

STATE OF IOWA
1924

Twenty-Fifth Annual Report

OF THE

TAXABLE VALUATION

OF

Telegraph and Telephone
Property

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, August 18, 1924

Compiled Under Direction of
R. E. JOHNSON
Secretary of Executive Council

BY

E. MAE SWEANY
Second Assistant Secretary

Published by
THE STATE OF IOWA
Des Moines

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Created Under Chapter 102

L. E. HARRIS
Secretary of Executive Council

BY

E. HAN SWARTZ
Member Executive Council

Printed by

THE STATE OF IOWA

Des Moines

STATEMENT

OF THE TAXABLE VALUATION OF TELEGRAPH AND TELEPHONE
PROPERTY AS FIXED BY THE EXECUTIVE COUNCIL

AUGUST 18, 1924

TABLE NO. 1

TELEGRAPH COMPANIES

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|------------------|------------------------|---------------------|
| American District Telegraph Co. | | | |
| E. A. Ward, 183 Varick St., New York | | | |
| Des Moines | .25 | \$ 468.75 | \$ 117.19 |
| Dubuque | 3.50 | ----- | 1,640.63 |
| Linn | 4.75 | ----- | 2,226.56 |
| Muscatine | .25 | ----- | 117.19 |
| Polk | 1.50 | ----- | 703.13 |
| Pottawattamie | 5.75 | ----- | 2,625.21 |
| Scott | 4.75 | ----- | 2,226.56 |
| Wapello | .25 | ----- | 117.19 |
| Woodbury | 8.25 | ----- | 3,867.19 |
| Total..... | \$ 29.25 | \$ 468.75 | \$ 13,710.95 |
| Chicago, Burlington & Quincy R. R. Co. Telegraph Lines | | | |
| Alfred E. Patten, Chicago, Ill. | | | |
| Adams | 29.862 | 65.00 | 1,941.63 |
| Adair | 28.684 | ----- | 1,364.46 |
| Appanoose | 62.600 | ----- | 3,419.00 |
| Cass | 13.632 | ----- | 897.58 |
| Clarke | 46.429 | ----- | 3,017.50 |
| Davis | 15.450 | ----- | 1,004.25 |
| Decatur | 96.712 | ----- | 6,286.28 |
| Des Moines | 40.046 | ----- | 2,002.50 |
| Fremont | 61.963 | ----- | 4,008.00 |
| Henry | 56.483 | ----- | 3,671.30 |
| Jefferson | 55.370 | ----- | 3,569.05 |
| Keokuk | 13.443 | ----- | 873.79 |
| Lee | 112.626 | ----- | 7,320.60 |
| Louisa | 3.148 | ----- | 204.62 |
| Lucas | 49.645 | ----- | 3,226.92 |
| Madison | 12.379 | ----- | 804.63 |
| Mahaska | 26.746 | ----- | 1,738.40 |
| Marion | 40.607 | ----- | 2,600.45 |
| Mills | 64.987 | ----- | 4,224.15 |
| Monroe | 38.687 | ----- | 2,514.65 |
| Montgomery | 48.427 | ----- | 3,147.75 |
| Page | 81.682 | ----- | 5,300.33 |
| Polk | 17.563 | ----- | 1,141.60 |
| Pottawattamie | 15.520 | ----- | 1,008.80 |
| Ringgold | 55.910 | ----- | 3,634.15 |
| Taylor | 55.908 | ----- | 3,575.52 |
| Union | 43.443 | ----- | 2,823.79 |
| Van Buren | 42.050 | ----- | 2,733.25 |
| Wapello | 26.723 | ----- | 1,736.99 |
| Warren | 56.460 | ----- | 3,600.90 |
| Washington | 26.880 | ----- | 1,747.78 |
| Wayne | 36.753 | ----- | 2,388.94 |
| Total..... | 1,365.633 | \$ 65.00 | \$ 88,727.47 |

TAXABLE VALUATION OF

TABLE NO. 1—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|----------|------------------------|---------------------|
| Chicago Great Western Telegraph Co. | | | |
| W. G. Lereh, Chicago, Ill. | | | |
| Howard | 1.51 | 30.00 | 45.90 |
| Mitchell | 21.01 | | 639.30 |
| Total | 22.52 | \$ 30.00 | \$ 675.60 |
| Mason City & Ft. Dodge Railroad Telegraph Line | | | |
| J. F. Coykendall, Chicago, Ill. | | | |
| Calhoun | 18.56 | 40.00 | 742.40 |
| Carroll | 35.22 | | 1,408.80 |
| Cerro Gordo | 24.46 | | 978.40 |
| Crawford | 1.87 | | 74.80 |
| Franklin | 15.34 | | 613.60 |
| Harrison | 1.93 | | 77.20 |
| Pottawattamie | 27.63 | | 1,105.20 |
| Shelby | 32.88 | | 1,315.20 |
| Webster | 40.87 | | 1,634.80 |
| Wright | 45.73 | | 1,829.20 |
| Total | 244.49 | \$ 40.00 | \$ 9,779.60 |
| Postal Telegraph-Cable Co. of Iowa | | | |
| C. F. Schmacher, Des Moines | | | |
| Adair | 25.56 | \$ 65.00 | \$ 1,661.40 |
| Black Hawk | 37.06 | | 2,408.90 |
| Bremer | 31.75 | | 2,068.75 |
| Buchanan | 14.31 | | 930.15 |
| Butler | 27.81 | | 1,807.65 |
| Cass | 28.65 | | 1,862.25 |
| Cedar | 6.94 | | 451.10 |
| Cerro Gordo | 23.29 | | 1,513.85 |
| Chickasaw | 25.67 | | 1,668.55 |
| Clinton | 16.42 | | 1,067.30 |
| Delaware | 25.62 | | 1,665.30 |
| Des Moines | 27.00 | | 1,755.00 |
| Dubuque | 31.21 | | 2,028.65 |
| Fayette | 33.50 | | 2,177.50 |
| Franklin | 45.06 | | 2,927.90 |
| Grundy | 7.95 | | 516.75 |
| Harrison | 30.56 | | 1,986.40 |
| Howard | 13.15 | | 854.75 |
| Iowa | 25.25 | | 1,641.25 |
| Jasper | 56.88 | | 3,697.20 |
| Johnson | 38.95 | | 2,531.75 |
| Lee | 45.00 | | 2,925.00 |
| Linn | 9.75 | | 633.75 |
| Louisa | 22.95 | | 1,491.75 |
| Lyon | 3.50 | | 227.50 |
| Madison | 45.85 | | 2,980.25 |
| Mahaska | 27.50 | | 1,787.50 |
| Marshall | 31.00 | | 2,064.00 |
| Mitchell | 15.31 | | 995.15 |
| Monona | 26.48 | | 1,721.20 |
| Muscatine | 44.12 | | 2,867.80 |
| Plymouth | 16.50 | | 1,072.50 |
| Polk | 29.00 | | 1,885.00 |
| Pottawattamie | 74.50 | | 4,842.50 |
| Poweshiek | 66.81 | | 4,342.65 |
| Ringgold | 23.91 | | 1,554.15 |
| Scott | 37.46 | | 2,434.90 |
| Sioux | 17.00 | | 1,105.00 |
| Tama | 12.64 | | 821.60 |
| Taylor | 5.78 | | 375.70 |
| Union | 22.56 | | 1,466.40 |
| Wapello | 17.00 | | 1,105.00 |
| Warren | 18.79 | | 1,221.85 |
| Webster | 13.77 | | 896.05 |
| Woodbury | 54.18 | | 3,521.70 |
| Worth | 30.91 | | 2,009.15 |
| Wright | 27.38 | | 1,779.70 |
| Total | 1,313.44 | \$ 65.00 | \$ 85,878.60 |

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 1—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|------------------------------------|---------|------------------------|---------------------|
| Western Union Telegraph Co. | | | |
| A. F. Burleigh, New York | | | |
| Adair | 8.529 | \$ 150.00 | \$ 1,278.00 |
| Allamakee | 63.873 | | 9,580.95 |
| Appanoose | 78.501 | | 11,835.15 |
| Audubon | 27.990 | | 4,198.50 |
| Benton | 91.255 | | 13,688.25 |
| Black Hawk | 77.205 | | 11,580.75 |
| Boone | 78.399 | | 11,798.50 |
| Bremer | 29.815 | | 4,472.25 |
| Buchanan | 51.239 | | 7,685.85 |
| Buena Vista | 96.805 | | 14,520.75 |
| Butler | 77.120 | | 11,568.00 |
| Calhoun | 122.140 | | 18,321.00 |
| Carroll | 84.040 | | 12,606.00 |
| Cass | 51.050 | | 7,657.50 |
| Cedar | 88.550 | | 13,282.50 |
| Cerro Gordo | 114.279 | | 17,141.85 |
| Cherokee | 57.800 | | 8,670.00 |
| Chickasaw | 33.340 | | 5,001.00 |
| Clay | 110.831 | | 16,624.65 |
| Clayton | 132.426 | | 19,863.90 |
| Clinton | 159.528 | | 23,929.20 |
| Crawford | 136.990 | | 20,558.50 |
| Dallas | 101.639 | | 15,244.50 |
| Davis | 49.996 | | 7,499.40 |
| Delaware | 76.390 | | 11,458.50 |
| Des Moines | 25.718 | | 3,857.70 |
| Dickinson | 50.540 | | 7,581.00 |
| Dubuque | 91.680 | | 13,752.00 |
| Emmet | 73.538 | | 11,030.70 |
| Fayette | 98.230 | | 14,734.50 |
| Floyd | 65.115 | | 9,767.25 |
| Franklin | 81.925 | | 12,288.75 |
| Frederick | 8.760 | | 1,314.00 |
| Greene | 75.140 | | 11,271.00 |
| Grundy | 57.300 | | 8,625.00 |
| Guthrie | 70.360 | | 10,554.00 |
| Hamilton | 76.110 | | 11,416.50 |
| Hancock | 108.650 | | 16,297.50 |
| Hardin | 150.109 | | 22,516.35 |
| Harrison | 111.930 | | 16,789.50 |
| Henry | 19.688 | | 2,953.20 |
| Howard | 24.380 | | 3,657.00 |
| Humboldt | 80.970 | | 13,495.50 |
| Ida | 40.380 | | 6,057.00 |
| Iowa | 57.840 | | 8,676.00 |
| Jackson | 88.525 | | 13,278.75 |
| Jasper | 86.413 | | 12,961.95 |
| Jefferson | 32.682 | | 4,902.30 |
| Johnson | 73.924 | | 11,088.60 |
| Jones | 95.900 | | 14,385.00 |
| Keokuk | 140.463 | | 21,069.45 |
| Kossuth | 145.310 | | 21,796.50 |
| Lee | 50.227 | | 7,534.05 |
| Linn | 154.170 | | 23,125.50 |
| Louisa | 70.169 | | 10,525.35 |
| Lyon | 110.615 | | 16,592.25 |
| Madison | 22.070 | | 3,310.50 |
| Mahaska | 129.564 | | 19,434.60 |
| Marion | 60.710 | | 9,106.50 |
| Marshall | 118.147 | | 17,722.05 |
| Mills | 25.940 | | 3,891.00 |
| Mitchell | 38.630 | | 5,794.50 |
| Monona | 113.700 | | 17,055.00 |
| Monroe | 62.844 | | 9,426.60 |
| Montgomery | 292 | | 43.80 |
| Muscatine | 111.355 | | 16,703.25 |
| O'Brien | 95.990 | | 14,348.50 |
| Oceola | 57.835 | | 8,675.25 |
| Pare | 21.760 | | 3,264.00 |
| Palo Alto | 75.570 | | 11,335.50 |
| Plymouth | 114.660 | | 17,199.00 |
| Prairie | 91.060 | | 13,659.50 |
| Polk | 144.971 | | 21,610.65 |
| Pottawattamie | 147.062 | | 22,059.30 |

TAXABLE VALUATION OF

TABLE NO. 1—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|------------|------------------------|---------------------|
| Poweshiek | 96.863 | | 14,529.45 |
| Sac | 107.830 | | 16,174.50 |
| Scott | 120.335 | | 18,050.25 |
| Shelby | 60.080 | | 9,012.00 |
| Sioux | 145.129 | | 21,768.00 |
| Story | 122.936 | | 18,440.40 |
| Tama | 122.539 | | 18,379.50 |
| Van Buren | 38.250 | | 5,737.50 |
| Wapello | 92.347 | | 13,852.05 |
| Warren | 26.520 | | 3,978.00 |
| Washington | 101.814 | | 15,272.10 |
| Wayne | 42.720 | | 6,408.00 |
| Webster | 137.525 | | 20,628.75 |
| Winnebago | 57.000 | | 8,550.00 |
| Winneshiek | 83.565 | | 12,539.25 |
| Woodbury | 156.218 | | 23,432.70 |
| Worth | 45.780 | | 6,867.00 |
| Wright | 84.502 | | 12,675.30 |
| Total | 7,528.219 | \$ 150.00 | \$ 1,129,232.85 |
| Telegraph mileage | 10,592.957 | | |
| Total taxable value of telegraph lines | | | \$ 1,327,500.07 |

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 2

COMMERCIAL TELEPHONE COMPANIES—TOLL LINES

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|----------|------------------------|---------------------|
| American Telephone & Telegraph Co. of Iowa * Arthur A. Marsters, 195 Broadway, New York, N. Y. | | | |
| Adair | 13.55 | \$ 340.00 | \$ 4,607.00 |
| Benton | 27.48 | | 9,348.20 |
| Black Hawk | 66.10 | | 22,474.00 |
| Bremer | 11.33 | | 3,852.20 |
| Buchanan | 23.37 | | 7,945.80 |
| Butler | 23.02 | | 8,030.80 |
| Cass | 23.59 | | 8,020.00 |
| Cedar | 41.06 | | 14,164.40 |
| Cerro Gordo | 20.53 | | 6,980.20 |
| Dallas | 1.54 | | 523.00 |
| Delaware | 25.37 | | 8,625.80 |
| Des Moines | 32.23 | | 10,958.20 |
| Dubuque | 27.06 | | 9,506.40 |
| Floyd | 23.74 | | 8,071.60 |
| Frederick | 23.54 | | 8,008.60 |
| Grundy | 10.11 | | 3,437.40 |
| Guthrie | 11.09 | | 3,770.60 |
| Harrison | 35.86 | | 12,192.40 |
| Iowa | 27.47 | | 9,389.80 |
| Jasper | 66.62 | | 19,250.80 |
| Johnson | 28.67 | | 9,747.80 |
| Jones | 1.24 | | 421.00 |
| Lee | 57.77 | | 20,321.80 |
| Linn | 34.57 | | 11,753.80 |
| Louisia | 20.32 | | 6,908.80 |
| Lyon | 8.36 | | 2,842.40 |
| Madison | 22.28 | | 7,575.20 |
| Marshall | 27.01 | | 12,889.40 |
| Mills | 22.17 | | 7,537.80 |
| Monona | 25.05 | | 8,517.00 |
| Muscatine | 62.38 | | 21,209.20 |
| Plymouth | 15.21 | | 5,171.40 |
| Polk | 52.71 | | 17,921.40 |
| Pottawattamie | 78.49 | | 26,686.60 |
| Poweshiek | 28.30 | | 9,622.00 |
| Scott | 41.56 | | 14,130.40 |
| Sioux | 13.02 | | 4,630.80 |
| Tama | 14.12 | | 4,800.80 |
| Warren | .50 | | 170.00 |
| Woodbury | 23.78 | | 8,085.20 |
| Worth | 18.97 | | 6,449.80 |
| Total | 1,156.74 | \$ 340.00 | \$ 386,491.60 |
| Fairmount Telephone Co. A. E. Fillmore, Fairmont, Minn. | | | |
| Emmet | 11.60 | 20.00 | 230.00 |
| Tri-State Telephone & Telegraph Co. C. B. Randall, St. Paul, Minn. | | | |
| Winnebago | 8.70 | 44.00 | 136.40 |
| Winneshiek | 1.10 | | 48.40 |
| Total | 4.20 | \$ 44.00 | \$ 184.80 |
| Total commercial toll line telephone mileage | 1,152.44 | | |
| Total taxable value of commercial toll lines | | | \$ 386,906.40 |

TABLE NO. 3

COMMERCIAL TELEPHONE COMPANIES—EXCHANGES

Number of Exchange, Rural and Toll Instruments reported as being operated, and Actual Value of Real Estate considered as a part of the capital to be included in assessment made by the Executive Council.

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|------------|------------------------|---------------------|
| Albert City Telephone Exchange—Ex. 130 A. A. Wells, Marathon, Mgr. Buena Vista | | | \$ 900.00 |
| Alden Mutual Telephone Co.—Ex. 202—Real Estate \$1,500.00 Mary H. Bigelow, Alden. Hardin | 5.50 | \$ 371.00 | 2,040.50 |
| Alvord Telephone Co.—Ex. 72—Real Estate \$1,200.00 W. H. Grill, Alvord. Lyon | 1.54 | 422.00 | 649.88 |
| Amana Society Telephone Line—Ex. 84 Wm. F. Moershel, Amana. Iowa | 21.00 | 24.00 | 504.00 |
| Archer Telephone Exchange—Ex. 32 C. M. Peterson, Archer. O'Brien | | | 200.00 |
| Atalissa Central Telephone—Switchboard Charles H. Lamb, Atalissa. Muscatine | | | 25.00 |
| Aurora Mutual Telephone Exchange—Real Estate \$1,225.00 W. E. Craig, Aurora. Buchanan Fayette | .75 .25 | 300.00 | 225.00 75.00 |
| Total | 1.00 | \$ 300.00 | \$ 300.00 |
| Aurora Telephone Association—Ex. 48—T. 10 F. T. Scharff, Aurora. Buchanan | 1.50 | 246.00 | 369.00 |
| Bangor Telephone Co.—Switchboard—R. 66 M. H. Green, Union. Marshall | 25.00 | 13.20 | 330.00 |
| Barnes City Mutual Telephone Line—Ex. 72 C. W. Taylor, Barnes City. Mahaska | | | 300.00 |
| Beaman Telephone Co.—Ex. 62—Real Estate \$800.00 T. A. Powers, Beaman. Grundy | 3.00 | 177.90 | 533.70 |
| Belle Plaine Telephone Co.—Ex. 650 E. Nichols, Belle Plaine. Benton | 7.00 | 934.27 | 6,539.89 |
| Bevington Telephone Co.—Ex. 8 G. F. Bussamus, Bevington. Madison | | | 100.00 |
| Blairstown Mutual Telephone Co.—Switchboard—Real Estate \$2,000.00 Fred W. Ferman, Blairstown. Benton | | | 450.00 |
| Braddyville Central Telephone—Ex. 75 S. E. Nicholas, Braddyville. Page | 2.00 | 234.37 | 468.74 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|----------------------|------------------------|-------------------------|
| Brandon Farmers Telephone Ass'n.—Switchboard Janson Winsor, Brandon. Benton Black Hawk Buchanan | 7.25 1.50 4.75 | 8.00 | 58.00 12.00 38.00 |
| Total | 13.50 | 8.00 | 108.00 |
| Buckeye Mutual Telephone Line—Ex. 34 Carl L. Sioff, Buckeye. Hardin | 2.75 | 77.00 | 211.75 |
| Calumet Telephone—Ex. 60 Lewis Mead, Calumet. O'Brien | | | 375.00 |
| Cambria Telephone Exchange—Ex. 25—R. 3—Real Estate \$800.00 A. M. Gasset, Cambria. Wayne | | | 200.00 |
| Cappock Telephone Co.—R. 20 John Hesser, Cappock. Henry Washington | .50 .50 | 90.00 | 45.00 45.00 |
| Total | 1.00 | \$ 90.00 | \$ 90.00 |
| Carbon Mutual Switch Ass'n.—Switchboard Thos. Hendrickson, Carbon. Adams | | | 100.00 |
| Castana Mutual Telephone Ass'n.—Ex. 66 M. F. Minthorn, Castana. Monona | 4.00 | 103.12 | 412.48 |
| Chelsea Mutual Switchboard S. A. Brush, Chelsea. Tama | | | 175.00 |
| Chillicothe Mutual Telephone Ex.—Switchboard Alfred Peterson, Chillicothe. Wapello | | | 100.00 |
| Clarke County Mutual Telephone Co.—Ex. 680 O. R. Shaw, Osceola. Clarke | 27.50 | 173.00 | 4,767.50 |
| Cleghorn Independent Telephone Co.—Ex. 61 Fred Morrison, Cleghorn. Cherokee | | | 378.00 |
| Conrad Telephone & Telegraph Co.—Ex. 145 Mrs. G. V. Morrison, Conrad. Grundy | 3.50 | 310.70 | 1,087.45 |
| Cumberland Telephone Co.—Ex. 170 Charles E. Studley, Cumberland. Cass | 3.00 | 465.63 | 1,486.80 |
| Dawson Switchboard—Ex. 45—R. 70 F. L. Hooftagle, Dawson. Dallas Guthrie | 15.00 2.00 | 16.00 | 240.00 32.00 |
| Total | 17.00 | \$ 16.00 | \$ 272.00 |
| Dedham Telephone Co.—Switchboard—Ex. 80 Thomas Phillips, Dedham. Carroll | | | 350.00 |
| Delta Telephone Exchange—Ex. 200 E. S. Collins, Delta. Keokuk | 5.00 | 350.00 | 1,750.00 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------------|------------------------|---------------------|
| Dexter Mutual Telephone Co.—Ex. 210—Real Estate \$3,000.00 E. B. Pohle, Dexter. Dallas | 3.50 | 750.00 | 2,625.00 |
| Douds Leando Switchboard—Real Estate \$450.00—Ex. 7—T. 2 C. W. Wiley, Douds. Van Buren | | | 112.00 |
| Douds Mutual Switchboard A. L. Douds, Douds. Van Buren | | | 100.00 |
| Emerson Mutual Telephone Co.—Ex. 150 Laura M. Post, Emerson. Mills | | | 600.00 |
| Emmetsburg Telephone Co.—Ex. 561—Real Estate \$10,171.76 E. H. Soper, Emmetsburg. Palo Alto | 13.00 | 565.10 | 7,346.30 |
| Essex Mutual Telephone Co.—Ex. 220 F. O. Peterson, Essex. Page | | | 1,500.00 |
| Farmers & Merchants Mutual Telephone Exchange— Real Estate \$1,500.00 W. G. Florea, Blocton. Taylor | | | 375.00 |
| Farmers Mutual Telephone Co.—Ex. 90 I. E. Holmes, Truro. Madison | 18.25 | 31.50 | 574.87 |
| Farmers Mutual Telephone Co. of Dysart—Ex. 285 Conrad Seebach, Dysart. Tama | 6.00 | 475.00 | 2,850.00 |
| Farmers Mutual Telephone Co. of Griswold—Ex. 381 P. L. Arrasmith, Griswold. Cass Pottawattamie | 10.83 3.17 | 200.00 | 2,815.80 824.30 |
| Total | 14.00 | \$ 280.00 | \$ 3,640.00 |
| Farmers Mutual Telephone Exchange Ass'n No. 1— Switchboard—Real Estate \$1,400.00 A. P. Kosnar, Clutier. Tama | | | 350.00 |
| Farmers Russell Mutual Telephone—Ex. 185 W. A. Elliott, Russell. Lucas | 7.14 | 207.00 | 1,477.98 |
| Farmers Telephone Co. "Division A"—Ex. 189 V. R. Anson, Lake View. Sac | 2.50 | 243.00 | 607.50 |
| Farmers Telephone Line Switchboard—Ex. 18 O. W. Kepler, Stanhope. Hamilton | | | 150.00 |
| Farmington Telephone Co.—Ex. 267 R. L. Paisley, Farmington. Lee Van Buren | 2.00 6.00 | 333.75 | 667.50 2,002.50 |
| Total | 8.00 | \$ 333.75 | \$ 2,670.00 |
| Garrison Mutual Telephone Co.—Ex. 120 Gesina Gross, Garrison. Benton | 4.00 | 225.00 | 900.00 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|-----------------------|------------------------|--------------------------|
| Gilbert Telephone Co.—Ex. 50 H. Longstaff, Gilbert. Story | 2.00 | 160.00 | 320.00 |
| Gilman Town Telephone Line—Ex. 112 W. H. Vosburg, Gilman. Marshall | 2.00 | 140.00 | 280.00 |
| Grant Mutual Telephone Co.—Ex. 81 G. W. Stinemates, Grant. Adams Cass Montgomery | 2.00 2.00 19.00 | 22.00 | 44.00 44.00 418.00 |
| Total | 23.00 | \$ 22.00 | \$ 506.00 |
| Guthrie Center Mutual Telephone—Ex. 392 J. H. Moore, Guthrie Center. Guthrie | 2.50 | 1,508.00 | 3,920.00 |
| Hanford Switchboard Co. Mrs. C. S. Johnson, Mason City. Cerro Gordo | | | 50.00 |
| Hartley Telephone Exchange—Ex. 325 H. G. Williamson, Hartley. O'Brien | 3.50 | 928.00 | 3,248.00 |
| Hayesville Telephone Exchange—Switchboard O. S. Hardesty, Hayesville. Keokuk | | | 50.00 |
| Holstein Telephone Co.—Ex. 374 W. F. Hutton, Holstein. Ida | 4.50 | 889.00 | 3,775.50 |
| Hubbard Mutual Telephone Co.—Ex. 185—Real Estate \$5,000.00 Gus Lage, Hubbard. Hardin | 10.00 | 244.30 | 2,443.00 |
| Inwood Telephone Co.—Ex. 290—Real Estate \$2,500.00 Carl Dyvig, Inwood. Lyon | 3.50 | 962.50 | 3,368.75 |
| Kalona Independent Mutual Telephone—Ex. 152 Mena Dunlap, Kalona. Washington | 3.50 | 108.57 | 379.99 |
| Kalona Switchboard Co. F. B. Skola, Kalona. Washington | | | 115.00 |
| Keosauqua Switchboard Exchange M. I. Burkett, Keosauqua. Van Buren | | | 175.00 |
| Keswick Short Line—Ex. 13 E. A. Cameron, Keswick. Keokuk | | | 40.00 |
| Keystone Mutual Switchboard Co. H. A. Albers, Keystone. Benton | | | 240.00 |
| Keystone Telephone Co.—Ex. 100 J. F. Fenerbach, Keystone. Benton | | | 300.00 |
| Kinross Mutual Telephone Switch Edward Showalter, Kinross. Keokuk | | | 65.00 |
| Lake Mills Telephone Co.—Ex. 256 A. M. Shehmo, Lake Mills. Winnebago | 4.00 | 640.00 | 2,560.00 |

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Lamotte Mutual Telephone Ass'n—Ex. 25 Wm. Moran, Lamotte. | | | 137.50 |
| Lebanon Switchboard Co.—R. 60 P. H. Brown, Keosauqua. Van Buren | | | 12.00 |
| Le Claire Independent Telephone Co.—Ex. 92 Claude C. Brown, Le Claire. Scott | | | 675.00 |
| Le Grand Telephone Exchange—Ex. 18 R. D. Hogan, Le Grand. Marshall | | | 150.00 |
| Lenox & Clearfield Telephone Co.—Ex. 318—Real Estate \$2,000.00 O. D. Tyler, Lenox. | | | |
| Adams | 5.00 | 78.00 | 390.00 |
| Hinggold | 5.00 | | 390.00 |
| Taylor | 24.50 | | 1,911.00 |
| Union | 15.00 | | 1,178.00 |
| Total | 49.50 | 78.00 | 3,861.00 |
| Lewis Mutual Telephone Ass'n—Ex. 150 Charles Baker, Lewis. Cass | | | 600.00 |
| Liberty Center Switchboard Line Charles Edgerton, Lacona. Warren | | | 50.00 |
| Lone Tree Telephone Co.—Ex. 148 S. N. Alexander, Lone Tree. Johnson | 7.50 | 150.00 | 1,125.00 |
| Lucas County Mutual Telephone Co.—Ex. 597 A. J. Adams, Chariton. Lucas | 15.00 | 447.00 | 6,705.00 |
| Luzerne Maple Telephone Line—Ex. 14 Martin Studt, Luzerne. Benton | | | 50.00 |
| Lytton Telephone Co.—Ex. 78 O. S. Darling, Lytton. Calhoun | .15 | 243.75 | 36.55 |
| Nae | 1.85 | | 450.94 |
| Total | 2.00 | 243.75 | 487.49 |
| Mackaburg Mutual Telephone Co.—Ex. 59 John D. Callison, Mackaburg. Madison | | | 150.00 |
| Martinsburg General Mutual Line—Real Estate \$600.00 W. H. Hayes, Hedrick. Keokuk | | | 850.00 |
| Miles Switchboard—Ex. 105 W. J. Wilson, Miles. Jackson | 6.00 | 131.25 | 787.50 |
| Milo Telephone Co.—Ex. 175 A. H. Gueghe, Milo. Warren | 2.25 | 471.00 | 1,530.75 |
| Mt. Auburn Mutual Switch Ass'n G. W. Schindler, Mt. Auburn. Benton | | | 200.00 |

TABLE NO. 2—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Mystic Mutual Telephone Exchange—Ex. 218 R. J. Harris, Mystic. Appanoose | 10.00 | 54.50 | 545.00 |
| New Albion Telephone Co.—Ex. 52 R. G. May, New Albion. Allamakee | 6.25 | 51.00 | 318.75 |
| Newburn Switchboard Clyde Gardner, Lacona. | | | 50.00 |
| New Market Exchange—Ex. 120 O. B. Werts, New Market. Taylor | 1.75 | 514.00 | 899.50 |
| Nichols Mutual Telephone Co.—Ex. 64 Edna Hesser, Nichols. Muscatine | | | 537.48 |
| Nodaway Farmers Mutual Telephone Line—Ex. 90 A. C. Jones, Nodaway. Adair | 4.00 | 65.75 | 263.00 |
| North English Mutual Telephone—Central Line—Ex. 129 W. M. Geiger, North English. Iowa | | | 225.00 |
| Norway Telephone Co.—R. 4 John Beyer, Norway. Benton | 5.00 | 85.00 | 425.00 |
| Olin Mutual Telephone Co.—Real Estate \$1,000.00 Gilbert Blayney, Olin. Jones | | | 425.00 |
| Panora Western Mutual Telephone Co.—Ex. 240 Irving Haightstein, Panora. Guthrie | 5.00 | 400.00 | 2,000.00 |
| Patterson Mutual Telephone Exchange—R. 64 Fern Folwell, Patterson. Madison | 2.25 | 78.40 | 176.40 |
| Paullina Telephone Exchange Co.—Ex. 300 Ethel Tjossem, Paullina. O'Brien | 2.50 | 651.00 | 2,978.50 |
| Piano Switchboard—Ex. 17 W. S. Morrison, Piano. Appanoose | | | 190.25 |
| Radcliffe Mutual Telephone Co.—Ex. 175—Real Estate \$1,000.00 A. B. Narland, Radcliffe. Hardin | 7.00 | 245.75 | 1,741.25 |
| Ringgold County Mutual Telephone Co.—Ex. 420 R. M. Buck, Mt. Ayr. Hinggold | 5.00 | 649.00 | 3,245.00 |
| Rochester Switch Co.—Ex. 2 Wm. Creps, Atalissa. Cedar | 4.00 | 9.25 | 37.00 |
| Rowley Telephone Co.—Ex. 53 Frank Latour, Rowley. Buchanan | | | 175.00 |
| St. Charles Farmers Telephone Exchange—Ex. 85 W. S. Lindsay, St. Charles. Madison | 3.00 | 177.00 | 531.24 |

TAXABLE VALUATION OF

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Salina Switchboard Telephone L. A. Long, East Pleasant Plaine. Jefferson | | | 50.00 |
| Shannon City Telephone Exchange—Ex. 65 Robert Snider, Shannon City. Union | 1.50 | 266.00 | 399.00 |
| Shell Rock Exchange Line—Ex. 195 W. A. Eckles, Nora Springs. Butler | 9.75 | 180.00 | 1,755.00 |
| Sioux City Telephone Co.—Ex. 15,577—Real Estate \$557,229.89 L. R. Manly, Sioux City. Woodbury | 102.72 | 2,500.00 | 256,800.00 |
| Solon Telephone Co.—Ex. 125—Real Estate \$350.00 M. A. Randall, Solon. Johnson | 2.50 | 399.50 | 998.75 |
| South Atalissa Telephone Co.—Ex. 14 J. E. Stauffer, Atalissa. Muscatine | | | 40.00 |
| Spring Hill Switchboard—Ex. 14 A. M. Weeks, Spring Hill. Warren | | | 140.00 |
| State Center Telephone Co.—Ex. 260 G. F. Schilling, State Center. Marshall | 4.00 | 650.00 | 2,600.00 |
| Sutherland Telephone Co.—Ex. 240 Mrs. Julia C. Newland, Sutherland. O'Brien | 3.00 | 800.00 | 2,400.00 |
| Swea City Telephone Exchange—Ex. 165 F. F. Johnson, Swea City. Kossuth | 2.50 | 577.50 | 1,443.75 |
| Thompson Mutual Telephone Co.—Ex. 90 E. H. Hurless, Thompson. Winnebago | 2.00 | 112.50 | 225.00 |
| Thornburg Switch Association—Real Estate \$400.00 J. B. Wardrif, Thornburg. Keokuk | | | 100.00 |
| Tingley Telephone Co.—Ex. 123—Real Estate \$820.00 James A. Verploegh, Tingley. Ringgold | 1.80 | 592.00 | 1,065.60 |
| Turin Telephone Exchange—Switchboard Howard Reese, Turin. Monona | | | 50.00 |
| Udell Mutual Telephone Co.—Ex. 4 J. J. Taylor, Udell. Appanoose | | | 150.00 |
| Ulmer Switchboard Line—Real Estate \$400.00 L. M. Wicker, Ulmer. Sac | | | 100.00 |
| Union Mutual Telephone Co.—Ex. 170 G. W. Fitzgerald, Union. Hardin | 6.50 | 228.00 | 1,482.00 |
| Urbana Mutual & Independent Telephone—Ex. 98 D. N. Lane, Urbana. Benton | | | 615.00 |

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 3—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Victor Mutual Telephone Exchange—Ex. 185—Real Estate \$3,000.00 J. T. McGuire, Victor. Iowa | | | 875.00 |
| Villisca Farmers Mutual Telephone Ex.—Ex. 340 John Mullen, Villisca. Montgomery | 4.50 | 755.00 | 3,397.50 |
| Wall Lake Switchboard Co.—Ex. 165 C. W. Shaw, Wall Lake. Sac | 1.50 | 700.00 | 1,050.00 |
| Wellman Mutual Telephone Exchange—Real Estate \$1,000.00 S. H. Huntsberger, Wellman. Washington | | | 260.00 |
| West Grove Central Mutual Telephone—R. 105 Floyd Hopkins, West Grove. Davis | | | 75.00 |
| West Liberty Telephone Exchange—Ex. 540—Real Estate \$6,000.00 B. W. Rowlen, West Liberty. Cedar | 3.00 | 480.00 | 1,440.00 |
| Muscatine | 12.00 | | 5,760.00 |
| Total | 15.00 | \$ 480.00 | \$ 7,200.00 |
| What Cheer Telephone Co.—Ex. 311—R. 269—Real Estate \$1,500.00 G. L. Saunders, Grinnell. Keokuk | 6.25 | 682.20 | 4,263.75 |
| Winthrop Mutual Telephone Exchange—Ex. 1—Real Estate \$1,500.00 E. Brintnall, Winthrop. Buchanan | | | 500.00 |
| Woodburn Telephone Exchange—Ex. 72 A. I. Eeklund, Woodburn. Clarke | 5.00 | 94.00 | 470.00 |
| Yorktown Consolidated Telephone—Ex. 40 J. C. Maupin, Yorktown. Page | 1.50 | 166.00 | 249.00 |
| Zearing Mutual Telephone Co.—Ex. 146 J. M. Schultze, Zearing. Story | | | 370.00 |
| Zearing Switchboard Co. J. M. Schultze, Zearing. Story | | | 275.00 |
| Total commercial exchange telephone mileage (Table No. 3) | 689.70 | | |
| Total taxable value of commercial exchanges (Table No. 3) | | | \$ 394,724.04 |

TABLE NO. 4

MIXED COMMERCIAL TELEPHONE COMPANIES, INCLUDING EXCHANGES, FARM AND TOLL LINES

Number of Exchange, Rural and Toll Instruments reported as being operated and Actual Value of Real Estate considered as a part of the capital to be included in assessment made by the Executive Council.

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Adams Township Mutual Telephone—Ex. 124—R. 152 | | | |
| T. J. Beals, Earllham. | | | |
| Dallas | 36.00 | \$ 21.27 | \$ 765.72 |
| Madison | 43.50 | | 925.25 |
| Total | 79.50 | \$ 21.27 | \$ 1,690.97 |
| Adel Mutual Telephone Co.—Ex. 38—R. 81 | | | |
| H. A. Spurgeon, Adel. | | | |
| Dallas | 39.25 | 18.28 | 715.59 |
| Afton Mutual Telephone Co.—Ex. 281—R. 290—T. 2 | | | |
| J. W. Coen, Afton. | | | |
| Union | 119.25 | 38.13 | 4,547.00 |
| Agency Iowa Telephone Exchange—Ex. 70—R. 180—T. 1 | | | |
| F. H. Armstrong, Agency. | | | |
| Wapello | 43.00 | 27.84 | 1,197.12 |
| Ainsworth Telephone Co.—Ex. 122—R. 130 | | | |
| Lincoln Noble, Ainsworth. | | | |
| Washington | 67.00 | 25.77 | 1,736.59 |
| Albia Home Telephone Co.—Ex. 1360—R. 295 | | | |
| L. A. Fritch, Oskaloosa. | | | |
| Monroe | 64.00 | 260.00 | 16,640.00 |
| Albion Mutual Telephone Co.—Ex. 80—R. 110—Real Estate \$1,000.00 | | | |
| S. J. Burroughs, Albion. | | | |
| Marshall | 32.00 | 34.00 | 1,088.00 |
| Allerton Telephone Co.—Ex. 220—R. 15 | | | |
| F. C. Vaughan, Allerton. | | | |
| Wayne | 31.00 | 75.00 | 2,325.00 |
| Alpha Telephone Co.—Ex. 168—R. 362 | | | |
| W. D. Messerli, Alpha. | | | |
| Chickasaw | 47.00 | 30.70 | 1,442.06 |
| Fayette | 42.00 | | 1,280.40 |
| Winnebhek | 3.00 | | 92.10 |
| Total | 92.00 | \$ 30.70 | \$ 2,814.40 |
| Alta Vista Farmers Telephone Co.—Ex. 27—R. 83 | | | |
| Otto A. Bartels, Alta Vista. | | | |
| Chickasaw | 28.25 | 16.00 | 477.43 |
| Howard | 11.00 | | 155.00 |
| Total | 39.25 | \$ 16.00 | \$ 632.43 |
| Andrew Telephone Co.—Ex. 65—R. 19 | | | |
| J. H. Mohlenhoff, Andrew. | | | |
| Jackson | 6.00 | 73.54 | 441.24 |
| Aplington Telephone Exchange—Ex. 108—R. 146 | | | |
| Geo. E. Meyer, Aplington. | | | |
| Butler | 20.75 | 40.11 | 832.29 |
| Grundy | 12.25 | | 491.85 |
| Total | 33.00 | \$ 40.11 | \$ 1,324.14 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Appanoose County Telephone Co.—Ex. 1721—R. 232—T. 5 | | | |
| T. M. Farrington, Centerville. | | | |
| Appanoose | 92.50 | 230.60 | 21,275.00 |
| Appanoose Mutual Telephone Co. No. 118—Ex. 19—R. 260 | | | |
| J. L. Marsters, Centerville. | | | |
| Appanoose | 10.25 | 81.00 | \$30.25 |
| Arcadia Mutual Telephone Co.—Ex. 64—R. 101—Real Estate \$700.00 | | | |
| Tom Maher, Arcadia. | | | |
| Carroll | 48.00 | 21.14 | 1,014.72 |
| Argo Telephone System Line No. 9—Ex. 2—R. 17—Real Estate \$200.00 | | | |
| E. S. Holst, Princeton. | | | |
| Scott | 9.50 | 13.00 | 123.50 |
| Armstrong Telephone Exchange—Ex. 190—R. 3 | | | |
| J. S. Beers, Armstrong. | | | |
| Emmet | 4.00 | 423.75 | 1,695.00 |
| Ashton Telephone Co.—Ex. 110—R. 326—Real Estate \$50.00 | | | |
| Fred Marshall, Ashton. | | | |
| Lyon | 18.13 | 17.96 | 325.61 |
| O'Brien | 21.75 | | 890.63 |
| Oacoola | 94.62 | | 1,666.38 |
| Sioux | 5.00 | | 80.80 |
| Total | 139.50 | \$ 17.96 | \$ 2,565.42 |
| Atkins Telephone Co.—Ex. 79—R. 105 | | | |
| W. R. Mitchell, Atkins. | | | |
| Benton | 48.60 | 21.73 | 1,058.03 |
| Linn | 4.31 | | 93.66 |
| Total | 53.00 | \$ 21.73 | \$ 1,151.69 |
| Ayrshire Farmers Mutual Telephone Co.—Ex. 300—R. 256 | | | |
| M. B. Kane, Ayrshire. | | | |
| Clay | 21.00 | 44.00 | 924.00 |
| Palo Alto | 72.00 | | 3,168.00 |
| Total | 93.00 | \$ 44.00 | \$ 4,092.00 |
| Badger Telephone Co.—R. 160—Real Estate \$600.00 | | | |
| T. K. Peterson, Badger. | | | |
| Humboldt | 9.00 | 16.80 | 151.20 |
| Webster | 33.75 | | 567.00 |
| Total | 42.75 | \$ 16.80 | \$ 718.20 |
| Baldwin's Emeline Telephone—Ex. 20—R. 13 | | | |
| C. A. Harding, Baldwin. | | | |
| Jackson | 10.00 | 15.75 | 157.50 |
| Barnum Telephone Co.—Ex. 26—R. 86 | | | |
| C. Schroeder, Barnum. | | | |
| Calhoun | 1.50 | 16.76 | 25.14 |
| Webster | 33.50 | | 561.46 |
| Total | 35.00 | \$ 16.76 | \$ 586.60 |
| Battle Creek Telephone Co.—Ex. 210—R. 325—Real Estate \$2,500.00 | | | |
| Louis Derr, Battle Creek. | | | |
| Crawford | 2.25 | 28.10 | 63.22 |
| Ida | 124.25 | | 3,491.43 |
| Woodbury | 34.50 | | 969.48 |
| Total | 161.00 | \$ 28.10 | \$ 4,524.13 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Bayard Telephone Exchange—Ex. 185—R. 206 | | | |
| Hugh Carothers, Bayard. | | | |
| Greene | 19.50 | 35.30 | 688.35 |
| Guthrie | 57.00 | | 2,012.10 |
| Total..... | 76.50 | \$ 35.30 | \$ 2,700.45 |
| Baxter Telephone Co.—Ex. 150—R. 225—Real Estate \$2,500.00 | | | |
| H. L. Cartwright, Baxter. | | | |
| Jasper | 58.50 | 38.00 | 2,223.00 |
| Marshall | 3.50 | | 133.00 |
| Total..... | 62.00 | \$ 38.00 | \$ 2,356.00 |
| Beaconsfield Telephone Co.—Ex. 28 | | | |
| M. J. Grogan, Beaconsfield, Ia. | | | |
| Ringgold | 2.00 | 96.25 | 192.50 |
| Beaver Telephone Line—Ex. 7—R. 37 | | | |
| H. A. Nerdig, Buffalo Center. | | | |
| Winnebago | 23.00 | 11.80 | 271.40 |
| Bedford Telephone Co.—Ex. 506—R. 121 | | | |
| I. I. Ash, Bedford. | | | |
| Taylor | 100.50 | 79.60 | 7,999.80 |
| Bellevue Telephone Co.—Ex. 264—R. 312 | | | |
| Z. G. Houek, Bellevue. | | | |
| Jackson | 112.11 | 34.16 | 3,829.67 |
| Belmond Telephone Co.—Ex. 929—R. 1340—T. 6—Real Estate \$5,800.00 | | | |
| A. C. Hinman, Belmond. | | | |
| Cerro Gordo | 114.50 | 41.45 | 4,746.02 |
| Franklin | 221.00 | | 9,100.45 |
| Hancock | 45.25 | | 1,875.61 |
| Wright | 165.00 | | 6,839.25 |
| Total..... | 545.75 | \$ 41.45 | \$ 22,621.33 |
| Benezette Mutual Telephone Co.—Ex. 37—R. 140—Real Estate \$1,400.00 | | | |
| Orlie Miller, Aredale. | | | |
| Butler | 45.00 | 21.80 | 981.00 |
| Franklin | 9.00 | | 196.20 |
| Total..... | 54.00 | \$ 21.80 | \$ 1,177.20 |
| Bentley Telephone Co.—Ex. 112—R. 200 | | | |
| Robert S. Bentley, Fairbank. | | | |
| Black Hawk | 14.00 | 24.00 | 336.00 |
| Bremer | 6.00 | | 144.00 |
| Buchanan | 32.25 | | 774.00 |
| Fayette | 17.00 | | 408.00 |
| Total..... | 69.25 | \$ 24.00 | \$ 1,662.00 |
| Bernard Telephone Co.—Ex. 14—R. 141 | | | |
| D. C. Shields, Bernard. | | | |
| Dubuque | 14.00 | 16.25 | 227.50 |
| Jackson | 30.00 | | 487.50 |
| Total..... | 44.00 | \$ 16.25 | \$ 715.00 |
| Bernard Telephone Line—Ex. 5—R. 100 | | | |
| K. W. Barrett, Bernard. | | | |
| Dubuque | 24.00 | 15.00 | 360.00 |
| Jackson | 3.75 | | 56.25 |
| Total..... | 27.75 | \$ 15.00 | \$ 416.25 |
| Blakesburg Telephone—Ex. 112 | | | |
| Jacob Huber, Blakesburg. | | | |
| Wapello | 2.00 | 420.00 | 840.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Blanchard, Coin & College Spring Telephone Co.—Ex. 94—R. 114—Real Estate \$800.00 | | | |
| W. N. Dewhurst, Blanchard. | | | |
| Page | 41.75 | 30.68 | 1,280.80 |
| Blencoe Telephone Co.—Ex. 73—R. 31 | | | |
| Monona | 27.00 | 26.38 | 712.20 |
| Boone County Telephone Co.—Ex. 3289—R. 332—Real Estate \$18,602.82 | | | |
| J. W. Christie, Omaha, Neb. | | | |
| Boone | 167.75 | 324.00 | 54,331.00 |
| Story | .75 | | 243.00 |
| Total..... | 168.50 | \$ 324.00 | \$ 54,594.00 |
| Boyer Valley Telephone Co.—Ex. 1254—R. 1619—T. 3—Real Estate \$12,316.88 | | | |
| M. A. Reed, Woodbine. | | | |
| Crawford | 44.00 | 46.70 | 2,064.80 |
| Harrison | 467.20 | | 21,818.24 |
| Monona | 30.40 | | 1,419.68 |
| Pottawattamie | 1.20 | | 56.04 |
| Shelby | 36.00 | | 1,681.20 |
| Total..... | 578.80 | \$ 46.70 | \$ 27,029.96 |
| Bremer & Black Hawk Mutual Telephone—Ex. 55—R. 205 | | | |
| J. W. Bennett, Janesville. | | | |
| Black Hawk | 43.00 | 19.26 | 828.18 |
| Bremer | 16.50 | | 817.79 |
| Total..... | 59.50 | \$ 19.26 | \$ 1,145.97 |
| Brighton Mutual Telephone Co.—Ex. 247—R. 341 | | | |
| Anson H. Brinton, Brighton. | | | |
| Jefferson | 30.00 | 45.70 | 1,371.00 |
| Washington | 51.25 | | 2,342.12 |
| Total..... | 81.25 | \$ 45.70 | \$ 3,713.12 |
| Bronson Telephone Co.—Ex. 38—R. 114—Real Estate \$500.00 | | | |
| H. J. Johnson, Bronson. | | | |
| Woodbury | 50.00 | 19.55 | 977.50 |
| Brooklyn Mutual Telephone Co.—Ex. 393—R. 342—Real Estate \$1,000.00 | | | |
| E. O. Ford, Brooklyn. | | | |
| Poweshiek | 82.00 | 65.48 | 5,369.86 |
| Buck Creek Telephone Co.—Ex. 83—R. 32 | | | |
| G. F. Mitchell, Coin. | | | |
| Page | 11.60 | 60.68 | 607.48 |
| Buffalo Center Telephone & Exchange Co.—Ex. 156—R. 31 | | | |
| A. L. Olson, Buffalo Center. | | | |
| Kossuth | 17.00 | 81.00 | 1,377.00 |
| Winnebago | 2.00 | | 162.00 |
| Total..... | 19.00 | 81.00 | 1,539.00 |
| Bussey Mutual Telephone Co.—Ex. 89—R. 132 | | | |
| Floy C. McClure, Bussey. | | | |
| Marion | 2.00 | 443.12 | 886.24 |
| Butler-Bremer Mutual Telephone Co.—Ex. 80—R. 554—Real Estate \$2,000.00 | | | |
| Will Rodemeyer, Waverly. | | | |
| Bremer | 109.00 | 20.00 | 2,180.00 |
| Butler | 52.00 | | 1,040.00 |
| Total..... | 161.00 | 20.00 | \$ 3,220.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Butler County Telephone Co.—Ex. 75—R. 194 | | | |
| Hurin Brinkman, Kesley. | | | |
| Butler | 98.50 | 13.29 | 1,309.06 |
| Franklin | 4.00 | | 53.18 |
| Grundy | 4.00 | | 53.16 |
| Total | 106.50 | \$ 13.29 | \$ 1,415.38 |
| Caldwell Mutual Telephone Co.—R. 97 | | | |
| Eurus Johnson, Exline. | | | |
| Appanoose | 20.00 | 18.37 | 367.40 |
| Callender Mutual Telephone Co.—Ex. 98—R. 183—Real Estate \$2,500.00 | | | |
| Geo. W. Knutson, Callender. | | | |
| Calhoun | 1.75 | 26.78 | 46.86 |
| Webster | 66.50 | | 1,780.87 |
| Total | 68.25 | \$ 26.78 | \$ 1,827.73 |
| Cantril Telephone Exchange—Ex. 125—R. 15 | | | |
| Geo. W. Irvin, Cantril. | | | |
| Van Buren | 13.00 | 76.94 | 1,000.22 |
| Casey Mutual Telephone Co.—Ex. 127—R. 204 | | | |
| A. M. Fagan, Casey. | | | |
| Adair | 56.00 | 17.00 | 952.00 |
| Guthrie | 69.00 | | 1,173.00 |
| Total | 125.00 | \$ 17.00 | \$ 2,125.00 |
| Central City Telephone Co.—Ex. 164—R. 173 | | | |
| J. N. Dunn, Central City. | | | |
| Linn | 48.50 | 44.43 | 2,154.86 |
| Central Mutual Telephone Co.—Ex. 1821—R. 1672—Real Estate \$11,750.00 | | | |
| P. C. Holdoegel, Rockwell City. | | | |
| Calhoun | 516.75 | 70.00 | 36,172.50 |
| Greene | 7.50 | | 525.00 |
| Pocahontas | 27.75 | | 1,942.50 |
| Sac | 2.50 | | 175.00 |
| Webster | 11.00 | | 770.00 |
| Total | 565.50 | \$ 70.00 | \$ 39,585.00 |
| Chariton Telephone Co.—Ex. 971—Real Estate \$1,776.36 | | | |
| J. W. Christie, Omaha, Neb. | | | |
| Lucas | 17.40 | 711.00 | 12,371.40 |
| Chester Telephone Co.—Ex. 52—R. 42 | | | |
| L. W. Halver, Chester. | | | |
| Howard | 37.25 | 16.14 | 601.21 |
| Churdan Mutual Telephone Co.—Ex. 145—R. 117—Real Estate \$500.00 | | | |
| A. P. Fuhrmeister, Churdan. | | | |
| Greene | 40.00 | 41.00 | 1,640.00 |
| Citizens Mutual Telephone Co.—Ex. 523—R. 323—T. 1—Real Estate \$4,200.00 | | | |
| J. A. Henderson, Jefferson. | | | |
| Greene | 129.50 | 62.00 | 8,029.00 |
| Citizens Telephone Co.—Ex. 631—R. 231 | | | |
| I. S. Phillips, Grinnell. | | | |
| Benton | 5.00 | 96.27 | 481.35 |
| Iowa | 81.00 | | 7,797.87 |
| Total | 86.00 | \$ 96.27 | \$ 8,279.22 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Clare Mutual Telephone Co.—Ex. 50—R. 191—T. 1 | | | |
| Nelle Cronin, Clare. | | | |
| Pocahontas | 1.00 | 18.77 | 18.77 |
| Webster | 69.00 | | 1,296.13 |
| Total | 70.00 | \$ 18.77 | \$ 1,313.90 |
| Clarence Telephone Co.—Ex. 214—R. 294—Real Estate \$1,600.00 | | | |
| H. J. Klatt, Clarence. | | | |
| Cedar | 82.50 | 34.97 | 2,885.02 |
| Jones | 10.00 | | 349.70 |
| Total | 92.50 | \$ 34.97 | \$ 3,234.72 |
| Clear Creek Mutual Telephone—Ex. 11—R. 54 | | | |
| J. A. James, Tiffin. | | | |
| Johnson | 17.00 | 17.00 | 289.00 |
| Clear Lake Independent Telephone—Ex. 654—R. 10 | | | |
| G. R. Fawkes, Mason City. | | | |
| Cerro Gordo | 21.38 | 341.72 | 7,395.97 |
| Clemons Mutual Telephone Co.—Ex. 1—R. 162—T. 1—Real Estate \$1,000.00 | | | |
| F. W. Gaunt, Clemons. | | | |
| Marshall | 42.50 | 18.94 | 804.95 |
| Coin & Northboro Telephone Co.—Ex. 104—R. 145—Real Estate \$300.00 | | | |
| R. B. Murphy, Northboro. | | | |
| Fremont | 9.50 | 35.27 | 335.06 |
| Page | 34.00 | | 1,199.18 |
| Total | 43.50 | \$ 35.27 | \$ 1,534.24 |
| Collins Telephone Co.—Ex. 160—R. 190 | | | |
| G. A. Tilton, Collins. | | | |
| Jasper | 11.00 | 33.00 | 363.00 |
| Marshall | 1.50 | | 49.50 |
| Story | 59.50 | | 1,963.50 |
| Total | 72.00 | \$ 33.00 | \$ 2,376.00 |
| Columbia Mutual Telephone Co.—R. 244—T. 1—Real Estate \$400.00 | | | |
| Sidney Temple, Columbia. | | | |
| Lucas | 32.00 | 15.72 | 503.04 |
| Marion | 48.00 | | 754.56 |
| Total | 80.00 | \$ 15.72 | \$ 1,257.60 |
| Consolidated Scranton Telephone Co.—Ex. 242—R. 291 | | | |
| D. J. Dunning, Scranton. | | | |
| Greene | 140.00 | 30.50 | 4,270.00 |
| Coon Creek Mutual Telephone Co.—Ex. 80—R. 56 | | | |
| D. N. Ransom, Blairstown. | | | |
| Benton | 16.00 | 33.00 | 528.00 |
| Iowa | 6.00 | | 198.00 |
| Total | 22.00 | \$ 33.00 | \$ 726.00 |
| Coon Rapids Telephone & Electric Co.—Ex. 275—R. 35—Real Estate \$1,500.00 | | | |
| H. E. Jewell, Coon Rapids. | | | |
| Carroll | 15.50 | 173.90 | 2,695.45 |
| Greene | 2.75 | | 478.23 |
| Total | 18.25 | \$ 173.90 | \$ 3,173.68 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Corning Telephone Co. John Anderson, Corning. | | | |
| Adams | 168.00 | 28.39 | 4,769.52 |
| Montgomery | 23.00 | | 652.97 |
| Taylor | 5.50 | | 156.15 |
| Union | 6.00 | | 170.34 |
| Total | 202.50 | \$ 28.39 | \$ 5,748.98 |
| Corwith Telephone Exchange—Ex. 116—R. 192—T. 1 Fay Seace, Corwith. | | | |
| Hancock | 37.00 | 30.00 | 1,110.00 |
| Kossuth | 16.50 | | 465.00 |
| Total | 53.50 | \$ 30.00 | \$ 1,605.00 |
| Crawford County Farmers Mutual Telephone—Ex. 20—R. 178—Real Estate \$300.00 Ed. Ebert, Schleswig. | | | |
| Crawford | 67.00 | 15.44 | 1,034.48 |
| Crawford County Telephone Co.—Ex. 1172—R. 1130—Real Estate \$16,634.18 Geo. E. Trager, Denison. | | | |
| Crawford | 580.50 | 41.78 | 24,253.29 |
| Shelby | 8.50 | | 365.13 |
| Total | 589.00 | \$ 41.78 | \$ 24,668.42 |
| Crawfordsville Telephone Co.—R. 266—Real Estate \$1,925.00 Ollie L. Blake, Crawfordsville. | | | |
| Louisa | 14.00 | 25.36 | 355.04 |
| Washington | 55.00 | | 1,394.80 |
| Total | 69.00 | \$ 25.36 | \$ 1,749.84 |
| Creston Mutual Telephone Co.—Ex. 2429—R. 422—T. 9 Geo. E. Atkinson, Creston. | | | |
| Adair | 51.50 | 175.00 | 9,012.50 |
| Madison | 9.50 | | 1,682.50 |
| Union | 139.75 | | 24,456.25 |
| Total | 200.75 | \$ 175.00 | \$ 35,151.25 |
| Cummings Mutual Telephone Line—Ex. 19—R. 56—Real Estate \$1,175.00 James J. Mulvihill, Cumming. | | | |
| Madison | 20.00 | 15.00 | 300.00 |
| Warren | 10.00 | | 150.00 |
| Total | 30.00 | \$ 15.00 | \$ 450.00 |
| Cushing Telephone Co.—Ex. 64—R. 194—Real Estate \$200.00 W. F. Hutton, Holstein. | | | |
| Ida | 37.00 | 15.70 | 580.90 |
| Woodbury | 47.50 | | 745.75 |
| Total | 84.50 | \$ 15.70 | \$ 1,326.65 |
| Danville Mutual Telephone Co.—Ex. 104—R. 394—Real Estate \$1,000.00 C. K. Risser, Danville. | | | |
| Des Moines | 77.00 | 27.64 | 2,128.28 |
| Henry | 12.50 | | 345.50 |
| Lee | .50 | | 13.82 |
| Total | 90.00 | \$ 27.64 | \$ 2,487.60 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Davenport & Tipton Independent Telephone—Ex. 1186—R. 962—T. 8—Real Estate \$11,750.00 P. M. Chapman, Bennett. | | | |
| Cedar | 191.50 | 70.00 | 13,405.00 |
| Clinton | 3.00 | | 210.00 |
| Johnson | 39.75 | | 2,782.50 |
| Jones | 5.75 | | 402.50 |
| Linn | 21.75 | | 1,522.50 |
| Scott | 45.00 | | 3,150.00 |
| Total | 306.75 | \$ 70.00 | \$ 21,472.50 |
| Davis City Telephone Co.—Ex. 77—R. 183 Ralph H. Johnson, Davis City. | | | |
| Decatur | 66.25 | 21.27 | 1,409.14 |
| Dayton Mutual Telephone Co.—Ex. 228—R. 285—T. 3 O. S. Larson, Dayton. | | | |
| Boone | 7.00 | 35.00 | 245.00 |
| Webster | 109.00 | | 3,815.00 |
| Total | 116.00 | \$ 35.00 | \$ 4,060.00 |
| Decatur Telephone Exchange—Ex. 78—R. 120 Bessie Havens, Decatur. | | | |
| Decatur | 57.25 | 19.00 | 1,087.75 |
| Defiance Telephone & Electric Light Telephone—Ex. 92—R. 140—Real Estate \$1,200.00 Henry V. Bieker, Defiance. | | | |
| Crawford | 8.00 | 28.13 | 225.04 |
| Shelby | 50.00 | | 1,406.50 |
| Total | 58.00 | \$ 28.13 | \$ 1,631.54 |
| Delaware County Telephone Co.—Ex. 1203—R. 1923—T. 10—Real Estate \$2,800.00 F. C. Reeve, Hopkinton. | | | |
| Buchanan | 36.50 | 48.37 | 1,765.50 |
| Delaware | 469.50 | | 22,274.39 |
| Total | 497.00 | \$ 48.37 | \$ 24,039.89 |
| Denmark Independent Telephone—Ex. 25—R. 275 F. W. Liddle, Denmark. | | | |
| Des Moines | 1.00 | 18.00 | 18.00 |
| Lee | 79.00 | | 1,469.40 |
| Total | 80.00 | \$ 18.00 | \$ 1,487.40 |
| DeWitt Telephone Co.—Ex. 664—R. 902—Real Estate \$6,000.00 Henry Selfert, DeWitt. | | | |
| Clinton | 273.00 | 47.82 | 13,054.86 |
| Jackson | 10.00 | | 478.20 |
| Total | 283.00 | \$ 47.82 | \$ 13,533.06 |
| Dolliver Telephone Exchange—Ex. 26—R. 99 F. J. Davis, Dolliver. | | | |
| Emmet | 35.50 | 14.30 | 507.65 |
| Drakesville Central Telephone Co.—R. 167—Real Estate \$675.00 W. C. Irelan, Drakesville. | | | |
| Davis | 66.00 | 11.00 | 726.00 |
| Duncombe Telephone Co.—Ex. 74—R. 219—Real Estate \$2,000.00 W. Mallinger, Ft. Dodge. | | | |
| Hamilton | 7.00 | 21.00 | 153.00 |
| Webster | 77.00 | | 1,686.00 |
| Total | 84.00 | \$ 21.00 | \$ 1,839.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Earling Mutual Telephone Co.—Ex. 54—R. 171—T. 1 W. B. Ryan, Earling. | | | |
| Crawford | 1.50 | 21.80 | 32.83 |
| Shelby | 56.00 | | 1,225.84 |
| Total | 57.50 | \$ 21.80 | \$ 1,258.67 |
| Early Farmers Telephone Co.—Ex. 146—R. 204—Real Estate \$3,000.00 Geo. Mumme, Early. | | | |
| Sac | 73.00 | 36.00 | 2,628.00 |
| Eddyville Telephone Co.—Ex. 275—R. 257 L. A. Fritch, Oskaloosa. | | | |
| Mahaska | 17.00 | 53.00 | 901.00 |
| Monroe | 22.00 | | 1,168.00 |
| Wapello | 36.00 | | 1,908.00 |
| Total | 75.00 | \$ 53.00 | \$ 3,975.00 |
| Eldora Mutual Telephone Co.—Ex. 825—Real Estate \$6,000.00 W. J. Hayes, Eldora. | | | |
| Hardin | 16.00 | 710.00 | 11,360.00 |
| Eldridge Mutual Telephone Co.—Ex. 62—R. 260—T. 2—Real Estate \$3,000.00 M. H. Calderwood, Eldridge. | | | |
| Scott | 73.00 | 35.95 | 2,624.35 |
| Elkhart Mutual Telephone Co.—Ex. 51—R. 109—Real Estate \$950.00 M. Manning, Elkhart. | | | |
| Polk | 38.00 | 28.00 | 1,064.00 |
| Elliott Mutual Telephone Co.—Ex. 168—R. 283—Real Estate \$1,600.00 Will Fortune, Elliott. | | | |
| Cass | 6.00 | 27.56 | 165.36 |
| Montgomery | 80.00 | | 2,304.80 |
| Pottawattamie | 29.00 | | 790.24 |
| Total | 115.00 | \$ 27.56 | \$ 3,160.40 |
| Ellston Telephone Exchange—Ex. 52 Elizabeth Kron, Ellston. | | | |
| Ringgold | 3.25 | 103.00 | 334.75 |
| Ellsworth Mutual Telephone Ass'n—Ex. 65—R. 200—Real Estate \$3,200.00 Dagmar Fiesta, Ellsworth. | | | |
| Hamilton | 79.00 | 24.50 | 1,935.50 |
| Hardin | 1.00 | | 24.50 |
| Total | 80.00 | \$ 24.50 | \$ 1,960.00 |
| Exley Private Telephone Line—Ex. 12—R. 25 C. S. Exley, Woodburn. | | | |
| Clarke | 4.50 | 10.00 | 45.00 |
| Decatur | 4.00 | | 40.00 |
| Lucas | 18.75 | | 187.50 |
| Total | 27.25 | \$ 10.00 | \$ 272.50 |
| Fairfax Mutual Telephone Co.—Ex. 50—R. 365 Robert A. Brownlie, Fairfax. | | | |
| Johnson | 17.25 | 19.00 | 327.75 |
| Linn | 86.50 | | 1,648.50 |
| Total | 103.75 | \$ 19.00 | \$ 1,971.25 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Farmers & Business Men's Mutual Telephone Co.—Ex. 74—R. 519—Real Estate \$800.00 N. R. Taylor, Smithland. | | | |
| Monona | 25.75 | 14.89 | 383.41 |
| Woodbury | 165.95 | | 2,470.99 |
| Total | 191.70 | \$ 14.89 | \$ 2,851.40 |
| Farmers & Business Men's Mutual Telephone Co.—Ex. 2—R. 580—Real Estate \$6,000.00 Carl Lohmann, Wheatland. | | | |
| Clinton | 142.50 | 25.00 | 3,562.50 |
| Scott | 5.00 | | 125.00 |
| Total | 147.50 | \$ 25.00 | \$ 3,687.50 |
| Farmers & Merchants Mutual Telephone—Ex. 50—R. 125—Real Estate \$350.00 James B. Lentschen, Panama. | | | |
| Harrison | 6.00 | 17.18 | 103.08 |
| Shelby | 58.00 | | 996.44 |
| Total | 64.00 | \$ 17.18 | \$ 1,099.52 |
| Farmers & Merchants Mutual Telephone Co.—Ex. 44—R. 156—Real Estate \$775.00 J. C. Peterson, Eldon. | | | |
| Davis | 15.00 | 20.25 | 303.75 |
| Jefferson | 2.00 | | 40.50 |
| Van Buren | 5.00 | | 101.25 |
| Wapello | 30.00 | | 789.75 |
| Total | 61.00 | \$ 20.25 | \$ 1,235.25 |
| Farmers & Merchants Mutual Telephone Co.—Ex. 110 Theo. Hawkinson, Walker. | | | |
| Linn | 2.00 | 368.75 | 737.50 |
| Farmers & Merchants Telephone—Ex. 95—R. 148 James Robertson, Washta. | | | |
| Cherokee | 40.00 | 27.85 | 1,114.00 |
| Ida | 10.00 | | 278.50 |
| Total | 50.00 | \$ 27.85 | \$ 1,392.50 |
| Farmers & Merchants Telephone Co.—Ex. 75—R. 325—Real Estate \$5,452.00 Geo. D. Phillips, Linn Grove. | | | |
| Buena Vista | 105.00 | 23.62 | 2,480.10 |
| Clay | 15.00 | | 354.30 |
| Total | 120.00 | \$ 23.62 | \$ 2,834.40 |
| Farmers Mutual Telephone—Ex. 623—R. 846—Real Estate \$3,300.00 H. O. Brahm, Rudd. | | | |
| Cerro Gordo | 20.50 | 34.00 | 1,343.00 |
| Floyd | 253.00 | | 8,806.00 |
| Mitchell | 10.00 | | 340.00 |
| Total | 303.50 | \$ 34.00 | \$ 10,489.00 |
| Farmers Mutual Telephone Co. of Adair—Ex. 612—R. 557—Real Estate \$4,257.00 F. E. Sears, Fontanelle. | | | |
| Adair | 152.00 | 63.35 | 9,629.20 |
| Adams | 1.50 | | 95.02 |
| Cass | 0.50 | | 411.78 |
| Guthrie | 1.00 | | 63.85 |
| Total | 161.00 | \$ 63.35 | \$ 10,199.85 |

TAXABLE VALUATION OF

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Farmers Mutual Telephone Co.—Ex. 157—R. 389 E. N. Johnson, Stanton. Montgomery | 156.00 | 90.20 | \$ 3,151.20 |
| Page | 11.00 | | 222.20 |
| Total | 167.00 | \$ 20.20 | \$ 3,373.40 |
| Farmers Mutual Telephone Co.—Ex. 38—R. 184 Mike Schmidt, Portsmouth. Harrison | 20.00 | 16.43 | 328.60 |
| Shelby | 41.00 | | 673.63 |
| Total | 61.00 | \$ 16.43 | \$ 1,002.23 |
| Farmers Mutual Telephone Co.—R. 21 H. G. White, Rome. Henry | 6.00 | 13.75 | 82.50 |
| Farmers Mutual Telephone Co.—Ex. 60—R. 165 Earl Rosenberg, Ladora. Iowa | 52.75 | 21.00 | 1,107.75 |
| Farmers Mutual Telephone Co.—Ex. 68—R. 252—Real Estate \$806.55 Haeryette Roush, Bondurant. Polk | 78.50 | 20.36 | 1,598.26 |
| Farmers Mutual Telephone Co.—Ex. 322—R. 470—T. 4 —Real Estate \$2,600.00 W. A. Lessenger, Harlan. Audubon | 6.00 | 31.84 | 191.04 |
| Shelby | 174.00 | | 5,540.16 |
| Total | 180.00 | \$ 31.84 | \$ 5,731.16 |
| Farmer's Mutual Telephone Co.—R. 120—Real Estate \$2,000.00 E. C. Downing, Sioux Rapids. Buena Vista | .75 | 22.85 | 17.13 |
| Clay | 43.00 | | 982.55 |
| Total | 43.75 | \$ 22.85 | \$ 999.68 |
| Farmers Mutual Telephone Co.—Ex. 315—R. 235 Effie Oneal, Moulton. Appanoose | 65.00 | 46.00 | 2,990.00 |
| Davis | 20.00 | | 920.00 |
| Total | 85.00 | \$ 46.00 | \$ 3,910.00 |
| Farmers Mutual Telephone Co.—Ex. 27—R. 140—Real Estate \$1,500.00 John N. Jacobson, Cylinder. Palo Alto | 65.00 | 17.00 | 1,105.00 |
| Farmers Mutual Telephone Co.—Ex. 27—R. 103—Real Estate \$1,000.00 C. J. Georg, Knierim. Calhoun | 36.00 | 22.95 | 826.20 |
| Farmers Mutual Telephone Co.—Ex. 126—R. 137 F. L. King, Shellsburg. Benton | 83.00 | 13.75 | 1,153.25 |
| Linn | 7.00 | | 131.25 |
| Total | 90.00 | \$ 13.75 | \$ 1,087.50 |
| Farmers Mutual Telephone Co.—Ex. 42—R. 76 Phil Oregon, Smithland. Woodbury | 45.00 | 16.16 | 727.20 |

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Farmers Mutual Telephone Co.—R. 233 Joseph A. Huber, Ft. Atkinson. Fayette | 7.00 | 13.24 | 92.68 |
| Winnebiek | 71.00 | | 940.04 |
| Total | 78.00 | \$ 13.24 | \$ 1,032.72 |
| Farmers Mutual Telephone Co. of Clarinda—Ex. 1150—R. 20 H. S. Miller, Clarinda. Page | 30.00 | 487.39 | 14,621.70 |
| Farmers Mutual Telephone Co. of Clinton Co.—Ex. 45—R. 240 Henry Meints, Grand Mound. Clinton | 69.50 | 18.60 | 1,292.70 |
| Farmers Rural Telephone Co. of Kamrar—Ex. 35—R. 129 Dick Hemmen, Kamrar. Hamilton | 50.00 | 15.50 | 775.00 |
| Farmers Mutual Telephone Co. of Yarmouth—R. 180—Real Estate \$500.00 G. O. Dillavan, Yarmouth. Des Moines | 48.00 | 22.48 | 1,079.04 |
| Henry | 4.00 | | 89.92 |
| Total | 52.00 | \$ 22.48 | \$ 1,168.96 |
| Farmers Mutual Telephone Ex. of College Springs—Ex. 150—R. 5—Real Estate \$2,609.95 W. N. Dow, College Springs. Page | 13.25 | 121.60 | 1,611.20 |
| Farmers Mutual Telephone of Low Moor—Ex. 17—R. 100 Otto Muhs, Low Moor. Clinton | 44.00 | 14.38 | 632.72 |
| Scott | 1.00 | | 14.38 |
| Total | 45.00 | \$ 14.38 | \$ 647.10 |
| Farmers Telephone Co.—Ex. 80—R. 191 H. L. Whitmore, Batavia. Jefferson | 39.00 | 24.90 | 971.10 |
| Wapello | 15.00 | | 373.50 |
| Total | 54.00 | \$ 24.90 | \$ 1,344.60 |
| Farmers Telephone Co. of Quimby—Ex. 77—R. 226—Real Estate \$1,200.00 E. E. Courtright, Quimby. Cherokee | 115.00 | 12.70 | 1,460.50 |
| Ida | 11.00 | | 139.70 |
| Total | 126.00 | \$ 12.70 | \$ 1,600.20 |
| Farmers Telephone Co. of Riceville—Ex. 207—R. 383 P. Reicherts, Riceville. Howard | 88.75 | 27.94 | 2,479.67 |
| Mitchell | 50.25 | | 1,403.90 |
| Total | 139.00 | \$ 27.94 | \$ 3,883.60 |
| Farmers Telephone Co. of Rockwell—Ex. 144—R. 387—Real Estate \$900.00 Emil Thellen, Rockwell. Butler | 4.50 | 17.23 | 77.54 |
| Cerro Gordo | 163.00 | | 2,808.49 |
| Floyd | 7.50 | | 129.22 |
| Franklin | 16.00 | | 275.68 |
| Total | 191.00 | \$ 17.23 | \$ 3,290.93 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Farmers & Traders Telephone Co.—Ex. 124—R. 310 H. S. Davis, Fremont. | | | |
| Keokuk | 1.00 | 59.55 | 59.55 |
| Mahaska | 33.00 | | 1,965.15 |
| Total | 34.00 | \$ 59.55 | \$ 2,024.70 |
| Farm Mutual Telephone Co.—Ex. 219—R. 606—Real Estate \$5,314.88 Joe L. Slaughter, Grimes. | | | |
| Dallas | 121.00 | 29.37 | 3,553.77 |
| Polk | 94.00 | | 2,760.78 |
| Total | 215.00 | \$ 29.37 | \$ 6,314.55 |
| Farnhamville Mutual Telephone Co.—Ex. 99—R. 172 A. A. Nahsen, Farnhamville. | | | |
| Calhoun | 42.00 | 22.18 | 931.56 |
| Greene | 4.00 | | 88.72 |
| Webster | 19.75 | | 438.06 |
| Total | 65.75 | \$ 22.18 | \$ 1,458.34 |
| Farragut Public Service Co.—Ex. 125—R. 168—Real Estate \$1,600.00 Jesse J. Whisler, Farragut. | | | |
| Fremont | 52.00 | 37.00 | 1,924.00 |
| Farrar Independent Telephone Co.—Ex. 10—R. 60 George Koff, Farrar. | | | |
| Jasper | 4.50 | 11.65 | 52.42 |
| Polk | 23.50 | | 273.78 |
| Story | .75 | | 8.74 |
| Total | 28.75 | \$ 11.65 | \$ 334.94 |
| Fayette County Mutual Telephone Co.—Ex. 310—R. 460—Real Estate \$1,200.00 J. H. Morf, Fayette. | | | |
| Fayette | 175.38 | 31.76 | 5,570.06 |
| Fenton Telephone Co.—Ex. 86—R. 181 Theo. Haase, Fenton. | | | |
| Emmet | 2.00 | 18.74 | 37.48 |
| Kossuth | 35.00 | | 674.64 |
| Palo Alto | 40.50 | | 758.97 |
| Total | 78.50 | \$ 18.74 | \$ 1,471.09 |
| Finchford Mutual Telephone Co.—R. 156—Real Estate \$1,243.00 Mrs. Ralph Newell, Janesville. | | | |
| Black Hawk | 27.00 | 18.57 | 501.89 |
| Bremer | 6.00 | | 111.42 |
| Butler | 16.25 | | 301.76 |
| Total | 49.25 | \$ 18.57 | \$ 914.57 |
| Ft. Dodge Telephone Co.—Ex. 6072—R. 406—T. 6—Real Estate \$46,775.54 George B. Wheeler, Ft. Dodge. | | | |
| Calhoun | 4.50 | 649.51 | 2,922.80 |
| Webster | 151.50 | | 98,400.77 |
| Total | 156.00 | \$ 649.51 | \$ 101,323.57 |
| Fowler Telephone Co.—Ex. 720—R. 404—Real Estate \$2,000.00 W. H. Fowler, Pella. | | | |
| Mahaska | 9.00 | 221.64 | 1,994.76 |
| Marion | 35.00 | | 7,757.40 |
| Total | 44.00 | \$ 221.64 | \$ 9,752.16 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Galva Telephone Exchange—Ex. 145—R. 255—Real Estate \$2,572.00 M. M. Elk, Galva. | | | |
| Buena Vista | 13.00 | 27.42 | 356.46 |
| Cherokee | 33.50 | | 918.57 |
| Ida | 53.50 | | 1,466.97 |
| Sac | 16.00 | | 438.72 |
| Total | 116.00 | \$ 27.42 | \$ 3,180.72 |
| Garber Farmers Telephone Co.—Ex. 8—R. 62 Frank Dennis, Garber. | | | |
| Clayton | 29.75 | 11.89 | 353.73 |
| Garden City Telephone Co.—Ex. 22—R. 47 F. V. Beran, Garden City. | | | |
| Hardin | 24.00 | 10.62 | 254.88 |
| Garnaville Telephone Co.—Ex. 27—R. 30 Henry Sehlake, Garnaville. | | | |
| Clayton | 38.00 | 9.83 | 373.54 |
| Garwin Mutual Telephone Co.—Ex. 146 H. J. Williams, Garwin. | | | |
| Tama | | | 985.00 |
| Genoa & Seymour Farmers Mutual Telephone Co.—Ex. 153—R. 250—T. 1 J. O. Putnam, Seymour. | | | |
| Appanoose | 43.50 | 21.70 | 943.95 |
| Wayne | 72.50 | | 1,573.25 |
| Total | 116.00 | \$ 21.70 | \$ 2,517.20 |
| George & Little Rock Telephone Line—Ex. 354—R. 607 A. H. Rudloff, George. | | | |
| Lyon | 179.50 | 32.04 | 5,751.18 |
| Osceola | 20.00 | | 640.80 |
| Sioux | 14.00 | | 448.56 |
| Total | 213.50 | \$ 32.04 | \$ 6,840.54 |
| German American Telephone Co.—Ex. 83—R. 316—Real Estate \$1,600.00 J. G. Sanders, Houghton. | | | |
| Henry | 17.75 | 23.37 | 414.81 |
| Lee | 94.75 | | 2,214.81 |
| Van Buren | 3.25 | | 75.95 |
| Total | 115.75 | \$ 23.37 | \$ 2,705.07 |
| Globe Telephone Co.—Ex. 48—R. 129 W. M. Gannon, Bouton. | | | |
| Boone | 35.00 | 15.39 | 535.50 |
| Dallas | 30.00 | | 459.00 |
| Total | 65.00 | \$ 15.39 | \$ 994.50 |
| Goldfield Telephone Co.—Ex. 276—R. 282—Real Estate \$1,600.00 Charles Troyer, Goldfield. | | | |
| Humboldt | 20.75 | 45.29 | 937.90 |
| Wright | 71.25 | | 3,220.50 |
| Total | 92.00 | \$ 45.29 | \$ 4,158.40 |
| Graettinger Telephone Co.—Ex. 126—R. 288—T. 2—Real Estate \$2,400.00 E. A. Baumgartner, Graettinger. | | | |
| Emmet | 37.00 | 21.40 | 791.80 |
| Palo Alto | 89.00 | | 1,904.60 |
| Total | 126.00 | \$ 21.40 | \$ 2,696.40 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Grafton Rural Telephone Co.—R. 212 H. C. Miller, Grafton. | | | |
| Mitchell | 17.00 | 13.30 | 226.10 |
| Worth | 58.00 | | 771.40 |
| Total | 75.00 | \$ 13.30 | \$ 997.50 |
| Grand River Mutual Telephone Co.—R. 12 Elba Sheemaker, Grand River. | | | |
| Decatur | 6.25 | 9.80 | 61.25 |
| Grandview Telephone Co.—Ex. 69—Real Estate \$800.00 Chet Stephens, Grandview. | | | |
| Louisa | 55.00 | 11.50 | 632.50 |
| Grant Township Mutual Telephone Co.—Ex. 86—R. 153 Axel Westeen, Boxholm. | | | |
| Boone | 55.00 | 22.70 | 1,248.50 |
| Granville Telephone Ass'n—Ex. 78—R. 128—Real Estate \$100.00 F. J. Diederick, Granville. | | | |
| Cherokee | .50 | 15.80 | 7.90 |
| O'Brien | 32.50 | | 513.50 |
| Plymouth | 1.50 | | 23.70 |
| Sioux | 50.75 | | 801.85 |
| Total | 85.25 | \$ 15.80 | \$ 1,346.95 |
| Gravity Mutual Telephone Exchange—Ex. 137—Real Estate \$800.00 C. A. Burwell, Gravity. | | | |
| Taylor | | | 450.00 |
| Grundy County Mutual Telephone Co.—Ex. 492—R. 82 E. H. Allison, Grundy Center. | | | |
| Grundy | 19.25 | 303.00 | 5,882.75 |
| Gunder & Clermont Telephone Co.—Ex. 36—R. 94 G. L. Ostle, Clermont. | | | |
| Clayton | 19.50 | 11.50 | 224.25 |
| Fayette | 20.50 | | 235.75 |
| Total | 40.00 | \$ 11.50 | \$ 460.00 |
| Guttenberg-Garnavillo-Garber Farmers Telephone—Ex. 10—R. 101 Cyril B. Miller, Guttenberg. | | | |
| Clayton | 33.00 | 17.00 | 561.00 |
| Halbur Telephone Co.—Ex. 17—R. 70 John Scheuhalberg, Halbur. | | | |
| Carroll | 23.00 | 19.00 | 437.00 |
| Hamburg & Madison Mutual Telephone—Ex. 6—R. 25 Geo. R. Green, Hamburg. | | | |
| Fremont | 14.00 | 12.90 | 150.60 |
| Hancock Telephone Co.—Ex. 240—Real Estate \$500.00 E. N. Case, Hancock. | | | |
| Pottawattamie | 57.00 | 23.70 | 1,350.90 |
| Hanlontown Co-operative Telephone Co.—Ex. 37—R. 65—Real Estate \$500.00 E. A. Gudvangen, Hanlontown. | | | |
| Worth | 29.50 | 22.50 | 663.75 |
| Harcourt Mutual Telephone Co.—Ex. 25—R. 132 Frank Youngdale, Harcourt. | | | |
| Webster | 27.00 | 24.25 | 654.75 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Harlan & Avoca Telephone & Telegraph Co.—Ex. 1178—R. 585—Real Estate \$5,251.66 M. Fretz, Harlan. | | | |
| Pottawattamie | 69.75 | 82.47 | 5,752.28 |
| Shelby | 100.50 | | 13,236.44 |
| Total | 230.25 | \$ 82.47 | \$ 18,988.72 |
| Harmony & Kendallville Farmers Telephone—R. 21 E. F. Chase, Harmony, Minn. | | | |
| Winneshiek | | | 100.00 |
| Harris Telephone Co.—Ex. 91—R. 137 O. F. Unz, Harris. | | | |
| Dickinson | 6.00 | 23.30 | 139.80 |
| Oseola | 51.50 | | 1,199.95 |
| Total | 57.50 | \$ 23.30 | \$ 1,339.75 |
| Haskins Mutual Telephone Co.—Ex. 23—R. 117 R. H. Boyd, Ainsworth. | | | |
| Washington | | | 300.00 |
| Havelock Telephone Co.—Ex. 84—R. 184 J. W. Loots, Havelock. | | | |
| Pocahontas | 76.50 | 18.96 | 1,450.44 |
| Hawkeye Co-operative Telephone Co.—Ex. 150—R. 250 F. P. Boeckenheuer, Hawkeye. | | | |
| Fayette | 77.25 | 27.05 | 2,135.96 |
| Hazleton Farmers Telephone Co.—Ex. 100—R. 215—Real Estate \$1,392.00 E. F. Latham, Hazleton. | | | |
| Buchanan | 56.00 | 34.70 | 1,943.20 |
| Hedrick Telephone Co.—Ex. 240—R. 270—T. 2 Viola Breon, Hedrick. | | | |
| Jefferson | 8.00 | 44.29 | 354.32 |
| Keokuk | 52.00 | | 2,303.08 |
| Mahaska | 3.00 | | 132.87 |
| Wapello | 15.00 | | 664.35 |
| Total | 78.00 | \$ 44.29 | \$ 3,454.62 |
| Henderson Telephone Line—Ex. 69—R. 89 A. P. Phillips, Henderson. | | | |
| Mills | 23.00 | 21.34 | 490.82 |
| Montgomery | 17.00 | | 362.78 |
| Total | 40.00 | \$ 21.34 | \$ 853.60 |
| Henry County Telephone Co.—Ex. 381—R. 463—Real Estate \$3,575.42 F. W. Walter, New London. | | | |
| Des Moines | 31.25 | 41.20 | 1,287.50 |
| Henry | 141.50 | | 5,829.80 |
| Total | 172.75 | \$ 41.20 | \$ 7,117.30 |
| Hospers Telephone Exchange—Ex. 120—R. 5 Jerry Raak, Jr., Hospers. | | | |
| Sioux | 4.50 | 206.27 | 923.72 |
| Hudson Mutual Telephone Co.—Ex. 110—R. 225—Real Estate \$500.00 W. D. Strayer, Hudson. | | | |
| Black Hawk | 54.00 | 31.00 | 1,674.00 |
| Grundy | 2.00 | | 62.00 |
| Total | 56.00 | \$ 31.00 | \$ 1,736.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Humeston Telephone Co.—Ex. 244—R. 11 | | | |
| H. W. Marks, Humeston. | | | |
| Lucas | 2.00 | 191.82 | 383.64 |
| Wayne | 11.00 | | 2,110.02 |
| Total | 13.00 | \$ 191.82 | \$ 2,493.66 |
| Hurmence Telephone Co.—Ex. 1170—R. 1327—Real Estate \$13,292.55 | | | |
| Charles R. Hurmence, Sumner. | | | |
| Bremer | 103.70 | 47.42 | 4,907.97 |
| Chickasaw | 301.50 | | 14,297.13 |
| Fayette | 97.50 | | 4,623.45 |
| Total | 502.50 | \$ 47.42 | \$ 23,828.55 |
| Huxley Mutual Telephone Co.—Ex. 83—R. 138 | | | |
| J. F. Kalsen, Huxley. | | | |
| Polk | 12.00 | 21.55 | 258.60 |
| Story | 45.00 | | 969.75 |
| Total | 57.00 | \$ 21.55 | \$ 1,228.35 |
| Ida County Telephone Co.—Ex. 604—R. 426—Real Estate \$2,500.00 | | | |
| Ed. G. Bowman, Ida Grove. | | | |
| Ida | 170.50 | 56.85 | 9,692.92 |
| Imogene Telephone Co.—Ex. 50—R. 125 | | | |
| C. J. Beckwith, Shenandoah. | | | |
| Fremont | 38.00 | 19.60 | 744.80 |
| Mills | 6.00 | | 117.60 |
| Page | 2.00 | | 39.20 |
| Total | 46.00 | \$ 19.60 | \$ 901.60 |
| Independent Telephone Co. of Council Bluffs—Ex. 8878—R. 1769—Real Estate \$32,533.77 | | | |
| C. E. Demorest, Council Bluffs. | | | |
| Harrison | 2.50 | 257.41 | 643.53 |
| Mills | 63.70 | | 16,139.61 |
| Pottawattamie | 501.99 | | 129,217.25 |
| Total | 567.19 | \$ 257.41 | \$ 146,000.39 |
| Ingham Township Mutual Telephone Co.—Ex. 143—R. 253 | | | |
| M. J. Evans, Dumont. | | | |
| Butler | 88.00 | 12.60 | 1,108.80 |
| Franklin | 37.00 | | 468.20 |
| Total | 125.00 | \$ 12.60 | \$ 1,575.00 |
| Interior Telephone Co.—Ex. 1489—Real Estate \$7,500.00 | | | |
| George L. Saunders, Grinnell. | | | |
| Poweshiek | 44.00 | 455.79 | 20,054.76 |
| Inter-State Telephone Co.—Ex. 1588—R. 2500—Real Estate \$14,858.00 | | | |
| J. R. Denkhoff, Dyersville. | | | |
| Clayton | 157.75 | 48.62 | 7,660.80 |
| Delaware | 108.25 | | 5,263.12 |
| Dubuque | 268.00 | | 13,030.16 |
| Fayette | 129.85 | | 6,313.30 |
| Jones | 50.50 | | 2,455.31 |
| Total | 714.35 | \$ 48.62 | \$ 34,731.69 |
| Interurban Telephone Co.—Ex. 476—R. 155 | | | |
| B. A. Agee, Orange City. | | | |
| Plymouth | 2.00 | 170.00 | 340.00 |
| Sioux | 34.50 | | 5,865.00 |
| Total | 36.50 | \$ 170.00 | \$ 6,205.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Iowa Hilton Township Telephone Co.—Ex. 9—R. 173—Real Estate \$900.00 | | | |
| John Ahrens, Conroy. | | | |
| Iowa | 48.50 | 20.90 | 1,013.65 |
| Jamaica Mutual Telephone Co.—Ex. 32—R. 123—Real Estate \$1,200.00 | | | |
| J. C. Thompson, Perry. | | | |
| Dallas | 13.50 | 15.90 | 214.65 |
| Greene | 10.75 | | 170.93 |
| Guthrie | 39.75 | | 632.02 |
| Total | 64.00 | \$ 15.90 | \$ 1,017.60 |
| Jasper County Telephone Co.—Ex. 1916—R. 435 | | | |
| E. O. Korf, Newton. | | | |
| Jasper | 131.25 | 188.53 | 24,744.56 |
| Polk | 17.75 | | 3,346.40 |
| Poweshiek | 1.25 | | 235.66 |
| Total | 150.25 | \$ 188.53 | \$ 28,326.62 |
| Jefferson County Telephone Co.—Ex. 1892—R. 579 | | | |
| A. B. Carlson, Fairfield. | | | |
| Jefferson | 249.50 | 114.00 | 28,443.00 |
| Van Buren | 1.50 | | 171.00 |
| Washington | 1.50 | | 171.00 |
| Total | 252.50 | \$ 114.00 | \$ 28,785.00 |
| Johnsons Grove, Colo. & New Albany Telephone Co.—Ex. 53—R. 80—Real Estate \$1,200.00 | | | |
| E. G. Schoonover, Colo. | | | |
| Story | 92.00 | 18.17 | 1,671.64 |
| Joice Telephone Co.—Ex. 20—R. 88—T. 1 | | | |
| S. R. Torgerson, Joice. | | | |
| Winnebago | 5.75 | 7.90 | 45.43 |
| Worth | 71.75 | | 596.82 |
| Total | 77.50 | \$ 7.90 | \$ 612.25 |
| Jordan-Soldier Valley Telephone—Ex. 58—R. 168 | | | |
| Clyde E. Dickinson, Soldier. | | | |
| Monona | 80.00 | 14.78 | 1,182.40 |
| Junction Mutual Telephone—Ex. 288—R. 225—Real Estate \$2,900.00 | | | |
| O. B. Lofstedt, Grand Junction. | | | |
| Boone | 15.00 | 46.50 | 697.50 |
| Greene | 81.50 | | 3,789.75 |
| Total | 96.50 | \$ 46.50 | \$ 4,487.25 |
| Kensett Telephone Co.—Ex. 60—R. 150 | | | |
| H. E. Gray, Kensett. | | | |
| Worth | 58.00 | 14.00 | 812.00 |
| Keystone-Monmouth Telephone—Ex. 36—R. 49 | | | |
| C. A. Menold, Monmouth. | | | |
| Jackson | 17.00 | 17.80 | 302.60 |
| Jones | 4.00 | | 71.20 |
| Total | 21.00 | \$ 17.80 | \$ 373.80 |
| Kilduff Mutual Telephone Exchange—Ex. 70—R. 28 | | | |
| Irving A. Irish, Kilduff. | | | |
| Jasper | 24.75 | 24.25 | 600.13 |
| Kingsley Telephone Co.—Ex. 270—R. 380 | | | |
| C. W. Wilson, Kingsley. | | | |
| Cherokee | 2.00 | 31.06 | 62.12 |
| Plymouth | 115.00 | | 3,571.90 |
| Woodbury | 22.00 | | 683.32 |
| Total | 139.00 | \$ 31.06 | \$ 4,317.34 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Kiron Telephone Co.—R. 399 E. N. Sandstrom, Kiron. | | | |
| Crawford | 37.00 | 22.80 | 843.60 |
| Ida | 40.00 | | 912.00 |
| Sac | 43.00 | | 980.40 |
| Total | 120.00 | \$ 22.80 | \$ 2,736.00 |
| Koerner Telephone Co.—Ex. 95—R. 230 A. G. Koerner, Klemme. | | | |
| Cerro Gordo | 4.50 | 18.20 | 81.90 |
| Hancock | 92.50 | | 1,683.50 |
| Total | 97.00 | \$ 18.20 | \$ 1,765.40 |
| Lacona Telephone Exchange—Ex. 132 Mrs. Stella Carpenter, Lacona. | | | |
| Warren | 2.00 | 495.00 | 990.00 |
| Lamoni Telephone Co.—Ex. 335—R. 196—Real Estate \$1,500.00 D. P. Steckel, Lamoni. | | | |
| Decatur | 55.00 | 63.82 | 3,510.10 |
| Ringgold | 15.00 | | 957.30 |
| Total | 70.00 | \$ 63.82 | \$ 4,467.40 |
| Lanesboro Mutual Central Telephone Telephone—Ex. 80—R. 4—Real Estate \$1,700.00 J. D. Hinkley, Lanesboro. | | | |
| Carroll | 5.75 | 162.60 | 934.95 |
| Lanyon Mutual Telephone No. 1—R. 91 Oscar Kullberg, Lanyon. | | | |
| Greene | 8.50 | 17.74 | 150.79 |
| Webster | 22.50 | | 399.15 |
| Total | 31.00 | \$ 17.74 | \$ 549.94 |
| La Porte City Farmers Mutual Telephone Co.—Ex. 400—R. 575—Real Estate \$500.00 C. Gingrich, La Porte City. | | | |
| Benton | 52.50 | 36.68 | 1,925.70 |
| Black Hawk | 118.50 | | 4,345.58 |
| Buchanan | 1.50 | | 55.92 |
| Tama | 8.50 | | 311.78 |
| Total | 181.00 | \$ 36.68 | \$ 6,639.08 |
| Laurens & Curlew Telephone Co.—Ex. 26—R. 75—T. 1 Ethel G. Easton, Curlew. | | | |
| Palo Alto | 35.00 | 15.00 | 525.00 |
| Pocahontas | 5.00 | | 75.00 |
| Total | 40.00 | \$ 15.00 | \$ 600.00 |
| Lawton Telephone Co.—Ex. 72—R. 189 R. E. Parmeter, Lawton. | | | |
| Plymouth | 11.25 | 19.00 | 213.75 |
| Woodbury | 65.75 | | 1,249.25 |
| Total | 77.00 | \$ 19.00 | \$ 1,463.00 |
| Ledyard Telephone Exchange—Ex. 42—R. 30 F. S. Jenks, Ledyard. | | | |
| Kossuth | 12.50 | 34.00 | 425.00 |
| Lehigh Telephone Co.—Ex. 137—R. 163 D. L. Woodward, Lehigh. | | | |
| Webster | 51.00 | 33.37 | 1,701.87 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Lena-Gowrie Mutual Telephone—Ex. 265—R. 230 A. E. Lindquist, Gowrie. | | | |
| Calhoun | 3.00 | 43.45 | 130.35 |
| Webster | 83.00 | | 3,806.35 |
| Total | 86.00 | \$ 43.45 | \$ 3,736.70 |
| Leon & Lineville Telephone Co.—Ex. 717—R. 821—Real Estate \$2,850.00 R. R. Wilcox, Leon. | | | |
| Decatur | 280.75 | 37.95 | 10,651.40 |
| Wayne | 76.25 | | 2,803.09 |
| Total | 357.00 | \$ 37.95 | \$ 13,548.15 |
| Le Roy Telephone Co.—Ex. 9—R. 29 A. E. Hayden, Blairstown. | | | |
| Benton | 9.00 | 18.00 | 162.00 |
| Lester Telephone Exchange—Ex. 40—R. 49—Real Estate \$1,500.00 Harry Schwerek, Lester. | | | |
| Lyon | 21.00 | 34.70 | 728.70 |
| Libertyville Telephone Co.—Ex. 180—R. 320—Real Estate \$2,000.00 R. V. Peebler, Fairfield. | | | |
| Jefferson | 85.00 | 22.85 | 1,942.25 |
| Van Buren | 12.00 | | 274.20 |
| Wapello | 3.00 | | 68.55 |
| Total | 100.00 | \$ 22.85 | \$ 2,285.00 |
| Lime Springs Telephone Co.—Ex. 105—R. 33 L. F. Moar, Lime Springs. | | | |
| Howard | 12.50 | 63.70 | 796.25 |
| Lincoln Mutual Telephone Co.—Ex. 700—R. 800 R. M. Wilson, Greenfield. | | | |
| Adair | 275.00 | 35.52 | 9,768.00 |
| Guthrie | .50 | | 17.76 |
| Madison | 2.50 | | 88.80 |
| Total | 278.00 | \$ 35.52 | \$ 9,874.56 |
| Lincoln No. 7 Telephone Co.—Ex. 12—R. 15 E. G. Merck, Guernsey. | | | |
| Iowa | 5.25 | 18.23 | 95.71 |
| Poweshiek | 3.25 | | 59.25 |
| Total | 8.50 | \$ 18.23 | \$ 154.96 |
| Lincoln Telephone Co.—Ex. 50—R. 210 H. L. Wenmark, Rddgeway. | | | |
| Winneshek | 76.00 | 18.50 | 1,406.00 |
| Lone Rock Telephone—Ex. 30—R. 350 L. R. Roderick, Lone Rock. | | | |
| Kossuth | 71.00 | 18.10 | 1,285.10 |
| Lost Nation Telephone Co.—Ex. 136—R. 220 F. W. Dickman, Lost Nation. | | | |
| Clinton | 47.50 | 33.40 | 1,586.50 |
| Jackson | 18.00 | | 601.20 |
| Total | 65.50 | \$ 33.40 | \$ 2,187.70 |
| Luana-Monona Farmers Telephone Co.—Ex. 50—R. 359 Delbert W. Meler, Monona. | | | |
| Allamakee | 6.00 | 17.82 | 106.92 |
| Clayton | 72.00 | | 1,283.04 |
| Total | 78.00 | \$ 17.82 | \$ 1,889.06 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|----------------------------------|------------------------|--|
| Lynnville Telephone Exchange—Ex. 105 A. L. Merideth, Lynnville. Jasper | 7.00 | 112.50 | 787.50 |
| Macedonia Telephone Co.—Ex. 90—R. 210—Real Estate \$958.00 Fern Bisbee, Macedonia. Mills Pottawattamie | 5.50 80.75 | 20.62 | 113.41 1,665.07 |
| Total | 86.25 | \$ 20.62 | \$ 1,778.48 |
| Mallard Mutual Telephone Co.—Ex. 102—R. 159—Real Estate \$1,000.00 Robert Wamser, Mallard. Palo Alto | 62.00 | 23.58 | 1,461.96 |
| Manilla Telephone Exchange—Ex. 220—R. 189—Real Estate \$450.00 James A. Innes, Sloan. Crawford Shelby | 65.00 10.00 | 41.20 | 2,678.00 412.00 |
| Total | 75.00 | \$ 41.20 | \$ 3,090.00 |
| Manning Telephone Co.—Ex. 431—R. 470—Real Estate \$6,346.00 Phil Zerwas, Manning. Audubon Carroll Crawford Shelby | 37.00 74.00 50.00 42.00 | 43.88 | 1,623.56 3,247.12 2,194.00 1,842.96 |
| Total | 203.00 | \$ 43.88 | \$ 8,907.64 |
| Marathon Telephone Co.—Ex. 150—R. 98 A. A. Wells, Marathon. Buena Vista Clay | 40.00 4.00 | 38.27 | 1,530.80 153.08 |
| Total | 44.00 | \$ 38.27 | \$ 1,683.88 |
| Marble Rock Telephone Co.—Ex. 137—R. 234 W. C. Wilson, Marble Rock. Cerro Gordo Floyd | 1.00 93.00 | 23.00 | 23.00 2,139.00 |
| Total | 94.00 | \$ 23.00 | \$ 2,162.00 |
| Marcus Telephone Co.—Ex. 278—R. 155 H. J. Reimers, Marcus. Cherokee O'Brien Plymouth | 52.50 2.25 11.25 | 54.30 | 2,850.75 122.17 610.88 |
| Total | 66.00 | \$ 54.30 | \$ 3,583.80 |
| Marcy Mutual Telephone Co.—Ex. 427—R. 541 Ben Treloar, Ogden. Boone | 180.00 | 40.00 | 7,200.00 |
| Marion County Electric Co.—Ex. 1000—R. 460—T. 10—Real Estate \$7,500.00 Herbert Bellamy, Knoxville. Marion Monroe | 202.00 8.00 | 79.00 | 15,958.00 632.00 |
| Total | 210.00 | \$ 79.00 | \$ 16,590.00 |
| Marion County Farmers Mutual Telephone—Ex. 32—R. 74—Real Estate \$900.00 H. Wheaton, Dallas. Marion | 19.25 | 33.10 | 637.13 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|-----------------------------------|------------------------|---|
| Marne & Elk Horn Telephone Co.—Ex. 380—R. 892—Real Estate \$3,050.00 H. Johnson, Elk Horn. Audubon Cass Pottawattamie Shelby | 133.50 37.00 4.00 115.00 | 24.40 | 3,257.40 902.80 97.60 2,806.00 |
| Total | 289.50 | \$ 24.40 | \$ 7,063.80 |
| Marshall Telephone Co.—Ex. 4897—R. 104—Real Estate \$23,927.45 H. J. Howe, Marshalltown. Marshall | 82.85 | 800.00 | 66,280.00 |
| Martinsburg Citizens Mutual Telephone Line—R. 38 F. F. Richardson, Martinsburg. Keokuk | | | 250.00 |
| Massena Independent Telephone Co.—Ex. 163—R. 199—Real Estate \$1,900.00 C. M. McBride, Massena. Adams Cass | 5.00 87.00 | 29.79 | 148.95 2,591.73 |
| Total | 92.00 | \$ 29.79 | \$ 2,740.68 |
| Matlock Telephone Exchange—Ex. 14—R. 51—Real Estate \$800.00 J. H. Tutje, Sheldon. Lyon Sioux | 1.50 21.50 | 21.25 | 31.87 456.88 |
| Total | 23.00 | \$ 21.25 | \$ 488.75 |
| Maurice Mutual Telephone Co.—Ex. 80—R. 42—Real Estate \$1,400.00 J. L. Mieras, Maurice. Sioux | 8.50 | 165.50 | 806.75 |
| McCallsburg Independent Telephone Exchange—Ex. 70—R. 100—Real Estate \$3,500.00 A. M. Finnie, McCallsburg. Hardin Story | 1.00 35.00 | 24.60 | 24.60 861.00 |
| Total | 36.00 | \$ 24.60 | \$ 885.60 |
| Mechanicsville Telephone Co.—Ex. 290—R. 208 H. E. Gibeant, Mechanicsville. Cedar | 117.00 | 32.00 | 3,744.00 |
| Melbourne Telephone Line—Ex. 95—R. 1 E. G. Beye, Rhodes. Marshall | | | 600.00 |
| Melvin Telephone Co.—Ex. 80—R. 244 H. M. Quiggle, Melvin. O'Brien Osceola | 7.00 69.75 | 21.86 | 153.02 1,524.74 |
| Total | 76.75 | \$ 21.86 | \$ 1,677.76 |
| Meyer and Meyer Telephone Co.—Ex. 884—R. 1026 J. F. Meyer, Sidney. Fremont Mills | 320.25 20.00 | 30.65 | 9,815.66 613.00 |
| Total | 340.25 | \$ 30.65 | \$ 10,428.66 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|-----------------|------------------------|----------------------|
| Millville Farmers Telephone—Ex. 5—R. 303 Geo. Becker, Turkey River. | | | |
| Clayton | 110.50 | 15.11 | 1,669.06 |
| Delaware | 4.50 | | 67.00 |
| Dubuque | 9.00 | | 135.99 |
| Total | 124.00 | \$ 15.11 | \$ 1,873.64 |
| Minburn Mutual Telephone Co.—Ex. 60—R. 260 N. P. Black, Minburn. Dallas | 55.00 | 23.00 | 1,265.00 |
| Mingo Farmers Mutual Telephone—Ex. 49—R. 75 A. J. Streeter, Collins. Jasper Polk | 26.25 2.25 | 20.10 | 539.63 45.23 |
| Total | 29.10 | \$ 20.10 | \$ 584.91 |
| Mississippi Valley Telephone Co.—Ex. 95—R. 327 Fred H. Crow, Sigourney. Iowa Johnson | 29.00 88.50 | 16.00 | 624.00 1,416.00 |
| Total | 127.50 | \$ 16.00 | \$ 2,040.00 |
| Monroe Telephone Co.—Ex. 285—R. 468—Real Estate \$2,000.00 Charles A. Long, Monroe. Jasper Marion | 78.00 47.00 | 41.26 | 3,218.28 1,939.22 |
| Total | 125.00 | \$ 41.26 | \$ 5,157.50 |
| Montezuma Mutual Telephone Co.—Ex. 418—R. 388—Real Estate \$5,825.00 Harold W. Bone, Montezuma. Mahaska Poweshiek | 4.50 129.50 | 59.00 | 265.50 7,640.50 |
| Total | 134.00 | \$ 59.00 | \$ 7,906.00 |
| Moorland Mutual Telephone—Ex. 35—R. 218—Real Estate \$550.00 F. J. Machovec, Otho. Webster | 87.00 | 17.35 | 1,509.45 |
| Moravia Telephone Co.—Ex. 197—R. 4 V. W. Tracy, Moravia. Appanoose Monroe | 22.25 10.75 | 59.09 | 1,328.11 641.66 |
| Total | 33.00 | \$ 59.09 | \$ 1,969.77 |
| Mt. Pleasant Telephone Co.—Ex. 1256—R. 464—Real Estate \$8,662.14 C. A. Gregg, Mt. Pleasant. Henry Jefferson | 180.25 1.50 | 108.61 | 19,576.95 162.92 |
| Total | 181.75 | \$ 108.61 | \$ 19,739.87 |
| Moville Mutual Telephone Co.—Ex. 76—R. 425—T. 1—Real Estate \$100.00 F. W. Johnson, Moville. Woodbury | 162.00 | 14.63 | 2,370.06 |
| Muscatine & Louisa County Mutual Telephone Co.—Ex. 580—R. 565—T. 8—Real Estate \$2,400.00 C. F. Giffey, Columbus Junction. Louisa Muscatine | 179.00 61.00 | 42.53 | 7,612.87 2,594.33 |
| Total | 240.00 | \$ 42.53 | \$ 10,207.20 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|-------------------------|------------------------|-----------------------------|
| Musson Bros. Telephone Co.—Ex. 202—R. 302—Real Estate \$4,000.00 F. R. Musson, Atlantic. Pottawattamie | 74.75 | 53.53 | 4,001.36 |
| Mutual Telephone Co.—Ex. 309—R. 431—Real Estate \$2,165.89 Gerrit De Motts, Sioux Center. Sioux | 155.00 | 37.80 | 5,830.00 |
| Mutual Telephone Co. of Mediapolis—Ex. 264—R. 786—Real Estate \$4,000.00 Arthur McDonald, Mediapolis. Des Moines Louisa | 216.25 1.75 | 31.80 | 6,876.73 55.65 |
| Total | 218.00 | \$ 31.80 | \$ 6,932.40 |
| Mutual Telephone Co. of Morning Sun—Ex. 265—R. 253 Hazel V. McClurkin, Morning Sun. Des Moines Henry Louisa | 19.50 1.00 90.25 | 42.00 | 819.00 42.00 3,790.50 |
| Total | 110.75 | \$ 42.00 | \$ 4,651.50 |
| Mutual Telephone Co. of Olds—Ex. 52—R. 233—Real Estate \$2,000.00 T. L. Russell, Winfield. Henry Washington | 55.00 1.00 | 29.37 | 1,615.35 29.37 |
| Total | 56.00 | \$ 29.37 | \$ 1,644.72 |
| Mutual Telephone Co. of Traer—Ex. 1126—R. 494—Real Estate \$7,180.63 R. C. Wood, Traer. Grundy Tama | 34.00 145.00 | 97.33 | 3,306.22 14,112.85 |
| Total | 179.00 | \$ 97.33 | \$ 17,422.07 |
| Nevinsville Telephone Co.—Ex. 8—R. 314—Real Estate \$1,700.00 E. P. Chapman, Prescott. Adair Adams Union | 58.25 62.75 19.75 | 13.00 | 757.25 815.75 256.75 |
| Total | 140.75 | \$ 13.00 | \$ 1,829.75 |
| Newhall Farmers Telephone Co.—Ex. 60—R. 159—Real Estate \$1,200.00 E. E. Stedman, Newhall. Benton | 50.00 | 24.60 | 1,230.00 |
| New Haven Telephone Line—Ex. 12—R. 124—T. 1 Matt J. Fox, Osage. Mitchell | 47.00 | 11.94 | 561.18 |
| New Sharon Public Utility Co.—Ex. 272—R. 370—Real Estate \$800.00 L. A. Fritch, Oskaloosa. Mahaska Poweshiek | 38.00 18.00 | 77.00 | 2,926.00 1,386.00 |
| Total | 56.00 | \$ 77.00 | \$ 4,312.00 |
| New Telephone Co.—Ex. 714—R. 223 H. G. Conger, Des Moines. Boone Dallas Greene | .25 3.25 180.00 | 62.00 | 13.00 169.00 9,872.00 |
| Total | 180.50 | \$ 62.00 | \$ 9,854.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Northern Iowa Telephone Co.—Ex. 977—R. 693—T. 1— Real Estate \$6,420.93 H. G. Addie, Cresco. | | | |
| Howard | 250.47 | 59.06 | 15,324.30 |
| Mitchell | 2.12 | | 135.21 |
| Winneshiek | 29.40 | | 1,730.36 |
| Total | 290.99 | \$ 59.06 | \$ 17,185.87 |
| North Liberty Mutual Telephone—Ex. 55—R. 147—T. 1 —Real Estate \$1,000.00 W. A. Potter, North Liberty. | | | |
| Johnson | 45.25 | 23.13 | 1,046.63 |
| North & South Viking Commercial Telephone Co. Pete S. Langsev, Bricelyn, Minn. Winnebago | | | 20.00 |
| Northwest Cedar Mutual Telephone Co.—Ex. 54—R. 38 George Dodge, Larrabee. Cherokee | 29.00 | 19.56 | 567.24 |
| Northwestern Bell Telephone Co.—Ex. 166,428—R. 18, 548—T. 632—Real Estate \$910,136.21 C. E. Hall, Omaha, Neb. | | | |
| Adair | 157.55 | 192.50 | 30,328.38 |
| Adams | 38.10 | | 7,334.25 |
| Allamakee | 197.70 | | 38,057.25 |
| Appanoose | 51.95 | | 10,000.38 |
| Audubon | 238.62 | | 45,934.35 |
| Benton | 108.40 | | 32,417.00 |
| Black Hawk | 277.20 | | 53,361.00 |
| Boone | 112.40 | | 21,637.00 |
| Bremer | 139.65 | | 26,767.13 |
| Buchanan | 173.83 | | 33,462.28 |
| Buena Vista | 483.88 | | 93,146.90 |
| Butler | 163.65 | | 31,502.63 |
| Calhoun | 113.60 | | 21,868.00 |
| Carroll | 218.85 | | 42,128.63 |
| Cass | 274.75 | | 52,889.38 |
| Cedar | 66.75 | | 10,924.38 |
| Cerro Gordo | 19.00 | | 3,657.50 |
| Cherokee | 203.35 | | 39,144.88 |
| Chickasaw | 129.70 | | 24,967.25 |
| Clarke | 83.40 | | 16,054.50 |
| Clayton | 253.35 | | 48,019.88 |
| Clinton | 233.35 | | 44,919.88 |
| Crawford | 89.05 | | 17,142.13 |
| Dallas | 450.50 | | 86,721.25 |
| Davis | 73.10 | | 14,071.75 |
| Decatur | 65.25 | | 12,560.63 |
| Delaware | 74.80 | | 14,399.00 |
| Des Moines | 267.12 | | 51,420.60 |
| Dubuque | 408.50 | | 78,636.25 |
| Fayette | 228.73 | | 44,030.53 |
| Floyd | 57.50 | | 11,068.75 |
| Franklin | 219.51 | | 42,255.68 |
| Fremont | 216.80 | | 41,734.00 |
| Greene | 47.35 | | 9,114.88 |
| Grundy | 127.45 | | 24,534.13 |
| Guthrie | 85.85 | | 16,526.13 |
| Hamilton | 400.48 | | 77,092.40 |
| Hardin | 160.00 | | 30,800.00 |
| Harrison | 130.05 | | 25,084.63 |
| Henry | 49.83 | | 9,562.28 |
| Howard | 31.50 | | 6,041.25 |
| Humboldt | 534.33 | | 102,858.53 |
| Ida | 72.70 | | 13,994.75 |
| Iowa | 35.00 | | 6,787.50 |
| Jackson | 129.79 | | 24,984.58 |
| Jasper | 247.65 | | 47,672.63 |
| Jefferson | 39.40 | | 7,584.50 |
| Johnson | 128.77 | | 24,788.23 |
| Jones | 357.95 | | 68,965.36 |
| Keokuk | 88.80 | | 17,094.00 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|-----------|------------------------|---------------------|
| Kossuth | 45.65 | | 8,787.63 |
| Lee | 157.05 | | 30,232.13 |
| Linn | 364.58 | | 70,181.65 |
| Louisa | 71.90 | | 13,840.75 |
| Lucas | 47.40 | | 9,124.50 |
| Lyon | 45.03 | | 8,668.28 |
| Madison | 403.80 | | 77,731.50 |
| Mahaska | 59.10 | | 11,376.75 |
| Marion | 35.10 | | 6,750.75 |
| Marshall | 77.50 | | 14,918.75 |
| Mills | 372.60 | | 71,725.50 |
| Monona | 354.00 | | 68,145.00 |
| Monroe | 52.00 | | 10,010.00 |
| Montgomery | 98.55 | | 18,970.88 |
| Muscatine | 150.65 | | 28,884.63 |
| O'Brien | 25.65 | | 6,802.63 |
| Page | 177.75 | | 34,216.88 |
| Plymouth | 334.02 | | 64,208.85 |
| Pocahontas | 320.08 | | 61,615.40 |
| Polk | 873.65 | | 168,177.63 |
| Pottawattamie | 211.27 | | 40,660.48 |
| Poweshiek | 51.80 | | 9,971.50 |
| Ringgold | 75.95 | | 14,620.38 |
| Sac | 171.85 | | 33,081.13 |
| Scott | 275.35 | | 53,004.88 |
| Shelby | 54.50 | | 10,491.25 |
| Sioux | 470.75 | | 90,619.38 |
| Story | 104.17 | | 20,052.73 |
| Tama | 60.40 | | 11,627.00 |
| Taylor | 70.65 | | 13,600.13 |
| Union | 70.40 | | 13,552.00 |
| Van Buren | 52.20 | | 10,048.50 |
| Wapello | 234.10 | | 45,064.25 |
| Warren | 372.35 | | 71,677.38 |
| Washington | 75.35 | | 14,504.88 |
| Wayne | 107.95 | | 20,780.38 |
| Webster | 156.12 | | 30,053.10 |
| Winneshiek | 158.55 | | 30,520.88 |
| Woodbury | 493.35 | | 94,969.88 |
| Wright | 172.45 | | 33,196.63 |
| Total | 16,224.16 | \$ 192.50 | \$ 3,123,150.80 |
| Northwestern Telephone Co.—Ex. 98—R. 474—Real Estate \$1,500.00 J. G. Sanders, Houghton. | | | |
| Lee | 156.50 | 33.00 | 5,164.50 |
| Van Buren | 3.50 | | 115.50 |
| Total | 160.00 | \$ 33.00 | \$ 5,280.00 |
| Norway Farmers Union Telephone—Ex. 27—R. 121— Real Estate \$800.00 G. N. Johnson, Leland. Winnebago | 52.00 | 16.73 | 869.96 |
| Norway Rural Telephone Co.—Ex. 127—R. 283—Real Estate \$3,580.80 S. J. Heckerson, Kanawha. Hancock | 73.75 | 28.00 | 2,065.00 |
| Wright | 43.00 | | 1,204.00 |
| Total | 116.75 | \$ 28.00 | \$ 3,269.00 |
| Oakland Telephone Co.—Ex. 350—R. 350—Real Estate \$2,000.00 R. F. Davis, Oakland. Pottawattamie | 131.00 | 42.42 | 5,684.28 |

TABLE NO. 4—Continued

| Names of Companies and Counties * | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Oakville Telephone Co.—Ex. 360—R. 275—T. 2—Real Estate \$1,000.00 | | | |
| R. R. Hunt, Oakville. | 59.30 | 36.50 | 2,164.45 |
| Des Moines | 85.70 | | 3,128.05 |
| Louisa | | | |
| Total..... | 145.00 | \$ 36.50 | \$ 5,292.50 |
| Ocheyedan Automatic Telephone Co.—Ex. 119—R. 228 | | | |
| L. W. Johnson, Ocheyedan. | 98.25 | 22.15 | 2,176.24 |
| Oscola | | | |
| Onslow Mutual Telephone Co.—Ex. 52—R. 85 | | | |
| Mae Overley, Onslow. | 35.00 | 20.57 | 719.95 |
| Jones | | | |
| Oskaloosa Home Telephone Co.—Ex. 3132—R. 79—Real Estate \$14,629.31 | | | |
| L. A. Fritch, Oskaloosa. | 93.50 | 498.89 | 46,646.22 |
| Mahaska | | | |
| Otley Telephone Co.—Ex. 20—R. 150—Real Estate \$700 | | | |
| T. H. Kaldenberg, Jr., Otley. | 30.00 | 25.66 | 769.80 |
| Marion | | | |
| Oxford Junction Telephone Co.—Ex. 104—R. 120 | | | |
| L. A. Hoffman, Oxford Junction. | 32.00 | 40.85 | 1,307.20 |
| Jones | | | |
| Paint Creek Farmers Telephone Co.—Ex. 47—R. 717 | | | |
| H. G. Hagen, Waukon. | 234.00 | 16.40 | 3,837.00 |
| Allamakee | | | |
| Paton Mutual Telephone Exchange—Ex. 114—R. 245 | | | |
| Karle C. Latta, Paton. | 89.25 | 23.00 | 2,052.75 |
| Greene | .75 | | 17.25 |
| Webster | | | |
| Total..... | 90.00 | \$ 23.00 | \$ 2,070.00 |
| Peoples Co-operative Telephone Co.—Ex. 213—R. 300—Real Estate \$2,700.00 | | | |
| A. L. McKinnon, Aurelia. | 18.00 | 40.90 | 736.20 |
| Buena Vista | 78.00 | | 3,190.20 |
| Cherokee | | | |
| Total..... | 96.00 | \$ 40.90 | \$ 3,926.40 |
| People's Home Telephone Co.—Ex. 120—R. 40 | | | |
| G. L. Saunders, Grinnell. | 38.00 | 30.60 | 1,162.80 |
| Jefferson | 6.00 | | 188.60 |
| Wapello | | | |
| Total..... | 44.00 | \$ 30.60 | \$ 1,351.40 |
| Peoples Telephone Co.—Ex. 995—R. 40 | | | |
| T. J. Dupuis, Sigourney. | 72.25 | 150.00 | 10,837.50 |
| Keokuk | 7.00 | | 1,050.00 |
| Washington | | | |
| Total..... | 79.25 | \$ 150.00 | \$ 11,887.50 |
| Peoples Telephone Co.—Ex. 375—R. 475—Real Estate \$4,777.53 | | | |
| R. L. Mitcheltree, Madrid. | 110.00 | 24.00 | 2,640.00 |
| Boone | 15.00 | | 360.00 |
| Dallas | 26.00 | | 624.00 |
| Polk | 1.00 | | 24.00 |
| Story | | | |
| Total..... | 152.00 | \$ 24.00 | \$ 3,648.00 |
| Persia Mutual Telephone Co.—Ex. 98—R. 202—Real Estate \$3,000.00 | | | |
| Richard Mix, Persia. | 72.00 | 28.80 | 2,073.60 |
| Harrison | | | |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Peru Telephone Co.—Ex. 57—R. 27 | | | |
| C. M. Hiatt, Peru. | 20.50 | 25.47 | 522.14 |
| Madison | | | |
| Piehn, H. L. Telephone Lines 3, 5, 6, 7, & 12—Ex. 27—R. 132 | | | |
| H. L. Piehn, Alta Vista. | 23.25 | 16.40 | 381.30 |
| Chickasaw | .50 | | 8.20 |
| Floyd | | | |
| Howard | 25.25 | | 414.10 |
| Total..... | 49.00 | \$ 16.40 | \$ 803.60 |
| Pierson Telephone Line—Ex. 133—R. 228 | | | |
| J. H. Benson, Pierson. | 29.75 | 25.00 | 743.75 |
| Cherokee | 5.50 | | 137.50 |
| Plymouth | 42.50 | | 1,062.50 |
| Woodbury | | | |
| Total..... | 77.75 | \$ 25.00 | \$ 1,943.75 |
| Pilot Mound Farmers Mutual Telephone—Ex. 40—R. 110 | | | |
| M. O. Schoffstoll, Pilot Mound. | 42.75 | 17.30 | 739.58 |
| Boone | | | |
| Pleasanton Telephone Line—Ex. 30—R. 130 | | | |
| J. N. Painter, Pleasanton. | 25.00 | 28.00 | 700.00 |
| Decatur | | | |
| Pleasant Plaine Telephone Co.—R. 220—Real Estate \$3,600.00 | | | |
| H. L. Clarke, East Pleasant Plaine. | 41.00 | 33.40 | 1,369.40 |
| Jefferson | 2.00 | | 66.80 |
| Washington | | | |
| Total..... | 43.00 | \$ 33.40 | \$ 1,436.20 |
| Pleasant Ridge Telephone Co.—Ex. 16—R. 77 | | | |
| J. F. Schiek, Coin. | 26.75 | 17.05 | 456.16 |
| Page | | | |
| Pleasant Ridge Telephone Co.—R. 550—T. 3 | | | |
| E. E. Malloy, Castalia. | 3.00 | 14.30 | 42.90 |
| Allamakee | 100.75 | | 1,440.72 |
| Fayette | 79.25 | | 1,133.28 |
| Winnebago | | | |
| Total..... | 183.00 | \$ 14.30 | \$ 2,616.90 |
| Plover Mutual Telephone Co.—Ex. 63—R. 82 | | | |
| L. E. Garlock, Plover. | 27.00 | 26.99 | 728.73 |
| Pocahontas | | | |
| Plymouth County Telephone—Ex. 1500—R. 907 | | | |
| O. L. Loudenslager, LeMars. | 270.25 | 88.00 | 23,782.00 |
| Plymouth | 3.50 | | 308.00 |
| Sioux | | | |
| Total..... | 273.75 | \$ 88.00 | \$ 24,090.00 |
| Polk City Telephone Co.—R. 167 | | | |
| J. G. Lickty, Polk City. | 52.25 | 12.84 | 670.89 |
| Polk | | | |
| Pomeroy-Palmer Mutual Exchange—Ex. 51—R. 412 | | | |
| W. H. Westphal, Palmer. | 7.50 | 23.67 | 177.52 |
| Calhoun | 137.00 | | 3,242.79 |
| Pocahontas | | | |
| Total..... | 144.50 | \$ 23.67 | \$ 3,420.31 |

TAXABLE VALUATION OF

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Postville Farmers Telephone Co.—Ex. 116—R. 283 A. P. Foels, Postville. | | | |
| Allamakee | 53.75 | 18.93 | 1,017.48 |
| Clayton | 35.00 | | 662.55 |
| Fayette | 7.00 | | 132.51 |
| Winnebago | 17.00 | | 321.81 |
| Total | 112.75 | \$ 18.93 | \$ 2,134.35 |
| Prairie Valley Telephone Co. of Watkins—Ex. 16—R. 30 Geo. Kimm, West. | | | |
| Benton | 14.00 | 13.75 | 192.50 |
| Iowa | 6.00 | | 82.50 |
| Total | 20.00 | \$ 13.75 | \$ 275.00 |
| Prescott Mutual Telephone Co.—Ex. 70—R. 170—Real Estate \$1,200.00 S. E. Fackler, Prescott. | | | |
| Adams | 45.00 | 29.80 | 1,311.00 |
| Preston Telephone Co.—Ex. 170—R. 400—Real Estate \$1,900.00 Leonora Nieland, Preston. | | | |
| Clinton | 34.00 | 28.13 | 956.42 |
| Jackson | 94.00 | | 2,644.22 |
| Total | 128.00 | \$ 28.13 | \$ 3,600.64 |
| Pringhar Telephone Exchange—Ex. 250—R. 15—Real Estate \$3,000.00 D. C. Peck, Pringhar. | | | |
| O'Brien | 5.00 | 500.00 | 2,500.00 |
| Protivin Telephone Co.—R. 396 J. A. Dostal, Protivin. | | | |
| Chickasaw | 46.75 | 15.60 | 729.30 |
| Fayette | 3.00 | | 46.80 |
| Howard | 25.75 | | 401.70 |
| Winnebago | 46.50 | | 725.40 |
| Total | 122.00 | \$ 15.60 | \$ 1,903.20 |
| Providence Township Mutual Telephone Co.—Ex. 72—R. 164—Real Estate \$250.00 L. B. Mills, New Providence. | | | |
| Hardin | 57.00 | 13.00 | 741.00 |
| Marshall | 3.00 | | 39.00 |
| Total | 60.00 | \$ 13.00 | \$ 780.00 |
| Ralston Telephone Co.—Ex. 45—R. 96 G. W. Hobbs, Glidden. | | | |
| Carroll | 19.00 | 28.00 | 532.00 |
| Greene | 6.00 | | 168.00 |
| Total | 25.00 | \$ 28.00 | \$ 700.00 |
| Readlyn Telephone Co.—Ex. 81—R. 221 J. J. Schumacher, Readlyn. | | | |
| Black Hawk | 10.75 | 19.14 | 205.75 |
| Bremer | 73.25 | | 1,402.00 |
| Total | 84.00 | \$ 19.14 | \$ 1,607.75 |
| Reasnor Mutual Telephone Ass'n—Ex. 50—R. 223 Vera Hayes, Reasnor. | | | |
| Jasper | 77.00 | 15.50 | 1,193.50 |
| Remsen-Alton-Granville Telephone—Ex. 483—R. 407 Peter Eulberg, Remsen. | | | |
| Plymouth | 135.00 | 45.90 | 6,196.50 |
| Sioux | 27.50 | | 1,262.25 |
| Total | 162.50 | \$ 45.90 | \$ 7,458.75 |

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Rhodes Telephone Exchange—Ex. 79—R. 16 E. G. Beye, Rhodes. | | | |
| Marshall | 9.50 | 58.68 | 557.46 |
| Richland Telephone Co.—Ex. 227—R. 161—Real Estate \$1,200.00 S. A. Corey, Des Moines. | | | |
| Jefferson | 15.25 | 60.70 | 925.67 |
| Keokuk | 32.75 | | 1,987.93 |
| Washington | 7.00 | | 424.90 |
| Total | 55.00 | \$ 60.70 | \$ 3,338.50 |
| Ringsted Telephone Co.—R. 280—Real Estate \$3,000.00 H. J. Fink, Ringsted. | | | |
| Emmet | 88.00 | 20.00 | 1,760.00 |
| Rolfe Telephone Co.—Ex. 250—R. 270 Ward Ferguson, Rolfe. | | | |
| Palo Alto | 5.00 | 35.00 | 175.00 |
| Pocahontas | 104.25 | | 3,648.75 |
| Total | 109.25 | \$ 35.00 | \$ 3,823.75 |
| Rose Valley Telephone Co.—R. 67 Peter M. Gassman, Graf. | | | |
| Dubuque | 30.00 | 13.00 | 390.00 |
| Royal Telephone Co.—Ex. 80—R. 185 Geo. L. Bailey, Royal. | | | |
| Clay | 97.00 | 16.00 | 1,552.00 |
| O'Brien | 2.50 | | 40.00 |
| Total | 99.50 | \$ 16.00 | \$ 1,592.00 |
| Rural Telephone Co.—Ex. 300—R. 233 T. T. Saunders, Anita. | | | |
| Adair | 8.50 | 45.76 | 388.96 |
| Cass | 81.50 | | 3,729.44 |
| Total | 90.00 | \$ 45.76 | \$ 4,118.40 |
| Ruthven Telephone Co.—Ex. 185—R. 279 C. G. Myers, Ruthven. | | | |
| Clay | 45.00 | 26.10 | 1,252.80 |
| Palo Alto | 37.00 | | 1,487.70 |
| Total | 105.00 | \$ 26.10 | \$ 2,740.50 |
| Sabula Telephone Co.—Ex. 121—R. 193 S. E. Day, Sabula. | | | |
| Clinton | 23.42 | 22.44 | 525.54 |
| Jackson | 59.50 | | 1,335.18 |
| Total | 82.92 | \$ 22.44 | \$ 1,860.72 |
| Sac County Mutual Telephone—Ex. 505—R. 283—Real Estate \$5,819.00 E. E. Babcock, Odebolt. | | | |
| Ida | 12.00 | 64.33 | 771.96 |
| Sac | 103.00 | | 6,025.99 |
| Total | 115.00 | \$ 64.33 | \$ 7,397.95 |
| Sac Telephone Co.—Ex. 677—R. 540—Real Estate \$2,500 G. E. Ross, Sac City. | | | |
| Sac | 188.00 | 54.93 | 10,326.84 |
| St. Ansgar Telephone Exchange—Ex. 281—R. 339 S. J. Peshak, St. Ansgar. | | | |
| Mitchell | 112.38 | 38.00 | 4,270.44 |
| Worth | 6.00 | | 228.00 |
| Total | 118.38 | \$ 38.00 | \$ 4,498.44 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| St. Anthony Mutual Telephone Co.—Ex. 40—R. 140—Real Estate \$1,200.00 | | | |
| Ed Flannagan, St. Anthony. | | | |
| Marshall | 36.00 | 23.80 | 856.80 |
| Story | 7.00 | | 166.60 |
| Total | 43.00 | \$ 23.80 | \$ 1,023.40 |
| St. Benedict Rural Telephone Line—Ex. 11—R. 45 | | | |
| E. F. Rahm, St. Benedict. | | | |
| Kossuth | 19.50 | 15.00 | 292.50 |
| Total | | | |
| St. Lucas Farmers Telephone—Ex. 7—R. 97 | | | |
| V. T. Greteman, St. Lucas. | | | |
| Fayette | 28.50 | 16.00 | 456.00 |
| Winneshiek | 4.50 | | 72.00 |
| Total | 33.00 | \$ 16.00 | \$ 528.00 |
| Salem Telephone Co.—Ex. 311—R. 196 | | | |
| C. L. Foss, Salem. | | | |
| Henry | 61.50 | 47.70 | 2,933.55 |
| Total | | | |
| Sanborn Telephone Line—Ex. 274—R. 103—Real Estate \$1,500.00 | | | |
| H. H. Barker, Sanborn. | | | |
| O'Brien | 41.60 | 83.11 | 3,457.37 |
| Total | | | |
| Sanders, John G. Telephone Line—Ex. 175—R. 366—Real Estate \$1,525.00 | | | |
| J. G. Sanders, Houghton. | | | |
| Henry | 6.50 | 31.27 | 206.25 |
| Lee | 117.25 | | 3,666.40 |
| Total | 123.75 | \$ 31.27 | \$ 3,866.65 |
| Schaller Telephone Co.—Ex. 208—R. 222—Real Estate \$6,000.00 | | | |
| W. M. Speaker, Schaller. | | | |
| Buena Vista | 7.50 | 45.00 | 337.50 |
| Ida | 6.00 | | 270.00 |
| Sac | 91.50 | | 4,117.50 |
| Total | 105.00 | \$ 45.00 | \$ 4,725.00 |
| Schleswig Telephone Co.—Ex. 188—R. 283—T. 2 | | | |
| Aug. Braase, Schleswig. | | | |
| Crawford | 97.00 | 26.43 | 2,563.71 |
| Ida | 25.00 | | 600.75 |
| Total | 122.00 | \$ 26.43 | \$ 3,224.46 |
| Seymour Telephone Co.—Ex. 220—R. 40 | | | |
| Mrs. C. L. Morgan, Seymour. | | | |
| Appanoose | 10.00 | 26.75 | 267.50 |
| Wayne | 90.00 | | 2,407.50 |
| Total | 100.00 | \$ 26.75 | \$ 2,675.00 |
| Shelby Independent Telephone—Ex. 257—R. 362—Real Estate \$3,000.00 | | | |
| Hattie Brown. | | | |
| Harrison | 9.00 | 32.70 | 294.30 |
| Pottawattamie | 78.75 | | 2,575.12 |
| Shelby | 61.25 | | 2,002.88 |
| Total | 149.00 | \$ 32.70 | \$ 4,872.30 |
| Sheldahl Mutual Telephone Co.—Ex. 53—R. 67 | | | |
| Phil Berggren, Sheldahl. | | | |
| Boone | 7.50 | 21.26 | 159.45 |
| Polk | 24.50 | | 520.87 |
| Story | 1.00 | | 21.26 |
| Total | 33.00 | \$ 21.26 | \$ 701.58 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Shell Rock Valley Telephone Co.—Ex. 425—R. 331 | | | |
| G. C. Merritt, Des Moines. | | | |
| Butler | 70.25 | 62.19 | 4,368.85 |
| Floyd | 31.75 | | 1,974.53 |
| Total | 102.00 | \$ 62.19 | \$ 6,343.38 |
| Slater Mutual Telephone—Ex. 103—R. 125 | | | |
| J. H. Larson, Slater. | | | |
| Boone | 3.25 | 30.87 | 100.33 |
| Polk | 22.75 | | 702.29 |
| Story | 15.50 | | 478.49 |
| Total | 41.50 | \$ 30.87 | \$ 1,281.11 |
| Sloan Telephone Exchange—Ex. 128—R. 30 | | | |
| James A. Innes, Sloan. | | | |
| Woodbury | 11.00 | 91.77 | 1,009.47 |
| Total | | | |
| Soldier Valley Mutual Telegraph & Telephone Line—Ex. 178—R. 162—Real Estate \$1,000.00 | | | |
| Albert L. Lafrentz, Ute. | | | |
| Crawford | 4.00 | 40.87 | 161.48 |
| Monona | 56.00 | | 2,260.72 |
| Total | 60.00 | \$ 40.87 | \$ 2,422.20 |
| Somers Telephone Co.—Ex. 15—R. 186—Real Estate \$803.00 | | | |
| A. C. McNeil, Somers. | | | |
| Calhoun | 50.00 | 19.50 | 975.00 |
| Total | | | |
| Southeastern Iowa Telephone Co.—Ex. 60—R. 240 | | | |
| Mrs. W. H. Shank, Packwood. | | | |
| Jefferson | 89.00 | 16.30 | 1,450.70 |
| Keokuk | 2.00 | | 32.60 |
| Wapello | 1.50 | | 24.45 |
| Total | 92.50 | \$ 16.30 | \$ 1,507.75 |
| Southeastern Telephone Co.—Ex. 19—R. 193—Real Estate \$700.00 | | | |
| J. G. Sanders, Houghton. | | | |
| Lee | 70.00 | 21.96 | 1,537.20 |
| Total | | | |
| South "L" Telephone Line—R. 9 | | | |
| Wm. Helmkamp, Lidderdale. | | | |
| Carroll | 3.31 | 13.00 | 43.03 |
| Total | | | |
| Southwest Lincoln Telephone Line—R. 22 | | | |
| Peder Voogen, Rake. | | | |
| Kossuth | .50 | 13.12 | 6.56 |
| Winneshiek | 7.50 | | 98.40 |
| Total | 8.00 | \$ 13.12 | \$ 104.96 |
| Stacyville Telephone Exchange Co.—Ex. 85—R. 360 | | | |
| Peter Halback, Stacyville. | | | |
| Mitchell | 105.00 | 19.88 | 2,087.40 |
| Total | | | |
| Steamboat Rock Telephone—Ex. 103—R. 8 | | | |
| E. W. Noyes, Steamboat Rock. | | | |
| Hardin | 3.50 | 228.00 | 798.00 |
| Total | | | |
| Story City Telephone Co.—Ex. 303—R. 56—Real Estate \$600.00 | | | |
| B. E. Green, Story City. | | | |
| Hamilton | 1.75 | 130.00 | 227.50 |
| Story | 24.50 | | 3,185.00 |
| Total | 26.25 | \$ 130.00 | \$ 3,412.50 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|---------|------------------------|---------------------|
| Story Independent Telephone—Ex. 1377—R. 732—Real Estate \$19,250.00 F. M. Boardman, Nevada. | | | |
| Hamilton | 10.00 | 75.18 | 751.80 |
| Hardin | 3.00 | | 225.54 |
| Polk | 26.50 | | 1,992.27 |
| Story | 295.00 | | 22,178.10 |
| Total | 334.50 | \$ 75.18 | \$ 25,147.71 |
| Sully Mutual Telephone Ass'n—Ex. 90—R. 228—Real Estate \$1,800.00 A. M. Boat, Sully. | | | |
| Jasper | 60.00 | 25.00 | 1,500.00 |
| Marion | 10.00 | | 250.00 |
| Total | 70.00 | \$ 25.00 | \$ 1,750.00 |
| Tama Telephone Co.—Ex. 612—R. 14 Wm. S. Gallagher, Tama. | | | |
| Marshall | 2.00 | 250.00 | 500.00 |
| Tama | 26.00 | | 6,500.00 |
| Total | 28.00 | \$ 250.00 | \$ 7,000.00 |
| Templeton Telephone Co.—Ex. 76—R. 197 John Bierl, Templeton. | | | |
| Audobon | 2.00 | 23.00 | 46.00 |
| Carroll | 63.00 | | 1,449.00 |
| Total | 65.00 | \$ 23.00 | \$ 1,495.00 |
| Terril Telephone Co.—Ex. 73—R. 120—T. 1 Max Miller, Terril. | | | |
| Clay | 5.75 | 16.46 | 94.64 |
| Dickinson | 65.25 | | 1,074.02 |
| Total | 71.00 | \$ 16.46 | \$ 1,168.66 |
| Titonka Telephone Co.—Ex. 130—R. 20—T. 1—Real Estate \$4,000.00 Mrs. J. C. Neville, Titonka. | | | |
| Kossuth | 10.00 | 177.50 | 1,775.00 |
| Toledo Telephone Co.—Ex. 526—Real Estate \$450.00 L. A. Fritch, Toledo. | | | |
| Tama | 40.00 | 140.00 | 5,996.00 |
| Tri-City Telephone Co.—R. 78—T. 7—Ex. 2177 F. G. Hansen, Clinton. | | | |
| Cedar | .50 | 288.00 | 144.00 |
| Clinton | 120.50 | | 34,704.00 |
| Total | 121.00 | \$ 288.00 | \$ 34,848.00 |
| Troy Telephone Line—Ex. 36—R. 150—Real Estate \$600.00 L. L. Conner, Troy. | | | |
| Davis | 35.00 | 23.87 | 835.45 |
| Van Buren | 10.00 | | 238.70 |
| Total | 45.00 | \$ 23.87 | \$ 1,074.15 |
| Union Dale Telephone Co.—Ex. 130—R. 280—Real Estate \$550.00 Floyd Steele, Riverside. | | | |
| Johnson | 14.75 | 21.48 | 316.83 |
| Washington | 90.75 | | 1,949.31 |
| Total | 105.50 | \$ 21.48 | \$ 2,266.14 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|---------|------------------------|---------------------|
| Union Township Mutual Telephone Co.—Ex. 43—R. 103—Real Estate \$400 Howard McDonald, Cromwell. | | | |
| Adams | 27.00 | 19.00 | 513.00 |
| Union | 12.00 | | 228.00 |
| Total | 39.00 | \$ 19.00 | \$ 741.00 |
| United Farmers Telephone Co. of Everly—Ex. 108—R. 201—Real Estate \$2,000.00 J. W. Flick, Everly. | | | |
| Clay | 80.50 | 22.00 | 1,960.00 |
| Dickinson | 15.50 | | 341.00 |
| Total | 105.00 | \$ 22.00 | \$ 2,301.00 |
| Vail Telephone Co.—Ex. 180—R. 220—Real Estate \$350 W. M. Byrnes, Vail. | | | |
| Crawford | 100.00 | 28.90 | 2,890.00 |
| Van Buren County Mutual Telephone Co.—Ex. 600—R. 900 D. A. Hornbaker, Bonaparte. | | | |
| Jefferson | 268.00 | 40.00 | 10,520.00 |
| Van Buren | 15.00 | | 600.00 |
| Total | 283.00 | \$ 40.00 | \$ 11,120.00 |
| Vancleve Mutual Telephone—Ex. 10 F. W. Tigges, Vancleve. | | | |
| Marshall | | | 55.00 |
| Van Wert Rural Telephone Co.—Ex. 112—R. 193—T. 2 O. A. Prather, Van Wert. | | | |
| Clarke | 5.50 | 19.22 | 105.71 |
| Decatur | 76.75 | | 1,475.13 |
| Total | 82.25 | \$ 19.22 | \$ 1,580.84 |
| Vincent Telephone Co.—Ex. 50—R. 325—Real Estate \$2,400.00 D. C. Short, Vincent. | | | |
| Humboldt | 38.60 | 21.88 | 844.57 |
| Webster | 65.90 | | 1,441.89 |
| Wright | 1.50 | | 32.82 |
| Total | 106.00 | \$ 21.88 | \$ 2,319.28 |
| Walcott Mutual Telephone—Ex. 30—R. 97—Real Estate \$1,800.00 H. P. Scenke, Walcott. | | | |
| Muscataine | 8.00 | 26.30 | 210.40 |
| Scott | 29.00 | | 762.70 |
| Total | 37.00 | \$ 26.30 | \$ 973.10 |
| Wallingford Telephone Co.—Ex. 55—R. 131 J. H. Morrin, Wallingford. | | | |
| Emmet | 70.00 | 14.58 | 1,020.60 |
| Walnut Telephone Co.—Ex. 250—R. 250 Otto Matthies, Walnut. | | | |
| Pottawatomie | 64.00 | 50.85 | 3,254.40 |
| Shelby | 8.00 | | 406.80 |
| Total | 72.00 | \$ 50.85 | \$ 3,661.20 |
| Washington Farmers Mutual Telephone Co.—Ex. 15—R. 59 Emma A. Efferding, Bellevue. | | | |
| Jackson | 27.00 | 13.70 | 369.90 |
| Washington Telephone Co.—Ex. 1606—R. 362—Real Estate \$33,184.52 Leigh H. Wallace, Washington. | | | |
| Washington | 162.50 | 167.82 | 27,270.75 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|--|----------|------------------------|---------------------|
| Wayland Telephone Co.—Ex. 217—R. 294—Real Estate \$2,700.00 | | | |
| L. C. Henss, Wayland. | 52.00 | 51.50 | 2,678.00 |
| Henry | 29.00 | | 1,493.50 |
| Washington | | | |
| Total..... | 81.00 | \$ 51.50 | \$ 4,171.50 |
| Webb Telephone Co.—Ex. 1—R. 260 | | | |
| J. H. Stewart, Webb. | 91.00 | 11.70 | 1,064.70 |
| Clay | 3.00 | | 35.10 |
| Palo Alto | | | |
| Total..... | 94.00 | \$ 11.70 | \$ 1,099.80 |
| West Bend Telephone Co.—Ex. 144—R. 260—Real Estate \$800.00 | | | |
| W. H. Daubendick, West Bend. | 54.00 | 22.07 | 1,191.78 |
| Kossuth | 66.00 | | 1,456.62 |
| Palo Alto | | | |
| Total..... | 120.00 | \$ 22.07 | \$ 2,648.40 |
| West Branch Telephone Co.—Ex. 264—R. 290—T. 1 | | | |
| J. T. Butler, West Branch. | 71.00 | 33.13 | 2,352.23 |
| Cedar | 51.00 | | 1,689.63 |
| Johnson | | | |
| Total..... | 122.00 | \$ 33.13 | \$ 4,041.86 |
| West Chester Telephone Exchange | | | |
| W. S. Munro, West Chester. | | | |
| Washington | | | 200.00 |
| Western Electric Telephone System—Ex. 16,247—R. 2,793—T. 113—Real Estate \$140,324.34 | | | |
| B. C. Way, Mason City. | | | |
| Buena Vista | 82.82 | 150.00 | 12,423.00 |
| Butler | 6.00 | | 900.00 |
| Cerro Gordo | 162.50 | | 24,375.00 |
| Clay | 212.30 | | 31,845.00 |
| Dickinson | 261.12 | | 39,168.00 |
| Emmet | 89.93 | | 13,489.50 |
| Floyd | 77.87 | | 11,680.50 |
| Franklin | 5.00 | | 750.00 |
| Hancock | 168.10 | | 25,215.00 |
| Howard | 4.00 | | 600.00 |
| Humboldt | 28.50 | | 4,275.00 |
| Kossuth | 290.53 | | 43,579.50 |
| Lyon | 95.10 | | 14,265.00 |
| Mitchell | 260.96 | | 39,144.00 |
| O'Brien | 62.77 | | 9,415.50 |
| Osceola | 67.66 | | 10,149.00 |
| Palo Alto | 167.83 | | 25,174.50 |
| Pocahontas | 17.92 | | 2,688.00 |
| Sioux | 4.50 | | 675.00 |
| Winneshago | 50.93 | | 7,642.50 |
| Worth | 208.21 | | 31,231.50 |
| Wright | 177.16 | | 26,574.00 |
| Total..... | 2,501.73 | \$ 150.00 | \$ 375,259.50 |
| West Point Mutual Telephone Co.—Ex. 30—R. 191—Real Estate \$1,000.00 | | | |
| W. A. Richards, Bristow. | | | |
| Butler | 48.75 | 23.20 | 1,131.00 |
| West Side Independent Telephone—Ex. 92—R. 220—Real Estate \$250.00 | | | |
| J. H. C. Peters, West Side. | | | |
| Carroll | 31.00 | 21.48 | 665.88 |
| Crawford | 61.00 | | 1,810.28 |
| Total..... | 92.00 | \$ 21.48 | \$ 1,976.16 |

TABLE NO. 4—Continued

| Names of Companies and Counties | Mileage | Taxable Value Per Mile | Total Taxable Value |
|---|-----------|------------------------|---------------------|
| Williamsburg Telephone Co.—Ex. 356—R. 406 | | | |
| S. A. Corey, Des Moines. | | | |
| Iowa | 125.75 | 45.00 | 5,638.75 |
| Williamson Telephone Co.—Ex. 54—R. 5—T. 3 | | | |
| Geo. E. Williamson, Williamson. | | | |
| Lucas | 16.00 | 30.70 | 491.20 |
| Wilton Telephone Co.—Ex. 331—R. 17 | | | |
| B. A. Agee, Wilton Junction. | | | |
| Muscatine | 13.50 | 254.16 | 3,431.16 |
| Winfield Telephone Co.—Ex. 312—R. 310 | | | |
| L. C. Whitford, Winfield. | | | |
| Henry | 71.75 | 44.00 | 3,157.00 |
| Louisa | 44.25 | | 1,947.00 |
| Washington | 1.75 | | 77.00 |
| Total..... | 117.75 | \$ 44.00 | \$ 5,181.00 |
| Winneshago Telephone Co.—Ex. 400—R. 8 | | | |
| Leo F. Nelson, Forest City. | | | |
| Winneshago | 4.00 | 1,006.87 | 4,027.48 |
| Wiota Telephone Co.—Ex. 55—R. 124—Real Estate \$1,700.00 | | | |
| Mrs. E. M. Kellogg, Wiota. | | | |
| Cass | 40.00 | 27.15 | 1,086.00 |
| Woodbury County Telephone Co.—Ex. 152—R. 277—R. 2—Real Estate \$2,100.00 | | | |
| Eunice Westfall, Sergeant Bluff. | | | |
| Woodbury | 88.00 | 34.00 | 2,992.00 |
| Woodward Mutual Telephone Co.—Ex. 207—R. 286 | | | |
| H. R. Naiden, Woodward. | | | |
| Boone | 52.75 | 35.00 | 1,846.25 |
| Dallas | 47.25 | | 1,653.75 |
| Total..... | 100.00 | \$ 35.00 | \$ 3,500.00 |
| Woolstock Telephone Co.—Ex. 60—R. 150 | | | |
| J. W. Watkins, Woolstock. | | | |
| Hamilton | 12.00 | 13.88 | 166.56 |
| Wright | 69.00 | | 957.72 |
| Total..... | 81.00 | \$ 13.88 | \$ 1,124.28 |
| Wright & Franklin Counties Telephone Co.—Ex. 220—R. 328 | | | |
| A. W. Anderson, Dows. | | | |
| Franklin | 35.50 | 32.70 | 1,160.85 |
| Hamilton | 4.75 | | 165.32 |
| Wright | 78.00 | | 2,560.60 |
| Total..... | 118.25 | \$ 32.70 | \$ 3,886.77 |
| Wyoming Mutual Telephone Co.—Ex. 220—R. 240 | | | |
| O. J. Ingiverson, Wyoming. | | | |
| Jackson | 4.50 | 30.30 | 176.85 |
| Jones | 80.50 | | 3,517.35 |
| Total..... | 94.00 | \$ 30.30 | \$ 3,694.20 |
| Yale Mutual Telephone Co.—Ex. 75—R. 250—Real Estate \$3,000.00 | | | |
| O. D. Stotts, Yale. | | | |
| Dallas | 29.00 | 27.40 | 794.00 |
| Guthrie | 57.00 | | 1,561.80 |
| Total..... | 86.00 | \$ 27.40 | \$ 2,355.40 |
| Total pole mileage (Table No. 4) | 53,767.00 | | |
| Total taxable value (Table No. 4) | | | \$ 5,328,459.00 |

COMMERCIAL DELINQUENT TELEPHONE COMPANIES, 1924

| Name of Company | Reporting Officer and P. O. Address |
|--|-------------------------------------|
| Alburett Telephone Exchange | J. E. Hachler, Marion |
| Argo Telephone Line No. 3 | James McFata, LeCain |
| Benton Telephone Exchange | F. D. Augustine, Benton |
| Bethesda Telephone Central Assn. | C. E. Lilla, Hepburn |
| Blanchard, East Lincoln & Elmo Tel. Co. | Mrs. W. U. Dewhurst, Blanchard |
| Burl Telephone Co. | J. P. Stow, Burl |
| Cincinnati Farmers & Merchants Mutual Tel. | Helva Best, Cincinnati |
| Citizens Mutual Telephone Co. | Ed. W. Shaw, Bloomfield |
| Clayton County Farmers Mutual Tel. Co. | E. F. Falkenhauer, Elvader |
| Eldon Independent Telephone Co. | J. W. Cathoun, Eldon |
| Farmers & Merchants Mutual Telephone | J. A. Miller, Reading |
| Farmers Mutual Telephone Co. | C. L. Bright, Jessp |
| Farmers Mutual Tel. Co. of Emmons, Minn. | Olo Knutson, Emmons, Minn. |
| Farmers Mutual Telephone Line | J. D. Lyons, Yockee |
| Farmers Telephone Co. | D. F. Holly, Cherokee |
| Giddens Telephone Co. | J. A. Snyder, Giddens |
| Kellertown Mutual Central Telephone | Dwight Burnham, Kellertown |
| Kelley Exchange | L. Stensland, Kelley |
| Kent Switchboard Co. | Earl R. Toland, Kent |
| Liberty Telephone Co. | P. M. Johnson, Mondamin |
| Logan Freeman Telephone | R. A. Blackburn, Dickens |
| Malcolm Central Telephone Exchange | L. M. Lidtka, Malcolm |
| Milton Independent Telephone Co. | Mrs. L. F. Summers, Milton |
| Moneta Telephone Exchange | M. R. Miner, Moneta |
| North Dunkerton Telephone Line | Jay R. Owen, Waterloo |
| Oran Mutual Telephone Co. | J. N. Getz, Oran |
| Plymouth Telephone Co. | C. A. Molsberry, Plymouth |
| Princeton Telephone Exchange | Mrs. S. R. Fulton, Princeton |
| Redfield Mutual Switchboard & Tel. Assn. | F. A. Bailey, Redfield |
| St. Clair Telephone Co. | Henry Schmiecker, Blairton |
| South Side Telephone Line | Hiram Brown, What Cheer |
| Stratford Mutual Telephone Co. | John Quin, Stratford |
| Union Short Line Telephone Co. | R. H. Spies, Cumberland |
| Weilsburg Telephone Exchange | E. W. Neesen, Weilsburg |
| White, J. F. & Sons, Telephone Co. | J. F. White, South English |
| Winthrop Telephone Co. | L. N. Norman, Winthrop |

COMMERCIAL COMPANIES DELINQUENT MORE THAN ONE YEAR

| Name of Company | Reporting Officer and P. O. Address |
|-------------------------------------|-------------------------------------|
| Auburn Telephone Exchange | W. E. Comstock, Auburn |
| Bagley Mutual Telephone Co. | G. A. McMurray, Bagley |
| Knox Mutual Telephone Co. | Frank Dold, Rome |
| Kane Mutual Telephone Co. | C. F. Morse, Thurman |
| Promiss City Switchboard Co. | Thos. Coates, Corydon |
| Randall Telephone & Switchboard Co. | Thos. E. Pederson, Randall |

TABLE NO. 5—RURAL AND FARM TELEPHONE LINES

| | |
|---|---|
| Abbey Creek Tel. Co., Murton Kepler, Mt. Vernon. | Per mile \$12.00; Linn 4.50, \$24.00. |
| A. B. C. Line, F. P. Bacon, Oskaloosa. | Per mile \$4.82; Mahaska 3.25; \$28.11. |
| Abel Tel. Line, R. P. Abel, Corydon. | Per mile \$11.00; Wayne 2.25, \$24.75. |
| Ackworth Tel. Co., F. D. Robertson, Ackworth. | Per mile \$11.12; Warren 12.25, \$136.22. |
| Adair Tel. Co., Henry W. Kimm, Adair. | Per mile \$9.60; Guthrie 27, \$259.20. |
| Adams Mutual Tel. Line, H. W. Smith, Nichols. | Per mile \$11.25; Muscatine 6, \$67.50. |
| Adams Tel. Co., Ernest McKinney, Lacey. | Per mile \$13.30; Mahaska 4.25, \$56.50. |
| Adelphi Mutual Tel. Co., J. A. Weishouse, Adelphi. | Per mile \$12.22; Polk 9, \$109.98. |
| Advance Rural Tel. Line, W. F. Hutton, Holstein. | Per mile \$12.78; Cherokee 22.35, \$321.76; Ida 119.59, \$1,647.95; total \$1,969.71. |
| Agricola Tel. Co., Joe E. Likins, Barnes City. | Per mile \$16.00; Mahaska 2.25, \$35.90. |
| Air Line Mutual Tel. Co., L. A. Childsater, Abbia. | Per mile \$11.87; Monroe 8, \$94.56. |
| Air Line Mutual Tel. Line, John A. Van Dyke, Frederic. | Per mile \$4.67; Monroe 7, \$32.69. |
| Airlight Tel. Line No. 43, J. J. Bousell, Charlton. | Per mile \$11.40; Lucas 6.25, \$71.25; Wayne 25, \$2.82; total \$74.10. |
| Abbia & Lee Hill Mutual Tel. Co., Floyd A. Bettis, Abbia. | Per mile \$13.30; Monroe 4.50, \$59.85. |
| Albion Farmers Tel. Co., R. W. Peckham, Cresco. | Per mile \$12.50; Howard 24.50, \$306.25; Wimeshek 1.50, \$18.75; total \$325.00. |
| Alburett & Marion Tel. Co., J. W. Dukak, Kenwood Park. | Per mile \$19.30; Linn 8, \$82.40. |
| Alden Buckeye & Country Tel. Co., N. Klein, Alden. | Per mile \$13.70; Franklin 10, \$137.00; Hardin 55, \$753.50; total \$890.50. |
| Aldrich Tel. Co., D. S. Edwards, New Virginia. | Per mile \$12.50; Warren 10, \$125.00. |
| Algona Rural Line No. 10, J. P. Nickerson, Algona. | Per mile \$8.46; Kosuth 13, \$109.98. |
| Allou Tel., J. E. Simmen, Center Point. | Per mile \$12.00; Linn 6, \$72.00. |
| Allendorf Tel. Line, J. D. Engle, Allendorf. | Per mile \$12.00; Oneoka 20, \$240.00. |
| Alberton Cannonball Tel. Co., J. H. Duncan, Alberton. | Per mile \$11.40; Wayne 14, \$159.60. |
| Almaess Township Tel. Co., Jacob Lohman, Rock Rapids. | Per mile \$8.84; Lyon 12, \$114.22. |
| Alvord Line No. 1, Louis Koch, Inwood. | Per mile \$8.23; Lyon 8.50, \$69.95. |
| Alvord Tel. Line No. 6, Peter H. Meyer, Alvord. | Per mile \$3.22; Lyon 2, \$24.22. |
| Amboy Kellogg & Co., H. R. Stouder, Kellogg. | Per mile \$8.10; Jasper 6.75, \$54.67. |
| American Tel. Line, Henry Werner, Marion. | Per mile \$9.00; Linn 5.50, \$49.50. |
| Amherst Central Tel. Co., John W. Holmes, Marcus. | Per mile \$8.75; Cherokee 11, \$96.25. |
| Amherst Rural Tel. Co., Merle Cave, Marcus. | Per mile \$12.50; Cherokee 7.82, \$108.57. |
| Amity Mutual Tel. Line, J. M. Vest, Reinbeck. | Per mile \$8.33; Grundy 2, \$16.76; Tama 15, \$125.70; total \$142.46. |
| Amity Tel. Co., S. A. Moore, Chariton. | Per mile \$9.50; Lucas 5.38, \$50.92. |
| Anderson Division of the Miles Switchboard. | Per mile \$24.12; Clinton 14.25, \$343.72; Jackson 75, \$18.09; total \$361.81. |
| Andrus Tel. Co., G. F. Sommer, Clarinda. | Per mile \$13.75; Page 2, \$41.25. |
| Andrew North Line No. 4, John L. Wilms, Maquoketa. | Per mile \$8.60; Jackson 12.50, \$98.90. |
| Andrew South Line No. 26, G. W. McCarron, Maquoketa. | Per mile \$11.25; Jackson 6, \$67.50. |

Anson & Acasto Tel. Co., W. O. Burrier, Farmington. Per mile \$10.00;
 Van Buren 1.25, \$12.50.
 Antloch Tel. Co., P. D. Bettis, Corydon. Per mile \$8.30; Wayne 18, \$149.40.
 Applegate & Cade Tel. Co., L. W. Applegate, Attica. Per mile \$28.75; Marion
 .25, \$7.19.
 Arcola Tel. Co., Wm. Aitken, Castana. Per mile \$10.40; Monona 4.25, \$44.20.
 Ardon Tel. Line, A. B. Timberlake, Muscatine. Per mile \$11.00; Muscatine
 2.50, \$27.50.
 Argo Line No. 5, James Holst, Davenport. Per mile \$11.00; Scott 5, \$55.00.
 Argo Mutual Tel. Line No. 1, Paul Suiter, LeClaire. Per mile \$11.00; Scott
 7, \$77.00.
 Argo Mutual Tel. Line No. 14, F. W. Knapper, Eldridge. Per mile \$10.50;
 Scott \$4.50, \$47.25.
 Argo Tel. System Line No. 2, W. A. Sawyer, Princeton. Per mile \$11.20,
 Scott 5.50, \$65.45.
 Argo Tel. System Line No. 6, David Paul, Princeton. Per mile \$9.50; Scott
 9, \$85.50.
 Argo Tel. System Line No. 10, Harry Schaffer, Princeton. Per mile \$6.87,
 Scott 16, \$109.92.
 Arispe & Grant Tel. Co., Park Cox Arispe. Per mile \$11.30; Union 5.50,
 \$107.35.
 Arter Tel. Co., James L. Dvorak, Clutier. Per mile \$5.50; Tama 13.25, \$125.90.
 Ashbury Mutual Tel. Co., Lee C. Johnson, Griswold. Per mile \$9.00; Cass 1,
 \$50.00; Pottawattamie 16.50, \$118.50; total 157.50.
 Asher Valley Tel. Line, Roy Leonard, Marshalltown. Per mile \$10.00; Marshall
 7, \$70.00.
 Ash Grove & Farmers' Tel. Line, H. W. Roberts, Drakeville. Per mile \$11.20;
 Davis 5, \$56.00; Wapello .50, \$5.80; total \$61.60.
 Atalissa Northeastern Tel. Line, John King, Atalissa. Per mile \$12.50; Musca-
 tine 3, \$37.50.
 Atalissa South Tel. Co., John McFadden, Atalissa. Per mile \$11.50; Musca-
 tine 6, \$69.00.
 Athens Tel. Co., G. E. Bether, Nichols. Per mile \$11.45; Muscatine 5, \$56.75.
 Attica Bachman Mutual Tel. Co., A. J. Bassett, Attica. Per mile \$13.00; Marion
 1.75; \$22.75.
 Attica & Carlyle Tel. Line No. 1, Jonathon Neifert, Knoxville. Per mile \$8.00;
 Marion 1.75, \$14.00.
 Attica & Carlyle Tel. No. 2, C. H. Martin, Tracey. Per mile \$11.35; Marion
 4, \$45.00.
 Attica & Cedar Valley Tel., G. W. Allen, Hamilton. Per mile \$9.70; Marion
 6.25, \$60.62; Monroe 2, \$19.40; total \$80.02.
 Attica & Columbia Telephone, Marion Caruthers, Columbia. Per mile \$13.50;
 Marion 19, \$256.50; Monroe 1, \$13.50; total \$270.00.
 Attica Northwestern Mutual Tel., Charles Brouse, Attica. Per mile \$15.80;
 Marion 1.25, \$17.25.
 Attica Prairie College Tel., J. W. Monroe, Knoxville. Per mile \$10.00; Marion
 3.75, \$37.50.
 Attica & Wolf Run Tel. Line, F. T. Brause, Knoxville. Per mile \$11.40;
 Marion 4.50, \$51.30.
 Audubon County Farmers' Mutual Tel., B. J. Black, Audubon. Per mile
 \$13.00; Audubon 166, \$2,158; Guthrie 6, \$78.00; total \$2,236.00.
 Aurora Line No. 7, Henry Wolfe, Aurora. Per mile \$12.50; Buchanan 5, \$62.50.
 Avery & Chisholm Tel. Co., J. E. Johnston, Albia. Per mile \$12.57; Monroe
 8.25, \$103.70.
 Averydale Tel. Line, A. J. Parson, Mason City. Per mile \$13.75; Cerro Gordo
 6, \$82.50.
 Avery Mutual Tel. Co., J. E. Bruere, Frederic. Per mile \$19.63; Monroe 19,
 \$372.97.
 Azen & Cantril Tel. Co., J. M. Haskinson, Cantril. Van Buren, total assess-
 ment, \$15.00.
 Bachelor Line Tel. Co., Emil Nelson, Essex. Per mile \$7.70; Page 8.12, \$62.52.
 Bakers Grove Tel. Co., F. J. Childs, Traer. Per mile \$9.78; Tama 17.25,
 \$168.70.
 Baker Tel. Co., Bert Menneke, Miles. Per mile \$9.50; Jackson 13, \$123.50.
 Bald Prairie Rural Tel. No. 37, M. Pilgrim, Beacon. Per mile \$11.90; Ma-
 haska 3.25, \$38.67.
 Bankers Ave. Tel. Line, G. D. Fraughton, Hampton. Per mile \$8.00; Frank-
 lin 2.50, \$28.00.
 Banner Tel. Co., S. O. Stamy, Marion. Per mile \$12.00; Linn 5, \$60.00.

Banner Tel. Line, F. D. Crawford, Truro. Per mile \$12.50; Madison 2.50,
 \$31.25; Warren 1.50, \$18.75; total \$50.00.
 Barnes Tel. Line, Fred Shields, Lamoni. Per mile \$5.83; Ringgold 12, \$69.96.
 Barney Independent Mutual Tel. Co., G. G. Gibbon, Barney. Per mile \$5.00;
 Madison 15.50, \$77.50.
 Bartholomew Mutual Tel. Co., Charles E. Ashby, Wellman. Per mile \$7.00;
 Washington 10.50, \$73.50.
 Bassett, Brooks & Pritchett Tel. Line, Geo. Wells, Dexter. Per mile \$11.60;
 Dallas 1.50, \$17.40.
 Bates Tel. Line, A. W. Kadel, Keosauk. Keokuk, total assessment, \$12.00.
 Pates Tel. Line, C. J. Brown, Glidden. Per mile \$10.00; Carroll 4.38, \$43.80.
 Bayard & Coon Valley Mutual Tel. Co., Herbert Cornish, Bayard. Per mile
 \$13.20; Guthrie 8, \$73.90.
 Bayfield Mutual Tel. Line, Mrs. Geo. Mills, Muscatine. Per mile \$16.25;
 Muscatine 4, \$65.00.
 B. B. Line, Martin I. Berger, Carroll. Carroll, total assessment, \$6.25.
 Beaconsfield & Eliston Tel. Co., F. F. Whitson, Beaconsfield. Per mile \$10.00;
 Ringgold 3.25, \$52.50.
 Beaconsfield & Grand River Tel. Co., Charles Northey, Beaconsfield. Per
 mile \$12.50; Decatur 3.50, \$43.75; Ringgold 2.25, \$28.12; total \$71.87.
 Bear Creek Mutual Tel. Co., Wm. Robinson, Guthrie Center. Per mile \$15.00;
 Guthrie 10, \$150.00.
 Bear Creek Tel. Co., W. H. McKinley, Brandon. Per mile \$4.30; Benton 7,
 \$30.10.
 Bear Creek Tel. Co., L. D. Corkery, Rowley. Per mile \$6.10; Buchanan 8,
 \$48.80.
 Bear Creek Valley Mutual Tel. Co., E. P. Davis, Eldora. Per mile \$8.74;
 Hardin 7.50, \$65.55.
 Bear Grove & Baker Tel., G. W. Merrill, Jr. Per mile \$12.30; Guthrie 25,
 \$307.50.
 Bear Grove Mutual Tel., Thos. Craven, Atlantic. Per mile \$12.43; Cass 9.25,
 \$114.97.
 Beaver Tel. Line, Ed Struble, Castana. Per mile \$10.90; Monona 8, \$87.20.
 Beaver Valley Mutual Tel. Co., Fred Dobbron, Eldora. Per mile \$10.00;
 Hardin 2.50, \$25.00.
 Beckwith Tel. Co., G. B. Parsons, Fairfield. Per mile \$8.40; Jefferson 5.75,
 \$48.30.
 Bee Line Tel. Co., Geo. Kramer, Muscatine. Per mile \$17.50; Muscatine 3,
 \$52.50.
 B. or 1100 Tel. Co., G. F. Meyer, Sigourney. Per mile \$9.40; Keokuk 9,
 \$84.60.
 Belinda Center Tel. Co., Orle Dachenback, Russell. Per mile \$8.80; Lucas 7,
 \$58.10.
 Belle Plaine & Dayton Mutual Tel. Co., M. Stuckenbruck, Belle Plaine. Per
 mile \$7.38; Benton 5.50, \$40.48; Iowa 3.50, \$25.75; total \$66.25.
 Belle Plaine & Summit Tel. Line, E. M. Beyer, Belle Plaine. Per mile \$9.00;
 Benton 1.50, \$13.50; Iowa 6.50, \$58.50; Poweshiek .50, \$4.50; total \$76.50.
 Belmont Tel. Line Albert Johnson, Davenport. Per mile \$13.30; Scott 3,
 \$39.90.
 Bennett Bros. Tel. Line, D. A. Bennett, Lisbon. Per mile \$11.62; Cedar .875,
 \$10.16.
 Bennett Creek Tel. Co., A. J. Hoover, Montour. Per mile \$11.00; Tama 4.50,
 \$49.50.
 Bentley Tel. Line, Harry Natrn, Maquoketa. Per mile \$13.75; Jackson .75,
 \$10.31.
 Benton & Mt. Ayr Tel. Line, F. D. Barker, Mt. Ayr. Per mile \$12.70; Ringgold
 6.25, \$79.38.
 Benton Tel. Co., Nelson Threkheld, Chariton. Per mile \$10.00; Lucas 5.50,
 \$55.00.
 Bentonville Tel. Co., L. J. Guinn, Corydon. Per mile \$5.70; Wayne 14, \$79.80.
 Bethel Tel. Co., Bert Fischer, Delta. Per mile \$13.25; Keokuk 6, \$66.25.
 Bethesda Short Line, M. H. Steeve, Heppburn. Per mile \$15.00; Page 2.50,
 \$37.50.
 Bethel Tel. Co., O. O. Ritz, Floris. Per mile \$15.10; Davis 5.25, \$79.27.
 Beulah Tel. Co., Merwin Cuthbertson, Toledo. Per mile \$14.80; Tama 3.80,
 \$56.24.
 Beulah Tel. Co., Frank A. Hurley, Toledo. Per mile \$10.35; Tama 7, \$72.45.
 Beulah Tel., J. L. Spooner, Barnes City. Per mile \$7.74; Poweshiek 6.50,
 \$50.31; Mahaska 1, \$7.74; total \$58.95.

Bevington & St. Charles Farm Line, T. F. Gallagher, Bevington. Per mile \$13.40; Madison 4.75, \$63.65; Warren .75, \$10.95; total \$75.25.

Biddleman Tel. Line, W. E. McCracken, Thornburg. Keokuk, total assessment, \$32.50.

Bidwell Mutual Tel., Rola Lewis, Blakesburg. Per mile \$1.50; Wapello 11.50, \$101.25.

Big Ben Tel. Co., H. F. Kluedner, Paulina. Per mile \$11.60; Cherokee 2.50, \$27.50; O'Brien 40.87, \$449.57; Sioux 1, \$11.00; total \$488.67.

Big Four Line, Geo. Brinks, Boyden. Per mile \$12.00; Sioux 5, \$60.00.

Big Four Line Millersburg, Charles Schaffner, Millersburg. Per mile \$2.00; Iowa 5, \$1.40.

Big Four Line of Norway, Lawrence Becker, Norway. Per mile \$11.50; Benton 2.25, \$26.55.

Big Four Mutual Tel. Co., N. G. Kessler, Kalona. Per mile \$16.75; Washington 5, \$52.75.

Big Four Mutual Tel. Line, Will Tinsley, What Cheer. Per mile \$14.80; Keokuk .375, \$14.25.

Big Four Tel. Co., B. L. Hummel, Newton. Per mile \$10.00; Jasper 13, \$109.00.

Big Four Tel. Co., Ernest Geertz, Atalissa. Per mile \$11.00; Muscatine 113, \$27.50.

Big Four Tel. Co., John Ferry, Toledo. Tama, total assessment, \$11.35.

Big Four Tel. Co., J. D. Brickley, Winthrop. Buchanan, total assessment \$15.00.

Big Four Tel. Co., J. W. Brewer, Douds. Per mile \$5.50; Van Buren 11.50, \$97.75.

Big Four Tel. Co., Ed Suchanek, Tama. Per mile \$7.50; Tama 5, \$39.50.

Big Four Tel. Co., Wm. Niebuhr, Blairtown. Per mile \$10.25; Benton 7, \$72.45.

Big Four Tel. Co., L. R. Allen, Russell. Per mile \$37.50; Lucas .63, \$25.50.

Big Four Tel. Line, John D. Elliott, Prole. Per mile \$14.45; Warren 2, \$48.15.

Big Four Tel. Line, Geo. E. Ferren, Plano. Per mile \$10.00; Appanoose 1, \$30.00.

Big Four Tel. Line, W. A. Holbrook, Corning. Per mile \$2.80; Adams 5.75, \$16.10.

Big Sioux Tel. Line No. 13, L. H. Knudson, Inwood. Per mile \$8.00; Lyon 15, \$120.00.

Big Grove & Union Township Mutual Tel., H. Schneider, Keystone. Per mile \$10.00; Benton 15, \$150.00.

Big Rock Tel., C. A. Van Schoyck, Waterloo. Per mile \$10.00; Black Hawk 25, \$264.00.

Big Two Tel. Co., C. W. Craven, Newton. Per mile \$7.85; Jasper 7, \$54.95.

Big Windy Tel. Co., W. D. Steele, Eddyville. Per mile \$3.15; Mahaska 5, \$40.75.

Big Woods Tel., Henry Sanger, Maquoketa. Per mile \$9.40; Jackson 6, \$154.

Bismark What Cheer Tel., L. H. Stanley, What Cheer. Per mile \$9.27; Keokuk 8, \$74.20.

Blackberry Tel. Line, Virgil Scott, Charlton. Per mile \$20.50; Lucas 12.50, \$73.15.

Black Diamond Tel., Ed M. Ankeny, New Market. Per mile \$11.12; Page 25, \$8.34; Taylor 10.75, \$119.54; total \$127.83.

Black Hawk & Grant Township Tel. Co., Gustav Treimer, Reinbeck. Per mile \$11.30; Grundy 3.50, \$107.35.

Black & Johnston Tel. Line, Chet Buchanan, St. Charles. Per mile \$4.70; Madison 3.25, \$45.67.

Black Tel. Co., Wm. Wieskamp, Nichols. Per mile \$12.00; Muscatine 17.5, \$45.00.

Black Tel. Line, Geo. Schwarck, Grundy Center. Per mile \$8.00; Grundy 4.50, \$52.00.

Blaine Farmers Mutual Tel. H. G. Carter, Downs. Per mile \$11.50; Franklin 1, \$14.90; Wright 9.50, \$141.55; total \$156.45.

Blairtown Straight Line Tel. M. F. Bruch, Blairtown. Per mile \$26.52; Benton 4.50, \$93.72.

Blake Rosencrans & Brady Line, M. Rosencrans, Rowley. Buchanan, total assessment, \$5.00.

Blakesburg Ottumwa Tel. Co., Ralph Snow, Ottumwa. Per mile \$9.15; Wapello 15, \$137.40.

Blair & Donnelly Tel. Line, J. J. Canedy, Walker. Per mile \$9.60; Buchanan 3.50, \$33.60; Linn 2.50, \$24.00; total \$57.60.

"B" Line Tel. Co., Ferdinand W. Gethmann, Gladbrook. Per mile \$7.75; Tama 10, \$77.50.

Blue Bell Tel. Line, Henry Teitsch, Muscatine. Per mile \$9.37; Muscatine 4, \$27.48.

Blue Grass Tel. Line, Charles H. Neidt, Truro. Per mile \$10.55; Madison 4.25, \$46.34.

Blue Grass Township Tel. Co., or (Bell Tel. Co.), E. A. Otto, Walcott. Per mile \$13.69; Scott 2.25, \$41.85.

Blue Ribbon Tel. Line of Dysart, Geo. W. McNamee, Dysart. Per mile \$12.50; Tama 2.50, \$21.25.

Blue Ribbon Tel. Line of Laurens, G. T. Johnson, Laurens. Per mile \$11.40; Poonhontas 5.50, \$62.70.

Blue Star Tel. Co., Robert Lyon, Toledo. Per mile \$8.75; Tama 6, \$22.50.

Bluff Creek Central Tel., James Washington, Lovilia. Per mile \$7.50; Monroe 6, \$45.00.

Bluff Road Tel. Co., H. W. Funck, Muscatine. Per mile \$11.60; Muscatine 2, \$24.50.

Bluff Tel. Co., G. P. Gerhard, Fairport. Per mile \$10.89; Muscatine 3, \$30.90.

Bluff Tel. Line, C. C. Klingaman, Winterset. Per mile \$2.50; Madison 7.50, \$26.25.

"B" & M Farmers Mutual Tel. Line, O. I. Barrowcliff, Bridgewater. Per mile 2.70; Adams 6.25, \$60.62.

Boardman & Wagner Tel. Co., Nicholas Thiller, Elkader. Per mile \$11.80; Clayton 5, \$104.25.

Bob White Tel. Line, J. L. McKee, Lorimer. Per mile \$9.37; Madison 5, \$74.96.

Bohemian Tel. Co., J. W. Benish, Cedar Rapids. Per mile \$10.00; Linn 5, \$30.00.

Bohemian Tel. Co., Joe Podhapyk, Clutier. Per mile \$9.46; Tama 14, \$132.44.

Bonair Tel. Co., Bernard McAlister, Cresco. Per mile \$10.43; Howard 25.25, \$262.36.

Bonaparte Southern Line, Fred Hellwig, Bonaparte. Per mile \$11.00; Van Buren 6.25, \$68.75.

Boulder Private Line, Leo C. Wilcox, Central City. Per mile \$10.40; Linn 6, \$62.40.

Boushough, Thos. Private Line, Thos. Boushough, Castana. Monona, total assessment, \$10.00.

Bowman Campbell Line, P. L. Dell, Maquoketa. Jackson, total assessment, \$15.00.

Bowser Tel. Co., M. G. McTavish, Coggon. Per mile \$11.25; Linn 6, \$67.50.

Brand Mutual Tel. Co., John S. Brand, Plano. Per mile \$10.00; Appanoose 4, \$42.40.

Brandon & Mt. Auburn Tel. Co., D. E. Towne, Mt. Auburn. Per mile \$7.00; Benton 4.50, \$21.50.

Breda & Arcadia Tel. Co., Joseph Lengeling, Breda. Per mile \$13.12; Carroll 4, \$52.48.

Breezy Hill Tel., Milton J. Hand, Central Point. Per mile \$12.70; Linn 1.75, \$22.27.

Bridges Mutual Tel. Co., Glen Weed, Bloomfield. Per mile \$10.90; Davis 8, \$87.20.

Briscoe & Cumberland Mutual Tel. Co., Edd Logue, Cumberland. Per mile \$8.67; Adams 4, \$34.68; Cass 29, \$251.42; total \$286.11.

Briscoe Grant Mutual Tel., Nels O. Roberts, Grant. Per mile \$11.50; Cass 2, 75, \$42.27; Montgomery 3.75, \$12.37; total \$184.74.

Bristol Farmers Tel. Co., A. H. Finckh, Linn Springs. Per mile \$2.74; Howard 2.50, \$12.05.

Brett & Crystal Farmers Tel. Co. No. 1, A. O. Christianson, Crystal Lake. Per mile \$9.28; Hancock 12.50, \$201.66.

Broad Horn Tel. Line, W. E. Shutt, St. Charles. Per mile \$10.75; Madison 3, \$32.25; Warren 2.50, \$26.87; total \$59.12.

Brompton Tel. Co., F. W. Neff, Blakesburg. Per mile \$6.30; Monroe 8, \$50.40.

Brooke Tel. Line, Fred Plagman, Aurelia. Per mile \$10.00; Buena Vista 11, \$110.00.

Brookside Tel. Co., C. F. Platner, Mechanicsville. Per mile \$7.80; Jones 11.75, \$91.65; Cedar 4.25, \$23.15; total \$114.80.

Brook Tel. Line No. 1, F. C. Plagman, Peterson. Per mile \$12.00; Buena Vista 3.75, \$15.00; Cherokee 5.0, \$45.00; Clay 1.75, \$21.90; total \$72.00.

Brown Creek Rural Line, Geo. Hoar, Estherville. Per mile \$10.40; Emmet 12, \$124.80.

Bruere Tel. Line or C. J. Way Line, Mary Bussey. Per mile \$8.00; Marion 5.50, \$44.00.

Brush College & State Line Mutual Tel., Lester Hoover, Blockton. Per mile \$8.00; Kinggold 7.75, \$62.00.

Brush Creek Tel. Co., Jack Davenport, Woodburn. Per mile \$15.83; Clarke 3, \$47.49.

Brush Range Telephone Co., D. H. Goss, Ackworth. Per mile \$10.88; Warren 2.25, \$24.48.

Brush Short Line, E. C. Fisher, Milton. Van Buren, total assessment, \$12.50.

Brush Tel. Line, Frank Gingerick, Kalona. Per mile \$12.00; Johnson 5.25, \$63.00; Washington 2.80, \$33.60; total \$96.60.

Bryant Line, L. A. Lindley, Beaconsfield. Per mile \$7.50; Decatur 6.50, \$48.75; Ringgold 3.50, \$26.25; total \$75.00.

Buckeye Farmers Mutual Tel. No. 37, Emil Vierkanndt, Alden. Per mile \$9.37; Hardin 8, \$74.96.

Buckeye Farmers Mutual Tel. No. 49, Harry Nassen, Radcliffe. Per mile \$8.00; Hardin 5, \$40.00.

Buffalo & Blue Grass Tel., Harry E. Dauer, Blue Grass. Per mile \$11.78; Scott 7, \$82.46.

Buffalo Creek Tel. Co. No. 44, Charles A. Banker, Chapin. Per mile \$5.14; Franklin 7, \$35.98.

Buffalo Mutual Tel. Co., E. A. Herman, Winterset. Per mile \$8.92; Madison 7, \$62.44.

Buffalo Township Tel. Co., J. P. Sterneson, Buffalo Center. Per mile \$12.60; Kossuth 9.25, \$116.55; Winnebago 60.75, \$765.45; total \$882.00.

Buffalo Township Tel. Co. No. 1, Charles Ball, Titonka. Per mile \$9.76; Kossuth 10.50, \$102.48.

Buffalo Valley Tel. Co., Jos. B. McKay, Winthrop. Per mile \$11.25; Buchanan 7, \$78.75.

Buffalo Valley Telephone Co., M. J. Potwin, Aurora. Per mile \$9.00; Buchanan 13.50, \$121.50.

Bunker Hill Mutual Tel. Co., R. A. Davisson, Wellman. Per mile \$17.90; Washington 4.50, \$80.55.

Bunkerhill Tel. Ass'n., A. R. Embree, Mechanicsville. Per mile \$11.80; Jones 5.50, \$64.90.

Bunker Hill Tel. Co., A. C. Paustian, Wilton Junction. Per mile \$13.60; Cedar 9, \$122.40.

Bunker Hill Tel. Co., H. E. Thomas, Ventura. Per mile \$12.50; Cerro Gordo 3, \$37.50.

Burlington Road Line, Ed Healy, Letts. Per mile \$7.20; Muscatine 4.50, \$32.40.

Burlington Way Tel. Co., T. W. Johnson, Walker. Per mile \$15.20; Linn 4.25, \$64.60.

Burr Oak Rural Line, Eber Waters, Marshalltown. Per mile \$7.00; Marshall 6, \$42.00.

Burr Oak Tel. Co., Guy M. Beal, Forest City. Per mile \$15.80; Hancock 2.50, \$55.30.

Burr Oak Tel. Co., Riley Lee, Gravity. Per mile \$13.75; Taylor 5, \$68.75.

Burr Oak Tel. Co., Bertha Grapp, Clarksville. Per mile \$7.90; Butler 3, \$23.70.

Burr Oak Tel. Line, Wm. Keller, Garwin. Per mile \$13.50; Tama 3.50, \$47.25.

Burr Oak Tel. Line, John Havenstein, Leighton. Per mile \$10.00; Mahaska 7.50, \$75.00; Marion .50, \$5.00; total \$80.00.

Burr Oak Tel. Line No. 7, S. M. Davis, Nora Springs. Per mile \$13.70; Cerro Gordo 3.50, \$47.95.

Burton & Grant Mutual Tel., Lavern Hall, Grant. Per mile \$7.80; Adams 5, \$39.00; Montgomery 3, \$23.40; total \$62.40.

Bushy Ridge Tel. Co., D. W. Hufford, Toledo. Per mile \$10.60; Tama 4.86, \$51.51.

Business Corner Mutual Tel. Co., B. F. Gillam, Ollie. Per mile \$11.56; Keokuk 8, \$92.48.

Bussey & Sherman Tel. Co., G. S. Ellis, Bussey. Per mile \$8.70; Marion 6.50, \$56.55.

Busy Bee Tel. Co., W. Hennesy, Toledo. Per mile \$9.80; Tama 7.25, \$71.05.

Byron Pine Creek Tel. Line, Geo. McBane, Aurora. Per mile \$9.64; Buchanan 7, \$67.48.

Byron Township Tel. Line, J. P. Hamilton, Independence. Per mile \$10.70; Buchanan 5.50, \$58.85.

Callathump Short Line, O. E. Brown, Allerton. Per mile \$12.00; Wayne 3.25, \$39.00.

Calumet & Willow Creek Tel., W. B. Scott, Calumet. Per mile \$10.14; Cherokee .75, \$7.60; O'Brien 16.75, \$169.85; total \$177.45.

Campbells Grove Tel. Line No. 1, J. L. Stevenson, Marshalltown. Per mile \$10.70; Marshall 2.50, \$26.75.

Camp Creek Farmers Tel. Line, Frank Freund, Kalona. Per mile \$9.50; Washington 8.17, \$77.61.

Cannon Ball Tel. Co., J. C. Murdock, Douds. Per mile \$9.68; Van Buren 8, \$77.44.

Carbon & Penfold Mutual Tel., James Roberts, Carbon. Per mile \$8.00; Adams 7.12, \$56.96.

Carl Farmers Mutual Tel. Co., W. J. Homan, Corning. Per mile \$12.50; Adams 24, \$300.00.

Carnavon-Breda Tel. Co., F. C. Jacobs, Carnavon. Per mile \$7.85; Carroll 4.50, \$35.33; Sac 9.50, \$74.57; total \$109.90.

Carnforth & Victor Tel. Co., Geo. Lyman, Brooklyn. Per mile \$15.80; Poweshiek 3.70, \$58.46.

Carroll & Calhoun Counties Tel. Co., Oakley Wood, Lanesboro. Per mile \$10.30; Calhoun 3.75, \$38.62; Carroll 3.75, \$38.62; total \$77.24.

Carroll Tel. Co., Fred H. Gebhart, Toledo. Per mile \$7.80; Tama 8, \$62.40.

Carrollton Independent Tel., Frank Squires, Carroll. Per mile \$8.55; Carroll 25, \$213.75.

Carroll Township Mutual Tel. Co., H. B. McNutt, Sheldon. Per mile \$11.50; O'Brien 33.50, \$385.25; Sioux 12.50, \$143.75; total \$529.00.

Case Tel. Co., S. Sipma, Alton. Per mile \$11.00; Sioux 68, \$748.00.

Casey & Menlo Mutual Tel. Ass'n., John P. Bosold, Casey. Per mile \$15.20; Adair .75, \$11.40; Guthrie 11.75, \$178.60; total \$190.00.

Cass Center Mutual Tel. Line, E. M. Brown, Atlantic. Per mile \$7.80; Cass 7.75, \$60.45.

Cass Independent Tel. Line, Frank Thorp, Panora. Per mile \$12.40; Guthrie 4.50, \$55.80.

Cass Mutual Tel., A. Ray Fairbanks, Anamosa. Per mile \$9.00; Jones 23.50, \$211.50; Linn .50, \$4.50; total \$216.00.

Cedar Bend Tel. Ass'n., Frank Gulick, Mt. Auburn. Per mile \$10.00; Benton 4.50, \$45.00.

Cedar Central Tel. Co., H. W. Gould, Cherokee. Per mile \$11.00; Cherokee 12.50, \$137.50.

Cedar Grove Mutual Tel. Co., Chester Mott, Earlham. Per mile \$10.00; Dallas 6, \$60.00; Madison .50, \$5.00; total \$65.00.

Cedar Grove Tel. Co., P. W. Clanin, Russell. Per mile \$10.30; Lucas 10, \$103.00.

Cedar Mutual Tel. Co., J. G. Anderson, Lohrville. Per mile \$12.34; Calhoun 40.50, \$499.77.

Cedar Pole Tel. Co. No. 6, R. A. Smith, Chariton. Per mile \$9.50; Lucas 13, \$123.50.

Cedar Tel. Co., H. H. Fagan, Mt. Auburn. Per mile \$11.14; Benton 20.75, \$231.15.

Cedar Tel. Line, C. B. Steinmetz, Forest City. Per mile \$10.60; Hancock 6.25, \$66.25.

Cedar Township Tel. Co., L. C. Goltry, Russell. Per mile \$18.00; Lucas 1.50, \$27.00.

Cedar Valley & Columbia Tel., G. C. Van Loon, Columbia. Per mile \$8.00; Marion 2.25, \$18.00; Monroe 2.25, \$18.00; total \$36.00.

Cedar Valley Tel. Co., Rose Jamieson, Brandon. Per mile \$10.00; Buchanan 2, \$20.00.

Cedar Valley Tel. Co., E. R. Ward, Center Point. Per mile \$10.00; Linn 4.50, \$45.00.

Cedarville No. 2 Tel. Line, Earl Lindle, West Liberty. Per mile \$11.29; Muscatine 7.25, \$81.85.

Cemetery Ridge Tel. Line, W. F. Berry, Lewis. Per mile \$7.22; Cass 5.75, \$41.51.

Center Farmers Mutual Tel., Roy Hawk, Hedrick. Per mile \$26.00; Keokuk 2.50, \$65.00.

Center Grove Tel. Co., Grover Hering, Stockton. Per mile \$14.50; Muscatine 10, \$145.00.

Center Hill Tel. Co., L. M. McGuire, West Liberty. Muscatine, total assessment, \$15.00.

Center Mutual Tel. Co., H. P. H. Wedemeyer, Adair. Per mile \$13.60; Guthrie 13, \$176.80.

Center North Putman Tel. Line No. 4, Charles Tichy, Ely. Per mile \$19.00; Linn 2, \$38.00.

Center Point & Lewis Bottom Independent Tel., W. W. Andrews, Shellsburg. Per mile \$10.17; Linn 7, \$71.19.

Center Rural Tel. Co., F. E. Mattison, Grinnell. Per mile \$11.00; Jasper 3.90, \$42.90; Poweshiek .35, \$3.85; total \$46.75.

Center Tel. Co., S. A. Peterson, Oakley. Per mile \$9.80; Lucas 7.25, \$71.05.

Center Tel. Co., T. K. Haugen, Lake Mills. Per mile \$11.00; Winnebago 38, \$418.00; Worth .75, \$8.25; total \$426.25.

Centerville Tel. Co. No. 16, Joe Kremer, St. Donatus. Per mile \$9.87; Jackson 11, \$108.57.

Centerville Tel. Line, R. L. Sutter, Aurora. Per mile \$11.70; Buchanan 5.50, \$64.35.

Central Tel. Line, Otto Timm, Victor. Per mile \$9.92; Iowa 5.50, \$54.56; Poweshiek 3, \$29.76; total \$84.32.

Champion Rock Creek Tel., Albert Brooks, Kellogg. Per mile \$9.00; Jasper 11, \$99.00.

Chapin Tel. No. 602, A. E. Scott, Chapin. Per mile \$13.00; Franklin 2.11, \$27.43.

Charles City & Farmers Mutual Tel., Ed Gayther, Charles City. Per mile \$13.68; Chickasaw 28, \$383.04; Floyd 226.39, \$3,097.01; total \$3,480.05.

Charter Oak Farmers Tel. Co., Ben Balvin, Clutier. Per mile \$8.54; Tama 6.25, \$53.37.

Charter Oak Tel. Co., V. P. Lynn, Osceola. Per mile \$15.17; Clarke 3.50, \$53.09.

Charter Oak Tel. Line, J. L. Overholtzer, Grand River. Per mile \$11.24; Decatur 6, \$67.44.

Chelsea & Burr Oak Tel., O. W. Beck, Chelsea. Per mile \$11.63; Tama 5, \$58.15; Poweshiek 7, \$81.41; total \$139.56.

Chequest Farmers Tel. Co., F. S. Harryman, Douds. Per mile \$11.20; Van Buren 9.05, \$101.36.

Chequest Tel. Line, Ansell C. Downing, Floris. Per mile \$11.94; Davis 7, \$83.58.

Cherokee & Meriden Mutual Tel. Line, J. A. McDonald, Cherokee. Per mile \$10.27; Cherokee 9, \$92.43.

Cherry Grove & Chester Tel., J. A. Jensen, Chester. Howard, total assessment, \$15.00.

Cherry Grove Tel. Co., W. B. Meeks, Martelle. Per mile \$8.22; Jones 8.75, \$71.92.

Cherry Tel. Lines No. 2 and No. 12, A. F. Hanus, Traer. Per mile \$10.50; Tama 14.50, \$152.25.

Chester Bell Tel. Co., T. A. Armstrong, Grinnell. Per mile \$6.26; Poweshiek 7.50, \$46.95.

Chestnut Tel. Co., John Hayek, Toledo. Per mile \$10.12; Tama 7.75, \$78.43.

Chillicothe & Munterville Tel., A. L. Stump, Chillicothe. Per mile \$15.50; Wapello 10, \$155.00.

Chillicothe Mutual Tel. Co., W. C. Tobrez, Ottumwa. Per mile \$9.30; Wapello 9, \$83.70.

Christian Hill Tel. Co., Geo. M. Rector, Hampton. Per mile \$10.30; Franklin 3.75, \$38.62.

Churchill Tel. Line, A. L. Allen, Armstrong. Per mile \$11.68; Emmett 5, \$58.30; Kossuth .25, \$2.91; total \$61.21.

Churchville Tel. Co., Thos. Melroy, Churchville. Per mile \$9.17; Madison 3.50, \$32.10; Warren 5.25, \$48.14; total \$80.24.

Citizens Mutual Tel. Co., George Holten, Forest City. Per mile \$12.78; Winnebago 60, \$766.80.

Clarinda Bethesda Northwestern Tel. Co., O. H. Steeve, Clarinda. Per mile \$7.93; Page 12.50, \$99.13.

Clarinda & Bethesda Tel. Co., H. J. Sunderman, Clarinda. Per mile \$9.95; Page 14, \$139.30.

Clarinda No. 4 Tel. Line, Leslie R. Folk, Clarinda. Per mile \$12.36; Page 9, \$111.24.

Clarinda Shambaugh Mutual Tel., James U. McKeown, Clarinda. Per mile \$11.60; Page 11.50, \$133.40.

Clark Brown Grain Co., E. Ford, Des Moines. Greene, total assessment, \$10.00.

Clay Center Tel. Line No. 2, Henry C. Kitzman, Beaman. Per mile \$25.10; Grundy 3.50, \$87.85.

Clay Hill Cooperative Tel., H. R. Beye, Waverly. Per mile \$19.25; Bremer 1.75, \$33.68.

Clear Creek Central Mutual No. 6 Tel., John Woltering, Harper. Per mile \$7.73; Keokuk 13, \$100.49.

Clear Creek Mutual Tel., A. L. Conrad, Keota. Per mile \$12.60; Keokuk 5.25, \$66.15.

Clear Creek Mutual Tel., J. C. Hammond, Lovilia. Per mile \$9.60; Marion 2, \$19.20; Monroe 4.50, \$43.20; total \$62.40.

Clearfield & Benton Mutual Tel. Co., S. E. Dille, Diagonal. Per mile \$5.70; Ringgold 12.75, \$72.67.

Clearfield & Diagonal Tel. Co. (North), J. W. Bailey, Diagonal. Per mile \$10.30; Ringgold 7.75, \$79.82; Taylor .25, \$2.58; total \$82.40.

Clearfield & Lenox Mutual Tel., F. M. Henderson, Lenox. Per mile \$13.00; Taylor 19, \$247.00.

Clearfield & Red Cedar Tel., F. M. Ewalt, Clearfield. Per mile \$10.86; Ringgold 7.25, \$78.73.

Clearfield & Southwestern Tel., J. F. Parkins, Blockton. Per mile \$12.00; Taylor 13.75, \$165.00.

Cleghorn Farmers Mutual Tel., Wm. Horstman, Cleghorn. Per mile \$11.00; Cherokee 10, \$110.00.

Cleghorn Southern Tel. Co., F. E. Fuhrman, Cleghorn. Per mile \$10.90; Cherokee 17.50, \$190.75.

Clermont & Elgin Tel. Co., J. F. Miller, Jr., Elgin. Per mile \$9.14; Fayette 32, \$292.48.

Cleveland Center Tel. Co., Wm. Miller, Rock Rapids. Per mile \$8.50; Lyon 10, \$85.00.

Cleveland Township Tel., Ernest Hasselman, Rock Rapids. Per mile \$9.82; Lyon 14, \$137.48.

Climax Imogene Line No. 3, A. W. Hunt, Imogene. Per mile \$7.12; Montgomery 2, \$14.24; Page 1.50, \$10.68; total \$24.92.

Clinton Center Tel., M. E. Bettis, Lineville. Per mile \$8.20; Wayne 14, \$114.80.

Clover Creek Tel. Line, John O'Connor, Lone Tree. Per mile \$10.16; Johnson 7.75, \$78.74.

Clover Dale Tel. Co., B. F. Rohwer, Paullina. Per mile \$10.00; O'Brien 4.25, \$42.50.

Cloverhill Mutual Tel. Co., Harm Grotte, Holland. Per mile \$10.00; Grundy 6, \$60.00.

Cloverleaf Tel. Line, A. D. Paul, Amana. Per mile \$8.20; Benton 3.50, \$28.70; Iowa 3.50, \$28.70; total \$57.40.

Clover Leaf Tel. Line, Harry Messer, Dysart. Per mile \$15.00; Tama 2.25, \$33.75.

Cluster Tel. Co. No. 2, Roy Royers, Villisca. Per mile \$13.75; Page 2, \$27.50.

Coal Creek & What Cheer Tel., W. T. Emmons, What Cheer. Per mile \$10.00; Keokuk 8, \$80.00; Mahaska 2, \$20.00; total \$100.00.

Codfish Tel. Line, John Schocker, Maquoketa. Per mile \$12.00; Jackson 5, \$60.00.

Coin & College Springs Star Tel., Wils Little, Coin. Per mile \$11.73; Page 13, \$152.49.

Coin Yorktown Tel., Floyd Bohrer, Shenandoah. Per mile \$6.70; Page 26, \$174.20.

Colfax Baby Tel. Line, Geo. Hook, Wellsburg. Per mile \$9.68; Grundy 8, \$77.44.

Colfax Mutual Tel. Co., J. A. Franken, Holland. Per mile \$10.00; Grundy 6, \$60.00.

College Corner Tel. Co., L. E. Marsh, Dexter. Per mile \$15.00; Guthrie 7, \$105.00.

College Springs & Braddyville Farmers Tel. No. 1, Wm. McAlfin, Braddyville. Per mile \$10.00; Page 10, \$100.00.

College Springs & Braddyville Farmers Tel. Line No. 2, H. E. Osborn, Braddyville. Per mile \$10.15; Page 9, \$91.35.

College Springs & Shambaugh Tel., I. L. McKinley, Shambaugh. Per mile \$9.46; Page 7, \$66.22.

College Springs & State Line Tel., Isac Horning, Blanchard. Per mile \$10.14; Page 6.25, \$63.37.

College Springs Stub Line, Scott McClarnon, Shambaugh. Per mile \$7.00; Page 4.50, \$31.50.

College Springs & Yorktown Tel., Harry B. Standage, Page. Per Mile \$9.70; Page 14.50, \$140.65.

College Township Central Tel. Line No. 8, J. S. Milligan, Cedar Rapids. Per mile \$9.70; Linn 11.50, \$111.55.

Columbia Tel. Co., Wm. Landerdale, Tama. Per mile \$10.74; Tama 12.50, \$134.25.

Concord Ell Tel. Co., William H. Ingram, Garner. Per mile \$12.10; Hancock 13.50, \$163.35.

Concord Mutual Tel. Co., Lowell Clark, Shannon City. Per mile \$9.12; Ringgold 4, \$36.48.

Concord Tel. Co., Bert Bare, Indianola. Per mile \$10.00; Warren 3.75, \$37.50.

Cone Tel. Co., E. A. Dart, Traer. Per mile \$10.00; Tama 10, \$100.00.

Confidence & Bethlehem Straight Line, Orval Green, Russell. Per mile \$7.50; Wayne 7, \$52.50.

Confidence & Russell Telephone Co., M. A. Hatfield, Russell. Per mile \$8.00; Lucas 4, \$32.00; Wayne 3.50, \$28.00; total \$60.00.

Cono Center Tel. Line, Homer Daker, Walker. Per mile \$11.00; Buchanan 4.50, \$49.50; Linn .50, \$5.50; total \$55.00.

Conway County Farm Mutual Tel. Ass'n, G. W. Hough, Conway. Per mile \$10.30; Taylor 5.50, \$56.65.

Conway Short Line, C. D. Hewitt, Conway. Per mile \$ 15.80; Taylor 4.50, \$71.10.

Coon Grove Tel. Co., Sam C. Thompson, Leland. Per mile \$10.00; Winnebago 21.75, \$217.50.

Coon Hollow Co-operative Tel. Line, Mrs. A. Nelson, Pella. Per mile \$8.20; Marion 5.04, \$41.33.

Coon Rapids & Viola Center Tel., Forest Potter, Coon Rapids. Per mile \$7.34; Audubon 11.25, \$82.58; Carroll 1.25, \$9.17; Guthrie 3.50, \$25.69; total \$117.44.

Coon Rapids & Erastus Tel., Allen Bower, Coon Rapids. Per mile \$9.00; Carroll .25, \$2.25; Guthrie 6.50, \$58.50; total \$60.75.

Coon Valley Mutual Tel. Ass'n, Ira Stanley, Earlham. Per mile \$8.36; Dallas 6.25, \$52.25; Madison .50, \$4.18; total \$56.43.

Coon Valley Mutual Tel., G. F. Johnson, Auburn. Per mile \$11.40; Calhoun 1, \$11.40; Sac 15, \$171.00; total \$182.40.

Coon Valley Tel. Co., Alva Dygert, Panora. Per mile \$11.00; Guthrie 4.50, \$49.50.

Coon Valley Tel. Co., E. E. Lauk, Redfield. Per mile \$10.00; Dallas 5.25, \$52.50; Guthrie .75, \$7.50; total \$60.00.

Coon Valley Tel. Line, W. H. Rust, Scranton. Per mile \$6.50; Carroll 10, \$65.00.

Coon Valley Tel. Line, J. L. Drake, Grand Junction. Per mile \$11.93; Greene 22, \$262.45.

Coon Valley Tel. Line No. 11, Lafe Willey, Monteith. Per mile \$10.40; Guthrie 6, \$62.40.

Cooper Line or (No. 58 Line), Ed R. Berger, Toledo. Per mile \$7.67; Tama 5.25, \$40.27.

Cooper Mutual Tel. Co., Harry White, Cooper. Per mile \$12.70; Greene 40.27, \$511.43.

Copper Head Tel. Line, L. H. Arle, Ottumwa. Per mile \$7.35; Wappello 8, \$58.80.

Corn Belt & Shannon City Tel. Co., Stephen Melody, Shannon City. Per mile \$7.50; Union 5, \$37.50.

Corn Belt Tel. Co., A. F. Kosnar, Clutier. Per mile \$9.60; Tama 6, \$57.60.

Corn Belt Tel. Co., Louis Krier, Estherville. Per mile \$11.00; Emmet 17.50, \$192.50.

Corner Tel. Line, H. Unran, Reinbeck. Per mile \$6.50; Grundy 6.75, \$43.87.

Corydon & Cambria Tel. Co., S. A. Fry, Corydon. Per mile \$10.14; Wayne 4.38, \$44.41.

Coster Tel. Line, N. S. Ramige, Shell Rock. Per mile \$9.50; Butler 12, \$114.00.

Cottage Hill Tel. Co., S. H. Ellison, Martelle. Per mile \$11.56; Jones 8, \$92.48.

Cottonwood Glen Farmers Tel., Newton Lang, Wilton Junction. Per mile \$10.30; Muscatine 8, \$82.40.

Cottonwood Mutual Tel. Co., A. F. Rosenau, Panora. Per mile \$12.14; Guthrie 7, \$84.98.

Cottonwood Tel. Co., H. M. Christy, Diagonal. Per mile \$10.00; Ringgold 10, \$100.00.

Cottonwood Tel. Co. No. 5, E. D. Kipping, Redfield. Per mile \$9.00; Dallas 10, \$90.00.

County Home Tel. Line, O. McFee, Independence. Per mile \$15.00; Buchanan 3, \$45.00.

County Line Mutual Tel., Horace Wise, Dexter. Per mile \$10.00; Adair 8.25, \$82.50; Dallas .75, \$7.50; Guthrie 1, \$10.00; Madison .75, \$7.50; total \$107.50.

County Line Tel., Glen Lowry, Garwin. Per mile \$11.73; Marshall 1.25, \$14.66; Tama 11.75, \$137.83; total \$152.49.

County Line Tel. Co., E. A. Walter, Victor. Per mile \$9.00; Poweshiek 2.25, \$20.25.

County Line Tel. Co., Tom Roberts, Marcus. Per mile \$8.37; Cherokee 18, \$150.66; Plymouth 2, \$16.74; total \$167.40.

County Line Tel. Co., Jacob Huber, Blakesburg. Monroe, total assessment, \$52.50.

County Line Telephone Co. No. 1, B. Weaver, Sheldon. Per mile \$16.66; Sioux 1.50, \$24.99; O'Brien 1.50, \$24.99; total \$49.98.

Covington & Northwestern Tel., J. D. Saha, Palo. Per mile \$9.54; Linn 17, \$162.18.

Crescent Mutual Telephone Co., Geo. McCann, Osceola. Per mile \$9.10; Clarke 12, \$109.20.

Crescent Mutual Telephone Co., N. J. Brotherton, Kent. Per mile \$11.50; Adams 9, \$103.50; Union .25, \$2.90; total \$106.40.

Crescent Telephone Co., Charles F. Ransom, Clear Lake. Per mile \$18.00; Cerro Gordo 12.50, \$225.00.

Cresco Rural Telephone Line, M. J. Jones, Algona. Per mile \$10.40; Kossuth 4.50, \$46.80.

Creston & Grant Tel., F. D. Ickis, Creston. Per mile \$8.00; Union 9.75, \$78.00.

Creston & Ringgold Farmers Mutual Tel., John W. Nichol, Diagonal. Per mile \$13.10; Union 4.50, \$58.95.

Crooked Creek Tel. Co., Mollie Tierney, West Chester. Per mile \$13.30; Washington 3, \$39.90.

Crosby Tel. Co., James Swift, Washington. Per mile \$11.90; Washington 5.50, \$65.45.

Cross Roads Tel. Co., E. D. Martin, Bloomfield. Per mile \$15.40; Davis 4.50, \$69.30.

Cross Roads Tel. Co., Geo. Spieker, Cumberland. Per mile \$9.50; Cass 8, \$76.00.

Cross Roads Tel. Line, Geo. E. Ferren, Plano. Per mile \$7.80; Wayne 3.50, \$27.30.

Crowley Tel. Co., J. P. Crowley, Winthrop. Per mile \$10.00; Buchanan 5.50, \$55.00.

Crowl Klein Short Line, Lester C. Daniel, Murray. Per mile \$8.10; Clarke 3.05, \$24.70.

Crystal Mutual Tel. Co., John Prehn, Traer. Per mile \$7.70; Tama 12, \$92.40.

C. S. Line, John Boes, Wall Lake. Per mile \$10.25; Carroll 2, \$20.50; Sac 8, \$82.00; total \$102.50.

Curry Telephone Co., Orville Nelson, Clearfield. Per mile \$12.00; Ringgold .75, \$9.00; Taylor 3.25, \$39.00; total \$48.00.

Curtis Short Line Telephone, F. T. Carsen, Chariton. Per mile \$19.00; Lucas 1.25, \$23.75.

Custer Short Line Tel. Co., F. L. Wohlenhaus, Cumberland. Per mile \$8.80; Cass 10.50; \$92.40.

Cutter Tel. Line, J. P. Cutter, Castana. Per mile \$32.00; Monona .25, \$8.00.

Dale Center Tel., Richard Lee Watts, Paullina. Per mile \$7.90; O'Brien 15, \$118.50.

Dale-Highland Tel., W. H. Johnson, Primghar. Per mile \$7.00; O'Brien 11.50, \$80.50.

Dale Southern Mutual Tel. Co., C. W. Disney, Stuart. Per mile \$9.58; Guthrie 3, \$28.74.

Dallas & Bauer Mutual Tel. Co., Lawrence Gass, Lacona. Per mile \$12.30; Marion 14, \$172.20; Warren 8.50, \$104.55; total \$276.75.

Dallas Center Short Mutual Line, T. A. Harris, New Market. Per mile \$13.75; Taylor 4, \$55.00.

Dallas Mutual Tel., Frank Haselhuhu, Dallas. Per mile \$10.30; Marion 14, \$144.20.

Dayton Independent Tel. Line, Arthur H. Schultz, Deep River. Per mile \$8.95; Iowa 7.75, \$69.36; Poweshiek 4.25, \$38.04; total \$107.40.

Dayton Tel. Co., Geo. Litterer, Nashua. Per mile \$14.92; Butler 2, \$29.84; Floyd 1.17, \$17.45; total \$47.29.

Daytonville Tel. Co., L. Bottenfield, Wellman. Per mile \$17.00; Washington 3, \$51.00.

Deep Creek Tel. Co., John Schrier, Remsen. Per mile \$9.10; Plymouth 4.50, \$40.95.

Deer Creek Farmers Tel., H. I. Hendrickson, Northwood. Per mile \$9.00; Worth 5.50, \$49.50.

Deer Park Mutual Tel. Co., Geo. Trieschmann, Wellman. Per mile \$16.00; Washington 3.13, \$50.08.

Delphos & Benton Short Line, J. L. Helmes, Benton. Per mile \$10.40; Ringgold 3, \$31.25.

Delta Rural Tel. No. 15, C. E. Black, Delta. Per mile \$15.00; Keokuk 3.75, \$56.25.

Democratic Tel. Co., L. C. Darrah, Plano. Per mile \$9.50; Appanoose 6.50, \$61.75.

Derby & LeRoy Tel., O. L. Tedrick, Derby. Per mile \$10.00; Clarke .75, \$7.50; Decatur 2, \$20.00; Lucas 5.25, \$52.50; total \$80.00.

Derby & Warren Township Tel., Roy A. Rash, Derby. Per mile \$9.16; Lucas 10.50, \$96.18.

Diagonal, Benton & Maloy Mutual Tel., F. Rychnoosky, Benton. Per mile \$11.00; Ringgold 13.25, \$145.75.

Diagonal Corinth Knowlton & Shannon City Telephone, Glen Prentis, Diagonal. Per mile \$10.45; Ringgold 5.50, \$57.47.

Diagonal Mutual Tel., Hobart Follett, Eldora. Per mile \$10.60; Hardin 4, \$42.40.

Diagonal & Poland Tel. Line, L. H. Howe, Diagonal. Per mile \$14.25; Ringgold 10, \$142.50.

Diagonal Tel. Co., C. H. Collins, Russell. Per mile \$10.26; Lucas 3.75, \$38.47.

Diagonal Tel. Line, G. A. Freeman, Brandon. Per mile \$8.65; Buchanan 5.50, \$47.57.

Dillon Farmers Tel. Co., Dan Brucklacher, Le Grand. Per mile \$10.20; Marshall 8.50, \$86.70.

Dinsdale Reinbeck Farmers Tel., Henry P. Dan Schmidt, Reinbeck. Per mile \$9.65; Grundy 5, \$48.25; Tama 6, \$57.90; total \$106.15.

Dixon Mutual Tel. Co., H. Schneekloth, Dixon. Per mile \$15.50; Clinton 4.25, \$65.88; Scott 52.50, \$813.75; total \$879.63.

Dodge & Harrison Tel., Frank Swattosh, Boone. Per mile \$5.90; Boone 26, \$153.40.

Doe Branch Telephone Co., A. D. Sylvester, Glidden. Per mile \$10.00; Carroll 10, \$100.00.

Doeg Tel. Line, Ernest Peterson, Titonka. Per mile \$13.47; Kossuth 9, \$121.23.

Doon & Alford Tel. Lin No. 3, Aug. F. Berg, Alford. Per mile \$8.30; Lyon 15, \$124.50.

Doon Township Tel. Line, Ben Witt, Doon. Per mile \$8.40; Lyon 9.50, \$79.80.

Douds Independent Tel. Line, E. O. Nutt, Selma. Per mile \$15.00; Van Buren 5.50, \$82.50.

Douds Leando Southwestern Tel. Co., Jay H. Parsons, Douds. Per mile \$13.75; Van Buren 5, \$68.75.

Douds Tel. Line, W. L. Pollock, Douds. Per mile \$28.75; Van Buren 2, \$57.50.

Douglas Center Tel. Line, J. E. Vogel, Nodaway. Per mile \$11.00; Adams 5, \$55.00.

Douglas Short Line Farmers Tel. Co., J. E. Smith, Creston. Per mile \$11.00; Union 7.75, \$85.25.

Downey Mutual Tel. Co., W. E. Holloway, Downey. Per mile \$13.00; Cedar 6, \$78.00; Johnson .50, \$6.50, total \$84.50.

Downey and Scott Tel. Co., Wm. A. Meardon, Iowa City. Per mile \$10.57; Cedar 1.75, \$18.50; Johnson 7.50, \$79.27; total \$97.77.

Drakeville & Bloomfield Tel., H. R. Parks, Bloomfield. Per mile \$15.00; Davis 6, \$90.00.

Drake & Crawford Tel. Line, E. E. Drake, Winterset. Per mile \$11.20; Madison 2.50, \$28.00.

Draper Tel. Co., L. E. Draper, Buckingham. Per mile \$4.55; Tama 11, \$50.05.

Dunbar & Gilman Tel., F. A. Narber, Gilman. Per mile \$16.00; Marshall 4.50, \$72.00.

Dunville Mutual Tel. Co., J. W. Lang, Floris. Per mile \$30.00; Davis 1.33, \$39.90.

Durant Northeastern Tel., Hugo Lehms, Durant. Per mile \$14.00; Cedar 1, \$14.00; Scott 5.75, \$80.50; total \$94.50.

Durant Tel. Line No. 3, Henry Brus, Stockton. Per mile \$10.00; Muscatine 4, \$40.00; Scott .66, \$6.60; total \$46.60.

Dutch Creek Tel., Henry Ernst, Anamosa. Per mile \$9.40; Jones 4.50, \$42.30.

Dutch Creek Tel. Co., C. O. Greenwood, Keota. Per mile \$9.58; Washington 6, \$57.48.

Dutch Ridge Tel. Co., M. L. Sadler, Douds. Per mile \$10.97; Van Buren 9, \$98.73.

Dutch Stub Tel. Co., G. C. Wright, Laurens. Per mile \$10.74; Palo Alto 4.50, \$48.33; Pocahontas 12.25, \$131.57; total \$179.90.

Dutton & Iron Hills Line, Walter Dutton, Maquoketa. Per mile \$13.00; Jackson 3.25, \$42.25.

Duwa-Hofer Tel. Line, Wm. J. Duwa, Kalona. Per mile \$10.00; Washington 1.75, \$17.50.

Dysart & Garrison Tel. Co., Burton Blough, Garrison. Per mile \$10.18; Benton 6.75, \$68.72.

Eagle Lake Tel. Line, Lawrence Thorson, Armstrong. Per mile \$10.00; Kossuth 5, \$50.00.

Eakin Tel. Line, Albert Helmers, Sibley. Per mile \$10.93; Osceola 8, \$87.44.

East Buffalo Tel. Co., W. M. Ferrin, Winthrop. Per mile \$10.50; Buchanan 6.75, \$70.87.

East Center Private Line, Wm. Nedderman, Lovilia. Per mile \$16.00; Monroe 2.50, \$40.00.

East Central Rural Tel. Line No. 90, Joe Knecht, Whittemore. Per mile \$11.25; Kossuth 5, \$56.25.

Eastern Star Mutual Line, Fred Plum, Lovilia. Per mile \$12.25; Monroe 5, \$61.25.

Eastern Tel. Co., W. J. Allen, Laurens. Per mile \$11.87; Pocahontas 4, \$47.48.

Eastern Union County Tel. Co., Fred A. Cramer, Thayer. Per mile \$12.00; Union 12.50, \$150.00.

East Grant Tel. Line, J. M. Kimmel, Sheldon. Per mile \$11.43; Sioux 6.75, \$77.15.

East Gravity Short Line No. 10, Lee Barry, Gravity. Per mile \$12.00; Taylor 6, \$72.00.

East Hickory Tel. Co., Frank Hayek, Toledo. Per mile \$9.62; Tama 8, \$76.96.

East Highland & Columbia Tel. Co., George Dolezal, Tama. Per mile \$8.19; Tama 18, \$147.42.

East Iowa Township Tel. Line, E. M. Crees, Atalissa. Per mile \$8.50; Cedar 8, \$68.00.

East Liberty Tel. Co., H. M. Richards, West Liberty. Per mile \$11.80; Muscatine 2.25, \$26.55.

East Liberty Tel. Line, C. C. Martin, Sutherland. Per mile \$13.30; O'Brien 4.50, \$59.85.

East Lincoln Tel. Co., E. W. Ruggles, Carlisle. Per mile \$10.00; Warren 16, \$160.00.

East Lincoln Tel. Co., Ernest Krueger, Nichols. Per mile \$7.95; Johnson 10.25, \$81.48; Muscatine .75, \$5.96; total \$87.44.

East Lincoln Tel. Co., Joe Schafer, Jr., Mt. Etna. Per mile \$10.80; Adams 10.50, \$113.40.

East Linn Mutual Tel. Co., J. A. Harper, Redfield. Per mile \$11.90; Dallas 27, \$321.30.

East Lyman Mutual Tel. Ass'n, P. H. Martens, Griswold. Per mile \$12.50; Cass 8, \$100.00.

East Madison Tel. Co., W. C. Schroeder, Aurora. Per mile \$8.22; Buchanan 7.75, \$63.70.

East Marion Tel. Co., Theo. Carlson, Stratford. Per mile \$12.40; Hamilton 18.50, \$229.40.

East Monteith & Panora Mutual Tel., James D. Dudley, Panora. Per mile \$9.00; Guthrie 10, \$90.00.

East Nichols Line No. 3, F. E. Pike, Nichols. Per mile \$8.60; Muscatine 5.75, \$49.45.

East Nodaway Tel. Co., O. R. Wills, Villisca. Per mile \$12.00; Montgomery 4, \$48.00; Page 3, \$36.00; Taylor 8.25, \$99.00; total \$183.00.

East Norway Tel. Line, H. O. Kvambeck, Lake Mills. Per mile \$11.00; Winnebago 7.50, \$82.50.

East Oneida No. 1 Tel., F. J. Dvorak, Clutier. Per mile \$12.80; Tama 7.25, \$92.80.

East Otter Creek Tel. Co., N. W. Bebee, Toddville. Per mile \$15.83; Linn 3, \$47.49.

East Plymouth Rock Tel. Co., Harry McCabe, Cresco. Per mile \$10.32; Winnebago 11.50, \$118.68.

East Rural Hickory Tel. Co., J. E. Benda, Toledo. Per mile \$7.25; Tama 10, \$72.50.

East Rural Tel. Co., R. J. West, Estherville. Per mile \$10.88; Emmet 8.50, \$92.48.

East Rural Tel. Line, Chris Brandt, Titonka. Per mile \$12.50; Kossuth 11.80, \$147.50; Winnebago .20, \$2.50; total \$150.00.

East Side Eldora Mutual Tel. Line, Wm. C. Vigers, Eldora. Per mile \$8.80; Hardin 8.75, \$77.00.

East Summit Tel. Co., Lee J. Daniels, Adair. Per mile \$9.30; Adair 11.25, \$104.62.

East Telephone Line No. 5, John J. Smail, Bellevue. Per mile \$11.00; Jackson 5, \$55.00.

East Toledo Tel. Co., Charles Whalen, Toledo. Per mile \$13.10; Tama 2.75, \$36.02.

East Union Mutual Tel., L. L. Hauser, Whittier. Per mile \$11.30; Hardin 4.25, \$48.03.

East Union Rural Tel., W. F. Jenkinson, Algona. Per mile \$11.80; Kossuth 10.50, \$123.90.

East Union Tel. Line No. 93, F. W. Taylor, Murray. Per mile \$8.87; Clarke 10, \$88.70.

East Vienna Tel. Line, H. L. Stover, Green Mountain. Per mile \$7.50; Marshall 12, \$90.00.

East Warren Tel. Line, Lee Morgan, Victor. Per mile \$13.70; Poweshiek 3.50, \$47.95.

East Waterloo Township Tel. Co., Oscar Cook, Waterloo. Per mile \$12.00; Black Hawk 7.50, \$90.00.

East Waterloo Township Tel. Line, A. H. Ede, Waterloo. Per mile \$18.50; Black Hawk 2.75, \$50.87.

East Waterman Tel. Co., J. S. Woolston, Sutherland. Per mile \$7.50; O'Brien 10, \$75.00.

East Winterset Mutual Tel. Line, H. W. Kile, Winterset. Per mile \$14.50; Madison 4.75, \$68.88.

East York Telephone Line, Fred M. Kesl, Elberon. Per mile \$12.36; Benton .50, \$6.18; Tama 4.25, \$52.53; total \$58.71.

Ebenezer Tel. Line, L. A. Draper, East Peru. Per mile \$10.00; Madison 5, \$50.00.

E. C. Telephone Line, J. T. Osnes, Garner. Per mile \$10.00; Hancock 10, \$100.00.

Edmundson Tel. Co., W. G. Bittinger, Thornburg. Per mile \$10.00; Keokuk 3.50, \$35.00.

Edna Union Tel. Line, Charles Martens, Cumberland. Per mile \$20.40; Cass 1.50, \$30.60.

Egypt Short Line, F. E. Bradley, Milton. Per mile \$7.17; Van Buren 1.38, \$9.89.

Egypt Tel. Line, T. E. Gardner, Albia. Per mile \$9.00; Monroe 5, \$45.00.

Eight Hundred Tel. Co., Joseph Bellis, Castana. Per mile \$10.75; Monona 5, \$53.75.

Eighty-Nine Tel. Co., Lawrence Warner, Blakesburg. Per mile \$13.00; Monroe 3, \$39.00.

Eitzen & New Albin Tel. Co., Aug. F. Fruechte, New Albin. Per mile \$9.60; Allamakee 22.50, \$216.00.

Eldora & Fairfax Tel. Co., Herbert Balz, Eldora. Per mile \$9.00; Hardin 8, \$72.00.

Eldora & Owasa Mutual Tel., C. F. Hayden, Eldora. Per mile \$19.77; Hardin 11, \$217.47.

Eldora Pleasant View Tel., H. C. Gast, Steamboat Rock. Per mile \$8.98; Hardin 10.50, \$94.29.

Eldora Roughwoods & Point Pleasant Tel., O. Janes, Eldora. Per mile \$11.00; Hardin 30, \$330.00.

Elgin Home Tel., Jacob M. Gehring, Elgin. Per mile \$13.00; Clayton 14.25, \$185.25; Fayette 2.25, \$29.25; total \$214.50.

Elk Run Mutual Tel. Line, Frank Olerich, Carroll. Per mile \$5.64; Carroll 10.25; \$57.81.

Elk Run Tel. Co., Charles Zhorne, Tama. Per mile \$11.00; Tama 8.50, \$93.50.

Elk Valley Tel. Co., Roy Naylor, Lamont. Per mile \$7.54; Decatur 12, \$90.48; Ringgold 2.75, \$20.73; total \$111.21.

Ellington Tel. Line, Earl Pitken, Garner. Per mile \$10.70; Hancock 7, \$74.90.

Elliott, Charles Private Line, Charles Elliott, Bussey. Per mile \$11.00; Mahaska 2, \$22.00.

Ellis Tel. Co. Line No. 44, J. F. Cronk, Iowa Falls. Per mile \$9.80; Hardin 12.25, \$120.05.

Elm Grove Short Line No. 21, Ed E. Wigton, Winterset. Per mile \$12.30; Madison 7.25, \$89.17.

Ely Telephone Line No. 1, J. O. Clark, Ely. Per mile \$9.50; Linn 6.50, \$61.75.

Emergency Tel. Line, A. L. DeFrance, Garwin, Tama, total assessment \$25.00.

Emerson Mutual Tel. Lines No. 2 & 12, E. A. Jenks, Emerson. Per mile \$9.40; Mills 4, \$37.60; Montgomery 8, \$75.20; total \$112.80.

Emerson Mutual Tel. Line No. 6, C. L. Scott, Emerson. Per mile \$11.10; Mills 6.50, \$72.15.

Emerson Mutual Tel. Line No. 8, R. R. Honeyman, Emerson. Per mile \$9.00; Mills 1, \$9.00; Montgomery 4.75, \$42.75; total \$51.75.

Emerson Mutual Tel. Line No. 14, R. W. Buehler, Emerson. Per mile \$8.68; Mills .50, \$4.34; Montgomery 9, \$78.12; total \$82.46.

English River Mutual Tel., Everet McArtor, Wellman. Per mile \$10.70; Washington 3.50, \$37.45.

English Township Tel. Co., G. T. Miller, Gunwald. Per mile \$17.27; Lucas 34, \$587.18.

Epworth Rural Tel. Co., J. J. Wilcox, Cleghorn. Per mile \$9.37; Cherokee 12, \$112.44.

Erickson Tel. Line, Wm. Riley, Jr., Castana. Monona, total assessment \$10.00.

Etna Tel. Co., Fred Saller, Ackley. Per mile \$11.60; Franklin 3.75 \$43.50; Hardin 3.75, \$43.50; total \$87.00.

Eureka Farmers Mutual Tel. Co., T. W. Napier, Mt. Ayr. Per mile \$9.64; Ringgold 14, \$134.95.

Eureka Farmers Mutual Tel. Co., W. C. Beaver, Harvey. Per mile \$13.70; Marion 5.50, \$75.35.

Eureka Mutual Tel. Line, E. R. Van Nostrand, Washington. Per mile \$14.50; Washington 26, \$377.00.

Everett Telephone Line, Wilson Everett, Castana. Per mile \$5.85; Monona 3, \$17.55.

Evergreen Mutual Tel. Line, Earl F. Lamer, Whitten. Per mile \$11.50; Hardin 4.25, \$48.88; Grundy .75, \$8.62; total \$57.50.

Evergreen Rural Tel. Line, W. H. Maurer, Wilton Junction. Per mile \$13.00; Muscatine 5.50, \$71.50.

Evergreen Tel. Co., D. E. Walshire, Mechanicsville. Per mile \$10.40; Cedar 13.50, \$140.40.

Excelsior Tel. Co., Arch Berl. Jordan. Per mile \$22.00; Boone 3.50, \$77.00.

Excelsior Tel. Line, H. C. Leonhard, Muscatine. Per mile \$16.24; Muscatine 2.50, \$40.60.

Fairhaven Tel. Co., Julius Luethye, Gladbrook. Per mile \$9.00; Tama 7.50, \$67.50.

Fairview & Bethesda Tel. Cecil T. Hyde, Villisca. Per mile \$8.50; Montgomery 3.75, \$31.87; Page 14, \$119.00; total \$150.87.

Fairview Farmers Mutual Tel., L. L. Lewis, Hepburn. Per mile \$9.46; Montgomery .75, \$7.10; Page 8, \$75.68; total, \$82.78.

Fairview & Lewis Tel. Ass'n, A. L. Kiser, Lewis. Per mile \$12.00; Cass 11, \$132.00.

Fairview Mutual Tel. Co., Elmer Smith, Henderson. Per mile \$11.00; Mills 9.50, \$104.50.

Fairview Mutual Tel. Co., H. A. Souder, Clio. Per mile \$10.00; Wayne 10, \$100.00.

Fairview Rural Tel., B. J. Moyers, Elrick. Per mile \$14.20; Louisa 8, \$113.60.

Fairview & Shambaugh Rural Tel., J. W. Stevenson, Clarinda. Per mile \$10.70; Page 10, \$107.00.

Fairview Tel. Ass'n, H. R. Lyman, Central City. Per mile \$11.40; Linn 13.75, \$156.75.

Fairview Tel. Co., Isidor Steiert, Toledo. Per mile \$10.50; Tama 11.50, \$120.75.

Fairview Tel. Co., T. D. Murray, Leeds. Per mile \$13.17; Plymouth 5.37, \$70.72.

Fairview Tel. Line, David McConnaha, Muscatine. Per mile \$15.00; Muscatine 3, \$45.00.

Fansler Farmers Mutual Tel., O. D. Hafner, Guthrie Center. Per mile \$12.00; Guthrie 13, \$156.00.

Farley Tel. Line Private, L. V. Farley, Osceola. Per mile \$5.62; Clarke 4, \$22.48.

Farmdale Tel. Co., D. A. Roderick, Mason City. Per mile \$8.87; Cerro Gordo 20, \$177.40.

Farmersburg Wagner & St. Olaf Tel., Oscar Thompson, Farmersburg. Per mile \$22.10; Clayton 6.50, \$143.65.

Farmers Central Tel., Albert Amundson, Locust. Per mile \$9.36; Winneshiek 10.25, \$96.24.

Farmers Central Tel. Co., Henry Gettman, Ledyard. Per mile \$8.00; Kossuth 17.50, \$140.00.

Farmers Co-operative Tel. Co., A. L. Ahrens, Boone. Per mile \$5.35; Boone 17, \$90.95.

Farmers East Tel. Line No. 18, Charles J. Cornelius, Bellevue. Per mile \$11.00; Jackson 5, \$55.00.

Farmers Fairview Mutual Tel., W. F. Havard, Grand River. Per mile \$9.37; Clarke 8, \$74.96.
 Farmers Friend Tel., Jay Kratzer, Central City. Per mile \$9.50; Linn 6.50, \$61.75.
 Farmers Ideal Tel. Line, Joseph Hauptmann, Wesley. Per mile \$10.20; Hancock 10, \$102.00; Kossuth 2, \$20.40; total \$122.40.
 Farmers Independent South Tel. Line No. 1, Walter Hoyt, Maquoketa. Per mile \$15.00; Jackson 2.50, \$37.50.
 Farmers Independent Tel., H. S. Jimmerson, Grand River. Per mile \$12.00; Decatur 6.88, \$89.44.
 Farmers Independent Tel., Roy Marquand, Clarksville. Per mile \$9.10; Butler 11.50, \$104.65.
 Farmers Line, Geo. Michael, Walker. Per mile \$6.64; Benton .50, \$3.32; Buchanan 3.25, \$21.58; Linn 3.25, \$21.58; total \$46.48.
 Farmers Line or Tel. Line No. 8 (Logan Township Tel.), Will Schnepf, Alford. Per mile \$11.02; Lyon 11, \$121.22.
 Farmers Linn Grove Tel., Ray Frederick, Lisbon. Per mile \$12.80; Jones .25, \$3.20; Linn \$5.50, \$70.40; total \$73.60.
 Farmers & Merchants Mutual Tel. Co. of Delphos, C. E. Hoover, Delphos. Per mile \$8.94; Ringgold 26, \$232.44.
 Farmers & Merchants Tel. Line Nos. 1, 2, & 3, John Martin, Watkins. Per mile \$9.66; Benton 22.50, \$217.35.
 Farmers Mutual Exchange, A. L. Thorburn, Webster. Per mile \$10.30; Keokuk 5.50, \$56.65.
 Farmers Mutual Line No. 13, N. E. Hammes, Harper. Per mile \$12.20; Keokuk 3.50, \$42.70.
 Farmers Mutual Tel. Ass'n, P. C. Warder, Ottumwa. Per mile \$25.40; Wapello 45, \$1,143.00.
 Farmers Mutual Tel. Ass'n, Jos. Hanson, Inwood. Per mile \$10.00; Lyon 11, \$110.00.
 Farmers Mutual Tel. Ass'n, C. A. DeVaul, Inwood. Per mile \$11.23; Lyon 21, \$235.83.
 Farmers Mutual Tel. Ass'n of Newton, C. D. Newell, Newton. Per mile \$11.16; Jasper 73, \$814.68.
 Farmers Mutual Tel. Co., J. H. Polk, Winthrop. Per mile \$6.60; Buchanan 7.50, \$49.50.
 Farmers Mutual Tel. Co., Edw. Droessler, Bancroft. Per mile \$11.33; Kossuth 86, \$974.38.
 Farmers Mutual Tel. Co., O. R. Shaw, Osceola. Per mile \$8.88; Clarke 22.50, \$199.80.
 Farmers Mutual Tel. Co., Edwin B. Grimes, West Union. Per mile \$12.20; Fayette 11.75, \$143.35.
 Farmers Mutual Tel. Co., J. M. Hornbaker, Bonaparte. Per mile \$14.37; Van Buren 28, \$402.36.
 Farmers Mutual Tel. Co., E. E. Wilder, Allison. Per mile \$10.00; Butler 10, \$100.00.
 Farmers Mutual Tel. Co. of Baxter and Rhodes, H. G. Duncan, Rhodes. Per mile \$11.90; Jasper 4, \$47.60; Marshall 7.50, \$89.25; total \$136.85.
 Farmers Mutual Tel. Co. of Iowa Falls & Franklin County, Herman Fredericks, Iowa Falls. Per mile \$5.62; Franklin 4.25, \$23.88; Hardin 1.75, \$9.83; total \$33.71.
 Farmers Mutual Tel. Co. Line No. 5, G. H. Feldman, Kalona. Per mile \$9.60; Johnson 1.25, \$12.00; Washington 6.25, \$60.00; total \$72.00.
 Farmers Mutual Tel. Co. No. 9, C. W. Albertson, Doon. Per mile \$8.50; Lyon 9.10, \$77.35; Sioux 2, \$17.00; total \$94.35.
 Farmers Mutual Tel. Co. 59, J. B. Hanley, Wellman. Per mile \$14.50; Keokuk 3.25, \$47.12; Washington 5.50, \$79.75; total \$126.87.
 Farmers Mutual Tel. Co. of Pitzer, O. J. DeVault, Earlham. Per mile \$12.30; Adair .75, \$9.23; Dallas 2.50, \$30.75; Madison 89.75, \$1,103.92; total \$1,143.90.
 Farmers Mutual Tel. Co. of Rock Rapids, A. G. Miller, Rock Rapids. Per mile \$8.50; Lyon 131, \$1,113.50.
 Farmers Mutual Tel. Line, W. N. Buoy, Sewal. Per mile \$10.90; Wayne 5.50, \$59.95.
 Farmer's Mutual Tel. Line No. 17, Clyde Owen, Bussey. Per mile \$12.00; Marion 2.50, \$30.00.
 Farmers Mutual Tel. Line of Grant Township, A. O. Milbrandt, Buffalo Center. Per mile \$10.80; Hancock .25, \$2.70; Winnebago 11.25, \$121.50; total \$124.20.
 Farmers Mutual Tel. Line No. 23, H. E. Gibson, Maxwell. Per mile \$16.00; Story 2.25, \$36.00.

Farmers Mutual Trunk Line No. 2, Edwin A. Carter, Glenwood. Per mile \$8.00; Mills 5.50, \$44.00.
 Farmers Mutual Union Tel. Co., Fred J. Shalla, Kalona. Per mile \$7.18; Washington 8, \$57.44.
 Farmers Rural Tel. Line No. 99, Fred Rover, Greene. Per mile \$8.70; Butler 11, \$95.70.
 Farmers Short Line No. 8, E. E. Marshall, Weldon. Per mile \$17.30; Clarke 1.75, \$30.27.
 Farmers Telephone Club, Albert Muecke, Hinton. Per mile \$9.78; Plymouth 12, \$117.36.
 Farmers Telephone Co., Andrew Frederickson, Essex. Per mile \$12.17; Page 116, \$1,411.72.
 Farmers Telephone Co., C. F. Sealock, Neola. Per mile \$11.78; Pottawattamie 14, \$164.92.
 Farmers Tel. Co. Div. D, Al Neitzman, Wall Lake. Per mile \$9.40; Sac 14.50, \$136.30.
 Farmers Tel. Co. Div. E, V. E. Westrom, Lake View. Per mile \$13.12; Sac 4, \$52.48.
 Farmers Tel. Co. of Lake View Div. F, Thos. C. Tapley, Lake View. Per mile \$10.00; Sac 9, \$90.00.
 Farmers Tel. Co. No. 1, J. H. J. Hagarty, Greene. Per mile \$16.40; Butler 3.50, \$57.40.
 Farmers Tel. Line, Benjamin Ackerman, Allison. Per mile \$14.25; Butler 2.50, \$35.62.
 Farmer's Tel. Line of Deep River, L. B. Weaver, Deep River. Per mile \$12.00; Mahaska 1.50, \$18.00; Poweshiek 1, \$12.00; total \$30.00.
 Farmers Tel. Lines of Lester Nos. 2 and 5, Henry Mogler, Alford. Per mile \$10.50; Lyon 7.25, \$76.13.
 Farmers Tel. Line No. 7, J. C. Oxley, Maxwell. Per mile \$10.50; Jasper .25, \$2.62; Polk .50, \$5.25; Story 3.50, \$36.75; total \$44.62.
 Farmers Telephone Line No. 14, John Weih, Sunbury. Per mile \$13.75; Cedar 2, \$27.50.
 Farmers Union Tel. Co., T. L. Street, Creston. Per mile \$5.73; Union 9, \$51.57.
 Farmersville Tel. Co., Lewis Peters, Clutier. Per mile \$13.12; Tama 4, \$52.48.
 Farmersville Tel. Co. No. 38, J. G. McDonough, Lacey. Per mile \$11.80; Mahaska 4, \$47.20.
 Farmers West Line Tel., Louie A. Johnson, Laurens. Per mile 9.50; Buena Vista 1, \$9.50; Pocahontas 5.25, \$49.87; total \$59.37.
 Farmington Central Tel. Co., Albert Guyer, Wilton Junction. Per mile \$10.90; Cedar 5.84, \$63.65.
 Farson Tel. Exchange, H. A. Henry, Farson. Per mile \$18.59; Wapello 33, \$613.47.
 Fasold Private Line, D. Fasold, Keswick. Keokuk, total assessment, \$3.00.
 Faulkner Tel. C., G. E. Wagner Faulkner. Per mile \$14.10; Franklin 35.50, \$500.55.
 Felix No. 2 Mutual Tel., A. S. Haxton, Whitten. Per mile \$11.75; Grundy 4.75, \$55.81; Hardin .25, \$2.94; total \$58.75.
 Ferguson Tel. Line, J. A. Workman, Ferguson. Per mile \$17.11; Marshall 13, \$222.43.
 Fern Tel. Line No. 9, E. B. Engelkes, Stout. Per mile \$16.00; Grundy 1.33, \$21.28.
 Fern Tel. Line No. 35, W. H. Henning, Parkersburg. Per mile \$8.75; Grundy 4, \$35.00.
 Ferry Tel. C. No. 9, Frank H. Enoch, Beacon. Per mile \$7.70; Mahaska 9, \$69.30.
 Fertile Incorporated Tel. Co., Wm. H. Humphrey, Fertile. Per mile \$16.45; Cerro Gordo 32, \$526.40; Hancock .50, \$3.22; Worth 31.25, \$514.06; total \$1,048.68.
 Festina Tel. Co., J. B. Lensing, Festina. Per mile \$12.23; Fayette 2.50, \$30.57; Winneshiek 45.50, \$556.47; total \$587.04.
 Figgins & Cart Mutual Tel. Co., O. P. Cart, Morton Mills. Per mile \$5.48; Montgomery 6.25, \$34.25.
 Figgins, W. E. Tel. Line, O. W. King, Bussey. Per mile \$8.50; Marion 4.25, \$36.12.
 Fillmore Central Tel. Co., T. J. McDonald, North English. Per mile \$11.00; Iowa 6.75, \$74.25.
 Fisher Tel. Line, Milo J. Miller, Kalona. Per mile \$11.60; Johnson 2, \$23.20; Washington 1.50, \$17.40; total \$40.60.
 Five Hundred Tel. Line, Dan Leininger, Gilbert. Per mile \$8.43; Boone 6, \$50.58; Story 2, \$16.86; total \$67.44.

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| Five Oak No. 159 Tel. Line, M. C. Frederick, Richland. Per mile \$11.80; Keokuk 7, \$77.00. | Geneseo No. 2 Farmers Mutual Tel., R. A. West, Dysart. Per mile \$10.00; Tama 3.50, \$95.00. |
| Flatt Independent Tel., Ernest Schubert, Britt. Per mile \$15.30; Hancock 5.50, \$84.15. | Geneva Tel. Co., Fred Binsgler, Jr., Muscatine. Per mile \$12.40; Muscatine 6.50, \$80.60. |
| Flemmingville & Alburnett Tel., Charles Lyman, Alburnett. Per mile \$17.30; Linn 5.25, \$93.97. | German American Tel., N. H. Long, Shannon City. Per mile \$9.60; Union 3, \$28.80. |
| Flood Creek Tel. Line, Geo. M. Wilder, Clarksville. Per mile \$8.10; Butler 11, \$89.10. | Germania Tel. Co., L. F. Klotz, Winthrop. Per mile \$12.15; Buchanan 8, \$97.44. |
| Florence Tel. Line, Dave Maag, Norway. Per mile \$10.00; Benton 6, \$60.80. | German Independent Tel. Ass'n, David Hartz, Victor. Per mile \$11.65; Iowa 6.30, \$72.45. |
| Floris Independent Tel., Harry Mason, Floris. Per mile \$8.74; Davis 13, \$65.55. | German Mutual Tel. Co., Roy Cline, Buffalo Center. Per mile \$6.17; Hancock 1.50, \$9.35; Winnebago 19, \$61.79; total \$79.93. |
| Folker, H. C. Tel. Line or No. 10, Ward Folger, New Virginia. Per mile \$11; Clarke 8.50, \$43.69. | German & Swede Southern Tel. C. E. Guhranson, Albert City. Per mile \$10.50; Buena Vista 5.4, \$57.90. |
| Forest Home Tel., A. L. Watson, Forest City. Per mile \$11.40; Winneshag 4.25, \$49.30. | German Tel. Co., Joseph Schopman, Breda. Per mile \$10.35; Carroll 7, \$72.45. |
| Forest Township Mutual Tel. Co., C. M. Palmer, Forest City. Per mile \$12; Winnebago 45.50, \$437.71. | German Tel. Co., Gus Timm, Tama. Per mile \$9.60; Poweshiek 2.35, \$21.60; Tama 5.25, \$88.80; total \$110.40. |
| Four Corners Tel. Co., J. G. Jroff, Lockridge. Per mile \$14.40; Jefferson 12, \$139.40. | German Tel. Line, John A. Thil, Bellevue. Per mile \$7.80; Jackson 7.42, \$51.94. |
| Four Mile Tel. Co., Alex H. Dalzell, Traer. Per mile \$9.16; Tama 5, \$44.74. | German Tel. Line, H. J. Puggel, Garner. Per mile \$8.20; Cerro Gordo 2, \$18.40; Hancock 7, \$53.19; total \$74.79. |
| Franklin Center Mutual Tel., C. F. Kading, Knoxville. Per mile \$7.30; Mann 20, \$144.00. | German Tel. Line, Evert Ubien, Titonka. Per mile \$10.27; Kosciusko 5, \$52.43. |
| Franklin & Hardin Tel., W. H. Leslie, Iowa Falls. Per mile \$12.24; Franklin 33.50, \$43.54; Hardin 2, \$26.48; total \$70.02. | Germantown Mutual Tel. Co., L. F. Maeschke, Lacona. Per mile \$6.90; Marion 7.75, \$53.47; Warren 6.50, \$44.85; total \$98.32. |
| Franklin Mutual Tel. Co., J. S. Guengerich, Wilmam. Per mile \$10.25; Iowa 2.50, \$25.75; Washington 1.75, \$18.90; total \$44.73. | German Township Telephone Co., John Riekens, Wellsburg. Per mile \$11.20; Grundy 17, \$199.40. |
| Franklin Star Farmers Mutual Tel., Vessie Hinkle, Floris. Per mile \$11.25; Davis 6, \$67.50. | Germany Mutual Tel. Co., E. G. Hartzler, Pulaaki. Per mile \$10.80; Davis 4.75, \$51.39. |
| Franklin Tel., R. N. Nine, Chariton. Per mile \$12.10; Lucas 7.25, \$93.41. | Germany Tel. Co., F. E. Shimp, Russell. Per mile \$10.60; Lucas 10, \$106.00. |
| Frederic Mutual Tel. Co., Jacob Miller, Frederic. Per mile \$10.75; Morse 4.50, \$48.37; Wapello .50, \$5.37; total \$53.74. | Gertott Tel. Line, J. T. Downer, Muscatine. Per mile \$9.20; Muscatine 8, \$73.60. |
| Free Stony Creek Tel., B. McCoy, Lacona. Per mile \$11.10; Lucas 16.50, \$116.50; Warren 2, \$22.20; total \$138.75. | G. G. Line of Douglas & Platte Township Line, W. L. Simpson, Creston. Per mile \$8.47; Union 11.25, \$95.28. |
| Fremont Center Tel., Fred M. Baker, Lone Tree. Per mile \$14.50; Johnson 4.13, \$59.88. | Gibbon Tel. Line, John W. Jongberg, Armstrong. Per mile \$8.50; Emmet 2, \$17.00; Kosciusko 9, \$76.50; total \$92.50. |
| Fremont Farmers Tel., W. A. Daskam, Cresco. Per mile \$8.48; Howard 3, \$6.61; Winneshiek 8.72, \$73.95; total \$80.56. | Gibson & Coal Creek Tel., Frank Santee, What Cheer. Per mile \$13.00; Keokuk 6.75; \$87.75; Mahaska 2.5, \$2.25; total \$91.00. |
| Fremont Tel. Co., Wm. Middlebrook, Harmony, Minn. Per mile \$10.90; Wineshiek 9, \$90.00; total \$100.90. | Gibson Leater Tel., Merle Dugger, Barnes City. Per mile \$13.90; Keokuk 1, \$13.90; Mahaska 4, \$52.00; total \$65.90. |
| Fremont Tel. Co. Line No. 96, E. C. Schoneberg, Tripoli. Per mile \$11.80; Bremer 8.50, \$102.00. | Gibson & Pleasant Grove Line, Ed G. Vail, What Cheer. Per mile \$9.37; Keokuk 3, \$28.11; Mahaska 5, \$46.45; total \$74.96. |
| Fremont Township Mutual Tel., Fred Morrison, Lone Tree. Per mile \$12.60; Johnson 14.50, \$194.73; Lousia 9.50, \$127.58; total \$322.32. | Gibson Short Line Tel. Co., Sam McKain, Gibson. Keokuk, total assessment \$54.30. |
| Frost-Rake Tel. Line, M. R. Eldahl, Frost, Minn. Per mile \$10.80; Winnebago 2, \$20.00. | Gibson & Tilton Rural Line, Walter Timmerman, Gibson. Per mile \$10.60; Keokuk 2.75, \$29.15; Poweshiek 3.50, \$37.10; total \$66.25. |
| Fruit Mutual Tel. Line, L. J. Edmunsen, What Cheer. Per mile \$8.00; Keokuk 7, \$56.00. | Gilbert & Northwestern Tel. Co., Ernest Shepard, Gilbert. Per mile \$18.30; Boone 2.50, \$42.00; Story 6, \$109.80; total \$153.80. |
| Fulton & Iron Hills Tel., Bert Sagera, Fulton. Per mile \$12.50; Jackson 4, \$75.00. | Gilbert & Story City Tel. Co., Ernest Brown, Story City. Per mile \$11.15; Story 15, \$167.40. |
| Fultz Tel. Co., Frank L. Fultz, Muscatine. Muscatine, total assessment \$10.20. | Gilman East Highland Tel., Rasmus Lovig, Gilman. Per mile \$12.80; Marshall .75, \$9.60; Poweshiek 23, \$23.00; Tama 5.50, \$70.40; total \$82.20. |
| Gallon Tel. Co., John Paulsen, Lewis. Per mile \$11.30; Cass 8.25, \$92.13. | Gilman East Short Line, Ornar Sawyer, Gilman. Per mile \$14.50; Marshall 1.25, \$15.12; Poweshiek .50, \$7.35; Tama 2.75, \$33.33; total \$108.75. |
| Garfield Mutual Tel. Co., Harry Faber, Doon. Per mile \$11.37; Lyon 14, \$159.13. | Gilman Laurel Rural Tel., Wm. F. Ellerbrook, Laurel. Per mile \$11.25; Marshall 18, \$202.50. |
| Garvin Special Telephone Co., J. H. Luetjhe, Toledo. Tama, total assessment, \$19.40. | Gilman Newburg Tel. Co., Clint Alden, Gilman. Per mile \$11.25; Jasper 5.25, \$59.95; Marshall 2.25, \$25.31; Poweshiek .50, \$5.63; total \$90.99. |
| Gatesville Diagonal Tel., Charles McEane, Independence. Per mile \$12.60; Buchanan 8.50, \$197.10. | Gilman & Pickering Tel., Albert Heng, Gilman. Per mile \$8.30; Marshall 12, \$99.60. |
| Gay Center & Blockton Tel. Co., Charles Hunter, Blockton. Per mile \$10.80; Taylor 8.25, \$82.50. | Gilman & Southwestern Tel. Co., Orville Doane, Gilman. Per mile \$9.60; Jasper 5.25, \$58.80; Marshall 2, \$19.20; total \$108.00. |
| Gaza Calumet Rural Tel. Line, H. K. Rohwer, Gaza. Per mile \$9.80; O'Brien 12.50, \$122.50. | Gladstone Rural Tel., Frank J. Destal, Gladstone. Per mile \$12.00; Tama 6, \$78.00. |
| Gaza Farmers Mutual Tel., Simon Tjossem, Primghar. Per mile \$11.20; O'Brien 7.20, \$81.36. | Glendale Rural Tel. No. 82, J. W. Stafford, Okaloosa. Mahaska, total assessment, \$25.00. |
| Gaza & Sutherland Tel. C. J. Wagoner, Sutherland. Per mile 9.55; O'Brien 17, \$162.35. | Glendale Tel. Line, W. R. Galloway, Washington. Per mile \$14.13; Washington 18.25, \$257.87. |
| "G" & "B" Stub Line, G. C. Ginn, Conway. Taylor, total assessment \$13.90. | Glenwood Farmers Tel. Co., John Smorsdal, Decorah. Per mile \$15.50; Allamakee 12, \$186.90; Winneshiek 32, \$511.50; total \$697.50. |
| Gem Telephone Co., T. C. Rogness, Forest City. Per mile \$10.00; Hancock 7, \$70.00. | Glenwood Mutual Line No. 1, J. E. Noah, Glenwood. Per mile \$18.75; Mills 4, \$75.00. |
| Geneseo Farmers Mutual Tel. Co., O. J. Speer, Buckingham. Per mile \$12.10; Tama 20.50, \$174.86. | |

Glidden L. Tel. Line, C. J. Subbert, Lidderdale. Per mile \$10.25; Carroll 5, \$51.25.

Glidden Willow Creek Mutual Tel. S. G. Lathrop, Glidden. Per mile \$11.25; Carroll 6.75, \$76.00.

Goeldner Tel. Co. No. 4, Matts Osweiler, Harper. Keokuk, total assessment \$10.00.

Golden Star Farmers Mutual Tel. Co., J. A. Lahart, Lovilia. Per mile \$8.00; Monroe 14, \$112.00.

Good Hope Tel. Co., Carl F. W. Hageman, Correctionville. Per mile \$13.00; Woodbury 5.25, \$68.25.

Goodrich Tel. Co., Frank H. Boettcher, Elmore, Minn. Per mile \$7.63; Kossuth 4.50, \$24.33.

Goshen Valley Tel. Line, Fred Swain, Atalissa. Per mile \$12.10; Muscatine 5.50, \$66.55.

Gospel Ridge Tel. Co., C. E. Flanery, Guthrie Center. Per mile \$8.56; Guthrie 7.25, \$62.06.

Grand Line Tel. Co., C. L. Davis, Grand River. Per mile \$6.50; Decatur 11.50, \$74.75; Clarke 5.50, \$35.75; total \$110.50.

Grand River Tel. Co., Lyle Edwards, Afton. Per mile \$9.69; Union 8.25, \$79.94.

Grand River & Van Wert Tel., O. E. Shields, Grand River. Per mile \$11.00; Decatur 8.75, \$96.25; Clarke .25, \$2.75; total \$99.00.

Grand View Tel. Line, E. Frank Warren, Pleasantville. Per mile \$9.00; Warren 4.25, \$38.25.

Grant & Audubon Township Mutual Tel. Co., W. C. Krause, Anita. Per mile \$10.90; Audubon 11, \$119.90; Guthrie 16, \$174.40; total \$294.30.

Grant Center Mutual Tel., F. H. Miller, Shannon City. Per mile \$11.00; Union 8.65, \$95.15.

Grant District Mutual Tel., E. P. Harris, South English. Per mile \$10.75; Keokuk 5, \$53.75.

Grant & Houser Tel., G. W. Stinemates, Grant. Per mile \$8.70; Adams 2, \$17.40; Montgomery 4.50, \$39.15; total \$56.55.

Grant & Morton Mills Mutual Tel., L. O. Larson, Grant. Per mile \$6.37; Montgomery 10, \$63.70.

Grant Mutual Tel. Co., S. F. Weber, Ackley. Per mile \$14.00; Franklin 9.50, \$133.00.

Grant & Omega Tel. Co., E. R. Morrison, Hartley. Per mile \$9.87; O'Brien 48.75, \$481.16.

Grant & Pringhar Rural Tel., R. W. Lemke, Hartley. Per mile \$7.34; O'Brien 12.50, \$91.75.

Grant Re-organized Tel. Co., J. H. Mertes, Adair. Per mile \$7.70; Guthrie 13, \$100.10.

Grant Township Tel., F. W. Brokhaw, Ames. Per mile \$13.20; Story 10.49, \$138.46.

Grant Township Tel. Co., J. B. Murphy, Sutherland. Per mile \$11.00; O'Brien 7.63, \$83.93.

Grant Township Tel. Line, Warren Conner, Glidden. Per mile \$9.10; Carroll 7, \$63.70.

Grave Hollow Tel. Co., A. R. Umbenhower, Chariton. Per mile \$10.25; Lucas 5, \$51.25.

Gravity & Kernon Tel. Line No. 124, C. N. Hasgodin, Gravity. Per mile \$10.00; Taylor 6, \$60.00.

Gravity Mutual Tel. No. 3, Alva C. Hicks, Gravity. Per mile \$7.00; Taylor 9, \$63.00.

Great North East Tel. Co., C. W. Huff, Massena. Per mile \$8.00; Cass 3.75, \$30.00.

Great Northern Farmers Tel., Peter N. Wermes, Spring Grove, Minn. Per mile \$10.30; Winneshiek 23.50, \$242.05.

Great Northern Tel., E. H. Miller, Pulaski. Per mile \$9.40; Davis 4.25, \$39.96.

Great Northern Tel., W. J. Hill, Corning. Per mile \$16.80; Adams 5.50, \$92.40.

Great Western Co-operative Tel. Co., M. D. Kiely, Archer. Per mile \$10.00; O'Brien 125, \$1,250.00; Sioux 15, \$150.00; total \$1,400.00.

Great Western Tel. Co., G. F. Klingensmith, Lovilia. Per mile \$15.00; Monroe 3, \$45.00.

Great Western Tel. Line, J. J. Curran, Deep River. Per mile \$10.75; Poweshiek 8.25, \$88.63.

Green Bay Tel. Line, Geo. Keller, Humeston. Per mile \$12.60; Wayne 5.25, \$66.15.

Green Center Mutual Tel., D. B. King, Wellman. Per mile \$15.24; Iowa 25.75, \$392.43; Johnson 14.50, \$220.98; Washington 3.50, \$53.34; total \$666.75.

Greenfield Tel. Line, John Miller, Lisbon. Per mile \$10.40; Jones 6, \$62.40.

Green Short Line, Avert Cook, Anamosa. Per mile \$9.25; Jones 5, \$46.25.

Green Tree Tel. Line, Wm. Lillis, Davenport. Per mile \$14.60; Scott 13, \$189.80.

Green Valley Farmers Mutual Tel. Line or No. 5, D. C. Sears, North English. Per mile \$14.00; Iowa 5, \$70.00.

Greenville & Russell Tel., E. F. Hellyer, Russell. Per mile \$10.40; Lucas 4.50, \$46.80.

Greenwood Tel. Line, J. D. Nabholz, Brandon. Per mile \$9.28; Benton 3, \$27.84; Buchanan 4, \$37.12; total \$64.96.

Grinnell & Lynnville Tel. Line, H. A. Brown, Grinnell. Per mile \$9.92; Poweshiek 17, \$168.64.

Grinnell Rural Tel. Line No. 7, J. A. Hamor, Grinnell. Per mile \$15.00; Poweshiek 2, \$30.00.

Grinnell Tel. Line No. 6, Geo. C. Murray, Grinnell. Per mile \$12.00; Poweshiek 6, \$72.00.

Grinnell & Turner Tel., Wesley Parmley, Grinnell. Per mile \$18.12; Jasper 3, \$54.36; Poweshiek 1, \$18.12; total \$72.48.

Griswold Northeastern Tel. Line No. 5, Millard Wallace, Griswold. Per mile \$10.00; Cass 8, \$80.00.

Gritter Mutual Tel. Co. No. 1, W. A. Wiley, North English. Per mile \$9.50; Iowa 5.50, \$52.25.

Grove Mutual Tel. Co., J. P. Ellenberger, Bloomfield. Per mile \$11.87; Davis 20, \$237.40.

Grover Farmers Tel. Line, T. W. Miller, Walker. Per mile \$11.70; Buchanan 5.25, \$61.42.

Grove Tel. Co., C. F. Paymal, Lenox. Per mile \$26.00; Taylor 2.37, \$61.62.

Grove Tel. Line, John Jordan, Chariton. Per mile \$17.50; Lucas 2.50, \$43.75.

Grove Tel. Line No. 2, Fred F. Dvorak, Chelsea. Per mile \$12.00; Benton .50, \$6.00; Tama 8, \$96.00; total \$102.00.

Grub Ridge Tel. Line, J. D. Rhamy, Villisca. Per mile \$7.64; Montgomery 14, \$106.96.

Guernsey & Victor Mutual Tel. Ass'n, F. C. VanWaus, Guernsey. Per mile \$9.00; Iowa .75, \$6.75; Poweshiek 9.25, \$83.25; total \$90.00.

Gunwald Short Line, M. C. Brightwell, Chariton. Per mile \$6.56; Lucas 6, \$39.36.

Guss Iveyville Tel. Line, John Groff, Nodaway. Per mile \$11.60; Adams 1, \$11.60; Taylor 10, \$116.00; total \$127.60.

Guthrie Center Farmers Line, J. H. Shroyer, Guthrie Center. Guthrie, total assessment, \$13.00.

Guthrie Center & Montiel Tel., C. A. Hanes, Guthrie Center. Per mile \$10.58; Guthrie 11.50, \$121.67.

Guthrie Center & Northwestern Tel., R. Myers, Guthrie Center. Per mile \$10.13; Guthrie 18, \$182.34.

Guthrie Family Tel. Co., S. Guthrie, Promise City. Per mile \$8.00; Wayne 3.25, \$26.00.

Hacklebarney Tel. Co., Glen Clyman, Floris. Per mile \$11.70; Davis 9.25, \$108.22.

Hahne Tel. Line, Soren Rounsberg, Castana. Per mile \$12.00; Monona 5, \$60.00.

Half Way Tel. No. 34, H. P. Trumbo, Chariton. Per mile \$8.75; Lucas 4, \$35.00.

Hall Line, F. P. Briggs, Glidden. Per mile \$10.80; Carroll 3.50, \$37.80.

Hall Tel. Line, R. P. Miller, Shell Rock. Per mile \$6.23; Butler 17, \$105.91.

Hamburg & Sidney Mutual Line, Harry Welder, Hamburg. Per mile \$11.10; Fremont 15.75, \$174.82.

Hamilton Center Stanhope Line, Silas Hendrickson, Jewell. Per mile \$10.80; Hamilton 5.25, \$56.70.

Hamilton Center Tel. Co. of Hampton, Sam Hicks, Hampton. Per mile \$7.40; Franklin 15, \$111.00.

Hammondsburg Tel. Co., H. A. VanSyoc, Milo. Per mile \$11.55; Warren 7.25, \$83.73.

Hanlay Short Line, F. F. Jones, St. Charles. Per mile \$15.00; Madison 2, \$30.00.

Hansel Tel. Co., W. C. Tucker, Hampton. Per mile \$21.25; Franklin .75, \$15.94.

Happy Hollow Tel. Line, Charles Beatty, Garwin. Per mile \$11.24; Tama 2.50, \$28.10.

Happy Home Tel., S. O. Duncan, Mt. Vernon. Per mile \$8.50; Linn 13.50, \$114.75.

Hardisty Line, Ben Hardisty, Carbon. Per mile \$9.60; Adams 2.50, \$24.00.

Hardin County Central Telephone, Edw. Swart, Iowa Falls. Per mile \$8.00; Hardin 14, \$112.00.
 Hardy Line, J. J. Cary, Bloomfield. Per mile \$38.00; Davis .75, \$28.50.
 Harmonious Tel. Co., Floyd L. Johnson, Boone. Per mile \$9.16; Boone 6, \$54.96.
 Harmony Mutual Tel. Co., Henry Vollmer, Spencer. Per mile \$8.75; Clay 14, \$122.50.
 Harmony Mutual Tel. Line, Ed R. Berry, Gravity. Per mile \$10.80; Taylor 5.50, \$59.40.
 Harmony Tel. Ass'n, L. H. Kruse, Dorchester. Per mile \$11.20; Allamakee 12, \$134.40.
 Harmony Tel. Line, Albert Schau, Bonaparte. Per mile \$8.50; Van Buren 5.25, \$44.62.
 Harpers Mutual Tel. Co. No. 1, Earl Herr, Harper. Per mile \$11.00; Keokuk 8.50, \$93.50.
 Harpers Mutual Tel. Co. No. 3, Joe Linnenkamp, Harper. Per mile \$10.00; Keokuk 7.50, \$75.00.
 Harper Mutual Tel. Co. No. 8, J. F. Clarahan, Harper. Per mile \$14.70; Keokuk 3.13, \$46.01.
 Harrison Central Tel. Line, J. H. Diggins, Boone. Per mile \$8.75; Boone 13, \$113.75.
 Harrison Mutual Central Tel. Line, D. P. Ivis, Boone. Per mile \$8.50; Boone 30, \$255.00.
 Harrison St. Road Tel., John H. Garner, Davenport. Per mile \$20.00; Scott .83, \$16.60.
 Harrison Tel. Co., Will McDill, Wapello. Per mile \$9.00; Louisa 6.62, \$59.58.
 Harrison Township Line No. 8, John S. Nelson, Swea City. Per mile \$9.70; Kossuth 8, \$77.60.
 Hartland Mutual Tel. Co. Nos. 1, 2, & 3, W. R. Moringner, Marshalltown. Per mile \$8.00; Marshall 24.75, \$198.00.
 Hartley & Primghar Rural Tel., Nick Petersen, Primghar. Per mile \$10.13; O'Brien 27, \$273.51.
 Hartley Township Tel. Co., R. M. Hughes, Hartley. Per mile \$14.00; O'Brien 16.25, \$227.50.
 Hartwick & Belle Plaine Farmers Tel. Co., Frank A. Winslow, Chelsea. Per mile \$6.75; Benton 1, \$6.75; Iowa 3, \$20.25; Poweshiek 6, \$40.50; total \$67.50.
 Hartwick Mutual Tel. Line No. 3, C. C. Rowland, Hartwick. Per mile \$13.00; Poweshiek 3.50, \$45.50.
 Hartwick Mutual Tel. Co. Line No. 6, O. J. Hakeman, Hartwick. Per mile \$8.90; Poweshiek 7.25, \$64.52.
 Hartwick Northern Tel. No. 4, Ben Roudabush, Chelsea. Per mile \$13.12; Poweshiek 4, \$52.48.
 Harvey Mutual Tel. Co., W. G. Maddy, Tracy. Per mile \$9.00; Marion 5, \$45.00.
 Haven & Tama Tel. Co., W. A. Houston, Tama. Per mile \$7.52; Tama 16.25, \$122.20.
 Haverhill East & West Tel. Line, B. H. Determan, Haverhill. Per mile \$8.32; Marshall 4.50, \$37.44.
 Haverhill Northern Tel. Co., J. F. Pille, Marshalltown. Per mile \$10.66; Marshall 7.50, \$79.95.
 Haverhill Short Line, B. Stalzer, Haverhill. Per mile \$10.00; Marshall 3, \$30.00.
 Haverhill Southwestern Tel., Louis L. Edel, Haverhill. Per mile \$12.00; Marshall 4.25, \$51.00.
 Haverhill & Vanclave Tel., E. O. Welp, Haverhill. Per mile \$8.00; Marshall 10.25, \$82.00.
 Hawkeye Tel. Co., Ed Lahart, Lovilia. Per mile \$11.00; Monroe 5, \$55.00.
 Hawkeye Tel. Co., Edward J. Morse, North English. Per mile \$11.38; Iowa 9, \$102.42.
 Hawkeye Tel. Co., Joe A. Meester, Holland. Per mile \$9.30; Grundy 11.50, \$106.95.
 Hawkeye Tel. Co., Leo E. Wagner, North English. Per mile \$12.70; Iowa 11, \$139.70.
 Hawkeye Tel. Co., M. J. McGrath, Independence. Per mile \$6.25; Buchanan 11, \$68.75.
 Hawkeye Tel. Co., Charles West, Russell. Per mile \$10.90; Lucas 6.58, \$71.72.
 Hawkeye Tel. Line, Ray T. Youngman, Toledo. Per mile \$9.64; Tama 7, \$67.48.
 Hawkeye Tel. Line, E. M. Ressler, Shell Rock. Per mile \$10.10; Butler 7.25, \$73.23.
 Hawks Line, G. A. Putbrese, Ulmer. Per mile \$9.66; Sac 11.25, \$108.67.

Hawthorne Mutual Line No. 11, L. S. Ingram, Clarinda. Per mile \$6.10; Page 3, \$18.30.
 Hayes & Anderson Tel., Thos. Hendrickson, Carbon. Per mile \$10.50; Adams 6, \$63.00.
 Hayes & Grant Mutual Tel., F. W. Burton, Carbon. Per mile \$10.35; Adams 4, \$41.40; Montgomery 3, \$31.05; total \$72.45.
 Hayes Tel. Rural Line, E. Buss, Titonka. Per mile \$10.93; Kossuth 12, \$131.16.
 Hazel Dell No. 11, G. O. Chapman, Chariton. Per mile \$10.00; Lucas 5, \$50.00.
 Hazel Dell Telephone Co., F. O. Shank, Ottumwa. Per mile \$15.00; Wapello 3, \$45.00.
 Hazel Dell Tel. Co., Glen W. Burr, West Liberty. Per mile \$11.00; Cedar 1.50, \$16.50; Johnson 2.25, \$24.75; Muscatine 3.25, \$35.75; total \$77.00.
 Hazel Grove & Grant Rural Line, A. E. Penfold, Carbon. Per mile \$8.10; Adams 2, \$16.20; Montgomery 4.50, \$36.45; total \$52.65.
 Hazel Ridge Tel. Co., John Boushka, New Virginia. Per mile \$9.50; Warren 5.75, \$54.62.
 Hebron No. 97 Tel. Line, Olive Damon, Elmore Minn. Per mile \$11.00; Kossuth 2, \$22.00.
 Hebron Tel. Co., Edd Green, Orient. Per mile \$10.00; Adair 22.39, \$223.90; Madison 7.11, \$71.10; total \$295.00.
 Hebron Tel. Co., Willie Joos, Elmore Minn. Per mile \$9.90; Kossuth 5.50, \$54.45.
 Heibing Tel. Line, B. A. Milder, Nichols. Per mile \$13.00; Muscatine 3.75, \$48.75.
 Heminger Mutual Tel. Line, P. C. Heminger, Martinsburg. Per mile \$25.00; Keokuk .75, \$18.75.
 Henderson Private Tel. Line, P. G. Henderson, Central City. Per mile \$28.60; Linn 1.50, \$42.90.
 Hepburn & Bethesda Center Ridge Tel., Dan Goecher, Clarinda. Per mile \$9.28; Page 7.50, \$69.60.
 Hesper Farmers Mutual Tel., S. Burreson, Mabel, Minn. Per mile \$8.50; Winneshiek 17, \$144.50.
 Hesper Southwestern Tel. Co., A. A. Hawks, Mabel, Minn. Per mile \$9.50; Winneshiek 14.33, \$136.13.
 Hesseldahl Tel. Line, Frank Hesseldahl, Rake. Per mile \$6.00; Winnebago 1.75, \$10.50.
 Hess Mutual Tel. Co., August P. Weitzel, Lake View. Per mile \$9.00; Sac 6.50, \$58.50.
 Hickory Grove Tel. Co., C. W. Pearson, West Branch. Per mile \$16.50; Cedar 4.50, \$74.25.
 Hickory Point Tel., Carl Erickson, Chariton. Per mile \$19.00; Lucas 1.50, \$28.50.
 Highland Center Tel., J. E. Miller, Cantril. Per mile \$12.50; Van Buren 3, \$37.50.
 Highland Farmers Tel., E. Jungjohan, Sutherland. Per mile \$9.70; O'Brien 6.50, \$63.05.
 Highland Jack Rural Tel., Lee McDonald, Albia. Per mile \$11.70; Monroe 6, \$70.20.
 Highland Mutual Tel. Ass'n, L. Drummond, Highland Center. Per mile \$15.35; Wapello 50, \$767.50.
 Highland Northeastern Tel., S. O. Sacquittne, Dorchester. Per mile \$13.30; Winneshiek 7.50, \$99.75.
 Highland & Primghar Tel., Jerome A. Lake, Gaza. Per mile \$8.75; O'Brien 12.75, \$111.56.
 Highland Short Line Tel., H. Rudiger, Creston. Per mile \$9.00; Union 5, \$45.00.
 Highland Short Line Tel. Co., A. R. White, Clearfield. Per mile \$9.13; Ringgold 6.50, \$59.34; Taylor .75, \$6.85; total \$66.19.
 Highland Tel. Co., H. A. Holtz, Muscatine. Per mile \$9.40; Muscatine 6.75, \$63.45.
 Highland Tel. Co., John N. Bothell, Iowa City. Per mile \$11.00; Cedar .33, \$3.63; Johnson 4.66, \$51.26; total \$54.89.
 Highland Tel. Co., E. A. Eshorn, Chariton. Per mile \$16.40; Lucas 6.25, \$102.50.
 Highland Tel. Co., Howard T. Jones, West Branch. Per mile \$17.85; Cedar 7, \$124.95.
 Highland Tel. Co., C. A. Benson, Elkader. Per mile \$11.10; Clayton 34.50, \$382.95.
 Highland Township Tel. Line No. 1, L. J. Day, Afton. Per mile \$10.00; Union 5.50, \$55.00.
 Highlandville Farmers Tel., Lars K. Bjorgo, Dorchester. Per mile \$13.43; Allamakee .75, \$10.07; Winneshiek 20, \$268.60; total 278.67.

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| High Line Tel. Co., Fred D. Fellows, Keosauqua. Per mile \$8.80; Van Buren 1 \$79.20. | \$79.20. |
| High Point Tel. Co., C. J. Mottet, Ottumwa. Per mile \$25.00; Wapello 111 \$23.25. | \$23.25. |
| High Point Tel. Co., Harry Goodvin, Carbon. Per mile \$13.75; Adams 1, \$44.75. | \$44.75. |
| High Prairie Tel. Co., Stafford Dolley, Hedrick. Per mile \$10.40; Keokuk 121, \$53.80; Wapello 2.25, \$33.80; total \$67.60. | \$67.60. |
| High Prairie Tel. Line, John A. Hoopes, Muscatine. Per mile \$9.50; Muscatine 2.50, \$22.50. | \$22.50. |
| Hilger Riverton Tel. Line, D. A. Hilger, Riverton. Per mile \$7.75; Fremont 2.50, \$19.25. | \$19.25. |
| Hill Crest Tel. Co., Henry Storyjohann, Garwin. Per mile \$10.00; Tama 1 \$50.00. | \$50.00. |
| Hill Line Tel. Co., H. O. Grell, Princeton. Per mile \$12.30; Scott 450, \$55.15. | \$55.15. |
| Hillsboro Telephone Line, L. E. Carter, Hillsboro. Per mile \$13.50; Henry 3.75, \$50.63; Van Buren 1.25, \$18.87; total \$67.50. | \$67.50. |
| Hillsdale Mutual Tel., L. E. Jordan, Deep River. Per mile \$11.00; Iowa 11, \$187.00. | \$187.00. |
| Hilton Township Tel. Co., Lewis Larson, Marengo. Per mile \$10.00; Iowa 1, \$80.00. | \$80.00. |
| Hinkley Tel. Co., Roland Sherburn, Lone Tree. Johnson, total assessment, \$22.50. | \$22.50. |
| Hinton Mutual Tel. Line, Raymond Tucker, Lovilia. Per mile \$8.75; Monroe 5, \$43.75. | \$43.75. |
| "H" Line or 1500 Line, Elmer Jacobs, Sigourney. Per mile \$9.00; Keokuk 1, \$51.00. | \$51.00. |
| Hogback Tel. Co., Chet Stephens, Columbus Junction. Per mile \$9.65; Louisa 8, \$77.44. | \$77.44. |
| Hollandale Mutual Tel. Co., H. O. Swingen, Woden. Per mile \$9.50; Hancock 1.50, \$14.40; Wintebago 32.50, \$212.00; total \$226.40. | \$226.40. |
| Holland Mutual Tel. Co., N. G. Vander Linden, Murray. Per mile \$10.75; Clarke 3.25, \$34.77. | \$34.77. |
| Holt Center Mutual Tel. Line, Louis Cotter, Corning. Per mile \$9.50; Taylor 11.50, \$109.25. | \$109.25. |
| Holtz Tel. Co., Wm. Schneider, Maquoketa. Jackson, total assessment, \$11.75. | \$11.75. |
| Home Mutual Tel. Co., C. A. Lofstedt, Rippey. Per mile \$11.50; Boone 3, \$2.88; Greene 12.25, \$140.87; total \$143.75. | \$143.75. |
| Home Mutual Tel. Co., F. P. Gibson, West Liberty. Per mile \$12.65; Cedar 19.50, \$246.67; Muscatine 1.50, \$69.58; total \$316.25. | \$316.25. |
| Homer No. 1 Tel. Co., Chas. L. Pratt, Rowley. Per mile \$8.75; Buchanan 124 \$74.46. | \$74.46. |
| Homer Township Mutual Tel., Hubert Donnelly, Garrison. Per mile \$10.00; Benton 19.12, \$191.20. | \$191.20. |
| Homestead Tel. Co., Lee H. Yager, Lake Park. Per mile \$9.00; Dickinson 16, \$144.00. | \$144.00. |
| Home Tel. Line, T. Z. Henryson, Story City. Per mile \$9.68; Hamilton 6, \$77.44. | \$77.44. |
| Honey Grove No. 14, John Andrie, Ely. Per mile \$10.00; Linn 10, \$194.90. | \$194.90. |
| Honey Hill Tel. Co., Aden Edaburn, Center Point. Per mile \$12.50; Linn 1, \$37.50. | \$37.50. |
| Hoosier Creek Tel. Co., P. E. Fuhemeler, Ely. Per mile \$11.25; Johnson 11, \$123.75; Linn 2, \$22.50; total \$146.25. | \$146.25. |
| Hoovers Steamboat Rock Line, J. H. Hoover, Steamboat Rock. Per mile \$11.00; Hardin 1.33, \$14.63. | \$14.63. |
| Hopeville & Grand River Tel. Co., Mollie Taylor, Grand River. Per mile \$2.00; Clarke 3.50, \$31.50; Decatur 6.50, \$58.50; total \$90.00. | \$90.00. |
| Hopeville & Lons Ridge Tel., A. B. Dunfee, Thayer. Per mile \$9.65; Clarke .75, \$7.20; Ringgold 1.50, \$14.40; Union 10.50, \$109.80; total \$122.60. | \$122.60. |
| Hopeville & Ringgold Tel. Co., Le Roy Shields, Grand River. Per mile \$11.00; Clarke 3.50, \$38.50. | \$38.50. |
| Hopeville & Southwestern Line, Phil James, Murray. Per mile \$12.50; Clarke 2, \$27.00; Union 1.50, \$20.25; total \$47.25. | \$47.25. |
| Hopewell Tel. Co., C. M. Austin, Shell Rock. Per mile \$9.27; Bremer 1, \$18.74; Butler 2, \$18.74; total \$37.48. | \$37.48. |
| Hopewell Tel. Co. No. 2, Matthew Bonar, Milton. Per mile \$7.75; Van Buren 5, \$38.75. | \$38.75. |
| Hopkins Tel. Co., A. J. Roberts, Kansas City, Mo. Per mile \$11.50; Page 1.50, \$17.25; Taylor 24, \$391.00; total \$408.25. | \$408.25. |
| Horn & Clark Tel. Line, C. G. Clark, South English. Keokuk, total assessment, \$9.00. | \$9.00. |

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| Horseshoe Bend Tel. Co., W. H. Emeda, Wellman. Per mile \$9.20; Johnson 1.75, \$16.10; Washington 5.50, \$50.60; total \$66.70. | \$66.70. |
| Hoopers Granville Tel. Co., Fred Colling, Granville. Per mile \$9.50; Sioux 17.75, \$168.62. | \$168.62. |
| "H" Tel. Line, Arthur Toyne, Adams. Per mile \$9.20; Carroll 6, \$55.20; Greene 2, \$16.00; total \$101.20. | \$101.20. |
| Hubbard & Buckeye Independent Mutual Tel., W. E. Brightwell, Iowa Falls. Per mile \$8.60; Hardin 18, \$154.80. | \$154.80. |
| Humeston & Cambria Tel., James Mince, Cambria. Per mile \$10.60; Wayne 6.25, \$66.25. | \$66.25. |
| Humeston & Le Roy Independent Tel. No. 2, H. D. Buffum, Humeston. Per mile \$9.25; Decatur 4, \$37.15; Wayne \$27.84; total \$64.99. | \$64.99. |
| Humeston & Unity Tel., John D. Gerdes, Corydon. Per mile \$12.60; Wayne 2, \$122.40. | \$122.40. |
| Hummaconna Tel. Co., Bert Van Cleave, Blakesburg. Per mile \$15.00; Monroe 2.50, \$37.50. | \$37.50. |
| Hummer Tel. Line, James J. O'Connor, Doon. Per mile \$11.25; Lyon 7, \$78.75. | \$78.75. |
| Hunt Tel. Line, Carl Stevenson, Shell Rock. Per mile \$10.45; Butler 5.50, \$57.47. | \$57.47. |
| Iccontum & Tyrone Tel., J. H. Derby, Melrose. Per mile \$10.00; Appanoose .50, \$5.00; Monroe 12, \$129.00; total \$134.00. | \$134.00. |
| Idaho Tel. Co., Gus Boeke, Hubbard. Per mile \$5.90; Hardin 3, \$165.00. | \$165.00. |
| Idelwild Tel. Co., Oscar Heindold, Mason City. Per mile \$9.80; Cerro Gordo 10.75, \$105.35. | \$105.35. |
| "I" & "P" Tel. Co., F. C. Fohlman, Hartley. Per mile \$12.50; O'Brien 2.50, \$47.25. | \$47.25. |
| Independent Four Line, J. W. Carr, Palaski. Per mile \$7.20; Davis 8.75, \$63.00. | \$63.00. |
| Independent Line, Fred Saathoff, Woden. Per mile \$26.00; Hancock .75, \$19.50. | \$19.50. |
| Independent Line No. 2, Henry Van Engen, Doon. Per mile \$10.00; Lyon 3, \$30.00. | \$30.00. |
| Independent Tel. Co., Ralph Foster, Wellman. Per mile \$10.17; Washington 3.50, \$35.59. | \$35.59. |
| Independent Tel. Co., Joseph M. Stadler, Chelsea. Per mile \$10.11; Tama 5.50, \$55.60. | \$55.60. |
| Independent Tel. Co., D. J. Murphy, Melrose. Per mile \$6.13; Monroe 9.25, \$54.70. | \$54.70. |
| Independent Tel. Co., James H. Bell, Nichols. Per mile \$11.70; Johnson 8, \$93.60; Muscatine 25, \$2.91; total \$96.51. | \$96.51. |
| Independent Tel. Co., J. E. Foster, West Liberty. Per mile \$8.68; Muscatine 5.50, \$47.46. | \$47.46. |
| Independent Tel. Co., Oscar Schroeder, Luzerne. Per mile \$11.39; Benton 6.25, \$70.30. | \$70.30. |
| Independent Tel. Co., H. H. Harper, Redfield. Per mile \$11.49; Dallas 3.50, \$39.90. | \$39.90. |
| Independent Tel. Co., R. H. Green, Promise City. Per mile \$7.00; Wayne 5, \$35.00. | \$35.00. |
| Independent Tel. Co. of Audubon & Cass Counties, Milton Smith, Anita. Per mile \$14.00; Audubon 1.50, \$21.00; Cass 1.25, \$17.50; total \$38.50. | \$38.50. |
| Independent Tel. Co. of Hamersville, E. E. Osborn, Walker. Per mile \$9.37; Benton 5, \$46.85; Buchanan .50, \$4.88; Linn 2.50, \$23.42; total \$74.90. | \$74.90. |
| Independent Tel. Line, C. Claude Work, Adair. Per mile \$13.50; Adair 4, \$54.00. | \$54.00. |
| Independent Tel. Line, James F. Coyne, Lovilia. Per mile \$6.25; Monroe 5, \$31.25. | \$31.25. |
| Independent Tel. Line, Wm. Lamb, Lancaster, Mo. Per mile \$12.00; Davis 8.75, \$117.00. | \$117.00. |
| Independent Tel. Line, W. J. Beeler, East Peru. Per mile \$12.50; Madison 8, \$75.00. | \$75.00. |
| Independent Tel. Line, E. M. Erickson, Joice. Per mile \$8.60; Worth 8, \$68.80. | \$68.80. |
| Independent Tel. Line, J. W. Haxelton, Glidden. Per mile \$7.99; Carroll 4.50, \$34.20. | \$34.20. |
| Independent Tel. Line, Ernest Johnke, Lewis. Per mile \$12.50; Cass 8.50, \$104.25. | \$104.25. |
| Independent Tel. Line, Martin Anderson, Shannon City. Per mile \$13.00; Ringgold 2.75, \$35.75. | \$35.75. |
| Independent Tel. Line No. 12, G. W. Morris, Wapello. Per mile \$9.27; Louisa 7, \$64.89. | \$64.89. |
| Indian Creek Tel. Line, W. H. Pierce, Lewis. Per mile \$12.00; Cass 12.75, \$177.28. | \$177.28. |
| International Tel. Co., Foster Smith, Milo. Per mile \$12.00; Warren 5, \$60.00. | \$60.00. |

Inwood Tel. Line No. 21, John Speelman, Inwood. Per mile \$10.00; Lyon 1.75, \$17.50; Sioux 2.25, \$22.50; total \$40.00.

Iowa Center Tel. Co., J. S. Viquain, Belle Plaine. Per mile \$10.80; Benton 2, \$32.40.

Iowa Center Tel. Co., John Scott, Maxwell. Per mile \$10.17; Story 14.50, \$147.46.

Iowa Center Tel. Co. No. 2, S. J. Kurtz, Maxwell. Per mile \$10.00; Story 12.50, \$125.00.

Iowa City-Scott Tel. Co., W. A. Meardon, Iowa City. Per mile \$4.50; Johnson 8.50, \$38.25.

Iowa City & West Branch Tel. H. D. Robertson, West Branch. Per mile \$10.30; Cedar .75, \$7.72; Johnson 8, \$82.40; total \$90.12.

Iowa Falls & Eagle City Tel., Ernest C. Frisbie, Iowa Falls. Per mile \$10.15; Hardin 18, \$182.74.

Iowa Falls, Ellis Buckeyes Mutual Tel. Co., A. R. Calkins, Iowa Falls. Per mile \$12.00; Hardin 24.75, \$297.00.

Iowa Falls & Owsa Tel., W. T. Johnson, Iowa Falls. Per mile \$10.97; Hardin 18, \$197.46.

Iowa & Minnesota Mutual Tel. Line, Henry O. Pearson, Mable, Minn. Per mile \$15.00; Winneshiek 5.25, \$78.75.

Iowa River Farmers Tel., A. B. Jordan, New Albin. Per mile \$6.46; Allamakee 17.50, \$113.05.

Iowa River Road Rural Tel. Ass'n., Dewey M. Small, Wapello. Per mile \$12.70; Louisa 4.50, \$57.15.

Iowa River Tel. Co., Geo. Ott, Robertson. Per mile \$10.60; Hardin 4, \$42.40.

Iowa Tel. Co., J. A. Carlson, Bricelyn, Minn. Per mile \$12.08; Winnebago 6, \$72.48.

Iowa Tel. or Iowa Elmore Tel. Co., Ernest Nims, Elmore, Minn. Per mile \$10.35; Kossuth 7, \$72.45.

Iowa Valley Line, G. N. Stoner, Belle Plaine. Per mile \$11.25; Benton 2, \$22.50; Iowa 2, \$22.50; total \$45.00.

Ira Tel. C. C. Plannap, Ira. Per mile \$12.84; Jasper 11, \$141.24.

Ireton Rural Mutual Tel. Co., John Vlotho, Ireton. Per mile \$11.00; Plymouth 8, \$88.00; Sioux 75, \$825.00; total \$912.00.

Irish Grove Tel. Co., E. J. Anderson, New Virginia. Per mile \$10.62; Warren 8, \$84.96.

Irving Mutual Tel. Co., S. A. McCandless, Belle Plaine. Per mile \$10.70; Benton 5.75, \$61.52; Tama 2, \$21.40; total \$82.92.

Irrington Center Telephone Co., F. A. Russell, Algona. Per mile \$7.50; Kossuth 18.50, \$138.75.

Irrington Tel. Line, R. W. Butterfield, Irrington. Per mile \$12.20; Kossuth 9, \$109.80.

Irving Town Line, A. M. Ledvina, Irving. Per mile \$16.00; Benton 50, \$80.00; Tama 2, \$48.00; total \$168.00.

Iseland (Tracy), J. P. Marsh, Tracy. Per mile \$17.00; Marion 2.50, \$42.50.

Ivester Mutual Tel. Line, D. I. Meyers, Eldora. Per mile \$9.00; Grundy 8.50, \$76.50.

I. X. L. Tel. Line, A. V. Baker, Florida. Per mile \$9.65; Davis 8, \$77.20.

Jackson Center Tel. Co., B. F. Bentley, Boone. Per mile \$11.60; Boone 45, \$522.00.

Jackson & Dayton Tel. Co., L. A. Wylie, Clarksville. Per mile \$7.90; Butler 8, \$63.20.

Jackson Short Line Tel. Line, H. H. Sherburne, Clarksville. Per mile \$20.00; Butler 1.75, \$35.00.

Jackson Tel. Line, A. A. Canady, Milton. Per mile \$11.60; Van Buren 6, \$69.60.

Jackson Tel. Line, R. D. Breakeridge, Winterset. Per mile \$4.40; Madison 7.50, \$33.00.

Jacksonville Line, J. A. Cooley, Lucas. Per mile \$12.90; Clarke 2, \$38.70; Lucas 2, \$38.70; total \$77.40.

Jacob Tel. Line No. 36, Andrew Tone, Grinnell. Per mile \$7.88; Poweshiek 7.25, \$53.12.

James, Henry L. Tel. Line, Henry L. James, Stanley. Per mile \$4.25; Fayette 7, \$29.75.

James Mutual Tel. Co., John Hardersen, Jr., Hinton. Per mile \$12.15; Plymouth 11, \$133.65.

Jameson & Farmers Mutual Tel., W. H. McCarty, New Virginia. Per mile \$9.84; Clarke 8.25, \$81.18.

Jefferson Central Tel. Co., Clarence Toll, Allison. Per mile \$11.00; Butler 11.25, \$123.75.

Jefferson Tel. Co., E. H. Hartwig, Allison. Per mile \$9.15; Butler 9, \$82.35.

Jefferson Tel. No. 24, L. J. Garden, Eddyville. Per mile \$11.25; Mahaaka 5, \$56.25.

Jefferson Township Farmers Mutual Tel. Vaclar Bys. Sylon. Per mile \$13.55; Johnson 18.50, \$229.55; Lion 2.50, \$32.88; total \$257.48.

Jefferson Township Mutual Tel., E. G. White, Menlo. Per mile \$13.50; Adair 44, \$594.00; Guthrie 2.25, \$30.28; total \$624.38.

Jefferson Township Mutual Tel. Co., Otto Wisniewer, Van Meter. Per mile \$8.22; Dallas 11.25, \$92.47; Madison 29.25, \$240.41; total \$332.91.

Jerico Tel. Co., Glenn Ralph, New Hampton. Per mile \$13.25; Chilcaaw 32, \$424.25; Howard 10, \$132.30; total \$556.48.

Jerico Tel. Co., H. M. Bright, Independence. Per mile \$10.00; Buchanan 7.50, \$75.00.

Jersey Ridge Tel. Line, W. F. Warnsbeld, Davenport. Per mile \$18.12; Scott 4, \$72.48.

Jerusalem Hill Tel. Co., J. A. Bolton, New Hartford. Per mile \$8.40; Butler 2.62, \$20.40.

Jewell Northeastern Tel. Co., Frank Johnson, Jewell. Per mile \$12.15; Hamilton 11, \$133.65.

Jewell & Wall Lake Rural Tel., Richard Anderson, Jewell. Per mile \$11.20; Hamilton 50, \$562.00.

Johnston Tel. Line No. 10, E. F. Jones, Boone. Per mile \$13.75; Boone 4, \$55.00.

Jolly Eight Rural Tel., H. B. Hanson, Kellogg. Per mile \$5.70; Jasper 6.80, \$37.05.

Jones Creek Tel. Line, P. A. Carter, St. Charles. Per mile \$11.00; Madison 6.25, \$68.75.

Jordan Line, F. E. Johnson, Jordan. Per mile \$21.25; Boone 1.50, \$31.88.

Jordan Valley Tel. Line, Jesse F. Childster, Castana. Per mile \$10.00; Monona 11, \$110.00.

Junction Tel. Co., O. E. Briles, Chariton. Per mile \$17.20; Lucas 4.50, \$77.40.

Kallias, Walter J. Private Line, W. J. Kallias, Keystone. Benton, total assessment, \$5.50.

Kalorama Tel. Co., C. J. To Strake, Muscatine. Per mile \$11.90; Muscatine 4, \$47.60.

Kane Center Tel. Co., M. E. Heaton, Eberon. Per mile \$29.50; Benton 3, \$88.50; Tama 40, \$102.25; total \$190.75.

Kane Center Tel. Line, John Heitmann, Jr., Keystone. Per mile \$10.40; Benton 6, \$62.40.

Kane & Homer Tel., H. A. Albers, Keystone. Per mile \$14.00; Benton 9, \$126.00.

Kane Telephone Line No. 8, E. J. Cherveny, Keystone. Per mile \$6.54; Benton 8, \$52.48.

K. C. Tel. M. J. Berger, Carroll. Per mile \$11.25; Carroll 4, \$45.00.

Keegley Branch Tel. Co., L. A. Peterson, Story City. Per mile \$9.37; Hamilton 50, \$46.88; Story 2.50, \$32.30; total \$79.48.

Kellogg & Highland Tel. Co., J. W. Strovers, Kellogg. Per mile \$9.20; Jasper 17, \$156.40.

Kellogg Mutual Tel. Co., R. C. Birchard, Kellogg. Per mile \$70.00; Jasper 6, \$250.00.

Kellogg & Turner Tel. Co., C. T. Powers, Kellogg. Per mile \$10.70; Jasper 7.50, \$80.25.

Kendallville & Burr Oak Telephone, M. A. Knox, Canton, Minn. Per mile \$5.82; Winneshiek 13, \$88.66.

Kendallville & Cresco Farmers Tel. Wm. Stoppers, Cresco. Per mile \$9.80; Howard 1.25, \$12.25; Winneshiek 8.20, \$81.30; total \$95.55.

Kennebec to Ticonic Tel., W. H. Foster, Ticonic. Per mile \$7.75; Monona 10, \$77.50.

Kent & Cromwell Mutual Tel., Grant Sammons, Cromwell. Per mile \$14.00; Union 9, \$126.00.

Kent & Platte Center Tel., A. A. Kitching, Creston. Per mile \$8.75; Union 8, \$70.00.

Keokuk Tel. Co., B. A. Nelson, Keokuk. Per mile \$17.50; Lee 6, \$105.00.

Keokuk Township Tel. Line, C. W. Graham, Florida. Per mile \$6.00; Wapello \$10.50, \$62.00.

Keota & Kinross Tel. Co., Forrest M. Herr, Keota. Per mile \$12.30; Keokuk 2.50, \$116.85.

Kessler Tel. Co., G. H. Kessler, Garrison. Per mile \$7.74; Benton 6, \$46.44; Tama 4.50, \$33.87; total \$80.31.

Keewick Liberty Mutual Tel., W. E. Bailey, Keewick. Per mile \$11.60; Keokuk 5.50, \$63.80.

Keswick Mutual Tel., J. F. Dunn, Keswick. Per mile \$51.60; Keokuk .75, \$38.70.

Keswick South Line (Mutual), G. McCoy, Keswick. Per mile \$26.25; Keokuk 1.50, \$39.37.

Keswick & Webster Mutual Tel., E. A. Cameron, Keswick. Per mile \$23.00; Keokuk 4.50, \$103.50.

King Line Tel. Co., G. W. E. Johnson, Laurens. Per mile \$9.16; Pochahontas 12, \$109.92.

King Mutual Tel. Co., John Helgren, Thompson. Per mile \$11.20; Winnebago 24.25, \$271.60.

King Tel. Co., Alva E. Evans, Derby. Per mile \$9.00; Lucas 5.50, \$49.50; Wayne 2, \$18.00; total \$67.50.

Kinney Mutual Farmers Tel. Co., J. O. Kinney, Bloomfield. Per mile \$23.75; Davis 3, \$71.25.

Klett Tel. Line No. 14, H. L. Peiffer, Harper. Per mile \$12.10; Keokuk 3.50, \$42.35.

Klondike Tel. Line, Jos. Brickner, Chelsea. Per mile \$8.00; Tama 19.75, \$158.00.

Kniffin & Promise City Farmers Mutual Tel., E. M. Parks, Corydon. Per mile \$10.11; Wayne 5.50, \$55.60.

Knoke & Pomeroy Farm Line, H. A. Albrecht, Pomeroy. Per mile \$10.95; Calhoun 25, \$273.75.

Kolosicek & Marek Tel. Co., Melack Kolosicek, Kalona. Per mile \$9.10; Washington 4.50, \$40.95.

Kossuth Rural Tel. Line, O. E. Miller, Wesley. Per mile \$12.00; Kossuth 5.25, \$63.00.

Kosztka & Belle Plaine Tel., Oscar L. Miner, Belle Plaine. Per mile \$10.00; Benton 2.50, \$25.00; Iowa 8.50, \$85.00; total \$110.00.

Kramer Tel. Co., Albert Adam, Harper. Per mile \$10.38; Keokuk 6.50, \$67.47.

Lacey Rural Tel. No. 3, Jess McDonough, Lacey. Per mile \$9.00; Mahaska 5.50, \$49.50.

Lacona & Oakley Tel. Co., Ira Gillaspay, Lacona. Per mile \$8.82; Lucas 8, \$70.56; Warren .87, \$7.67; total \$78.23.

Lacona & Southwestern Tel., E. C. Elmendorf, Lacona. Per mile \$12.90; Lucas 4, \$51.60; Warren 2, \$25.80; total \$77.40.

Lacona Western Tel., Samuel Sinift, Lacona. Per mile \$9.00; Warren 10, \$90.00.

Ladora & Northern Tel., Rhod Whiteford, Marengo. Per mile \$11.84; Iowa 55, \$651.20.

Lafayette & Center Point Tel., Louis A. Soukup, Center Point. Per mile \$9.16; Linn 9, \$82.44.

Lafayette Center Tel. Co., Will Frandson, Story City. Per mile \$11.50; Story 7.75, \$89.12.

Lafayette Tel. Co., Sam Maier, Center Point. Per mile \$8.50; Linn 10, \$85.00.

Lafayette Tel. Co. No. 9, Anton Herman, Harper. Per mile \$12.80; Keokuk 6.50, \$83.20.

Lafayette Warren Tel. Co., Wm. Wendt, Waverly. Per mile \$12.69; Bremer 62, \$786.78.

Lake George Tel. Co., H. Helm, Woden. Per mile \$9.30; Hancock 11, \$102.30.

Lake Road Tel. Line, Geo. Fothergill, Armstrong. Per mile \$12.80; Emmet 10.50, \$134.40; Kossuth 5.50, \$70.40; total \$204.80.

Lake Side Tel. Co., C. M. Steward, Lake View. Per mile \$14.00; Sac 7.25, \$101.50.

Lake Side Tel. Co., M. J. Lindle, Muscatine. Per mile \$9.00; Muscatine 9, \$81.00.

Lake Side Tel. Co., S. L. Farrow, Clear Lake. Per mile \$12.15; Cerro Gordo 10.50, \$127.57.

Lake Side Tel. Co., Miss Blanche Vtipil, Marlon. Per mile \$9.50; Linn 5, \$47.50.

Lake Side Tel. Line, A. E. Anderson, Forest City. Per mile \$10.00; Hancock 7, \$70.00; Winnebago 7.25, \$72.50; total \$142.50.

Lake Tel. Co., C. W. Harbaugh, Muscatine. Per mile \$11.45; Muscatine 5.50, \$62.97.

Lake Township Farmers Tel., T. L. Tigland, Hardy. Per mile \$9.58; Humboldt 12, \$114.96.

Lamotte & Cottonville Tel., R. W. Cahill, Bellevue. Per mile \$12.00; Jackson 18, \$216.00.

Lamotte & Gordons Ferry Tel., Henry Fischer, Bellevue. Per mile \$11.00; Jackson 9, \$99.00.

Lamotte Independent Tel., Peter Koos, Lamotte. Per mile \$8.86; Jackson 11.50, \$101.89.

Lamotte Tel. Co. No. 1, C. S. Harris, Lamotte. Per mile \$15.00; Jackson 3.25, \$48.75.

Lancaster Farmers Tel. Line No. 26, Gus Dumont, Sigourney. Per mile \$11.00; Keokuk 5.50, \$60.50.

Lansing River Tel. Line, J. W. Yeoman, New Albin. Per mile \$9.00; Allamakee 12, \$108.00.

Larchwood Township Tel. Co., W. O. Zangger, Larchwood. Per mile \$12.50; Lyon 17.50, \$218.75.

Laurel-Haverhill Tel., J. H. Knoll, Haverhill. Per mile \$10.90; Marshall 8.50, \$92.65.

Laurel Hill Tel. Co., W. F. James, Martelle. Per mile \$10.40; Jones 4.50, \$46.80.

Laurens Southeast Tel. No. 1, B. F. Weeks, Laurens. Per mile \$12.90; Pocahontas 4.50, \$58.05.

Laurens Southeast Tel. Co. No. 4, Edward Whannel, Laurens. Per mile \$7.15; Pocahontas 11, \$78.65.

Lawson Tel. Line, Alex Lawson, Castana. Monona, total assessment, \$5.00.

Lebanon Short Line, A. F. Sample, Keosauqua. Per mile \$12.32; Van Buren 3.50, \$43.12.

Leech Tel. Co., W. F. Leech, Humeston. Per mile \$9.20; Lucas 3.50, \$32.20; Wayne 3, \$27.60; total \$59.80.

Leeds Tel. Line No. 2, H. E. Harvey, Leeds. Per mile \$11.25; Woodbury 4, \$45.00.

LeGrand Central Tel. Line, Delmar D. Latham, Le Grand. Per mile \$10.56; Marshall 7, \$73.92; Tama 4, \$42.24; total \$116.16.

LeGrand & Dunbar Farmers Mutual Tel. Co., F. W. Erickson, Marshalltown. Per mile \$8.00; Marshall 12.50, \$100.00.

Leland Mutual Tel. Co., E. G. McGreevey, Leland. Per mile \$12.00; Winnebago 5.25, \$63.00.

Lenox Northwestern Mutual Tel. Co., F. W. Bennison, Lenox. Per mile \$11.00; Adams 3.75, \$41.25; Taylor 1, \$11.00; total \$52.25.

Lenox Star Tel., H. M. Creswell, Lenox. Per mile \$12.18; Adams 7.50, \$91.35; Taylor .50, \$6.09; total \$97.44.

Lenox Township Farmers Mutual Tel., H. O. Schloeman, Norway. Per mile \$7.63; Benton 3, \$22.89; Iowa 6, \$45.78; total \$68.67.

Le Roy & Humeston North Line No. 1, Roy Barnett, Humeston. Per mile \$15.00; Decatur 1, \$15.00; Wayne 3.50, \$52.50; total \$67.50.

Le Roy Telephone Co., Archie A. Wells, Le Roy, Minn. Per mile \$12.00; Howard 40, \$480.00; Mitchell 24, \$288.00; total \$768.00.

Lesan & Saltzman Tel. Co., C. A. Campbell, Mt. Ayr. Per mile \$7.50; Ringgold 7, \$52.50.

Leslie Tel. Co., W. J. Hughes, Osceola. Per mile \$10.30; Clarke 14.50, \$149.35; Decatur 2.50, \$25.75; total \$175.10.

Lewis & Northern Tel., W. Lawton, Lewis. Per mile \$11.00; Cass 5.50, \$60.50.

Lewis Southern Tel. Ass'n, Glen O. Jones, Lewis. Per mile \$8.75; Cass 7, \$61.25.

Lewis & Western Tel., F. S. Rossell, Lewis. Per mile \$10.42; Cass 8.75, \$91.17; Pottawattamie 8.75, \$91.17; total \$182.35.

Liberty Center Tel. Co., Frank Ross, Corydon. Per mile \$8.75; Wayne 7, \$61.25.

Liberty Central Tel., V. E. Noble, Meriden. Per mile \$10.00; Cherokee 10, \$100.00.

Liberty Five Tel. Line, F. J. Turner, Quasqueton. Per mile \$13.00; Buchanan 2, \$26.00.

Liberty Tel. Co., J. C. Kenney, Oakley. Per mile \$8.52; Lucas 8.50, \$72.42.

Liberty Tel. Co., P. M. Carlson, Madrid. Per mile \$11.82; Boone 5.50, \$65.01; Story 1, \$11.82; total \$76.83.

Liberty Tel. Co., Geo. Summons, Peru. Per mile \$10.40; Madison 3, \$31.20.

Liberty Tel. Line, C. M. Fluke, Athelstan. Per mile \$13.60; Taylor 4.50, \$61.20.

Liberty Tel. Line, J. L. Barker, Gravity. Per mile \$8.50; Taylor 7.50, \$63.75.

Lime Creek Tel. Co., J. W. Sneesly, Mason City. Per mile \$10.00; Cerro Gordo 3.25, \$32.50.

Lime Creek Tel., C. O. Thompson, Lake Mills. Per mile \$12.24; Winnebago 6.25, \$76.50.

Lime Creek Tel. Co., Albert Jass, Jr., Garner. Per mile \$10.00; Cerro Gordo 3, \$30.00; Hancock 5, \$50.00; total \$80.00.

Lime Creek Tel. No. 26, S. W. Zimmerman, Brandon. Per mile \$8.30; Buchanan 6, \$49.80.

Lincoln Beaver Tel. Line, H. A. Steffen, Dike. Per mile \$8.57; Grundy 8.75, \$74.98.

Lincoln Center or 34 Line, Ben Wumkes, Grundy Center. Per mile \$8.82; Grundy 10.75, \$94.82.

Lincoln Farmers Mutual Tel. Co. No. 9 & 138, Mahlon T. Yoder, Kalona. Per mile \$8.58; Johnson 9.50, \$81.51; Washington 2, \$17.16; total \$98.67.

Lincoln Hebron Tel. Co., H. C. Lunning, Buffalo Center. Per mile \$9.93; Kossuth 14.25, \$141.50; Winnebago 5.50, \$54.62; total \$196.12.

Lincoln Highway Tel. Co., Fred Holst, Keystone. Per mile \$10.86; Benton 3.25, \$35.29.

Lincoln Highway Tel. Co., John C. Tatge, Belle Plaine. Per mile \$12.50; Benton 6, \$75.00.

Lincoln Mutual Tel. Co. or Lines No. 92-93-104-105, E. F. Moore, Zearing. Per mile \$12.30; Hardin 1.50, \$18.45; Story 16.50, \$202.95; total \$221.46.

Lincoln Rural Tel., John Neitzke, Sanborn. Per mile \$10.50; O'Brien 26.50, \$278.25.

Lincoln Short Line, R. B. Murdock, Clearfield. Per mile \$15.00; Ringgold 4, \$60.00; Taylor .50, \$7.50; total \$67.50.

Lincoln Tel. Co., C. F. Hinrichs, Victor. Per mile \$9.00; Iowa 7, \$63.00; Poweshiek 2, \$18.00; total \$81.00.

Lincoln Tel. Co., Charles Doerres, Lone Tree. Per mile \$13.15; Johnson 11.50, \$151.22.

Lincoln Tel. Co., C. L. Gray, Winterset. Per mile \$12.00; Madison 7.75, \$93.00.

Lincoln Tel. Line, L. W. Moore, Chariton. Per mile \$8.20; Lucas 6.50, \$53.30.

Lincoln Tel. Line, C. O. Etzel, Marion. Per mile \$10.00; Linn 6, \$60.00.

Lincoln Township Mutual Tel. Co., J. A. Curtis, Harlan. Per mile \$19.20; Shelby 50, \$960.00.

Lincoln Township Tel. Co., Henry C. Henningson, Grundy Center. Per mile \$15.20; Grundy 2.25, \$34.20; Tama 3, \$45.60; total \$79.80.

Lincoln & Washington Line, J. H. Miller, Grundy Center. Per mile \$8.75; Grundy 7, \$61.25.

Linden & Dale Tel. Line, Geo. Godfrey, Linden. Per mile \$16.75; Guthrie 2.50, \$41.87.

Linden Tel. Co., A. W. Bennett, Linden. Per mile \$14.70; Dallas 3.50, \$51.50.

Line No. 3, Noah Stocker, Unionville. Per mile \$10.90; Davis 4, \$43.60.

Line No. 3 Nodaway Mutual Exchange, C. G. Sabin, Nodaway. Per mile \$13.75; Adams 5, \$68.75.

Line No. 3 or South of Inwood Line, Sam Bolding, Inwood. Per mile \$7.30; Lyon 3.50, \$25.55; Sioux .75, \$5.47; total \$31.02.

Line No. 4 Argo Mutual System, Geo. Schurr, Le Claire. Per mile \$12.00; Scott 5, \$60.00.

Line Five, E. E. Fitzgerald, Mt. Ayr. Per mile \$10.90; Ringgold 7.50, \$81.75.

Line No. 5, J. S. Stoaks, Grinnell. Per mile \$10.50; Poweshiek 4.50, \$47.25.

Line No. 5 Tel. Co., Ira T. Deam, Hampton. Per mile \$13.20; Franklin 6.25, \$82.50.

Line No. 7, A. B. Honeyman, Emerson. Per mile \$12.50; Mills 50, \$6.25; Montgomery 4.50, \$56.25; total \$62.50.

Line No. 7, Edgar Auliff, Le Claire. Per mile \$8.62; Scott 10.25, \$88.35.

Line No. 8 Delta Exchange, J. L. Stein, Delta. Per mile \$16.00; Keokuk 2.50, \$40.00.

Line No. 10, A. J. Gibson, Marshalltown. Per mile \$31.00; Marshall 1.50, \$46.50.

Lines No. 10 & 11, John J. Reeve, Hampton. Per mile \$12.00; Franklin 7, \$84.00.

Line No. 12, J. B. Mansel, Bancroft. Per mile \$12.40; Kossuth 1.62, \$20.08.

Line No. 12, Ned Pearson, Maxwell. Per mile \$22.00; Story 1.25, \$27.50.

Line No. 12, R. B. Brown, Inwood. Per mile \$10.70; Lyon 5, \$53.50; Sioux 2, \$21.40; total \$74.90.

Line No. 13, L. C. Kipp, Farmington. Per mile \$12.75; Lee 2, \$25.50; Van Buren 3, \$38.25; total \$63.75.

Line No. 14, H. D. Guthrie, Kellogg. Per mile \$8.40; Jasper 8.75, \$73.50.

Line No. 14, G. B. Lowe, Letts. Per mile \$9.30; Muscatine 6.50, \$60.45.

Line No. 14, Earnest Gisel, Maquoketa. Per mile \$10.50; Jackson 3.62, \$38.01.

Line No. 18, Henry Bruns, Sigourney. Per mile \$9.00; Keokuk 5.25, \$47.25.

Line No. 21 or Twenty-One Tel. Co., Miss Clara Zahiten, Algona. Per mile \$12.20; Kossuth 2.75, \$33.55.

Line No. 27, J. W. Sawyer, Delta. Per mile \$22.00; Keokuk 1.50, \$33.00.

Line No. 34, R. H. Griffin, Letts. Per mile \$10.00; Louisa .50, \$5.00; Muscatine 1.50, \$15.00; total \$20.00.

Line No. 40, V. W. Ruble, Indianola. Per mile \$8.60; Warren 3.75, \$32.25.

Line No. 41, K. R. Lewis, Center Point. Per mile \$10.50; Linn 5, \$52.50.

Line No. 43, Frank Jackson, Owasa. Per mile \$14.60; Hardin 3.50, \$51.10.

Line No. 45, W. E. Miller, Hampton. Per mile \$10.60; Franklin 4, \$42.40.

Line No. 63, R. S. Williams, Grinnell. Per mile \$11.50; Jasper 4, \$46.00; Poweshiek 1.50, \$17.25; total \$63.25.

Line No. 81, Walter A. Swasick, Blakesburg. Per mile \$15.25; Wapello 5, \$76.25.

Line No. 86, O. L. Cary, Blakesburg. Monroe, total assessment, \$28.75.

Line No. 93, Evert Willemssen, Grinnell. Per mile \$9.00; Jasper 7.50, \$67.50.

Line No. 96, Carroll E. Johnson, Searsboro. Per mile \$7.70; Jasper 3, \$23.10; Poweshiek 1.50, \$11.55; total \$34.65.

Line 97, E. M. Deal, Zearing. Per mile \$8.80; Story 9, \$79.20.

Line No. 107, D. H. Davis, Beacon. Per mile \$22.00; Mahaska .25, \$5.50.

Line No. 1300, Geo. Johnson, Castana. Per mile \$8.30; Monona 4.50, \$37.35.

Line 1800 Tel. Co., August Varrelmann, Hampton. Per mile \$18.75; Franklin 2, \$37.50.

Line 2100 Tel. Co., John Miller, Hampton. Per mile \$5.70; Franklin 1.50, \$8.55.

Line No. 3500, John Schnabel, Hampton. Per mile \$7.77; Franklin 4.50, \$34.96.

Line No. 3800 Tel. Co., J. H. Richards, Geneva. Per mile \$11.80; Franklin 4.50, \$53.10.

Line No. 3900, Jake Herman, Sigourney. Per mile \$8.12; Keokuk 8, \$64.96.

Line No. 4200, W. P. Jennings, Sigourney. Per mile \$14.58; Keokuk 3, \$43.74.

Line 5200, H. J. Wallace, Hampton. Per mile \$7.55; Franklin 5, \$37.75.

Linn Branch Tel., J. F. Baum, Woodburn. Per mile \$10.00; Clarke 14.75, \$147.50.

Linn Grove Rural Tel. Ass'n, Edw. J. Zobel, Ely. Per mile \$13.12; Johnson 1.25, \$16.40; Linn 6.75, \$88.56; total \$104.96.

Linn Grove Tel. Co., C. C. Erb, Centerdale. Per mile \$11.00; Cedar 5.50, \$60.50.

Linn Grove Tel. No. 1, F. H. Mallie, Mt. Vernon. Per mile \$9.54; Linn 11, \$104.94.

Linn Tel. Line, Alvey H. Yessler, Marion. Per mile \$12.10; Linn 3.25, \$39.32.

Lintz Tel. Line No. 200, L. F. Duwa, Washington. Per mile \$12.00; Washington 7, \$84.00.

Little Northern Tel. Line, H. C. Wells, Plano. Per mile \$11.60; Appanoose 4.50, \$52.20.

Little Sioux Valley Rural Tel. Line, S. F. Steele, Sutherland. Per mile \$9.00; O'Brien 8.50, \$76.50.

Little Soap Creek Line No. 5, Marion Selman, Blakesburg. Per mile \$10.00; Wapello 6, \$60.00.

Livewood Tel. Line, Walter A. Ruth, Castana. Per mile \$11.00; Monona 4.50, \$49.50.

"L" Line No. 5 Lidderdale, J. F. Kurth, Glidden. Per mile \$10.75; Carroll 3, \$53.75.

Lockridge & Four Corners Tel. No. 2, A. D. Echmud, Lockridge. Per mile \$10.70; Jefferson 3.50, \$37.45.

Locust Grove Mutual Tel., G. E. Barnhart, South English. Per mile \$13.00; Keokuk 12.75, \$165.75.

Locust Grove Tel. Line, H. H. Parker, Ackworth. Per mile \$11.15; Warren 2.25, \$25.08.

Locust Hill Mutual Tel. Co., B. J. Clark, Martelle. Per mile \$23.00; Jones .25, \$5.75; Linn 2.25, \$51.75; total \$57.50.

Lodge Tel. Co., W. T. Lodge, Bevington. Per mile \$11.25; Madison 1.25, \$14.06; Warren .75, \$8.43; total \$22.50.

Logan Township Farmers Mutual Tel., J. G. Stinogel, Lohrville. Per mile \$8.06; Calhoun 2, \$177.32.

Lohr Division Farmers Tel., Geo. Lohr, Sac City. Per mile \$11.00; Sac 8.25, \$90.75.

Lonely Seven Tel., Charles Walters, Beaconsfield. Per mile \$11.10; Ringgold 4.50, \$49.95.

Lone Star Mutual Tel. Line, W. G. Sutherland, Dysart. Per mile \$8.90; Tama 5.87, \$52.24.

Lone Tree Tel. Co., E. J. Mershon, Rowley. Per mile \$7.00; Buchanan 8, \$56.00.

Lone Tree Tel. Co., Carl Stengel, Atlantic. Per mile \$10.60; Cass 7.50, \$79.50.

Lone Willow Tel. Line No. 9, R. B. Booth, Cedar Rapids. Per mile \$9.00; Linn 7.25, \$65.25.

Long Branch Tel. S. H. Kenagy, Clarinda. Per mile \$8.40; Page 14, \$117.60.
 Long Creek Tel. Co., T. W. Morgan, Columbus Junction. Per mile \$12.00; Louisiana 4.25, \$51.00.
 Long Grove Mutual Tel. Co., Mrs. J. R. John, Long Grove. Per mile \$17.00; Scott 82, \$1,411.00.
 Long Grove Tel., Howard Morehead, Maquoketa. Per mile \$10.00; Jackson 10, \$109.00.
 Loon Lake Tel. Co., Fred Tyre, Spirit Lake. Per mile \$6.25; Dickinson 450, \$25.12.
 Loring Mutual Tel. John Gulick, Sloan. Per mile \$12.00; Monona 24.50, \$59.50; Woodbury 14.50, \$188.50; total \$459.00.
 Lowell Tel. Co., J. W. Richards, Shell Rock. Per mile \$9.20; Butler 4.50, \$59.80.
 Lower Irish Bend Tel. Co., Colin P. Craig, Keosauqua. Per mile \$8.75; Van Buren 5, \$42.75.
 Lower Muscatine Road Tel., H. T. Hagenbuch, Iowa City. Per mile \$12.00; Johnson 19.50, \$265.20.
 Lowe Run Tel. Co., Fred Rann, Muscatine. Per mile \$7.40; Muscatine 12, \$96.20.
 Lucas County Northwestern Tel. R. L. Baker, Lacona. Per mile \$11.50; Lucas 4.50, \$59.85; Marion 3.5; \$2.82; total \$53.67.
 Lucas Grove Road Tel., R. R. Baker, Muscatine. Per mile \$12.00; Muscatine 15, \$195.00.
 Lucerne Tel. Co., Ed Williams, Humeston. Per mile \$11.50; Wayne 6.75, \$76.25.
 Lucky Six Tel. Co., Grant I. Helsel, Milton. Per mile \$7.80; Van Buren 2.50, \$27.30.
 Ludlow Tel., J. E. Meir, Waukon. Per mile \$11.40; Allamakee 51.50, \$587.19; Winneshiek 7, \$79.80; total \$666.99.
 Luray & Haverhill Tel. Co., Jos. P. Edel, Haverhill. Per mile \$5.00; Marshall 7, \$66.00.
 Luray Tel. Line, W. H. Thomas, Marshalltown. Per mile \$11.00; Marshall 4, \$66.00.
 Lutzen Rural Line, C. H. Patterson, Maquoketa. Per mile \$16.50; Jackson 2.75, \$45.65.
 Luzerne & Blairtown Mutual Tel., W. O. Sauertelg, Blairtown. Per mile \$10.00; Benton 5.50, \$55.00.
 Luzerne Oak Line, Jos. Janu, Luzerne. Per mile \$9.40; Benton 4.50, \$42.20.
 Lyle Tel. Co., W. L. Cole, Lyle, Minn. Per mile \$16.19; Mitchell 40.75, 60.74; Worth 3.50, \$56.66; total \$716.40.
 Lyman Independent Line, G. T. Kuester, Griswold. Per mile \$9.00; Cass 9, \$81.00.
 Lyman Mutual Tel. Co., F. W. Knoke, Griswold. Per mile \$12.32; Cass 14, \$172.48.
 Lynn Valley Tel. Line, P. I. K. Varnum, Marshalltown. Per mile \$10.50; Marshall 8.50, \$91.80.
 Lynnville & Searabro Tel. Exchange No. 3, E. W. Armstrong, Searabro. Per mile \$6.80; Jasper 1.50, \$10.20; Poweshiek 6.50, \$44.29; total \$54.48.
 Lynnville Tel. Line No. 92, C. F. Renaud, Lynnville. Per mile \$9.50; Jasper 5, \$47.50.
 Lyon & Sioux Tel. Line, Theodore Serck, Inwood. Per mile \$8.75; Lyon 1, \$26.25; Sioux 3, \$26.25; total \$52.50.
 Mackey Rosendale & Story City Tel. G. A. Heers, Story City. Per mile \$8.10; Boone 8.50, \$70.55; Story 5, \$41.50; total \$112.95.
 Mackey Tel. Co., T. W. Everts, Glidden. Per mile \$10.70; Carroll 7, \$74.90.
 Macksburg & Lorimer Mutual Tel., C. L. Denton, Afton. Per mile \$11.32; Madison 24.75, \$280.17; Union 8.25, \$93.39; total \$373.56.
 Macy Tel. Line, Henry Homan, Ackley. Per mile \$9.50; Franklin 5, \$47.50; Hardin 6, \$37.00; total \$104.50.
 Madison Township Tel. Co., B. O. Bakken, Decorah. Per mile \$15.00; Winneshiek 40, \$600.00.
 Main Road Tel. Co., C. L. Plegora, Tripoli. Per mile \$11.60; Bremer 2.50, \$87.00.
 Malaka Tel. Co., Everett Myer, Newton. Per mile \$10.25; Jasper 10, \$102.50.
 Malcolm Sheridan Madison Tel., Wm. McClure, Malcolm. Per mile \$16.00; Poweshiek 8, \$84.80.
 Maloy Short Line Tel., E. R. Ogil, Maloy. Per mile \$15.00; Ringgold 7, \$105.00; Taylor 50, \$7.50; total \$112.50.
 Manly Tel. Co., Lewis Field, Manly. Per mile \$11.19; Carro Gordo 4.75, \$53.13; Worth 51.75, \$579.95; total \$632.23.

Mantra Mutual Tel. Co., W. H. Bates, Albia. Per mile \$11.62; Monroe 8.25, \$95.85.
 Maple Grove & Harmony Tel. Line, Harry Block, Diagonal. Per mile \$10.50; Union 12.25, \$128.62.
 Maple Grove No. 1, C. R. Kinley, Maquoketa. Per mile \$17.50; Jackson 2, \$35.00.
 Maple Grove Rural Tel., W. D. Peters, Wapello. Per mile \$11.30; Louisa 5.50, \$64.90.
 Maple Grove Tel. Co., Fred K. Bruene, Beaman. Per mile \$12.50; Grundy 4, \$50.00.
 Maple Grove Tel. Co., N. P. Mackey, Olin. Per mile \$11.00; Cedar 4, \$64.00; Jones 5, \$55.00; total \$121.00.
 Maple Grove Tel. Co., J. W. Pfiz, Iowa Falls. Per mile \$10.23; Franklin 6.25, \$64.90; Hardin 6.75, \$69.95; total \$132.99.
 Maple Grove Tel. Line, Ed Crawford, Corydon. Per mile \$8.80; Wayne 9, \$79.20.
 Maple Grove Tel. Line, W. F. Davison, Maquoketa. Per mile \$9.00; Jackson 4.75, \$42.75.
 Maple Hill Telephone, I. S. Larson, West Branch. Per mile \$12.50; Cedar 7, \$87.50.
 Maple Leaf Line, G. M. Ringler, Alberton. Per mile \$8.50; Wayne 7, \$59.50.
 Maple Leaf Line, Tom Land, Osceola. Per mile \$12.00; Clarke 1.75, \$22.75.
 Maple Leaf Rural Tel., E. F. Bachmann, Allison. Per mile \$10.30; Butler 4.50, \$46.35.
 Maple Leaf Tel., W. W. Warrick, Clarinda. Per mile \$12.00; Page 2.50, \$42.00.
 Maple Leaf Tel. Co., B. C. Kempf, Jamaica. Per mile \$10.55; Dallas 7.50, \$77.62; Guthrie 3, \$31.95; total \$109.57.
 Maple Leaf Tel. Line, C. E. Fletcher, Vinton. Per mile \$11.34; Benton 6.12, \$69.96.
 Maple Leaf Tel. Line, Andrew Knudson, Marshalltown. Marshall, total assessment, \$16.00.
 Maple Ridge Farmers Tel. Line, Frank Sturtz, Montour. Per mile \$12.12; Tama 5.25, \$63.63.
 Maple River Tel. Co., M. L. Ertz, Maple River. Per mile \$12.50; Carroll 10, \$125.00.
 Maple Road Tel. Co., L. S. Showalter, Hampton. Franklin, total assessment, \$15.00.
 Maple Valley Agricultural Tel. Ass'n, F. W. Hawthorne, Castana. Per mile \$9.00; Monona 20, \$180.00.
 Maplewood Mutual Tel., Oswald H. Carr, Guthrie Center. Per mile \$8.60; Guthrie 8, \$68.80.
 Marcus B. B. Tel. Co., E. L. Douvia, Marcus. Per mile \$11.00; Cherokee 5, \$55.00.
 Marek Mutual Tel. Co., Vincent Marek, Washington. Per mile \$7.20; Washington 10.38, \$74.73.
 Marengo & Northwestern Telephone, Ray Shauli, Marengo. Per mile \$7.75; Iowa 8, \$70.00.
 Marion & Big Head Tel. Line, John C. Adams, Marion. Per mile \$7.63; Linn 9, \$68.67.
 Marion, Crabapple & Springville Tel., W. M. Willis, Marion. Per mile \$9.25; Linn 15, \$138.75.
 Marion & Northern Tel., Geo. Slater, Marion. Per mile \$9.60; Linn 15, \$144.00.
 Marion & Prairie Chapel Tel., O. S. Busenbark, Marion. Per mile \$11.50; Linn 13, \$218.50.
 Marion Suburban Tel. Co., Clyde Kearns, Marion. Per mile \$11.00; Linn 4.50, \$49.50.
 Marion Tel. Co., Clarence Kirkeberg, Elgin. Per mile \$10.32; Clayton 25.25, \$260.58; Fayette 1.75, \$18.96; total \$278.64.
 Marion Township Tel. Co., J. M. Taggart, Hampton. Per mile \$8.00; Franklin 7.50, \$60.00.
 Martelle Reed Tel. Co., C. E. Reed, Springville. Per mile \$11.00; Jones 3.25, \$48.75.
 Martinsburg Merchants Tel. Co., George Curtis, Martinsburg. Keokuk, total assessment, \$10.00.
 Martins Creek Tel., C. E. Lehr, Marion. Per mile \$10.26; Linn 9.50, \$97.47.
 Mason Township Tel. Co., J. R. Lindsey, New Market. Per mile \$11.70; Taylor 8.50, \$107.95.
 Mauch Chunk Tel. Co., Mark Eveland, Rose Hill. Per mile \$7.12; Mahaska 12, \$85.44.

May City Rural Tel., Henry Knickenberg, Osceola. Per mile \$10.67; Dickinson 4.50, \$48.01; O'Brien 10, \$106.70; Osceola 45, \$480.15; total \$634.86.

Mayne Rural Tel., C. H. Kelling, Ledyard. Per mile \$10.13; Kossuth 18, \$182.34

Maysville Tel. Co., Charles Toomsen, Hampton. Franklin, total assessment, \$30.00.

McCausland Mutual Tel. Line, Leo E. Flynn, McCausland. Per mile \$35.00; Scott 2, \$70.00.

McCausland Rural Tel. No. 6, Wm. Reistroffer, McCausland. Per mile \$12.75; Scott 10, \$127.50.

McGraw Tel. Line, D. A. Jennings, Beaconsfield. Per mile \$10.80; Ringgold 6, \$64.80.

McGregor Tel. Line, D. A. McGregor, Clarksville. Per mile \$9.20; Butler 9.50, \$87.40.

Meadow Rural Tel., A. J. Ford, Spencer. Per mile \$9.72; Clay 9, \$87.48.

Meadow Township Tel. or Remsen & Meadow Township Tel., Frank Schmitt, Remsen. Per mile \$11.90; Plymouth 8.50, \$101.15; Sioux 1, \$11.90; total \$113.05.

Medford Tel. Line, Z. T. Hutt, New Virginia. Per mile \$10.70; Warren 8.30, \$88.81.

Medicineville Sewal Tel. Co. Line No. 1, Earl W. Osborn, Sewal. Per mile \$7.70; Wayne 5.50, \$42.35.

Medicineville Sewal Tel. Co. No. 2, Loren Johnston, Sewal. Per mile \$16.60; Wayne 3.50, \$58.10.

Medora & Liberty Center Tel., J. C. Hess, Lacona. Per mile \$9.37; Warren 8, \$74.96.

Medora Northwestern Mutual Tel., Wm. F. Flechner, New Virginia. Per mile \$8.00; Warren 7.50, \$60.00.

Melrose & Great Eastern Tel., J. N. Callen, Melrose. Per mile \$10.40; Monroe 6, \$62.40.

Melrose Mutual Tel. Co., D. L. Barton, Eldora. Per mile \$9.25; Grundy 10, \$92.50.

Melrose & Tickridge Short Line, M. D. Conway, Melrose. Per mile \$7.40; Monroe 6.50, \$48.10.

Melrose & Tyrone Tel., J. S. Judge, Melrose. Per mile \$8.12; Monroe 8, \$64.96.

Merchants Mutual Tel. Line, M. E. Day, Whitten. Per mile \$43.00; Hardin 1.50, \$64.50.

Merchants Telephone Line No. 13, W. L. Clark, Plano. Appanoose, total assessment, \$10.00.

Meredith David Line (No. 74 Line), Lynnville. Per mile \$8.50; Jasper 1.25, \$10.63; Poweshiek 3.75, \$31.87; total \$42.50.

Merrell, C. O. Line, C. O. Merrell, New Virginia. Per mile \$11.15; Warren 1.37, \$15.28.

Metallic Tel. Line, C. F. Bryan, Chariton. Per mile \$16.00; Lucas 1.75, \$28.00.

Meyer Line No. 92, G. H. Meyer, Whittemore. Per mile \$16.60; Kossuth 3, \$49.80.

Meyers Brothers Rural Tel. Line, H. H. Meyers, Grundy Center. Per mile \$13.30; Grundy 3, \$39.90.

Middle Branch Tel. Co., H. A. Jeffries, Norwalk. Per mile \$12.00; Warren 5.75, \$69.00.

Middle Division North Coon Mutual Tel. Co., Henry Miller, Lanesboro. Per mile \$10.00; Carroll 8, \$80.00.

Middle English Tel., J. F. Kolosik, North English. Per mile \$13.70; Iowa 2.75, \$37.67.

Middlefield Center Tel., Hugh Fernald, Winthrop. Per mile \$12.50; Buchanan 5, total \$62.50.

Middle River Mutual Tel., J. M. Craven, Winterset. Per mile \$9.70; Madison 9.50, \$92.15.

Middle River Special Line, J. H. Duff, Des Moines. Per mile \$8.75; Madison 1, \$8.75; Warren .25, \$2.19; total \$10.94.

Middle Valley Mutual Tel., Charles Richie, Corning. Per mile \$7.97; Adams 8.25, \$65.75.

Midland Tel. Co., E. S. Heath, Monmouth. Per mile \$11.00; Jackson 1.20, \$13.20; Jones 4, \$44.00; total \$57.20.

Midland Tel. Co., H. W. Koch, Central City. Per mile \$10.13; Linn 8.25, \$83.57.

Midland Tel. Co., R. J. Martin, Clarinda. Per mile \$8.60; Page 13.75, \$118.25.

Midway Tel. Co., J. E. Goldsberry, Gruver. Per mile \$13.48; Emmet 8.50, \$114.58.

Midway Tel. Co., H. A. Klingbiel, Hinton. Per mile \$8.66; Plymouth 7.50, \$64.95.

Midway Tel. Co., S. N. Walker, Wapello. Per mile \$11.00; Louisa 7, \$77.00.

Midway Tel. Co. No. 9, J. J. Logan, Russell. Per mile \$7.20; Lucas 5.75, \$41.40.

Miles & Bryant Tel. Co., Amos B. Cook, Miles. Per mile \$16.50; Clinton 9, \$148.50; Jackson 1, \$16.50; total \$165.00.

Miles & Seebear Tel. Co., Fred Sodeman, Miles. Per mile \$13.30; Clinton 3.25, \$43.20; Jackson 4.25, \$56.50; total \$99.70.

Milford Tel. Co., E. L. Prescott, Nevada. Per mile \$12.50; Story 4, \$50.00.

Mill Creek Farmers Mutual Tel., Henry Wolken, Paullina. Per mile \$11.25; Cherokee 2, \$22.50; O'Brien 9, \$101.25; total \$123.75.

Miller Moscow Wilton Tel. Line, J. J. Hoskins, Moscow. Per mile \$7.70; Muscatine 9, \$69.30.

Miller Ridge Mutual Tel., D. C. Carlton, Albia. Per mile \$9.30; Monroe 7.50, \$69.75.

Miller Ridge Tel., Mrs. A. J. Miller, Albia. Per mile \$9.06; Monroe 8, \$72.48.

Millersburg & Genoa Bluff Tel., W. B. Kruse, Williamsburg. Per mile \$10.00; Iowa 8.50, \$85.00.

Millersburg & Parnell Mutual Tel., Hugh B. Thomas, Williamsburg. Per mile \$9.40; Iowa 23.25, \$218.55.

Millersburg Short Line, L. A. Berry, North English. Per mile \$16.25; Iowa 2, \$32.50.

Miller Tel. Co. Incorporated, P. H. Schneider, Green Island. Per mile \$7.30; Jackson 14.75, \$107.67.

Mill Road Tel. Line, Aug. Brandt, Hampton. Franklin, total assessment, \$23.75.

Millsap Tel. Co., D. E. Millsap, Decatur. Per mile \$8.36; Decatur 3.25, \$27.17.

Mill Tel. Co., V. G. Rogers, Kalona. Per mile \$6.47; Washington 4.25, \$27.49.

Milo & Sandyville Tel. Line, Lon Rubottom, Milo. Per mile \$12.00; Warren 10.75, \$129.00.

Mineral Branch Tel. Co., Clifford Irons, Montour. Per mile \$9.50; Tama 7, \$66.50.

Mineral Point Tel., Mrs. L. A. Taylor, Steamboat Rock. Per mile \$11.78; Hardin 7, \$82.46.

Mineral Point Farmers Tel. Co., Frank J. Schroeder, Waupeton. Per mile \$9.85; Clayton 12, \$118.20; Dubuque 21.50, \$211.77; total \$329.97.

Mineral Spring Tel. Line, L. L. Houghten, Garwin. Per mile \$9.33; Tama 7.50, \$69.98.

Missing Link Line, Geo. F. Hasley, Amana. Per mile \$10.80; Benton 2.25, \$24.30; Iowa 4.25, \$45.90; total \$70.20.

Mittman Private Tel. Line, Andrew Mittman, Muscatine. Per mile \$10.00; Muscatine 2, \$20.00.

"M" Line (No. 18 Line), S. H. Meyer, Steamboat Rock. Per mile \$9.00; Grundy 10, \$90.00.

M. M. Tel. Co., Martin I. Berger, Carroll. Per mile \$12.50; Carroll 8, \$100.00.

Mohawk Tel. Co., Lewis Trobert, Lockridge. Per mile \$8.40; Jefferson 14, \$117.60.

Mohr and Schulte Tel. Line, Otto Burmeister, Ulmer. Per mile \$12.00; Carroll 1, \$12.00; Sac 5, \$60.00; total \$72.00.

Monarch No. 1 Tel., J. A. Hohbach, Marcus. Per mile \$9.50; Cherokee 11.25, \$106.90; Plymouth .25, \$2.40; total \$109.30.

Monette Mutual Tel. Co., Ben Rusk, Thayer. Per mile \$10.60; Union 14.75, \$156.35.

Monmouth Canton Tel., Henry Kriete, Monmouth. Per mile \$12.24; Jackson 10.25, \$125.46; Jones 2.25, \$27.54; total \$153.00.

Monteith & Dale Mutual Tel., F. H. Courtney, Stuart. Per mile \$9.00; Guthrie 11, \$99.00.

Monteith & Menlo Farmers Mutual Tel., R. F. Branson, Guthrie Center. Per mile \$11.54; Guthrie 16, \$184.64.

Monteith Mutual Line No. 7, W. L. Reed, Monteith. Per mile \$45.00; Guthrie 1, \$45.00.

Monteith Western Mutual Tel. Co., Geo. M. Griffin, Guthrie Center. Per mile \$13.00; Guthrie 4.50, \$58.50.

Monterey & Moulton Tel., S. M. Johnson, Lancaster, Mo., Per mile \$10.70; Davis 6.50, \$69.55.

Monticello Tel. Line, Edgar D. Bruner, Toledo. Per mile \$13.00; Tama 4.25, \$55.25.

Montpelier & Blue Grass Tel., E. C. Watts, Montpelier. Per mile \$8.23; Muscatine 13.25, \$109.04; Scott 1.25, \$10.29; total \$119.33.

Montpelier Independent Tel., Charles Fix, Fairport. Per mile \$7.70; Muscatine 8.24, \$63.45.

Moon Branch Line, Albert Ratliff, Lorimor. Per mile \$8.30; Madison 6, \$49.80.

Moon Creek Mutual Tel. Co., Harry Smith, Barnes City. Per mile \$7.00; Mahaska 6, \$42.00.

Moorhead-Bowling Tel., Walter Moorhead, Maquoketa. Jackson, total assessment, \$10.00.

Morgan Township Farmers Mutual Tel., Theodore E. Korth, Dows. Per mile \$12.20; Franklin 23.50, \$274.50.

Morley Short Line No. 1, W. W. Bixler, Anamosa. Per mile \$11.70; Jones \$5.50, \$64.35.

Morning Star Mutual Tel. No. 10 West, O. G. Brown, New Market. Per mile \$9.50; Taylor 7.50, \$71.25.

Morning Star Tel., John Enegar, Chelsea. Per mile \$11.12; Tama 9, \$100.85.

Morseman Valley Tel. Line, Albert Yapple, Braddyville. Per mile \$5.40; Page 5, \$44.60.

Morse & Solon Mutual Tel., A. L. Heiber, Solon. Per mile \$9.53; Cedar 150, \$23.83; Johnson 24.50, \$233.48; total \$257.31.

Mosher Tel. Co., Early D. Smith, Stuart. Per mile \$12.33; Adair 14, \$172.61; Dallas 1.50, \$18.49; total \$191.11.

Motor Tel. Co., R. W. Shoemaker, Milo. Per mile \$14.00; Marion 1, \$14.00; Warren 10.25, \$143.50; total \$157.50.

Mott, D. W. Private Line, D. W. Mott, Hampton. Per mile \$6.50; Franklin 5.50, \$35.75.

Mountain Tel. Line, J. L. Wheeler, Forest City. Per mile \$11.70; Hancock 1.80, \$21.00; Winnebago 4.70, \$55.00; total \$76.00.

Mt. Ayr, Caledonia Farmers Mutual Tel., A. L. Stephens, Kellerton. Per mile \$5.00; Ringgold 12.50, \$62.50.

Mt. Ayr & Liberty Township Tel., L. G. Knight, Mt. Ayr. Per mile \$10.00; Ringgold 10, \$100.00.

Mt. Ayr North Tel. Line, John W. Buck, Mt. Ayr. Per mile \$9.50; Ringgold 11, \$104.50.

Mt. Ayr Short Line No. 5, J. A. Baker, Mt. Ayr. Per mile \$9.78; Ringgold 5.75, \$56.23.

Mt. Ayr Short Line No. 27, T. E. Campbell, Mt. Ayr. Per mile \$15.62; Ringgold 4, \$62.48.

Mt. Grove Rural Tel., J. O. Holts, Muscatine. Per mile \$8.50; Muscatine 14, \$127.50.

Mt. Hope Independent Line, A. L. Chatfield, Wapello. Per mile \$7.50; Louisa 6, \$45.00.

Mt. T. Tel. Line, Henry Vonnahme, Carroll. Per mile \$13.84; Carroll 3.00, \$41.48.

Mt. Vernon Mutual Tel. Line, E. C. Bucklen, Knoxville. Per mile \$12.00; Marion 2.25, \$57.88.

Mt. Vernon Tel. Co., Claude Miller, Clear Lake. Per mile \$8.80; Cerro Gordo 23.50, \$208.80.

Mt. Zion Mutual Tel., O. L. Arnold, Blakesburg. Per mile \$6.82; Wapello 10.25, \$69.90.

Moville & Wolf Creek Township Tel., W. A. Crawford, Moville. Per mile \$13.10; Woodbury 25, \$327.50.

M. Rural Tel. Co., Roy Victor, Lacey. Per mile \$11.00; Mahaska 6, \$66.00.

Munterville & Blakesburg Tel., Max Venator, Chillicothe. Per mile \$14.00; Monroe 2, \$28.00; Wapello 3.75, \$37.50; total \$57.50.

Murray & Green Valley Metallic Tel., C. W. Wolfe, Murray. Per mile \$14.80; Clarke 5.75, \$60.95.

Murray & Hopeville Mutual Tel., J. E. Ogden, Murray. Per mile \$8.75; Clarke 9, \$78.75.

Murray & Lorimer Tel. Co., Arthur Schwang, Thayer. Per mile \$14.42; Clarke 6.50, \$69.03; Union 9.50, \$109.83; total \$192.92.

Murray Short Line, John Hoffman, Murray. Per mile \$11.75; Clarke 5, \$58.75.

Murray & Thayer Tel., R. M. Parker, Murray. Per mile \$10.50; Clarke 4, \$42.00; Union 1, \$16.50; total \$52.50.

Muscatine & Cedar County Tel., W. A. Smith, Atalissa. Per mile \$16.50; Cedar .50, \$8.25; Muscatine 2.75, \$45.37; total \$53.62.

Muscatine Central Tel., Joseph Gibbs, Muscatine. Per mile \$11.25; Muscatine 4, \$45.00.

Muscatine & Louisa Counties Tel., T. F. Bryne, Ardon. Per mile \$7.50; Muscatine 5.25, \$39.37.

Muscatine North Prairie Tel. Line, Carl Fischer, Moscow. Per mile \$12.50; Muscatine 15, \$202.50.

Muscatine & Wilton Rural Tel., Gale McClean, Wilton Junction. Per mile \$11.44; Muscatine 13, \$148.72.

Mutual Line No. 6, Cleon E. Barton, Lynnville. Per mile \$11.15; Jasper 5, \$55.75.

Mutual Line No. 48, Harry C. Huff, Taintor. Per mile \$10.90; Mahaska 4, \$40.00.

Mutual Tel. Co. No. 19, F. F. Benedict, South English. Keokuk, total assessment, \$10.00.

Mutual Tel. Line No. 5, F. A. John, Bedford. Per mile \$5.78; Taylor 4, \$23.12.

Mutual Tel. Line No. 7, Phillip Kellogg, Pacific Junction. Per mile \$15.00; Mills 3.50, \$52.50.

Mutual Tel. Line No. 91-No. 106, Harry Wolford, Zearing. Per mile \$12.55; Hardin 1.25, \$16.66; Story 9, \$115.65; total \$131.71.

Myatt Tel. Co., D. C. Balites, Maquoketa. Per mile \$12.75; Jackson 4, \$51.00.

Meyer Line, John Rosemer, Breda. Per mile \$9.64; Carroll 7, \$67.48.

Myers T. L. Tel. Line, O. P. Myers, Guthrie Center. Per mile \$14.00; Guthrie 11.25, \$157.50.

Mystic Tel. Co., J. A. Sones, Lacona. Per mile \$9.00; Lucas 1, \$9.00; Warren 10, \$90.00; total \$99.00.

Napier Tel. Line, A. V. Smith, Ames. Per mile \$12.40; Boone 14, \$173.60; Story 4.50, \$55.80; total \$229.40.

Nashville Tel. Co., G. Busch, Nashville. Per mile \$15.00; Jackson 15, \$225.00.

Naylor Line, J. F. Naylor, Brandon. Per mile \$16.00; Benton .50, \$8.00.

Nichanan 3, \$16.00; total \$24.00.

Neighbor Tel. Line, James Hosek, Clutier. Per mile \$9.17; Tama 8.75, \$80.23.

Nelson Tel. Line, A. C. Nelson, Tiptonka. Per mile \$10.00; Kosuth 1.60, \$15.00.

New Albin & Irish Hollow Tel., John Rouser, New Albin. Per mile \$10.00; Allamakee 5, \$50.00.

Newburg & Grinnell Tel. Co., Chester J. Newcomer, Grinnell. Per mile \$15.10; Jasper 8.25, \$124.55; Potosiwick 4.25, \$64.17; total \$188.75.

Newburg Short Line Tel., C. M. Ryan, Newburg. Per mile \$13.70; Jasper 1.50, \$20.55; Potosiwick 4, \$54.80; total \$75.35.

Newburn & Oakley Tel. Line, Wm. Steinbach, Oakley. Per mile \$7.67; Lucas 7.75, \$59.44.

New Era Tel. Line, Fred Schellhorn, Fairport. Per mile \$12.50; Muscatine 4.50, \$62.10.

New Homer Center Tel. Line, C. C. Clayton, Rowley. Per mile \$11.12; Buchanan 3.25, \$34.14.

New Line No. 5, Geo. Stringer, Guthrie Center. Per mile \$14.90; Guthrie 5.50, \$82.15.

New Market Short Line No. 15, Guy H. Noble, New Market. Per mile \$17.00; Taylor 3, \$51.24.

New Market Short Line Tel., E. J. Hughes, New Market. Per mile \$13.00; Page 1.50, \$20.50; Taylor 2, \$38.00; total \$58.50.

New Market Tel. Line No. 11, P. W. Hurdle, New Market. Per mile \$10.60; Page 6, \$63.60; Taylor 2, \$21.20; total \$148.30.

Newport Line No. 1 Tel. Co., Leroy Skeets, Oba. Per mile \$7.80; Jones 8, \$62.40.

Newport Rural Tel. Co., Charles Hamilton, Wapello. Per mile \$15.60; Louisa 4, \$62.40.

Newport Tel. Co. No. 2, M. D. Graff, Anamosa. Per mile \$9.00; Jones 11, \$99.00.

New Sharon Mutual Tel. Line No. 1, Mrs. Law Mitchell, Lacey. Per mile \$12.10; Mahaska 3.50, \$42.35.

New Sharon Rural No. 4, W. D. Beckman, Lacey. Mahaska, total assessment, \$10.90.

Newton Tel. Co., Oscar Solomonson, Leland. Per mile \$12.50; Winnebago 13.50, \$168.75.

New Utica Ridge Tel. Line, Oscar W. Schaefer, Davenport. Per mile \$9.50; Scott 11, \$104.50.

Nichols Hooley & Nichols Line, T. B. Nichols, Nichols. Per mile \$11.00; Muscatine 1.75, \$22.75.

Nira-Wellman Tel. Co., W. H. Derrance, Kirossa. Per mile \$7.70; Washington 12, \$92.40.

Noble Center Mutual Tel., G. T. Kuester, Griswold. Per mile \$14.50; Cass 4.40, \$52.80.

Nodaway Big Four Tel. No. 6, A. E. Woody, Nodaway. Per mile \$6.36; Adams 10.50, \$67.78.

Nodaway Center Tel. Co., A. A. Fulton, Nodaway. Per mile \$9.00; Adams 4.25, \$39.42.

Nodaway Independent Tel. Co. No. 8, R. Bidour, Nodaway. Per mile \$13.90; Adams 5.50, \$76.45.

Nodaway Mutual Line No. 7, C. E. Stanton, Nodaway. Per mile \$11.60; Adams 2.25, \$24.75; Taylor 5, \$55.00; total \$79.75.

Nodaway Mutual Tel. Co. No. 4, W. H. Brown, Nodaway. Per mile \$3.25; Adams 10, \$92.50.

Nodaway Valley Tel. Co. No. 17, J. T. Anderson, Clarinda. Per mile \$11.18; Page 7.50, \$82.25.

Norcross Mortons Mill Line No. 51, A. Wahlund, Grant. Per mile \$12.25; Montgomery 5, \$61.25.

Nordness Tel. Co., Julius Brown, Decorah. Per mile \$13.15; Allamakes 12.50, \$26.42; Winneshiek 12.50, \$1,788.40; total \$2,044.82.

North Andrew Tel. Line No. 7 & J. M. Gleason, Maquoketa. Per mile \$12.50; Jackson 12, \$150.00.

North Anita Corn Belt Tel. Line, Charles Kopp, Anita. Per mile \$11.00; Audubon 6.25, \$68.75; Cass .75, \$8.25; total \$77.00.

North Belmont Tel. Co., Guy Shoemaker, Milo. Per mile \$11.59; Warren II, \$17.49.

North Calmar Tel. Co., Peter Molden, Decorah. Per mile \$10.50; Winneshiek 17, \$178.50.

North Cedar Tel. Co., C. D. Englewood, Mt. Auburn. Per mile \$9.00; Benton 8.75, \$78.75; Black Hawk .75, \$6.75; total \$85.50.

North Chequest Line, S. C. Ream, Keosauqua. Per mile \$6.00; Van Buren 7.50, \$45.00.

North Cono & Rowley Tel. Co., Geo. E. Kress, Rowley. Per mile \$2.51; Buchanan 8.50, \$90.63.

North Cresco Tel. Line "E.F." G. E. Hayne, Algona. Per mile \$12.78; Kosuth 10.50, \$132.35.

North Crystal Rural Tel., John Patzela, Forest City. Per mile \$12.16; Hancock 4.50, \$44.72; Winnebago 10.50, \$127.68; total \$182.46.

North Crystal Tel. Co., J. E. Whannell, Gladbrook. Per mile \$7.75; Tama 7.50, \$58.12.

North Division-Chariton and Cambria Tel., Ben Goering, Chariton. Per mile \$7.60; Lucas 11, \$83.50.

North Division North Coon Mutual Tel. Co., W. E. Hested, Lansboro. Per mile \$9.68; Carroll 4, \$38.72; Calhoun 5, \$38.72; total \$77.14.

North Dodge Tel. Co., J. A. Lacey, Boone. Per mile \$9.85; Boone 10.25, \$100.34.

Northeast Clay Tel. Line, H. Bein, Beaman. Per mile \$9.50; Grundy 2.50, \$50.75.

Northeastern Anli Bell Tel., Clarence Paulsen, Stockton. Per mile \$16.40; Cedar .50, \$8.20; Scott 6.50, \$106.60; total \$114.80.

Northeastern Mutual Tel. Co., Geo. P. Backes, Luserna. Per mile \$9.00; Benton 10.50, \$94.50.

Northeastern Tel. Co., L. L. Boyanovsky, Marathon. Per mile \$11.73; Buena Vista 3.50, \$111.44; Pocahontas 3.50, \$41.05; total \$152.50.

Northeastern Tel. Line of Norway, Wm. Cleghorn, Norway. Per mile \$9.00; Benton 9, \$81.00.

Northeastern Tel. Line of Oakley, Charles Hemphill, Oakley. Per mile \$9.30; Lucas 7.50, \$69.75.

North East Farmers Tel. No. 15, J. W. Horak, Ely. Linn, total assessment, \$12.00.

North East Grinnell & Malcolm Tel. Line, Geo. W. Hall, Grinnell. Per mile \$14.58; Poweshiek 6, \$87.48.

Northeast Tel. Co., W. C. Bangs, Allison. Per mile \$10.80; Butler 2.50, \$27.50.

Northeast Tel. Line, T. O. Erickson, Inwood. Per mile \$10.00; Lyon 10, \$100.00.

Northeast Washington Line, Chester Thompson, Bridgewater. Per mile \$13.50; Adams 2.50, \$48.75.

North Eden Tel. Co., Andrew Aske, Keister, Minn. Per mile \$12.00; Winnebago 3.50, \$45.50.

North Ellington Tel. Co., Alfred E. Bowman, Forest City. Per mile \$16.80; Hancock 14.50, \$152.70; Winnebago 5, \$31.80; total \$185.50.

North English & Iowa Mutual Tel. No. 1, Truman Paax, North English. Per mile \$12.50; Linn 8, \$100.00.

North English Big S. Tel. Line, Roy Dyson, South English. Per mile \$12.50; Keokuk 3, \$37.50.

Northern Mutual Farmers Tel., Roy S. Denny, Bloomfield. Per mile \$5.65; Davis 8, \$77.44.

Northern Vienna Tel. Co., C. E. Nickerson, Green Mountain. Per mile \$10.20; Grundy 1.50, \$15.45; Marshall 6.50, \$66.95; total \$82.40.

North 15 Mile Grove Tel. Co., W. W. Putney, Gladbrook. Per mile \$12.50; Grundy 3.25, \$40.63; Tama 4.75, \$59.37; total \$100.00.

North Foreston Tel. Co., T. S. Davis, Lime Springs. Per mile \$12.00; Howard 7.50, \$90.00.

North Fork Line No. 18, John Heide, Fulton. Per mile \$12.00; Jackson 6, \$72.00.

North Fork River Line Tel. Co., Charles Hute, Fulton. Per mile \$10.90; Jackson 5.50, \$59.95.

North Fremont Tel. Co., E. G. Potter, Lamont. Per mile \$11.00; Buchanan 10, \$110.00.

North Garfield Tel. Co., C. A. Keiser, Lytton. Per mile \$10.70; Calhoun 6.50, \$69.55; Sac .50, \$5.25; total \$74.90.

North German Tel. Co., Wm. Focke, Ponda. Per mile \$11.36; Calhoun 5, \$102.24; Sac 12, \$136.32; total \$238.56.

North Hickory Grove Tel. Line, R. Madill, Newburg. Per mile \$8.97; Jasper 7.15, \$64.40.

North Jasper Tel. Line, John Malen, Glidden. Per mile \$9.00; Carroll 13.50, \$103.50; Greene 1, \$9.00; total \$112.50.

North Jefferson Township Tel., T. H. Mullenix, Shannon City. Per mile \$6.87; Kingsold 3.25, \$22.33; Union .75, \$5.13; total \$7.45.

North Lebanon Divide Tel., G. H. Zachan, Doula. Per mile \$5.00; Van Buren 7.50, \$37.50.

North Lebanon Tel. Co., W. C. Peacock, Keosauqua. Per mile \$9.00; Van Buren 5, \$45.00.

North Liberty Mutual Tel. Co., Geo. W. Judkins, Indianola. Per mile \$14.00; Warren 5.25, \$73.50.

North Liberty Tel. Co., Foster Mason, West Branch. Per mile \$12.00; Cedar 4.25, \$60.00.

North Lincoln Tel. Co., Elmer Morris, Indianola. Per mile \$12.28; Warren 4.75, \$57.96.

North Line Tel. Co., Frank Smith, Cantril. Per mile \$11.60; Van Buren 18.75, \$217.50.

North Linn Township Tel. Co., Joe Klienwalterink, Sheldon. Per mile \$8.00; Sioux 11, \$88.00.

North Lockridge Tel. Line No. 1, John Liblin, Fairfield. Per mile \$12.50; Jefferson 7, \$87.50.

North Lockridge Tel. Line No. 3, Charles H. Rubey, Fairfield. Per mile \$9.48; Jefferson 7.25, \$68.72.

North Madison Tel., Lester Road, Forest City. Per mile \$12.10; Hancock 5, \$117.90; Winnebago 1, \$1.10; total \$119.00.

North Military Road Tel., Ray Frederick, Lisbon. Per mile \$11.00; Linn 5, \$55.00.

North Orleans Farmers Tel. Co., C. Morton, Cresco. Per mile \$10.00; Howard 1, \$10.00; Winneshiek 12.50, \$125.00; total \$135.00.

North Plainview Tel. Co., Morris Nelson, Iowa Falls. Per mile \$17.44; Hardin 4.50, \$78.48.

North Platte Farmers Mutual Tel., Wm. White, Creston. Per mile \$14.50; Union 8.50, \$121.55.

North Pleasant Run Rural Tel., W. B. Ebersole, Toledo. Per mile \$8.57; Tama 7, \$59.99.

North Prairie No. 2 Tel. Co., O. C. Jack, West Liberty. Per mile \$15.00; Cedar 2, \$20.00; Muscatine 1, \$15.00; total \$45.00.

North Prairie Tel. Co., H. L. Schooley, West Liberty. Per mile \$19.00; Cedar 1, \$19.00; Muscatine 1.25, \$23.75; total \$42.75.

North Prairie Tel. Co., Geo. Manning, Lyons. Per mile \$9.37; Clinton 12, \$122.44.

North Prairie Tel. Co., J. M. McQuoid, Milton. Per mile \$12.50; Van Buren 5, \$67.50.

North Richland Tel. Co., R. C. Fleming, Taintor. Per mile \$10.00; Mahaska 8, \$80.00.

North Riverside Tel. Co., O. N. Olson, Forest City. Per mile \$7.65; Hancock 16, \$122.40.

North River Tel. Line, Ernest F. Keeney, Carlisle. Per mile \$10.60; Warren 6.42, \$69.57.

North St. Charles Patterson Farmers Tel., C. F. Ragan, St. Charles. Per mile \$9.00; Mason 3, \$27.00.

North St. Clair Line, E. S. McDonald, Watkins. Per mile \$6.40; Benton 15, \$96.00.

North Short Line No. 12 Rural Tel. Co., John A. Otto, Wapello. Per mile \$9.25; Louisa 5, \$46.25.

North Side Tel. Co., Thos. Kinley, Coggon. Per mile \$12.70; Linn 7.60, \$96.52.

North Side Tel. Co., G. H. Cotten, Oxford. Per mile \$18.20; Johnson 2.50, \$45.70.

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| North Star Farmers Mutual Tel. Clark Watson, Aurora. Per mile \$12.37; Buchanan 1.25, \$14.84; Fayette 2.75, \$32.84; total \$47.48. | Norway & Walford Tel. Line, Scott Merritt, Norway. Per mile \$8.10; Benton 19.50, \$76.25. |
| North Star Locust Grove & Lincoln Line, Carl L. Fever, Muscatine. Per mile \$13.00; Muscatine 7.50, \$135.00. | Norwood & Liberty Center Mutual Tel. J. N. Harvey, Lacona. Per mile \$9.46; Lucas 10, \$94.60; Warren 4, \$37.84; total \$132.40. |
| North Star Mutual Tel. Co., E. H. Major, Blakesburg. Per mile \$14.67; Wapello 3.25, \$24.67. | Norwood & Lucas Short Line, W. E. Allen, Lucas. Per mile \$15.00; Lucas 2.50, \$37.50. |
| North Star Mutual Tel. Line, W. N. Adams, New Market. Per mile \$12.22; Taylor 9.25, \$164.00. | Norwood & Eagle Grove Rural Tel. L. G. Larson, Eagle Grove. Per mile \$11.54; Humboldt 8.50, \$38.93; Wright 5.75, \$66.25; total \$114.44. |
| North Star Tel. Co., Harry Anderson, Toledo. Per mile \$7.50; Tama 10.50, \$90.62. | Norway Tel. Co., Clifford Y. Hill, Carbon. Adams, total assessment, \$55.00. |
| North Star Tel. Co., W. H. Gardner, Rowley. Per mile \$9.00; Buchanan 1, \$45.00; Lima 5.00, \$45.00; total \$45.00. | Norwood & Jay Tel. Co., J. A. Cooley, Lucas. Per mile \$10.11; Lucas 2.75, \$25.30. |
| North Sugar Creek Line, S. E. Barr, Gladbrook. Per mile \$9.58; Marshall 2, \$19.16; Tama 4, \$38.32; total \$57.48. | Norwood Mutual Tel. Bruce Arnold, Lucas. Per mile \$8.90; Lucas 8.25, \$73.43. |
| North Summit Rural Tel., Geo. L. Hofstad, Spencer. Per mile \$11.85; Clay 10, \$27.00; Dickinson .50, \$5.93; total \$242.93. | No. 2, 4, 5, 6 & 30 East Lines of Bussey E. H. Tyrrel, Bussey. Per mile \$12.63; Mahaska 17.50, \$221.02; Marion .50, \$6.32; total \$237.34. |
| North Tel., B. S. Roberts, Barnes City. Per mile \$18.25; Poweshiek 2.25, \$50.56. | No. 6 Tel. Line, William Meyer, Sigourney. Per mile \$7.40; Keokuk 6.25, \$46.75. |
| North Toledo Tel. Co., Lester Emerson, Toledo. Tama, total assessment \$10.00. | No. 8 Tel. Co., J. R. Lockman, Moravia. Per mile \$9.40; Appanoose 4.75, \$45.50. |
| North Viking Tel. Line, P. S. Langeve, Briceyn, Minn. Winnebago, total assessment, \$20.00. | No. 8 Tel. Line, Delbert Furry, Traer. Per mile \$10.75; Tama 5, \$53.75. |
| North Warner Tel. Co., H. C. Bronson, Farmersburg. Per mile \$12.20; Clayton 17, \$207.40. | No. 11 Tel. Co. Homer Main, Mt. Airy. Per mile \$12.72; Ringgold 5.50, \$69.86. |
| North Wall Lake Tel. Co., August Lange, Lake View. Per mile \$11.50; Sac 7.50, \$86.25. | No. 14 Tel. Co., Harrison Fry, South English. Per mile \$20.00; Keokuk 62, \$12.40. |
| North Washington Tel. Co., T. J. Quinn, Mt. Etna. Per mile \$8.00; Adams 2.50, \$28.00. | No. 16 Rural Tel. Co., Cecil Ferree, Oskaloosa. Per mile \$11.25; Mahaska 4, \$45.00. |
| Northwestern Mutual Tel. Co., C. L. Earhardt, Milton. Per mile \$12.00; Davis 7, \$84.00. | No. 17 Tel. Co., W. A. Urmy, Garrison. Per mile \$12.74; Benton 2.50, \$31.55. |
| Northwestern Mutual Tel. Line, C. L. Platt, Carroll. Per mile \$10.00; Carroll 9.50, \$95.00. | No. 20 Rural Tel. Clarence Bailey, Oskaloosa. Per mile \$12.14; Mahaska 2.50, \$42.48. |
| Northwestern Mutual Tel. Line, E. W. Larson, Albert City. Per mile \$11.50; Buena Vista 10, \$115.00. | No. 20 Tel. Line, J. C. Holupnik, Traer. Per mile \$8.80; Tama 9, \$79.20. |
| Northwestern Tel. Co., Earl A. Becker, Atlantic. Per mile \$10.00; Cass 2.25, \$45.75. | No. 21 Salem Tel. Co., R. H. Wylie, Toledo. Per mile \$6.80; Tama 17.25, \$117.20. |
| Northwestern Tel. Co., M. G. Long, Chariton. Per mile \$10.00; Lucas 4.75, \$47.50. | No. 22 Tel. Line, Mike Tomney, Letts. Per mile \$10.00; Muscatine 7.25, \$72.50. |
| Northwestern Tel. Co., John Sipek, Elberon. Per mile \$11.20; Tama 7.75, \$86.80. | No. 28 Tel. Line, Cecil Lowe, Letts. Per mile \$14.40; Louisa 1.50, \$21.90. |
| Northwestern Tel. Co., Heyo Boekelman, Titonka. Per mile \$10.35; Kosuth 19.50, \$201.82. | No. 38 Peoples Tel. Co., Charles Shanafelt, Sigourney. Per mile \$13.80; Keokuk 9, \$124.20. |
| Northwestern Tel. Co., Henry W. Scheib, Keystone. Per mile \$10.17; Benton 14, \$142.38. | No. 40 Rural Tel. Co., Carl Meyer, Sigourney. Per mile \$8.42; Keokuk 8, \$67.44. |
| Northwestern Tel. Co., Geo. Fuhrman, Paulina. Per mile \$7.50; O'Brien 4.25, \$59.40. | No. 45 Tassendorf Tel. Emil Tassendorf, Eldora. Per mile \$10.00; Hardin 5.92, \$59.20. |
| Northwestern Tel. Co., Geo. L. Darland, Barnes City. Per mile \$7.70; Mahaska 1, \$7.70; Poweshiek 2.50, \$26.95; total \$34.65. | No. 57 Rural Tel. Line, John Smigren, Oskaloosa. Per mile \$13.00; Mahaska 2.75, \$35.75. |
| Northwestern Tel. Co. No. 9 & 21, Cecil Barkley, Laurens. Per mile \$10.50; Palo Alto 6, \$65.40; Pocahontas 5, \$54.50; total \$119.90. | No. 59 Lime Creek Tel. Co., C. J. Rouse, Brandon. Per mile \$10.40; Buchanan 0, \$62.40. |
| Northwestern Tel. Line, C. P. Smith, Rowley. Per mile \$10.75; Buchanan 5, \$53.75. | No. 61 Rural Tel. Co., Charles Tubman, Givins. Per mile \$20.40; Mahaska 0, \$62.40. |
| Northwestern Tel. Line, Bert Matter, Marshalltown. Per mile \$6.00; Marshall 2, \$12.00. | No. 68 Line, G. B. Hesling, Lacey. Per mile \$12.45; Mahaska 7, \$86.94. |
| Northwestern Tel. Line, C. H. Hariz, Durant. Per mile \$8.70; Cedar 1.50, \$21.75. | No. 80 Tel. Line, J. W. Johnston, Blakesburg. Per mile \$21.60; Wapello 1.50, \$32.40. |
| North West Line, Louie H. Schetz, Belle Plaine. Per mile \$11.25; Benton 4, \$45.00. | No. 80 Tel. Line, Floyd Filloon, Toledo. Per mile \$12.00; Tama 1.50, \$19.50. |
| North West Plum Creek Line No. 22, H. A. Bates, Algona. Per mile \$7.34; Kosuth 5.22, \$35.12. | No. 82 Line of Oskaloosa Home Tel. Co., N. Vander Linden, Oskaloosa. Per mile \$8.75; Mahaska 5, \$43.75. |
| North Wycondah Tel., Ada Miller, Palsak. Per mile \$14.00; Davis 4.25, \$59.50. | No. 83 Tel. Co., Roscoe Smith, Unionville, Appanoose, total assessment \$25.00. |
| North Yetter Mutual Tel. Line, A. H. Riemann, Yetter. Per mile \$8.50; Calhoun 5, \$47.50; Sac 5, \$47.50; total \$95.00. | No. 84 Tel. Line of Shell Rock, Beta Nieman, Shell Rock. Per mile \$8.42; Butler 6.25, \$62.42. |
| Nortons Corner Tel. Line, R. M. Dalley, Shell Rock. Per mile \$9.25; Butler 10, \$92.50. | No. 92 Tel. Line, Jay Cohagan, Blakesburg. Wapello, total assessment, \$41.75. |
| Norwalk Farmers Mutual Tel., E. B. Springer, Norwalk. Per mile \$14.20; Warren 2.25, \$46.15. | No. 92 Rural Tel., J. D. Rodgers, Oskaloosa. Per mile \$12.75; Mahaska 3, \$38.25. |
| Norwalk Short Line, W. E. Desenberg, Norwalk. Per mile \$19.16; Warren 3, \$57.48. | No. 97 Tel. Co., Otis Day, Blakesburg. Per mile \$11.25; Wapello 2, \$22.50. |
| Norway Tel. Line, Adolph Moller, Briceyn, Minn. Per mile \$9.20; Winnebago 9, \$83.70. | No. 98 Tel. Line, Seth D. Holliday, Lacey. Mahaska, total assessment, \$17.50. |
| | No. 104, C. V. McFall, Givins. Per mile \$12.80; Mahaska 2.50, \$44.10. |
| | No. 106 Mutual Tel. Co. of Kellerton, M. W. Borum, Kellerton. Per mile \$7.22; Ringgold 4.75, \$41.52. |
| | No. 109 Line, Charles Walker, Oskaloosa. Per mile \$17.50; Mahaska 1.50, \$26.25. |
| | No. 112 Tel., E. Rennie, Beacon. Per mile \$16.20; Mahaska 1.50, \$24.80. |
| | No. 500 Rural Tel. Line, A. H. Bakehouse, Sigourney. Per mile \$15.60; Keokuk 4, \$62.40. |
| | No. 800 Tel. Co., W. C. Utterback, Sigourney. Per mile \$13.50; Keokuk 5, \$67.50. |

- No. 900 Tel. Line, C. E. Utterback, Hayesville. Per mile \$17.00; Keokuk 2.50, \$42.50.
- No. 1009 Tel. Line (Neff & Minthorn), M. F. Minthorn, Castana. Per mile \$11.20; Monona 1.50, \$16.80.
- No. 1209 Tel. Line, G. V. Barnes, Sigourney. Per mile \$19.37; Keokuk 4, \$77.48.
- No. 1509 Story City Farm Tel. Co., Carl Baldus, Story City. Per mile \$7.99; Boone 1.50, \$11.94; Story 8, \$63.68; total \$77.43.
- No. 2300 Tel. Co., Walter Hungate, Boone. Per mile \$8.84; Boone 4.50, \$39.78; Story 2, \$17.68; total \$57.46.
- No. 3109 Tel. Line, L. C. Wohlford, Hampton. Per mile \$5.56; Franklin 7, \$39.52.
- No. 3309 Tel. Line, Verne Hasty, Sigourney. Per mile \$12.90; Keokuk 3, \$38.70. No. 3700 Tel. Co., A. D. Hart, Sigourney. Per mile \$10.00; Keokuk 6, \$60.00.
- Oakdale Tel. H. C. Miller, Hampton. Per mile \$10.40; Franklin 2, \$21.28.
- Oak Grove & Blue Point Rural Tel. E. E. Wood, Grinnell. Per mile \$10.28; Powshelek 32.50, \$337.25.
- Oak Grove Mutual Tel. Robt. Shield, Muscatine. Per mile \$20.00; Muscatine 1.50, \$30.00.
- Oak Grove Tel., C. H. Davis, Toledo. Per mile \$9.33; Tama 7.50, \$69.97.
- Oak Grove Tel. Co., Robt. T. Gorman, Clarinda. Per mile \$9.00; Page 11, \$99.00.
- Oak Grove Tel. Co., E. W. Smith, Osceola. Per mile \$10.00; Clarke 8, \$80.00.
- Oak Grove Tel. Co., Warren Wiederrecht, Wapello. Per mile \$12.00; Louisa 4, \$48.00.
- Oak Grove Tel. Co., W. H. Bott, Douds. Per mile \$8.00; Van Buren 12, \$104.00.
- Oak Hill Tel. Co., Fred Williams, Coon Rapids. Per mile \$8.70; Carroll 21, \$234.90.
- Oak Hill Tel. Co., W. C. Kelson, Osceola. Per mile \$11.00; Clarke 7, \$77.00.
- Oakland Tel. Co., Joseph Civis, Belle Plaine. Per mile \$9.24; Benton 15, \$13.86; Iowa \$6.75, \$62.37; total \$76.23.
- Oakley Tel. Co., Louis Dillman, Oakley. Per mile \$6.50; Lucas 3, \$55.50.
- Oak Line Tel. Co., Ed Estly, Winterset. Per mile \$9.00; Madison 10, \$90.00.
- Oak Line Tel. Co., Ralph Cizek, Vining. Per mile \$8.00; Tama 8.62, \$66.96.
- Oakpark & Dale Tel., C. D. Hester, Panora. Per mile \$10.70; Guthrie 3, \$56.20.
- Oak Ridge & Cedar Valley Tel. Co., Fred Gisel, Maquoketa. Per mile \$13.00; Jackson 7, \$91.00.
- Oak Ridge Tel. Co., Robert P. Bain, Anita. Per mile \$13.45; Adair 50, \$67.72; Audubon 6, \$80.70; Cass 7.50, \$10.08; Guthrie 4.50, \$60.52; total \$153.02.
- Oak Ridge Tel. Co., Frank Saver, Clutier. Per mile \$12.30; Tama 5.75, \$70.72.
- Oak Ridge Tel. Line, Fred Savage, Garwin. Per mile \$11.00; Tama 4.50, \$49.50.
- Oak Ridge Tel. Line, Fred Cooper, Ames. Per mile \$13.74; Story 1.75, \$24.04.
- Oak Ridge Tel. Line, Walter McCall, Castana. Per mile \$8.40; Monona 3.50, \$79.80.
- Oak Tel. Line, James Koskuba, Marshalltown. Per mile \$8.63; Marshall 11, \$94.93.
- Oak Valley Tel. Co., J. P. O'Connor, Toledo. Per mile \$3.76; Tama 12.50, \$121.76.
- Oakwood & Owasa Tel. Co., J. R. Perkins, Steamboat Rock. Per mile \$10.52; Hardin 12, \$129.96.
- O'Brien Mutual Tel. Co., Albert Busby, Peterson. Per mile \$12.50; Clay 2, \$25.00; O'Brien 4, \$50.00; total \$75.00.
- O'Brien Tel. Co., T. J. O'Brien, Greene. Per mile \$6.25; Butler 7, \$43.75.
- Ohio Tel. Co. No. 5, F. E. Lytle, Truro. Per mile \$8.40; Madison 5.50, \$46.28.
- O. K. Mutual Tel. Co., C. W. Barton, Redfield. Per mile \$9.37; Dallas 7.50, \$70.28; Guthrie 12.50, \$117.12; total \$187.40.
- O. K. Tel. Co., Henry Bruggeman, Larchwood. Per mile \$9.20; Lyon 2.50, \$69.75.
- O. K. Tel. Co., E. L. Osburn, Bedford. Per mile \$10.88; Taylor 4.25, \$46.24.
- O. K. Tel. Line, John G. Albertson, Keystone. Per mile \$9.00; Benton 12, \$108.00.
- O. K. Tel. Line, Alfred Brandt, Toledo. Per mile \$24.00; Tama 1.66, \$23.84.
- Olk Mutual Tel. Co., Martin L. Kline, Melrose. Per mile \$12.70; Lucas 4.25, \$53.32.
- Olin Pleasant Valley Tel., J. W. Glenn, Olin. Per mile \$11.00; Jones 1.50, \$82.50.
- Olin St. John Tel. Co., T. K. Buxton, Olin. Per mile \$10.83; Cedar 1, \$10.83; Jones 11, \$119.13; total \$129.96.
- Olive Branch Tel. Co., W. S. Hargrove, Milton. Per mile \$14.30; Van Buren 3.75, \$53.42.
- Olive Branch Tel. Line, Henry B. Hahn, Muscatine. Per mile \$15.00; Muscatine 2, \$45.00.
- Onida Center Tel. Co., Peter Krutzfeldt, Clutier. Per mile \$10.70; Tama 7.50, \$80.25.
- Onida Northeast Tel. Co., Louis Stein, Clutier. Per mile \$10.20; Tama 9.50, \$96.90.
- Oneoka Tel. Co., Guy Minner, Barnes City. Per mile \$5.00; Mahaska 3, \$61.50.
- Onnen Line No. 5, C. L. Meyers, Doon. Per mile \$5.84; Lyon 3.75, \$56.19.
- Ontario One Mile Tel. Line, E. C. Hutchison, Ontario. Story, total assessment \$30.00.
- Ontario Tel. No. 4960, J. G. Cooper, Boone. Per mile \$12.50; Boone 50, \$62.40; Story 29, \$42.20; total \$115.60.
- Orange Township Mutual Tel. Line, Glenn Lichty, Waterloo. Per mile \$14.27; Black Hawk 31, \$442.37.
- Ord Tel. Co., Marlon Graves, Barney. Per mile \$9.22; Madison 11.50, \$106.14.
- Orient Tel. Co., Roy E. Jessup, Orient. Per mile \$13.20; Adair 24.50, \$465.40.
- Orilla Tel. Co. No. 2, F. P. Graham, Cumming. Per mile \$12.25; Warren 7.50, \$91.87.
- Orilla Tel. Line No. 3, W. H. Malone, Cumming. Per mile \$11.70; Dallas 50, \$58.50; Polk 6.75, \$78.58; Warren 25, \$23.90; total \$157.73.
- Orthel Township Rural Tel. Co., Geo. Ostercamp, Britt. Per mile \$9.82; Hancock 11, \$109.92; Kosuth 3, \$29.46; total \$137.48.
- Osceola County Farmers Mutual Tel., Aug. H. Eichman, Sibley. Per mile \$9.50; Osceola 18.75, \$133.75.
- Osceola Hebron & Walden Tel., E. G. Lyon, Osceola. Per mile \$7.50; Clarke 15, \$112.50.
- Osceola & Union Chapel Tel., W. R. Manly, Osceola. Per mile \$8.25; Clarke 10, \$82.50.
- Oskaloosa Home Tel. Co. No. 89, J. A. Barrow, Oskaloosa. Per mile \$21.40; Mahaska 1.50, \$52.40.
- "O" Tel. Line No. 15, Henry F. Weber, Irvington. Per mile \$13.00; Kosuth 14, \$182.00.
- Oterbolen Line No. 14, J. W. Ross, Chariton. Per mile \$11.78; Lucas 7, \$82.44.
- Otter Creek & Jackson Township Line, B. F. Pim, Lucas. Per mile \$12.20; Lucas 6.50, \$79.95.
- Otter Creek Rural Tel. Co., J. W. Lenker, Wilton Junction. Per mile \$11.90; Cedar 4.50, \$53.55.
- Otter Creek Tel., J. W. Yawler, Chariton. Per mile \$14.10; Lucas 14, \$197.40.
- Otter Creek Tel., Will H. Post, Hampton. Per mile \$4.90; Franklin 6, \$29.40.
- Otter Creek Tel. Co., V. C. Hitz, Center Point. Per mile \$12.00; Linn 5.75, \$69.00.
- Otter Creek Tel. Co., Fred Nekola, Toledo. Per mile \$9.40; Tama 7.50, \$70.50.
- Otter Creek Tel. Co., Vincent Anglin, Zwings. Per mile \$9.37; Jackson 47, \$468.59.
- Otterville Tel. Co., M. Conrath, Independence. Per mile \$11.00; Buchanan 3.25, \$55.25.
- Owens Grove Tel. Co., F. L. Thompson, Rockford. Per mile \$9.37; Cerro Gordo 12, \$112.44.
- Pacific Junction Line, Mrs. L. A. Russell, Pacific Junction. Per mile \$17.00; Mills 26, \$457.60.
- Page Center Tel. Co., Fred A. Meyer, Clarinda. Per mile \$15.95; Page 11, \$174.45.
- Painter Creek Southeastern Tel. Co., T. F. Quinn, St. Mary's. Per mile \$10.00; Warren 2.50, \$25.00.
- Palermo Mutual Tel. Co., Milton Klinefeiter, Grundy Center. Per mile \$4.40; Grundy 11, \$49.40.
- Palmer Blochan & Blochan Tel., Warren Blochan, Grundy Center. Per mile \$6.00; Grundy 2, \$12.00.
- Palestine Mutual Tel. Co., Cecil H. Shalady, Lone Tree. Per mile \$9.37; Johnson 8, \$74.96.
- Palestine Tel. Co., M. Albert Pim, Lucas. Per mile \$11.70; Lucas 6.50, \$76.05.
- Palauides Tel. Line No. 10, L. J. Modraock, Ely. Per mile \$11.42; Linn 7, \$79.94.
- Panora & Guthrie Center Farmers Mutual Tel. East End, A. W. Gilson, Guthrie Center. Per mile \$10.40; Guthrie 6, \$62.40.

Panora & Guthrie Center Farmers Mutual Tel. West End, Warren Baker, Guthrie Center. Per mile \$11.50; Guthrie 6.50, \$17.75.

Panora & Jefferson Road Farmers Mutual Tel., Garfield Wall, Panora. Per mile \$14.50; Guthrie 3.75, \$53.62.

Panora Linden Tel. Line, John Haughelein, Panora. Per mile \$12.50; Dallas 2.75, \$26.57; Guthrie 5, \$66.50; total \$103.97.

Park Tel. Co., Guy Cook, Shell Rock. Per mile \$9.50; Bremer 4.50, \$42.75; Butler 1, \$39.50; total \$32.25.

Park Tel. Co., M. H. Cameron, Winterset. Per mile \$8.00; Madison 3, \$44.90.

Park Tel. Line No. 2, T. D. Wilcox, Marshalltown. Per mile \$19.40; Marshall 1.75, \$33.95.

Patrons Mutual Tel. Line, Philip Barnhart, Searsboro. Per mile \$9.50; Powsheick 2.75, \$26.12.

Patterson Mutual Tel. Co., Guy Folger, Patterson. Per mile \$11.45; Madison 23.25, \$266.21.

Patton Tel. Line, Thos. Patton, Ryan. Per mile \$7.75; Delaware 2, \$21.25; Linn 2, \$16.50; total \$38.75.

Paulina & Coal Creek Tel., W. A. Peck, Paulina. Per mile \$18.00; O'Brien 10, \$100.00.

Payne Tel. Line, W. H. Payne, Castana. Monona, total assessment \$5.00.

Perry Mutual Line No. 16, J. H. Cincio, Lamoni. Per mile \$8.50; Decatur 4, \$24.40; Ringgold 1.50, \$12.90; total \$47.30.

Pea Ridge Tel. Co., W. H. Beldier, Maquoketa. Per mile \$8.54; Jackson 4, \$68.48.

Peavine Tel. Co., Paul Cox, Centrif. Per mile \$16.87; Van Buren 4, \$47.40.

Pebble Hill Tel. Co., H. C. Martens, Cumberland. Per mile \$8.00; Cass 11, \$104.00.

Penn Ave. Tel. Co., Paul Gatzke, Atalissa. Per mile \$12.55; Muscatine 3, \$62.75.

Penn Township Mutual Tel. Co., A. S. Bane, Iowa City. Per mile \$14.00; Johnson 6, \$66.00.

Perry Center Mutual Farmers Tel. Co., F. A. Sax, Bloomfield. Per mile \$13.80; Davis 5, \$50.00.

Perry Valley Mutual Tel. Co. Line No. 7, Wm. A. La Bahn, Merrill. Per mile \$8.80; Plymouth 9, \$79.20.

Perry Valley Mutual Tel. Line, Tom Vondrak, Leeda. Per mile \$10.50; Plymouth 18, \$189.00.

Peru & Jones Creek Tel. Co., Grover Fenimore, East Peru. Per mile \$3.60; Madison 3.75, \$36.00.

Peru Line No. 23, C. M. Hillatt, Peru. Per mile \$10.00; Madison 2, \$50.00.

Perry Northern Tel. Co., C. R. Monagan, Peru. Per mile \$10.00; Madison 1.50, \$65.00.

Peru Short Line Tel. Co., O. Fredrickson, East Peru. Per mile \$13.15; Madison .75, \$14.37.

Peru & Western Mutual Tel., C. H. Taylor, East Peru. Per mile \$10.50; Madison 4, \$58.40.

Phillip's Line, C. R. Miller, Maquoketa. Per mile \$11.00; Clinton 3.50, \$33.50; Jackson 1.50, \$16.50; total \$55.00.

Pickeler Lake Tel. Co., O. P. Whitman, Laurens. Per mile \$10.50; Boone Vista 1, \$10.50; Palo Alto 2, \$21.00; Pocahontas 7, \$73.50; total \$105.50.

Pike Run Tel. Co., Peter Hangan, Leland. Per mile \$8.64; Winnebago 12.50, \$109.34.

Pike Tel. Line, Ward McMahon, West Liberty. Per mile \$8.50; Muscatine 8.50, \$72.25.

Pilotsburg Mutual Tel. Co., C. E. Rickey, Wellman. Per mile \$6.35; Washington 8, \$54.80.

Pilotsburg Star Tel. Line, C. R. Oldfield, Wellman. Per mile \$8.45; Washington 4.75, \$40.23.

Pine Creek Short Line, Edwin Braden, Winthrop. Buchanan, total assessment \$8.00.

Pine Grove Tel. Co., O. F. Mehlmann, Massena. Per mile \$11.00; Cass 12.25, \$173.25.

Pioneer Tel. Line, D. H. Pulper, Mechanicville. Per mile \$12.60; Cedar 4, \$37.80; Jones 1.50, \$18.90; total \$56.70.

Plain Park Mutual Tel. Co., N. F. Kleitsch, Jr., Walker. Per mile \$8.87; Benton .75, \$6.65; Linn 7, \$62.09; total \$68.74.

Plainville Tel. Line, Guy Eustman, State Center. Per mile \$10.00; Marshall 2.50, \$55.00.

Plainville & Ross Mount Tels., Roy Jordan, Milo. Per mile \$8.84; Warren 22.50, \$199.25.

Plank Township Pioneer Tel. Co., Henry Beinke, Webster. Per mile \$7.50; Keokuk 13.25, \$99.37.

Piano & Garfield Tel. Line, C. L. Earhart, Mystic. Per mile \$10.11; Appanoose 5.50, \$55.60.

Plaquemine Tel. Co., Charles Benda, Chelsea. Per mile \$11.36; Tama 8, \$92.48.

Platte Mutual Tel. Co., L. Van den Bosch, Rock Valley. Per mile \$10.13; Sioux 18.50, \$187.40.

Platte Creek No. 3 Tel. Line, Geo. W. Robertson, Garrison. Per mile \$11.25; Benton 4, \$45.00.

Platte Farmers Mutual Tel. Co., H. C. Weller, Kent. Per mile \$10.00; Union 12, \$120.00.

Platteville & Bedford Tel. Line, E. C. Townsend, Bedford. Per mile \$6.00; Taylor 10, \$60.00.

Platteville & Blockton Tel. Line, J. R. Froemeyer, Conway. Per mile \$6.87; Taylor 12, \$82.44.

Pleasant Center Mutual Tel. Line, James H. Smith, Eldora. Per mile \$12.00; Hardin 5, \$60.00.

Pleasant Corners Mutual Tel., C. J. Johnson, Frederic. Per mile \$9.54; Monroe 6, \$57.48.

Pleasant Dell Tel. Co., Carl Hansen, Cumberland. Per mile \$10.37; Cass 9, \$92.43.

Pleasant Grove Tel. Co., Albert Sears, Melrose. Per mile \$9.00; Lucas 9.13, \$82.17.

Pleasant Hill Mutual Tel. Co., I. N. Cronk, Earham. Per mile \$9.23; Dallas 6.50, \$59.99.

Pleasant Hill Rural Tel., W. W. Chapman, Wilton Junction. Per mile \$12.12; Cedar 9.25, \$112.12.

Pleasant Hill Tel. Co., Orle F. Irwin, Lake View. Per mile \$12.80; Sac 8, \$102.40.

Pleasant Hill Tel. Co., J. B. Drumm, Montpelier. Per mile \$11.00; Muscatine 4.50, \$52.20; Scott 1.50, \$17.40; total \$69.60.

Pleasant Hill Tel. Co., Joy Wyman, Chelsea. Per mile \$12.00; Powsheick 1, \$12.00; Tama 7.25, \$87.90; total \$99.90.

Pleasant Hill Tel. Co., James Brooks, Washington. Per mile \$10.50; Washington 16.25, \$170.62.

Pleasant Hill Tel. Co., H. D. Siewertsen, Mason City. Per mile \$12.12; Cerro Gordo 8, \$104.96.

Pleasant Hill Tel. Co., J. E. Shively, Osceola. Per mile \$9.17; Clarke 9, \$82.53.

Pleasant Hill Tel. Co., W. R. Rodgers, Vinton. Per mile \$9.50; Benton 2.75, \$26.12.

Pleasant Hill Tel. Co. (or No. 26 Mutual Tel. Co. of Martinsburg), M. F. Sanchez, Martinsburg. Per mile \$9.50; Keokuk 5, \$47.50.

Pleasant Hill Tel. Line, Frank Hill, Lockridge. Per mile \$11.36; Jefferson 5.50, \$62.48.

Pleasant Mount Mutual Tel., S. L. Morris, Wellman. Per mile \$11.25; Washington 6, \$67.50.

Pleasant Prairie & Blue Grass Rural Tel., E. A. Albee, Montpelier. Per mile \$11.50; Muscatine 6.50, \$73.25; Scott 1.50, \$18.40; total \$97.75.

Pleasant Prairie Southwestern Rural Tel., E. J. Eise, Fairport. Per mile \$10.58; Muscatine 7, \$74.06.

Pleasant Prairie Tel. Co., J. C. Neville, Independence. Per mile \$10.00; Buchanan 6.75, \$78.57.

Pleasant Prairie Western Tel., Leonard Stormer, Fairport. Muscatine, total assessment \$25.00.

Pleasant Ridge & Farmers Mutual Tel., W. E. Weber, Ackley. Per mile \$10.20; Hardin 9.38, \$96.61.

Pleasant Ridge & New Virginia Line, Fred T. Hagen, New Virginia. Per mile \$8.82; Warren 8.50, \$74.97.

Pleasant Ridge Tel., M. C. Hillabout, Pleasantville. Per mile \$10.92; Marion 7.75, \$84.71; Warren 25, \$27.73; total \$97.44.

Pleasant Ridge Tel. Co., W. L. O'Dell, Gravity. Per mile \$9.55; Taylor 4, \$57.48.

Pleasant Ridge Tel. Co., W. O. Turner, Lenox. Per mile \$15.80; Adams 8.75, \$138.25; Taylor 2.50, \$39.50; total \$177.75.

Pleasant Ridge Tel. Co., N. A. Adams, Bedford. Per mile \$10.45; Taylor 5.50, \$57.48.

Pleasant Ridge Tel. Co., Will West, Purdy. Per mile \$11.00; Lucas 6.87, \$70.07; Marion 1, \$11.00; total \$81.07.

Pleasant Ridge Tel. Co., M. R. Kempthorne, Hampton. Per mile \$8.14; Franklin 11, \$89.54.

Pleasant Ridge Tel. Co., Herbert McLain, Glidden. Per mile \$11.60; Carroll 8, \$92.80.

Pleasant Ridge Tel. Line, R. H. Gould, Osceola. Per mile \$4.50; Clarke 11, \$63.00.

Pleasant Township Tel. Co., A. M. Thune, Locust. Per mile \$10.00; Wineshiek 13.50, \$135.00.

Pleasant Valley Farmers Mutual Tel. Line, H. A. Neppel, Carroll. Per mile \$7.00; Carroll 24, \$168.00.

Pleasant Valley Mutual Tel. Co., G. W. Beck, Mt. Ayr. Per mile \$13; Ringgold 6, \$67.48.

Pleasant Valley & Springville Tel., B. C. Dewees, Springville. Per mile \$11.00; Linn 11, \$121.00.

Pleasant Valley Tel. Co., Ward A. Richardson, Shambaugh. Per mile \$7.50; Page 14, \$107.50.

Pleasant Valley Tel. Co., Joe J. Measter, Parkersburg. Per mile \$9.84; Batur 50, \$4.84; Grundy 7.50, \$72.60; total \$77.44.

Pleasant Valley Tel. Co. (Hampton), E. A. Mansel, Hampton. Per mile \$12.50; Franklin 5, \$43.75.

Pleasant Valley Tel. Line, A. O. Krouch, Clio. Per mile \$16.75; Wayne 1, \$117.46.

Pleasant Valley Tel. Line, Wm. E. Fyfe, What Cheer. Per mile \$14.00; Keokuk 3.75, \$52.50.

Pleasant Valley Tel. Line, M. McNamara, Rock Valley. Per mile \$12.50; Linn 1.25, \$15.37; Sioux 15, \$184.50; total \$199.87.

Pleasant View Mutual Tel. Co., A. J. Ring, Newton. Per mile \$17.50; Jasper 2.25, \$161.87.

Pleasant View Mutual Tel. Co., John McCrabb, Wellman. Per mile \$12.00; Washington 12, \$204.00.

Pleasant View Tel. Co., Edwin Lane, West Liberty. Per mile \$18.00; Muscatine 3.25, \$58.50.

Pleasant View Tel., Walter G. Hute, Maquoketa. Per mile \$13.00; Jackson 2.75, \$35.75.

Pleasant View Tel. Co., E. M. Wilcox, Independence. Per mile \$11.00; Buchanan 5.50, \$60.50.

Pleasant View Tel. Line, Henry Lindeman, Dysart. Per mile \$8.75; Benton 4, \$52.50.

Pleasant View Tel. Line, Alfred Gunnarson, Dudley. Per mile \$14.00; Morse 4, \$56.00; Wapello 3.25, \$45.50; total \$101.50.

Pleasantville & Motor Tel. Co., C. J. Metcalf, Pleasantville. Per mile \$3.00; Marion 4.75, \$45.60; Warren 3.25, \$31.20; total \$76.80.

Plumb Creek Tel., Henry Hagen Sumner. Per mile \$11.50; Bremer 5, \$57.50.

Plum Creek Rural Tel. Line No. 2, Charles Gilbride, Algona. Per mile \$10.00; Kosuth 13, \$124.80.

Plum Creek Rural Tel. Line No. 4, A. E. Hopkins, Algona. Per mile \$13; Kosuth 11, \$104.50.

Plum Creek Tel. Co., H. R. Rourke, Fredericksburg. Per mile \$11.75; Bremer 9.50, \$111.62; Chickasaw 5.00, \$5.88; total \$117.50.

Plymouth Farmers Mutual Tel. Co., C. S. Harvey, Knoxville. Per mile \$12.00; Marion 11, \$141.24.

Plymouth Rock Tel. Co., Frank Crawford, Cresco. Per mile \$3.00; Howard 1.25, \$11.25; Winneshiek 8.75, \$78.75; total \$90.00.

Poduska Rural Tel. Co., John J. Hanzelka, Chelsea. Per mile \$12.50; Tama 7.75, \$96.87.

Poe Center & Caledonia Tel. Co., John G. Stephens, Mt. Ayr. Per mile \$12; Ringgold 12.25, \$97.11.

Porter Tel. Co., J. C. Boyce, Humeson. Per mile \$3.30; Wayne 1, \$24.30.

Portland & Cameron Tel. Line, H. E. Rugg, Mason City. Per mile \$11.50; Cerro Gordo 17, \$195.50.

Portland Center Tel. Co., Rudel Ladwig, Mason City. Per mile \$14.00; Cerro Gordo 8.50, \$119.00.

Portland Heights Tel., D. H. Bitterman, Nora Springs. Per mile \$14.00; Cerro Gordo 6.50, \$92.73.

Portland Township Tel. Co., Wm. McDermott, Titonka. Per mile \$9.14; Kosuth 6, \$54.96.

Possum Ridge Tel. Co., Frank Fuller, Brooks. Per mile \$5.53; Adams 13, \$73.74.

Potter's Siding Tel. Co., Line No. 94, C. C. Schlichting, Tripoli. Per mile \$10.00; Bremer 9, \$90.40.

Prairie Bell Tel. Co., J. C. Hoyt, Norway. Per mile \$15.10; Benton 12, \$64.18; Iowa 1.25, \$10.87; total \$82.05.

Prairie Creek Tel. Co., P. C. Jensen, Garwin. Per mile \$9.00; Tama 9, \$81.00.

Prairie Du Chien Road Line, Frank Reha, Iowa City. Per mile \$11.00; Johnson 8, \$88.00.

Prairie Farmers Mutual Tel., J. M. Hotchkiss, Keota. Per mile \$11.40; Keokuk 7, \$82.80.

Prairie Flower Mutual Tel. Co., W. E. Smith, Washington. Per mile \$4.75; Washington 30, \$262.50.

Prairie Flower Tel. Line, Z. W. Brown, Alberton. Per mile \$7.83; Wayne 5.50, \$43.07.

Prairie Hill Tel. Co., Harry V. Ingamelle, Aurora. Per mile \$11.80; Buchanan 5.50, \$64.90.

Prairie Home Tel. Co., R. L. Hadley, Pekin. Per mile \$12.00; Jefferson 2, \$24.00; Keokuk 3, \$96.00; total \$120.00.

Prairie Mutual Tel., J. P. Jones, Redfield. Per mile \$11.50; Dallas 10, \$115.00.

Prairie Mutual Tel. Co., A. A. Franken, Grundy Center. Per mile \$10.00; Grundy 11.50, \$115.00.

Prairie Ridge Tel. Line No. 6, John Kriz, Cedar Rapids. Per mile \$10.20; Linn 7.75, \$79.03.

Prairie Springs Township Tel. Co., Daniel Herbst, LaMotte. Per mile \$10.20; Jackson 14, \$144.20.

Prairie Tel. Line, W. T. Waybill, West Grove. Per mile \$11.60; Davis 3.75, \$43.50.

Prairie Tel. Line of Dysart, Adam Bahr, Dysart. Per mile \$10.00; Tama 2.50, \$25.00.

Prairie Valley Tel. Co., W. H. Zimpher, Walker. Per mile \$9.75; Buchanan 4.50, \$43.37; Linn 5.00, \$48.80; total \$92.17.

Prairie Valley Tel. Co. No. 6, W. V. Buriton, Fairfax. Per mile \$5.75; Benton 3, \$26.25; Linn 5, \$43.75; total \$70.00.

Prairie View Tel. Co., I. L. Miles, Plano. Per mile \$12.00; Appanosa 2.75, \$45.00.

Prairieville Mutual Tel. Co., Wm. Fricke, Carroll. Per mile \$12.00; Carroll 12.50, \$152.25.

Prairieville Tel. Co., C. G. Weyrauch, Iowa Falls. Per mile \$10.70; Hardin 7, \$74.90.

Prescott Southern Tel. Co., C. C. Shaffer, Prescott. Per mile \$3.80; Adams 17, \$149.60; Taylor 1, \$8.80; total \$158.40.

Primghar & Center Township Mutual Tel., John Albert, Primghar. Per mile \$9.75; O'Brien 13, \$98.67.

Primghar Gazi Mutual Tel. Co., T. W. Irvine, Primghar. Per mile \$9.20; O'Brien 9.50, \$87.40.

Private Line (Metcalf), B. F. Metcalf, Nichols. Per mile \$10.00; Muscatine 1, \$10.00.

Private Line of Muscatine County (Horton Smith), Horton Smith, Muscatine. Per mile \$30.00; Muscatine 3.75, \$11.25.

Private Tel. Line, C. P. Swann, Atkinson. Marion, total assessment, \$10.00.

Progressive Tel. Line, C. J. Sherman, Wesley. Per mile \$12.50; Hancock 4, \$50.00; Kosuth 3, \$32.50; total \$82.50.

Prole Farmer's Mutual Tel. Co., Martin Dehlik, Prole. Per mile \$12.00; Warren 16, \$208.00.

Prole & Spring Hill Farmers Mutual Tel. Wm. M. Powers, Prole. Per mile \$10.00; Warren 10, \$100.00.

Prospect Hill Tel. Co., Hugo O. Steffen, Durant. Per mile \$11.50; Muscatine 7.50, \$86.25.

Pumpkin Ridge Mutual Tel., A. J. Barrett, Kinross. Per mile \$7.50; Keokuk 2.75, \$43.12; Washington 35, \$1.87; total \$45.00.

Pumpkin Vine Mutual Tel. No. 2, F. E. Berry, North English. Per mile \$18.00; Iowa 4, \$40.00.

Pumpstown & Elston Tel. Co., John Grogan, Des Moines. Per mile \$10.70; Ringgold 2.55, \$24.77.

Pymosa Township Mutual Tel. Co., D. E. Milford, Atlantic. Per mile \$11.00; Cass 8.50, \$100.30.

Quaker Lane Tel. Co., L. C. Knudson, Le Grand. Per mile \$17.50; Marshall 2, \$35.00.

Quiet Tel., R. A. Scrivner, St. Charles. Per mile \$11.25; Madison 2.50, \$28.50.

Quirk Mutual Tel. Co., C. M. Forbes, Wall Lake. Per mile \$10.70; Sac 7, \$74.90.

Ragan Short Line, H. A. Mueller, St. Charles. Madison, total assessment, \$50.00.

Raleigh Tel. Co., A. F. Klein, Estherville. Per mile \$11.42; Dickinson 2.50, \$32.97; Emmet 22.50, \$268.27; total \$309.24.

Rampton Tel. Co. (Division of Heuck & Rampton Tel. Co.), John Boyd, Dyer. Per mile \$8.63; Benton 7.50, \$64.73; Tama .75, \$6.47; total \$71.36.

Rapid Transit Tel. Co. of Henry Creek Township, Warren Cronbaugh, Belle Plaine. Per mile \$6.20; Iowa 11, \$69.20.

Rayburn Mutual Farmers Tel. Co., D. R. Rayburn, Belknap. Per mile \$18.20; Davis 5, \$52.50.

Reading Township Tel. Ass'n, R. E. Chenhall, Ireton. Per mile \$12.10; Plymouth 5, \$60.50; Sioux 36, \$435.60; total \$496.10.

Read Tel. Co., August P. Wilke, Elkader. Per mile \$13.00; Clayton 7, \$91.80.

Red Brush Tel. Line W. E. Green, New Virginia. Per mile \$11.75; Clark 8, \$94.08; Warren 2, \$25.25; total \$119.25.

Red Cedar or Line No. 18, Adolph Pisarik, Ely. Per mile \$13.00; Linn 12, \$42.25.

Red Cedar Tel. Co., John Vaske, Remsen. Per mile \$8.80; Plymouth 9, \$79.20.

Red Cedar Tel. Line, Geo. W. Lahn, Bloomfield. Per mile \$15.46; Davis 12, \$42.25.

Red Cedar Tel. Line, Geo. Wiegand, Mt. Auburn. Per mile \$9.50; Benton 12, \$42.75.

Red Line, Bert A. Saltzman, Mt. Airy. Per mile \$14.00; Ringgold 5.25, \$12.60.

Red Line No. 2, Ernest Bremer, North English. Per mile \$25.00; Iowa 12, \$12.50; Keokuk .50, \$12.50; total \$25.00.

Red Oak Mutual Tel. Co., F. R. Iddings, Red Oak. Per mile \$10.40; Montgomery 222, \$2,412.20.

Red Star Tel. Ass'n, E. A. Peterson, Laurens. Per mile \$10.60; Pocheston 4.69, \$70.51.

Redwood Tel. Co., Otto Soltevedel, Muscatine. Per mile \$9.80; Muscatine 1, \$72.00.

Reeves Private Tel. Line, W. L. Reeves, Ackworth. Per mile \$10.00; Warren 1, \$10.00.

Reeves Tel. Co., Milton W. Maas, Washington. Per mile \$10.00; Washington 8, \$80.00.

Rema Tel. Co., J. F. Bahlmann, Sumner. Per mile \$8.30; Bremer 11, \$91.20.

Republican Suburb Line No. 10, G. W. Wiley Douds Leandro, Van Buren, total assessment, \$10.00.

Republican Tel. Line No. 102, Joe C. Brenneman, Kalona. Per mile \$12.50; Johnson 3.50, \$43.75; Washington 3, \$37.50; total \$81.25.

Rex Tel. Co., W. F. Bradshaw, St. Charles. Madison, total assessment \$22.50.

Richardson Chapel Line E. E. Shriver, Sewal. Per mile \$16.00; Wayne 12, \$56.00.

Richland Center Tel. Co., Guy Kidney, Glidden. Per mile \$7.66; Carroll 11.2, \$53.09.

Richland No. 1 Tel. Co., J. W. Kratoska, Chelsea. Per mile \$9.00; Tama 11, \$99.00.

Richland Tel. Line, W. L. Lobaugh, Nevada. Story, total assessment \$20.00.

Richmond Mutual Tel. Co., Geo. A. Egin, Kalona. Per mile \$18.00; Washington 2, \$36.00.

Riden Tel. W. E. Riden, Clarkville. Per mile \$13.75; Butler 2, \$27.50.

Ridge Tel. Co., F. H. Davis, Grant. Per mile \$12.00; Montgomery 2.50, \$30.00.

Riley Tel. Co., W. H. Riley, Corning. Per mile \$7.70; Adams 6.50, \$50.25.

Riverside Mutual Tel. Co., H. R. Collingwood, Victor. Per mile \$9.24; Iowa 11.20, \$102.48.

Riverside Rural Tel. Co. of Kosuth & Emmet Counties, Alfred Bachman, Armstrong. Per mile \$10.67; Emmet 10.50, \$112.03; Kosuth 7, \$71.60; total \$186.71.

Riverside Rural Tel. Line, C. G. Brooks, Iowa Falls. Per mile \$14.90; Hardin 3.12, \$52.89.

Riverside Tel. Co., Selmer Nugestad, Inwood. Per mile \$7.70; Lyon 12, \$104.12.

Riverside Tel. Co., F. Breckenfelder, Lake View. Per mile \$9.70; Sac 12, \$72.75.

Riverside Tel. Co., A. J. Pagel, Tama. Per mile \$14.16; Tama 2, \$42.60.

Riverside Tel. Co., J. H. Willey, Estherville. Per mile \$9.70; Emmet 2, \$24.25.

Riverside Tel. Line, Corn McCoy, Hartford. Per mile \$11.00; Marion 12, \$16.50; Warren .50, \$5.50; total \$22.90.

Riverside Tel. Line, Walter Blagg, Estherville. Per mile \$11.75; Emmet 1, \$58.75.

Riverside Tel. Line No. 2, T. F. Means, Nodaway. Per mile \$15.00; Adams 12, \$22.50; Montgomery 2.75, \$56.25; total \$78.75.

Riverside Tel. Line Nos. 11 & 28, A. Butterfield, Irvington. Per mile \$11.50; Kosuth 12.50, \$155.25.

River Tel. Co., Ross Ellison, Ackley. Per mile \$8.00; Hardin 9, \$72.00.

Riverton Tel. Line No. 27, Leonard Carlson, Spencer. Per mile \$11.00; Clay 7, \$77.00.

Riverton Tel. Co., Charles S. Hinds, Independence. Per mile \$7.00; Buchanan 6.75, \$45.75.

Robertson Tel. Co., Charles V. Slowe, Ackley. Per mile \$9.00; Hardin; 12.25, \$110.25.

Rock Glen Tel. Co., F. Halstead, Independence. Per mile \$13.20; Buchanan 2, \$29.50.

Rock Valley Tel. Co., F. A. Lewis, Garwin. Per mile \$10.40; Tama 4.50, \$46.80.

Rock Valley Tel. Co., J. H. Cleverley, Maxwell. Per mile \$9.74; Story 2.75, \$26.53.

Rock Valley Tel. Line, D. S. Forrey, Marshalltown. Per mile \$9.75; Marshall 5, \$48.75.

Rocky Dell Tel. Co., Ida B. Coie, Osceola. Per mile \$13.46; Clarke 3.75, \$50.47.

Rose Tel. Line, W. C. Roe, Castana. Per mile \$8.25; Monona 1.50, \$12.37.

Rolling Green Tel. Co., Oscar P. Axthelm, Keota. Per mile \$11.00; Keokuk 1.50, \$15.50; Washington 1.25, \$25.75; total \$52.25.

Rome Branch of Farmers Mutual Tel. Co., A. N. Gustafson, Lockridge. Per mile \$11.25; Henry 2.75, \$30.94; Jefferson 2.5, \$25.25.

Roscoe Tel. No. 2, D. C. Cowles, Palsak. Per mile \$8.77; Davis 4.50, \$39.48.

Rose Branch of Farmers Mutual Tel. Co., Calvin Lindeman, Griswold. Per mile \$9.90; Cass 7, \$69.30; Montgomery 1, \$9.90; total \$79.20.

Rosebud Tel. Line, Royal B. White, Cedar Falls. Per mile \$11.00; Black Hawk 6.50, \$71.50.

Rose Hill Tel. Co., Glenn Daugherty, Toledo. Per mile \$8.55; Tama 12, \$107.40.

Rose Tel. No. 8, Wm. Horak, Center Point. Per mile \$12.20; Linn 3.75, \$48.37.

Rose Valley Tel. Co., John H. Gosh, Walk Lake. Per mile \$9.50; Sac 22.50, \$212.75.

Rose Valley Tel. Line, T. J. Kopsky, Cedar Rapids. Per mile \$11.70; Linn 11.25, \$121.62.

Rosgaard Wm. Tel. Line, Wm. Rosgaard, Fairview, S. D. Per mile \$10.00; Sioux 7.50, \$75.00.

Round Prairie Mutual Tel. Co., D. S. Barton, Mt. Pleasant. Per mile \$12.50; Henry 14, \$192.20; Jefferson 29.50, \$407.10; Van Buren 2.50, \$24.50; total \$824.80.

Rowen Tel. Co., H. Rowen, Union. Per mile \$5.87; Hardin 4, \$23.48.

Rowley and Sun Prairie Tel. Line, Earl Zimpfer, Rowley. Per mile \$7.00; Buchanan 5.25, \$36.75.

"R" Tel. Line, Wm. Gerlich, Breda. Per mile \$11.20; Carroll 4.50, \$50.82; Sac 2.25, \$22.84; total \$84.57.

"R" Tel. Line No. 24, Fred Salfy, Traer. Per mile \$9.25; Tama 10, \$92.50.

Rural Farm Line of Wm. Plumer, Wm. H. Plumer, Council Bluffs, Harrison, total assessment \$12.00.

Rural Home Tel. Co., Henry Tordoff, Aiden. Per mile \$11.68; Franklin 31, \$122.08; Hamilton 3, \$35.94; Hardin 51, \$595.68; Wright 3, \$35.94; total \$1,027.84.

Rural Home Tel. Line, Jesse Meyer, Iowa Falls. Per mile \$9.25; Franklin 10.75, \$99.55; Hardin 4.75, \$44.02; total \$150.57.

Rural Independent No. 24, Tel. Robert Fulton, Wilton Junction. Per mile \$8.25; Muscatine 8, \$66.00.

Rural Independent Tel. Line, B. F. Sharp, Elmore, Minn. Per mile \$11.00; Kosuth 1.75, \$19.25.

Rural Line 1, Harry Bablin, Alcona. Per mile \$9.44; Kosuth 3, \$28.56.

Rural Line No. 2, Jonas Vior Stasak, Sully. Per mile \$8.36; Jasper 6.50, \$54.24.

Rural Line No. 11, R. R. Rogges, Fremont. Per mile \$9.86; Mahaska 4.50, \$44.35.

Rural Line No. 28, James Dalvin, Toledo. Per mile \$27.65; Tama .20, \$7.53.

Rural Line No. 25, Elmer Lisk, Rose Hill. Per mile \$11.25; Keokuk 8, \$97.50.

Rural Line No. 57, Henry Pustooka, Toledo. Per mile \$14.08; Tama .75, \$10.55.

Rural Line No. 61, Charles Tahran, Givin. Per mile \$20.40; Mahaska 1.50, \$30.60.

Rural Line No. 97, Lena Talbot, Oskaloosa. Per mile \$12.00; Mahaska 1.50, \$18.00.

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| Rural Lines No. 1907 & 1939, A. J. Altkruse, Muscatine. Per mile \$11.50; Muscatine 2.50, \$42.75. | Sauer Tel. Co. John C. Linde, Hartley. Per mile \$6.50; O'Brien 14.50, \$122.25; Osceola 1, \$2.25; total \$111.75. |
| Rural Metallic Tel. Line No. 2, W. W. Berry, Grinnell. Per mile \$10.00; Jasper 4.50, \$47.50; Potosiwick 1.75, \$37.50; total \$10.00. | Science Hill Tel. Co. Harold Tuttle, St. Charles. Per mile \$13.40; Madison 75, \$18.85; Warren 5.50, \$17.50; total \$32.75. |
| Rural Short Line, Chris Stange, Muscatine. Per mile \$13.00; Muscatine 1.25, \$15.25. | Sciola & Southern Tel. Co. C. C. Anderson, Villisca. Per mile \$4.50; Montgomery 10, \$45.00. |
| Rural Tel. Co. No. 10, John A. Grandia, Leighton. Per mile \$12.00; Mahaska 4.50, \$54.00. | Scotland Mutual Tel. Line No. 2, Matt Gent, South English. Per mile \$8.00; Kosok 11.50, \$32.00. |
| Rural Tel. Co. No. 31, Frank Lormer, Mt. Auburn. Per mile \$11.00; Benton 2.25, \$23.90. | Scott & Cedar Counties Tel. J. H. Shofar, New Liberty. Per mile \$13.00; Cedar 2.25, \$30.33; Scott 1.25, \$17.25; total \$47.58. |
| Rural Tel. Co. No. 55, J. W. Price, Beacon. Per mile \$5.41; Mahaska 7, \$65.94. | Scott Farmers Tel. Co. No. 5, D. G. McMillan, Stanley. Per mile \$11.80; Buchanan 1.68, \$12.76; Fayette 6.50, \$16.70; total \$39.45. |
| Rural Tel. Co. No. 61, Wm. C. Hamaker, Givin. Mahaska, total assessment \$30.00. | Scott Farmers Tel. Line, H. W. Bird, Stanley. Per mile \$9.10; Fayette 5, \$45.50. |
| Rural Tel. Line No. 6, Ira L. Pearson, Hinton. Per mile \$12.00; Plymouth 12, \$144.00. | Scott Telephone Line or Seventy Six Line, W. R. Scott, Muscatine. Per mile \$15.50; Muscatine 1.25, \$19.25. |
| Rural Tel. Line No. 7, V. Rainbolt, Gilbert. Per mile \$9.46; Boone 1.25, \$11.32; Story 5.75, \$19.00; total \$36.22. | Scott Township Tel. Line, W. H. Hunter, Iowa City. Per mile \$16.25; Johnson 6, \$97.50. |
| Rural Tel. Line No. 16, Lewis H. Kent, Wesley. Per mile \$11.00; Kosuth 2.50, \$104.50. | Salma Tel. Co. W. E. Hill, Selma. Per mile \$24.32; Davis 4, \$97.32; Van Buren 12, \$115.20; total \$312.61. |
| Rural Tel. Line No. 25, Ben Hicks, Milo. Per mile \$16.00; Warren 1.63, \$26.60. | Senne Tel. Line, Harm Harrington, Tunkia. Per mile \$9.00; Hancock 8.75, \$60.75; Kosuth 6, \$54.00; Winnebago 1.25, \$32.25; total \$144.00. |
| Rural Tel. Line No. 40, E. C. Neunfeldt, Alden. Per mile \$10.00; Hardin 2.50, \$25.00. | Settlers Tel. Henry Van Wondenberg, Inwood. Per mile \$8.30; Sioux 2, \$24.90. Seven Mile Tel. Co. W. P. Mayhew, Villisca. Per mile \$5.20; Montgomery 15.27, \$79.92. |
| Rural Tel. Line No. 44, B. M. Thatcher, Okcalona. Per mile \$9.50; Mahaska 2.25, \$22.17. | Sewal & Enright Tel. E. L. Smith, Sewal. Per mile \$12.50; Wayne 5, \$62.50. Sewal & Knifen Tel. Co. T. J. Yeager, Sewal. Per mile \$18.25; Wayne 3.75, \$39.45. |
| Rural Tel. Line No. 74, Dick Van Haften, Leighton. Per mile \$11.60; Mahaska 3.75, \$43.50. | Sewal & Miller Tel. Co. No. 2, W. A. Coomba, Sewal. Per mile \$10.00; Wayne 2.50, \$25.00. |
| Russell & Adams Tel. Co. Fred Thompson, Russell. Per mile \$9.75; Lucas 5, \$48.75. | Sewal Powersville Tel. Co. Scott Whitney, Sewal. Per mile \$10.00; Wayne 5.50, \$55.00. |
| Russell & Bethlehem Tel. W. R. Ralph, Russell. Per mile \$10.25; Lucas 6.75, \$59.68; Wayne 7.75, \$17.75; total \$97.47. | Sewal & St. John Tel. Co. John W. Jones, Seymour. Per mile \$10.50; Wayne 17.25, \$187.70. |
| Russell Chapel Tel. Co. L. R. Shields, Ottumwa. Per mile \$11.90; Wapello 2.50, \$41.65. | Sexton Tel. Line No. 1, Emmet Paetz, Alcona. Per mile \$12.18; Kosuth 6, \$72.29. |
| Rustler Tel. Co. O. N. Kjerstad, Northwood. Per mile \$13.25; Worth 4, \$50.50. | Shalla Tel. Co. J. F. Shalla, Kalona. Per mile \$6.10; Washington 8.60, \$70.51. |
| Ryan Lake Tel. Co. Henry Haganan, Estherville. Per mile \$8.20; Emmet 28, \$222.40. | Shambaugh & College Springs No. 2 Tel. J. H. Best, College Springs. Per mile \$15.00; Page 8.50, \$107.10. |
| St. Charles Farmers Mutual Tel. G. L. Archer, St. Charles. Per mile \$11.43; Madison 3, \$34.20. | Shannon City & Southwestern Mutual Tel. Zenas R. Kilgore, Diagonal. Per mile \$15.00; Ringgold 12.33, \$121.20. |
| St. Charles & New Virginia Tel. John E. Montgomery, New Virginia. Per mile \$5.50; Madison 1.75, \$15.51; Warren 7.15, \$65.97; total \$81.54. | Sharys Tel. J. W. Patterson, Kalona. Per mile \$14.28; Johnson 127.25, \$1,972.65; Washington 3, \$14.14; total \$2,016.73. |
| St. Charles & Peru Farmers Mutual Tel. No. 1, H. A. Durand, St. Charles. Per mile \$7.15; Madison 11.75, \$84.01. | Shell Rock Diagonal Rural Tel. Line, R. U. Whitney, Clarksville. Per mile \$10.30; Butler 8, \$82.40. |
| St. Charles & Peru Rural Tel. No. 2, A. P. Dowler, St. Charles. Per mile \$6.70; Madison 6, \$22.75. | Shell Rock Tel. Line No. 32, Mrs. Grace Myers, Shell Rock. Per mile \$13.00; Butler 5.33, \$69.94. |
| St. Charles Short Line Tel. Ira C. Young, St. Charles. Per mile \$15.00; Madison 1.75, \$26.25. | Shell Rock Valley Tel. Co. S. J. Sherman, Nora Springs. Per mile \$12.70; Cerro Gorda 4.50, \$57.15. |
| St. Donatus Tel. Line, Geo. Herrig, St. Donatus. Per mile \$7.10; Jackson 11, \$78.10. | Sheridan Central & Grinnell Tel. Line No. 13, W. E. Spire, Grinnell. Per mile \$10.90; Potosiwick 9, \$98.00. |
| St. Mary's Eastern Tel. F. P. Nichol, Indianola. Per mile \$11.00; Warren 4.50, \$49.50. | Sheridan & Grinnell Tel. Co. No. 20, John W. Lynch, Malcolm. Per mile \$7.10; Potosiwick 14.50, \$117.15. |
| St. Marys & Hafty Tel. Co. N. T. Nixon, St. Charles. Per mile \$11.51; Warren 7.25, \$84.31. | Sheridan & Malcolm Tel. Co. E. G. Baustian, Malcolm. Per mile \$8.20; Potosiwick 11, \$90.20. |
| St. Marys & Western Tel. Barney Wilgenbusch, St. Marys. Warren, total assessment, \$12.00. | Sheridan No. 1 Tel. Co. Emil Doremmon, Cleghorn. Per mile \$13.30; Cherokee 4.50, \$59.85. |
| Salon Tel. Co. F. M. Stark, Trass. Per mile \$9.99; Tama 12.75, \$128.22. | Sherman & Irvington Rural Tel. Co. Roy Edith, Irvington. Per mile \$10.00; Kosuth 24, \$240.00. |
| Salon Tel. Co. John H. Clark, Hickman. Per mile \$8.00; Lucas 10, \$80.00. | Sherman Mutual Tel. Co. Tomis Massan, Maurice. Per mile \$13.75; Plymouth 1.10, \$15.15; Sioux 2.80, \$75.37; total \$79.50. |
| Salina & Glendale Tel. Co. Joe Christenson, Lockridge. Per mile \$12.40; Jefferson 6.50, \$39.60. | Sherman Rural Tel. Co. Geo. L. Gray, Irvington. Per mile \$5.00; Kosuth 15, \$135.00. |
| Salina Tel. Line, T. P. Johnson, Fairfield. Per mile \$14.00; Jefferson 2, \$62.80. | Shiloh Mutual Tel. Co. John O. Jones, Grady Center. Per mile \$9.27; Grundy 8, \$74.56. |
| Salt Creek Mutual Tel. Co. C. H. Bullock, Florin. Per mile \$6.78; Davis 14, \$94.32. | Short-Four Tel. Archie Otterman, Toledo. Tama total assessment, \$13.00. |
| Sand Cove & New Albin Tel. Co. E. C. Moore, New Albin. Per mile \$8.40; Allamakee 14.50, \$121.40. | Short Line, Obo Haupt, Wellsburg. Per mile \$15.00; Grundy 2, \$45.00. |
| Sand Hill Rural Tel. Geo. E. Baker, Moscow. Per mile \$6.52; Cedar 7.75, \$60.53; Muscatine 1.25, \$8.15; total \$53.88. | |
| Sand Ridge Tel. Line, R. T. Miller, Marshalltown. Per mile \$9.75; Marshall 6, \$58.50. | |
| Sardina Tel. Line, John J. Milbach, Walker. Per mile \$5.00; Buchanan 2.25, \$18.90; Linn 7.5, \$6.90; total \$27.00. | |
| Satre Tel. Line, Edward Land, Decorah. Per mile \$11.00; Allamakee 2, \$22.00; Winneshiek 11, \$121.00; total \$145.00. | |

Short Line No. 1 Tel. Co., E. A. Dunlap, Winthrop. Per mile \$18.70; Buchanan 2.50, \$46.75.
 Short Line Tel. H. G. Harmon, Hampton. Per mile \$9.00; Franklin 4.50, \$40.50.
 Short Line Tel. Co., J. A. Rusk, Villisca. Per mile \$15.70; Montgomery 2.25, \$51.92.
 Short Line Tel. Co., J. R. Elliott, Russell. Per mile \$18.75; Lucas 2, \$37.50.
 Short Line Tel. Co., John Ludwig, Remsen. Per mile \$15.90; Plymouth 4, \$60.00.
 Short Line Tel. Line, W. M. Johansson, Sutherland. Per mile \$11.30; O'Brien 5.50, \$62.15.
 Shupem Mutual Tel. Co., Geo. T. Pearce, Bloomfield. Per mile \$10.00; Davis 5.35, \$53.60.
 Sileam Springs Rural Tel. Line, Charles S. Smith, Iowa Falls. Per mile \$14.16; Hardin 3, \$42.48.
 Silver Creek Farmers Tel. Line, P. E. Welch, Church. Per mile \$8.43; Allamakee 8, \$67.44.
 Silver Creek Tel. Line, J. W. Lips, Lacona. Per mile \$12.30; Lucas 4.75, \$58.42.
 Silver Lake & Bristol Tel. Co., A. T. Groe, Lake Mills. Per mile \$10.24; Winnebago 2, \$20.48; Worth 38.50, \$294.24; total \$414.72.
 Sioux Valley Tel. Co., Oscar L. Hansen, Moorhead. Per mile \$11.00; Monona 15, \$165.00.
 Sioux Valley Tel. Co., N. A. Mikkelsen, Little Sioux. Per mile \$9.50; Harrison 4, \$38.00; Monona 2, \$19.00; total \$57.00.
 Six Mile Grove Tel. H. B. Griffin, Traer. Per mile \$12.30; Lucas 13.50, \$124.20.
 Six Street Tel. Co., or South Sixth Street Tel. Line, John Hollcroft, Marshalltown. Per mile \$14.24; Marshall 1.50, total \$24.56.
 Slater Private Line, G. W. Slater, Denison. Per mile \$11.25; Crawford, 75, \$8.43.
 Slide Rock Line, W. E. Tallman, Anamosa. Per mile \$10.25; Jones 5.75, \$58.65.
 Slosson Home Tel. Co., J. M. Slosson, Northwood. Worth, total assessment, \$11.75.
 Smoky Hollow Tel. Co., Alfred Bohling, Montpelier. Per mile \$12.73; Muscatine 2.25, \$66.83.
 Smyrna & Derby Tel. Co., W. P. Wolverton, Derby. Per mile \$8.65; Clarke 6.25, \$54.06; Lucas 8.75, \$58.39; total \$112.45.
 Smyrna & Weldon Tel. Co., T. B. Jamison, Weldon. Per mile \$11.00; Clarke 8.25, \$90.75.
 Snake Hollow Tel. J. P. Miller, Kalona. Per mile \$11.10; Washington 6.50, \$72.15.
 Solon Northwestern Tel. Co., Wm. McLaughlin, Solon. Per mile \$12.40; Johnson 7, \$86.80.
 Solon & Sandy Hook Tel. Line, F. A. Steinbrech, Solon. Per mile \$11.40; Johnson 5.50, \$198.20.
 Sonora Tel. Co. No. 18, Edgar J. Harris, Grinnell. Per mile \$20.74; Poweshiek 2.70, \$55.99.
 Souder Tel. Line, H. A. Souder, Clio. Wayne, total assessment, \$15.00.
 South Bend Rural Tel. Line, Emil Ewoldt, Sutherland. Per mile \$10.50; O'Brien 5.50, \$99.75.
 South Breda Tel. Co., Frank Wilberding, Arcadia. Per mile \$8.43; Carroll 8, \$67.44.
 South Cairo Tel. Line, J. B. Thompson, Jewell. Per mile \$15.25; Hamilton 5, \$76.25.
 South Center Street Tel. Co., Wm. F. Stalzer, Marshalltown. Per mile \$10.00; Marshall 3, \$30.00.
 South Chequest Tel. Co., D. W. Cooksey, Keosauqua. Per mile \$15.75; Van Buren 4, \$63.00.
 South Clark Mutual Tel. Co., George Hansen, Dysart. Per mile \$12.00; Tama 7.75, \$93.00.
 South Cotter Tel. Co., Wm. Owen, Columbus Junction. Per mile \$10.00; Louisa 10, \$100.00.
 South Cresco Tel. Co., F. L. Miller, Algona. Per mile \$10.00; Kosuth 24.50, \$245.00.
 South Division North Coop Mutual Tel. Co., C. Jurgens, Glidden. Per mile \$8.75; Carroll 10, \$87.50.
 Southeast Dodge Tel. Co., J. M. Lestina, Boone. Per mile \$9.10; Boone 12, \$109.20.
 Southeastern Tel. Co., C. A. Monroe, West Liberty. Per mile \$10.00; Muscatine 5, \$50.00.
 Southeast Lincoln Tel. Line, Clyde Stewart, Indianola. Per mile \$11.40; Warren 2.50, \$39.90.

South East Tel. Co. No. 2, V. A. Aletett, Laurens. Per mile \$11.50; Pocahontas 9, \$75.50.
 South English Mutual Tel. No. 11, Frank Miller, South English. Per mile \$10.00; Kookuk 3.50, \$35.00.
 South English Tel. Co. No. 1, T. F. Brunk, South English. Per mile \$12.14; Kookuk 7, \$84.98.
 Southern Mutual Farmers Tel. A. E. Finley, Bloomfield. Per mile \$11.47; Davis 5.75, \$111.93.
 South Fork Line, Paul Sietoff, Alden. Per mile \$8.50; Hardin 3.50, \$33.75.
 South Fork No. 3 Tel. Co., P. E. Green, Promise City. Per mile \$10.00; Wayne 5.50, \$55.00.
 South Franklin Tel. John Behrends, Wiota. Per mile \$13.00; Cass 5.25, \$68.25.
 South Garfield Tel. Line, E. P. Lichy, Rockwell City. Per mile \$11.75; Calhoun 2.50, \$113.30; Sac 35, \$411; total \$117.50.
 South Harmony Tel. Co., Wm. G. Weber, Dorchester. Per mile \$9.30; Allamakee 9, \$83.70.
 South Jasper Mutual Tel. Line, Herald Salisbury, Glidden. Per mile \$8.70; Carroll 14.50, \$126.15.
 South Lebanon Tel. Line, S. J. Beeler, Milton. Per mile \$11.60; Van Buren 4.50, \$52.20.
 South Lincoln Tel. Co., Paul E. Milnes, Chariton. Per mile \$14.25; Lucas 3, \$71.25.
 South Madison Farmers Tel. Co., P. E. Gayle, Decorah. Per mile \$11.70; Winnebago 25, \$227.60.
 South Nichols Tel. Co., R. E. McKean, Nichols. Per mile \$10.30; Muscatine 8, \$82.40.
 South Orleans Farmers Tel. Co., Eben Teshorn, Ridgeway. Per mile \$10.50; Howard 2, \$21.00; Winneshiek 15.50, \$157.75; total \$193.75.
 South Patterson & St. Charles Tel., Fred Wheeler, St. Charles. Per mile \$10.30; Madison 6.50, \$66.90.
 South Pine Tel. Co., E. B. Glenny, Union. Per mile \$11.30; Hardin 2.75, \$32.72.
 South Pleasant Run Tel. Co., T. O. Gunde, Toledo. Per mile \$16.00; Tama 2.50, \$37.50.
 South Pleasant Tel. Line, J. A. Balcom, Eldora. Per mile \$10.50; Hardin 5, \$52.50.
 South Prairie Mutual Tel. Co., W. J. Barclay, West Liberty. Per mile \$12.80; Johnson 3.50, \$44.80; Muscatine 22, \$281.60; total \$328.60.
 South River Mutual Tel., F. E. Burgess, Murray. Per mile \$8.12; Clarke 12.50, \$101.50.
 South Rural No. 87 Line, August Vandt, Whittemore. Per mile \$12.70; Kosuth 3.35, \$48.82.
 South Rural Tel. Co., F. P. Stoltenberg, Mason City. Per mile \$10.30; Cerro Gordo 6.50, \$66.95.
 South Side Farmers Mutual Tel. O. Carlson, Paulina. Per mile \$11.25; Cherokee 4, \$45.00; O'Brien 8, \$67.50; total \$112.50.
 South Side Line, G. V. McBride, Marion. Linn, total assessment \$50.00.
 South Side Tel. Co., Sam Skovgaard, Miller. Per mile \$12.50; Hancock 2, \$25.00.
 South Side Tel. Co. No. 2, E. J. Van Rens, Oskaloosa. Per mile \$9.40; Mahaska 3.50, \$32.90.
 South "S" Line, George Warning, Lidderdale. Per mile \$10.50; Carroll 5, \$52.50.
 South Summit Tel. Co., Leslie Schwenke, Adair. Per mile \$8.20; Adair 6, \$49.40.
 South Tel. Co., R. T. Dotson, Wapello. Per mile \$11.30; Louisa 2.62, \$29.65.
 South Tel. Co., Peter J. Fuchsen, Whittemore. Per mile \$13.00; Kosuth 6.25, \$81.25.
 South Ventura Tel. Line, L. L. Bless, Ventura. Per mile \$11.40; Cerro Gordo 19.50, \$222.30; Hancock 1, \$11.40; total \$233.70.
 South View Tel. Line No. 2, Herman Tegtmeyer, Tripoli. Per mile \$8.70; Bremer 4.50, \$86.25.
 South Viking Tel. Co., M. H. Amus, Iake. Per mile \$14.58; Winnebago 6, \$87.48.
 South West Clark Tel. Line, Frank Havran, Dysart. Per mile \$8.70; Tama 6.75, \$58.75.
 Southwestern Mutual Tel. Line, Frank Floerchinger, Guernsey. Per mile \$11.00; Poweshiek 7, \$77.00.
 Southwestern No. 1 Tel. Co., Erick Blomgren, Laurens. Per mile \$11.00; Pocahontas 11, \$132.00.
 Southwestern Tel., J. D. Knowles, Shambaugh. Per mile \$8.43; Page 4, \$33.72.

Southwestern Tel. Co., W. O. Sievers, Newell. Per mile \$6.47; Buena Vista 22, \$142.34.

Southwestern Tel. Co., L. H. Ryan, Bloomfield. Per mile \$10.85; Davis 19, \$206.15.

Southwestern Tel. Co., H. A. Oehlert, Woodburn. Per mile \$15.00; Clarke 3.50, \$52.50.

Southwestern Tel. Co., M. E. Severson, Northwood. Per mile \$9.00; Worth 12.25, \$110.25.

Southwestern Tel. Co., Dwight Freel, Pleasantville. Per mile \$10.90; Marion 5.50, \$59.95.

Southwestern Tel. Co., E. R. Tickel, Lacona. Per mile \$7.50; Lucas 4, \$30.00.

Southwestern Tel. Line, H. H. Brown Maquoketa. Per mile \$10.00; Jackson 5.50, \$55.00.

Southwestern Tel. Line, D. H. Banes, North English. Per mile \$19.16; Keokuk 3, \$57.48.

Southwest Liberty Rural Tel. Co., Geo. Oeffner, Paulina. Per mile \$9.00; Cherokee 4, \$36.00; O'Brien 6, \$54.00; total \$90.00.

Southwest Malcolm Tel. Co., W. F. Douglas, Malcolm. Per mile \$13.52; Poweshiek 22, \$297.44.

Southwest Mutual Tel. Co., Arthur Lindgren, Marathon. Per mile \$12.00; Buena Vista 7.75, \$93.00.

South West Mutual Tel. Co., Dale W. Kremer, Wapello. Per mile \$11.00; Louisa 3, \$33.00.

Southwest No. 2 Tel. Co., W. J. Ryan, Albert City. Per mile \$10.00; Buena Vista .50, \$5.00; Pocahontas 9.50, \$95.00; total \$100.00.

Southwest Putnam Farmers Mutual Tel., Albert J. Hahn, Aurora. Per mile \$9.82; Buchanan 1.50, \$14.73; Fayette 5.50, \$54.01; total \$68.74.

South West Short Line, Oscar Prahm, Rowley. Per mile \$7.50; Buchanan 5.75, \$43.12.

South West Tel., H. D. Baker, Barnes City. Per mile \$8.00; Mahaska 5, \$40.00.

South Whittemore Tel. Co., F. J. Balgerman, West Bend. Per mile \$11.80; Kossuth 6.25, \$73.75.

South Woden Tel. Co., T. J. Ormsby, Britt. Per mile \$9.77; Hancock 9.25, \$90.37.

Spencer Tel. Co., Dan Clarke, Bevington. Per mile \$11.00; Warren 2, \$22.00.

Spirit Lake Rural Tel. Line, H. J. Dreeszen, Spirit Lake. Per mile \$10.00; Dickinson 18, \$180.00.

Spirit Lake & Superior Rural Tel. Line, Fred Smith, Spirit Lake. Per mile \$13.43; Dickinson 14, \$188.02.

Spring Branch Tel. Co., Wm. Merkel, Story City. Per mile \$14.00; Story 3.75, \$52.50.

Spring Brooks Tel. Co., W. F. Tigges, Peterson. Per mile \$10.40; Buena Vista 8.50, \$88.40; Cherokee 13.50, \$140.40; Clay 2, \$20.80; total \$249.60.

Spring Cedar Mutual Tel. Co., A. D. Castor, Larrabee. Per mile \$8.60; Cherokee 24.50, \$210.70.

Springdale & Rochester Tel., Fred Clemmons, West Liberty. Per mile \$12.00; Cedar 10.50, \$131.25.

Springdale & Streets Tel. Co., Aaron Hute, Maquoketa. Per mile \$12.00; Jackson 6, \$72.00.

Springdale Tel. Line, Fred Rothe, Cumberland. Per mile \$10.00; Cass 7.60, \$76.00; Montgomery .75, \$7.50; total \$83.50.

Springdale Tel. Line, H. D. Spencer, Marshalltown. Per mile \$6.00; Marshall 4.50, \$27.00.

Springfield Rural Tel. Co., S. F. Blome, Elmore, Minn. Per mile \$8.75; Kossuth 16, \$140.00.

Spring Grove Cooperative Tel. Ass'n, Grover Miller, Farmersburg. Per mile \$9.11; Clayton 5.25, \$47.83.

Springhill Tel. Co., Ben Esmeyer, Newton. Per mile \$11.30; Jasper 4.75, \$53.67.

Spring Valley Tel., J. E. Haehlen, Marion. Per mile \$8.12; Linn 8, \$64.96.

Spring Valley Tel. Co., J. W. Molloy, Marshalltown. Per mile \$9.16; Marshall 6, \$54.96.

Spring Valley Tel. Line, F. L. Fromm, Garwin. Per mile \$11.80; Tama 4, \$47.20.

Springville Short Line, James A. Reed, Springville. Linn, total assessment \$10.00.

Springville Tel. Co., Fred G. Hunte, Springville. Per mile \$142.63; Linn 3, \$427.89.

Square Deal Tel. Co. No. 24, J. A. Bawn, Parkersburg. Per mile \$10.30; Butler 2.50, \$25.75; Grundy 5, \$51.50; total \$77.25.

Square Deal Tel. Co. No. 40, J. A. Bawn, Parkersburg. Per mile \$8.57; Butler 4, \$34.28; Grundy 3, \$25.71; total \$59.99.

Stanhope & Griffin Tel. Co., E. G. Arrasmith, Stanhope. Per mile \$12.00; Boone 6.25, \$75.00; Hamilton 8.75, \$105.00; total \$180.00.

Stanhope Lake Center & Rosendale Tel., E. J. Fardal, Stanhope. Per mile \$14.00; Hamilton 26, \$364.00.

Stanley Farmers Tel. Line No. 1 & No. 2, Roy M. Zabriskie, Stanley. Per mile \$13.33; Buchanan 6, \$79.98.

Star Line Tel., Elmer Melberg, Norway. Per mile \$10.00; Benton 3, \$30.00.

Star Line Tel. Co., Carl R. McClelland, Osceola. Per mile \$10.00; Clarke 11, \$110.00; Warren 3, \$30.00; total \$140.00.

Star Line Tel. Co., Geo. F. Wacha, Toledo. Per mile \$8.55; Tama 11.75, \$100.46.

Star Mutual Tel. Co., S. C. Auspinger, Pulaski. Per mile \$11.40; Davis 4.25, \$48.45.

Star Tel. Co., J. H. Van Camp, Muscatine. Per mile \$11.00; Muscatine 5.50, \$60.50.

Star Tel. Co., B. G. Schettler, Breda. Per mile \$8.75; Carroll 6, \$52.50.

Star Tel. Co., W. L. McBeth, Rome. Per mile \$10.28; Henry 5.75, \$59.11; Jefferson .75, \$7.71; total \$66.82.

Star Tel. Co., J. C. Hennis, Sheil Rock. Per mile \$8.40; Butler 15, \$126.00.

Star Tel. Co., Ed Pieper, Garwin. Per mile \$15.00; Tama 2, \$30.00.

Star Tel. Co., A. L. Benbow, Clear Lake. Per mile \$10.50; Cerro Gordo 27, \$283.50.

Star Tel. Co., Charles Cummins, Winterset. Per mile \$10.00; Madison 4, \$40.00.

Star Tel. Co., Edgar W. Daft, Griswold. Per mile \$16.00; Cass 2.30, \$36.80; Montgomery .20, \$3.20; total \$40.00.

Star Tel. Line, G. H. Lade, Garner. Per mile \$16.50; Hancock 4.75, \$78.38.

Star Tel. Line, Max Wilson, Forest City. Per mile \$12.00; Hancock 1.75, \$21.00.

Star Tel. Line No. 1, O. P. Boyer, Chelsea. Per mile \$8.90; Poweshiek 5.50, \$48.95; Tama 5.50, \$48.95; total \$97.90.

Star Tel. Line No. 1, Roy D. Nordyke, Richland. Per mile \$14.58; Keokuk 3, \$43.74.

State Center & Rhodes Tel. Co., F. R. Preston, State Center. Per mile \$11.87; Marshall 8, \$94.96.

State Line Mutual Tel. Co., H. B. Deters, Eitzen, Minn. Per mile \$10.38; Allamakee 6.50, \$67.47.

State Line Tel. Co., Will Swartz, Estherville. Per mile \$6.75; Emmet 10, \$67.50.

State Line Tel. Co., K. W. Hoff, Spring Grove, Minn. Per mile \$8.45; Winneschick 4.25, \$35.91.

State Line Tel. Co., Bruce Cavitt, Mt. Sterling. Per mile \$16.50; Van Buren 9.50, \$156.75.

State Line Tel. Co., B. A. Florea, Blockton. Per mile \$14.00; Ringgold 2.75, \$38.50; Taylor 2.25, \$31.50; total \$70.00.

State Road Independent Tel. Line, C. F. Feller, Victor. Per mile \$14.99; Iowa 4, \$59.96.

State Road Tel. Co., Osaac Nelson, Corydon. Per mile \$20.00; Wayne 5.25, \$105.00.

State Road Tel. Co. No. 11, Harry Vogt, Grinnell. Per mile \$7.50; Poweshiek 4, \$30.00.

State Road Tel. Line, Peter J. Goffney, Winthrop. Per mile \$10.00; Buchanan 7, \$70.00.

Steady Run Mutual Tel. Co., Fred Thornburg, Hedrick. Per mile \$12.43; Keokuk 18.50, \$229.95.

Steuben Farmers Mutual Tel., W. G. Rudd, Bloomfield. Per mile \$8.00; Davis 9, \$72.00.

Stockport Mutual Tel. Co., Otto Shelman, Hillsboro. Per mile \$17.20; Van Buren 26, \$447.20.

Stony Hill Tel. Co., L. D. Hitch, Elgin. Per mile \$7.76; Fayette 6, \$46.56.

Stony Point Tel. Co., J. A. Taylor, Palo. Per mile \$10.00; Linn 3, \$30.00.

Storm Creek Tel., John A. Baumhover, Carroll. Per mile \$14.10; Carroll 14, \$197.40.

Strable Enock Private Line, Wm. Dove, Mt. Ayr. Ringgold, total assessment, \$2.50.

Strand Mutual Tel. Line, John Nelson, Carbon. Per mile \$10.30; Adams 9.50, \$97.85.

Stringtown Mutual Tel. Co., R. D. McRae, Pleasantville. Per mile \$10.00; Marion 5, \$50.00.

Stringtown Tel. Co., G. G. Hole, East Peru. Per mile \$18.30; Madison 1.50, \$27.45.

Stuart & Linden Tel. Co., Charles Conway, Dexter. Per mile \$9.88; Dallas 1.25, \$12.35; Guthrie 10.75, \$106.21; total \$118.56.

Successful Tel. Co., John Meine, Whittemore. Per mile \$10.00; Kossuth 7.50, \$75.00.

Success Tel. Line, James Caslavka, Traer. Per mile \$13.50; Tama 11.25, \$151.87.

Sugar Creek Tel. Co., C. W. Kiser, Wilton Junction. Per mile \$5.00; Cedar 8.25, \$41.25.

Sugar Creek Tel. Co., Carl Wintervud, Garwin. Per mile \$7.85; Tama 7.50, \$58.87.

Sugar Creek Tel. Co., F. H. Bahrenhuse, Grinnell. Per mile \$7.20; Jasper 11.25, \$81.00; Poweshiek 1.75, \$12.60; total \$93.60.

Sugar Grove Tel. Line, M. D. Clark, Mt. Vernon. Per mile \$9.50; Linn 6.50, \$61.75.

Summer Creek Farmers Mutual Tel., W. H. Spencer, Stockport. Per mile \$9.25; Van Buren 3, \$27.75.

Summer Tel. Line, Frank Dolozel, Marshalltown. Per mile \$8.75; Marshall 2, \$17.50.

Summer Township Tel. Co., L. J. Webb, Independence. Per mile \$15.00; Buchanan 4.25, \$63.75.

Summit Hill Tel., Will L. Rowland, Iowa City. Per mile \$16.75; Johnson 14, \$234.50.

Sunbury No. 13 Tel., John Klohn, Wilton Junction. Per mile \$11.00; Cedar 5.75, \$63.25.

Sunny Side Tel. Ass'n, L. E. Mullen, Cumberland. Per mile \$11.20; Cass 5.50, \$61.60.

Sunny Side Tel. Line, E. J. Syverud, Inwood. Per mile \$10.00; Lyon 4.50, \$45.00.

Surprise Valley Mutual Tel., C. R. Frits, Wellman. Per mile \$12.56; Washington 8, \$100.48.

Sutherland Calumet Tel. Co., M. A. Waterhouse, Sutherland. Per mile \$8.92; O'Brien 7.25, \$64.67.

Sutherland & Spring Township Tel., S. W. Gilbert, Sutherland. Per mile \$8.90; Cherokee 4.75, \$42.28; O'Brien 4.75, \$42.28; total \$84.56.

Swan Lake Tel. Co., J. F. Summerson, Dawson. Per mile \$11.60; Dallas 7.50, \$87.00.

Swan Lake Tel. Line, O. S. Wickens, Gruver. Per mile \$7.90; Emmet 36, \$284.40.

Swea Tel. No. 7, H. O. Iverson, Swea City. Per mile \$8.25; Kossuth 10, \$82.50.

Swea Township Tel. Co., O. L. Thoreson, Swea City. Per mile \$10.00; Kossuth 22, \$220.00.

Swedish American Tel. Co., A. Aronson, Albert City. Per mile \$13.00; Buena Vista 10.25, \$133.25; Pocahontas 3.88, \$50.44; total \$183.69.

Swedish Stub Line, C. D. Wenell, Laurens. Per mile \$18.10; Buena Vista 4.25, \$76.92; Pocahontas 2.63, \$47.60; total \$124.52.

Sweets Mutual Tel. Co., J. A. Van Tuyl, Webster. Per mile \$9.37; Keokuk 8, \$74.96.

Tama & Potter Tel. Co., Geo. A. Dolash, Tama. Per mile \$10.20; Tama 12.50, \$127.50.

Tate Ridge Tel. Co., G. A. Pickereil, Albia. Per mile \$7.00; Monroe 13, \$91.00.

Te Bockharst Farm Mutual Tel., Henry Te Bockhorst, Washington. Per mile \$11.00; Washington 5, \$55.00.

Teeds Grove Tel. Co., Edward Kimball, Miles. Per mile \$8.47; Clinton .25, \$2.12; Jackson 8.75, \$74.11; total \$76.23.

Telegraph Road Tel. Line, Gus Levetzow, Davenport. Per mile \$26.25; Scott 2, \$52.50.

Tel. Co. No. 6, John Weberg, Inwood. Per mile \$8.19; Lyon 4.50, \$36.85.

Tel. Co. No. 3100, Wilson Jones, Hayesville. Per mile \$11.00; Keokuk 4.50, \$49.50.

Tel. Line K No. 11, Charles A. Rohlin, Swea City. Per mile \$9.20; Kossuth 6.50, \$59.80.

Tel. Line No. 14, John Bernhard, Bancroft. Per mile \$9.10; Kossuth 3.50, \$31.85.

Tel. Line No. 18, Mike Loss, Algona. Per mile \$13.00; Kossuth 1.75, \$22.75.

Tel. Line No. 18, C. B. Rowland, Rose Hill. Per mile \$21.60; Mahaska .75, \$16.20.

Tel. Line No. 22, Ray A. Cassen, Sigourney. Per mile \$8.60; Keokuk 12, \$103.20.

Tel. Line No. 28, Geo. Senholz, Griswold. Per mile \$13.50; Cass 1.50, \$20.25.

Tel. Line No. 88, N. Worley, La Porte City. Per mile \$10.43; Black Hawk 5, \$52.15; Buchanan 3, \$31.29; total \$83.44.

Tel. Line No. 95, D. E. Lomas, Villisca. Per mile \$8.50; Montgomery 6, \$51.00.

Tel. Line No. 96, R. W. McClure, Rome. Per mile \$11.00; Henry 6, \$66.00.

Ten Hundred Tel. Line, Charles Tressler, Story City. Per mile \$10.20; Story 3.80, \$38.76.

Terrapin Ridge Tel. Co. No. 8, Wm. Gnade, Jr., Springville. Per mile \$8.90; Jackson 7, \$62.30.

Territory Tel. Co., Henry Schmidt, Atalissa. Per mile \$10.40; Muscatine 6, \$62.40.

3500 Tel. Co., Henry Kerber, Sigourney. Per mile \$9.80; Keokuk 6.25, \$61.25.

Thompson & Cross Tel. Line, E. F. Cross, Corydon. Per mile \$11.00; Wayne 1.75, \$19.25.

Thornburg & Gibson Tel. Co., O. E. Miller, Tilton. Per mile \$10.62; Keokuk 8, \$84.96.

Thornburg & Tilton Tel. Co., L. C. Strasser, Thornburg. Per mile \$6.54; Keokuk 11, \$71.94.

Thorntown Tel. Line, L. D. Batten, Pleasantville. Per mile \$13.00; Marion 7.50, \$97.50.

Thoroughbred Stock Line, J. H. Hendrickson, Marcus. Per mile \$11.60; Cherokee 1.50, \$17.40.

Three Mile Tel. Co., J. T. McNay, Humeston. Per mile \$16.40; Lucas 1.50, \$24.60; Wayne .25, \$4.10; total \$28.70.

Threikeld Tel., J. A. Hutchinson, Chariton. Per mile \$28.80; Lucas 1.25, \$36.00.

Ticonic Grant Center Tel. No. 400, W. A. Blakely, Grant Center. Per mile \$11.00; Monona 5, \$55.00.

Tidd Tel. Line, D. F. Love, Independence. Per mile \$9.00; Buchanan 6, \$54.00.

Tilton Mutual Tel. Co., J. M. Jennings, Tilton. Per mile \$14.43; Poweshiek 3, \$43.29.

Timber Creek Tel. Line, E. W. Bohem, Marshalltown. Per mile \$8.47; Marshall 9, \$76.23.

Tingley & Ellston Tel. Line, W. A. Henderson, Tingley. Per mile \$8.30; Ringgold 5.50, \$45.65.

Tingley Line No. 1, A. A. Allen, Tingley. Per mile \$10.59; Ringgold 6.15, \$65.12.

Tingley & Melrose Tel. Co., L. C. Giles, Shannon City. Per mile \$10.70; Ringgold 4.50, \$48.15; Union 2.50, \$26.75; total \$74.90.

Tingley & Mt. Ayr Mutual Tel., L. O. Imus, Mt. Ayr. Per mile \$13.58; Ringgold 12, \$162.96.

Tingley & Northeastern Tel., W. M. Eckerman, Tingley. Per mile \$13.00; Ringgold 6.25, \$81.25.

Tingley & Shannon City Mutual Tel., A. S. Richards, Shannon City. Per mile \$12.25; Ringgold 6.75, \$82.70.

Tingley & Southern Tel. Co., J. W. McKee, Tingley. Per mile \$13.00; Ringgold 5, \$65.00.

Tingley South Western No. 9, W. Price, Mt. Ayr. Per mile \$8.50; Ringgold 7, \$59.50.

Tingley Southwestern No. 18, H. J. Morrison, Tingley. Per mile \$10.00; Ringgold 4.75, \$47.50.

"T" Line No. 50, Irve Johnson, Elberon. Per mile \$9.70; Benton 2.75, \$26.70; Tama 2, \$19.40; total \$46.10.

Township Line Tel. Co., D. C. Binbaker, North English. Per mile \$9.50; Iowa 5.50, \$52.25.

Township Line Tel. Co., Albert Allen, Winthrop. Per mile \$12.00; Buchanan 7, \$84.00.

Tracy Line No. 4, T. F. Doughman, Tracy. Per mile \$15.00; Marion 1.25, \$18.75.

Tracy Tel. Co. (Inc.), M. Miller, Tracy. Per mile \$21.75; Marion 10, \$217.50.

Traer & Dinsdale Tel. Co., Leonard Stavely, Traer. Per mile \$7.50; Tama 16, \$120.00.

Travis Tel. Line, Mrs. A. V. Slinker, Peru. Madison, total assessment \$20.00.

Troy Mills Switchboard Ass'n, A. J. Harvey, Troy Mills. Per mile \$11.40; Buchanan 24, \$273.60; Linn 36, \$410.40; total \$684.00.

Trumbo Grove Tel. Co., Wm. Kallenback, Tripoli. Per mile \$7.63; Bremer 18, \$137.34.

Truro Oak Run Tel. Line, M. C. Mease, Truro. Per mile \$9.00; Madison 4.50, \$40.50.

Truro Short Line, J. W. Howe, Truro. Per mile \$12.50; Madison 4, \$50.00.

Truro Tel. Line No. 28, A. H. Benner, Truro. Per mile \$8.63; Clarke 4.75, \$40.99; Madison 3.88, \$33.48; total \$74.47.

Turkey Creek Mutual Tel. Co., Frank Krall, Iowa City. Per mile \$11.60; Johnson 7, \$81.20.

Turkey Valley Tel. Co., Geo. Denne, Wiota. Per mile \$11.50; Cass 22.50, \$258.75.

Twenty-three Hundred Line, Richard Jacobs, Sigourney. Per mile \$7.00; Keokuk 10.75, \$75.25.

"U" Farmers Tel. Line, Joh De Noul, Wellsburg. Per mile \$9.16; Grundy 9.50, \$87.02; Hardin 2.50, \$22.90; total \$109.92.

Ulmer & Breda Tel. Co., Otto Burmeister, Ulmer. Per mile \$12.00; Carroll 1, \$12.00; Sac 6.50, \$78.00; total \$90.00.

Union Central Tel. Co., John W. Brahm, Cumberland. Per mile \$14.40; Cass 6.50, \$93.60.

Union Chapel Mutual Tel. Co., Michael Feible, Blakesburg. Per mile \$10.40; Wapello 5.75, \$59.80.

Union & Clarke County Tel. Co., F. N. Bill, Thayer. Per mile \$8.60; Clarke 1, \$8.60; Union 18.50, \$159.10; total \$167.70.

Union Farmer's Mutual Tel. Co., Cyril Rohret, Tiffin. Per mile \$7.00; Johnson 19.50, \$136.50.

Union Grove Mutual Tel. Ass'n, Walter R. Harman, Gladbrook. Per mile \$7.25; Marshall 1, \$7.25; Tama 9, \$65.25; total \$72.50.

Union Line Rural Route, F. J. Lowell, Aurora. Per mile \$16.00; Buchanan 1.75, \$28.00.

Union Mills & New Sharon Mutual No. 25 Tel., S. A. Klinker, New Sharon. Per mile \$10.75; Mahaska 40, \$430.00.

Union Mutual Tel. Co., W. H. Wagamon, Kinross. Per mile \$11.00; Iowa .75, \$8.25; Keokuk 9.50, \$104.50; total \$112.75.

Union No. 2 Tel. Line, J. L. Wonderlick, Ollie. Per mile \$9.50; Keokuk 5.50, \$52.25.

Union Pacific Short Line, Al Pettit, Milton. Per mile \$34.00; Van Buren .375, \$12.75.

Union Prairie Tel. Co., G. P. Barthell, Waukon. Per mile \$11.60; Allamakee 18.50, \$214.60; Winneshiek 1.25, \$14.50; total \$229.10.

Union Short Line, T. H. Pope, Union. Per mile \$14.10; Hardin 3.13, \$44.13.

Union Tel. Co., Thos. Wilkinson, Central City. Per mile \$12.80; Linn 8, \$102.40.

Union Tel. Co., Gerb Cleveringa, Sheldon. Per mile \$9.11; O'Brien 20.50, \$186.75.

Union Tel. Co., D. D. Galvin, Pleasantville. Per mile \$9.50; Marion 9, \$85.50.

Union Tel. Co., Charles J. Shepard, Muscatine. Per mile \$13.58; Muscatine 3, \$40.74.

Union Tel. Co., Ben Keener, Grinnell. Per mile \$7.75; Jasper 5, \$38.75; Poweshiek 5, \$38.75; total \$77.50.

Union Tel. Co., James Baynam, Correctionville. Per mile \$6.59; Woodbury 11, \$72.49.

Union Tel. Co. of Hickory Township, J. G. Sage, Gilman. Per mile \$7.60; Jasper 10.25, \$77.90.

Union Tel. Line, W. S. Smith, Clarksville. Per mile \$11.00; Butler 5.50, \$60.50.

Union Tel. Line, Raymond Coe, Mason City. Per mile \$10.00; Cerro Gordo 2.50, \$25.00.

Union Tel. Line No. 2, F. H. Hoppe, Cedar Rapids. Per mile \$8.43; Linn 8, \$67.44.

Union Tel. Line No. 19, Ralph F. Smith, Ely. Per mile \$12.80; Linn 8, \$102.40.

Unity Mutual Tel. Co., Geo. C. Figgins, Afton. Per mile \$10.00; Union 7, \$70.00.

Unity Rural Tel. Ass'n, John Leeper, Clarksville. Per mile \$10.60; Butler 15, \$159.00.

Upper Irish Bend Tel. Co., P. P. Pendarvis, Keosauqua. Per mile \$9.60; Van Buren 6.50, \$62.40.

Upper Maynes Grove Tel. Line, P. G. Timmerman, Hampton. Per mile \$10.56; Franklin 6.37, \$67.26.

Upper Ten Tel. Co., Geo. Harris, Toledo. Per mile \$5.00; Tama 11.25, \$56.25.

Up To Date Tel. Line, H. F. Albers, Keystone. Per mile \$8.95; Benton 6, \$53.70.

Urbana Tel. Line, Charles O. Davis, Blakesburg. Per mile \$11.36; Monroe 5.50, \$62.48.

U. S. Mutual Tel. Co., D. D. Galvin, Pleasantville. Per mile \$6.83; Marion 9, \$61.47.

U. S. Tel. Line, T. L. Boes, Breda. Per mile \$8.75; Carroll 6, \$52.50.

Valley Junction & Orillia Tel., W. E. Clark, Des Moines. Per mile \$9.87; Polk 10, \$98.70; Warren .25, \$2.47; total \$101.17.

Valley Mutual Tel. Co., W. F. Moore, Mt. Etna. Per mile \$9.90; Adams 2.25, \$22.28; Cass 1, \$9.90; total \$32.18.

Valley Mutual Tel. Line, Lorin Harvey, Knoxville. Per mile \$9.64; Marion 7, \$67.48.

Valley Tel. Line, Herman Ubben, Titonka. Per mile \$9.90; Kossuth 11, \$108.90.

Vernon Prairie Tel. Co., D. J. Fitzgerald, Mt. Sterling. Per mile \$13.16; Van Buren 15, \$197.40.

Vernon Springs Farmers Tel., H. W. Schleuter, Cresco. Per mile \$10.30; Howard 7, \$72.10.

V. H. Mutual Line, Albert Reinhart, Carroll. Per mile \$12.50; Carroll 4, \$50.00.

Victor & Hartwick Tel. Co., J. C. McNally, Victor. Per mile \$12.60; Poweshiek 9.50, \$119.70.

Victor & Ladora Independent Tel. Line, Charles Groff, Victor. Per mile \$12.85; Iowa 7, \$89.95.

Victor Mutual Tel. Co., G. E. Holingshead, Knoxville. Per mile \$14.70; Marion 17, \$249.90.

Victor Southeastern Tel., Will C. Rehfeldt, Victor. Per mile \$10.80; Iowa 9, \$97.20.

Victor & Summit Tel. Co., W. E. Coats, Victor. Per mile \$10.00; Iowa 18, \$180.00; Poweshiek 1, \$10.00; total \$190.00.

Victor Tel. Co., Pierce Bradford, Farmington. Per mile \$10.50; Van Buren 5, \$52.50.

Victor Tel. Line, Geo. R. Ihnen, Wiota. Per mile \$11.43; Cass 13.50, \$154.30.

Victor Tel. Line, Ray Beals, Russell. Per mile \$19.00; Lucas 2.50, \$47.50.

Victory Tel. Co., C. G. Kuethe, Waverly. Per mile \$9.18; Bremer 8, \$73.44.

Victory Tel. Co., M. L. Kennedy, Bloomfield. Per mile \$11.25; Davis 4, \$45.00.

Victory Tel. Line, J. M. Arnett, Churdan. Per mile \$12.45; Greene 12.75, \$158.74.

Vienna Northwestern Mutual Tel. Co., P. W. Havens, Conrad. Per mile \$10.50; Grundy 1, \$10.50; Marshall 8, \$84.00; total \$94.50.

Village Creek Tel. Co., E. Haning, Ottumwa. Per mile \$8.00; Wapello 5.90, \$47.20.

Villisca Hacklebarney Mutual Tel. Line No. 7, Alfred Havens, Villisca. Per mile \$12.00; Montgomery 6.88, \$82.56.

Villisca & Holmes Chapel Tel. Line, F. T. Bridwell, Villisca. Per mile \$13.00; Montgomery 5.50, \$71.50.

Villisca & Nodaway Tel. Co., V. T. Robinson, Villisca. Per mile \$15.00; Montgomery 3.50, \$52.50.

Villisca & Pleasant Ridge Tel. No. 65, W. T. Hall, Villisca. Per mile \$5.70; Montgomery 11.50, \$66.55.

Villisca & Pleasant Ridge Independent Tel., Geo. E. Erickson, Villisca. Per mile \$9.40; Montgomery 8.75, \$82.25.

Villisca & Pleasant Ridge Tel. Line, A. M. Bryson, Villisca. Per mile \$6.60; Montgomery 15, \$99.00.

Villisca & Pleasant Valley Tel. Co., Welden Hadley, Villisca. Per mile \$10.76; Montgomery 12, \$129.12; Page 1, \$10.76; total \$139.88.

Villisca Sciola & Northern Tel., John Mullen, Villisca. Per mile \$17.00; Montgomery 4.50, \$76.50.

Villisca & Southern Tel. Line, S. Y. McAme, Villisca. Per mile \$10.50; Page 8.25, \$86.62; Montgomery 3.25, \$34.13; total \$120.75.

Villisca Sunny Slope Tel., W. R. Mains, Villisca. Per mile \$16.50; Montgomery 1.50, \$24.75; Page 2, \$33.00; total \$57.75.

Vining & Chelsea Tel. Co., Frank Chamra, Chelsea. Per mile \$8.30; Tama 10.50, \$87.15.

Viola & Anamosa Mutual Tel. Co., Edd Wild, Viola. Per mile \$10.00; Jones 2, \$20.00; Linn 1, \$10.00; total \$30.00.

Viola Mutual Tel. Co., J. M. Janssen, Sibley. Per mile \$11.94; Osceola 25.56, \$305.18.

Viola & Springville Tel. Line, E. W. McGrew, Springville. Per mile \$13.20; Jones .18, \$2.36; Linn 11.25, \$148.50; total \$150.86.

Viola & Stone City Tel. Co., Frank Knight, Viola. Per mile \$12.60; Jones .50, \$6.30; Linn 6, \$75.60; total \$81.90.

Volga Valley Tel. Co., E. C. Maier, Elkport. Per mile \$15.25; Clayton 10, \$152.50.

Walden Mutual Tel. Co., J. A. Northup, Ollie. Per mile \$8.00; Keokuk 11.75, \$94.00.

Wall Street Tel. Co. No. 1, M. W. Miers, Hepburn. Per mile \$12.00; Page 2.75, \$33.00.

Wall Street Tel. Co. No. 27, Robert Otte, Clarinda. Per mile \$9.12; Page 8.50, \$77.50.

Wall Street Tel. Line, O. H. Slaughter, New Market. Per mile \$8.75; Page 7.50, \$65.63; Taylor 2.50, \$21.87; total \$87.50.

Wall Street Tel. Line, R. D. Amsberry, Milo. Per mile \$11.50; Warren 7.50, \$86.25.

Walnut Creek Tel. Co., A. J. Blinksop, Chelsea. Per mile \$11.25; Benton 2, \$22.50; Iowa 2, \$22.50; Poweshiek 4, \$45.00; total \$90.00.

Walnut Grove & Olin Tel., John W. Gordon, Olin. Per mile \$10.50; Cedar 4, \$42.00; Jones 16, \$168.00; total \$210.00.

Walnut Grove Tel. Co., R. F. Haggard, Glidden. Per mile \$8.63; Carroll 11, \$94.93.

Walnut Hill Tel. Co., Theo. G. Stoakes, Traer. Per mile \$16.40; Tama 2.75, \$45.10.

Walnut Tel. Line, H. C. Goodman, East Peru. Per mile \$6.65; Madison 5, \$33.25.

Walther Tel. Co., Wm. J. Collins, Elberon. Per mile \$11.60; Tama 6.50, \$75.40.

Walton Tel. Line, Forrest Grant, Bloomfield. Davis, total assessment \$25.00.

Wanamaker & Kellerton Co., E. R. Greenman, Kellerton. Per mile \$12.50; Ringgold 4, \$50.00.

Wapello & Northwestern Tel. Line, A. J. Odle, Wapello. Per mile \$10.00; Louisa 7.50, \$75.00.

Wapsie Tel. Co., J. J. Wheeler, Rowley. Per mile \$10.70; Buchanan 5.25, \$56.17.

Ward, W. G., Private Line, Wiley G. Ward, Marshalltown. Marshall, total assessment, \$10.00.

Warren Center Tel. Co., M. S. Conner, Chariton. Per mile \$16.60; Lucas 7.50, \$124.50.

Washington Center Tel. Co., C. F. Widaman, Osceola. Per mile \$8.40; Clarke 14, \$117.60.

Washington Center Tel. Line, Charles McCormick, Russell. Per mile \$8.00; Lucas 8, \$64.00.

Washington Rural Tel. Co., H. Graening, Denver. Per mile \$11.50; Bremer 24.50, \$281.75.

Washington Tel. Co. of Corydon, H. A. Sheets, Cambria. Per mile \$6.30; Wayne 12.50, \$78.75.

Washington Tel. Line, C. J. Benbow, Osceola. Per mile \$9.70; Clarke 10, \$97.00.

Washington Tel. Line, F. F. Smith, Lancaster, Mo. Per mile \$11.25; Davis 6, \$67.50.

Waterman No. 4 Tel. Co., Guy C. Youde, Sutherland. Per mile \$10.50; Cherokee 50, \$52.6; O'Brien 6.75, \$70.87; total \$76.13.

Wayne Tel. Line No. 5, S. T. Maddy, Melrose. Per mile \$7.00; Monroe 9.75, \$68.25.

Wax Tel. Line, A. H. Gossling, Griswold. Per mile \$8.60; Cass 18, \$154.80.

Webster Armah South Tel. Co., W. I. Grush, Webster. Per mile \$8.75; Keokuk 6, \$52.50.

Webster Farm Line, B. J. Hollen, Greenfield. Per mile \$43.75; Adair 1, \$43.75.

Webster & South English Tel., F. J. Putnam, Webster. Per mile \$9.50; Keokuk 4.50, \$42.75.

Webster Township Mutual Tel., Roy V. Crow, Orient. Per mile \$6.50; Madison 19.50, \$126.75.

Weed Tel. Co., Wm. Schaefer, Breda. Per mile \$11.87; Crawford 3.50, \$41.55; Sac 4.50, \$53.41; total \$94.96.

Wellington Tel., R. W. Stainbrook, Brandon. Per mile \$20.00; Benton 7.5, \$15.00; Buchanan 1, \$20.00; total \$35.00.

Wellington Tel. Co., Wesley Horock, Vinton. Per mile \$10.80; Benton 4.75, \$51.30; Buchanan 1.25, \$13.50; total \$64.80.

Wellman Hawkeye Tel., Melvin Whetstine, Wellman. Per mile \$10.00; Washington 6.50, \$65.00.

Wellman Kalona Tel. Co., John Marek, Kalona. Per mile \$7.00; Washington 7.75, \$54.25.

Wells Tel. Co., W. L. Carter, Miles. Per mile \$8.27; Jackson 9.25, \$76.49.

Werbach & Attig Line, Geo. Stock, Lone Tree. Per mile \$11.20; Johnson 5, \$56.00.

Wertz Tel. Line, C. Miller, Morley. Jones, total assessment \$25.00.

Wesley Farmers Mutual Tel. Co., Jurgen C. Skow, Wesley. Per mile \$10.25; Kossuth 13, \$133.25.

Wesley Rural Tel. Co. No. 1, A. J. Hildman, Wesley. Per mile \$11.80; Hancock 3, \$35.40; Kossuth 6, \$70.80; total \$106.20.

West Branch Tel. Co., C. H. Littlefield, Merrill. Per mile \$10.60; Plymouth 12, \$127.20.

West Branch Tel. Line, Hilton Smith, Aurora. Per mile \$10.00; Buchanan 8, \$80.00.

West Buffalo Tel. Co., J. S. McLaren, Independence. Per mile \$9.00; Buchanan 12, \$108.00.

West Cedar Tel. Lines, Roscoe Palmer, Toddville. Per mile \$10.50; Linn 4.50, \$47.25.

West Center Tel. Co., W. B. Byse, Marion. Per mile \$18.75; Linn 3, \$56.25.

West Chester & Grinnell Tel. Co., John H. Peterson, Grinnell. Per mile \$10.00; Poweshiek 7, \$70.00.

West Clark Tel. Line, Henry Fehr, Dysart. Per mile \$11.25; Tama 4, \$45.00.

West Crystal Rural Tel. Co., A. H. Luethje, Gladbrook. Per mile \$7.72; Tama 9.50, \$73.34.

West Des Moines Tel. Line No. 19, J. D. La Force, Beacon. Per mile \$13.40; Mahaska 3.50, \$46.90.

Western Despatch Tel. Co., H. L. Green, New Virginia. Per mile \$13.00; Madison 1.50, \$6.50; Warren 2.75, \$35.75; total \$42.25.

Western Farmers Tel. Line, J. D. Brockman, Paullina. Per mile \$8.00; O'Brien 14, \$112.00.

Western Tel. Co., J. F. Rielly, Rock Valley. Per mile \$10.00; Sioux 15, \$150.00.

Western Tel. Line, Dan Bohi, Bloomfield. Per mile \$9.33; Davis 6.25, \$58.31.

West Fork Tel. Co., Bert Addy, Marcus. Per mile \$11.70; Cherokee 13.25, \$155.00.

West Franklin Tel. Line, Mrs. J. T. Kimball, Mt. Vernon. Per mile \$12.20; Linn 4.50, \$54.90.

West Fremont Tel. Co., J. S. Callahan, Winthrop. Per mile \$7.50; Buchanan 8, \$60.00.

West Highland Tel. Co., N. T. Hamre, Montour. Per mile \$8.80; Tama 9, \$79.20.

West Homer Mutual Farmers Tel. Co., A. E. Waller, Dysart. Per mile \$9.40; Benton 16.50, \$155.10; Tama 1, \$9.40; total \$164.50.

West Kellogg Tel. Co., Andrew Paul, Kellogg. Per mile \$13.50; Jasper 5, \$67.50.

West Lake Tel. Co., Valentine Van Steenburg. Per mile \$8.00; Dickinson 5, \$40.00.

West Liberty Farmers Tel. Co., W. J. French, Jr., Cleghorn. Per mile \$9.15; Cherokee 10, \$91.50.

West Liberty Mutual No. 3, C. J. Deupree, Glenwood. Per mile \$11.60; Mills 6, \$69.60.

West Liberty Short Line Tel. Co., Geo. Oxley, Atalissa. Per mile \$13.90; Muscatine 2.50, \$34.75.

West Line No. 4, Elmer Shipman, Wapello. Per mile \$13.00; Louisa 4.25, \$55.25.

West Line Tel., John Kilburg, Lamotte. Per mile \$12.00; Jackson 6.25, \$75.00.

West Line Tel., Gerrit Van Drager, Sheldon. Per mile \$16.00; Sioux 5.50, \$88.00.

West Main Street Mutual Tel. Co., Frank B. Goecke, State Center. Per mile 8.75; Marshall 5, \$43.75.

West Marion Tel. Line, B. B. Poduska, Marshalltown. Per mile \$12.00; Marshall 3.50, \$42.00.

West Morgan Tel. Co., James Roosa, Dows. Per mile \$14.00; Franklin 16, \$224.00.

West Mutual Tel. Line, J. P. Spragg, Hazelton. Per mile \$9.37; Buchanan 4, \$37.48.

West Ridge Tel. Co., W. J. Kremenak, Toledo. Tama, total assessment \$18.75.

West St. Charles Tel. Co., F. D. Miller, St. Charles. Per mile \$13.00; Madison 4.50, \$58.50.

West Side Tel. Co., T. E. Boland, Armstrong. Per mile \$10.00; Emmet 8.50, \$85.00.

West Star Line, Alfred Bockholdt, Elberon. Per mile \$12.00; Benton 4.75, \$57.00.

West Toledo Tel. Co., L. Berger, Toledo. Per mile \$7.43; Tama 6.75, \$50.15.
West Union Mutual Tel. Co., A. S. Robertson, Union. Per mile \$13.90; Hardin 6.25, \$86.87.
West Union Rural Tel. Co., L. E. Wendland, West Union. Per mile \$18.30; Fayette 52.25, \$956.17.
West Union Tel. Co. No. 5, A. H. Clark, Chariton. Per mile \$9.40; Lucas 4.50, \$42.30.
Wever Independent Tel. Co., G. M. Barnett, Wever. Per mile \$12.30; Des Moines 14.10, \$173.43; Lee 42.20, \$519.06; total \$692.49.
What Cheer & Janetown Tel. Co., W. E. Caughey, What Cheer. Per mile \$8.00; Keokuk 3.50, \$28.00.
Wheatland Township Mutual Tel., H. F. von Glan, Breda. Per mile \$9.53; Carroll 13, \$123.89; Crawford 3, \$28.59; total \$152.48.
Wheelbarrow Tel. Co., John Steenblock, Cleves. Per mile \$8.86; Hardin 11, \$97.46.
Wheeler Tel. Line, Fred Wheeler, Peterson. Per mile \$5.00; Clay 1, \$5.00; O'Brien 1.50, \$7.50; total \$12.50.
Wheeling Tel. Co., D. W. Martin, Swan. Per mile \$13.00; Marion 12, \$156.00.
Whipple Mutual Tel. Co., A. H. Doolittle, Griswold. Per mile \$9.30; Cass 1.50, \$13.95; Potawattamie 8.50, \$79.05; total \$93.00.
Whippoorwill Tel. Co., T. F. Stevensen, Toledo. Per mile \$9.00; Tama 6, \$54.00.
Whitebreast Tel. Co. of No. 19 Tel. Co., M. A. McNeer, Chariton. Per mile \$25.00; Lucas 1.50, \$37.50.
White Cedar Tel. Co., Charles Hutchings, Bloomfield. Per mile \$16.00; Davis 2.25, \$36.00.
White Line, Charlie De Berg, Dike. Per mile \$10.50; Grundy 5, \$52.50.
White Line Tel., Glenn Lesan, Kellerton. Per mile \$7.00; Ringgold 7, \$49.00.
White Oak Tel. Co., Frank C. Flesher, Indianola. Per mile \$11.00; Warren 7.50, \$82.50.
White Oak Tel. Co. of Beech, A. J. Rodgers, Swan. Per mile \$8.80; Warren 6.25, \$55.00.
White Oak Tel. Co. No. 1, Otis Siver, Mechanicsville. Per mile \$8.80; Cedar 4, \$35.20; Jones 8.50, \$74.80; total \$110.00.
White Oak Tel. Line No. 2, O. C. Mohn, Lisbon. Per mile \$11.38; Jones 3.50, \$39.83; Linn 5.50, \$62.59; total \$102.42.
White Pigeon Tel. Co., J. F. Whitmer, Wilton Junction. Per mile \$6.58; Cedar 12, \$78.96.
White Pigeon Tel. Co., Henry Lorensen, Garwin. Per mile \$11.87; Tama 4, \$47.48.
White Rock Tel. Co., S. T. Wilson, Coon Rapids. Per mile \$4.57; Guthrie 7, \$31.99.
Whites Creek & Lovilia Farmers Mutual Tel. Co., S. T. Maddy, Melrose. Per mile \$7.88; Monroe 13, \$102.44.
White Star Mutual Tel. Line, James Smith, Lovilia. Per mile \$12.25; Monroe 3.75, \$45.94.
White Star Tel. Line, John F. Connolly, Lamotte. Per mile \$8.54; Dubuque 2, \$17.08; Jackson 10, \$85.40; total \$102.48.
White Tel. Co., J. H. Gill, Allerton. Per mile \$10.50; Wayne 8.50, \$89.25.
Whitley Short Line Tel. Co., O. B. Cobb, Allerton. Per mile \$10.80; Wayne 4.25, \$45.90.
Whittemore Rural Tel. Lines or North East Whittemore, Theo. Knecht, Whittemore. Per mile \$9.00; Kossuth 11, \$99.00.
Whitten Mutual Tel. Co., Charles F. Long, Whitten. Per mile \$31.25; Grundy 1.25, \$39.06; Hardin 1.75, \$54.69; total \$93.75.
Whittier & Co. Home Tel. Co., D. F. Hindman, Marion. Per mile \$6.84; Linn 7, \$47.88.
Whittier Northwestern Tel. Co., J. C. McDonald, Springville. Per mile \$10.80; Linn 8.50, \$91.80.
Whittier & Springville Tel. Co., Alice I. Ross, Whittier. Per mile \$19.00; Linn 5, \$95.00.
Whittier Tel. Line, A. K. Williams, Springville. Linn, total assessment, \$10.00.
Whittier & Western Tel. Co., B. D. Coppock, Springville. Per mile \$16.87; Linn 4, \$67.48.
Wib Tel. Lines, H. L. McMillan, Ottumwa. Per mile \$11.50; Wapello 10, \$115.00.
Wick, Conger & Bevington Tel. Co., John Siedel, St. Charles. Per mile \$10.75; Warren 5, \$53.75.
Wickett Line, W. R. Wickett, New Virginia. Per mile \$8.83; Warren 7.50, \$66.22.

Wick & St. Mary's Tel. Co., Clara Nugent, St. Mary's. Per mile \$7.32; Warren 7, \$51.24.
Wiegman Rural Tel. Line, Frank Wiegman, Larchwood. Per mile \$9.18; Lyon 5.50, \$50.49.
Wild Cat & Cambria Tel. Co. No. 2, E. A. Woolis, Corydon. Per mile \$12.00; Wayne 4.25, \$51.00.
Willey Mutual Tel. Co., John Wendl, Dedham. Per mile \$6.87; Carroll 40, \$274.80.
Willow Creek Tel. Co., A. J. Rawson, Clear Lake. Per mile \$11.50; Cerro Gordo 13, \$149.50.
Willow Dale Tel. Co., L. R. Lloyd, West Branch. Per mile \$10.70; Cedar 3, \$32.10; Johnson 4, \$42.80; total \$74.90.
Willow Grove & Attica Tel. Line, S. E. Smith, Knoxville. Per mile \$10.50; Marion 4.50, \$47.25.
Willow Grove Short Line Tel., E. G. Booth, Corydon. Per mile \$8.30; Wayne 21.75, \$180.53.
Willow Hill Tel. Line, Earl R. Stowell, Marshalltown. Per mile \$8.80; Marshall 4.50, \$39.60.
Willow Springs Tel. Co., Harry Agnew, Nodaway. Per mile \$20.40; Adams 1.50, \$30.60.
Willow Tel. Line, J. L. Olson, Dunbar. Per mile \$10.25; Marshall 3.25, \$33.31; Tama 6.75, \$69.19; total \$102.50.
Willow Tel. Line, Wm. Ellingson, Norway. Per mile \$11.70; Benton 5.50, \$64.35.
Wilson Line, F. J. Parizek, Clutier. Per mile \$8.73; Tama 6.50, \$56.74.
Wilson Tel. Line, F. E. Dostal, Toledo. Per mile \$7.50; Tama 10, \$75.00.
Wilson Township Mutual Tel. Line, Wm. Kepka, Bigelow, Minn. Per mile \$9.62; Osceola 16, \$153.92.
Wilton-Ayresville Tel. Co., Harry Woodhouse, Wilton Junction. Per mile \$11.00; Cedar 12, \$132.00.
Wilton & Moscow Rural Tel. Co., Lewis Hahn, Moscow. Per mile \$8.20; Muscatine 8.50, \$69.70.
Wilton & Rochester Rural Tel., W. R. Witmer, Moscow. Per mile \$10.30; Cedar 8.50, \$87.55.
Winneshiek Co-operative Tel. E. M. Jerviss, Decorah. Per mile \$14.20; Winneshiek 99.50, \$1,412.90.
Wire's Corners Tel. Co., Fred Hopkins, Springville. Per mile \$11.60; Linn 7.50, \$87.00.
Wiscotta Tel. Line, H. E. Harmon, Redfield. Per mile \$28.00; Dallas 1.25, \$35.00.
Woden Farmers Rural Tel., A. W. Bingham, Woden. Per mile \$8.50; Hancock 24.50, \$208.25; Kossuth 4.50, \$38.25; total \$246.50.
Wolfe Creek Tel. Line, Andy J. Morrett, Chariton. Per mile \$10.50; Lucas 7.50, \$78.75.
Wolfe Creek Tel. Line, R. H. Greene, Humeston. Per mile \$12.22; Wayne 9, \$109.98.
Wolfe Creek Valley Tel. Line, G. W. Lamken, Beaman. Per mile \$8.30; Grundy .75, \$6.23; Marshall 5.25, \$43.59; total \$49.80.
Wolfe Grove Tel. Co., P. Thos. Evans, Beaman. Grundy, total assessment, \$5.50.
Woodburn Independent Tel. Line, J. C. Weaklend, Woodburn. Per mile \$8.60; Clarke 14.50, \$124.70.
Woodburn & Jay Tel. Co., W. H. Carson, Woodburn. Per mile \$12.50; Clarke 10, \$125.00.
Woodburn Northeastern Tel. Line, J. R. Page, Woodburn. Per mile \$10.83; Clarke 4.50, \$48.73; Lucas 1.50, \$16.25; total \$64.98.
Woodburn, Osceola & Whitebreast Tel. Co., Otto Clough, Osceola. Per mile \$9.72; Clarke 9, \$87.48.
Wodburn & Smyrna Rural Tel. Co., Ray Boor, Woodburn. Per mile \$8.60; Clarke 9, \$77.40.
Woodburn & Southeastern Tel. Line, C. H. Crist, Woodburn. Per mile \$9.00; Clarke 10.75, \$96.75; Lucas 3.25, \$29.25; total \$126.00.
Wood Rural Tel. Line, R. C. Wood, Traer. Per mile \$12.18; Tama .75, \$9.14.
Woods Short Line Tel. Co., Clarence Hill, Sutherland. Per mile \$11.25; O'Brien .75, \$8.40.
Wright's Corners Tel. Line, B. A. Dice, Maquoketa. Per mile \$14.15; Clinton 1.50, \$21.22; Jackson 1.50, \$21.22; total \$42.44.
"W" Tel. Line, M. de Neui, Wellsburg. Per mile \$13.00; Grundy 1.75, \$22.75.
Wyacondah Tel. Co., S. S. Standley, Bloomfield. Per mile \$15.40; Davis 15, \$231.00.

"X" Line No. 2400 Tel. Waldo Pfannebecker, Sigourney. Per mile \$15.70; Kosok 2.50, \$54.95.

X. I. Tel. Line, Frank H. Martin, Redfield. Per mile \$13.80; Dallas 4.50, \$62.10.

"X" Tel. Co., W. E. Jones, Glidden. Per mile \$11.00; Carroll 8.50, \$93.50.

X Tel. Line, H. Detera, Ackley. Per mile \$7.17; Grundy 9.50, \$68.12.

Yankoe Hollow Rural Tel. Co. W. Norton, Wilton Junction. Per mile \$16.40; Muscatine 2.75, \$45.10.

Yankoe Point Tel. Line, F. L. Wallace, North English. Per mile \$10.00; Iowa 9, \$90.00.

Yeoman Rural Mutual Tel. Ass'n, P. E. Taft, Leeds. Per mile \$8.00; Plymouth 6, \$48.00.

Yeoman Tel. Line, J. R. Skinner, Cambria. Per mile \$11.20; Wayne 7.25, \$81.20.

York Tel. Co., Joseph F. Sebasta, Chelsea. Per mile \$14.50; Tama 7.50, \$109.75.

Yorktown Bethesda & Summit Tel. Line, Carl Wagoner, Clarinda. Per mile \$12.00; Page 11, \$132.00.

Yorktown & Bethesda Tel. Co., John H. Rope, Clarinda. Per mile \$14.00; Page 8, \$112.00.

Yorktown, East Center & Clarinda Tel., Paul Kusheurt, Clarinda. Per mile \$9.10; Page 14, \$127.40.

Yorktown Fairview Tel. Co., Henry Nothwehr, Yorktown. Per mile \$7.50; Page 6.50, \$48.75.

Yorktown, Nodaway & Tarkio Tel. Line, C. E. Nelson, Yorktown. Per mile \$11.25; Page 4.50, \$50.62.

Zearing & Johnson's Grove Tel., P. M. Tett, Zearing. Per mile \$10.00; Story 20, \$200.00.

Zearing South East Farmers Tel. Line, E. E. Sparrow, Zearing. Per mile \$8.14; Story 12.50, \$101.75.

Zion, Attica Mutual Tel. Co., T. E. Blair, Knoxville. Per mile \$9.00; Marion 8, \$72.00.

Zwiefel Line, Mrs. Alta V. Clements, Tionka. Per mile \$9.00; Kosuth 2.50, \$22.50.

Zwingle Tel. Co., E. L. Brouillard, Zwingle. Per mile \$14.40; Dubuque 28, \$403.20; Jackson 12.25, \$190.80; total \$594.00.

RECAPITULATION—TELEGRAPH AND TELEPHONES

| | Mileage Pole | Net Taxable Values |
|------------------------|------------------|-----------------------|
| Table No. 1 Telegraph | 10,502.96 | \$1,327,500.07 |
| Table No. 2 Toll Lines | 1,152.44 | 386,906.40 |
| Table No. 3 Exchanges | 589.74 | 394,744.94 |
| Table No. 4 Mixed | 63,767.00 | 5,398,459.09 |
| Table No. 5 Rurals | 23,020.93 | 252,893.58 |
| Totals | 89,033.03 | \$7,769,483.18 |

RURAL DELINQUENT TELEPHONE COMPANIES, 1924

| Name of Company | Reporting Officer-P. O. Address |
|---|---------------------------------|
| Adams Telephone Co. | C. M. Green, Piano |
| Alken & Arripe Telephone Co. | H. Verall Elliott, Shannon City |
| Alberton North Western Telephone Co. Rural. | W. F. Showalter, Corydon |
| Amador Farmers Mutual Telephone Co. | H. M. Stuber, Ottumwa |
| Aman & Kutschara Telephone Line | A. J. Sells, Sexton |
| Andrew South Line No. 20. | W. C. Kimball, Maquoketa |
| Antech & Walden Line | F. Beers, Arden |
| Antioch Mutual Farmers Telephone Co. | S. E. Harkey, Palaski |
| Antioch Telephone Line | Geo. P. Thompson, Clarksville |
| Atalissa & Union Valley Telephone | Kirk Milnes, Muscatine |
| Athens & Riley Center Telephone | M. W. Stuber, Ottumwa |
| Attica & Bunker Hill Telephone | S. A. Roberts, Knoxville |
| Auburn Northwestern Division of the Farmers Telephone Co. | Charles Rutch, Auburn |
| Barnes City & Nassau Mutual Telephone Co. | H. S. Ingram, Barnes City |
| Barnes City Southwestern Telephone | Glen Miller, Barnes City |
| Beaver Creek Telephone | Otto Renken, Parkersburg |
| Bedford & Plattsville Telephone | Chester A. Wieselen, Bedford |
| Bell Telephone Co. | Irve Henry, Ventura |
| Benton Telephone Co. | D. J. Bollman, Florida |
| Blair Ferry Telephone Co. | Geo. A. Goodrich, West Grove |
| Bethesda Telephone Line No. 8. | Carl Palmsust, Hepburn |
| Big Four Telephone Co. | Will Subbert, Algona |
| Big Grove Township Telephone Co. | Erna C. Reiss, Garrison |
| Blair Ferry Telephone Co. | Howard Marion |
| Blockton & Plattsville Telephone | J. H. Judy, Blockton |
| Bloomington Telephone Line | Ronald Hickman, Kelletron |
| Bobstret Telephone Co. | Joe C. Hildner, Anthon |
| Bohemian Telephone Co. | Frank Rieker, Diagonal |
| Botna Valley Telephone Co. | Otis H. Conn, Atlantic |
| Braun Telephone Line | Clint Brown, Nichols |
| Bridgton & Southern Telephone | G. W. Dodd, Truro |
| Brown Shaffer Mutual Line | Geo. L. Brown, Wellman |
| Buckeyes Valley Mutual Telephone | Geo. W. Raabe, Belle Plaine |
| Burchinal Chilesville Telephone Co. | W. Skadellian, Chilesville |
| Butlersville Telephone Co. | F. E. Hines, Montour |
| Carlton Telephone Co. | R. O. Rank, Marshalltown |
| Cedar River Telephone Co. | Geo. M. Lincoln, Moscow |
| Cedar Valley Mutual Telephone | J. P. Peary, Lovilia |
| Center Point Greens Grove and Toddville | James Ashock, Toddville |
| Champion Hill Telephone Line | John H. Arnold, Atalissa |
| Charter Oak Telephone Co. | Woods Little, Murray |
| Chester & Grinnell Telephone Co. | Ralph Sherman, Grinnell |
| Churchill Mutual Telephone Co. | Peter H. Knack, Holland |
| Clauton Valley Farmers Telephone | B. W. Lee, Wick |
| Cinton Telephone Line | B. E. McCrassy, Clio |
| Clover Leaf Telephone No. 42. | R. D. Dingman, Beacon |
| Clover Ridge Telephone No. 44. | Laura Egan, Olin |
| Columbia Mutual Telephone | C. Whiting, Eldora |
| Con Falls Telephone Co. | W. H. Puffil, Swisher |
| Conn Telephone Co. | D. A. Conn, Parkersburg |
| Cono & Quasqueton Telephone Co. | Elza Chasemore, Rowley |
| Conway & Blockton Telephone | S. C. Stephens, Blockton |
| Conway-Sharpburg (South Division) Tel. | Carl E. Philpott, Conway |
| Covington Short Line | M. S. Hawswen, Palo |
| Covington South Eastern Telephone Line | F. M. Davis, Cedar Rapids |
| Crabtown & Cedar Grove Telephone | Peter J. Edwards, Bernard |
| Crescent Coal Telephone Co. | M. R. Gilgus, Okakosha |
| Cross Roads Telephone Co. | W. A. Bear, Piano |
| Derby & Cambria Telephone Co. | A. O. Nessen, Derby |
| Diagonal & Grant Center Telephone Line | Grant Stahl, Diagonal |
| District No. 7 Telephone Co. | Nims, Maquoketa |
| Eagle Telephone Line | Nano Anderson, Stout |
| Earleville Mutual Telephone Co. | C. M. Crosssett, Wellman |
| East Byron Telephone Line | Frank Cronin, Olin |
| East End Olin Morley Telephone Co. | Frank Cronin, Sibcock |
| East Holman Township Telephone Line | Wm. Sells, Manly |
| East Line No. 3 Telephone Co. | Wm. A. McArthur, Marion |
| East Superior Telephone Line | Frank Bacon, Wilton Junction |
| Echo Telephone Co. | J. M. Stookesberry, Milton |
| Egypt Telephone Co. | Chas. Shuster, Elberon |
| Elberon & Salt Creek Telephone | W. L. Sheppard, Lovilia |
| El dorado Mutual Telephone Co. | Fred L. Melmecke, Ventura |
| Ellington Center Telephone Co. | Christie Child, Paxilla |
| Eric Calumet Rural Line | Chas. H. Thiele, Adair |
| Eureka Co-operative Telephone | Glen Clough, Toledo |
| Evergreen Telephone Line | R. S. Eyles, Le Mars |
| Evres Private Telephone Line | A. W. Dennis, New Market |
| Fairview Mutual Telephone Co. | A. W. Dennis, New Market |

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| Fairview Telephone No. 29 | H. Q. Orr, Osceola |
| Farm Creek Mutual Telephone Line | V. L. Wilson, Henderson |
| Farmers Creek Telephone Line | John Small, Fulton |
| Farmers Line No. 399 | Beatrice Wheeler, Tecum |
| Farmers Line No. 4199 | A. T. Wiseman, Hayesville |
| Farmers Mutual Line No. 89 | Charles Garner, Taintor |
| Farmers Mutual Northwestern Line | F. Bouslog, Koska |
| Farmers Mutual Telephone Co. | W. K. Shoby, Algona |
| Farmers Mutual Telephone Co. No. 1 | Ely Smith, Conrad |
| Farmers Mutual Telephone Line No. 8 | Frank Chasie, Glenwood |
| Farmers Northwestern Telephone | G. W. Pipey, Osceola |
| Farmers Ripsey Angus Telephone Co. | J. H. VanSoy, Ripsey |
| Farmers Rural Telephone Co. No. 1 | H. A. Miller Spencer |
| Farmers Star Mutual Telephone Line | J. M. Maddy, Knoxville |
| Farmers Telephone Line No. 7 | J. F. Stone, Bussey |
| Farmers Union Telephone Co. | Edwin A. Rinsner, Spragueville |
| Fayette Township Telephone | Harvey Booth, Shellburg |
| Felix Center Mutual Telephone | J. L. Clarke, Conrad |
| Felix No. 1 Mutual Telephone Co. | C. W. Parrish, Whitton |
| Flelding Telephone Co. | Luther Miller, Marcus |
| Fletcher Telephone Line | C. C. Warme, Atlantic |
| Forest Hill Mutual Telephone Co. | A. O. Sones, Anamosa |
| Four Mile Bridges Telephone Line | O. E. Helwick, Muscatine |
| Franklin Center Telephone Co. | L. Norman, Hampton |
| Franklin Mutual Telephone Co. No. 16 | Everett Bowser, South English |
| Fremont Center Telephone | Glen Mulford, Winthrop |
| Garfield Telephone Line No. 21 | G. Vertiegh, Oskaola |
| Geneva Mutual Telephone Co. | H. H. Mershaun, Harrison |
| German Telephone Co. of Coon Valley | John Leage, Lytton |
| Gifford Short Line Telephone Co. | Sam Lepley, Union |
| Gladwin Telephone Line | H. B. Boyd, Cosneville |
| Globe Line Telephone Co. | Ira B. Stout, Winthrop |
| Good Hope Telephone or Line No. 199 | M. J. Beers, Castana |
| Goshen Telephone Co. | E. J. Hawker, West Liberty |
| Grand View Telephone Co. | C. J. Malden, Tama |
| Granger Telephone Line | J. N. Molyneux, What Cheer |
| Grant Center Mutual Telephone | G. M. Tully, Lenox |
| Grant City Blockton Telephone Co. | G. A. Stephens, Blockton |
| Grant Mutual Telephone Line No. 2 | L. L. Lally, Adair |
| Grant Short Line | G. S. Embree, Grant |
| Grant Township Telephone Co. (Grant Rural Tel.) | F. H. Selberg, Ledyard |
| Grapevine Telephone Co. | J. J. Speicher, Iowa City |
| Great Western Telephone Co. | J. B. Powell, Casey |
| Green Line Mutual Telephone Co. | S. W. Johnston, Mt. Vernon |
| Griffinville & Confidence Telephone Co. | Charles E. Burchett, Kellerton |
| Griffinville Telephone Co. | J. C. Carter, Plano |
| Griswold & Northwestern Telephone | Fred Shepard, Mystic |
| Half Acre Telephone Co. | Alfred Hainback, Griswold |
| Hansen Telephone Co. | Hal Garbel, Malcoot |
| Harvard & Rollman Chapel Telephone | Hal Hansen, Sutton |
| Harvard-Rollman Chapel Telephone No. 2 | E. O. Burton, Allerton |
| Hawkeye Telephone Co. No. 46 | W. L. Ripper, Allerton |
| Hazel Dell Mutual Telephone No. 2 | H. E. Laxer, Hampton |
| Hazel Dell Telephone Co. | Silas D. Harris, Gravitv |
| Hickory Mutual Telephone | Oscar Rollings, Murray |
| Highland Mutual Telephone Co. | Carl J. Helles, Blakesburg |
| Highland Telephone Co. | Wesley Kaskela, Pauslina |
| Holland Mutual Telephone Co. | Charles A. Gay, Montour |
| Holt Township Line | H. P. Smit, Holland |
| Home Telephone Co. Rural Line No. 41 | D. E. Poston, Gravitv |
| Howard Farmers Telephone | Earl S. Caldwell, Cedar |
| Humbert Telephone Line | Howard Hovmeyer, Toledo |
| Independent Telephone Co. of Allerton | I. Humbert, Milton |
| Industrial Telephone Co. | Arthur Thomas, Allerton |
| Ivanhoe Short Line No. 2199 | John Thompson, Mt. Ayr |
| J. N. L. Telephone Line | Joseph F. Pitlik, Mt. Vernon |
| Jefferson Center Mutual Line | W. Hewitt, Waterloo |
| Jersey Telephone Co. | Elmer Jacoby, Wagona |
| Kellerton Tuskego Mutual Telephone | Leslie B. Davis, Allerton |
| Keewick Ambrose & Armah Mutual Tel. Co. | Ed O. Moors, Kellerton |
| Keewick Northwestern Mutual Tel. or No. 7 | H. Cole, Keewick |
| Keewick Short Line | Ed Morrison, Webster |
| Klein Telephone Co. | F. S. Axnear, North English |
| Koska Mutual Telephone | Win D. Pfefferle, Perkins |
| Laurine Telephone Co. | E. L. Sullaban, Belle Plaine |
| Lake Shore Telephone Co. | A. J. Allen, Russell |
| Lake View Telephone Co. | S. C. Schumacher, Clear Lake |
| Leoda Rural Telephone Co. | W. L. Lacey, Leoda |
| Liberty Township Short Line No. 1 | S. Swanson, Lawton |
| Lincoln Highway Line | Willard H. Link, Mt. Ayr |
| Lincoln Township Mutual Telephone Co. | C. E. Mosler, Linden |

TELEPHONE AND TELEGRAPH PROPERTY

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| Line No. 2 | Geo. Comer, Bussey |
| Line No. 14 | D. E. Adkison, Hamilton |
| Line No. 16 Telephone Co. | Charles E. Link, Rose Hill |
| Line No. 17 Delta Exchange | W. Tucker, Delta |
| Line No. 28 | F. Conway, Noyes |
| Limn Point Telephone Co. | Earl Woods, Clarinda |
| Locust Grove Telephone Co. | L. E. West, Corydon |
| Lost Nation Telephone Co. | S. M. Middle, Canada |
| Luzerne Short Line | Wm. Grummer, Luzerne |
| Lynville & Searsboro Telephone No. 5 | L. J. Stanley, Searsboro |
| Madison County Mutual Telephone Co. | Wm. Tucker, Macksburg |
| Madison Mutual Telephone Co. | C. H. Lockore, Hartsville |
| Maple Grove Telephone Co. | H. L. Eckles, Marshalltown |
| Maple Grove Telephone Line | W. H. Chaffield, Muscatine |
| Maple Grove Telephone Line | R. J. Studer, Marshalltown |
| Maple Leaf Mutual Telephone | Wilbur Barnard, Eldora |
| Marion, Concord & Crabapple Telephone | Roscoe Blinn, Marion |
| Mark & West Grove Telephone | Ira B. Hayden, West Grove |
| Marshalltown & County Farm Line | W. H. Buchanan, Marshalltown |
| Mason Telephone Line | W. H. Robertson, Carlisle |
| McBurney, Charles Line of No. 118 Line | Doad Toy, Beacon |
| McCauleand Mutual Telephone No. 4 | Hugo C. Stark, Princeton |
| McCollough Telephone Co. | Geo. McCulloch, Humeaton |
| McDonald-Hudson Line No. 4 | John M. McDonald, N. English |
| Melrose & Southern Telephone | C. J. Melrose, Melrose |
| Middle Branch Mutual Telephone | E. W. Baldwin, Norwalk |
| Middlefield Telephone Co. | James Loughren, Masonville |
| Midland Telephone of Adrian, Minn. | Arthur Ferman, Adrian, Minn. |
| Midway Telephone Co. of Conrad | W. E. Arnold, Conrad |
| Midway Telephone Co. No. 21 | V. J. Rose, Russell |
| Millersburg Big 8 Telephone | Samuel Schaffner, Millersburg |
| Milton & Brock Telephone Co. | Ed. Burtson, Milton |
| Mississippi River Telephone Line | H. C. Fitchner, Fairport |
| Model Telephone Co. | L. A. Harland, Gravitv |
| Morning Glory Telephone Co. | Clarence E. Gift, Boone |
| Morning Star Mutual Telephone No. 1 East | Charles E. Sherburne, Bedford |
| Morrisburg and Linden Telephone | H. L. Marlene, Stuart |
| Mt. Sterling Telephone Line | W. E. McLeiland, Mt. Sterling |
| Mt. Vernon, Linn & Mutual Telephone | Lyall Bryant, Mt. Vernon |
| Mundorf & Parker Telephone | G. L. Mundorf, Griswold |
| Murray & Osceola Mutual Telephone | Ernest Price, Osceola |
| Nelso Grove Telephone Co. | Carl Nygren, Moingona |
| Nelson Creek Telephone | J. D. Whitaker, Beloit |
| Nip & Tuck Stub Line | A. S. Smith, Promise City |
| North Branch Telephone Co. | B. G. Foreman, Guthrie Center |
| Northeastern Mutual Telephone | Wm. W. Churdan, W. B. Bell, Murray |
| Northeastern Telephone Co. | W. B. Bell, Murray |
| North English Big 4 Line | Floyd King, South English |
| North Kellow Mutual Telephone Co. | W. W. Skeankey, Kellow |
| North Linn Springville Mutual Telephone Co. | C. B. Burdick, Springville |
| North Osage Telephone Co. | Harold E. Cooper, Toledo |
| Northwest Branch No. 49 | H. E. Brunks, Brandon |
| Northwestern Farmers Mutual Telephone | W. E. Victory, W. B. Bell, Murray |
| Northwestern Telephone Co. | V. W. Kearney, Osceola |
| Northwest Union Mutual Line | Harold P. Wilson, Line |
| Norway Telephone Co. | John H. Jones, Line Springs |
| No. 1 Telephone Co. | John E. Egan, Center Point |
| No. 2 Line | A. E. Cameron, Oskaola |
| No. 2 Telephone | R. G. Tracy, Brandon |
| No. 4 Rural Telephone Line | W. Peterson, Blakesburg |
| No. 5 South East Telephone Co. No. 19 | Ed A. Resseguie, Laurens |
| No. 8 Line | J. F. Boston, Oskaola |
| No. 8 Telephone Line | C. W. Peterson, Blakesburg |
| No. 9 Telephone Co. | Carl W. Bailey, Bussey |
| No. 59 Line | F. B. Eastburn, Oskaola |
| No. 59 Telephone Line | H. H. Templeton, Oskaola |
| No. 93 Telephone Co. | Mark Rode, Blakesburg |
| No. 191 Rural Telephone Line | P. L. Rogge, Davenport |
| Odessa Mutual Telephone Co. | R. B. Celly, Wapello |
| O. K. Martelle and Anamosa Telephone | Harry Thos. Martelle |
| One Hundred Line Telephone Co. | John Sherritt, Traer |
| One Hundred & Two Telephones | C. N. Burch, Bedford |
| Ora Dell Mutual Telephone Co. | C. A. Karns, Pleasantville |
| Osage Telephone Co. | Wm. E. Formot, Alamosa |
| Oregon Short Line Telephone Co. | Ben R. Thomas, Delta |
| Osceola Line & Telephone | R. L. Fisher, Osceola |
| Otter Creek & Liberty Center Mutual Line | O. C. Hamilton, Keosauqua |
| Otter Creek Telephone Line | F. E. Reed, Indianola |
| Palestine Center Telephone Co. | Geo. Nernes, Kelley |
| Panora Franklin Telephone Co. | E. E. Hall, Panora |
| Patterson Creek Telephone Line | J. H. Cunningham, Waukon |
| Pea Ridge Telephone Co. | E. R. Bryant, Bialstown |

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| Pine Grove Telephone Co. | Earl J. Birney, Washington |
| Pine Grove Telephone Co. | H. Limbocker, Wapello |
| Pleasant Center Telephone Line | G. P. Forsyth, Griswold |
| Pleasant Grove Telephone Co. | H. H. Burdine, Sigourney |
| Pleasant Hill Telephone Co. | W. A. Grant, Wapello |
| Pleasant Hill Telephone Co. | F. J. McConnell, Webster City |
| Pleasant Mount Steamboat Rock Telephone | A. H. Kruse, Steamboat Rock |
| Pleasant Prairie Line No. 2 | Carsten H. Frank, Stockton |
| Pleasant Township Mutual Telephone No. 1 | J. L. Reed, Griswold |
| Pleasant Township Mutual Tel. Co. No. 2 | Z. L. Wright, Griswold |
| Pleasant Valley Telephone Co. | A. Z. Abatzky, Center Point |
| Pleasant View Telephone Co. | Frank Lorch, Corning |
| Plimpton Telephone Co. | Frank Johnson, Lucas |
| Prairie Bell Rural Telephone Line | E. L. Ridenour, Moscow |
| Prairie Hill Telephone Co. | J. C. Lloy, Marshalltown |
| Prairieville Telephone Co. | L. Hayes, Coon Rapids |
| Progressive Telephone Line | J. C. Lloy, Marshalltown |
| Princeton McCausland Mutual Telephone | Elmer Graham, Princeton |
| Promiss Telephone Line | Ward Dyer, Pleasantville |
| Promiss City & Bothell Telephone | J. C. Moore, Promiss City |
| Promiss City & Confidence Telephone | J. C. Moore, Promiss City |
| Rice Township Telephone Co. | C. W. E. Lance, Mt. Ayr |
| Rippy Telephone Co. | Fred Orme, Nodaway |
| Riverside Mutual Telephone Co. No. 1 | J. H. Van Sooy, Tippey |
| Riverside Telephone Co. | Charles C. Meyers, Hedrick |
| Rocheater & Tipton Telephone Co. | D. V. Kensingler, Tipton |
| Rock Branch Farmers Mutual Telephone | A. A. Sadler, Rock Branch |
| Rock Creek Telephone Line | P. M. Conner, Correctionville |
| Roscoe Mutual Telephone Co. | Will Laubacher, Milton |
| Rose Hill Rural Telephone Co. No. 4 | Julian Wymore, Rose Hill |
| Rose Ridge Telephone Co. | Albert Hollis, Harburn |
| Rural A Telephone Co. or No. 10 | Geo. Snakenburg, Leasurney |
| Rural A Telephone Co. | Ralph Allgood, Lacey |
| Rural Telephone Co. No. 40 | Charles A. Huff, Taintor |
| Rural Telephone Co. No. 54 | T. O. Day, Oskaloosa |
| Rural Tel. Line No. 56 of Oskaloosa Home | Mrs. L. J. Stevens, Oskaloosa |
| Russell & North Telephone Co. | G. A. Arnold, Russell |
| Sand Burr Telephone Line | C. S. Derris, Vinton |
| Sand Creek Center Mutual Telephone | Ralph Ingham, Afton |
| Seola Mutual Telephone Line | Olby W. Staton, Villisca |
| Seventy-six Mutual Telephone Co. | E. J. Powell, Keota |
| Seventy-six Township Telephone Co. No. 1 | Lee S. Higgs, Muscatine |
| Sewal & North Eastern Line | W. L. Russell, Corydon |
| Sheridan & Taylor Telephone Co. | G. E. Graff, Malcolm |
| Short Line Telephone | Harry McCarty, Promiss City |
| Silver Sheet Telephone Co. | F. W. Krown, Hampton |
| Six Mile Telephone Co. | Myron Sherwood, Ellston |
| Smith Telephone Line | F. Hook, Oskaloosa |
| Somers Line | E. Smith, North English |
| South Chester & Grinnell Tel. Line No. 20 | A. J. Eckholdt, Audubon |
| South Douglas Telephone | Walter Hink, Grinnell |
| Southeastern Telephone Line No. 3 | M. D. Carolhorns, Corning |
| Southeast Rural No. 89 | J. H. Cyka, Pocahontas |
| South English Mutual Telephone | Geo. Schunacher, Whittemore |
| South Hickory Grove Central Tel. Line No. 1 | H. E. Fitzsimmons, So. English |
| South Prairie Telephone Co. | O. P. Walker, Newburg |
| South Rural Line No. 1 | Jesse M. Bell, Milton |
| Southwest Green Mountain | Bert Moore, Delta |
| Southwest Miller Telephone Line | Ira Peeg, Marshalltown |
| Southwest Telephone Co. | Ray Johnson, Union |
| Springhill Telephone Co. | W. D. Bioethe, Victor |
| Springville & Northern Telephone Line | Albert Kent, Lucas |
| Stanhope Jewell Interurban Telephone | E. Y. Bowdish, Springville |
| Star Center Mutual Telephone Line | L. A. Jacobsen, Jewell |
| Star Rural Telephone No. 1 | Charles F. Dolcheck, Dingonal |
| Star Telephone Co. No. 3 | Elmer Sheridan, Richland |
| Stony Point Telephone Co. | Jacob Velt, Chelsea |
| Straight Line (West) | C. W. Biggs, St. Charles |
| Stringtown Telephone Co. | H. W. Goulding, Luzerne |
| Summit Telephone Line No. 70 | W. L. McClary, Lenox |
| Sunny Side Telephone Co. | Karl Fernald, Wintrop |
| Swamp Angel Mutual Telephone | F. J. Cunningham, No. English |
| Swea City & Seneca Telephone Co. | J. E. Shelton, Bloomfield |
| Sylvia Telephone Co. | J. E. Scully, Springdale |
| Telephone Line No. 1 | Joe Stark, Marion |
| Telephone Line No. 35 | C. S. Helder, Inwood |
| Telephone Line No. 38 | J. O. Horne, Mt. Ayr |
| Thornburg & Spangland Mutual Telephone | G. O. Engleson, Alden |
| Three Wing Telephone Co. | James E. White, Thornburg |
| Ticonic Rodasy Line No. 500 | Leroy Adams, Russell |
| Ticonic Telephone Co. | Beatrice Wheeler, Ticonic |
| Ticonic Telephone Line No. 500 | Beatrice Wheeler, Ticonic |

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| Ticonic to Smithland Line No. 500 | Beatrice Wheeler, Smithland |
| Township Rural Telephone Co. | P. M. Willhoits, Wall Lake |
| Tusculum Line Telephone | O. E. Walton, Spirit Lake |
| Twenty-one Line Telephone | Richard Horras, Sigourney |
| Twenty-five Hundred Telephone Line | Geo. Shessey, Sigourney |
| Union City Farmers Mutual Telephone | E. H. Merria, Kent |
| Union Mutual Telephone Co. | John Rush, Osie |
| Union Telephone Co. | Unity, New River, New Virginia |
| Union Telephone Co. No. 58 | W. R. Hatt, Givn |
| Unity Telephone Co. | J. F. Adams, Afton |
| Utica Ridge Telephone | Roger Van Evera, Davenport |
| Valley Mutual Telephone Co. | P. E. Groves, Coon Rapids |
| Valley Telephone Line | F. M. Myers, Coon Rapids |
| Van Buren Telephone Line No. 44 | P. A. Hanschild, Sigourney |
| Ventura Telephone Co. | E. Klusey, Ventura |
| Victor North Lincoln Independent Telephone | R. J. Myers, Victor |
| Viele Independent Telephone Co. | R. C. Conlee, Montrose |
| Villaca & Hour Mutual Telephone | D. W. Winter, Heppburn |
| Viola Center Telephone Co. | Jama Weaver, Coon Rapids |
| Viola Township Farm Telephone Line | E. V. Quinn, Lake View |
| Waneta Telephone Line No. 3 | R. E. Houston, Clarinda |
| Washington Short Line | W. G. Kropf, Polaski |
| Waubeck Telephone Co. | L. W. Boswell, Mt. Etna |
| Webster Mutual Telephone | Edd Bowdish, Central City |
| Webster Ridge Telephone Co. | L. S. Sorden, Webster |
| Webster & Pigeon Telephone Co. | Willie Zane, Farmington |
| Weldon & Scyrus Independent Telephone | Y. H. White, South English |
| Western Short Line | W. C. Lewis, Weldon |
| West Lafayette Telephone Co. No. 8 | Nick Berg, Harper |
| West Melbourne Telephone Line | Geo. J. Huesbeck, Melbourne |
| West Milford Farmers Telephone Co. | A. Seward, Ames |
| West Nodaway Telephone Co. | R. J. Dunn, Millers |
| West Otter Creek Mutual Telephone Co. | E. G. Oilphant, Toddville |
| West Falls Telephone Line | T. O. Forst, Pleasantville |
| What Cheer & Tuerburn Telephone | E. J. Drake, Tuerburn |
| White Oak Mutual Telephone Co. | Arthur Granel, Alburnett |
| White Oak Telephone Line | Leslie Johnson, Bonaparte |
| Whitlow Telephone Co. | W. E. Ferguson, Deep River |
| Wild Cat Telephone Co. | F. E. Shoemaker, Pleasantville |
| Willow Grove Telephone Co. | Wm. Fenneman, Clarkville |
| Winthrop Telephone Line No. 75 | O. P. Stennans, Independence |
| Woodburn & Cleveland Telephone Co. | Elijah Graney, Woodburn |
| Woodburn & West Concord Telephone Line | Ralph Clark, Osceola |
| Wren Hill Telephone Co. | J. W. Norman, Lucas |
| Yorktown-Clarinda & State Road Telephone | D. D. Sitt, Clarinda |

RURAL COMPANIES DELINQUENT MORE THAN ONE YEAR

| Name of Company | Reporting Officer-P. O. Address |
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| Antioch & Gravity Mutual Telephone | Bob Huss, Gravity |
| Aspinwall Telephone Co. | Henry Vahl, Marion |
| Atlica & Black Oak Telephone | J. W. Davis, Bussey |
| Auburn Southwestern Telephone | John A. Johnson, Auburn |
| Ayr & Star Line | A. L. Spencer, Redding |
| Belmont Zion Telephone Line | H. E. Wright, Milo |
| Big Five Telephone Line | Lloyd Moore, Leasur |
| Black Hawk Telephone Co. | Sam Reed, Richland |
| Blake Nelson Rural Tel. Line No. 11 & No. 22 | Henry C. Nelson, Algona |
| Blue Line Telephone Co. | W. A. Boye, Kellerton |
| Blue Ribbon Telephone Co. | Ed. Drake, Sutherland |
| Boyer & Southwick Telephone Line | Guy Baker, Prescott |
| "B" Telephone or No Name Line | |
| Buffalo Telephone Co. | Willie Montgomery, Winton |
| Burch & Unionville Telephone Co. | Mark Harrington, Unionville |
| Calmus Telephone Co. or Line No. 12 | H. E. Dooscher, Mason City |
| Canton Emeline Telephone Co. | Bert Sinker, Beldwin |
| Capital & Unionville Telephone Co. | Ed. Drake, Unionville |
| Cedar Telephone Co. | C. E. Davis, Promise City |
| Clearfield & Maloy Mutual Telephone | Archie Calkin, Clearfield |
| Clear Lake Telephone Co. Line No. 300 | John Campbell, Larita |
| Cloverleaf Telephone Co. | |
| Cloverleaf Telephone Line | M. C. Doherty, Rock Valley |
| Coal Glen Mutual Telephone | S. S. Binnaman, Potosi |
| Deep River & Tilton Telephone | Ben E. Cook, Deep River |
| Delta Rural Mutual Line No. 3 | A. L. Keck, Delta |
| Des Moines River Telephone Ass'n | W. T. Hites, Beacon |
| Dellison Stub Telephone Line | Ed. Drake, Milo |
| Ditch Flat Farmers Mutual Telephone | Alva Downing, Floris |
| East Orange Telephone Co. | J. W. Herron, Coon Rapids |
| East Otter Telephone Co. | A. Cassidy, Keosauqua |
| East State Road No. 3 Telephone Co. | C. A. Froescher, Brooklyn |

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| Elston & Fender Telephone..... | H. P. Clough, Kellerton |
| Elston & Hopeville Mutual Line..... | W. P. Woollums, Eliston |
| Elm Grove Mutual Telephone..... | Frank Flarang, Kinross |
| Enon Telephone Line No. 95..... | E. G. Hawk, Moravia |
| Enterprise Telephone Co. A. J. Bunch | Overton A. Bunch |
| Excelsior Telephone..... | George Ryke, Givin |
| Fairview Phone Co..... | M. W. Barnes, Oskaloosa |
| Fairview Telephone Co..... | James A. Bradford |
| Farmers Central Telephone..... | Arthur Aschmeier, Laurel |
| Farmers & Merchants Mutual Telephone..... | Homer H. Sloan, Mt. Ayr |
| Farmers & Merchants Telephone Co. of | |
| Washington Township..... | J. C. Barger, Cambridge |
| Farmers Mutual Telephone Co. Kruser Div..... | Albert Gosch, Lake View |
| Farmers Mutual Telephone Co. No. 24..... | Z. C. Shum, Hepburn |
| Farmers Mutual Telephone Line of Doon..... | Herman Wieser, Doon |
| Farmers Mutual Telephone Line No. 4..... | W. F. Warren, Glenwood |
| Farmers Rural No. 76..... | Fred Willhoit, Lacey |
| Forty-Three Line..... | Wilbur Jeffrey, Vinton |
| Frog Hollow Telephone Line..... | Elmer Cousins, Fayette |
| Gospel Ridge Telephone Co..... | W. Hendricks, Pulaski |
| Granite Telephone Co..... | Nels Martin, Larchwood |
| Gravel Point Telephone Co..... | Ira Cree, Gravely |
| Gravit & Sharpsburg (South Line)..... | C. M. Dannewood, Conway |
| Great Northern Telephone..... | John Brothers, Hite-man |
| Great Western Telephone Co..... | F. E. Carver, Maxwell |
| Great Wyandah Telephone Co..... | W. J. Pullman, Pulaski |
| Harmony Telephone Farm Line..... | M. G. Smith, Charlton |
| Hartwick Mutual Telephone No. 1..... | D. N. McIlrath, Brooklyn |
| Hawkeye Mutual Telephone Co. of Keota..... | Forest Embree, Keota |
| Hawkeye Telephone Co..... | Luther McCreary, Marion |
| Highland Jim Telephone Co..... | Ott Dunkin, Lovilla |
| Holden Mutual Telephone Co..... | R. W. Armstrong, Mt. Ayr |
| Holt Cheneweth Telephone Co..... | E. T. Cotten, Cornig |
| Home Mutual Telephone Co..... | G. K. Felland, Joice |
| Hopeville Town Telephone Line..... | R. W. Williamson, Hopeville |
| Independent Oak Telephone..... | Alva Simmerman, Murray |
| Independent Telephone Co..... | Henry Richart, Plano |
| Ioka Mutual Telephone Co..... | Bruce Bell, Ollie |
| Jack Oak Telephone Co..... | J. E. Hull, Beacon |
| Jackson Township Mutual Line..... | A. Neuhart, Ollie |
| James Ridge Telephone Co..... | O. J. Pence, Leeds |
| Jewell & Northwestern Rural Telephone..... | T. J. Barkema, Jewell |
| Jordan Telephone Co..... | G. L. Algeod, Lacey |
| Kennebec to Castana Rural Line..... | Chris Larsen, Castana |
| Koswick Thornburg & Northern Telephone..... | Ben H. White, Thornburg |
| Liberty Mutual Farmers Telephone..... | W. S. Fidler, Floris |
| Liberty Township Central Telephone..... | Leon Kesney, Osceola |
| Liberty Township Farmers Mutual Telephone..... | G. L. Hicks, Gaza |
| Line No. 7 Telephone Co..... | Clyde McVay, Walker |
| Line No. 9 Delta Rural Line..... | J. Frank Dugger, Delta |
| Line No. 24 Delta Telephone Co..... | Charles G. Garrett, Delta |
| Long Creek Mutual Telephone..... | W. F. Harvard, Grand River |
| Lorimer & Northwest New Hope Telephone..... | R. M. Hart, Lorimer |
| Lovilla Northwestern Telephone..... | E. C. Stoford, Lovilla |
| Madison T. P. Mutual Telephone..... | Alva Simmerman, Murray |
| Mariposa Rushville & Kellogg Telephone..... | R. I. Callison, Kellogg |
| Martin Telephone Line..... | L. E. Hoadley, Castana |
| McDonald Rural Line..... | Louis Carabarra, Castana |
| Melaine Telephone..... | G. O. Day, Muscatine |
| Melrose & Head Township..... | Joe Thompson, Melrose |
| Methodist Grove Telephone Line No. 47..... | F. M. Ross, Neway |
| Midway Telephone Co..... | M. G. Bell, Nora Springs |
| Military Telephone Line..... | J. A. Mirick, Viola |
| Mill Creek Telephone..... | W. A. Henneger, LaMotte |
| Mt. Ayr Telephone Co..... | E. Britzel, Mio |
| Moville & Klondike Telephone..... | W. H. Petersen, Moville |
| Munterville & Dudley Telephone..... | R. W. Venator, Chillicothe |
| New Market & Valley Telephone..... | B. M. Crawford, Gravity |
| New Sharon Telephone No. 24..... | W. P. Wymora, Rose Hill |
| Nodaway Valley Telephone Co..... | R. W. Orme, Nodaway |
| North Star No. 2 Telephone Co..... | Geo. Combs, New Market |
| North Western Telephone Co..... | L. Glenn Wisdom, Wellsburg |
| Northwestern Telephone Co. No. 2..... | H. D. Kruse, Wellsburg |
| Norwegian Telephone Line..... | Ole E. Hoover, Lime Springs |
| Norwich Yorktown Telephone Co..... | George Miller, Essex |
| No. 7 Rose Hill Telephone Co..... | J. A. Hollingsworth, Rose Hill |
| No. 34 Telephone Line..... | Ira Martz, Sigourney |
| No. 2800 East Lancaster..... | W. M. Harras, Ollie |
| Oak Ridge Mutual Telephone Co. No. 1..... | W. E. Kennedy, North English |
| O. K. Rural Telephone Co. No. 34..... | Estil Anderson, Lacey |
| O. K. Telephone Line..... | C. R. Coulter, Lacey |
| Olive Branch Rural No..... | H. A. Pomeroy, Fremont |

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| Osceola Rosebud Telephone Co..... | J. W. Blake, Osceola |
| Ottawa Telephone Co..... | J. L. Cochran, Woodburn |
| Palo & Round Prairie Telephone..... | Wm. Rehder, Palo |
| Pleasant Grove Telephone Co..... | S. C. Thompson, Marion |
| Pleasant Valley Tel. Lines of Elmore, Minn..... | Mons Monsen, Elmore, Minn. |
| Potter Telephone Line..... | J. W. Arment, Tama |
| Prairie Township Rural No. 3 Telephone Line..... | Jim Cooney, Wesley |
| Princeton Le Claire Telephone Line No. 5..... | R. S. Fulton, Le Claire |
| Red Line Telephone Co..... | Charles Morrison, No. English |
| Redman Line..... | G. A. White, Elberton |
| Riverside Telephone Co..... | John Daly, Harmony, Minn. |
| Rose Hill Mutual Line..... | T. W. Denney, Rose Hill |
| Rose Hill No. 1 Telephone Co..... | Frank Gross, Rose Hill |
| Rose Hill Telephone Line No. 1B..... | Geo. R. Moore, Rose Hill |
| Rose Hill Telephone Co. No. 14..... | Perry Spain, New Sharon |
| Rural Line No. 111..... | Frank D. Mehanna, Eddyville |
| Rural Line No. 115 Oskaloosa..... | David Oakley, Oskaloosa |
| Rural North Jackson Telephone..... | Wm. Burckley, Garrison |
| Rural Telephone Line No. 41..... | Berna Evans, Aiden |
| Salt Creek Telephone Line..... | Riley Richardson, Belle Plaine |
| Siam & Braddyville Telephone Line..... | F. E. Vardaman, Braddyville |
| Siam & Hopkins Farmers Mutual Telephone..... | Dean Danewood, Hopkins, Mo. |
| Smith Mutual Telephone Co..... | John Faust, Hubbard |
| South Diagonal Telephone Co..... | W. E. Kenney, Diagonal |
| South Graham Telephone Line..... | E. J. Murphy, Iowa City |
| Square Deal Telephone Line..... | L. W. Cavender, New Market |
| Sunset Telephone Co..... | A. E. Urfer, Brooklyn |
| Sweetland Annex Telephone Co..... | Leonard Angerer, Wilton Junction |
| Telephone Line No. 6..... | O. F. Kirkendall, Glenwood |
| Telephone Line No. 6 or Iron Hills & Cherry | |
| Grove Line..... | Dale Alden, Nashville |
| Telephone Line No. 8..... | J. G. Fields, Alford |
| Telephone Line No. 23..... | O. L. Eastburn, Sigourney |
| Tilton & Northwestern Telephone No. 3..... | J. F. Axtel, Tilton |
| Twelve Hundred Telephone Line..... | W. W. Gradow, Castana |
| Unionhall Telephone Co..... | Ray W. Jones, Delta |
| Valley Line Telephone..... | S. H. Parker, Russell |
| Valley Short Line Telephone Co..... | W. C. Allison, New Market |
| Vanatta Telephone Co..... | Geo. Groesjan, Letts |
| Varland Mutual Telephone Line..... | O. N. Aske, Thompson |
| Victor Rural Telephone Co..... | W. R. Jackson, Grinnell |
| West Vienna Telephone Line..... | H. J. Keefer, Conrad |
| White Oak Telephone Co..... | L. R. Sherman, Beaconsfield |
| Willow Grove Mutual Telephone Co..... | Leell Miller, North English |
| Whiton & Hickory Grove Telephone Co..... | D. F. Kallier, Fairport |
| Yanketown & Cotter Telephone Co..... | Eb Williams, Cotter |