6, 1907, Des Moines, Iowa.

No. 3604—1908.

LEHIGH CLAY PRODUCTS COMPANY,
ET AL.

VS.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY, CHICAGO
GREAT WESTERN RAILWAY COM-
PANY.*Track Connections at Somers.*

Petition filed July 24, 1906.

Application of the Lehigh Clay Products Company, et al., for an order of the Commission requiring the C. R. I. & P. Ry. Co. and the C. G. W. Ry. Co. to unite and connect the tracks of their several roads at Somers, Iowa.

A hearing was had upon the application at Fort Dodge, Iowa, on the 18th day of February, 1908. Ample notice of said hearing was given to all parties interested.

At said hearing there were present W. L. Eaton, Chairman of the Board, D. J. Palmer and N. S. Ketchum, of the Board; complainant was represented by its officers and many other parties interested. The C. R. I. & P. Ry. Co. appeared by its superintendent, W. H. Given, and the C. G. W. Ry. Co. and the receiver of said company by Mr. L. M. Shipley, division superintendent.

After hearing the evidence on the part of the complainants and arguments on the part of the railroad companies, at request of the C. R. I. & P. Ry. Co., the hearing was continued to March 3, 1908, at the same place.

Now on this March 3, 1908, at Fort Dodge, Iowa, an adjourned hearing of the said cause was had. The members of the Board present were D. J. Palmer and N. S. Ketchum.

The complainants appeared by James Campbell, Perry W. Hearn and G. W. Breen, et al., representing clay, coal and cement interests.

The railroad companies appeared by L. M. Shipley, division superintendent of the C. G. W. Ry. Co., and the C. R. I. & P. Ry. Co. by its attorney, Carroll Wright.

It appeared that the railroad companies were willing to comply with the demands of the complainants and connect the tracks of their roads at Somers, Iowa. Both railroads, however, by their representatives, expressly entered their protest denying the authority of the Commission to order a track connection under the circumstances described in the case.

After hearing the evidence and the arguments of the parties interested and being duly advised in the premises, the Commission finds that it is "reasonable and expedient in order to promote the security, convenience and accommodation of the public" that the tracks of the said C. R. I. & P. Ry. Co. and the C. G. W. Ry. Co. be so united and connected at the town of Somers, Calhoun county, Iowa, as to permit the transfer of cars from the track of one to the track of the other.

It is therefore ordered that the railroad companies above mentioned unite and connect the tracks of their respective railroads so as to permit the transfer of cars from the track of one to the track of the other and that the same be done within six (6) months from this date.

The expenses necessary to construct this Y shall be borne equally by the railroad companies respondents in this case, unless such railroad companies may agree as between themselves upon some other basis.

Dated at Des Moines, Iowa, March 4, 1908.

No. 3605—1908.

APPLICATION OF H. W. BYERS, ET AL.
VS.CHICAGO GREAT WESTERN RAILWAY
COMPANY, CHICAGO & NORTH-WEST-
ERN RAILWAY COMPANY, CHICAGO,
ROCK ISLAND & PACIFIC RAILWAY
COMPANY.*Track Connections at Harlan.*

Complaint filed April 3, 1907.

DECISION OF THE COMMISSION.

On the third day of April, 1907, Hon. H. W. Byers and others, filed their application before the Board of Railroad Commissioners for an order requiring the Chicago Great Western Railway Company, the Chicago & North-Western Railway Company, and the Chicago, Rock Island & Pacific Railway Company to connect their tracks at the city of Harlan, Shelby county, Iowa.

A hearing upon said petition was fixed at Harlan, Iowa, on the 15th day of January, 1908, and due notice of said hearing was given to the petitioners and to the above named railway companies and each of them.

On the 15th of January, 1908, pursuant to said notice, the Board of Railroad Commissioners met at Harlan, Iowa. There were present W. L. Eaton, Chairman, N. S. Ketchum and D. J. Palmer. The petitioners appeared in person and filed an additional petition of C. F. Swift and one hundred and four (104) others, many of said petitioners being present in person, and all represented by Hon. H. W. Byers and C. F. Swift. The Chicago & North-Western Railway Company appeared by J. C. Davis, its attorney, the Chicago, Rock Island & Pacific Railway Company appeared by Carroll Wright, its attorney, and the Chicago Great Western Railway Company appeared by L. M. Shipley, division superintendent.

After hearing the evidence and the arguments of all parties interested, the Board personally inspected the premises involved in said petition and thereupon took said case under advisement.

Now, on this 20th day of March, 1908, the Board of Railroad Commissioners, after having duly considered the application of the petitioners and being duly advised of the premises, finds the following facts:

First. That the city of Harlan, Iowa, is a city of about 2,645 population, and is the county seat of Shelby county, Iowa.

Second. That it has a large, populous and wealthy country tributary thereto.

Third. That the Chicago, Rock Island & Pacific Railway Company has a branch line of railway connecting with its main line running in a northerly direction to said city of Harlan, and has no connection at said city of Harlan with any other railway.

Fourth. That the said Chicago & North-Western Railway Company has a branch of its main line extended south to the city of Harlan, and at said city of Harlan, has no connection with any other railway.

Fifth. That the main line of the Chicago Great Western Railway, running from Chicago and St. Paul to Omaha, runs through said city of Harlan and has no connecting tracks with any other railway company.

Sixth. That the above named are the only railway companies entering or passing through the said city of Harlan, and there is no connection between the tracks of said railway companies.

Seventh. That freight can only be transferred from either of said railways to either of the others by team.

Eighth. That industries upon either of said lines, in order to receive or ship carload freight over either of the other said lines, must load and unload by team, causing a great expense and loss of time.

Ninth. That it is reasonable and expedient in order to promote the security, convenience and accommodation of the public, that the tracks of said railway companies be connected with each other so that freight may be transported each way and to different industries of said city, by switching from one railroad to the other.

Tenth. That the connection of said track is feasible and practicable and proper.

Therefore, by reason of the premises, and pursuant to the powers granted to this Board by section 1, chap. 106 of the Laws of the Thirty-second General Assembly, it is hereby ordered that the Chicago Great Western Railway Company, The Chicago & North-Western Railway Company and the Chicago, Rock Island & Pacific Railway Company connect, by proper switches or tracks, with the tracks or lines of each of said railway companies, at the city of Harlan, Shelby county, Iowa, on or before the first day of October, 1908.

It is further ordered that each of said railway companies furnish to the Board of Railroad Commissioners, detailed plats and plans of a proper and feasible connection of said tracks at said town of Harlan, together with a detailed estimate of the expense thereof, on or before sixty (60) days from this date, to the end that pursuant to the statute above cited, this Board may provide and determine the manner and conditions upon which said connection shall be made.

It is further ordered that the Secretary of the Board serve due notice of this order upon the corporations above named, as provided by statute above cited.

Des Moines, Iowa, March 20, 1908.

No. 3606—1908.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

In the matter of the petition of the Cedar Rapids & Iowa City Railway & Light Company for permission to condemn certain lands in Johnson county, Iowa.

In the matter of the petition of the Cedar Rapids & Iowa City Railway & Light Company for permission to condemn certain lands as provided by section 1998 of the Code of Iowa, in Johnson county, Iowa, the Board

of Railroad Commissioners of the State of Iowa do hereby certify that upon the application of the Cedar Rapids & Iowa City Railway & Light Company to the Board stating the desire of said company to condemn the lands hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that in the opinion of the Board of Railroad Commissioners the additional lands described in said application are necessary for the use of such railway company, to-wit:

All that part of block twenty-three of the county seat of Johnson county, Iowa, lying south of a line parallel to the track of the Chicago, Rock Island & Pacific Railway, which is one hundred feet south of the center of the main track of said railway;

In order to further carry on the work for which this certificate is granted, it is found necessary for the railway company to lay its tracks on a public street in Iowa City, Iowa, known as Lafayette street, from a point near the west end of said street to a point west of the intersection of said street with Dubuque street in Iowa City, Iowa, and that said tracks will be laid in front of the following property, to-wit:

Lot four, block fifteen, County Seat Addition to Iowa City, Iowa; lot five, block fifteen, County Seat Addition to Iowa City, Iowa; lot one, block twenty-five, County Seat Addition to Iowa City, Iowa; all that part of block twenty-five, County Seat Addition to Iowa City, Iowa, west of the alley running north and south through the same; lot five, block sixteen, of the County Seat Addition to Iowa City, Iowa; the south half of lot five, of block seventeen, of the County Seat Addition to Iowa City, Iowa; lot four, block seventeen, of County Seat Addition to Iowa City, Iowa; lot one, of block twenty-seven, of Addition of Iowa City to the County Seat Addition to Iowa City, Iowa; lot eight in block twenty-seven of Addition of Iowa City to County Seat Addition to Iowa City, Iowa; block twenty-six of Addition of Iowa City to County Seat Addition to Iowa City.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its Secretary, with the instruction that the same be filed with the Clerk of the District Court of Johnson county, Iowa.

Des Moines, Iowa, March 24, 1908.

No. 3607—1908.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY

vs.

BOARD OF SUPERVISORS, JASPER
COUNTY, IOWA.

} Proposed Highway.

Complaint filed March 16, 1908.

DECISION OF THE BOARD.

On the 16th day of March, 1908, the Chicago, Rock Island & Pacific Railway Company filed its petition with this Commission as follows:

Comes now the Chicago, Rock Island & Pacific Railway Company, and respectfully represents that it is a corporation engaged in the business of a common carrier and that it operates a line of railroad through Jasper county, Iowa; that a petition has been filed with the Auditor of Jasper county, Iowa, asking that a highway be established in said county, as follows:

"Commencing at the southwest corner of the northwest quarter of section thirty-two (32), township eighty (80), north, range twenty (20) west of the 5th principal meridian, in Jasper county, Iowa, thence south three quarters ($\frac{3}{4}$) of a mile, more or less, and terminating at the intersection of the highway near the southeast corner of the northeast quarter of the northeast quarter, of section six (6), township seventy-nine (79), north, range twenty (20), west 5th p. m.; said proposed road being about two miles east of the town of Colfax."

"That the date for hearing objections to the establishment of said highway and for hearing the evidence as to the amount of claims for damages, has been fixed for the next regular session of the Board of Supervisors, which will be held at Newton, Iowa, commencing on the 6th day of April, 1908; that the proposed highway will cross the right of way and track of this railway company at a point where it is extremely dangerous to the public for the following reasons:

"1st: That it is at the end of a very sharp curve which obstructs the view of said track and trains thereon approaching said proposed highway;

"2d: That there are cuts through which the railroad runs, on either side of the proposed highway crossing, so that approaching trains cannot be seen from either direction until travelers upon said proposed highway would be practically upon said crossing.

"3d: That trains approaching said proposed highway crossing from the East could not be seen by a traveler until he was practically upon said crossing, so that there would be a constant danger of injury by the approaching of said trains.

"4th: That the said proposed highway will cross the main line of this railroad company at a point where a large number of trains are operated over said track daily, and at a necessarily high rate of speed.

"5th: That the establishment of said proposed highway will materially interfere with the operation of the trains of this railway company, due to the dangerous place at which said highway will cross its right of way and track.

"This complainant further shows to this Board that in case the proposed highway is established it will be a constant danger and menace to the lives of the persons using the same; that the right of way and track of this railway company at the point where the proposed highway will cross the same, is now devoted to one public use and that the same can not be devoted to another public use inconsistent with the public use to which the same was first devoted.

"Wherefore, This complainant respectfully asks that this board investigate said proposed highway and the location thereof at the point where it will cross the right of way and track of this company, and that an order be entered restraining the Board of Supervisors of Jasper county, Iowa, from establishing said highway across the right of way and track of this railroad company as prayed for in said petition."

Thereupon it was ordered by the Board that a hearing be had upon said petition on the 25th day of March, 1908, upon the premises in controversy. Due notice of said hearing was given by letter to D. S. Fleck, Chairman of the Board of Supervisors of Jasper county, Iowa, and to the Chicago, Rock Island & Pacific Railway Company.

Now, on this 25th day of March, 1908, the Board of Railroad Commissioners visits and inspects the premises in controversy. The members of the Board were all present, to-wit: W. L. Eaton, Chairman, N. S. Ketchum and D. J. Palmer. The Chicago, Rock Island & Pacific Railway Company appeared by Carroll Wright, attorney, C. W. Jones, division superintendent, and its trainmaster and roadmaster. The Board of Supervisors of Jasper county, Iowa, appeared by D. S. Fleck and

Livingston, representing said Board. Upon inspection of said premises the Board finds as matters of fact:

First. The highway which is sought to be established will run diagonally across the track of the Chicago, Rock Island & Pacific Railway Company.

Second. About 400 feet westerly from point where it is sought to establish said highway the track of said railway emerges upon a three degree curve from a deep cut with high banks on each side. From 350 to 400 feet in an easterly direction the track enters another deep cut with a one degree curve, over which at one time there was an overhead crossing which was abandoned a great many years ago, at the request of the people in the vicinity of said railway. Immediately north of said track is a very deep ravine which it would be necessary for said highway to cross, and immediately south of it the land rises to a considerable height at a regular elevation.

Third. The land in the vicinity is very rough and rolling.

Fourth. It is utterly impracticable to have an under or an over crossing at the point where it is sought to establish said highway, and the same could only be established at a very great expense to the railway and to the county on account of the width and depth of the ravine on the north side. The grade to the west of the point in controversy is a downgrade and a large number of trains are operating over said track daily and at a necessarily high rate of speed.

Fifth. That a highway established at said point would be a great danger and menace to the public in the operation of said trains on account of the fact that the same could not be seen for a sufficiently great distance on account of said curves and on account of the danger to teams coming up from the north side upon the necessarily very high embankment without opportunity to properly care for themselves.

We find as matters of law that the general powers given by statute to this commission, invest it with jurisdiction over, and supervision of, the railway tracks in this State; the method of operating the trains over the same, and all questions which relate to the security of said operation and to the safety of the general public transported on said trains.

It is, therefore, the opinion of this Board that the proposed highway would, if established, be a continual menace to life and source of danger to the traveling public, and that said highway ought not to be established at or near the point proposed. This Board refuses its assent to the establishment of said highway.

The Board further finds that at the place where said overhead crossing was established and a great many years ago discontinued, is a suitable and proper place for an overhead crossing, with easy and safe approaches on each side.

It further finds, however, that about one-half mile east of the point where said overhead crossing was formerly established, is a grade crossing established by public highway. This Board is of the opinion that all grade crossings are a source of danger and a menace in the operation of trains, and ought to be eliminated wherever and whenever practicable.

We believe that said grade crossing ought to be discontinued and the road across the same vacated, relaid and re-established at the point where said overhead crossing was formerly established, and if said grade crossing shall be discontinued and vacated, and the highway established at the point above designated, that a suitable and proper overhead crossing should be provided for the use of the said highway.

Des Moines, Iowa, March 25, 1908.

No. 3608—1908.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY

vs.

BOARD OF SUPERVISORS, POTTAWATTAMIE
COUNTY.

Highway Crossing.

Complaint filed January 16, 1908.

DECISION OF THE BOARD.

On the 16th day of January, 1908, the Chicago, Rock Island & Pacific Railway Company, through its attorney, Carroll Wright, filed with this Commission the following petition:

Your petitioner respectfully represents that there has been served upon it by the county auditor of Pottawattamie county, Iowa, a notice of attempt to establish a highway commencing at the northwest corner of section 20, township 77, range 41, running thence south on the section line to the southwest corner of said section to intersect the east and west road, said road to be fifty feet in width, that the commissioner has made a deflection in the same at a point 15.33 chains south of the northwest corner of said section 20, running thence 36 degrees 38 minutes east 4.55 chains, thence south 51 degrees 47 minutes east, 2.56 chains to section line, thence south on section line to southwest corner of said section 20, township 77, range 41.

Your petitioner further represents that said proposed highway would cross the track of this petitioner at a point east of the station of Neola on its line and that said highway would cross the track of this petitioner at a point where there is about a three degree curve; that if the same were established a grade crossing would be very dangerous there being necessarily an embankment on either side of the approaches thereto obscuring the approach of trains from either direction; that said crossing at grade would be a menace to the lives of people using said highway and also to the lives of all persons who might be riding upon the trains of this petitioner while crossing said proposed highway.

Your petitioner further represents that the contour of the ground at the place of the proposed highway crossing is such that an over-head crossing could be made by the said county with comparatively little expense, over the tracks and the right of way of your petitioner, and that the embankment on the north side of the property of your petitioner is about twenty-five feet high and that on the south side about fifteen feet high, and that the distance from one embankment to the other is only about sixty feet and a span of that length would be sufficient for said over-head crossing.

Your petitioner also shows that it is operating many trains daily in both directions over its track in that vicinity; that each additional grade crossing is a menace to the lives of persons who may be upon the trains of your petitioner, and a menace to the lives of persons who may be using said crossing, and that this menace exists where all crossings are established at grade. That the danger is increased in this instance because the crossing is near a three degree curve and because the crossing will necessarily be obscured by reason of the embank-

ment existing on both sides of the right of way of your petitioner so as to obscure trains approaching from either direction.

Your petitioner further asks that this board view the place of the proposed crossing and that it make an order providing that if any highway is established at the place hereinbefore described crossing the track of your petitioner, that the same shall cross over the right of way and tracks of your petitioner, with a bridge of sufficient height to clear the tracks of your petitioner at least twenty-five feet above the rails.

Your petitioner further represents that this matter is of public importance in which not only your petitioner is interested but the public generally; and that an order of this kind is necessary to protect the lives of the public and to protect the property of your petitioner.

Your petitioner further asks that an early date be fixed for the investigation of this complaint and that notice of said hearing be given the county auditor and board of supervisors of Pottawattamie county, Iowa.

On March 20, 1908, the Board fixed March 26th as a date for a hearing of the foregoing petition on the premises, and due notice was sent to the Chicago, Rock Island & Pacific Railway Company and to the Board of Supervisors of Pottawattamie county, Iowa.

Now, on the 26th day of March, 1908, the Board met on the premises for the purpose of hearing parties interested in the foregoing petition. There were present all the members of the Board: W. L. Eaton, Chairman, N. S. Ketchum and D. J. Palmer. The Chicago, Rock Island & Pacific Railway Company was represented by C. W. Jones, division superintendent, and other officers of the road. The Board of Supervisors of Pottawattamie county, Iowa, appeared with G. W. Spencer as chairman.

After hearing the parties interested in the foregoing petition and duly viewing the premises, the Board finds the following facts:

First. At the point where the proposed highway will cross the Chicago, Rock Island & Pacific Railway Company, the railway track runs through a deep cut.

Second. The bank is some 20 to 25 feet high on the north side and 9 or 10 feet high on the south side.

Third. The crossing at grade would be absolutely impracticable and dangerous to the traveling public.

Fourth. Upon examination of said premises the Board of Supervisors by its chairman, conceded the impracticability of a grade crossing at said point, and all parties agreed that an overhead crossing was feasible and practicable.

It is therefore ordered. That if a highway is established at or near the place and point where now proposed to be located, that the same cross said railway track by an overhead crossing. That the same be built of sufficient strength and height to be safe. That the same be erected subject to the approval of the railway company, unless otherwise hereafter ordered by this Commission.

Des Moines, Iowa, March 27, 1908.

No. 3609—1908.

BOARD OF SUPERVISORS OF POTTAWATTAMIE COUNTY, GEO. W. SPENCER
ET AL.

VS.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

Application for Under Crossing.

Complaint filed December 7, 1907.

On the 7th day of December, 1907, G. W. Spencer, N. B. Chrisman, and Geo. N. Remington, acting as a committee, filed with the Commission the following application:

We, the undersigned citizens of Neola and vicinity, respectfully call your attention to two certain railway grade crossings on the Great Western Railway, some four miles southeast from Neola, one of which is on the main thoroughfare leading from the counties of Fremont and Mills on the south, through the county of Pottawattamie to Harrison and Monona on the north and has been in use since the earliest settlement of the country.

We would call your attention to the fact that one life has already been sacrificed, viz.: Andrew Hunter, who was killed on January 12th of the present year, and that many others have narrowly escaped death or maim, at this point, since the Great Western Railway went into operation.

Our contention is that the people of this country are entitled to safe railway crossings, and that an examination of these crossings will disclose the fact that they are extremely dangerous and are a standing menace to human life, except that they are changed and remedied.

We would further call your attention to the attached correspondence which we have had with the Great Western Railway Company and the maps or diagrams explaining the situation.

We will cite you to the following sections of law, section 2054, code '97, railway must provide safe crossings.

Chapter 10 of the Thirty-second General Assembly, page 110, commission has power to compel railways to make crossings safe.

Section 2017, page 710, code '97, railway must put road crossings in as good condition as they found them. In connection with this section please read court report, Farley vs. Rock Island Ry., 42-234.

Section 2018 gives power in court to force railways to make safe crossings. Section 5486—proof that crossing is unsafe condition is presumptive evidence that road has been obstructed.

From the foregoing facts and inasmuch as the law of this state insures the citizens the right to travel on the highways in safety and on the far higher ground of the sacredness of human life in every civilized land, we, the citizens of this locality respectfully petition your honorable body to meet us at the place in question, at an early date to determine as to whether, in your judgment, we are entitled to relief.

Said petition was accompanied by correspondence between the petitioners and the railway company, extending over a period from February 13, 1907, to the date of filing of said petition. The Board of Supervisors of Pottawattamie county, together with some 130 residents of Pottawattamie county, joined in the foregoing petition. The Board fixed a hearing of said petition at the premises mentioned therein, on the 26th day of March, 1908. Due notice of said hearing was given to all parties in interest.

Now, on this 26th day of March, 1908, the Board meets at the premises in controversy for the purpose of hearing parties interested in the above petition.

There were present, W. L. Eaton, Chairman, N. S. Ketchum and D. J. Palmer. The Chicago Great Western Railway Company appears by its attorney, C. G. Saunders. Petitioners appeared by G. W. Spencer, N. D. Chrisman, Geo. N. Remington and others.

Thereupon the Board views the premises and finds the following facts:
First. That two highways cross the tracks of the Chicago Great Western Railway Company at grade.

Second. They are about one-fourth of a mile apart.

Third. The westerly crossing is over a fill or embankment twenty feet or more high.

Fourth. The highway crossing said track runs north and south. From the north it enters the right of way of the railway company upon a very high fill or embankment.

Fifth. Said highway from the south enters upon the right of way through a deep and narrow cut excavated for the purpose of said highway.

Sixth. The railway track comes from the west on a sharp curve through a very deep cut.

Seventh. The embankment on the railroad right of way runs within a few feet of the railway crossing.

Eighth. The view when persons are traveling along said highway from the south is absolutely obstructed by a lofty hill and deep cuts and excavations, both of the highway and of the railroad. From that direction it would be absolutely impossible to see a coming train until a person using the highway would be upon the track.

Ninth. The view is very greatly obstructed in coming from a northerly to southerly direction.

Tenth. It is an exceedingly dangerous crossing and a constant menace to the lives of people using said highway, as well as those being transported on the trains.

Eleventh. The easterly crossing is exceedingly dangerous and a constant menace to life, on account of a deep cut and high embankments to the east of said crossing and within a few feet of it.

Twelfth. Both of said grade crossings ought to be eliminated in the interests of the security of the traveling public.

Thirteenth. The Board further finds that there is no reasonable necessity under the circumstances, for more than one highway crossing in that vicinity.

Fourteenth. The parties representing the petitioners agreed with the Board that the east highway ought to be eliminated and vacated, in case of the granting of the above petition.

Fifteenth. We further find that an undercrossing where said highway crosses track of said railway company is perfectly feasible and practicable.

It is therefore ordered, That the crossing at grade on the north and south highway being the westerly crossing described in the petition and some four miles southeast from Neola, Pottawattamie county, Iowa, be absolutely abandoned and eliminated.

That the defendant company, the Chicago Great Western Railway Company, proceed with reasonable diligence to build and construct a suitable and proper crossing under said highway.

That the same be built in a reasonably safe and substantial manner, of sufficient height and width to be adapted to the purposes to which the highway is dedicated.

The above or foregoing order is, however, upon the express condition that the easterly crossing be absolutely eliminated, abandoned and vacated, and that the highway now crossing the same be relaid so as to connect with the highway running through the under crossing herein provided.

It is further ordered that said under crossing be completed by said railway company on or before the 15th day of July, 1908, provided, however, that this Board reserves the right to itself to grant an extension of the completion of said undercrossing, upon the application of the defendant railway company and upon a showing that an extension of time is reasonably necessary for the construction thereof.

Des Moines, Iowa, March 26, 1908.

No. 3610—1908.

T. P. HARRINGTON ET AL., Algona,
vs.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY, IOWA CENTRAL
RAILWAY COMPANY, AND THE CHI-
CAGO & NORTH-WESTERN RAILWAY
COMPANY.

*Application for Order to Connect
Railway Tracks.*

Application filed April 29, 1907.

DECISION OF THE BOARD.

On the 29th of April, 1907, an application was made by T. P. Harrington and 140 other citizens of Algona, Iowa, for an order from this Board requiring the above named railway companies to connect their tracks at the city of Algona, Kossuth county, Iowa.

After giving due notice to all the parties in interest, the Board of Railroad Commissioners made a personal inspection of the premises involved in the complaint and had a public hearing thereon at Algona, Iowa, on May 2, 1907. There were present, N. S. Ketchum, Chairman, D. J. Palmer and W. L. Eaton, members of said Board. The Chicago & North-Western Railway Company was represented by R. H. Aishton, general manager. The Chicago, Milwaukee & St. Paul Railway Company was represented by Mr. Edson. The Iowa Central Railway Company was not represented. A large number of citizens of Algona appeared before the Board at said hearing.

After examining the premises and hearing the statements of parties interested, the Board finds the following facts:

First. The Chicago, Milwaukee & St. Paul Railway Company passes through the city of Algona on the north side of said city.

Second. The Chicago & North-Western Railway Company passes through said city on the east side thereof and crosses the Chicago, Milwaukee & St. Paul tracks by an overhead passage.

Third. A branch of the Iowa Central Railway Company reaches the city of Algona and terminates on the east side of the Chicago & North-Western Railway tracks.

Fourth. It is about one-half mile from the Chicago, Milwaukee & St. Paul depot to the Chicago & North-Western depot, and the Iowa Central depot is about midway between them. There are no connections between the tracks of these roads.

Fifth. From the fact that the Chicago & North-Western track crosses the track of the Chicago, Milwaukee & St. Paul Railway Company at an elevation of from 15 to 20 feet, it would be necessary to build a track about 5,000 feet long to make a connection between the Chicago & North-Western Railway Company and the Chicago, Milwaukee & St. Paul Railway Company, and a track about 3,000 feet long to connect the Iowa Central Railway Company and the track of the Chicago & North-Western Railway Company.

After much discussion it was agreed by all parties in interest that the complainants would negotiate directly with the railway companies upon the subject of the complaint, and as to the advisability of a connection of the tracks of said railways.

So far as the Commission has been advised, nothing further has been done in the matter of said complaint since said hearing. The Commission is, however, unanimously of the opinion that the evidence presented to it upon said hearing, does not at this time warrant the Commission in making the order prayed for. We do not believe that under existing conditions we ought to subject the railway companies to the great expense which would be necessarily incurred in the connection of said tracks, or that the benefits which would be likely to accrue therefrom to the citizens of Algona, would at this time warrant said expense.

For the above reasons the application is denied. This order is made, however, without prejudice to a renewal of said application at any time it may be thought advisable by the citizens of Algona.

Des Moines, Iowa, July 7, 1908.

No. 3611—1908.

NEAL SULLIVAN, Afton.

vs.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

*Application for Undergrade Cross-
ing.*

DECISION OF THE BOARD.

The applicant filed his petition before the Board of Railroad Commissioners, praying for an order requiring the defendant railway company to construct and maintain an undergrade crossing on his premises near Afton, Union county, Iowa.

A hearing upon the premises owned by the applicant was fixed for May 14, 1908, and due notice of said hearing was given to all the parties at interest.

The Board met on the premises of the applicant on the day fixed for said hearing. All the members of the Board were present. The applicant appeared in person and the defendant railway company by M. C. Woodruff, its agent.

Upon examining the premises the Board finds the following facts:

First. The track of the Chicago Great Western Railway Company crosses the premises owned by the applicant in a northeasterly and south-easterly direction, over a heavy fill or embankment and through a deep cut.

Second. Immediately before the track enters said cut, there is a grade crossing which has been used by the complainant since the construction of the road.

Third. The said grade crossing, if properly kept in repair, is a reasonably adequate crossing for the use of the complainant, and is the only place on the complainant's premises where a grade crossing could be reasonably located. It is nearly on a level with the ground on each side.

We further find that on account of the character of the ground, there is no place upon the complainant's premises where an undergrade crossing could be constructed that would be reasonably accessible to the complainant.

We find as matter of law, that courts have repeatedly held that "a grade crossing is the rule in Iowa."

There being a reasonable grade crossing upon these premises for the use of the complainant, it follows that this Board has no authority to order an undergrade crossing as prayed for by the complainant.

We find, however, that the defendant railway company has failed to comply with section 2222 of the Code and amendments thereto, in relation to keeping and maintaining in good repair, cattle guards.

It is therefore ordered that the defendant, within sixty days from this date, make and construct suitable and proper cattle guards on each side of its track at the grade crossing now in use upon the complainant's premises, and connect the same by cross-fence to the right of way fence on each side of the defendant's right of way, and put in suitable gates on its right of way to enable the complainant to use said crossing, and that the defendant railway company maintain and keep the same in good repair.

Des Moines, Iowa, July 7, 1908.

No. 3612—1908.

F. F. CASH ET AL.
vs.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY, ILLINOIS CENTRAL RAIL-
ROAD COMPANY.

Application for Order for Flagmen
at Railway Crossings at Webster
City.

Application filed February 10, 1908.

DECISION OF THE BOARD.

On the 10th day of February, 1908, the applicant and a large number of other citizens of the city of Webster City, Hamilton county, Iowa,

applied to this Board for an order requiring the Illinois Central Railroad Company and the Chicago & North-Western Railway Company to establish and maintain flagmen at Des Moines street in said city, where said railroads and each of them cross said street.

After giving all parties in interest due notice of said application, and considering the answers thereto, filed with the Board by each of said railroads, and being duly advised of the conditions existing at Webster City relative to said railroad crossings, the Board finds the following facts.

First. Webster City is a city of about 5,000 inhabitants.

Second. Des Moines street is the main and principal thoroughfare entering said city from the north.

Third. The tracks of the Illinois Central Railroad Company cross said street substantially at a right angle.

Fourth. The tracks of the Chicago & North-Western Railway Company cross said street diagonally from southeast to northwest.

Fifth. The depots of each of said railway companies are near said Des Moines street and said street is the main thoroughfare used by the citizens of Webster City in going to and from said depot.

Sixth. A large number of trains on each of said railroads cross said street each day and night.

Seventh. Said railway companies have joint interlocking plants at Webster City, Iowa, and the tracks of the Chicago & North-Western Railway Company pass said interlocking plant on a curve, and many trains go through said city both day and night, without stopping.

Eighth. It is reasonable and expedient, in order to promote the security, convenience and accommodation of the public, that said railroads and each of them, make a suitable provision whereby the public using said street, may have notice of the approach and passing of trains across said Des Moines street on each of said roads.

Ninth. It is the opinion of the Board that an electric bell suitably connected and maintained by said railroads and each of them, will give such notice to the travelling public.

It is therefore ordered by the Board, the specific application of the complainant for flagmen be denied and instead thereof, that the Illinois Central Railroad Company and the Chicago & North-Western Railway Company and each of them, within sixty days from this date, install and establish on each of said roads, where the same cross said Des Moines street, electric bells of modern device, with proper connections, so that the same will give reasonable and ample notice to the traveling public of the approach of trains each way, and properly and suitably maintain the same.

Des Moines, Iowa, July 8, 1908.

No. 3613—1908.

THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY
vs.
THE BOARD OF SUPERVISORS OF BLACK HAWK COUNTY, IOWA.

Highway Crossing.

DECISION OF THE BOARD.

On the 16th day of April, 1908, the Chicago, Rock Island & Pacific Railway Company filed its complaint with this Commission as follows:

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

Chicago, Rock Island & Pacific Railway Company vs. Board of Supervisors of Black Hawk County, Iowa.

Complaint.

Comes now the Chicago, Rock Island & Pacific Railway Company and respectfully represents that it is a corporation engaged in the business of a common carrier, and that it operates a line of railway through Black Hawk county, Iowa; that a petition has been filed with the auditor of Black Hawk county, asking that a highway be established in said county, as follows:

"Commencing at the intersection of the east line of section 21, township 89, north, range 13, west of the 5th p. m., with the Waterloo and Cedar Falls road, No. 218, and running thence north to the intersection with the Whitney road, No. 541, said road to be forty feet wide and to lie directly west of and adjacent to the east line of said section 21-89-13."

That said proposed highway will cross the right of way and track of this railway company at a point where it is extremely dangerous to the public for the following reasons:

First. In that the view to the west of said proposed highway crossing is obstructed by timber on both sides of said right of way so that trains approaching from the west could not be seen by a traveler until he was practically upon said crossing, and in that there would be a constant danger of injury by said trains approaching from the west.

Second. The said road will run diagonally across the right of way and track of this railway company.

Third. That said proposed highway will cross the main line of this railway company at a point where a large number of trains are operated over said track daily and at a necessarily high rate of speed.

Fourth. That the establishment of said proposed highway will materially interfere with the operation of the trains of this railway company, due to the dangerous place at which said highway will cross its right of way and track.

This complainant shows to this Board that in case the proposed highway is established it will be a constant danger and menace to the lives of persons using the same; that the right of way and track of said railway company at the point where the said proposed highway will cross the same is now devoted to one public use and that the same can not be devoted to another public use inconsistent with the public use to which the same was first devoted.

This complainant further shows to this Board that there is now a public highway which crosses the right of way and track of this railway company at grade at a point about six hundred feet northwest of the place where the proposed road will cross its right of way and track; that it would be more feasible in case said proposed highway is established, to extend said highway six hundred feet northwest along said right of way until it intersects with the present highway, thereby avoiding the construction of an additional and dangerous crossing over said right of way and track.

Reference is hereby made to the accompanying map, marked Exhibit "A," hereto attached and made a part of this complaint, which shows the exact location where the proposed highway will cross the right of way of this railway

company, and which also shows the exact location where the present highway crosses said right of way.

Wherefore, this complainant respectfully asks that this Board investigate said proposed highway and location thereof at the point where it will cross the right of way and track of this company and that an order be entered restraining the Board of Supervisors of Black Hawk county, from establishing the said highway across the right of way and track of this railway company as prayed for in said petition.

It was ordered by the Board that a hearing be had upon such complaint upon the premises in controversy on the 9th day of July, 1908. Due notice of said hearing was given by letter to the Board of Supervisors of Black Hawk county and to the Chicago, Rock Island & Pacific Railway Company.

Now, on this 9th day of July, 1908, the Board of Railroad Commissioners of the State of Iowa, visits and inspects the premises in controversy. The members of the Board were all present. The complainant railroad company appeared by its attorney, Mr. J. H. Johnson; no appearance was made by the Board of Supervisors of Black Hawk county.

Upon investigation, the Board finds that statements and allegations contained in the complaint are true:

First. That the proposed highway will cross the track of the said railroad company diagonally at a point at or about 600 feet east of a grade crossing upon a public highway running from Cedar Falls to Waterloo.

Second. That said proposed highway will cross the line of said railway company at a point where a large number of trains are operated over said track daily and at a necessarily high rate of speed.

Third. That lying along the south side of said track is a hill or elevation. That said proposed highway would pass over and down said hill or elevation to the railway track.

Fourth. That along said highway on the south side and covering said hill or elevation are growing trees and standing timber. That the view of passing trains would necessarily be obstructed by said hill and timber from persons using said proposed highway.

Fifth. That it is not feasible to have an under or over crossing for said highway at said point.

Sixth. That all grade crossings are in themselves dangerous and a menace to the traveling public.

Seventh. That this danger would be greatly increased by the fact that there would be two grade crossings within 600 feet of each other.

Eighth. That a highway established at said point would be a great danger and menace to the traveling public using said highway, and in the operation of the complainants' trains.

We find as matters of law that the general powers given by statute to this Commission invests it with jurisdiction over the operation of the railway tracks in this state. The method of operating the railways over the same and all means which relate to the security of said operation and to the safety of the general public transported on said trains.

It is therefore the opinion of this Board that the proposed highway, would, if established, be a continual menace to life and a source of dan-

ger to the traveling public and that said highway ought not to be established at the point proposed.

The Board further finds that there is no reason why said proposed highway, if established, should not be laid along the south side of the right of way of the complainants, until it meets the highway above described, to enable it to use the grade crossing now in use on said highway; or the present grade crossing can be moved easterly to a point where it will accommodate both the present highway and the proposed highway and thus have the one crossing do for the two highways at a comparatively small expense in vacation and relocation of the present highway. This Board refuses its consent to the establishment of said highway as proposed. The Board consents to the establishment of said highway provided it is so located that there shall be but one grade crossing for the use of both of said highways.

Des Moines, Iowa, July 15, 1908.

No. 3614—1908.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY
VS.
THE BOARD OF SUPERVISORS OF EM-
MET COUNTY.

Highway Crossing.

DECISION OF THE BOARD.

April 21, 1908, the following petition and protest was filed with the Board of Railroad Commissioners of the State of Iowa:

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

In the Matter of New Highway in Emmet County, Iowa, in Section 6, Township 99, Range 34.

Petition and Protest.

Your petitioner, the Chicago, Rock Island & Pacific Railway Company, respectfully shows to your honorable body, that a petition is now on file and pending before the Board of Supervisors of Emmet county, Iowa, asking for the establishment of a highway along the line of section six (6), township ninety-nine (99), range thirty-four (34), Emmet county, Iowa.

For cause of complaint your petitioner further shows that this proposed highway would cross the right of way and track of this railway company on its main line near mile post 211; that a crossing at the point proposed would be very dangerous; that any one traveling on the proposed highway coming from the south would come down a steep grade to the track of said railway company, and the view of a traveler upon the said highway would be obstructed by the side of a cut and the hill which the cut goes through from the time they were three hundred feet from the track until they get directly on the railway track. The track is straight at that place and down grade and the trains of this railway company are necessarily traveling over this particular portion of the track at a great rate of speed; and for the reasons above indicated a crossing at the proposed place would be extremely dangerous to the traveling public on the highway, and to the employees and passengers on our trains.

Your petitioner further prays that the matter may be investigated with the hope that by such investigation some arrangement can be made for crossing the track of this railway company at some less dangerous place.

Your petitioner further shows that the Board of Supervisors will pass upon this crossing on the 27th day of April, 1908, and that it has filed with the Board of Supervisors of said county a protest against the establishment of the highway at this point.

Thereupon the Board ordered that the premises in controversy be viewed and inspected on the 10th day of July, 1908. Due notice of said hearing and inspection was given by letter to Mr. J. H. Johnson, assistant attorney, Chicago, Rock Island & Pacific Railway Company, and to Mr. Roy J. Ridley, auditor, Emmet county, Iowa.

Now, on this 10th day of July, 1908, the Board visits and inspects the premises in controversy. The Commission was represented by D. J. Palmer and N. S. Ketchum; complainant was represented by its attorney, Mr. J. H. Johnson, and its division engineer, Mr. J. A. Rockafellow. No appearance was made on the part of the Board of Supervisors of Emmet county.

Upon inspection of the premises the Board finds that the statements and allegations contained in the petition and protest are true:

First. That at the point where said proposed highway would cross the track of the petitioner, immediately on the south side of the track is a steep hill or elevation, and immediately on the north side of the road the ground is low and marshy.

Second. That the establishment of said highway would require a deep cut on the south side and a heavy fill on the north side.

Third. That there is a curve in petitioner's track at said point.

Fourth. That the view of passing trains would be almost wholly obstructed from persons attempting to cross said track from the south side if said highway is established.

Fifth. That said crossing, if established, would be a constant danger and menace to the traveling public in the operation of trains.

Sixth. That it is not feasible at that point to use an over or under crossing.

It is therefore the opinion of the Board that the proposed highway, if established, would be a continual menace to life and a source of danger to the traveling public and that said highway ought not to be established at the point proposed.

This Board refuses its consent to the establishment of said highway at said point.

The Board suggests, however, that a point a few hundred feet east of the proposed point the track of the petitioner runs through a deep cut at which an overhead crossing could be established that would secure the traveling public and the petitioner in the operation of its trains from all danger; and if a highway is established in the immediate vicinity of the one proposed it ought to be so established so that it may cross the track of the petitioner at a point where it can cross overhead, and if it be so established that a suitable and proper overhead crossing should be provided for the use of said highway.

Dated at Des Moines, Iowa, July 15, 1908.

No. 3615—1908.

CITIZENS OF EAST DES MOINES
vs.
DES MOINES UNION RAILWAY COM-
PANY.

*Application for Suitable and Ade-
quate Passenger and Baggage Sta-
tion in East Des Moines.*

Application filed July 11, 1908.

DECISION OF THE BOARD.

On the 11th of July, 1908, a large number of citizens of East Des Moines joined in an application to this Commission, praying "an order to the Des Moines Union Railway Company, compelling it to erect and maintain a suitable passenger and baggage station in East Des Moines, in keeping with the business and resident interests of that section of the city."

A hearing on said application was fixed for Friday, July 31, 1908, at 9 o'clock a. m. and due notice thereof was given to the interested parties.

Pursuant to said notice a hearing was had on said petition on the last date aforesaid. The members of the Commission were all present. The petitioners were represented by John Gillespie, A. K. Stewart, Addison M. Parker, attorneys; C. D. Hellen, A. O. Hauge, and many other citizens. The respondent railway company was represented by N. T. Guernsey, its attorney, and J. A. Wagner, general manager.

Thereupon the respondent filed its answer, among other things, denying the jurisdiction of the Commission, on the grounds that tenants of the respondent might or would be affected in case an expenditure of money was required.

After hearing the evidence in the case and the arguments of parties interested, said case was submitted and taken under advisement by the Commission.

Now, on this 25th day of August, 1908, the Board takes up the above entitled complaint for consideration, and after being duly advised in the premises, finds the following facts:

First. The city of Des Moines has about 80,000 or more population, of which about 30,000 live on the east side of the Des Moines river.

Second. The Des Moines Union Railway Company is the absolute owner of the station on the east side of the river and tracks used in connection therewith and belonging thereto.

Third. In order to reach the union depot from the present station on the east side, a person would have to travel about eleven blocks, and across the bridge over the Des Moines river.

Fourth. Said depot and the tracks used in connection therewith are used by four railroads entering the city of Des Moines, to-wit: Wabash R. R. Co., C. & Q. R. R. Co., C. G. W. Ry. Co., and Des Moines, Iowa Falls & Northern Railway Co., and trains on said railroads and each of them stop at said east side station, and receive and discharge passengers therefrom.

Fifth. Said station is a one story wooden building with an outside measurement of 15x30 feet, built a great many years ago. It has but one waiting room, 14x16 feet, for the accommodation of passengers. It has not been kept in the past in a suitable or proper condition for the use

of the traveling public. It has not been kept properly warmed or lighted. It has no water-closet.

Sixth. The said depot is not reasonably adequate for the security, convenience and accommodation of the public.

We find as matters of law:

First. That the general powers given to this Board by section 2113 of the Code, give this Board full authority to order any change in a station or station house of a railroad, which, in the exercise of proper discretion it finds is reasonable and expedient, in order to promote the security, convenience and accommodation of the public.

Second. That the Board has full jurisdiction to act upon said application without the service of a notice upon tenants of the Des Moines Union Railway Company, if there be tenants.

Third. That the issues presented do not contemplate the condemnation of any property or interference with the operation of tracks or use of depot, by tenants, if any there be, as now operated and used.

Therefore, by reason of the premises, it is hereby ordered by the Board of Railroad Commissioners of Iowa, that the prayer of the petitioners be granted, and that the Des Moines Union Railway Company be and is hereby ordered to either change its present station or station house in East Des Moines, by enlarging the same so that it shall serve the convenience and accommodation of the public that uses said station, or might reasonably be expected to use the same if the same were adequate for the purposes, or that a new and commodious station or station house be erected at or near the place where said station house now is, of suitable size for the convenience and accommodation of the public, and in either event that modern conveniences be provided for the traveling public, including suitable and adequate waiting rooms with suitable, proper and modern facilities for heating and lighting the same, and including suitable and proper water-closets for both ladies and gentlemen, with proper sanitary conditions, and that said station house, so enlarged or erected, shall be properly maintained by the said Des Moines Union Railway Company.

It is further ordered by the Board that this order be complied with on or before January 1, 1909, and whether a change in the present station or station house by enlarging the same, is made, or whether a new depot is constructed as above set forth, that the same be completed on or before the date last aforesaid.

It is further ordered that notice shall be served upon said Des Moines Union Railway Company, of the findings and order of this Board as provided by law.

Des Moines, Iowa, August 25, 1908.

No. 3616—1908.

DES MOINES COMMERCIAL CLUB, CITIZENS OF SHENANDOAH, CLARINDA, TINGLEY, MT. AYR, ET AL.
VS.
CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Application for Increased and Additional Train Service.

DECISION OF THE BOARD.

An application was made to this Board by the Commercial Club of Des Moines for improved and additional railway service on the Chicago, Burlington & Quincy Railroad. This application was joined in by citizens of Mt. Ayr, Shenandoah, Clarinda, Tingley and other points on the line of said railroad, between Shenandoah and Van Wert.

Improved railway service was desired as follows:

First. That an order be made requiring said railroad company to extend its passenger train now operated between Des Moines and Van Wert to the town of Mt. Ayr.

Second. That an additional passenger train be ordered to be run and operated between the city of Shenandoah and the town of Van Wert.

A public hearing was had upon said applications, after giving due notice, on July 14, 1908, which was largely attended by interested parties, and the railroad company was represented by P. S. Eustis, passenger traffic manager, and W. D. Eaton, its attorney. After a full hearing the same was adjourned to July 31, 1908, for the purpose of enabling the railroad company to further investigate the situation.

On the 31st of July, 1908, pursuant to adjournment, and after giving due notice thereof, the public hearing was continued. There was a large attendance of interested parties and the railroad company was represented by its attorney and passenger traffic manager.

As to the application for an extension of service from Van Wert to Mt. Ayr, it clearly appeared at said hearing that said demand was reasonable and just, all of which was admitted by the railroad company, and it now appears of record in this office that said railroad company accedes to said demand and that on or before September 1, 1908, the passenger train now running between Des Moines and Van Wert, will be extended and operated to Mt. Ayr.

Upon the application for additional train service between Shenandoah and Van Wert, it was made to appear before the Board that said line was purely a local and not a through line, that at the present time there are in operation between said points, a passenger train each way and a freight train each way per day. All parties interested objected strenuously to any change in the present schedule of the passenger trains now being operated, and all parties interested insisted upon the installation of an additional passenger train.

After hearing the evidence as to the amount of business being done by said road between said points, and the present earnings of the road thereon, it is the opinion of the Board that at the present time and under existing conditions, this Board would not be warranted or justified in

requiring the railroad company to install and operate another train in addition to the trains now in operation between said points, and for the above reasons the application therefor is denied at this time.

It is, however, understood that this determination is without prejudice to the reconsideration of the subject, when conditions would seem to justify it.

Des Moines, Iowa, August 19, 1908.

No. 3617—1908.

J. H. CHANDLER, DES MOINES, AND
OTHER CITIZENS
VS.
INTER-URBAN RAILWAY COMPANY.

Application for Relief as to Railway Stations.

Application filed September 25, 1907.

DECISION OF THE BOARD.

Petitioners ask relief from the Board and make the following complaint as grounds therefor:

Complainants are patrons of the respondent, which owns and operates an interurban line of railway between the city of Des Moines and the city of Perry, and reside between the town of Herrold and the city of Des Moines, on and near said railway.

The railway company has designated certain of its stations between Sixth avenue in the city of Des Moines and Herrold, as pay stations, and refuse to sell tickets to or from any other stations.

Since this application was filed the railway company has designated two additional pay stations between said points.

It is the custom of the railway company to stop its trains for the convenience of passengers between said so-called pay stations, but in such case requires that fare be paid to the first pay station beyond.

Petitioners pray that every place or station where said railway company is willing to stop for the convenience of passengers between Sixth avenue and Herrold, be designated as a pay station.

A full and final hearing was had thereon, on the 8th day of September, 1908, at 2 o'clock p. m. J. H. Chandler appeared in his own behalf and for the petitioners. N. T. Guernsey appeared as attorney for the railroad respondent.

After hearing the evidence and the arguments, the Board finds:

That the pay stations between Sixth avenue and Herrold, as now designated, are about two miles apart;

That said pay stations are sufficiently near for the reasonable accommodation of the public, under present conditions, and for the above reasons the petition is denied.

Des Moines, Iowa, September 8, 1908.

No. 3618—1908.

BOARD OF CONTROL OF STATE INSTITUTIONS
VS.
CEDAR RAPIDS AND IOWA CITY RAILWAY COMPANY, AND CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

In the Matter of Railway Connections at Iowa City.

Application filed February 4, 1908.

DECISION OF THE BOARD.

On February 4, 1908, the State Board of Control of State Institutions made application to this Board for an order requiring the Cedar Rapids & Iowa City Railway Company and the Chicago, Rock Island & Pacific Railway Company to connect their tracks at either Iowa City or Coralville, so as to permit the transfer of cars from the track of one to that of the other, basing its right to make such application upon the needs of the sanatorium which is under the control of said Board of Control, for the shipment of merchandise and supplies of various kinds, in carload lots.

Thereafter the Cedar Rapids & Iowa City Railway filed its answer to said complaint, alleging its willingness to join in the establishment of a connection of the tracks of said railway companies at Iowa City, Iowa.

Thereafter the Chicago, Rock Island & Pacific Railway files no formal answer.

A hearing on said complaint was fixed at Iowa City for March 21, 1908, and all parties were notified thereof. At said time and place the Board appeared and all members of the Board were present.

Cedar Rapids & Iowa City Railway Company appeared by W. G. Dows, its president, and John A. Reed, its attorney. C. R. I. & P. Ry. Co. appeared by Carroll Wright and Chas. M. Dutcher, its attorneys.

The Chicago, Rock Island & Pacific Railway Company asks for a postponement of said hearing to March 24, 1908, at Des Moines, which, upon agreement of parties in interest, is granted. Now, on this March 24, 1908, it appearing that the parties in interest are negotiating as to a proper method of track connections at Iowa City between said railroads, and further hearing of said matter is continued to May 15, 1908.

At the time and place of said adjourned hearing the parties in interest did not appear. This Commission has informal information that negotiations have been pending between said railway companies in regard to the connection of said tracks, but it has no information of record to said effect.

Believing that sufficient time has elapsed and it appearing to the Commission that nothing has been done between said railway companies in the matter, the application is on this 29th day of September, 1908, called up for hearing and consideration.

The Board, after having duly inspected said premises, finds as a matter of fact, that the uniting and connecting of the tracks of the respondent roads as to permit the transfer of cars from the track of one to that of the other at Iowa City, Iowa, is reasonable, expedient and necessary for

reasonable and proper service by said railways to the public and especially to the State of Iowa, for its state institution.

It is therefore ordered, pursuant to the authority given to this Board under section 2103 of the Code of Iowa, that the Cedar Rapids & Iowa City Railway Company and the Chicago, Rock Island & Pacific Railway Company unite and connect the tracks of the said several roads, as to permit the transfer of cars from the track of one to that of the other, and that the same be done within ninety (90) days from this date.

Des Moines, Iowa, September 29, 1908.

No. 3619—1908.

OMAHA & COUNCIL BLUFFS STREET RAILWAY COMPANY
VS.
CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, AND WABASH RAILROAD COMPANY.

Railroad Crossing near Council Bluffs.

Application filed September 9, 1908.

DECISION OF THE BOARD.

The Board of Control of State Institutions, by John T. Hamilton, asks this Board to investigate the matter of a railroad crossing by the Omaha & Council Bluffs Street Railway across the tracks of the Chicago, Burlington & Quincy Railroad Company and the Wabash Railroad Company. Thereupon the said street railway company, complainant, by its president, George W. Wattles, asks for a hearing at Council Bluffs, Iowa, for the purpose of settling the question of a crossing between said street railway company and the respondent railway companies, and hearing thereon was fixed by the Commission at Council Bluffs, on September 28, 1908. Due notice of said hearing was given to the complainant and to said railway companies and each of them.

Thereupon at Council Bluffs, Iowa, on September 28, 1908, at 3 o'clock p. m., the Board met, pursuant to said notice. All the members of the Board were present. The complainant appeared by George W. Wattles, president. The respondent Chicago, Burlington & Quincy Railroad Company appeared by its attorneys and engineers. The respondent Wabash Railroad Company appeared by its engineers.

It appeared that an agreement had already been made between the complainant and respondent Chicago, Burlington & Quincy Railroad Company, for a grade crossing over the tracks of the Chicago, Burlington & Quincy Railroad Company, and a contract had been agreed upon for certain signals and devices for the purpose of eliminating danger as far as possible. Nothing further was required from the Commission as to the Chicago, Burlington & Quincy Railroad Company.

Thereupon the Commission inspects the premises where the complainant proposed to cross the tracks of the Wabash Railroad with its interurban road to the premises occupied by the State School for the Deaf near Council Bluffs, Iowa.

The Board finds the following facts:

First. The land on each side of the Wabash railroad track at or about the point of the proposed crossing, is flat and level for quite a distance on either side.

Second. On account of the nature of the ground, it would not admit of the construction or maintenance of an undergrade crossing at said point.

Third. The expense of an over-crossing would be so great as to be absolutely prohibitive.

Fourth. A grade crossing would be reasonable and feasible.

We find as matters of law:

I. Section 2032-e, found in the Supplement to the Code, and passed by the Twenty-ninth General Assembly, provides as follows:

Grade-crossings—duties of employes—penalty. Wherever the tracks of an interurban railway cross the tracks of any steam railway at grade the steam railway shall have the right of way and not be compelled to stop its trains and the interurban railway company operating said line shall cause its cars to come to a full stop not nearer than ten (10) feet nor further than fifty (50) feet from such crossing, and before proceeding to cross said steam railway tracks shall cause some person in its employ first to cross said track ahead of said car or cars and ascertain if the way is clear and free from danger for the passage of said interurban cars, and said interurban cars shall not proceed to cross until signalled to do so by such person employed as aforesaid, or said way is clear for such passage over said tracks. Every person in charge of any interurban car or cars, who wilfully fails to comply with the provisions hereof and fails to bring the car or cars which he has in charge to stop, or causes the same to cross said steam railway tracks before the way is clear or he is signalled to do so, shall be subject to a fine of not less than one hundred dollars (\$100.00) nor more than two hundred dollars (\$200.00) or imprisonment in the county jail not to exceed twelve (12) months in the discretion of the court. No steam railway shall obstruct the free passage of the cars of an intersecting interurban railway at such crossing."

II. It was the evident legislative intent to fully protect steam railways in case of grade crossings by interurban railways, from danger, by giving it the right of way and placing upon the interurban railways the burden of taking the necessary care and precautions before crossing the track of a steam railway, in order that all danger should be avoided.

III. The legislative intent that interurban railway companies should have the right to cross steam railway tracks at grade, is fairly inferable in the language of this section.

In view of all premises, it is the opinion of this Board that the complainant ought to be permitted to cross the track of the respondent Wabash Railroad Company at grade, subject in the use and operation of said crossing to the provisions of the statute above quoted.

It is therefore ordered, That the street railway company, complainant, be authorized and permitted to cross the track of the Wabash Railroad Company in the construction of its interurban line from the city of Council Bluffs to the State School for the Deaf near Council Bluffs, at or near and within a reasonable distance of the point designated by the officers of said street railway company to this Commission.

We recommend that in addition to the observances of the law in the manner of the use of said crossing, that the said street railway company

construct and maintain the same devices for protection against danger, that have been agreed upon between said street railway company and the C. B. & Q. R. R. Co. at the point where said interurban road proposed to cross said C. B. & Q. R. R. Co.

Des Moines, Iowa, September 29, 1908.

No. 3620—1908.

THE CITY OF COUNCIL BLUFFS

VS.

CHICAGO GREAT WESTERN RAILWAY
COMPANY AND A. B. STICKNEY AND
CHAS. H. F. SMITH, Receivers.

Application for Order for Viaduct
Over Woodbury Avenue.

Application filed August 2, 1906.

DECISION OF THE BOARD.

On the second day of August, 1906, an application was filed with the Commissioners, praying for an order requiring the Chicago Great Western Railway Company to construct and maintain a viaduct under its tracks where the same cross Woodbury avenue in the city of Council Bluffs, Polk county, Iowa.

On the third day of December, 1906, the city of Council Bluffs passed an ordinance declaring "that it is deemed necessary for the safety and protection of the public that a viaduct be constructed on Woodbury avenue in the city of Council Bluffs, Iowa, and under the tracks of the Chicago Great Western Railway Company" and "that said viaduct be constructed by and maintained at the expense of the Chicago Great Western Railway Company" and "that said viaduct be 24 feet wide, with a clearance under the tracks of not less than 12 feet and that the approaches thereto shall not in the total exceed 8 feet."

A certified copy of said ordinance has been filed with the Commission and it appears to have been duly published and passed as provided by law, and to be in full force at this time.

Detailed plans and specifications, prepared by the city engineer and approved by the city for the construction of said viaduct, were duly presented to the Board by the city officers of Council Bluffs, for its approval, setting forth in detail the height, width and strength of said viaduct and the approaches thereto, and the material and manner of its construction.

Thereupon the Board fixed April 15, 1907, for a public hearing at Council Bluffs and examination of the premises involved.

Now, on the 15th day of April, 1907, the Board of Railroad Commissioners met at Council Bluffs, Iowa, after having given due notice to the parties in interest, for the purpose of making an examination of the premises involved.

There were present, N. S. Ketchum, Chairman, D. J. Palmer and W. L. Eaton, members of the Board. The Mayor of Council Bluffs and several members of the City Council thereof, were there in person for the city. Several citizens appeared in their own behalf, and the Chicago Great Western Railway Company appeared by C. J. Saunders, its attorney.

Thereupon the Board and the members thereof made a personal examination of the premises.

A public hearing was had at the schoolhouse a few rods from the premises in controversy, which was attended by many interested citizens.

At said public hearing the Board listened to statements of citizens as to the necessity of said viaduct for the public safety, protection and convenience.

The Chicago Great Western Railway Company by its attorney, filed with the Commission, affidavits showing the number of persons and vehicles that had used Woodbury avenue in crossing the tracks of the railway company upon certain specified days.

Thereupon the Board requested the city and the railway company to furnish further plans, specifications and estimates of the expense, and at the request of the railway company the hearing was adjourned to some day to be fixed in the future.

No further plans, specifications or estimates have ever been submitted to the Board.

The final disposition of the case has been postponed from time to time at the request of the railway company.

Nothing further has been done for many months and no satisfactory reason exists why a final determination of the matter should not be made.

After carefully considering all the testimony offered and taking into account the conditions surrounding this crossing, it has been determined by the Board that at this time the petition of the city of Council Bluffs for a viaduct, should be denied.

The Commissioners are of the opinion, however, that on or before the first day of November, 1908, this crossing should be protected by an electric signal bell, to be automatically rung upon the approach of engines or trains in either direction, a reasonable time before the engine or train reaches said crossing, and that this electric signalling device should be of the most approved pattern and maintained in first class condition at all times and it is hereby so ordered.

Des Moines, Iowa, September 30, 1908.

No. 3621—1908.

CITIZENS OF EAST DES MOINES
vs.
CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

Application for Suitable and Adequate Passenger and Baggage Station in East Des Moines.

Application filed July 11, 1908.

DECISION OF THE BOARD.

On the 11th day of July, 1908, J. A. McKinney, together with a large number of citizens of East Des Moines, Polk county, Iowa, filed their application with this Board, asking for an order directed against the Chicago, Rock Island & Pacific Railway Company, in substance requiring it to erect a suitable passenger and baggage station in East Des Moines.

A hearing on said application was fixed for Friday, July 31, 1908, at 9 o'clock a. m., and due notice thereof was given to the interested parties.

Pursuant to said notice a hearing was had on said petition, on the date last above mentioned. All the members of the Commission were present. The petitioners were represented by John Gillespie, A. K. Stewart, Addison N. Parker, attorneys; C. D. Hellen, A. O. Hauge, and many other citizens. The respondent railway company was represented by Carroll Wright, its attorney.

Thereupon the respondent filed its answer to said application, setting forth among other things that the statutes of Iowa do not confer upon the Board of Railroad Commissioners authority in the premises;

That even though such power were conferred upon the Commissioners, the circumstances would not justify the Commission in making such an order, for the reason that said respondent furnishes depot facilities at this time, adequate to the needs of the city of Des Moines;

That the Commission, in no event, could have the power to compel the respondent railway company to stop its trains engaged in interstate traffic and interstate mail;

That the entire city of Des Moines must be considered in connection with the need for depot facilities to be furnished by the respondent.

Thereupon said hearing was adjourned until September 8, 1908, at 10 o'clock a. m., and leave was granted to all the parties in interest to file written briefs and arguments upon the subject of the jurisdiction of this Board in the premises.

Thereafter, the respondent, by its attorney, Carroll Wright, files its written and printed brief, and the applicants, by A. K. Stewart, M. H. Cohen, T. L. Sellars, Franklin Brown, and Gillespie & Bannister, attorneys, file their reply thereto, and written and printed brief and argument.

Thereafter, to-wit: September 8, 1908, at 10 o'clock a. m., pursuant to said adjournment, a hearing on said petition and the written and printed arguments was had in the premises. The applicant was represented by John Gillespie, Robert Bannister, A. K. Stewart, Clarence Harper, Ralph Bolton, J. A. McKinney, A. O. Hauge, Al C. Miller, and other citizens of Des Moines and signers of the petition. Respondent was represented by Carroll Wright, its attorney; C. W. Jones, division superintendent, and Hiram Cable, general superintendent.

Thereupon the following statements of fact were agreed upon between the parties as the substantial facts, so far as they may be material:

That the city of Des Moines has a population of about 85,000 people;

That from about one-third to two-fifths of said population resides in East Des Moines;

That the school census shows more than two-fifths of the children of Des Moines live on the East side;

That the last city election shows more than two-fifths of the vote for East Des Moines;

That substantially two-fifths of the territory of Des Moines lies east of the river;

That there are four bridges (five including Sixth avenue bridge) between East and West Des Moines;

That there are two bridges reaching East Des Moines from South Des Moines;

That the distance from the west bank of the Des Moines river to the Union Depot is four blocks and two streets;

That the water-way of the Des Moines river is from five hundred to six hundred feet;

That the distance from the east bank of the Des Moines river to the point where the C., R. I. & P. Ry. Co. formerly maintained a depot is approximately four blocks;

That the Rock Island station, located on the west side of the river, is from its eastern end, two blocks nearer the river than the Des Moines Union station;

That all of the cars of the Des Moines City Railway Company (except, however, such cars as are known as trans-city service cars) pass the Union Station;

That it is a full block from such cars as pass the Union Station to the west end of the Rock Island station;

That there is one car line (Scott street line) running down on Fourth street past the proposed location of depot from East to Southeast Des Moines;

That all of the Rock Island passenger trains entering and leaving Des Moines, pass over the river on the company's own bridge;

That all such trains make a stop before crossing the C. & N.-W. industry track lying immediately east of the river and west of the proposed depot site;

That the C., R. I. & P. Ry. was built into Des Moines in 1866 and that then the only depot was located on the east side of the river;

That at the time of the flood in 1903, the station in East Des Moines was discontinued;

That the station in East Des Moines which used to be maintained was a frame building, 24x40 feet, one story with waiting rooms at either end, office and baggage room in the center;

That such station has not been maintained since 1903;

That about 6,000 to 7,500 people live on the south side of the tracks and east of the Des Moines river;

That the population residing in said locality and about the packing house district, reaches the city by Scott street car line which passes immediately by the proposed depot location;

That there is no owl car service over this line or service whatever over this line after twelve o'clock at midnight;

That all the local Rock Island trains stop at the point of the old depot to let off and take on passengers.

That the C. & N.-W. track intersecting the tracks of the C., R. I. & P. Ry. Co. between the Des Moines river and the proposed depot location, is an industry track;

That at about the proposed depot location there is a transfer track between the Des Moines Union Railway Company and the Rock Island Company tracks;

That there are no city ticket offices located in East Des Moines and

that arrangements for sleeping car service must be made at such offices or through the depot station to the city ticket offices.

After hearing the evidence on both sides, the Commission finds the following additional facts:

That at the time of the filing of the application, the wooden depot mentioned in the foregoing statement, was still standing, although not in use, and same has been removed by the respondent railway company since the commencement of this proceeding;

That there is not now and has not been for some years, a platform at said depot for the purpose of loading and unloading passengers, but that the company had placed cinders in the place of the platform, for the purpose of making the same dry and passable;

That the respondent railway company has published since 1903, and still continues so to do, in its regular time table, a station at East Des Moines, and still continues to stop its local trains at said station, and receive and discharge passengers; and by its printed literature, recognizes said point as a regular station;

That said place where said trains so stop and where said depot formerly existed, has been ever since the construction of said railway, a regular station on its line, and is at this time such regular station;

That the respondent railway company has at this time no shelter for passengers who desire to take its trains or alight therefrom;

That it is reasonable and expedient, in order to promote the security, convenience and accommodation of the public, that an addition to and change in its station be made by the erection of a suitable building, to be used for station purposes, which shall be adequate to the needs of the traveling public using the line of the respondent railway company.

The Commission finds the following matters of law:

First. A place where railroad trains regularly come to a stand, for the convenience of passengers, etc., is, in contemplation of the law, a railroad station.

Second. This Commission is, by express grant, authorized to require "an addition to or change in such station where it is reasonable and expedient in order to promote the security, convenience and accommodation of the public."

Third. That the general powers given to this Board by section 2113 of the Code, grant full authority to order any change in a station or station house of a railroad, including the erection of a new station house, where one has been destroyed or abandoned, and the erection of a station house where none already exists, which, in the exercise of proper discretion, it finds reasonable and expedient, in order to promote the security, convenience and accommodation of the public.

Therefore, by reason of the premises, it is hereby ordered by the Board of Railroad Commissioners of Iowa, that the prayer of the petitioners be granted, and that the Chicago, Rock Island & Pacific Railway Company be, and is hereby ordered to add to and change its present station in East Des Moines, Polk county, Iowa, by the construction and erection of a station or station house at or near the place where the station house of said respondent railway company formerly stood, which shall be sufficiently commodious and of suitable size for the convenience and ac-

commodation of the public, and that modern conveniences be provided therein for the traveling public, including suitable and adequate waiting rooms, with suitable, proper and modern facilities for heating and lighting the same, and including suitable and proper water-closets for both ladies and gentlemen, with proper sanitary conditions, together with proper, safe and convenient platforms, and that said station house, so constructed and erected, shall be properly maintained by the said Chicago, Rock Island & Pacific Railway Company.

It is further ordered by the Board, that this order be complied with on or before March 1, 1909.

It is further ordered that notice shall be served upon said Chicago, Rock Island & Pacific Railway Company, of the findings and order of this Board, as provided by law.

Des Moines, Iowa, November 18, 1908.

No. 3622—1908.

BOARD OF RAILROAD COMMISSIONERS,
STATE OF IOWA
VS.
CHICAGO, BURLINGTON & QUINCY
RAILROAD COMPANY.

*Order for Additional Train Service,
in and out of Des Moines.*

DECISION OF THE BOARD.

On the second day of December, 1908, at a session of the Board at which all members were present, the following procedure was had, to-wit:

The Board on its own motion, called up for consideration the subject of the present railway service performed by the Chicago, Burlington & Quincy Railroad Company between points in southern and southwestern Iowa and the city of Des Moines. The following persons were present at the request of the Board, for the purpose of conferring as to the necessity of improved railway service by said railroad company:

P. S. Eustis, passenger traffic manager, and M. M. Reno, division passenger agent, representing the defendant railroad company; Lafe Young, Simon Casady, Harvey Ingham, L. E. Wilson and Geis Botsford, representing the city of Des Moines.

After a conference between all of the said parties and the Commission, and the Commission being in full possession of the material facts obtained at former hearings before the Board on the same subject, and being duly advised in the premises, finds as follows:

First. The defendant railroad company is not at this time furnishing reasonable and adequate railroad facilities between the city of Des Moines and the city of Osceola, and between the city of Creston and the city of Villisca; and is not performing its duty as a common carrier in above respects.

Second. Increased and added railway facilities are reasonably necessary in the performance of the duty which the said railway company owes to the public.

It is therefore ordered that the defendant railroad company install, establish, maintain and operate an additional passenger train between the city of Des Moines and the city of Osceola, said train to be operated one way each day except Sundays, and on such schedule or schedules as may be mutually agreed upon by the defendant railway company and citizens representing the business interests of Des Moines.

It is further ordered that said additional train be operated and maintained for six (6) months, for the purpose of enabling this Commission to determine whether it ought to order a continuance of said additional service after said period.

It is further ordered that the defendant railroad company establish, maintain and operate complete additional passenger train service between the city of Villisca and the city of Creston, to accommodate the local passenger traffic, and said train shall make reasonable connection with the additional train herein ordered between Osceola and Des Moines, and upon such schedule or schedules as may be agreed upon between the defendant railway company and persons interested on behalf of the public.

P. S. Eustis, on behalf of the defendant railway company, accedes to the above order and agrees to comply therewith.

It is further considered that the application heretofore made by citizens of Tingley and others, for the installation of an additional train between Van Wert and Shenandoah, ought not at this time be granted; that the defendant railroad company ought to have ample time to conduct the experiment of establishing and maintaining the additional train service above ordered, to enable this Board to determine what, if anything, ought to be done in the premises.

Des Moines, Iowa, December 2, 1908.

No. 3623—1908.

Interlocker at Fort Dodge at the crossing of the Chicago Great Western Railway Company and the Fort Dodge, Des Moines & Southern Railroad Company.

Inspection made and certificate granted January 24, 1909.

No. 3624—1908.

Interlocker at Belknap at the crossing of the Wabash Railroad Company and the Chicago, Rock Island & Pacific Railway Company.

Inspection made and certificate granted March 6, 1909.

No. 3625—1908.

Interlocker at Hampton at the crossing of the St. Paul & Des Moines Railway Company, the Chicago Great Western Railway Company and the Iowa Central Railway Company.

Inspection made and certificate granted June 20, 1908.

No. 3626—1908.

Interlocker at Gypsum at the crossing of the Illinois Central Railroad Company and the Chicago Great Western Railway Company.

Inspection made and certificate granted October 8, 1908.

No. 3627—1908.

Interlocker at Huxley at the crossing of Fort Dodge, Des Moines & Southern Railroad Company and the Chicago, Milwaukee & St. Paul Railway Company.

Inspection made and certificate granted November 11, 1908.

No. 3628—1908.

Interlocker at Webster City at the crossing of the Illinois Central Railroad Company Chicago & North-Western Railway Company and the Crooked Creek Railroad & Coal Railway Company.

Inspection made and certificate granted November 20, 1908.

DECISIONS REFERRING
TO
Classification, Rates and Rules

DECISIONS REFERRING TO CLASSIFICATION, RATES AND RULES

No. 3629—1908.

Greater Des Moines Committee.

Furniture—Commodity Rate On.

Complaint filed April 15, 1907. Case closed January 10, 1908.

This case closed by the adoption by the Board of Commodity Rate on Furniture in carloads, dated January 10, 1908, effective February 1, 1908.

No. 3630—1908.

Brown-Hurley Company, Des Moines, and Cutler Hardware Company, Waterloo.

Classification on Galvanized Conductor Pipe.

Complaint filed April 15, 1907. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908.

No. 3631—1908.

Greater Des Moines Committee.

Brick, Drain Tile and Other Clay Products—Commodity Rate On.

Complaint filed April 16, 1907. Case closed January 10, 1908.

Application for commodity rate in this case was granted by the Board as per the following:

Commodity Rate No. 13

BOARD OF RAILROAD COMMISSIONERS STATE OF IOWA

BRICK, C. L.

Dated January 10, 1908.

Effective February 1, 1908.

BRICK (except bath and enameled), clay conduits, creosoted paving blocks, drain tile, hollow building tile, and fire clay tile, not glazed or enameled, straight or mixed C. L.; also fire clay, straight C. L., or in mixed C. L. with fire brick; also tank or furnace tile or blocks and fire clay flattening block in straight C. L., or in mixed C. L. with fire brick and fire clay, minimum weight 50,000 lbs.

NOTE. It must be understood that in no case should the rates named herein on brick and other clay products, minimum weight 50,000 lbs., be used when the application of the class rate and minimum weights governed by Iowa Classification would result in lower charges.

Miles	Rate in cents per 100 lbs.	Miles	Rate in cents per 100 lbs.
8	2.8	180	6.4
10	3.	185	6.5
15	3.1	190	6.6
20	3.2	195	6.7
25	3.3	200	6.8
30	3.4	210	7.
35	3.5	220	7.2
40	3.6	230	7.4
45	3.7	240	7.6
50	3.8	250	7.8
55	3.9	260	8.
60	4.	270	8.2
65	4.1	280	8.4
70	4.2	290	8.6
75	4.3	300	8.8
80	4.4	310	9.
85	4.5	320	9.2
90	4.6	330	9.4
95	4.7	340	9.6
100	4.8	350	9.8
105	4.9	360	10.
110	5.	370	10.2
115	5.1	380	10.4
120	5.2	390	10.6
125	5.3	400	10.8
130	5.4	410	11.
135	5.5	420	11.2
140	5.6	430	11.4
145	5.7	440	11.6
150	5.8	450	11.8
155	5.9	460	12.
160	6.	470	12.2
165	6.1	480	12.4
170	6.2	490	12.6
175	6.3	500	12.8

By order of the Board of Railroad Commissioners of the State of Iowa.

Des Moines, Iowa, January 10, 1908.

Dwight N. Lewis, Secretary.

Request was made for rehearing on commodity rate on brick which was granted, and upon such rehearing the Board adopted what was known as Commodity Rate No 17, dated March 25, 1908, effective April 15, 1908, a copy of which follows:

Commodity Rate No. 17

(Cancelling and Superseding Commodity Rate No. 13.)

BOARD OF RAILROAD COMMISSIONERS STATE OF IOWA

BRICK, C. L.

Dated March 25, 1908.

Effective April 15, 1908.

BRICK (except bath and enameled), clay conduits, creosoted paving blocks, drain tile, hollow building tile, and fire clay tile, not glazed or enameled, straight or mixed C. L.; also fire clay, straight C. L., or in mixed C. L. with fire brick; also tank or furnace tile or blocks and fire clay flattening block in straight C. L., or in mixed C. L. with fire brick and fire clay, minimum weight 50,000 lbs., except when marked capacity of cars is less, in which event marked capacity of car will govern.

NOTE. It must be understood that in no case should the rates named herein on brick and other clay products, minimum weight 50,000 lbs., be used when the application of the class rate and minimum weights governed by Iowa Classification would result in lower charges.

Miles	Rate in cents per 100 lbs.	Miles	Rate in cents per 100 lbs.
5	2.8	180	6.
10	3.	185	6.1
15	3.1	190	6.2
20	3.2	195	6.3
25	3.3	200	6.4
30	3.4	210	6.5
35	3.5	220	6.6
40	3.6	230	6.7
45	3.7	240	6.8
50	3.8	250	6.9
55	3.9	260	7.1
60	4.	270	7.2
65	4.1	280	7.3
70	4.2	290	7.4
75	4.3	300	7.5
80	4.4	310	7.5
85	4.5	320	7.5
90	4.6	330	7.5
95	4.7	340	7.5
100	4.8	350	7.5
105	4.9	360	7.5
110	5.	370	7.5
115	5.1	380	7.5
120	5.2	390	7.8
125	5.3	400	8.1
130	5.4	410	8.4
135	5.5	420	8.7
140	5.6	430	9.
145	5.7	440	9.4
150	5.8	450	9.8
155	5.9	460	10.3
160	6.	470	10.6
165	6.	480	11.
170	6.	490	11.4
175	6.	500	11.8

By order of the Board of Railroad Commissioners of the State of Iowa.

Des Moines, Iowa, March 25, 1908.

Dwight N. Lewis, Secretary.

No. 3632-1908.

Clinton Manufacturers' and Shippers' Association.

Paper, C. L.—Commodity Rate On.

Complaint filed April 19, 1907. Case closed January 10, 1908.

Application for commodity rate on paper in carloads for distances applying by different railroads across the State of Iowa to meet the interstate rates on paper from the Mississippi river to the Missouri river. Case closed by the adoption of Commodity Rate No. 12, dated January 10, 1908, effective February 1, 1908.

Commodity Rate No. 12

BOARD OF RAILROAD COMMISSIONERS STATE OF IOWA

PAPER, C. L.

Dated January 10, 1908

Effective February 1, 1908

PAPER, carloads, viz.:—News print, printing, made wholly of wood pulp, not enameled, glazed or surface-coated, valuation limited to 5 cents per pound; toilet; wrapping (straw, manila, waxed manila, oiled or rag); paper bags; strawboard; wood pulp board; corrugated bottle wrappers; straw board or wood pulp board boxes or cartons (plain, printed or paraffined), K. D. Flat; tissue paper and paper wrappers (gum, soap, shoe and fruit), straight or mixed C. L., minimum weight 30,000 pounds.

NOTE. It must be understood that in no case should the rates named herein on paper, minimum weight 30,000 pounds, be used when the application of the class rate and minimum weights governed by Iowa Classification would result in lower charges.

Miles	Rate in cents per 100 lbs.	Miles	Rate in cents per 100 lbs.
5	5.	180	11.8
10	5.1	185	12.
15	5.3	190	12.2
20	5.4	195	12.4
25	5.6	200	12.5
30	5.8	210	12.8
35	6.	220	13.1
40	6.2	230	13.4
45	6.4	240	13.7
50	6.6	250	14.
55	6.8	260	14.1
60	7.	270	14.2
65	7.2	280	14.3
70	7.4	290	14.4
75	7.6	300	14.5
80	7.8	310	14.6
85	8.	320	14.7
90	8.2	330	14.8
95	8.4	340	14.9
100	8.6	350	15.
105	8.8	360	15.1
110	9.	370	15.2
115	9.2	380	15.3
120	9.4	390	15.4
125	9.6	400	15.5
130	9.8	410	15.6
135	10.	420	15.7
140	10.2	430	15.8
145	10.4	440	15.9
150	10.6	450	16.
155	10.8	460	16.1
160	11.	470	16.2
165	11.2	480	16.3
170	11.4	490	16.4
175	11.6	500	16.5

By order of the Board of Railroad Commissioners of the State of Iowa.
Des Moines, Iowa, January 10, 1908.

DWIGHT N. LEWIS, Secretary.

No. 3633—1908.

Dubuque Shippers' Association.

Furniture—Commodity Rate On.

Complaint filed April 27, 1907. Case closed January 10, 1908.

This case was closed by the adoption by the Board of Commodity Rate on furniture in carloads, dated January 10, 1908, effective February 1, 1908, as follows:

Commodity Rate No. 15

BOARD OF RAILROAD COMMISSIONERS STATE OF IOWA

FURNITURE, C. L.

Dated January 10, 1908.

Effective February 1, 1908.

FURNITURE (ALL KINDS) C. L., minimum weight 20,000 lbs.

NOTE. It must be understood that in no case should the rates named herein on furniture (all kinds), minimum weight 20,000 lbs., be used when the application of the class rate and minimum weights, governed by Iowa classification would result in lower charges.

Miles	Rate in cents per 100 lbs.	Miles	Rate in cents per 100 lbs.
5	5.	180	11.8
10	5.2	185	12.
15	5.5	190	12.2
20	5.7	195	12.4
25	6.	200	12.5
30	6.2	210	12.8
35	6.4	220	13.1
40	6.6	230	13.4
45	6.8	240	13.7
50	7.	250	14.
55	7.3	260	14.1
60	7.5	270	14.2
65	7.7	280	14.3
70	8.	290	14.4
75	8.2	300	14.5
80	8.5	310	14.6
85	8.7	320	14.7
90	9.	330	14.8
95	9.2	340	14.9
100	9.5	350	15.
105	9.7	360	15.1
110	10.	370	15.2
115	10.2	380	15.3
120	10.5	390	15.4
125	10.7	400	15.5
130	11.	410	15.6
135	11.2	420	15.7
140	11.5	430	15.8
145	11.7	440	15.9
150	12.	450	16.
155	12.3	460	16.1
160	12.5	470	16.2
165	12.7	480	16.3
170	13.	490	16.4
175	13.3	500	16.5

By order of the Board of Railroad Commissioners of the State of Iowa.
Des Moines, Iowa, January 10, 1908.

DWIGHT N. LEWIS, Secretary.

Rehearing was asked for in this case by interested parties which was granted. Upon rehearing the Board adopted what is known as Commodity Rate No. 19, on furniture in carloads, dated March 25, 1908, effective April 15, 1908, which commodity rate follows:

Commodity Rate No. 19

(Cancelling and Superseding Commodity Rate No. 15.)

BOARD OF RAILROAD COMMISSIONERS STATE OF IOWA

FURNITURE, C. L.

Dated March 25, 1908.

Effective April 15, 1908.

FURNITURE (ALL KINDS) C. L., minimum weight 20,000 lbs.

NOTE. It must be understood that in no case should the rates named herein on furniture (all kinds), minimum weight 20,000 lbs., be used when the application of the class rate and minimum weights, governed by Iowa classification would result in lower charges.

Miles	Rate in cents per 100 lbs.	Miles	Rate in cents per 100 lbs.
5	8.	180	18.5
10	8.2	185	18.8
15	8.6	190	19.1
20	8.9	195	19.4
25	9.2	200	19.7
30	9.5	210	20.
35	9.8	220	20.3
40	10.1	230	20.6
45	10.4	240	20.9
50	10.7	250	21.2
55	11.	260	21.5
60	11.3	270	21.8
65	11.6	280	22.1
70	11.9	290	22.5
75	12.2	300	22.5
80	12.5	310	22.5
85	12.8	320	22.5
90	13.1	330	22.5
95	13.4	340	22.5
100	13.7	350	22.5
105	14.	360	22.5
110	14.2	370	22.5
115	14.6	380	22.5
120	14.9	390	22.
125	15.2	400	23.5
130	15.5	410	24.2
135	15.8	420	24.9
140	16.1	430	25.6
145	16.4	440	26.3
150	16.7	450	27.
155	17.	460	27.7
160	17.3	470	28.4
165	17.6	480	29.
170	17.9	490	29.5
175	18.2	500	30.

By order of the Board of Railroad Commissioners of the State of Iowa.
Des Moines, Iowa, March 25, 1908.

DWIGHT N. LEWIS, Secretary.

No. 3634—1908.

L. R. Rosebrook, et al., Oskaloosa.

Joint Rates on Coal.

Complaint filed May 18, 1907. Case closed August 1, 1907.

Asking for joint rates on coal. Matter adjusted by the adoption by the Commissioners of Joint Rate Order No. 1, dated July 22, 1907, effective August 1, 1907.

No. 3635—1908.

Black Hawk Coffee & Spice Company, Waterloo.

Rate on Cans, C. L.—Interstate.

Complaint filed October 8, 1907. Case closed February 12, 1908.

Request for information with reference to proper routing of shipments.

No. 3636—1908.

Des Moines Tent & Awning Company and Sioux City Tent & Awning Co.,
Des Moines and Sioux City.

Minimum Carload Weights on Tents and Fixtures.

Complaint filed October 10, 1907. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908.

No. 3637—1908.

Des Moines Casket Company, Des Moines, vs. Chicago & North-Western
Railway Company.

Wrongful Inspection of Coffin Stock.

Complaint filed November 8, 1907. Case closed December 19, 1907.

No. 3638—1908.

Marshall Oil Company, Marshalltown.

Classification on Axle Grease.

Complaint filed November 8, 1907. Case closed September 1, 1908.

This matter was closed by the adoption of Iowa Classification No. 14.

No. 3639—1908.

Corn Belt Meat Producers' Association, Des Moines.

In Reference to Rate on Sheep (feeders).

Complaint filed November 9, 1907. Case closed March 25, 1908.

Upon request of the Corn Belt Meat Producers' Association, the Board provided, by Amendment No. 9 to Iowa Classification No. 14, that sheep (feeders) should take 75 per cent of the sheep rate. This amendment was to become effective December 1, 1907, but on request for rehearing by the railroad companies interested in this matter, the Board notified all parties on November 30, 1907, that such amendment would be held in abeyance until such time as the Board could further consider the matter. The Board set date for rehearing for December 11, 1907, at their

office in Des Moines. Upon the date named the Board met. Representatives of railroad companies were present as were also representatives of the Corn Belt Meat Producers' Association. A great deal of testimony was introduced by both parties and the hearing was continued until December 12, when it was concluded. The Board carefully considered all the testimony introduced and made an investigation into the rates charged in adjoining states and upon interstate traffic and then promulgated commodity rate on sheep in double-deck cars in carloads, as follows:

BOARD OF RAILROAD COMMISSIONERS, STATE OF IOWA

LIVE STOCK RATES, SHEEP (double deck), C. L.

SHEEP (double deck) in car loads; minimum weight 19,000 lbs., 21-foot cars, inside measurement, other minimums same as cattle.
Dated March 25, 1908. Effective April 15, 1908.

Miles	Rate in cents per 100 lbs.	Miles	Rate in cents per 100 lbs.
5	5.	180	12.1
10	5.4	185	12.2
15	5.8	190	12.3
20	6.2	195	12.5
25	6.6	200	12.6
30	7.	210	13.
35	7.4	220	13.2
40	7.6	230	13.5
45	7.8	240	13.7
50	8.	250	14.
55	8.2	260	14.3
60	8.4	270	14.6
65	8.6	280	14.8
70	8.8	290	15.2
75	9.	300	15.4
80	9.2	310	15.6
85	9.4	320	15.8
90	9.6	330	16.
95	9.8	340	16.2
100	10.	350	16.3
105	10.2	360	16.5
110	10.3	370	16.7
115	10.4	380	16.8
120	10.5	390	17.
125	10.6	400	17.2
130	10.7	410	17.4
135	10.9	420	17.6
140	11.	430	17.8
145	11.2	440	18.
150	11.3	450	18.2
155	11.5	460	18.4
160	11.6	470	18.6
165	11.8	480	18.8
170	11.9	490	19.
175	12.	500	19.2

NOTE. Where railway company is unable to furnish double deck car, two single deck cars may be furnished shippers, same rate and minimum to apply on the two cars together, as upon one double deck car of minimum as ordered by shipper.

Sheep (feeders) take seventy-five per cent of above rates.

By order of the Board of Railroad Commissioners of the State of Iowa.

Des Moines, Iowa, March 25, 1908.

DWIGHT N. LEWIS, Secretary.

No. 3640—1908.

W. B. Martin, Dubuque.

Rate on Spring Beds, Mattress, Etc.

Complaint filed November 9, 1907. Case closed September 1, 1908.

Closed by the adoption of Iowa Classification No. 14.

No. 3641—1908.

E. G. Wylie, Des Moines.

With Reference to Adoption of a New Rule in Lieu of Rule 7 of Iowa

Classification No. 13.

Complaint filed November 9, 1907. Case closed September 1, 1908.

This matter was closed by the adoption of Iowa Classification No. 14.

No. 3642—1908.

A. E. Paris, Bunch.

Classification on Coal Props.

Complaint filed November 11, 1907. Case closed November 30, 1908.

Answering inquiry, ruling was made that coal props would take the wood rate.

No. 3643—1908.

Underwood Candy Company, Oskaloosa.

Rate on Bananas, C. L.—Interstate.

Complaint filed November 11, 1907. Case closed November 30, 1908.

The Board presented the application to the railway company.

No. 3644—1908.

Walliek-Mitten Company, Fairfield.

Rate on Cotton Piece Goods—Interstate.

Complaint filed November 22, 1907. Case closed January 27, 1908.

Complaint was made of the general condition with reference to shipment of cotton piece goods from the east into Fairfield. The Board requested that a specific complaint be filed when the matter could be taken to the Interstate Commerce Commission for adjustment. This the complainant failed to do so the case was dropped by the Board.

No. 3645—1908.

Heider Mfg. Company, Carroll.

Classification on Eveners.

Complaint filed November 23, 1907. Case closed February 24, 1909.

Closed by adoption of Supplement No. 2 to Iowa Classification No. 14, dated February 24, 1909, effective March 15, 1909.

No. 3646—1908.

American Linseed Company, Des Moines.

Commodity Rate on Linseed Oil and Oil Meal.

Complaint filed November 25, 1907. Case closed February 14, 1908.

This was an application for a commodity rate on linseed oil and oil meal, to apply between stations in Iowa. The Board fixed February 14, 1908, for hearing and upon date named the hearing took place in the Capitol building at Des Moines.

Railroad companies interested appeared by persons as follows: C. M. & St. P. by Wm. Ellis and E. C. Nettles; C. R. I. & P. by T. H. Simmons and A. W. Eberhart; Ill. Cent. R. R. Co. by W. E. Keepers; C. & N.W. Ry. Co. by J. C. Davis and M. J. Golden; M. & St. L. and the Iowa Central by N. M. Hannam; C., B. & Q. Ry. Co. by Geo. H. Crosby; C. G. W. by Geo. H. Carr; Wabash by Will Clapper, and Inter-Urban Ry. Co. by R. A. Belding.

The applicant appeared by Mr. H. E. Ankeny and Mr. E. G. Wylie, freight commissioner of the Greater Des Moines Committee.

After a full discussion of the matter and after much testimony was taken, the Board announced that applicant's petition would be dismissed without prejudice.

No. 3647—1908.

Denning Wire & Fence Company, Cedar Rapids.

Classification on Wire and Wood Fence and Wire in Carloads.

Complaint filed November 27, 1907. Case closed December 6, 1907.

Claim was taken care of by the adoption by the Commissioners of the following rule:

"In all cases where the application of Western Trunk Line Rules Circular No. 6, with amendments and subsequent issues, would make a lower rate on shipments of any commodity locally within Iowa than is provided for by the Commissioners' Schedule of Reasonable Maximum Rates and Classification of Freights, or be of advantage to shippers in making such local shipments, then such Western Trunk Line Rules Circular will govern on shipments locally within the State of Iowa."

No. 3648—1908.

Sac City Milling Company.

Rates on Wheat, Etc., C. L.

Complaint filed December 5, 1907. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908.

No. 3649—1908.

E. G. Wylie, Des Moines.

Adoption of Western Classification No. 43 Rules on L. C. L. Shipments, Etc.

Complaint filed December 11, 1907. Case closed September 1, 1908.

Closed by the adoption of Iowa Classification No. 14.

No. 3650—1908.

The Commercial Association of Ottumwa.

Classification on Glass Fruit Jars.

Complaint filed December 12, 1907. Case closed February 3, 1908.

With reference to style of packing glass fruit jars.

No. 3651—1908.

Douglas & Company, Cedar Rapids.

Classification on Starch.

Complaint filed December 13, 1907. Case closed August 19, 1908.

Closed by adoption of Amendment No. 1 to the Commodity Rates dated August 19, 1908, effective October 1, 1908, which fixed the commodity rate on Starch in carloads. See Amendment No. 1 in another part of this report.

No. 3652—1908.

The Albert Dickinson Company, Chicago.

Classification on Pop Corn.

Complaint filed December 24, 1907. Case closed September 1, 1908.

Closed by the adoption of Iowa Classification No. 14.

No. 3653—1908.

The Paragon Refining Company, Des Moines.

Classification on Empty Iron Barrels, Returned.

Complaint filed December 28, 1907. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14 dated August 19, 1908, effective September 1, 1908.

No. 3654—1908.

Joel Turney & Co., Fairfield, vs. Chicago, Burlington & Quincy Railroad Company.

Classification on Farm Wagons and Parts Thereof.

Complaint filed December 30, 1907. Case closed January 3, 1908.

Claim made that railroad company was not applying proper rate on commodities named. Complaint adjusted.

No. 3655—1908.

E. L. Watrous, Des Moines.

Classification on Steel Forgings Dipped to Prevent Rust.

RULING.

Complaint filed January 6, 1908. Case closed January 8, 1908.

Request of the E. L. Watrous Company for ruling on shipment of steel forgings when dipped to prevent rust. The Board made the ruling that these forgings should be classified as Castings, N. O. S., as per page 52, item 23 of Iowa Classification No. 13.

No. 3656—1908.

George E. Feustel, Fairport.

Classification on Flower Pots, L. C. L.

Complaint filed January 7, 1908. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908.

No. 3657—1908.

Iowa Iron & Metal Company, Des Moines.

Classification on Old Rails.

Complaint filed January 12, 1908. Case closed September 1, 1908.

Closed by the adoption of Iowa Classification No. 14.

No. 3658—1908.

Graham Paper Company, St. Louis, Mo.

Request for Commodity Rate on Building and Roofing Paper.

Complaint filed January 21, 1908. Case closed March 25, 1908.

This was a request for rehearing of the commodity rates issued by the Board on paper, known as Commodity Rate No. 12, dated January 10, 1908, effective February 1, 1908. Rehearing was granted and held on February 14, 1908. Upon a rehearing of the case the Commissioners ordered a re-issue of the commodity rate on paper to include building and roofing paper. In accordance with such order, due and legal notice was made of the adoption by the Board of Commodity Rate No. 16 on paper in carloads as follows:

Commodity Rate No. 16

(Cancelling and Superseding Commodity Rate No. 12.)

BOARD OF RAILROAD COMMISSIONERS, STATE OF IOWA

PAPER (not printed), C. L.

Dated March 25, 1908

Effective April 15, 1908

Document Manila
News Print
Printing, not enameled, glazed or surface coated, valuation limited to 5 cents per pound
Poster
Hanger (Wall Paper, unfinished)
Building (including Asbestos Cement, Building)
Lining (Building)
Roofing (Plain, Cement, Asbestos Cement, Granite or Tar)
Pitch Gravel Roofing
Chip Board
Wrapping, including Oiled Manila,

Waxed Manila or Paraffined Manila (exclusive of other Oiled, Waxed or Paraffined Wrapping Paper; also exclusive of Rosin Glazed, Rag or Vegetable Parchment Wrapping Paper)
Manila Rope
Tailors' Pattern
Tissue (plain)
Toilet
Roofing Felt
Saturated Felt
Strawboard
Tarred Felt
Tarred Paper

Straight or mixed carloads, minimum weight 25,000 lbs.
Roofing Cement or Pitch, including Petroleum Pitch, also Roof Coating, may be shipped in mixed carloads with the articles and at the rates named in this item.

NOTE. It must be understood that in no case should the rates named herein on paper, minimum weight 25,000 pounds, be used when the application of the class rate and minimum weights governed by Iowa Classification would result in lower charges.

Miles	Rate in cents per 100 lbs.	Miles	Rate in cents per 100 lbs.
5	5.	180	11.8
10	5.1	185	12.
15	5.3	190	12.2
20	5.4	195	12.4
25	5.6	200	12.6
30	5.8	210	12.
35	6.	220	12.4
40	6.2	230	12.8
45	6.4	240	14.
50	6.6	250	14.2
55	6.8	260	14.4
60	7.	270	14.6
65	7.2	280	14.8
70	7.4	290	15.
75	7.6	300	15.
80	7.8	310	15.
85	8.	320	15.
90	8.2	330	15.
95	8.4	340	15.
100	8.6	350	15.
105	8.8	360	15.
110	9.	370	15.
115	9.2	380	15.
120	9.4	390	15.4
125	9.6	400	15.6
130	9.8	410	15.8
135	10.	420	16.
140	10.2	430	16.2
145	10.4	440	16.4
150	10.6	450	16.8
155	10.8	460	17.
160	11.	470	17.2
165	11.2	480	17.4
170	11.4	490	17.6
175	11.6	500	17.8

By order of the Board of Railroad Commissioners of the State of Iowa.
Des Moines, Iowa, March 25, 1908.

Dwight N. Lewis, Secretary.

No. 3659—1908.

W. B. Martin, Dubuque.

Rule for Limiting Liability, Etc.

Complaint filed January 23, 1908. Case closed September 1, 1908.

Closed by adoption of Iowa Classification No. 14.

No. 3660—1908.

Pella Brush Factory, Pella, vs. Chicago, Burlington & Quincy Railroad Company and Chicago, Rock Island & Pacific Railway Company.

Rate on Rice Root—Interstate.

Complaint filed January 24, 1908. Case closed February 18, 1908.

Request for a through rate on rice root from points in Mexico to Pella. On request of the Board the railroad companies advised the Commission that they would make an effort to have the through rate apply.

No. 3661—1908.

Chicago, Burlington & Quincy Railroad Company, et al.

Rehearing on Commodity Rates on Brick, Furniture, Agricultural Implements and Wagons, and Paper.

Complaint filed January 24, 1908. Case closed March 25, 1908.

On January 24, 1908, Mr. J. W. Blythe, general counsel, Chicago, Burlington & Quincy Railroad Company, Burlington, by telephone requested a rehearing in commodity rates Nos. 12, 13, 14 and 15, applying respectively on paper, brick, agricultural implements and wagons and furniture. On January 24, 1908, the Board addressed Mr. Blythe as follows:

The Board has considered your telephone message requesting a rehearing in the matter of commodity rates and it is found it will be impossible to provide for such rehearing before the 14th of February, for the following reasons:

Commissioner Eaton leaves early in the week for the west to be gone about two weeks, and if the Board should have a rehearing in this matter it will necessitate notice to all the railroad companies as well as to all the shippers who are interested in the commodities involved, and this could not be done short of two weeks or more.

If you should desire a rehearing on these commodity rates on February 14th please advise immediately upon receipt of this letter.

With reference to the commodity rates concerning which you phoned this morning, I am directed to say that at the hearing of the various matters that came before the Board it was found that by Joint Freight Tariff, W. T. L. 215, an interstate rate across the state was provided on agricultural implements and wagons of 22½ cents; on brick of 7½ cents; on paper 15 cents; on furniture 22½ cents.

These rates only applied upon interstate business, while upon state traffic the rates from river to river, while varying as to whether the line was long or short, in nearly all were much higher than for the same distance upon interstate traffic as shown by W. T. L. 215.

Upon the line of the C., B. & Q., which is the shortest line between the rivers in Iowa, the rate on agricultural implements of 22½¢ was the same as provided in the interstate tariffs. However, in attempting to remove these discriminations the Board must consider the long line between the two rivers, and the provision of the statute providing for a mileage system of rates.

The Board endeavored, in promulgating these commodity tariffs only to remove the discrimination existing against Iowa, and to fix the rate so as not to interfere with the short mileage rates already in effect.

You will observe, for instance, by reference to the commodity tariff on agricultural implements, that the rate remains practically the same for a distance of 175 miles, and from that point increment is so arranged as to make no radical jump at any particular distance, reaching the interstate rate on 22½¢ at 350 miles.

The Commissioners appreciate that in the arrangement of the commodity schedules upon a mileage basis, attempting to take care of the Iowa business from river to river on the long line (putting such shipments on a basis with the interstate rate) it must necessarily reduce the rate on the short line to a figure somewhat below that made on interstate business across the state.

The Board has tried to keep this difference at the minimum and you will observe that this amounts to one cent between the rate on the C., B. & Q. and the long line rate on brick; on paper to one-half a cent; on furniture three cents; on agricultural implements and wagons two and one-half cents.

The Commissioners are confident you will appreciate the problem that is before them in attempting to remove the existing discrimination against Iowa and at the same time preserving as nearly as possible the same rates heretofore applying upon the shorter distances.

On January 28, 1908, the Board notified Mr. Blythe that there could be no suspension of the Commodity Rates but that the Board would hear application for modification of such rates, at its office in Des Moines on February 14, 1908. The Board issued notice of rehearing to all interested parties and upon date named, February 14, rehearing was had.

The meeting was called to order by Chairman Eaton at 10:00 o'clock a. m. The railroads interested appeared by representatives as follows: Chicago, Milwaukee & St. Paul Ry. Co., by Wm. Ellis and E. C. Nettles; Chicago, Rock Island & Pacific Ry. Co., by T. H. Simmons and A. W. Eberhart; Illinois Central Railroad Company, by W. E. Keepers; Minneapolis & St. Louis Ry. Co. and the Iowa Central Ry. Co., by M. J. Hanam; Chicago, Burlington & Quincy Ry. Co., by Geo. H. Crosby; Chicago Great Western Ry. Co., by Geo. H. Carr; Wabash Railroad Co., by W. Clapper; Inter-Urban Ry. Co., by R. A. Belding.

A telegram was on file to the effect that the other railroads not represented join in the application for a rehearing of these Commodity Rates.

The following named persons appeared representing the shipping interests: O. T. Denison, Mason City, Iowa; B. F. Mowry, Ottumwa, Iowa; O. C. Picksley, representing the Des Moines Clay Mfg. Co.; W. B. Martin, freight commissioner Dubuque Shippers' Association; C. A. Steel, secretary Davenport Shippers' Association; M. D. Smiley, secretary Clinton Shippers' Association; B. S. Henry, Des Moines Iowa; E. G. Wylle, freight commissioner Greater Des Moines Committee; F. W. Stewart, Stuart, Iowa; F. H. Keys, Council Bluffs, Iowa; Paul Arbenz, Ottumwa, Iowa, and Dillon Turney, Fairfield, Iowa.

After full opportunity had been given for all to be heard, the Board announced that the application would be taken under advisement.

The Board took all matter presented under advisement and on March 25, 1908, adopted revised Commodity Rates upon the commodities concerned in this rehearing.

(See special reports on commodities named in another part of this report.)

No. 3662—1908.

Ottumwa Brick & Construction Company, Ottumwa.

Provision for Minimum Weights on Brick and Clay Products, C. L.

Complaint filed February 5, 1908. Case closed March 25, 1908.

Complaint was made that in the issuance of commodity rate on brick and clay products dated January 10, 1908, effective February 1, 1908, a flat minimum of 50,000 pounds was fixed without the usual provision being made "except when marked capacity of cars is less, in which event marked capacity of car will govern." On March 25, 1908, the Board reissued its commodity rate on brick and clay products in carloads, effective April 15, 1908, which contained the provisions above quoted.

No. 3663—1908.

J. W. Edgerly & Co., Ottumwa.

Released Valuation on Wines, Whisky, Etc.

Complaint filed February 7, 1908. Case closed September 1, 1908.

Closed by adoption of Iowa Classification No. 14.

No. 3664—1908.

Des Moines Drug Company, Des Moines.

Released Valuation on Wines, Whisky, Etc.

Complaint filed February 8, 1908. Case closed September 1, 1908.

Closed by the adoption of Iowa Classification No. 14.

No. 3665—1908.

Brown-Hurley Company, Des Moines.

Classification on Barrel Carts.

Complaint filed February 21, 1908. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908.

No. 3666—1908.

Phil Safford, Ottumwa.

Commodity Rate on Brick.

Complaint filed February 24, 1908. Case closed March 25, 1908.

Closed by adoption of Commodity Rate on Brick, dated March 25, 1908, effective April 15, 1908.

No. 3667—1908.

Swanson Manufacturing Company, Shenandoah.

Classification on Castings, L. C. L.

Complaint filed March 4, 1908. Case closed September 1, 1908.

Closed by the adoption of Iowa Classification No. 14.

No. 3668—1908.

W. B. Martin, Dubuque.

Beer—Commodity Rate On.

Complaint filed March 6, 1908. Case closed August 19, 1908.

This case was closed by adoption by the Board of Amendment No. 1 to Commodity Rates, dated August 19, 1908, effective October 1, 1908.
(See Amendment No. 1 in another part of this report.)

No. 3669—1908.

Plymouth Clay Products Company, Fort Dodge.

Commodity Rate on Drain Tile—Rehearing On.

Complaint filed March 9, 1908. Case closed March 25, 1908.

Closed by adoption of note to Commodity Rate on Brick, dated March 25, 1908, effective April 15, 1908.

No. 3670—1908.

In the matter of the adoption of Iowa Classification No. 14, together with revised schedule of reasonable maximum rates of charges for the transportation of freight and cars within Iowa.

As soon as possible after the various commodity rates within Iowa which had been petitioned for by the various shippers had been determined by the Board, the Commissioners, on November 5, 1907, instituted a revision of the Iowa rate sheets and classification of freight. In doing this work comparisons were made on all the articles with the classification provided for the same articles by the Western Classification, the Illinois Classification and the Official Classification. The Board used first as its basis for making the new Iowa Classification, Western Classification No. 43. Before this work, which required several months, was completed, however, Western Classification No. 44 became effective and this was used as a basis for Iowa No. 14. This required a great deal of additional work and necessitated some delay. On April 3, 1908, the work was completed. Considerable delay was experienced in having the classification printed and instead of having it become effective July 1, 1908, as had been planned, a special order was issued on July 1, 1908, that no penalties would attach for failure to apply and use said classification on or before August 1, 1908.

Application being made to the Board of Railroad Commissioners by the railroad companies operating lines in Iowa for a rehearing with reference to some of the items in said classification, the Board granted such rehearing, to take place August 19, 1908, at its office in Des Moines. At the same time they gave to the railroad companies permission to defer the taking effect of Iowa Classification No. 14 until September 1, 1908.

As provided by the order of the Board, on August 19, 1908, representatives of the various railroad companies and the shippers interested in the items to be discussed, appeared before the Board and made such statements and arguments as they desired. As the result of this hearing the Board prepared and adopted what is known as Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908. In another part of this report more complete reference will be made to Supplement No. 1. There has also been issued, Amendment No. 1 to the Commodity Rates contained in Iowa Classification No. 14, applying on beer and starch in carloads, dated August 19, 1908, effective October 1, 1908. Reference may be made to this amendment in another part of this report. It has not been thought advisable to reprint the entire classification as it is of record in the office, certified copies of which may be obtained at any time, and from the very nature of the transportation business such classification must be constantly revised.

Des Moines, Iowa, November 30, 1908.

No. 3671—1908.

Musgrave Fence Company, Des Moines.

Rate on Waste Paper.

Complaint filed May 15, 1908. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908.

No. 3672—1908.

McKee & Bliven Button Company, Muscatine.

Classification on Cut or Waste Clam Shells.

Complaint filed May 20, 1908. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908.

No. 3673—1908.

Plymouth Clay Products Company, Fort Dodge.

Classification on Mixed Carloads of Sewer Pipe and Plaster.

Complaint filed May 25, 1908. Case closed August 19, 1908.

Application for rating on mixed carloads of sewer pipe and plaster, which was denied.

(See notice in decision of Board adopting Supplement No. 1 to Iowa Classification No. 14.)

No. 3674—1908.

Great Western Cereal Company, Chicago, vs. Illinois Central Railroad Co.

Classification on Straw Board Cartons.

Complaint filed May 28, 1908. Case closed September 11, 1908.

In this case request was made for ruling on shipment of straw board cartons but on account of the indefiniteness of the description of the article, the Board made no ruling.

No. 3675—1908.

Corn Products Refining Company, Chicago, Ill.

Classification on Corn Sugar.

Complaint filed June 22, 1908. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908.

No. 3676—1908.

United States Gypsum Company, Chicago, Ill.

Classification on Plaster Board.

Complaint filed June 27, 1908. Case closed August 19, 1908.

Closed by adoption of Amendment No. 1 to Commodity Rates, dated August 19, 1908, effective October 1, 1908.

No. 3677—1908.

Keys Brothers, Council Bluffs.

General Classification Matters.

Complaint filed June 30, 1908. Case closed August 19, 1908.

Closed by adoption of Iowa Classification No. 14 and Supplement No. 1 thereto.

No. 3678—1908.

Redpath Chautauqua System, Cedar Rapids.

Classification on Circus Seat Jacks.

Complaint filed July 2, 1908. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908.

No. 3679—1908.

J. H. Einspanjer, Fort Madison.

Classification on Sand.

Complaint filed July 21, 1908. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908.

No. 3680—1908.

H. C. Hargrove, Des Moines.

Classification on Ensilage Cutters.

Complaint filed July 22, 1908. Case closed July 22, 1908.

Request for a ruling of the Board on the proper classification to apply on ensilage cutters, K. D. and all small or loose parts in bundles.

In answering this the Board made the following ruling in the form of a letter to the applicant.

Replying to yours of July 31st, beg to advise that the machine you describe, that is, ensilage cutter, identical with fodder shredders except the knife which may be removed and the fodder knife put in its place, should take third class rate, as provided for fodder shredders, page 10, item 14, of Iowa Classification No. 14.

Later in issuing Supplement No. 1 to Iowa Classification No. 14, effective September 1, 1908, ensilage cutters were included in item 14, page 10 of Iowa Classification No. 14.

(See Supplement No. 1.)

No. 3681—1908.

Crary Brothers, Boone.

Classification on Galvanized Eavetroughs, N. O. S.

Complaint filed August 13, 1908. Case closed August 19, 1908.

Closed by adoption of Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908.

No. 3682.—1908.

Duluth Lumber Company, Iowa City, vs. Chicago, Rock Island & Pacific Railway Company.

Claim for Rebate of Demurrage Charges.

Complaint filed August 19, 1908. Case closed August 31, 1908.

Claim adjusted and paid.

No. 3683.—1908.

In the Matter of Supplement No. 1 to Iowa Classification No. 14.

It having been called to the attention of the Board that several errors had been made in the promulgation of Iowa Classification No. 14, dated April 3, 1908, effective July 1, 1908, the Commissioners ordered that legal notice be made of hearing to be had in the office of the Board on August 19, 1908, at 10 a. m. Notice was given in accordance therewith, and in addition the Board notified all parties that other matters would be taken up as per the following list:

NOTICE

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA

To whom it may concern:

Notice is hereby given that the Board of Railroad Commissioners of the State of Iowa will, on August 19, 1908, 10 o'clock a. m., at its office in Des Moines, Iowa, hold a public hearing for the purpose of making such changes in its classification of freights as may appear just and reasonable. All persons interested are invited to attend such hearing.

The following changes among others have been asked:

Page	Item	Article	L. C. L.	C. L.
9	10	Barrel Carts, K. D. flat, tied.....	3	
10	14	Include Ensilage Cutters, K. D. small parts in Bdis.....		
14	21	Equalizers, etc., finished.....	3	
143	371	Empty Iron Barrels, returned.....	4th	
26	39	Flower pots, unglazed, unpainted and nested in straw, min. wt. 7,000 lbs.....	3	
38	8	Include Corn Sugar.....		
58	52	Starch in car loads.....		corn tariff rates
72	30	Waste Paper, in bales, sacks, bbls., bxs., or crates.....	4	
		Waste paper, min. wt. 11,000 lbs. C. L.....		C
74	49	Glove Leather and Glove Splts.....	2	
109	461	Galvanized Conductor Pipe, crated, 10-ft. lengths.....	2	
109	481	Nested, boxed or crated.....		
122	40	Cut or waste Clam Shells.....		soft coal slack, rate
122	37	Tents and Fixtures, min. C. L. wt. 24,000 lbs.....		
		Commodity rate asked on Lubricating Oil.....		
		Rule asked for requiring carrier to notify consignee of the refusal or failure of consignee to receive freight.....		
		Lower rate asked for wheat and corn for milling purposes.....		
		Beer, Commodity rate on; the Interstate rate between the Mississippi and Missouri Rivers to be the maximum rate across the state.....		
		Plaster Board, include with Commodity Rate on Salt, Lime, Cement and Stucco.....		

NOTICE—Continued

Page	Item	Article	L. C. L.	C. L.
		Sewer Pipe and Plaster; mixed carloads desired Circus Seat "Jacks," packed loose..... Sand, Commodity Rate asked on basis of 80% of Soft Coal (Slack) Rate..... The following rule is asked for: "When cars furnished by carriers in response to shippers' request do not, on account of dimensions or condition of the car, hold a quantity of the article to be shipped as great as the minimum weight specified in the Classification, charges shall be assessed on the actual weight hauled."	3	

By order of the Board of Railroad Commissioners of the State of Iowa.
Des Moines, Iowa, July 24, 1908.

Dwight N. Lewis, Secretary.

At the appointed time for the hearing the following persons appeared for the railroad companies:

A. W. Eberhart, division freight agent, C. R. I. & P. Ry.; F. J. Shubert, A. G. F. A., C. R. I. & P. Ry. Co.; H. E. Pierpont, G. F. A., C. M. & St. P. Ry.; W. E. Keepers, G. F. A., Illinois Central Railroad; W. B. Hamblin, G. F. A., C. B. & Q. R. R.; M. J. Golden, A. G. F. A., C. & N. W. Ry. Co.; S. H. Vaughan, D. F. & P. A., C. M. & St. P. Ry.; R. N. Collyer, A. G. F. A., Wabash System; M. J. Hannam, contracting freight agent, M. & St. L. R. R. and Iowa Central Ry.; W. C. Wagner, D. F. A., C. B. & Q. R. R.; L. O. Howard, commercial agent, C. B. & Q. R. R.; R. E. Belding, traffic manager, Inter-Urban Ry.

There appeared for various shipping interests the following persons:

O. B. English, U. S. Gypsum Co.; Mr. Hamilton, Des Moines Tent & Awning Co.; E. G. Wylie, freight commissioner Greater Des Moines Committee; Mr. Chamberlain, National Petroleum Association; C. S. Wise, traffic manager Western Stoneware Co.; G. A. Wrightman, secretary Iowa State Manufacturers' Association; F. H. Keyes, Council Bluffs; M. D. Smiley, W. B. Martin, John Wunderlich, Mr. Graves, Brown-Hurley Hardware Co., E. C. Musgrave, John Cownie, Mr. Rawson, Iowa Pipe & Tile Co., B. H. O'Meara.

The Board called up each item indicated in above notice.

Application of the Brown-Hurley Hardware Co. for 3d class L. C. L. on barrel carts, K. D., was denied.

Application of H. C. Hargrove of Des Moines, that ensilage cutters be included with fodder shredders, being the identical article with a little different adjustment, was granted.

Application of the Helder Mfg. Co., of Carroll, for reduced rating on equalizers, etc., finished, was denied, for the reason that the present Iowa Classification is the same as the Western.

Application of the Paragon Refining Co. of Des Moines for rate of one-half fourth class on empty iron barrels, returned, was granted for the reason that one-half fourth class rate already applies on empty wooden oil barrels, returned.

Application of Geo. E. Feustel of Fairport, Iowa, for L. C. L. rate of third class, with a minimum of 7,000 pounds on flower pots, not boxed or crated but simply nested in straw for the reason that such packing was not desirable, was denied.

Application of E. H. Ashcraft, traffic manager Corn Products Refining Co., of Chicago, that corn sugar be included with items providing for classification of grape sugar, was granted, for the reason that the articles are practically the same.

Application of Douglas & Co. of Cedar Rapids, that commodity rate on starch in carloads, be promulgated, with the maximum rate for distances between the Mississippi and Missouri rivers no greater than the interstate rates applying between said rivers, was granted, and commodity rate ordered prepared and promulgated as soon as possible upon this basis.

Application of the Musgrave Fence Co. for the restoration of Class B rate, minimum 14,000 pounds on waste or scrap paper when shipped in straight carloads, was granted.

Application of E. G. Wylie, freight commissioner, Greater Des Moines Committee, for reduced rating on glove leather and glove splits, was continued, pending action of the Western Classification Committee.

Application of the Brown-Hurley Hardware Co. for rating on galvanized conductor pipe, was passed, for the reason that application was made under a misapprehension and the items referred to are properly taken care of by Iowa Classification No. 14.

Application of the McKee & Bliven Button Co. for soft coal slack rates on cut or waste clam shells, was denied.

Application of the Des Moines Tent & Awning Co. for reduced minimum weight on tents and fixtures in carloads, was denied.

Application of the Monarch Mfg. Co. of Council Bluffs for reduced rate on lubricating oil in carloads, was continued for further hearing.

Application of Wm. Tackaberry Co. of Sioux City for rule requiring carrier to notify consignor of the refusal or failure of consignee to receive freight, was passed for further hearing, the railroad companies in the meantime to furnish the Board with copies of their own rules governing this question.

Application of the Sac City Milling Co. for lower rate on wheat and corn for milling purposes, was passed without action for the reason that no one appeared to present the case.

Application of E. G. Wylie, freight commissioner Greater Des Moines Committee, for commodity rate on beer, the maximum rate for distances between the Mississippi and Missouri rivers to be the rate now in effect on interstate business between said rivers, was granted. A commodity rate on this basis was ordered prepared and published as soon as possible.

Application of the United States Gypsum Co., of Chicago, that plaster board be included with commodity rate on salt, lime, cement and stucco, was granted, and amendment to said commodity rate ordered promulgated as soon as possible.

Application of the Plymouth Clay Products Co. of Fort Dodge for mixed carload rate on sewer pipe and plaster, was denied, for the reason that these articles are not analogous.

Application of Redpath Chautauqua System of Cedar Rapids for reduced rate on circus seat jacks was denied.

Application of J. H. Einspanjer of Fort Madison for eighty per cent soft coal slack rates on sand was denied.

Application of G. A. Wrightman, secretary of the Iowa State Manufacturers' Association, for a rule requiring minimum weight on carload to be no greater than the amount of freight that might be loaded in a car, was continued for further hearing.

In conformity with the action of the Board, as noted in the foregoing, and to correct errors and discrepancies in Iowa Classification No. 14, the following amendment, known as Supplement No. 1 to Iowa Classification No. 14, dated August 19, 1908, effective September 1, 1908, was ordered prepared as follows:

BOARD OF RAILROAD COMMISSIONERS, STATE OF IOWA

SUPPLEMENT NO. 1, TO IOWA CLASSIFICATION NO. 14

Dated August 19, 1908.

Effective September 1, 1908.

Index	Page	Item	Article	L. C. L.	C. L.
1	10	14	Changed to read: Corn Huskers, Ensilage Cutters, and Fodder Shredders, K. D., small parts in bundles	3	A Min. wt. 20,000 lbs.
2	12	14	Potato Diggers:		A Min. wt. 20,000 lbs.
		18	Walking:		
		19	S. U.	D 1	
3	14	56	Post Hole Diggers: Foot note referring to Post Hole Diggers canceled.		
4	18	52	Bouts and Shoes:		
		53	Boxed, C. L. 3, canceled.		
5	26	26	Iron Oil Barrels, minimum C. L. weight 16,000 lbs. (Subject to Rule 6-B.)	1 of 4	D
6	31	43	Soda:	3	
		46	Bichromate of		
			Cancel: Minimum C. L. weight 36,000 lbs. C. L. 4.		
7	37	27	China ware and Porcelain Ware in boxes, barrels, kegs, casks, bbls. or tierces.	1	
8	39	30	Aniline Salts, used in mixing dyes.	1	
			Cancel C. L. 4.		
9	55	26	Fuse and Squibs, boxed.	1	
			Cancel C. L. 3.		
10	55	30	Poultry:		
		31	Alive, including live pigeons, L. C. L. shipments in coops or crates, P. P. or guaranteed. (Subject to Rule 6-B.) No allowance for feed or water.	1	4 Min. wt. 20,000 lbs.
11	56	8	Changed to read: Glucose, Glucose Jelly and Syrup, Corn Syrup, Corn Sugar and Grape Sugar, in wood.	4	5
		11	Changed to read: Grape Sugar and Corn Sugar in cloth bags.	4	5
12	60	20	Pepper in bags, boxes or casks.	2	
			Cancel C. L. 4.		
13	62	14	Harness and Saddlery: Cancel foot note. Articles listed under Harness and Saddlery may be shipped in straight or mixed C. L., minimum weight 20,000 lbs., 3d class.		
14	65	9	Bridge Material: Change note to read: §Note. Bridge		

SUPPLEMENT NO. 1-Continued

Index	Page	Item	Article	L. C. L.	C. L.
			builders' outfits consisting of building cement, domestic or imported; pile-driver hammers and frames; tools in boxes or barrels, consisting of blacksmith chisels, set hammers, crowbars, gauges, punches, levels, mauls, picks, shovels, sledges, tongs, wrenches, chains, ropes and blocks; piling, pine, oak or cedar; and lumber, pine, oak, hemlock or fir, when shipped in mixed carloads with iron bridge material, C. L. 5.		
15	66	38	Change item to read as follows: Bed Rail Fastenings, in boxes or kegs and side bed rails.	4	5
16	70	41	Change to read as follows: Note. Plate Iron, 4-gauge or lighter may be loaded in mixed C. L., with Sheet Iron at 5th class.		
17	72	30	Paper, Scrap:		
		31	In bags or sacks.	2	
		32	In bales or crates, pressed.	3	10
		33	In hogheads or barrels.	3	
			Note: Paper Scrap may be shipped in straight carloads, minimum weight 14,000 lbs. Class B.		
18	75	15	Liquors and Liquids, N. O. S., alcoholic, in glass, cans or jugs, packed in open boxes, kegs or jackets, or in barrels, corks secured by paper strips, metal caps, cement or wire.	D 1	
		16	Cancel C. L. 3.		
		18	In wood or in iron drums.	2	
19	85	10	The following note refers to item 10, page 85: Batteries used in connection with Gasoline Engines may be shipped in carloads with engines to which they belong, at Class A rates.		
20	85	8	Engines:		
		11	Change item to read as follows: "Gasoline, portable, with elevator attachments, small parts detached and boxed, C. L. minimum weight 24,000 lbs."	1	A
		11a	New item: Gasoline Locomotives, minimum C. L. weight 24,000 lbs.	1 1/2	A
21	95	0	Mineral Wool, Mineral Wool Board and Rock or Granite Wool, minimum C. L. weight 20,000 lbs.	3	5
22	96	40	Monuments, metal, including bronze N. O. S., boxed.	1	
		40a	New item: Monuments, White Bronze.	3	
23	96	55	Motorcycles, Quadricycles and Tricycles, with motor attachments, boxed or crated.	2 1/2	1
24	102	40	Drills, Jars, Joints, Bits and Sockets (for drilling), and Fishing Tools.	3	
25	106	6	Paper:		
		17	Wrapping:		
		18	N. O. S., in bundles, boxes or crates.	3	5
26	125	41	Merry-Go-Rounds, Carousals or Steam Riding Galleries, including power, K. D.	1 1/2	3 Min. wt. 16,000 lbs.
		42	Ferris Wheels, K. D.	1 1/2	
		43	Shooting Galleries, K. D.	1 1/2	
			(Subject to Rule 6-B.)		
27	125	53	Skates, Ice and Roller, boxed.	2	
			Cancel C. L. 4.		
28	130	1	Air tight Heaters (sheet iron) N. O. S., crated, minimum C. L. weight 30,000 lbs. (Exception to Rule 6-B.).	1	5
29	130	31	Traps:		
		32	Animal or Bird, packed flat in bundles.	1	
			Cancel C. L. 4.		

SUPPLEMENT NO. 1-Continued

Index	Page	Item	Article	L. C. L.	C. L.
		33	Animal (steel) in bundles or boxes.	2	
30	138	17	Cancel C. L. 4.		
		20	Citrons and Melons Prepaid:	1	
31	139	24	Loose		
			Change item to read as follows:		
			Passenger vehicles, N. O. S. and finished parts thereof, minimum weight 12,000 lbs. for cars not exceeding 45 feet in length, outside measurement (exception to rule 6-B.). A deduction of 5 per cent per foot to be made in minimum weight for each foot or fraction thereof less than 45 feet, and an addition of 5 per cent per foot to be made in minimum weight for each foot or fraction thereof in excess of 45 feet in length, charges on any carload shipment not to be less than for 4,000 lbs. at 1st Class rate.		
32	141	1	Spring Wagons, N. O. S., K. D., boxed or crated (except shafts and poles).	1	
33	146	11	Wagons, Carts and Wheelbarrows, Children's:		
		13	Boxed or crated	1 1/2	
			Page 5-Rule 18.		
			Changed to read as follows:		
			When empty packages are offered for shipment at the rates provided in this classification for returned empty packages, the agent may satisfy himself that they have been used, when filled, in the transportation of a regular consignment on the road. If agents have reasons to believe that the packages when filled, were originally forwarded by competing lines or by express, they may make a note to that effect on the waybill, and charge at the regular rates for new packages.		

By order of the Board of Railroad Commissioners of the State of Iowa.
Des Moines, Iowa, August 19, 1908.

DWIGHT N. LEWIS, Secretary.

No. 3684—1908.

In the Matter of Amendment No. 1 to Commodity Rates.

Dated August 19, 1908, effective October 1, 1908.

AMENDMENT NO. 1, TO COMMODITY RATES

Dated August 19, 1908

Effective October 1, 1908

BEER, C. L.

STARCH, C. L.

Beer, Beer Tonic, Hop Tonic, Hop Tea Tonic, Malt Food, Malt Tonic, Weiss Beer in straight or mixed carloads minimum weight 30,000 lbs.

Starch and starchose in straight or mixed carloads, minimum weight 30,000 lbs.

Miles	Rate in cents per 100 lbs.	Miles	Rate in cents per 100 lbs.
5	4.9	5	4.9
10	5.2	10	5.2
15	5.4	15	5.4
20	5.7	20	5.7
25	5.9	25	5.9
30	6.2	30	6.2
35	6.4	35	6.4
40	6.6	40	6.6
45	6.8	45	6.8
50	7.	50	7.
55	7.1	55	7.1
60	7.3	60	7.3
65	7.4	65	7.4
70	7.6	70	7.6
75	7.7	75	7.7
80	7.8	80	7.8
85	8.	85	8.
90	8.1	90	8.1
95	8.3	95	8.3
100	8.4	100	8.4
105	8.7	105	8.7
110	9.	110	9.
115	9.3	115	9.3
120	9.6	120	9.6
125	9.8	125	9.8
130	10.1	130	10.1
135	10.4	135	10.4
140	10.7	140	10.7
145	11.	145	11.
150	11.3	150	11.3
155	11.6	155	11.6
160	11.9	160	11.9
165	12.2	165	12.2
170	12.5	170	12.5
175	12.7	175	12.7
180	13.	180	13.
185	13.3	185	13.3
190	13.6	190	13.6
195	13.9	195	13.9
200	14.2	200	14.2
210	14.7	210	14.7
220	15.2	220	15.2
230	15.6	230	15.6
240	16.	240	16.
250	16.2	250	16.2

AMENDMENT NO. 1—Continued

Miles	Rate in cents per 100 lbs.	Miles	Rate in cents per 100 lbs.
260	16.4	260	16.4
270	16.6	270	16.6
280	16.8	280	16.8
290	17.	290	17.
300	17.	300	17.
310	17.	310	17.
320	17.	320	17.
330	17.	330	17.
340	17.	340	17.
350	17.	350	17.
360	17.	360	17.
370	17.	370	17.
380	17.	380	17.
390	17.5	390	17.5
400	18.	400	18.
410	18.5	410	18.5
420	19.	420	19.
430	19.5	430	19.5
440	20.	440	20.
450	20.5	450	20.5
460	21.	460	21.
470	21.5	470	21.5
480	22.	480	22.
490	22.5	490	22.5
500	23.	500	23.

Plaster Board, C. L.: Include with commodity rate on salt, lime, cement, plaster, stucco.

By order of the Board of Railroad Commissioners of the State of Iowa.

Des Moines, Iowa, August 19, 1908.

DWIGHT N. LEWIS, Secretary.

No. 3685—1908.

L. A. Windhurst, Jacobs, vs. Iowa Central Railway Company.

Overcharge.

Complaint filed August 25, 1908. Case closed November 30, 1908.

Claim was adjusted.

No. 3686—1908.

James Fenlon Coal Company, Des Moines, vs. Chicago, Rock Island & Pacific Railway Company.

Rate on Coal, Kentucky to Iowa Points.

Complaint filed September 29, 1908. Case closed December 15, 1908.

The Board took the matter up with the railway company but papers were later withdrawn by the complainant.

No. 3687—1908.

Sherman Nursery Company, Charles City.

"Released Valuation" or "Invoice Value"—Effect of in Bills of Lading.

RULING.

Complaint filed November 17, 1908. Case closed December 4, 1908.

Letter as follows was received by the Board:

We have recently made claim on a railway company for damages to a shipment of nursery stock made this last spring.

This shipment it appears was made under the released valuation of \$5.00 per cwt. The shipment weighed 500 lbs. The damages, however, which we sustained amounted to something over \$80.00 and the company has requested us to amend our claim to correspond with the released valuation of \$5.00 per cwt., claiming that under the ruling of the Interstate Commerce Commission they are compelled to make settlement on this basis, rather than on the basis of actual damages sustained.

We have held that the released valuation of \$5.00 per cwt. does not apply except where the loss is due to causes over which the railway company have no control, such as fire, wreck or storm, and that wherever the damages are due to actual neglect on the part of the employees of the railway company, we have a right to look to them for reimbursements of actual damages sustained.

Can you cite us to authority on this point, or give us an idea of just how far this released valuation of \$5.00 per cwt. would apply in matters of damages.

Answer to the foregoing was made by the Board as follows:

Yours of November 17th to Commissioner Eaton duly received. Section 2074 of the Code of Iowa reads as follows:

"No contract, receipt, rule or regulation shall exempt any railway corporation engaged in transporting persons or property from the liability of a common carrier, or carrier of passengers, which would exist had no contract, receipt, rule or regulation been made or entered into."

You will observe that Rule 4 of Iowa Classification No. 14 (page 2) copy of which is sent you by mail today, refers to this matter of released valuation. We note by references to classification on nursery stock (see pages 98 and 99) that the language is "invoice value not exceeding \$5.00 per 100 lbs." etc.

This would indicate that the shipper, in making shipments, should inform the agent the exact value of the commodity shipped, and that the receipt should so indicate.

Formerly the language used was "released valuation." You of course know that where nursery stock has an invoice value of \$5.00 per 100 lbs. or less, the rate is cheaper than would be applied on the more expensive stock. This principle holds good with reference to all freight shipments. The higher the value of the goods, the greater the charge for transportation.

For instance, cotton piece goods take third class in less than carloads, while silk, wool and other higher grade cloths take from double first class to first class rate in less than carloads.

The present classifications have done away with "released valuations," and this term is neither used in classification, or in practice, so far as we know. If, however, freight presented for shipment is honestly invoiced and the railroad company has knowledge of the real value of the property which it contracts as a common carrier to ship, and that such knowledge makes a contract that it will ship for a less rate, providing a shipper will agree to accept a lower or less valuation than the real value of the property, should any loss occur, it is quite likely that such a contract would not release the railroad company from being liable for the actual value of the property shipped, in case the loss should occur by the clear negligence of the railroad company.

It would be manifestly unfair to the railroad company to misstate the invoice value of the goods in making a shipment, when by so doing a lower rate is obtained, and afterwards repudiating the invoice values given, and making claim for much larger value when loss occurred.

No. 3688—1908.

Frank Millard & Co., Burlington, vs. Chicago, Rock Island & Pacific Railway Company.

Rebiling in Transit.

Complaint filed November 24, 1908. Case closed December 30, 1908.

Question arose as to whether a shipper might consign coal from mines

outside of the state to Burlington and then reconsign the same to Iowa points and for the movement of such coal from Burlington to Iowa points compel the application of local Iowa rates. Particular reference was made to item No. 11 of C. R. I. & P. Ry. Co. freight tariff No. 23709-C. In this tariff upon soft coal from Iowa point to Iowa point originating at points outside the state the rate was amended in excess of the Iowa Commissioners rate. The Commission in answering this complaint through its chairman, said:

Yours of the 24th ult. received. I have not been able to get to this matter until today. The ruling of this Board on the question involved is as follows:

The billing of freight from a point without the state to a point within the state, is in itself a completed contract. It is immaterial whether the parties making the shipment intend to continue the shipment from the point to which it is billed within the state, to some other point over some other road, or not. When the shipment which is billed from a point without the state to a point within the state, arrives at its destination, if the parties pay the freight, the railroad has performed its full duty under the contract, save as it may be subject to the laws of this state, and when the shipment arrives at its destination, the consignee, after having paid the freight and thus completed the original contract, has a legal right to have the same freight rebilled to any other point in the state.

After the original contract is completed as above state, if it is rebilled and shipped to some other point, it is subject to the Iowa law and governed by the Iowa schedule.

In our opinion you have a right to ship coal from a foreign state to Burlington, then pay the freight and afterward rebill it to any other point within this state, upon the Iowa schedule of freight rates.

This ruling is in harmony with the latest decisions of the courts and the rulings of the Interstate Commerce Commission. It will be borne in mind, however, that the receiving of the shipment and the paying of freight must be done by yourself or an agent, and not by an agent of the company. If you make an agent of the company your agent in the payment of the freight and rebilling, it is a continuous shipment and an interstate transaction.

There seems to be some disposition on the part of the railroads on account of the holdings of the federal courts and Interstate Commerce Commission, as above stated, to compel the consignees to go to the trouble of unloading and reloading into cars owned by the railway company upon which freight is to be reshipped. It is possible that this may be done for the purpose of making shippers so much trouble that they would not be inclined to take advantage of the lower rate which might be obtained by rebilling and reshipping within this state. Such a purpose could not be upheld, either by this Commission or by the courts.

In effect, all the freight cars of the United States are pooled and are used interchangeably. This is contemplated by all common carriers. It is not customary to make any inquiry except for purposes of record and restoration, as to what corporation is the owner of any particular car which happens to be convenient.

No. 3689—1908.

In the Matter of Commodity Rate on Agricultural Implements and Wagons in Carloads.

On January 10, 1908, the Board adopted what is known as Commodity Rate No. 14, effective February 1, 1908, fixing a commodity rate in the State of Iowa on agricultural implements and wagons. This action was taken to remove the discrimination against shipments in Iowa from river to river in favor of interstate shipments.

Commodity rate follows:

Commodity Rate No. 14

BOARD OF RAILROAD COMMISSIONERS STATE OF IOWA

AGRICULTURAL IMPLEMENTS AND WAGONS, C. L.

Dated January 10, 1908. Effective February 1, 1908.

AGRICULTURAL IMPLEMENTS AND WAGONS, common spring (not pleasure or passenger vehicles) and parts thereof, also farm wagons straight or mixed C. L., minimum weight 20,000 lbs.

NOTE. The rates on agricultural implements will apply only on articles classified as Class A, under the heading of Agricultural Implements, in Iowa Classification.

Miles	Rate in cents per 100 lbs.	Miles	Rate in cents per 100 lbs.
5	5.	180	14.2
10	5.2	185	14.4
15	5.6	190	14.6
20	5.8	195	14.8
25	6.	200	15.
30	6.2	210	15.5
35	6.4	220	16.
40	6.6	230	16.5
45	6.8	240	17.
50	7.	250	17.5
55	7.2	260	18.
60	7.4	270	18.5
65	7.6	280	19.
70	7.8	290	19.5
75	8.	300	20.
80	8.2	310	20.5
85	8.4	320	21.
90	8.6	330	21.5
95	8.8	340	22.
100	9.	350	22.5
105	9.2	360	23.
110	9.4	370	23.5
115	9.6	380	24.
120	9.8	390	24.5
125	10.	400	25.
130	10.2	410	25.5
135	10.4	420	26.
140	10.6	430	26.5
145	10.8	440	27.
150	11.	450	27.5
155	11.2	460	28.
160	11.4	470	28.5
165	11.6	480	29.
170	11.8	490	29.5
175	12.	500	30.

By order of the Board of Railroad Commissioners of the State of Iowa.
Des Moines, Iowa, January 10, 1908.

DWIGHT N. LEWIS, Secretary.

Upon application a rehearing was granted with reference to this case and on March 25, 1908, the Board placed in effect Commodity Rate No. 18 cancelling and superseding the above rate which became effective April 15, 1908.

Commodity Rate No. 18

(Cancelling and Superseding Commodity Rate No. 14.)

BOARD OF RAILROAD COMMISSIONERS STATE OF IOWA

AGRICULTURAL IMPLEMENTS AND WAGONS, C. L.

Dated March 25, 1908. Effective April 15, 1908.

AGRICULTURAL IMPLEMENTS AND WAGONS, common spring (not pleasure or passenger vehicles) and parts thereof, also farm wagons and farm trucks, straight or mixed C. L., minimum weight 20,000 lbs.

NOTE. The rates on agricultural implements will apply only on articles classified as Class A, under the heading of Agricultural Implements, in Iowa Classification.

It must be understood that in no case should the rates named herein on Agricultural Implements and Wagons, C. L., minimum weight 20,000 pounds, be used when the application of the class rates and minimum weights governed by Iowa Classification would result in lower charges.

Miles	Rate in cents per 100 lbs.	Miles	Rate in cents per 100 lbs.
5	5.	180	14.5
10	5.3	185	14.9
15	5.6	190	15.2
20	5.8	195	15.6
25	6.	200	15.9
30	6.2	210	16.6
35	6.4	220	17.2
40	6.6	230	17.9
45	6.8	240	18.5
50	7.	250	19.2
55	7.2	260	19.9
60	7.4	270	20.5
65	7.6	280	21.2
70	7.8	290	21.8
75	8.	300	22.5
80	8.2	310	22.5
85	8.4	320	22.9
90	8.6	330	22.5
95	8.8	340	22.5
100	9.	350	22.5
105	9.2	360	22.5
110	9.4	370	22.5
115	9.6	380	22.5
120	9.8	390	22.5
125	10.	400	22.5
130	10.2	410	22.5
135	10.4	420	22.5
140	10.6	430	22.5
145	10.8	440	22.5
150	11.	450	22.5
155	11.2	460	22.5
160	11.4	470	22.5
165	11.6	480	22.5
170	11.8	490	22.5
175	12.	500	22.5

By order of the Board of Railroad Commissioners of the State of Iowa.
Des Moines, Iowa, March 25, 1908.

DWIGHT N. LEWIS, Secretary.

Overcharge, Switching, Rebilling
in Transit and other Freight
Rate Cases

Overcharge, Switching, Rebilling in Transit and other Freight Rate Cases

No. 3690—1908.

Quartermaster, U. S. A., Omaha, Neb. vs. Inter-Urban Railway Company.

Freight Charges, Des Moines to Fort Des Moines.

Complaint filed May 21, 1906. Case closed January 23, 1908.

Papers were forwarded by Mr. M. Gray Zalinski, Major and Quartermaster, U. S. A., complaining of rates charged by the Inter-Urban Railway Company from Des Moines to Fort Des Moines upon cars originating at points other than Des Moines. In response to inquiry the Board made the following ruling.

"If a carload of goods received in Des Moines from another railroad consigned to Fort Des Moines is tendered to the Inter-Urban Railway Company for switching to the Army Post, then the switch rate would properly apply under the tariff made by the Inter-Urban Company, no matter what the contents of the car might be. If, however, freight received in Des Moines in less than carload lots is reassembled in a car belonging to one of the railroads entering Des Moines, and then turned over to the Inter-Urban Railway Company that would not properly be a switching, and the Inter-Urban Company would have the right to charge local tariff upon the contents of the car."

No. 3691—1908.

Mueller Lumber Co., Davenport, vs. Chicago, Rock Island & Pacific Railway Company.

Claim for Overcharge.

Complaint filed May 10, 1907. Case closed January 24, 1908.

Claim adjusted.

No. 3692—1908.

John A. Cavanagh, Rippey, vs. Inter-Urban Railway Company.

Routing of Shipment.

Complaint filed June 4, 1907. Case closed April 10, 1908.

Inquiry with reference to routing shipments. Information was given as requested.

No. 3693—1908.

Huttig Manufacturing Co., Muscatine, vs. Chicago, Rock Island & Pacific Railway Company.

Demurrage Charges.

Complaint filed June 8, 1907. Case closed April 10, 1908.

This complaint arose from misunderstanding of demurrage charges. After some correspondence the case was closed.

No. 3694—1908.

J. R. Hollingsworth, Clemons, vs. Chicago, Milwaukee & St. Paul Railway Company.

Claim for Overcharge—Interstate.

Complaint filed July 9, 1908. Case closed April 10, 1908.

Claim for overcharge on shipment of household goods but on investigation it was found no overcharge had been made.

No. 3695—1908.

Des Moines Edison Light Company, Des Moines, vs. Inter-Urban Railway Company.

Switching Charges.

Complaint filed September 17, 1907. Case closed December 12, 1907.

Complaint of discrimination and exorbitant switching charge. The Board had an extended hearing on December 11th and 12th, 1907, and upon the evidence submitted dismissed the case.

No. 3696—1908.

G. G. Wheat, Emmetsburg, vs. Chicago, Rock Island & Pacific Railway Co. *Rebiling Interstate Shipment for the Purpose of Using Local Iowa Rate.*

Complaint filed October 2, 1907. Case closed October 3, 1907.

The opinion of the Commission was contained in a letter written to the complainant as follows:

"Your communication of October 2d was duly received. You asked for the opinion of this Board on a state of facts which your letter recites. Briefly they are as follows:

You represent a tile company at Emmetsburg, Iowa. You ship coal to be used in your factory from mines at Farmington, Illinois, which is on the line of the Iowa Central Railroad Company. You order this coal shipped to you at Abbott's Crossing over the Iowa Central Railroad and your coal was so billed from the Farmington mines.

You perfected arrangements through an agent by which the freight was paid at Abbott's Crossing and the coal was rebilled from Abbott's Crossing to Emmetsburg, via the C. R. I. & P. Ry. Co.

Freight bills were presented by the Iowa Central on a car of coal at the rate of \$1.10 per ton, that being the interstate rate from Farmington, Illinois, to Abbott's Crossing, Iowa; and by the C. R. I. & P. Ry. Co. for 74 cents per ton from Abbott's Crossing to Emmetsburg, that being the rate provided by the Iowa Distance Tariff from Abbott's Crossing to Emmetsburg.

Afterward the C. R. I. & P. Ry. Co. refused to handle your coal for the rate provided by the Iowa Distance Tariff, from Abbott's Crossing to Emmetsburg, which was the only portion of the road of said company over which said coal was hauled by the C. R. I. & P. Ry. Company.

Subsequent demands upon the C. R. I. & P. Ry. Co. were made by you at the rate paid on the above-mentioned car. The C. R. I. & P. Ry. Co. refused to

handle coal at that rate, demanding different rates at different times, "but in the last bill presented, the rate per ton asked for was \$3.40, whereas the bill for the first car was \$1.84 per ton and this is the regular interstate rate from Farmington, Illinois, to Abbott's Crossing, Iowa (\$1.10 per ton), plus the Iowa Distance Tariff from Abbott's Crossing to Emmetsburg (74 cents per ton)."

No objection is made to your arrangement to pay the freight due the Iowa Central upon the arrival of the cars of coal at Abbott's Crossing nor to the manner by which you arranged to supervise the rebilling from Abbott's Crossing to Emmetsburg.

Your statement is not clear as to the reason of the refusal of the C., R. I. & P. Ry. Co. to accept your car on rebilling at Abbott's Crossing and forward the same to Emmetsburg.

As questions of a kindred character are constantly arising, we take it that the C., R. I. & P. Ry. Co. contends that it is a continuous shipment, notwithstanding the fact that the original contract was completed and fully performed by the Iowa Central Railroad Company, in transporting the coal from Farmington, Illinois, to Abbott's Crossing, Iowa, that being the destination named in the contract or way bill, and notwithstanding the fact that a new contract was made by the C., R. I. & P. Ry. Co. to transport the car from Abbott's Crossing to Emmetsburg.

We suppose that the C., R. I. & P. Ry. Co. assumes the fact that the transaction shows upon its face that it was in fact one continuous shipment from Farmington, Illinois, to Emmetsburg, Iowa, and was evidently so intended by the consignee and for these reasons it contends that it is an interstate shipment.

If this contention be correct, the Iowa Distance Tariff does not apply and this Board has no jurisdiction in the premises.

The precise question presented to us for an opinion is whether a transaction based upon the above statement of facts is or is not an interstate shipment.

We have thus carefully stated the facts for the reason that cases of this character materially differ in their facts and each case must be judged upon its own merits.

It is our opinion that the facts stated above are substantially parallel to those stated in the case of the Gulf, Colorado & Santa Fe vs. Texas, 204 United States Reports, pages 404 to 416, and that the rules laid down by Justice Brewer in his opinion in that case for determination whether the transaction is state or interstate are applicable to this case.

In the case cited, a contract was made to transport corn from Hudson, South Dakota, to Texarkana, Texas, and upon its arrival at Texarkana the freight was paid and one of the consignors by instructions reshipped the corn to Goldthwaite, Texas. The real destination from the point of shipment at Hudson, South Dakota, was in fact Goldthwaite, and was so intended, but the shipment was made in that manner because "of the Interstate Commission freight rates and the State Commission rates it could be shipped cheaper" by billing originally to Texarkana, Texas, and from that point rebilling to Goldthwaite.

(See above cited case, page 406.)

In the case above cited it is contended by the railroad company that this local transportation (from Texarkana to Goldthwaite, Texas) was a continuation of the shipment from Hudson, South Dakota, to Texarkana, Texas; that the place from which the corn started was Hudson, South Dakota, and the place at which the transportation ended was Goldthwaite, Texas; that such transportation was interstate commerce, and the interstate character was not affected by the various * * * issues of bills of lading intermediate and its departure from Hudson, South Dakota, and its arrival at Goldthwaite.

The facts and the contention of the railroad company in the above stated case are precisely parallel to the case at bar. Upon these facts and this contention Justice Brewer held that the original shipment from Hudson, South Dakota, to Texarkana, Texas, was a completed transaction and whatever may have been the thought or purpose of the consignor in respect to the further transportation of this shipment was a matter immaterial so far as the completed transportation was concerned. The reshipment from Texarkana to Goldthwaite was a local one.

"The one contract of the railroad company having been finished, he (the shipper) must make a new contract for the carriage of his product to Goldthwaite and that would be subject to the law of the state within which that carriage was to be made."

(See above cited case, page 415.)

In this case also it seemed material for the court to state the fact "that no bill of lading was issued from Texarkana to Goldthwaite until after the arrival of the corn at Texarkana, the completion of the first contract for transportation, the acceptance and payment by the Hardin company."

In our opinion, this payment of freight by the principal or his agent at the destination to which the car was originally billed and acceptance of the car at that point is a complete fulfillment of the original contract, and the rebilling of the car on another road is in itself an acceptance of the car.

We are aware that the case of Cutting vs. the Florida Railway and Navigation Company reported in the 46th Federal Reporter at page 641 and decided June 26, 1891, is apparently in conflict with the holdings in the above cited case and upon which we base our rulings.

If these decisions actually conflict with each other, we ought to follow the later adjudication and the carefully considered opinion by Justice Brewer seems to us to be based upon the soundest reasoning.

The decision in the latter case is founded upon the early case of *Daniel Ball*, 10th Wall, 557, and a number of later cases are cited which recognize and approve the doctrine laid down in the *Daniel Ball* case.

In the *Daniel Ball* case, however, the original contract or bill of lading was from a point within the state to a point without the state and it was held that "whenever a commodity has begun to move as an article of trade from one state to another, commerce in that commodity between the states has commenced. The fact that several different and independent agencies are employed in transporting the commodity, some acting entirely in one state and some acting through two or more states does not in any respect affect the character of the transaction."

There is a clear distinction between the case of *Gulf, Colorado & Santa Fe vs. Texas*, 204 U. S. R., page 402, and the *Daniel Ball* case is this: In the former case there were two separate contracts, one wholly to be performed within the state, and in the *Daniel Ball* case but one contract partly to be performed within the state and partly without. An examination of the cases cited will show that this same distinction applies to them all so far as we have access to them.

In *Coe vs. Errol*, 116 U. S., 517, the sole question related to the taxation of personal property. The court held that it was taxable until "shipped or started on its final journey out of the state."

In *Wabash, etc., Railway vs. Illinois*, 118 U. S., 557, the contracts involved were from a point within the state of Illinois to a point within the state of New York, and the question of separate contracts, each complete in itself, and one wholly to be performed within the state of Illinois, were not within the issue raised.

An examination of general authorities cited to sustain the position of the court in the Florida case will show clearly that the precise question upon which our opinion was asked and which was decided in the first case cited was not included in the issues presented and does not sustain the conclusion announced in the Florida case. The distinction between the opinion of Justice Brewer first stated above and all the cases cited arises from the fact that in the one case there were two separate complete contracts and in the other but one contract.

In the former, the shipper might have changed his mind. He might have determined to sell his product at the place where it was originally billed or he might have shipped it to some other point. The original contract had been completely performed and he could do with his property as he saw fit.

Applying the principles above laid down, it is our opinion that if the carload of coal is accepted by the Iowa Central Railroad Company at Farmington, Illinois, for shipment to Abbott's Crossing, Iowa, and so billed, the transaction is itself a completed one and is interstate. If the Iowa Central Railway Company in obedience to the instructions of the owner or his agent transfers this

car of coal to the C. R. I. & P. Ry. Co. for further shipment, the Iowa Central Railway Company acts as a forwarder and not as a common carrier, and this delivery for reshipment takes nothing from the completeness of the performance of the contract for transporting the coal from Farmington, Illinois, to Abbott's Crossing, Iowa.

If the C. R. I. & P. Ry. Co. accepts the carload of coal from the Iowa Central Railway Company for shipment over its line to Emmetsburg, Iowa (and it is its duty as a common carrier under the laws of this state to accept this coal for shipment), the transportation over its one line from Abbott's Crossing to Emmetsburg, Iowa, is a local one; it is governed by the laws of this state and therefore is entitled to the rate for shipment provided by the schedules of the Iowa Distance Tariff.

We desire it expressly understood that this opinion is based upon the facts presented to us.

It is very evident that a different rule would apply if the coal had originally been billed to Emmetsburg, Iowa, as its final destination.

In our judgment, the contracts govern and the intent or the ultimate destination, unless expressed by the contract, is not material in determining the state or interstate character of the shipment.

It may be true that our conclusions if followed, would result in shipment from points without the state being billed to points within the state and re-shipped for the purpose of getting a lower rate than a shipment would otherwise get, but we see no escape from the holdings of the courts.

We believe the conclusions we have reached are in harmony with the better authority and that a shipper has a right to bill his goods from a point without the state to a point within the state, pay the interstate rate between such points, then rebill his goods over another railroad to a point within the state and pay the local rates between two points wholly within the state of Iowa.

No. 3697—1908.

W. V. Minter, Sigourney, vs. Chicago, Rock Island & Pacific Railway Co.

Claim for Overcharge.

Complaint filed October 7, 1907. Case closed January 22, 1908.

Claim for overcharge on interstate shipment. Adjustment made by railway company.

No. 3698—1908.

R. L. Turner, Oskaloosa, vs. Iowa Central Railway Company.

Overcharge.

Complaint filed October 29, 1907. Case closed January 24, 1908.

Claim for overcharge on small shipment; found to be a just claim and refund was made by the railway company.

No. 3699—1908.

C. W. Ullrich, Des Moines, Iowa, vs. Chicago & North-Western Railway Co.

Overcharge.

Complaint filed November 13, 1907. Case closed April 10, 1908.

This was a claim for overcharge on a shipment of coal. The complaint was made under a misapprehension of the proper rates applying on the shipment in question.

No. 3700—1908.

J. C. Kendrick, Martinsburg, vs. Iowa Central Railway Company.

Overcharge.

Complaint filed November 26, 1907. Case closed December 11, 1907.

Claim for overcharge on car of household goods, Oxford to Martinsburg. Claim found to be just and refund was made by railway company.

No. 3701—1908.

McNeil & Co., Sioux City, vs. Chicago & North-Western Railway Company.

Overcharge on Interstate Shipment.

Complaint filed December 2, 1907. Case closed February 13, 1908.

Claim that there was overcharge on car of cement moving from Iola, Kansas, to Alton. Claim was investigated by the Board and it was found that no overcharge had been made.

No. 3702—1908.

Keith Furnace Company, Des Moines, Iowa, vs. Chicago & North-Western Railway Company.

Overcharge.

Complaint filed December 4, 1907. Case closed April 10, 1908.

This was complaint with reference to overcharge on an interstate shipment of furnaces. The matter was presented to the railway company by the Board and refund was made.

No. 3703—1908.

Louden Machinery Company, Fairfield, vs. Chicago, Rock Island & Pacific Railway Company.

Reconsignment in Transit.

Complaint filed December 12, 1907. Case closed December 17, 1907.

This was an inquiry with reference to proper construction of a ruling made by the Interstate Commerce Commission with reference to application of local State rates to a portion of an interstate shipment. The matter was explained. See G. G. Wheat v. C. R. I. & P., p. 343.

No. 3704—1908.

D. L. Swaney & Company, Manning, vs. Chicago, Rock Island & Pacific Railway Company.

Overcharge—Interstate.

Complaint filed December 23, 1907. Case closed March 2, 1908.

Claim for overcharge on interstate shipment of machinery, lumber, etc. The Board took the matter up for adjustment but claim was withdrawn.

No. 3705—1908.

Northwestern States Portland Cement Company, Mason City, vs. Iowa Central Railway Company, et al.

Switching Charge at Centerville.

RULING.

Complaint filed January 2, 1908. Case closed March 17, 1908.

Ruling of the Board was asked under the following statement of facts:

M. & St. L. and Iowa Central G. F. O. tariff No. 100-A covering switching and drayage charges provides that the Albia and Centerville Ry. make a \$5.00 intermediate charge through the C. B. & Q. on carloads between their line and that of the C. R. I. & P. Paragraph No. 2 to Joint Rate Order No. 1, effective August 1, 1907, reads as follows: "Railroad companies shall absorb all transfer charges on carload lots." Is it the understanding that the intermediate charge of \$5.00 above referred to would be absorbed by either the A. & C. Ry. or C. R. I. & P.? This question also arises on carload traffic between the C. G. W. Ry. and the M. & St. L. at Gypsum, Iowa, where the Illinois Central performs the intermediate switching at a charge of \$3.00 per car.

Replying to this the Board made the following ruling.

If you wish to use two or more lines of railway for the transportation of any product, under the joint rate rule which this Board has promulgated, you will be required to pay 80 per cent of the sum of the locals as a freight rate, and all transfer charges in carlots, in such cases must be absorbed by the railways transporting the product.

If, however, it is necessary for some railroad other than those used for transporting the product, to switch the same to the lines used by you, such railroads, so switching, would be entitled to the regular switching charge. The only service of such railroad would be a switching service, and it would not be entitled to any part of the 80 per cent of the sum of the locals, as a freight rate; it would simply be entitled to the switching charge for its services in taking the product over its switch to the initial point of transportation.

It follows, that if what is called a switching service, is not in fact switching, but transportation, the local rate would have to be added and would be governed by the 80 per cent rule, with switching charges absorbed.

This is the opinion of the Board in the case which you present.

No. 3706—1908.

The Fairmont Creamery Company, Omaha, Nebraska, vs. Chicago, Milwaukee & St. Paul Railway Company.

Milk and Cream Carried on Passenger Trains.

Complaint filed January 5, 1908. Case closed March 25, 1908.

By Amendment No. 10 to Iowa Classification No. 13, effective January 31, 1908, the Board made the following ruling:

Any common carrier, railroad or transportation company receiving property for transportation from one point in Iowa to another point in Iowa, wholly within the state, shall issue a receipt or bill of lading therefor.

On January 24, 1908, the Fairmont Creamery Company of Omaha wrote the Board as follows:

Referring to your recent order that common carriers operating within the state must give receipts for all freight or express, which was issued as a result of the hearing of the creamery companies against the railway companies at Des Moines a short time ago. We are having considerable trouble in securing the return of our empty cream cans from Manning via the C. M. & St. P. Ry.

While their tariff provides for the transportation of cream and empty cans upon passenger trains, Mr. Carrick has issued positive orders to the agent at Manning that he must not receipt for empty cans except to be transported upon freight trains or on passenger trains subject to the regular express charge on such shipments.

We had similar trouble with one or two interstate shipments and upon referring the matter to the Interstate Commerce Commission Mr. Franklin K. Lane ruled as follows, under date of November 14, 1907:

"It is the opinion of the Commission that when an express company undertakes to carry a milk can to destination and return the empty free, the consumer is entitled to a receipt from the carrier for the empty can returned as well as for the full can originally sent both movements under the carriers' tariffs being covered by one rate."

We dislike very much to be compelled to bring this to your attention, however, there seems to be no other method by which we will be able to secure prompt relief.

We understand that the opinion expressed by the Interstate Commerce Commission is the expression of the Iowa Commission and we ask that you please instruct the C. M. & St. P. Ry. Co., Mr. Carrick, G. B. A., that he must furnish service according to his tariffs, viz.: the transportation of cream and empties upon passenger trains properly way-billed and properly receipted for by the railway company and consignee at the rate quoted in the tariff for the transportation of cream and return of the empty. The C. M. & St. P. Ry. is the only company refusing to do this in the several states through which we are shipping cream.

Some correspondence followed the receipt of this letter and on February 19, 1908, the complainant wrote the Board sending correspondence had by them with the railway company. Their letter, among other things, said:

You will note the Milwaukee officials take the position that your order does not cover goods offered for transportation on passenger trains, but is confined to freight trains. We do not so construe the law, nor your order. We understand that your order, couched in plain language, means that a railroad operating a baggage car on passenger trains, is a common carrier, and comes within the scope of the order completely. This is a plain matter of construction which we present to your Commission, and respectfully request that prompt action be taken to secure compliance with the order of your Honorable Board.

Answering this involved the construction of the ruling already quoted. The Board, through its chairman, on March 4, 1908, said:

Replying to your letter of February 19th relating to the construction of our rule twenty, Amendment No. 10, to Iowa Classification No. 13, we have to say:

This rule is certainly not ambiguous. I do not see how there can be any doubt as to its construction. I could not construe it in any clearer language than to simply copy the rule. It is entirely possible that the trouble arises from a question which is not involved in this rule.

We have not held that we have the power to compel passenger trains to handle freight. That question has never been presented to us, and we have never expressed an opinion as to our power in this respect or as to the wisdom of exercising this power even if we had such authority.

Our rule applies to all common carriers and all methods of transportation, whether upon freight or passenger trains or any other method of transportation if one can be conceived.

It is quite likely that a railroad company could refuse to transport cream or cream cans on passenger trains, and carry them only on freight trains.

It may be that a common carrier, when requested to furnish some unusual service,—as for instance carrying freight on passenger trains,—would have a right to provide for such service by contract, and would have the right to require a waiver on the part of the shipper before performing this special service.

We express no opinion upon the right of a railroad company to require such a waiver or impose any other contractual conditions because that question is not before us. We merely make these suggestions as possible explanations of the conduct of the railroad companies.

We repeat, that the rule adopted by this Commission is absolutely clear and specific, applies to all common carriers and all methods of transportation.

To clear up some further questions that arose the Board wrote the complainant again on March 21, 1908, closing the case.

Yours of March 6th received. We do not differ as to the law governing the transaction of the transportation of property by a common carrier. The rule formulated by this Commission was based upon the ruling of the Interstate Commerce Commission, and is certainly a correct one from a legal standpoint. The only question that can arise is one of application. In this state, the Railroad Commission has never exercised any jurisdiction whatever over the question of transportation by passenger trains, of either passengers or freight.

Passenger rates are fixed by law, and passenger trains are not presumed by us to be doing freight business. They can not be compelled to do a freight business. If they do any freight business at all, in our opinion, it must be done by contract, and if so, the terms and conditions of the contract would have to be agreed to by both parties, or it would not be a contract. We can only repeat, that if the railway company undertakes to carry freight by passenger train, it must give a receipt for it, unless the receipt is waived.

We do not believe it can be compelled to carry freight by passenger train. From the fact that we have no freight rates on passenger trains in Iowa that are recognized by this Commission, we could not hold that a change from passenger service to freight service was a change in a rate. In our opinion, whenever freight is carried by a passenger train, it is a mere matter of contract. If any common carrier is receiving freight to be transported and refuses to give receipt for it in accordance with our order, if you will advise us, we will take the matter up with company.

No. 3707—1908.

Ashby Telephone Cut Out Company, Chariton, vs. Chicago, Burlington & Quincy Railroad Company.

Claim for Overcharge—Interstate.

Complaint filed January 30, 1908. Case closed March 24, 1908.

Claim adjusted by the railroad company.

No. 3708—1908.

Waller Brothers, Charles City, vs. Illinois Central Railroad Company.

Overcharge—Failure to Apply Joint Rate Order No. 1.

Complaint filed February 3, 1908. Case closed November 30, 1908.

Claim was paid.

No. 3709—1908.

Coal Dealers' Association of Iowa and Nebraska, Marshalltown.

Weighing Coal Shipments—Application of Iowa Law.

Complaint filed February 8, 1908. Case closed July 29, 1908.

Complaint was made that the Illinois Central Railroad Company was making an excessive charge for reweighing coal, contrary to section 1, chap. 113, Laws of the Thirty-second General Assembly. The charge complained of was covered by I. C. R. R. Coal Tariff No. 1262. Upon pre-

sentation of the case to the railroad company the defense was made that the shipments involved in this case originated at points outside the state and that therefore the Iowa law did not apply. In answering this contention of the railroad company the Commissioners advised said company that it was their opinion the law applied to all shipments whether state or interstate in that it was no burden of commerce between the states. At the same time the Commissioners submitted the entire matter to the Attorney General and on July 29, 1908, Mr. H. W. Byers, Attorney General of Iowa, returned all papers to the Board with the following opinion:

I am returning you the papers in the Edmonds-Freeman Company vs. Illinois Central Railroad Company, covering the question of the railroad company's right to charge for reweighing coal in this state an amount in excess of that fixed by chapter 113 of the laws of the Thirty-second General Assembly.

It is my opinion that that chapter limits the amount that may be charged by railroad companies operating within this state for weighing coal; that this limitation applies to both interstate and intrastate shipments, as indicated by your chairman in his letter to the traffic manager of the Illinois Central Railroad Company of February 18th.

The railroad company was informed of the opinion expressed.

No. 3710—1908.

Taylor & Company, Creston, vs. Chicago Great Western Railway Company.
Overcharge for Transferring from Car to Car.

Complaint filed February 18, 1908. Case closed April 15, 1908.

Claim arose from a misunderstanding and was adjusted by the railway company.

No. 3711—1908.

Edmonds, Freeman & Company, Marcus.

Weighing Coal C. L.—Application of Iowa Law.

Complaint filed February 18, 1908. Case closed July 29, 1908.

Complaint was made that the Illinois Central Railroad Company was making an excessive charge for reweighing coal, contrary to section 1, chap. 113, Laws of the Thirty-second General Assembly. The charge complained of was covered by I. C. R. R. Coal Tariff No. 1262. Upon presentation of the case to the railroad company the defense was made that shipments involved in this case originated at points outside the state and that therefore the Iowa law did not apply. In answering this contention of the railroad company the Commissioners advised said company that it was their opinion the law applied to all shipments whether state or interstate and that it was no burden of commerce between the states. At the same time the Commissioners submitted the entire matter to the Attorney General for his opinion and on July 29, 1908, Mr. H. W. Byers, Attorney General of Iowa, returned all papers to the Board with the following opinion:

I am returning you the papers in Edmonds-Freeman Company vs. Illinois Central Railroad Company, covering the question of the railroad company's right to charge for reweighing coal in this state an amount in excess of that fixed by chapter 113 of the laws of the Thirty-second General Assembly.

It is my opinion that that chapter limits the amount that may be charged by railroad companies operating within this state for weighing coal; that this limitation applies to both interstate and intrastate shipments, as indicated by your chairman in his letter to the traffic manager of the Illinois Central Railroad Company of February 18th.

The railroad company was informed of the opinion expressed.

No. 3712—1908.

A. E. Pilkington, Centerdale, vs. Chicago, Rock Island & Pacific Railway Co.

Overcharge—Mixed Car of Hogs and Sheep.

Complaint filed February 19, 1908. Case closed April 6, 1908.

Upon investigation it was found that no overcharge had been made.

No. 3713—1908.

Mitchell Implement Company, Fort Dodge, vs. Chicago & North-Western Railway Company.

Claim for Overcharge.

Complaint filed February 24, 1908. Case closed March 14, 1908.

Claim was paid.

No. 3714—1908.

Carter Scott, Davis City, vs. Chicago, Burlington & Quincy Railroad Co.

Overcharge—Interstate.

Complaint filed February 25, 1908. Case closed March 11, 1908.

Claim was paid by railroad company.

No. 3715—1908.

E. B. Cook, Wapello, vs. Iowa Central Railway Company.

Overcharge on Account of Wrongful Routing.

RULING.

Complaint filed February 28, 1908. Case closed March 11, 1908.

Overcharge was paid and the Board made ruling that the shipper is always entitled to the routing which will give him the best available rate and that railway companies are authorized by the Commission to make refunds on shipments between points in Iowa where a greater rate has been collected than would accrue by using a more favorable routing.

No. 3716—1908.

Louis Hisel, Fairfield, vs. Chicago, Rock Island & Pacific Railway Company and Chicago, Burlington & Quincy Railroad Company.

Switching Charge.

Complaint filed February 28, 1908. Case closed March 16, 1908.

Adjusted to the satisfaction of the complainant.

No. 3717—1908.

W. G. Dickey, et al., Little Sioux.

Excessive Rate for Transporting Show and Theatre Cars.

Complaint filed March 4, 1908. Case closed March 9, 1908.

Complainant claimed that rates charged by railway companies were excessive. The Board carefully considered the case and informed the complainant that under the Iowa law the Commissioners would have no authority to make special rates for theatre parties or theatre and show cars.

No. 3718—1908.

Guest Piano Company, Burlington, vs. Iowa Central Railway Company.

Overcharge.

Complaint filed March 9, 1908. Case closed March 12, 1908.

Claim was paid.

No. 3719—1908.

L. E. Miller, Parkersburg, vs. Illinois Central Railroad Company.

Overcharge on Car of Corn.

Complaint filed March 13, 1908. Case closed March 27, 1908.

Claim was paid.

No. 3720—1908.

Jackson Grain Company, Cedar Rapids, vs. Illinois Central Railroad Co.

Claim for Overcharge on C. L. Corn.

Complaint filed March 23, 1908. Case closed May 8, 1908.

Claim was paid.

No. 3721—1908.

H. C. Knapp, Donnellson, vs. Chicago, Milwaukee & St. Paul Railway Co.

Overcharge on Car of Goats.

Complaint filed April 25, 1908. Case closed June 20, 1908.

Claim was paid.

No. 3722—1908.

Omaha Grain Exchange, Omaha, vs. Chicago & North-Western Railway Co.

Routing of Grain Shipments.

Complaint filed May 6, 1908. Case closed November 27, 1908.

Conditions complained of were adjusted by the issuance of Supplement No. 7 to Chicago & North-Western Railway Company, G. F. D. No. 9322-A.

No. 3723—1908.

Francisco & Son, Lake City, vs. Chicago & North-Western Railway Company
Overcharge—Interstate.

Complaint filed May 11, 1908. Case closed June 27, 1908.
Claim was paid.

No. 3724—1908.

S. B. Hartshorn, Lamoni, vs. Chicago, Burlington & Quincy Railroad Company.

Overcharge—Interstate.

Complaint filed May 15, 1908. Case closed May 25, 1908.

Upon investigation it was found that no overcharge had been made.

No. 3725—1908.

Fort Dodge Grocery Company, vs. Chicago & North-Western Railway Company.

Overcharge on Minimum Shipment—Joint Rates.

Complaint filed June 6, 1908. Case closed July 24, 1908.

Upon investigation it was found that no overcharge had been made.

No. 3726—1908.

J. P. Danning, Merville, vs. Chicago & North-Western Railway Company.

Overcharge on Car of Sheep.

Complaint filed June 30, 1908. Case closed July 10, 1908.

Claim was paid.

No. 3727—1908.

Iowa Produce Company, Ottumwa, vs. Chicago, Milwaukee & St. Paul Railway Company.

Discrimination in Poultry Shipments.

Complaint filed August 1, 1908. Case closed August 25, 1908.

Matter complained of was adjusted by the railway company.

No. 3728—1908.

Capital City Carriage Company, Des Moines, vs. Chicago, Milwaukee & St. Paul Railway Company.

Rebidding in Transit—Interstate or Intrastate.

RULING.

Complaint filed August 7, 1908. Case closed August 13, 1908.

For ruling applying in this case see case of G. G. Wheat vs. C. R. I. & P. Ry. Co., No. 3696—1908.

Complaints Against Express Companies

Complaints Against Express Companies

No. 3729—1908.

In the Matter of Express Rates in Iowa.

The Thirty-second General Assembly of the State of Iowa passed a law relating to express companies which became effective July 1, 1907. This law was known as chapter 116 and is as follows:

Repealing sections twenty-one hundred and sixty-five (2165) and twenty-one hundred and sixty-six (2166) of the code, and enacting a substitute therefor pertaining to express companies.

Section 1. That sections two thousand one hundred and sixty-five (2165) and two thousand one hundred and sixty-six (2166) of the code be and the same are hereby repealed.

Sec. 2. All express companies operating and doing business in this state are declared to be common carriers, and it shall be the duty of every such express company or common carrier to transport all property, parcels, money, merchandise, packages, and other things of value which may be offered to them for transportation, at a reasonable charge or rate therefor; and all laws so far as applicable, now in force or hereafter enacted, regulating the transportation of property by railroad companies, shall apply with equal force and effect to express companies.

Sec. 3. The railroad commissioners of this state shall have general supervision of all express companies operating and doing business in this state; and shall inquire into any unjust discrimination, neglect or violation of the laws of this state governing common carriers, by any express company doing business therein, or by the officers, agents or employees thereof; and they shall have power and it shall be their duty, to fix and establish reasonable, fair and just rates of charges including a schedule of maximum joint rates for each kind or class of property, money, parcels, merchandise, packages, and other things to be charged for and received by each express company or carriers by express, separately or conjointly, on all such property, money, parcels, merchandise, packages and other things by the contract of carriage are to be transported separately or conjointly by such express companies, or carriers by express, doing business over the line of any railroad or other carrier between points wholly within the state of Iowa, which rates or charges shall be made to apply to all such express companies or express carriers, and may be changed or modified by said commissioners from time to time in such manner as may become necessary.

Sec. 4. Within six months from the taking effect of this act it shall be the duty of said railroad commissioners, and they are hereby directed, to prepare and make for each express company doing business in this state a schedule of reasonable maximum charges of rates for transporting property, money, parcels, merchandise, packages, and other things carried by such express company or companies between points wholly within the state of Iowa; and in all actions brought against such common carriers wherein there are involved the charges thereof for the transportation of any property, or any unjust discrimination in relation thereto, the schedules or reasonable maximum rates of charges so made by the railroad commissioners shall be taken as prima facie evidence in all courts that the rates fixed therein are reasonable and just maximum rates of charges for which said schedules have been prepared.

Sec. 5. It shall be the duty of every such express company or common carrier engaged in transporting property, money, parcels, merchandise, packages and other things, to print in clear and legible type the schedules of rates for transportation of such property, money, parcels, merchandise, packages, and other things, so made by such railroad commissioners, and shall post in each of its offices or places of business where patrons visit for the purpose of making and receiving shipments, and keep displayed in each office or place of business within convenient access, and for the inspection and use of the public during customary business hours such printed schedule of rates of charges and any amendments thereto, and shall also post and display in similar manner any special rules and regulations which may be promulgated by them or said railroad commissioners for the information of their patrons.

Sec. 6. It shall be unlawful for any express company or common carrier to charge, demand, collect or receive a greater compensation for such transportation of property, or for any service in connection therewith between the points named in such schedules than the rates and charges which are specified in the schedules made by said railroad commissioners and in effect at the time. Any such express company or common carrier, any officer, representative, or agent or any express company or carrier, who knowingly violates the provisions of this act shall forfeit to the state of Iowa the sum of five hundred dollars for each offense, to be recovered as by law provided.

Sec. 7. Each and every express company or carrier by express, as herein defined, doing business within the state of Iowa, shall at all convenient times during the hours of business accept and receive for prompt transportation and shipment destined to points on their own line, or to points on the lines of other express companies operating within the state, or for points beyond said state, all property, parcels, money, merchandise, packages and other things of value which may be offered to them, or either of them, for transportation by the public, and any express company or other common carrier refusing to transport goods as above provided taking the same in the order presented, shall be liable to the party injured for damages sustained by reason of its refusal, and in addition thereto shall be liable to a penalty of not less than five (\$5) nor more than five hundred (\$500) dollars, to be recovered in each case by the owner of the goods in any court having jurisdiction in the county where the wrong is done, or where the common carrier resides or has an agent, and each case of refusal shall be construed as a separate offense under this act.

Approved April 1, A. D. 1907.

Under the provisions of this statute the Board caused legal notice to be made of proposed hearing upon express rate matters, a copy of which notice is included herewith.

EXPRESS RATE HEARING.

To whom it may concern:

October 29, 1907.

Notice is hereby given that the Board of Railroad Commissioners of the state of Iowa will, on Tuesday, November 19, 1907, at 10 o'clock a. m., meet at its office in Des Moines for the purpose of preparing and making for each express company doing business in this state a schedule of reasonable maximum rates of charges for transporting property, money, parcels, merchandise, packages and other things carried by such express companies between points wholly within the state of Iowa, and any and all persons who may be interested therein are invited and requested to appear before the Board on that day.

Dated Des Moines, Iowa, October 24, 1907.

THE BOARD OF RAILROAD COMMISSIONERS.
By Dwight N. Lewis, Secretary.

Upon the date named in the notice for the hearing, that is, November 19, 1907, the Board met at its office to consider the express rates in Iowa. The express companies were represented at this hearing as follows:

American Express Company, J. H. Bradley, general traffic manager; United States Express Company, M. T. Jones, superintendent of traffic; Wells-Fargo Express Company, J. D. Ludlow, traffic manager; Adams Express Company, Jos. Zimmerman, general manager of traffic; Pacific Express Company, W. R. Buckmaster, superintendent; Great Northern Express Company, D. S. Elliott, St. Paul, general manager.

Complainants before the Board were as follows:

The Marshall Oil Company of Marshalltown; Feiner Fish Company of Clinton; Andrew Wood Company of Rockwell City; Fort Dodge Creamery Company of Fort Dodge; S. J. Woodruff of Denison; E. B. Higley Company of Mason City; International Harvester Company of America, Chicago; George J. Kindel of Denver; and the Fairmont Creamery Company of Denison.

Statements were made by both the representatives of the express companies and shippers. The hearing was adjourned until December 10, 1907, to enable the express companies to prepare statements and reports indicating their earnings, fixed charges, expenses and all other matters involving express business.

On December 10, 1907, the Board met pursuant to adjournment and the express companies were represented as follows:

American Express Company, J. H. Bradley, general traffic manager; Adams Express Company, Joseph Zimmerman, general manager of traffic; Wells-Fargo Express Company, J. D. Ludlow, traffic manager; United States Express Company, M. T. Jones, superintendent of traffic; Pacific Express Company, W. R. Buckmaster, superintendent; Great Northern Express Company, not represented except by letter.

Much testimony was taken and the express companies filed many exhibits, being copies of contracts with railroad companies, reports of financial operations, and tariffs applying in Iowa and other territory, all of which are of record in the office of the Board of Railroad Commissioners. The Commissioners also obtained, from various state railroad commissions, copies of express tariffs in use in their respective states, together with copies of annual reports of the various express companies to the Executive Council of Iowa.

The hearing adjourned on December 10, 1907, the Board announcing that it would take the subject of express rates under advisement.

On December 12, 1907, the Board unanimously passed the following resolution:

Resolved, That the schedule of rates for transporting property by the express companies doing business in the state of Iowa attached hereto and made a part hereof, be and the same is hereby established, made and adopted by this Commission in accordance with the act with respect to express companies passed by the Thirty-second General Assembly, as a schedule of reasonable, maximum rates for such transportation.

And each express company doing business within this state is hereby required to take notice thereof and conform thereto and put said schedule of rates in full force and effect within this state not later than February 1, 1908.

Resolved further, That the rules and regulations governing express companies and express rates attached hereto and made a part hereof, be and the same are hereby adopted.

In accordance with the above resolution the Commission promulgated the following known as Express Order No. 1.

Express Order No. 1

THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA

MAXIMUM EXPRESS RATES FOR IOWA

Dated December 12, 1907

Effective February 1, 1908

A schedule of reasonable maximum charges of rates for transporting property, money, parcels, merchandise, packages and other things by express companies between points wholly within the state of Iowa, prepared and made by the Board of Railroad Commissioners of the State of Iowa, as prescribed by chapter one hundred sixteen (116) of the acts of the Thirty-second General Assembly of the State of Iowa.

MERCHANDISE RATES IN CENTS PER ONE HUNDRED POUNDS APPLYING ON EACH LINE OPERATED BY EACH EXPRESS COMPANY IN THE STATE OF IOWA.

Miles	Rate	Miles	Rate
10	40	210	125
15	45	215	125
20	45	220	125
25	50	225	125
30	50	230	125
35	50	235	125
40	55	240	125
45	60	245	140
50	60	250	140
55	65	255	140
60	65	260	150
65	65	265	150
70	70	270	150
75	70	275	150
80	70	280	150
85	75	285	150
90	75	290	150
95	75	295	150
100	75	300	150
105	75	305	150
110	80	310	150
115	80	315	150
120	80	320	150
125	80	325	150
130	80	330	150
135	90	335	150
140	90	340	150
145	90	345	150
150	90	350	150
155	90	355	150
160	110	360	150
165	110	365	150
170	110	370	150
175	110	375	150
180	110	380	150
185	115	385	150
190	115	390	150
195	125	395	150
200	125	400	150
205	125		

RULES

- Existing rates now in effect which are lower than the rates published in this schedule are to be continued in effect until changed by the Commission.
- Shipments carried over two or more lines of railroad operated by one express company will be subject to the above rates figured on continuous mileage.

plus twenty-five (25) cents per one hundred (100) pounds, but not to exceed one dollar and fifty cents (\$1.50) per one hundred pounds.

3. The application of this tariff is to be governed by the current express classification.

By order of the Board of Railroad Commissioners of the State of Iowa.

Attest:

DWIGHT N. LEWIS, *Secretary*.

N. S. KETCHUM, Chairman,
D. J. PALMER,
W. L. EATON,
Commissioners.

Des Moines, Iowa, December 12, 1907.

On January 23, 1908, Messrs. O. T. Denison, Paul R. Benz and W. B. Martin, committee on transportation of the Iowa State Manufacturers' Association requested a rehearing on the subject of express rates. Rehearing was granted and notice was issued for such rehearing to be held in the office of the Railroad Commissioners on February 20, 1908. Upon the date named the Board began the taking of testimony upon the petition for rehearing. At the close of the hearing the further taking of testimony was adjourned to some future date with the announcement that the Board would in the meantime endeavor to acquaint itself with the express business in all its different phases, and that the schedule adopted by the Board on December 12, 1907, effective February 1, 1908, would remain in effect until it should be changed by the Commission.

Des Moines, Iowa, November 30, 1907.

No. 3730—1908.

S. J. Woodruff, Denison, vs. American Express Company.

Rate on Cream.

Complaint filed April 10, 1907. Case closed December 12, 1907.

Complainants were advised of express rate hearing November 19, 1907, and this complaint was closed by Express Order No. 1, issued by the Board December 12, 1907, effective February 1, 1908.

No. 3731—1908.

Feiner Fish Company, Clinton, vs. Express Companies.

Express Rates on Fish, Oysters, Etc.

Complaint filed April 22, 1907. Case closed November 30, 1908.

Complaint closed by the adoption by the Commissioners of their Express Rate Order No. 1.

No. 3732—1908.

International Harvester Company, Chicago, Ill.

Express Rates—General.

Complaint filed July 3, 1907. Case closed December 12, 1907.

Closed December 12, 1907, by Express Rate Order No. 1.

No. 3733—1908.

Fort Dodge Creamery Company, Fort Dodge, vs. American Express Company.

Express Rates.

Complaint filed July 17, 1907. Case closed December 12, 1907.

Complainants were advised of express rate hearing on November 19, 1907, and this complaint was closed by Express Order No. 1, issued by the Board December 12, 1907, effective February 1, 1908.

No. 3734—1908.

Andrew Wood Company, Rockwell City, vs. American Express Company.

Overcharge, Cream, Joint Rates.

Complaint filed August 10, 1907. Case closed December 12, 1907.

Complainants were advised of express rate hearing November 19, 1907, and this complaint was closed by Express Order No. 1, issued by the Board December 12, 1907, effective February 1, 1908.

No. 3735—1908.

Farmers' Co-operative Produce Company, Des Moines, vs. Express Companies.

Milk and Cream Cans, Empty, Returned.

Complaint filed October 26, 1907. Case closed January 21, 1908.

As a result of this complaint and the hearing had thereon on December 7, the Board made the following ruling, dated January 7, 1908, taking effect January 31, 1908:

Any common carrier, railroad or transportation company receiving property for transportation from one point in Iowa to another point in Iowa, wholly within the state, shall issue a receipt or bill of lading therefor.

No. 3736—1908.

Marshall Oil Company, Marshalltown, vs. Express Companies.

Express Rates—General.

Complaint filed November 2, 1907. Case closed December 12, 1907.

Complainants were advised of express rate hearing on November 19, 1907, and this complaint was closed by Express Order No. 1, issued by the Board December 12, 1907, effective February 1, 1908.

No. 3737—1908.

S. P. Wadley Company, Dubuque, vs. Express Companies.

Express Rates—General.

Complaint filed November 19, 1907. Case closed December 12, 1907.

Complainants were advised of express rate hearing on November 19, 1907, and this complaint was closed by Express Order No. 1, issued by the Board December 12, 1907, effective February 1, 1908.

No. 3738—1908.

August H. Sunderbruch, Davenport, vs. American Express Company.

Express Rates—General.

Complaint filed December 2, 1907. Case closed December 12, 1907.

Complainants were advised of express rate hearing November 19, 1907, and this complaint was closed by Express Order No. 1, issued by the Board December 12, 1907, effective February 1, 1908.

No. 3739—1908.

Master Bakers' Association of the State of Iowa, Dubuque, vs. Express Companies.

Express Rates on Bakery Products.

Complaint filed December 7, 1907. Case closed December 12, 1907.

Complainants were advised of express rate hearing on November 19, 1907, and this complaint was closed by Express Order No. 1, issued by the Board December 12, 1907, effective February 1, 1908.

No. 3740—1908.

Brown Paper Company, Fort Madison, vs. Express Companies.

Express Rates.

Complaint filed December 10, 1907. Case closed December 12, 1907.

Complainants were advised of express rate hearing on November 19, 1907, and this complaint was closed by Express Order No. 1, issued by the Board December 12, 1907, effective February 1, 1908.

No. 3741—1908.

Red Jacket Mfg. Co., Davenport, vs. Express Companies.

Express Rates—General.

Complaint filed December 10, 1907. Case closed December 12, 1907.

Complainants were advised of express rate hearing on November 19, 1907, and this complaint was closed by Express Order No. 1, issued by the Board December 12, 1907, effective February 1, 1908.

No. 3742—1908.

Iowa Implement Dealers' Association, Donnellson, vs. Express Companies.

Express Rates.

Complaint filed December 14, 1907. Case closed February 1, 1908.

Complainants were advised of express rate hearing on November 19, 1907, and this complaint was closed by Express Order No. 1, issued by the Board December 12, 1907, effective February 1, 1908.

No. 3743—1908.

E. H. Martin, Webster City, vs. American Express Company, et al.

Overcharge.

Complaint filed December 20, 1907. Case closed January 6, 1908.

Express company offered to adjust claim on basis of published tariff.

No. 3744—1908.

Hawkeye Pearl Button Company, Muscatine, vs. Express Companies.

Excessive Charges on Empty Paper Boxes.

Complaint filed December 21, 1907. Case closed February 1, 1908.

Complainants were advised of express rate hearing on November 19, 1907, and this complaint was closed by Express Order No. 1, issued by the Board December 12, 1907, effective February 1, 1908.

No. 3745—1908.

W. F. Stebbins, Des Moines, vs. Adams Express Company.

Delivery of Express Packages.

Complaint filed December 26, 1907. Case closed November 30, 1908.

Complaint made that packages were delivered without an order from the consignee outside of free delivery limits and an extra charge for delivery added to the express rate. The Commission advised the company not to deliver such packages unless requested to do so by the consignee.

No. 3746—1908.

John D. Denison, Clarion, vs. Wells-Fargo & Company Express.

Claim for Overcharge.

Complaint filed January 25, 1908. Case closed November 30, 1908.

Claim arose from misunderstanding and it was found that it had been adjusted with consignor.

No. 3747—1908.

Thomas Rose, Masonville, vs. American Express Company.

Rate on Live Poultry—Excessive—Interstate.

Complaint filed February 12, 1908. Case closed November 30, 1908.

Complaint was presented to the express company who made answer that rates from Masonville to Chicago were on an equitable basis with rates from contiguous territory and that any lowering of the rates would be discrimination. Complainant was advised that rates complained of were interstate over which the Board had no jurisdiction.

No. 3748—1908.

A. G. Berry, Mapleton, vs. American Express Company.

Discrimination in Refusal to Collect Shipments of Express.

Complaint filed April 23, 1908. Case closed November 30, 1908.

Complaint arose from misunderstanding. It was promptly adjusted by the express company.

No. 3749—1908.

A. B. Walling, Tabor, vs. Adams Express Company.

Loss in Transit.

Complaint filed May 9, 1908. Case closed November 30, 1908.

Claim was paid.

No. 3750—1908.

A. A. Berry Seed Company, Clarinda, vs. Adams Express Company.

Claim for Overcharge.

Complaint filed May 18, 1908. Case closed August 8, 1908.

Claim adjusted satisfactorily.

No. 3751—1908.

Redpath Chautauqua System, Cedar Rapids, vs. Express Companies.

Lower Rates on Chautauqua Outfits, C. L.

Complaint filed June 23, 1908. Case closed November 30, 1908.

Request that a concession be granted for carloads of Chautauqua outfits consisting of tents, sets, etc. Concession made by express companies as requested.

No. 3752—1908.

Hon. Shirley Gilliland, Glenwood, vs. Pacific Express Company.

Reopening of Strahan Office.

Complaint filed June 25, 1908. Case closed July 2, 1908.

Office was reopened as requested.

No. 3753—1908.

D. H. Leshner, Robbins, vs. Adams Express Company.

Damage in Transit—Claim For.

Complaint filed September 15, 1908. Case closed November 30, 1908.

Claim satisfactorily adjusted.

No. 3754—1908.

Olney & Jerman, Clinton, vs. American Express Company, et al.

Delivery of Returned Empties.

Complaint filed August 25, 1908. Case closed November 20, 1908.

Request that returned empties be put in an accessible place at express depots so that they might be obtained any time during business hours. Request granted by express company.

CASES CLOSED

BY

CORRESPONDENCE

Cases Closed by Correspondence

No. 3755—1908.

Citizens of Waterloo vs. Chicago & North-Western Railway Company.

Petition for Station at Hicks.

Complaint filed June 2, 1902. Case closed January 25, 1908.

Petition by shippers and others of Waterloo for station and transfer at Hicks, crossing of the Chicago Great Western and Chicago & North-Western railways. Station was established and transfer furnished as requested.

No. 3756—1908.

Trustees of Jefferson Township, Bremer County, vs. Waterloo, Cedar Falls & Northern Railway Company.

Highway Crossing.

Complaint filed October 25, 1905. Case closed April 16, 1908.

Request for undergrade highway crossing. From investigation on the premises the Board on April 16, 1908, made the following order in the form of a letter to Mr. C. D. Cass, general manager Waterloo, Cedar Falls & Northern Railway Company, Waterloo, Iowa:

We call your attention to the application of the Board of Supervisors and citizens of Bremer County for an under crossing under your road in Jefferson Township. You will no doubt remember the precise locality where this under crossing is desired.

After examining the premises, profiles and topographical maps, we have concluded that the conditions do not warrant us in making the order requested at this time. We are, however, of the opinion that a grade crossing at the present time is not in proper condition for the use of the traveling public. We have concluded that you ought to widen this crossing so that two teams can pass thereon.

That it ought to be properly filled and put in good condition for the use of the traveling public.

That in filling the same you ought to eliminate the grade so far as it reasonably can be done, considering the condition of the grounds, and made as convenient as is reasonably proper under the existing circumstances, for the use of the traveling public.

We also conclude that this should be done at the expense of the railroad company, and within sixty days from this date.

This communication will be considered by you as an order to the above effect.

No. 3757—1908.

Citizens of Hastie vs. Wabash Railroad Company.

Removal of Station Building.

Complaint filed January 31, 1906. Case closed April 17, 1908.

Complaint was made that depot at Hastie was inaccessible to patrons, and should be removed to another place. The Board made a visit to the

station and interviewed patrons, and while declining to order depot removed they ordered that a roadway be graded from the depot to the highway. Roadway was made as ordered.

No. 3758—1908.

Illinois Central Railroad Company vs. Waterloo Water Company et al., Waterloo.

Condemnation Proceedings.

Complaint filed July 29, 1906. Case closed April 14, 1908.

Request of Illinois Central Railroad Company for permission to condemn certain property for additional station purposes. Case was closed without prejudice.

No. 3759—1908.

J. W. James, Hastings, Nebraska, vs. Chicago, Rock Island & Pacific Railway Company.

Relocating Railroad in Jefferson County.

Complaint filed August 31, 1906. Case closed February 22, 1908.

Letter of inquiry in this case follows:

I would like some information relative to the removal of a line of railroad in Iowa. As I understand the law now in force in Iowa, if a railway company desires to make a change in its line as to location, it shall make application to the district court of the county in which the line is located for permission to make such change. The case I have been consulted about is a change now being made in the C. R. I. & P. R. Co., in Jefferson County, Iowa, wherein the change being made leaves the village of Pleasant Plain about one mile from the new line now being graded. The railway company has not taken any action in court as required by the statute. Now what I want to know is, has your Board any jurisdiction over this matter and if a complaint was filed with the Board objecting to the change of line would it be the duty of your Board to investigate the matter and stop the removal, providing you should find that the company had not complied with the law relative to such removals.

The Board in answering the foregoing rendered the following opinion:

From our files in the office we discover the fact that you have never received any reply to your letter written last fall in relation to the right of way of a railroad company in Iowa to change its lines as to location, etc. Your letter was turned over to our Mr. Dawson for reply. He evidently overlooked it. You ask, "Has your Board any jurisdiction over this matter (change of line as to location of railway) and if a complaint was filed with the Board objecting to the changing of a line would it be the duty of your Board to investigate the matter and stop the removal, providing you should find that the company had not complied with the law relative to such removals?" We have two statutes relating to this subject, taking a superficial view of which, they might be considered to be in conflict. They are, however, capable of a construction which removes any question of conflict.

The first is section 2022 of our code, and sections following. In a general way these sections provide that where a line of road has been permanently located and constructed and the railroad desires to change or remove its line it may apply to the district court, etc. If the conditions are such that the aid of these statutes is ineffective, of course the district court obtains jurisdiction of the subject and it is its duty to enter a decree which shall be sufficiently explicit as to protect the interests of all parties.

In such cases it is our opinion that the jurisdiction of the court is complete and that we have no power. The court has full power to provide for the execution of its decrees.

The other statute above mentioned is section 1998 as amended by the laws of the Twenty-eighth General Assembly, chapter 70, and the Twenty-ninth General Assembly, chapter 79. As amended this section is as follows:

"Any railway corporation owning or operating or constructing a railway shall have power to condemn lands necessary for additional depot grounds or yards, for additional or new right of way for constructing double track, reducing or straightening curves, changing grades, shortening or relocating portions of the line, for excavations, embankments, or places for depositing waste earth in the same manner as is provided by law for the condemnation of the right of way. Before any proceeding shall be instituted therefor, the company shall apply to the railway commissioners, who shall give notice to the land owners, and examine into the matter, and report by certificate, to the clerk of the district court in the county in which the land is situated, the amount and description of the additional lands necessary for such purposes, present and prospective of such company; whereupon the company shall have the power to condemn the lands so certified by the Commissioners."

There is this statutory distinction between "reducing or straightening curves, changing curves, shortening or relocating portions of the line," etc., and "changing and removing a line of road." Under the latter section it is made the duty of the Railroad Commissioners to determine as to the "necessity" for such purposes, present or prospective. Of course in the latter case if a certain right of way is abandoned for the purpose of taking out a curve or straightening the line, it would revert to the original owner.

While the point has never been decided by our courts it had to be held on general principles that if any money had been voted by a city or township, which was left out of the line of road in the straightening of the line, that repayment would be compelled. We trust that this sufficiently answers your questions.

No. 3760—1908.

Citizens of New Boston vs. Chicago, Burlington & Quincy Railroad Co.

Train Service.

Complaint filed September 18, 1906. Case closed December 8, 1908.

This was request for train service on a branch line which the business offered did not seem to warrant.

No. 3761—1908.

M. Y. Ames, Marcus, vs. Illinois Central Railroad Company.

Toilet Accommodations on Stock Train Cabooses.

Complaint filed January 14, 1907. Case closed April 10, 1908.

Complaint made that cabooses on stock trains were not properly supplied with toilet accommodations. The railroad company advised the Commission later that all cabooses had been supplied with suitable accommodations of the kind requested.

No. 3762—1908.

Willard Secor, Forest City, vs. Minneapolis & St. Louis Railroad Company.

Overcharge in Passenger Fare.

Complaint filed January 25, 1907. Case closed April 10, 1907.

Complaint in this instance occurred before the installation of the two cent rate in Iowa.

No. 3763—1908.

G. W. Skinner, Council Bluffs, vs. Illinois Central Railroad Company.

Additional Depot at Council Bluffs.

Complaint filed March 7, 1907. Case closed April 10, 1908.

Request for suburban depot near point where line of respondent company crosses the Missouri river. The Board did not believe that conditions were such as to warrant an order in the case.

No. 3764—1908.

Hon. Shirley Gilliland, Glenwood, vs. Tabor & Northern Railway Company.

Condition of Road Bed.

Complaint filed April 30, 1907. Case closed May 30, 1907.

Complaint was made to the Board that ties were rotten rendering the road bed unsafe. Upon investigation being made by the Board they did not find the road bed in such an unsafe condition as to warrant any interference on the part of the Commission.

No. 3765—1908.

J. R. Waller, Iowa City, vs. Cedar Rapids & Iowa City Ry. & Light Co.

Excess Baggage Charge.

Complaint filed May 6, 1907. Case closed May 15, 1907.

Complaint was made that because baggage weighed 160 pounds the passenger was charged 25 cents excess baggage charge, although ticket had only cost \$1.15. Upon investigation it was found that the regular published rate had been charged Mr. Waller and he was so advised.

No. 3766—1908.

W. J. Smith, Leeds, vs. Illinois Central Railroad Company.

Site for Coal Sheds.

Complaint filed May 10, 1907. Case closed April 10, 1908.

Request for site for coal sheds which was granted.

No. 3767—1908.

C. B. Hughes, et al., Arlington, vs. Chicago, Milwaukee & St. Paul Railway Company and Chicago, Rock Island & Pacific Railway Company.

Train Connections at Donnan Junction.

Complaint filed May 20, 1907. Case closed April 10, 1908.

Request for train connection at Donnan Junction. The Board secured a rearrangement of train schedules which satisfied complainants.

No. 3768—1908.

J. C. Manly, Grinnell, vs. Chicago, Rock Island & Pacific Railway Co.

Undergrade Crossing.

Complaint filed May 25, 1907. Case closed April 10, 1908.

Complaint adjusted.

No. 3769—1908.

J. M. Helmer, Lisbon, Iowa, vs. Chicago & North-Western Railway Co.

Cattle Pass.

Complaint filed May 28, 1907. Case closed June 6, 1908.

Complaint was made concerning certain terms of the contract presented by the railway company before the complainant secured a cattle pass. Later the company and the complainant adjusted the matter between themselves.

No. 3770—1908.

John W. Shomler and others, Shellsburg, vs. Chicago, Rock Island & Pacific Railway Company.

Train Service.

Complaint filed June 12, 1907. Case closed April 10, 1908.

This was request that certain through passenger trains be required to stop at Shellsburg. Considerable correspondence was had with reference to this matter and on March 6, 1908, the Board rendered its opinion in the following letter to Mr. Shomler:

Press of business has prevented the Commissioners from giving the necessary consideration to your application for an order requiring the C. R. I. & P. Ry. Co. to stop certain trains at Shellsburg until this time.

The Commissioners have carefully considered the petition made by yourself and many others and the objections made by the railway company to the granting of this petition. It seems to the Commissioners that it is not necessary to have a hearing on the subject for the reason that the papers filed in the case place the Board in possession of all the facts which are material or pertinent to the subject under consideration.

The Board has a large number of applications for relief along the same lines as you request. What you ask is that this Commission make an order interfering with the operation of an interstate train which is run for the purpose of accommodating the public on interstate business, and necessarily operated in such a manner as to make connections with transcontinental travel as well as to give swift mail service. The time that such a train makes is not so very material for the reason that this Board is more interested in having trains run safely, and it is a notorious fact that the schedule time of some trains is so fast that it is impossible to make this schedule with any certainty. It seems the rule is that trains are late rather than on time. The Commissioners are unwilling to make any ruling which will tend to prevent the correction of this method of running trains.

It is the opinion of the Board that it ought not to interfere with the operation of any purely interstate or transcontinental train unless there are other strong reasons presented for doing so. Indeed, courts of the highest jurisdiction have held that state commissions have no right to interfere in any way with the operation of through trains, such as compelling them to stop at any particular station. It is further the opinion of the Commission that the facts presented by your petition do not make such a case as would warrant the Board in making the order requested, thus interfering with the running time of the trains of the C. R. I. & P.

It appears to the Commission that the town of Shellsburg is at present fairly well served by the railway company. It has two trains per day each way which are reasonably convenient for the people and the record shows that it has three trains one way. Under such circumstances it cannot be said that the railway company is not giving reasonable service to the town of Shellsburg.

Under the circumstances and conditions as disclosed, the Commissioners are unwilling to set the precedent you ask. They regret that they cannot bring themselves to comply with your petition but regard it as their duty to consider the railway service to the state as a whole rather than to any particular town, and they believe that the rule they have adopted is for the best interest of the people of the state as a whole.

No. 3771—1908.

L. E. C. Vernocom, Valeria, vs. Colfax Northern Railroad Company.

Drainage.

Complaint filed June 15, 1907. Case closed July 15, 1908.

Complaint that railroad company obstructed drainage on his farm. The Board visited the premises, heard all parties and made a thorough inspection, and suggested what they believed would be a proper solution of the difficulty. Mr. Vernocom absolutely refused to accede to the adjustment which the Board believed to be reasonable. Later the Board had considerable correspondence with Mr. Vernocom and endeavored to explain to him the conditions upon which the Board based its opinion in the case, and upon July 15, 1908, advised the complainant that they could take no further action in the premises.

No. 3772—1908.

Citizens of Sidney, Iowa, and others, vs. Chicago, Burlington & Quincy Railroad Company.

Train Service on Sidney Branch.

Complaint filed June 20, 1907. Case closed April 10, 1908.

Request for additional train service on branch line. After full investigation and careful consideration, upon suggestion of the Commission the railroad company installed additional train service as requested.

No. 3773—1908.

J. E. Moravets, Ogden, Iowa, vs. Chicago & North-Western Railway Co.

Drainage.

Complaint filed June 25, 1907. Case closed April 10, 1908.

This was taken up by the Board and adjusted by the railway company.

No. 3774—1908.

Harry Dayton, Waukon, vs. Chicago, Milwaukee & St. Paul Railway Company.

Train Service.

Complaint filed June 28, 1907. Case closed April 8, 1908.

Request for additional train service, which was granted.

No. 3775—1908.

August Detrick, Waverly, vs. Chicago Great Western Railway Company.
Farm Crossing.

Complaint filed July 12, 1907. Case closed December 13, 1907.

Complaint made in this case that farm crossing provided by the railway company was inadequate for uses of the complainant. Railway company in replying to this case sent the Board a copy of an agreement which they had entered into with Mr. Detrick. The company stated that they had complied fully with this contract and complainant was notified of the answer of the company. The attorneys for the complainant, Messrs. Sager and Sweet, of Waverly, in replying to the answer of the company, stated that the matter of contract they did not care to enter into, but they did desire to insist that the crossing was insufficient for the complainant's needs. The Commissioners carefully considered the conditions as developed in this case and on December 13, 1907, the Board closed the case by holding that the dispute having arisen over the construction of a contract, was a question for the court and not for this Commission.

No. 3776—1908.

Geo. W. Timmons, Marshalltown, vs. Iowa Central Railway Company.

Drainage.

Complaint filed July 23, 1907. Case closed April 28, 1908.

Matter of carrying a private drainage ditch across the right of way of railway company. Case was adjusted.

No. 3777—1908.

W. P. Galloway, Estherville, vs. Chicago, Rock Island & Pacific Railway Co.
Sanitary Condition of Depot.

Complaint filed July 30, 1907. Case closed November 1, 1908.

Complaint was made of the unsanitary condition of depot at Estherville and upon the attention of the railway company being called to it, assurance was given that contemplated improvements would remove cause for complaint.

No. 3778—1908.

August Lau, Klemme, vs. Chicago, Rock Island & Pacific Railway Company.
Condition of Stock Yards.

Complaint filed August 12, 1907. Case closed April 10, 1908.

Complaint was made with reference to the condition of stock yards and the movement of stock trains. Complaint was taken up with the railway company and adjustment made of the same.

No. 3779—1908.

Hull Roller Mill Co., Hull, vs. Chicago, Milwaukee & St. Paul Railway Co.
Industry Track.

Complaint filed August 15, 1907. Case closed April 24, 1908.

Request for track from mill connecting with station tracks. The Board had extended correspondence with the complainant and the railway company which resulted in the track being provided on terms agreeable to both parties.

No. 3780—1908.

C. E. Greef, Eldora, vs. Chicago, Rock Island & Pacific Railway Company and Iowa Central Railway Company.

Train Connections.

Complaint filed August 26, 1907. Case closed April 10, 1908.

Complainant stated that trains of respondent railways did not connect at Grinnell. The matter was taken up by the Board with the railway companies and it was found that no changes could be made without interfering with more important connections.

No. 3781—1908.

D. R. Lang, Avon, vs. Chicago, Rock Island & Pacific Railway Co.

Undergrade Farm Crossing.

Complaint filed August 30, 1907. Case closed April 24, 1908.

This was request for undergrade farm crossing. It was found that conditions were such that the Board would have no authority to order such crossing. On March 18, 1908, the Commissioners rendered the following opinion:

Section 2022 of the code provides that:

"When any person owns land on both sides of any railway, the corporation owning the same shall, when requested so to do, make and keep in good repair one cattle-guard, and one causeway or other adequate means of crossing the same, at such reasonable place as may be designated by the owner."

In construing this section the courts have held that the term "one cattle-guard" and "one causeway" means one on each side of the crossing, and one sufficient to turn stock or keep such stock from going upon the railway track. The courts have uniformly held that the grade crossing is the rule in Iowa.

This Commission has nothing to do with the wisdom of this ruling, which they very greatly doubt. They are, however, bound by it. Your letter indicates that you have a grade crossing practically on a level with the railroad track. If this is true, you have an adequate crossing in the contemplation of the law. If this grade crossing has been in use for a great many years, the law would presume that it was put at the place where requested by the owner. If upon examination of the premises, the commissioners should find, as a matter of fact, that there was a reasonable place for a grade crossing to enable you to go from one part of your land to another, the Board would be absolutely compelled, under the statute, and the holding of our supreme court, to put in such grade crossing, even if one did not already exist. Where it does exist, the Commissioners would be compelled to see that it complied with the statute.

These things are mentioned so that you may fully consider them in the light of the facts and conditions as they actually exist on your farm. If the conditions differ from what the Commissioners suppose them to be from your letter, or after

getting at the Board's view of the law in the matter, you still desire a hearing on the premises, of course the Board will give it to you.

It is well to be remembered, also, that where there is in fact, an adequate crossing, an undergrade crossing can only be obtained by contract with the railway company.

It has been repeatedly held by our supreme court that long continued use of the culvert or bridge on railway tracks for crossing or cattle-guard, does not in itself raise a presumption of the existence of such a contract. The only presumption that raises is one of license to use the same for stock without objection, and such a license can be revoked at any time.

No. 3782—1908.

D. F. Rogers, Minburn, vs. Minneapolis & St. Louis Railroad Company.

Loss in Transit.

Complaint filed September 10, 1907. Case closed April 10, 1908.

Complainant stated that railroad company had been negligent in settling claim for loss of a box of electrical instruments shipped to San Francisco, California. Although without jurisdiction, the Commissioners called the attention of the railroad company to the complaint, and assurance was given that the matter would be promptly investigated.

No. 3783—1908.

C. L. Prouty, Council Bluffs, vs. Chicago, Rock Island & Pacific Railway Company.

Undergrade Highway Crossing.

Complaint filed September 14, 1907. Case closed November 19, 1908.

Complaint was made in this case with reference to the condition of undergrade highway crossing about six miles east of Council Bluffs at bridge 502½. On February 1, 1908, the Commissioners were advised that the company had concluded to raise their track at the point in question giving more clearance to the highway under the bridge. Later Mr. Prouty advised the Commission that the highway was impassable and the Commissioners were advised by the railway company that the work of raising the track had been temporarily abandoned owing to the financial situation. On August 12, 1908, the Commission wrote the complainant closing the case.

We have had the question of the railroad crossing of which you have made complaint before this Board, again under consideration and have taken the matter up with the railroad company. As we now understand it, the iron girders which have been placed over the railway, as stated in your recent letter, are simply placed there temporarily and are raised sufficiently high up that they do not interfere with the opening as it has existed substantially ever since the railroad was built.

This being true, there has thus far been no change in the conditions, so far as the crossing is concerned. The railroad company renewed the agreement which has heretofore been made, to raise their railroad track whenever they put in the iron girders and renewed their crossing.

As we understand it, your complaint is based upon a threatened injury, rather than one already existing. This arrangement removes the threatened danger. When any change is made the grade will be raised and the same height of opening preserved that has already existed. Under these circumstances there is no reason why your township board shall not put the road as it now exists, in proper repair, as it will not be changed in any way.

No. 3784—1908.

Collins Creamery, Collins, vs. Chicago, Milwaukee & St. Paul Railway Co.

Carrying Cream on Passenger Trains.

Complaint filed September 18, 1907. Case closed April 10, 1908.

Complaint with reference to handling of cream which was adjusted.

No. 3785—1908.

Cole & Cole, Bellevue, vs. Chicago, Milwaukee & St. Paul Railway Company.

Passenger Fare Discrimination.

Complaint filed September 18, 1907. Case closed January 9, 1908.

Complaint in this case was as follows:

We desire to call your attention to the violation of your ruling made about a year ago in reference to discrimination and overcharge by the C. M. & St. P. Ry. Co., between Bellevue and Maquoketa and points west to Cedar Rapids. Under the 3 cent mileage the fare from Bellevue to Maquoketa and vice versa was \$1.10. When the 2 cent fare came in vogue the company began charging 72 cents from Maquoketa to Bellevue and \$1.21 from Bellevue to Maquoketa, a discrimination for the identical service between two terminal points compelling all passengers to ride the additional mileage via Sabula and pay for the same not from their own desire but imperative on behalf of the railway company. This is the same point and same complaint in substance as ruled upon by your Board about a year ago.

On being presented to the railway company, Mr. J. H. Hiland, third vice-president, made answer for the company.

Your letter of the 18th of September, addressed to the president of this company, in regard to passenger rates between Maquoketa and Bellevue, has been referred to me for reply.

I find on investigating the matter that the fares between these two points are adjusted in accordance with the mileage of the road over which the passenger travels. I am advised that under the statutes of Iowa, if we do not charge the full legal rate for the mileage actually traveled by the passenger that the rate we do charge becomes the measure of our rates for similar distances throughout the entire state. In other words we cannot meet the short line mileage rates without making that the basis for our entire local passenger rates within the state.

Upon complaint of certain parties, and at the suggestion of your honorable body, we did for a short time adjust fares between Bellevue and Maquoketa upon the basis of short line mileage, but upon referring the matter to the law department of this company on receipt of the present complaint we are advised that the rates as they are now adjusted are in accordance with the statutes of your state, which we would violate if we reinstated the short line rates for the long line haul.

The Board in writing to Cole & Cole on January 9, 1908, in effect decided the point raised, which letter follows:

Yours of January 7th relative to passenger fares on west bound business between Dubuque, Bellevue and points north, received.

As I understand the facts the C. M. & St. P. Ry. Co. has two lines of railroad between Dubuque and Maquoketa, one being the cut-off from Green River to Junction near Spragueville, the other going by Elk River Junction.

The distance from Dubuque to Maquoketa by way of the Green River cut-off is much shorter than the line by way of Sabula. The Sabula line is largely used for local traffic.

The question you present is whether or not the railroad company should be compelled to sell tickets from Dubuque to Maquoketa at the same price where the person is carried over the long line as over the short line.

Your letters to the Commission indicate that there had been a ruling by the Commission at some time previous. I find that the same question was raised in substance some little time ago, but do not find that any ruling has been made by the Board. It is true that there were some efforts made by this Board to have the Milwaukee Railway Company promulgate the same rate over each of their lines, and as I understand it this was done for a time. The C. M. & St. P. has taken out this rate and now claims that it would be discriminatory and therefore illegal.

Under our statutes as amended, the rate on the Milwaukee is two cents per mile. Under section 2145 of the code a railroad cannot discriminate on its mileage.

In my judgment the statute clearly requires every railroad company to fix its rate on a mileage basis. In other words it must require every passenger to pay the same rate for every mile he travels.

If the C. M. & St. P. Ry. Co. should make the same rate over its long line as it does over its short line, on a mileage basis it would be a less rate per mile on the long line than on the short line and the less rate that it fixes must be its rate on every mile of its road.

In my judgment the position taken by the railroad company is legally sound.

The rates that you ask for would in the first place be discriminatory, and in the second place would require the C. M. & St. P. Ry. Co. to put in the same rate per mile on every mile of its road in Iowa that it would make on its longer line if the rate was fixed as you desire.

It is my opinion that the Commission not only could not grant you relief but would be compelled to say that the railroad company did not violate the discriminatory statute above cited.

No. 3786—1908.

L. D. Richards, Farlin, vs. Chicago, Milwaukee & St. Paul Railway Co.

Telegraph Operator.

Complaint filed September 18, 1907. Case closed March 20, 1908.

Request that telegraph operator be retained. The Board took the matter up, finding that there was no necessity for a telegraph operator at Farlin for the operation of trains. In closing this case the Board wrote to Mr. Richards on March 20th, as follows:

Referring to your letter of November 21st in regard to the matter of telegraph operator at your station:

Enclose herewith, copy of letter under date of March 16th, received from Mr. W. J. Underwood, General Manager of the C. M. & St. P. Ry. Co., which clearly outlines their position in regard to the matter.

We remind you that the Chicago, Milwaukee & St. Paul Railway Company and the Western Union Telegraph Co. are two entirely distinct and separate corporations. Each corporation performs its own separate service to the public.

Under section 2113 of the code, this Commission has the power to require a railroad company to do whatever "is reasonable and expedient in order to promote the security, convenience and accommodation of the public." This power, however, is limited to the matters connected with the operation of a railway. If a proper showing is made, we could, in our judgment, require the railway company to install a telegraph operator to assist in the operation of the railway in the interest of the "security, convenience and accommodation of the public." We would have no authority, however, to require a railway company to keep a telegraph operator for the purpose of doing commercial business. It is no part of the business of a railway company to perform telegraph service for the public. It is a service entirely independent of the operation of railway trains.

It is quite likely that the charters of railway corporations in Iowa do not give them authority to engage in the telegraph business. Whether this is true or not, the statute, in our opinion, gives us no authority over the subject.

We would certainly not have any authority to require a railway company to force a telegraph company to do telegraph business against its will. Should we make such an order, it would be absolutely nugatory, because a railway company would have no power to force a telegraph company to do business at a particular place against its will.

It is very doubtful whether we would have authority to compel the Western Union Telegraph Co. to install an office at any particular place. It is a common carrier, and we can require it to properly perform the duties of a common carrier to the public at the places where it is engaged in business. In any event it is not likely that we would have power to require it to engage in business at any point where the business was unprofitable.

We have written thus fully for the purpose of giving you our views on the subject, and explaining that in our judgment we have no power to grant your request or enforce an order if it was made, and for that reason, the hearing is unnecessary.

No. 3787—1908.

A. Otis White, Lamoni, vs. Chicago, Burlington & Quincy Railroad Company.

Condition of Sidewalks and Crossings.

Complaint filed September 18, 1907. Case closed April 10, 1908.

Upon presentation of the complaint to the railroad company proper repairs were made to crossings and sidewalks.

No. 3788—1908.

Hahn Brothers, Muscatine, vs. Muscatine North & South Railway Company.

Industry Track.

Complaint filed September 19, 1907. Case closed April 10, 1908.

Complaint that sidetrack had been removed. Upon investigation it developed that only thirteen cars had been loaded on this sidetrack in twelve months. The Board did not order its reinstatement.

No. 3789—1908.

S. Laura Ensign, Thornton, vs. Chicago Great Western Railway Company.

Drainage.

Complaint filed September 20, 1907. Case closed September 22, 1908.

Complaint was made that railway company had not placed across their right of way tile of sufficient size to connect with drainage ditches on either side thereof. Mr. C. B. Fountain of Des Moines represented the complainant and had a conference with the Board. The railway company made no objection to the rearrangement of drainage on condition that the persons who had constructed the private ditch should bear the cost of constructing ditch across the right of way. On September 22, 1908, the Commission rendered its opinion in a letter to Mr. Fountain, as follows:

Your complaint in regard to ditches, etc., upon farm of Miss Ensign, in Cerro Gordo County, has been carefully considered by the Board.

In your conversation with individual members of the Board at the office there has been some misapprehension upon their part. Your letters indicate that is the whole question of difference between the railroad company and yourself is based upon the following facts.

The railroad crosses your land, which is low and wet, and which needs ditching so that it can be cultivated.

You seek to build a ditch or drain about 7 feet wide and 3½ feet deep.

You desire to have this ditch cross the railroad track.

When the railroad bed was constructed the railroad company put in a 16-inch tile which was not connected in any way with the ditch you seek to establish, which is not in the right place and not adequate to carry off the water if it was in the right place.

Under these circumstances it seems to me that the law which governs the case has been clearly stated in the letter of our secretary, dated April 17, 1908. Ordinarily the Railroad Commission has authority over controversies that naturally arise between farmers and the railroad companies, such as railroad crossings, right of way fences, cattle-guards, etc. In the present instance, however, the legislature has seen fit to prescribe a specific manner by which a person who wishes to ditch his land may cross the road-bed of a railway company, and it was undoubtedly the intention that this method should be adopted in all cases.

It seems to me that your remedy is under section 1955 of the code. You should make a diagram and map of your land and of the course where you desire your ditch to be, and leave a written notice with the nearest station agent, stating in such notice the starting point, route and termination of your contemplated drain or drains. The law makes it the duty of a railroad company to construct a ditch or drain of equal size within thirty days. It necessarily follows that the drain must be such as to carry the water off. If the railroad company fails to do this within thirty days, you can construct it yourself and recover the expense.

I regret that we did not give the proper care to this matter so as to arrive at this conclusion earlier. It was, however, clearly stated to you by our secretary last April, in a letter in which he quoted the law, and stated the position of the Board clearly.

Any inspection which we might make of the premises would not be of any service to you. We advise you to use the method pointed out by the statute.

No. 3790—1908.

Centerville Block Coal Company, Centerville, vs. Chicago, Burlington & Quincy Railroad Company.

Condition of Cars.

Complaint filed September 20, 1907. Case closed January 24, 1908.

Complaint investigated and cause for complaint removed by railroad company.

No. 3791—1908.

F. E. Stetzel, Waterloo, Iowa, vs. Chicago & North-Western Railway Co.

Baggage Service.

Complaint filed September 21, 1907. Case closed April 10, 1908.

No. 3792—1908.

G. F. Capron, State Center, vs. Chicago, Milwaukee & St. Paul Railway Co.

Re-establishment of Station at Capron.

Complaint filed September 25, 1907. Case closed February 9, 1908.

Petition that station at Capron be re-established. Railway company stated that as soon as conditions justified, station would be re-established, which was satisfactory to the complainant.

No. 3793—1908.

Farmers' Elevator Company, Lanyon, vs. Newton & Northwestern Railroad Company.

Station Service.

Complaint filed September 25, 1907. Case closed September 18, 1908.

Request that an agency be established at Lanyon, which was granted.

No. 3794—1908.

C. M. Beem, Marengo, vs. Chicago, Rock Island & Pacific Railway Co.

Freight Train Service.

Complaint filed September 27, 1907. Case closed April 10, 1908.

Complaint with reference to lack of freight train service.

No. 3795—1908.

C. H. Molter, Denison, for Board of Supervisors, vs. Illinois Central Railroad Company and Chicago & North-Western Railway Company.

Drainage.

Complaint filed October 2, 1907. Case closed May 15, 1908.

Complaint with reference to filling up of ditch across right of way of respondent companies. The entire matter was later adjusted by the parties without the interference of the Commission.

No. 3796—1908.

Mary Hemphill et al., Iowa City, vs. Cedar Rapids & Iowa City Railway & Light Company.

Farm Crossing.

Complaint filed October 7, 1904. Case closed February 26, 1908.

This complaint involved construction of a farm crossing such as was claimed by the respondent company could not be furnished. Crossing was provided by the railway company but was averred to be inadequate. Complaint withdrawn by request of petitioners.

3797—1908.

S. A. Fish, et al., Grinnell, vs. Iowa Central Railway Company.

Right of Way Fence.

Complaint filed October 8, 1907. Case closed January 4, 1908.

Complaint of condition of fence which was repaired by railway company immediately.

No. 3798—1908.

J. A. Cunningham, Dubuque, vs. Chicago, Milwaukee & St. Paul Railway Company.

Overcharge—Passenger Fare.

Complaint filed October 10, 1907. Case closed February 5, 1908.

Upon investigation it was found that no overcharge had been made.

No. 3799—1908.

A. R. Rogers, Woodward, vs. Chicago, Milwaukee & St. Paul Railway Co.
Highway Crossing.

Complaint filed October 15, 1907. Case closed December 9, 1907.

Request that new street be opened across tracks. Request was granted.

No. 3800—1908.

T. D. Doke and others, Bloomfield, vs. Wabash Railroad Company.

Depot Service.

Complaint filed October 16, 1907. Case closed April 10, 1908.

Request that depot be kept open for early morning train. It transpired upon investigation that there was such a light patronage for train in question that the Board was not warranted in making the order requested.

No. 3801—1908.

Samuel Flickinger et al., Elwell, vs. Chicago, Milwaukee & St. Paul Railway Company.

Train Service.

Complaint filed October 16, 1907. Case closed April 10, 1908.

Request that fast through trains be required to stop at Elwell. From the showing made the Board did not feel justified in making any order.

No. 3802—1908.

Mose Jacob, Grinnell, vs. Iowa Central Railway Company.

Right of Way Fence.

Complaint filed October 26, 1907. Case closed April 10, 1908.

Complaint of condition of fence which was repaired by the railway company immediately.

No. 3803—1908.

E. L. Blackmore, Aplington, vs. Illinois Central Railroad Company.

Train Service.

Complaint filed October 26, 1907. Case closed April 29, 1908.

Request that through trains stop at Aplington. The Board declined to make an order.

No. 3804—1908.

Thomas Seery, Whiting, Iowa, vs. Chicago & North-Western Railway Co.
Loss in Transit.

Complaint filed October 31, 1907. Case closed May 9, 1908.

Complaint of condition of fence which was repaired by the railway company immediately.

No. 3805—1908.

Edward Troy, Lacey, vs. Iowa Central Railway Company.

Undergrade Crossing.

Complaint filed November 1, 1907. Case closed April 10, 1908.

Complaint made that under crossing had been filled by the railway company. The Board took the case up and investigated the same, finding that the railway company had a contract with the land owner for ordinary farm crossing; that under crossing was incident to the use of a trestle by the railway company and when said trestle was filled in it of course destroyed the use of that opening for crossing purposes. The railway company offered to provide a crossing according to the terms of the deed but not the kind desired by the petitioners. This being a case wherein the proper fulfillment of a contract was involved, the Board made no order for the reason that the courts only have power to construe and enforce contracts.

No. 3806—1908.

Mrs. R. M. Leslie, Percival, vs. Chicago, Burlington & Quincy Railroad Co.
Train Service.

Complaint filed November 4, 1907. Case closed April 10, 1908.

Request that Percival be made flag stop for certain fast trains and that depot be kept open for night trains. Owing to the size of the town and the fact that there were already two trains each way stopping at the station, application was denied.

No. 3807—1908.

P. M. Cahill, Farmington, vs. Chicago, Rock Island & Pacific Railway Co.
Refusal to Switch.

Complaint filed November 7, 1907. Case closed January 25, 1908.

Complaint with reference to switching cars. Railway company removed cause for complaint.

No. 3808—1908.

C. R. Lyon, et al., Perry, vs. Minneapolis & St. Louis Railroad Company, and Inter-Urban Railway Company.

Track Connection.

Petition filed November 7, 1907.

Complaint was presented to the respondents and the matter investigated by the Board. On April 16, 1908, the complainants were advised that the

Commissioners could see no benefit that would be derived by the city of Perry or its citizens from the track connection proposed, and the Commission would not, therefore, be warranted in making the order. Complaint withdrawn July 29, 1908.

No. 3809—1908.

J. A. Smith, et al., Hospers, vs. Chicago, St. Paul, Minneapolis & Omaha Railway Company.

Train Service.

Complaint filed November 12, 1907. Case closed April 14, 1908.

Petition requesting that fast through trains be required to stop at Hospers. The Board presented the request to the railway company and investigated the conditions at Hospers. It was found that this station had two passenger trains east bound and one way freight which carries passengers east bound during the day and the same number of trains west bound. The Commissioners wrote the petitioners on April 14, 1908, declining to make the order. Among other things the Board said:

We have again considered the matter and feel that we ought to follow the precedent which we have followed in many cases and refuse to order the stoppage of these trains. We have very great doubt about our authority to order the stoppage of an interstate train. Courts of good standing have held that we have no such authority. The Interstate Commerce Commission ordinarily refuses to make an order of this kind. These rulings of courts and of the Interstate Commerce Commission are in harmony with our own judgment. It is the duty of a common carrier to properly serve the public. There is a local public and a public at large. Both of them ought to be properly served. Where a question arises the local public should be served by local service and the public at large by interstate service.

We have been exceedingly anxious to assist you in this matter and have been very persistent in our requests to the railway company to at least make the experiment. They seem unwilling to do so and we cannot violate our own ruling and precedent by making an order requiring them to stop these trains as you request. We regret that we are unable to comply with your request but feel that we are taking care of the public in a larger way by refusing to make the order you request.

No. 3810—1908.

Frank McCard, Cherokee, vs. Illinois Central Railroad Company.

Industry Track.

Complaint filed November 13, 1907. Case closed April 14, 1908.

Request for industry track which was complied with

No. 3811—1908.

Charles Norcross, Villisca, vs. Chicago, Burlington & Quincy Railroad Co.

Loss in Transit.

Complaint filed November 15, 1907. Case closed December 17, 1907.

Claim for loss in transit which was settled by the railroad company.

No. 3812—1908.

Citizens of Coin vs. Wabash Railroad Company.

Train Service.

Complaint filed November 20, 1907. Case closed December 9, 1907.

Request that certain trains be required to stop at Coin. Request was acceded to by the railroad company.

No. 3813—1908.

John S. Blow, Terril, vs. Minneapolis & St. Louis Railroad Company.

Station Service.

Complaint filed November 21, 1907. Case closed April 10, 1908.

Complainant stated that depot was closed at six o'clock p. m. so that passengers waiting for the train at eight p. m. had no place to stay. Conditions were explained by the railroad company and it was found that Terril had a number of trains each way daily; that the agent was already on duty twelve hours; that there was very little passenger traffic for the eight o'clock train at Terril and at this time there was no public necessity for the depot being kept open for the train in question.

No. 3814—1908.

Citizens of Paton vs. Minneapolis & St. Louis Railroad Company.

Station Service.

Complaint filed November 22, 1907. Case closed January 27, 1908.

Petitioners requested that depot be kept open for morning train. Request was granted by the railroad company.

No. 3815—1908.

J. B. Gowdey, Dexter, vs. Chicago, Rock Island & Pacific Railway Company.

Right of Way Fence.

Complaint filed November 23, 1907. Case closed April 10, 1908.

Request that right of way fence be rebuilt, which request was granted.

No. 3816—1908.

Citizens of Arispe vs. Chicago Great Western Railway Company.

Train Service.

Complaint filed November 25, 1907. Case closed June 12, 1908.

Request that through train stop at Arispe. The Board endeavored to have the company stop train as requested but it developed that there was but little business to be offered for such train and the Board made no order.

No. 3817—1908.

Citizens of Slater vs. Chicago, Milwaukee & St. Paul Railway Company.

Train Service.

Complaint filed November 27, 1907. Case closed April 10, 1908.

Request that fast through trains be required to stop at Slater. After investigation the Board did not feel warranted in making any order.

No. 3818—1908.

Citizens of Keota, Knoxville and West Chester vs. Chicago, Rock Island & Pacific Railway Company.

Train Service.

Complaint filed November 30, 1907. Case closed December 16, 1907.

Request from petitioners that trains Nos. 468 and 469 be maintained on the Knoxville-Washington branch. Railway company responded to petitioners by stating that there was no intention of taking off those trains.

No. 3819—1908.

H. E. Breckenridge, Tingley, vs. Chicago, Burlington & Quincy Railroad Company.

Freight Train Service.

Complaint filed December 2, 1907. Case closed May 8, 1908.

Complaint was made that freight train service from Tingley and other stations contiguous was inadequate to meet the demands. Upon investigation the Board suggested to the railroad company that additional train service should be afforded, which suggestion was followed by the railroad company.

No. 3820—1908.

Arthur Springer, Wapello, vs. Chicago, Rock Island & Pacific Railway Company.

Train Service.

Complaint filed December 2, 1907. Case closed May 15, 1908.

Request that through train stop at Wapello, also that better depot service be afforded. Case was adjusted by the railway company.

No. 3821—1908.

H. O. Chase, Thornton, vs. Chicago Great Western Railway Company.

Delay in Furnishing Cars.

Complaint filed December 5, 1907. Case closed December 17, 1907.

The attention of the company was called to the complaint and cars were furnished.

No. 3822—1908.

Iowa & Illinois Railway Company vs. Chicago, Rock Island & Pacific Railway Company.

Refusal to Accept Shipment.

Complaint filed December 9, 1907. Case closed December 23, 1907.

Complainant stated that defendant railway refused to accept shipment from their company on basis of local rates. The Board called the attention of the respondent railway to the complaint and instructions were given by such company to accept shipments on basis of local rates as requested.

No. 3823—1908.

E. E. Champion, Altoona, vs. Inter-Urban Railway Company.

Regulations for Shipping Cream.

Complaint filed December 14, 1907. Case closed December 24, 1907.

Complaint with reference to certain regulations for procuring cream shipping tickets, which the railway company remedied upon their attention being called to it.

No. 3824—1908.

F. W. Peterson, Lanyon, vs. Fort Dodge, Des Moines & Southern Railroad Company.

Protection of Wires Crossing Right of Way.

Complaint filed December 17, 1907. Case closed April 24, 1908.

In this case some difficulty was experienced by the Lanyon Telephone Company in making a satisfactory arrangement in crossing the track of the Fort Dodge, Des Moines & Southern Railroad Company with especial reference to protecting telephone wires from the high tension wires of the respondent interurban company. Upon the case being presented to the respondent company the matter was satisfactorily adjusted.

No. 3825—1908.

Lake City Grain Co., Lake City, Iowa, vs. Chicago & North-Western Railway Company.

Train Service.

Complaint filed January 3, 1908. Case closed April 10, 1908.

Complaint was made that there were not sufficient trains run on the Branch to accommodate the business. Railway company replied that their trains made four round trips every week and if other business offered, other trains were run. Railway company stated that all business offered would be properly handled and no further complaints were made.

No. 3826—1908.

E. R. Carpenter, New Sharon, vs. Iowa Central Railway Company.

Sanitary Conditions at Depot.

Complaint filed January 4, 1908. Case closed January 15, 1908.

Complaint of condition of depot which was remedied at once by the railway company.

No. 3827—1908.

S. S. Huntley, New Sharon, vs. Chicago, Rock Island & Pacific Railway Co.

Refusal to Furnish Cars.

Complaint filed January 4, 1908. Case closed January 23, 1908.

Request for car for shipment to point on connecting railway. Request granted.

No. 3828—1908.

Fred Carr, et al., Montezuma, vs. Iowa Central Railway Company.

Train Service.

Complaint filed January 6, 1908. Case closed April 10, 1908.

Complaint with reference to trains and manner of operating trains on the Montezuma branch. The railway company met the objections made by the complainant and the case was closed.

No. 3829—1908.

Dold Brothers, Marsh, vs. Iowa Central Railway Company.

Sanitary Conditions at Depot.

Complaint filed January 8, 1908. Case closed January 31, 1908.

Request for toilet on station grounds which was complied with.

No. 3830—1908.

Citizens of Lisbon vs. Chicago & North-Western Railway Company.

Depot Service.

Complaint filed January 9, 1908. Case closed January 28, 1908.

Complaint was made that the depot was not opened for the evening and night trains. Upon presentation of the matter to the railway company arrangements were made to keep the depot open, warmed and lighted for such trains.

No. 3831—1908.

T. J. Reeves, Hawarden, vs. Chicago & North-Western Railway Company and Chicago, Milwaukee & St. Paul Railway Company.

Y Track.

Complaint filed January 10, 1908. Case closed October 19, 1908.

Application for Y track. Before decision by the Board, application was withdrawn.

No. 3832—1908.

G. W. Berry, Beaman, vs. Chicago & North-Western Railway Company.

Train Service.

Complaint filed January 17, 1908. Case closed April 10, 1908.

Complaint was made of lack of train service on the line between Jewell Junction and Tama but later train service was satisfactorily arranged.

No. 3833—1908.

City of Iowa Falls vs. Chicago, Rock Island & Pacific Railway Company.

Lighting Street Crossing.

Complaint filed January 10, 1908. Case closed July 22, 1908.

Request that railway company be required to place lights on street crossings. The Board endeavored to secure some adjustment of the matter from the railway company but later advised the city clerk there was no law granting the Commission authority in a case of this kind.

No. 3834—1908.

M. E. Andrews, Marshalltown, vs. Iowa Central Railway Company.

Right of Way Fence.

Complaint filed January 12, 1908. Case closed January 24, 1908.

Complaint of condition of fence which was repaired by the railway company immediately.

No. 3835—1908.

Mrs. K. E. Smith, Norway, vs. Chicago & North-Western Railway Company.

Depot Service.

Complaint filed January 13, 1908. Case closed January 28, 1908.

Complaint was made that depot was not properly warmed and lighted for trains stopping at that station. Attention of the company was called to the complaint and arrangements were at once made to provide proper depot service.

No. 3836—1908.

American Brick & Tile Company, Mason City, vs. Chicago, Milwaukee & St. Paul Railway Company and Chicago & North-Western Railway Company.

Y Track.

Complaint filed January 14, 1908. Case closed November 19, 1908.

Complainants requested on May 11, 1908, that nothing further be done with their request unless called up by them.

No. 3837—1908.

Citizens of Hartley vs. Chicago, Milwaukee & St. Paul Railway Company and Chicago, Rock Island & Pacific Railway Company.

Y Track Connection.

Complaint filed January 14, 1908. Case closed April 18, 1908.

Request withdrawn.

No. 3838—1908.

C. F. Curtis, Ames, vs. Chicago & North-Western Railway Company.

Refusal to Bill Freight to Campus Station on Fort Dodge, Des Moines & Southern Line.

Complaint filed January 17, 1908. Case closed April 29, 1908.

Charges on a shipment from Maquoketa to Campus were made by the C. & N.-W. Ry. Co. on a basis of the single line rate to Ames instead of using 80 per cent as provided by the Commissioners joint rate order. Upon presenting claim to the railway company refund was made.

No. 3839—1908.

Farmers' Incorporated Co-operative Society, Joice, vs. Chicago & North-Western Railway Company.

Site for Coal Sheds.

Complaint filed January 18, 1908. Case closed January 31, 1908.

Request for site for coal sheds which was granted.

No. 3840—1908.

J. A. Lamborn, et al., Centerdale, vs. Chicago, Rock Island & Pacific Railway Company.

Train Service.

Complaint filed January 18, 1908. Case closed April 10, 1908.

Request that certain fast through trains be required to stop at Centerdale when there were passengers to get on or off the same. Also that company be ordered to rebuild depot which had been destroyed by fire. In answering this complaint Mr. C. H. Hubbel, general superintendent, on February 10th, said:

Returning enclosure reaching me with yours of January 29th regarding increased train service and facilities at Centerdale, Iowa.

Centerdale has at present the following train service: East-bound: No. 68 at 11:03 A. M., No. 66 at 4:03 P. M., No. 32, flag, 7:57 P. M., and No. 464 Sundays at 9:48 P. M. This is all the east-bound service, except No. 416 at 2:09 A. M. and No. 29 at 4:43 A. M., which do not stop, they being our fast passenger trains.

West-bound: No. 31 at 6:36 A. M., while not carded to stop, is taken care of by time table rule No. 10-A, which reads: "No. 31 will stop at Centerdale for passengers ticketed to Tipton when properly flagged or on telegraph notice to conductor signed by agent at Centerdale." No. 67 at 11:57 A. M., No. 19 at 10:59 P. M., and No. 413 at 11:14 P. M. do not stop as they are our fast west-bound trains; No. 409 at 4:25 A. M. does not stop but we could make a flag stop at Centerdale with this train; also No. 413 could make a stop if any

business, but with the limited population at Centerdale, consider they are well taken care of with passenger train service; in addition to this passenger service, they have a local freight each way daily that carries passengers.

We have a box-car body there that serves as office and waiting room, which is clean and heated, and it is the intention to rebuild the Centerdale depot this year.

Mr. J. A. Lamborn in reply to the answer of the railway company on February 14th, said:

Your letter of 3-11 received, enclosing a letter from Mr. C. H. Hubbell, of the C. R. I. & P. Ry. Co., and in reply will say, I have endeavored in all previous letters to the Board of Railroad Commissioners to avoid going into any argument on the subject through the mails; and have endeavored to get the Commissioners on the ground, where they could talk to the petitioners in person, and see for themselves the true conditions as they exist at the present time; but, failing in this, I wish to further say in regard to Mr. Hubbell's letter, that I consider it just such a letter as might be expected from an official of the C. R. I. & P. Ry. It shows for itself that it is ingeniously written, and is misleading to anyone not familiar with the facts in the case; it attempts to throw one off the track of what our petition is asking for, and gives no reason why Train No. 31, at 6:30 A. M. should not stop on flag for passengers to and from other points as well as Tipton. If they can stop for passengers to and from Tipton, why should they not stop for passengers to and from Chicago, Burlington, Muscatine, Nichols, Iowa City and West Liberty; and for those going to West Branch, Iowa City and West Liberty; and for points on the line where said train is scheduled to stop; but instead he mentions every train in the service, both those which do or would stop, as well as those which will not stop, in such a way as to make it appear as though we had better train service than we really have. Notice the statement, "Centerdale has at present the following train service, east-bound (we call it south-bound): No. 68 at 11:03 A. M., No. 66 at 4:03 P. M., No. 32 on flag at 7:57 P. M. and No. 464 on Sundays at 9:48 P. M." Now No. 464 is in reality No. 32 but is nearly two hours later on Sundays. We are making no objection to this service, and are perfectly satisfied with it so far. Now west-bound (we call it north-bound): No. 31 at 6:36 A. M. This is the train we need most which will not stop, except for passengers to Tipton, and which should stop on flag, as per our petition, for other points along the line, as stated above. No. 67 at 11:57 A. M. is all right; no complaint in regard to this train. No. 19 at 10:59 P. M. and No. 413 at 11:14 P. M., he says do not stop as they are through trains. We are aware of this fact, but do not see the necessity for two through trains, with about fifteen minutes difference in time. No. 409 at 4:25 A. M. and No. 413 at 11:14 P. M. are not mentioned in our petition, as they are night trains and but little if ever used; and in addition he says, "They have a local freight each way daily which stops." He might as well have went a little further and called your attention to the fact that the hand-car also stops, and could be counted on with about as much certainty as the way freight, as I have known passengers to wait in West Liberty till one o'clock A. M. for the local west-bound. Our petition asks that train No. 3 (now 32) at 7:57 P. M. stop on flag which it now does. Now I wish to ask which the Board considers should have the first consideration, the letter of Mr. Hubbell or the petition of 125 residents of Centerdale and vicinity. Two years ago in March a number of the signers of the two petitions received letters from the Board of Commissioners stating "that they were pleased to inform them that they had at last been able to secure what the people of Centerdale and vicinity had so long been anticipating, namely, the stopping of trains No. 7 and No. 8 on flag." Why has it not been done?

The Board on March 19, 1908, rendered an opinion as follows, in the form of a letter addressed to the complainant:

This Board has considered the application of the citizens of Centerdale for additional services from the Chicago, Rock Island & Pacific Railway Company. We are constantly importuned for orders requiring railroad companies to stop their fast or interstate trains at points where they are not now stopped. We hesitate

to make an order of that kind, and require a very strong showing of peculiar necessity therefor before we feel warranted in doing so.

Courts of good standing have held that the state railroad commissions have no power to interfere in any way, with the through or interstate trains. It is very important to the traveling public who use these trains to be able to make their connections on through trips. We have deemed it unwise except in cases of peculiar necessity to make any orders which might interfere with such trains making their schedule time. We do not care to have our authority in the matter tested by the courts.

In each case we consider whether the peculiar locality is with reasonable train service under all the circumstances. If we find that it is, we are unwilling to interfere in any way with a fast, through train. You can readily understand that if we should freely grant requests of this character but a short time would elapse before fast through trains would be compelled to stop at every station, large or small. This would be a great injury to the traveling public generally.

In the case of the application of the citizens of Centerdale, after careful consideration, it is the opinion of this Board that your station is reasonably well provided with train service. If we can be of service to you in the passage of any train, either passenger or freight, which is not a fast, through or interstate train, we will be glad to aid you. As we understand it, your application applies to such interstate trains and not to others. If we are wrong in our construction of this application, please inform us, otherwise we feel that we ought to say to you that in our opinion the circumstances do not warrant us in granting your application.

Later the Board secured for the people of Centerdale a flag stop for the early morning train and the promise that depot would be rebuilt as soon as there were funds for that purpose.

No. 3841—1908.

A. J. Porter, et al., Fairmount, vs. Chicago, Rock Island & Pacific Railway Company.

Restoration of Station.

Complaint filed January 20, 1908. Case closed February 26, 1908.

Petitioners stated that they understood that station was to be discontinued and requested the Board to require the company to maintain the station. Railway company assured the Board that the station would not be abandoned.

No. 3842—1908.

C. S. Stowell, Mondamin, vs. Chicago & North-Western Railway Company.

Depot Service.

Complaint filed January 21, 1908. Case closed April 20, 1908.

Complainant stated that depot was too small to accommodate the public. Upon the attention of the company being called to the complaint assurance was given that depot would be enlarged so as to accommodate the patrons.

No. 3843—1908.

Citizens of Portsmouth vs. Chicago, Milwaukee & St. Paul Railway Company.

Train Service.

Complaint filed January 22, 1908. Case closed April 10, 1908.

Request that train No. 4, a fast through train, stop regularly at Portsmouth. It was arranged that train No. 4 should stop under conditions.

No. 3844—1908.

Citizens of Farley vs. Illinois Central Railroad Company.

Train Service.

Complaint filed January 22, 1908. Case closed July 22, 1908.

Request that through train be required to stop at Farley. After investigation the Commission declined to make any order in the case.

No. 3845—1908.

R. G. Cundy, Ware, vs. Chicago, Rock Island & Pacific Railway Company.

Depot Service.

Complaint filed January 22, 1908. Case closed February 26, 1908.

Complaint was made that railway company intended to abandon Ware station. The railway company answered that such was not the intention at present.

No. 3846—1908.

Geo. P. Chase, et al., Slifer, vs. Chicago, Rock Island & Pacific Railway Company.

Restoration of Station.

Complaint filed January 23, 1908. Case closed February 26, 1908.

Petitioners stated that they understood station at Slifer was to be abandoned and requested that this be not done. The railway company in answer stated that for the present it was not the intention to discontinue the station.

No. 3847—1908.

John Crawford, Minburn, vs. Minneapolis & St. Louis Railroad Company.

Failure to Furnish Cars.

Complaint filed January 24, 1908.

Complainant stated that there was a shortage of cars at Minburn for shipment of corn. The railroad company explained the shortage, and stated on February 6th that conditions had improved. No further complaint being received, case was closed April 16, 1908.

No. 3848—1908.

Citizens of Northern Iowa Division of the Chicago & North-Western Ry. Co.
vs. Chicago & North-Western Railway Company.

Train Service.

Complaint filed January 27, 1908. Case closed April 10, 1908.

This request was that trains numbered 16 and 24 between Tama and Jewell Junction, which had been taken off, be restored. Petition was granted by the railway company.

No. 3849—1908.

G. A. Stout, et al., Pella, vs. Chicago, Rock Island & Pacific Railway Co.

Train Service at Pella.

Complaint filed February 1, 1908. Case closed October 26, 1908.

Request for passenger train service that had been abandoned. The railway company restored service.

No. 3850—1908.

J. E. Sell, Greenfield, vs. Chicago, Burlington & Quincy Railroad Co.

Refrigerator Car Service.

Complaint filed February 4, 1908. Case closed February 26, 1908.

Complaint of inadequacy of refrigerator car service. Railroad company removed cause for complaint.

No. 3851—1908.

Iowa Manufacturers' Association, Mason City, vs. Chicago, Milwaukee & St. Paul Railway Company, and Chicago, Rock Island & Pacific Railway Company.

Track Connection at Hartley.

Complaint filed February 7, 1908. Case closed May 2, 1908.

Request withdrawn.

No. 3852—1908.

Mason City Brick & Tile Co. vs. Chicago & North-Western Railway Co., Chicago Great Western Railway Company, Chicago, Milwaukee & St. Paul Railway Company.

Petition for Y Track at Lohrville.

Complaint filed February 7, 1908. Case closed April 16, 1908.

Before investigations by the Board were completed request for Y was withdrawn.

No. 3853—1908.

H. S. Keuning, Otley, vs. Chicago, Rock Island & Pacific Railway Company.

Telegraph Service.

Complaint filed February 8, 1908. Case closed April 10, 1908.

Request for commercial telegraph. Board without authority to make any order.

No. 3854—1908.

J. Auraucher, Shenandoah, vs. Wabash Railroad Company.

Elevator Site.

Complaint filed February 10, 1908. Case closed April 16, 1908.

Complainant stated that he had been ordered to vacate premises belonging to railroad company upon which he had erected an elevator. Case was taken up with the railroad company and adjusted satisfactorily to the complainant.

No. 3855—1908.

J. W. Smith, Lamoni, vs. Chicago, Burlington & Quincy Railroad Company.

Elevator Site and Side Track.

Complaint filed February 14, 1908. Case closed April 10, 1908.

Application for site for farmers' elevator. The railroad company stated they would grant a lease upon ground that was available but the Farmers' Elevator Company insisted upon a location where it would interfere with the proper conduct of railroad business. Mr. Smith responded to this letter by saying that he did not understand that any offer had been made by the railroad company to the Farmers' Elevator Company. He stated further: "I now learn that the railroad company offer to furnish right of way for a special switch but want the Farmers' Elevator Company to put it in, and as the same will cost approximately \$900.00 we want to know if the railroad company should not put in this sidetrack when their business here demands more sidetrack room."

The Railroad Commission, in writing Mr. Smith, announced its decision as follows:

In reply to your letter of the 7th, we advise you that we have on file in this office a letter from W. D. Eaton, attorney for the Burlington Road, which contains the following language:

"Mr. Smith is mistaken when he says that the company is not disposed to grant them a lease. On the contrary, some months ago, we offered them ground there, to which offer they made no response. We are still ready to furnish them with ground upon which to locate an elevator."

"What they want is to locate the elevator at a particular spot which they have selected, which we cannot consent to, because such location would interfere with our business as well as with the business of other concerns previously located on the track in question."

It seems to us this letter leaves no room for further contention. We take it for granted that the railway company is willing to furnish ground which is reasonably proper for elevator purposes. It is obvious that a railway company can not be compelled to grant a location which would interfere with its business or which was necessary for its own use. Would suggest that you get together and agree upon a location at once.

This Board has never determined the question as to whether or not it would have the right to require a railroad company to procure additional land for sidetrack purposes. It is at least a doubtful question. It is the duty of the railway company to furnish reasonable facilities to sufficiently and adequately transact in the ordinary way, grain and other business at its different stations. It owes this duty to the public as a common carrier. The difficulty is in applying this elementary principle to particular facts.

The authority of this Board to absolutely compel a railway company to furnish an elevator site has not been determined by the courts of this state.

In the reports of the Commission for the year 1899, it gave utterance to its position on this question in three cases. See No. 2040-1899, Farmers' Co-operative Association, Verne S. Ellis, Secretary, Swen City, vs. Burlington, Cedar Rapids & Northern Railway Company, page 80, and other cases.

In announcing its position it used the following language in the above cited cases, which was followed in substance in the other cases:

"Replying to your favor of the 6th inst. with reference to your application for an elevator site upon the right of way of the Burlington, Cedar Rapids & Northern Railroad Company at Swen City, you are advised that this question has been before the Board upon many different occasions and that the authority of the Board, with reference thereto, is to some extent in doubt. A decision rendered by the supreme court of the United States in what is known as the Nebraska case, seems to hold that the authority of the State Board of Railroad Commissioners upon questions of this kind is limited, and in that case they held that the Board of Railroad Commissioners of Nebraska could not make a valid order appropriating the property of a railway company for uses of this kind. However, this Board has been inclined to hold that it is the duty of the railway company to grant the right for elevator and warehouse purposes upon its right of way, sufficient and adequate to transact, in the ordinary way grain and other business at the different stations along its line in this state. This is about as far as the Board has believed it has the authority to go.

"The question to whom this right or privilege shall be granted is lodged in the railway company. Of course such company must exercise this right, as well as all others, in a reasonable and proper manner, but it is the opinion of the Board that it has no more authority to designate the person to whom this privilege shall be granted than it would have to designate the person who should be employed by the railway company.

"If, in your judgment and opinion, there is not sufficient ground granted or extended to elevator or warehouse operators at this point to properly handle and ship the grain received there, the Board will be glad to render you assistance in procuring such additional grounds as may be necessary to that end, but it would not be inclined to interfere with the railway company with reference to whom such additional grounds or privilege should be extended.

"We should be pleased to hear from you further with reference to this matter, and will render you any aid or assistance that we may be able to in the premises."

We cannot say whether the supreme court of this state would adhere to the ruling laid down in the Nebraska case. The fact that the railway company uses the power of eminent domain to take private property for its use, makes this use a public one, and imposes upon the railway company the duty of using this property so taken for public uses.

It seems to the writer that if a railway company were permitted to absolutely control its sidetracks, which are certainly devoted to the public use, that this would be giving the railway company power which it ought not to and can not have. In such a case it would be in the power of the railway company to absolutely control the markets of the entire community by permitting only one elevator to be established upon its tracks, providing that elevator had sufficient capacity to handle the business of the community. This would absolutely destroy competition. However, until the question is determined by the courts of this state, this Board would feel inclined to follow its former rulings, based upon the Nebraska case, unless the conditions were shown to be such that the case did not reasonably apply to them.

I have replied to your letter thus fully for the reason that it has been some years since the Board has made a declaration on this question. It appears to the Board as above suggested, that there is no room for contention between you and the railway company in your particular case. If, for any reason, you fail to agree, please advise us, giving full reasons for such failure.

No. 3856—1908.

J. Donlon, et al., Plainfield, vs. Illinois Central Railroad Company.

Depot Service.

Complaint filed February 17, 1908. Case closed April 20, 1908.

Request that depot be opened a longer period before train time. Request complied with.

No. 3857—1908.

Citizens of Halfa vs. Chicago & North-Western Railway Company.

Closing Depot.

Complaint filed February 18, 1908. Case closed November 19, 1908.

Complaint was made of the closing of depot and after investigation by the Board, arrangements were made whereby the railway company reopened the depot for the convenience of patrons.

No. 3858—1908.

Citizens of Luray vs. Chicago Great Western Railway Company.

Train Service.

Complaint filed February 20, 1908. Case closed February 27, 1908.

Request that certain train be required to stop on signal. Request granted.

No. 3859—1908.

F. L. Miller, Miller, vs. Chicago, Rock Island & Pacific Railway Company.

Telegraph Facilities.

Complaint filed February 21, 1908. Case closed March 25, 1908.

Request that commercial operator be reinstated at Miller. Complainant was advised that the Board had no jurisdiction over telegraph companies.

No. 3860—1908.

Citizens of Monroe vs. Chicago, Rock Island & Pacific Railway Company.

Depot Service.

Complaint filed February 27, 1908. Case closed March 11, 1908.

Depot destroyed by fire. Request that it be rebuilt as company was using an old box car for station. Depot was rebuilt.

No. 3861—1908.

A. J. Blakely, Grinnell, vs. Iowa Central Railway Company.

Farm Crossing.

Complaint filed March 3, 1908. Case closed April 24, 1908.

Complaint made that adequate crossing had not been furnished, that excavation of railway company had injured his land, etc. The railway company adjusted complaint.

No. 3862—1908.

Long Brothers, Manson, vs. Illinois Central Railroad Company.

Depot Service.

Complaint filed March 4, 1908. Case closed March 31, 1908.

Complaint that depot was only open thirty minutes before the arrival of trains during the night time. Arrangements were made to have depot open one hour before the arrival of trains.

No. 3863—1908.

A. V. Tyler et al., Bagley, vs. Chicago, Milwaukee & St. Paul Railway Co.

Train Service.

Complaint filed March 4, 1908. Case closed March 31, 1908.

Request that certain fast trains be required to stop at Bagley. Certain changes were made in the train schedules which were satisfactory to the petitioners.

No. 3864—1908.

Citizens of Stacyville Junction vs. Illinois Central Railroad Company.

Depot Accommodations.

Complaint filed March 5, 1908. Case closed July 22, 1908.

Upon investigation it was found that business to be offered at Stacyville Junction was not sufficient to warrant the building of a depot.

No. 3865—1908.

Citizens of Salem vs. Chicago, Burlington & Quincy Railroad Company.

Train Service.

Complaint filed March 6, 1908. Case closed September 11, 1908.

Petition for train service which was granted.

No. 3866—1908.

Citizens of Ottosen vs. Chicago, Rock Island & Pacific Railway Company.

Telegraph Service.

Complaint filed March 9, 1908. Case closed April 14, 1908.

Request for re-establishment of commercial telegraph facilities. The Board made every effort to have same restored but without success. Complainant was advised that the Commissioners had no authority to make an order.

No. 3867—1908.

Citizens of Soldier, Iowa, vs. Chicago & North-Western Railway Company.

Telegraph Service.

Complaint filed March 11, 1908. Case closed March 31, 1908.

Petitioners requested restoration of telegraph service at their station. Case was taken up by the Board and investigated. Upon investigation

it was found that there were but few commercial telegrams sent from or received at this station and it was believed that telephone service installed by the company would meet the requirements of the situation. Complainants were so informed. The Commissioners also informed the complainants that they did not have, under the present law, any jurisdiction over commercial telegraph business.

No. 3868—1908.

Citizens of Ricketts vs. Chicago & North-Western Railway Company.

Telegraph Service.

Complaint filed March 11, 1908. Case closed March 31, 1908.

Petitioners requested restoration of telegraph service at their station. Case was taken up by the Board and investigated. Upon investigation it was found that there were but few commercial telegrams sent from or received at this station and it was believed that telephone service installed by the company would meet the requirements of the situation. Complainants were so informed. The Commissioners also informed the complainants that they did not, under the present law, have any jurisdiction over commercial telegraph business.

No. 3869—1908.

Citizens of Pisgah vs. Chicago & North-Western Railway Company.

Telegraph Service.

Complaint filed March 11, 1908. Case closed March 31, 1908.

Petitioners requested restoration of telegraph service at their station. Case was taken up by the Board and investigated. Upon investigation it was found that there were but few commercial telegrams sent from or received at this station and it was believed that telephone service installed by the company would meet the requirements of the situation. Complainants were so informed. The Commissioners also informed the complainants that they did not, under the present law, have any jurisdiction over commercial telegraph business.

No. 3870—1908.

Citizens of Knierim vs. Illinois Central Railroad Company.

Train Service.

Complaint filed March 11, 1908. Case closed July 6, 1908.

Request for additional passenger train service at Knierim. Upon investigation it was found that the trains desired to be stopped were through trains. The Commissioners informed petitioners of their former rulings in cases of this character and that the Board must be bound by such rulings.

No. 3871—1908.

Citizens of Kiron vs. Chicago & North-Western Railway Company.

Telegraph Service.

Complaint filed March 11, 1908. Case closed March 31, 1908.

Petitioners requested restoration of telegraph service at their station. Case was taken up by the Board and investigated. Upon investigation it was found that there were but few commercial telegrams sent from or received at this station and it was believed that telephone service installed by the company would meet the requirements of the situation. Complainants were so informed. The Commissioners also informed the complainants that they did not, under the present law, have any jurisdiction over commercial telegraph business.

No. 3872—1908.

Sherman Brothers, Bonaparte, vs. Chicago, Rock Island & Pacific Railway Company.

Claim for Damage to Job Press.

Complaint filed March 12, 1908. Case closed July 22, 1908.

Upon being presented to the railway company claim was adjusted.

No. 3873—1908.

Citizens of Strahan vs. Wabash Railroad Company.

Station Service.

Complaint filed March 12, 1908. Case closed May 7, 1908.

Request that station be reopened. Request, upon suggestion of the Commission, was granted.

No. 3874—1908.

J. H. Charlton, Rolfe, vs. Minneapolis & St. Louis Railroad Company.

Refusal to Switch Cars.

RULING OF BOARD.

Complaint filed March 12, 1908. Case closed April 16, 1908.

The complaint in this case is quoted herewith in full:

"On February 14th I had a car of ear corn shipped via C. N.-W. from Whiting, Iowa, to me at Rolfe, Iowa. The car reached Rolfe, March 6th. I ordered the C. N.-W. agent to have the car transferred to the tracks of the M. & St. L. R. R., and he delivered the transfer order to the M. & St. L. agent, on the same date or the day following. The M. & St. L. refuse to set this car upon their track where it can be unloaded. The transfer track here has no crossings nor road so as to get up to the cars, and it is practically impossible to unload from the transfer track. I want to know if the railroad company has the right to refuse to deliver or set car loads of ear corn to such a place that they can be unloaded. The agent of the M. & St. L. tells me that he has absolute orders not to set any carload freight to be unloaded from wagon tracks. As this car of corn has been now about twenty-five days coming from Whiting, Iowa, I

would like to get it unloaded and where I can use it before the new crop of corn comes on." The complaint as telegraphed to the railroad company, who responded as follows: "Yours date. We have not refused to switch car from C. & N.-W. to any industry on our line at Rolfe but we do not accept cars to be switched to our team track for unloading. Car arrived via C. & N.-W. and should be unloaded on team track of that line. I have letter from consignees saying team track delivery is wanted. We have no established charge for such service." Eventually the car in question was switched for Mr. Charlton under protest, and the Board believed the matter adjusted. However, on March 4 the complainant addressed the Board. Among other things, saying, "My question in letter of the 11th, as to whether the railroad company have a right to refuse to set cars of ear corn where they can be unloaded, was not answered at all. Will you kindly advise me whether or not they can legally refuse, and if possible inform me of some plan whereby I can get this car unloaded and also how I may know when I order a car load of stuff, whether the railroad company have a right to switch it on a track where it is impossible to unload and refuse to set it where it can be unloaded."

In answer to the above, the Board through its chairman, wrote the following letter, which amounts to a ruling:

The precise question you ask me is whether or not "a railroad company has a right to refuse to set cars of ear corn where they can be unloaded."

My answer must be, "No, they have not such a right." Section 2125 of the code contains the following as the closing paragraph: "Any common carrier may be required to switch and transfer cars for another for the purpose of being loaded and unloaded upon such terms and conditions as may be prescribed by the Board of Railroad Commissioners."

The same section also provides that railroad companies shall "afford all reasonable and proper facilities for the interchange of traffic between their respective lines." These paragraphs ought to be construed together, and this quotation answers your question.

It must be remembered, however, that where a railroad simply performs a switching service from another track to its own, and gets no haul for itself, it is entitled to reasonable compensation for this switching service. If the parties disagree, this compensation must be such as "may be prescribed by the Railroad Commissioners."

We have no information as to what your ordinary switching charge is in the town of Rolfe. This switching charge varies from \$2.00 to \$5.00 per car, according to the location of the track and switches, amount of business done, etc.

If, in compliance with this statute which I have quoted, a switching service is performed by the M. & St. L., and you disagree as to the switching charge, this Board will prescribe such switching charge when it is in full possession of all the facts. Would say, however, that when a car of corn is brought from the Chicago & North-Western to Rolfe, the utmost that this railway company can be required to do is to place that car on the Y connecting the Chicago & North-Western and the M. & St. L. road. All service performed after that, by the M. & St. L., is a purely switching service. It appears to us that each railway company has provided team tracks for unloading purposes and to take care of the business originating on their lines. It also appears to be a reasonable rule for each railway to control its own team track as to business which did not originate on its own line.

It certainly can not be a hardship upon a shipper to require him to unload upon a team track belonging to the line that originates and hauls the business, and which is kept and maintained for that purpose.

If our views are based upon a misrepresentation of facts in any way, please advise us. If not, I think the above fully answers your question.

No. 3875—1908.

Citizens of Mt. Hammill vs. Chicago, Burlington & Quincy Railroad Co.
Train Service.

Complaint filed March 12, 1908. Case closed July 9, 1908.

Complaint was made that passenger train service was inadequate. The railroad company improved the service thus removing cause for complaint.

No. 3876—1908.

J. Richmond, Maple Hill, vs. Chicago, Rock Island & Pacific Railway Co.
Telegraph Service.

Complaint filed March 13, 1908. Case closed March 26, 1908.

Request that commercial telegraph facilities be re-established. The Board advised complainants that they had no authority to make an order.

No. 3877—1908.

Iowa State Traveling Mens' Association, Des Moines, vs. Chicago, Rock Island & Pacific Railway Company.

Restoration of Trains.

Complaint filed March 13, 1908. Case closed September 11, 1908.

Request that certain passenger trains on the Des Moines Valley Division be restored. Request granted.

No. 3878—1908.

T. F. Thorp, Carnforth, Iowa, vs. Chicago & North-Western Railway Co.
Closing Depot.

Complaint filed March 15, 1908. Case closed March 21, 1908.

Complaint was made of closing of depot so that parties wishing to use evening trains were unable to find shelter. Arrangements were made to keep depot open as requested.

No. 3879—1908.

LeGrand Quarry Company, Marshalltown, vs. Chicago & North-Western Railway Company, and others.

Responsibility for Furnishing Cars for Shipments to Foreign Lines.

Complaint filed March 19, 1908. Case closed April 10, 1908.

This complaint arose from some misunderstanding between shippers and the railway companies which was adjusted to the satisfaction of all concerned.

No. 3880—1908.

Citizens of Holland vs. Chicago, Rock Island & Pacific Railway Company.
Telegraph Service.

Complaint filed March 20, 1908. Case closed April 24, 1908.

Request that commercial telegraph facilities be restored. Complainant was advised that Commission had no authority to make any order.

No. 3881—1908.

A. G. Knouf, Orillia, vs. Chicago Great Western Railway Company.
Hog Tight Fence.

Complaint filed March 20, 1908. Case closed July 27, 1908.

Request for hog tight fence which was granted.

No. 3882—1908.

Geo. B. Donnan, Melbourne, vs. Iowa Central Railway Company.
Right of Way Fence.

Complaint filed March 22, 1908. Case closed April 14, 1908.

Complaint of condition of fence which was repaired by the railway company immediately.

No. 3883—1908.

Bruck & Kenkel, Earling, vs. Chicago, Milwaukee & St. Paul Railway Co.
Condition of Refrigerator Cars.

Complaint filed March 23, 1908. Case closed April 29, 1908.

Complaint was made to the Board of the condition refrigerator cars were left in and upon the attention of railway company being called to the case, instructions were immediately issued to employes to prevent future cause for complaint.

No. 3884—1908.

John W. Kortson, et al., Robbins, vs. Chicago, Rock Island & Pacific Railway Company.

Damage on Account of Fire From Engine.

Complaint filed March 23, 1908. Case closed May 15, 1908.

Complaint made that engines of respondent company were defective, that they threw sparks over land adjacent to the right of way. Railway company in answering this complaint said:

Answering your late favor regarding the complaint of property holders near Robbins, Iowa, as to fires that have been started along our line in that vicinity; the superintendent of that division has made a thorough and complete investigation. Every precaution has been taken in connection with the engines and spark arresters and I am advised that the engines are of the best construction and in the most complete repair. The track at this place is on a very heavy grade and necessarily at times the engines work hard and when this is done there is no device known that will prevent the escape of sparks. Because of this grade the roadway department has been more than ordinarily careful at that point in looking after the weeds, etc., on the right of way. The dead grass, weeds, etc., have been burned from the right of way in order to reduce to the minimum all danger from fire.

It is suggested that the property holders at such point could with the expenditure of a very small amount of time materially reduce the danger from fire if they would plough around their stacks and otherwise take simple precautions. We have taken particular pains at this particular point and feel that we have done everything to prevent the escape of fire.

No. 3885—1908.

Benjamin Moore, Villisca, vs. Chicago, Burlington & Quincy Railroad Co.
Damage on Account of Fire Set by Engine.

Complaint filed March 27, 1908. Case closed April 27, 1908.

This was claim for loss of meadow by fire. Claim was adjusted by railroad company.

No. 3886—1908.

Citizens of Farnhamville vs. Chicago & North-Western Railway Company.
Telegraph Service.

Complaint filed March 28, 1908. Case closed May 28, 1908.

Complainant protested against the removal of telegraph service but the railway company furnished telephone service which was satisfactory to the Complainants.

No. 3887—1908.

John P. Jenks, Iowa City, vs. Chicago, Rock Island & Pacific Railway Co.
Street Crossing.

Complaint filed March 28, 1908. Case closed April 15, 1908.

Inquiry was made with reference to rights of city to compel the opening of streets across depot grounds and the proper protection that should be provided. In answering this inquiry the Commission said:

Replying to your letter of March 25th, we have to say: As we understand it, there are three questions to which you desire a reply:

1st. Can VanBuren St. in Iowa City be opened for the use of the traveling public? This, of course, necessarily involves the fact that it is now closed to public use. This street can, of course, be opened by the city council upon such conditions as would benefit the traveling public and at the same time eliminate the element of danger as far as possible. This Board would not approve the opening of a street at grade where the traveling public would be compelled to cross a number of tracks without there were special reasons for it, and even then it would require every possible guard against danger. If your city council should desire to open this street we would assist you in any reasonable way provided appliances were installed or provided for which would protect the traveling public as far as possible from danger.

2d. Section 770 of the code provides that cities having population of 7,500 or over shall have the power to require any railroad company to erect, etc., "any viaduct upon or along its streets and over or under railway tracks." Your city has the requisite number of population. The method to be adopted in procuring such viaduct erected under or over the tracks is clearly laid down in that and the three succeeding sections.

It is the opinion of the writer that this power in cities is absolute, except that it is made the duty of the Railroad Commission to review its action for the purpose of determining whether it has fairly and reasonably exercised its discretion or has abused its discretion. The exercise of this power by the city is first begun with an ordinance which it will be necessary for them to pass.

3d. You ask whether a street could be opened across the railway tracks at grade and have the crossing guarded by gates and a flagman. This question is fairly answered above. The Railway Commission would want to carefully examine the premises and if it gave its approval the crossing of the tracks at grade would certainly require that the public safety should be considered the paramount question and would provide for it.

The above answers your questions as fully as we are able at this time. If you should need the services of the Board at any time please make a regular application, stating specifically what is desired, and the matter shall have our attention.

No. 3888—1908.

Granville Co-operative Grain Co., Granville, vs. Chicago & North-Western Railway Company.

Elevator Site.

Complaint filed March 30, 1908. Case closed July 22, 1908.

After filing the complaint the complainants bought an elevator already constructed and withdrew their request for site.

No. 3889—1908.

L. C. Peterson, Woden, vs. Chicago, Rock Island & Pacific Railway Co.
Right of Way Fence.

Complaint filed March 30, 1908. Case closed April 25, 1908.

Request for right of way fence granted.

No. 3890—1908.

Mr. B. M. Rex, Minburn, vs. Minneapolis & St. Louis Railroad Company.
Hog Tight Fence.

Complaint filed March 31, 1908. Case closed April 18, 1908.

Request for hog tight fence was granted by railroad company.

No. 3891—1908.

Citizens of Bingham, Iowa and Vicinity vs. Wabash Railroad Co.
Depot Service.

Complaint and petition filed April 2, 1908. Case closed January 15, 1909.

Patrons complained that station had been closed and no facilities were afforded patrons of that point. Date was fixed for hearing January 15, 1909, but complaint was withdrawn on that date for the reason that all complaints had been satisfied by the railroad company.

No. 3892—1908.

D. S. Lake, Shenandoah, vs. Chicago, Burlington & Quincy Railroad Co.
Sidetrack.

Complaint filed April 7, 1908. Case closed May 15, 1908.

This was a request for an opinion upon a contract entered into with reference to maintenance of a sidetrack. Complainants were advised that construction of a contract was not within the province of the Board but belonged to the courts exclusively.

No. 3893—1908.

Thomas Atkinson, Udell, vs. Wabash Railroad Company.

Damage on Account of Fire From Engine.

Complaint filed April 8, 1908. Case closed June 3, 1908.

Claim for loss of property by reason of fire set by engine. Claim was adjusted by railroad company.

No. 3894—1908.

Sieg Iron Co., Davenport, vs. Chicago, Burlington & Quincy Railroad Co.

Overcharge on Account of Transfer Charges.

Complaint filed April 8, 1908. Case closed April 16, 1908.

Upon investigation of claim it was found that no overcharge had been made.

No. 3895—1908.

McKee & Bliven Button Company, Muscatine, vs. Chicago, Rock Island & Pacific Railway Company.

Industry Track.

Complaint filed April 15, 1908. Case closed July 8, 1908.

Request for industry track which was granted.

No. 3896—1908.

Citizens of Inwood vs. Chicago, Milwaukee & St. Paul Railway Company.

Depot Service.

Complaint filed April 17, 1908. Case closed July 6, 1908.

Request that depot be kept open for night train. It developed that there were few passengers to take night train, that the hours of the agent had been adjusted to accommodate the greatest number and the Board made no order.

No. 3897—1908.

J. F. Kennedy, Orillia, vs. Chicago Great Western Railway Company.

Right of Way Fence.

Complaint filed April 24, 1908. Case closed July 27, 1908.

Request for hog tight fence which was granted.

No. 3898—1908.

A. J. McCleary, et al., Santiago, vs. Chicago Great Western Railway Company.

Right of Way Fence.

Complaint filed April 28, 1908. Case closed July 6, 1908.

Complaint that fences were out of repair. Complaint adjusted by the company making necessary repairs.

No. 3899—1908.

Churdan Mercantile Co., Churdan, vs. Chicago, Milwaukee & St. Paul Railway Company.

Discrimination in Freight Train Service.

Complaint filed April 29, 1908. Case closed October 19, 1908.

Complaint with reference to handling way freight for Churdan. It developed upon investigation that train was being handled to accommodate the greatest number and the Commission made no order in the case.

No. 3900—1908.

Patrick Gavin, Forest City, vs. Minneapolis & St. Louis Railroad Company.

Farm Crossing and Hog Tight Fence.

Complaint filed April 20, 1908. Case closed May 11, 1908.

Request for improvement of farm crossing and construction of hog tight fence. Complied with by the railroad company.

No. 3901—1908.

Ethan Akin, Glidden, vs. Chicago & North-Western Railway Company.

Drainage.

Complaint filed May 1, 1908. Case closed May 18, 1908.

This was a request for drainage connections which was complied with by the railway company.

No. 3902—1908.

Citizens of McIntire vs. Chicago Great Western Railway Company.

Condition of Depot.

Complaint filed May 1, 1908. Case closed May 9, 1908.

Complaint made that depot was not kept properly cleaned, warmed or lighted. Upon the attention of the company being called to the matter assurance was given that not only had the depot been cleaned, but would be kept clean and properly heated and lighted.

No. 3903—1908.

C. J. Holman & Bro., Sargent's Bluff, vs. Chicago & North-Western Railway Company.

Y Track.

Complaint filed May 2, 1908. Case closed November 5, 1908.

This was a request for Y track at a point near Glen Ellen. Case was closed without prejudice.

No. 3904—1908.

Plymouth Clay Products Co. et al., Fort Dodge, vs. Chicago Great Western Railway Company and Fort Dodge, Des Moines & Southern Railroad Company.

Track Connections.

Complaint filed May 4, 1908. Case closed November 9, 1908.

Complaint made that there was no direct connection between lines of the respondent companies. The Board made a thorough investigation with the result that track connections were established between the two lines as requested. Upon the Board being advised by the complainants that the transfer arrangements were satisfactory the case was closed.

No. 3905—1908.

Trustees Knoxville Township vs. Chicago, Burlington & Quincy R. R. Co.

Dangerous Highway Crossing.

Complaint filed May 6, 1908. Case closed July 6, 1908.

Complaint was made of dangerous condition of crossing and undercrossing was asked for. Complainants were advised that the Board of Supervisors should take action in the case before the Board of Railroad Commissioners should be asked to render an opinion.

No. 3906—1908.

Wm. Rutherford, Grinnell, vs. Iowa Central Railway Company.

Right of Way Fence.

Complaint filed May 7, 1908. Case closed May 9, 1908.

Complaint of condition of fence which was repaired by railway company immediately.

No. 3907—1908.

Citizens of Yetter vs. Illinois Central Railroad Company.

Train Service.

Complaint filed May 9, 1908. Case closed July 6, 1908.

Request that certain trains stop at Yetter on signal but on investigation the Board found that conditions did not warrant making an order in the case.

No. 3908—1908.

Citizens of Dean vs. Chicago, Burlington & Quincy Railroad Company.

Station Service.

Complaint filed May 11, 1908. Case closed September 11, 1908.

The complainants protested against the removal of agent from the station at Dean. From respondents it was shown that the station furnished very little business but it was arranged to install a telephone in the station to facilitate the handling of business.

No. 3909—1908.

Citizens of Watkins vs. Chicago & North-Western Railway Company.

Telegraph Service.

Complaint filed May 11, 1908. Case closed July 6, 1908.

Complaint was made that railway company had discontinued telegraph service, substituting telephone service. Upon investigation it was found that there was practically no commercial telegraph business at Watkins and that the telephone service practically answered all purposes.

No. 3910—1908.

H. Lormor, Murray, vs. Chicago, Burlington & Quincy Railroad Company.

Farm Crossing.

Complaint filed May 11, 1908. Case closed October 19, 1908.

The complainant stated that by deed he had a right to an open farm crossing without gates. The railway company in answer denied this and furthermore objected to the building of an open farm crossing for the reason that it would be dangerous in the operation of trains, in that in case stock should get on the track the probability would be that the train would be ditched, resulting in loss of life and property. In declining to make an order in this case the Commission advised the complainant that it appreciated the position of the railroad company in that an open farm crossing might endanger life and property, and furthermore that the Commission was bound by the law and decisions of the courts.

No. 3911—1908.

A. F. Bayles, Cromwell, vs. Chicago, Burlington & Quincy Railroad Co.

Stock Scales.

Complaint filed May 13, 1908. Case closed September 11, 1908.

Request that the railroad company be required to furnish site for stock scales. The Board had a great deal of correspondence and after full investigation advised Mr. Bayles of his rights in the premises. He was requested to notify the Board if he desired any further action taken in the case. Nothing further was heard from him and the case was closed.

No. 3912—1908.

E. Housh and Dennis Daughton, Leon, vs. Chicago, Burlington & Quincy Railroad Company.

Station Service.

Complaint filed May 14, 1908. Case closed June 17, 1908.

Complaint with reference to shipments of stock from branch line to main line. Railroad company complied with wishes of petitioners.

No. 3913—1908.

James Eckford, Osage, vs. Illinois Central Railroad Company.

Hog Tight Fence.

Complaint filed May 25, 1908. Case closed July 6, 1908.

Request for hog tight fence which was granted.

No. 3914—1908.

A. B. Brownlee, Shannon City, vs. Chicago Great Western Railway Company.

Right of Way Fence.

Complaint filed May 25, 1908. Case closed July 3, 1908.

Complaint that fence was out of repair. Upon their attention being called to it the railway company made such repairs as removed the cause for complaint.

No. 3915—1908.

F. Nebendahl, Gladbrook, vs. Chicago Great Western Railway Company.

Undergrade Farm Crossing.

Complaint filed May 27, 1908. Case closed September 11, 1908.

Request for undergrade cattle pass. Upon investigation it developed that complainant was willing to pay a portion of the expense necessary to constructing cattle pass. The Board advised him to make his proposition to the receivers of the company.

No. 3916—1908.

Enoch Hill, Villisca, vs. Chicago, Burlington & Quincy Railroad Company.

Train Service.

Complaint filed June 3, 1908. Case closed July 6, 1908.

Complaint was made of failure of train on Red Oak and Nebraska branch to meet main line train at Red Oak, resulting in loss of time to those desiring to make this connection. Instructions were given by the railroad company to prevent future occurrences of this kind.

No. 3917—1908.

Rev. D. A. McBurney, Fort Dodge, vs. Illinois Central Railroad Company.

Train Service at Klerim.

Complaint filed June 6, 1908. Case closed August 21, 1908.

Complainant desired that certain through trains be required to stop at Klerim on signal. Request not granted.

No. 3918—1908.

Lyon & Hauser, Whitten, vs. Chicago & North-Western Railway Company.

Train Service.

Complaint filed June 8, 1908. Case closed June 24, 1908.

Complainants stated that they were restricted in making shipments to certain days of the week. The railway company removed the cause for complaint as soon as advised by the Board.

No. 3919—1908.

L. E. Francis, Spirit Lake, vs. Chicago, Rock Island & Pacific Railway Co.
Train Service.

Complaint filed June 8, 1908. Case closed September 11, 1908.

Request for restoration of train service which was granted.

No. 3920—1908.

Citizens of Agency vs. Chicago, Burlington & Quincy Railroad Company.

Train Service.

Complaint filed June 9, 1908. Case closed November 19, 1908.

Petition in this case follows:

HON. NATHANIEL S. KETCHUM, HON. W. L. EATON, HON. DAVID J. PALMER.

Gentlemen of the Railroad Commission of the State of Iowa: We the undersigned citizens and residents of the town of Agency and surrounding community, beg leave to call the attention of your honorable body to the following complaint that we have to make against the services that we receive from the Chicago, Burlington & Quincy Railway Company:

We ask that said company stop one of its passenger trains known as No. 3, going west through Agency at 7:30 A. M., for Ottumwa and other points west. As we have no train west that permits us to go to Ottumwa, the county seat, in time for the opening of court and other business that may require our attention in the early part of the day.

Jury men, grand jury men, witnesses and litigants require an early train that reaches Ottumwa in the early part of the morning for the opening of court, besides all business matters of various kinds requiring our attention at Ottumwa and at western points earlier in the morning, makes a large demand for early morning service, and said train No. 3, that passes through Agency, if required to stop on certain conditions long enough to allow passengers to get aboard, would fill a long felt need.

Further, we have no train service west whatever on Sunday.

We respectfully ask your honorable body at as early a period as convenient, to give this matter an investigation and secure us such service as we may be entitled to and you are able to grant us. Signed by G. L. Nye, Postmaster, O. H. McCoy, farmer; Orville Buchanan, farmer, and 79 others.

The answer of the company filed by Mr. W. D. Eaton, attorney for the Iowa district, was as follows:

Referring to the request of the town of Agency that we stop No. 3 there.

As I understand it, the last census shows Agency as having a population of 390 people, being the first station east of Ottumwa and only five miles distant from Ottumwa. This town already has nine trains carrying passengers that stop there per day, four west-bound and five east-bound. The time of their leaving is as follows: West-bound—11:25 A. M., 1:35 P. M., 8:00 P. M., 9:35 P. M. East-bound—7:35 A. M., 7:45 A. M., 11:54 A. M., 3:43 P. M., 7:35 P. M.

This is the first case of the kind that I know of, where a town containing 390 inhabitants has made complaint because the passenger service is inadequate, where they have nine trains in and out of their town each day that carry passengers. Does not the mere statement of the situation refute their suggestions that they ought to have more service?

The special reason that they give for wanting No. 3 to stop is so that they can attend court. I dare say in the course of an entire year there are not over a dozen passengers out of Agency that have to go to Ottumwa in the early morning to attend early court. It hardly seems reasonable to expect that we should stop No. 3 for 365 days out of the year just to make it possible for this insignificant number of people to get down to early morning court if such necessity happens to exist, especially when you further remember that Agency is only five miles

from Ottumwa, with a good road intervening. In fact, Agency is not any farther away from the courthouse at Ottumwa than many of the people who live within the limits of the city of Des Moines are away from their courthouse. If the town of Agency is entitled to have No. 3 stop so as to accommodate the very few people who have to attend early court, the same reason for stopping No. 3 would apply to Lockridge, Glendale and Beckwith, so their people could get into court at Fairfield, and probably to other stations as well.

As to the complaint which they make about train service on Sunday: I believe the present tendency is to restrict Sunday service on all railroads insofar as possible, and that the majority of the public believe that this is what should be done. This little town of Agency is in exactly the same condition in regard to Sunday train service as are Middletown, Danville, Ketcham, Rome, Lockridge, Glendale, Beckwith, Berthart, and scores of other towns of equal or larger size in that immediate vicinity and elsewhere. If we should stop No. 3 for Agency on Sunday, there is no reason why we should not stop it at all these other towns. If Agency should be given this Sunday train service, then all these towns I have named, and scores of others who are more entitled to it than Agency because of their size, would be in a position to claim it as their right from the hands of the Commission, and if ordered, it would very quickly revolutionize the Sunday train service in view of the fact that, as we could not stop our through trains, we would have to put on local trains, which is what it is sought to eliminate insofar as possible on Sunday. When it is remembered all the time that Agency is only a few miles from Ottumwa, where all trains stop, and that when any emergency exists these people at Agency can easily get to Ottumwa with a conveyance, it does not look as though these people were suffering any great amount of inconvenience when they already have nine trains in and out of their station every week day. No. 3 is one of the heaviest trains we have, carrying all of our Denver business that leaves Chicago in the evening. We can not make such stops as this and have it retain its character as a through train.

No. 3 frequently has eleven or twelve cars and it is no easy matter to get so heavy a train under full headway, making stops very objectionable and the cause of much delay.

The Commissioners had a somewhat extended correspondence with the petitioners and the railroad company and the case was closed by the Commissioners writing to the petitioners on November 19, 1908, a letter which is in effect an opinion, a copy of which follows:

Your application to the Board for an order requiring the C. B. & Q. R. R. Co. to stop its train No. 3 on flag at Agency, Iowa, has been pending before this Board for some time. We have taken the matter up at a regular session, when the entire Board was present, and have very carefully considered the situation. We keenly appreciate the fact that it would be a very great benefit to you to stop this train as requested and yet the circumstances are such that we hesitate to make an order complying with your request.

We have a great many applications of the same character and have uniformly held that we would not attempt to interfere with the running of any fast or interstate train, unless peculiar conditions were shown and a very strong case made out for the necessity of doing so.

You will readily understand that we could not do otherwise. If we were to grant all of the petitions of the same character, in a very short time all of these trains would be compelled to stop at every station, and would thus lose their character of fast or interstate trains.

These trains are run, not primarily for the service of the people of Iowa, but in order to connect with transcontinental trains and provide through passenger service across the continent. These schedules are all very fast and any interference with these schedules would add to the difficulty of making connections.

It is our duty to consider the question of service to the traveling public in a large way and remember the interest of the through travel, as well as that within the state, providing however, reasonable service is locally provided.

There is some doubt as to whether we have any legal authority to interfere with

an interstate train. Courts of respectable standing have decided that we have no such authority. In any event, we ought not to exercise it if we have, without as above suggested, a very strong case.

In our opinion, your situation does not make out such a case. Considering the size of your town and the train service you already have, it must be admitted that you have reasonable service at the present time, exclusive of these fast trains.

We could not base a decision upon any comparison between your town and any other, for the reason that the law imposes a duty upon railway companies, to serve the people in the territory through which it passes, in a reasonable way, and conditions are such that at some particular point they may have more service than at others, does not increase the duty of the railway company.

We have written you frankly and fully, that you may appreciate the considerations which have warranted us in arriving at the conclusion that we do not see our way clear to grant your request, and therefore must deny it.

No. 3921—1908.

Smith, Lichty & Hillman Co., Waterloo, vs. Chicago & North-Western Railway Company.

Train Service.

Complaint filed June 9, 1908. Case closed July 22, 1908.

This was request that passenger trains be required to stop at Hicks. Upon investigation it was found that all local trains were stopping at that point.

No. 3922—1908.

H. Carrough, Des Moines, vs. Des Moines, Iowa Falls & Northern Railway Company.

Passenger Service.

Complaint filed June 9, 1908. Case closed June 24, 1908.

Complaint that passenger train was used for switching freight cars in an unlawful manner. General Manager McMillan stated that instructions to trainmen were, that whenever freight cars were handled in passenger trains, they should be placed ahead of passenger equipment.

No. 3923—1908.

J. D. Shafer, Prole, vs. Chicago Great Western Railway Company.

Right of Way Fence.

Complaint filed June 18, 1908. Case closed October 19, 1908.

Complaint of condition of right of way fence. Fence was repaired.

No. 3924—1908.

J. C. Cove, Seymour, vs. Chicago, Rock Island & Pacific Railway Company.

Train Service.

Complaint filed June 22, 1908. Case closed July 9, 1908.

Request that trains stop to take shipments of cream. After investigation the Board decided that there was not sufficient business offered at that station to warrant stopping of trains and further that the Commission

had no authority to stop trains for any other purpose than that of handling passenger traffic.

No. 3925—1908.

E. O. Gouterman, County Line, vs. Chicago, Rock Island & Pacific Railway Company.

Station Service.

Complaint filed June 22, 1908. Case closed September 11, 1908.

Complaint made that day operator had been removed and that only night telegraph service was furnished. It developed upon investigation that the greater number of trains passed through that station in the night and that the only reason the station was maintained was on account of the block system, that the business transacted at that point was very small. The Board made no order.

No. 3926—1908.

Marshall Oil Company, Marshalltown, vs. Chicago, Burlington & Quincy Railroad Company.

Train Service at Linby.

Complaint filed June 25, 1908. Case closed September 11, 1908.

Complainant asked that C. B. & Q. R. R. Co. be required to install station on their line at Linby, crossing of the Chicago, Milwaukee & St. Paul Railway. Complaint was later withdrawn.

No. 3927—1908.

Hon. Shirley Gilliland, Pacific Junction, vs. Chicago, Burlington & Quincy Railroad Company.

Station Service.

Complaint filed June 27, 1908. Case closed November 5, 1908.

Request for proper shelter for passengers of the north and south lines at Pacific Junction. Later the request was withdrawn until such time as it could be again presented to the Board.

No. 3928—1908.

D. H. Hedrick, Battle Creek, vs. Chicago & North-Western Railway Co.

Special Train Service for July Fourth.

Complaint filed June 29, 1908. Case closed July 22, 1908.

This was a request for special train service for July 4th. It developed that the request could not be complied with.

No. 3929—1908.

Farmers' Elevator Company, Jewell, vs. Chicago & North-Western Railway Company.

Elevator Site.

Complaint filed June 29, 1908. Case closed July 3, 1908.

This was application for site for elevator but was withdrawn as complainants had an elevator already constructed at this station.

No. 3930—1908.

Little Sioux Commercial Club vs. Chicago & North-Western Railway Company.

Special Train Service for July 4th.

Complaint filed July 1, 1908. Case closed July 3, 1908.

This was a request for the extension of a special train to take in Little Sioux. Upon suggestion of the Board the railway company complied with the request.

No. 3931—1908.

M. Kelley, Lawler, vs. Chicago, Milwaukee & St. Paul Railway Company.

Right of Way Fence.

Complaint filed July 6, 1908. Case closed August 1, 1908.

Request for high tight fence, which was granted.

No. 3932—1908.

W. F. Lake, Arlington, vs. Chicago, Milwaukee & St. Paul Ry. Co.

Train Service.

Complaint filed July 8, 1908. Case closed August 1, 1908.

Complaint with reference to train connections, which was adjusted

No. 3933—1908.

J. A. Huglin, Fairfield, vs. Chicago, Burlington & Quincy Railroad Company.

Undergrade Highway Crossing Near Glendale.

Complaint filed July 11, 1908. Case closed December 14, 1908.

Application for undergrade highway crossing. The Board took up the case with the company and crossing was constructed as desired.

No. 3934—1908.

Wade Kirkpatrick, Hedrick, vs. Iowa Central Railway Company.

Fires Caused by Engines.

Complaint filed July 14, 1908. Case closed September 11, 1908.

Complaint that engines of respondent company were evidently not properly equipped with spark arresters. The Commissioners instituted an investigation which disclosed that engines of respondent company were regularly inspected and that occasion for complaint was a defect that developed in the spark arrester between inspections. The railway company assured the Board that they would carefully look over their engines in all respects.

No. 3335—1908.

Farmers' Co-operative Elevator Company, Alta, vs. Illinois Central Railroad Company.

Site for Coal Sheds.

Complaint filed July 16, 1908.

Complainants stated that they were unable to secure site for coal sheds. On August 31, 1908, the railroad company advised the Board that site had been granted and case was closed.

No. 3336—1908.

Wm. Wehrhelm, Eagle Grove, vs. Chicago & North-Western Railway Co.

Obstruction of Public Street.

Complaint filed July 22, 1908. Case closed September 11, 1908.

Complainant stated that railway company had obstructed street by placing a pile of ties in the same. The railway company made arrangements with the town for a place to use for storage of ties, and cause for complaint was removed.

No. 3337—1908.

Citizens of Blanchard vs. Wabash Railroad Company.

Condition at Depot.

Complaint filed July 24, 1908. Case closed September 11, 1908.

Complaint was made that owing to handling of passing trains at Blanchard conditions were dangerous for patrons. Conditions complained of were removed by the railway company.

No. 3338—1908.

In Reference to Interlockers at Greenville, Webb and Laurens.

Filed July 27, 1908. Closed August 12, 1908.

Request for approval by the Board for discontinuing use of the interlockers at night. The Board in answering the request for such approval wrote Mr. A. G. Shaver, signal engineer for the Chicago, Rock Island & Pacific Railway Company, on August 12, as follows:

Replying to your recent letters relating to the closing of interlocking towers at Greenville, Webb and Laurens, Iowa, we have to say:

The authority which this Board has over interlockers, is found in section 2660 of the code. This section clearly limits the authority of the Board to the approval of "interlocking switch systems or other safety devices." It is our opinion that we have no authority over the subject of the method of operation of these safety devices after they are once installed and approved by the Board. Our statute expressly regulates the subject of the operation of these interlocking switches by railroads. If the device is approved by the Board and properly operated by railroad companies, trains may be run without stopping, otherwise they must be stopped at railroad crossings.

If you desire to make a change in your interlocking switch systems, which would affect the danger in the operation of your trains, then it is quite likely that the Board would have to approve the interlocking switch system or safety device after the changes were made, in the same manner that the system would have to be approved when installed.

Any order which we might make, or interpretation of the law which we might give in regard to changing the method of operation of your interlocking switch system would be of no effect, because we have no authority on the subject.

Please state specifically whether or not you desire to make a change in the system or device, and if so, exactly what change you wish to make, and we will determine whether it is such a change as would in fact make it a new interlocking plant or device and require the approval of the Board.

No. 3339—1908.

Citizens of Alden vs. Chicago & North-Western Railway Company.

Train Service.

Petition filed August 1, 1908. Case closed August 11, 1908.

Petitioners complained of delay in handling mail on certain passenger trains due at Alden at 1:45 p. m. Attention of the company was called to the complaint and action was taken at once that removed the cause for complaint.

No. 3340—1908.

Chas. E. Lyon, Des Moines, vs. Chicago & North-Western Railway Co.

Spur Track.

Complaint filed August 12, 1908. Case closed November 19, 1908.

This was a request from the complainant that the respondent company be compelled to build a spur track to his warehouse and coal sheds. Later the Commissioners were advised that Mr. Lyon and the railway company had opened negotiations for the building of spur track.

No. 3341—1908.

W. C. J. Blassfield, et al., Spragueville, vs. Chicago, Milwaukee & St. Paul Railway Company.

Switch Track.

Complaint filed August 14, 1908. Case closed October 20, 1908.

Request for sidetrack. Complainants were referred to the report of the Board for 1905, page 220, where the opinion of the Commission was given upon practically the same matter.

No. 3342—1908.

Robt. Krause Co., et al., Davenport, vs. Iowa & Illinois Railway Co.

Train Service at LeClaire, Iowa.

Complaint filed August 17, 1908. Case closed November 11, 1908.

This was a request from Robt. Krause Company, Davenport, Mrs. Allie E. Chambers of LeClaire, and a large number of others, requesting that the respondent railway company be compelled to grant a second stop at or near Walnut street crossing in the town of LeClaire. The petitioners stated that the stop was now made by the respondent railway company at the extreme south end of the town and that the proper convenience of the patrons demanded that a second stop be made as requested. Commissioner Ketchum visited LeClaire and made a personal examina-

tion of the situation. As a result of this personal visit and other correspondence received from the petitioners, a letter was addressed to Mr. P. P. Crafts, general manager, suggesting that a stop be made at Walnut street. Mr. Crafts advised the Board on November 10, that stop would be made as requested.

No. 3943—1908.

T. S. Wickersham, Melbourne, vs. Chicago Great Western Railway Company.

Right of Way Fence.

Complaint filed August 20, 1908. Case closed November 11, 1908.

Complaint that right of way fence was in bad condition. Fence was repaired.

No. 3944—1908.

J. D. Shafer, Prole, vs. Chicago Great Western Railway Company.

Unsafe Bridge on Highway.

Complaint filed August 24, 1908. Case closed October 20, 1908.

Complaint that highway bridge on right of way was unsafe. The company repaired the same to the satisfaction of the complainant.

No. 3945—1908.

A. F. Nuese, Gilman, vs. Iowa Central Railway Company.

Stopping Caboose at Platform.

Complaint filed August 31, 1908. Case closed October 19, 1908.

Complaint made that freight trains carrying passengers did not pull cabooses to platforms of stations. Upon the attention of the railway company being called to the case, instructions were issued by said company that would remove cause for any further complaint.

No. 3946—1908.

John F. Huss, Norwalk, vs. Chicago Great Western Railway Company.

Hog Tight Fence.

Complaint filed September 3, 1908. Case closed October 26, 1908.

Request for hog tight fence, which was granted.

No. 3947—1908.

L. G. Beale, Granville, vs. Chicago & North-Western Railway Co.

Site for Coal Bins.

Complaint filed September 8, 1908. Case closed September 16, 1908.

This was application for site for coal bins which was granted by the railway company.

No. 3948—1908.

L. J. Baird, Williamsfield, Ill., vs. Chicago, Milwaukee & St. Paul Railway Company.

Drainage.

Complaint filed September 11, 1908. Case closed October 19, 1908.

Drainage on farm near Sanborn. Railway company remedied conditions complained of.

No. 3949—1908.

F. W. Comney, Wyoming, vs. Chicago, Milwaukee & St. Paul Railway Company.

Train Service at Hale.

Complaint filed September 14, 1908. Case closed November 19, 1908.

Request that fast through trains be required to stop at Hale on signal. Request was not granted.

No. 3950—1908.

In Reference to Interlocker at Gonerie.

September 28, 1908.

Complaint was made by the Chicago & North-Western Railway Company that the plant was not being properly maintained by the Newton & North-western Railroad Company. Proper repairs were made.

No. 3951—1908.

J. K. McAndrew, Hartley, vs. Chicago, Milwaukee & St. Paul Railway Company.

Failure to Furnish Cars.

Complaint filed October 1, 1908. Case closed November 5, 1908.

No. 3952—1908.

J. F. McKinlay, Turkey River, vs. Chicago, Milwaukee & St. Paul Railway Company.

Application for Water in Stock Yards at Millville.

Complaint filed October 13, 1908. Case closed November 5, 1908.

Request in this case was granted.

No. 3953—1908.

D. M. Root, Fairfield, vs. Chicago, Burlington & Quincy Railroad Company.

Fire From Engine.

Complaint filed October 19, 1908. Case closed November 19, 1908.

Complaint was made that railway company's engines were defective and threw sparks, rendering the farmers liable to loss from fire. The matter was taken up by the Board with the railway company.

No. 3954—1908.

J. S. Farley, Grinnell, vs. Iowa Central Railway Company.

Right of Way Fence.

Complaint filed October 22, 1908. Case closed November 7, 1908.

Company repaired fence as requested by complainant.

No. 3955—1908.

J. D. Shafer, Prole, vs. Chicago Great Western Railway Company.

Undergrade Farm Crossing.

Complaint filed October 31, 1908. Case closed November 16, 1908.

Complaint that his undergrade farm crossing was not properly taken care of. Upon the attention of the railway company being called to the case, satisfactory repairs were made.

No. 3956—1908.

Geo. Rambo, et. al., Laddsdale, vs. Chicago, Rock Island & Pacific Railway Company.

Train Service at Laddsdale.

Complaint filed November 11, 1908. Case closed November 30, 1908.

Request that number 61 be required to stop on signal at Laddsdale. Request complied with.

INDEX

	Page
A ACCIDENTS to persons in Iowa, steam roads, 1878 to 1908.....	11
ACCIDENTS, Iowa, steam roads.....	144
ACCIDENTS, terminal companies.....	155
ACCIDENTS, electric lines.....	181
AFTON, Neal Sullivan, v. C. G. W., application for undergrade crossing.....	286
AGRICULTURAL Implements, commodity rate on, schedule of.....	338, 339
AKIN, Ethan, Glidden, v. C. & N. W., drainage.....	405
ALBIA & CENTERVILLE RAILWAY CO., mileage, officers and directors of.....	229-230
ALDEN, citizens of, v. C. & N. W., train service.....	416
ALGONA, T. P. Harrington et al., v. C. M. & St. P. et al., track connections.....	284
ALTA, Farmers' Co-operative Elevator Co., v. Ill. Cent., site for coal shed.....	414
ALTOONA, E. E. Champion v. Inter-Urban, shipping cream as baggage.....	385
AMENDMENT No. 1 to Commodity Rates.....	334-335
AMERICAN BRICK & TILE CO., Mason City, v. C. M. & St. P. et al., Y track.....	387
AMERICAN LINSEED COMPANY, Des Moines, commodity rate on linseed oil and oil meal.....	318
AMES, C. F. Curtis, v. C. & N. W., refusal to bill freight.....	358
AMES, M. Y., Marcus, v. Ill. Cent., accommodations on trains.....	368
ANDREWS, M. E., Marshalltown, v. Iowa Cent., right of way fence.....	387
APLINGTON, E. L., Blackmore, v. Ill. Cent., train service.....	380
ARISPE, citizens of, v. C. G. W., train service.....	383
ARLINGTON, W. F. Lake, v. C. M. & St. P., train service.....	413
ARLINGTON, C. B. Hughes et al., v. C. M. & St. P. et al., train connections.....	369
ASHBY TELEPHONE CUT OUT COMPANY, Chariton, v. C. B. & Q., claim for overcharge, Interstate.....	350
ASSETS and liabilities, table of, steam roads.....	92-95
ASSETS and liabilities, terminal companies.....	150-151
ASSETS and liabilities, bridge companies.....	160
ASSETS and liabilities, electric lines.....	173-174
ATCHISON, TOPEKA & SANTA FE RAILWAY CO., mileage, officers and directors of.....	195-198
ATKINSON, Thomas, Udell, v. Wabash, damage account of fire from engine.....	404
ATLANTIC NORTHERN & SOUTHERN RAILWAY CO., mileage, officers and directors of.....	198-199
AUBAUCHER, J., Shenandoah, v. Wabash, elevator site.....	393
AUTOMATIC couplers and train brakes, number of cars equipped with, steam roads.....	12
AYON, D. R. Lang, v. C. R. I. & P., undergrade farm crossing.....	373
B BAGGAGE: Champion, E. E., Altoona, v. Inter-Urban, shipping cream as.....	385
Fairmont Creamery Co., Omaha, Neb., v. C. M. & St. P., milk and cream carried as on passenger trains.....	348
Waller, J. R., Iowa City, v. C. R. & I. C., excessive charge for.....	369
BAGGAGE SERVICE: Stetzel, F. E., Waterloo, v. C. & N. W.....	378
BAGLEY, A. V. Tyler et al., v. C. M. & St. P., train service.....	396
BAIRD, L. J., Williamsfield, Ill., v. C. M. & St. P., drainage.....	417
BALANCE sheet, comparative general, electric lines.....	186-191

	Page
BALANCE sheet, comparative general, bridge companies.....	161-162
BALANCE sheet, comparative general, terminal companies.....	151-153
BATTLE CREEK, D. H. Hedrick, v. C. & N. W., train service.....	412
BAYLES, A. F., Cromwell, v. C. B. & Q., stock scales.....	407
BRALE, L. G., Granville, v. C. & N. W., site for coal bins.....	416
BEAMAN, G. W. Berry, v. C. & N. W., train service between Jewell Junction and Tama.....	387
BREM, C. M., Marengo, v. C. R. I. & P., freight train service.....	379
BREER, commodity rate on, schedule of.....	334
BRINKNAP, interlocker at.....	305
BRELLVUE, Cole & Cole, v. C. M. & St. P., discrimination in passenger fare.....	375
BERRY, G. W., Beaman, v. C. & N. W., train service between Jewell Junction and Tama.....	387
BERRY, A. G., Mapleton, v. Am. Exp., discrimination in service.....	363
BERRY SEED Co., Clarinda, v. Ad. Exp., overcharge.....	364
BINGHAM, citizens of, v. Wabash, depot service.....	403
BLACK HAWK County, board of supervisors of, C. R. I. & P. v., highway crossing.....	288
BLACK HAWK COFFEE & SPICE Co., Waterloo, rate on cans.....	315
BLACKMORE, E. L., Aplington, v. Ill. Cent., train service.....	380
BLAKELY, A. J., Grinnell, v. Iowa Cent., farm crossing.....	395
BLANCHARD, citizens of, v. Wabash, condition of depot.....	414
BLANCHARD, W. C. J., et al., Spragueville, v. C. M. & St. P., station service.....	415
BLOOMFIELD, P. D. Duke et al., v. Wabash, depot service.....	380
BOARD OF CONTROL OF STATE INSTITUTIONS, v. C. R. I. & P. et al., transfer track at Iowa City.....	296
BOARD OF RAILROAD COMMISSIONERS, v. C. B. & Q., train service in and of Des Moines.....	304
BONAPARTE, Sherman Bros., v. C. R. I. & P., claim for damages.....	398
BONDS and stock owned, steam roads, table of.....	26
BOONE, Crary Bros., classification on galvanized eave troughs.....	327
BOONE SUBURBAN RAILWAY Co., mileage, officers and directors of.....	258
BOYLAN, Thos. H., appointed clerk of the board.....	13
BRECKENRIDGE, H. E., Tingley, v. C. B. & Q., freight train service.....	384
BRICK, drain tile, etc., application for commodity rate on.....	309
BRICK, drain tile, etc., commodity rate on.....	310-311
BRIDGE companies, statement concerning.....	9
BRIDGE on highway, J. D. Shafer, Prole, v. C. G. W., unsafe.....	416
BRIDGES, number, bridge companies.....	162
BRIDGES, number, Iowa, steam roads.....	108
BRIDGES, number, terminal companies.....	155
BROWN-HURLEY Co., et al., Des Moines, classification on conductor pipe.....	309
BROWN-HURLEY Co., Des Moines, classification on barrel carts.....	324
BROWN PAPER Co., Fort Madison, v. Express Companies, rates.....	362
BROWNLEE, A. B., Shannon City, v. C. G. W., right of way fence.....	408
BRUCK & KENKEL, Earling, v. C. M. & St. P., condition of refrigerator cars.....	401
BUNCH, A. E., Paris, classification on coal props.....	317
BURLINGTON, Great Plains Co., v. Iowa Cent., overcharge.....	353
BURLINGTON, Millard & Co., v. C. R. I. & P., rebilling in transit.....	336
BYERS, H. W. et al., Harlan, v. C. G. W. et al., track connections.....	275
CABOCHES, M. Y. Ames, Marcus, v. Ill. Cent., accommodations for stock men on.....	368
CADILLAC, P. M., Farmington, v. C. R. I. & P., refusal to switch.....	381
CAPITAL CITY CARRIAGE Co., Des Moines, v. C. M. & St. P., rebilling in transit.....	354
CAPITALIZATION, electric lines, recapitulation of.....	172
CAPITAL stock, electric lines.....	164-165
CAPITAL stock, steam roads, table of.....	16-19
CAPITAL stock, terminal companies.....	148
CAPITAL stock, bridge companies.....	158

	Page
CAPRON, G. F., State Center, v. C. M. & St. P., re-establishment of station.....	379
CARLOAD rates, reductions in, discussed.....	7
CARNFORTH, T. F. Throp, v. C. & N. W., closing depot.....	400
CARPENTER, E. R., New Sharon, v. Iowa Cent., sanitary condition of depot.....	386
CARR, Fred et al., Montezuma, v. Iowa Cent., train service.....	386
CARRROLL, Helder Mfg. Co., classification on everters.....	317
CARBOUGH, H., Des Moines, v. D. M. I. F. & N., passenger train service.....	411
CARS, Bruck & Kenkel, Earling, v. C. M. & St. P., condition of refrigerator.....	401
CARS, Centerville Block Coal Co., Centerville, v. C. B. & Q., condition of.....	378
CARS, shortage of, see Failure to Furnish Cars.	
CASH, F. F. et al., Webster City, v. C. & N. W. et al., application for flagmen.....	286
CATTLE-GUARDS, number of, Iowa, steam roads.....	109
CATTLE-PASS—see Crossings, Farm.	
CAVANAGH, John A., Rippey, v. I-U., routing of shipment.....	342
CEDAR RAPIDS, Denning Wire & Fence Co., classification on wire and wood fence and wire.....	318
CEDAR RAPIDS, Douglas & Company, classification on stanch.....	319
CEDAR RAPIDS & IOWA CITY RAILWAY Co., mileage, officers and directors of.....	259
CEDAR RAPIDS, Jackson Grain Co., v. Ill. Cent., overcharge.....	383
CEDAR RAPIDS & MARION CITY RAILWAY Co., Mileage, officers and directors of.....	260
CEDAR RAPIDS, Redpath Chautauqua System, classification on circus seat jacks.....	387
CEDAR RAPIDS, Redpath Chautauqua System, v. Express Companies, rates.....	364
CENTERDALE, J. A. Lamborn, et al., v. C. R. I. & P., train service.....	388
CENTERDALE, A. E., Pilkington, v. C. R. I. & P., overcharge on mixed carload of hogs and sheep.....	352
CENTERTVILLE BLOCK COAL Co., Centerville, v. C. B. & Q., condition of cars.....	378
CHAMPTON, E. E., Altoona, v. Inter-Urban, shipping cream as baggage.....	385
CHANDLER, J. H. et al., Des Moines, v. I-U., application for additional pay stations.....	295
CHARITON, Abby Telephone Cut Out Co., v. C. B. & Q., claim for overcharge, interstate.....	350
CHARLES CITY, Sherman Nursery Co., released valuation or invoice value, effect of.....	335
CHARLES CITY, Waller Bros., v. Ill. Cent., overcharge.....	350
CHARLTON, J. H., Rolfe, v. M. & St. L., refusal to switch cars.....	398
CHASS, George P. et al., Slifer, v. C. R. I. & P., restoration of station.....	391
CHASS, H. O., Thornton, v. C. G. W., delay in furnishing cars.....	384
CHEBROKES, Frank McCard, v. Ill. Cent., industry track.....	382
CHICAGO, ANAMOSA & NORTHERN RAILWAY Co., mileage, officers and directors of.....	199-200
CHICAGO, BURLINGTON & QUINCY RAILROAD Co., mileage, officers and directors of.....	200-202
CHICAGO, BURLINGTON & QUINCY RAILROAD Co., et al., rehearing on commodity rate, brick, furniture, agricultural implements, wagons and paper.....	222
CHICAGO, Corn Products Refining Co., classification on corn sugar.....	326
CHICAGO, Ill., Great Western Cereal Co., v. Ill. Cent., classification on straw-board cartons.....	326
CHICAGO GREAT WESTERN RAILWAY Co., mileage, officers and directors of.....	202-203
CHICAGO, Ill., International Harvester Co., express rates, general.....	360
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY Co., mileage, officers and directors of.....	206-210
CHICAGO & NORTH WESTERN RAILWAY Co., mileage, officers and directors of.....	211-215
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY Co., v. Board of Supervisors, Black Hawk county, highway crossing.....	288
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY Co., v. Board of Supervisors, Emmet county, highway crossing.....	290

	Page
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY Co., v. Board of Supervisors, Jasper county, proposed highway.....	277
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY Co., v. Board of Supervisors, Pottawattamie county, highway crossing.....	280
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY Co., mileage, officers and directors of.....	218, 217, 220, 221, 222, 223
CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY Co., mileage, officers and directors of.....	216 and 219
CHICAGO, Ill., United States Gypsum Co., classification on plaster board.....	326
CHURBAN MERCANTILE Co., Churdan, v. C. M. & St. P., discrimination in train service.....	405
CLARINDA, Berry Seed Co., v. Ad. Exp., overcharge.....	364
CLARINDA, citizens of, et al., v. C. B. & Q., train service.....	294
CLARION, Jno. D. Denison, v. Wells-Fargo, overcharge.....	363
CLASSIFICATION OF FREIGHTS:	
Amendment No. 1 to commodity rates.....	334-335
Statement concerning general revision of.....	6
Supplement No. 1 to Iowa Classification No. 14.....	331-333
CLERMONS, J. R. Hollingsworth, v. C. M. & St. P., claim for overcharge.....	343
CLINTON, Felner Fish Co., v. Express Companies, rate on fish, oysters, etc.....	360
CLINTON, Olney & Jerman, v. Am. Exp., delivery of returned empties.....	364
COAL, L. R. Rosebrook, et al., Oskaloosa, joint rates on.....	315
COAL Dealers' Association of Iowa & Nebraska, Marshalltown, weighing coal shipments.....	350
COFFIN stock, Des Moines Casket Co., v. C. & N. W., wrongful inspection of.....	315
COIN, citizens of, v. Wabash, train service.....	383
COLE & COLE, Bellevue, v. C. M. & St. P., discrimination in passenger fare.....	375
COLLINS CREAMERY, Collins, v. C. M. & St. P., carrying cream on passenger trains.....	375
COLFAX NORTHERN RAILROAD Co., mileage, officers and directors of.....	223-224
COMMERCIAL ASSOCIATION OF OTTUMWA, classification on glass fruit jars.....	319
COMMEY, F. W., Wyoming, v. C. M. & St. P., train service at Hale.....	417
COMMODITY RATES	
No. 12, on paper, etc.....	312
No. 13, on brick, drain tile, etc.....	310
No. 14, on agricultural implements and wagons.....	338
No. 15, on furniture.....	313
No. 16, on paper, not printed.....	320
No. 17, on brick, drain tile, etc.....	311
No. 18, on agricultural implements and wagons.....	339
No. 19, on furniture.....	314
COMPARATIVE statistics, steam roads, 1878 to 1908.....	10
COMPARATIVE statistics of electric interurban companies, 1903 to 1908.....	8
COMPENSATION and number of employees, Iowa, steam roads 1878-1908.....	13
CONDEMNATION:	
Illinois Central Railroad Co., v. Waterloo Water Co., et al.....	267
Johnson county, by C. R. I. & P.....	276
Condition of Railroads in Iowa.....	3
CONSTRUCTION and equipment, electric lines.....	175-176
CONSTRUCTION, cost of, bridge companies.....	162
CONSUMPTION of fuel by locomotives, Iowa, steam roads.....	142
COOK, E. B., Wapello, v. Iowa Cent., overcharge, account of wrongful routing.....	352
CORN PRODUCTS REFINING Co., Chicago, classification on corn sugar.....	326
CORN BEAT MEAT PRODUCERS' Association, Des Moines, rates on sheep feeders.....	315-316
COST of construction, bridge companies.....	162
COST of road and equipment, steam roads.....	30
COST of road and equipment, terminal companies.....	149
COUNCIL BLUFFS, city of, v. C. G. W. et al., application for viaduct.....	299
COUNCIL BLUFFS, Keys Bros., general classification matters.....	327

	Page
COUNCIL BLUFFS, O. & C. B. Street Railway Co., v. C. B. & Q. et al., railroad crossing near.....	297
COUNCIL BLUFFS, C. L. Prouty, v. C. R. I. & P., undergrade highway crossing.....	374
COUNCIL BLUFFS, G. W. Skinner, v. Ill. Cent., petition for additional depot.....	369
COUNTY Line, E. O. Gouterman, v. C. R. I. & P., station service.....	413
COVE, J. C., Seymour, v. C. R. I. & P., train service.....	411
CRARY BROS., Boone, classification on galvanized cave troughs.....	327
CRAWFORD, John, Minburn, v. M. & St. L., failure to furnish cars.....	391
CRESTON, Taylor & Company, v. C. G. W., overcharge for transfer.....	351
CROMWELL, A. F. Bayles, v. C. B. & Q., stock scales.....	407
CROOKED CREEK RAILROAD AND COAL Co., mileage, officers and directors of.....	294
CROSSINGS, farm, number of, in Iowa, steam roads.....	109
CROSSINGS, farm, number of, in Iowa, terminal companies.....	155
CROSSINGS—FARM:	
Blakely, A. J., Grinnell, v. Iowa Cent.....	395
Deltrich, August, Waverly, v. C. G. W.....	372
Gavin, Patrick, Forest City, v. M. & St. L., and hog tight fence.....	405
Helmer, J. M., Lisbon, v. C. & N. W., cattle pass.....	370
Hemphill, Mary et al., Iowa City, v. C. R. & I. C.....	379
Lang, D. R., Avon, v. C. R. I. & P., undergrade.....	373
Lormor, H., Murray, v. C. B. & Q.....	407
Manly, J. C., Grinnell, v. C. R. I. & P.....	369
Neberdahl, E., v. C. G. W., undergrade.....	405
Shafer, J. D., Prole, v. C. G. W., undergrade.....	418
Sullivan, Neal, Afton, v. C. G. W., application for undergrade.....	285
Troy, Edward, Lacey, v. Iowa Cent., undergrade.....	381
CROSSINGS, highway, number of, Iowa, steam roads.....	109
CROSSINGS, highway, terminal companies.....	155
CROSSINGS, overhead, terminal companies.....	155
CROSSINGS, STREET AND HIGHWAY:	
Board of Supervisors, Pottawattamie county, v. C. G. W., application for under.....	282
Chicago, Rock Island & Pacific Railway Co., v. Board of Supervisors, Black Hawk county.....	288
Chicago, Rock Island & Pacific Railway Co., v. Board of Supervisors, Emmet county.....	290
Chicago, Rock Island & Pacific Railway Co., v. Board of Supervisors, Jasper county.....	277
Iowa Falls, City of, v. C. R. I. & P., lights on.....	387
C. R. I. & P., v. Board of Supervisors, Pottawattamie county.....	230
Huglin, J. A., Fairfield, v. C. B. & Q., undergrade highway.....	413
Jefferson township, Bremer county, v. W. C. F. & N., highway crossing.....	366
Jenks, John P., Iowa City, v. C. R. I. & P., across depot grounds.....	402
Knosville Township, v. C. B. & Q., dangerous.....	406
Prouty, C. L., Council Bluffs, v. C. R. I. & P., undergrade.....	374
Rogers, A. R., Woodward, v. C. M. & St. P.....	380
Shafer, J. D., Prole, v. C. G. W., unsafe condition of bridge.....	416
Wehrhelm, William, Eagle Grove, v. C. & N. W., obstruction of public street.....	414
White, A. Otis, Lamoni, v. C. B. & Q., condition of sidewalks and crossings.....	377
CROSSINGS—railroad overhead, number of, Iowa, steam roads.....	297
CROSSINGS—railroad overhead, number of, Iowa, steam roads.....	109
CUNDY, R. G., Ware, v. Ill. Cent., depot service.....	391
CUNNINGHAM, J. A., Dubuque, v. C. M. & St. P., overcharge, passenger fare.....	380
CURTIS, C. F., Ames, v. C. & N. W., refusal to bill freight.....	388

DAMAGE in transit—see Loss in Transit.

DAMAGE:	
Aldinson, Thomas, Udell, v. Wabash, on account of fire from engine.....	404
Kirkpatrick, Wade, Hedrick, v. Iowa Cent., caused by fire from engines.....	413
Kortson, John W., Robbins, v. C. R. I. & P., from fire from engine.....	401
Moore, Benjamin, Villaca, v. C. B. & Q., damage by fire.....	402
Root, D. M., Fairfield, v. C. B. & Q., on account of fire from engine.....	417
Sherman Bros., Bonaparte, v. C. R. I. & P., claim for.....	398
DANNING, J. P., Merville, v. C. & N. W., overcharge.....	354
DAVENPORT, Krause Co. et al., v. I. & L., train service at LeClaire.....	415
DAVENPORT, Mueller Lbr. Co., v. C. R. I. & P., claim for overcharge.....	342
DAVENPORT, Red Jacket Mfg. Co., v. Express Companies, rates, general.....	362
DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY Co., mileage, officers and directors of.....	325
DAVENPORT, Sigs Iron Co., v. C. B. & Q., overcharge for transfer charges.....	404
DAVENPORT, A. H. Sunderbruch, v. Am. Exp., rates, general.....	362
DAVIS CITY, Carter Scott, v. C. B. & Q., overcharge, interstate.....	352
DATTON, Harry, Wankon, v. C. M. & St. P., train service.....	371
DEAN, citizens of, v. C. B. & Q., station service.....	406
DEBT, steam roads, table of.....	20-25
DEBT and stock, steam roads.....	25
DEBT, stock, rentals paid and rentals received, terminal companies.....	148
DEBT and stock, bridge companies.....	158
DEBT, funded, electric lines.....	171
DETRICH, August, Waverly, v. C. G. W., farm crossing.....	372
DEMURAGE, uniform law for, recommended.....	4
DEMURAGE:	
Duluth Lumber Co., Iowa City, v. C. R. I. & P., claim for rebate of charges.....	328
Huttig Mfg. Co., Muscatine, v. C. R. I. & P., misunderstanding concerning charge.....	342
DENISON, Jno. D., Clarion, v. Wells-Fargo, overcharge.....	363
DENISON, C. H. Molter, v. Ill. Cent. et al., drainage.....	379
DENISON, J. S. Woodruff, v. Am. Exp., rate on cream.....	360
DENNING WIRE & FENCE Co., Cedar Rapids, classification on wire and wood fence and wire.....	318
DEPOT service—see Stations.	
DEPOT facilities—see Stations.	
DEPOT, location of, W. H. Marling et al., Prescott, v. C. B. & Q.....	271
DES MOINES, American Linseed Co., commodity rate on linseed oil and oilmeal.....	318
DES MOINES, Brown-Hurley Co., classification on barrel carts.....	324
DES MOINES, Board of Railroad Commissioners, v. C. B. & Q., train service.....	304
DES MOINES, Capital City Carriage Co., v. C. M. & St. P., rebilling in transit.....	354
DES MOINES, H. Carrough, v. D. M. I. P. & N., passenger train service.....	411
DES MOINES CASKET Co., v. C. & N. W., wrongful inspection of coffin stock.....	315
DES MOINES, J. H. Chandler et al., v. I.-U., application for additional pay stations.....	295
DES MOINES, citizens of East Des Moines, v. C. R. I. & P., application for passenger station.....	300
DES MOINES, citizens of East Des Moines, v. D. M. U., application for passenger and baggage station.....	292
DES MOINES Commercial Club et al., v. C. B. & Q., train service.....	294
DES MOINES DRUG Co., Des Moines, released valuations of wine, whiskey, etc.....	324
DES MOINES EDISON LIGHT Co., v. I.-U., switching charges, claim for.....	343
DES MOINES, Farmers' Co-Operative Produce Co., v. Express Companies, milk and cream cans, empty, returned.....	361

DES MOINES, Fenlon Coal Co., v. C. R. I. & P., rate on coal, Kentucky to Iowa points.....	335
DES MOINES, H. C. Hargrove, classification on ensilage cutters.....	327
DES MOINES, IOWA FALLS & NORTHERN RAILWAY Co., mileage, officers and directors of.....	226
DES MOINES, Iowa Iron and Metal Co., classification on old rails.....	320
DES MOINES, Iowa State Traveling Men's Assn., v. C. R. I. & P., restoration of trains.....	400
DES MOINES, Keith Furnace Co., v. C. & N. W., overcharge.....	347
DES MOINES, Chas. E. Lyon, v. C. & N. W., industry track.....	415
DES MOINES, Musgrave Fence Co., rate on waste paper.....	326
DES MOINES, Paragon Refining Co., classification on empty iron barrels returned.....	319
DES MOINES, W. F. Stebbins, v. Ad. Exp., delivery of package.....	363
DES MOINES TENT & AWNING Co. et al., Des Moines, minimum weights on tents and fixtures.....	315
DES MOINES TERMINAL Co., mileage, officers and directors of.....	244
DES MOINES, C. W. Ullrich, v. C. & N. W., claim for overcharge.....	346
DES MOINES UNION RAILWAY Co., mileage, officers and directors of.....	245
DES MOINES, E. L. Watrous, classification on steel forgings.....	319
DES MOINES WESTERN RAILWAY Co., mileage, officers and directors of.....	246
DIXTER, J. B. Gowdy, v. C. R. I. & P., right of way fence.....	382
DICKET, W. G., et al., Little Sioux, excessive rate for transporting show and theater cars.....	353
DICKINSON COMPANY, Chicago, classification on pop corn.....	319
DISCRIMINATION:	
Berry, A. G., Mapleton, v. Am. Exp., in service.....	363
Churdan Mercantile Co., Churdan, v. C. M. & St. P., in freight train service.....	405
Cole & Cole, Bellevue, v. C. M. & St. P., in passenger fares.....	375
Cole & Cole, Bellevue, v. C. M. & St. P., in poultry shipments.....	354
Iowa Produce Co., Ottumwa, v. C. M. & St. P., depot service.....	380
DOKE, P. D. et al., Bloomfield, v. Wabash, depot service.....	386
DOLD BROS., Marsh, v. Iowa Cent., sanitary condition of depot.....	395
DONLON, J. et al., Plainfield, v. Ill. Cent., depot service.....	369
DONNAN, C. B. Hughes et al., Arlington, v. C. M. & St. P. et al., train connections at.....	401
DONNAN, George B., Melbourne, v. Iowa Cent., right of way fence.....	352
DONNELSON, H. C. Knapp, v. C. M. & St. P., overcharge.....	362
DONNELSON, Iowa Implement Dealers' Association, v. Express Companies, rates.....	322
DOUGLAS & COMPANY, Cedar Rapids, classification on starch.....	319
DRAINAGE:	
Akin, Ethan, Glidden, v. C. & N. W.....	405
Enslin, S. Laura, Thornton, v. C. G. W.....	377
Molter, C. H., Denison, v. Ill. Cent. et al.....	379
Moravetz, J. E., Ogden, v. C. & N. W.....	371
Timmons, George W., Marshalltown, v. Iowa Cent.....	372
Vernocom, L. E. C., Valeria, v. C. N.....	371
DUBUQUE, J. A. Cunningham, v. C. M. & St. P., overcharge, passenger fare.....	324
DUBUQUE, W. B. Martin, commodity rate on beer.....	321
DUBUQUE, W. B. Martin, with reference to rule limiting liability.....	321
DUBUQUE, W. B. Martin, rate on spring beds, mattresses, etc.....	317
DUBUQUE, Master Bakers' Association, v. Express Companies, rates on bakery products.....	362
DUBUQUE SHIPPERS ASSOCIATION, application for commodity rate on furniture.....	313
DUBUQUE & SIOUX CITY RAILROAD Co., mileage, officers and directors of.....	227
DUBUQUE, Wadley Co., v. Express Companies, rates, general.....	361
DULUTH LUMBER Co., Iowa City, v. C. R. I. & P., claim for rebate of demurrage charges.....	328
DUNLEITH & DUBUQUE BRIDGE Co., mileage, officers and directors of.....	252

	Page
EAGLE GROVE, William Wehrheim, v. C. & N. W., obstruction of pub- lic street	414
EARLING, Bruck & Kenkel, v. C. M. & St. P., condition of refrigerator cars	401
EARNINGS, electric lines	175-180
EARNINGS and expenses, division of by state lines, discussed	7
EARNINGS, steam roads, entire line	45-49
EARNINGS, steam roads, Iowa, 1878 to 1908	10
EARNINGS, steam roads, Iowa	40-44
EARNINGS, bridge companies	149-150
EARNINGS, terminal companies	149-150
EAST DES MOINES, citizens of, v. C. R. I. & P., application for passenger station	300
EAST DES MOINES, citizens of, v. Des Moines Union Railway Co., application for passenger and baggage station	292
EATON, W. L., elected chairman of the Board	13
ECKFORD, James, Osage, v. Ill. Cent., hog tight fence	407
EDGERLY, J. W. & Co., Ottumwa, released valuations of wine, whiskey, etc.	324
EDMONDS, Freeman & Co., Marcus, weighing coal in transit	351
EINSPANZER, J. H., Ft. Madison, classification on sand	327
ELDORA, C. E. Greef, v. C. R. I. & P. et al., train connections	372
ELECTRIC interurban railways, mileage of, statement concerning	8
ELWELL, Samuel Fickinger et al., v. C. M. & St. P., train service	350
EMMETT county, board of supervisors of, C. R. I. & P., v. highway crossing	250
EMMETTBURG, G. G. Wheat, v. C. R. I. & P., rebilling interstate shipment	343
EMPLOYEES and salaries, steam roads, entire line	107
EMPLOYEES and salaries, steam roads, Iowa	100-106
EMPLOYEES and salaries, terminal companies	153-155
EMPLOYEES, electric lines	181
EMPLOYEES in Iowa, steam roads, number and compensation of, 1878-1908	13
EMPLOYEES injured coupling cars, Iowa, steam roads, 1878-1908	12
EMPLOYEES injured falling from trains, Iowa, steam roads, 1878-1908	12
EMPLOYEES injured, terminal companies	155
EMPLOYEES killed coupling cars, Iowa, steam roads, 1878-1908	12
EMPLOYEES killed falling from trains, Iowa, steam roads, 1878-1908	12
EMPLOYEES killed, terminal companies	155
EMPTY, RETURNED:	
Olney & Jerman, Clinton, v. Am. Exp., delivery of	364
Farmers' Co-Operative Produce Co., Des Moines, ruling of board as to	361
ENBIGN, S. Laura, Thornton, v. C. G. W., drainage	377
EQUIPMENT and construction, electric lines	175-176
EQUIPMENT, cost of, steam roads	30
EQUIPMENT, description of, electric lines	134-185
EQUIPMENT, description of, entire line, steam roads	112-115
EQUIPMENT, description of, terminal companies	149
EXETERVILLE, W. P. Galloway, v. C. R. I. & P., sanitary condition of depot	372
EXPENSES, operating, electric lines	166-170
EXPENSES, operating, steam roads, entire line	67-88
EXPENSES, operating, steam roads, Iowa	50-66
EXPENSES, steam roads, Iowa, 1878 to 1908	10
EXPENSES, bridge companies	149-150
EXPENSES, terminal companies	149-150
EXPENSES and earnings, division of, by state lines, discussed	7
EXPRESS Order Number 1, statement concerning	6
EXPRESS RATES:	
Brown Paper Co., Fort Madison, v. Express Companies	362
Felner Fish Co., Clinton, v. Express Companies, on fish, oysters, etc.	360
Fort Dodge Creamery Co., v. Am. Exp.	361
Hawkeye Pearl Button Co., Muscatine, v. Express Companies, exces- sive charges	363
Hearing in matter of	358-360

	Page
Hearings with reference to	5
International Harvester Co., Chicago, general	360
Iowa Implement Dealers' Association, Donnellson, v. Express Companies	362
Law concerning	256
Marshall Oil Co., Marshalltown, v. Express Companies, general	361
Master Bakers' Association, Dubuque, v. Express Companies, on bakery products	362
Order No. 1	359
Red Jacket Mfg. Co., Davenport, v. Express Companies, general	362
Redpath Chautauqua System, Cedar Rapids, v. Express Companies, applica- tion for lower	364
Rose, Thomas, Masonville, v. Am. Exp., excessive on poultry	363
Resolution concerning	358
Sunderbruch, A. H., Davenport, v. Am. Exp., general	362
Wadley Company, Dubuque, v. Express Companies, general	361
EXPRESS SERVICE:	
Berry, A. G., Mapleton, v. Am. Exp., discrimination in	363
Gilliland, Shirley, Glenwood, v. Pac. Exp., reopening of Strahan office	364
W. F. Stebbins, Des Moines, v. Ad. Exp., delivery of packages	363
FAILURE TO FURNISH CARS:	
Chase, H. O., Thornton, v. C. G. W.	384
Crawford, John, Minburn, v. M. & St. L.	391
Huntley, S. S., New Sharon, v. C. R. I. & P.	386
LeGrand Quarry Co., Marshalltown, v. C. & N. W.	417
McAndrew, J. K., Hartley, v. C. M. & St. P.	392
Sell, J. E., Greenfield, v. C. B. & Q., refrigerator cars	413
FAIRFIELD, Louis Machinery Co., v. C. R. I. & P., reassignment in transit	347
FAIRFIELD, Louis Hsieh, v. C. R. I. & P. et al., switching charge	352
FAIRFIELD, D. M. Root, v. C. B. & Q., fire from engine	417
FAIRFIELD, Turney & Company, v. C. B. & Q., classification on wagons and parts thereof	319
FAIRFIELD, Wallick-Mitten Co., rate on cotton piece goods, interstate	317
FAIRMOUNT, A. J. Porter et al., v. C. R. I. & P., restoration of station	390
FAIRMOUNT CREAMERY Co., Omaha, Neb., v. C. M. & St. P., carrying milk and cream on passenger trains	328
FAIRPORT, George E. Feustal, classification on flower pots	402
FARNHAMVILLE, citizens of, v. C. & N. W., telegraph service	391
FARLEY, citizens of, v. Ill. Cent., train service	418
FARLEY, J. S., Grinnell, v. Iowa Cent., right of way fence	376
FARLEY, L. D., Richards, v. C. M. & St. P., telegraph service	376
FARM CROSSINGS—see Crossings, Farm:	
FARMINGTON, P. M., Cahill, v. C. R. I. & P., refusal to switch	391
FARMERS' ELEVATOR Co., Jewell, v. C. & N. W., elevator site	412
FARMERS' ELEVATOR Co., Lanyon, v. N. & N. W., station service	379
FARMERS' INCORPORATED CO-OPERATIVE SOCIETY, Joliet, v. C. & N. W., site for coal sheds	388
FARMERS' CO-OPERATIVE ELEVATOR Co., Alta, v. Ill. Cent., site for coal shed	414
FARMERS' CO-OPERATIVE PRODUCE Co., Des Moines, v. Express Companies, milk and cream cans, empty, returned	361
FARMER FISH Co., Clinton, v. Express Companies, rate on fish, oysters, etc.	360
FENCES:	
Andrews, M. E., Marshalltown, v. Iowa Cent., right of way	387
Brownlee, A. B., Shannon City, v. C. G. W., right of way	408
Donnan, George B., Melbourne, v. Iowa Cent., right of way	401
Eckford, James, Osage, v. Ill. Cent., hog tight	407
Farley, J. S., Grinnell, v. Iowa Cent., right of way	418
Fish, S. A., et al., Grinnell, v. Iowa Cent., condition of	379
Gavin, Patrick, Forest City, v. M. & St. L., and farm crossing	405
Gowdey, J. B., Dexter, v. C. R. I. & P., right of way	393

	Page
Huss, John F., Norwalk, v. C. G. W., hog tight.....	416
Jacob, Mose, Grinnell, v. Iowa Cent., right of way.....	350
Kelley, M., Lawler, v. C. M. & St. P., right of way.....	413
Kennedy, J. P., Orlila, v. C. G. W., right of way.....	404
Knouf, A. G., Orlila, v. C. G. W., hog tight.....	401
McClarey, A. J. et al., Santiago, v. C. G. W., right of way.....	404
Peterson, L. C., Woden, v. C. R. I. & P., right of way.....	403
Rex, M. B., Minburn, v. M. & St. L., hog tight.....	403
Rutherford, William, Grinnell, v. Iowa Cent., right of way.....	406
Shafer, J. D., Prole, C. G. W., right of way.....	411
Wickersham, T. S., Melbourne, v. C. G. W., right of way.....	416
FENLON COAL CO., Des Moines, v. C. R. I. & P., rate on coal, Kentucky to Iowa points.....	335
FEUSTEL, George E., Fairport, classification on flower pots.....	320
FIRE—see DAMAGES.	
FISH, S. A. et al., Grinnell, v. Iowa Cent., right of way fence.....	379
FLAGMEN—see Crossings, Street and Highway.	
FLICKINGER, Samuel et al., Elwell, v. C. M. & St. P., train service.....	350
FOREST CITY, Patrick Gavin, v. M. & St. L., farm crossing and hog tight fence.....	405
FOREST CITY, Willard Secor, v. M. & St. L., overcharge in passenger fare.....	368
FORT DODGE CREAMERY CO., v. American Express, rates.....	351
FORT DODGE, DES MOINES & SOUTHERN RAILROAD CO., mileage, officers and directors of.....	261
FORT DODGE CROCKERY CO., v. C. & N. W., overcharge.....	354
FORT DODGE, interlocker at.....	305
FORT DODGE, A. D. McBurney, v. Ill. Cent., train service at Klerim.....	408
FORT DODGE, Mitchell Implement Co., v. C. & N. W., claim for overcharge.....	352
FORT DODGE, Plymouth Clay Products Co., classification on sewer pipe and plaster.....	326
FORT DODGE, Plymouth Clay Products Co., commodity rate on drain tile rehenring.....	325
FORT DODGE, Plymouth Clay Products Co., v. C. G. W. et al., track connections.....	405
FORT MADISON, Brown Paper Company, v. Express Companies, rates.....	362
FORT MADISON, J. H. Einspanier, classification on sand.....	337
FRANCIS, L. E., Spirit Lake, v. C. R. I. & P., train service.....	409
FRANCIS & SON, Lake City, v. C. & N. W., overcharge.....	354
FREIGHTS, classification of, general revision of.....	6
FREIGHT rates, investigation of, hearings in.....	6
FUEL, consumption of by locomotives, Iowa, steam roads.....	142
FURNISH DRY—see Debt.	
FURNITURE, commodity rate on, schedules of.....	313-314
GALLOWAY, W. P., Estherville, v. C. R. I. & P., sanitary condition of depot.....	372
GAVIN, Patrick, Forest City, v. M. & St. L., farm crossing and hog tight fence.....	405
GILLILLAND, Shirley, Glenwood, v. C. B. & Q., station service.....	412
GILLILLAND, Shirley, Glenwood, v. Pac. Exp., agency service.....	364
GILLILLAND, Shirley, Glenwood, v. T. & N., condition of roadbed.....	369
GILMAN, A. F., Nuesse, v. Iowa Cent., stopping caboose at platform.....	416
GLADSTONE, F. Nebendahl, v. C. G. W., undergrade farm crossing.....	408
GLENDAL, J. A., Huglin, v. C. B. & Q., undergrade highway crossing.....	413
GLENWOOD, Shirley Gilliland, v. Pac. Exp., agency service.....	364
GLENWOOD, Shirley Gilliland, v. T. & N., condition of roadbed.....	369
GLIDDEN, Ethan Akin, v. C. & N. W., drainage.....	405
GOUTERMAN, E. O., County Line, v. C. R. I. & P., station service.....	412
GOVDY, J. B., Dexter, v. C. R. I. & P., right of way fence.....	383
GOWRIE, complaint of improper maintenance of interlocker at.....	417
GRADE CROSSINGS, elimination of.....	4

	Page
GRAHAM PAPER CO., St. Louis, Mo., commodity rates on building and roofing paper, etc.....	320
GRANVILLE, L. G. Beale, v. C. & N. W., site for coal bins.....	416
GRANVILLE CO-OPERATIVE GRAIN CO., Granville, v. C. & N. W., elevator site.....	405
GREAT DES MOINES COMMITTEE, commodity rate on drain tile, brick, etc.....	309
GREAT DES MOINES COMMITTEE, commodity rate on furniture.....	309
GREAT NORTHERN RAILWAY CO., mileage, officers and directors of.....	241
GREAT WESTERN CEREAL CO., Chicago, v. Ill. Cent., classification on straw-board cartons.....	328
GRIFF, C. E., Eldora, v. C. R. I. & P. et al., train connections.....	373
GRINFIELD, J. E. Sell, v. C. B. & Q., refrigerator car service.....	392
GRINFIELD, request for approval of interlocker at.....	414
GRINNELL, A. J. Blakely, v. Iowa Cent., farm crossing.....	395
GRINNELL, J. S. Farley, v. Iowa Cent., right of way fence.....	418
GRINNELL, S. A., Fish et al., v. Iowa Cent., right of way fence.....	350
GRINNELL, Mose Jacob, v. Iowa Cent., right of way fence.....	350
GRINNELL, J. C. Manly, v. C. R. I. & P., undergrade crossing.....	408
GRINNELL, William Rutherford, v. Iowa Cent., right of way fence.....	408
GURST PLANO CO., Burlington, v. Iowa Cent., overcharge.....	353
GYPSUM, interlocker at.....	305
HAHN BROS., Muscatine, v. M. N. & S., industry track.....	377
HALE, F. W. Conney, Wyoming, v. C. M. & St. P., train service.....	417
HALFA, citizens of, v. C. & N. W., closing depot.....	395
HAMPTON, interlocker at.....	305
HARBORVIEW, H. C., Des Moines, classification on engine cutters.....	337
HARLAN, H. W. Byers et al., v. C. G. W. et al., track connections at.....	275
HARRINGTON, T. P. et al., Algona, v. C. M. & St. P. et al., track connections.....	284
HARTLEY, citizens of, v. C. M. & St. P. et al., Y track.....	388
HARTLEY, Iowa Manufacturers' Assn., Mason City, v. C. M. & St. P. et al., track connections.....	392
HARTLEY, J. K. McAndrew, v. C. M. & St. P., failure to furnish cars.....	417
HARTSHORN, S. B., Lamoni, v. C. B. & Q., overcharge.....	354
HASTINGS, Neb., J. W. James, v. C. R. I. & P., relocating railroad.....	357
HASTIE, citizens of, v. Vabash, removal of station.....	356
HAWARDEN, T. J. Reeves, v. C. & N. W. et al., application for Y track.....	386
HAWKEYE PEARL BUTTON CO., Muscatine, v. Express Companies, excessive charges on empty paper boxes.....	363
HEDRICK, Wade Kirkpatrick, v. Iowa Cent., fires caused by engines.....	413
HEDRICK, D. H., Battle Creek, v. C. & N. W., train service.....	412
HEIDER MFG. CO., Carroll, classification on everters.....	317
HELMER, J. M., Lisbon, v. C. & N. W., cattle-pass.....	379
HEMPHILL, Mary, et al., Iowa City, v. C. R. I. & P. et al., switching charge.....	352
HISLE, Louis, Fairfield, v. C. R. I. & P. et al., petition for station at.....	366
HICKS, citizens of Waterloo, v. C. & N. W., petition for station at.....	366
HIGHWAY CROSSINGS—see Crossings, Street and Highway.	
HIGHWAY crossings, number of, Iowa, steam roads.....	109
HIGHWAY crossings, terminal companies.....	155
HIGHWAY crossings, number of, bridge companies.....	102
HILL, Enoch, Villaca, v. C. B. & Q., train service.....	409
HOLLAND, citizens of, v. C. R. I. & P., telegraph service.....	343
HOLLINGSWORTH, J. R., Clemons, v. C. M. & St. P., claim for overcharge.....	405
HOLMAN & BROTHERS, Sargent Bluff, v. C. & N. W., Y track.....	383
HOPKINS, J. A. Smith, v. C. R. I. & P. et al., train connections.....	390
HUGHES, C. B., et al., Arlington, v. C. M. & St. P. et al., undergrade highway crossing.....	413
HUGLIN, J. A., Fairfield, v. C. B. & Q., refusal to furnish cars.....	373
HULL ROLLER MILL CO., Hull, v. C. M. & St. P., industry track.....	386
HUNTLEY, S. S., New Sharon, v. C. R. I. & P., refusal to furnish cars.....	416
HUSS, John F., Norwalk, v. C. G. W., hog tight fence.....	342
HUTTIG MFG. CO., Muscatine, v. C. R. I. & P., demurrage charges.....	407
HUTSH, E. et al., Leon, v. C. B. & Q., station service.....	396
HUXLEY, interlocker at.....	305

	Page
I LLINOIS CENTRAL RAILROAD CO., mileage, officers and directors of	227
ILLINOIS CENTRAL RAILROAD CO., v. Waterloo Water Co. et al, condemnation proceedings	367
INCOME, miscellaneous, table of	28
INCOME account, Iowa, steam roads	32-35
INCOME account, entire line, steam roads	36-39
INCOME account, bridge companies	159-160
INCOME account, terminal companies	149-150
INCOME account, electric lines	177-178
INDUSTRY rates, board should have power to authorize	5
INDUSTRY TRUCKS:	
Hahn Bros., Muscatine, v. M. N. & S., removal of	377
Hull Roller Mill Co., Hull, v. C. M. & St. P., request for	373
Lyon, Chas. E., Des Moines, v. C. & N. W.	415
McCard, Frank, Cherokee, v. Ill. Cent.	382
McKee & Bliven Button Co., Muscatine, v. C. R. I. & P., request for	404
Smith, J. W., Lamoni, v. C. B. & Q., side tracks	393
INTERLOCKING devices, statement concerning	7
INTERLOCKERS:	
Bellard, Wabash and C. R. I. & P.	305
Fort Dodge, C. G. W. and F. D. D. M. & S.	305
Gowrie, complaint of improper maintenance of interlocker at	417
Greenville, request for change of operation of	414
Gypsum, Ill. Cent. and C. G. W.	305
Hampton, St. P. & D. M. and C. G. W.	305
Huxley, Ft. D., D. M. & S. and C. M. & St. P.	306
Laurens, request for change of operation of	414
Recommended for crossing near Council Bluffs	297
Webb, request for change of operation of	414
Webster City, Ill. Cent., C. & N. W. and C. C.	306
INTERNATIONAL HARVESTER Co., Chicago, express rates, general	360
INTER-URBAN RAILWAY CO., mileage, officers and directors of	263
INVESTIGATION of Freight Rates, hearing in	6
INVOICE value or released valuation, Sherman Nursery Co., Charles City	35
INWOOD, citizens of, v. C. M. & St. P., depot service	404
IOWA CENTRAL RAILWAY CO., mileage, officers and directors of	228-229
IOWA CITY, Board of Control of State Institutions, v. C. R. I. & P. et al., transfer track at Iowa City	296
IOWA CITY, Duluth Lbr. Co., v. C. R. I. & P., claim for rebate of demurrage charges	328
IOWA CITY, Mary Hemphill et al., v. C. R. I. & P., farm crossing	379
IOWA CITY, John P. Jenkins, v. C. R. I. & P., street crossing	402
IOWA CITY, J. R. Waller, v. C. R. I. & P., excessive baggage charge	369
IOWA Classification Number 14, issuance of	6
IOWA FALLS, city of, v. C. R. I. & P., lights on street crossings	387
IOWA & GREAT NORTHERN RAILWAY CO., mileage, officers and directors of	240
IOWA & ILLINOIS RAILWAY CO., mileage, officers and directors of	262
IOWA & ILLINOIS RY. CO., v. C. R. I. & P., refusal to accept shipments	385
IOWA IMPLEMENT DEALERS' ASSOCIATION, Donnellson, v. Express Companies, rates	362
IOWA IRON & METAL CO., Des Moines, classification on old rails	320
IOWA MANUFACTURERS' ASSN., Mason City, v. C. M. & St. P. et al, track connections at Hartley	392
IOWA PRODUCE CO., Ottumwa, v. C. M. & St. P., discrimination	354
IOWA STATE TRAVELING MEN'S ASSN., Des Moines, v. C. R. I. & P., restoration of trains	400
IOWA TRANSFER RAILWAY CO., mileage, officers and directors of	247

	Page
J ACKSON GRAIN CO., Cedar Rapids, v. Ill. Cent., overcharge	353
JACOBS, L. A. Windhurst, v. Iowa Cent., overcharge	335
JACOB, Moses, Grinnell, v. Iowa Cent., right of way fence	380
JAMES, J. W., Hastings, Neb., v. C. R. I. & P., relocating railroad	367
JASPER COUNTY, Board of Supervisors of, C. R. I. & P., v. proposed highway	277
JEFFERSON township, trustees of, Bremer county, v. W. C. F. & N., highway crossing	366
JENKS, John P., Iowa City, v. C. R. I. & P., street crossing	402
JEWELL, Farmers' Elevator Co., v. C. & N. W., elevator site	412
JEWELL JUNCTION, citizens of, v. C. & N. W., train service on northern Iowa division	392
JOICE, Farmers' Incorporated Co-Operative Society, v. C. & N. W., site for coal sheds	388
JOINT Rate Order, statement concerning	6
JOINT RATES:	
Curtis, C. F., Ames, v. C. & N. W., refusal to apply on shipment to campus	388
Fort Dodge Grocery Co., v. C. & N. W.	354
Rosebrook, L. R. et al., Oskaloosa, on coal	315
Wood Company, Rockwell City, v. Am. Exp., overcharge on cream	361
K EITH FURNACE CO., Des Moines, v. C. & N. W., overcharge	347
KELLEY, M., Lawler, v. C. M. & St. P., right of way fence	413
KENDRICK, J. C., Martinsburg, v. Iowa Cent., overcharge	347
KENNEDY, J. F., Orilla, v. C. G. W., right of way fence	404
KEOKUK & HAMILTON BRIDGE CO., mileage, officers and directors of	258
KEOTA, citizens of, et al., v. C. R. I. & P., train service	392
KEUNING, H. S., Otley, v. C. R. I. & P., telegraph service	327
KEYS BROS., Council Bluffs, general classification matters	327
KIRKPATRICK, Wade, Hedrick, v. Iowa Cent., fires caused by engines	413
KIROM, citizens of, v. C. & N. W., telegraph service	398
KIEMME, August, Lau, v. C. R. I. & P., condition of stock yards	372
KNAFF, H. C., Donnellson, v. C. M. & St. P., overcharge	353
KNIERIM, citizens of, v. Ill. Cent., train service	397
KNIERIM, D. A., McBurney, Fort Dodge, v. Ill. Cent., train service	408
KNOUF, A. G., Orilla, v. C. G. W., hog tight fence	401
KNOXVILLE, citizens of, et al., v. C. R. I. & P., train service	384
KNOXVILLE Township, v. C. B. & Q., dangerous highway crossing	406
KORTSON, John W., et al., Robbins, v. C. R. I. & P., damage account of fire	461
KRAUSE Co. et al., Davenport, v. I. & L., train service at LeClaire	415
L ACEY, Edward Troy, v. Iowa Cent., undergrade crossing	381
LADD, Clarence E., appointed stenographer of the board	10
LADSDALE, George Rambo et al., v. C. R. I. & P., train service	418
LAKE, W. F., Arlington, v. C. M. & St. P., train service	403
LAKE, D. S., Shenandoah, v. C. B. & Q., side tracks	418
LAKE CITY, Francisco & Son, v. C. & N. W., overcharge	384
LAKE CITY GRAIN CO., Lake City, v. C. & N. W., train service	385
LAMONI, J. A., et al., Centerdale, v. C. R. I. & P., train service	388
LAMONI, S. B., Hartsorn, v. C. B. & Q., overcharge	364
LAMONI, J. W. Smith, v. C. B. & Q., elevator site and side tracks	393
LAMONI, A. Otis White, v. C. B. & Q., condition of sidewalks and crossings	373
LANG, D. R., Ayon, v. C. R. I. & P., undergrade farm crossing	373
LANG BROS., Manson, v. Ill. Cent., depot service	379
LANTON, Farmers' Elevator Co., v. N. & N. W., station service	379
LANTON, F. W., Peterson, v. F. D., D. M. & S., wires over railroad tracks	385
LAU, August, Kiemme, v. C. R. I. & P., condition of stock yards	372
LAURENS, request for approval of interlocker at	414
LAWLER, M., Kelley, v. C. M. & St. P., right of way fence	413
LE CLAIR, Krause Co. et al., Davenport, v. I. & L., train service	415
LEEDS, W. J. Smith, v. Iowa Cent., site for coal sheds	369
LEGRAND QUARRY Co., Marshalltown, v. C. & N. W., failure to furnish cars	400

	Page
LEHIGH CLAY PRODUCTS Co. et al., Lehigh, v. C. R. I. & P. et al., track connection at Somers	274
LEON, E. Housh et al., v. C. B. & Q. station service	407
LEHNER, D. H., Robbins, v. Ad. Exp., damage in transit	354
LEHNER, Mrs. R. M., Percival, v. C. B. & Q. train service	351
LEWIS, Dwight N., elected Secretary of the Board	13
LIABILITIES and assets, bridge companies	160
LIABILITIES and assets, electric lines	173-174
LIABILITIES and assets, table of, steam roads	92-95
LIABILITIES and assets, terminal companies	150-151
LINLEY, MARSHALL OIL Co., Marshalltown, v. C. B. & Q. train service	412
LIRON, citizens of, v. C. & N. W. depot service	386
LIRON, J. M. Helmer, v. C. & N. W., cattle-pass	370
LITTLE SIOUX, W. G. Dickey et al., excessive rate for transporting show and theater cars	353
LITTLE SIOUX COMMERCIAL CLUB, v. C. & N. W. train service	413
LIVE STOCK RATES:	
Sheep, double deck, schedule of	316
Sheep, schedule of rates	316
LOHREVILLE, Mason City Brick & Tile Co., v. C. & N. W. et al., Y. track	392
LORNON, H., Murray, v. C. B. & Q. farm crossing	407
LOSS IN TRANSIT:	
Lesher, D. H., Robbins, v. Ad. Exp., damage in transit	364
Rogers, D. F., Minburn, v. M. & St. L.	374
Seery, Thomas, Whitting, v. C. & N. W.	381
Walling, A. B., Tabor, v. Ad. Exp.	363
LOUDEN MACHINERY Co., Fairfield, v. C. R. I. & P., reconsignment in transit	347
LURAY, citizens of, v. C. G. W., train service	395
LYON & HAUSER, Whitten, v. C. & N. W., train service	408
LYON, Charles E., Des Moines, v. C. & N. W., industry track	415
LYON, C. R., et al., Perry, v. M. & St. L., track connections	381
M	
MCANDREW, J. K., Hartley, v. C. M. & St. P., failure to furnish cars	417
MCBURNIE, A. D., Fort Dodge, v. Ill. Cent., train service at Kalerim	408
MCCARD, Frank, Cherokee, v. Ill. Cent., industry track	382
MCCLEARY, A. J., et al., Santiago, v. C. G. W., right of way fence	404
McKEE & BLIVEN BUTTON Co., Muscatine, classification on cut or waste clam shells	326
McKEE & BLIVEN BUTTON Co., Muscatine, v. C. R. I. & P., industry tracks	404
MCINTIRE, citizens of, v. C. G. W., condition of depot	405
McKINLEY, J. F., Turkey River, v. C. M. & St. P., application for water in stockyards at Millville	417
MCNEIL & Co., Sioux City, v. C. & N., overcharged on interstate shipment	347
MANCHESTER & ONEIDA RAILWAY Co., mileage, officers and directors of	230-231
MANLY, J. C., Grinnell, v. C. R. I. & P., undergrade crossing	369
MANNING, Swaney & Co., v. C. R. I. & P., overcharge, interstate	247
MANNON, Lang Bros., v. Ill. Cent., depot service	396
MAPLE HILL, J., Richmond, v. C. R. I. & P., telegraph service	400
MAPLETON, A. G. Berry, v. Am. Exp., discrimination in service	363
MARCUS, M. Y. Ames, v. Ill. Cent., accommodations on trains	368
MARCUS, Edmonds, Freeman & Co., weighing coal in transit	351
MARENGO, C. M. Beem, v. C. R. I. & P., freight train service	373
MARLING, W. H. et al., Prescott, v. C. B. & Q., location of depot	371
MARSH, Dold Bros., v. Iowa Cent., sanitary condition of depot	394
MARSHALL OIL Co., Marshalltown, classification on axle grease	315
MARSHALL OIL Co., Marshalltown, v. Express Companies, rates, general	361
MARSHALL OIL Co., Marshalltown, v. C. B. & Q. train service	412
MARSHALLTOWN, M. E. Andrews, v. Iowa Cent., right of way fence	387
MARSHALLTOWN, Coal Dealers' Association of Iowa and Nebraska, weighing coal shipments	350
MARSHALLTOWN, LeGrand Quarry Co., v. C. & N., failure to furnish cars	400

	Page
MARSHALLTOWN, George W. Timmons, v. Iowa Cent., drainage	372
MARTIN, E. H., Webster City, v. American Express et al., overcharge	362
MARTIN, W. B., Dubuque, commodity rate on beer	324
MARTIN, W. B., Dubuque, rate on spring beds, mattresses, etc.	317
MARTIN, W. B., Dubuque, with reference to rule limiting liability, etc.	321
MARTINSEWELL, J. C. Kendrick, v. Iowa Cent., overcharge	347
MASON CITY, American Brick & Tile Co., v. C. M. & St. P. et al., Y. track	385
MASON CITY BRICK & TILE Co., v. C. & N. W. et al., Y. track at Lohrville	392
MASON CITY & CLEAR LAKE TRACTION Co., mileage, officers and directors of	294
MASON CITY & FORT DODGE RAILROAD Co., mileage, officers and directors of	294
MASON CITY, Iowa Manufacturers' Assn., v. C. M. & St. P. et al., track connections at Hartley	392
MASON CITY, Northwestern States Portland Cement Co., v. Iowa Cent., switching charges	348
MASONVILLE, Thomas Ross, v. Am. Exp., excessive rate on poultry	363
MASTER BAKERS' ASSOCIATION, Dubuque, v. Express Companies, rates on bakery products	365
MELBOURNE, George B. Donnan, v. Iowa Cent., right of way fence	401
MELBOURNE, T. S. Wickersham, v. C. G. W., right of way fence	416
MERCHANDISE rates, reduction in, discussed	7
MILEAGE, bridge companies	163
MILEAGE, excluding trackage rights, steam roads, Iowa, 1878 to 1908	10
MILEAGE, entire line, table of, steam roads	95
MILEAGE, Iowa, steam roads	95
MILEAGE of steam roads, statement concerning	7
MILEAGE, terminal companies	149
MILEAGE traffic, electric lines	182-183
MILEAGE traffic, entire line, steam roads	124-131
MILEAGE traffic, Iowa, steam roads	116-123
MILLARD & Co., Burlington, v. C. R. I. & P., rebilling in transit	326
MILLER, F. L., Miller, v. C. R. I. & P., telegraph facilities	395
MILLER, L. E., Parkersburg, v. Ill. Cent., overcharge	353
MILLVILLE, J. F. McKinlay, Turkey River, v. C. M. & St. P., application for water in stock yards at Millville	417
MINBURN, John Crawford, v. M. & St. L., failure to furnish cars	391
MINBURN, D. F. Rogers, v. M. & St. L., loss in transit	374
MINBURN, M. B. Rex, v. M. & St. L., hog tight fence	403
MINIMUM WEIGHTS:	
Des Moines Tent & Awning Co. et al., Des Moines, on tents and fixtures	315
MINNEAPOLIS & ST. LOUIS RAILROAD Co., mileage, officers and directors of	231-232
MINTERS, W. V., Sigourney, v. C. R. I. & P., claim for overcharge	246
MISSOURI VALLEY & BLAIR RAILWAY & BRIDGE Co., mileage, officers and directors of	254
MITCHELL IMPLEMENT Co., Fort Dodge, v. C. & N. W., claim for over- charge	362
MOUNT AYL, citizens of, et al., v. C. B. & Q. train service	394
MT. HAMMILL, citizens of, v. C. B. & Q. train service	400
MOLTER, C. H., Denison, v. Ill. Cent. et al., drainage	379
MONDAMIN, C. S. Stowell, v. C. & N. W., depot service	390
MONROE, citizens of, v. C. R. I. & P., depot service	395
MONTZUMA, Fred Carr et al., v. Iowa Cent., train service	386
MOORE, Benjamin, Villisca, v. C. B. & Q., damage by fire account engine	402
MORAVETS, J. E., Ogden, v. C. & N. W., drainage	371
MOVILLE, J. P. Denning, v. C. & N. W., overcharge	354
MUELLER LUMBER Co., Davenport, v. C. R. I. & P., claim for overcharge	342
MURRAY, H. Lofmof, v. C. B. & Q. farm crossing	407
MUSCATINE, Hahn Bros., v. M. N. & S., industry track	377
MUSCATINE, Hawkeye Pearl Button Co., v. Express Companies, excessive charges	363
MUSCATINE, Huttig Mfg. Co., v. C. R. I. & P., demurrage charges	342

	Page
MUSCATINE, McKee & Bliven Button Co., v. C. R. I. & P. industry tracks....	404
MUSCATINE, McKee & Bliven Button Co., classification on cut or waste claim shells.....	326
MUSCATINE NORTH & SOUTH RAILWAY Co., mileage, officers and directors of.....	232-233
MUSGRAVE FENCE Co., Des Moines, rate on waste paper.....	326
NIBBENDAHL, F., Gladbrook, v. C. G. W., undergrade farm crossing....	408
NEW BOSTON, citizens of, v. C. B. & Q., train service.....	368
NEWTON & NORTHWESTERN RAILROAD Co., mileage, officers and directors of.....	233-234
NEW SHARON, E. R. Carpenter, v. Iowa Cent., sanitary condition of depot....	386
NEW SHARON, S. S. Huntley, v. C. R. I. & P., refusal to furnish cars.....	386
NORTHWESTERN STATES PORTLAND CEMENT Co., Mason City, v. Iowa Cent., switching charges.....	348
NORWALK, John F. Huss, v. C. G. W., hog tight fence.....	416
NORWAY, Mrs. K. E. Smith, v. C. & N. W., depot service.....	387
NUESSE, A. F., Gilman, v. Iowa Cent., stopping caboose at platform.....	416
NUMBER of cars, 1878 to 1908.....	12
NUMBER of employes, 1878 to 1908.....	12
ODGEN, J. E. Moravetz, v. C. & N. W., drainage.....	371
OLNEY & JERMAN, Clinton, v. American Exp., delivery of returned empties.....	364
OMAHA BRIDGE & TERMINAL Co., mileage, officers and directors of.....	255
OMAHA & COUNCIL BLUFFS STREET RAILWAY Co., v. C. B. & Q. et al., railroad crossing near Council Bluffs.....	297
OMAHA GRAIN EXCHANGE, v. C. N. W., routing of shipments.....	353
OMAHA, NEB., Fairmont Creamery Co., v. C. M. & St. P., carrying milk and cream on passenger trains.....	348
OMAHA, NEB., M. Gray Zalinski, Q. M. U. S. A., v. I-U., concerning freight charges Des Moines to Fort Des Moines.....	342
OPERATING expenses, electric lines.....	166-170
OPERATING expenses, entire line, steam roads.....	67-88
OPERATING expenses, Iowa, steam roads.....	50-66
ORGANIZATION of the Board.....	13
ORILLA, J. F. Kennedy, v. C. G. W., right of way fence.....	404
ORILLA, A. G. Knout, v. C. G. W., hog tight fence.....	401
OSAGE, James Eckford, v. Ill. Cent., hog tight fence.....	407
OSKALOOSA & BUXTON ELECTRIC RAILWAY Co., mileage, officers and directors of.....	265
OSKALOOSA, L. R. Roschrook et al., joint rates on coal.....	315
OSKALOOSA, R. L. Turner, v. Iowa Cent., claim for overcharge.....	346
OSKALOOSA, Underwood Candy Co., rates on bananas, interstate.....	317
OTLEY, H. S. Keuning, v. C. R. I. & P., telegraph service.....	392
OTTENSEN, citizens of, v. C. R. I. & P., telegraph service.....	396
OTTUMWA BRICK & CONSTRUCTION Co., Ottumwa, with reference to minimum weights on brick and clay products.....	323
OTTUMWA, Commercial Association of, classification on glass fruit jars.....	324
OTTUMWA, J. W. Edgerly & Co., released valuation of wine and whiskey, etc.....	324
OTTUMWA, Iowa Produce Co., v. C. M. & St. P., discrimination.....	354
OTTUMWA, Phil Safford, commodity rate on brick.....	324
OVERCHARGE:	
Ashby Telephone Cut Out Co., Charlton, v. C. B. & Q., claim for, interstate.....	350
Berry Seed Company, Clarinda, v. Ad. Exp., claim for.....	364
Cook, E. B., Wapello, v. Iowa Cent., account of wrongful routing.....	352
Cunningham, J. A., Dubuque, v. C. M. & St. P., on passenger fare.....	380
Danning, J. P., Merville, v. C. & N. W.....	354
Denison, Jno. D., Clarion, v. Wells-Fargo Exp.....	354
Fort Dodge Grocery Co., v. C. & N. W.....	354
Guest Piano Co., Burlington, v. Iowa Cent.....	353

	Page
Francisco & Son, Lake City, v. C. & N. W.....	354
Hartshorn, S. B., Lamont, v. C. B. & Q.....	342
Hollingsworth, J. R., Clemons, v. C. M. & St. P., claim for.....	353
Jackson Grain Co., Cedar Rapids, v. Ill. Cent.....	347
Keith Furnace Co., Des Moines, v. C. & N. W., claim for.....	347
Kendrick, J. C., Martinsburg, v. Iowa Cent., claim for.....	347
Knapp, H. C., Donnellson, v. C. M. & St. P.....	353
McNeil & Co., Sioux City, v. C. & N. W., interstate.....	347
Martin, E. H., Webster City, v. Am. Exp., et al.....	362
Miller, L. E., Parkersburg, v. Ill. Cent.....	353
Minter, W. V., Sigourney, v. C. R. I. & P., claim for.....	346
Mitchell Implement Co., Fort Dodge, v. C. & N. W., claim for.....	352
Mueller Lumber Co., Davenport, v. C. R. I. & P., claim for.....	342
Pilkington, A. E., Centerdale, v. C. R. I. & P., on mixed carload of hogs and sheep.....	352
Scott, Carter, Davis City, v. C. B. & Q., interstate.....	352
Secor, Willard, Forest City, v. M. & St. L., in passenger fare.....	368
Sieg Iron Co., Davenport, v. C. B. & Q., on account of transfer charges.....	404
Swaney & Co., Manning, v. C. R. I. & P., interstate.....	347
Taylor & Co., Creston, v. C. G. W., for transferring from car to car.....	351
Turner, R. L., Oskaloosa, v. Iowa Cent., claim for.....	346
Ulrich, C. W., Des Moines, v. C. & N. W., claim for.....	346
Wallier Bros., Charles City, v. Ill. Cent.....	350
Windhurst, L. A., Jacobs, v. Iowa Cent.....	335
Wood Co., Rockwell City, v. Am. Exp., on cream, joint rates.....	361
PACIFIC JUNCTION, Shirley Gilliland, v. C. B. & Q., station service.....	412
PAPER, commodity rate on, schedule of.....	312
PAPER, commodity rate on, schedule of.....	326
PARAGON REFINING Co., Des Moines, classification on empty iron barrels returned.....	319
PARIS, A. E., Bunch, classification on coal props.....	317
PARKERSBURG, L. E. Miller, v. Ill. Cent., overcharge.....	353
PATON, citizens of, v. M. & St. L., station service.....	383
PELLA BRUSH FACTORY, Pella, v. C. B. & Q., rate on rice root, interstate.....	321
PELLA, G. A. Stout et al., v. C. R. I. & P., train service.....	392
PERCIVAL, Mrs. R. M. Leslie, v. C. B. & Q., train service.....	381
PERRY, C. R. Lyon et al., v. M. & St. L., track connections.....	381
PETERSON, F. W., Lanyon, v. F. D., D. M. & B., wires over right of way.....	355
PETERSON, L. C., Woden, v. C. R. I. & P., right of way fence.....	403
PILKINGTON, A. E., Centerdale, v. C. R. I. & P., overcharge on mixed carload of hogs and sheep.....	352
PISCATAWAY, citizens of, C. & N. W., telegraph service.....	397
PLAINFIELD, J. Donlon et al., v. Ill. Cent., depot service.....	395
PLYMOUTH CLAY PRODUCTS Co., Ft. Dodge, v. C. G. W. et al., track connections.....	405
PLYMOUTH CLAY PRODUCTS Co., Ft. Dodge, classification on sewer pipe and plaster.....	326
PLYMOUTH CLAY PRODUCTS Co., Ft. Dodge, commodity rate on drain tile, reheating.....	325
PORTER, A. J., et al., Fairmount, v. C. R. I. & P., restoration of station.....	390
PORTSMOUTH, citizens of, v. C. M. & St. P., train service.....	391
POTTAWATTAMIE COUNTY, Board of Supervisors of, v. C. G. W., application for under crossing.....	262
POTTAWATTAMIE COUNTY, Board of Supervisors of, v. C. R. I. & P., v. highway crossing.....	250
PRESBOTT, W. H., Marling et al., v. C. B. & Q., location of depot.....	371
PROLE, J. D. Shafer, v. C. G. W., undergrade farm crossing.....	416
PROLE, J. D. Shafer, v. C. G. W., unsafe bridge on highway.....	411
PROLE, J. D. Shafer, v. C. G. W., right of way fence.....	317
PROPS, coal, A. E. Patis, Bunch, classification on.....	317
PROUTY, C. L., Council Bluffs, v. C. R. I. & P., undergrade highway crossing.....	374

	Page
QUARTERMASTER, U. S. A., Omaha, v. I-U., concerning freight charges Des Moines to Fort Des Moines.....	342
R AILROADS, condition of in Iowa.....	3
RAILROAD crossings at grade, law recommended concerning.....	4
RAILROAD crossings, overhead, number of, Iowa, steam roads.....	109
RAILS, renewals of, Iowa, steam roads.....	111
RAMBO, George, et al., Laddsdale, v. C., R. I. & P., train service.....	418
RATES—see also Commodity Rates.	
RATES:	
American Linseed Company, Des Moines, commodity rate on linseed oil and oilmeal.....	318
Black Hawk Coffee & Spice Co., Waterloo, on cans, interstate.....	315
Brick, drain tile, etc., Commodity Rate No. 13.....	310
Brown-Hurley Co., Des Moines, classification on conductor pipe.....	309
Brown-Hurley Co., Des Moines, classification on barrel carts.....	324
Brown Paper Co., Fort Madison, v. Express Companies.....	362
Chicago, Burlington & Quincy Railroad Co. et al., rehearing on commodity rates, brick, furniture, agricultural implements, wagons and paper.....	322
Commercial Association of Ottumwa, classification on glass fruit jars.....	319
Commodity Rate No. 12, on paper, etc.....	312
Commodity Rate No. 14, on agricultural implements and wagons.....	313
Commodity Rate No. 15, on furniture.....	311
Commodity Rate No. 17, on brick, drain tile, etc.....	311
Commodity Rate No. 18, on agricultural implements and wagons.....	339
Commodity Rate No. 19, on furniture.....	314
Corn Belt Meat Producers' Association, on sheep, feeders.....	315-316
Corn Products Refining Co., Chicago, classification on corn sugar.....	326
Crary Bros., Boone, classification on galvanized eave troughs.....	327
Denning Wire & Fence Co., Cedar Rapids, classification on wire and wood fence and wire.....	318
Des Moines Drug Co., Des Moines, released valuations on wine, whiskey, etc.....	324
Dickey, W. G. et al., Little Sioux, excessive, for transporting show and theater cars.....	353
Dickinson Company, Chicago, classification on pop corn.....	319
Douglas & Co., Cedar Rapids, classification on starch.....	319
Edgerly, J. W. & Co., Ottumwa, released valuations of wine, whiskey, etc.....	324
Elinspanjer, J. H., Ft. Madison, classification on sand.....	327
Express, hearings with reference to.....	5
Express, law concerning.....	356
Express, Order No. 1.....	359
Feiner Fish Co., Clinton, v. Express Companies, on fish, oysters, etc.....	360
Fenlon Coal Co., Des Moines, v. C., R. I. & P., coal, Kentucky to Iowa points.....	325
Feustel, George E., Fairport, classification on flower pots.....	320
Ft. Dodge Creamery Co., v. Am. Exp.....	361
Freight, investigation of, hearings in.....	6
Graham Paper Co., St. Louis, Mo., commodity, on building and roofing and building paper.....	320
Greater Des Moines Committee, commodity, on drain tile, brick, etc.....	309
Greater Des Moines Committee, commodity, on furniture.....	309
Great Western Cereal Co., Chicago, v. Ill. Cent., classification on straw-board cartons.....	326
Hearing in matter of Supplement No. 1 to Iowa Classification No. 14.....	338-339
Haider Manufacturing Co., Carroll, classification on eveners.....	317
Hargrove, H. C., Des Moines, classification on ensilage cutters.....	327

	Page
Hawkeye Pearl Button Co., Muscatine, v. Express Companies, excessive charges.....	362
Industry, Board should have power to authorize.....	5
International Harvester Co., Chicago, express, general.....	360
In the matter of Amendment No. 1 to Commodity rates.....	324
In the matter of commodity rate on agricultural implements and Wagons.....	327
Iowa Implement Dealers' Association, Donnellson, v. Express Companies.....	362
Iowa Iron & Metal, Co., Des Moines, classification on old rails.....	320
Joint, on coal.....	316
Keys Bros., Council Bluffs, general classification matters.....	327
McKee & Bliven Button Co., Muscatine, classification on cut or waste clam shells.....	326
Marshall Oil Company, Marshalltown, classification on axle grease.....	315
Marshall Oil Company, Marshalltown, v. Express Companies, general.....	361
Martin, W. B., Dubuque, commodity rate on beer.....	324
Martin, W. B., Dubuque, on spring beds, mattresses, etc.....	317
Martin, W. B., Dubuque, with reference to rule limiting liability.....	321
Master Bakers' Association, Dubuque, v. Express Companies, on bakery products.....	362
Musgrave Fence Co., Des Moines, rate on waste paper.....	326
Ottumwa Brick & Construction Co., Ottumwa, with reference to minimum weights on brick and clay products.....	323
Paragon Refining Co., Des Moines, classification on empty iron barrels, returned.....	319
Paris, A. E., Dubuque, classification on coal props.....	317
Pella Brush Factory, Pella, v. C., B. & Q., on rice root, interstate.....	321
Plymouth Clay Products Co., Ft. Dodge, classification on sewer pipe and plaster.....	326
Plymouth Clay Products Co., Ft. Dodge, commodity rate on drain tile rehearing.....	325
Quartermaster, U. S. A., Omaha, Neb., v. I-U., Des Moines to Fort Des Moines.....	342
Red Jacket Mfg. Co., Davenport, v. Express Companies, general.....	362
Redpath Chautauqua System, Cedar Rapids, classification on circus seat jacks.....	327
Redpath Chautauqua System, Cedar Rapids, v. Express Companies, application for lower.....	364
Reductions in, discussed.....	7
Rose, Thomas, Masonville, v. Am. Exp., excessive on poultry.....	363
Sac City Milling Co., on wheat, etc.....	318
Safford, Phil, Ottumwa, commodity rate on brick.....	324
Sunderbruch, A. H., Davenport, v. Am. Exp., express, general.....	362
Swanson Mfg. Co., Shenandoah, classifications on castings.....	324
Turney & Co., Fairfield, v. C., B. & Q., classification on wagons and parts thereof.....	319
United States Gypsum Co., Chicago, classification on plaster board.....	326
Underwood Candy Company, Onkalosa, on bananas, interstate.....	317
Wadley Co., Dubuque, v. Express Companies, express, general.....	361
Wallick-Mitten Co., Fairfield, on cotton piece goods, interstate.....	317
Watrous, E. L., Des Moines, classification on steel forgings.....	319
Woodruff, J. S., Denison, v. Am. Exp., express, on cream.....	360
Wylie, E. G., Des Moines, with reference to adoption of rules of Western Classification No. 43.....	318
REBILLING IN TRANSIT:	
Capital City Carriage Co., Des Moines, v. C., M. & St. P., interstate or intrastate.....	354
Interstate shipment, G. G. Wheat, Emmetsburg, v. C., R. I. & P.....	343
Louden Machinery Co., Fairfield, v. C., R. I. & P.....	347
Millard & Co., Burlington, v. C., R. I. & P.....	336

	Page
RED JACKET MFG. CO., Davenport, v. Express Companies, rates, general....	362
REDPATH CHAUTAUQUA SYSTEM, Cedar Rapids, classification on circus seat jacks	327
REDPATH CHAUTAUQUA SYSTEM, Cedar Rapids, v. Express Companies, rates....	364
REEVES, T. J., Hawarden, v. C. & N. W. et al., application for Y track.....	386
REFUSAL to furnish cars—see Failure to Furnish Cars.	
REFUSAL TO RECEIVE AND FORWARD FREIGHT:	
Curtis, C. F., Ames, v. C. & N. W.....	388
Iowa & Ill. Ry. Co., v. C. R. I. & P.....	385
REFUSAL TO SWITCH CARS:	
Charlton, J. H., Rolfe, v. M. & St. L.....	398
RELEASED valuations; or invoice value, Sherman Nursery Co., Charles City....	325
RENTALS paid, stock, debt and rentals received, terminal companies.....	148
RENTALS received, rentals paid and miscellaneous income, table of.....	28-29
RENTALS received, stock, debt, and rentals paid, terminal companies.....	148
RENTALS received, bridge companies.....	160
REX, M. B., Minburn, v. M. & St. L., hog tight fence.....	403
RICHARDS, L. D., Farlin, v. C. M. & St. P., telegraph service.....	376
RICHMOND, J., Maple Hill, v. C. R. I. & P., telegraph service.....	400
RICKETTS, citizens of, v. C. & N. W., telegraph service.....	397
RIGHT OF WAY FENCES—see Fences.	
RIPPY, John A. Cavanagh, v. I-U, routing of shipment.....	342
ROAD and equipment, description of, electric lines.....	184-185
ROADBED, Shirley Gilliland, Glenwood, v. T. & N., condition of.....	369
ROADS, cost of, steam.....	30
ROBINS, John W., Kortson, v. C. R. I. & P., damage account fire from engine	401
ROBINS, D. H., Leshar, v. Ad. Exp., damage in transit.....	364
ROCKWELL CRT, Wood Co., v. Am. Exp., overcharge.....	361
ROGERS, D. F., Minburn, v. M. & St. L., loss in transit.....	374
ROGERS, A. R., Woodward, v. C. M. & St. P., highway crossing.....	380
ROLFE, J. H., Charlton, v. M. & St. L., refusal to switch cars.....	398
ROOT, D. M., Fairfield, v. C. B. & Q., fire from engine.....	417
ROSEBROOK, L. R. et al., Oskaloosa, joint rates on coal.....	315
ROSE, Thomas, Masonville, v. Am. Exp., rate on live poultry, excessive.....	363
ROUTING OF SHIPMENT:	
Cavanagh, John A., Rippey, v. I-U.....	342
Omaha Grain Exchange, v. C. & N. W.....	352
RULES, governing application of Iowa Classification of Freight.....	317
RUTHERFORD, William, Grinnell, v. Iowa Cent., right of way fence.....	406
S AC CITY MILLING CO., rates on wheat, etc.....	318
SAFFORD, Phil, Ottumwa, commodity rate on brick.....	324
ST. LOUIS, Mo., Graham Paper Co., commodity rates on building and roof- ing paper, etc.	329
SALARIES and employees, entire line, steam roads.....	107
SALARIES and employees, Iowa, steam roads.....	100-106
SALARIES and employees, terminal companies.....	153-155
SALER, citizens of, v. C. B. & Q., train service.....	396
SANBORN, L. J., Baird, Williamsfield, Ill., v. C. M. & St. P., drainage.....	417
SANTIAGO, A. J., McClarey et al., v. C. G. W., right of way fence.....	404
SARGENT'S BLUFF, Holman & Brother, v. C. & N. W., Y track.....	405
SCALES:	
Bayles, A. F., Cromwell, v. C. B. & Q., stock.....	407
SCOTT, Carter, Davis City, v. C. B. & Q., overcharge, interstate.....	352
SECOR, Willard, Forest City, v. M. & St. L., overcharge in passenger fare....	363
SEEBY, Thomas, Whiting, v. C. & N. W., loss in transit.....	381
SEIL, J. E., Greenfield, v. C. B. & Q., refrigerator car service.....	392
SEYMOUR, J. C., Cove, v. C. R. I. & P., train service.....	411
SHAFFER, J. D., Prole, v. C. G. W., right of way fence.....	411
SHAFFER, J. D., Prole, v. C. G. W., upgrade farm crossing.....	418

	Page
SHAFFER, J. D., Prole, v. C. G. W., unsafe bridge on highway.....	416
SHANNON CITY, A. B. Brownlee, v. C. G. W., right of way fence.....	408
SHEEP, commodity rates, schedule of.....	316
SHEEP, feeders, rate on.....	315-316
SHELLSBURG, Jno. W. Shomler et al., v. C. R. I. & P., train service.....	370
SHENANDOAH, J. Auracher, v. Wabash, elevator site.....	392
SHENANDOAH, citizens of, et al., v. C. B. & Q., train service.....	394
SHENANDOAH, D. S. Lake, v. C. B. & Q., side tracks.....	402
SHENANDOAH, Swanson Mfg. Co., classification on castings.....	324
SHERMAN BROS., Bonaparte, v. C. R. I. & P., claim for damages.....	398
SHERMAN NURSERY CO., Charles City, released valuation or invoice value, effect of	385
SHOMLER, Jno. W. et al., Shellsburg, v. C. R. I. & P., train service.....	370
SIDE TRACKS:	
Lake, D. S., Shenandoah, v. C. B. & Q., contract for maintenance of....	403
SIDEWALKS—see Crossings, Street and Highway.	
SIDNEY, citizens of, et al., v. C. B. & Q., train service on Sidney branch....	371
SIEG IRON CO., Davenport, v. C. B. & Q., overcharge for transfer charges....	404
SIOUXCITY, W. V. Minter, v. C. R. I. & P., claim for overcharge.....	346
SIOUX CITY BRIDGE CO., mileage, officers and directors of.....	256
SIOUX CITY, McNeil & Co., v. C. & N. W., overcharge on interstate ship- ment	347
SIOUX CITY TERMINAL CO., mileage, officers and directors of.....	248
SITES:	
Auracher, J., Shenandoah, v. Wabash, for elevator.....	392
Beale, L. G., Granville, v. C. & N. W., for coal bins.....	416
Farmers' Co-operative Elevator Co., Alta, v. Ill. Cent., for coal shed....	414
Farmers' Elevator Co., Jewell, v. C. & N. W., for elevator.....	412
Farmers' Incorporated Co-operative Society, Joice, v. C. & N. W., for coal sheds	388
Granville Co-operative Grain Co., Granville, v. C. & N. W., for elevator....	402
Smith, J. W., Lamoni, v. C. B. & Q., elevator.....	393
Smith, W. J., Leeds, v. Iowa Cent., for coal sheds.....	369
SKINNER, G. W., Council Bluffs, v. Ill. Cent., petition for additional depot....	369
SLATER, citizens of, v. C. M. & St. P., train service.....	391
SLIFER, George P., Chase et al., v. C. R. I. & P., restoration of station.....	391
SMITH, J. A., Hospers, v. C. St. P. M. & O., train service.....	393
SMITH, J. W., Lamoni, v. C. B. & Q., elevator site and side tracks.....	369
SMITH, W. J., Leeds, v. Iowa Cent., site for coal sheds.....	411
SMITH, LITCHY & HILLMAN Co., Waterloo, v. C. & N. W., train service.....	411
SMITH, Mrs. K. E., Norway, v. C. & N. W., depot service.....	387
SOLDIER, citizens of, v. C. & N. W., telegraph service.....	396
SOMERS, Lehigh Clay Products Co. et al., v. C. R. I. & P. et al., track connection at	274
SPIRIT LAKE, I. E. Francis, v. C. R. I. & P., train service.....	409
SPRAGUEVILLE, W. C. J. Blasfield et al., v. C. M. & St. P., establishment of station	415
SPRINGER, Arthur, Wapello, v. C. R. I. & P., train service.....	384
SPUR TRACKS—see Transfer Tracks.	
STACKVILLE JUNCTION, citizens of, v. Ill. Cent., depot accommodations.....	396
STARCH, Commodore, Rate on, schedule.....	334
STARCH, Citizens of, v. C. M. & St. P., re-establishment of station.....	379
STATISTICS, general, statement concerning reliability of.....	7
STATISTICS, general, statement concerning reliability of.....	263
STEDINS, W. F., Des Moines, v. Ad. Exp., delivery of packages.....	263
STATIONS:	
Bingham, citizens of, v. Wabash, depot service.....	403
Blanchard, citizens of, v. Wabash, condition of depot.....	414
Blasfield, W. C. J. et al., Spragueville, v. C. M. & St. P., establishment of	415
Carpenter, E. R., New Sharon, v. Iowa Cent., sanitary condition of depot...	386

	Page
Capron, G. F., State Center, v. C. M. & St. P., re-establishment of.....	379
Chandler, J. H., Des Moines, v. I.U., application for additional pay.....	295
Chase, George F. et al., Sifer, v. C. R. I. & P., restoration of.....	291
Cundy, R. G., Ware, v. C. R. I. & P., depot service.....	291
Denn, citizens of, v. C. B. & Q., station service.....	406
Doks, P. D. et al., Bloomfield, v. Wabash, depot service.....	389
Dold Bros., Marsh, v. Iowa Cent., sanitary condition of.....	386
Donlon, J. et al., Plainfield, v. Ill. Cent., depot service.....	395
East Des Moines, citizens of, v. C. R. I. & P., application for passenger and baggage.....	309
East Des Moines, citizens of, v. D. M. U., application for passenger and baggage.....	292
Farmers' Elevator Co., Lanyon, v. N. & N. W.,.....	279
Farnhamville, citizens of, v. C. & N. W. Ry., telegraph service.....	402
Galloway, W. P., Estherville, v. C. R. I. & P., condition of depot.....	372
Gilliland, Shirley, v. C. B. & Q., service at Pacific Junction.....	412
Gouterman, E. O., County Line, v. C. R. I. & P., station service.....	412
Halfa, citizens of, v. C. & N. W., closing depot.....	395
Hastie, citizens of, v. Wabash, removal of.....	365
Holland, citizens of, v. C. R. I. & P., telegraph service.....	400
Housh, E. et al., v. C. B. & Q., station service.....	407
Inwood, citizens of, v. C. M. & St. P., depot service.....	404
Keuning, H. S., Otley, v. C. R. I. & P., telegraph service.....	392
Kiron, citizens of, v. C. & N. W., telegraph service.....	398
Lang Bros., Manson, v. Ill. Cent., depot service.....	296
Lisbon, citizens of, v. C. & N. W., depot service.....	386
McIntire, citizens of, v. C. G. W., condition of depot.....	405
Miller, F. L., Miller, v. C. R. I. & P., telegraph facilities.....	295
Monroe, citizens of, v. C. R. I. & P., depot service.....	295
Number of, Iowa, steam roads.....	111
Ottosen, citizens of, v. C. R. I. & P., telegraph service.....	396
Paton, citizens of, v. M. & St. L.,.....	383
Pisgah, citizens of, v. C. & N. W., telegraph service.....	397
Porter, A. J. et al., Fairmount, v. C. R. I. & P., restoration of.....	390
Richards, L. D., Furlin, v. C. M. & St. P., telegraph service.....	376
Richmond, J., Maple Hill, v. C. R. I. & P., telegraph service.....	409
Rickets, citizens of, v. C. & N. W., telegraph service.....	397
Smith, Mrs. K. E., Norway, v. C. & N. W., depot service.....	387
Soldier, citizens of, v. C. & N. W., telegraph service.....	296
Skinner, G. W., Council Bluffs, v. Ill. Cent., petition for additional depot.....	359
Springer, Arthur, Wapello, v. C. R. I. & P., depot service.....	384
Staceyville Junction, citizens of, v. Ill. Cent., depot accommodations.....	396
Stowell, C. S., Mondamin, v. C. & N., depot service.....	390
Strahan, citizens of, v. Wabash, station service.....	396
Thorp, T. F., Carnforth, v. C. & N. W., closing depot.....	409
Watertown, citizens of, v. C. & N. W., petition for at Hoken.....	266
Watkins, citizens of, v. C. & N. W., telegraph service.....	407
STREET, F. E., Waterloo, v. C. & N. W., baggage service.....	378
STOCK and bonds owned, steam roads, table of.....	26
STOCK and debt, steam roads.....	25
STOCK and debt, bridge companies.....	158
STOCK, capital, electric lines.....	164-165
STOCK, debt, rentals paid and rentals received, terminal companies.....	148
STOCKYARDS:	
Lan. August Klemme, v. C. R. I. & P., condition of.....	372
McKinlay, J. F., Turkey River, v. C. M. & St. P., application for water in, at Millville.....	417
STOUT, G. A. et al., Pella, v. C. R. I. & P., train service.....	392
STOWELL, C. S., Mondamin, v. C. & N. W., depot service.....	390
STRAHAN, Shirley Gilliland, Glenwood, v. Pac. Exp., service.....	364

	Page
STRAHAN, citizens of, v. Wabash, station service.....	396
STREETS—see Crossings, Street and Highway.....	
SULLIVAN, Neal, Afton, v. C. G. W., application for undergrade crossing.....	285
SUNDERBURY, A. H., Davenport, v. Am. Exp., rates, general.....	362
SUPPLEMENT No. 1 to Iowa Classification No. 14.....	331-333
SUPPLEMENT No. 1 to Iowa Classification No. 14, hearing in matter of.....	328
SWANBY & Co., Manning, v. C. R. I. & P., overcharge, interstate.....	347
SWANSON MFG. CO., Shenandoah, classification on castings.....	324
SWITCHING CHARGE:	
Hilo, Louis, Fairfield, v. C. R. I. & P. et al.....	352
Northwestern States Portland Cement Co., Mason City, v. Iowa Cent.....	348
SWITCHING SERVICE:	
Cahill, P. M., Farmington, v. C. R. I. & P., refusal to perform.....	381
Charlton, J. H., Rolfe, v. M. & St. L.....	398
"SWITCHING ZONE," Board should have power to extend.....	5
TABOR & NORTHERN RAILWAY CO., mileage, officers and directors of.....	224
TABOR, A. B., Walling, v. Ad. Exp., loss in transit.....	363
TAMA & TOLEDO ELECTRIC RAILWAY AND LIGHT CO., mileage, officers and directors of.....	266
TAMA, citizens of, v. C. & N. W., train service on northern Iowa division.....	392
TAKES, table of, steam roads.....	89-91
TAYLOR & Co., Creston, v. C. G. W., overcharge for transfer.....	351
TELEGRAPH SERVICE—see Stations.....	
TELEPHONE SERVICE—see Stations.....	
TELEGRAPH WIRES—see Wires Over Railroad Tracks.....	
TELEPHONE WIRES—see Wires Over Railroad Tracks.....	
TENTS and fixtures, minimum weights on.....	315
TERMINAL companies, statement concerning.....	8
THORNTON, H. O., Chase, v. C. G. W., delay in furnishing cars.....	384
THORNTON, S. Laura Ensign, v. C. G. W., drainage.....	377
THORP, T. F., Carnforth, v. C. & N. W., closing depot.....	409
TIES, renewals of, Iowa, steam roads.....	111
TIMMONS, George W., Marshalltown, v. Iowa Cent., drainage.....	372
TINGLEY, H. E., Breckenridge, v. C. B. & Q., freight train service.....	384
TINOLEY, citizens of, et al., v. C. B. & Q., train service.....	294
TONNAGE crossing Mississippi and Missouri rivers, steam roads.....	143
TONNAGE, entire line, steam roads.....	137-141
TONNAGE, Iowa, steam roads.....	132-136
TRAFFIC, mileage, entire line, steam roads.....	124-131
TRAFFIC, mileage, Iowa, steam roads.....	116-123
TRANSFER TRACK:	
American Brick & Tile Co., Mason City, v. C. M. & St. P. et al.....	387
Board of Control of State Institutions, v. C. R. I. & P. et al., transfer track at Iowa City.....	296
Byers, H. W. et al., Harlan, v. C. G. W. et al.....	275
Harrington, T. P. et al., Algona, v. C. M. & St. P. et al., application for.....	284
Hartley, citizens of, v. C. M. & St. P. et al.....	388
Holman & Brother, Sargent's Bluff, v. C. & N. W.....	405
Iowa Manufacturers' Assn., Mason City, v. C. M. & St. P. et al., at Hartley.....	392
Lehigh Clay Products Co. et al., Somers, v. C. R. I. & P. et al.....	274
Lyon, C. R. et al., Perry, v. M. & St. L.....	381
Mason City Brick & Tile Co., v. C. & N. W. et al., at Lohrville.....	392
Plymouth Clay Products Co., Ft. Dodge, v. C. G. W. et al.....	405
Reeves, T. J., Hawarden, v. C. & N. W. et al.....	386
TRAIN SERVICE:	
Arispe, citizens of, v. C. G. W.....	383
Alden, citizens of, C. & N. W.....	415
Beem, C. M., Marengo, v. C. R. I. & P., freight.....	379

	Page
Berry, G. W., Beaman, v. C. & N. W., between Jewell Jct. and Tama	387
Blackmore, E. L., Applington, v. Ill. Cent.	380
Board of Railroad Commissioners, v. C. B. & Q., at Des Moines	304
Breckenridge, H. E., Tingley, v. C. B. & Q., freight	384
Carr, Fred et al., Montezuma, v. Iowa Cent.	386
Carrough, H., Des Moines, v. D. M., I. F. & N., passenger	411
Churdan Mercantile Co., Churdan, v. C. M. & St. P., discrimination in train service	405
Coin, citizens of, v. Wabash	383
Collins Creamery, Collins, v. C. M. & St. P., carrying cream on passenger trains	375
Comney, F. W., Wyoming, v. C. M. & St. P., at Hale	417
Cove, J. C., Seymour, v. C. R. I. & P.	411
Dayton, Harry, Waukon, v. C. M. & St. P.	371
Des Moines Commercial Club et al., v. C. B. & Q., train service	294
Farley, citizens of, v. Ill. Cent.	391
Flickinger, Samuel et al., Elwell, v. C. M. & St. P.	380
Francis, L. E., Spirit Lake, v. C. R. I. & P.	409
Greaf, C. E., Eldora, v. C. R. I. & P. et al.	373
Hedrick, D. H., Battle Creek, v. C. & N. W., for July 4th	412
Hill, Enoch, v. C. B. & Q., train service	408
Hughes, C. B., et al., Arlington, v. C. M. & St. P. et al., at Donnan	369
Iowa State Traveling Men's Assn., v. C. R. I. & P., restoration of trains	400
Keota, Knoxville and West Chester, citizens of, v. C. R. I. & P.	384
Knerim, citizens of, v. Ill. Cent.	397
Krause Co. et al., Davenport, v. I. & L., at LeClaire	415
Lake, W. F., Arlington, v. C. M. & St. P.	385
Lake City Grain Co., Lake City, v. C. & N. W.	388
Lamborn, J. A. et al., Centerville, v. C. R. I. & P.	381
Leslie, Mrs. R. M., Percival, v. C. B. & Q.	413
Little Sioux Commercial Club, v. C. & N. W., for the 4th of July	395
Lurray, citizens of, v. C. & N. W.	408
Lyon & Hauser, Whitten, v. C. & N. W.	408
McBurney, A. D., Ft. Dodge, v. Ill. Cent., at Knerim	408
Marshall Oil Co., Marshalltown, v. C. B. & Q.	412
Mt. Hamill, citizens of, v. C. B. & Q.	400
New Boston, citizens of, v. C. B. & Q.	368
Northern Iowa Division, C. & N. W., patrons of, v. C. & N. W., train service	392
Nuesse, A. F., Gilman, v. Iowa Cent., stopping caboose at platform	416
Portsmouth, citizens of, v. C. M. & St. P.	391
Rambo, George et al., Laddsdale, v. C. R. I. & P.	418
Salem, citizens of, v. C. B. & Q.	396
Shomler, Jno. W. et al., Shellsburg, v. C. R. I. & P.	370
Sidney, citizens of, et al., v. C. B. & Q., on Sidney branch	371
Slater, citizens of, v. C. M. & St. P.	384
Smith, J. A. et al., Hospers, v. C. St. P. M. & O.	382
Smith, Lichty & Hillman Co., Waterloo, v. C. & N. W.	411
Springer, Arthur, v. C. R. I. & P.	384
Stout, G. A. et al., Pella, v. C. R. I. & P.	392
Tyler, A. V. et al., Bagley, v. C. M. & St. P.	396
Yetter, citizens of, v. Ill. Cent.	406
THRETTLES, number of, Iowa, steam roads	109
THRETTLES, number of, terminal companies	155
TROT, Edward, Lacey, v. Iowa Cent., undergrade crossing	381
TURKEY RIVER, J. F. McKinlay, v. C. M. & St. P., application for water in stock yards at Millville	417
TURNER, R. L., Oskaloosa, v. Iowa Cent., claim for overcharge	346

	Page
TURNER & Co., Fairfield, v. C. B. & Q., classification on wagons and parts thereof	319
TYLER, A. V. et al., Bagley, v. C. M. & St. P., train service	396
ULLRICH, C. W., Des Moines, v. C. & N. W., claim for overcharge	346
UBELL, Thomas Atkinson, v. Wabash, damage account of fire from engine	404
UNDERWOOD CANDY CO., Oskaloosa, rates on bananas, interstate	317
UNION PACIFIC RAILROAD CO., mileage, officers and directors of	235-236
UNION TERMINAL COMPANY OF SIOUX CITY, mileage, officers and directors of	248-249
UNITED STATES GYPSUM CO., Chicago, classification on plaster board	326
VALERIA, L. E. C. Vernocom, v. C. N., drainage	371
VERNOCOM, L. E. C., Valeria, v. C. N., drainage	371
VIADUCTS:	
Council Bluffs, city of, v. C. G. W. et al., application for, over Woodbury Avenue	299
VILLISCA, Enoch Hill, v. C. B. & Q., train service	408
VILLISCA, Benjamin Moore, v. C. B. & Q., damage by fire from engine	402
WABASH RAILROAD CO., mileage, officers and directors of	237-238
WAGONS, Commodity Rates on, schedule of	338-339
WADLEY CO., Dubuque, v. Express Companies, rates, general	361
WALLER Bros., Charles City, v. Ill. Cent., overcharge	350
WALLER, J. R., Iowa City, v. C. R. I. & C., excessive baggage charge	369
WALLICK-MITTON CO., Fairfield, rate on cotton piece goods, interstate	317
WALLING, A. B., Tabor, v. Ad. Exp., loss in transit	363
WAPPELO, E. B. Cook, v. Iowa Cent., overcharge, account of wrongful routing	362
WAPPELO, Arthur Springer, v. C. R. I. & P., train service	384
WARE, R. G. Cundy, v. Ill. Cent., depot service	391
WATERLOO, BLACK HAWK COFFEE & SPICE CO., rate on cans	315
WATERLOO, CEDAR FALLS & NORTHERN RAILWAY CO., mileage, officers and directors of	267
WATERLOO, citizens of, v. C. & N. W., Ry., petition for station at Hicks	366
WATERLOO, Smith, Lichty & Hillman Co., v. C. & N. W., train service	411
WATERLOO, P. E. Stetzel, v. C. & N. W., baggage service	378
WATERWAYS—see Drainage	
WATKINS, citizens of, v. C. & N. W., telegraph service	407
WATROUS, E. L., Des Moines, classification on steel forgings	319
WAUKOM, Harry Dayton, v. C. M. & St. P., train service	371
WAVELLY, August Deltrich, v. C. G. W., farm crossing	372
WEBB, request for approval of interlocker at	414
WEBSTER CITY, F. F. Cash et al., v. C. & N. W. et al., application for flagmen	386
WEBSTER CITY, interlocker at	366
WEBSTER CITY, E. H. Martin, v. American Exp. et al., overcharge	362
WEHRHEIM, William, Eagle Grove, v. C. & N. W., obstruction of public street	414
WEHRING COAL IN TRANSIT, Coal Dealers' Association of Iowa and Nebraska, Marshalltown	350
WEHRING COAL IN TRANSIT, Edmonds, Freeman & Co., Marcus	351
WEST CHESTER, citizens of, et al., v. C. R. I. & P., train service	384
WHEAT, G. G., Emmetsburg, v. C. R. I. & P., rebilling interstate shipment	343
WHITAKER, Harry H., appointed stenographer of the Board	18
WHITTEN, Lyon & Hauser, v. C. & N. W., train service	381
WHITTING, Thomas Seery, v. C. & N. W., loss in transit	381
WHITE, A. Otis, Lamoni, v. C. B. & Q., condition of sidewalks and crossings	377
WICKERSHAM, T. S., Melbourne, v. C. G. W., right of way fence	416
WILLIAMSFIELD, L. L., J. J. Baird, v. C. M. & St. P., drainage	417
WILLMAR & SIOUX FALLS RAILWAY CO., mileage, officers and directors of	239
WINDHURST, L. A., Jacobs, v. Iowa Cent., overcharge	335

	Page
WIRES OVER RAILROAD TRACKS:	
Peterson, F. W., Lanyon, v. F. D., D. M. & S., protection of.....	385
WISCONSIN, MINNESOTA & PACIFIC RAILROAD Co., mileage, officers and directors of	205
WODEN, L. C. Peterson, v. C., R. I. & P., right of way fence.....	403
WOOD CO., Rockwell City, v. Am. Exp., overcharge.....	361
WOODRUFF, J. S., Denton, v. Am. Exp., rate on cream.....	360
WOODWARD, A. R. Rogers, v. C., M. & St. P., highway crossing.....	380
WYLLIE, E. G., Des Moines, application with reference to one or more full carloads	317
WYLLIE, E. G., Des Moines, with reference to adoption of rules of Western Classification No. 43.....	318
WYOMING, F. W. Commey, v. C., M. & St. P., train service at Hale.....	417
YETTER, citizens of, v. Ill. Cent., train service.....	406
Y TRACKS:	
American Brick & Tile Co., Mason City, v. C., M. & St. P. et al.....	387
Board of Control of State Institutions, v. C., R. I. & P. et al., Iowa City..	296
Byers, H. W. et al., Harlan, v. C. G. W. et al.....	275
Harrington, T. P., Algona, v. C., M. & St. P. et al., application for...	284
Hartley, citizens of, v. C., M. & St. P. et al.....	388
Holman & Brother, Sargent's Bluff, v. C. & N. W.....	405
Iowa Manufacturers' Assn., Mason City, v. C., M. & St. P. et al., at Hartley	392
Lehigh Clay Products Co. et al., Somers, v. C., R. I. & P. et al.....	274
Lyon, C. R. et al., Perry, v. M. & St. L.....	381
Mason City Brick & Tile Co., v. C. & N. W. et al., track at Lehrville..	392
Plymouth Clay Products Co., Ft. Dodge, v. C. G. W. et al.....	405
Reeves, T. J., Hawarden, v. C. & N. W. et al., application for.....	386
ZALINSKI, M. Gray, Quartermaster, U. S. A., v. I-U., concerning freight charges, Des Moines to Fort Des Moines.....	342