

State of Iowa

1929

STATEMENT

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

JULY 1929

Annual Report

OF THE

TAXABLE VALUATION

OF

Telegraph and Telephone Property

IN THE

STATE OF IOWA

AS FIXED BY THE

State Board of Assessment and Review
July, 1929

Published by
THE STATE OF IOWA
Des Moines

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STATEMENT
 OF THE TAXABLE VALUATION OF TELEGRAPH AND TELEPHONE
 PROPERTY AS FIXED BY THE EXECUTIVE COUNCIL
 JULY, 1929

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 Street, New York			
Dubuque	2.375	\$ 950.00	\$ 2,256.25
Linn	2.000	-----	1,900.00
Polk	4.375	-----	4,156.25
Pottawattamie	3.250	-----	3,087.50
Scott	5.750	-----	5,462.50
Wapello .....	.250	-----	237.50
Woodbury	4.125	-----	3,918.75
Total.....	22.125	\$ 950.00	\$ 21,018.75
Chicago, Burlington & Quincy Telegraph Co.			
Alfred E. Patten, Chicago, Illinois			
Adair	28.654	75.00	2,151.80
Adams	29.862	-----	2,239.65
Appanoose	52.600	-----	3,945.00
Cass	13.652	-----	1,023.90
Clarke	46.420	-----	3,481.50
Davis	15.450	-----	1,158.75
Decatur	96.712	-----	7,253.40
Des Moines	40.046	-----	3,006.45
Fremont	61.236	-----	4,592.70
Henry	56.483	-----	4,236.22
Jefferson	55.370	-----	4,152.75
Keokuk	13.443	-----	1,006.23
Lee	115.626	-----	8,446.95
Louisia	3.148	-----	236.10
Lucas	49.645	-----	3,723.38
Madison	12.379	-----	928.42
Mahaska	26.746	-----	2,006.95
Marion	40.007	-----	3,000.52
Mills	64.987	-----	4,874.02
Monroe	38.667	-----	2,901.53
Montgomery	48.427	-----	3,632.03
Page	51.682	-----	6,156.15
Polk	17.563	-----	1,317.22
Pottawattamie	15.520	-----	1,164.00
Ringgold	55.910	-----	4,198.25
Taylor	55.006	-----	4,125.60
Union	43.443	-----	3,258.23
Van Buren	42.060	-----	3,153.75
Wapello	26.723	-----	2,004.23
Warren	56.460	-----	4,254.50
Washington	26.889	-----	2,016.68
Wayne	26.753	-----	2,756.48
Total.....	1,864.611	\$ 75.00	\$ 102,345.84

TAXABLE VALUATION OF

TABLE NO. 1—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Chicago Great Western Railroad Telegraph Line			
W. G. Lerch, Chicago, Illinois			
Howard	1.51	40.00	60.40
Mitchell	21.01		840.40
Total	22.52	\$ 40.00	\$ 900.80
Mason City & Fort Dodge Railroad Telegraph Line			
W. G. Lerch, Chicago, Illinois			
Calhoun	18.56	50.00	928.00
Carroll	35.22		1,761.00
Cerro Gordo	24.40		1,220.00
Crawford	1.87		93.50
Franklin	15.34		767.00
Harrison	1.92		96.00
Pottawattamie	27.63		1,381.50
Shelby	32.38		1,619.00
Webster	40.87		2,043.50
Wright	45.73		2,286.50
Total	244.42	\$ 50.00	\$ 12,921.00
Postal Telegraph Company of Iowa			
C. F. Schmacher, Des Moines, Iowa			
Adair	25.56	85.00	2,172.60
Black Hawk	37.06		3,150.10
Bremer	31.75		2,698.75
Buchanan	14.31		1,216.35
Butler	27.81		2,363.85
Cass	28.65		2,433.25
Cedar	6.94		589.90
Cerro Gordo	23.39		1,988.15
Chickasaw	25.67		2,151.95
Clinton	16.45		1,395.75
Delaware	25.63		2,177.70
Des Moines	27.00		2,255.00
Dubuque	31.21		2,652.85
Fayette	33.50		2,847.50
Franklin	36.04		3,063.40
Grundy	7.95		675.75
Harrison	30.56		2,597.00
Howard	18.15		1,517.75
Iowa	25.25		2,146.25
Jasper	56.88		4,834.80
Johnson	38.95		3,310.75
Lee	45.00		3,825.00
Linn	9.75		828.75
Louisia	22.95		1,950.75
Lyon	3.50		291.50
Madison	45.83		3,897.25
Mahaska	27.50		2,337.50
Marshall	31.60		2,686.00
Mitchell	15.31		1,301.35
Monona	26.48		2,250.80
Muscatine	44.12		3,750.20
Plymouth	16.50		1,402.50
Polk	29.00		2,465.00
Pottawattamie	74.50		6,332.50
Poweshiek	66.83		5,678.85
Ringgold	32.91		2,832.33
Scott	37.46		3,184.10
Sioux	17.00		1,445.00
Tama	12.64		1,074.40
Taylor	5.78		491.30
Union	22.56		1,917.60
Wapello	17.00		1,445.00
Warren	18.70		1,597.15
Webster	13.77		1,170.45
Woodbury	54.13		4,606.30
Worth	30.91		2,627.35
Wright	27.38		2,327.30
Total	1,308.92	\$ 85.00	\$ 110,833.20

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			
Francis N. Whitney, 195 Broadway, New York			
Adair	8.530	175.00	1,492.75
Albany	64.020		11,303.50
Appanoose	78.471		13,732.42
Ashtabula	27.980		4,896.50
Benton	91.008		15,926.40
Black Hawk	78.920		13,811.00
Boone	78.160		13,678.00
Bremer	29.810		5,216.75
Buchanan	51.239		8,966.83
Buena Vista	74.035		12,966.13
Butler	77.140		13,490.50
Calhoun	81.030		14,180.25
Carroll	88.300		14,577.50
Cass	49.350		8,636.25
Cedar	88.140		15,424.50
Cerro Gordo	113.486		19,860.05
Cherokee	57.790		10,113.25
Chickasaw	33.240		5,834.50
Clay	90.681		15,869.18
Clayton	113.190		19,808.25
Clinton	163.760		28,656.25
Crawford	157.050		27,483.75
Dallas	75.060		13,135.50
Davis	49.997		8,749.48
Delaware	76.110		13,519.25
Des Moines	25.518		4,465.65
Dickinson	81.280		8,970.50
Dubuque	90.685		15,869.88
Emmet	73.801		12,915.18
Fayette	84.530		14,792.75
Floyd	65.045		11,382.88
Franklin	81.940		14,339.50
Fremont	9.000		1,675.00
Greene	48.290		8,430.75
Grundy	57.570		10,074.75
Hamilton	33.350		9,336.25
Hancock	76.070		13,312.25
Hardin	108.740		19,029.50
Harrison	149.969		26,244.58
Henry	111.952		19,591.60
Howard	19.620		3,433.50
Humboldt	24.520		4,291.00
Ida	89.970		15,744.75
Iowa	40.380		7,066.50
Jackson	57.850		10,123.75
Jasper	88.510		15,489.25
Johnson	87.260		15,270.50
Jefferson	32.940		5,764.50
Johnson	74.014		12,952.45
Jones	95.800		16,765.00
Keokuk	140.400		24,670.00
Kossuth	145.570		25,474.75
Lee	47.475		8,308.13
Linn	154.811		27,091.92
Louisia	70.840		12,397.00
Lyon	92.205		16,135.88
Madison	21.370		3,739.75
Mahaska	127.743		22,355.03
Marion	66.600		11,655.00
Marshall	107.692		18,846.10
Mills	25.960		4,545.00
Mitchell	38.530		6,742.75
Monona	113.700		19,897.50
Monroe	61.220		10,713.50
Montgomery	464		81.20
Muscatine	105.459		18,455.33
O'Brien	96.960		16,966.25
Osceola	57.415		10,047.63

TABLE NO. 1—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Page	21,730		3,892.31
Palo Alto	75,920		12,216.90
Plymouth	102,630		17,560.25
Pocahontas	80,070		14,012.25
Polk	147,022		24,672.20
Pottawattamie	97,090		16,500.75
Poweshiek	88,830		15,542.25
Sac	109,989		19,243.48
Scott	60,390		10,368.25
Shelby	117,820		20,418.20
Sioux	124,150		21,728.25
Story	122,560		21,448.00
Tama	38,150		6,678.25
Van Buren	92,078		16,112.65
Wapello	26,510		4,629.25
Warren	101,910		17,824.25
Washington	42,780		7,486.20
Wayne	137,438		24,661.45
Webster	58,600		10,253.00
Winnebago	78,750		13,781.25
Winneshek	152,029		26,665.88
Woodbury	45,780		8,011.50
Worth	84,500		14,787.50
Wright			
Total	7,211,801	\$ 175.00	\$ 1,262,065.14
Telegraph mileage	10,169,397		
Total taxable value of telegraph lines			\$ 1,569,384.71

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.			
A. A. Marsters, 195 Broadway, New York			
Adair	14.87	\$ 400.00	\$ 5,948.00
Benton	27.48		10,992.00
Black Hawk	50.48		20,192.00
Bremet	11.33		4,532.00
Butler	33.62		9,448.00
Cass	22.59		9,436.00
Cedar	41.66		16,664.00
Cerro Gordo	20.04		8,016.00
Dallas	1.54		616.00
Des Moines	28.68		11,462.00
Floyd	23.74		9,496.00
Fremont	23.31		9,324.00
Grundy	10.11		4,044.00
Guthrie	9.83		3,932.00
Iowa	27.47		10,988.00
Jasper	56.62		22,648.00
Johnson	29.79		11,916.00
Jones	1.24		496.00
Lee	51.34		20,536.00
Linn	32.31		12,924.00
Lodis	20.82		8,128.00
Madison	22.28		8,712.00
Marshall	37.91		15,164.00
Mills	22.17		8,868.00
Muscatine	62.53		24,892.00
Polk	49.88		19,572.00
Pottawattamie	54.16		21,664.00
Poweshiek	28.30		11,320.00
Scott	38.52		15,408.00
Tama	14.12		5,648.00
Warren	.50		200.00
Worth	18.97		7,588.00
Total	878.26	\$ 400.00	\$ 351,304.00
Fairmont Telephone Co.			
Albert E. Fillmore, Fairmont, Minn.			
Emmet	10.75	20.00	215.00
Total commercial toll line telephone mileage	889.01		
Total taxable value commercial toll lines			\$ 351,519.00

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 State Board of Assessment and Review.

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Alden Mutual Telephone Co.—Ex. 204—Real Estate \$1,500.00			
Mary H. Bigelow, Alden Iowa	5.50	\$ 417.00	\$ 2,392.50
Hardin			
Alvord Telephone Co.—Ex. 70—Real Estate \$1,000.00			
Alfred Hazlitt, Alvord, Iowa	1.54	405.00	622.70
Lyon			
Amama Society Telephone Line—Ex. 88			
Wm. F. Moershal, Amama, Iowa	26.50	21.00	553.00
Iowa			
Archer Telephone Exchange—Ex. 30			
C. M. Pederson, Archer, Iowa			500.00
O'Brien			
Atalissa Central Telephone Switchboard			
Mrs. M. McDonald, Atalissa, Iowa			100.00
Muscatine			
Auburn Telephone Company Division "A"			
J. S. Birt, Auburn, Iowa			197.00
Sac			
Aurora Mutual Telephone Exchange—Real Estate \$950.00			
W. E. Craig, Aurora, Iowa	.75	281.00	210.75
Buchanan .....	.25		79.25
Fayette			
Total	1.00	\$ 281.00	\$ 281.00
Aurora Telephone Ass'n—Ex. 10			
M. W. Knapp, Aurora, Iowa			100.00
Buchanan			
Bangor Telephone Co.—Switchboard—R. 58			
S. L. Whinery, Union, Iowa	24.00	13.00	312.00
Marshall			
Beaconsfield Switchboard Co.			
R. M. Bowly, Beaconsfield, Iowa			100.00
Ringgold			
Benton Telephone Exchange—Ex. 50			
George Blunck, Benton, Iowa			100.00
Ringgold			
Bethesda Telephone Central Ass'n			
Chester E. Olenius, Villisca			250.00
Page			
Bevington Telephone Co.			
Mrs. J. H. McManus, Bevington, Iowa			100.00
Madison			
Blairstown Mutual Telephone Line—Real Estate \$1,500.00			
Daniel W. Bruch, Van Horne, Iowa			300.00
Benton			

TABLE NO. 3—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Blakesburg Telephone Co.—Ex. 129			
Jacob Huber, Blakesburg, Iowa	2.00	484.00	968.00
Wapello			
Braddyville Central Telephone Co.—Ex. 80—T. 1			
S. E. Nicholas, Braddyville, Iowa	2.00	257.00	514.00
Page			
Brandon Farmers Telephone Ass'n—Ex. 110—R. 155—Real Estate \$1,500.00			
F. W. Nabholz, Brandon, Iowa	7.00	36.00	252.00
Benton	2.00		72.00
Black Hawk	40.50		1,458.00
Buchanan			
Total	49.50	\$ 36.00	\$ 1,782.00
Buckeye Mutual Telephone Line—Ex. 43			
Carl F. Shloff, Buckeye, Iowa	2.75	94.00	258.50
Hardin			
Bussey Mutual Telephone Co.—Ex. 78—Real Estate \$1,500.00			
Mrs. Ethel Baltzley, Bussey, Iowa	2.00	356.00	712.00
Marion			
Calumet Telephone Co.—Ex. 50			
Leroy Scott, Calumet, Iowa			375.00
O'Brien			
Cambria Telephone Exchange—Ex. 12			
R. D. Fiek, Cambria, Iowa			100.00
Adams			
Carbon Mutual Switch Ass'n			
L. E. Boham, Carbon, Iowa			100.00
Adams			
Castana Mutual Telephone Ass'n—Ex. 64			
M. M. Farwell, Castana, Iowa	4.00	100.00	400.00
Monona			
Chelsea Mutual Switchboard—Ex. 100—Real Estate \$500.00			
Frank J. Novak, Chelsea			420.00
Tama			
Chillicothe Mutual Telephone Exchange			
Alfred Petersen, Chillicothe, Iowa			100.00
Wapello			
Citizens Mutual Telephone Co.—Ex. 670—R. 335			
W. C. Dupree, Bloomfield, Iowa	6.00	426.00	2,556.00
Davis			
Clarke County Mutual Telephone Co.—Ex. 693			
C. E. Richman, Cedar Rapids, Iowa	27.50	252.00	6,980.00
Clarke			
Cleghorn Independent Telephone Co.—Ex. 66			
G. A. Rud, Cleghorn, Iowa			165.00
Cherokee			
Coppock Telephone Co.—R. 20			
John Hesser, Coppock, Iowa	.50		50.00
Henry .....	.50		50.00
Washington			
Total	1.00		\$ 100.00

TABLE NO. 3—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Cumberland Telephone Co.—Ex. 181—Real Estate \$3,666.00			
Rube Pigg, Cumberland, Iowa			
Cass	10.50	203.00	2,112.50
Dawson Switchboard—Ex. 40			
M. T. Finley, Dawson, Iowa			
Dallas			250.00
Deep River Switchboard—Ex. 25			
T. J. Phillips, Deep River, Iowa			
Poweshiek			150.00
Dexter Mutual Telephone Co.—Ex. 220—Real Estate \$2,500.00			
E. B. Pohle, Dexter, Iowa			
Dallas	3.00	767.00	2,301.00
Douds-Leando Switchboard Line—Ex. 6—Real Estate \$400.00			
Clarence Wiley, Douds, Iowa			
Van Buren			150.00
Emerson Mutual Telephone Co.—Ex. 165			
Laura M. Post, Emerson, Iowa			
Mills			1,000.00
Farmers & Merchants Mutual Telephone Exchange Real Estate \$1,400.00			
W. G. Florea, Blockton, Iowa			
Taylor			50.00
Farmers & Merchants Mutual Telephone Co.—Ex. 85			
E. D. Bare, Walker, Iowa			
Linn	2.00	266.00	532.00
Farmers Mutual Telephone Line—Ex. 314			
Conrad Seebach, Dysart, Iowa			
Tama	4.00	785.00	3,140.00
Farmers Mutual Telephone Co.—Ex. 90—Real Estate \$1,000.00			
I. E. Holmes, Truro, Iowa			
Warren	15.00	47.00	705.00
	3.00		141.00
Total	18.00	47.00	846.00
Farmers Mutual Telephone Exchange Ass'n—Real Estate \$1,200.00			
Fred J. Kupka, Clutier, Iowa			
Tama			300.00
Farmers Russell Mutual Telephone Co.—Ex. 200			
W. A. Elliott, Russell, Iowa			
Lucas	9.50	184.00	1,718.00
Farmers Telephone Line Switchboard—Ex. 21			
O. W. Kepler, Stanhope, Iowa			
Hamilton	10.00	15.00	150.00
Farmers & Town Mutual Switchboard Co.			
H. Alexander, Thompson, Iowa			
Winnebago			50.00

TABLE NO. 3—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmington Telephone Co.—Ex. 247			
R. L. Paisley, Farmington, Iowa			
Lee	2.00	374.00	748.00
Van Buren	6.00		2,244.00
Total	8.00	\$ 374.00	\$ 2,992.00
Garrison Mutual Telephone Co.—Ex. 120			
Gesina Gross, Garrison, Iowa			
Benton	4.00	225.00	900.00
Gilbert Telephone Co.—Ex. 53			
C. S. Woodward, Cedar Rapids, Iowa			
Story	2.00	165.00	330.00
Gilman Telephone Exchange			
R. E. Hobbs, Gilman, Iowa			
Marshall			150.00
Gilman Town Telephone Line—Ex. 114			
Florence Gregg, Gilman, Iowa			
Marshall	2.00	121.00	242.00
Grant Mutual Telephone Ass'n—Ex. 85—Real Estate \$700.00			
C. W. Givan, Grant, Iowa			
Adams	2.00	30.00	60.00
Cass	2.00		60.00
Montgomery	12.00		360.00
Total	16.00	\$ 30.00	\$ 480.00
Gravity Mutual Telephone Exchange—Ex. 191—Real Estate \$924.00			
Sam Dublin, Gravity, Iowa			
Taylor			1,571.00
Griswold Telephone Co.—Ex. 381			
P. L. Arrasmith, Griswold, Iowa			
Cass	10.83	265.00	2,869.95
Pottawattamie	3.50		927.50
Total	14.33	\$ 265.00	\$ 3,797.45
Hubbard Mutual Telephone Co.—Ex. 206—Real Estate \$1,728.00			
T. E. Boylan, Hubbard, Iowa			
Hardin	8.00	258.00	2,064.00
Kalona Independent Telephone Co.			
Belle Dunlap Davis, Kalona, Iowa			
Washington	3.00	100.00	300.00
Kalona Switchboard Co.			
F. E. Skola, Kalona, Iowa			
Washington			150.00
Kellerton Mutual Central Telephone Co.—Real Estate \$2,000.00			
Ronald Hickman, Kellerton, Iowa			
Ringgold	20.00	22.50	450.00
Kelley Telephone Exchange—Ex. 20			
J. F. Gerbracht, Ames, Iowa			
Story	16.00	23.00	368.00
Kellogg Mutual Telephone Exchange			
T. L. Birchard, Kellogg, Iowa			
Jasper			150.00

TABLE NO. 3—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Kent Switchboard Co.—Ex. 35—Real Estate \$2,100.00 L. C. Bowers, Kent, Iowa Union -----			270.00
Keswick Short Line—Ex. 13 Walter Pasold, Keswick, Iowa Keokuk -----			100.00
Keystone Mutual Switchboard Co. H. A. Albers, Keystone, Iowa Benton -----			237.50
Keystone Telephone Line—Ex. 150 J. F. Fenerbach, Keystone, Iowa Benton -----			375.00
Killduff Mutual Telephone Exchange—Ex. 97 Irving A. Irish, Killduff, Iowa Jasper -----	24.25	25.00	606.25
Kinross Mutual Telephone Switch A. J. Kelley, Kinross, Iowa Keokuk -----			100.00
Lacona Telephone Exchange—Ex. 130 Claire M. Quiggle, Milo, Iowa Warren -----	2.00	487.00	974.00
Lamotte Mutual Telephone Ass'n—Ex. 20 Wm. Moran, Lamotte, Iowa Jackson -----			125.00
Lebanon Switchboard Co.—R. 50—Real Estate \$300.00 S. J. Beller, Milton, Iowa Van Buren -----			100.00
Le Claire Independent Telephone Line—Ex. 70 Claude C. Brown, Le Claire, Iowa Scott -----			465.00
Le Grand Telephone Exchange—Ex. 40 A. J. Ludwig, LeGrand, Iowa Marshall -----			250.00
Lewis Mutual Telephone Ass'n Charles Baker, Lewis, Iowa Cass -----			600.00
Liberty Center Switchboard Line Charles O. Edgerton, Lacona, Iowa Warren -----			100.00
Lone Tree Telephone Co.—Ex. 150 S. N. Alexander, Lone Tree, Iowa Johnson -----	7.50	150.00	1,125.00
Lucas County Telephone Co.—Ex. 1412—Real Estate \$5,625.50 A. J. Adams, Chariton, Iowa Lucas -----	35.00	541.00	18,935.00
Lynnville Telephone Exchange—Ex. 120 A. L. Meredith, Lynnville, Iowa Jasper -----	7.00	130.00	910.00

TABLE NO. 3—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Lytton Telephone Co.—Ex. 89 C. S. Darling, Lytton, Iowa Calhoun ----- Sac -----	.15 1.85	285.00	42.75 527.25
Total -----	2.00	\$ 285.00	\$ 570.00
Macksburg Mutual Telephone Line—Ex. 55 F. C. Herren, Macksburg, Iowa Madison -----			140.00
Malcom Central Telephone Exchange L. E. Maxfield, Malcom, Iowa Potosi -----			250.00
Malcom Telephone Line—Ex. 95 L. E. Maxfield, Malcom, Iowa Potosi -----	6.00	39.00	234.00
Marble Rock Telephone Exchange—Ex. 365 W. C. Wilson, Marble Rock, Iowa Cerro Gordo ----- Floyd -----	1.00 93.00	47.00	47.00 4,371.00
Total -----	94.00	\$ 47.00	\$ 4,418.00
Martinsburg General Mutual Exchange L. P. Richardson, Hedrick, Iowa Keokuk -----			300.00
Melbourne Telephone Line—Ex. 95 E. G. Beye, Rhodes, Iowa Marshall -----	16.50	40.00	660.00
Melrose Telephone Exchange—Ex. 69 Mike Cumins, Melrose, Iowa Lucas ----- Monroe -----	1.50 5.50	62.00	93.00 341.00
Total -----	7.00	\$ 62.00	\$ 434.00
Miles Switchboard Co.—Ex. 115 Mrs. Fred Mennecke, Miles Jackson -----	6.00	145.00	870.00
Milo Telephone Co.—Ex. 160 Claire M. Quiggle, Milo, Iowa Warren -----	3.25	430.00	1,397.50
Mt. Auburn Mutual Switchboard Ass'n—Ex. 80 George W. Schmoor, Mt. Auburn, Iowa Benton -----			200.00
Mystic Mutual Telephone Exchange—Ex. 192 R. J. Harris, Mystic, Iowa Appanoose -----	10.00	48.00	480.00
New Albin Telephone Co.—Ex. 36 C. E. Moore, New Albin, Iowa Allamakee -----	6.00	38.00	228.00
Newburn Switchboard Co.—R. 140 Clyde Gardner, Lacona, Iowa Warren -----			100.00
Nichols Mutual Telephone Co.—Ex. 87 Edna Hesser, Nichols, Iowa Muscatine -----			548.00

TABLE NO. 3—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Nodaway Farmers Mutual Telephone Line—Ex. 78 George Ross, Nodaway, Iowa Adams -----	4.00	128.00	512.00
North English Mutual Telephone—Central Line— Real Estate \$1,000.00 Wm. Geiger, North English, Iowa Iowa -----			150.00
Norway Telephone Co.—Real Estate \$1,500.00 John Beyer, Norway, Iowa Benton -----			375.00
Panora Western Mutual Telephone Co.—Ex. 251 Paul E. Healy, Panora, Iowa Guthrie -----	5.00	500.00	2,500.00
Patterson Mutual Telephone Exchange Ada Lull, Patterson, Iowa Madison -----			100.00
Paullina Telephone Exchange—Ex. 304—Real Estate \$4,500.00 O. J. Strampe, Pringhar, Iowa O'Brien -----			3,715.00
Plano Mutual Telephone Co. J. E. Hixenbaugh, Plano, Iowa Appanoose -----			100.00
Promise City Switchboard Co.—Real Estate \$800.00 E. M. Roberts, Promise City, Iowa Wayne -----			200.00
Quasqueton Co-operative Telephone Exchange Elsie Winn, Quasqueton, Iowa Buchanan -----			100.00
Radcliffe Mutual Telephone Co.—Ex. 179—Real Estate \$5,000.00 A. B. Narland, Radcliffe, Iowa Hardin -----			2,000.00
Randall Telephone & Switchboard—Ex. 38 C. A. Wickershelm, Randall, Iowa Hamilton -----	6.00	50.00	300.00
Redfield Mutual Switchboard & Telephone Ass'n— Ex. 35 F. A. Bailey, Redfield, Iowa Dallas -----	3.50	188.00	658.00
Ringgold County Mutual Telephone Co.—Ex. 340— T. 2—Real Estate \$6,000.00 J. S. Bock, Mt. Ayr, Iowa Ringgold -----	12.00	364.00	4,368.00
Rowley Telephone Co.—Ex. 50 Fantella Robinson, Rowley, Iowa Buchanan -----			200.00
St. Charles Telephone Exchange—Ex. 110 W. S. Lindsley, St. Charles, Iowa Madison -----			224.00
Salina Switchboard Telephone Co. L. A. Long, East Pleasant Plain, Iowa Jefferson -----			100.00

TABLE NO. 3—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Shannon City Telephone Exchange—Ex. 75—Real Estate \$500.00 Charles Culbertson, Shannon City, Iowa Ringold ----- Union -----	.50 1.50	271.00	135.50 406.50
Total	2.00	\$ 271.00	\$ 542.00
Shell Rock Exchange Line—Ex. 197 W. A. Eckles, Shell Rock, Iowa Butler -----	9.75	180.00	1,755.00
Solon Telephone Co.—Ex. 125—Real Estate \$500.00 M. A. Randall, Solon, Iowa Johnson -----	2.50	385.00	962.50
South Atalissa Telephone Co.—Ex. 10 J. E. Stauffer, Atalissa, Iowa Muscatine -----			25.00
South Side Telephone Line—R. 7 Den Grudgings, What Cheer Keokuk -----			100.00
Springhill Switchboard Co.—Ex. 8—R. 18 A. M. Weeks, Springhill, Iowa Warren -----			100.00
Springville Switchboard Association John E. Hage, Springville, Iowa Linn -----			300.00
Sutherland Telephone Co.—Ex. 237 J. C. Newland, Sutherland, Iowa O'Brien -----	3.00	900.00	2,700.00
Thompson Mutual Telephone Co.—Ex. 99 C. J. Holverson, Thompson, Iowa Winneshago -----			250.00
Thornburg Switch Association Co. Walter Dragert, Thornburg, Iowa Keokuk -----			100.00
Tingley Telephone Co.—Ex. 117—Real Estate \$1,000.00 James A. Verploegh, Tingley, Iowa Ringold -----			1,025.00
Troy Mills Switchboard Association—R. 88 O. C. Sauer, Coggon, Iowa Buchanan ----- Linn -----	15.00 26.50	12.00	180.00 318.00
Total	41.50	\$ 12.00	\$ 498.00
Turin Telephone Co. Howard Reese, Turin, Iowa Monona -----			100.00
Ulmer Switchboard Line—Real Estate \$400.00 Charles W. Honey, Ulmer, Iowa Sac -----			100.00
Urbana Mutual & Independent Telephone Line J. F. Fetherkill, Urbana, Iowa Benton -----			150.00

TABLE NO. 3—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Van Cleve Mutual Telephone Line—Ex. 10—Real Estate \$1,200.00 Herbert W. Tieggs, Melbourne, Iowa Marshall			372.00
Victor Mutual Telephone Exchange J. T. McGuire, Victor, Iowa Iowa			615.00
Wall Lake Switchboard Co.—Ex. 175—Real Estate \$500.00 C. W. Shaw, Wall Lake, Iowa Sac	1.50	925.00	1,387.50
Wellman Mutual Telephone Exchange—Ex. 235—Real Estate \$3,000.00 R. C. Winegarden, Wellman, Iowa Washington			2,800.00
West Grove Farmers Mutual Switchboard Co.—Real Estate \$1,100.00 A. L. Barnett, West Grove, Iowa Davis			275.00
Winthrop Mutual Telephone Exchange—Real Estate \$1,500.00 W. H. Merrill, Winthrop, Iowa Buchanan			375.00
Winthrop Telephone Co.—Ex. 150 J. S. Luther, Winthrop, Iowa Buchanan			375.00
Yorktown Consolidated Telephone Co.—Ex. 46 J. C. Maupin, Yorktown, Iowa Page			287.00
Total commercial exchange telephone mileage (Table No. 3)	618.37		
Total taxable value of commercial exchanges (Table No. 3)			\$ 115,879.50

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 State Board of Assessment and Review.

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Ackworth Telephone Co. Lines 31 & 15—R. 26 E. A. Smith, Ackworth, Iowa Warren	12.25	13.00	159.25
Adams Township Co-operative Association—Ex. 123—R. 120—Real Estate \$1,000.00 F. M. McCarty, De Soto, Iowa Dallas	36.00	26.00	936.00
Madison	33.50		871.00
Total	69.50	26.00	1,807.00
Agency Telephone Exchange—Ex. 75—R. 165 C. R. Greenfield, Agency, Iowa Wapello	43.00	28.00	1,204.00
Albion Mutual Telephone Co.—R. 164—Real Estate \$1,200.00 Gae N. Reidel, Albion, Iowa Marshall	31.00	21.00	651.00
Alburnett Telephone Co.—Ex. 35—R. 30—Real Estate \$1,200.00 J. E. Hachien, Marion, Iowa Linn	12.00	42.00	504.00
Alpha Telephone Co.—Ex. 205—R. 293 E. R. Gager, Alpha, Iowa Chickasaw	52.85	33.00	1,744.05
Fayette	46.50		1,534.50
Winnebiek	3.00		99.00
Total	102.35	33.00	3,377.55
Alta Vista Farmers Telephone Co.—Ex. 30—R. 90 Albert Glattey, Alta Vista, Iowa Chickasaw	26.50	18.50	490.25
Howard	11.00		203.50
Total	37.50	18.50	693.75
Andrew Telephone Line—Ex. 68—R. 18 J. H. Molenhoff, Andrew, Iowa Jackson	6.00	83.00	498.00
Anita Telephone Co.—Ex. 277—R. 272 C. H. Daubendick, Anita, Iowa Adair	9.00	38.00	342.00
Audubon	3.00		114.00
Cass	105.25		3,999.50
Total	117.25	38.00	4,455.50
Appanoose County Telephone Co.—Ex. 1626—R. 334—T. 2 C. A. Farrington, Centerville, Iowa Appanoose	92.50	238.00	22,015.00
Arcadia Mutual Telephone Co.—Ex. 69—R. 111—Real Estate \$500.00 Otto A. Reif, Arcadia, Iowa Carroll	48.00	23.00	1,104.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Armstrong Telephone Exchange—Ex. 195—R. 3 T. L. Arvig, Armstrong, Iowa Emmet	4.00	440.00	1,760.00
Atkins Telephone Co.—Ex. 15—R. 112—Real Estate \$2,000.00 O. W. Schirm, Atkins, Iowa Benton Linn	60.94 4.31	18.00	1,096.92 77.58
Total	65.25	\$ 18.00	\$ 1,174.50
Ayrshire Farmers Mutual Telephone Co.—Ex. 60—R. 220 M. B. Kane, Ayrshire, Iowa Clay Palo Alto	20.00 75.00	17.00	340.00 1,275.00
Total	95.00	\$ 17.00	\$ 1,615.00
Badger Telephone Co.—Real Estate \$600.00—R. 160 T. K. Petersen, Badger, Iowa Humboldt Webster	9.00 33.75	19.00	171.00 641.25
Total	42.75	\$ 19.00	\$ 812.25
Bagley Mutual Telephone Co.—Ex. 111—R. 248—Real Estate \$1,200.00 John Hamilton, Bagley, Iowa Greene Guthrie	25.00 30.00	43.00	1,075.00 1,290.00
Total	55.00	\$ 43.00	\$ 2,365.00
Baldwin's Emeline Telephone Line—Ex. 29—R. 32 O. A. Harding, Baldwin, Iowa Jackson	16.00	21.00	384.00
Barnes City Mutual Telephone Line—Ex. 72—R. 118 C. W. Taylor, Barnes City, Iowa Mahaska Powshelek	1.50 .50	237.50	356.25 118.75
Total	2.00	\$ 237.50	\$ 475.00
Barnum Telephone Co.—Ex. 26—R. 60—T. 1 Mrs. Fred Stanek, Ft. Dodge, Iowa Webster	32.00	17.00	544.00
Battle Creek Telephone Co.—Ex. 188—R. 274—Real Estate \$2,500.00 Louis Derr, Battle Creek, Iowa Crawford Ida Woodbury	2.25 122.25 34.50	25.00	56.25 3,056.25 862.50
Total	159.00	\$ 25.00	\$ 3,975.00
Beaver Telephone Co.—Ex. 7—R. 36 H. A. Nering, Buffalo Center, Iowa Winneshago	23.00	13.00	299.00
Bedford Telephone Co.—Ex. 611—R. 467—T. 6—Real Estate \$3,500.00 H. S. Ash, Bedford, Iowa Taylor	113.50	87.00	9,874.50

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Bellamy Telephone Co.—Ex. 2056—R. 470—T. 10—Real Estate \$9,300.00 Earle D. Bellamy, Knoxville, Iowa Marion Monroe	148.00 6.80	190.00	28,120.00 1,292.00
Total	154.80	\$ 190.00	\$ 29,412.00
Bennezzette Mutual Telephone Co.—Ex. 14—R. 158—Real Estate \$1,300.00 Orelle Miller, Arcadia, Iowa Butler Franklin	45.00 9.00	20.00	900.00 180.00
Total	54.00	\$ 20.00	\$ 1,080.00
Bernard Telephone Co. No. 1—Ex. 17—R. 163—T. 1 D. C. Shields, Bernard, Iowa Dubuque Jackson	14.00 34.00	20.00	280.00 680.00
Total	48.00	20.00	960.00
Bernard Telephone Co. No. 2—Ex. 5—R. 94 K. W. Barrett, Bernard, Iowa Dubuque Jackson	27.75 3.75	17.00	471.75 63.75
Total	31.50	\$ 17.00	\$ 531.50
Blanchard, Coin & College Springs Telephone Co.—Ex. 65—R. 92—Real Estate \$400.00 Mrs. L. A. Crane, Blanchard, Iowa Page	25.50	39.50	1,007.25
Blanchard East Lincoln & Elmo Telephone Co.—Ex. 43—R. 4—Real Estate \$400.00 Mrs. L. A. Crane, Blanchard, Iowa Page	2.00	122.00	258.00
Boyer Valley Telephone Co.—Ex. 1208—R. 1584—T. 12—Real Estate \$28,000.00 Lester D. Meyer, Woodbine, Iowa Crawford Harrison Monona Pottawattamie Shelby	44.00 450.80 30.00 1.00 36.00	55.00	2,420.00 24,794.00 1,650.00 55.00 1,980.00
Total	501.80	\$ 55.00	\$ 30,899.00
Bremer & Black Hawk Telephone Co.—Ex. 57—R. 193 B. W. Kendall, Janesville, Iowa Black Hawk Bremer	32.00 16.00	24.00	768.00 384.00
Total	48.00	\$ 24.00	\$ 1,152.00
Bremer-Butler Mutual Telephone Co.—Ex. 80—R. 527—Real Estate \$2,000.00 Wm. Rodemeyer, Waverly, Iowa Bremer Butler	109.00 52.00	23.00	2,507.00 1,196.00
Total	161.00	\$ 23.00	\$ 3,703.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Brighton Mutual Telephone Co.—Ex. 220—R. 315			
R. W. Hinson, Brighton, Iowa			
Jefferson	29.25	46.00	1,345.50
Washington	22.50		2,415.00
Total	51.75	46.00	3,760.50
Bronson Telephone Co.—Ex. 15—R. 146—Real Estate \$1,200.00			
H. J. Johnson, Bronson, Iowa			
Woodbury	51.00	20.00	1,020.00
Brooklyn Mutual Telephone Co.—Ex. 406—R. 337—Real Estate \$1,000.00			
F. O. Ford, Brooklyn, Iowa			
Poweshiek	82.00	74.00	6,068.00
Buck Creek Telephone Co.—Ex. 25—R. 34			
G. F. Mitchell, Coia, Iowa			
Page	11.00	32.00	352.00
Buffalo Center Telephone Exchange—Ex. 145—R. 33			
A. L. Olson, Buffalo Center, Iowa			
Kossuth	13.00	102.00	1,326.00
Winneshago	5.00		330.00
Total	16.00	102.00	1,656.00
Burt Telephone Co.—Ex. 147—R. 201			
J. P. Stow, Burt, Iowa			
Kossuth	59.00	34.00	2,006.00
Butler County Telephone Line—R. 266—Real Estate \$913.55			
Mary Bode, Kesley, Iowa			
Butler	104.00	15.00	1,560.00
Franklin	4.00		60.00
Grundy	4.50		67.50
Total	112.50	15.00	1,687.50
Caldwell Mutual Telephone Co.—Ex. 10—R. 65			
Eurus Johnson, Exline, Iowa			
Appanoose	12.00	22.00	276.00
Callender Mutual Telephone Co.—Ex. 92—R. 177—Real Estate \$2,500.00			
G. W. Knutson, Callender, Iowa			
Calhoun	1.75	28.00	49.00
Webster	55.25		1,327.00
Total	57.00	28.00	1,376.00
Carson Treynor Telephone Co.—Ex. 248—R. 302—Real Estate \$4,208.50			
Florence A. Musson, Atlantic, Iowa			
Pottawattamie	130.00	39.00	5,070.00
Casey Mutual Telephone Co.—Ex. 108—R. 204			
A. M. Fagan, Casey, Iowa			
Adair	56.00	17.00	952.00
Guthrie	59.00		1,173.00
Total	115.00	17.00	2,125.00
Central City Telephone Co.—Ex. 178—R. 150			
V. V. Brown, Central City, Iowa			
Linn	50.00	42.00	2,100.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Central Iowa Telephone Co.—Ex. 5300—R. 1851—Real Estate \$53,132.42			
J. P. Walters, Toledo, Iowa			
Benton	19.25	112.00	2,156.00
Black Hawk	45.00		7,280.00
Grundy	58.75		6,256.00
Hardin	35.75		2,861.00
Iowa	151.75		16,396.00
Jasper	83.75		9,280.00
Marshall	19.25		2,156.00
Poweshiek	7.50		840.00
Story	31.50		3,472.00
Tama	221.00		24,732.00
Total	743.50	112.00	81,372.00
Central Mutual Telephone Co.—Ex. 1718—R. 1434—Real Estate \$18,860.00			
P. C. Holboegel, Rockwell City, Iowa			
Calhoun	478.70	70.00	33,509.00
Greene	4.00		280.00
Pocahontas	44.25		3,077.50
Sac	2.25		137.50
Webster	3.45		241.50
Total	532.65	70.00	37,285.50
Central West Public Service Co.—Ex. 6064—R. 8779—T. 57—Real Estate \$31,600.00			
Judson Lape, 117 N. 13th Street, Omaha, Neb.			
Audubon	1.40	53.00	74.20
Buena Vista	61.96		3,233.35
Carroll	36.90		1,425.70
Cerro Gordo	122.88		5,908.49
Cherokee	69.76		3,695.75
Clay	4.80		354.40
Crawford	68.30		3,619.90
Franklin	245.25		12,924.05
Greene	2.30		116.69
Guthrie	6.50		344.00
Hancock	45.70		2,305.00
Harrison	16.50		825.70
Ida	12.00		680.00
Lyon	228.90		11,181.70
O'Brien	22.70		1,205.10
Oseola	119.27		6,287.21
Plymouth	427.85		22,676.05
Sac	230.20		11,670.00
Shelby	33.20		3,319.60
Sioux	82.40		4,488.80
Union	122.50		6,492.50
Webster	69.30		3,142.90
Woodbury	215.60		11,315.50
Wright	172.40		9,337.50
Total	2,406.07	53.00	127,521.71
Chester Telephone Co.—Ex. 47—R. 45			
John M. Hughes, Chester, Iowa			
Howard	50.50	15.00	757.50
Churdan Mutual Telephone Co.—Ex. 178—R. 102—Real Estate \$500.00			
A. P. Fuhrmeister, Churdan, Iowa			
Greene	38.00	51.00	1,985.00
Citizens Mutual Telephone Co. of Jefferson—Ex. 528—R. 250—T. 1—Real Estate \$4,000.00			
E. Maurice, Jefferson, Iowa			
Greene	129.50	64.00	8,288.00

TABLE NO. 4--Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Citizen's Telephone Co.—Ex. 2187—R. 1755—Real Estate \$6,425.67			
W. L. Agne, Marengo, Iowa			
Benton	4.00	69.00	276.00
Black Hawk	14.00	.....	566.00
Bremser	6.00	.....	216.00
Buchanan	88.25	.....	3,693.25
Carroll	2.75	.....	109.75
Fayette	.....	.....	1,171.00
Harrison	202.50	.....	8,097.50
Iowa	108.25	.....	7,134.25
Johnson	89.50	.....	5,554.50
Keokuk	13.25	.....	544.25
Monona	5.00	.....	205.00
Total	536.50	\$ 69.00	\$ 37,035.50
Citizen's Telephone Line—Ex. 108—R. 27—Real Estate \$250.00			
W. E. Houk, Batavia, Iowa			
Jefferson	12.50	45.00	562.50
Wapello	3.50	.....	137.50
Total	23.00	\$ 45.00	\$ 1,083.00
Clare Mutual Telephone Co.—Ex. 44—R. 177—T. 2			
Nellie Cronin, Clare, Iowa			
Pocahontas	1.00	18.00	18.00
Webster	69.00	.....	1,263.00
Total	70.00	\$ 18.00	\$ 1,300.00
Clarence Telephone Co.—Ex. 230—R. 290—Real Estate \$1,600.00			
H. J. Klatt, Clarence, Iowa			
Cedar	82.00	45.00	3,690.00
Jones	9.00	.....	405.00
Total	91.00	\$ 45.00	\$ 4,095.00
Clayton County Farmers Mutual Telephone Co.—Ex. 111—R. 295			
J. J. Finnegan, Elkader, Iowa			
Clayton	150.00	20.00	3,000.00
Clear Creek Mutual Telephone Co.—Ex. 15—R. 46			
J. Y. Floerbelinger, Tiffin, Iowa			
Johnson	25.00	15.00	375.00
Clear Lake Independent Telephone Co.—Ex. 731—R. 11			
George R. Fawkes, Mason City, Iowa			
Cerro Gordo	21.76	410.00	8,921.56
Clemons Mutual Telephone Co.—R. 163—T. 1—Real Estate \$1,550.00			
F. W. Gaunt, Clemons, Iowa			
Marshall	43.00	22.00	946.00
Coln & Northboro Telephone Co.—Ex. 104—R. 145—Real Estate \$500.00			
R. B. Murphy, Northboro, Iowa			
Fremont	9.50	32.00	304.00
Page	34.50	.....	1,194.50
Total	44.00	\$ 32.00	\$ 1,498.50
Colo Telephone Co.—Ex. 53—R. 80—Real Estate \$1,450.00			
F. G. Schoenover, Colo, Iowa			
Story	95.00	15.00	1,425.00

TABLE NO. 4--Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Columbia Mutual Telephone Co.—R. 301—T. 1			
Sidney Temple, Columbia, Iowa			
Lucas	32.50	15.00	487.50
Marion	67.12	.....	1,066.80
Monroe	1.00	.....	15.00
Total	100.62	\$ 15.00	\$ 1,569.30
Consolidated Scranton Telephone Co.—Ex. 302—R. 296			
H. C. Brown, Scranton Iowa			
Greene	140.00	34.00	4,760.00
Coon Creek Telephone Co.—Ex. 70—R. 71			
C. H. Crandall, Blairstown, Iowa			
Iowa	15.00	22.00	330.00
Benton	5.00	.....	110.00
Total	23.00	\$ 22.00	\$ 506.00
Corwith Telephone Exchange—Ex. 119—R. 187—T. 1			
Fay Seace, Corwith, Iowa			
Hancock	26.00	53.00	1,366.00
Kossuth	36.50	.....	551.75
Total	62.50	\$ 33.50	\$ 1,788.75
Crawford County Farmers Mutual Telephone Co. Ex. 20—R. 178—Real Estate \$300.00			
W. C. Schwarz, Charter Oak, Iowa			
Crawford	67.00	17.00	1,150.00
Crawford County Telephone Co.—Ex. 1278—R. 1170—Real Estate \$9,255.00			
George E. Trager, Denison, Iowa			
Crawford	580.50	45.00	26,122.50
Shelby	3.50	.....	157.50
Total	584.00	\$ 45.00	\$ 26,280.00
Crawfordsville Telephone Co.—R. 270—Real Estate \$2,800.00			
R. H. Noonan, Crawfordsville, Iowa			
Louis	14.00	24.00	336.00
Washington	55.00	.....	1,220.00
Total	69.00	\$ 24.00	\$ 1,656.00
Creston Mutual Telephone Co.—Ex. 2240—R. 491 T. 12—Real Estate \$61,268.00			
George E. Atkinson, Creston, Iowa			
Adair	51.50	173.00	8,909.50
Madison	9.00	.....	1,648.50
Union	176.50	.....	30,548.50
Total	237.50	\$ 173.00	\$ 41,106.50
Cummings Mutual Telephone Co.—R. 71—Real Estate \$1,150.00			
J. J. Mulvihill, Cummings, Iowa			
Madison	21.50	26.00	559.00
Warren	10.00	.....	250.00
Total	31.50	\$ 26.00	\$ 819.00

TABLE NO. 4—Continued

Name of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Danville Mutual Telephone Co.—Ex. 100—R. 400— Real Estate \$1,000.00			
A. McCormick, Danville, Iowa	75.00	25.00	1,875.00
Des Moines	12.50		312.50
Henry	.50		14.00
Lee			
Total	91.00	25.00	2,261.50
Dayton Mutual Telephone Co.—Ex. 217—R. 261— T. 1			
O. S. Larson, Dayton, Iowa	7.50	32.00	240.00
Boone	106.50		3,472.00
Webster			
Total	116.00	32.00	3,712.00
Deep River Mutual Telephone Co.—R. 130			
N. H. Keller, Deep River, Iowa			25.00
Poweshiek			
Defiance Telephone Co.—Ex. 80—R. 140—Real Estate \$500.00			
Henry V. Bieker, Defiance, Iowa	9.25	23.00	212.75
Crawford	51.50		1,344.50
Shelby			
Total	60.75	23.00	1,557.25
Denmark Telephone & Light Line—Ex. 25—R. 335 —Real Estate \$500.00			
Katherine Fitzpatrick, Burlington, Iowa	1.00	18.00	18.00
Des Moines	99.00		1,782.00
Lee			
Total	100.00	18.00	1,800.00
Dixon Mutual Telephone Co.—R. 210			
John Christiansen, Dixon, Iowa			75.25
Clinton	4.25	17.00	72.25
Scott	53.00		901.00
Total	57.25	17.00	976.25
Delliver Telephone Exchange—Ex. 31—R. 99			
F. J. Davis			44.00
Emmet	29.50	22.00	649.00
Drakesville Mutual Telephone Line—R. 161—Real Estate \$400.00			
W. C. Irean, Drakesville, Iowa			84.00
Davis	60.00	14.00	840.00
Duncombe Telephone Co.—Ex. 79—R. 219—Real Estate \$1,775.00			
L. H. Snyder, Duncombe, Iowa	7.00	25.00	175.00
Hamilton	66.00		1,600.00
Webster			
Total	73.00	25.00	1,775.00
Dunkerton Telephone Co.—R. 210—T. 1—Real Estate \$300.00			
F. P. Davis, Dunkerton, Iowa	68.25	15.00	1,023.75
Black Hawk	1.00		15.00
Bremer			
Total	69.25	15.00	1,038.75

TABLE NO. 4—Continued

Name of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Earling Mutual Telephone Co.—Ex. 80—R. 171— T. 1			
W. B. Ryan, Earling, Iowa	1.50	22.00	34.50
Crawford	25.00		1,334.00
Shelby			
Total	26.50	22.00	1,368.50
Early Farmers Telephone Co.—Ex. 150—R. 201— Real Estate \$3,000.00			
L. W. Hiron, Early, Iowa	75.00	26.00	2,700.00
Sac			
Eastern Iowa Telephone Co.—Ex. 1440—R. 1538— T. 10—Real Estate \$6,811.95			
W. D. McVey, Columbus, Ohio	36.50	35.00	2,007.50
Burhaman	460.50		22,227.50
Delaware			
Total	497.00	35.00	27,235.00
Eldridge Mutual Telephone Co.—Ex. 66—R. 284— T. 2—Real Estate \$3,500.00			
M. H. Calderwood, Eldridge, Iowa	74.50	30.00	2,235.00
Scott			
Elkhart Mutual Telephone Co.—Ex. 45—R. 115			
A. T. Green, Elkhart, Iowa	54.00	17.50	945.00
Polk			
Elliott Mutual Telephone Co.—Ex. 152—R. 285— Real Estate \$1,600.00			
Wm. Fortune, Elliott, Iowa			162.00
Cass	6.00	27.00	162.00
Montgomery	80.00		2,160.00
Pottawattamie	39.00		783.00
Total	115.00	27.00	3,165.00
Ellston Telephone Exchange—Ex. 55—R. 7—Real Estate \$900.00			
George E. Anderson, Beaconsfield, Iowa	12.00	45.00	540.00
Ringold			
Ellsworth Mutual Telephone Co.—Ex. 122—R. 226 —Real Estate \$3,200.00			
Ida K. Kjetland, Ellsworth, Iowa	79.00	31.00	2,449.00
Hamilton	1.00		31.00
Hardin			
Total	80.00	31.00	2,480.00
Essex Mutual Telephone Co.—Ex. 220			
Clarence Liljedahl, Essex, Iowa	5.00	119.00	595.00
Page			
Exley Private Telephone Co.—R. 30			
C. S. Exley, Woodburn, Iowa	4.50	19.00	85.50
Clarke	3.25		62.50
Dwaxter	18.75		367.50
Lucas			
Total	26.50	19.00	365.00
Fairfax Mutual Telephone Co.—R. 412			
John Letebure, Fairfax, Iowa	15.00	34.00	510.00
Johnson	47.00		1,128.00
Linn			
Total	62.00	34.00	1,566.00

TAXABLE VALUATION OF

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Fairfield Telephone Co.—Ex. 1953—R. 541—Real Estate \$26,126.15			
N. E. Swanson, Elkhart, Iowa	223.21	141.00	31,422.61
Jefferson	1.25		176.25
Van Buren	1.50		211.50
Washington			
Total	225.96	\$ 141.00	\$ 31,960.36
Farmer Mutual Telephone Co. of Clarinda—Ex. 1500—R. 12—Real Estate \$30,412.60			
H. S. Miller, Clarinda, Iowa	16.70	1,400.00	23,380.00
Page			
Farmersburg, Wagner & St. Olaf Telephone Co.—Ex. 31—R. 31			
M. J. Klinkenberg, St. Olaf, Iowa	8.25	43.00	354.75
Clayton			
Farmers & Business Mens Mutual Telephone Co.—Ex. 80—R. 400—Real Estate \$1,600.00			
C. O. McClaran, Climbing Hill, Iowa	25.75	16.50	424.88
Monona	165.75		2,734.87
Woodbury			
Total	191.50	\$ 16.50	\$ 3,159.75
Farmers & Business Mens' Mutual Telephone Co.—Ex. 2—R. 550			
Carl Lohmann, Wheatland, Iowa			
Cedar	2.00	18.00	36.00
Clinton	150.00		2,700.00
Scott	5.00		90.00
Total	157.00	\$ 18.00	\$ 2,826.00
Farmers & Merchants Mutual Telephone Co.—Ex. 48—R. 160—Real Estate \$750.00			
C. H. Graham, Eldon, Iowa			
Davis	14.00	20.00	280.00
Jefferson	2.00		40.00
Van Buren	5.00		100.00
Wapello	40.00		800.00
Total	61.00	\$ 20.00	\$ 1,220.00
Farmers & Merchants Mutual Telephone Co.—Ex. 50—R. 125—Real Estate \$350.00			
Joseph B. Lensen, Panama, Iowa			
Harrison	6.00	15.00	90.00
Shelby	58.00		1,644.00
Total	64.00	\$ 15.00	\$ 1,734.00
Farmers & Merchants Mutual Telephone Co.—Ex. 72—R. 160—Real Estate \$200.00			
Rowe T. Denney, Redding, Iowa			
Ringgold	56.00	19.00	1,064.00
Farmers & Merchants Telephone Co.—Ex. 64—R. 326—Real Estate \$6,070.00			
George D. Phillips, Linn Grove, Iowa			
Buena Vista	105.00	25.00	2,625.00
Clay	15.00		275.00
Total	120.00	\$ 25.00	\$ 3,000.00

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Mutual Telephone Company of Adair—Ex. 625—R. 550—Real Estate \$4,342.00			
F. E. Sears, Fontanelle, Iowa	151.00	68.00	10,268.00
Adair	1.50		102.00
Adams	7.50		510.00
Cass	1.00		68.00
Guthrie			
Total	161.00	\$ 68.00	\$ 10,948.00
Farmers Mutual Telephone Co.—Ex. 71—R. 245—Real Estate \$600.00			
Dorothy Renaud, Bondurant, Iowa	79.00	22.00	1,738.00
Polk			
Farmers Mutual Telephone Co. of Clinton—Ex. 45—R. 240			
Harry Meints, Grand Mound, Iowa	70.50	19.00	1,339.50
Clinton			
Farmers Mutual Telephone Exchange of College Springs—Ex. 161—R. 4—Real Estate \$2,368.37			
W. Clarke McLean, Braddyville, Iowa	15.00	100.00	1,845.00
Page			
Farmers Mutual Telephone Co. of Cornell—R. 121—Real Estate \$2,000.00			
G. E. Parker, Webb, Iowa	.75	22.00	16.50
Buena Vista	43.00		946.00
Clay			
Total	43.75	\$ 22.00	\$ 962.50
Farmers Mutual Telephone Co.—Ex. 23—R. 147—Real Estate \$1,500.00			
John N. Jacobson, Cylinder, Iowa			
Palo Alto	65.00	18.00	1,170.00
Farmers Mutual Telephone Co. of Emmons, Minn. R. 90			
Frank Lindeman, Cylinder, Iowa	16.00	13.00	208.00
Winneshago	22.00		286.00
Worth			
Total	38.00	\$ 13.00	\$ 494.00
Farmers Mutual Telephone Co.—R. 258			
W. J. Tekippe, Ft. Atkinson, Iowa	7.00	16.00	112.00
Payette	71.00		1,136.00
Winneshok			
Total	78.00	\$ 16.00	\$ 1,248.00
Farmers Mutual Telephone Co.—Ex. 223—R. 449—Real Estate \$9,852.00			
Julia F. Melody, Jesup, Iowa	57.88	34.00	2,067.92
Black Hawk	83.50		2,809.00
Buhaman			
Total	141.38	\$ 34.00	\$ 5,876.92
Farmers Mutual Telephone Co.—Ex. 71—R. 154			
Earl Rosenberger, Ladora, Iowa	51.50	23.00	1,184.50
Iowa			
Farmers Mutual Telephone Co.—Ex. 1—R. 125			
Otto Muls, Low Moor, Iowa	45.00	14.00	630.00
Clinton	1.00		14.00
Scott			
Total	46.00	\$ 14.00	\$ 644.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Mutual Telephone Co.—Ex. 329—R. 199			
Mrs. Ethel Hanson, Moulton, Iowa			
Appanoose	65.00	45.00	2,925.00
Davis	20.00		900.00
Total	85.00	\$ 45.00	\$ 3,825.00
Farmers Mutual Telephone Co.—Ex. 44—R. 96			
E. B. Sinton, Danbury, Iowa			
Woodbury	45.00	18.00	810.00
Farmers Mutual Telephone Co.—Ex. 634—R. 714			
—T. 9—Real Estate \$29,975.00			
H. O. Braham, Rudd, Iowa			
Cerro Gordo	30.75	50.00	1,537.50
Floyd	246.50		12,325.00
Mitchell	12.75		637.50
Total	290.00	\$ 50.00	\$ 14,500.00
Farmers Mutual Telephone Co. of Shelby County—Ex. 341—R. 448—T. 4—Real Estate \$2,600.00			
E. H. Ames, Harlan, Iowa			
Audubon	6.00	35.00	210.00
Shelby	174.00		6,300.00
Total	180.00	\$ 35.00	\$ 6,510.00
Farmers Mutual Telephone Co.—Ex. 140—R. 180			
F. P. Weatherwax, Shellsburg, Iowa			
Benton	73.00	23.00	1,679.00
Linn	7.00		301.00
Total	80.00	\$ 23.00	\$ 1,980.00
Farmers Mutual Telephone Co.—Ex. 175—R. 370			
E. N. Johnson, Stanton, Iowa			
Montgomery	156.00	20.00	3,120.00
Page	11.00		220.00
Total	167.00	\$ 20.00	\$ 3,340.00
Farmers Mutual Telephone Co.—R. 180—Real Estate \$1,200.00			
Mrs. J. Harlan, Yarmouth, Iowa			
Des Moines	51.00	19.00	969.00
Henry	2.00		76.00
Total	53.00	\$ 19.00	\$ 1,045.00
Farmers Rippey Angus Telephone Co.—Ex. 66—R. 127—Real Estate \$1,100.00			
J. H. Van Scoy, Rippey, Iowa			
Boone	6.75	22.00	148.50
Greene	51.25		1,152.50
Total	58.00	\$ 22.00	\$ 1,301.00
Farmers Rural Telephone Co. of Kamrar—Ex. 35—R. 120—Real Estate \$500.00			
Dick Hammen, Kamrar, Iowa			
Hamilton	50.00	19.00	950.00
Farmers Telephone Co.—R. 333			
Andrew Fredrickson, Essex, Iowa			
Page	116.00	14.00	1,624.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Telephone Co.—Ex. 107—R. 143—Real Estate \$2,000.00			
J. E. Manning, Batavia, Iowa			
Jefferson	29.00	36.00	1,044.00
Wapello	12.00		432.00
Total	41.00	\$ 36.00	\$ 1,476.00
Farmers Telephone Co.—Ex. 18—R. 92			
C. V. Sylvester, Meriden, Iowa			
Cherokee	41.50	16.00	664.00
Farmers Telephone Co.—Ex. 195—R. 386			
Peter Reicherts, Riceville, Iowa			
Howard	92.00	25.00	2,300.00
Mitchell	51.00		1,250.00
Total	143.00	\$ 25.00	\$ 3,550.00
Farmers Telephone Co.—Ex. 149—R. 293—Real Estate \$1,088.00			
Emil Thelen, Rockwell, Iowa			
Butler	6.50	19.00	123.50
Cerro Gordo	161.00		3,059.00
Floyd	6.00		114.00
Franklin	7.00		133.00
Total	180.50	\$ 19.00	\$ 3,429.50
Farmers & Traders Telephone Co.—Ex. 90—R. 310			
H. S. Davis, Fremont, Iowa			
Kossuth	1.00	43.00	43.00
Mahaska	35.00		1,654.00
Total	36.00	\$ 43.00	\$ 1,697.00
Farm Mutual Telephone Co.—Ex. 247—R. 566—Real Estate \$5,600.00			
J. L. Slaughter, Grimes, Iowa			
Dallas	120.50	29.00	3,494.50
Polk	90.00		2,610.00
Total	210.50	\$ 29.00	\$ 6,104.50
Farnhamville Mutual Telephone Co.—Ex. 103—R. 185			
Charles Beacham, Farnhamville, Iowa			
Calhoun	46.50	21.00	1,000.50
Greene	4.00		168.00
Webster	22.00		266.00
Total	72.50	\$ 21.00	\$ 1,434.50
Farragut Public Service Co.—Ex. 125—R. 175—Real Estate \$700.00			
J. J. Whisler, Farragut, Iowa			
Fremont	52.00	36.00	1,872.00
Farrar Independent Telephone Co.—R. 64			
Mrs. George Wolf, Farrar, Iowa			
Jasper	1.75	14.00	24.50
Polk	22.50		270.00
Story	.75		10.50
Total	25.00	\$ 14.00	\$ 305.00
Fayette County Mutual Telephone Co.—Ex. 335—R. 234—Real Estate \$5,714.00			
J. S. Biggs, Fayette, Iowa			
Fayette	191.00	24.00	6,494.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Fenton Telephone Co.—Ex. 85—R. 190—Real Estate \$3,300.00			
F. H. Bohn, Fenton, Iowa			
Emmet	2.00	25.00	50.00
Kossuth	36.00		900.00
Palo Alto	40.50		1,032.50
Total	78.50	\$ 25.00	\$ 2,982.50
Fertile Incorporated Telephone Co.—R. 184—Real Estate \$150.00			
N. E. Field, Jolce, Iowa			
Cerro Gordo	32.50	15.00	487.50
Hancock	.50		1.50
Winnebago	.75		11.25
Worth	31.25		468.75
Total	65.00	\$ 15.00	\$ 975.00
Finchford Mutual Telephone Co.—Ex. 1—R. 131—Real Estate \$1,240.00			
Mrs. R. C. Beatty, Janesville, Iowa			
Black Hawk	25.00	17.00	425.00
Bremer	6.00		102.00
Butler	16.25		278.25
Total	47.25	\$ 17.00	\$ 805.25
Fort Dodge Telephone Co.—Ex. 6757—R. 428—T. 11—Real Estate \$73,704.81			
J. M. Plaster, Fort Dodge, Iowa			
Calhoun	4.00	295.00	1,180.00
Webster	334.00		98,320.00
Total	338.00	\$ 295.00	\$ 99,500.00
Fowler Telephone Co.—Ex. 905—R. 436—Real Estate \$2,700.00			
W. H. Fowler, Pella, Iowa			
Mahaska	9.00	295.00	2,655.00
Marion	35.00		10,420.00
Total	44.00	\$ 295.00	\$ 13,075.00
Galva Telephone Exchange Co.—Ex. 155—R. 265—Real Estate \$2,572.00			
M. M. Elk, Galva, Iowa			
Boona Vista	13.00	29.00	377.00
Cherokee	38.50		971.50
Ida	50.00		1,450.00
Sac	16.00		404.00
Total	117.50	\$ 29.00	\$ 3,202.50
Garber Farmers Telephone Co.—Ex. 8—R. 67			
Elmer C. Morley, Garber, Iowa			
Clayton	29.75	12.00	357.00
Garden City Telephone Co.—R. 81—Real Estate \$250.00			
Carl Severseick, Garden City, Iowa			
Hardin	20.00	19.00	380.00
Genoa & Seymour Farmers Telephone Co.—Ex. 227—R. 294—T. 3			
S. M. Kirkland, Seymour, Iowa			
Appanoose	45.00	33.00	1,485.00
Wayne	70.00		2,310.00
Total	115.00	\$ 33.00	\$ 3,825.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Globe Telephone Co.—Ex. 35—R. 125			
W. M. Gannon, Bouton, Iowa			
Boone	35.00	15.00	525.00
Dallas	30.00		450.00
Total	65.00	\$ 15.00	\$ 975.00
Goldfield Telephone Co.—Ex. 199—R. 294—Real Estate \$1,600.00			
Charles Troyer, Goldfield, Iowa			
Humboldt	20.75	40.00	830.00
Wright	70.25		2,810.00
Total	91.00	\$ 40.00	\$ 3,640.00
Gowrie Mutual Telephone Co.—Ex. 263—R. 260			
C. S. Strand, Gowrie, Iowa			
Calhoun	3.00	46.00	138.00
Webster	81.50		3,740.00
Total	84.50	46.00	3,878.00
Graettinger Telephone Co.—Ex. 142—R. 274—T. 2—Real Estate \$2,300.00			
P. J. McCarty, Graettinger, Iowa			
Emmet	37.00	24.00	888.00
Palo Alto	89.00		2,412.00
Total	126.00	\$ 24.00	\$ 3,300.00
Grafton Rural Telephone Co.—R. 230			
H. C. Miller, Grafton, Iowa			
Mitchell	10.00	15.00	150.00
Worth	66.00		990.00
Total	76.00	\$ 15.00	\$ 1,140.00
Grand River Mutual Telephone Co.—Ex. 12			
Ella Shewmaker, Grand River, Iowa			
Desatur			75.00
Grand View Telephone Co.—Ex. 74—R. 103—Real Estate \$600.00			
Herman Gast, Grand View, Iowa			
Louisa	70.00	17.00	1,190.00
Grant Township Mutual Telephone Co.—Ex. 90—R. 145—Real Estate \$800.00			
Asad Westen, Boxholm, Iowa			
Boone	55.00	25.00	1,375.00
Granville Telephone Association—Ex. 73—R. 130—Real Estate \$500.00			
F. J. Deldrich, Granville, Iowa			
Cherokee	.50	17.00	8.50
O'Brien	31.50		535.50
Plymouth	1.50		25.50
Sioux	50.75		862.75
Total	84.25	\$ 17.00	\$ 1,432.25
Gunder & Clermont Telephone Co.—Ex. 43—R. 102			
G. L. Ostille, Clermont, Iowa			
Clayton	19.50	20.00	390.00
Fayette	20.50		410.00
Total	40.00	\$ 20.00	\$ 800.00
Guttenberg Carnaville Garber Farmers Telephone Co.—R. 108			
Wm. Rodenberg, Guttenberg, Iowa			
Clayton	32.60	16.00	521.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Halbur Telephone Co.—Ex. 26—R. 75 John Schenkelberg, Halbur, Iowa Carroll	21.00	24.00	504.00
Hamburg & Madison Mutual Telephone Co.—R. 24 Lloyd Brown, Hamburg, Iowa Fremont	10.00	13.00	130.00
Hancock Telephone Co.—Ex. 900—R. 233 E. N. Case, Hancock, Iowa Pottawattamie	65.00	18.00	1,170.00
Hanlontown Co-operative Telephone Co.—Ex. 40—R. 55—Real Estate \$500.00 C. H. Thompson, Hanlontown, Iowa Worth	29.50	23.00	678.50
Harcourt Mutual Telephone Co.—R. 150 Roy C. Lind, Harcourt, Iowa Webster	27.00	21.00	567.00
Haskins Mutual Telephone Co.—Ex. 16—R. 116 Mrs. Una Gordon, Haskins, Iowa Washington	53.00	14.00	742.00
Havelock Telephone Co.—Ex. 71—R. 180 Fred Hansworth, Havelock, Iowa Pocahontas	76.50	19.50	1,491.75
Hawkeye Co-operative Telephone Co.—Ex. 131—R. 242 Walter Belachner, Hawkeye, Iowa Fayette	78.50	28.00	2,198.00
Henderson Telephone Co.—Ex. 69—R. 69 W. C. Harover, Henderson, Iowa Mills	26.00	21.00	546.00
Montgomery	20.50		430.50
Total	46.50	\$ 21.00	\$ 976.50
Henry County Telephone Co.—Ex. 357—R. 441—Real Estate \$4,063.00 D. C. Phillips, Burlington, Iowa Des Moines	30.75	42.00	1,291.50
Henry	141.00		5,921.00
Total	171.75	\$ 42.00	\$ 7,212.50
Highland Mutual Telephone Association—R. 123—Real Estate \$1,000.00 O. J. Bull, Highland Center, Iowa Wapello	50.00	16.00	800.00
Hospers Telephone Exchange—Ex. 142—R. 6—Real Estate \$350.00 Jerry Raak, Jr., Hospers, Iowa Sioux	4.50	256.00	1,152.00
Hudson Mutual Telephone Co.—Ex. 75—R. 225—Real Estate \$800.00 W. C. Brandhorst, Hudson, Iowa Black Hawk	54.00	28.00	1,512.00
Grundy	2.00		56.00
Total	56.00	\$ 28.00	\$ 1,568.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Humeston Telephone Exchange Co.—Ex. 260—R. 13 Elaine Marks, Humeston, Iowa Lucas	2.00	204.00	408.00
Wayne	11.00		2,244.00
Total	13.00	\$ 204.00	\$ 2,652.00
Huxley Mutual Telephone Co.—Ex. 73—R. 170 J. F. Kalsem, Huxley, Iowa Polk	12.00	22.00	264.00
Story	45.00		990.00
Total	57.00	\$ 22.00	\$ 1,254.00
Ida County Telephone Co.—Ex. 615—R. 363—Real Estate \$2,500.00 Ed G. Bowman, Ida Grove, Iowa Ida	170.50	55.00	9,377.50
Imogene Telephone System—Ex. 45—R. 120—Real Estate \$1,100.00 C. J. Beckwith, Shenandoah, Iowa Fremont	36.00	23.00	828.00
Mills	8.00		184.00
Page	2.00		46.00
Total	46.00	\$ 23.00	\$ 1,058.00
Ingham Township Mutual Telephone Co.—Ex. 145—R. 285 S. G. Barlow, Dumont, Iowa Butler	98.00	19.00	1,862.00
Franklin	38.50		731.50
Total	136.50	\$ 19.00	\$ 2,593.50
Interior Telephone Co.—Ex. 1450—R. 471—Real Estate \$7,500.00 Harold L. Byer, Grinnell, Iowa Poweshiek	44.00	498.00	21,912.00
Interstate Telephone Co.—Ex. 2136—R. 1920—Real Estate \$17,216.52 J. H. Denkhoff, Dyersville, Iowa Clayton	157.75	57.00	8,991.75
Delaware	108.25		6,170.25
Dubuque	268.00		15,276.00
Fayette	85.40		4,867.80
Jones	50.50		2,878.50
Total	669.90	\$ 57.00	\$ 38,184.30
Iowa Hilton Township Telephone Co.—Ex. 9—R. 174—Real Estate \$900.00 H. D. Ahrens, Courroy, Iowa Iowa	48.50	21.00	1,018.50
Iowa Illinois Telephone Co.—Ex. 2416—R. 3093—T. 15—Real Estate \$5,100.00 D. C. Phillips, Burlington, Iowa Davis	4.00	36.00	144.00
Des Moines	51.30		1,846.80
Henry	151.00		5,436.00
Jefferson	24.25		873.00
Keokuk	86.75		3,123.00
Lee	446.50		16,074.00
Louisia	308.95		11,122.30
Mahaska	3.00		108.00
Muscatine	69.25		2,490.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Van Buren	10.75		287.00
Wapello	22.50		516.00
Washington	166.68		2,782.88
Total	1,889.23	\$ 36.00	46,189.88
Iowa State Telephone Co.—Ex. 7863—R. 4915— Real Estate \$273,888.00			
N. E. Swanson, Elkhart, Indiana	105.43	75.00	7,922.25
Boone	109.53		8,277.25
Bremer	98.45		7,353.75
Butler	282.65		21,124.75
Cedar	228.45		34,623.75
Chickasaw	282.25		29,495.75
Clinton	16.00		1,200.00
Dallas	108.75		7,781.25
Fayette	30.00		2,250.00
Floyd	49.14		3,685.50
Grundy	153.48		11,511.00
Jackson	210.87		15,815.25
Jasper	5.50		412.50
Johnson	45.00		3,442.50
Jones	15.00		1,125.00
Lincoln	1.67		125.25
Muscatine	38.80		2,910.00
Polk	1.12		84.75
Poweshiek	54.70		4,102.50
Scott	1.00		75.00
Story			
Total	2,044.20	\$ 75.00	158,315.00
Iowa Union Telephone Co.—Ex. 2218—R. 1161— Real Estate \$30,162.00			
Arthur E. Irakel, Mason City, Iowa	4.00	82.00	328.00
Cerro Gordo	2.00		164.00
Clay	46.70		4,029.40
Hancock	45.30		3,544.40
Howard	2.50		205.00
Kossuth	169.88		12,980.76
Mitchell	41.90		3,452.80
O'Brien	102.00		8,268.00
Palo Alto	4.33		355.06
Winneshago	3.50		287.00
Worth			
Total	470.07	\$ 82.00	38,245.74
Iowa United Telephone Co.—Ex. 3762—R. 1618— Real Estate \$13,613.54			
C. E. Hoy, Albia, Iowa	28.00	85.00	2,380.00
Appanoose	23.00		1,960.00
Greene	23.00		6,866.00
Guthrie	1.25		102.75
Jasper	85.00		6,412.50
Malaska	127.25		12,690.00
Monroe	122.00		6,387.50
Pottawattamie	26.25		2,128.75
Poweshiek	367.00		27,861.00
Shelby	38.75		2,256.25
Wapello			
Total	722.25	\$ 85.00	60,776.75
Jamaica Mutual Telephone Co.—Ex. 48—R. 104— Real Estate \$500.00			
J. C. Thompson, Perry, Iowa	12.00	17.00	304.00
Dallas	18.75		187.25
Greene	42.25		718.50
Guthrie			
Total	65.00	\$ 17.00	1,190.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Jefferson Mutual Telephone Co.—Ex. 75—R. 200			
W. E. Franklin, Menlo, Iowa	44.00	18.00	792.00
Adair	47.75		731.50
Guthrie			
Total	85.75	\$ 18.00	1,523.50
Joice Telephone Co.—Ex. 20—R. 74			
S. R. Torgerson, Jokes, Iowa	5.75	12.00	69.00
Worth	65.25		783.00
Total	71.00	\$ 12.00	852.00
Jordan Soldier Valley Telephone Co.—R. 240—Real Estate \$1,200.00			
Clyde E. Dickinson, Soldier, Iowa	80.00	17.00	1,360.00
Monona			
Junction Mutual Telephone Co.—Ex. 295—R. 214			
—Real Estate \$2,400.00			
O. B. Loftstedt, Grand Junction, Iowa	7.00	60.00	420.00
Boone	81.00		4,650.00
Greene			
Total	88.00	\$ 60.00	5,070.00
Kennett Telephone Co.—Ex. 66—R. 150			
H. E. Gray, Kennett, Iowa	58.00	20.00	1,160.00
Worth			
Keystone-Monmouth Telephone Co.—Ex. 44—R. 39			
Mrs. E. R. Bristol, Monmouth, Iowa	17.00	25.00	425.00
Jackson	4.00		100.00
Jones			
Total	21.00	\$ 25.00	525.00
Kiron Telephone Co.—R. 380—Real Estate \$150.00			
E. N. Sandstrom, Kiron, Iowa	3.00	16.00	48.00
Crawford	40.00		640.00
Ida	43.00		688.00
Sac			
Total	126.00	\$ 16.00	1,200.00
Kalerin Co-operative Telephone Co.—Ex. 24—R. 76			
C. J. Geoz, Kalerin, Iowa	36.00	37.00	612.00
Calhoun			
Lake Mills Telephone Co.—Ex. 258—R. 11—Real Estate \$7,500.00			
J. A. Horvel, Lake Mills, Iowa	6.87	364.00	2,500.68
Winneshago	3.50		1,574.00
Worth			
Total	10.37	\$ 364.00	3,774.68
Lanesboro Mutual Telephone Co.—Ex. 59—R. 3— Real Estate \$1,900.00			
Lee H. Waldron, Lanesboro, Iowa	3.25	206.00	669.50
Carroll			
Lanyon Mutual Telephone Co. No. 1—R. 82—Real Estate \$375.00			
C. J. Bjork, Lanyon, Iowa	7.00	16.00	112.00
Greene	23.99		380.00
Webster			
Total	30.99	\$ 16.00	472.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
La Porte City Farmers Mutual Telephone Co.—Ex. 400—R. 575—T. 1—Real Estate \$6,400.00			
G. B. Gingrich, La Porte City, Iowa			
Benton	52.50	42.00	2,205.00
Black Hawk	121.00		5,082.00
Buchanan	1.50		63.00
Tama	8.50		357.00
Total	183.50	\$ 42.00	7,707.00
Laurens & Curlew Telephone Co.—Ex. 25—R. 64			
Gertrude Fisher, Curlew, Iowa			
Palo Alto	25.00	15.00	375.00
Pocahontas	5.00		25.00
Total	40.00	\$ 15.00	600.00
Lawton Telephone Co.—Ex. 70—R. 185			
Sophia Ludwig, Lawton, Iowa			
Plymouth	10.50	19.00	199.50
Woodbury	67.00		1,273.00
Total	77.50	\$ 19.00	1,472.50
Ledyard Telephone Exchange—Ex. 50—R. 41			
F. S. Jenks, Ledyard, Iowa			
Kossuth	24.50	20.00	490.00
Lester Telephone Exchange—Ex. 40—R. 49—Real Estate \$1,200.00			
Henry Schwenck, Lester, Iowa			
Lyon	21.00	25.00	525.00
Libertyville Telephone Co.—Ex. 100—R. 296—Real Estate \$1,800.00			
Ed. Williams, Libertyville, Iowa			
Jefferson	95.00	21.00	1,995.00
Van Buren	12.00		52.00
Wapello	5.00		105.00
Total	112.00	\$ 21.00	2,152.00
Lime Springs Telephone Exchange—Ex. 105—R. 33			
T. D. Hughes, Lime Springs, Iowa			
Howard	12.50	77.00	962.50
Lincoln Mutual Telephone Co.—Ex. 800—R. 900			
R. M. Wilson, Greenfield, Iowa			
Adair	264.00	46.00	12,144.00
Guthrie	2.50		115.00
Madison	1.00		46.00
Total	267.50	\$ 46.00	12,305.00
Lincoln No. 7 Telephone Co.—Ex. 14—R. 15			
E. G. Merek, Guernsey, Iowa			
Iowa	5.25	19.00	99.75
Poweshiek	3.25		61.75
Total	8.50	\$ 19.00	161.50
Lincoln Telephone Co.—Ex. 45—R. 154			
H. L. Wemark, Ridgeway, Iowa			
Winneshek	42.75	24.00	1,026.00
Liscomb Mutual Independent Telephone Co.—Ex. 67—R. 110—Real Estate \$750.00			
Clara A. Bauman, Liscomb, Iowa			
Marshall			500.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Logan-Freeman Telephone Line—Ex. 37—R. 153			
B. A. Blackhurst, Dickens, Iowa			
Clay	36.50	24.00	876.00
Lone Rock Telephone Co.—Ex. 40—R. 270			
L. B. Roderick, Lone Rock, Iowa			
Kossuth	71.00	20.00	1,420.00
Lost Nation Telephone Co.—Ex. 155—R. 195			
F. W. Dickman, Lost Nation, Iowa			
Clinton	46.50	38.00	1,767.00
Jackson	13.00		494.00
Total	59.50	\$ 38.00	2,261.00
Ludlow Telephone Co.—R. 191			
A. E. Kruger, Waukon, Iowa			
Allamakee	53.00	12.50	662.50
Winneshek	7.00		87.50
Total	60.00	\$ 12.50	750.00
Luana-Monona Farmers Telephone Co.—Ex. 140—R. 456—T. 2			
F. T. Blaha, Monona, Iowa			
Allamakee	16.00	28.00	448.00
Clayton	84.00		2,352.00
Total	100.00	\$ 28.00	2,800.00
Macedonia Telephone Co.—Ex. 76—R. 225—Real Estate \$600.00			
Fern Bisbee, Macedonia, Iowa			
Mills	3.50	20.00	70.00
Pottawattamie	80.25		1,605.00
Total	83.75	\$ 20.00	1,675.00
Mallard Telephone Co.—Ex. 100—R. 150—Real Estate \$1,800.00			
Dr. E. D. Beatty, Mallard, Iowa			
Palo Alto	62.00	28.00	1,736.00
Manly Telephone Co.—R. 140			
R. G. Mitchell, Manly, Iowa			
Cerro Gordo	4.25	18.00	76.50
Worth	55.75		1,003.50
Total	60.00	\$ 18.00	1,080.00
Manning Telephone Co.—Ex. 451—R. 465—T. 2—Real Estate \$7,013.00			
Phil Zerwas, Manning, Iowa			
Audubon	44.00	44.00	1,936.00
Carroll	72.00		3,168.00
Crawford	52.00		2,288.00
Shelby	31.00		1,264.00
Total	199.00	\$ 44.00	8,756.00
Marcy Mutual Telephone Co.—Ex. 425—R. 537			
Ben Treloar, Ogden, Iowa			
Boone	173.75	44.00	7,645.00
Marion County Farmers Mutual Telephone Co.—Ex. 60—R. 70—T. 1—Real Estate \$1,000.00			
H. S. Wheaton, Dallas, Iowa			
Marion	20.00	43.00	860.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Marne & Elkhorn Telephone Co.—Ex. 370—R. 873 —Real Estate \$4,950.00			
Harold Johnson, Elk Horn, Iowa			
Audobon	132.50	30.00	4,005.00
Cass	37.00	.....	1,110.00
Postwaitsville	4.00	.....	120.00
Shubly	115.50	.....	3,465.00
Total.....	290.00	\$ 30.00	\$ 8,700.00
Marshall Telephone Co.—Ex. 5055—R. 131—Real Estate \$24,186.00			
H. J. Howe, Marshalltown, Iowa			
Marshall	84.48	807.00	68,175.36
Massena Independent Telephone Co.—Ex. 173—R. 185—T. 1—Real Estate \$1,500.00			
C. McHrisie, Massena, Iowa			
Adams	5.00	31.00	155.00
Cass	87.00	.....	2,807.30
Total.....	92.00	\$ 31.00	\$ 2,962.30
Matlock Telephone Exchange—Ex. 14—R. 51—Real Estate \$700.00			
J. H. Turja, Matlock, Iowa			
Lyon	1.50	21.00	31.50
Sioux	22.50	.....	472.50
Total.....	24.00	\$ 21.00	\$ 504.00
Maurice Mutual Telephone Co.—Ex. 76—R. 44—Real Estate \$1,500.00			
J. L. Miran, Maurice, Iowa			
Sioux	14.00	63.00	882.00
Mechanville Telephone Co.—Ex. 390—R. 245 H. E. Gibanti, Mechanville, Iowa			
Cedar	125.00	35.00	4,375.00
Jones	5.00	.....	168.00
Total.....	130.00	\$ 35.00	\$ 4,543.00
Middle States Utilities Co.—Ex. 3011—R. 3304—T. 40—Real Estate \$63,242.50			
C. E. Richman, Cedar Rapids, Iowa			
Appanoose	54.50	56.00	3,052.00
Davis	1.00	.....	56.00
Des Moines	100.00	.....	35,000.00
Fremont	402.00	.....	22,506.00
Mills	14.00	.....	784.00
Ringgold	27.50	.....	1,540.00
Van Buren	28.75	.....	2,139.00
Wayne	302.50	.....	5,742.00
Total.....	1,141.25	\$ 56.00	\$ 62,919.00
Milville Farmers Telephone Co.—Ex. 5—R. 300 George Becker, Turkey River, Iowa			
Clayton	110.50	14.00	1,547.00
Delaware	4.50	.....	63.00
Dubuque	9.00	.....	126.00
Total.....	124.00	\$ 14.00	\$ 1,736.00
Minburn Mutual Telephone Co.—Ex. 97—R. 220—Real Estate \$3,000.00 N. T. Black, Minburn, Iowa			
Dallas	55.00	37.00	2,035.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Mingo Farmers Mutual Telephone Co.—Ex. 61—R. 99 C. W. Kimberly, Mingo, Iowa			
Jasper	30.75	30.00	922.50
Polk	1.25	.....	37.50
Total.....	32.00	\$ 30.00	\$ 960.00
Minnesota Southern Telephone Co.—Ex. 445—R. 572—Real Estate \$200.00 Alfred J. Dyer, 100 W. Monroe St., Chicago, Ill.			
Cherokee	23.00	36.00	828.00
Ia	161.00	.....	5,796.00
Lyon	9.00	.....	324.00
Woodbury	47.50	.....	1,710.00
Total.....	240.50	\$ 36.00	\$ 8,658.00
Monmouth-Canton Telephone Co.—Ex. 1—R. 28 Henry Kriste, Monmouth, Iowa			
Jackson	7.00	15.00	105.00
Jones	5.25	.....	39.375
Total.....	9.25	\$ 15.00	\$ 124.375
Monroe Telephone Co.—Ex. 285—R. 468—Real Estate \$2,000.00 J. D. Long, Monroe, Iowa			
Jasper	86.75	35.00	3,026.25
Marion	47.00	.....	1,627.00
Total.....	132.75	\$ 35.00	\$ 4,653.25
Montezuma Mutual Telephone Co.—Ex. 431—R. 322—Real Estate \$5,300.00 Harold W. Bone, Montezuma, Iowa			
Mahaska	4.00	30.00	120.00
Poweshiek	159.00	.....	7,611.00
Total.....	163.00	\$ 30.00	\$ 7,841.00
Mooreland Mutual Telephone Co.—Ex. 15—R. 200—Real Estate \$500.00 Wm. Stanek, Ft. Dodge, Iowa			
Webster	87.00	15.00	1,305.00
Mt. Pleasant Telephone Co.—Ex. 1310—R. 467—Real Estate \$10,225.00 Charles A. Gregg, Mt. Pleasant, Iowa			
Henry	194.85	108.00	20,972.00
Jefferson	1.50	.....	165.00
Total.....	196.35	\$ 108.00	\$ 21,137.00
Moville Mutual Telephone Co.—Ex. 220—R. 300 J. H. Spangler, Moville, Iowa			
Woodbury	187.00	21.00	3,927.00
Mutual Telephone Co.—Ex. 264—R. 776—Real Estate \$5,500.00 Arthur McDonald, Mediapolis, Iowa			
Des Moines	213.75	34.00	7,267.50
Louisia	1.25	.....	42.50
Total.....	215.00	\$ 34.00	\$ 7,310.00
Mutual Telephone Co.—Ex. 231—R. 245 Maule Skinner, Morning Sun, Iowa			
Des Moines	19.50	34.00	663.00
Henry	1.00	.....	34.00
Louisia	89.25	.....	3,054.50
Total.....	109.75	\$ 34.00	\$ 3,751.50

TAXABLE VALUATION OF

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Mutual Telephone Co. of Olds—Ex. 63—R. 230—Real Estate \$2,000.00			
T. L. Russell, Winfield, Iowa	55.00	34.00	1,870.00
Henry	1.00		34.00
Washington			
Total	56.00	\$ 34.00	\$ 1,904.00
Mutual Telephone Co. of Rolfs—Ex. 265—R. 270—Real Estate \$800.00			
J. H. Engel, Rolfe, Iowa	3.00	35.00	105.00
Palo Alto	119.50		4,182.50
Pocahontas			
Total	122.50	\$ 35.00	\$ 4,287.50
Mutual Telephone Co.—Ex. 330—R. 434—Real Estate \$1,500.00			
G. DeMott, Sioux Center, Iowa	156.00	40.00	6,240.00
Sioux			
Nevinsville Telephone Co.—R. 354—Real Estate \$3,500.00			
Wm. Spellman, Orient, Iowa	50.75	15.00	761.25
Adair	64.25		1,156.25
Adams	19.00		342.00
Union			
Total	134.00	\$ 15.00	\$ 2,459.50
Newhall Farmers Telephone Co.—Ex. 100—R. 142—Real Estate \$1,500.00			
E. E. Stedman, Newhall, Iowa	60.00	20.00	1,200.00
Benton			
New Haven Telephone Line—Ex. 12—R. 124—T. 1			
E. A. Heiberger, Osage, Iowa	43.50	14.00	609.00
Mitchell			
New Market Exchange—Ex. 125—Real Estate \$3,000.00			
G. L. Moore, New Market, Iowa	2.50	100.00	250.00
Page	11.50		1,319.00
Taylor			
Total	14.00	\$ 100.00	\$ 1,569.00
New Providence Co-operative Telephone Co.—Ex. 90—R. 175—Real Estate \$150.00			
Harry D. Paris, New Providence, Iowa	23.50	21.00	493.50
Hardin	2.00		42.00
Marshall			
Total	25.50	\$ 21.00	\$ 535.50
New Telephone Co.—Ex. 966—R. 274			
H. G. Conger, Des Moines, Iowa		20.00	17.50
Boone	3.25		227.50
Dallas	196.25		11,722.50
Greene			
Total	199.75	\$ 20.00	\$ 12,907.50
North Crystal Rural Telephone Co.—Ex. 10—R. 40			
Lawrence Seikmeir, Thompson	15.00	15.00	225.00
Hancock	8.00		120.00
Winnebago			
Total	23.00	\$ 15.00	\$ 345.00

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Northern Iowa Telephone Co.—Ex. 1044—R. 699—T. 1—Real Estate \$6,429.93			
H. G. Adke, Cresco, Iowa	254.00	66.00	16,828.28
Howard	2.00		132.00
Mitchell	27.76		1,822.16
Winnebago			
Total	283.69	\$ 66.00	\$ 18,782.44
North Liberty Mutual Telephone Co.—Ex. 63—R. 161—T. 1—Real Estate \$809.00			
C. E. Wolfe, North Liberty, Iowa	43.25	24.00	1,038.00
Johnson			
North & South Viking Commercial Telephone Co.			
F. S. Langseth, Briscotin, Minn.			20.00
Winnebago			
Northwest Cedar Mutual Telephone Co.—Ex. 44—R. 36—Real Estate \$850.00			
Georgia Dodge, Larrabee, Iowa	35.00	20.00	700.00
Cherokee			
Northwestern Bell Telephone Co.—Ex. 214,650—R. 19,902—T. 536—Real Estate \$2,800,276.00			
W. H. Buckingham, Omaha, Neb.	112.07	240.00	26,900.80
Adair	34.20		3,298.00
Adams	188.28		43,247.20
Allamakee	51.10		19,585.00
Appanoose	842.02		38,084.80
Audubon	158.55		38,652.00
Benton	271.18		65,082.20
Black Hawk	390.23		67,276.80
Boone	137.20		38,962.00
Bremser	173.00		41,748.00
Buchanan	478.50		114,871.20
Buena Vista	163.31		39,194.40
Butler	104.25		25,044.00
Calhoun	210.85		52,794.00
Carroll	273.00		65,745.00
Cass	36.20		8,712.00
Cedar	17.75		4,200.00
Cerro Gordo	200.85		48,294.00
Cherokee	128.40		29,516.00
Chickasaw	85.15		20,437.00
Clark	325.45		79,608.00
Clayton	217.94		56,386.00
Clinton	80.65		21,372.00
Crawford	417.00		100,080.00
Dallas	60.42		14,500.80
Davis	55.01		13,502.40
Decatur	75.00		18,222.00
Delaware	267.12		64,168.80
Des Moines	336.89		86,723.00
Dubuque	222.80		53,472.00
Payette	97.50		23,880.00
Flora	209.41		50,295.45
Franklin	302.55		74,612.00
Fremont	51.25		12,294.00
Greene	13.07		29,622.80
Grundy	56.25		13,880.00
Guthrie	430.65		10,295.45
Hamilton	125.25		31,208.00
Hardin	139.45		31,208.00
Harrison	49.83		11,959.20
Henry	34.50		8,280.00
Howard	311.23		122,688.00
Humboldt	62.80		16,732.00
Ia	35.00		8,400.00
Iowa	127.21		29,220.00
Jackson	245.20		58,992.00
Jasper			

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Jefferson	39.40		9,456.00
Johnson	132.67		31,840.80
Jones	358.20		85,968.00
Keokuk	88.80		21,212.00
Kossuth	49.05		11,772.00
Lee	156.85		37,644.00
Linn	368.21		88,276.40
Louis	53.50		12,840.00
Lucas	55.80		13,202.00
Lyon	25.73		6,175.20
Madison	403.90		96,266.00
Madaska	131.85		31,644.00
Marion	40.35		9,684.00
Marshall	77.50		18,600.00
Mills	436.80		104,822.00
Monona	352.95		84,708.00
Monroe	39.52		9,484.80
Montgomery	99.05		23,772.00
Muscatine	150.55		36,132.00
O'Brien	26.65		6,206.00
Page	165.55		39,732.00
Plymouth	387.12		80,808.00
Pocahontas	315.03		75,607.20
Polk	870.15		206,836.00
Pottawattamie	713.30		171,192.00
Poweshiek	51.80		12,422.00
Ringgold	75.92		18,220.80
Sac	107.13		25,711.30
Scott	305.20		73,248.00
Shelby	54.50		13,680.00
Sioux	432.30		108,752.00
Story	103.17		24,760.20
Tama	48.95		11,748.00
Taylor	61.00		14,640.00
Union	64.25		15,430.00
Van Buren	52.20		12,538.00
Wapello	229.30		55,662.00
Warren	371.75		89,220.00
Washington	75.35		18,684.00
Wayne	108.24		25,972.00
Webster	106.20		25,488.00
Winnebago	147.65		35,426.00
Winneshiek	575.95		138,156.00
Woodbury	172.45		41,888.00
Wright			
Total	16,727.95		\$ 4,014,708.00
Northern Light & Power Telephone Co.—Ex 369—R. 667—Real Estate \$6,050.00			
C. S. Woodward, Cedar Rapids, Iowa			
Dickinson	6.00	28.00	168.00
Monona	19.00		548.80
O'Brien	7.00		196.00
Oseola	289.40		\$ 1,100.30
Total	\$22.00	\$ 28.00	\$ 9,016.00
Norway Farmers Union Telephone Co.—Ex. 27—R. 122—Real Estate \$800.00			
G. N. Johnson, Leland, Iowa			
Winnebago	52.00	19.00	988.00
Norway Rural Telephone Co.—Ex. 123—R. 301—Real Estate \$4,735.20			
Albert J. Larson, Norway, Iowa			
Hancock	73.75	28.00	2,065.00
Wright	48.00		1,204.00
Total	116.75	\$ 28.00	\$ 3,269.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Numa Mutual Telephone Co.—Ex. 9—R. 43—Real Estate \$600.00			
E. J. Thacker, Numa, Iowa			
Appanoose	52.00	10.00	520.00
Oakland Telephone Co.—Ex. 329—R. 329—Real Estate \$2,424.00			
L. Marshall, Oakland, Iowa			
Pottawattamie	128.85	42.00	5,411.70
Olin Mutual Telephone Co.—Ex. 100—R. 250			
Gilbert Blayne, Olin, Iowa			
Cedar	1.25	24.00	30.00
Jones	71.75		1,722.00
Total	73.00	\$ 24.00	\$ 1,752.00
Onslow Mutual Telephone Co.—Ex. 40—R. 115			
W. A. Hicks, Onslow, Iowa			
Jones	35.00	22.00	770.00
Oran Mutual Telephone Co.—Ex. 19—R. 92—T. 1 Real Estate \$2,000.00			
A. C. Harms, Oran, Iowa			
Bremer	29.00	21.00	609.00
Fayette	18.50		388.50
Total	47.50	\$ 21.00	\$ 997.50
Otley Telephone Co.—Ex. 20—R. 150—Real Estate \$700.00			
T. H. Kaldenberg, Otley, Iowa			
Marion	30.00	27.00	810.00
Pacific Junction Mutual Telephone Line—Ex. 52—R. 53			
S. C. Lincoln, Pacific Junction, Iowa			
Mills	24.00	27.00	648.00
Paint Creek Farmers Telephone Co.—Ex. 46—R. 704—Real Estate \$1,500.00			
H. G. Hagen, Waukon, Iowa			
Allamakee	324.00	16.00	5,184.00
Paton Mutual Telephone Exchange—Ex. 124—R. 244			
Karie C. Latta, Paton, Iowa			
Greene	89.25	25.00	2,231.25
Webster	.75		18.75
Total	90.00	\$ 25.00	\$ 2,250.00
Peoples Co-operative Telephone Co.—Ex. 240—R. 280—Real Estate \$2,700.00			
A. L. McKimmon, Aurelia, Iowa			
Buena Vista	30.00	32.00	960.00
Cherokee	110.00		3,520.00
Total	140.00	\$ 32.00	\$ 4,480.00
Peoples Telephone Co.—Ex. 1045—R. 42—Real Estate \$2,500.00			
T. J. Dupuis, Sigourney, Iowa			
Keokuk	72.25	175.00	12,643.75
Washington	9.00		1,575.00
Total	81.25	\$ 175.00	\$ 14,218.75
Persia Mutual Telephone Co.—Ex. 85—R. 200—Real Estate \$2,300.00			
H. A. Moss, Persia, Iowa			
Harrison	68.00	23.00	1,904.00

TAXABLE VALUATION OF

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Peru Telephone Co.—Ex. 54—R. 28			
C. M. Hiatt, Peru, Iowa	20.25	27.00	546.75
Madison			
Piehn, H. L. Telephone Lines Nos. 3, 5, 6, 7 & 12			
—Ex. 52—R. 180—Real Estate \$1,800.00			
H. L. Piehn, Alta Vista, Iowa	45.00	29.00	1,305.00
Chickasaw	.50		14.50
Floyd	22.50		652.50
Howard			
Total	48.75	\$ 29.00	\$ 1,972.00
Pilot Mound Farmers Mutual Telephone Co.—Ex. 64—R. 96—Real Estate \$1,000.00			
C. E. Durrell, Pilot Mound, Iowa	40.00	26.00	1,040.00
Boone			
Pleasant Plain Telephone Co.—R. 212—T. 1—Real Estate \$2,235.00			
L. W. Pickard, East Pleasant Plain, Iowa	41.00	28.00	1,148.00
Jefferson	2.00		56.00
Washington			
Total	43.00	\$ 28.00	\$ 1,204.00
Pleasant Ridge Telephone Co.—Ex. 17—R. 70—Real Estate \$385.00			
J. E. Lavelly, Coin, Iowa	26.37	20.00	527.40
Page			
Pleasant Ridge Telephone Co.—Ex. 210—R. 410—Real Estate \$1,200.00			
Wm. Buddenberg, Clermont, Iowa	3.00	24.00	72.00
Allamakee	102.75		2,466.00
Fayette	87.25		2,094.00
Winneblesh			
Total	193.00	\$ 24.00	\$ 4,632.00
Plover Telephone Co.—Ex. 70—R. 100—Real Estate \$200.00			
C. R. Henderson, Plover, Iowa	4.00	33.00	132.00
Palo Alto	24.00		792.00
Pocahontas			
Total	28.00	\$ 33.00	\$ 924.00
Plymouth Telephone Co.—Ex. 122—R. 128—Real Estate \$1,400.00			
C. A. Moisberry, Plymouth, Iowa	27.00	35.00	945.00
Cerro Gordo	20.00		700.00
Worth			
Total	47.00	\$ 35.00	\$ 1,645.00
Polk City Telephone Co.—R. 166—Real Estate \$350.00			
J. G. Leichty, Polk City, Iowa	50.00	15.00	800.00
Polk			
Pomeroy-Palmer Mutual Telephone Co.—Ex. 54—R. 455—Real Estate \$1,000.00			
W. H. Westphal, Palmer, Iowa	8.75	18.00	157.50
Calhoun	151.25		2,722.50
Pocahontas			
Total	160.00	\$ 18.00	\$ 2,880.00

TELEPHONE AND TELEGRAPH PROPERTY

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Postville Farmers Telephone Co.—Ex. 244—R. 281			
A. F. Foels, Postville, Iowa	55.75	35.00	1,961.25
Allamakee	35.00		1,225.00
Clayton	7.00		245.00
Fayette	15.00		525.00
Winneblesh			
Total	112.75	\$ 35.00	\$ 3,961.25
Prairie Valley Telephone Co.—R. 30			
George Kimm, Marengo, Iowa	14.00	11.00	154.00
Benton	6.00		66.00
Iowa			
Total	20.00	\$ 11.00	\$ 220.00
Prescott Mutual Telephone Co.—Ex. 95—R. 175—Real Estate \$1,000.00			
W. E. Keever, Prescott, Iowa	57.00	28.00	1,596.00
Adams			
Preston Telephone Co.—Ex. 181—R. 339—Real Estate \$1,900.00			
Leonara Nieland, Preston, Iowa	86.00	28.00	1,008.00
Clinton	92.00		2,576.00
Jackson			
Total	128.00	\$ 28.00	\$ 3,584.00
Pringhar Telephone Exchange—Ex. 250—R. 15—Real Estate \$3,000.00			
D. O. Peck, Pringhar, Iowa	5.00	597.00	2,985.00
O'Brien			
Princeton Telephone Exchange—Ex. 50			
Mrs. S. R. Fulton, Princeton, Iowa	3.00	104.00	312.00
Scott			
Protivin Telephone Co.—R. 398			
J. A. Dostal, Protivin, Iowa	46.75	15.00	701.25
Chickasaw	3.00		45.00
Fayette	25.75		386.25
Howard	46.50		697.50
Winneblesh			
Total	122.00	\$ 15.00	\$ 1,830.00
Quasqueton Private Line Ass'n—Ex. 52			
Ralph Kimball, Quasqueton, Iowa	2.00	75.00	150.00
Buchanan			
Ralston Telephone Co.—Ex. 42—Real Estate \$400.00			
George Hobbs, Glidden, Iowa	19.00	13.00	247.00
Carroll	6.00		78.00
Greene			
Total	25.00	\$ 13.00	\$ 325.00
Readlyn Telephone Co.—Ex. 92—R. 229—Real Estate \$2,000.00			
J. J. Schumacher, Readlyn, Iowa	10.00	23.00	230.00
Black Hawk	78.75		1,766.25
Bremer			
Total	88.75	\$ 23.00	\$ 1,996.25
Reasnor Mutual Telephone Ass'n—Ex. 62—R. 222			
Mrs. Bert Maxwell, Reasnor, Iowa	77.00	18.50	1,424.50
Jasper			

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Rhodes Telephone Exchange—Ex. 75—R. 14 E. G. Beye, Rhodes, Iowa	9.50	60.00	570.00
Ringsted Telephone Co.—Ex. 127—R. 198—Real Estate \$2,500.00 Fred C. Peitersen, Ringsted, Iowa	80.00	28.00	2,240.00
Emmet	4.00		112.00
Kossuth	4.00		112.00
Palo Alto			
Total	88.00	\$ 28.00	\$ 2,464.00
Rose Valley Telephone Co.—R. 70 George Steger, Waupeton, Iowa	25.00	14.00	350.00
Dubuque			
Royal Telephone Co.—Ex. 70—R. 180—Real Estate \$2,500.00 Nina Hjelm, Royal, Iowa	95.00	18.00	1,710.00
Clay	2.50		45.00
O'Brien			
Total	97.50	\$ 18.00	\$ 1,755.00
Ruthven Telephone Co.—Ex. 206—R. 275 H. M. Huston, Ruthven, Iowa	49.00	33.00	1,617.00
Clay	57.00		1,881.00
Palo Alto			
Total	106.00	\$ 33.00	\$ 3,498.00
Sac County Mutual Telephone Co.—Ex. 441—R. 294—Real Estate \$4,000.00 E. E. Babcock, Odebolt, Iowa	12.00	60.00	720.00
Ida	105.00		6,180.00
Sac			
Total	115.00	\$ 60.00	\$ 6,900.00
St. Anthony Mutual Telephone Co.—Ex. 40—R. 140—Real Estate \$1,200.00 Ed Flanagan, St. Anthony, Iowa	26.00	35.00	900.00
Marshall	7.00		175.00
Story			
Total	43.00	\$ 35.00	\$ 1,075.00
St. Benedict Rural Telephone Line—Ex. 15—R. 42 E. F. Rahm, St. Benedict, Iowa	19.50	17.00	331.50
Kossuth			
St. Lucas Farmers Telephone Co.—R. 126 Jacob Greteman, St. Lucas, Iowa	31.00	15.00	465.00
Fayette	4.50		67.50
Winneshiek			
Total	35.50	\$ 15.00	\$ 532.50
Salem Telephone Co.—Ex. 312—R. 193 C. L. Foss, Salem, Iowa	61.60	60.00	4,656.00
Henry			
Sanborn Telephone Line—Ex. 241—R. 112—Real Estate \$1,500.00 W. H. Barker, Sanborn, Iowa	41.60	78.00	3,244.80
O'Brien			

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Schaller Telephone Co.—Ex. 226—R. 230—Real Estate \$6,000.00 W. M. Speaker, Schaller, Iowa	7.50	41.00	307.50
Buena Vista	6.00		246.00
Ida	95.50		3,915.50
Sac			
Total	109.00	\$ 41.00	\$ 4,469.00
Schleswig Telephone Co.—Ex. 218—R. 259—T. 1—Real Estate \$450.00 August Braase, Schleswig, Iowa	97.00	32.00	3,104.00
Crawford	25.00		800.00
Ida			
Total	122.00	\$ 32.00	\$ 3,904.00
Selma Telephone Ass'n—Ex. 32—R. 72 L. W. Stearns, Selma, Iowa	4.00	30.00	120.00
Davis	13.00		390.00
Van Buren			
Total	17.00	\$ 30.00	\$ 510.00
Shelby Independent Telephone Co.—Ex. 258—R. 341—Real Estate \$3,000.00 Hattie Brown, Shelby, Iowa	9.00	35.00	315.00
Harrison	78.75		2,756.25
Pottawattamie	85.25		1,033.75
Shelby			
Total	143.00	\$ 35.00	\$ 5,005.00
Sheldahl Mutual Telephone Co.—Ex. 45—R. 69—Real Estate \$600.00 Dwight E. Croft, Sheldahl, Iowa	7.50	24.00	180.00
Boone	24.50		588.00
Polk	1.00		24.00
Story			
Total	33.00	\$ 24.00	\$ 792.00
Slater Mutual Telephone Co.—Ex. 110—R. 129 C. A. Larson, Slater, Iowa	3.25	34.00	110.50
Boone	22.75		773.50
Polk	15.50		527.00
Story			
Total	41.50	\$ 34.00	\$ 1,411.00
Soldier Valley Mutual Telegraph & Telephone Co.—Ex. 174—R. 191—Real Estate \$900.00 A. L. Lafrenz, Ute, Iowa	4.00	43.00	172.00
Crawford	56.00		2,408.00
Monona			
Total	60.00	\$ 43.00	\$ 2,580.00
Somers Telephone Co.—Ex. 93—R. 90—Real Estate \$800.00 Elmer Mather, Rockwell City, Iowa	50.00	36.00	1,800.00
Calhoun			
Southeastern Iowa Telephone Exchange—Ex. 60—R. 240 W. H. Shank, Packwood, Iowa	67.50	23.00	1,552.50
Jefferson	2.00		46.00
Keokuk	1.00		23.00
Wapello			
Total	70.50	\$ 23.00	\$ 1,621.50

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
South "L" Telephone Line—R. 8 Wm. Heimkamp, Lidderdale, Iowa Carroll			40.00
Southwest Lincoln Telephone Co.—R. 19 Peder O. Vaagen, Rake, Iowa Winnebago	7.50	20.00	150.00
Springville Telephone Co.—Ex. 154 Fred G. Hunte, Springville, Iowa Linn	3.00	135.00	405.00
Stacyville Telephone Exchange Co.—Ex. 70—R. 315 Peter Halbach, Stacyville, Iowa Mitchell	101.00	19.00	1,919.00
Steamboat Rock Telephone Exchange—Ex. 100— R. 12 E. W. Noyes, Steamboat Rock, Iowa Hardin	3.50	190.00	666.00
Story City Telephone Co.—Ex. 320—R. 62—Real Estate \$600.00 Lloyd F. Morrison, Washington, Iowa Hamilton	1.75	142.00	248.50
Story	23.50		2,357.00
Total	25.25	\$ 142.00	\$ 3,585.50
Story County Independent Telephone Co.—Ex. 1442 —R. 724—Real Estate \$21,900.00 L. F. Morrison, Washington, Iowa Hamilton	10.00	80.00	800.00
Polk	26.50		2,139.00
Story	28.00		22,880.00
Total	322.50	\$ 80.00	\$ 25,800.00
Stratford Mutual Telephone Co.—Ex. 169—R. 262 —Real Estate \$3,000.00 John Quinn, Stratford, Iowa Boone	7.25	32.00	232.00
Hamilton	58.50		1,872.00
Webster	35.75		1,144.00
Total	101.50	\$ 32.00	\$ 3,248.00
Sully Mutual Telephone Ass'n—Ex. 110—R. 240— Real Estate \$1,800.00 Marie E. Maasden, Lynnville, Iowa Jasper	60.00	31.00	1,860.00
Marion	10.00		310.00
Total	70.00	\$ 31.00	\$ 2,170.00
Templeton Telephone Co.—Ex. 98—R. 187 John Bierl, Templeton, Iowa Audubon	2.00	23.00	46.00
Carroll	66.00		1,518.00
Total	68.00	\$ 23.00	\$ 1,564.00
Terrill Telephone Co.—Ex. 79—R. 135—T. 1 Ralph J. Kurtz, Terril, Iowa Clay	6.75	17.00	114.75
Dickinson	72.75		1,236.75
Emmet	3.75		63.75
Palo Alto	.75		12.75
Total	84.00	\$ 17.00	\$ 1,428.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Titonka Telephone Co.—Ex. 102—R. 25—Real Estate \$4,500.00 Mrs. J. C. Neville, Titonka, Iowa Kossuth	11.00	130.00	1,430.00
Troy Telephone Co.—Ex. 36—R. 150—Real Estate \$400.00 John Brooks, Troy, Iowa Davis	35.00	15.00	525.00
Van Buren	10.00		150.00
Total	45.00	\$ 15.00	\$ 675.00
Udall Mutual Telephone Co.—Ex. 35—R. 80 Delta Longley, Udell, Iowa Appanoose			287.50
Union Dale Telephone Co.—Ex. 132—R. 257—Real Estate \$550.00 D. C. Phillips, Union Dale, Iowa Johnson	14.75	23.00	339.25
Washington	90.75		2,087.25
Total	105.50	\$ 23.00	\$ 2,426.50
Union Mutual Telephone Co.—Ex. 160—R. 8 G. W. Fitzgerald, Union, Iowa Hardin	6.50	225.00	1,462.50
Union Township Mutual Telephone Co.—Ex. 40—R. 90—Real Estate \$400.00 Howard McDonald, Cromwell, Iowa Adams	26.00	25.00	650.00
Union	12.00		300.00
Total	38.00	\$ 25.00	\$ 950.00
United Farmers Telephone Co.—Ex. 123—R. 196— Real Estate \$2,550.00 J. W. Filck, Everly, Iowa Clay	76.50	26.00	1,989.00
Dickinson	15.50		408.00
Total	92.00	\$ 26.00	\$ 2,397.00
United Telephone & Communication Co.—Ex. 849 —R. 355—Real Estate \$2,000.00 W. M. Fenton, Lincoln, Neb. Adams	167.50	59.00	9,882.50
Montgomery	4.00		236.00
Ringold	5.00		295.00
Taylor	23.00		1,652.00
Union	25.00		1,475.00
Total	224.50	\$ 59.00	\$ 13,540.50
Vall Telephone Co.—Ex. 155—R. 200—T. 1—Real Estate \$4,500.00 W. M. Byrnes, Vall, Iowa Crawford	100.00	31.00	3,100.00
Van Buren County Mutual Telephone Co.—Ex. 660 —R. 908—Real Estate \$3,700.00 D. R. Hornbaker, Bonsparte, Iowa Jefferson	18.00	40.00	720.00
Van Buren	346.00		13,840.00
Total	364.00	\$ 40.00	\$ 14,560.00

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Van Wert Rural Telephone Co.—Ex. 115—R. 195—T. 2			
E. N. Hampton, Van Wert, Iowa			
Clarke	5.50	24.00	132.00
Deeator	76.00		1,294.00
Total	81.50	\$ 24.00	\$ 1,956.00
Villisca Farmers Mutual Telephone Exchange—Ex. 360—R. 550			
John Mullen, Villisca, Iowa			
Adams	5.00	29.00	145.00
Montgomery	178.75		5,183.75
Page	31.00		899.00
Taylor	8.00		232.00
Total	222.75	\$ 29.00	\$ 6,460.75
Vincent Telephone Co.—Ex. 73—R. 268—Real Estate \$1,600.00			
R. P. Keith, Vincent, Iowa			
Humboldt	39.60	20.00	792.00
Webster	65.90		1,318.00
Wright	1.50		30.00
Total	107.00	\$ 20.00	\$ 2,140.00
Walcott Mutual Telephone Line—R. 132—Real Estate \$2,300.00			
H. P. Soenke, Walcott, Iowa			
Muscatine	9.00	25.00	225.00
Scott	29.00		725.00
Total	38.00	\$ 25.00	\$ 950.00
Wallingford Telephone Co.—R. 180			
J. H. Morrin, Wallingford, Iowa			
Emmet	70.00	15.00	1,050.00
Walnut Telephone Co.—Ex. 250—R. 250			
Otto Matties, Walnut, Iowa			
Pottawattamie	64.00	47.00	3,008.00
Shelby	5.00		276.00
Total	72.00	\$ 47.00	\$ 3,284.00
Washington Farmers Mutual Telephone Co.—Ex. 16—R. 66			
Emma A. Efferding, Bellevue, Iowa			
Jackson	28.00	16.00	448.00
Washington Telephone Co.—Ex. 1460—R. 373—Real Estate \$26,550.13			
Lloyd F. Morrison, Washington, Iowa			
Washington	163.90	150.00	24,585.00
Webb Telephone Co.—R. 225			
Mrs. Lily McLaughlin, Webb, Iowa			
Clay	71.00	16.00	1,136.00
Palo Alto	1.00		16.00
Total	72.00	\$ 16.00	\$ 1,152.00
West Branch Telephone Co.—Ex. 264—R. 206—T. 1			
J. F. Butler, West Branch, Iowa			
Cedar	71.00	37.00	2,627.00
Johnson	85.50		1,313.50
Total	106.50	\$ 37.00	\$ 3,940.50

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
West Chester Telephone Exchange—Ex. 40—R. 190—Real Estate \$2,000.00			
W. S. Munro, West Chester, Iowa			
Washington	38.00	30.00	1,140.00
Western Electric Telephone System—Ex. 18, 193—R. 2,740—T. 80—Real Estate \$115,758.00			
B. C. Way, Mason City, Iowa			
Buena Vista	82.19	119.00	9,780.61
Butler	5.00		585.00
Cerro Gordo	146.76		17,464.44
Clay	295.05		24,400.95
Dickinson	250.94		29,801.86
Emmet	84.35		10,037.65
Floyd	70.25		8,359.75
Hancock	164.35		19,567.65
Howard	2.50		297.50
Humboldt	29.50		3,510.50
Kossuth	286.25		34,063.75
Lyon	94.88		11,290.72
Mitchell	251.69		29,951.11
O'Brien	61.53		7,322.07
Oswego	67.65		8,061.54
Palo Alto	65.50		7,913.50
Pocahontas	10.42		1,239.98
Winnebago	41.95		4,992.05
Worth	204.86		24,378.34
Wright	172.08		20,477.52
Total	2,298.71	\$ 119.00	\$ 273,546.49
West Iowa Telephone Co.—Ex. 1042—R. 1000—Real Estate \$7,735.33			
Peter Eulberg, Remsen, Iowa			
Cherokee	165.50	44.00	7,282.00
Ida	8.00		352.00
Kossuth	47.00		2,068.00
O'Brien	2.25		99.00
Palo Alto	56.50		2,485.00
Plymouth	141.25		6,215.00
Siox	27.50		1,210.00
Total	448.00	\$ 44.00	\$ 19,712.00
West Liberty Telephone Exchange—Ex. 492—R. 118—Real Estate \$5,200.00			
B. W. Rowan, West Liberty, Iowa			
Cedar	3.00	85.00	255.00
Muscatine	81.00		6,885.00
Total	84.00	\$ 85.00	\$ 7,140.00
West Point Mutual Telephone Co.—Ex. 71—R. 132—Real Estate \$1,000.00			
Charles S. Stewart, Bristow, Iowa			
Butler	45.75	26.00	1,207.50
West Side Independent Telephone Co.—Ex. 90—R. 250			
W. M. Byrnes, Jr., West Side, Iowa			
Carroll	10.00	19.00	190.00
Crawford	90.00		1,710.00
Total	100.00	\$ 19.00	\$ 1,900.00
Wever Independent Telephone Co.—R. 175			
G. M. Barnett, Wever, Iowa			
Des Moines	14.10	15.00	211.50
Lee	42.20		633.00
Total	56.30	\$ 15.00	\$ 844.50

TABLE NO. 4—Continued

Names of Companies and Counties	Mileage	Taxable Value Per Mile	Total Taxable Value
Williamson Telephone Co.—Ex. 65—R. 2—T. 2 G. E. Williamson, Williamson, Iowa Lucas	9.00	53.00	477.00
Wilton Telephone Co.—Ex. 305—R. 14 T. H. Armstrong, Wilton Junction, Iowa Muscatine	11.00	253.00	2,787.00
Wiota Telephone Co.—Ex. 67—R. 131—Real Estate \$1,000.00 Mrs. Claude E. Spry, Wiota, Iowa Case	40.00	31.00	1,240.00
Woolstock Telephone Co.—Ex. 50—R. 150 J. W. Watkins, Woolstock, Iowa Hamilton Wright	9.00 62.00	35.00	144.00 2,170.00
Total	78.00	16.00	1,248.00
Woodward Mutual Telephone Co.—Ex. 201—R. 283 Jess R. Peary, Woodward, Iowa Boone Dallas	56.75 47.25	34.00	1,939.50 1,606.25
Total	104.00	34.00	3,545.75
Wright & Franklin Counties Telephone Co.—Ex. 237—R. 328 J. C. Jacobson, Dows, Iowa Franklin Wright	35.50 86.25	35.00	1,242.50 3,018.75
Total	121.75	35.00	4,261.25
Wyoming Mutual Telephone Co.—Ex. 215—R. 230—Real Estate \$1,000.00 C. J. Ingwerson, Wyoming, Iowa Jackson Jones	4.50 89.50	38.00	171.00 3,401.00
Total	94.00	38.00	3,572.00
Yale Mutual Telephone Co.—Ex. 80—R. 280—Real Estate \$3,000.00 O. D. Stotts, Yale, Iowa Dallas Guthrie	24.00 57.00	27.00	648.00 1,539.00
Total	81.00	27.00	2,187.00
Zearing Telephone Ass'n—Ex. 174—R. 154—Real Estate \$1,050.00 J. M. Schmits, Zearing, Iowa Hardin Story	6.00 69.00	35.00	210.00 2,415.00
Total	75.00	35.00	2,625.00
Total pole mileage (Table No. 4)	57,009.50		
Total taxable value (Table No. 4)			\$6,307,000.00

TABLE NO. 5—RURAL TELEPHONE LINES

Abbey Creek Tel. Line, Jessie H. Travis, Mt. Vernon. Per mile \$9.00; Linn 4.75, total \$42.75.
Abel Tel. Line, R. F. Abel, Corydon. Per mile \$9.00; Wayne 6, total \$54.00.
Adair Tel. Co., Walter Tidson, Adair. Per mile \$9.00; Guthrie 27, total \$243.00.
Adams Mutual Tel. Line, Ernest McKinney, Lacey. Per mile \$9.00; Mahaska 4.25, total \$38.25.
Adams Mutual Tel. Line, Carl Geirse, Nichols. Per mile \$9.00; Muscatine 6, total \$54.00.
Adams Tel. Line, J. W. Davis, Plano. Per mile \$7.00; Appanoose 5, total \$35.00.
Adel Mutual Tel. Co., H. A. Spurgeon, Adel. Per mile, \$11.00; Dallas 39, total \$507.00.
Agriculture Tel. Co., Howard Beach, Barnes City. Per mile \$12.00; Mahaska 1.50, total \$19.50.
Air Line Mutual Tel. Line, S. A. Gilland, Frederic. Per mile \$8.00; Monroe 4.50, total \$36.00.
Air Line Mutual Telephone Line, C. Templar, Albia. Per mile \$10.00; Monroe 8, total \$80.00.
Albia & Lee Hill Mutual Telephone Co., Mrs. Charles D. Bell, Albia. Per mile \$9.50; Monroe 3, total \$28.50.
Albion Farmers Tel. Co., W. R. Ashley, Cresco. Per mile \$12.00; Howard 21, total \$252.00.
Alburnett and Marion Tel. Line, J. W. Duke, Kenwood Park. Per mile \$9.00; Linn 8, total \$72.00.
Alden, Buckeye & Country Tel. Co., N. Klein, Alden. Per mile \$10.00; Franklin 16, total \$160.00; Hardin 48, \$480.00; total \$640.00.
Aldrich Tel. Line, D. S. Edwards, New Virginia. Per mile \$10.00; Warren 5.50, total \$55.00.
Algona Rural Line No. 10, A. R. Cruikshank, Algona. Per mile \$8.00; Kosciusko 13, total \$104.00.
Alleton Northwestern Tel. Co., W. F. Showalter, Corydon. Per mile \$9.50; Wayne 25, total \$237.50.
Alice Tel. Line, J. E. Simmen, Center Point. Per mile \$10.00; Linn 7, total \$70.00.
Alison Township Farmers Tel. Line, Jacob Lohmann, Rock Rapids. Per mile \$8.00; Lyon 13, total \$104.00.
Alvord & Leacock Rural Telephone Line No. 11, W. P. Moeller, Alvord. Per mile \$8.00; Lyon 16, total \$128.00.
Alvord Tel. Line No. 1, Louis F. Koch, Inwood. Per mile \$9.00; Lyon 7, total \$63.00.
Alvord Telephone Line No. 6, Peter Meyer, Alvord. Per mile \$9.00; Lyon 3, total \$27.00.
Amador Farmers Mutual Tel. Line, R. M. Overturf, Ottumwa. Per mile \$8.50; total \$54.00.
Amherst Central Telephone Co., C. Schroeder, Marcus. Per mile \$8.50; Cherokee 11, total \$93.50.
Amherst Rural Tel. Co., Merle Cave, Marcus. Per mile \$8.00; Cherokee 8.75, total \$70.00.
Amherst Short Line No. 11, John W. Holmes, Marcus. O'Brien, total assessment \$15.00.
Amity Mutual Tel. Co., M. R. Halloran, Helmbeck. Per mile \$8.50; Tama 12, total \$102.00.
Amity Mutual Tel. Co., N. A. Nelson, Chariton. Per mile \$9.00; Lucas 5.28, total \$48.12.
Amover Division of the Miles Switchboard, W. J. Wilson, Miles. Per mile \$19.50; Clinton 14.75, \$286.63; Jackson 7.5, \$146.25; total \$433.25.
Andrea Tel. Co., F. E. Minaid, Clarinda. Per mile \$10.00; Page 2.50, total \$25.00.
Andrew North Line No. 4, John L. Wilms, Maquoketa. Per mile \$8.00; Jackson 11.50, total \$92.00.
Andrew South Line No. 26, Wm. A. Weise, Spragueville. Per mile \$9.00; Jackson 5, total \$45.00.
Andrew South Line No. 26, G. W. McCarron, Maquoketa. Per mile \$8.50; Jackson 6, total \$51.00.
Anson & Acosta Tel. Co., W. O. Burrier, Farmington. Van Buren, total assessment \$12.50.
Anthony & Wolf Creek Tel. Line, F. D. Reneker, Anthony. Per mile \$8.50; Woodbury 26, total \$201.00.
Antioch & Gravity Tel. Line, W. P. Fuelbath, Brooks. Per mile \$8.00; Taylor 9, total \$72.00.
Antioch Mutual Farmers Tel. Co., O. E. Townsend, Milton. Per mile \$9.00; Davis 1, total \$27.00.

Antioch Mutual Tel. Co., J. P. Mullin, Seymour. Per mile \$9.00; Wayne 8, total \$72.00.
 Antioch Tel. Line, Lester Loomer, Clarksville. Per mile \$9.00; Butler 6, total \$54.00.
 Arcolia Tel. Co., Wm. Aitken, Castana. Per mile \$10.00; Monona 3.75, total \$37.50.
 Ardon Tel. Line, A. O. Timberlake, Muscatine. Per mile \$10.00; Muscatine 2.50, total \$25.00.
 Argo Line No. 5, J. B. Baxter, LeClaire. Per mile \$11.00; Scott 4.75, total \$52.25.
 Argo Mutual Tel. Line No. 1, Paul Suiter, LeClaire. Per mile \$9.00; Scott 7, total \$63.00.
 Argo Mutual Tel. System No. 4, Julius Arp, LeClaire. Per mile \$8.00; Scott 3, total \$24.00.
 Argo Tel. System Line No. 2, E. J. Clark, LeClaire. Per mile \$12.00; Scott 5, total \$60.00.
 Argo Tel. System Line No. 6, J. A. Fletcher, Princeton. Per mile \$9.00; Scott 9, total \$81.00.
 Argo Tel. System Line No. 9, E. S. Holst, Princeton. Per mile \$11.00; Scott 7, total \$77.00.
 Argo Tel. System Line No. 10, E. O. Gast, Princeton. Per mile \$8.00; Scott 12, total \$104.00.
 Arter Tel. Co., Alfred S. Ewaldt, Clutier. Per mile \$8.00; Tama 13.25, total \$106.00.
 Asbury Mutual Tel. Co., Lee C. Johnson, Griswold. Per mile \$8.00; Cass 1, \$8.00; Pottawattamie 16.50; \$122.00; total \$140.00.
 Asher Valley Tel. Line, C. P. Lister, Marshalltown. Per mile \$9.00; Marshall 7, total \$63.00.
 Ash Grove & Farmers Tel. Line, A. J. Black, Blakesburg. Per mile \$9.00; Davis 5.25, \$47.25; Wapello .75, \$6.75; total \$54.00.
 Atalissa Northeastern Tel. Line, John King, Atalissa. Per mile \$12.00; Muscatine 3, total \$36.00.
 Atalissa South Tel. Line, John McFadden, Atalissa. Per mile \$9.00; Muscatine 5, total \$45.00.
 Atalissa & Union Valley Telephone, Chester Creech, West Liberty. Per mile \$10.00; Cedar 2, \$20.00; Muscatine .35, \$3.50; total \$23.50.
 Athens & Riley Center Tel. Co., M. Dingman, Kellerton. Per mile \$8.00; Ringgold 10, total \$80.00.
 Athens Tel. Co., H. L. Brugman, Nichols. Per mile \$9.00; Muscatine 6, total \$54.00.
 Attica Bachman Mutual Tel. Line, Walter Neifert, Attica. Marion, total assessment \$25.00.
 Attica & Carlisle Tel. Line No. 1, Jonathon Neifert, Knoxville. Per mile \$8.00; Marion 1.75, total \$14.00.
 Attica & Carlyle Tel. Co. No. 2, N. J. Neifert, Tracy. Per mile \$9.50; Marion 4, total \$38.00.
 Attica & Cedar Valley Tel. Co., S. M. Rogers, Hamilton. Per mile \$9.00; Marion 6, \$54.00; Monroe 1, \$9.00; total \$63.00.
 Attica Northwestern Mutual Tel. Co., Charles Brause, Attica. Per mile \$14.00; Marion 1.25, total \$17.50.
 Attica Prairie College Tel. Line, J. W. Monroe, Knoxville. Per mile \$8.00; Marion 3.75, total \$30.00.
 Audubon County Farmers Mutual Tel. Co., B. J. Black, Audubon. Per mile \$14.50; Audubon 141, \$2,044.50; Guthrie 6, \$87.00; total \$2,131.50.
 Aurora Rural Line No. 7, Irvin H. Scharf, Aurora. Per mile \$9.00; Buchanan 1.50, \$13.50; Fayette 2.75, \$24.75; total \$38.25.
 Avery Mutual Tel. Co., Hilar L. Bay, Fredric. Per mile \$12.00; Monroe 16, total \$192.00.
 Azen & Cantril Tel. Line, J. M. Hoskinson, Cantril. Van Buren, total assessment \$10.00.
 Bakers Grove Tel. Line, Vencil Hanus, Traer. Per mile \$8.50; Tama 15.25, total \$129.63.
 Baker Tel. Co., Bert Menneke, Miles. Per mile \$7.00; Jackson 13.50, total \$94.50.
 Bald Prairie Rural Tel. Line No. 37, M. Pilgrim, Beacon. Per mile \$8.00; Mahaska 3.25, total \$29.25.
 Bankers Avenue Tel. Line, J. J. Butson, Hampton. Per mile \$5.00; Franklin 3.50, total \$17.50.
 Banner Telephone Co., S. O. Stamy, Marion. Per mile \$10.00; Linn 4, total \$40.00.
 Banner Tel. Line, Pearl Crawford, Truro. Per mile \$8.00; Madison 5.75, \$46.00; Warren 1.50, \$12.00; total \$58.00.
 Barnes City & Nassau Mutual Tel. Line, Loren Grubb, Barnes City. Per mile \$9.50; Mahaska 5, total \$47.50.
 Barnes Mayflower & Grant Tel. Line, Lars A. Larson, Grant. Per mile \$2.75; Montgomery 8, total \$30.00.
 Barnes Tel. Line, Fred Shields, Lamoni. Per mile \$7.00; Ringgold 12, total \$84.00.
 Bartholomew Mutual Tel. Line, Charles E. Ashby, Wellman. Per mile \$7.50; Washington 10.50, total \$78.75.
 Batchelor Tel. Line, A. T. Lundstedt, Essex. Per mile \$8.00; Page 10, total \$80.00.

Bates Tel. Line, F. O. Wemer, Keswick. Keokuk, total assessment \$10.00.
 Bates Tel. Line, C. E. Rich, Glidden. Per mile \$8.00; Carroll 4.33, total \$34.64.
 Bayfield Mutual Tel. Line, Mrs. George Mills, Muscatine. Per mile \$11.00; Bayfield 4, total \$44.00.
 Muscatine 4, J. Herman Wuebker, Carroll. Carroll, total assessment \$8.50.
 H & B Tel. Line, J. Herman Wuebker, Carroll. Carroll, total assessment \$8.50.
 Beaconsfield & Ellston Tel. Line, F. F. Whitson, Beaconsfield. Per mile \$8.00; Beaconsfield 5.50, total \$44.00.
 Ringgold & Grand River Tel. Line, John Overholzer, Grand River. Per mile \$10.00; Decatur 3.13, \$31.30; Ringgold 1.34, \$13.40; total \$44.70.
 Bear Creek Mutual Tel. Co., M. E. Scott, Casey. Per mile \$11.00; Guthrie 10, total \$110.00.
 Bear Creek Tel. Line, Fred Eldridge, Rowley. Per mile \$6.00; Buchanan 6, total \$36.00.
 Bear Creek Tel. Line No. 15, W. H. McKinley, Brandon. Per mile \$6.00; Benton 8, total \$48.00.
 Bear Creek Valley Mutual Tel. Co., O. D. Vigers, Eldora. Per mile \$8.00; Hardin 7.50, total \$60.00.
 Bear Grove & Baker Tel. Co., Ona Morgan, Guthrie Center. Per mile \$8.50; Guthrie 25, total \$212.50.
 Bear Grove Mutual Tel. Line, Thomas Craven, Atlantic. Per mile \$8.00; Cass 9.25, total \$74.00.
 Beaver Creek Tel. Line, Otto Renken, Parkersburg. Per mile \$7.00; Grundy 5.50, total \$38.50.
 Beaver Tel. Line, Ed Struble, Castana. Per mile \$8.75; Monona 8, total \$70.00.
 Beaver Tel. Line No. 13, Luke Asnegan, Stout. Per mile \$8.00; Grundy 3, total \$24.00.
 Beaver Tel. Line No. 21, Luke Asnegan, Stout. Per mile \$11.00; Grundy 3.50, total \$38.50.
 Beaver Valley Mutual Tel. Co., Fred Dobbrunz, Eldora. Per mile \$9.00; Hardin 2.50, total \$22.50.
 Beckwith Tel. Co., Elmer C. Davis, Fairfield. Per mile \$9.00; Jefferson 5.75, total \$51.75.
 Bee Line Tel. Co., George Kramer, Muscatine. Per mile \$10.00; Muscatine 3, total \$30.00.
 Belle Plaine-Irving Tel. Line, S. A. McCandless, Belle Plaine. Per mile \$10.00; Benton 7, total \$70.00.
 Belinda Center Telephone Line, Orle Dachenback, Russell. Per mile \$7.00; Lucas 7, total \$49.00.
 Bell Tel. Co., Anton Park, Ventura. Per mile \$7.00; Cerro Gordo 7, \$49.00; Hancock 1, \$7.00; total \$56.00.
 Belmont Tel. Line, Henry Hartz, Davenport. Per mile \$6.00; Scott 6.25, total \$37.50.
 Ben Clark Tel. Co., John A. Scott, Hills, Minn. Per mile \$9.00; Lyon 9.75, total \$87.75.
 Bennett Brothers Tel. Line, D. A. Bennett, Lisbon. Cedar, total assessment \$8.00.
 Bennett Creek Tel. Co., O. L. Millard, Montour. Per mile \$10.00; Tama 4.50, total \$45.00.
 Bentley Tel. Line, Dewey Miller, Maquoketa. Per mile \$8.00; Jackson 1.50, total \$12.00.
 Benton & Mt. Ayr Tel. Line, F. D. Barker, Mt. Ayr. Per mile \$10.00; Ringgold 6.25, total \$62.50.
 Benton Tel. Co., A. H. Gillispe, Chariton. Per mile \$8.00; Lucas 5.50, total \$44.00.
 Bentonville Tel. Co., George D. Brewer, Cambria. Per mile \$7.00; Wayne-11, total \$77.00.
 Benton & West Point Tel. Co., Howard Cornellison, Benton. Per mile \$9.00; Ringgold 8, total \$72.00.
 Ber 1100 Tel. Line, A. G. Beinke, Harper. Per mile \$8.00; Keokuk 11, total \$88.00.
 Bethel Tel. Co., Bert Fischer, Delta. Per mile \$10.00; Keokuk 5, total \$50.00.
 Bethel Tel. Co., G. G. Jackson, Floris. Per mile \$9.00; Davis 5.25, total \$47.25.
 Bethel Tel. Co., E. A. Goodson, West Grove. Per mile \$9.00; Davis 7.75, total \$69.75.
 Bethesda Short Line, M. H. Steeve, Hepburn. Per mile \$12.00; Page 2.50, total \$30.00.
 Bethesda Tel. Co. Line No. 4, Ben Goecker, Clarinda. Per mile \$9.00; Page 7.50, total \$67.50.
 Bethesda Tel. Co. Line No. 8, Eldor Swanson, Hepburn. Per mile \$10.00; Page 3, total \$30.00.
 Beulah Tel. Line, Charles L. Howard, Toledo. Per mile \$12.00; Tama 3.80, total \$45.60.
 Beulah Telephone Line, W. H. Johnston, Barnes City. Per mile \$8.00; Poweshiek 5, total \$40.00.
 Biddleman Tel. Line, W. E. McCracken, Thornburg. Keokuk, total assessment \$21.00.
 Bidwell Mutual Tel. Line, A. C. Rose, Blakesburg. Per mile \$6.25; Wapello 12.50, total \$84.38.
 Bidwell Tel. Line, Wm. A. Petersen, Muscatine. Muscatine, total assessment \$10.00.
 Big Ben Tel. Co., George Lange, Paullina. Per mile \$11.00; Cherokee 2, \$22.00; O'Brien 40.87, \$449.57; Sioux 1, \$11.00; total \$482.57.

Big Four Cooperative Tel. Ass'n., L. F. Burgess, Eldora. Hardin, total assessment \$10.00.

Big Four Line, George Brinks, Boyden. Per mile \$13.00; Sioux 5, total \$45.00.

Big Four Line of Millersburg, Charles Schaffner, Millersburg. Per mile \$20.00; Iowa 5.0, total \$10.00.

Big Four Line of Norway, M. Gessner, Jr., Newhall. Per mile \$10.00; Benton 2.25, total \$22.50.

Big Four Line No. 6, C. L. Gormley, Nodaway. Per mile \$6.00; Adams 9, total \$54.00.

Big Four or Line No. 11, G. J. Roorda, Harvey. Per mile \$11.00; Marion 4, total \$44.00.

Big Four Mutual Tel. Line, N. G. Kessler, Kalona. Per mile \$9.00; Washington 5, total \$45.00.

Big Four Tel. Co., B. L. Hummel, Newton. Per mile \$9.00; Jasper 19, total \$90.00.

Big Four Tel. Co., Ernest Geertz, Atalissa. Per mile \$8.50; Muscatine 2.50, total \$21.25.

Big Four Tel. Co., Clarence Walz, Tama. Per mile \$5.00; Tama, 4.75, total \$38.00.

Big Four Tel. Co., John D. Elliott, Prole. Per mile \$10.00; Warren 3.50, total \$35.00.

Big Four Tel. Co., J. D. Brickley, Winthrop. Buchanan, total assessment \$10.00.

Big Four Tel. Line, Fred J. Best, Glidden. Per mile \$8.50; Carroll 7.00, total \$60.25.

Big Four Tel. Line, Delbert Plowman, Douds. Per mile \$8.00; Van Buren 11.50, total \$92.00.

Big Four Tel. Line, L. R. Allen, Russell. Lucas, total assessment \$20.00.

Big Four Tel. Line, G. E. Ferren, Plano. Per mile \$7.00; Appanoose 3.50, total \$24.50.

Big Four Tel. Line, W. A. Holbrook, Corning. Per mile \$2.50; Adams 5.75, total \$14.37.

Big Four Tel. Line, Charles Linn, Bloomfield. Per mile \$6.00; Davis 8, total \$48.00.

Big Four Tel. Line, John Ferry, Toledo. Tama, total assessment \$7.40.

Big Grove Township Tel. Co., E. C. Reiss, Garrison. Per mile \$10.00; Benton 14, total \$140.00.

Big Grove & Union Township Mutual Tel. Co., Herman Schneider, Keystone. Per mile \$10.00; Benton 13.50, total \$135.00.

Big Rock Tel. Co., W. F. Doepke, Waterloo. Per mile \$11.00; Black Hawk 23.50, total \$258.50.

Big Sioux Tel. Line No. 13, G. S. Stensland, Inwood. Per mile \$7.00; Lyon 15, total \$105.00.

Big Two Tel. Line, C. W. Craven, Newton. Per mile \$6.00; Jasper 7, total \$42.00.

Big Woods Tel. Co., Henry Sanger, Maquoketa. Per mile \$7.00; Jackson 4, total \$28.00.

Bingo Tel. Line, E. M. Van Tassel, Winthrop. Per mile \$4.50; Buchanan 5, total \$22.50.

Bismark Mutual Tel. Co., J. L. Lowe, What Cheer. Per mile \$8.00; Keokuk 7.50, total \$60.00.

Blackberry Tel. Line, Floyd Hopkins, Chariton. Per mile \$13.00; Lucas 3.50, total \$45.50.

Black Diamond Tel. Co., M. B. Kendrick, New Market. Per mile \$9.00; Page 1, \$9.00; Taylor 3, \$81.00; total \$90.00.

Black & Johnson Tel. Line, C. R. Buchanan, Truro. Per mile \$7.00; Madison 5.25, total \$36.75.

Black Tel. Line, George Schwarck, Grundy Center. Per mile \$7.00; Grundy 6.75; total \$47.25.

Blair Ferry Tel. Line, J. T. Howard, Marion. Per mile \$9.00; Linn 6, total \$54.00.

Blairtown Straight Line Tel. Line, M. F. Bruch, Blairtown. Per mile \$16.00; Benton 4.50, total \$72.00.

Bland & Donnelly Tel. Line, J. J. Canedy, Walker. Per mile \$8.00; Buchanan 3, \$24.00; Linn 2.50, \$20.00; total \$44.00.

"B" Line Tel. Co., Harry Crawford, Gladbrook. Per mile \$6.00; Tama 7.50, total \$45.00.

Blockton-Platteville Telephone Line, Mrs. W. H. Adkins, Blockton. Per mile \$16.00; Ringold 1, \$16.00; Taylor 2.50, \$40.00; total \$56.00.

Bloomfield & Drakeville Tel. Line, H. R. Parks, Bloomfield. Per mile \$11.00; Davis 5, total \$55.00.

Blue Bell Telephone Line, Henry Teitsch, Muscatine. Per mile \$9.00; Muscatine 4, total \$36.00.

Blue Grass Tel. Line, Charles H. Neidt, Truro. Per mile \$8.00; Madison 4.25, total \$34.00.

Blue Grass Township Tel. Co., E. A. Otto, Walcott. Per mile \$12.00; Scott 2.75, total \$33.00.

Blue Ribbon Telephone Co. of Dysart, George McNamee, Dysart. Per mile \$10.00; Tama 2.25, total \$22.50.

Blue Ribbon Tel. Line, J. E. Clauton, Laurens. Per mile \$11.00; Pocahontas 5.50, total \$60.50.

Blue Ribbon Tel. Co., John Myers, Sutherland. Per mile \$9.00; O'Brien 4, total \$36.00.

Bluff Creek Central Tel. Co., Mrs. Radford Cobb, Lovilia. Per mile \$7.00; Monroe 3, total \$56.00.

Bluff Road Tel. Co., H. W. Funck, Muscatine. Per mile \$10.00; Muscatine 2.50, total \$25.00.

Bluff Tel. Line, G. P. Gerhard, Fairport. Per mile \$8.00; Muscatine 6, total \$48.00.

Bluff Tel. Line, C. C. Klingaman, Winterset. Per mile \$3.50; Madison 7.50, total \$26.25.

"B" & "M" Farmers Mutual Tel. Co., J. Hylton Abbey, Bridgewater. Per mile \$8.00; Adams 4.50, total \$40.00.

Boardman & Wagner Tel. Co., Nicholas Thiller, Elkader. Per mile \$10.00; Clayton 9, total \$90.00.

Bobstreet Tel. Co., Joseph L. Hickman, Winthrop. Per mile \$12.00; Buchanan 2, total \$36.00.

Bob White Tel. Line, Orin Thomas, Lorimor. Per mile \$8.50; Madison 7.50, total \$63.75.

Bohemian Tel. Line, J. W. Benish, Cedar Rapids. Per mile \$8.00; Linn 8, total \$64.00.

Bohemian Telephone Line, Joe Podhapyk, Clutier. Per mile \$9.00; Tama 14, total \$126.00.

Bona Valley Tel. Line, Otis H. Conn, Atlantic. Per mile \$8.50; Cass 2.50, total \$21.25.

Boulder Private Line, R. R. Hatch, Central City. Per mile \$9.00; Linn 6, total \$54.00.

Bonslough, Thomas Private Line, Monona, total assessment \$8.00.

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

Bowser Tel. Co., H. C. Henderson, Central City. Per mile \$12.00; Linn 6, total \$72.00.

Brand Mutual Tel. Co., Frank Long, Plano. Per mile \$8.50; Appanoose 3.50, total \$29.75.

Braun Tel. Line, B. F. Nichols, Nichols. Per mile \$8.00; Muscatine 4.50, total \$36.00.

Breda & Arcadia Tel. Line, Joseph Lengeling, Breda. Per mile \$10.00; Carroll 4.50, total \$45.00.

Breezy Hill Tel. Co., Fred Donaldson, Center Point. Per mile \$9.00; Linn 3, total \$27.00.

Bridgeport No. 7 Tel. Line, Dave Denly, Truro. Per mile \$7.00; Clarke 2, \$14.00; Madison 3.50, \$24.50; total \$38.50.

Bridges Mutual Tel. Line, Glen Weed, Bloomfield. Per mile \$10.00; Davis 6, total \$60.00.

Briscoe & Cumberland Mutual Tel. Co., Edd Logue, Cumberland. Per mile \$9.00; Adams 4, \$36.00; Cass 30.50, \$274.50; total \$310.50.

Briscoe Grant Mutual Tel. Line, Niels O. Roberts, Grant. Per mile \$9.00; Cass 3.75, \$33.75; Montgomery 3.75, \$33.75; total \$67.50.

Bristol Farmers Tel. Line, A. H. Finckh, Lime Springs. Per mile \$10.00; Howard 3.50, total \$35.00.

Bristol Mutual Tel. Co., C. E. Leonard, Farlin. Per mile \$10.00; Greene 25, total \$250.00.

Britt & Crystal Farmers Tel. Co. No. 1, E. H. Olson, Britt. Per mile \$10.00; Hancock 35, total \$350.00.

Broad Horn Tel. Line, Garry D. Black, St. Charles. Per mile \$10.00; Madison 3, \$30.00; Warren 2.50, \$25.00; total \$55.00.

Brompton Tel. Co., M. E. Boardman, Blakesburg. Per mile \$10.00; Monroe 4, total \$40.00.

Brooke Tel. Line, Fred Plagman, Aurelia. Per mile \$8.00; Buena Vista 11, total \$88.00.

Brooke Tel. Line No. 1, W. E. Meyer, Petersen. Per mile \$10.00; Buena Vista 3.75, \$37.50; Cherokee 5.0, \$50.00; Clay 1.75, \$17.50; total \$60.00.

Brookside Tel. Co., Will C. Fairley, Mechanicsville. Per mile \$8.00; Cedar 4.25, \$34.00; Jones 11.75, \$94.00; total \$128.00.

Brown Creek Co-operative Rural Tel. Co., Warren Peterson, Estherville. Per mile \$10.00; Emmet 12, total \$120.00.

Brown & Shaffer Tel. Line, George L. Brown, Wellman. Per mile \$11.00; Washington 4.75, total \$51.25.

Bruers Way Tel. Line, Mary Bruere, Bussey. Per mile \$9.00; Marion 5, total \$45.00.

Brush College & State Line Mutual Tel. Co., Lester Hoover, Blockton. Per mile \$10.00; Ringold 4.50, total \$45.00.

Brush Creek Tel. Co., A. F. Chapman, Woodburn. Per mile \$10.00; Clarke 3, total \$30.00.

Brush Short Line, E. C. Fisher, Milton. Van Buren, total assessment \$7.50.

Brush Tel. Line, Chris A. Yoder, Kalona. Per mile \$9.50; Johnson 5.25, \$49.88; Washington 2.50, \$23.75; total \$73.63.

Brushy Tel. Co., Elmer E. Poush, Russell. Per mile \$7.00; Lucas 8.50, \$59.50; Wayne 5.0, \$35.00; total \$63.00.

Bryant Line, Frank Bryant, Grand River. Per mile \$9.00; Decatur 4, \$36.00; Ringold 2, \$18.00; total \$54.00.

Buchanan Tel. Co., C. A. Johnson, Braddyville. Per mile \$8.50; Page 9, total \$76.50.

Buckeye Farmers Mutual Tel. Co. No. 37, Emil Vierkandt, Alden. Per mile \$9.00; Hardin 8, total \$72.00.
 Buckeye Farmers Mutual Tel. Co. No. 49, Harry Nassen, Radcliffe. Per mile \$7.00; Hardin 5.50, total \$38.50.
 Buckeye Valley Tel. Co., George W. Raabe, Belle Plaine. Per mile \$10.00; Benton 5, total \$50.00.
 Buffalo & Blue Grass Tel. Co., Harry E. Daurer, Blue Grass. Per mile \$9.00; Scott 6, total \$54.00.
 Buffalo Creek Tel. Line No. 4400, Charles A. Banker, Chaplin. Per mile \$12.00; Franklin 2.33, total \$30.29.
 Buffalo Mutual Tel. Line, Roy Hermon, Winterset. Per mile \$11.00; Madison 4, total \$44.00.
 Buffalo Township Tel. Co. No. 1, C. Reibsamem, Titonka. Per mile \$10.00; Kossuth 10.50, total \$105.00.
 Buffalo Township Tel. Co., J. P. Sterneson, Buffalo Center. Per mile \$12.50; Kossuth 9.25, \$115.63; Winnebago 61, \$762.50; total \$878.13.
 Buffalo Valley Tel. Co., M. J. Potwin, Aurora. Per mile \$8.50; Buchanan 12.50, total \$114.75.
 Buffalo Valley Tel. Co., Joseph B. McKay, Winthrop. Per mile \$5.00; Buchanan 13.50, total \$67.50.
 Buffalo Wallow Tel. Line, C. Henry Clark, Albia. Per mile \$8.00; Monroe 8, total \$64.00.
 Bull Moose No. 33 Tel. Line, M. E. Olson, Algona. Per mile \$9.00; Kossuth 11.50, total \$103.50.
 Bunker Hill Mutual Tel. Line, R. A. Davisson, Wellman. Per mile \$15.00; Washington 4.50, total \$67.50.
 Bunker Hill Telephone Ass'n, Harlan Russell, Anamosa. Per mile \$11.50; Jones 5.50, total \$63.25.
 Bunker Hill Tel. Co., H. E. Thomas, Ventura. Per mile \$9.00; Cerro Gordo 3, total \$27.00.
 Bunker Hill Tel. Line, Joe Ladely, Deep River. Per mile \$7.00; Iowa 6.75, \$47.25; Keokuk 4.50, \$31.50; total \$78.75.
 Bunker Hill Tel. Line, A. C. Paustian, Wilton Junction. Per mile \$13.00; Cedar 9, total \$117.00.
 Burchinal Clear Lake Tel. Co., Iver Hodenfield, Clear Lake. Per mile \$9.00; Cerro Gordo 13, total \$117.00.
 Burlington Road Line, Ed Healy, Letts. Per mile \$7.00; Muscatine 3, total \$21.00.
 Burlington Way Tel. Line, T. W. Johnson, Walker. Per mile \$10.00; Linn 4.25, total \$42.50.
 Burr Oak Rural Line, Eber Waters, Marshalltown. Per mile \$6.00; Marshall 5.50, total \$33.00.
 Burr Oak Tel. Co., Riley Lee, Gravity. Per mile \$10.00; Taylor 5, total \$50.00.
 Burr Oak Tel. Co. No. 7, Earl Gratias, Nora Springs. Per mile \$9.00; Cerro Gordo 4, total \$36.00.
 Burr Oak Tel. Line, John Havenstein, Leighton. Per mile \$8.00; Mahaska 7.50, \$60.00; Marion .50, \$4.00; total \$64.00.
 Burr Oak Tel. Line, F. A. Mortimore, Linden. Per mile \$10.00; Dallas .25, \$2.50; Guthrie 3.25, \$32.50; total \$35.00.
 Burr Oak Tel. Line, Mrs. Bertha Grapp, Clarksville. Per mile \$9.00; Butler 6.50, total \$58.50.
 Burr Oak Tel. Line, Pete Jorgeson, Garwin. Per mile \$10.00; Tama 3.50, total \$35.00.
 Burton & Grant Mutual Tel. Co., Roy Penfold, Grant. Per mile \$7.00; Adams 5, \$35.00; Montgomery 3, \$21.00; total \$56.00.
 Bushy Ridge Tel. Line, F. L. Berger, Toledo. Per mile \$8.00; Tama 4.50, total \$38.88.
 Business Corner Mutual Tel. Line, C. W. Shelly, Ollie. Per mile \$8.00; Keokuk 6, total \$48.00.
 Bussey & Sherman Tel. Co., George S. Ellis, Bussey. Per mile \$8.00; Marion 6.50, total \$52.00.
 Busy Bee Tel. Line, Willard Hennesy, Toledo. Per mile \$9.00; Tama 7.25, total \$65.25.
 Buttrville Tel. Co. (East End), Thomas McGee, Montour. Per mile \$12.00; Tama 2.25, total \$27.00.
 Buttrville Tel. Co. (West End), F. F. Hines, Montour. Per mile \$11.00; Marshall 5.0, \$5.50; Tama 4.50, \$49.50; total \$55.00.
 Byron Pine Creek Tel. Line, Kenneth Freeman, Independence. Per mile \$8.00; Buchanan 6, total \$48.00.
 Byron Township Tel. Line, J. P. Hamilton, Independence. Per mile \$8.00; Buchanan 5, total \$40.00.
 Callathump Short Line, O. E. Brown, Alerton. Per mile \$10.00; Wayne 3.25, total \$32.50.
 Calmar Co-Operative Tel. Co., A. A. Olson, Calmar. Per mile \$14.00; Winnebago 26.50, total \$371.00.
 Calumet & Willow Creek Rural Tel. Co., W. B. Scott, Calumet. Per mile \$10.00; Cherokee .75, \$7.50; O'Brien 15.75, \$157.50; total \$165.50.
 Campbells Grove Tel. Line No. 1, Lee W. Osgood, Marshalltown. Per mile \$9.00; Marshall 2.50, total \$22.50.

Campbells Grove No. 2 on 10, H. K. Anderson, Marshalltown. Marshall, total assessment \$10.00.
 Camp Creek Farmers Tel. Line, Frank Chez, Kalona. Per mile \$8.00; Washington 8.17, total \$65.36.
 Cannon Ball Tel. Co., Seth Baird, Douds. Per mile \$8.00; Van Buren 9, total \$72.00.
 Carbon & Penfold Tel. Line, Harry Gaskill, Carbon. Per mile \$6.50; Adams 7.12, total \$46.28.
 Carl Farmers Mutual Tel. Co., W. J. Homan, Corning. Per mile \$8.00; Adams 29, total \$240.00.
 Carlton Tel. Line, Fred V. Waller, Marshalltown. Per mile \$10.00; Marshall 2.75, total \$37.50.
 Carnavon-Breda Tel. Line, F. C. Jacobs, Carnavon. Per mile \$9.00; Carroll 4.50, \$40.50; Sac 9.50, \$85.50; total \$126.00.
 Carnforth & Victor Tel. Line, George Lyman, Brooklynn. Per mile \$12.00; Poweshiek 4.50, total \$54.00.
 Carroll & Calhoun Counties Tel. Co., James Davis, Lake City. Per mile \$9.00; Calhoun 3.75, \$33.75; Carroll 3.75, \$33.75; total \$67.50.
 Carroll and Sac County Line, Conrad Tiefenthaler, Wall Lake. Per mile \$9.00; Carroll 5, \$45.00; Sac 5, \$45.00; total \$90.00.
 Carroll Tel. Co., F. H. Gebhardt, Toledo. Per mile \$7.00; Tama 14.25, total \$99.75.
 Carroll Township Mutual Tel. Co., Emil Hansen, Sheldon. Per mile \$10.00; O'Brien 38, \$380.00; Sioux 12, \$120.00; total \$500.00.
 Cass Tel. Co., S. Sigma, Alton. Per mile \$10.00; Sioux 68, total \$680.00.
 Cass Center Mutual Tel. Line, Ralph Pollock, Atlantic. Per mile \$9.00; Cass 442, total \$39.78.
 Cass Independent Tel. Line, Frank Thorp, Panora. Per mile \$9.00; Guthrie 4.50, total \$40.50.
 Cass Tel. Co., Wenchy Marek, Anamosa. Per mile \$8.00; Jones 23.50, \$188.00; Linn .25, \$2.00; total \$190.00.
 Cedar Bend Tel. Ass'n, Frank Gulick, Mt. Auburn. Per mile \$8.00; Benton 4.50, total \$36.00.
 Cedar Central Rural Tel. Co., C. W. Anderson, Larabee. Per mile \$9.00; Cherokee 12.50, total \$112.50.
 Cedar Creek Tel. Co., T. D. Hunt, Churdan. Per mile \$8.00; Greene 15, total \$120.00.
 Cedar Grove Mutual Tel. Line Alfred Standing, Earlham. Per mile \$7.50; Dallas 5.50, \$41.25; Madison .50, \$3.75; total \$45.00.
 Cedar Mutual Tel. Co., J. G. Anderson, Lohrville. Per mile \$12.00; Calhoun 40.50, total \$486.00.
 Cedar Pole Tel. Co. No. 6, Claude Burley, Chariton. Per mile \$9.00; Lucas 9, total \$81.00.
 Cedar River Tel. Co., George M. Lincoln, Moscow. Per mile \$8.00; Muscatine 7, total \$56.00.
 Cedar Tel. Line, Claude R. King, Lime Springs. Per mile \$8.00; Howard 6, total \$48.00.
 Cedar Tel. Line, H. H. Fagan, Mt. Auburn. Per mile \$11.00; Benton 19.25, total \$211.75.
 Cedar Tel. Line, C. B. Stienmeitz, Forest City. Per mile \$10.00; Hancock 7.50, total \$75.00.
 Cedar Township Tel. Co., Floyd H. Bond, Russell. Per mile \$12.00; Lucas 2.75, total \$32.40.
 Cedar Valley Columbia Tel. Co., Dwight Carruthers, Columbia. Per mile \$8.00; Marion 2.25, \$18.00; Monroe 1, \$8.00; total \$26.00.
 Cedar Valley Mutual Tel. Line, L. V. Beary, Lovilia. Per mile \$7.50; Monroe 4, total \$30.00.
 Cedar Valley Tel. Co., Elmer R. Ward, Center Point. Per mile \$9.00; Linn 4, total \$36.00.
 Cedarville No. 2 Tel. Line, R. W. Geertz, West Liberty. Per mile \$9.00; Muscatine 3.25, total \$65.25.
 Cemetery Ridge Tel. Line, W. F. Berry, Lewis. Per mile \$6.50; Cass 5.75, total \$37.38.
 Centennial No. 44 Tel. Line, S. G. Clauson, Russell. Per mile \$8.50; Lucas 7.50, total \$63.75.
 Center Farmers Mutual Tel. Line, Roy Hawk, Hedrick. Per mile \$20.00; Keokuk 2.50, total \$50.00.
 Center Grove Tel. Co., John Schlapkohl, Durant. Per mile \$11.00; Muscatine 10, total \$110.00.
 Center Hill Tel. Line, L. M. McGuire, West Liberty. Muscatine, total assessment \$10.00.
 Center Mutual Tel. Co., H. P. H. Wedemeyer, Adair. Per mile \$9.50; Guthrie 14, total \$133.00.
 Center North Putnam Tel. Line No. 4, Charles Tichy, Ely. Per mile \$15.00; Linn 2, total \$30.00.
 Center Point Green's Grove & Toddville Tel. Co., G. W. Newman, Toddville. Per mile \$8.00; Linn 7, total \$56.00.
 Center Point & Lewis Bottom Independent Tel. Line, W. W. Andrews, Shellsburg. Per mile \$7.00; Linn 7, total \$49.00.

Center Rural Tel. Co., F. E. Matteson, Grinnell. Per mile \$9.00; Jasper 2.90, \$25.10; Poweshiek 35, \$3.15; total \$38.25.

Center Tel. Co., Leonard Thompson, Lake Mills. Per mile \$10.00; Winnebago 37.25, \$372.50; Worth 75, \$7.50; total \$380.00.

Center Tel. Co., S. A. Peterson, Oakley. Per mile \$9.00; Lucas 6.50, total \$58.50.

Centerville Tel. Co. No. 16, W. T. Ryan, La Motte. Per mile \$8.00; Jackson 7, total \$56.00.

Centerville Tel. Line, R. L. Sutter, Aurora. Per mile \$9.50; Buchanan 2.50, total \$52.25.

Central Iowa Township Tel. Line, Herman P. H. Rehbehn, Atalissa. Per mile \$11.00; Cedar 4.62, \$50.82; Muscatine 1.75, \$19.25; total \$70.07.

Central Tel. Line, Otto Timm, Victor. Per mile \$8.50; Iowa 5.50, \$46.75; Poweshiek 3, \$25.50; total \$72.25.

Champion Hill Tel. Line, John H. Arnold, Atalissa. Per mile \$8.00; Muscatine 6, total \$48.00.

Champion Rock Creek Tel. Co., C. E. Powers, Kellogg. Per mile \$8.00; Jasper 11, total \$88.00.

Chapin Tel. No. 603, A. E. Scott, Chapin. Per mile \$10.00; Franklin 2.00, total \$23.00.

Chariton Myers Tel. Line, C. C. Poush, Chariton. Per mile \$6.00; Lucas 2.00, total \$57.00.

Charles City & Farmers Mutual Tel. Co., Charles Hirsch, Charles City. Per mile \$14.00; Chickasaw 32, \$448.00; Floyd 234.51, \$3,233.14; total \$4,711.14.

Charter Oak Farmers Tel. Line, Ben Balvin, Clutier. Per mile \$8.00; Tama 6.25, total \$50.00.

Charter Oak Tel. Co., V. P. Lynn, Osceola. Per mile \$9.50; Clarke 3.50, total \$33.25.

Charter Oak Tel. Co., A. F. Little, Murray. Clarke, total assessment \$10.00.

Charter Oak Tel. Line, J. L. Overholzer, Grand River. Per mile \$9.00; Decatur 6, total \$54.00.

Chelsea & Burr Oak Tel. Co., Orle W. Beck, Chelsea. Per mile \$5.25; Poweshiek 7, \$36.75; Tama 5, \$26.25; total \$63.00.

Chelsea Star Tel. Line No. 1, O. P. Boyer, Chelsea. Per mile \$8.00; Poweshiek 8.75, \$70.00; Tama 4.25, \$34.00, total \$104.00.

Chequest Farmers Tel. Co., F. S. Harryman, Douds. Per mile \$10.00; Van Buren 9.40, total \$94.00.

Chequest Tel. Line, Eph Sloan, Floris. Per mile \$9.50; Davis 7, total \$66.10.

Cherokee & Meriden Mutual Tel. Line, J. A. McDonald, Cherokee. Per mile \$9.00; Cherokee 9, total \$81.00.

Cherry Grove Tel. Co., W. B. Meeks, Martelle. Per mile \$9.00; Jones 5, total \$45.00.

Cherry Tel. Lines Nos. 2 & 12, L. F. Chalupvick, Clutier. Per mile \$10.00; Tama 14.50, total \$145.00.

Chester Bell Tel. Co., H. G. Sutton, Grinnell. Per mile \$10.00; Poweshiek 4, total \$40.00.

Chester & Grinnell Tel. Line, Ralph Sherman, Grinnell. Per mile \$9.50; Jasper 25, \$238; Poweshiek 5.75, \$54.62; total \$57.00.

Chestnut Tel. Line, John Hayek, Toledo. Per mile \$8.00; Tama 7, total \$56.00.

Chillicothe & Munterville Tel. Ass'n, J. F. Lock, Blakesburg. Per mile \$8.00; Wapello 11, total \$88.00.

Chillicothe Mutual No. 2, George Bowen, Chillicothe. Per mile \$9.00; Wapello 5, total \$45.00.

Chisholm & Avery Tel. Co., J. C. Johnston, Albia. Per mile \$9.00; Monroe 8.50, total \$76.50.

Christian Hill Tel. Line, Leslie J. Dockum, Hampton. Per mile \$7.50; Franklin 5, total \$37.50.

Churchill Co-Operative Tel. Line, Louis Smith, Armstrong. Per mile \$10.00; Emmet 5.25, \$52.50; Kossuth 25, \$250; total \$55.00.

Churchill Mutual Tel. Line, P. H. Knock, Holland. Per mile \$7.50; Grundy 14.75, total \$112.63.

Churchville Tel. Line, F. J. Mulhern, Churchville. Per mile \$9.25; Madison 3.50, \$32.38; Warren 5.25, \$48.56; total \$80.94.

Citizens Mutual Tel. Co., Ernest P. Nelson, Forest City. Per mile \$13.00; Winnebago 61, total \$793.00.

Clarinda Bethesda Northwestern Tel. Line, O. H. Steeve, Clarinda. Per mile \$7.50; Page 12.50, total \$93.75.

Clarinda & Bethesda Tel. Co., Emory Wagoner, Clarinda. Per mile \$9.00; Page 11.50, total \$103.50.

Clarinda & Lee Grove Tel. Co., E. F. Bell, Clarinda. Per mile \$10.00; Page 3.50, total \$35.00.

Clarinda No. 4 Tel. Line, R. K. Kenagy, Clarinda. Per mile \$8.00; Page 9, total \$72.00.

Clarinda & Shambaugh Mutual Tel. Co., James U. McKeown, Clarinda. Per mile \$9.00; Page 10.50, total \$94.50.

Clark Brown Grain Co., P. E. Ford, Nevada. Greene, total assessment \$8.00.

Claude Chismore Line, Bill Smith, Quasqueton, Buchanan, total assessment \$7.50.

Clauton Valley Farmers Tel. Line, P. L. Lindsley, St. Charles. Per mile \$11.00; Madison 3.25, \$35.75; Warren 5.50, \$60.50; total \$96.25.

Clay Center Tel. Line No. 2, Henry C. Kitzman, Beaman. Per mile \$10.00; Grundy 2.50, total \$35.00.

Clay Hill Co-operative Tel. Line, John Wilkins, Waverly. Per mile \$16.00; Bremer 7.5, total \$28.00.

Clear Creek Central Mutual Tel. No. 6, John B. Weber, Harper. Per mile \$9.00; Keokuk 13, total \$104.00.

Clear Creek Mutual Tel. Co., D. J. Beary, Lovilia. Per mile \$8.50; Marion 2.25, \$19.12; Monroe 4, \$34.00; total \$53.12.

Clear Creek Mutual Tel. Co., M. A. Heisdorffer, Keota. Per mile \$9.00; Keokuk 5.25, total \$47.25.

Clearfield & Diagonal Tel. Line, H. G. Grace, Diagonal. Per mile \$8.00; Ringgold 9, total \$72.00.

Clearfield & Lenox Tel. Line, F. M. Henderson, Lenox. Per mile \$11.00; Taylor 13, total \$209.00.

Clearfield & Southwestern Tel. Co., Lyle Nelson, Clearfield. Per mile \$8.00; Taylor 12, total \$96.00.

Clear Lake Tel. Co. No. 300, J. J. Ziegler, Jr., Albert City. Per mile \$9.00; Pocahontas 10.50, total \$94.50.

Clear Tel. Line, G. R. Wescot, Linden. Dallas, total assessment \$15.00; Guthrie, total assessment \$15.00, total \$30.00.

Cleghorn Farmers Mutual Tel. Co., Wm. Horstman, Cleghorn. Per mile \$9.00; Cherokee 10, total \$90.00.

Cleghorn Southern Tel. Co., F. E. Fuhrman, Cleghorn. Per mile \$11.00; Cherokee 17.50, total \$192.50.

Clement & Elgin Tel. Co., J. F. Miller, Jr., Elgin. Per mile \$9.00; Fayette 32, total \$288.00.

Cleveland Central Mutual Tel. Co., G. F. Young, Rock Rapids. Per mile \$8.00; Lyon 9, total \$72.00.

Cleveland Township Tel. Co., Herman Hamann, Alford. Per mile \$9.00; Lyon 14, total \$126.00.

Climax Imogene Line No. 3, A. W. Hunt, Imogene. Per mile \$6.00; Montgomery 2, \$12.00; Page 1, \$6.00, total \$18.00.

Clinton Center Tel. Line, Guy Duden, Allerton. Per mile \$8.00; Wayne 14, total \$112.00.

Clinton Tel. Line, Merritt Duden, Allerton. Per mile \$9.00; Wayne 9, total \$81.00.

Clover Creek Tel. Co., John O'Connor, Lone Tree. Per mile \$8.00; Johnson 7.75, total \$62.00.

Clover Dale Tel. Line, L. S. Rockhill, Larchwood. Per mile \$9.00; Lyon 4.75, total \$42.75.

Clover Dale Tel. Line, B. F. Rohwer, Paulina. Per mile \$8.50; O'Brien 4.25, total \$36.13.

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

Cloverleaf Tel. Line, Joe E. Plotz, Norway. Per mile \$8.00; Benton 3.50, \$28.00; Iowa 2.50, \$20.00; total \$48.00.

Clover Leaf Tel. No. 42, Howard Morris, Beacon. Per mile \$9.00; Mahaska 3, total \$27.00.

Clover Leaf Threshing Telephone Co., Harry Messer, Dysart. Per mile \$11.00; Tama 2.25, total \$24.75.

Cluster Tel. Co. No. 2, Henry Fastman, Hepburn. Per mile \$14.00; Page 1.50, total \$21.00.

Coal Creek and What Cheer Tel. Line, B. L. Middleton, What Cheer. Per mile \$11.00; Keokuk 8, \$88.00; Mahaska 2, \$22.00; total \$110.00.

Codfish Tel. Co., Fred Beck, Maquoketa. Per mile \$10.00; Jackson 5, total \$50.00.

Coin & College Springs Star Tel. Co., Wils Little, Coin. Per mile \$10.00; Page 13, total \$130.00.

Coin Yorktown Tel. Co., Herman Handorf, Coin. Per mile \$7.50; Page 29, total \$217.50.

Colfax Baby Tel. Line, George Hook, Wellsburg. Per mile \$8.00; Grundy 8, total \$64.00.

Colfax Mutual Tel. Line, J. A. Franken, Holland. Per mile \$9.00; Grundy 6, total \$54.00.

College Corner Tel. Co., G. T. Jenkin, Dexter. Per mile \$11.00; Guthrie 6, total \$66.00.

College Springs & Braddyville Farmers Tel. No. 1, Wm. McAlfin, Braddyville. Per mile \$10.00; Page 8.50, total \$85.00.

College Springs & Braddyville Farmers Tel. Line No. 2, H. E. Osborn, Braddyville. Per mile \$8.00; Page 9, total \$72.00.

College Springs & Shambaugh Tel. Co., I. L. McKinley, Shambaugh. Per mile \$9.00; Page 7, total \$63.00.

College Springs & State Line Tel. Co., Isaac Horning, Blanchard. Per mile \$9.00; Page 6.25, total \$56.25.

College Springs Stub Line, Scott McClarnon, Shambaugh. Per mile \$8.00; Page 3.25, total \$26.00.

College Springs & Yorktown Tel. Co., Harry B. Standage, Clarinda. Per mile \$6.00; Page 17, total \$102.00.

College Township Central Tel. Line No. 8, John S. Milligan, Cedar Rapids. Per mile \$8.00; Linn 11.50, total \$92.00.

Columbia Mutual Tel. Line, L. S. Whiting, Eldora. Per mile \$8.00; Grundy 1.50, \$12.00; Hardin 5.50, \$44.00; total \$56.00.
 Concord Bell Tel. Co., E. D. Hammond, Garner. Per mile \$10.00; Hancock 15, total \$150.00.
 Concord Mutual Tel. Co., L. E. Clark, Shannon City. Per mile \$8.00; Ringgold 2, \$16.00; Union 2, \$16.00; total \$32.00.
 Concord Tel. Co., A. C. Johnson, Radcliffe. Per mile \$12.00; Hardin 12, total \$144.00.
 Concord Tel. Line, Bert Bare, Indianola. Per mile \$9.00; Warren 3, total \$27.00.
 Concord Township Tel. Co. Line 315, E. G. Gard, Sioux City. Per mile \$9.00; Woodbury 6.50, total \$58.50.
 Cone Tel. Co., Will Zimpe, Tracer. Per mile \$10.00; Tama 9.25, total \$92.50.
 Con Falls Tel. Co., W. H. Pudd, Swisher. Per mile \$12.50; Johnson 22, total \$275.00.
 Confidence & Bethlehem Straight Tel. Line, Orval Green, Russell. Per mile \$8.00; Wayne 7, total \$56.00.
 Conn Tel. Line, Dan A. Conn, Parkersburg. Per mile \$5.00; Butler 6.12, total \$30.65.
 Cono Center Tel. Line, Jacob Arnold, Walker. Per mile \$8.50; Buchanan 4, \$34.00; Linn 1, \$8.50, total \$42.50.
 Cono & Quasqueton Tel. Line, Carl Peterson, Rowley. Per mile \$10.00; Buchanan 6, total \$60.00.
 Conway & Blockton Tel.-South End, Connor Stephens, Blockton. Per mile \$10.00; Taylor 6, total \$60.00.
 Conway County Farm Mutual Tel. Ass'n, G. W. Hough, Conway. Per mile \$8.00; Taylor 5.50, total \$44.00.
 Conway Short Line, F. C. Cooper, Conway. Per mile \$12.50; Taylor 5, total \$62.50.
 Conway & Waubousie Tel. Line, E. R. Bowen, Conway. Per mile \$10.00; Taylor 7, total \$70.00.
 Coon Grove Tel. Co., Sam C. Thompson, Thompson. Per mile \$10.00; Winnebago 21.75, total \$217.50.
 Coon Hollow Tel. Line, Mrs. A. Nelson, Pella. Per mile \$8.00; Marion 4.50, total \$32.00.
 Coon Valley Mutual Tel. Ass'n, Ira T. Stanley, Earlham. Per mile \$5.00; Dallas 6, \$30.00; Madison 5.0, \$2.50; total \$32.50.
 Coon Valley Mutual Tel. Co., F. C. Blair, Yetter. Per mile \$11.00; Calhoun 1, \$11.00; Sac 15, \$165.00; total \$176.00.
 Coon Valley Tel. Co., Clarence E. Dickson, Glidden. Per mile \$7.00; Carroll 10, total \$70.00.
 Coon Valley Tel. Co., Clarence Fallor, Redfield. Per mile \$10.00; Dallas 5.25, \$52.50; Guthrie 7.5, \$7.50; total \$60.00.
 Coon Valley Tel. Co., Homer Canady, Panora. Per mile \$9.00; Guthrie 4.50, total \$40.50.
 Coon Valley Tel. Line No. 11, F. B. Hertland, Stuart. Per mile \$7.00; Guthrie 6, total \$42.00.
 Cooper Mutual Tel. Exchange, John Frame, Cooper. Per mile \$11.00; Greene 40.27, total \$442.97.
 Copper Head Tel. Line, Ralph Vandello, Ottumwa. Per mile \$6.00; Wapello 8, total \$48.00.
 Corn Belt & Shannon City Tel. Line, Harry Woods, Diagonal. Per mile \$7.00; Ringgold 6, total \$42.00.
 Corn Belt Tel. Co., Louis Krier, Eastherville. Per mile \$9.00; Emmet 17.50, total \$157.50.
 Corn Belt Tel. Line, A. F. Koenar, Clutier. Per mile \$9.00; Tama 6, total \$54.00.
 Corner Tel. Line, H. Unran, Reinbeck. Per mile \$6.00; Grundy 6.75, total \$40.50.
 Corydon & Cambria Tel. Co., S. A. Fry, Corydon. Per mile \$7.50; Wayne 2.25, total \$16.87.
 Coaster Tel. Line, N. S. Ramige, Shell Rock. Per mile \$8.00; Butler 12, total \$96.00.
 Cottonwood Glen Farmers Tel. Co., Arthur Budeller, Wilton Junction. Per mile \$8.00; Muscatine 8, total \$64.00.
 Cottonwood Mutual Tel. Line, A. F. Rosenau, Panora. Per mile \$10.00; Guthrie 7, total \$70.00.
 Cottonwood Tel. Line, A. A. Lorimer, Mt. Ayr. Per mile \$8.00; Ringgold 10, total \$80.00.
 County Home Tel. Line, O. McFee, Independence. Per mile \$11.00; Buchanan 3, total \$33.00.
 County Line Tel. Line, Horace Wise, Dexter. Per mile \$10.00; Adair 3.25, \$32.50; Dallas 7.5, \$7.50; Guthrie 1, \$10.00; Madison 7.5, \$7.50; total \$107.50.
 County Line Tel. Co., Glen Lowry, Garwin. Per mile \$9.50; Marshall 1.25, \$11.88; Tama 11.75, \$111.62; total \$123.50.
 County Line Tel. Co., Jacob Huber, Blakesburg. Monroe, total assessment \$42.00.
 County Line Tel. Co., Thomas Roberts, Jr., Marcus. Per mile \$8.00; Cherokee 9, \$72.00; Plymouth 2, \$16.00; total \$88.00.
 County Line Tel. Line, E. A. Walter, Victor. Per mile \$9.00; Poweshiek 2.25, total \$20.25.
 County Line Tel. Line, W. J. Brandt, Dysart. Per mile \$11.00; Benton 2.25, \$24.75; Tama 1.75, \$19.25; total \$44.00.

County Line Tel. Co. No. 1, B. Weaver, Sheldon. Per mile \$12.00; O'Brien 1.50, \$18.00; Sioux 1.50, \$18.00; total \$36.00.
 Crabtown & Cedar Grove Tel. Line, Fred Crabb, Baldwin. Per mile \$10.00; Jackson 5.50, total \$55.00.
 Crescent Mutual Tel. Co., George McCann, Osceola. Per mile \$9.00; Clarke 14, total \$126.00.
 Crescent Mutual Tel. Line, H. M. Bush, Kent. Per mile \$9.00; Adams 9, \$81.00; Union 2.5, \$22.50; total \$83.25.
 Crescent Tel. Co., J. M. Pederson, Clear Lake. Per mile \$10.00; Cerro Gordo 14.50, total \$145.00.
 Cresco Rural Tel. Line, George J. Stewart, Algona. Per mile \$7.50; Kosuth 4.50, total \$33.75.
 Crooked Creek Tel. Co., M. Tierney, West Chester. Per mile \$10.00; Washington 3.50, total \$35.00.
 Crosby Tel. Line, James Swift, Washington. Per mile \$10.00; Washington 5.50, total \$55.00.
 Cross Roads Mutual Tel. Line, D. C. Kruser, Promise City. Per mile \$7.00; Wayne 3.50, total \$24.50.
 Cross Roads Tel. Co., Carl A. Harbold, Plano. Per mile \$9.00; Appanoose 5, total \$45.00.
 Cross Roads Tel. Co., J. O. Wishard, Bloomfield. Per mile \$10.00; Davis 4.50, total \$45.00.
 Cross Road Tel. Co., George Spieker, Cumberland. Per mile \$7.00; Cass 8, total \$56.00.
 Crowley Tel. Line, J. P. Crowley, Winthrop. Per mile \$9.00; Buchanan 6, total \$54.00.
 Crow Klein Short Line, Lester C. Daniel, Murray. Per mile \$11.00; Clarke 2.75, total \$30.25.
 Crystal Mutual Tel. Co., John Prehn, Traer. Per mile \$2.75; Tama 20, total \$55.00.
 Cupepper Tel. Co., E. H. Rhoads, Milo. Per mile \$8.00; Warren 7.50, total \$60.00.
 Curry Tel. Line, Orville Nelson, Clearfield. Per mile \$10.00; Ringgold 5.0, \$50.00; Taylor 3.25, \$32.50; total \$37.50.
 Curtis Short Line Tel. Co., F. T. Carsen, Chariton. Lucas, total assessment \$10.00.
 Custer Short Line, W. A. Lehman, Cumberland. Per mile \$7.00; Cass 11, total \$77.00.
 Cutter Tel. Line, J. P. Cutter, Castana. Monona, total assessment \$5.00.
 Dale Center Tel. Co., Richard L. Watts, Paulina. Per mile \$7.00; O'Brien 11.25, total \$78.75.
 Dale Highland Tel. Co., G. W. Augustson, Primghar. Per mile \$6.50; O'Brien 11.50, total \$74.75.
 Dale Southern Tel. Co., C. W. Disney, Stuart. Per mile \$11.00; Guthrie 2, total \$22.00.
 Dallas Center Short Mutual Line, T. A. Harris, New Market. Per mile \$12.00; Taylor 4, total \$48.00.
 Dallas Mutual Tel. Co., Ora Welch, Dallas. Per mile \$9.00; Marion 14, total \$126.00.
 Daniel Short Line, C. P. Daniel, Murray. Clarke, total assessment \$13.50.
 Dayton Independent Tel. Co., Arthur H. Schultz, Deep River. Per mile \$7.00; Iowa 9.75, \$68.25; Poweshiek 4.25, \$29.75; total \$98.00.
 Dayton Tel. Co. Inc., Carl Litterer, Clarksville. Per mile \$4.00; Butler 1.75, \$7.00; Floyd 10, \$40.00; total \$47.00.
 Daytonville Mutual Tel. Co., L. Bottenfeld, Wellman. Per mile \$14.00; Washington 3, total \$42.00.
 Deer Park Mutual Tel. Co., George Trieschmann, Wellman. Per mile \$12.00; Washington 2.13, total \$37.56.
 Delphos & Benton Short Line, J. L. Helmes, Benton. Per mile \$8.50; Ringgold 3, total \$25.50.
 Democratic Tel. Line, L. C. Darrah, Plano. Per mile \$8.00; Appanoose 6.25, total \$50.00.
 Derby & Leroy Tel. Line, Fred Anderson, Humeston. Per mile \$9.00; Clarke 7.5, \$67.50; Decatur 2, \$18.00; Lucas 5.25, \$47.25; total \$72.00.
 Derby & Warren Township Tel. Line, L. M. Stewart, Chariton. Per mile \$8.50; Lucas 19.50, total \$89.25.
 Diagonal Benton Mutual Tel. Co., F. Rychnoosky, Benton. Per mile \$9.00; Ringgold 13.25, total \$119.25.
 Diagonal, Corinth, Knowlton & Shannon City Tel. Co., K. E. Young, Diagonal. Per mile \$8.00; Ringgold 6, total \$48.00.
 Diagonal & Grant Center Tel. Line, Edd Benson, Diagonal. Per mile \$10.00; Ringgold 7.25, total \$72.50.
 Diagonal & Poland Tel. Line, L. H. Howe, Diagonal. Per mile \$12.00; Ringgold 10, total \$120.00.
 Diagonal Tel. Co., Hobart Pollett, Eldora. Per mile \$7.25; Hardin 4.50, total \$32.63.
 Dillon Farmers Tel. Line, Fred Gummert, Marshalltown. Per mile \$11.00; Marshall 7.50, total \$82.50.
 Dinadale Reinbeck Farmers Tel. Line, Henry P. Dan Schmidt, Reinbeck. Per mile \$9.00; Grundy 4.75, \$42.75; Tama 6.25, \$56.25; total \$99.00.

District No. 7 Tel. Line, Ben Nims, Maquoketa. Per mile \$11.00; Jackson 2, total \$22.00.
 Doe Branch Tel. Co., A. D. Sylvester, Glidden. Per mile \$8.00; Carroll 10, total \$80.00.
 Doego Tel. Line, C. A. Mechler, Titonka. Per mile \$8.00; Kossuth 9.75, total \$78.00.
 Doon & Alvord Tel. Line No. 3, Charles Wacker, Rock Rapids. Per mile \$7.50; Lyon 15, total \$112.50.
 Doon Short Tel. Line, John H. Howen, Doon. Per mile \$13.00; Lyon 2.25, total \$29.25.
 Doon Township Tel. Line, J. W. Smith, Doon. Per mile \$8.00; Lyon 10, total \$80.00.
 Douds Independent Tel. Line, Roy Greenfield, Douds. Per mile \$12.00; Van Buren 4, total \$48.00.
 Douds Leandro Southwestern Tel. Co., W. A. Hewitt, Douds. Per mile \$11.00; Van Buren 4, total \$44.00.
 Douds Tel. Line, W. L. Pollock, Douds. Per mile \$13.25; Van Buren 2, total \$26.50.
 Douglas Center Tel. Line, John E. Vogel, Nodaway. Per mile \$9.00; Adams 5, total \$45.00.
 Downey Mutual Tel. Line, G. V. Cornwall, Downey. Per mile \$10.00; Cedar 5.25, \$52.50; Johnson 50, \$50.00; total \$57.50.
 Downey & Scott Tel. Co., W. A. Meardon, Iowa City. Per mile \$8.50; Cedar 2, \$17.00; Johnson 6.50, \$55.25; total \$72.25.
 Drake & Crawford Tel. Line, E. E. Drake, Winterset. Per mile \$7.00; Madison 2.50, total \$17.50.
 Draper Tel. Co., J. O. Tierney, Buckingham. Per mile \$10.00; Tama 5, total \$50.00.
 Dunbar & Gilman Tel. Co., F. A. Narber, Gilman. Per mile \$11.00; Marshall 4.50, total \$49.50.
 Dunville Mutual Tel. Line, E. L. Bales, Bloomfield. Per mile \$23.00; Davis 1.33, total \$30.59.
 Durant Northwestern Tel. Co., Henry Lehman, Durant. Per mile \$11.00; Cedar 7.5, \$8.25; Scott 5.75, \$63.25; total \$71.50.
 Durant No. 3 Tel. Co., Edwin Schlapkohl, Stockton. Per mile \$11.00; Muscatine 3.50, total \$38.50.
 Dutch Creek Tel. Co., C. O. Greenwood, Keota. Per mile \$8.50; Washington 5.50, total \$46.75.
 Dutch Creek Tel. Co., J. L. Darrow, Anamosa. Per mile \$8.00; Jones 4.50, total \$36.00.
 Dutch Ridge Tel. Co., K. A. Smith, Douds. Per mile \$10.00; Van Buren 8.50, total \$85.00.
 Dutch Stub Tel. Co., Rex R. Keck, Laurens. Per mile \$9.50; Palo Alto 4, \$48.00; Pocahontas 12.25, \$116.37; total \$154.37.
 Dutton & Iron Hills Line, Walter Dutton, Maquoketa. Per mile \$7.00; Jackson 3.25, total \$22.75.
 Duwa-Hofer Tel. Line, Wm. J. Duwa, Kalona. Washington, total assessment \$10.00.
 Dysart & Garrison Tel. Line, Vernon Knupp, Dysart. Per mile \$9.00; Benton 6.75, total \$60.75.
 Eagle Lake Tel. Line, Lawrence Thorson, Armstrong. Per mile \$7.00; Kossuth 6, \$42.00; Emmet 2.50, \$17.50; total \$59.50.
 Eagleville Tel. Co., Conrad Miller, Wellman. Per mile \$10.00; Iowa 4, \$40.00; Washington 1.25, \$12.50; total \$52.50.
 Eakin Tel. Line, Earl W. Johns, Sibley. Per mile \$9.00; Osceola 8, total \$72.00.
 East Beech Tel. Co., O. S. Bowers, Beech, Warren, total assessment \$29.00.
 East Buffalo Tel. Co., W. M. Ferrin, Winthrop. Per mile \$8.50; Buchanan 6.75, total \$57.38.
 East Byron Tel. Line, Fred Crow, Winthrop. Per mile \$8.00; Buchanan 7, total \$56.00.
 East Center Private Line, William Nedderman, Lovilla. Per mile \$10.00; Monroe 3, total \$30.00.
 East Center Tel. Co., Clarinda, Paul Kuehnert, Clarinda. Per mile \$8.00; Page 14, total \$112.00.
 East Central Rural Tel. Line No. 90, Joseph Knecht, Whittemore. Per mile \$11.00; Kossuth 5, total \$55.00.
 Eastern Star Mutual Line, Fred Plum, Bussey. Per mile \$9.50; Monroe 5, total \$47.50.
 Eastern Tel. Co., W. J. Allen, Laurens. Per mile \$10.00; Pocahontas 4, total \$40.00.
 Eastern Union County Tel. Co., J. W. Burgess, Thayer. Per mile \$9.00; Union 11, total \$99.00.
 East Farmers Tel. Line No. 5, John J. Small, Bellevue. Per mile \$10.00; Jackson 5, total \$50.00.
 East Grant Tel. Line, J. R. Kimmel, Sheldon. Per mile \$10.00; Sioux 4.50, total \$65.00.
 East Gravity Short Line No. 10, Lee Berry, Gravity. Per mile \$10.00; Taylor 6, total \$60.00.
 East Hickory Tel. Co., Frank Hayek, Toledo. Per mile \$8.00; Tama 7.50, total \$60.00.

East Highland & Columbia Tel. Line, George A. Dolezal, Tama. Per mile \$7.00; Tama 18, total \$126.00.
 East Iowa Township Tel. Line, E. M. Crees, Atalissa. Per mile \$8.00; Cedar 8, total \$64.00.
 East Liberty Tel. Line, H. M. Richards, West Liberty. Per mile \$10.00; Muscatine 2.25, total \$22.50.
 East Liberty Tel. Line, Clarence Phillips, Larrabee. Per mile \$10.00; O'Brien 4.50, total \$45.00.
 East Lincoln Tel. Co., Ben Maeder, Mt. Etna. Per mile \$8.00; Adams 11, total \$88.00.
 East Lincoln Tel. Co., J. J. Bekker, Lone Tree. Per mile \$8.00; Johnson 7.75, \$62.00; Muscatine 2, \$16.00; total \$78.00.
 East Lincoln Tel. Co., E. W. Ruggles, Carlisle. Per mile \$9.00; Warren 18, total \$162.00.
 East Lincoln Tel. Co., Wm. Geller, Maquoketa. Per mile \$8.00; Jackson 7, total \$56.00.
 East Linn Mutual Tel. Co., James H. Quigley, Redfield. Per mile \$12.00; Dallas 23, total \$276.00.
 East Lyman Mutual Tel. Ass'n, P. H. Martens, Griswold. Per mile \$10.00; Cass 8, total \$80.00.
 East Madison Tel. Co., Alice Crow, Aurora. Per mile \$6.50; Buchanan 6, total \$39.00.
 East Marion Tel. Co., Theo. Carlson, Stratford. Per mile \$11.00; Hamilton 18.50, total \$203.50.
 East Monteth & Panama Mutual Tel. Line, James D. Dudley, Panama. Per mile \$8.00; Guthrie 10, total \$80.00.
 East Nichols Tel. Line No. 3, F. E. Pike, Nichols. Per mile \$9.00; Muscatine 5.75, total \$51.75.
 East Norway Tel. Line, A. J. Havnen, Bricelyn, Minn. Per mile \$10.00; Winnebago 4.50, total \$45.00.
 East Norway Tel. Line, H. O. Kvambeck, Lake Mills. Per mile \$9.00; Winnebago 7.50, total \$67.50.
 East Onedia Tel. No. 1, Wilson McCahon, Clutier. Per mile \$10.00; Tama 7.25, total \$72.50.
 East Otter Creek Tel. Line, A. J. Rose, Toddville. Per mile \$17.00; Linn 1.50, total \$25.50.
 East Plymouth Rock Tel. Co., Harry McCabe, Cresco. Per mile \$7.00; Winnebago 11.50, total \$80.50.
 East River No. 32 Tel. Line, Ben Dow, Clarinda. Per mile \$7.00; Page 12, total \$84.00.
 East Rural Hickory Tel. Co., J. E. Benda, Toledo. Per mile \$7.00; Tama 10, total \$70.00.
 East Rural Tel. Line, Robert West, Estherville. Per mile \$9.00; Emmet 8.50, total \$76.50.
 East Rural Tel. Line, Fred Boyken, Titonka. Per mile \$9.00; Kossuth 11.50, \$102.50; Winnebago 20, \$1.80; total \$105.30.
 East Side Eldora Mutual Tel. Line, W. C. Vigers, Eldora. Per mile \$7.00; Hardin 8.75, total \$61.25.
 East Summit Tel. Line, H. A. Hosier, Adair. Per mile \$6.25; Adair 11.75, total \$73.44.
 East Toledo Tel. Co., Charles Whalin, Toledo. Per mile \$10.00; Tama 2.75, total \$27.50.
 East Union Mutual Tel. Co., W. E. Hauser, Whitten. Per mile \$10.00; Hardin 4.25, total \$42.50.
 East Union Rural Tel. Line 2 and 26, W. F. Jenkinson, Algona. Per mile \$9.00; Kossuth 11.50, total \$103.50.
 East Union Tel. Line No. 93, F. W. Taylor, Murray. Per mile \$6.00; Clarke 9.75, total \$58.50.
 East Warren Tel. Line, Mrs. Lee Morgan, Victor. Per mile \$11.00; Poweshiek 2.50, total \$27.50.
 East Waterman Tel. Co., J. S. Woolston, Sutherland. Per mile \$7.00; O'Brien 10, total \$70.00.
 East Waterloo Township Tel. Line, Oscar Cook, Waterloo. Per mile \$9.00; Black Hawk 7.50, total \$67.50.
 East Waterloo Township Tel. Line, A. H. Ede, Waterloo. Per mile \$18.50; Black Hawk 3, total \$55.50.
 East Winterset Mutual Tel. Line, H. W. Kile, Winterset. Per mile \$5.00; Madison 12.25, total \$61.25.
 East York Tel. Line, Joseph Raymond, Elberon. Per mile \$10.00; Benton 5.0, \$5.00; Tama 5, \$50.00; total \$55.00.
 Ebenezer Tel. Line, L. A. Draper, East Peru. Per mile \$10.00; Madison 5.25, total \$52.50.
 Edmundson Tel. Co., W. G. Bittinger, Thornburg. Per mile \$9.00; Keokuk 2.50, total \$23.50.
 Edna Union Tel. Line, Charles Martens, Cumberland. Per mile \$8.00; Cass 6.75, total \$45.00.
 Egypt Short Line, O. H. Lawson, Milton. Van Buren, total assessment \$8.00.
 Egypt Tel. Line, John W. Goodwin, Lovilla. Per mile \$7.50; Monroe 5, total \$37.50.

Egypt Tel. Line, Bert Wilson, Milton. Per mile \$10.00; Van Buren 3.75, total \$37.50.
 Eight Hundred Tel. Line, R. B. Stephensen, Castana. Per mile \$9.00; Monona 5, total \$45.00.
 Eighty-nine Tel. Line, L. A. Warner, Blakesburg. Per mile \$12.00; Monroe 3, total \$36.00.
 Eltzen & New Albin Tel. Co., Aug. F. Fruechte, New Albin. Per mile \$10.00; Allamakee 23, total \$230.00.
 Elberon & Salt Creek Tel. Line, Charles Shuster, Elberon. Per mile \$10.00; Tama 2.25, total \$52.50.
 Eldorado Tel. Line, H. C. Roll, Lovilia. Per mile \$8.75; Monroe 4.66, total \$40.78.
 Eldora & Fairfax Tel. Co., O. H. Barz, Eldora. Per mile \$8.00; Hardin 7, total \$56.00.
 Eldora & Owasaw Mutual Tel. Line, C. F. Hayden, Eldora. Per mile \$16.00; Hardin 11, total \$176.00.
 Eldora Pleasant View Tel. Line, W. O. Chaney, Eldora. Per mile \$10.00; Hardin 8, total \$80.00.
 Eldora, Roughwoods & Point Pleasant Tel. Line, O. Janes, Eldora. Per mile \$9.50; Hardin 32, total \$304.00.
 Elgin Home Tel. Co., John Freidrich, Elgin. Per mile \$10.00; Clayton 14.25, \$142.50; Fayette 2.25, \$22.50; total \$165.00.
 Elk Run Mutual Tel. Line, Frank Olerich, Carroll. Per mile \$5.00; Carroll 10.25, total \$51.25.
 Elk Run Tel. Line, R. J. Mallin, Tama. Per mile \$9.00; Tama 9, total \$81.00.
 Elk Valley Tel. Line, E. L. Millsap, Lamon. Per mile \$7.00; Decatur 12.25, \$85.75; Ringgold 2.75, \$19.25; total \$105.00.
 Ellington Center Mutual Telephone Co., Fred L. Meinecke, Ventura. Per mile \$8.00; Hancock 11, total \$88.00.
 Ellington Tel. Co., George Hall, Garner. Per mile \$8.00; Hancock 10, total \$80.00.
 Ellington Tel. Line, W. M. Riemer, Garner. Per mile \$8.50; Hancock 6, total \$51.00.
 Elliott, Charles Private Line, Charles Elliott, Bussey. Per mile \$11.00; Mahaska 2, total \$22.00.
 Ellis Tel. Line No. 44, John F. Cronk, Iowa Falls. Per mile \$12.00; Hardin 5.18, total \$62.16.
 Elm Grove Mutual Tel. Co., J. M. McKenna, Kinross. Per mile \$9.00; Keokuk 10, total \$90.00.
 Elm Grove Short Line No. 21, N. W. Oglesby, Winterset. Per mile \$9.00; Madison 7.25, total \$65.25.
 Ely Tel. Line No. 1, J. O. Clark, Ely. Per mile \$7.00; Linn 6.50, total \$45.50.
 Emergency Tel. Line, S. S. Judge, Garwin. Tama, total assessment \$20.00.
 Emerson Mutual Line No. 6, W. A. Smith, Emerson. Per mile \$9.00; Mills 6.50, total \$58.50.
 Emerson Mutual Tel. Lines Nos. 2 and 12, E. A. Jenks, Emerson. Per mile \$8.50; Mills 4, \$34.00; Montgomery 6, \$68.00; total \$102.00.
 Emerson Mutual Tel. Line No. 8, R. R. Honeyman, Emerson. Per mile \$8.00; Mills 1.50, \$12.00; Montgomery 4, \$32.00; total \$44.00.
 Emerson Mutual Tel. Line No. 14, W. M. Lindner, Emerson. Per mile \$7.00; Mills 75, \$52.50; Montgomery 10.50, \$73.50; total \$78.75.
 English & Lincoln No. 33 Tel. Line, A. D. Foster, Chariton. Per mile \$14.00; Lucas 3.75, total \$52.50.
 English River Mutual Tel. Line, C. C. Thiessen, Kalona. Per mile \$8.00; Washington 5, total \$40.00.
 Epworth Tel. Co., B. H. Hansen, Cleghorn. Per mile \$9.00; Cherokee 11, total \$99.00.
 Erickson Tel. Line, A. T. Waples, Castana. Monona, total assessment \$8.75.
 Erie Calumet Rural Tel. Line, Christ Heldt, Paullina. Per mile \$9.00; Cherokee 2, \$18.00; O'Brien 5, \$45.00; total \$63.00.
 Etna Tel. Line, Fred Sailer, Ackley. Per mile \$10.00; Franklin 3.75, \$37.50; Hardin 3.75, \$37.50; total \$75.00.
 Eureka Farmers Mutual Tel. Co., W. C. Beaver, Harvey. Per mile \$10.00; Marion 5.50, total \$55.00.
 Eureka Mutual Tel. Line, Ward Essley, Washington. Per mile \$11.00; Washington 33.50, total \$368.50.
 Everett Tel. Line, Wilson Everett, Castana. Per mile \$5.50; Monona 3, total \$16.50.
 Evergreen Mutual Tel. Co., G. W. Vinton, Whitten. Per mile \$10.00; Grundy 75, \$75.00; Hardin 4, \$40.00; total \$115.00.
 Evergreen Rural Tel. Line, John Maroff, Wilton Junction. Per mile \$10.00; Muscatine 5.50, total \$55.00.
 Evergreen Tel. Co., Willard Maley, Mechanicsville. Per mile \$10.00; Cedar 13.50, total \$135.00.
 Evergreen Tel. Line, Glen Clough, Toledo. Per mile \$8.00; Tama 3, total \$24.00.
 Excelsior Tel. Line, Chester M. Barnes, Oskaloosa. Per mile \$9.00; Mahaska 3.50, total \$31.50.
 Excelsior Tel. Line, H. C. Leonhard, Muscatine. Per mile \$12.00; Muscatine 2.50, total \$30.00.

Excelsior Tel. Line, Boyd C. Morrison, Jordan. Per mile \$14.00; Boone 3.50, total \$49.00.
 Eyres Private Tel. Line, R. S. Eyres, Le Mars. Per mile \$8.00; Plymouth 6.50, total \$52.00.
 Fairhaven Tel. Co., Henry Busth, Jr., Gladbrook. Per mile \$9.00; Tama 4.50, total \$40.50.
 Fairview & Lewis Tel. Ass'n, C. F. Nichols, Lewis. Per mile \$8.00; Cass 11, total \$88.00.
 Fairview Mutual Tel. Line, J. Marcussou, Clio. Per mile \$9.00; Wayne 10, total \$90.00.
 Fairview Mutual Tel. Co., A. W. Dennis, New Market. Per mile \$8.00; Taylor 2.75, total \$46.00.
 Fairview Mutual Tel. Line, Glen Sowers, Henderson. Per mile \$9.00; Mills 9.25, total \$83.25.
 Fairview & Shambaugh Rural Tel. Line, W. N. Whitehill, Clarinda. Per mile \$10.00; Page 10.50, total \$105.00.
 Fairview Tel. Ass'n, H. R. Lyman, Central City. Per mile \$8.00; Linn 13.75, total \$110.00.
 Fairview Tel. Co., A. I. Gates, Brandon. Per mile \$9.00; Buchanan 4, total \$36.00.
 Fairview Tel. Co., Hans M. Petersen, Sioux City. Per mile \$10.00; Plymouth 3, total \$30.00.
 Fairview Tel. Co., Frank Hamilton, Wapello. Per mile \$4.75; Louisa 14, total \$66.50.
 Fairview Tel. Line, Fred Satterwaite, Muscatine. Per mile \$12.00; Muscatine 3, total \$36.00.
 Fairview Tel. Line, Isidor Steiret, Toledo. Per mile \$9.00; Tama 11.50, total \$103.50.
 Fansler Farmers Mutual Tel. Co., O. D. Hafner, Guthrie Center. Per mile \$10.00; Guthrie 13, total \$130.00.
 Farley Tel. Line (Private), L. V. Farley, Osceola. Clarke, total assessment \$20.00.
 Farmdale Tel. Co., C. H. Sears, Mason City. Per mile \$8.00; Cerro Gordo 18, total \$144.00.
 Farmers Central Tel. Co., Albert Amundson, Locust. Per mile \$9.00; Winne- shiek 10.50, total \$94.50.
 Farmers Central Tel. Co., Henry Gettman, Ledyard. Per mile \$9.00; Kossuth 17.50, total \$157.50.
 Farmers Cooperative Tel. Ass'n No. 20, J. A. Weisner, Eldora. Per mile 9.00; Hardin 5, total \$45.00.
 Farmers Cooperative Tel. Ass'n No. 24, O. A. Ryan, Eldora. Per mile \$7.00; Hardin 17, total \$119.00.
 Farmers Cooperative Tel. Ass'n No. 32, S. S. Myers, Eldora. Per mile \$8.00; Grundy 5, \$40.00; Hardin 5.50, \$44.00; total \$84.00.
 Farmers East Tel. Line No. 18, Charles J. Cornelius, Bellevue. Per mile \$10.00; Jackson 6, total \$60.00.
 Farmers Fairview Mutual Tel. Line, W. F. Havard, Grand River. Per mile \$7.50; Clarke 8, total \$60.00.
 Farmers Ideal Tel. Line, Henry Haverly, Wesley. Per mile \$9.00; Hancock 3, \$27.00; Kossuth 1, \$9.00; total \$36.00.
 Farmers Independent South Tel. Line No. 1, Walter Hoyt, Maquoketa. Per mile \$10.00; Jackson 2.50, total \$25.00.
 Farmers Independent Tel. Line, H. L. Brammer, Grand River. Per mile \$11.50; Decatur 6.38, total \$73.37.
 Farmers Line, George Michael, Walker. Per mile \$7.00; Benton .50, \$3.50; Buchanan 2.75, \$19.25; Linn 75, \$52.50; total \$28.00.
 Farmers Line No. 17, Wm. A. Stellish, Hartley. Per mile \$11.25; O'Brien 2.50, total \$28.12.
 Farmers Line or Tel. Line No. 8 and 10, Will Schnepf, Alford. Per mile \$8.50; Lyon 12, total \$102.00.
 Farmers Linn Grove Tel. Line, L. V. Leacock, Mt. Vernon. Per mile \$10.00; Jones 50, \$50.00; Linn 4.50, \$45.00; total \$95.00.
 Farmers & Merchants Mutual Tel. Co. of Delphos, C. E. Hoover, Delphos. Per mile \$7.50; Ringgold 26, total \$195.00.
 Farmers & Merchants Tel. Lines Nos. 1, 2 and 3, John Martin, Watkins. Per mile \$9.00; Benton 22.50, total \$202.50.
 Farmers Mutual Line No. 12, M. T. Hames, Harper. Per mile \$15.00; Keokuk 2, total \$30.00.
 Farmers Mutual Northwestern Tel. Line, Albert Greimer, Keota. Per mile \$9.50; Keokuk 6.25, total \$59.37.
 Farmers Mutual Tel. Ass'n, E. N. Farstead, Inwood. Per mile \$9.00; Lyon 21, total \$189.00.
 Farmers Mutual Tel. Ass'n, P. C. Warder, Ottumwa. Per mile \$16.00; Wapello 40, total \$640.00.
 Farmers Mutual Tel. Ass'n, Jos. Hanson, Inwood. Per mile \$9.00; Lyon 7, total \$63.00.
 Farmers Mutual Tel. Ass'n of Newton, Mrs. N. J. Fugard, Newton. Per mile \$10.50; Jasper 73, total \$766.50.
 Farmers Mutual Tel. Co., Mrs. W. C. Nelson, Algona. Per mile \$8.00; Kossuth 10.50, total \$84.00.

Farmers Mutual Tel. Co., Edw. Droessler, Bancroft. Per mile \$9.50; Kosuth 82, total \$779.00.
 Farmers Mutual Tel. Co., Edwin B. Grimes, West Union. Per mile \$9.50; Fayette 11.75, total \$111.62.
 Farmers Mutual Tel. Co., P. L. Hites, Allison. Per mile \$9.00; Butler 12.75, total \$114.75.
 Farmers Mutual Tel. Co., Kruser Division, A. Swieter, Lake View. Per mile \$8.00; Sac 5.50, total \$65.00.
 Farmers Mutual Tel. Co. No. 1, Elzy P. Smith, Beaman. Per mile \$9.50; Grundy 15, total \$142.50.
 Farmers Mutual Tel. Co. No. 5, G. H. Feldman, Kalona. Per mile \$7.00; Johnson 1.25; Washington 8.25; \$43.75; total \$52.50.
 Farmers Mutual Tel. Line No. 6, Frank J. Vodicka, Kalona. Per mile \$8.00; Washington 6, total \$48.00.
 Farmers Mutual Tel. Exchange, A. L. Thorburn, Webster. Per mile \$10.00; Keokuk 5.50, total \$55.00.
 Farmers Mutual Tel. Co., W. R. Paulsen, Clarksville. Per mile \$8.00; Butler 6, total \$48.00.
 Farmers Mutual Tel. Line, W. N. Buoy, Corydon. Per mile \$9.00; Wayne 5.50, total \$39.50.
 Farmers Mutual Tel. Line, J. H. Polk, Winthrop. Per mile \$7.50; Buchanan 7.50, total \$56.25.
 Farmers Mutual Tel. Line No. 9, C. W. Albertson, Inwood. Per mile \$8.00; Lyon 9.10, \$72.80; Sioux 2, \$16.00; total \$88.50.
 Farmers Mutual Tel. Co. of Grant Township, E. B. Aukes, Woden. Per mile \$8.00; Hancock 25, \$2.00; Winnebago 11.25, \$90.00; total \$92.00.
 Farmers Mutual Tel. Line No. 3, Roy Haney, Glenwood. Per mile \$12.00; Mills 2.13, total \$25.56.
 Farmers Mutual Tel. Line No. 17, Clyde Owen, Bussey. Per mile \$11.00; Marion 2.50, total \$27.50.
 Farmers Mutual Tel. Line No. 23, Rollie Pearson, Maxwell. Per mile \$13.00; Story 2.25, total \$29.25.
 Farmers Mutual Tel. Co. No. 24, R. J. Dalbey, Hepburn. Per mile \$7.00; Page 10, total \$70.00.
 Farmers Mutual Tel. Line No. 99, Earl Longaker, Taintor. Per mile \$7.00; Jasper 5, \$35.00; Mahaska 2, \$14.00; total \$49.00.
 Farmers Mutual Tel. Co. of Pitzer, O. J. De Vault, Earlham. Per mile \$11.00; Adair 75, \$8.25; Dallas 75, \$8.25; Madison 92, \$1,012.00; total \$1,028.50.
 Farmers Mutual Tel. Co. of Rhodes & Baxter, Fred Cook, Rhodes. Per mile \$8.00; Jasper 3, \$24.00; Marshall 8, \$64.00; total \$88.00.
 Farmers Mutual Tel. Co. of Rock Rapids, A. G. Miller, Rock Rapids. Per mile \$10.00; Lyon 141, total \$1,410.00.
 Farmers Mutual Trunk Line No. 6, Edwin A. Carter, Glenwood. Per mile \$8.00; Mills 5.50, total \$44.00.
 Farmers Mutual Tel. Co. No. 59, J. B. Hanley, Wellman. Per mile \$10.00; Keokuk 3, \$30.00; Washington 5.50, \$55.00; total \$85.00.
 Farmers Northwestern Tel. Co., G. W. Piper, Osceola. Per mile \$8.00; Clarke 8.25, total \$66.00.
 Farmers Rural Tel. Line No. 99, Fred Rover, Greene. Per mile \$8.50; Butler 11, total \$93.50.
 Farmers Short Line No. 8, Clayton Williams, Weldon. Per mile \$14.00; Clarke 1.75, total \$24.50.
 Farmers Star Mutual Tel. Line, R. N. Chambers, Knoxville. Per mile \$7.00; Marion 5.75, total \$40.25.
 Farmers Tel. Co., J. J. Fitzsimmons, Neola. Per mile \$9.00; Pottawattamie 12, total \$108.00.
 Farmers Tel. Co. Division "D", Albert Nutzman, Wall Lake. Per mile \$8.00; Sac 14.50, total \$116.00.
 Farmers Tel. Co. No. 1, Bernard C. Wyggle, Clarksville. Per mile \$12.00; Butler 3.50, total \$45.50.
 Farmers Tel. Co. of Missouri Valley, Fred T. Hughes, Missouri Valley. Per mile \$12.00; Harrison 5.50, total \$66.00.
 Farmers Tel. Line of Deep River, Wm. Farney, Deep River. Per mile \$7.00; Mahaska 2, \$14.00; Poweshiek 5, \$35.00; total \$49.00.
 Farmers Tel. Line Division "E", O. F. Westrom, Lake View. Per mile \$10.00; Sac 3.50, total \$35.00.
 Farmers Tel. Lines of Lester Nos. 2 and 5, Henry Mogler, Alford. Per mile \$10.00; Lyon 7.25, total \$72.50.
 Farmers Tel. Line No. 7, L. P. Way, Bussey. Per mile \$7.00; Mahaska 5.75, total \$40.25.
 Farmers Tel. Line No. 7, George Backour, Maxwell. Per mile \$8.00; Story 3.75, total \$30.00.
 Farmers Tel. Line No. 10, Roy Kruger, Larchwood. Per mile \$5.00; Lyon 14, total \$112.00.
 Farmers Tel. Line No. 10, Tom Shafer, Wellsburg. Per mile \$9.50; Grundy 4.33, total \$41.13.
 Farmers Tel. Line No. 14, John Weih, Sunbury. Per mile \$12.50; Cedar 2, total \$25.00.
 Farmers Tel. Line No. 300, Beatrice Barber, Ticonic. Per mile \$9.00; Monona 5, total \$45.00.

Farmers Tel. Line No. 900 of Ticonic, Beatrice Barber, Ticonic. Per mile \$4.00; Monona 4, total \$24.00.
 Farmers Tel. Line (West End), Charles Theurer, Casey. Per mile \$10.00; Guthrie 5.25, total \$52.50.
 Farmers Union Tel. Co., John Karstens, Paullina. Per mile \$9.00; O'Brien 17, total \$153.00.
 Farmers Union Tel. Line, Ed McCarron, Spragueville. Per mile \$10.00; Jackson 6.50, total \$65.00.
 Farmers Union Tel. of Lake View Division "F", Thomas C. Tapley, Lake View. Per mile \$9.00; Sac 9, total \$81.00.
 Farmersville Tel. Line, Lewis Peters, Clutier. Per mile \$11.00; Tama 4, total \$44.00.
 Farmers West Line Tel. Adolph Ehr, Laurens. Per mile \$7.00; Buena Vista 1, \$7.00; Pocahontas 5.50, \$45.50; total \$52.50.
 Farmington Central Tel. Line, Hugo Bartsher, Wilton Junction. Per mile \$9.00; Cedar 5.84, total \$52.56.
 Farson Tel. Co., Mrs. H. A. Henry, Farson. Per mile \$16.00; Jefferson 3, \$48.00; Wapello 30, \$480.00; total \$528.00.
 Fasold Private Line, W. Fasold, Keswick. Keokuk, total assessment \$3.00.
 Faulkner Tel. Co., L. Carpenter, Chapin. Per mile \$11.00; Franklin 35.50, total \$390.50.
 Fayette Township Independent Tel., Harvey Booth, Shellsburg. Per mile \$9.00; Linn 8, total \$72.00.
 Felix Center Mutual Tel. Line, Oren Chrisman, Whitten. Per mile \$9.00; Grundy 3.25, total \$74.25.
 Felix No. 3 Mutual Tel. Line, A. S. Haxton, Whitten. Per mile \$9.50; Grundy 4.75, \$45.12; Hardin 35, \$23.38; total \$47.50.
 Fell Prairie Mutual Tel. Ass'n, Luther Clark, Albia. Per mile \$9.00; Monroe 5.50, total \$76.50.
 Ferguson Tel. Line, J. A. Workman, Ferguson. Per mile \$12.00; Marshall 12, total \$144.00.
 Fern Tel. Line No. 9, R. L. Tammen, Parkersburg. Per mile \$11.00; Butler 20, \$22.00; Grundy 2.75, \$30.25; total \$32.45.
 Fern Tel. Line No. 35, W. H. Henning, Parkersburg. Per mile \$7.00; Butler 1, \$7.00; Grundy 6, \$42.00; total \$49.00.
 Perry Tel. Co. No. 9, Frank H. Enoch, Beacon. Per mile \$2.50; Mahaska 11, total \$27.50.
 Festina Tel. Co., J. B. Lensing, Festina. Per mile \$10.00; Fayette 2.50, \$25.00; Winneschiek 45.50, \$455.00; total \$480.00.
 Figgins & Cart Mutual Tel. Line, F. W. Jarboe, Morton Mills. Per mile \$7.00; Montgomery 6, total \$42.00.
 Figgins, W. E. Tel. Line, Owen King, Bussey. Per mile \$8.00; Marion 4, total \$32.00.
 Fisher Tel. Line, Milo J. Miller, Kalona. Per mile \$10.00; Johnson 1.50, \$15.00; Washington 2, \$20.00; total \$35.00.
 Five Hundred Tel. Line, Dan Leininger, Gilbert. Per mile \$8.00; Boone 7, \$56.00; Story 1, \$8.00; total \$64.00.
 Five Oak No. 159 Tel. Line, M. C. Frederick, Richland. Per mile \$9.00; Keokuk 7, total \$63.00.
 Flat Independent Tel. Co., Ernest Schubert, Britt. Per mile \$12.00; Hancock 5.50, total \$66.00.
 Flemmingville & Alburnett Tel. Line, Charles Lyman, Alburnett. Per mile \$10.00; Linn 5.25, total \$52.50.
 Fletcher Tel. Line, C. C. Warne, Atlantic. Per mile \$10.00; Cass 11.25, total \$112.50.
 Flood Creek Tel. Line, H. W. Brinkerman, Clarksville. Per mile \$9.00; Butler 7, total \$63.00.
 Florence Tel. Line, Dave Maag, Norway. Per mile \$9.00; Benton 5.50, total \$49.50.
 Florida Independent Tel. Co., Harry Mason, Florida. Per mile \$9.00; Davis 7.50, total \$67.50.
 Floyd Tel. Co., Fred Funk, Sheldon. Per mile \$8.50; O'Brien 9, total \$76.50.
 Fluck, E. L. Farm Line, Sioux City, Woodbury, total assessment \$10.00.
 Folger, H. C. Tel. Line or No. 10 Line, Ward Folger, New Virginia. Per mile \$5.50; Clark 8.50, total \$46.75.
 Forest Hill Mutual Tel. Co., A. O. Sones, Anamosa. Per mile \$13.00; Jones 2.75, total \$35.75.
 Forest Home Tel. Line, A. L. Watson, Forest City. Per mile \$11.00; Winnebago 3.75, total \$41.25.
 Forest Township Mutual Tel. Co., Gilbert Gullickson, Forest City. Per mile \$9.00; Winnebago 45.50, total \$409.50.
 Forty-Three Line at Vinton, C. D. Alcorn, Vinton. Per mile \$10.00; Benton 4.50, total \$35.00.
 Four Corners Tel. Line, J. J. Grof, Lockridge. Per mile \$10.00; Jefferson 8.50, total \$85.00.
 Franklin Center Mutual Tel. Co., C. F. Kading, Knoxville. Per mile \$7.00; Marion 20, total \$140.00.
 Franklin Center Tel. Co., C. B. Allison, Hampton. Per mile \$9.00; Franklin 3.75, total \$33.75.

Franklin & Hardin Tel. Co., Arthur Hamilton, Iowa Falls. Per mile \$11.00; Franklin 33.50, \$368.50; Hardin 2, \$22.00, total \$390.50.
 Franklin Mutual Tel. Co. No. 16, Everett Bower, South English. Per mile \$10.00; Keokuk 3.50, total \$35.00.
 Franklin Mutual Tel. Line, J. S. Guengerich, Wellman. Per mile \$10.00; Iowa 1.75, \$17.50; Washington 5.00, \$50.00; total \$22.50.
 Franklin Star Farmers Mutual Tel. Line, Vessie Hinkle, Bloomfield. Per mile \$11.00; Davis 6, total \$66.00.
 Franklin Tel. Line, J. T. McDonnell, Chariton. Per mile \$10.00; Lucas 1.25, total \$12.50.
 Frederic Mutual Tel. Line, C. H. Chapman, Frederic. Per mile \$9.00; Monroe 4, \$36.00; Wapello 1.25, \$11.25; total \$47.25.
 Fremont Center Tel. Co., Fred M. Baker, Lone Tree. Per mile \$10.00; Johnson 3.75, total \$37.50.
 Fremont Farmers Tel. Co., W. A. Daskarn, Cresco. Per mile \$8.00; Howard 78, \$6.24; Winneshiek 8.75, \$69.76; total \$76.00.
 Fremont Tel. Co., E. F. Chase, Harmony, Minn. Per mile \$11.00; Winneshiek 10.50, total \$115.50.
 Fremont Tel. Line, Glen Mulford, Winthrop. Per mile \$7.50; Buchanan 9.50, total \$71.25.
 Fremont Tel. Line No. 9600, E. C. Schoneberg, Tripoli. Per mile \$10.00; Bremer 8.50, total \$85.00.
 Fremont Township Mutual Tel. Co., Fred E. Morrison, Lone Tree. Per mile \$10.00; Johnson 15, \$150.00; Louisa 9, \$90.00; total \$240.00.
 Frost-Rake Tel. Line, L. B. Erdahl, Frost, Minn. Per mile \$7.50; Winneshiek 2, total \$15.00.
 Fruit Mutual Tel. Line, O. K. Hull, What Cheer. Per mile \$8.00; Keokuk 7, total \$56.00.
 Fulton & Iron Hills Tel. Line, Bert Sagers, Fulton. Per mile \$11.00; Jackson 6, total \$66.00.
 Gallon Tel. Co., George G. Lindeman, Lewis. Per mile \$9.00; Cass 9, total \$81.00.
 Garfield Mutual Tel. Co., Harry Faber, Doon. Per mile \$10.00; Lyon 13.50, total \$135.00.
 Garfield Tel. Line No. 21, Bert Bouma, Oskaloosa. Per mile \$11.00; Mahaska 2.42, total \$26.62.
 Garwin Special Tel. Line, C. C. Wilhelm, Toledo. Tama, total assessment \$19.00.
 Gateville Diagonal Tel. Line, Charles McBane, Independence. Per mile \$10.00; Buchanan 8.50, total \$85.00.
 Gay Center & Blockton Tel. Line, J. C. Crecelius, Blockton. Per mile \$8.25; Taylor 6.25, total \$51.56.
 Gaza Calumet Rural Tel. Co., Cleve O. Fisch, Gaza. Per mile \$8.00; O'Brien 12.50, total \$100.00.
 Gaza Farmers Mutual Tel. Co., Simon Tjossen, Primghar. Per mile \$8.00; O'Brien 7.50, total \$57.60.
 "G" & "H" Stub Line, G. C. Ginn, Conway. Taylor, total assessment \$15.00.
 Geneseo Farmers Mutual Tel. Co., O. J. Speer, Buckingham. Per mile \$8.00; Tama 20.50, total \$164.00.
 Geneseo No. 2 Farmers Mutual Tel. Co., R. A. West, Dysart. Per mile \$7.50; Tama 11.75, total \$88.12.
 Geneva Mutual Tel. Co., H. R. Merchant, Garrison. Per mile \$8.00; Benton 11, total \$88.00.
 Geneva Tel. Co., Fred Binggell, Jr., Muscatine. Per mile \$10.00; Muscatine 5.50, total \$55.00.
 German American Tel. N. B. Long, Shannon City. Per mile \$8.00; Union 1, total \$24.00.
 Germania Tel. Co., L. F. Klotz, Quasqueton. Per mile \$9.00; Buchanan 4, total \$72.00.
 German Mutual Tel. Line, Roy Cline, Buffalo Center. Per mile \$6.00; Hancock 1.50, \$9.00; Winnebago 10, \$60.00; total \$69.00.
 German & Swede Southern Tel. Co., C. E. Guibranson, Albert City. Per mile \$9.00; Buena Vista 54, total \$486.00.
 German Tel. Co. of Coon Valley, Frank Kreft, Yetter. Per mile \$9.00; Calhoun 3, \$27.00; Sac 10, \$90.00; total \$117.00.
 German Tel. Line, Wm. Tjaden, Titonka. Per mile \$9.00; Kossuth 9.50, total \$85.50.
 German Tel. Line, John A. Tihl, Bellevue. Per mile \$9.00; Jackson 7.42, total \$66.78.
 German Tel. Line, Henry Holtz, Garner. Per mile \$9.00; Cerro Gordo 2, \$18.00; Hancock 7.50, \$67.50; total \$85.50.
 German Tel. Line, Gus Timm, Tama. Per mile \$9.00; Poweshiek 2.25, \$20.25; Tama 9.25, \$83.25; total \$103.50.
 Germantown Mutual Tel. Co., E. Bote, Lacona. Per mile \$7.50; Marion 7.50, \$56.25; Warren 6.50, \$48.75; total \$105.00.
 German Township Tel. Co., H. W. Lindaman, Wellsburg. Per mile \$9.00; Grundy 18, total \$162.00.
 German Mutual Tel. Co., E. G. Hartzler, Pulaski. Per mile \$10.00; Davis 5.50, total \$55.00.

German Tel. Line, F. E. Shimp, Russell. Per mile \$15.00; Lucas 3.20, total \$48.00.
 Gettysburg Tel. Line, J. T. Downer, Muscatine. Per mile \$8.00; Muscatine 7, total \$56.00.
 Glad Mendon Township Farmers Mutual Tel. Co., H. J. Klotzbach, McGreggor. Per mile \$10.00; Clayton 24.75, total \$247.50.
 Gibson Tel. Line, John W. Jongberg, Armstrong. Per mile \$7.00; Emmet 2, \$14.00; Kossuth 9, \$63.00; total \$77.00.
 Gibson & Cook Creek Tel. Co., G. E. Cooper, Tilton. Per mile \$11.00; Keokuk 4.75, \$47.25; Mahaska 2.25, \$22.75; total \$70.00.
 Gibson & Lester Tel. Co., C. H. Chandler, Gibson. Per mile \$10.00; Keokuk 1, \$10.00; Mahaska 4, \$40.00; total \$50.00.
 Gibson & Pleasant Grove Line, Jim S. McKay, What Cheer. Per mile \$8.50; Keokuk 3, \$25.50; Mahaska 5.50, \$46.75; total \$72.25.
 Gibson Short Line Tel. Co., Sam McKain, Gibson. Keokuk, total assessment \$45.00.
 Gibson & Tilton Rural Line, Walter Timmerman, Gibson. Per mile \$10.00; Keokuk 1.75, \$17.50; Poweshiek 2.75, \$27.50; total \$45.00.
 Gilford Mutual Tel. No. 20, H. G. Calloway, Union. Per mile \$8.00; Hardin 6, total \$48.00.
 Gilbert & Northwestern Tel. Co., Ernest Shepard, Gilbert. Per mile \$12.00; Boone 2.75, \$33.00; Story 6, \$72.00; total \$105.00.
 Gilman East Highland Tel. Line, Rasmus Lovig, Gilman. Per mile \$10.00; Marshall 7.5, \$75.00; Poweshiek 2.25, \$22.50; Tama 5.50, \$55.00; total \$152.50.
 Gilman East Short Line, Omar Sawyer, Gilman. Per mile \$10.00; Marshall 1.25, \$12.50; Poweshiek 5.00, \$50.00; Tama 5.75, \$57.50; total \$75.00.
 Gilman Laurel Rural Tel. Co., Will F. Hafkey, Gilman. Per mile \$11.00; Marshall 18, total \$198.00.
 Gilman Newburg Tel. Line, Clint Alden, Gilman. Per mile \$9.00; Jasper 5.25, \$47.25; Marshall 2.25, \$20.25; Poweshiek .50, \$4.50; total \$72.00.
 Gilman & Pickering Tel. Line, Albert Heng, Gilman. Per mile \$8.00; Marshall 12, total \$96.00.
 Gilman & Southwestern Tel. Line, Orville Doane, Gilman. Per mile \$8.50; Jasper 9.25, \$78.62; Marshall 2, \$17.00; total \$95.62.
 Gladstone Rural Tel. Co., L. Wm. Zeman, Tama. Per mile \$11.00; Tama 6, total \$66.00.
 Glendale Tel. Line, W. R. Galloway, Washington. Per mile \$11.00; Washington 18.25, total \$200.75.
 Glenwood Farmers Tel. Co., John Smorstad, Decorah. Per mile \$11.00; Allamakee 12.75, \$140.25; Winneshiek 52.50, \$577.50; total \$717.75.
 Glenwood Mutual Tel. Line No. 1, J. E. Noah, Glenwood. Per mile \$11.00; Mills 4, total \$44.00.
 Glidden "L" Tel. Line, C. J. Subbert, Lidderdale. Per mile \$8.00; Carroll 5, total \$40.00.
 Glidden Willow Creek Mutual Tel. Co., Wm. Kline, Glidden. Per mile \$8.00; Carroll 6.75, total \$60.75.
 Globe Tel. Line, A. E. Freebern, Winthrop. Per mile \$10.00; Buchanan 4, total \$40.00.
 G & M Tel. Line, Joseph Shapman, Breda. Per mile \$10.00; Carroll 7, total \$70.00.
 Golden Crown Tel. Line, E. H. Stonaker, West Grove. Per mile \$8.00; Davis 4, total \$32.00.
 Golden Star Farmers Mutual Tel. Co., John A. Lahart, Lovilla. Per mile \$7.50; Monroe 14, total \$105.00.
 Good Hope Tel. Co., F. W. Benedict, Correctionville. Per mile \$10.00; Woodbury 5.60, total \$56.00.
 Good Hope Tel. or Line No. 706, V. L. Woodward, Ticonic. Per mile \$8.00; Monona 10, total \$80.00.
 Goodrich & Horner Tel. Line, H. D. Goodrich, Linden. Per mile \$13.00; Dallas 3.50, total \$45.50.
 Goodrich Tel. Line, Helemer Hange, Elmora, Minn. Per mile \$8.00; Kossuth 4.50, total \$36.00.
 Goshen Tel. Line H. C. Parry, Atalissa. Per mile \$11.50; Muscatine 6, total \$69.00.
 Goshen Valley Tel. Line, Fred Swain, Atalissa. Per mile \$9.00; Muscatine 5.50, total \$49.50.
 Gospel Ridge Tel. Co., Lee Wittthauer, Guthrie Center. Per mile \$8.00; Guthrie 6.50, total \$52.00.
 Grand Line Tel. Co., Roy Clawson, Grand River. Per mile \$8.00; Clarke 1, \$8.00; Decatur 6.50, \$52.00; total \$60.00.
 Grand River Tel. Co., Lyle Edwards, Lorimor. Per mile \$8.00; Union 8.25, total \$66.00.
 Grand River & Van Wert Tel. Line, O. E. Shields, Grand River. Per mile \$9.00; Clarke 25, \$22.25; Decatur 8.75, \$78.75; total \$81.00.
 Grand View Tel. Co., Arthur Hunnicut, Tama. Per mile \$9.00; Tama 7, total \$63.00.
 Grand View Tel. Line, E. Frank Warren, Pleasantville. Per mile \$8.50; Warren 4.50, total \$38.25.
 Granger Tel. Line, J. N. Moynaux, What Cheer. Per mile \$9.00; Keokuk 4, total \$36.00.

Granite Tel. Co., Frank Grotewold, Larchwood. Per mile \$8.00; Lyon 20, total \$160.00.

Grant & Audubon Township Mutual Tel. Co., W. C. Krause, Anita. Per mile \$12.00; Audubon 12.25, \$147.00; Guthrie 18.75, \$225.00; total \$372.00.

Grant Center Mutual Tel. Co., F. H. Miller, Shannon City. Per mile \$9.00; Union 7.15, total \$67.92.

Grant City & Blockton Tel. Co., Mrs. Nellie Wall, Grant City, Missouri. Per mile \$13.00; Taylor 2.50, total \$45.50.

Grant District Mutual Tel. Co., E. P. Harris, South English. Per mile \$10.00; Keokuk 4.50, total \$45.00.

Grant & Houser Tel. Line, G. W. Stinemates, Grant. Per mile \$8.50; Adams 2.50, \$21.25; Montgomery 4.50, \$38.25; total \$59.50.

Grant & Morton Mills Mutual Tel. Line, W. B. Prather, Morton Mills, Montgomery, total assessment \$11.50.

Grant Mutual Tel. Line, S. F. Weber, Ackley. Per mile \$10.00; Franklin 10, total \$100.00.

Grant Mutual Tel. Line No. 2, J. F. Lalley, Adair. Per mile \$8.00; Guthrie 12, total \$96.00.

Grant & Omega Tel. Co., Harold Schwein, Hartley. Per mile \$9.00; O'Brien 49, total \$441.00.

Grant & Pringham Rural Tel. Co., R. W. Lemke, Hartley. Per mile \$8.00; O'Brien 12.50, total \$100.00.

Grant Re-Organized Tel. Co., J. H. Mertes, Adair. Per mile \$8.00; Guthrie 10.25, total \$82.00.

Grant Rural Tel. Line, F. H. Selberg, Ledyard. Per mile \$10.00; Kossuth 7.50, total \$75.00.

Grant Short Line, Frank Hensel, Grant. Per mile \$13.00; Montgomery 2, total \$29.00.

Grant Township Tel. Co., B. J. Mather, Nevada. Per mile \$10.00; Story 10.49, total \$104.90.

Grant Township Tel. Co., Richard Newton, Swea City. Per mile \$8.00; Kossuth 31, total \$248.00.

Grant Township Tel. Co., J. B. Murphy, Sutherland. Per mile \$9.00; O'Brien 7.63, total \$68.67.

Grant Township Mutual Tel. Line (S Line), Alvin Wenck, Glidden. Per mile \$10.00; Carroll 10, total \$100.00.

Grant Township Tel. Line, Thomas Conner, Glidden. Per mile \$8.00; Carroll 8, total \$64.00.

Grape Vine Tel. Line, Art Knauer, Casey. Per mile \$10.00; Guthrie 6, total \$60.00.

Grave Hollow Tel. Co., O. G. Ansley, Chariton. Per mile \$7.00; Lucas 7.25, total \$50.75.

Gravel Point Tel. Line, M. N. Wilson, Gravity. Per mile \$5.50; Taylor 9, total \$49.50.

Gravity & Kernon Tel. Line No. 26, A. C. Carlson, Gravity. Per mile \$13.00; Taylor 3.75, total \$48.75.

Gravity Mutual Tel. No. 3, A. C. Hicks, Gravity. Per mile \$6.50; Taylor 9, total \$58.50.

Great North East Tel. Line, C. W. Huff, Massena. Per mile \$8.00; Cass 1.75, total \$36.00.

Great Northern Farmers Tel. Co., Carl L. Wennes, Spring Grove, Minn. Per mile \$9.00; Winneshiek 12, total \$108.00.

Great Northern Tel. Line, C. H. Johannes, Corning. Per mile \$13.00; Adams 5.50, total \$71.50.

Great Western Co-Operative Tel. Co., M. D. Kieley, Archer. Per mile \$10.00; O'Brien 100, \$1,000.00; Sloux 15, \$150.00; total \$1,150.00.

Great Western Tel. Co., A. H. Card, Mt. Vernon. Per mile \$8.00; Jones 25, \$2.00; Linn 10, \$80.00; total \$82.00.

Great Western Tel. Co., Jerry Jackson, Lovilia. Per mile \$12.00; Monroe 2, total \$26.00.

Great Western Tel. Line, J. J. Curran, Deep River. Per mile \$9.00; Poweshiek 7.50, total \$67.50.

Green Bay Tel. Line, M. G. Carter, Humeston. Per mile \$10.00; Wayne 5.25, total \$52.50.

Green Center Mutual Tel. Co., D. B. King, Wellman. Per mile \$15.00; Iowa 26.25, \$393.75; Johnson 14.50, \$217.50; Washington 2.50, \$37.50; total \$648.75.

Greenfield Tel. Line, John Miller, Lisbon. Per mile \$9.00; Jones 6, total \$54.00.

Green Short Line, Overt Cook, Anamosa. Per mile \$8.00; Jones 5, total \$40.00.

Green Tel. Line, J. R. Fullerton, Jr., Lamoni. Per mile \$8.00; Ringgold 10, total \$80.00.

Green Tree Tel. Line, Wm. Petersen, Davenport. Per mile \$12.00; Scott 13, total \$156.00.

Green Valley Farmers Mutual Tel. Co. or Line No. 5, D. C. Sears, North English. Per mile \$10.00; Iowa 5, total \$50.00.

Greenville Tel. Line, H. A. McKinley, Melrose. Per mile \$10.00; Lucas 4.50, total \$45.00.

Greenwood Tel. Line, J. D. Nabholz, Brandon. Per mile \$8.00; Benton 3, \$24.00; Buchanan 4, \$32.00; total \$56.00.

Griffinsville Tel. Line, Fred Shepard, Mystic. Per mile \$9.00; Appanoose 6.25, total \$56.25.

Grinnell & Lynnville Tel. Line, Harry A. Brown, Grinnell. Per mile \$9.00; Poweshiek 14, total \$126.00.

Grinnell Rural Tel. Line, No. 7, J. A. Hamor, Grinnell. Per mile \$11.25; Poweshiek 2, total \$22.50.

Grinnell Tel. Line, No. 6, George C. Murray, Grinnell. Per mile \$9.50; Poweshiek 6, total \$57.00.

Grinnell & Turner Tel. Co., R. C. Lincoln, Grinnell. Per mile \$7.00; Jasper 3, \$21.00; Poweshiek 4.50, \$31.50; total \$52.50.

Griswold Northwestern Tel. Line No. 5, Piercy Forsythe, Griswold. Per mile \$8.00; Cass 8, total \$64.00.

Griswold & Northwestern Tel. Line, Art Sasse, Griswold. Per mile \$9.00; Pottawattaimie 6, total \$54.00.

Gritter Mutual Tel. Co. No. 1, W. A. Wiley, North English. Per mile \$7.00; Iowa 5.50, total \$38.50.

Grove Mutual Tel. Co., J. P. Ellenberger, Bloomfield. Per mile \$9.00; Davis 20, total \$180.00.

Grover Farmers Tel. Line, Theo. W. Miller, Walker. Per mile \$9.00; Buchanan 5.25, total \$47.25.

Grove Tel. Co., C. F. Paymal, Lenox. Per mile \$17.00; Taylor 2.37, total \$40.29.

Grove Tel. Line, John Jordan, Chariton. Per mile \$15.00; Lucas 2.10, total \$31.50.

Grove Line No. 12, Frank Adams, Chelsea. Per mile \$8.00; Tama 10, total \$80.00.

Guernsey-Harrington Tel. Line, H. E. Harrington, Dysart. Tama, total assessment \$38.75.

Guernsey & Victor Mutual Tel. Ass'n, F. C. Van Waus, Guernsey. Per mile \$7.50; Iowa 7.5, \$56.63; Poweshiek 9.25, \$69.37; total \$75.00.

Gunwald Short Line, M. C. Brightwell, Chariton. Per mile \$6.00; Lucas 6, total \$36.00.

Guss & Iveyville Tel. Line, George Van Nuyt, Nodaway. Per mile \$10.00; Adams 1, \$10.00; Taylor 10, \$100.00; total \$110.00.

Guthrie Center Farm Line, J. H. Shroyer, Guthrie Center. Guthrie, total assessment \$12.00.

Guthrie Center & Monteith Tel. Co., W. E. Moore, Guthrie Center. Per mile \$9.00; Guthrie 10.50, total \$94.50.

Guthrie Center & Northwestern Tel. Co., Mrs. R. S. Myers, Guthrie Center. Per mile \$8.00; Guthrie 18.50, total \$148.00.

Hackelbarney Tel. Co., Frank Doan, Villisca. Per mile \$11.00; Davis 6.87, total \$75.57.

Hahne Tel. Line, Soren Rounsborg, Castana. Per mile \$9.00; Monona 5, total \$45.00.

Half Acre Tel. Line, F. E. Urfer, Malcom. Per mile \$8.00; Poweshiek 6.50, total \$52.00.

Half Way Tel. Co. No. 34, Mary L. Huntley, Chariton. Per mile \$8.00; Lucas 4, total \$32.00.

Hall Line, F. P. Briggs, Glidden. Per mile \$10.00; Carroll 3.50, total \$35.00.

Hall Tel. Line, R. P. Miller, Shell Rock. Per mile \$7.50; Butler 12, total \$90.00.

Hamilton Center Stanhope Tel. Line, Silas Hendrickson, Jewell. Per mile \$9.00; Hamilton 5.25, total \$47.25.

Hamilton Center Tel. Line, Alfred H. Lind, Hampton. Per mile \$7.00; Franklin 15, total \$105.00.

Hammondsburg Tel. Co., H. C. Van Syoc, Milo. Per mile \$9.00; Warren 7.25, total \$65.25.

Hanlay Short Line, F. F. Jones, St. Charles. Per mile \$17.00; Madison 1.50, total \$25.50.

Hansel Tel. Line, W. C. Tucker, Hampton. Franklin, total assessment \$20.00.

Happy Hollow Mutual Tel. Line, Wm. Larkin, Ottumwa. Per mile \$11.50; Wapello 3.75, total \$43.13.

Happy Hollow Tel. Line, Charles Beatty, Garwin. Per mile \$10.00; Tama 2.50, total \$25.00.

Happy Home Tel. Co., S. O. Duncan, Mt. Vernon. Per mile \$8.00; Linn 13, total \$104.00.

Hardin County Central Tel., Edw. Swart, Iowa Falls. Per mile \$7.00; Hardin 14, total \$98.00.

Hardisty Tel. Line, Everett Franken, Carbon. Per mile \$8.00; Adams 2.50, total \$20.00.

Hardy Line, M. E. Bond, Bloomfield. Davis total assessment \$21.00.

Harmonious Tel. Co., F. W. Goetzman, Boone. Per mile \$10.00; Boone 34, total \$340.00.

Harmony Mutual Tel. Line, Edd R. Berry, Gravity. Per mile \$9.00; Taylor 5.50, total \$49.50.

Harmony Mutual Tel. Line, Arthur Vollmer, Spencer. Per mile \$8.00; Clay 14, total \$112.00.

Harmony Tel. Farm Line, C. C. Burr, Chariton. Per mile \$9.00; Lucas 6.75, total \$60.75.

Harmony Tel. Line, Albert Schau, Bonaparte. Per mile \$9.00; Van Buren 5.25, total \$47.25.
 Harmony Tel. Line, Louis Kruse, Dorchester. Per mile \$9.00; Allamakee 12, total \$108.00.
 Harpers Mutual Tel. Line No. 1, Guss Adrian, Harper. Per mile \$8.50; Keokuk 8.50, total \$72.25.
 Harpers Mutual Tel. Line No. 3, Roy A. Kadel, Sigourney. Per mile \$11.00; Keokuk 4.25, total \$47.19.
 Harper Mutual Tel. No. 8, Earl Striegel, Harper. Per mile \$12.00; Keokuk 3.12, total \$37.56.
 Harrison Central Tel. Co., Charles E. Richards, Stanhope. Per mile \$8.00; Boone 29, total \$232.00.
 Harrison Street Road Tel. Line, John H. Garner, Davenport. Scott, total assessment \$16.00.
 Harrison Tel. Line, Will McDill, Wapello. Per mile \$9.00; Louisa 5, total \$45.00.
 Harrison Tel. Line, Sam Weaver, Ledyard. Per mile \$8.00; Kossuth 6.75, total \$52.00.
 Harrison Township Line No. 8, C. E. Anderson, Swea City. Per mile \$3.00; Kossuth 8, total \$72.00.
 Hartland Mutual Tel. Cos. Nos. 1, 2, 3, Emil Gustafson, Marshalltown. Per mile \$8.00; Marshall 23.25, total \$186.00.
 Hartley & Pringhar Rural Tel. Co., Wm. Steuck, Pringhar. Per mile \$16.00; O'Brien 27, total \$270.00.
 Hartley Township Tel. Co., H. C. Cain, Hartley. Per mile \$16.00; O'Brien 15.75, total \$157.50.
 Hartwick Mutual Tel. Line No. 3, C. C. Rowland, Hartwick. Per mile \$10.00; Poweshiek 4, total \$40.00.
 Hartwick Mutual Tel. Co. Line No. 6, O. J. Eakeman, Hartwick. Per mile \$9.00; Poweshiek 7.25, total \$65.25.
 Hartwick Northern Tel. No. 4, Ben Roudabush, Chelsea. Per mile \$11.00; Poweshiek 4, total \$44.00.
 Harvard Bollman Chapel Tel. Line, E. O. Burton, Allerton. Per mile \$7.00; Wayne 7, total \$49.00.
 Harvard Bollman Chapel Tel. No. 2, L. T. Selby, Allerton. Per mile \$8.00; Wayne 11.25, total \$90.00.
 Hausen Tel. Line, Hal Hausen, Villisca. Per mile \$4.00; Montgomery 5, total \$20.00.
 Haven & Tama Tel. Co., W. A. Houston, Tama. Per mile \$8.00; Tama 15, total \$120.00.
 Haverhill-East & West Tel. Line, B. H. Determan, Haverhill. Per mile \$7.00; Marshall 6, total \$35.00.
 Haverhill Short Line, H. W. Rosemeir, Marshalltown. Per mile \$8.00; Marshall 3, total \$24.00.
 Haverhill Southwestern Tel. Co., B. G. Kopel, Haverhill. Per mile \$18.00; Marshall 4.25, total \$42.50.
 Haverhill & Vanclave Tel. Line, E. O. Welp, Haverhill. Per mile \$8.00; Marshall 7.50, total \$60.00.
 Hawkeye Mutual Tel. Co., Keota. Per mile \$10.00; Washington 20, total \$200.00.
 Hawkeye Tel. Co., George Nedderman, Lovilia. Per mile \$9.00; Monroe 5.50, total \$49.50.
 Hawkeye Tel. Co., Orval L. Fry, North English. Per mile \$10.00; Iowa 2, total \$90.00.
 Hawkeye Tel. Co., C. West Russell. Per mile \$9.00; Lucas 6.25, total \$54.25.
 Hawkeye Tel. Co., Amanda Wagner, North English. Per mile \$9.50; Iowa 2, total \$55.50.
 Hawkeye Tel. Co., Joe A. Meester, Holland. Per mile \$7.00; Grundy 11.50, total \$80.50.
 Hawkeye Tel. Co., No. 46, G. A. Menning, Hampton. Per mile \$9.50; Franklin 3.50, total \$33.25.
 Hawkeye Tel. Line, Ray T. Youngman, Toledo. Per mile \$8.00; Tama 7, total \$56.00.
 Hawkeye Tel. Line, E. M. Ressler, Shell Rock. Per mile \$9.00; Butler 7.25, total \$65.25.
 Hawks Line, G. A. Putbress, Ulmer. Per mile \$9.00; Sac 11.25, total \$101.25.
 Hawthorne Mutual Tel. Line No. 11, L. S. Ingram, Clarinda. Per mile \$7.00; Page 3.25, total \$22.75.
 Hayes & Anderson Tel. Co., Ted C. Mosman, Carbon. Per mile \$6.00; Adams 11, total \$66.00.
 Hayes Grant Mutual Tel. Line, Fred W. Burton, Carbon. Per mile \$8.00; Adams 4, \$32.00; Montgomery 3, \$24.00; total \$56.00.
 Hazel Dell No. 11, George W. Wright, Chariton. Per mile \$11.00; Lucas 4, total \$44.00.
 Hazel Dell Tel. Co., F. O. Shank, Ottumwa. Per mile \$13.00; Wapello 3, total \$39.00.
 Hazel Dell Tel. Line, Earl Wiggs, West Liberty. Per mile \$10.00; Cedar 1.50, \$15.00; Johnson 2.25, \$22.50; Muscatine 3.25; total \$70.00.
 Hazel Dell Tel. Line No. 2, George R. Vanhorn, Gravity. Per mile \$10.00; Taylor 9, total \$90.00.

Hazel Grove and Grant Mutual Tel. Line, A. E. Penfold, Carbon. Per mile \$7.00; Adams 2, \$14.00; Montgomery 4.50, \$31.50; total \$45.50.
 Hazel Ridge Tel. Line, Arch L. Bailey, New Virginia. Per mile \$7.00; Warren 6, total \$42.00.
 Hebron No. 97 Tel. Line, Donald E. Lyons, Elmore, Minn. Per mile \$7.00; Hebron 3.13, total \$21.91.
 Hebron Tel. Co., Ed Green, Orient. Per mile \$8.00; Adair 21, \$168.00; Madison 7, \$56.00; total \$224.00.
 Hebron Tel. Line, Willie Joos, Elmore, Minn. Per mile \$9.00; Kossuth 5.50, total \$49.50.
 Heibing Tel. Line, B. A. Milder, Nichols. Per mile \$9.50; Muscatine 3.75, total \$35.62.
 Heminger Mutual Tel. Line, P. C. Heminger, Martinsburg. Keokuk, total assessment \$12.00.
 Henderson Private Tel. Line, Earl Henderson, Central City. Per mile \$22.00; Linn 2, total \$44.00.
 Hepburn Stub Line No. 16, Roy McCorkle, Hepburn. Per mile \$12.00; Page 1.25, total \$15.00.
 Hesper Farmers Mutual Tel. Line, S. Burreson, Mabel, Minn. Per mile \$9.00; Winneshiek 15.50, total \$139.50.
 Hesper Southwestern Tel. Line, A. A. Hawks, Mabel, Minn. Per mile \$7.00; Winneshiek 12.50, total \$94.50.
 Hesoldahl Tel. Line, Henry Henderson, Elmore, Minn. Per mile \$6.00; Winnebago 1.75, total \$10.50.
 Hess Mutual Tel. Co., August P. Weitzel, Lake View. Per mile \$7.50; Sac 6.50, total \$48.75.
 Heyes Rural Tel. Line, Egbert Burr, Titonka. Per mile \$9.00; Kossuth 12, total \$108.00.
 Hickory Grove Tel. Co., C. C. Hampton, West Branch. Per mile \$9.00; Cedar 4.50, total \$58.50.
 Hickory Point Tel. Line, Carl Erickson, Chariton. Per mile \$16.00; Lucas 1.50, total \$24.00.
 Hickory Ridge Mutual Tel. Co., C. S. Johnson, Blakesburg. Per mile \$8.00; Wapello 6, total \$48.00.
 Highland Center Tel. Line, J. E. Miller, Cantril. Per mile \$3.65; Van Buren 6.50, total \$23.72.
 Highland Farmers Mutual Tel. Co., Emil Jungjohan, Sutherland. Per mile \$9.00; O'Brien 6.50, total \$52.00.
 Highland Jack Rural Tel. Co., Jacks Henderson, Lovilia. Per mile \$9.00; Monroe 5.13, total \$46.17.
 Highland Mutual Tel. Co., Lewis L. Rockwell, Paullina. Per mile \$12.50; O'Brien 4.50, total \$56.25.
 Highland Northeastern Tel. Co., S. O. Saquetne, Dorchester. Per mile \$9.00; Winneshiek 9, total \$81.00.
 Highland & Pringhar Tel. Co., Roy Rembe, Gaza. Per mile \$9.00; O'Brien 12, total \$108.00.
 Highland Short Line Tel. Line, A. R. White, Clearfield. Per mile \$8.00; Kingsford 7, \$56.00; Taylor 7.5, \$60.00; total \$62.00.
 Highland Tel. Co., H. T. Jones, West Branch. Per mile \$16.00; Cedar 7, total \$112.00.
 Highland Tel. Co., H. H. Wilkan, Elkader. Per mile \$12.00; Clayton 33, total \$396.00.
 Highland Tel. Co., Virgil Swanson, Chariton. Per mile \$10.00; Lucas 6.25, total \$62.50.
 Highland Tel. Line, H. A. Holtz, Muscatine. Per mile \$9.00; Muscatine 5.75, total \$51.75.
 Highland Tel. Line, John N. Bothell, Iowa City. Per mile \$8.50; Cedar 34, \$289; Johnson 4.66, \$39.61, total \$42.50.
 Highland Tel. Line, Charles A. Gay, Montour. Per mile \$11.00; Tama 7.50, total \$82.50.
 Highland Township Tel. Line No. 1, L. J. Day, Afton. Per mile \$8.00; Union 3.50, total \$28.00.
 Highlandville Farmers Tel. Ass'n, Oscar Liquin, Locust. Per mile \$11.00; Allamakee 7.5, \$8.25; Winneshiek 20, \$220.00; total \$228.75.
 High Line Tel. Co., Fred D. Fellows, Keosauqua. Per mile \$8.00; Van Buren 8, total \$64.00.
 High Point Tel. Co., Chester A. Vogel, Carbon. Per mile \$8.00; Adams 9, total \$72.00.
 High Point Tel. Line, C. J. Mottet, Ottumwa. Wapello, total assessment \$22.00.
 High Prairie Tel. Co., Stafford Dolley, Hedrick. Per mile \$9.00; Keokuk 3.25, \$29.25; Wapello 3.25, \$29.25; total \$58.50.
 High Prairie Tel. Line, John A. Hoopes, Muscatine. Per mile \$8.00; Muscatine 2.50, total \$20.00.
 Hilger Riverton Tel. Line, D. A. Hilger, Riverton. Fremont, total assessment \$12.00.
 Hill Crest Tel. Line, Henry Storyjohann, Garwin. Per mile \$10.00; Tama 5, total \$50.00.
 Hillside Mutual Tel. Co., Mrs. Carl Wilson, North English. Per mile \$9.50; Iowa 17, total \$144.50.

Hill Tel. Line, A. V. Graham, Princeton. Per mile \$10.00; Scott 4.50, total \$14.50.

Hilton Township Tel. Co., C. Faltinson, Marengo. Per mile \$8.50; Iowa 8, total \$68.00.

Hinkley Tel. Co., Joseph Pisarik, Lone Tree. Per mile \$5.00; Johnson 4.33, total \$21.65.

Hinton Mutual Tel. Line, R. E. Tucker, Lovilia. Per mile \$8.00; Monroe 5, total \$40.00.

"H" Line or No. 1500 Line, Charles F. Preist, Sigourney. Per mile \$8.00; Keokuk 9, total \$72.00.

Hogback Tel. Co., C. Stephens, Grandview. Per mile \$8.00; Louisa 8, total \$64.00.

Hollandale Mutual Tel. Co., H. O. Swingen, Woden. Per mile \$9.00; Hancock 1.50, \$13.50; Winnebago 22.50, \$222.50; total \$306.00.

Holland Mutual Tel. Co., Jake W. Wolfe, Murray. Per mile \$9.00; Clarke 3.50, total \$31.50.

Holt Center Mutual Tel. Line, Louis Cotter, Corning. Per mile \$9.00; Taylor 8, total \$72.00.

Holt Township Tel. Line, Clarence Downey, Gravity. Per mile \$6.00; Taylor 13, total \$78.00.

Holtz Tel. Co., Wm. Schneider, Maquoketa. Jackson, total assessment \$25.00.

Home Mutual Tel. Co., Henry G. Bang, Joice. Per mile \$9.50; Winnebago 11, \$104.50; Worth 12.25, \$116.38; total \$220.88.

Home Mutual Tel. Co., Fred Ridenour, West Liberty. Per mile \$12.00; Cedar 19.50, \$234.00; Muscatine 5.20, \$62.40; total \$296.40.

Homer Monroe Mutual Tel. Line, Lloyd Hill, Dysart. Per mile \$10.00; Benton 3.75, total \$37.50.

Homer No. 1 Tel. Co., J. W. McGrath, Rowley. Per mile \$8.00; Buchanan 8.50, total \$68.00.

Homer No. 194 Line, Roy Landgrebe, Dysart. Per mile \$10.00; Benton 4.50, total \$45.00.

Homer Township Mutual Tel. Co., Wm. B. Wilson, Garrison. Per mile \$10.00; Benton 19.25, total \$192.50.

Homestead Tel. Line, Ora M. Gregory, Lake Park. Per mile \$9.00; Dickinson 16, total \$144.00.

Home Tel. Line, T. Z. Henryson, Story City. Per mile \$8.00; Hamilton 8.50, total \$68.00.

Honey Grove No. 14 Tel. Co., Edward Hartl, Ely. Per mile \$8.00; Linn 12, total \$96.00.

Honey Hill Tel. Co., F. W. Allboner, Center Point. Per mile \$8.00; Linn 3, total \$24.00.

Hoosier Creek Tel. Line, P. F. Fuhrmeister, Ely. Per mile \$9.00; Johnson 11, \$99.00; Linn 2, \$18.00; total \$117.00.

Hoovers Steamboat Rock Line, Mrs. J. H. Hoover, Steamboat Rock. Hardin, total assessment \$10.00.

Hopeville & Grand River Tel. Co., Wm. Pennock, Grand River. Per mile \$8.00; Clarke 5, \$40.00; Decatur 8, \$64.00; total \$104.00.

Hopeville & Lone Ridge Tel. Co., A. E. Dunfee, Thayer. Per mile \$8.00; Clarke 7.5, \$60.00; Ringgold 1.50, \$12.00; Union 10.25, \$82.00; total \$100.00.

Hopeville & Ringgold Tel. Line, Le Roy Shields, Grand River. Per mile \$10.00; Clarke 3.50, total \$35.00.

Hopeville & Southwestern Line, Phil James, Murray. Per mile \$11.00; Clarke 2, \$22.00; Union 1.50, \$16.50; total \$38.50.

Hopeville Town Tel. Line, T. F. Yetts, Murray. Per mile \$15.00; Clarke 1.75, total \$26.25.

Hopewell Tel. Line, Thomas I. Austen, Shell Rock. Per mile \$8.00; Bremer 2, \$16.00; Butler 2, \$16.00; total \$32.00.

Hopewell Tel. Line No. 1, O. A. Younker, Milton. Per mile \$8.50; Van Buren 4.50, total \$38.25.

Hopewell Tel. Line No. 2, Matthew Bonar, Milton. Per mile \$7.00; Van Buren 5, total \$35.00.

Horn & Clark Tel. Line, Helen W. Clark, South English. Keokuk, total assessment \$5.00.

Horseshoe Bend Tel. Co., W. H. Emde, Wellman. Per mile \$10.00; Johnson 1.85, \$18.50; Washington 4, \$40.00; total \$58.50.

Hospers Granville Tel. Co., W. Dolfin, Granville. Per mile \$9.00; Sioux 18.50, total \$166.50.

Hubbard & Buckeye Independent Mutual Tel. Co., Clarence E. Main, Hubbard. Per mile \$8.00; Hardin 18, total \$144.00.

Humeston & Cambria Tel., J. R. Skinner, Cambria. Per mile \$9.00; Wayne 6.75, total \$60.75.

Hummer Tel. Line, Wm. O'Meara, Doon. Per mile \$8.00; Lyon 9, total \$72.00.

Humeston & Le Roy Independent Tel. No. 2, H. D. Buffum, Humeston. Per mile \$10.00; Decatur 3.93, \$39.30; Wayne 2.17, \$21.70; total \$61.00.

Humeston & Unity Tel. Co., E. N. Caldwell, Humeston. Per mile \$9.00; Wayne 11.50, total \$103.50.

Hunnaconna Tel. Line, Bert Van Cleave, Blakesburg. Per mile \$13.00; Monroe 3, total \$39.00.

Hunt Tel. Line, Carl Mansfield, Shell Rock. Per mile \$8.00; Butler 5.50, total \$44.00.

Iconium & Tyrone Tel., Glen Y. Turner, Moravia. Per mile \$8.00; Appanoose 50, \$4.00; Monroe 10.50, \$84.00; total \$88.00.

Idaho Tel. Line, Gus Boeke, Hubbard. Per mile \$50.00; Hardin 2.50, total \$125.00.

Idleswild Tel. Co., Oscar Heinold, Mason City. Per mile \$8.00; Cerro Gordo 15, total \$120.00.

"I" & "Iy" Tel. Line, F. C. Pohlmann, Hartley. Per mile \$10.00; O'Brien 3.50, total \$35.00.

Independent Four Line, Olen Townsend, Milton. Per mile \$7.00; Davis 7.50, total \$52.50.

Independent Line No. 9, Henry Van Engen, Doon. Per mile \$10.00; Lyon 3, total \$30.00.

Independent Oak Line, True Gibbons, Murray. Per mile \$8.00; Clarke 3.32, \$26.56; Madison 1.25, \$10.00; Union 1, \$8.00; total \$44.56.

Independent Short Line, Roy A. Thompson, Blairstown. Per mile \$7.50; Benton 5, total \$37.50.

Independent Tel. Co., J. E. Foster, West Liberty. Per mile \$7.00; Muscatine 9.75, total \$68.25.

Independent Tel. Co., D. J. Murphy, Melrose. Per mile \$8.00; Monroe 5, total \$40.00.

Independent Tel. Co., Charles H. Lamb, Redfield. Per mile \$8.00; Dallas 2.50, total \$20.00.

Independent Tel. Co. of Allerton, Roy Mace, Allerton. Per mile \$7.50; Wayne 8, total \$60.00.

Independent Tel. Co. of Audubon and Cass Counties, Milton Smith, Anita. Per mile \$12.00; Audubon 1.50, \$18.00; Cass 1.25, \$15.00; total \$33.00.

Independent Tel. Co., James H. Bell, Nichols. Per mile \$9.00; Johnson 8, \$72.00; Muscatine .25, \$2.25; total \$74.25.

Independent Tel. Line, Ernest Johnke, Lewis. Per mile \$10.50; Cass 8, total \$84.00.

Independent Tel. Line, C. T. Anderson, Wellman. Per mile \$9.00; Washington 3.50, total \$31.50.

Independent Tel. Line, W. J. Beeler, Winterset. Per mile \$9.00; Madison 6, total \$54.00.

Independent Tel. Line, Clarence Riedesel, Glidden. Per mile \$8.50; Carroll 4.75, total \$40.37.

Independent Tel. Line, Claude Work, Adair. Per mile \$8.00; Adair 6, total \$48.00.

Independent Tel. Line, Oscar Schroeder, Luzerne. Per mile \$10.00; Benton 5.25, total \$52.50.

Independent Tel. Line, Martin Anderson, Shannon City. Per mile \$10.00; Ringgold 2.75, total \$27.50.

Independent Tel. Line, Ray Wilkinson, Chelsea. Per mile \$11.00; Tama 4.50, total \$49.50.

Independent Tel. Line, C. M. Petersburg, Joice. Per mile \$8.00; Worth 8.50, total \$68.00.

Independent Tel. Line, Roland H. Green, Promise City. Per mile \$6.50; Wayne 7, total \$45.50.

Independent Tel. Line, J. F. Coyne, Lovilia. Per mile \$7.50; Monroe 5, total \$37.50.

Independent Tel. Line No. 13, Earl Eversmeyer, Wapello. Per mile \$8.00; Louisa 7, total \$56.00.

Indian Creek Tel. Line, B. M. Painter, Lewis. Per mile \$10.00; Cass 14.50, total \$145.00.

Indiana Mutual Tel. Line, S. A. Roberts, Knoxville. Per mile \$17.00; Marion 2.25, total \$38.25.

Indiana Mutual Line No. 655, J. E. Beardrick, Knoxville. Per mile \$12.00; Marion 2, total \$24.00.

International Tel. Co., Lloyd Mosher, Milo. Per mile \$7.00; Warren 6.50, total \$45.50.

Inwood Rural Tel. Line No. 10, Alfred Clausen, Hudson, S. D. Per mile \$9.00; Lyon 5, \$45.00; Sioux 3, \$27.00; total \$72.00.

Inwood Tel. Line No. 21, Reimer Jacobson, Inwood. Per mile \$8.50; Lyon 1.75, \$14.88; Sioux 2.25, \$19.12; total \$34.00.

Ioka Mutual Tel. Co., Mrs. T. J. Harden, Ollie. Per mile \$10.00; Keokuk 4, total \$40.00.

Iowa Center Tel. Co., George Schoenig, Belle Plaine. Per mile \$10.00; Benton 2, total \$20.00.

Iowa Center Tel. Co. No. 2, Floyd Donhue, Nevada. Per mile \$8.00; Story 12, total \$96.00.

Iowa City-Scott Tel. Co., W. A. Meardon, Iowa City. Per mile \$5.00; Johnson 8.50, total \$42.50.

Iowa City & West Branch Tel. Co., John Hora, West Branch. Per mile \$8.00; Cedar 2, \$16.00; Johnson 8, \$64.00; total \$80.00.

Iowa Falls & Eagle City Tel. Co., H. L. Harmon, Iowa Falls. Per mile \$8.00; Hardin 15, \$152.00; Jackson 1, \$8.00; total \$160.00.

Iowa Falls, Ellis & Buckeye Mutual Tel. Co., Ray C. Lake, Iowa Falls. Per mile \$12.00; Hardin \$24.50, total \$294.00.

Iowa Line Tel., J. A. Carlson, Briceyn, Minn. Per mile \$9.00; Winnebago 5.75, total \$51.75.

Iowa & Minnesota Mutual Tel. Line, Dewey Roberts, Lime Springs. Per mile \$15.00; Winneshiek 3.50, total \$52.50.

Iowa River Farmers Tel., R. H. Weymiller, New Albin. Per mile \$7.50; Allamakee 15, total \$112.50.

Iowa River Rural Tel. Ass'n, F. M. Bucher, Wapello. Per mile \$10.00; Louisa 4.50, total \$45.00.

Iowa Tel. Co., Wm. Oldenburg, Elmore, Minn. Per mile \$10.00; Kossuth 7, total \$70.00.

Iowa Valley Line, G. N. Stoner, Belle Plaine. Per mile \$11.00; Benton 2.50, \$27.50; Iowa 1.25, \$13.75; total \$41.25.

Iowa Western Bell Tel. No. 68, John Hesling, Oskaloosa. Per mile \$7.00; Mahaska 7, total \$49.00.

Ira Tel. Co., C. C. Planalp, Mingo. Per mile \$10.00; Jasper 11.50, total \$115.00.

Ireton Rural Mutual Tel. Ass'n, John Vlotho, Jr., Ireton. Per mile \$10.00; Plymouth 8, \$80.00; Sioux 75, \$750.00; total \$830.00.

Irish Grove Tel. Co., E. J. Anderson, New Virginia. Per mile \$10.00; Warren 3.17, total \$31.70.

Irvington Center Tel. Co., B. M. Burlingame, Algona. Per mile \$7.00; Kossuth 18.50, total \$129.50.

Irvington Tel. Co., R. C. Lage, Irvington. Per mile \$9.00; Kossuth 9, total \$81.00.

Irving Town Line, John Shanda, Irving. Per mile \$6.50; Benton .50, \$3.25; Tama .6, \$39.00; total \$42.25.

I. X. L. Tel. Line, C. W. Hewitt, Waterloo. Per mile \$12.00; Black Hawk 5, total \$60.00.

Jackson Center Tel. Co., C. A. Anderson, Boone. Per mile \$11.00; Boone 45, total \$495.00.

Jackson & Dayton Tel. Co., Walter Miller, Clarksville. Per mile \$6.00; Butler 8, total \$48.00.

Jackson Short Line Tel. Line, Donald Davis, Clarksville. Per mile \$13.00; Butler 3.50, total \$32.50.

Jackson Tel. Line, E. H. Goelsing, Milton. Per mile \$9.00; Van Buren 6, total \$54.00.

Jackson Tel. Line, R. D. Breakenridge, Winterset. Per mile \$2.65; Madison 7.50, total \$27.38.

Jacksonville Line, Charles Osenbaugh, Lucas. Per mile \$10.00; Clarke 3.50, \$35.00; Lucas 2.50, \$25.00; total \$60.00.

Jacob Tel. Line No. 36, Andrew Tone, Grinnell. Per mile \$8.00; Poweshiek 9.25, total \$74.00.

James, Henry L. Tel. Line, Stanley. Per mile \$5.00; Fayette 5.50, total \$27.50.

James Mutual Tel. Co., John Hardersen, Jr., Hinton. Per mile \$10.00; Plymouth 11, total \$110.00.

Jameson & Farmers Mutual Tel. Co., W. H. McCarty, Osceola. Per mile \$9.00; Clarke 8.25, total \$74.25.

Jefferson Central Tel. Co., John Burroughs, Allison. Per mile \$10.00; Butler 12.75, total \$127.50.

Jefferson Tel. Line, E. H. Hartwig, Allison. Per mile \$7.50; Butler 10, total \$75.00.

Jefferson Township Farmers Mutual Tel. Co., Vaclav Bys, Solon. Per mile \$10.00; Johnson 16.50, \$165.00; Linn 2.50, \$25.00; total \$190.00.

Jefferson Township Mutual Tel. Co., Otto Wishmier, Van Meter. Per mile \$8.00; Dallas 11.25, \$90.00; Madison 28.25, \$226.00; total \$316.00.

Jefferson Township Tel. No. 24, L. J. Garden, Eddyville. Per mile \$9.00; Mahaska 5.50, total \$49.50.

Jensen Tel. Corporation, Henry Sterrenberg, Thompson. Per mile \$7.00; Winnebago 30, total \$210.00.

Jerico Tel. Co., G. H. Arnold, Lawler. Per mile \$11.00; Chickasaw 45.25, \$497.75; Howard 9.75, \$107.25; total \$605.00.

Jerico Tel. Co., H. M. Bright, Independence. Per mile \$9.00; Buchanan 7.50, total \$67.50.

Jersey Ridge Tel. Line, John Doerscher, Davenport. Per mile \$8.00; Scott 2, total \$16.00.

Jersey Tel. Co., Leslie B. Davis, Allerton. Per mile \$8.00; Wayne 7.25, total \$58.00.

Jerusalem Hill Tel. Co., Charles Whitney, New Hartford. Per mile \$8.50; Butler 3.62, total \$30.77.

Jewell Northeastern Tel. Co., Frank Johnson, Jewell. Per mile \$12.00; Hamilton 11, total \$132.00.

Jewell & Northwestern Rural Tel., Clifton A. Furman, Jewell. Per mile \$8.00; Hamilton 11.50, total \$92.00.

Jewell & Wall Lake Rural Tel. Co., John A. Peterson, Jewell. Per mile \$10.00; Hamilton 30, total \$300.00.

Johnston & Mt. Ayr Farmers Tel. Co., Wm. Dove, Mt. Ayr. Per mile \$7.50; Ringgold 3.43, total \$25.65.

Jolly Eight Rural Tel. Line, H. B. Hanson, Kellogg. Per mile \$4.50; Jasper 5.25, total \$21.00.

Jones Creek Tel. Line, P. A. Carter, St. Charles. Per mile \$8.00; Madison 5.75, total \$46.00.

Jordan Short Line Tel. Line, Jesse F. Chedester, Castana. Per mile \$7.50; Monona 10.50, total \$78.75.

Jordan Tel. Line, F. E. Johnson, Jordan. Per mile \$13.00; Boone 1.50, total \$19.50.

Junction Tel. Co., Charles A. Trimble, Chariton. Per mile \$14.00; Lucas 4.50, total \$63.00.

Kallsen, W. J., Private Line, Walter J. Kallsen, Keystone. Benton, total assessment \$10.00.

Kalamora Tel. Line, C. J. Te Strake, Muscatine. Per mile \$10.00; Muscatine 4, total \$40.00.

Kane Center Tel. Line, M. E. Heaton, Elberon. Per mile \$8.00; Benton 1, \$8.00; Tama .50, \$4.00; total \$12.00.

Kane Center Tel. Line, John Heitmann, Jr., Keystoné. Per mile \$9.00; Benton 4, total \$36.00.

Kane & Homer Tel. Co., H. A. Albers, Keystone. Per mile \$10.00; Benton 9, total \$90.00.

Kane Tel. Line No. 8, E. J. Cherveney, Keystone. Per mile \$7.00; Benton 6.50, total \$45.50.

Kasson & Lorimor Tel. Co., Herbert Berry, Lorimor. Per mile \$8.50; Madison 12, \$102.00; Union 7, \$59.50; total \$161.50.

K. C. Tel. Line, M. J. Berger, Carroll. Per mile \$14.00; Carroll 4, total \$56.00.

Kegley Branch Tel. Co., Arnold Petersen, Story City. Per mile \$9.00; Hamilton .50, \$4.50; Story 3.50, \$31.50; total \$36.00.

Kellerton Tuskego Mutual Tel. Line, Ed O. Moore, Kellerton. Per mile \$9.00; Decatur 1.50, \$13.50; Ringgold 6, \$54.00; total \$67.50.

Kellogg & Highland Tel. Line, F. E. Sharp, Kellogg. Per mile \$10.00; Jasper 14, total \$140.00.

Kellogg Mutual Tel. Co., George N. Madsen, Kellogg. Per mile \$70.00; Jasper 5, total \$350.00.

Kellogg & Turner Tel. Line, C. T. Powers, Kellogg. Per mile \$8.00; Jasper 7.50, total \$60.00.

Kendallville & Burr Oak Farmers Tel. Co., M. H. Knox, Canton, Minn. Per mile \$7.00; Winneshiek 11, total \$77.00.

Kendallville & Cresco Farmers Tel. Co., Oliver G. Sotlow, Cresco. Per mile \$8.00; Howard 1.25, \$10.00; Winneshiek 8.50, \$68.00; total \$78.00.

Kennebec to Castana Rural Line, Harry Wilson, Castana. Per mile \$6.25; Monona 8, total \$50.00.

Kennebec to Ticonic No. 1000, Ray Carroll, Castana. Per mile \$10.00; Monona 6, total \$60.00.

Kent & Cromwell Mutual Tel. Co., F. G. White, Kent. Per mile \$9.00; Union 9, total \$81.00.

Kent & Platt Center Farmers Tel. Co., Fred Lucas, Kent. Per mile \$6.00; Union 8, total \$48.00.

Keokuk Tel. Co., B. A. Nelson, Keokuk. Per mile \$15.00; Lee 6, total \$90.00.

Keota & Kinross Tel. Line, Forrest M. Herr, Keota. Per mile \$10.00; Keokuk 9, total \$90.00.

Kessler Tel. Line, G. H. Kessler, Garrison. Per mile \$7.50; Benton 6, \$45.00; Tama .50, \$3.75; total \$48.75.

Keswick & Hickory Grove Mutual Tel. Line, J. C. Burdine, Keswick. Per mile \$10.00; Keokuk 3.50, total \$35.00.

Keswick Liberty Mutual Tel. Line, W. E. Bailey, Keswick. Per mile \$9.00; Keokuk 5.50, total \$49.50.

Keswick Mutual Tel. Line, J. F. Dunn, Keswick. Per mile \$40.00; Keokuk 7.5, total \$30.00.

Keswick Northeastern Mutual Tel. or No. 7, C. B. Hervey, Webster. Per mile \$7.00; Keokuk 7.50, total \$52.50.

Keswick Short Line Tel., S. H. Axmear, Webster. Per mile \$9.00; Keokuk 9, total \$81.00.

Keswick South Line Mutual Tel. Co., G. McCay, Keswick. Per mile \$20.00; Keokuk 1.50, total \$30.00.

Keswick Tel. Line No. 46, J. F. Higgins, Keswick. Keokuk, total assessment \$10.00.

Keswick & Webster Mutual Tel. Line, Eldon E. Storry, Webster. Per mile \$11.00; Keokuk 4.50, total \$49.50.

King Line Tel. Co., G. W. E. Johnson, Laurens. Per mile \$8.00; Pocahontas 12, total \$96.00.

King Mutual Tel. Co., John Helgren, Thompson. Per mile \$11.00; Winnebago 21.50, total \$269.50.

King Tel. Co., J. V. McKinley, Humeston. Per mile \$8.00; Lucas 4.50, \$36.00; Wayne 2, \$16.00; total \$52.00.

Kinsey Mutual Tel. Line, L. D. Armstrong, Bloomfield. Per mile \$15.00; Davis 3, total \$45.00.

K. K. No. 2 Tel. Line, James H. Kelly, Alvor. Per mile \$9.00; Lyon 4.25, total \$38.25.

Klein Rural Tel. Co., Glenn E. Benson, Rock Valley. Per mile \$10.00; Lyon 23, total \$230.00.

Klett Tel. Line No. 14, H. L. Peifer, Harper. Per mile \$10.00; Keokuk 3.50, total \$35.00.

Klondike Tel. Line, Emil Nekola, Toledo. Per mile \$7.00; Tama 19.75, total \$113.25.

Kniffin & Promise City Farmers Mutual Tel. Line, C. W. Montgomery, Corydon. Per mile \$10.00; Wayne 4, total \$40.00.

Kolosick & Marek Tel. Line, Melack Kolosick, Kalona. Per mile \$7.50; Washington 4.50, total \$36.00.

Kossuth Rural Tel. Line, O. E. Miller, Wesley. Per mile \$10.00; Kossuth 5.25, total \$52.50.

Kosza & Belle Plaine Tel. Line, Oscar L. Miner, Belle Plaine. Per mile \$9.00; Benton 2.50, \$22.50; Iowa 8, \$72.00; total \$94.50.

Kramer & Marks Line No. 34, G. L. Marks, Eldora. Grundy, total assessment \$15.00.

Kramer Tel. Co., R. F. Greiner, Harper. Per mile \$9.00; Keokuk 6.50, total \$58.50.

Lacona & Oakley Tel. Line, G. E. Murray, Lacona. Per mile \$7.00; Lucas 9.50, \$66.50; Warren 1, \$7.00; total \$73.50.

Lacona & Southwestern Tel. Co., Earnest Thomason, Lacona. Per mile \$6.00; Lucas 7, \$42.00; Warren 2, \$12.00; total \$54.00.

Lacona Western Tel., S. G. Siniff, Lacona. Per mile \$8.50; Warren 10, total \$85.00.

Ladora Northern Tel. Co., F. G. Baldwin, Ladora. Per mile \$12.00; Iowa 54, total \$648.00.

Lafayette Center Tel. Co., Jay Born, Story City. Per mile \$10.00; Story 7.75, total \$77.50.

Lafayette Tel. Line, Carl Maier, Center Point. Per mile \$9.00; Linn 10, total \$90.00.

Lafayette Warren Tel. Co., Wm. Wendt, Waverly. Per mile \$12.00; Bremer 41, total \$756.00.

Lagrange Tel. Co., Howard E. Baughman, Russell. Per mile \$20.00; Lucas 2, total \$40.00.

Lake George Tel. Co., Jelle Tjaden, Woden. Per mile \$8.00; Hancock 11.75, total \$94.00.

Lake Road Tel. Line, George Fothergill, Armstrong. Per mile \$9.00; Emmet 19.50, \$49.50; Kossuth 5.50, \$94.50; total \$144.00.

Lake Shore Tel. Co., S. C. Schumacher, Clear Lake. Per mile \$10.00; Cerro Gordo 28, total \$280.00.

Lake Side Mutual Tel. Co., A. E. Anderson, Forest City. Per mile \$9.00; Hancock 7, \$63.00; Winnebago 7.25, \$65.25; total \$128.25.

Lake Side Tel. Co., M. J. Lindie, Muscatine. Per mile \$7.00; Muscatine 9, total \$63.00.

Lake Side Tel. Line, C. M. Steward, Lake View. Per mile \$10.00; Sac 7.25, total \$72.50.

Lake Side Tel. Co., S. L. Farrow, Clear Lake. Per mile \$9.00; Cerro Gordo 11.25, total \$101.25.

Lake Side Tel. Line, Dewey Carlson, Marion. Per mile \$8.00; Linn 5, total \$40.00.

Lake Tel. Line, C. W. Harbaugh, Muscatine. Per mile \$8.00; Muscatine 5.50, total \$44.00.

Lake Township Farmers Tel. Co., Miller Wergland, Hardy. Per mile \$10.50; Humboldt 12, total \$126.00.

Lake View Tel. Co., Bennie Engelly, Jewell. Per mile \$9.00; Hamilton 13.50, total \$103.50.

Lamotte & Cottonville Tel. Co., R. W. Cahill, Bellevue. Per mile \$10.00; Jackson 18, total \$180.00.

Lamotte & Gordons Ferry Farmers Tel., Henry Fischer, Bellevue. Per mile \$8.50; Jackson 9, total \$76.50.

Lamotte Independent Tel. Co., Peter Koos, Lamotte. Per mile \$8.00; Jackson 11, total \$88.00.

Lamotte Tel. Co. No. 8, A. M. Berenger, Lamotte. Per mile \$11.50; Jackson 2, total \$34.50.

Lancaster Farmers Mutual Tel. Line No. 26, Gus Dumont, Sigourney. Per mile \$9.00; Keokuk 5.50, total \$49.50.

Lansing River Tel. Line, Louis E. Tabott, New Albin. Per mile \$9.00; Allamakee 6, total \$54.00.

Larchwood Township Tel. Co., C. Waagmeester, Larchwood. Per mile \$10.00; Lyon 17.50, total \$175.00.

Larrabee Tel. Line No. 17, Edla Ovens, Swea City. Per mile \$8.00; Kossuth 9.50, total \$76.00.

Laurel-Haverhill Tel. Co., J. H. Knoll, Haverhill. Per mile \$8.50; Marshall 8.50, total \$72.25.

Laurel Hill Tel. Line, P. D. Archibald, Martelle. Per mile \$9.50; Jones 4.50, total \$42.75.

Laurens Southeast Tel. Line No. 1, B. F. Weeks, Laurens. Per mile \$9.50; Pocahontas 4.50, total \$42.75.

Laurens Southeast Tel. Co. No. 4, Ed Whannel, Laurens. Per mile \$8.00; Pocahontas 8.25, total \$66.00.

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

Lebanon Short Line, A. F. Sample, Keosauqua. Per mile \$10.00; Van Buren 2.50, total \$25.00.

Leeds Rural Tel. Line No. 1, Dennis Dunn, Leeds. Per mile \$7.00; Plymouth 1.50, \$10.50; Woodbury 11, \$77.00; total \$87.50.

Leeds Tel. Line No. 2, H. E. Harvey, Leeds. Per mile \$10.00; Woodbury 4, total \$40.00.

LeGrand Central Tel. Line, Delmar D. Latham, LeGrand. Per mile \$9.00; Marshall 5.50, \$49.50; Tama 5.50, \$49.50; total \$99.00.

LeGrand & Dunbar Farmers Mutual Tel. Line, F. W. Erickson, Marshalltown. Per mile \$9.00; Marshall 12.50, total \$112.50.

LeGrand Short Line, Frank Straka, Garwin. Per mile \$11.00; Marshall .50, \$5.50; Tama 8, \$88.00; total \$93.50.

Leland Mutual Tel. Co., O. Michaelson, Leland. Per mile \$11.00; Winnebago 5.25, total \$57.75.

Lenox Northwestern Mutual Tel. Line, F. W. Bennisson, Lenox. Per mile \$5.00; Adams 7, \$37.50; Taylor 1, \$5.00; total \$42.50.

Lenox Township Farmers Mutual Tel. Co., H. O. Schloeman, Norway. Per mile \$7.50; Benton 3, \$22.50; Iowa 4.50, \$33.75; total \$56.25.

Leroy & Humeson North Line No. 1, C. S. Anderson, Humeson. Per mile \$11.00; Decatur 1, \$11.00; Wayne 2.50, \$38.50; total \$49.50.

Lesan & Saltzman Tel. Line, C. A. Campbell, Mt. Ayr. Per mile \$7.00; Ringgold 7, total \$49.00.

Leslie Tel. Co., W. J. Hughes, Osceola. Per mile \$9.00; Clarke 14.50, \$130.50; Decatur 2.50, \$22.50; total \$153.00.

Lewis & Northern Tel. Line, Joe W. Lawton, Lewis. Per mile \$9.00; Cass 6, total \$54.00.

Lewis Southern Tel. Ass'n, Glenn O. Jones, Lewis. Per mile \$8.00; Cass 7, total \$56.00.

Lewis & Western Tel. Co., F. S. Rossell, Lewis. Per mile \$9.00; Cass 8.75, \$78.75; Pottawattamie 8.75, \$78.75; total \$157.50.

Liberty & Calumet Tel. Co., Fritz Oeffner, Jr., Paullina. Per mile \$7.00; Cherokee 6, \$42.00; O'Brien 4, \$28.00; total \$70.00.

Liberty Center Tel. Co., O. W. Jared, Corydon. Per mile \$8.00; Wayne 7, total \$56.00.

Liberty Central Tel. Line, W. O. Brant, Meriden. Per mile \$9.00; Cherokee 10, total \$90.00.

Liberty Five Tel. Line, Ben Wade, Quasqueton. Per mile \$11.00; Buchanan 1.50, total \$16.50.

Liberty Tel. Co., R. C. Noblett, Cresco. Per mile \$12.00; Howard 18.50, total \$222.00.

Liberty Tel. Co., J. C. Kenney, Oakley. Per mile \$7.50; Lucas 8, total \$60.00.

Liberty Tel. Co., George Simmons, Peru. Per mile \$9.50; Madison 3.25, total \$30.87.

Liberty Tel. Co., P. M. Carlson, Madrid. Per mile \$9.50; Boone 6.50, \$61.75; Story 1, \$9.50; total \$71.25.

Liberty Tel. Line, Fred McCune, Gravitv. Per mile \$9.00; Taylor 7, total \$63.00.

Liberty Tel. Line, Jesse Moore, Quasqueton. Per mile \$11.00; Buchanan 3, total \$33.00.

Liberty Tel. Line, C. M. Fluke, Athelstan. Per mile \$10.00; Taylor 5.25, total \$52.50.

Lime Creek Rural Tel. Line, Bert Turnbull, Mason City. Per mile \$8.00; Cerro Gordo 4.25, total \$34.00.

Lime Creek Tel., C. O. Thompson, Lake Mills. Per mile \$8.50; Winnebago 6.25, total \$53.12.

Lime Creek Tel. Line, Albert Jass, Jr., Garner. Per mile \$8.00; Cerro Gordo 2.50, \$28.00; Hancock 5, \$40.00; total \$68.00.

Lime Springs & South Foreston Tel. Co., L. R. Williams, Bonair. Per mile \$9.00; Howard 7.50, total \$67.50.

Lincain Beaver Tel. Line, Elso Grootte, Dike. Per mile \$8.00; Grundy 8.75, total \$70.00.

Lincain Center Mutual Tel. Co., George Frus, Iowa City. Per mile \$14.00; Johnson \$14.50, total \$203.00.

Lincain Center Tel. Line No. 34, George Eggabroad, Grundy Center. Per mile \$8.00; Grundy 10.75, total \$86.00.

Lincain Farmers Mutual Tel. Co. Nos. 9 & 138, I. B. Brennerman, Kalona. Per mile \$11.00; Johnson 10, \$110.00; Washington 1, \$11.00; total \$121.00.

Lincain Farmers Mutual Telephone Co., Otto Moller, Victor. Per mile \$9.00; Iowa 9.25, total \$83.25.

Lincain Hebron Tel. Co., H. C. Lunning, Buffalo Center. Per mile \$8.50; Kossuth 14.25, \$121.13; Winnebago 5.50, \$46.75; total \$167.88.

Lincain Highway Tel. Co., Fred Holst, Keystone. Per mile \$10.00; Benton 3.25, total \$32.50.

Lincain Highway Tel. Co., Pauline Jentzen, Marshalltown. Marshall, total assessment \$27.00.

Lincain Highway Tel. Line, Ewald Buch, Keystone. Per mile \$8.00; Benton 7.50, total \$60.00.

Lincain Highway Tel. Line, Elsie Schilleman, Belle Plaine. Per mile \$10.00; Benton 6.25, total \$62.50.

Lincain Mutual Tel. Line, Amos Hindrocker, Radcliffe. Per mile \$14.00; Hamilton 12.75, \$178.50; Hardin 1, \$14.00; total \$192.50.

Lincain Rural Tel. Co., R. F. Wunder, Sanborn. Per mile \$9.00; O'Brien 27, total \$243.00.

Lincain Short Line, Walter Bailey, Clearfield. Per mile \$9.00; Ringgold 7, \$63.00; Taylor 50, \$4.50; total \$67.50.

- Lincoln Tel. Co., C. M. Brown, Chariton. Per mile \$8.00; Lucas 6.50, total \$52.00.
- Lincoln Tel. Co., L. C. Burke, Guernsey. Per mile \$8.50; Iowa 7.50, \$63.75; Poweshiek 1.75, \$14.87; total \$78.62.
- Lincoln Tel. Line, C. O. Etzel, Marion. Per mile \$10.00; Linn 6, total \$60.00.
- Lincoln Tel. Line, C. L. Gray, Winterset. Per mile \$9.50; Madison 7.75, total \$73.62.
- Lincoln Township Mutual Tel. Co., Tony J. Schmitz, Westphalia. Per mile \$14.00; Shelby 50, total \$800.00.
- Lincoln Township Tel. Co., Rudolph H. Kroeger, Gladbrook. Per mile \$11.50; Grundy 2.25, \$25.87; Tama 3, \$34.50; total \$60.37.
- Lincoln & Washington Line, J. H. Miller, Grundy Center. Per mile \$9.00; Grundy 7, total \$63.00.
- Linsen & Dale Tel. Line, Ed B. Williams, Stuart. Per mile \$14.00; Guthrie 2.50, total \$35.00.
- Linden Tel. Line, A. W. Bennett, Linden. Per mile \$12.00; Dallas 3, total \$35.00.
- Line No. 1—Cresco Township Tel. Co., Roy O. Bjustrum, Algona. Per mile \$7.00; Kossuth 3, total \$21.00.
- Line No. 2, George Comer, Bussey. Per mile \$7.00; Marion 1.50, total \$10.50.
- Line No. 2, M. C. McVay, New Virginia. Per mile \$10.00; Warren 4.50, total \$45.00.
- Line No. 3, C. W. McCarty, Unionville. Per mile \$10.00; Davis 4, total \$40.00.
- Line No. 3 Nodaway Mutual Exchange, C. G. Sabin, Nodaway. Per mile \$9.00; Adams 5, total \$45.00.
- Line No. 3 or South of Inwood Line, Sam Bolding, Inwood. Per mile \$7.00; Lyon 3.50, \$24.50; Sloux .75, \$5.25; total \$29.75.
- Line No. 4 Argo Mutual System, George G. Schurr, Bettendorf. Per mile \$11.00; Scott 3, total \$33.00.
- Line No. 5 Tel. Co., Ira T. Deam, Hampton. Per mile \$5.00; Franklin 6.25, total \$31.25.
- Line Five, E. E. Fitzgerald, Mt. Ayr. Per mile \$8.00; Ringgold 7.50, total \$60.00.
- Line No. 6, Lial Johnston, Thornburg. Per mile \$11.00; Keokuk 3.75, total \$41.25.
- Line No. 7, Harold Hosse, Emerson. Per mile \$8.00; Mills 1.50, \$12.00; Montgomery 4.50, \$36.00; total \$48.00.
- Line No. 7, E. M. Stamm, LeClaire. Per mile \$8.00; Scott 10.50, total \$84.00.
- Line No. 8, M. F. Stocker, Unionville. Per mile \$9.50; Appanoose 4.75, total \$47.50.
- Line No. 8 Delta Exchange, Denver Garrett, Delta. Per mile \$12.00; Keokuk 2.50, total \$30.00.
- Line No. 11, Arthur E. Mallory, Hampton. Per mile \$11.00; Franklin 5, total \$55.00.
- Line No. 11, Horace Brainard, Delta. Per mile \$9.00; Keokuk 5, total \$45.00.
- Line No. 11, Henry C. Klett, Sigourney. Per mile \$8.00; Keokuk 6.50, total \$52.00.
- Line Eleven, Jay T. Colegrove, Russell. Per mile \$8.00; Lucas 4, total \$32.00.
- Line No. 12, A. Butterfield, Irvington. Per mile \$6.00; Kossuth 6, total \$36.00.
- Line No. 12, J. P. Mousel, Bancroft. Per mile \$12.00; Kossuth 1.50, total \$18.00.
- Line No. 13, L. C. Kipp, Farmington. Per mile \$9.00; Lee 2, \$18.00; Van Buren 4.50, \$40.50; total \$58.50.
- Line No. 13 out of Mr. Ayr, Glenn Lesan, Kellerton. Per mile \$8.00; Ringgold 7, total \$56.00.
- Line No. 14, G. B. Lowe, Letts. Per mile \$8.00; Louisa 4.63, \$37.04; Muscatine 1.33, \$1.04; total \$38.08.
- Line No. 14, S. C. Morris, Kellogg. Per mile \$8.00; Jasper 6, total \$48.00.
- Line No. 14, Charles Brady, Hamilton. Per mile \$10.00; Marion 1.50, total \$15.00.
- Line No. 14, Ernest Gisel, Maquoketa. Per mile \$8.50; Jackson 3.50, total \$29.75.
- Line No. 18, F. C. Buehman, Sigourney. Per mile \$9.00; Keokuk 5.25, total \$47.25.
- Line No. 19, Olin Marquis, Osceola. Per mile \$8.00; Clarke 8.80, total \$70.40.
- Line No. 20, J. Lewis Neal, Osceola. Per mile \$12.00; Clarke 2, total \$24.00.
- Line No. 20, J. P. O'Brien, Melrose. Per mile \$11.00; Monroe 3.75, total \$41.25.
- Line No. 26, F. Conway, Nodaway. Per mile \$8.00; Adams 2, total \$16.00.
- Line No. 27, George E. Dickson, Delta. Per mile \$17.00; Keokuk 1.50, total \$25.50.
- Line No. 34, R. H. Griffin, Letts. Per mile \$8.00; Louisa .50, \$4.00; Muscatine 1.50, \$12.00; total \$16.00.
- Line No. 38 Tel. Line, Amiel Wilmek, Traer. Per mile \$10.00; Tama 4.25, total \$42.50.
- Line No. 39, Thomas E. Delaney, LaMotte. Per mile \$12.00; Jackson 2.50, total \$42.00.
- Line No. 41, Leo H. Notbohm, Center Point. Per mile \$8.50; Linn 5, total \$42.50.
- Line No. 41, W. C. Axmear, Keswick. Keokuk, total assessment \$25.00.
- Line No. 42, Patrick Gaffney, Adaza. Per mile \$9.00; Carroll 6, \$54.00; Greene 5, \$45.00; total \$99.00.
- Line No. 43, Frank Jackson, Owasa. Per mile \$10.00; Hardin 3.50, total \$35.00.
- Line No. 45, W. E. Miller, Hampton. Per mile \$8.00; Franklin 5, total \$40.00.
- Line No. 62, Wallace Williams, Grinnell. Per mile \$9.00; Jasper 4, \$36.00; Poweshiek 1.50, \$13.50; total \$49.50.
- Line No. 84 Tel. Co., Roy Frette, Radcliffe. Per mile \$14.00; Hamilton 2.17, \$12.38; Hardin 8.3, \$11.62; total \$42.00.
- Line No. 66, Ed Fox, Oskaloosa. Per mile \$8.00; Mahaska 5, total \$40.00.
- Line No. 81, W. F. Hunter, Blakesburg. Per mile \$12.00; Wapello 5, total \$60.00.
- Line 33, 84 & 90, Frank Andre, Adaza. Per mile \$7.50; Calhoun 5.50, \$41.25; Greene 19.75, \$148.12; total \$189.37.
- Line No. 84, Marshall Hodenfield, Radcliffe. Per mile \$7.00; Hamilton 11, total \$77.00.
- Line No. 85, Joseph Bjerkestroud, Radcliffe. Per mile \$10.00; Hardin 4, total \$40.00.
- Line No. 86, O. L. Cary, Blakesburg. Monroe, total assessment \$25.00.
- Line No. 88 at Radcliffe, A. J. B. Klug, Radcliffe. Per mile \$10.00; Hardin 5, total \$50.00.
- Line 83, Fred Ewing, Malcom. Per mile \$9.00; Poweshiek 4.50, total \$40.50.
- Line No. 93, Aric De Ruiter, Lynnville. Per mile \$8.50; Jasper 7, total \$59.50.
- Line No. 107, D. H. Davis, Beacon. Mahaska, total assessment \$10.00.
- Line No. 113, Ned Pearson, Maxwell. Per mile \$18.00; Story 1.25, total \$22.50.
- Line No. 1200, George W. Johnson, Castana. Per mile \$7.00; Monona 4, total \$28.00.
- Line 1800 Tel. Line, George Pauluss, Hampton. Per mile \$12.50; Franklin 2, total \$25.00.
- Line No. 2100 Tel. Co., Henry J. Fredricks, Hampton. Franklin, total assessment \$5.00.
- Line No. 3300 Tel. Co., J. H. Richards, Geneva. Per mile \$10.00; Franklin 4.50, total \$45.00.
- Line No. 3900 Tel. Co., Jake Herman, Sigourney. Per mile \$8.00; Keokuk 8, total \$64.00.
- Line No. 4200 Tel. Co., Frank Gilland, Sigourney. Per mile \$11.00; Keokuk 8, total \$33.00.
- Line No. 5200 Tel. Co., Anton Hansen, Hampton. Per mile \$7.00; Franklin 5, total \$35.00.
- Linn Branch Tel., J. F. Baum, Woodburn. Per mile \$7.00; Clarke 14.75, total \$102.25.
- Linn Grove Rural Tel. Ass'n, Edward J. Zobel, Ely. Per mile \$9.00; Johnson 1.25, \$11.25; Linn 6.75, \$60.75; total \$72.00.
- Linn Grove Tel. Co., C. C. Erb, West Liberty. Per mile \$10.00; Cedar 5.50, total \$55.00.
- Linn Grove Tel. No. 5, Glenn Stoner, Mt. Vernon. Per mile \$9.00; Linn 9, total \$81.00.
- Linn Tel. Line, Alvey H. Yessler, Marion. Per mile \$12.00; Linn 3, total \$36.00.
- Linn Tel. Line No. 200, Jos. Te Bockhurst, Kalona. Per mile \$11.00; Washington 6, total \$66.00.
- Little Four Tel. Line, W. S. Neal, Bloomfield. Davis, total assessment \$14.00.
- Little Northern Tel. Line, H. C. Wells, Plano. Per mile \$10.00; Appanoose 4.50, total \$45.00.
- Little Sioux Valley Rural Tel. Line, J. H. Pingel, Sutherland. Per mile \$8.00; O'Brien 8, total \$64.00.
- Livengood Tel. Line, Perry Livengood, Castana. Per mile \$8.00; Monona 4.50, total \$36.00.
- "L" Line, A. E. Luckow, Breda. Per mile \$10.00; Sac 6.50, total \$65.00.
- "L" Line No. 5 Lidderdale, J. F. Kurth, Glidden. Per mile \$9.00; Carroll 5, total \$45.00.
- Lockridge & Four Corners Tel. Line No. 2, A. D. Echmund, Lockridge. Per mile \$11.00; Jefferson 3.50, total \$38.50.
- Locust Grove Mutual Tel. Co., G. E. Barnhart, South English. Per mile \$10.50; Keokuk 12.75, total \$132.87.
- Locust Grove Tel. Line, Earl Mead, Corydon. Per mile \$8.00; Wayne 11, total \$88.00.
- Locust Grove Tel. Line, D. H. Goss, Ackworth. Per mile \$10.00; Warren 2.75, total \$27.50.
- Locust Hill Mutual Tel. Co., Lawrence A. Davis, Martelle. Per mile \$10.00; Jones 50, \$5.00; Linn 4.50, \$45.00; total \$50.00.
- Lodge Tel. Line, W. T. Lodge, Bevington. Per mile \$10.00; Madison 1.25, total \$12.50.
- Logan Township Tel. Co., T. J. Frembgen, Alvard. Per mile \$7.00; Lyon 19, total \$132.60.
- Logan Township Farmers Mutual Tel. Co., David Fowler, Lohrville. Per mile \$8.00; Calhoun 20, total \$160.00.
- Lohr Division Farmers Tel. Line, George Lohr, Sac City. Per mile \$9.00; Sac 8.25, total \$74.25.
- Lonely Seven Tel. Co., Charles Watters, Beaconsfield. Per mile \$8.00; Ringgold 4.50, total \$36.00.
- Lone Star Mutual Tel. Line, W. G. Sutherland, Dysart. Per mile \$9.00; Tama 4.63, total \$41.67.

- Lone Star Mutual Tel. Line, F. D. Baker, Clearfield. Per mile \$9.00; Ringgold 5, total \$45.00.
- Lone Tree Tel. Co., Carl M. Stengel, Atlantic. Per mile \$8.00; Cass 6.50, total \$52.00.
- Lone Tree Tel. Co., E. J. Mershon, Rowley. Per mile \$7.00; Buchanan 8, total \$56.00.
- Lone Willow Tel. Line No. 9, R. B. Booth, Cedar Rapids. Per mile \$7.00; Linn 7.75, total \$54.25.
- Long Branch Tel. Co., S. H. Kenagy, Clarinda. Per mile \$8.50; Page 14, total \$119.00.
- Long Creek Mutual Tel., W. F. Havard, Grand River. Per mile \$8.00; Clarke 8, total \$64.00.
- Long Creek Tel. Line, T. W. Morgan, Columbus Junction. Per mile \$9.00; Louisa 6.75, total \$60.75.
- Long Grove Mutual Tel. Co., Nellie I. Nagle, Long Grove. Per mile \$16.00; Scott 96.50, total \$1,544.00.
- Long Grove Tel. Co., Carl Struchen, Alburnett. Per mile \$9.50; Linn 4, total \$23.00.
- Loon Lake Tel. Co., M. A. Norton, Spirit Lake. Dickinson, total assessment \$25.00.
- Lorimer Northwest New Hope Tel. Co., Al Spick, Lorimer. Per mile \$7.00; Union 8, total \$56.00.
- Lossing Mutual Tel. Co., John Gullick, Sloan. Per mile \$10.00; Monona 38.50, \$385.00; Woodbury 14.50, \$145.00; total \$530.00.
- Lost Nation Tel. Co., Harold Hakes, Clarinda. Per mile \$8.00; Page 1.50; \$12.00; Taylor 5.50, \$44.00; total \$56.00.
- Lowell Tel. Co., J. W. Richards, Shell Rock. Per mile \$9.00; Butler 7.50, total \$67.50.
- Lower Irish Bend Tel. Line, W. R. Watts, Keosauqua. Per mile \$9.00; Van Buren 5, total \$45.00.
- Lower Muscatine Road Tel. Co., Joseph Paulus, Iowa City. Per mile \$11.00; Johnson 19.50, total \$214.50.
- Lowe Run Tel. Line, C. J. Minder, Muscatine. Per mile \$7.00; Muscatine 7, total \$49.00.
- Lucas Grove Road Tel. Co., Roy R. Baker, Muscatine. Per mile \$9.00; Muscatine 15, total \$135.00.
- Lucky Six Tel. Co., B. C. Bristow, Milton. Per mile \$6.00; Van Buren 2.50, total \$21.00.
- Lucerne Tel. Line, Lee Pugh, Cambria. Per mile \$9.00; Wayne 7, total \$63.00.
- Luray & Haverhill Tel. Line, Joseph P. Edel, Haverhill. Per mile \$7.50; Marshall 7, total \$52.50.
- Luray Tel. Line, W. H. Thomas, Marshalltown. Per mile \$8.00; Marshall 6, total \$48.00.
- Lutzon Rural Line, C. H. Patterson, Maquoketa. Per mile \$12.50; Jackson 2.75, total \$34.37.
- Luzerne & Blairstown Mutual Tel. Co., E. L. Kern, Blairstown. Per mile \$8.50; Benton 5.50, total \$46.75.
- Luzerne Maple Tel. Line, Martin Studt, Luzerne. Benton, total assessment \$40.00.
- Luzerne Oak Line, Joseph Janu, Luzerne. Per mile \$8.50; Benton 5.50, total \$46.75.
- Luzerne Short Line, Wm. Grummer, Luzerne. Per mile \$8.50; Benton 4.75, total \$40.37.
- Lyman Independent Line, George H. Gerlach, Griswold. Per mile \$9.00; Cass 9.50, total \$85.50.
- Lyman Mutual Tel. Co., Frank Knoke, Griswold. Per mile \$12.00; Cass 12, total \$144.00.
- Lyman Northwestern No. 27, Wm. Shultz, Griswold. Per mile \$9.50; Cass 5, total \$47.50.
- Lynn Valley Tel. Line, P. I. K. Varnum, Marshalltown. Per mile \$8.00; Marshall 8.25, total \$66.00.
- Lynnville & Searsboro Tel. Line No. 3, E. P. Mendenhall, Grinnell. Per mile \$6.00; Jasper 1.50, \$9.00; Poweshiek 6.50, \$39.00; total \$48.00.
- Lynnville Tel. Line No. 92, L. A. Brush, Grinnell. Per mile \$10.00; Jasper 5, total \$50.00.
- Lynnville & Searsboro Tel. No. 5, G. L. Stanley, Searsboro. Per mile \$8.00; Jasper 1.50, \$12.00; Poweshiek 4, \$32.00; total \$44.00.
- Lyon & Sioux Tel. Line, Theodore Serck, Inwood. Per mile \$8.00; Lyon 3, \$24.00; Sioux 3, \$24.00; total \$48.00.
- Mackey, Rosendale & Story City Tel. Co., G. A. Heern, Story City. Per mile \$8.00; Boone 8.50, \$65.00; Story 5, \$40.00; total \$103.00.
- Mackey Tel. Co., T. W. Everts, Glidden. Per mile \$12.00; Carroll 3.50, total \$42.00.
- Macy Tel. Co., Henry Saller, Ackley. Per mile \$8.00; Franklin 5, \$40.00; Hardin 5.50, \$44.00; total \$84.00.
- Madison County Mutual Tel. Co., A. M. Scarlett, Macksburg. Per mile \$10.00; Madison 12.75, total \$177.50.
- Madison Mutual Tel. Co., S. B. Durant, Forest City. Per mile \$10.00; Hancock 14, total \$140.00.
- Madison Township Tel. Co., B. O. Bakken, Decorah. Per mile \$11.00; Winneshek 40, total \$440.00.
- Madison T. P. Mutual Tel. Line, Carl F. Stifel, Murray. Per mile \$7.50; Clarke 8.25, \$66.23; Union 5.50, \$41.25; total \$107.48.
- Main Road Tel. Co., C. L. Piegors, Tripoli. Per mile \$10.00; Bremer 7.50, total \$75.00.
- Malaka Tel. Line, Grant Bollhoefer, Newton. Per mile \$9.00; Jasper 10, total \$90.00.
- Malcom Sheridan Madison Tel. Line, Wm. McClure, Malcom. Per mile \$7.00; Poweshiek 10, total \$70.00.
- Malcom Tel. Line No. 21, H. Wichman, Malcom. Per mile \$15.00; Poweshiek 2.25, total \$33.75.
- Malcom Tel. Line No. 48, W. W. Adams, Malcom. Per mile \$11.00; Poweshiek 6, total \$66.00.
- Malcom Tel. Line No. 68, W. F. Douglass, Malcom. Per mile \$10.00; Poweshiek 6, total \$60.00.
- Mantua Mutual Tel. Line, Wm. Sinclair, Albia. Per mile \$11.00; Monroe 8.50, total \$93.50.
- Maple Grove & Harmony Tel. Line, Harry Block, Diagonal. Per mile \$8.00; Union 12.25, total \$98.00.
- Maple Grove Tel. No. 83, George L. Fandel, Rodman. Per mile \$5.00; Kosuth 2, \$10.00; Palo Alto 5, \$25.00; total \$35.00.
- Maple Grove Rural Tel. Line, W. D. Peters, Wapello. Per mile \$10.00; Louisa 4.25, total \$42.50.
- Maple Grove Tel. Co., Everett Parkin, Beaman. Per mile \$11.00; Grundy 4, total \$44.00.
- Maple Grove Tel. Co., Harlan Henderson, Olin. Per mile \$8.00; Cedar 8.25, \$66.00; Jones 7.50, \$6.00; total \$72.00.
- Maple Grove Tel. Co., J. W. Fitz, Iowa Falls. Per mile \$9.00; Franklin 6.25, \$56.25; Hardin 6.75, \$60.75; total \$117.00.
- Maple Grove Tel. Line, John Irwin, Muscatine. Per mile \$10.00; Muscatine 4.12, total \$41.20.
- Maple Grove Tel. Line, C. S. Harper, Muscatine. Per mile \$8.00; Muscatine 7, total \$56.00.
- Maple Grove Tel. Line, W. F. Davison, Maquoketa. Per mile \$7.50; Jackson 5, total \$37.50.
- Maple Grove Tel. Line, Leo Moser, Humeston. Per mile \$7.00; Wayne 9, total \$63.00.
- Maple Grove Tel. Line No. 1, C. R. Kinley, Maquoketa. Per mile \$7.00; Jackson 2, total \$14.00.
- Maple Hill Tel. Co., J. C. Barnhart, West Branch. Per mile \$11.00; Cedar 7, total \$77.00.
- Maple Leaf Line, Tom Land, Osceola. Per mile \$10.00; Clarke 1.75, total \$17.50.
- Maple Leaf Rural Tel. Co., Edd Kramer, Allison. Per mile \$10.00; Butler 4.75, total \$47.50.
- Maple Leaf Tel., A. G. Stewart, Clarinda. Per mile \$13.00; Page 3, total \$39.00.
- Maple Leaf Tel. Co., Archie Martin, Vinton. Per mile \$9.00; Benton 5.12, total \$46.08.
- Maple Leaf Tel. Line, D. Melroy, Patterson. Per mile \$10.00; Madison 4.50, total \$45.00.
- Maple Leaf Tel. Line, George M. Ringler, Allerton. Per mile \$7.00; Wayne 7, total \$49.00.
- Maple Leaf Tel. Line, Andrew Knudson, Marshalltown. Marshall, total assessment \$11.00.
- Maple Ridge Farmers Tel. Line, Frank Sturtz, Montour. Per mile \$9.00; Tama 5.50, total \$49.50.
- Maple River Tel. Line, John B. Fenderich, Arcadia. Per mile \$6.00; Carroll 11.50, total \$69.00.
- Maple Road Tel. Line, L. S. Showalter, Hampton. Franklin, total assessment \$12.00.
- Maple Valley Agricultural Tel. Ass'n, Tom Masters, Mapleton. Per mile \$8.00; Monona 20, total \$160.00.
- Maplewood Mutual Tel. Co., Eugene Hines, Guthrie Center. Per mile \$7.50; Guthrie 7, total \$52.50.
- Marcus B. B. Tel. Co., E. L. Douvia, Marcus. Per mile \$15.00; Cherokee 2, total \$45.00.
- Marengo & Northwestern Tel. Co., Ray Shaull, Marengo. Per mile \$8.50; Iowa 8, total \$68.00.
- Marion & Big Head Tel. Line, E. E. Badham, Marion. Per mile \$8.00; Linn 9, total \$72.00.
- Marion, Concord & Crabapple Tel. Line, Roscoe Blinks, Marion. Linn, total assessment \$61.60.
- Marion, Crabapple & Springville Tel. Line, Harry Hammond, Marion. Per mile \$9.00; Linn 15, total \$135.00.
- Marion & Northern Tel. Co., Mark E. Scott, Marion. Per mile \$8.00; Linn 15, total \$120.00.
- Marion & Prairie Chapel Tel. Line, Will Alexander, Marion. Per mile \$10.00; Linn 11, total \$110.00.

Marion Suburban Line, S. B. Furnow, Marion. Per mile \$8.50; Linn 4.50, total \$38.25.

Marion Tel. Co., Clarence Kirkeberg, Elgin. Per mile \$10.00; Clayton 25.25, \$252.50; Payette 1.75, \$117.50; total \$270.00.

Marion Township Tel. Co., J. M. Taggart, Hampton. Per mile \$7.00; Franklin 7.50, total \$52.50.

Marshalltown & County Farm Tel. Line, W. H. Buchanan, Marshalltown. Per mile \$9.00; Marshall 7, total \$63.00.

Martelle Reed Tel. Line, Harry L. Peet, Martelle. Per mile \$11.00; Jones 3.25, total \$35.75.

Martinsburg Citizens Mutual Tel. Line, W. H. Sylvester, Martinsburg. Per mile \$45.00; Keokuk 1.50, total \$67.50.

Martins Creek Tel. Line, H. F. Ives, Marion. Per mile \$9.00; Linn 9.50, total \$85.50.

Mason Tel. Line, Kenneth Gardner, Carlisle. Per mile \$9.00; Warren 8, total \$72.00.

Mason Township Tel. Line, Frank D. Steel, New Market. Per mile \$8.50; Taylor 3.50, total \$72.25.

Mauch Chunk Tel. Co., Orin W. Gay, Rose Hill. Per mile \$4.00; Mahaska 12, total \$96.00.

May City Rural Tel. Co., Henry Kruckenberg, Ocheyedan. Per mile \$11.00; Dickinson 5.50, \$60.50; O'Brien 10, \$110.00; Osceola 47.50, \$522.50; total \$692.00.

Mayne Rural Tel. Line, C. H. Kelling, Ledyard. Per mile \$8.50; Kossuth 18, total \$153.00.

Mayeville Tel. Co., Charles Toomsen, Hampton. Franklin, total assessment \$30.00.

McCausland Rural Tel. No. 6, Elmer Klever, McCausland. Per mile \$9.50; Scott 9, total \$85.50.

McCulloch Tel. Co., George McCulloch, Humeston. Per mile \$10.00; Wayne 1.50, total \$15.00.

McGraw Tel. Line, D. A. Jennings, Beaconsfield. Per mile \$8.00; Ringold 6, total \$48.00.

McGregor Tel. Line, D. A. McGregor, Clarksville. Per mile \$8.00; Butler 8.75, total \$70.00.

McMillan Tel. Line, Forest J. Beaver, Harvey. Per mile \$12.00; Marion 4.75, total \$57.00.

Mead, George H., Tel. Line, Benjamin Ackerman, Allison. Per mile \$8.50; Butler 2.50, total \$21.25.

Meadow Rural Tel. Co., A. M. Graham, Spencer. Per mile \$8.00; Clay 9, total \$72.00.

Meadow Township Tel. Co., Albert F. Lang, Remsen. Per mile \$9.50; Plymouth 8.50, \$30.75; Sioux 1, \$9.50; total \$39.25.

Medford Tel. Line, Z. T. Hutt, New Virginia. Per mile \$7.50; Warren 8.30, total \$62.25.

Medicineville Sewal Tel. Co. Line No. 1, Floyd M. Gill, Powersville. Per mile \$7.00; Wayne 5.50, total \$38.50.

Medicineville Sewal Co. No. 2, Loren Johnston, Sewal. Per mile \$13.00; Wayne 3.50, total \$45.50.

Medora & Liberty Center Tel. Co., Virgil Reynolds, New Virginia. Per mile \$8.00; Warren 9.75, total \$78.00.

Medora Northwestern Mutual Tel. Line, J. H. Streeter, New Virginia. Per mile \$8.00; Warren 7.50, total \$60.00.

Melcher Mutual Tel. Co., Lawrence Gass, Lacona. Per mile \$8.50; Marion 5, total \$68.00.

Melpine Tel. Line, Elmer Hetzler, Fairport. Per mile \$7.00; Muscatine 11, total \$77.00.

Melrose & Great Eastern Tel. Line, J. N. Callen, Melrose. Per mile \$7.00; Monroe 8, total \$42.00.

Melrose Mutual Tel. Line, D. L. Barton, Eldora. Per mile \$7.00; Grundy 10, total \$70.00.

Melrose & Southern Tel. Line, H. F. Curran, Melrose. Per mile \$8.00; Ap-panoose 7.5, \$60.00; Monroe 5.25, \$42.00; total \$48.00.

Melrose & Tickridge Short Line, M. D. Conway, Melrose. Per mile \$7.50; Monroe 6.50, total \$48.75.

Melrose & Tyrone Tel. Co., J. S. Judge, Melrose. Per mile \$8.00; Monroe 8, total \$64.00.

Merchants Mutual Tel. Line, M. E. Day, Whitten. Per mile \$25.00; Hardin 1.50, total \$43.50.

Meredith, David Line, David Meredith, Searsboro. Per mile \$8.00; Jasper 1.25, \$10.00; Poweshiek 3.75, \$30.00; total \$40.00.

Metallic Tel. Line, John C. May, Chariton. Per mile \$16.00; Lucas 1.75, total \$28.00.

Meyer Line, John Rosener, Breda. Per mile \$12.00; Carroll 3, total \$36.00.

Meyer Line No. 93, G. H. Meyer, Whittemore. Per mile \$13.00; Kossuth 3, total \$39.00.

Meyers Brothers Rural Tel. Line, O. E. Wagoner, Grundy Center. Per mile \$10.50; Grundy 3, total \$31.50.

Middle Branch Tel. Co., Mrs. J. H. Woodring, Norwalk. Per mile \$10.00; Warren 5.75, total \$57.50.

Middle Division North Coon Mutual Tel. Co., Henry Miller, Lanesboro. Per mile \$10.00; Carroll 3.50, total \$35.00.

Middle English Tel. Co., Lloyd Bickford, North English. Per mile \$16.50; Iowa 1.12, total \$18.48.

Middlefield Center Tel. Line, Hugh Fernald, Winthrop. Per mile \$10.00; Buchanan 5, total \$50.00.

Middle Road Tel. Co., Warren G. Maxwell, Davenport. Per mile \$13.00; Scott 1.50, total \$19.50.

Middle Valley Mutual Tel. Co. (South), A. E. Strait, Nodaway. Per mile \$8.00; Adams 7.75, total \$62.00.

Midland Tel. Co., N. V. Olson, Clarinda. Per mile \$8.00; Page 12.75, total \$102.00.

Midland Tel. Co., E. S. Heath, Monmouth. Per mile \$8.00; Jackson 1.20, \$9.60; Jones 4, \$32.00; total \$41.60.

Midland Tel. Line, H. A. W. Koch, Central City. Per mile \$8.50; Linn 8, total \$68.00.

Midway Tel. Co., G. E. Crow, Martensdale. Per mile \$9.00; Warren 4.50, total \$40.50.

Midway Tel. Co., J. E. Goldsberry, Gruver. Per mile \$9.00; Emmet 12, total \$108.00.

Midway Tel. Co., H. A. Klingebiel, Hinton. Per mile \$8.00; Plymouth 7, total \$56.00.

Midway Tel. Co. No. 9, Walter Teaters, Russell. Per mile \$10.00; Lucas 2.84, total \$23.40.

Midway Tel. Line, N. E. Cowles, Wapello. Per mile \$11.00; Louisa 5.75, total \$62.25.

Midwest Tel. Co., M. C. Beamer, Abilene, Kansas. Per mile \$10.00; Taylor 35.50, total \$355.00.

Miles & Bryant Tel. Co., Amos B. Cook, Miles. Per mile \$13.00; Clinton 9.50, \$123.50; Jackson 1, \$13.00; total \$136.50.

Miles & Seebeur Tel. Line, Fred Sodeman, Jr., Miles. Per mile \$10.00; Clinton 3.25, \$32.50; Jackson 4.25, \$42.50; total \$75.00.

Milford Township Tel. Co., Frank Allen, Nevada. Per mile \$10.00; Story 3, total \$30.00.

Mill Creek Farmers Mutual Tel. Co., Leon Omer, Pautlina. Per mile \$9.00; Cherokee 2, \$18.00; O'Brien 9, \$81.00; total \$99.00.

Miller Moscow Wilton Tel. Line, Norton Lake, Moscow. Per mile \$8.00; Muscatine 6, total \$48.00.

Miller Ridge Mutual Tel. Line, D. C. Carlton, Albia. Per mile \$8.00; Monroe 7.50, total \$60.00.

Millersburg & Genoa Bluff Tel. Co., Elmer Lacy, Williamsburg. Per mile \$9.00; Iowa 7.25, total \$65.25.

Millersburg & Parnell Mutual Tel. Co., Hugh B. Thomas, Williamsburg. Per mile \$9.00; Iowa 23.25, total \$209.25.

Millersburg Short Line, L. A. Berry, North English. Per mile \$14.00; Iowa 2, total \$28.00.

Miller Tel. Co., Inc., James M. Sullivan, Green Island. Per mile \$7.00; Jackson 15, total \$105.00.

Miller Tel. Co., W. L. Parry, Albia. Per mile \$7.50; Monroe 8, total \$60.00.

Millerton & Myers Tel. Line, Harry E. Cutler, Millerton. Per mile \$7.50; Wayne 9, total \$67.50.

Mill Road Tel. Line, Fred J. Paullus, Hampton. Franklin, total assessment \$15.00.

Mill Tel. Line, Virgil G. Rogers, West Chester. Per mile \$5.50; Washington 4.25, total \$23.37.

Milo & Sandyville Tel. Co., Carl Kading, Milo. Per mile \$10.00; Warren 10.75, total \$107.50.

Mineral Branch Tel. Line, Clifford Irons, Montour. Per mile \$8.50; Tama 7, total \$59.50.

Mineral Point Farmers Tel. Co., F. J. Schroeder, North Buena Vista. Per mile \$10.00; Clayton 2, \$120.00; Dubuque 27, \$270.00; total \$390.00.

Mineral Point Mutual Tel. Co., Alfred Gast, Steamboat Rock. Per mile \$10.00; Hardin 6, total \$60.00.

Mineral Spring Tel. Line, Jesse B. Richards, Garwin. Per mile \$7.00; Tama 6.25, total \$43.75.

Missing Link Line, Arthur Kuen, Amana. Per mile \$8.50; Benton 2.25, \$19.12; Iowa 4.25, \$36.13; total \$55.25.

Mississippi River Tel. Line, H. C. Fitchner, Fairport. Per mile \$4.50; Muscatine 10, total \$45.00.

Mittman Private Tel. Line, Andrew Mittman, Muscatine. Muscatine, total assessment \$12.00.

M. M. Tel. Line, Martin I. Berger, Carroll. Per mile \$13.00; Carroll 5, total \$65.00.

Mohawk Tel. Co., Lewis Trabert, Lockridge. Per mile \$8.00; Jefferson 12.50, total \$100.00.

Mohr & Schulte Tel. Line, Elmer Mohr, Breda. Per mile \$12.00; Carroll 1, \$12.00; Sac 5, \$60.00; total \$72.00.

Monarch No. 1 Tel. Co., Carl Grauer, Marcus. Per mile \$7.00; Cherokee 8.25, \$67.75; Plymouth .25, \$1.75; total \$69.50.

Monette Mutual Tel. Co., John Thurman, Lorimor. Per mile \$9.00; Union 13, total \$125.00.	"M" Rural Tel. Line, Roy Victor, Lacey. Per mile \$8.00; Mahaska 6, total \$48.00.
Monroe Mutual Tel. Line, W. B. Green, Lorimor. Per mile \$6.00; Madison 8.25, \$49.50; Union 2, \$12.00; total \$61.50.	M. T. Tel. Line, Henry Vonnahama, Breda. Per mile \$9.00; Carroll 9.50, total \$85.50.
Monteith & Dale Mutual Tel. Co., F. H. Courtney, Stuart. Per mile \$4.00; Guthrie 11, total \$88.00.	Mundorf & Parker Tel. Line, O. S. Mundorf, Griswold. Per mile \$6.00; Cass 50, \$2.00; Pottawattamie 7, \$42.00; total \$45.00.
Monteith & Menlo Farmers Mutual Tel. Co., F. O. Stringer, Guthrie Center. Per mile \$10.00; Guthrie 5, total \$50.00.	Munterville Mutual Tel. Line, Edwin Anderson, Blakesburg. Per mile \$6.00; Monroe 2, \$12.00; Wapello 1, \$8.00; total \$18.00.
Monteith Mutual Line No. 7, W. L. Reed, Monteith, Guthrie, total assessment \$25.00.	Murray & Green Valley Metallic Tel. Co., C. W. Dick, Murray. Per mile \$9.00; Clarke 5.50, total \$49.50.
Monterey Tel., S. M. Johnson, West Grove. Per mile \$8.50; Davis 6.50, total \$52.25.	Murray & Hopeville Tel. Line, J. E. Ogden, Murray. Per mile \$9.00; Clarke 9, total \$81.00.
Montpelier & Blue Grass Tel. Line, E. C. Watts, Montpelier. Per mile \$4.00; Muscatine 12.75, \$102.00; Scott 1.25, \$10.00; total \$112.00.	Murray & Lorimor Tel. Co., G. R. Loy, Lorimor. Per mile \$8.00; Clarke 6.50, \$52.00; Union 9.50, \$78.00; total \$123.00.
Montpelier Independent Tel. Line, Albert Kemper, Montpelier. Per mile \$4.00; Muscatine 19, total \$44.00.	Murray & Osceola Mutual Tel. Co., Ernest Price, Osceola. Per mile \$7.00; Clarke 11, total \$77.00.
Monteith Western Mutual Tel. Co., G. M. Griffin, Guthrie Center. Per mile \$10.00; Guthrie 4.50, total \$45.00.	Murray Short Line, John Hoffman, Murray. Per mile \$12.00; Clarke 2, total \$26.00.
Monticello Tel. Line, Charles E. Brandt, Toledo. Per mile \$9.00; Tama 2.45, total \$22.05.	Murray & Thayer Tel. Co., R. M. Parker, Murray. Per mile \$9.00; Clarke 4, \$36.00; Union 1, \$9.00; total \$45.00.
Moon Branch Line, Albert Rathff, Lorimor. Per mile \$6.00; Madison 6, total \$36.00.	Muscatine Central Mutual Tel. Line, Joseph Gibbs, Muscatine. Per mile \$5.00; Muscatine 4, total \$20.00.
Moon Creek Mutual Tel. Co., C. Broyles, Barnes City. Per mile \$7.00; Mahaska 6.25, total \$45.75.	Muscatine North Prairie Tel. Co., John G. Klein, 1394 Shelby Avenue, Muscatine. Per mile \$11.00; Muscatine 15, total \$165.00.
Moorehead-Bowling Tel. Co., Walter Moorehead, Maquoketa. Jackson, total assessment \$10.00.	Muscatine & Wilton Rural Tel. Line, Gale McClean, Wilton Junction. Per mile \$10.00; Muscatine 10, total \$100.00.
Morgan Township Farmers Mutual Tel. Co., George Worden, Dow. Per mile \$12.00; Franklin 22.50, total \$270.00.	Mutual Copperhill Tel. Co., Emil Lindstrom, Marathon. Per mile \$10.00; Buena Vista 11, \$110.00; Pochontas 3.50, \$35.00; total \$145.00.
Morley Short Line No. 1, J. E. Farnham, Anamosa. Per mile \$9.00; Jones 5.50, total \$49.50.	Mutual Line No. 19, F. P. Benedict, South English. Keokuk, total assessment \$5.00.
Morning Glory Tel. Co., Wm. Smith, Boone. Per mile \$7.50; Boone 19, total \$75.00.	Mutual Line No. 48, Jacob Sturzman, Taintor. Per mile \$9.00; Mahaska 3.75, total \$32.75.
Morning Side Farmers Tel. Line, C. A. Johnson, Sioux City. Per mile \$12.00; Woodbury 3, total \$36.00.	Mutual Tel. Line No. 6, C. E. Barton, Lynnville. Per mile \$9.00; Jasper 5, total \$45.00.
Morning Star Mutual Tel. Line No. 10—West, O. G. Brown, New Market. Per mile \$13.00; Taylor 6, total \$78.00.	Mutual Tel. Line No. 7, J. F. Lewis, Glenwood. Per mile \$10.00; Mills 3.99, total \$35.00.
Morning Star Tel. Line, John Enegar, Chelsea. Per mile \$9.00; Tama 9, total \$81.00.	Myatt Tel. Co., Howard Myatt, Maquoketa. Per mile \$10.00; Jackson 3.50, total \$35.00.
"M" or No. 18 Tel. Line, S. H. Meyer, Steamboat Rock. Per mile \$8.50; Grundy 10.50, total \$89.25.	Myers, O. F. Tel. Line, O. P. Myers, Guthrie Center. Per mile \$10.00; Guthrie 1.75, total \$117.50.
Morrisburg & Linden Tel. Line, Boyd Marlenee, Stuart. Per mile \$8.50; Dallas 1.50, \$12.75; Guthrie 7.50, \$62.75; total \$76.50.	Myrtle Tel. Line, A. L. Rubie, Lacona. Per mile \$8.00; Lucas 1, \$8.00; Warren 18, \$90.00; total \$98.00.
Morseman Valley Tel. Line (North), J. L. Fishel, Braddyville. Per mile \$8.00; Page 5, total \$40.00.	Nagler Tel. Line, C. C. Little, Ames. Per mile \$11.00; Boone 12, \$132.00; Story 4, \$44.00; total \$187.00.
Morton Mills Tel. Line, R. A. Neary, Morton Mills. Montgomery, total assessment \$25.00.	Nashville Tel. Co., Henry Hokenmiller, Nashville. Per mile \$14.00; Jackson 15, total \$210.00.
Mosher Mutual Tel. Co., E. D. Smith, Stuart. Per mile \$4.25; Adair 25.50, \$112.63; Dallas 1.50, \$6.27; total \$119.00.	Neighbor Tel. Line, Frank K. Husak, Clutier. Per mile \$9.00; Tama 3.75, total \$17.75.
Mossman Grant Tel. Line, F. L. Orstad, Elliott. Per mile \$10.00; Montgomery 8, total \$80.00.	Nell Grove Tel. Co., Carl Nygren, Moingona. Per mile \$12.50; Boone 2.50, total \$32.75.
Motor Tel. Co., A. A. Young, Pleasantville. Per mile \$10.00; Marion 25, \$250; Warren 9, \$90.00; total \$392.50.	Nelson Creek Tel. Line, Henry Cornelius, Canton, S. D. Per mile \$8.00; Lyon 4, total \$32.00.
Mott, D. W. Private Line, D. W. Mott, Hampton. Per mile \$6.00; Franklin 3.50, total \$23.00.	Nelson Tel. Line, A. C. Nelson, Tionka. Per mile \$9.00; Kosuth 1.50, total \$11.50.
Mountain Tel. Line, Olaf Westerber, Forest City. Per mile \$9.00; Hancock 1.80, \$18.50; Winnebago 4.70, \$42.20; total \$68.50.	New Albin & Irish Hollow Tel. Line, John Rouser, Jr., New Albin. Per mile \$8.50; Allamakee 12, total \$96.00.
Mr. Ayr Caledonia Farmers Mutual Tel. Co., A. L. Stephens, Kellerton. Per mile \$9.00; Ringgold 6, total \$54.00.	New Albin & San Cove Tel. Co., John G. Moore, Lansing. Per mile \$8.00; Allamakee 12, total \$96.00.
Mr. Ayr & Liberty Township Tel. Co., Warren Drake, Mt. Ayr. Per mile \$7.00; Ringgold 7, total \$49.00.	Newburg & Grinnell Tel. Co., C. J. Newcomb, Newburg. Per mile \$12.00; Jasper 7.25, \$87.80; Poweshiek 4.25, \$51.00; total \$128.00.
Mr. Ayr North Tel. Line, Ed Eicker, Diagonal. Per mile \$7.00; Ringgold 11, total \$77.00.	Newburg Short Line Tel. C. M. Ryan, Newburg. Per mile \$11.00; Jasper 1.50, \$16.50; Poweshiek 4, \$44.00; total \$60.50.
Mr. Ayr Short Line No. 5, Charles Prochaska, Mount Ayr. Per mile \$4.00; Ringgold 8.75, total \$44.00.	Newburn & Oakley Tel. Line, Wm. Steinback, Oakley. Per mile \$8.00; Lucas 6.75, total \$54.00.
Mr. Ayr Short Line No. 27, T. E. Campbell, Mt. Ayr. Per mile \$11.00; Ringgold 3.50, total \$38.50.	New Era Tel. Line, Fred Schellhorn, Fairport. Per mile \$10.00; Muscatine 1.50, total \$11.50.
Mr. Grove Rural Tel. Line, J. O. Holtz, Muscatine. Per mile \$7.00; Muscatine 15, total \$105.00.	New Homer Center Tel. Line, C. C. Clayton, Rowley. Per mile \$9.00; Duchannah 3.50, total \$31.50.
Mr. Hope Independent Line, J. H. Browning, Wapello. Per mile \$7.00; Lucas 3, total \$21.00.	New Line No. 5, George W. Stringer, Guthrie Center. Per mile \$11.00; Guthrie 1.25, total \$12.25.
Mr. Vernon Linn Grove Mutual Tel. Co., C. E. Neal, Mt. Vernon. Per mile \$9.00; Linn 7, total \$63.00.	New Market Short Line No. 15, H. S. McAnaney, New Market. Per mile \$12.00; Taylor 3, total \$45.00.
Mr. Vernon Mutual Tel. Line, H. W. Holmea, Knoxville. Per mile \$8.50; Marion 8.75, total \$66.87.	New Market Tel. Line No. 11, T. J. Snodgrass, New Market. Per mile \$15.00; Page 8, \$60.00; Taylor 3, \$20.00; total \$95.00.
Mr. Vernon Tel. Co., C. O. Miller, Clear Lake. Per mile \$7.00; Cerro Gordo 24, total \$168.00.	Newport Rural Tel. Line, Charles Hamilton, Wapello. Per mile \$9.00; Louisa 4, total \$36.00.
Mr. Zion Mutual Tel. Co., Fred Proctor, Blakesburg. Per mile \$8.00; Wapello 8.25, total \$66.00.	New Sharon Rural Line No. 4, W. D. Beckman, Lacey. Per mile \$6.00; Mahaska 5, total \$30.00.
Msville & Klondike Tel., Clayton Jones, Merville. Per mile \$8.00; Woodbury 4, total \$32.00.	Newton Tel. Co., Oscar Solomonson, Leland. Per mile \$9.00; Winnebago 12.50, total \$121.50.

New Utica Ridge Tel. Line, Emil Horn, Davenport. Per mile \$9.00; Bout 8, total \$72.00.	North Eden Tel. Line, Clemet Fore, Kleefer, Minn. Per mile \$10.00; Winnebago 2.50, total \$25.00.
Nichols, Hooley & Nichols Line, T. B. Nichols, Nichols. Per mile \$5.00; Muscatine 1.75, total \$15.75.	North Ellington Tel. Co., J. M. Swanson, Forest City. Per mile \$4.50; Hancock 14.50, \$132.25, total \$146.75.
Nip & Tuck Stab Tel. Line, J. E. Miles, Promise City. Per mile \$42.00; Wayne 38, total \$36.96.	North English & Armah Mutual Tel. Co. No. 1, H. A. Himler, North English. Per mile \$8.00; Iowa 7, total \$56.00.
Nira-Wittman Mutual Tel. Co., J. H. Heber, Wellman. Per mile \$5.00; Washington 6, total \$54.00.	North English Big Four Tel. Line, Vernon Barnes, Webster. Per mile \$9.00; Keokuk 5.75, total \$47.75.
Nobis Center Mutual Tel. Line, U. G. Weaver, Griswold. Per mile \$11.00; Cass 5.40, total \$29.40.	North English Big 4 Tel. Line, Howard Johnson, North English. Per mile \$11.00; Keokuk 7, total \$21.00.
Nodaway Center Tel. Co. No. 5, O. W. Starr, Nodaway. Per mile \$3.00; Adams 2.50, total \$44.00.	Northern Mutual Farmers Tel. Line, Roy S. Denny, Bloomfield. Per mile \$12.00; Davis 4.50, total \$33.50.
Nodaway Independent Tel. Co. No. 8, Fred Orme, Nodaway. Per mile \$10.00; Adams 6, total \$50.00.	Northern Vienna Tel. Co. Floyd Handorf, Heaman. Per mile \$10.00; Grundy 1.50, \$15.00; Marshall 6.50, \$65.00; total \$80.00.
Nodaway Mutual Tel. Co. No. 4, M. Dorsett, Nodaway. Per mile \$3.50; Adams 10, total \$85.00.	North 15 Mile Grove Tel. Line, Joe Kleipale, Grundy Center. Per mile \$8.50; Grundy 2.50, \$25.75; Tama 8.50, \$46.75; total \$76.50.
Nodaway Mutual Line No. 7, J. E. Strain, Nodaway. Per mile \$3.00; Adams 3, \$24.00; Taylor 4, \$32.00; total \$46.00.	North Foreston Tel. Co. Gordon Williams, Lime Springs. Per mile \$10.00; Howard 7.50, total \$75.00.
Nodaway Valley Tel. Co. No. 17, J. T. Anderson, Clarinda. Per mile \$5.00; Page 7.50, total \$67.50.	North Fork Line No. 18, John Heide, Fulton. Per mile \$9.50; Jackson 4, total \$57.00.
Norcross Mortons Mill Line No. 51, A. Wahlund, Grant. Per mile \$9.00; Montgomery 5, total \$45.00.	North Fork River Line Tel. Co. Glenn Rockwell, Fulton. Per mile \$9.00; Jackson 5.50, total \$49.50.
Norcross Tel. Co., H. Waters, Postville. Per mile \$12.00; Allamakee 15, \$216.00; Winneshiek 138, \$1,632.00; total \$1,848.00.	North Fremont Tel. Co., Charles H. Jenks, Lamont. Per mile \$9.50; Buchanan 10, total \$95.00.
North Andrew Tel. Line No. 7 and 9, J. M. Gleason, Maquoketa. Per mile \$8.00; Jackson 12, total \$96.00.	North Fremont Tel. Line, Charles Doerres, Lone Tree. Per mile \$24.00; Johnson 2.24; total \$54.16.
North Anita Cor. Belt Line, Charles P. Kopp, Anita. Per mile \$7.00; Audubon 4.25, \$29.75; Cass 4, \$28.00; total \$57.75.	North Garland Tel. Co., Roy Baxter, Lytton. Per mile \$9.75; Calhoun 7, total \$68.25.
North Belmont Tel. Co. Fred Faight, Jr., Mills. Per mile \$9.00; Warren 16.25, total \$92.25.	North German Tel. Co., Wm. Pooke, Ponda. Per mile \$9.00; Calhoun 9, \$81.00; Sac 12, \$108.00; total \$189.00.
North Branch Tel. Co., B. E. Shafer, Guthrie Center. Per mile \$14.00; Audubon 2.50, \$35.00; Guthrie 30.50, \$427.00; total \$462.00.	North Hickory Grove Tel. Line, P. Y. Fuller, Newberg. Per mile \$8.00; Jasper 7.30, total \$58.40.
North Calmar Tel. Co., P. Molden, Decatur. Per mile \$10.00; Winneshiek 17, total \$170.00.	North Jasper Tel. Line, John Malen, Glidden. Per mile \$8.00; Carroll 10.50, \$84.00; Greene 1, \$9.00; total \$92.00.
North Carrollton Tel. Line, Charles U. Fisher, Jr., Glidden. Per mile \$7.00; Carroll 9.75, total \$68.25.	North Kellogg Mutual Tel. Co., Carl Lena, Kellogg. Per mile \$7.00; Jasper 11.50, total \$86.50.
North Cedar Tel. Co. No. 1, Carl Bridge, Mt. Auburn. Per mile \$7.00; Benton 5.50, \$38.50; Black Hawk 20, \$25.00; total \$42.00.	North Lebanon Divide Tel. Line, George H. Zachan, Douds. Per mile \$4.00; Van Buren 7.50, total \$57.00.
North Cedar Tel. Co. No. 5, John Hix, Mt. Auburn. Per mile \$11.00; Benton 4.30, \$47.30; Black Hawk 20, \$22.20; total \$49.50.	North Liberty Mutual Tel. Co., Wm. C. Peacock, Keosauqua. Per mile \$8.00; Van Buren 5, total \$40.00.
North Chequest Line, Reuben I. Austin, Keosauqua. Per mile \$5.00; Van Buren 7.50, total \$37.50.	North Liberty Tel. Co., Foster Maxson, West Branch. Per mile \$9.00; Cedar 5.87, total \$52.83.
North Como & Hwy. Tel. Line, Howard Angelow, Rowley. Per mile \$5.50; Buchanan 9.50, total \$59.75.	North Lincoln Tel. Co., L. W. Reichardt, Indianola. Per mile \$8.00; Warren 5.75, total \$46.00.
North Cresco Tel. Co. Line P, J. L. Ditsworth, Algona. Per mile \$9.00; Keokuk 8.25, total \$74.25.	North Line Tel. Co., Frank Smith, Centrif. Per mile \$10.00; Van Buren 18.75, total \$187.50.
North Crystal Tel. Co., H. B. McGowan, Gladbrook. Per mile \$8.00; Tama 1.50, total \$60.00.	North Linn & Springville Rural Tel. Guy S. Perkins, Springville. Per mile \$11.00; Linn 12.50, total \$137.50.
North Division-Chariton & Cambria Tel. Co., A. Isaac Smith, Chariton. Per mile \$6.00; Lucas 11, total \$66.00.	North Lockridge Tel. Line No. 1, Howard Hartman, Fairfield. Per mile \$9.00; Jefferson 7, total \$63.00.
North Division-North Oost Mutual Tel. Co., W. E. Heated, Lanesboro. Per mile \$3.50; Calhoun 4, \$28.00; Carroll 4, \$34.00; total \$66.00.	North Lockridge Tel. Line No. 2, Charles H. Itubeay, Fairfield. Per mile \$10.00; Jefferson 5.75, total \$56.25.
North Dodge Tel. Co., J. C. Mott, Stanhope. Per mile \$9.00; Boone 18.50, total \$84.50.	North Lynn Township Tel. Co., Richard Monk, Sheldon. Per mile \$10.00; Sioux 11, total \$110.00.
Northeast Clay Tel. Line, Herman Beln, Beaman. Per mile \$8.00; Grundy 4, total \$64.00.	North Madison Tel. Line, Omond Ashim, Forest City. Per mile \$10.00; Hancock 3, \$36.00; Winneshiek 50, \$5.00; total \$95.00.
Northeastern Anti-Bell Tel. 4 Potts Belter, Stockton. Per mile \$11.00; Cedar 7.5, \$82.50; Scott 8.50, \$71.10; total \$79.75.	North Military Road Tel. Co., Ray Frederick, Lisbon. Per mile \$9.00; Linn 5, total \$45.00.
Northeastern Mutual Tel. Line, Wm. Roper, Lobreville. Per mile \$10.00; Calhoun 4.50, \$45.00; Greene 8.50, \$65.00; total \$110.00.	North Orleans Farmers Tel. Co., Henry McBride, Cresco. Per mile \$8.00; Howard 1.20, \$9.60; Winneshiek 13, \$104.00; total \$113.60.
Northeastern Tel. Co., O. W. Heitzel, Osceola. Per mile \$9.00; Clarke 10, total \$90.00.	North Osage Tel. Co., O. C. Davis, Toledo. Per mile \$13.00; Tama 7, total \$56.00.
Northeastern Tel. Line of Norway, Wm. Cleghorn, Norway. Per mile \$9.00; Benton 3, total \$81.00.	North Plainview Tel. Co., F. P. Havens, Iowa Falls. Per mile \$11.00; Hardin 7, total \$91.00.
Northeastern Tel. Line of Oakley, E. W. Conner, Oakley. Per mile \$8.00; Lucas 7.50, total \$60.00.	North Platte Farmers Mutual Tel. Co. Sherman T. Clough, Kent. Per mile \$11.00; Union 4.50, total \$71.50.
North East Farmers Tel. No. 15, John W. Horak, Ely. Linn, total assessment \$22.50.	North Pleasant Run Rural Tel. Co., W. B. Ebersole, Toledo. Per mile \$6.50; Tama 7, total \$45.50.
North East Grinnell & Malcolm Tel. Line, Guy Mintie, Grinnell. Per mile \$10.00; Potosiwick 6, total \$60.00.	North Pleasantville Tel. Line, Ward Dyer, Pleasantville. Marion, total assessment \$29.00.
Northeast Mutual Tel. Line, George P. Backes, Luzerne. Per mile \$19.00; Benton 8.50, total \$59.50.	North Prairie No. 2 Tel. Co., Eph Fenstermaker, West Liberty. Per mile \$13.00; Cedar 2, \$26.00; Muscatine 1, \$12.00; total \$59.00.
Northeast Tel. Co., Lon Hagerty, Greene. Per mile \$12.00; Butler 16.75, total \$201.00.	North Prairie Tel. Co. No. 1, H. H. Schooley, West Liberty. Per mile \$17.00; Cedar 1, \$17.00; Muscatine 1.25, \$21.25; total \$38.25.
Northeast Tel. Line, S. G. Swenson, Inwood. Per mile \$9.00; Lyon 10, total \$90.00.	North Prairie Tel. Line, Charles E. Rehkopf, Milton. Per mile \$11.50; Van 5, total \$57.50.
North Eastern Winneshiek Tel. Line, Peter N. Wermex, Spring Grove, Miss. Per mile \$8.00; Winneshiek 12, total \$72.00.	North Prairie Tel. Line, Otto Schagt, Lyons. Per mile \$8.00; Clinton 12, total \$96.00.
Northeast Washington Township Line, Chester Thompson, Bridgewater. Per mile \$14.00; Adams 2.25, total \$21.50.	

North Highland Tel. Co., Chester Kiser, Pella. Per mile \$5.00; Mahaska 7, total \$54.00.
 North Riverside Tel. Co., O. N. Olson, Forest City. Per mile \$8.00; Hancock 16, total \$128.00.
 North River Tel. Line, Ernest F. Keeney, Carlisle. Per mile \$10.00; Warren 5.50, total \$55.00.
 North St. Charles Patterson Farmers Tel. Line, C. F. Ragan, St. Charles. Per mile \$10.00; Madison 5, total \$50.00.
 North St. Clair Line, Henry F. Estcheidt, Watkins. Per mile \$8.00; Benton 12, total \$96.00.
 North Short Line No. 12, John A. Otto, Wapello. Per mile \$8.00; Louisa 5, total \$40.00.
 North Side Tel. Line, Thomas J. Kinley, Coggon. Per mile \$8.50; Linn 7.50, total \$63.75.
 North Side Tel. Line, G. H. Cotter, Oxford. Per mile \$12.00; Johnson 5.50, total \$66.00.
 North Star Consolidated Tel. Carl Le Fever, Muscatine. Per mile \$11.00; Muscatine 11, total \$121.00.
 North Star Farmers Mutual Tel. Line, Clark Watson, Aurora. Per mile \$10.00; Buchanan 1.25, \$13.13; Fayette 2.75, \$28.37; total \$42.00.
 North Star Mutual Tel. Line, Arthur Williams, Shambaugh. Per mile \$11.00; Taylor 3.25, total \$101.75.
 North Star Mutual Tel. Line, E. H. Major, Blakesburg. Per mile \$21.00; Wapello 1.75, total \$39.75.
 North Star Tel. Co., Floyd Whitmore, Toledo. Per mile \$8.00; Tama 5.50, total \$76.00.
 North Star Tel. Line, Dan McGee, Cresco. Per mile \$10.25; Howard 10, total \$102.50.
 North Star Tel. Line, Lawrence Neukirk, Walker. Per mile \$9.00; Buchanan 5, \$45.00; Linn 5.00, total \$49.50.
 North Sugar Creek Line, Grant E. Yedley, Gladbrook. Per mile \$8.00; Marshall 2, \$16.00; Tama 4, \$32.00; total \$48.00.
 North Summit Rural Tel. Co., E. H. Winkelmann, Spencer. Per mile \$9.00; Clay 28.50, \$256.50; Dickinson 75, \$6.75; total \$323.25.
 North Toledo Tel. Co., Lester Emerson, Toledo. Tama, total assessment \$10.00.
 North Valley Tel. Line, Louis Napple, Glidden. Per mile \$8.00; Carroll 3, total \$72.00.
 North Viking Tel. Line, P. S. Langsev, Briceyn, Minn. Winnebago, total assessment \$19.00.
 North Wagner Tel. Co., H. C. Brownson, Farmersburg. Per mile \$9.00; Clayton 17, total \$153.00.
 North Wall Lake Tel. Line, Fred Lange, Lake View. Per mile \$9.00; Sac 7.50, total \$67.50.
 North Washington Mutual Tel. Co., J. B. Quinn, Mt. Etna. Per mile \$5.00; Adams 3.50, total \$35.00.
 Northwestern Farmers Mutual Tel. Co., George Fuhrmann, Paulina. Per mile \$8.00; O'Brien 2.34, total \$42.72.
 North Western Mutual Tel. Line, David Nelson, Albert City. Per mile \$9.50; Buena Vista 10, total \$95.00.
 Northwestern Mutual Tel. Line, Theodore Harmening, Carroll. Per mile \$4.50; Carroll 9.50, total \$40.75.
 Northwestern Mutual Tel. Line, C. O. Smart, Milton. Per mile \$9.00; Davis 7, total \$63.00.
 North Western Tel. Co., J. E. Downing, Drakeville. Per mile \$7.00; Davis 15, total \$105.00.
 Northwestern Tel. Co., Carrie J. Smith, Rowley. Per mile \$9.00; Buchanan 5, total \$45.00.
 Northwestern Tel. Co., John Speas, Montezuma. Per mile \$7.00; Mahaska 1, \$7.00; Potosi 4, \$28.00; total \$35.00.
 Northwestern Tel. Co., Bert Matter, Marshalltown. Per mile \$10.00; Marshall 2, total \$20.00.
 Northwestern Tel. Co. of Homer Township, Henry Scheib, Keystone. Per mile \$10.00; Benton 14, total \$140.00.
 Northwestern Tel. Co., John Sipek, Elberon. Per mile \$8.50; Tama 7.75, total \$65.88.
 Northwestern Tel. Co., C. C. Duncan, Charlton. Per mile \$12.00; Lucas 4, total \$48.00.
 Northwestern Tel. Co., Earl A. Becker, Atlantic. Per mile \$15.00; Cass 2.25, total \$33.75.
 Northwestern Tel. Co. Nos. 9 and 21, R. E. Rouse, Laurens. Per mile \$5.00; Palo Alto 6, \$54.00; Pochontas 5, \$45.00; total \$99.00.
 Northwestern Tel. Line, Frank McMaina, Bloomfield. Davis, total assessment \$25.00.
 Northwestern Tel. Line, G. D. Wilhousen, Ticon. Per mile \$9.00; Kosuth 18.75, total \$168.75.
 Northwestern Tel. Line, C. H. Hartz, Durant. Per mile \$9.00; Cedar 1, total \$18.00.
 North West Farmers Mutual Tel. Co., G. S. Churchill, Keosauk. Per mile \$8.00; Keokuk 5, total \$40.00.

North West Line, Louie H. Scheetz, Belle Plaine. Per mile \$10.00; Benton 4, total \$40.00.
 North West Plum Creek Line No. 22, Walter H. Klamp, Algona. Per mile \$8.00; Kosuth 5.23, total \$42.64.
 Northwest Union Mutual Tel. Co., Oscar Leptey, Union. Per mile \$11.00; Hardin 2.55, total \$27.50.
 North Weyondah Tel. Co., Carl Stooksberry, Pulaski. Per mile \$10.00; Davis 4.50, total \$45.00.
 North Yetter Mutual Tel. Line, A. H. Rieman, Yetter. Per mile \$9.00; Calhoun 5, \$45.00; Sac 5, \$45.00; total \$90.00.
 Nortons Corner Tel. Line, R. M. Dalley, Shell Rock. Per mile \$13.00; Butler 3.50, total \$45.50.
 Norwalk Consolidated Tel. Co., E. W. Baldwin, Norwalk. Per mile \$9.00; Warren 17, total \$153.00.
 Norwalk Farmers Mutual Tel. Co., E. B. Springer, Norwalk. Per mile \$11.00; Warren 3.25, total \$35.75.
 Norwalk Short Line, F. L. Gates, Norwalk. Per mile \$14.50; Warren 3, total \$43.50.
 Norway & Eagle Grove Rural Tel. Co., L. G. Larson, Eagle Grove. Per mile \$9.00; Humboldt 8, \$72.00; Wright 5, \$45.00; total \$117.00.
 Norway Tel. Co., Albert Hovey, Lime Springs. Per mile \$5.00; Howard 2.50, total \$12.50.
 Norway Tel. Co., Joe Ben Petersen, Carbon. Adams, total assessment \$22.00.
 Norway Tel. Line, West, Adolph Moller, Briceyn, Minn. Per mile \$10.00; Winnebago 4.50, total \$45.00.
 Norway & Walford Tel. Co., Scott Merritt, Norway. Per mile \$7.50; Benton 8.50, total \$63.75.
 Norwood & Jay Tel. Line, J. A. Cooley, Lucas. Per mile \$9.00; Lucas 2.75, total \$24.75.
 Norwood & Liberty Center Mutual Tel. Line, J. N. Harvey, Lacona. Per mile \$8.00; Lucas 10.50, \$84.00; Warren 4, \$32.00; total \$116.00.
 Norwood & Lucas Short Line Tel. Co., Earl Allen, Lucas. Per mile \$10.00; Lucas 4, total \$40.00.
 Norwood Mutual Tel. Co., L. S. Ashby, Lucas. Per mile \$3.00; Lucas 8.50, total \$25.50.
 No. 1 Tel. Line, George Price, Center Point. Per mile \$9.00; Linn 6.50, total \$58.50.
 No. 2 Tel. Line, Alva Hoover, Oskaloosa. Per mile \$8.00; Mahaska 3, total \$24.00.
 No. 3 Tel. Co., 6, 30, 70 and 83 East Lines of Bussey, F. Bennett, Bussey. Per mile \$13.00; Mahaska 20, \$240.00; Marion 50, \$45.00; total \$246.00.
 No. 4 Line Tel. Line, Burk Williams, Blakesburg. Per mile \$11.25; Wapello 4, total \$45.00.
 No. 6 Tel. Line, Wm. Meyer, Sigourney. Per mile \$7.00; Keokuk 6.25, total \$43.75.
 No. 8 Tel. Line, Delbert Purry, Traer. Per mile \$10.00; Tama 5, total \$50.00.
 No. 9 Tel. Line, Fred Carlson, Blakesburg. Per mile \$10.00; Wapello 3.50, total \$35.00.
 No. 13 Tel. Line of Bussey, E. W. Bailey, Bussey. Marion, total assessment \$10.00.
 No. 14 Tel. Co., K. W. Hotchkiss, South English. Per mile \$20.00; Keokuk 1, total \$20.00.
 No. 15 Farmers Mutual Tel. Line, J. R. Vittetoe, Harper. Per mile \$9.00; Keokuk 4, total \$36.00.
 No. 16 Rural Tel. Line, Paul Simons, Oskaloosa. Per mile \$9.00; Mahaska 4, total \$36.00.
 No. 17 North Jackson Tel. Co., G. E. Dargott, Garrison. Per mile \$9.00; Benton 3, total \$27.00.
 No. 20 Rural Tel. G. T. Van Honwelling, Oskaloosa. Per mile \$12.00; Mahaska 3.25, total \$39.00.
 No. 20 Tel. Line, Roy Bolmstengel, Traer. Per mile \$8.00; Tama 9, total \$72.00.
 No. 21 Salem Tel. Co., R. H. Wylie, Toledo. Per mile \$7.00; Tama 14.88, total \$104.14.
 No. 22 Line, Marten De Neul, Wellsburg. Per mile \$9.50; Grundy 2.25, total \$21.13.
 No. 25 Line of Traer, Clarence Archer, Traer. Per mile \$7.00; Tama 4, total \$28.00.
 No. 28 Tel. Line, W. H. Brubaker, Oskaloosa. Per mile \$6.00; Mahaska 10, total \$60.00.
 No. 31 Tel. Co., Guy Booth, Hampton. Per mile \$5.00; Franklin 7, total \$35.00.
 No. 38 Peoples Tel. Co., Charles Shanafelt, Sigourney. Per mile \$9.00; Keokuk 9, total \$81.00.
 No. 39 Line of Traer, F. M. Stark, Traer. Per mile \$7.00; Tama 1.50, total \$10.50.
 No. 40 Rural Tel. Line, Carl Meyer, Sigourney. Per mile \$8.00; Keokuk 19, total \$152.00.
 No. 45 Tessendorf Line, Emil Tessendorf, Eldora. Per mile \$8.00; Hardin 6.95, total \$48.40.
 No. 57 Rural Tel. Line, R. E. Pringel, Oskaloosa. Per mile \$4.50; Mahaska 7, total \$31.75.

No. 59 Tel. Line, George Hiatt, Oskaloosa. Mahaska, total assessment \$29.00.
 No. 61 Rural Tel. Line, Charles Tohran, Givin. Mahaska, total assessment \$10.00.
 No. 62 Tel. Line, Harry Eisele, Malcom. Per mile \$8.50; Poweshiek 4.75, total \$40.25.
 No. 63 Tel. Line, John Hestling, Lacey. Per mile \$12.00; Mahaska 3, total \$36.00.
 No. 76 Tel. Line, J. W. Johnston, Blakesburg. Per mile \$20.00; Wapello 1.50, total \$39.00.
 No. 78 Tel. Line, Jacob Huber, Blakesburg. Per mile \$9.00; Davis 2, total \$27.00.
 No. 82-A Line, Mrs. Ray D. Hull, Oskaloosa. Mahaska, total assessment \$15.00.
 No. 82 Tel. Line, John Kolasek, Whittemore. Per mile \$8.00; Kosuth 2, \$16.00; Palo Alto 2, \$16.00; total \$22.00.
 No. 83 Line of Oskaloosa Home Tel. Co., Thomas Vander Linden. Per mile \$9.00; Mahaska 5, total \$45.00.
 No. 87 Tel. Line, C. A. Johnson, Unionville. Per mile \$18.00; Appanoose 2.8, total \$42.84.
 No. 88 Tel. Line of Shell Rock, Betta Nieman, Shell Rock. Per mile \$8.50; Butler 6.25, total \$50.90.
 No. 92 Rural Tel. Line, J. D. Rodgers, Oskaloosa. Per mile \$9.50; Mahaska 3, total \$28.50.
 No. 92 Tel. Line, Jay Cochran, Blakesburg. Wapello, total assessment \$12.00.
 No. 93 Tel. Co., Mrs. Vina Williams, Blakesburg. Per mile \$12.50; Wapello 2, total \$25.00.
 No. 98 Tel. Line, P. F. Everett, Lacey. Mahaska, total assessment \$18.00.
 No. 108 Mutual Tel. Line Co. of Keokuk, M. W. Borum, Keokuk. Per mile \$8.00; Ringgold 6, total \$96.00.
 No. 109 Tel. Line, C. S. Walker, Oskaloosa. Per mile \$16.00; Mahaska 1.50, total \$24.00.
 No. 112 Tel. Line, E. Rennie, Beacon. Per mile \$14.00; Mahaska 1.38, total \$19.35.
 No. 128 Rural Line, Frank Cookley, Beacon. Per mile \$8.00; Mahaska 6, total \$48.00.
 No. 158 Tel. Line, H. C. Aschenbrenner, Dysart. Tama, total assessment \$4.75.
 No. 166 Line Tel. Line, Gust Weststein, Dysart. Per mile \$10.00; Benton 1, total \$10.00.
 No. 500 Rural Tel. Line, A. H. Bakehouse, Sigourney. Per mile \$12.00; Keokuk 4, total \$48.00.
 No. 400 Line at Gilbert, Amos Fassel, Gilbert. Per mile \$7.00; Story 3, total \$53.00.
 No. 790 Tel. Line, Stanley McKeegan, Rock Valley. Per mile \$6.00; Shen 7.50, total \$45.00.
 No. 800 Rural Tel. Line, Claude Jacobs, Sigourney. Per mile \$11.00; Keokuk 4.66, total \$50.79.
 No. 900 Tel. Line, Elmer H. Meeta, Hayesville. Per mile \$18.50; Keokuk 1.13, total \$20.53.
 No. 1000 Tel. Line, Charles E. Neff, Castana. Per mile \$8.00; Monona 1, total \$16.00.
 No. 1200 Tel. Line, G. N. Barnes, Sigourney. Per mile \$13.00; Keokuk 4, total \$52.00.
 No. 1500 Story City Farm Tel. Co., Carl Baldus, Story City. Per mile \$4.50; Boone 4, \$18.00; Story 8, \$36.00; total \$76.50.
 No. 2800 Tel. Co., P. C. Zenor, Ames. Per mile \$10.00; Boone 2.50, \$25.00; Story 1, \$10.00; total \$45.00.
 No. 2400 Farmers Line, Joe Sargent, Ontario. Per mile \$11.00; Boone 1.75, \$19.25; Story 2.8, \$30.80; total \$22.88.
 No. 3700 Tel. Line, A. D. Hart, Sigourney. Keokuk, total assessment \$25.00.
 No. 3300 Tel. Line, Will H. Webb, Sigourney. Per mile \$10.00; Keokuk 2, total \$30.00.
 Oakdale Tel. Line, H. C. Miller, Hampton. Per mile \$9.50; Franklin 2, total \$23.50.
 Oak Grove & Blue Point Rural Tel. Line, R. T. Dexter, Grinnell. Per mile \$12.50; Poweshiek 26.50, total \$39.25.
 Oak Grove Mutual Tel. Line, Frank Cass, Muscatine. Muscatine, total assessment \$6.25.
 Oak Grove Tel. Co., E. W. Smith, Osceola. Per mile \$2.50; Clarke 8, total \$22.50.
 Oak Grove Tel. Co., Warren Wiederrecht, Wapello. Per mile \$8.90; Lucas 8, total \$72.00.
 Oak Grove Tel. Line, T. E. Coffman, Winterset. Per mile \$5.00; Madison 1, total \$70.00.
 Oak Grove Tel. Line, Frank J. Chamra, Toledo. Per mile \$8.50; Tama 2.8, total \$23.75.
 Oak Grove Tel. Line, C. E. Hootman, Douds. Per mile \$7.50; Van Buren 11, total \$97.50.
 Oak Hill Tel. Co., J. W. Goodrich, Osceola. Per mile \$10.00; Clarke 1, total \$70.00.
 Oak Hill Tel. Co., John Davis, Coon Rapids. Per mile \$8.50; Carroll 13, total \$151.00.

Oakland Tel. Line, Joseph Clivia, Belle Plaine. Per mile \$8.00; Benton 1.50, \$12.00; Iowa 6.75, \$51.00; total \$66.00.
 Oakley Tel. Line, Louis Dillman, Oakley. Per mile \$7.00; Lucas 3, total \$63.00.
 Oak Line Tel. Co., Wm. Herink, Chelsea. Per mile \$9.50; Tama 6.50, total \$61.75.
 Oak Park & Dale Tel. Co., Glen G. Morris, Panora. Per mile \$9.00; Guthrie 8, total \$81.00.
 Oak Ridge & Cedar Valley Tel. Co., Fred Gisel, Maquoketa. Per mile \$9.00; Jackson 7, total \$63.00.
 Oak Ridge Tel. Co., Charles E. Graham, Anita. Per mile \$10.00; Adair 3.50, \$35.00; Audubon 5.50, \$55.00; Cass 1, \$10.00; Guthrie 4.75, \$47.50; total \$117.50.
 Oak Ridge Tel. Co., Joe F. Yuska, Clutier. Per mile \$10.00; Tama 6, total \$60.00.
 Oak Ridge Tel. Line, John Read, Gladbrook. Per mile \$9.00; Tama 3.50, total \$49.50.
 Oak Ridge Tel. Line, Justin E. Brown, Ontario. Story, total assessment \$25.00.
 Oak Tel. Line, J. W. McCall, Marshalltown. Per mile \$8.00; Monona 3, total \$72.00.
 Oak Tel. Line, Elmer Paul, Marshalltown. Per mile \$8.00; Marshall 11, total \$88.00.
 Oak Valley Tel. Co., Wm. Hiley, Toledo. Per mile \$9.00; Tama 12.50, total \$112.50.
 Oatwood & Owasa Tel. Co., George Baughman Jr., Iowa Falls. Per mile \$7.50; Hardin 18, total \$135.00.
 O'Brien Mutual Tel. Line, Albert Husby, Peterson. Per mile \$10.00; Clay 2, \$20.00; O'Brien 4, \$40.00; total \$60.00.
 O'Brien Tel. Co., T. J. O'Brien, Greensburg. Per mile \$7.00; Butler 1, total \$49.00.
 O'Brien Mutual Tel. Line, J. V. Wiederrecht, Wapello. Per mile \$9.00; Louisa 8, total \$72.00.
 Ohio Tel. Co. No. 5, Will Attig, St. Charles. Per mile \$8.50; Madison 4, total \$34.00.
 O. K. Martelle & Anamosa Tel. Line, Frank Parks, Anamosa. Per mile \$6.50; Jones 16, total \$104.00.
 O. K. Mutual Tel. Co., Chester Crowl, Redfield. Per mile \$10.00; Dallas 2.50, \$25.00; Guthrie 5.50, \$55.00; total \$80.00.
 O. K. Tel. Co., Henry Druggerman, Larchwood. Per mile \$8.00; Lyon 5.60, total \$68.00.
 O. K. Tel. Line, Ewald Alberston, Keystone. Per mile \$7.50; Benton 11.50, total \$86.25.
 O. K. Tel. Line, E. L. Osburn, Bedford. Per mile \$6.00; Taylor 6.50, total \$39.00.
 O. K. Tel. Line, C. R. Coulter, State Center. Per mile \$12.00; Marshall 3, total \$36.00.
 Oia Mutual Tel. Co., Martin Kline, Melrose. Per mile \$10.00; Lucas 4.35, total \$43.30.
 Old Bell Line, George Cason, Clarinda. Per mile \$12.00; Page 3.50, total \$42.00.
 Olive Branch Tel. Line, S. R. Strait, Milton. Per mile \$10.00; Van Buren 2.75, total \$37.50.
 One Hundred Line Tel. Co., F. C. Hadacek, Traer. Per mile \$7.00; Tama 10, total \$70.00.
 One Hundred and Two Mutual Tel. Line, Frank Souder, Bedford. Per mile \$10.00; Taylor 5.80, total \$59.00.
 Onida Center Tel. Co., Peter Krutafeld, Clutier. Per mile \$9.00; Tama 7.50, total \$67.50.
 Onida Northeast Tel. Co., Edward Hoch, Clutier. Per mile \$8.00; Tama 9.50, total \$76.00.
 Onsen Tel. Line No. 5, Will H. Nagel, Rock Rapids. Per mile \$7.50; Lyon 10, total \$75.00.
 Ontario One Mile Tel. Line, E. C. Hutchison, Ontario. Story, total assessment \$20.00.
 Ora Bell Mutual Tel. Line, Howard Worthington, Pleasantville. Per mile \$7.00; Marion 11, total \$77.00.
 Orange Township Tel. Co., W. S. Brown, Waterloo. Per mile \$16.00; Black Hawk 31, total \$496.00.
 Ord Tel. Line, Marion Graves, Barney. Per mile \$9.00; Madison 10.75, total \$96.75.
 Orient Tel. Co., W. M. Keith, Orient. Per mile \$10.00; Adair 37, total \$370.00.
 Orita Tel. Co. No. 2, F. P. Graham, Cumming. Per mile \$16.50; Warren 7, total \$77.50.
 Orita Tel. Line, No. 2, W. H. Malone, Cumming. Per mile \$10.00; Dallas 5.50, \$55.00; Folk 3.75, \$37.50; Warren 25, \$25.00; total \$65.00.
 Oriskany Township Tel. Co., August Rotschafer, Wesley. Per mile \$7.50; Hancock 13, \$97.50; Kosuth 3.50, \$26.25; total \$123.75.
 Osgood Tel. Co., Gildre Ewing, What Cheer. Per mile \$16.00; Keokuk 4, total \$64.00.
 Osceola County Farmers Mutual Tel. Co., J. A. Park, Sibley. Per mile \$7.00; Osceola 22, total \$154.00.
 Osceola & Webster & Wadena Tel. Co., E. G. Lyon, Osceola. Per mile \$7.00; Clarke 16, total \$112.00.
 Osceola Line 8, R. L. Fisher, Osceola. Per mile \$6.00; Clarke 12, total \$72.00.

Osceola Line No. 37, E. R. Swan, Osceola. Per mile \$9.00; Clarke 6.50, total \$55.50.

Osceola Rose Bud Tel. Line, W. A. Miller, Osceola. Per mile \$10.00; Clarke 3.60, total \$36.00.

Osceola & Union Chapel Tel. Co., C. E. Ford, Osceola. Per mile \$7.50; Clarke 10, total \$75.00.

Oskaloosa Home Tel. No. 89, W. H. Shirk, Oskaloosa. Mahaska, total assessment \$20.00.

Osweller, Frank Line, Frank Osweller, Harper. Keokuk, total assessment \$4.50, "O" Tel. Line No. 15, H. F. Weber, Irvington. Per mile \$9.00; Kossuth 14, total \$126.00.

Otterbein Line No. 14, J. W. Rosa, Chariton. Per mile \$10.00; Lucas 6, total \$60.00.

Otter Creek & Liberty Center Mutual Tel. Co., O. P. Hamilton, Lacona. Per mile \$11.50; Warren 34, total \$391.00.

Otter Creek Rural Tel. Co., Henry Grunder, Wilton Junction. Per mile \$9.00; Cedar 4.50, total \$40.50.

Otter Creek Tel. Co., Vincent Anglin, Zwingle. Per mile \$8.00; Jackson 57, total \$456.00.

Otter Creek Tel. Line, J. D. Hayes, Toledo. Per mile \$9.00; Tama 7, total \$63.00.

Otter Creek Tel. Line, Aug. G. Burmester, Hampton. Franklin, total assessment \$20.00.

Otter Creek Tel. Line, J. W. Vawter, Chariton. Per mile \$10.00; Lucas 14, total \$140.00.

Otterville Tel. Co., M. Conrad, Independence. Per mile \$14.00; Buchanan 3.25, total \$45.50.

Ottumwa 88 Tel. Line, Lora C. Beagle, Ottumwa. Per mile \$11.00; Wapello 2.87, total \$31.57.

Ottumwa Tel. Co., E. E. Johnston, Ottumwa. Per mile \$8.00; Wapello 4.50, total \$52.00.

Owens Grove Tel. Co., F. L. Thompson, Rockford. Per mile \$7.00; Cerro Gordo 12, total \$84.00.

Owl Creek Tel., D. F. Ockerman, Allerton. Per mile \$8.00; Wayne 5.75, total \$46.00.

Page Center Tel. Co., F. E. Barr, Clarinda. Per mile \$16.00; Page 11, total \$176.00.

Painter Creek & Southeastern Tel. Line, J. E. Berning, St. Charles. Per mile \$11.00; Warren 2.75, total \$30.25.

Palermo Mutual Tel. Co., Ira Klinefelter, Grundy Center. Per mile \$7.50; Grundy 11, total \$82.50.

Palestine Center Tel. Line, George Nernes, Kelley. Per mile \$9.00; Story 5.50, total \$49.50.

Palestine Mutual Tel. Co., E. H. Dodson, Lone Tree. Per mile \$10.00; Johnson 5.50, total \$55.00.

Palestine Tel. Co., M. Albert Pim, Lucas. Per mile \$9.00; Lucas 6.50, total \$58.50.

Palsades Tel. Line No. 10, L. J. Modracek, Ely. Per mile \$8.50; Linn 7, total \$59.50.

Palmer, Blochan & Bloxam Tel., Peter Bloxham, Grundy Center. Grundy, total assessment \$13.00.

Palo & Round Prairie Tel., F. G. Shurtleff, Shellsburg. Per mile \$8.50; Linn 8, total \$76.50.

Panora Franklin & Dale Tel., Paul F. Whisler, Panora. Per mile \$9.00; Guthrie 6.25, total \$56.25.

Panora & Guthrie Center Farmers Mutual Tel. Co. (West End), Warren Baker, Guthrie Center. Per mile \$9.00; Guthrie 6.50, total \$58.50.

Panora & Jefferson Road Mutual Tel. Co., Garfield Wall, Panora. Per mile \$12.00; Guthrie 3.50, total \$42.00.

Panora & Linden Tel. Line, John Haightlin, Panora. Per mile \$10.00; Dallas 2.75, \$27.50; Guthrie 5, \$50.00; total \$77.75.

Park Tel. Co., Guy C. Cook, Shell Rock. Per mile \$10.00; Bremer 4, \$40.00; Butler 50, \$50.00; total \$45.00.

Park Tel. Co., Harry N. Christensen, Winterset. Per mile \$6.00; Madison 8, total \$48.00.

Park Tel. Line No. 2, Robert Doud, Marshalltown. Marshall, total assessment \$15.00.

Patterson Creek Tel. Line, James F. Farley, Waukon. Per mile \$8.00; Allamakee 9.50, total \$76.00.

Patterson Mutual Tel. Co., Guy Fogler, Patterson. Per mile \$10.00; Madison 21, total \$210.00.

Paullina & Coal Creek Tel., Spencer Towe, Paullina. Per mile \$10.00; O'Brien 9.50, total \$95.00.

Payne Tel. Line, Cornelia Day, Castana. Monona, total assessment \$3.00.

Pea Ridge Tel. Co., E. R. Birch, Sr., Blairstown. Per mile \$9.00; Benton 4, total \$36.00.

Pea Ridge Tel. Co., Lloyd A. Haylock, Maquoketa. Per mile \$7.00; Jackson 8, total \$56.00.

Pebble Hill Tel. Co., H. C. Martens, Cumberland. Per mile \$7.00; Cass 11, total \$91.00.

Penn Avenue Tel. Line, Paul Gatzke, Atalissa. Per mile \$10.00; Muscatine 5, total \$50.00.

Penn Township Mutual Tel. Co., A. S. Bane, Iowa City. Per mile \$11.50; Johnson 5.50, total \$63.25.

Perry Center Mutual Farmers Tel. Line, Clarence Schindler, Bloomfield. Per mile \$10.00; Davis 1.45, total \$29.00.

Perry Creek Road Tel. Line, George Berger, Hinton. Per mile \$9.50; Plymouth 3.75, total \$92.62.

Perry Valley Mutual Tel. No. 2, H. R. Wuesthoff, Sioux City. Per mile \$11.00; Woodbury 4.25, total \$46.75.

Peru & Jones Creek Tel. Line, W. B. Travis, Peru. Per mile \$8.50; Madison 3.75, total \$31.88.

Peru Northern Tel. Line, C. R. Monagan, Peru. Per mile \$9.00; Madison 4.50, total \$40.50.

Peru Short Line Tel. Co., O. Frederickson, Peru. Madison, total assessment \$15.00.

Peru Tel. Line No. 22, C. M. Hiatt, Peru. Per mile \$11.00; Madison 2, total \$22.00.

Peru & Western Mutual Tel. Line, Ray E. Vannatta, Peru. Per mile \$8.50; Madison 5.50, total \$46.75.

Phillips Line, Wm. Miller, Maquoketa. Per mile \$10.00; Clinton 3.50, \$35.00; Jackson 1.50, \$15.00; total \$50.00.

Pickler Lake Tel. Line, Oscar P. Whitman, Laurens. Per mile \$9.50; Buena Vista 1, \$9.50; Palo Alto 2, \$19.00; Pocahontas 7, \$66.50; total \$95.00.

Pike Run Tel. Line, J. E. Langerud, Leland. Per mile \$9.00; Winnebago 18.50, total \$166.50.

Pike Tel. Line, John H. Hendricks, West Liberty. Per mile \$8.00; Muscatine 8.50, total \$68.00.

Pilotsburg Mutual Tel. Line, Ellis Rickey, Wellman. Per mile \$7.50; Washington 8.25, total \$61.87.

Pilotsburg Star Tel. Line, C. R. Oldfield, Wellman. Per mile \$9.00; Washington 4.35, total \$39.15.

Pine Creek Tel. Line, Guy Reed, Independence. Per mile \$6.00; Buchanan 3.50, total \$21.00.

Pine Grove Tel. Co., Albert Schmidt, Massena. Per mile \$9.00; Cass 15.75, total \$141.75.

Pine Grove Tel. Line, H. Limbocker, Wapello. Per mile \$7.50; Louisa 4, total \$30.00.

Pine Grove Tel. Line, Wm. C. Longer, Washington. Per mile \$9.00; Washington 4.25, total \$38.25.

Pioneer Tel. Line, C. D. Pelpier, Mechanicsville. Per mile \$10.00; Cedar 2.50, \$25.00; Jones 2.50, \$25.00; total \$50.00.

Plain Park Tel. Line, John Kleitsch, Jr., Walker. Per mile \$7.00; Benton .75, \$5.25; Linn 6.75, \$47.25; total \$52.50.

Plain View Tel. Line, Guy Eastman, State Center. Per mile \$10.00; Marshall 2.75, total \$27.50.

Plainville Tel. Co., Aug. J. Heinen, Lacona. Per mile \$8.00; Warren 6.50, total \$52.00.

Plank Township Pioneer Tel. Co., Paul Beinke, Webster. Per mile \$8.00; Keokuk 13.25, total \$106.00.

Plano & Garfield Tel. Line, E. M. Knapp, Centerville. Per mile \$22.50; Appanoose 1.25, total \$28.12.

Plaquemines Tel. Line, Charles Benda, Chelsea. Per mile \$10.00; Tama 8, total \$80.00.

Plato Mutual Tel. Co., L. Van den Bosch, Rock Valley. Per mile \$12.00; Sioux 17, total \$204.00.

Platte Creek No. 2 Tel. Line, George W. Robertson, Garrison. Per mile \$9.00; Benton 4, total \$36.00.

Platte Valley Mutual Tel. Co., C. B. Morgan, Kent. Per mile \$8.00; Union 11, total \$88.00.

Pleasant Center Mutual Tel. Line, James H. Smith, Eldora. Per mile \$9.50; Hardin 6.50, total \$61.75.

Pleasant Center Tel. Line, George P. Forsyth, Griswold. Per mile \$8.50; Cass 11.25, total \$95.63.

Pleasant Corners Mutual Tel. Co., C. J. Johnson, Fredric. Per mile \$9.00; Monroe 3, total \$27.00.

Pleasant Dell Tel. Co., Will Lantz, Cumberland. Per mile \$8.00; Cass 9, total \$72.00.

Pleasant Grove Tel. Co., R. H. Burdine, Sigourney. Per mile \$9.00; Keokuk 4, total \$36.00.

Pleasant Grove Tel. Line, A. V. Sears, Melrose. Per mile \$10.00; Lucas 5.17, total \$51.70.

Pleasant Hill Mutual Tel. Line, I. N. Cronk, Earlham. Per mile \$6.00; Dallas 6.50, total \$39.00.

Pleasant Hill Rural Tel. Line, P. M. Lancamp, Wilton Junction. Per mile \$9.00; Cedar 9.25, total \$83.25.

Pleasant Hill Tel. Co., W. R. Rodgers, Vinton. Per mile \$8.00; Benton 2.75, total \$22.00.

Pleasant Hill Tel. Co., J. E. Shively, Osceola. Per mile \$8.00; Clarke 6.25, total \$50.00.

Pleasant Hill Tel. Co., James Brooks, Washington. Per mile \$10.00; Washington 16.25, total \$162.50.
 Pleasant Hill Tel. Co., Roy Fridley, Blue Grass. Per mile \$7.50; Muscatine 4.50, \$33.75; Scott 1.50, \$11.25; total \$45.00.
 Pleasant Hill Tel. Co., Frank Trsak, Jr., Chelsea. Per mile \$10.00; Poweshiek 1, \$10.00; Tama 8, \$80.00; total \$90.00.
 Pleasant Hill Tel. Co., Oris F. Irwin, Lake View. Per mile \$9.50; Sac 8, total \$76.00.
 Pleasant Hill Tel. Co., H. D. Siewertsen, Mason City. Per mile \$9.00; Cerro Gordo 8, total \$72.00.
 Pleasant Hill Tel. Line, F. W. Hoover, Ellston. Per mile \$8.00; Ringgold 150, \$12.00; Union 6.50, \$52.00; total \$64.00.
 Pleasant Hill Tel. Line, Frank Dill, Lockridge. Per mile \$9.00; Jefferson 5.50, total \$49.50.
 Pleasant Home Tel. Co., Elmer Jones, Ottumwa. Per mile \$8.00; Wapello 6, total \$48.00.
 Pleasant Mound Mutual Tel. Co., Melvin A. Yoder, Wellman. Per mile \$5.50; Washington 4.50, total \$42.75.
 Pleasant Mound & Steamboat Rock Tel. Line, Albert H. Kruse, Steamboat Rock. Per mile \$10.00; Grundy 1.50, \$15.00; Hardin 5.50, \$55.00; total \$70.00.
 Pleasant Prairie & Blue Grass Rural Tel. Line, Ellery C. Plett, Stockton. Per mile \$9.00; Muscatine 6.90, \$62.10; Scott 1.60, \$14.40; total \$76.50.
 Pleasant Prairie Rural Tel. No. 1, Walter Thomsen, Fairport. Per mile \$9.00; Muscatine 5, total \$45.00.
 Pleasant Prairie Southwestern Rural Tel. Line, M. E. Moorhead, Fairport. Per mile \$10.00; Muscatine 6, total \$60.00.
 Pleasant Prairie Tel. Co., Pearle Randall, Independence. Per mile \$4.50; Buchanan 6.75, total \$27.37.
 Pleasant Prairie Western Tel. Co., Leonard Stormer, Fairport. Per mile \$12.50; Muscatine 2, total \$25.00.
 Pleasant Ridge & Farmers Mutual Tel. Line, W. E. Weber, Ackley. Per mile \$9.00; Hardin 9.37, total \$84.23.
 Pleasant Ridge & New Virginia Tel. Co., L. M. Houlette, New Virginia. Per mile \$12.00; Warren 4.56, total \$59.28.
 Pleasant Ridge Tel. Co., N. A. Adams, Bedford. Per mile \$8.00; Taylor 5, total \$40.00.
 Pleasant Ridge Tel. Co., Warren E. Eckels, Lenox. Per mile \$12.00; Adams 4.75, \$57.00; Taylor 25, \$32.50; total \$60.00.
 Pleasant Ridge Tel. Co., W. E. Sapp, Glidden. Per mile \$8.00; Carroll 15, total \$105.00.
 Pleasant Ridge Tel. Co., Mrs. E. N. Mohler, Toledo. Tama, total assessment \$10.00.
 Pleasant Ridge Tel., Lloyd Mosier, Pleasantville. Per mile \$10.00; Marion 5.25, \$52.50; Warren 25, \$25.00; total \$55.00.
 Pleasant Ridge Tel. Line, M. B. Kemphorne, Hampton. Per mile \$7.00; Franklin 11.50, total \$39.50.
 Pleasant Ridge Tel. Line, R. H. Gould, Osceola. Per mile \$8.00; Clarke 10, total \$80.00.
 Pleasant Ridge Tel. Line, D. J. Bowman, Derby. Per mile \$14.00; Lucas 2.50, total \$35.00.
 Pleasant Ridge Tel. Line, C. A. Long, New Market. Per mile \$8.50; Taylor 6, total \$51.00.
 Pleasant Township Mutual Tel. Line No. 8, Herman Nueman, Griswold. Per mile \$11.00; Cass 5.75, total \$63.25.
 Pleasant Township Mutual Tel. Line No. 13, Z. L. Wright, Griswold. Per mile \$12.00; Cass 3.25, total \$39.00.
 Pleasant Valley Mutual Tel. Line, Charles Burchett, Mt. Ayr. Per mile \$9.00; Ringgold 6, total \$54.00.
 Pleasant Valley & Springville Tel. Line, R. K. Pearson, Springville. Per mile \$8.00; Linn 11.25, total \$90.00.
 Pleasant Valley Tel. Co., C. T. Rowe, Hampton. Per mile \$9.00; Franklin 4.50, total \$40.50.
 Pleasant Valley Tel. Co., F. A. Zabotsky, Center Point. Per mile \$8.00; Linn 8, total \$64.00.
 Pleasant Valley Tel. Co., Ward A. Richardson, Elmore, Minn. Per mile \$9.00; Kossuth 14, total \$112.00.
 Pleasant Valley Tel. Co., Herbert Davis, Clarinda. Per mile \$8.00; Page 8, total \$64.00.
 Pleasant Valley Tel. Line, M. McNamra, Rock Valley. Per mile \$8.00; Lyon 1.25, \$10.00; Sioux 15, \$120.00; total \$130.00.
 Pleasant Valley Tel. Line, A. L. Humes, What Cheer. Per mile \$9.00; Keokuk 3.75, total \$33.75.
 Pleasant Valley Tel. Line, O. A. Sparks, Clio. Per mile \$12.00; Wayne 7, total \$84.00.
 Pleasant Valley Tel. Line, Joe J. Meester, Parkersburg. Per mile \$8.00; Grundy 7.50, total \$60.00.
 Pleasant Valley Township Mutual Tel. Line, John Hugeback, Carroll. Per mile \$9.00; Carroll 24, total \$216.00.

Pleasant View Mutual Tel. Co., Forest Warner, Newton. Per mile \$11.00; Jasper 8.25, total \$90.75.
 Pleasant View Mutual Tel. Line, John McCrabb, Wellman. Per mile \$12.00; Washington 12, total \$144.00.
 Pleasant View Tel. H. R. Merrick, Maquoketa. Per mile \$9.00; Jackson 3, total \$27.00.
 Pleasant View Tel. Co., E. M. Wilcox, Independence. Per mile \$9.00; Buchanan 5.50, total \$49.50.
 Pleasant View Tel. Line, Fred Sanden, Albion. Per mile \$10.00; Monroe 4, \$40.00; Wapello 3.25, \$32.50; total \$72.50.
 Pleasant View Tel. Line, L. E. Chappell, Corning. Per mile \$8.00; Adams 4.25, total \$34.00.
 Pleasant View Tel. Line, Edwin Lane, West Liberty. Per mile \$15.00; Muscatine 2.75, total \$41.25.
 Pleasant View Tel. Line, Wm. A. Lindeman, Dysart. Per mile \$8.00; Benton 5.50, total \$44.00.
 Pleasantville & Motor Tel. Line, C. J. Metcalf, Pleasantville. Per mile \$9.00; Marion 2, \$18.00; Warren 2, \$27.00; total \$45.00.
 Plimpton Tel. Line, J. B. Pettinger, Lucas. Per mile \$9.00; Lucas 9, total \$81.00.
 Plum Creek Tel. Co., Fred Bartels, Sumner. Per mile \$9.00; Bremer 5, total \$45.00.
 Plum Creek Rural Tel. Line No. 4, A. E. Hopkins, Algona. Per mile \$7.50; Kossuth 11.50, total \$86.25.
 Plum Creek Tel. Co., L. C. Hagedorn, Fredericksburg. Per mile \$11.50; Bremer 9.50, \$109.25; Chickasaw 5.00, \$57.50; total \$115.00.
 Plum Creek Tel. Line No. 5, Charles J. Gilbride, Algona. Per mile \$10.00; Kossuth 6, total \$60.00.
 Plumer, Wm. H. Private Farm Tel. Line, Wm. H. Plumer, Council Bluffs. Harrison, total assessment \$10.00.
 Plymouth Farmers Mutual Tel. Co., W. G. Harvey, Harvey. Per mile \$8.50; Marion 9, total \$76.50.
 Plymouth Rock Tel. Line, A. G. Monsen, Cresco. Per mile \$8.00; Howard 2, \$16.00; Winneshiek 8.75, \$70.00; total \$86.00.
 Podaska Rural Tel. Line, John J. Hanzelka, Chelsea. Per mile \$9.00; Tama 7.75, total \$67.75.
 Poe Center & Caledonia Tel. Co., Clark Thompkins, Mt. Ayr. Per mile \$8.00; Ringgold 13, total \$104.00.
 Porter Tel. Line, J. C. Boyce, Humeston. Per mile \$7.00; Wayne 3, total \$21.00.
 Portland & Cameron Tel. Co., H. E. Rugg, Mason City. Per mile \$9.00; Cerro Gordo 17, total \$153.00.
 Portland Center Tel. Co., C. F. Ladwig, Nora Springs. Per mile \$10.00; Cerro Gordo 8.25, total \$82.50.
 Portland Heights Tel. Co., D. H. Bitterman, Nora Springs. Per mile \$10.00; Cerro Gordo 6.50, total \$65.00.
 Portland Township Tel. Line, Wm. McDermott, Titonka. Per mile \$10.00; Kossuth 4.50, total \$45.00.
 Possum Ridge Tel. Line, Frank Fuller, Brooks. Per mile \$7.50; Adams 9, total \$67.50.
 Potter's Sliding Tel. Co. Line No. 94, C. C. Schlichting, Tripoli. Per mile \$9.00; Bremer 9, total \$81.00.
 Potter Tel. Co., O. G. Milligan, Montour. Per mile \$10.00; Tama 3.25, total \$32.50.
 Prairie Bell Rural Tel. Line, R. B. Howe, Tipton. Per mile \$6.50; Cedar 15.50, total \$100.75.
 Prairie Bell Tel. Co., Adolf G. Miller, Norway. Per mile \$10.00; Benton 4.25, \$42.50; Iowa 1.25, \$12.50; total \$55.00.
 Prairie Chapel Tel. Co. No. 5, Cyril Goode, Blakesburg. Per mile \$9.00; Wapello 6, total \$54.00.
 Prairie Creek Tel. Line, P. C. Jessen, Garwin. Per mile \$9.50; Tama 7.50, total \$71.25.
 Prairie Du Chain Road Line, Frank Reha, Iowa City. Per mile \$9.00; Johnson 8, total \$72.00.
 Prairie Farmers Mutual Tel. Line, J. M. Hotchkiss, Keota. Per mile \$11.00; Keokuk 6, total \$77.00.
 Prairie Flower Tel. Line, J. B. Hammond, Corydon. Per mile \$5.00; Wayne 5.50, total \$33.00.
 Prairie Grove Tel. Co., P. E. Cooper, Truro. Per mile \$8.00; Clarke 6, \$48.00; Madison 4, \$32.00; total \$80.00.
 Prairie Hill Mutual Tel. Co., H. G. Dirk, Grundy Center. Per mile \$7.50; Grundy 11.50, total \$86.25.
 Prairie Hill Tel. Co., S. Kortenkamp, Aurora. Per mile \$10.00; Buchanan 6.75, total \$67.50.
 Prairie Home Tel. Line, R. L. Hadley, Pekin. Per mile \$11.00; Jefferson 2, \$22.00; Keokuk 8, \$88.00; total \$110.00.
 Prairie Mutual Tel. Line, C. X. Shade, Redfield. Per mile \$10.00; Dallas 10, total \$100.00.
 Prairie Ridge Tel. Line No. 6, John Kriz, Cedar Rapids. Per mile \$10.00; Linn 7.50, total \$75.00.

Prairie Springs Township Tel. Co., Daniel Herbst, La Motte. Per mile \$4.00; Jackson 16, total \$128.00.
 Prairie Tel. Co., Elmer Klinge, Farmersburg. Per mile \$8.00; Clayton 6.75, total \$54.00.
 Prairie Tel. Line, W. T. Waybill, West Grove. Per mile \$10.00; Davis 3.75, total \$37.50.
 Prairie Tel. Line of Dysart, Adam Bahr, Dysart. Per mile \$9.00; Tama 2.50, total \$22.50.
 Prairie Township Rural Tel. Line No. 3, Mike A. Arndorfer, Corwith. Per mile \$9.00; Kossuth 10.50, total \$94.50.
 Prairie Valley Tel. Line, Horace Zimpher, Walker. Per mile \$9.00; Buchanan 3.25, total \$29.25.
 Prairie View Tel. Line, G. B. Elgin, Mystic. Per mile \$10.00; Appanoose 2.25, total \$22.50.
 Prairieville Mutual Tel. Line, Wm. Fricke, Carroll. Per mile \$10.00; Carroll 13.25, total \$132.50.
 Prairieville Tel. Co., Wm. Stackhouse, Marshalltown. Per mile \$9.00; Marshall 7.50, total \$67.50.
 Prairieville Tel. Co., John W. Anderson, Iowa Falls. Per mile \$9.00; Hardin 7, total \$63.00.
 Prescott Southern Short Tel. Co., George McGregor, Prescott. Per mile \$3.00; Adams 5, total \$45.00.
 Preston Tel. Co., Frank Bednar, Vinton. Per mile \$15.00; Benton 3, total \$45.00.
 Price Tel. Line, Frank Williams, Humeston. Per mile \$7.00; Wayne 4.25, total \$29.75.
 Primghar & Center Township Mutual Tel. Co., John Albert Primghar. Per mile \$7.00; O'Brien 14, total \$98.00.
 Primghar Gaza Mutual Tel. Co., T. W. Irvine, Primghar. Per mile \$8.50; O'Brien 9.50, total \$80.75.
 Princeton & McCausland Mutual Tel. Co., Elmer Graham, Princeton. Per mile \$9.00; Scott 11, total \$99.00.
 Private Line of Muscatine County, Horton Smith, Muscatine. Muscatine, total assessment \$5.00.
 Private Line, S. T. Sinnott, Muscatine. Muscatine, total assessment \$5.00.
 Private Tel. Line, B. L. Metcalf, Nichols. Muscatine, total assessment \$10.00.
 Private Tel. Line, C. F. Sweem, Attica. Marion, total assessment \$6.00.
 Progressive Tel. Line, Harry Baughman, Barnes City. Per mile \$12.00; Mahaska 12, total \$156.00.
 Progressive Tel. Line, C. J. Sherman, Wesley. Per mile \$8.00; Hancock 6, \$48.00; Kossuth 1, \$8.00; total \$56.00.
 Promise City & Bethlehem Tel. Line, J. L. Kostner, Promise City. Per mile \$7.00; Wayne 10, total \$70.00.
 Prospect Hill Tel. Co., Ed E. Steffen, Durant. Per mile \$9.00; Muscatine 7.50, total \$67.50.
 Pumpkin Ridge Tel. Co., A. J. Barrett, Kinross. Per mile \$7.00; Keokuk 5.75, \$40.25; Washington .25, \$1.75; total \$42.00.
 Pumpkin Vine Mutual Tel. Line No. 2, F. E. Berry, North English. Per mile \$9.00; Iowa 4, total \$36.00.
 Pumpkin Vine Tel. Co., G. R. Hermanstarfer, Sigourney. Per mile \$11.00; Keokuk 6, total \$66.00.
 Pumptown & Ellston Tel. Co., J. M. Pederson, Ellston. Per mile \$10.00; Ringgold 3.50, total \$35.00.
 Pymosa Township Mutual Tel. Co., D. E. Milford, Atlantic. Per mile \$10.00; Cass 8.50, total \$85.00.
 Quaker Lane Tel. Co., D. W. Humphrey, Marshalltown. Per mile \$15.00; Marshall 3, total \$45.00.
 Quiet Tel. Co., Lulu B. James, St. Charles. Per mile \$10.00; Madison 3.25, total \$32.50.
 Quirk Mutual Tel. Line, C. M. Forbes, Wall Lake. Per mile \$9.00; Sac 7, total \$63.00.
 Ragan Short Line, H. A. Mueller, St. Charles. Madison, total assessment \$20.00.
 Raleigh Tel. Co., C. J. Lungren, Estherville. Per mile \$10.00; Dickinson 3.25, \$32.50; Emmet 23.50, \$235.00; total \$267.50.
 Rampton Tel. Co., John Boyd, Dysart. Per mile \$8.00; Benton 7.75, \$62.00; Tama .25, \$2.00; total \$64.00.
 Ramsey Creek Tel. Line, J. P. Miller, Kalona. Per mile \$10.00; Washington 3.50, total \$35.00.
 Rapid Transit Tel. Co., Warren Cronbaugh, Belle Plaine. Per mile \$8.00; Iowa 11, total \$88.00.
 Rayburn Mutual Farmers Tel. Co., D. R. Rayburn, Bloomfield. Per mile \$8.00; Davis 5, total \$40.00.
 Reading Township Tel. Ass'n, Phillip T. Walker, Ireton. Per mile \$10.00; Plymouth 2.50, \$25.00; Sioux 39, \$390.00; total \$415.00.
 Read Tel. Co., August F. Wilke, Elkader. Per mile \$10.00; Clayton 7, total \$70.00.
 Red Brush Tel. Line, W. E. Green, New Virginia. Per mile \$8.00; Clarke 3, \$64.00; Warren 3, \$24.00; total \$88.00.
 Red Cedar Tel. Co., C. F. Lang, Remsen. Per mile \$8.00; Plymouth 8, total \$64.00.

Red Cedar Tel. Co. or Line No. 18, Adolph Pisarik, Ely. Per mile \$10.00; Linn 3, total \$30.00.
 Red Cedar Tel. Line, Otis Hutchings, Bloomfield. Per mile \$12.00; Davis 2.50, total \$30.00.
 Redman Line, James Vokornon, Elberon. Per mile \$11.00; Benton 2.25, \$24.75; Tama 1.75, \$19.25; total \$44.00.
 Red Oak Mutual Tel. Co., F. R. Idings, Red Oak. Per mile \$10.00; Montgomery 3.25, total \$32.00.
 Red Pole Line No. 2, Alex Gilmore, North English. Per mile \$13.00; Iowa .75, \$9.75; Keokuk .50, \$6.50; total \$16.25.
 Red Tel. Line, B. A. Saltzman, Mt. Ayr. Per mile \$10.50; Ringgold 3.75, total \$39.38.
 Redwood Tel. Line, Otto Soltwedel, Muscatine. Per mile \$10.00; Muscatine 2, total \$30.00.
 Reeves Private Tel. Line, W. L. Reeves, Ackworth. Warren, total assessment \$7.00.
 Reeves Tel. Line, Milton Maas, Washington. Per mile \$9.00; Washington 8, total \$72.00.
 Republican Suburb Line No. 10, G. W. Willey, Douds. Van Buren, total assessment \$10.00.
 Republican Tel. Line No. 102, Joe C. Breneman, Kalona. Per mile \$9.00; Johnson 3, \$27.00; Washington 3, \$27.00; total \$54.00.
 Rex Tel. Line, W. F. Bradshaw, St. Charles. Madison, total assessment \$20.00.
 Richardson Chapel Line, Cyrus Shelby, Allerton. Per mile \$11.00; Wayne 3.50, total \$38.50.
 Richland Center Tel. Co., Guy W. Kidney, Glidden. Per mile \$8.00; Carroll 11.50, total \$92.00.
 Richland No. 1 Tel. Co., J. W. Kratoska, Chelsea. Per mile \$8.50; Tama 10, total \$85.00.
 Richland Tel. Line, W. L. Lobaugh, Nevada. Story, total assessment \$15.00.
 Richmond Mutual Tel. Co., George A. Eglin, Kalona. Per mile \$15.00; Washington 2, total \$30.00.
 Riden Tel. Co., Carl Priepke, Clarksville. Per mile \$12.00; Butler 2, total \$24.00.
 Ridge Tel. Line, F. H. Davis, Grant. Per mile \$12.00; Montgomery 2.50, total \$30.00.
 Riley Tel. Co., W. H. Riley, Corning. Per mile \$6.00; Adams 9.50, total \$57.00.
 Rima Tel. Co., H. W. Harms, Sumner. Per mile \$8.00; Bremer 11.75, total \$94.00.
 Riverside Mutual Tel. Co., H. R. Collingwood, Victor. Per mile \$8.00; Iowa 13, total \$104.00.
 Riverside Rural Tel. Co. of Kossuth & Emmet Counties, Frank Van Dorston, Armstrong. Per mile \$9.00; Emmet 10, \$90.00; Kossuth 7, \$63.00; total \$153.00.
 Riverside Rural Tel. Line, A. J. Fall, Iowa Falls. Per mile \$12.00; Hardin 3, total \$36.00.
 Riverside Tel. Co., J. H. Willey, Estherville. Per mile \$8.50; Emmet 2.50, total \$21.25.
 Riverside Tel. Co., Will Walsh, Harmony, Minn. Per mile \$10.00; Howard .25, \$2.50; Winneshiek 5.50, \$55.00; total \$57.50.
 Riverside Tel. Co., Earl Hammond, Hedrick. Per mile \$5.00; Keokuk 7.33, total \$36.65.
 Riverside Tel. Co., F. Breckenfelder, Lake View. Per mile \$8.00; Sac 7.50, total \$60.00.
 Riverside Tel. Co., Ray Croskrey, Tama. Per mile \$12.00; Tama 4, total \$48.00.
 Riverside Tel. Co. No. 37, C. M. Ellison, Steamboat Rock. Per mile \$10.00; Hardin 12, total \$122.00.
 Riverside Tel. Line, Walter Blagg, Estherville. Per mile \$9.00; Emmet 5.75, total \$51.75.
 River Tel. Co., Will G. Nolte, Ackley. Per mile \$8.00; Hardin 8, total \$64.00.
 Riverton Tel. Line No. 37, Walter H. Mincer, Spencer. Per mile 8.50; Clay 7.9, total \$67.75.
 Roberts Farmers Mutual Tel. Line, H. W. Roberts, Drakesville. Per mile \$6.00; Davis 2, total \$12.00.
 Robertson Tel. Co., Ubbe Harken, Ackley. Per mile \$7.50; Hardin 13.70, total \$102.75.
 Rochester Switch Co., Wm. Creps, Atalissa. Per mile \$7.50; Cedar 4, total \$30.00.
 Rochester & Tipton Tel. Co., D. V. Kensingler, Tipton. Per mile \$14.00; Cedar 2, total \$28.00.
 Rock Branch Farmers Mutual Tel. Co., O. A. Sadler, Correctionville. Per mile \$8.00; Woodbury 6, total \$48.00.
 Rock Creek Tel. Line, A. L. Conley, Tipton. Per mile \$15.00; Cedar 2, total \$30.00.
 Rock Glen Tel. Co., L. Turner, Independence. Per mile \$10.00; Buchanan 3.50, total \$35.00.
 Rock Valley Tel. Co., D. S. Forrey, Marshalltown. Per mile \$8.00; Marshall 5, total \$40.00.
 Rock Valley Tel. Co., Rob Haskell, Garwin. Per mile \$6.00; Tama 4.50, total \$27.00.

Rock Valley Tel. Co., J. H. Cleverley, Maxwell. Per mile \$8.50; Story 3.75, total \$13.87.
 Rocky Dell Tel. Co., Ida R. Cole, Osceola. Per mile \$10.00; Clarke 4.25, total \$42.50.
 Roe Tel. Line, W. C. Roe, Castana. Per mile \$8.00; Monona 1.50, total \$12.00.
 Rolling Green Tel. Co., L. C. Conrad, Keota. Per mile \$9.00; Keokuk 1.50, \$13.50; Washington 3.25, \$29.25; total \$42.75.
 Roscoe Mutual Tel. Co., Wm. Bishop, Milton. Per mile \$8.00; Davis 6, \$48.00; Van Buren 2, \$16.00; total \$64.00.
 Roscoe Tel. Line No. 2, D. C. Cowles, Pulaski. Per mile \$8.00; Davis 4.50, total \$36.00.
 Rosebud Tel. Line, R. B. White, Cedar Falls. Per mile \$11.00; Black Hawk 5.50, total \$60.50.
 Rosecrans & Brady Line, R. R. Rosecrans, Rowley. Buchanan, total assessment \$5.00.
 Rosedale Tel. Line, Francis Putz, Lacona. Per mile \$13.00; Warren 6, total \$78.00.
 Rose Hill Rural Tel. Co. No. 6, Julian Wymore, Rose Hill. Per mile \$8.00; Mahaska 6.50, total \$52.00.
 Rose Hill Tel. Line, E. Meride, Toledo. Per mile \$9.00; Tama 6, total \$54.00.
 Rosemount Tel. Co., John A. Ripperger, Lacona. Per mile \$10.00; Warren 10, total \$100.00.
 Rose Tel. No. 8, Harry Heins, Center Point. Per mile \$11.00; Linn 3.75, total \$41.25.
 Rose Valley Tel. Line, John H. Gosch, Wall Lake. Per mile \$10.00; Sac 22.50, total \$225.00.
 Rose Valley Tel. Line, Wm. J. Barta, Cedar Rapids. Per mile \$9.00; Linn 11.25, total \$101.25.
 Rosgaard, Wm. Tel. Line, Wm. Rosgaard, Fairview, S. D. Sioux, total assessment \$5.75.
 Round Prairie Mutual Tel. Co., L. A. Bower, Salem. Per mile \$10.00; Henry 14, \$140.00; Jefferson 29.50, \$295.00; Van Buren 2.50, \$25.00; total \$460.00.
 Rowen Tel. Line, Clyde W. Rowen, Union. Per mile \$4.00; Hardin 4, total \$16.00.
 Rowley & Sun Prairie Tel. Line, Will Kantz, Rowley. Per mile \$6.00; Buchanan 5.25, total \$31.50.
 "R" Tel. Line, Wm. Olerich, Breda. Per mile \$9.00; Carroll 4.50, \$40.50; Sac .25, \$2.25; total \$42.75.
 "R" Tel. Line No. 24, Fred Saffley, Traer. Per mile \$8.00; Tama 10, total \$80.00.
 Rural A. Tel. Co. or No. 10, George Snakenberg, Sigourney. Per mile \$10.00; Keokuk 4, total \$40.00.
 Rural Home Tel. Co., Henry Tordoff, Alden. Per mile \$10.00; Franklin 34, \$340.00; Hamilton 2, \$20.00; Hardin 50, \$500.00; Wright 3, \$30.00; total \$890.00.
 Rural Home Tel. Line, Jesse Meyer, Iowa Falls. Per mile \$8.50; Franklin 9, \$76.50; Hardin 9, \$76.50; total \$153.00.
 Rural Home Tel. Line of Oskaloosa No. 56, Mrs. L. J. Stevens, Oskaloosa. Per mile \$11.00; Mahaska 3, total \$33.00.
 Rural Independent Tel. Line, B. F. Sharp, Elmora, Minn. Per mile \$8.00; Kossuth 1.75, total \$14.00.
 Rural Independent Tel. No. 24, Robert Fulton, Wilton Junction. Per mile \$9.00; Muscatine 8, total \$72.00.
 Rural Line I, Harry Sabin, Algona. Per mile \$7.00; Kossuth 9, total \$63.00.
 Rural Line No. 25, Elmer Lisk, Rose Hill. Per mile \$9.00; Keokuk 5, total \$45.00.
 Rural Line No. 57, Henry Pusteoska, Toledo. Tama, total assessment \$16.50.
 Rural Line No. 97, Frank Veldhingen, Given. Per mile \$8.00; Mahaska 6, total \$48.00.
 Rural Line Nos. 1907 & 1929, A. J. Altekruze, Muscatine. Per mile \$10.00; Muscatine 3.50, total \$35.00.
 Rural No. 4, Clyde A. Hanna, Lacey. Per mile \$17.00; Mahaska 1.50, total \$25.50.
 Rural Short Line, Chris Stange, Muscatine. Per mile \$10.00; Muscatine 1.25, total \$12.50.
 Rural Tel. Line No. 6, Frank Schettler, Larchwood. Per mile \$7.00; Lyon 6, total \$42.00.
 Rural Tel. Line No. 6, Henry J. Hahn, Merrill. Per mile \$10.00; Plymouth 9.50, total \$95.00.
 Rural Tel. Line No. 7, V. Rainbolt, Gilbert. Per mile \$8.00; Boone 1.50, \$10.00; Story 5.75, \$46.00; total \$56.00.
 Rural Tel. Co. No. 10, John A. Grandia, Leighton. Per mile \$10.00; Mahaska 4.50, total \$45.00.
 Rural Tel. Line No. 11, J. H. Roemen, Larchwood. Per mile \$9.00; Lyon 9, total \$81.00.
 Rural Tel. Line No. 12, R. B. Brown, Inwood. Per mile \$10.00; Lyon 2.25, \$22.50; Sioux 2.25, \$22.50; total \$45.00.
 Rural Tel. Line No. 16, John Youngwirth, Wesley. Per mile \$9.00; Kossuth 9.50, total \$85.50.

Rural Tel. Line No. 25, Ben Hicks, Milo. Per mile \$14.00; Warren 1.63, total \$22.82.
 Rural Tel. Co. No. 31, Frank Lormor, Mt. Auburn. Per mile \$9.00; Benton 2.50, total \$22.50.
 Rural Tel. Line No. 32, Adolph Fisch, Algona. Per mile \$8.00; Kossuth 11.50, total \$92.00.
 Rural Tel. Line No. 40, E. C. Neunfeldt, Buckeye. Per mile \$9.50; Hardin 2, total \$19.00.
 Rural Tel. Line No. 41, Albert Berre, Alden. Per mile \$8.00; Hardin 2.50, total \$20.00.
 Rural Tel. Line No. 46, B. M. Thatcher, Oskaloosa. Per mile \$9.00; Mahaska 3.25, total \$29.25.
 Rural Tel. Co. No. 55, J. W. Price, Beacon. Per mile \$8.00; Mahaska 5, total \$40.00.
 Rural Tel. Line No. 62, Josiah Stanley, Given. Per mile \$14.00; Mahaska 2.75, total \$35.00.
 Rural Tel. Line No. 74, Andrew Brower, Leighton. Per mile \$10.00; Mahaska 2.75, total \$27.50.
 Russell & Adams Tel. Line, Chester G. Shirer, Chariton. Per mile \$8.00; Lucas 5, total \$40.00.
 Russell & Bethlehem Tel. Line, G. Hull, Russell. Per mile \$8.00; Lucas 5.75, \$46.00; Wayne .75, \$6.00; total \$52.00.
 Russell Chapel Tel. Line, Ralph Moffitt, Ottumwa. Per mile \$6.00; Wapello 5.50, total \$33.00.
 Rustler Tel. Co., O. N. Kjerland, Northwood. Per mile \$9.00; Worth 8, total \$72.00.
 Ryan Lake Tel. Co., A. M. Brown, Gruver. Per mile \$8.00; Emmet 25, total \$200.00.
 St. Charles Farmers Mutual Tel. Co., G. L. Archer, St. Charles. Per mile \$5.00; Madison 6.50, total \$32.50.
 St. Charles & New Virginia Tel. Line, John E. Montgomery, New Virginia. Per mile \$8.00; Madison 1.75, \$14.00; Warren 8.75, \$70.00; total \$84.00.
 St. Charles & Peru Farmers Mutual Tel. No. 1, H. A. Durand, St. Charles. Per mile \$6.00; Madison 11.75, total \$70.50.
 St. Charles & Peru Rural Tel. No. 2, A. P. Dowler, St. Charles. Per mile \$7.00; Madison 5, total \$35.00.
 St. Charles Short Line, W. R. Young, St. Charles. Per mile \$10.00; Madison 1.75, total \$17.50.
 St. Donatus Independent Tel. Line, George Herrig, St. Donatus. Per mile \$5.00; Jackson 8, total \$40.00.
 St. Donatus Tel. Line, Ed Rubel, St. Donatus. Per mile \$5.00; Jackson 11, total \$55.00.
 St. Marys Eastern Tel. Line, F. P. Nicholl, Indianola. Per mile \$9.00; Warren 3.50, total \$31.50.
 St. Mary & Hufty Tel. Line, Ralph Peak, St. Charles. Per mile \$9.00; Warren 7.25, total \$65.25.
 St. Marys & Southwestern Tel. Line, Paul Laird, St. Charles. Per mile \$17.00; Warren 3.25, total \$52.02.
 St. Marys & Western Tel. Line, Ed McClary, St. Marys. Warren, total assessment \$25.00.
 Salem Tel. Line, Howard Threlkeld, Chariton. Per mile \$7.50; Lucas 10, total \$75.00.
 Salina & Glendale Tel. Line, Charles Stephenson, Lockridge. Per mile \$10.00; Jefferson 6.50, total \$65.00.
 Salina Tel. Line, T. P. Johnson, Fairfield. Per mile \$11.00; Jefferson 3, total \$33.00.
 Salt Creek Tel. Line, E. A. Swatosh, Belle Plaine. Per mile \$7.00; Tama 8, total \$56.00.
 Sand Burr Tel. Line, J. N. Bates, Vinton. Per mile \$9.50; Benton 3, total \$28.50.
 Sand Cove & New Albin Tel. Co., John G. Moore, Lansing. Per mile \$8.00; Allamakee 12, total \$96.00.
 Sand Hill Rural Tel. Co., G. E. Baker, Moscow. Per mile \$8.00; Cedar 6.50, \$52.00; Muscatine 1, \$8.00; total 60.00.
 Sand Ridge Tel. Line, Gara W. Brown, Marshalltown. Per mile \$9.00; Marshall 5.50, total \$49.50.
 Sardina Tel. Line, John J. Milbach, Walker. Per mile \$8.00; Buchanan 3.25, \$26.00; Linn .75, \$6.00; total \$32.00.
 Sattre Tel. Co., N. O. Aschern, Decorah. Per mile \$8.50; Allamakee 2, \$17.00; Winneshiek 11, \$93.50; total \$110.50.
 Sauer Tel. Co., John C. Linder, Hartley. Per mile \$8.00; O'Brien 14.50, \$116.00; Osceola 1, \$8.00; total \$124.00.
 Science Hill Tel. Line, Frank Dowles, St. Charles. Per mile \$14.00; Madison .13, \$1.82; Warren 4.50, \$63.00; total \$64.82.
 Scotland Mutual Tel. Line No. 2, Matt Gent, South English. Per mile \$8.00; Keokuk 8, total \$64.00.
 Scott & Cedar Counties Tel. Line, C. G. Badtram, New Liberty. Per mile \$8.00; Cedar 2.75, \$24.75; Scott 1.25, \$11.25; total \$36.00.
 Scott Farmers Tel. Line, H. W. Bird, Stanley. Per mile \$8.00; Fayette 5, total \$40.00.

Scott Farmers Tel. Co. No. 5, W. L. Anderman, Stanley. Per mile \$3.50; Buchanan 1.08, \$10.26; Fayette 6.50, \$61.75; total \$72.01.

Scott Tel. Line (Seventy-Six Line), W. R. Scott, Muscatine. Muscatine, total assessment \$10.00.

Scott Township Tel. Co., Wm. H. Hunter, Iowa City. Per mile \$11.00; Johnson 7.12, total \$92.56.

S. D. S. Tel. Line, E. A. Dunlap, Winthrop. Buchanan, total assessment \$11.00.

Senne Tel. Line, Harm Harringa, Titonka. Per mile \$7.00; Hancock 6.75, \$47.25; Kossuth 6, \$42.00; Winnebago 3.25, \$22.75; total \$112.00.

Seventy-Six Mutual Tel. Co., J. E. Powell, Keota. Per mile \$10.00; Washington 14, total \$140.00.

Seventy-Six Tel. Line, C. T. McCabe, Muscatine. Per mile \$5.00; Muscatine 6, total \$30.00.

Seventy-Six Township Tel. Co. No. 1, O. E. Eichelburger, Letts. Per mile \$10.00; Muscatine 3.50, total \$35.00.

Sewal & Enright Tel. Line, George C. Couchman, Sewal. Per mile \$10.00; Wayne 5, total \$50.00.

Sewal & Kniffin Tel. Co., T. J. Yeager, Sewal. Per mile \$11.00; Wayne 4.50, total \$49.50.

Sewal & Miller Tel. Line, C. H. Calif, Sewal. Per mile \$8.00; Wayne 7, total \$56.00.

Sewal Northeastern Tel. Co., B. E. Hancox, Corydon. Per mile \$11.00; Wayne 5, total \$55.00.

Sewal & Powersville Tel. Co., Scott Whiteley, Sewal. Per mile \$8.00; Wayne 5.50, total \$44.00.

Sewal & St. John Tel. Line, Neil Couchman, Sewal. Per mile \$9.00; Wayne 14.50, total \$130.50.

Sexton Tel. Line No. 1, Emmet Paetz, Algona. Per mile \$10.00; Kossuth 5, total \$60.00.

Shalla Tel. Co., Elmer Shalla, Kalona. Per mile \$7.00; Washington 8, total \$56.00.

Shambaugh & College Springs Tel. No. 2, J. R. Prest, College Springs. Per mile \$10.00; Page 8.50, total \$88.00.

Shambaugh Southwestern Tel. Co., Will Phipps, Shambaugh. Per mile \$9.00; Page 3.50, total \$31.50.

Shannon City & Southwestern Mutual Tel. Line, Fred S. Wolfe, Diagonal. Per mile \$9.00; Ringgold 8.50, total \$76.50.

Sharon Tel. Co., R. W. Patterson, Kalona. Per mile \$15.00; Johnson 127.25, \$2,127.37; Washington 1.50, \$23.25; total \$2,150.62.

Sheiby Short Line, A. E. Pearcey, Weldon. Per mile \$7.50; Clarke 2.50, total \$18.75.

Shell Rock Diagonal Rural Tel. Line, J. A. Serfers, Shell Rock. Per mile \$9.00; Butler 8, total \$72.00.

Shell Rock Tel. Line No. 82, Grace Myers, Shell Rock. Per mile \$9.50; Butler 5.33, total \$50.65.

Shell Rock Valley Tel. Line, S. J. Sherman, Nora Springs. Per mile \$10.00; Cerro Gordo 4.50, total \$45.00.

Sheridan Grinnell Tel. Line No. 30, John W. Lynch, Malcom. Per mile \$6.00; Poweshiek 16.50, total \$99.00.

Sheridan Independent Tel. Line, H. W. Shope, Malcom. Per mile \$8.00; Poweshiek 5, \$40.00; Tama 7, \$56.00; total \$96.00.

Sheridan & Malcom Tel., E. G. Baustian, Malcom. Per mile \$8.00; Poweshiek 11, total \$88.00.

Sheridan No. 1 Tel. Co., Emil Duncommer, Cleghorn. Per mile \$10.50; Cherokee 4.50, total \$47.25.

Sheridan & Tama Tel. Co., Edgar Stimson, Malcom. Per mile \$7.00; Poweshiek 9, \$63.00; Tama 9, \$63.00; total \$126.00.

Sheridan Township Tel. Line No. 9917, Edward Jens, Davenport. Per mile \$6.00; Scott 5, total \$30.00.

Sherman Concord Tel. Co. Line No. 46, E. W. Brinkmeyer, Radcliffe. Per mile \$8.00; Hardin 6.50, total \$52.00.

Sherman Rural Tel. Line No. 17, Sim Leigh, Irvington. Per mile \$7.00; Kossuth 15, total \$105.00.

Sherman Tel. Co., Teunis Maassen, Maurice. Per mile \$13.00; Plymouth 1, \$26.00; Sioux 57, \$741.00; total \$767.00.

Sherod Tel. Co., John H. Lacey, Promise City. Per mile \$7.50; Wayne 10, total \$75.00.

Sherrets Line, John Sherrets, Quasqueton. Buchanan, total assessment \$10.00.

Short Four Tel. Co., Ardie Otterman, Toledo. Tama, total assessment \$12.00.

Short Line No. 1 Tel. Co., N. C. Hott, Independence. Per mile \$6.75; Buchanan 4.25, total \$28.68.

Short Line Tel. Co., W. M. Johannsen, Sutherland. Per mile \$7.00; O'Brien 7, total \$49.00.

Short Line Tel. Co., John Ludwig, Remsen. Per mile \$15.00; Plymouth 3.25, total \$48.75.

Short Line Tel., H. G. Harmon, Hampton. Per mile \$6.00; Franklin 4.50, total \$27.00.

short Line Tel. Line No. 22, J. R. Elliott, Russell. Lucas, total assessment \$30.00.

Shuam Mutual Tel. Line, Otto Porter, Bloomfield. Per mile \$9.00; Davis 3.26, total \$48.24.

Sloam Springs Tel. Line, Charles S. Smith, Iowa Falls. Per mile \$10.00; Hardin 3, total \$30.00.

Silver Creek Farmers Tel. Co., J. J. Deeny, Waukon. Per mile \$9.00; Allamakee 8, total \$72.00.

Silver Creek Tel. Line, J. W. Lipe, Lacona. Per mile \$10.00; Lucas 4, total \$40.00.

Silver Lake & Bristol Tel. Co., R. B. Groe, Lake Mills. Per mile \$9.00; Winnebago 2.50, \$22.50; Worth 38, \$342.00; total \$364.50.

Silver Street Tel. Co., Delbert Dolson, Ellston. Per mile \$8.00; Ringgold 6, \$48.00; Union 3, \$24.00; total \$72.00.

Sinn Tel. Line, J. S. Mark, Osceola. Per mile \$8.00; Clarke 2, \$16.00; Madison 1.45, \$11.60; total \$27.60.

Six Mile Grove Tel. Co., H. B. Griffin, Traer. Per Mile \$9.00; Tama 14, total \$126.00.

Six Mile Tel. Line, W. Guy West, Okaloosa. Per mile \$8.00; Mahaska 5.50, total \$44.00.

Sister Private Line, G. W. Slater, Denison. Crawford, total assessment \$8.50.

Slide Rock Line, W. E. Tallman, Anamosa. Per mile \$9.00; Jones 5.75, total \$51.75.

Slosson Rone Tel. Co., Carl T. Rone, Northwood. Worth, total assessment \$11.00.

Smoky Hollow Tel. Co., A. S. Nettleton, Montpelier. Per mile \$8.00; Muscatine 5.25, total \$42.00.

Smyrna & Derby Tel. Co., W. P. Wolverton, Derby. Per mile \$7.50; Clarke 2.25, \$46.88; Lucas 6.75, \$50.62; total \$97.50.

Smyrna & Weldon Tel. Co., T. B. Jamison. Per mile \$9.00; Clarke 8, total \$72.00.

Snake Hollow Tel. Line, P. D. Yoder, Kalona. Per mile \$9.00; Washington 6, total \$54.00.

Solan Northwestern Tel. Line, Milo Janko, Solon. Per mile \$9.00; Johnson 7.50, total \$67.50.

Solonia & Sandy Hook Tel. Co., F. A. Steinbrech, Solon. Per mile \$9.00; Johnson 9.50, total \$85.50.

Sonora Tel. Co. No. 18, Edgar J. Harris, Grinnell. Per mile \$9.00; Poweshiek 7.10, total \$63.90.

Souder & White Tel. Line, H. A. Souder, Clio. Wayne, total assessment \$10.00.

South Avery Tel. Line, Ira M. Fisher, Albia. Per mile \$6.00; Monroe 6.25, total \$37.50.

South Bend Tel. Co., Emil Ewoldt, Sutherland. Per mile \$10.00; O'Brien 2.50, total \$95.00.

South Breda Tel. Line, George Grinsman, Arcadia. Per mile \$8.50; Carroll 8, total \$68.00.

South Cairo Tel. Line, J. B. Thompson, Jewell. Per mile \$10.00; Hamilton 5, total \$50.00.

South Carrollton Tel. Line, John Annear, Dedham. Per mile \$4.50; Carroll 10, total \$45.00.

South Center Street Tel. Co., Raymond Stubbs, Marshalltown. Per mile \$7.00; Marshall 3, total \$21.00.

South Chequon Tel. Line, W. L. Carruthers, Keosauqua. Per mile \$10.00; Van Buren 5, total \$50.00.

South Clark Mutual Tel. Co., George Hansen, Dysart. Per mile \$9.00; Tama 7.75, total \$69.75.

South Cotter Tel. Co., Wm. Owen, Columbus Junction. Per mile \$10.00; Louisa 4.13, total \$41.30.

South Creaco Tel. Co., F. L. Miller, Algona. Per mile \$10.00; Kossuth 23, total \$230.00.

South Division North Coon Mutual Tel. Co., C. Jurgens, Glidden. Per mile \$9.00; Carroll 10, total \$90.00.

South Douglas Tel. Line, W. B. Barker, Corning. Per mile \$6.00; Adams 9, total \$54.00.

Southeastern Tel. Co., H. B. Phillips, West Liberty. Per mile \$8.00; Muscatine 5, total \$40.00.

Southeastern Tel. Line, J. A. Nevill, Clearfield. Per mile \$10.00; Taylor 3.50, total \$35.00.

Southeastern Tel. Line No. 3, J. H. Cyka, Pocahontas. Per mile \$12.00; Pocahontas 7.50, total \$90.00.

Southeast Lincoln Tel. Co., Clyde Stewart, Indianola. Per mile \$8.50; Warren 3.50, total \$29.75.

South East Macksburg Mutual Tel., O. C. Eyerly, Lorimor. Per mile \$8.00; Madison 10.50, total \$84.00.

Southeast Rural Tel. Line No. 89, Mike Besch, Whittemore. Per mile \$8.00; Kossuth 9, total \$72.00.

South East Tel. Co. No. 2, Paul Schuler, Laurens. Per mile \$9.50; Pocahontas 5, total \$47.50.

South East Tel. Co. No. 19, Loyal D. Newell, Laurens. Per mile \$10.00; Pochontas 5.50, total \$65.00.

South English Mutual Tel. Line No. 20, A. J. Fitzsimmons, South English. Per mile \$16.00; Keokuk 1.75, total \$28.00.

South English Tel. Line No. 1, Harley F. Blaylock, South English. Per mile \$11.00; Keokuk 7, total \$77.00.

South English Tel. Line No. 42, Albert Roland, South English. Per mile \$9.00; Keokuk 5, total \$45.00.

Southern Mutual Farmers Tel. Line, A. E. Finley, Bloomfield. Per mile \$9.00; Davis 9.75, total \$37.75.

South Fork Line, Paul Sieloff, Alden. Per mile \$8.00; Hardin 4, total \$32.00.

South Fork Tel. Co. No. 9, Charley Roberts, Promise City. Per mile \$3.00; Wayne 5.50, total \$44.00.

South Franklin Tel. Line, John Sandhorst, Wiota. Per mile \$12.00; Cass 5, total \$60.00.

South Garfield Tel. Co., F. L. Jackson, Yetter. Per mile \$10.00; Calhoun 9.65, \$96.50; Sac 35, \$3.50; total \$100.00.

South Graham Tel. Co., Edw. J. Murphy, Iowa City. Per mile \$8.50; Johnson 9, total \$76.50.

South Harmony Tel. Line, Wm. G. Weber, Dorchester. Per mile \$9.00; Allamakee 8, total \$72.00.

South Hickory Grove Central Tel. Line No. 2, O. P. Walker, Newburg. Per mile \$7.00; Jasper 7.50, total \$52.50.

South Jasper Mutual Tel. Line, Orris B. Salisbury, Glidden. Per mile \$8.00; Carroll 14, total \$112.00.

South Lebanon Tel. Co., H. W. Beeler, Milton. Per mile \$9.00; Van Buren 4.50, total \$40.50.

South Madison Farmers Tel. Co., P. E. Gavle, Decorah. Per mile \$9.00; Winneshiek 25, total \$252.00.

South Nichols Tel. Co., James Dean, Nichols. Per mile \$9.00; Muscatine 8, total \$72.00.

South Orleans Farmers Tel. Co., Eben Teetshorn, Ridgeway. Per mile \$12.00; Howard 2, \$24.00; Winneshiek 13.50, \$162.00; total \$186.00.

South Patterson & St. Charles Tel. Co., C. W. Daggert, St. Charles. Per mile \$8.50; Madison 6.50, total \$55.25.

South Pine Tel. Co., Milton Benbow, Union. Per mile \$10.00; Hardin 3.50, total \$35.00.

South Pleasant Run Tel. Co., Will Husak, Toledo. Per mile \$9.00; Tama 3.25, total \$29.25.

South Pleasant Tel. Line, Fred H. Panther, Eldora. Per mile \$10.00; Hardin 6.50, total \$65.00.

South Prairie Mutual Tel. Co., W. J. Barclay, West Liberty. Per mile \$13.00; Johnson 3.50, \$45.50; Muscatine 22, \$286.00; total \$334.50.

South River Mutual Tel. Co., F. E. Burgus, Murray. Per mile \$7.50; Clarke 12.50, total \$93.75.

South River Tel. Co., H. S. Houghtaling, Indianola. Per mile \$7.50; Warren 3.75, total \$28.12.

South Rome Tel. Line, A. V. Holley, Rome. Per mile \$7.00; Henry 6.50, total \$45.50.

South Rural No. 87 Line, August Vandt, Whittemore. Per mile \$11.00; Kosuth 3.33, total \$36.63.

South Rural Tel. Line, F. F. Stoltenberg, Mason City. Per mile \$9.00; Cerro Gordo 7.50, total \$67.50.

South Side Farmers Mutual Tel. Co., C. F. Kolp, Paullina. Per mile \$9.00; Cherokee 4, \$36.00; O'Brien 6, total \$54.00; total \$90.00.

South Side Tel. Line, George G. Burton, Cedar Rapids. Linn, total assessment \$20.00.

South Side Tel. Line, Edward Gruben, Garner. Per mile \$9.00; Hancock 2, total \$18.00.

South Sixth Street Tel. Line, B. B. Griggs, Marshalltown. Marshall, total assessment \$25.00.

South Stanhope Tel. Line, Archie Petersen, Stanhope. Per mile \$10.00; Boone 6.25, \$62.50; Hamilton 8.75, \$87.50; total \$150.00.

South Summit Tel. Line, Leslie Schwenke, Adair. Per mile \$8.00; Adair 8, total \$64.00.

South Tel. Line, J. F. Russel, Wapello. Per mile \$11.00; Louisa 3, total \$33.00.

South Ventura Tel. Line, E. J. Goist, Ventura. Per mile \$9.00; Cerro Gordo 19, \$171.00; Hancock 1, \$9.00; total \$180.00.

South View Tel. Line No. 92, Herman Tegtmeyer, Tripoli. Per mile \$7.50; Bremer 7.50, total \$56.25.

South Viking Tel. Co., M. H. Amus, Rake. Per mile \$10.00; Winnebago 4, total \$60.00.

South West Clarke Mutual Tel. Co., Frank Havran, Dysart. Per mile \$7.50; Tama 6.75, total \$50.62.

Southwestern Mutual Tel. Co., Wm. F. Norden, Guernsey. Per mile \$9.00; Poweshiek 6, total \$54.00.

Southwestern Tel. Co., W. O. Sievers, Newell. Per mile \$7.00; Buena Vista 22, total \$152.00.

Southwestern Tel. Co., Thomas A. Small, Bloomfield. Per mile \$11.00; Davis 18.75, total \$206.25.

Southwestern Tel. Co., Dwight Freel, Pleasantville. Per mile \$9.00; Marion 2.50, total \$22.50.

Southwestern Tel. Co., H. H. Brown, Maquoketa. Per mile \$9.00; Jackson 5.50, total \$49.50.

Southwestern Tel. Co., J. Lewis Heston, Woodburn. Per mile \$13.00; Clarke 2.50, total \$45.50.

Southwestern Tel. Co., Anton Roshek, Jr., Victor. Per mile \$8.50; Iowa .75, \$63.37; Poweshiek 7.75, \$65.88; total \$72.25.

Southwestern Tel. Co. No. 1, Emil Hanisch, Laurens. Per mile \$10.00; Pochontas 11, total \$110.00.

Southwestern Tel. Line, C. C. Dillon, South English. Per mile \$14.00; Keokuk 3, total \$42.00.

Southwestern Tel. Line, Wm. D. Fenney, Northwood. Per mile \$8.50; Worth 12, total \$102.00.

South West Malcom Tel. Co. Line 67, J. L. Carpenter, Malcom. Per mile \$10.00; Poweshiek 7.50, total \$75.00.

Southwest Miller Tel. Line, Clyde Swain, Union. Per mile \$8.50; Hardin 5.75, \$48.87; Marshall 7.5, \$6.37; total \$55.25.

Southwest Mutual Tel. Co., Arthur Lindgren, Marathon. Per mile \$10.00; Buena Vista 7.75, total \$77.50.

South West Mutual Tel. (300 Line), Dale W. Kremer, Wapello. Per mile \$8.00; Louisa 3.25, total \$26.00.

Southwest No. 2 Tel. Co., W. J. Ryan, Albert City. Per mile \$8.00; Buena Vista 50, \$4.00; Pocahontas 9.50, \$76.00; total \$80.00.

Southwest Putnam Farmers Mutual Tel. Co., Albert J. Hahn, Aurora. Per mile \$10.00; Buchanan 1.50, \$15.00; Fayette 5.38, \$53.80; total \$68.80.

South West Short Line, Oscar Prahm, Kowley. Per mile \$7.00; Buchanan 5.25, total \$38.50.

South Whittemore Tel. Co., F. J. Balgeman, West Bend. Per mile \$11.00; Kosuth 6.25, total \$68.75.

South Woden Tel. Co., T. J. Ormsby, Britt. Per mile \$10.00; Hancock 10.50, total \$105.00.

Spirit Lake Rural Tel. Line, Tracey Estes, Spirit Lake. Per mile \$9.00; Dickinson 20, total \$180.00.

Spirit Lake & Superior Rural Tel. Line, Mrs. Edward Bridson, Spirit Lake. Per mile \$9.00; Dickinson 14, total \$126.00.

Spring Branch Tel. Co., Wm. Merkel, Story City. Per mile \$14.00; Story 3.75, total \$52.50.

Spring Brooks Tel. Co., W. F. Tigges, Peterson. Per mile \$9.00; Buena Vista 3.50, \$76.50; Cherokee 13.50, \$121.50; Clay 2, \$18.00; total \$216.00.

Spring Cedar Mutual Tel. Co., A. D. Castor, Larrabee. Per mile \$7.50; Cherokee 24.50, total \$183.75.

Spring Creek Farmers Mutual Tel. Lines Nos. 7, 8 and 10, Emil J. Schroeder, Gladbrook. Per mile \$12.00; Marshall 4.50, \$54.00; Tama 10.50, \$126.00; total \$180.00.

Springdale & Rochester Tel. Lines, H. L. Dickinson, West Liberty. Per mile \$10.00; Cedar 10.50, total \$105.00.

Springdale Tel. Line, Carl Rothe, Cumberland. Per mile \$8.00; Cass 6.95, total \$55.60.

Springdale Tel. Line, H. A. Searle, Marshalltown. Per mile \$4.00; Marshall 4.50, total \$18.00.

Springfield Rural Tel. Co., S. F. Blome, Elmore, Minn. Per mile \$7.50; Kosuth 16, total \$120.00.

Spring Grove Co-Operative Tel. Ass'n, Elmer Lenth, Farmersburg. Per mile \$8.50; Clayton 5.25, total \$44.62.

Spring Hill Tel. Co., B. M. Koons, Lucas. Per mile \$9.00; Lucas 7, total \$63.00.

Spring Hill Tel. Co., Ben Esmeier, Killduff. Per mile \$8.00; Jasper 6, total \$48.00.

Spring Valley Tel. Line, Floyd Harding, Marshalltown. Per mile \$5.00; Marshall 8, total \$40.00.

Spring Valley Tel. Line, F. L. Fromm, Garwin. Per mile \$10.00; Tama 3.50, total \$35.00.

Spring Valley Tel. Line, J. E. Haehlen, Marion. Per mile \$7.50; Linn 7.50; total \$56.25.

Springville & Northern Tel. Line, E. W. Hoge, Springville. Per mile \$8.00; Linn 8, total \$64.00.

Springville Short Line, James A. Reed, Springville. Linn, total assessment \$10.00.

Square Deal Tel. No. 4, J. A. Bawn, Parkersburg. Per mile \$7.50; Butler 2.50, \$18.75; Grundy 3, \$22.50; total \$41.25.

Square Deal Tel. Line No. 14, Claude Cavender, New Market. Per mile \$10.00; Taylor 9, total \$90.00.

Square Deal Tel. Co. No. 24, J. A. Bawn, Parkersburg. Per mile \$8.50; Butler 2.50, \$31.25; Grundy 5, \$42.50; total \$63.75.

Stanhope Jewell Interurban Tel. Co., R. J. Wilson, Jewell. Per mile \$9.00; Hamilton 13, total \$117.00.

Stanhope Lake Center Tel. Co., E. J. Fardal, Stanhope. Per mile \$11.00; Hamilton 26, total \$286.00.

Stanley Tel. Line No. 1 and 2, Leon Meyer, Stanley. Per mile \$14.00; Buchanan 4, total \$56.00.

Star Line Tel. Co., George F. Wacha, Toledo. Per mile \$8.00; Tama 11.75, total \$24.00.
 Star Line Tel. Co., Carl R. McClelland, Osceola. Per mile \$8.00; Clarke 11, \$88.00; Warren 3, \$24.00; total \$112.00.
 Star Mutual Tel. Co., S. C. Augspinger, Pulaski. Per mile \$9.00; Davis 4.25, total \$38.25.
 Star Tel. Co., R. J. Turner, Shell Rock. Per mile \$8.00; Butler 12, total \$96.00.
 Star Tel. Co., Horace Cory, Tama. Per mile \$9.50; Tama 12.50, total \$117.50.
 Star Tel. Co., Edd Steffen, Garwin. Per mile \$13.00; Tama 2.25, total \$29.25.
 Star Tel. Co., A. R. Cain, Clear Lake. Per mile \$10.00; Cerro Gordo 27, total \$270.00.
 Star Tel. Co., Jona Egli, Rome. Per mile \$10.00; Henry 6, \$60.00; Jefferson 1.50, \$15.00; total \$75.00.
 Star Tel. Line, Earl Van Camp, Muscatine. Per mile \$9.00; Muscatine 4, total \$36.00.
 Star Tel. Line, B. G. Schettler, Breda. Per mile \$10.00; Carroll 6, total \$60.00.
 Star Tel. Line, Harold Schuler, Griswold. Per mile \$11.00; Cass 2.30, \$25.30; Montgomery 20, \$2.20; total \$27.50.
 Star Tel. Line, Charles T. Cummins, Winterset. Per mile \$4.00; Madison 7, total \$28.00.
 Star Tel. Line, G. H. Lade, Garner. Per mile \$13.00; Hancock 4.75, total \$61.75.
 Star Tel. Line of Miller, Ed Evonson, Forest City. Hancock, total assessment \$15.00.
 State Center & Rhodes Tel. Line, F. R. Preston, State Center. Per mile \$10.00; Marshall 8, total \$80.00.
 State Line Mutual Tel. Co., Paul Meiners, Eitzen, Minn. Per mile \$9.00; Allamakee 6.50, total \$58.50.
 State Line Tel. Co., Orlando T. Lee, New House, Minn. Per mile \$9.00; Winneshek 4.25, total \$38.25.
 State Line Tel. Co., R. F. Sternberg, Estherville. Per mile \$7.00; Emmet 16, total \$70.00.
 State Line Tel. Co., B. A. Florea, Blockton. Per mile \$11.00; Ringgold 2.25, \$24.75; Taylor 2.75, \$30.25; total \$55.00.
 State Line Tel. Line, Bruce Cavitt, Mt. Sterling. Per mile \$12.00; Van Buren 7.50, total \$90.00.
 State Road Independent Tel. Line, G. C. Slager, Victor. Per mile \$10.00; Iowa 4, total \$40.00.
 State Road Tel. Co., Isaac Nelson, Corydon. Per mile \$10.00; Wayne 6, total \$60.00.
 State Road Tel. Co. No. 11, Joe Deedrick, Grinnell. Per mile \$5.25; Poweshiek 4, total \$21.00.
 State Road Tel. Line, Peter J. Goffney, Winthrop. Per mile \$10.00; Buchanan 7, total \$70.00.
 Steady Run Mutual Tel. Line, J. O. Spry, Hedrick. Per mile \$10.00; Keokuk 18.50, total \$185.00.
 Steuben Farmers Mutual Tel. Line, W. G. Rudd, Bloomfield. Per mile \$9.00; Davis 9, total \$81.00.
 Stoddard, Bertel M. Private Tel. Co., Bertel M. Stoddard, Sloan. Per mile \$6.00; Woodbury 4.50, total \$27.00.
 Stony Hill Tel. Co., L. D. Hitch, Elgin. Per mile \$6.00; Fayette 5.75, total \$34.50.
 Stony Point Tel. Co., Charles Houseman, Cedar Rapids. Linn, total assessment \$13.50.
 Stony Point Tel. Co., Chester A. Millslagie, St. Charles. Per mile \$9.00; Warren 7.27, total \$66.33.
 Storm Creek Tel. Line, John A. Baumhover, Carroll. Per mile \$10.00; Carroll 14, total \$140.00.
 Straight Line (West End), H. A. Goulding, Luzerne. Per mile \$8.00; Benton 3.85, total \$30.80.
 Strand Mutual Tel. Line, H. M. Hendricksen, Carbon. Per mile \$6.00; Adams 9.50, total \$57.00.
 Stringtown Mutual Tel. Co., R. D. McRae, Pleasantville. Per mile \$14.00; Marion 3, total \$42.00.
 Stringtown Tel. Co., A. H. Rogers, Lenox. Per mile \$8.00; Adams 8, \$64.00; Taylor 1.10, \$8.10; total \$72.10.
 Stringtown Tel. Line, G. G. Hole, Peru. Per mile \$13.00; Madison 1.50, total \$19.50.
 Successful Tel. Line, James Butler, Whittemore. Per mile \$8.50; Kossuth 7.50, total \$63.75.
 Success Tel. Line, J. J. Caslavka, Traer. Per mile \$11.00; Tama 11.25, total \$123.75.
 Sugar Creek Tel. Co., Carl Winteroud, Garwin. Per mile \$7.50; Tama 7.50, total \$56.25.
 Sugar Creek Tel. Co., B. C. Buck, Grinnell. Per mile \$7.00; Jasper 9.50, total \$66.50.
 Sugar Creek Tel. Line, G. M. Langley, Wilton Junction. Per mile 5.00; Cedar 8.25, total \$41.25.
 Sugar Grove Tel. Line, W. G. Klimeck, Mt. Vernon. Per mile \$8.00; Linn 6.50, total \$52.00.

Summers Tel. Line, Frank Dolezal, Marshalltown. Per mile \$7.00; Marshall 2, total \$14.00.
 Summer Township Tel. Co., L. J. Webb, Independence. Per mile \$9.00; Buchanan 4.50, total \$40.50.
 Summit Hill Tel. Co., William Verry, Iowa City. Per mile \$12.00; Johnson 14, total \$168.00.
 Sunbury No. 13 Tel. Line, John Klahn, Wilton Junction. Per mile \$10.00; Cedar 5.25, total \$52.50.
 Sunny Side Tel. Ass'n, L. V. Smith, Grant. Per mile \$9.00; Cass 5.50, total \$49.50.
 Sunny Side Tel. Co., William Reager, Primghar. Per mile \$10.00; O'Brien 3.50, total \$35.00.
 Sunny Side Tel. Co., Harlin McGuire, North English. Per mile \$3.00; Iowa 7.75, total \$23.25.
 Sunny Side Tel. Line, P. J. Cunningham, North English. Per mile \$8.50; Iowa 5.25, total \$44.62.
 Sunny Side Tel. Line, E. J. Syverud, Inwood. Per mile \$9.00; Lyon 4.50, total \$40.50.
 Sunset Tel. Line, A. E. Urfer, Brooklyn. Per mile \$9.00; Poweshiek 5, total \$45.00.
 Surprise Valley Mutual Tel. Line, W. V. Durst, Wellman. Per mile \$9.00; Washington 10, total \$90.00.
 Sutherland & Calumet Tel. Co., Albert Mehrens, Calumet. Per mile \$8.00; O'Brien 7.25, total \$58.00.
 Sutherland & Spring Township Tel. Co., L. G. Flinders, Sutherland. Per mile \$8.00; Cherokee 4.75, \$38.00; O'Brien 4.75, \$38.00; total \$76.00.
 Swamp Angel Mutual Tel. Co., Estell Holt, Bloomfield. Per mile \$9.00; Davis 6.50, total \$58.50.
 Swan Lake Tel. Line, Henry Holl, Estherville. Per mile \$8.00; Emmet 36, total \$288.00.
 Swan Lake Tel. Line, J. T. Summerson, Dawson. Per mile \$9.00; Dallas 7.50, total \$67.50.
 Swea City Rural Tel. Co., O. L. Thoreson, Swea City. Per mile \$9.00; Kossuth 22, total \$198.00.
 Swea City & Seneca Tel. Line, C. M. Christiansen, Swea City. Per mile \$8.00; Kossuth 12.50, total \$100.00.
 Swea Tel. Line No. 7, H. O. Iverson, Swea City. Per mile \$9.00; Kossuth 10, total \$90.00.
 Swedish American Tel. Line, Fay Galbraith, Albert City. Per mile \$10.00; Buena Vista 10.25, \$102.50; Pocahontas 3.87, \$38.70; total \$141.20.
 Swedish Star Line, C. D. Wensell, Laurens. Per mile \$10.00; Buena Vista 4.50, \$45.00; Pocahontas 4.50, \$45.00; total \$90.00.
 Sweets Mutual Tel. Co., W. N. Van Tuyl, Webster. Per mile \$8.00; Keokuk 7.50, total \$60.00.
 Swifts Tel. Co., Fred Grauer, Marcus. Per mile \$9.00; Cherokee 13.50, total \$121.50.
 Tama & Potter Tel. Co., Lewis Lacin, Tama. Per mile \$8.00; Tama 10.50, total \$84.00.
 Tate Ridge Tel. Co., C. H. Van Cleave, Albia. Per mile \$7.00; Monroe 7, total \$49.00.
 Taylor Line No. 47, S. A. Willhite, Keswick. Keokuk, total assessment \$5.00.
 Taylor Tel. Line, C. L. Carson, Forest City. Per mile \$7.00; Winnebago 10.50, total \$73.50.
 Te Bockhorst Farm Mutual Tel., Henry Te Bockhorst, Washington. Per mile \$11.00; Washington 5, total \$55.00.
 Teeds Grove Tel. Co., Leon Walker, Miles. Per mile \$8.50; Clinton .25, \$2.13; Jackson 8.75, \$74.37; total \$76.50.
 Telegraph Road Tel. Line, Gus Levetzow, Davenport. Per mile \$18.00; Scott 2, total \$36.00.
 Telephone Line No. 3, Art Shaw, Oskaloosa. Per mile \$20.00; Mahaska 1.50, total \$30.00.
 Telephone Line No. 6, Al Veldkamp, Inwood. Per mile \$8.00; Lyon 4.50, total \$36.00.
 Telephone Line No. 7 of Inwood, Wm. Roland, Doon. Per mile \$7.00; Lyon 12, total \$84.00.
 Telephone Line No. 9, Obo Haupt, Wellsburg. Per mile \$13.00; Grundy 3.50, total \$45.50.
 Telephone Line K. No. 11, Russell Ditsworth, Swea City. Per mile \$7.50; Kossuth 6.50, total \$48.75.
 Telephone Line No. 11, A. L. Falkenberg, Malcom. Per mile \$16.00; Poweshiek 1.50, total \$24.00.
 Telephone Line No. 14, Leo C. Bernhard, Bancroft. Per mile \$8.50; Kossuth 3.50, total \$29.75.
 Telephone Line No. 16, Charles E. Lisk, Rose Hill. Per mile \$8.00; Mahaska 6.50, total \$52.00.
 Telephone Line No. 16, Herman Reimers, Inwood. Per mile \$7.00; Lyon 9, total \$63.00.
 Telephone Line No. 18, Adolph Kupka, Kalona. Per mile \$9.00; Washington 3.50, total \$31.50.

Telephone Line No. 18, Mike Loss, Algona. Per mile \$11.50; Kossuth 1.75, total \$20.12.
 Telephone Line No. 22, Ray A. Cassens, Sigourney. Per mile \$8.00; Keokuk 10, total \$86.00.
 Telephone Co. No. 24, J. H. Pettis, Benton. Per mile \$7.50; Ringgold 9.50, total \$71.25.
 Telephone Line No. 24, Homer Bender, Keswick. Keokuk, total assessment \$5.00.
 Telephone Line No. 27, J. D. Peffley, St. Charles. Per mile \$16.00; Madison 2, total \$22.00.
 Telephone Line No. 28, George Senholz, Griswold. Per mile \$13.50; Cass 1.50, total \$20.25.
 Telephone Line No. 35, J. O. Horne, Mt. Ayr. Per mile \$12.00; Ringgold 2.75, total \$23.00.
 Telephone Line No. 38, H. E. Huston, Alden. Per mile \$8.00; Hardin 7, total \$58.00.
 Telephone Line No. 49, H. A. Drake, Radcliffe. Hardin, total assessment \$8.00.
 Telephone Line No. 57, George Wiegand, Mt. Auburn. Per mile \$7.00; Benton 4.50, total \$31.50.
 Telephone Line No. 76, C. D. Engeldow, Mt. Auburn. Per mile \$10.00; Benton .50, total \$5.00.
 Telephone Line No. 76, Wm. Shaffer, Radcliffe. Per mile \$7.00; Hardin 7, total \$49.00.
 Telephone Line No. 88, R. B. Potter, Brandon. Per mile \$7.00; Black 2, \$14.00; Buchanan 6, \$42.00; total \$56.00.
 Telephone Line No. 96, John Ingwerson, Mt. Pleasant. Per mile \$8.00; Henry 6, total \$48.00.
 Telephone Line No. 97, John T. Morrison, Malcom. Per mile \$11.00; Poweshiek 7.25, total \$79.75.
 Telephone Line No. 211, Adam Crile, Fremont. Per mile \$9.00; Mahaska 4.50, total \$40.50.
 Telephone Line No. 3500, S. T. Corning, Hampton. Per mile \$8.00; Franklin 4.50, total \$36.00.
 Ten Hundred Tel. Line, Charles Tressler, Story City. Per mile \$9.50; Story 4, total \$38.00.
 Terrapin Ridge Tel. Co. No. 8, C. A. Bauer, Spragueville. Per mile \$8.00; Jackson 7, total \$56.00.
 Territory Tel. Line, Henry Schmidt, Atalissa. Per mile \$9.00; Muscatine 6, total \$54.00.
 3500 Tel. Line, Henry Kerber, Sigourney. Per mile \$9.00; Keokuk 5.75, total \$51.75.
 Thompson & Cross Tel. Line, E. F. Cross, Corydon. Per mile \$9.00; Wayne 2.50, total \$22.50.
 Thornburg & Gibson Tel. Co., O. E. Miller, Tilton. Per mile \$10.00; Keokuk 8, total \$80.00.
 Thornburg & Springdale Mutual Tel. Co., James E. White, Thornburg. Per mile \$9.00; Keokuk 6.46, total \$58.14.
 Thornburg & Tilton Tel. Co., L. C. Strasser, Thornburg. Per mile \$6.50; Keokuk 11, total \$71.50.
 Thoroughbred Stock Tel. Line, E. F. Hinspeter, Marcus. Per mile \$9.00; Cherokee 1.50, total \$13.50.
 Three Line Tel. Line, R. W. McNary, Orient. Per mile \$9.00; Adair 5, \$45.00; Madison 13, \$117.00; total \$162.00.
 Three Mile Tel. Co., J. T. McNay, Humeston. Per mile \$13.00; Lucas 1.50, total \$19.50.
 Three Winc Tel. Co., Kenneth La Faure, Russell. Per mile \$9.50; Lucas 4.50, total \$42.75.
 Threlkeld Tel. Line, J. A. Hutchinson, Chariton. Per mile \$15.00; Lucas 1.50, total \$22.50.
 Ticonic-Grant Center Tel. Line No. 400, W. A. Blakely, Grant Center. Per mile \$9.00; Monona 5, total \$45.00.
 Ticonic to Rodney Tel. Line 500, Beatrice Barber, Ticonic. Per mile \$10.00; Monona 2.50, total \$25.00.
 Ticonic to Smithland Line No. 600, Beatrice Barber, Ticonic. Per mile \$9.50; Monona 5, total \$47.50.
 Ticonic Tel. Co., Beatrice Barber, Ticonic. Monona, total assessment \$25.00.
 Tidd Tel. Line, C. W. Penrose, Rowley. Per mile \$9.00; Buchanan 6, total \$54.00.
 Tilden Rural Tel. Co., L. M. Miller, Marcus. Per mile \$8.00; Cherokee 15, total \$132.00.
 Tilton Mutual Tel. Co., J. M. Jennings, Tilton. Per mile \$11.00; Poweshiek 1, total \$33.00.
 Timber Creek Tel. Line No. 9, E. W. Bohlen, Marshalltown. Per mile \$9.00; Marshall 9, total \$81.00.
 Timson Tel. Line, J. E. Harris, Quasqueton. Buchanan, total assessment \$16.00.
 Tingley & Ellston Tel. Line, T. R. White, Tingley. Per mile \$8.00; Ringgold 6.50, total \$44.00.
 Tingley Line No. 1, A. Albert Allen, Tingley. Per mile \$9.00; Ringgold 6.15, total \$55.35.

Tingley & Melrose Tel. Line, Ed Dunlap, Shannon City. Per mile \$9.00; Ringgold 4.50, \$40.50; Union 2.50, \$22.50; total \$63.00.
 Tingley & Mt. Ayr Mutual Tel. Line, L. O. Imus, Mt. Ayr. Per mile \$10.00; Ringgold 12, total \$120.00.
 Tingley & Northeastern Tel. Co., F. F. Brown, Tingley. Per mile \$8.00; Ringgold 6, total \$48.00.
 Tingley & Shannon City Mutual Tel. Co., J. D. Stevenson, Shannon City. Per mile \$9.00; Ringgold 6.75, total \$60.75.
 Tingley Southern Tel. Line, H. R. Johnston, Tingley. Per mile \$10.00; Ringgold 5, total \$50.00.
 Tingley Southwestern Line No. 18, H. J. Morrison, Tingley. Per mile \$9.00; Ringgold 4.75, total \$42.75.
 Tingley Line No. 50, G. A. White, Elberon. Per mile \$8.00; Benton 3, \$24.00; Tama 2.50, \$20.00; total \$44.00.
 Township Line Tel. Co., Steve M. Hoft, Wall Lake. Per mile \$10.00; Sac 8.50, total \$85.00.
 Township Tel. Line, G. L. Wetherell, North English. Per mile \$8.00; Iowa 5.50, total \$44.00.
 Tracy Tel. Co., M. Miller, Tracy. Per mile \$15.00; Marion 10, total \$150.00.
 Traer & Dinsdale Tel. Co., Elmer Saunders, Dinsdale. Per mile \$8.00; Tama 12, total \$96.00.
 Travis Tel. Line, Irma Travis, Peru. Madison, total assessment \$5.00.
 Tri County Mutual Tel. Line, R. L. Baker, Lacona. Per mile \$12.00; Lucas 1.75, \$21.00; Marion .25, \$3.00; total \$24.00.
 Trumbo Grove Tel. Co., Wm. Kallenbach, Tripoli. Per mile \$6.50; Bremer 26, total \$169.00.
 Truro-Oak Run Tel. Line, M. C. Mease, Truro. Per mile \$9.00; Madison 2.25, total \$20.25.
 Truro Short Line Tel. Co., J. W. Howe, Truro. Per mile \$10.00; Madison 4, total \$40.00.
 Truro Tel. Line No. 28, A. H. Benner, Truro. Per mile \$8.50; Clarke 4.25, \$34.00; Madison 3.75, \$30.00; total \$64.00.
 Turkey Creek Mutual Tel. Co., Frank Krall, Iowa City. Per mile \$8.00; Johnson 8, total \$64.00.
 Turkey Valley Tel. Co., George Denne, Anita. Per mile \$10.00; Cass 22, total \$220.00.
 Tusculum Rural Tel., E. F. Strube, Spirit Lake. Per mile \$10.00; Dickinson 7, total \$70.00.
 Twelve Hundred Tel. Line, John S. Lynn, Castana. Per mile \$9.75; Monona 4.50, total \$43.88.
 Twenty-One Tel. Line Co., E. J. Horras, Sigourney. Per mile \$8.00; Keokuk 8, total \$64.00.
 Twenty-One Tel. Line, Kate McCorkle, Algona. Per mile \$10.00; Kossuth 2.75, total \$27.50.
 Twenty-Three Hundred Line, Richard Jacobs, Sigourney. Per mile \$5.25; Keokuk 10.75, total \$56.44.
 U Farmers Tel. Line or Line No. 22, Will W. Ross, Wellsburg. Per mile \$8.00; Grundy 6, \$48.00; Hardin 2, \$16.00; total \$64.00.
 Ulmer & Breda Tel. Line, Elmer Mohr, Breda. Per mile \$10.00; Carroll 1, \$10.00; Sac 6.50, \$65.00; total \$75.00.
 Union Central Tel. Line, John W. Brahm, Cumberland. Per mile \$9.50; Cass 6.50, total \$61.75.
 Union Chapel Tel. Line, Victor Goode, Blakesburg. Per mile \$10.00; Wapello 6.25, total \$62.50.
 Union City Farmers Tel. Co., H. F. Worsley, Kent. Per mile \$9.00; Union 8, total \$72.00.
 Union & Clarke Counties Tel. Co., F. N. Bill, Thayer. Per mile \$8.75; Clarke 1, \$8.75; Union 18.50, \$161.87; total \$170.62.
 Union Line, B. H. Mandlin, Aurora. Buchanan, total assessment \$24.00.
 Union Mills & New Sharon Mutual Tel. Line No. 25, Walter H. Allen, New Sharon. Per mile \$10.50; Mahaska 40, total \$420.00.
 Union Mutual Tel. Co., D. L. SeEVERS, Ollie. Per mile \$9.00; Keokuk 5, total \$45.00.
 Union Mutual Tel. Line, Earl Grove, Kinross. Per mile \$9.00; Keokuk 8, total \$72.00.
 Union Pacific Short Line, G. K. Darnall, Milton. Van Buren, total assessment \$7.50.
 Union Prairie Tel. Co., G. P. Barthell, Waukon. Per mile \$9.00; Allamakee 18.50, \$166.50; Winneshiek 1.75, \$15.75; total \$182.25.
 Union Short Line, T. H. Pope, Union. Per mile \$10.00; Hardin 5, total \$50.00.
 Union Short Line Tel. Co., Fred Edwards, Cumberland. Per mile \$9.00; Cass 12.50, total \$112.50.
 Union Tel. Co., Charles J. Shepard, Muscatine. Per mile \$12.00; Muscatine 2, total \$26.00.
 Union Tel. Co., O. B. Hourness, Central City. Per mile \$10.00; Linn 8, total \$80.00.
 Union Tel. Co., Ben Keener, Grinnell. Per mile \$4.50; Jasper 6, \$22.50; Poweshiek 5, \$22.50; total \$45.00.
 Union Tel. Co. (East), James Baynam, Correctionville. Per mile \$7.50; Woodbury 5, total \$37.50.

Union Tel. Co. Hickory Township, J. A. Madill, Newburg. Per mile \$7.00; Jasper 6, total \$42.00.

Union Tel. Line, Hester Smith, Clarksville. Per mile \$9.00; Butler 5.50, total \$49.50.

Union Tel. Line, Herman Kutschara, Algona. Per mile \$8.00; Kossuth 6.75, total \$54.00.

Union Tel. Line, Dewey Cornell, New Virginia. Per mile \$12.50; Warren 2.42, total \$32.75.

Union Tel. Line No. 2, F. H. Hoppe, Cedar Rapids. Per mile \$8.00; Linn 8, total \$64.00.

Union Tel. Line No. 19, Ralph F. Smith, Ely. Per mile \$10.00; Linn 8, total \$80.00.

Unity Rural Tel. Ass'n, Charles Y. Leeper, Clarksville. Per mile \$9.00; Butler 15, total \$135.00.

Upper Irish Bend Tel. Line, P. P. Pendarvis, Keosauqua. Per mile \$8.00; Van Buren 6.50, total \$52.00.

Upper Maynes Grove Tel. Co., P. G. Timmerman, Hampton. Per mile \$4.00; Franklin 8.25, total \$49.50.

Upper Ten Tel. Line, C. B. Loder, Toledo. Per mile \$7.00; Tama 11.25, total \$78.75.

Up To Date Tel. Line, C. W. Bathorn, Keystone. Per mile \$8.00; Benton 6, total \$48.00.

Urbana Tel. Line, J. T. Wilson, Blakesburg. Per mile \$9.00; Monroe 4.50, total \$40.50.

U. S. Tel. Co., Dave Damm, Breda. Per mile \$8.00; Carroll 6.50, total \$52.00.

Utica Ridge Tel. Co., Leo H. Schaefer, Davenport. Per mile \$9.00; Scott 2.50, total \$22.50.

Valley Junction & Orilla Tel. Co., B. W. Taylor, Valley Junction. Per mile \$9.00; Polk 10, \$90.00; Warren .50, \$4.50; total \$94.50.

Valley Mutual Tel. Co., Lloyd A. McPherson, Mt. Etna. Per mile \$9.00; Adams 2.25, \$20.25; Cass 1, \$9.00; total \$29.25.

Valley Mutual Tel. Line, Amos Stout, Brighton. Per mile \$7.00; Washington 11.25, total \$78.75.

Valley Mutual Tel. Line, Lorin Harvey, Knoxville. Per mile \$12.00; Marion 5, total \$60.00.

Valley No. 1 Tel. Co., A. W. Gilson, Guthrie Center. Per mile \$9.00; Guthrie 6, total \$54.00.

Valley Short Line, E. Haynes, Guthrie Center. Guthrie, total assessment \$10.00.

Valley Tel. Line, F. M. Myers, Coon Rapids. Per mile \$8.50; Audubon 2, \$17.00; Guthrie 2, \$17.00; total \$34.00.

Valley Tel. Line, Herman Ubben, Titonka. Per mile \$8.00; Kossuth 9.25, total \$74.00.

Van Buren Tel. Line No. 44, W. R. Fitzgerald, Sigourney. Keokuk, total assessment \$32.50.

Variand Mutual Tel. Co., Paul O. Sill, Thompson. Per mile \$9.00; Winnebago 20.50, total \$184.50.

Ventura Tel. Co., M. J. Leonard, Ventura. Cerro Gordo, total assessment \$40.00.

Vernon Prairie Tel. Line, D. J. Fitzgerald, Mt. Sterling. Per mile \$10.00; Van Buren 14.50, total \$145.00.

Vernon Springs Farmers Tel. Line, Matt Drilling, Cresco. Per mile \$9.00; Howard 7, total \$63.00.

V. H. Mutual Tel. Line, Albert Reinhart, Carroll. Per mile \$11.00; Carroll 4, total \$44.00.

Victor & Hartwick Tel. Line, J. C. McNally, Victor. Per mile \$12.00; Poweshiek 9.50, total \$114.00.

Victor & Ladora Independent Tel. Line, Park Ross, Victor. Per mile \$12.00; Iowa 7, total \$91.00.

Victor Mutual Tel. Line, Lester B. Rankin, Tracy. Per mile \$10.00; Marion 10, total \$100.00.

Victor North Lincoln Independent Tel. Line, John Weidemeier, Victor. Per mile \$9.50; Iowa 6, total \$57.00.

Victor Southeastern Tel. Line, W. C. Rehfeldt, Victor. Per mile \$11.00; Iowa 7, total \$77.00.

Victor Southern Independent Tel. Line, David Hartz, Victor. Per mile \$10.00; Iowa 5.50, total \$55.00.

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. Line, Johannes Elk, Wota. Per mile \$9.00; Cass 13.50, total \$121.50.

Victor Tel. Line, Ray Beals, Russell. Per mile \$15.00; Lucas 2.50, total \$37.50.

Victory Tel. Co., Mrs. J. S. Fountain, Bloomfield. Per mile \$9.00; Davis 4, total \$36.00.

Victory Tel. Line, J. M. Arnett, Churdan. Per mile \$9.50; Greene 14.25, total \$135.37.

Victory Tel. Line, John Roever, Waverly. Per mile \$8.00; Bremer 5, total \$72.00.

Vining Tel. Co., Adolph Kovarik, Chelsea. Per mile \$11.00; Tama 7, total \$77.00.

Viola Anamosa Mutual Tel. Co., Edd Wild, Viola. Per mile \$8.00; Jones 1.50, \$12.00; Linn 1.50, \$12.00; total \$24.00.

Viola Mutual Tel. Ass'n, George Attig, Sibley. Per mile \$11.00; Osceola 24, total \$264.00.

Viola & Springville Tel. Line, E. W. McGrew, Springville. Per mile \$10.00; Jones 18, \$1.80; Linn 11.25, \$112.50; total \$114.30.

Viola & Stone City Tel. Co., C. R. Todd, Viola. Per mile \$10.00; Jones .50, \$5.00; Linn 6, \$60.00; total \$65.00.

Viola Township Farm Tel. Line, E. V. Quinn, Lake View. Per mile \$8.00; Sac 6, total \$48.00.

Volra Valley Tel. Co., E. C. Maier, Elkport. Per mile \$10.00; Clayton 10, total \$100.00.

Waldon Mutual Tel. Co., J. A. Northup, Ollie. Per mile \$7.00; Keokuk 11.75, total \$82.25.

Wall Street Tel. Co. No. 1, M. W. Miers, Hepburn. Per mile \$10.00; Page 2.75, total \$27.50.

Wall Street Tel. Line, O. H. Slaughter, New Market. Per mile \$9.00; Page 7.50, \$67.50; Taylor 2.50, \$22.50; total \$90.00.

Wall Street Tel. Line No. 27, V. L. Cagley, Clarinda. Per mile \$10.00; Page 2.57, total \$25.70.

Wall Street Tel. Line, R. E. Houston, Clarinda. Per mile \$10.00; Page 10.75, total \$107.50.

Wall Street Tel. Line, R. D. Amsberry, Lacona. Per mile \$10.00; Warren 7.50, total \$75.00.

Walnut Creek Tel. Line, James Tesor, Chelsea. Per mile \$10.00; Benton 2, \$20.00; Iowa 2, \$20.00; Poweshiek 4, \$40.00; total \$80.00.

Walnut Grove Tel. Co., F. H. Hinton, Glidden. Per mile \$8.50; Carroll 10, total \$85.00.

Walnut Hill Tel. Line, Theo. G. Stoakes, Traer. Per mile \$10.00; Tama 3.75, total \$37.50.

Walnut Tel. Line, Clara M. Gibford, Truro. Per mile \$6.00; Madison 6, total \$36.00.

Walworth Tel. Co., W. J. Collins, Elberon. Per mile \$9.00; Tama 6.50, total \$58.50.

Waneta Tel. Line, J. W. Wyler, Pulaski. Per mile \$10.00; Davis 14.75, total \$147.50.

Wapello & Northwestern Tel. Line, George Gronwendel, Columbus Junction. Per mile \$8.00; Louisa 7.50, total \$60.00.

Wapello No. 7 Tel. Line, Elmer Rose, Ottumwa. Per mile \$13.00; Wapello 3.38, total \$43.94.

Wapsie Tel. Co., J. J. Wheeler, Rowley. Per mile \$8.50; Buchanan 5.25, total \$44.63.

Ward, W. G. Private Line, Wiley G. Ward, Marshalltown. Marshall, total assessment \$7.50.

Warren Center Tel. Line, M. S. Conner, Chariton. Per mile \$10.00; Lucas 7.50, total \$75.00.

Washington Center Tel. Co., T. A. Patterson, Osceola. Per mile \$8.00; Clarke 12, total \$96.00.

Washington Center Tel. Line, Earl B. Lockridge, Russell. Per mile \$11.00; Lucas 2.25, total \$24.75.

Washington Rural Tel. Co., H. Graening, Denver. Per mile \$11.00; Bremer 27.25, total \$299.75.

Washington Tel. Line, F. F. Smith, West Grove. Per mile \$8.00; Davis 6, total \$48.00.

Washington Tel. Line, Milo C. Smith, Osceola. Per mile \$9.00; Clarke 10.50, total \$94.50.

Washington Short Line, M. O. Corning. Per mile \$7.50; Adams 5, total \$37.50.

Washington Township Tel. Co. of Corydon, Ray D. Fisk, Cambria. Per mile \$8.00; Wayne 5.50, total \$44.00.

Waterman No. 4 Tel. Co., W. I. Sewell, Sutherland. Per mile \$8.00; Cherokee 50, \$40.00; O'Brien 4.50, \$36.00; total \$40.00.

Waubek Tel. Co., Ira Bickel, Central City. Per mile \$7.25; Linn 20, total \$145.00.

Wax Tel. Line, A. H. Goessling, Griswold. Per mile \$8.00; Cass 18, total \$144.00.

Webster & Armah Tel. Line, W. I. Grush, Webster. Per mile \$8.00; Keokuk 6, total \$48.00.

Webster Mutual Tel. Co., Orrie Hervey, Webster. Per mile \$10.00; Keokuk 2.25, total \$22.50.

Webster Ridge Tel. Co., R. E. Williamson, Farmington. Per mile \$8.00; Van Buren 3.50, total \$28.00.

Webster Township Mutual Tel. Line, Andrew Busch, Orient. Per mile \$8.25; Madison 11.50, total \$94.87.

Weed Tel. Line, Walter Campbell, Breda. Per mile \$9.00; Crawford 3.50, \$31.50; Sac 4.50, \$40.50; total \$72.00.

Weldon & Smyrna Independent Tel. Co., W. C. Lowe, Weldon. Per mile \$10.00; Clarke 11, total \$110.00.

Wellington Tel. Co., Ell Charlier, Vinton. Per mile \$9.00; Benton 4.75, \$42.75; Buchanan 1.25, \$11.25; total \$54.00.

Wellman Hawkeye Tel. Co., Melvin Whetstine, Wellman. Per mile \$8.00; Washington 6.50, total \$52.00.

Wells Tel. Co., W. L. Carter, Miles. Per mile \$7.00; Jackson 9.25, total \$64.75.

Werbach & Attig Line, George Stock, Lone Tree. Per mile \$10.00; Johnson 5, total \$50.00.
 Wertz Tel. Line, C. Miller, Morley. Jones, total assessment \$26.00.
 Wesley Farmers Mutual Tel. Co., Jurgen C. Skow, Wesley. Per mile \$8.50; Kossuth 12, total \$102.00.
 Wesley Rural Tel. Co. No. 1, August Engstrom, Wesley. Per mile \$9.50; Hancock 3, \$28.50; Kossuth 6, \$57.00; total \$85.50.
 West Branch Tel. Co., Hilton Smith, Aurora. Per mile \$8.50; Buchanan 3, total \$68.00.
 West Branch Tel. Line, David Swanson, Hinton. Per mile \$9.00; Plymouth 11, total \$99.00.
 West Buffalo Tel. Line, J. S. McLaren, Independence. Per mile \$1.00; Buchanan 11, total \$88.00.
 West Cedar Tel. Line, Roscoe Palmer, Toddville. Per mile \$8.00; Linn 2.50, total \$20.00.
 West Center Tel. Co., G. R. Hendrickson, Marion. Per mile \$13.00; Linn 3, total \$39.00.
 West Chester & Grinnell Tel. Co., Francis Schmitz, Grinnell. Per mile \$27.00; Poweshiek 1.75, total \$47.25.
 West Clark Tel. Line, Wm. H. Schell, Dysart. Per mile \$9.00; Tama 4.25, total \$38.25.
 West Coon Mutual Tel. Line, Emll Sherer, Glidden. Per mile \$7.00; Carroll 5, total \$35.00.
 West Crystal Rural Tel. Co., A. H. Luethje, Gladbrook. Per mile \$4.50; Tama 9.75, total \$43.87.
 West Des Moines' Tel. Line No. 19, Lester Hoyt, Beacon. Per mile \$10.00; Mahaska 3.50, total \$35.00.
 Western Despatch Tel. Line, H. L. Green, New Virginia. Per mile \$20.00; Warren .67, total \$13.40.
 Western Farmers Tel. Co., F. W. Schulz, Pautlina. Per mile \$7.50; O'Brien 14, total \$105.00.
 Western Short Line, W. E. Harper, Barnes City. Per mile \$8.00; Mahaska 3.50, total \$28.00.
 Western Tel. Co., J. F. Rielly, Rock Valley. Per mile \$10.00; Sioux 15, total \$150.00.
 Western Tel. Line, Dan Bohl, Bloomfield. Per mile \$8.00; Davis 6.25, total \$50.00.
 West Fork Tel. Co., Bert Addy, Marcus. Per mile \$9.00; Cherokee 13.25, total \$119.25.
 West Franklin Tel. Co., C. E. Platner, Mount Vernon. Per mile \$14.00; Linn 2.17, total \$30.38.
 West Fremont Tel. Line, J. S. Callahan, Winthrop. Per mile \$8.00; Buchanan 8, total \$64.00.
 West Highland Tel. Line, N. T. Hamre, Montour. Per mile \$8.00; Tama 3.50, total \$68.00.
 West Iowa Township Tel. Line, Charles C. Daufelt, Atalissa. Per mile \$7.00; Cedar 9, \$63.00; Muscatine 1.50, \$10.50; total \$73.50.
 West Lafayette Tel. Co. No. 5, Nick Berg, Harper. Per mile \$7.00; Kookuk 6.50, total \$45.50.
 West Lake Tel. Co., Van Van Steenburg, Spirit Lake. Per mile \$9.00; Dickinson 4.67, total \$42.03.
 West Liberty Farmers Tel. Co., W. J. French, Jr., Cleghorn. Per mile \$9.00; Cherokee 13, total \$108.00.
 West Liberty Line, George B. Garrison, Quasqueton. Per mile \$12.00; Buchanan 2.25, total \$27.00.
 West Liberty Mutual No. 3, W. H. Rowe, Glenwood. Per mile \$11.75; Mills 5, total \$58.75.
 West Liberty Short Line Tel. Co., George T. Oxley, Atalissa. Per mile \$7.00; Muscatine 2.50, total \$17.50.
 West Line Tel. Co., John Kilburg, Lamotte. Per mile \$9.50; Jackson 6.25, total \$59.37.
 West Line Tel. Co. Joe Koole, Sheldon. Per mile \$12.00; Sioux 5, total \$60.00.
 West Line Tel. Co. No. 4, Joseph Schmeier, Wapello. Per mile \$20.00; Louisa 2, total \$40.00.
 West Main Street Mutual Tel. Co., Frank B. Goecke, State Center. Per mile \$8.00; Marshall 4.75, total \$38.00.
 West Malcom & Sheridan Tel. Line, P. A. Hanssen, Malcom. Per mile \$15.00; Poweshiek 13, total \$195.00.
 West Marion Tel. Line, J. B. Caputo, Marshalltown. Per mile \$3.00; Marshall 7, total \$21.00.
 West Melbourne Tel. Line, J. W. Klatt, State Center. Per mile \$11.00; Marshall 2.25, total \$24.75.
 West Milford Farmers Tel. Co., C. A. Steward, Ames. Per mile \$12.00; Story 26, total \$312.00.
 West Morgan Tel. Co., James Roosa, Dows. Per mile \$13.00; Franklin 16, total \$208.00.
 West Otter Creek Tel. Line No. 1, V. C. Ritzke, Center Point. Per mile \$8.00; Linn 5.75, total \$46.00.
 West Otter Creek Tel. Co. No. 2, Fay F. Oliphant, Center Point. Per mile \$8.00; Linn 9, total \$72.00.

West Pella Tel. Line, C. W. Beem, Pleasantville. Per mile \$6.00; Marion 11, total \$66.00.
 West Ridge Tel. Co., W. J. Kremnak, Toledo. Tama, total assessment \$18.75.
 West St. Charles Tel. Line, F. D. Miller, St. Charles. Per mile \$9.00; Madison 3, total \$45.00.
 West Side Tel. Line, Lee Hoppers, Armstrong. Per mile \$9.00; Emmet 8.50, total \$76.50.
 West Side Tel. Line of Quasqueton, Elsie Winn, Quasqueton. Buchanan, total assessment \$10.00.
 West Star Line, Alfred Bockholdt, Elberon. Per mile \$10.50; Benton 4.75, total \$49.37.
 West Toledo Tel. Co., Lonnie Berger, Toledo. Per mile \$9.00; Tama 4.75, total \$42.75.
 West Union Mutual Tel. Co., George McCormick, Union. Per mile \$11.00; Hardin 6.25, total \$68.75.
 West Union Rural Tel. Co., E. H. Wendland, West Union. Per mile \$14.00; Payette 49.25, total \$689.50.
 West Union Tel. Line, Lowell Burnham, Correctionville. Per mile \$7.50; Woodbury 5.50, total \$41.25.
 What Cheer & Jamestown Tel. Co., W. E. Caughy, What Cheer. Per mile \$8.00; Kookuk 3.50, total \$28.00.
 Wheatland Township Mutual Tel. Co., Herman F. Von Glan, Breda. Per mile \$8.00; Carroll 13.50, total \$108.00.
 Wheelborrow Tel. Line, Henry B. Janssen, Ackley. Per mile \$8.00; Hardin 19, total \$50.00.
 Whipple Mutual Tel. Co., A. H. Doolittle, Griswold. Per mile \$6.00; Cass 4, \$24.00; Pottawattamie 6, \$36.00; total \$60.00.
 Whippoorwill Tel. Co., F. F. Steveson, Garwin. Per mile \$8.00; Tama 7, total \$56.00.
 Whitebreast Tel. Co. No. 19, N. A. Englund, Chariton. Per mile \$17.00; Lucas 1.50, total \$25.50.
 White Cedar Tel. Co., Nelson Harwick, Bloomfield. Per mile \$7.00; Davis 3, total \$21.00.
 White Line, Charles R. De Berg, Dike. Per mile \$9.50; Grundy 5, total \$47.50.
 White Oak Mutual Tel. Line, Arthur Grauel, Alburnett. Per mile \$9.00; Linn 15, total \$135.00.
 White Oak Tel. Co., L. R. Sherman, Beaconsfield. Per mile \$8.00; Ringgold 5, total \$40.00.
 White Oak Tel. Line, Fred Hellwig, Bonaparte. Per mile \$14.00; Van Buren 4, total \$56.00.
 White Oak Tel. Line, Frank C. Flesher, Indianola. Per mile \$10.00; Warren 6.50, total \$65.00.
 White Oak Tel. Line No. 1, Uriah C. Piper, Mechanicsville. Per mile \$7.50; Jones 10, \$75.00; Linn 5, \$37.50; total \$112.50.
 White Oak Tel. Line No. 2, H. A. Rieger, Lisbon. Per mile \$9.50; Jones 3.50, \$33.25; Linn 5.50, \$52.25; total \$85.50.
 White Pigeon Tel. Co., Harry Lorensen, Garwin. Per mile \$14.00; Tama 2, total \$42.00.
 White Pigeon Tel. Line, Frank Hamann, Wilton Junction. Per mile \$6.50; Cedar 10, total \$65.00.
 White Rock Tel. Co., Willmer Miller, Coon Rapids. Per mile \$4.00; Guthrie 7, total \$28.00.
 Whites Creek & Lovilia Farmers Mutual Tel. Co., S. T. Maddy, Melrose. Per mile \$7.00; Monroe 13, total \$91.00.
 White Star Mutual Tel. Co., James M. Smith, Lovilia. Per mile \$10.00; Monroe 3, total \$30.00.
 White Star Tel. Line, Mike Mueller, Lamotte. Per mile \$9.00; Dubuque 2.75, \$24.75; Jackson 8.75, \$78.75; total \$103.50.
 White Tel. Co., Frank Sifferd, Allerton. Per mile \$8.50; Wayne 8.50, total \$72.50.
 White Way Tel. Line, Tony Gettert, Muscatine. Per mile \$10.00; Muscatine 18.50, total \$185.00.
 Whitley Short Line Tel. Line, O. B. Cobb, Allerton. Per mile \$10.00; Wayne 4.25, total \$42.50.
 Whitlock, Elias Tel. Line, Elias Whitlock, Ladora. Iowa, total assessment \$5.00.
 Whittemore Rural Tel. Lines 86 & 98, B. J. Elbert, Whittemore. Per mile \$8.00; Kossuth 11, total \$88.00.
 Whitten Mutual Tel. Co., C. F. Long, Whitten. Per mile \$24.00; Grundy 1.25, \$30.00; Hardin 1.75, \$42.00; total \$72.00.
 Whittier & County Home Tel. Co., D. F. Hindman, Marion. Per mile \$8.00; Linn 6.50, total \$52.00.
 Whittier Northwestern Tel. Line, Floyd Hampton, Springville. Per mile \$9.00; Linn 8.50, total \$76.50.
 Whittier & Springville Tel. Co., Alice I. Ross, Whittier. Per mile \$18.00; Linn 5, total \$90.00.
 Whittier Town Tel. Co., W. H. Marten, Springville. Linn, total assessment \$10.00.

Whittier & Western Tel. Line, Alfred Stanley, Springville. Per mile \$11.00; Lynn 4, total \$44.00.
 Wib Tel. Line, Russell Saylor, Ottumwa. Per mile \$10.00; Wapello 10, total \$100.00.
 Wick, Conger & Bevington Tel. Line, Grace Archer, St. Charles. Per mile 10.00; Warren 4.50, total \$45.00.
 Wickett Tel. Line, W. R. Wickett, New Virginia. Per mile \$12.00; Warren 3.35, total \$43.55.
 Wick & St. Mary's Tel. Line, Clara Nugent, St. Marys. Per mile \$5.00; Warren 6.50, total \$58.50.
 Wild Cat & Cambria Tel. Co., No. 2, H. S. Stoner, Corydon. Per mile \$5.00; Wayne 10, total \$50.00.
 Wild Cat Tel. Co., W. H. Miner, Pleasantville. Per mile \$15.00; Marion 2.25, total \$32.75.
 Willey Mutual Tel. Co., John Wendi, Dedham. Per mile \$9.00; Carroll 26, total \$224.00.
 Willow Creek Tel. Co., E. E. Studejain, Clear Lake. Per mile \$10.00; Cerro Gordo 13, total \$130.00.
 Willow Dale Tel. Line, L. R. Lloyd, West Branch. Per mile \$9.00; Cedar 1, \$27.00; Johnson 4, \$36.00; total \$63.00.
 Willow Grove & Attila Tel. Line, Mary Kunkel, Knoxville. Per mile \$10.00; Marion 3.50, total \$35.00.
 Willow Grove Mutual Tel. Co., B. A. Muschison, North English. Per mile \$8.50; Keokuk 5.58, total \$47.43.
 Willow Grove Short Line Tel. Co., J. H. Holder, Corydon. Per mile \$6.00; Wayne 19, total \$114.00.
 Willow Grove Tel. Co., W. R. Klinck, Clarksville. Per mile \$7.50; Butler 10, total \$75.00.
 Willow Grove Tel. Co., T. J. Thompson, Story City. Per mile \$11.00; Story 6.50, total \$71.50.
 Willow Hill Tel. Line, Earl R. Stowell, Marshalltown. Per mile \$8.00; Marshall 4.50, total \$36.00.
 Willow Springs Tel. Co., H. A. Agnew, Nodaway. Per mile \$11.00; Adams 2.50, total \$27.50.
 Willow Tel. Line, Wm. Ellingston, Norway. Per mile \$9.00; Benton 5.50, total \$49.50.
 Willow Tel. Line, Jesse Olsen, Gilman. Per mile \$8.25; Marshall 3.25, \$26.81; Tama 6.75, \$56.69; total \$82.50.
 Wilson Tel. Co., Frank J. Parizek, Clutier. Per mile \$8.00; Tama 5.25, total \$42.00.
 Wilson Tel. Line, F. E. Dostal, Toledo. Per mile \$7.00; Tama 10.25, total \$71.75.
 Wilson Township Mutual Tel. Co., Wm. Kepka, Bigelow, Minn. Per mile \$8.00; Osceola 16, total \$128.00.
 Wilton Ayresville Tel. Co., Harry Woodhouse, Wilton Junction. Per mile \$9.00; Cedar 12, total \$108.00.
 Wilton & Hickory Grove Tel. Line, Leonard Lawier, Wilton Junction. Per mile \$8.00; Muscatine 7, total \$56.00.
 Wilton & Moscow Rural Tel. Co., Lewis Hahn, Moscow. Per mile \$7.00; Muscatine 8.50, total \$59.50.
 Wilton & Rochester Rural Tel. Co., W. R. Witmer, Moscow. Per mile \$10.00; Cedar 8.50, total \$85.00.
 Winneshiek Co-Operative Tel. Co., John Arneson, Decorah. Per mile \$14.00; Winneshiek 104.50, total \$1463.00.
 Winthrop Tel. Line No. 75, G. F. Slemmons, Independence. Per mile \$5.00; Buchanan 5.50, total \$44.00.
 Wire's Corners Tel. Co., Alexander Taylor, Springville. Per mile \$9.00; Lynn 7, total \$63.00.
 Wisconsin Tel. Line, N. E. Wacht, Redfield. Per mile \$19.00; Dallas 1.25, total \$23.75.
 Woden Farmers Rural Tel. Co., A. W. Bingham, Woden. Per mile \$7.00; Hancock 25.50, \$178.50; Kossuth 6, \$42.00; total \$220.50.
 Wolfe Creek Tel. Co., R. H. Greene, Humeston. Per mile \$8.00; Wayne 3, total \$72.00.
 Wolf Creek Tel. Line, Ralph Brennerman, Chariton. Per mile \$9.00; Lucas 7.50, total \$67.50.
 Wolf Creek Valley Tel. Line, G. W. Lamken, Beaman. Per mile \$8.00; Grundy 7.5, \$6.00; Marshall 5.25, \$42.00; total \$48.00.
 Wolfe Grove Tel. Line, P. Thomas Evans, Beaman. Grundy, total assessment \$5.00.
 Woodburn Independent Tel. Co., J. C. Weakland, Osceola. Per mile \$7.90; Clarke \$14.50, total \$101.50.
 Woodburn & Jay Tel. Co., O. A. Carson, Woodburn. Per mile \$8.50; Clarke 10, total \$85.00.
 Woodburn Northeastern Tel. Co., Russell Page, Woodburn. Per mile \$10.00; Clarke 5, total \$50.00.
 Woodburn Northwestern Tel. Co., Wayne O'Neill, Osceola. Per mile \$8.00; Clarke 10.75, total \$86.00.
 Woodburn, Osceola & Whitebreast Tel. Co., Otto Clough, Osceola. Per mile \$9.00; Clarke 7, total \$63.00.

Woodburn & Smyrna Rural Tel. Line, S. M. Clark, Weldon. Per mile \$7.00; Clarke 9, total \$63.00.
 Woodburn & Southeastern Tel. Line, C. H. Crist, Woodburn. Per mile \$8.50; Woodburn 10.75, \$91.37; Lucas 3.25, \$27.63; total \$119.00.
 Woodburn & West Concord Tel. Line, Ray Robb, Osceola. Per mile \$8.00; Clarke 9, total \$72.00.
 Wood Rural Tel. Line, R. C. Wood, Traer. Per mile \$12.00; Tama 7.5, total \$30.00.
 Woods Short Tel. Line, C. W. Hill, Sutherland. O'Brien, total assessment \$10.00.
 Wren Hill Tel. Co., C. G. Peterson, Lucas. Per mile \$8.00; Clarke 9.50, \$76.00; Lucas 9.50, \$76.00; total \$152.00.
 Wrights Corners Tel. Line, B. A. Dice, Maquoketa. Per mile \$11.00; Clinton 1.50, \$16.50; Jackson 1.50, \$16.50; total \$33.00.
 Wyacondah Tel. Co., Z. W. Hubbard, Bloomfield. Per mile \$10.00; Davis 17, total \$170.00.
 X-Line 2400, Henry Bensmiller, Sigourney. Per mile \$12.50; Keokuk 2.50, total \$43.75.
 X-L Tel. Line, J. W. Johnson, Redfield. Per mile \$12.00; Dallas 4.50, total \$54.00.
 X Tel. Co., W. E. Jones, Glidden. Per mile \$9.00; Carroll 8.50, total \$76.50.
 X Tel. Line, H. Deters, Ackley. Per mile \$7.00; Grundy 8.50, total \$59.50.
 Yankee Grove Tel. Line, Charles Leo, Dysart. Per mile \$9.00; Benton 4.75, total \$42.75.
 Yankee Hollow Tel. Co., C. W. Norton, Wilton Junction. Per mile \$16.00; Muscatine 2.75, total \$44.00.
 Yankee Point Mutual Tel. Co., W. H. Long, North English. Per mile \$9.00; Iowa 6.50, total \$58.50.
 Yankee Point Tel. Line, F. L. Wallace, North English. Per mile \$9.00; Iowa 9, total \$81.00.
 Yeoman Tel. Line, C. H. Snyder, Cambria. Per mile \$9.00; Wayne 7, total \$63.00.
 York Tel. Line, F. P. Kratoska, Chelsea. Per mile \$10.00; Tama 7.50, total \$75.00.
 Yorktown, Bethesda & Summit Tel. Line, Herbert Sunderson, Clarinda. Per mile \$10.00; Page 11, total \$110.00.
 Yorktown & Bethesda Tel. Line, John H. Rope, Clarinda. Per mile \$11.50; Page 8, total \$92.00.
 Yorktown, Clarinda & State Road Tel. Line, H. E. Barr, Clarinda. Per mile \$13.00; Page 8.25, total \$107.25.
 Yorktown Fairview Tel. Line, Henry Nothwehr, Yorktown. Per mile \$7.00; Page 6.50, total \$45.50.
 Yorktown, Nodaway & Tarkio Tel. Line, C. E. Nelson, Yorktown. Per mile \$19.00; Page 4.50, total \$45.00.
 Yorktown & Norwich Tel. Line No. 1, Frank Miller, Essex. Per mile \$19.00; Page 3.50, total \$66.50.
 Zion Mutual Tel. Line, T. E. Blair, Knoxville. Per mile \$11.00; Marion 4, total \$44.00.
 Zwiefel Tel. Line, Mrs. Alta V. Clement, Titonka. Per mile \$10.00; Kossuth 2.50, total \$25.00.
 Zwingle Tel. Co., Dorothy Brouillard, Zwingle. Per mile \$10.00; Dubuque 28.25, \$282.50; Jackson 12.25, \$122.50; total \$405.00.

RECAPITULATION—TELEGRAPH AND TELEPHONES

	Mileage Pole	Net Taxable Value
Table No. 1 Telegraph	10,169,397	\$ 1,509,384.73
Table No. 2 Toll Lines	889,010	361,519.00
Table No. 3 Exchanges	618,370	115,879.90
Table No. 4 Mixed	57,092,390	6,288,219.00
Table No. 5 Rurals	23,162,390	217,641.30
Totals.....	91,911,557	\$ 8,467,643.93

TAXABLE VALUATION OF

RURAL COMPANIES DELINQUENT 1929

Name of Company	Reporting Officer—P. O. Address
Allerton Cannonball Tel. Line.....	G. L. Duncan, Allerton
Ambrose Mutual Tel. Line.....	E. A. Wagner, Keswick
Argo Mutual Tel. Line No. 14.....	James M. Hirl, Eldridge
Argo Tel. System No. 3.....	James McFate, Le Clarion
Aspinwall Tel. Co.....	Marshall Swayne, Marion
Belle Plaine & Dayton Mutual Tel. Line.....	W. A. Crawford, Belle Plaine
Belle Plaine & Summit Tel. Co.....	E. M. Beyer, Belle Plaine
Benton Zion Tel. Line.....	Paul C. Wright, Milo
Belmont Tel. Co.....	A. J. Dunlavy, Bloomfield
Bevington & St. Charles Farm Line.....	T. F. Gallagher, Bevington
Big Four Tel. Co.....	Wm. Thorman, Blairstown
Blaine Farmers Mutual Tel. Line.....	H. G. Carter, Dows
Blakesburg & Ottumwa Tel. Co.....	Elmer Jones, Ottumwa
C. C. Tel. Co.....	E. C. Wishart, Russell
Cedar Grove Tel. Co.....	George Putney, Clearfield
Clearfield & Russell Tel. Line.....	E. H. Van Benthusen, Melrose
Confidence & Erastus Tel. Co.....	Allen Bower, Coon Rapids
Coon Rapids & Erastus Tel. Co.....	I. E. Trottnow, Dysart
Daily Trottnow Tel. Co.....	John Land, Brandon
Diagonal Tel. Co.....	C. H. Collins, Russell
Diagonal Tel. Co.....	Frank Cronin, Sibley
East Holman Township Tel. Line.....	H. Q. Orr, Osceola
Fairview Tel. Line No. 29.....	Jay Kratzer, Central City
Farmers Friend Tel. Co.....	J. G. McDonough, Lacey
Farmersville Tel. Line No. 38.....	Frederick Carlsen, Gaza
Gaza & Sutherland Tel. Co.....	T. C. Rogness, Forest City
Gem Tel. Line.....	Fred Basler, Lenox
Grant Center Mutual Tel. Co.....	T. J. Hardisty, Jr., Red Oak
Hardisty, T. J., Jr., Private Line.....	S. H. Lang, Marshalltown
Haverhill Northern Tel. Co.....	John Cannon, Brandon
Hawkeye Tel. Co.....	E. S. Caldwell, Cedar
Home Tel. Co. Rural Line No. 41.....	Wm. Campbell, Emerson
Indian Creek Tel. Line No. 77.....	John Scott, Maxwell
Iowa Center Tel. Co. No. 1.....	James R. Morris, Tracy
Island Tel. Co.....	H. H. Burge, Mt. Vernon
Ivanhoe Short Line 2100.....	Merrill Phillips, Bloomfield
L. X. L. Tel. Line.....	Arthur Koehn, Webster
Keswick, Ambrose & Armah Mutual Tel. Line.....	W. C. Gresser, Harper
Lafayette Mutual Tel. Co. No. 9.....	W. F. Turner, Florida
Liberty Line Tel. Co.....	Ray Middleton, Mt. Airy
Liberty Township Short Tel. Line.....	Ossie Hilton, Brandon
Lime Creek Tel. Line No. 26.....	M. R. Elliott, Brandon
Lime Creek No. 59 Tel. Co.....	Charles Doerres, Lone Tree
Lincoln Tel. Co.....	C. E. Mostier, Linden
Lincoln Township Mutual Tel. Co.....	Wilber L. Lacey, Marshalltown
Line No. 10.....	Dr. Harlan, Keswick
Lone Duck Tel. Line.....	H. K. Morehead, Maquokets
Long Grove Tel. Line.....	Glade Fulk, Clarinda
Lynn Point Tel. Co.....	Earl Ogle, Maloy
Maloy Short Line Tel. Co.....	Walter Minnich, Conrad
Maple Grove Tel. Line.....	Carl Barnard, Eldora
Maple Leaf Mutual Tel. Co.....	Charles McBurney, Beacon
McBurney, Charles Line or No. 118 Line.....	H. E. Jockheck, McCausland
McCausland Mutual Tel. Line.....	L. F. Helbie, Princeton
McCausland Mutual Tel. Line No. 4.....	Bert Bond, Orient
Middle River Mutual Tel. Line.....	L. C. Lupe, Atalissa
Muscatine & Cedar Counties Tel. Co.....	Jesse G. McDonough, Lacey
New Sharon Line No. 3.....	B. S. Roberts, Barnes City
North Tel. Co.....	Frank Miller, Essex
Norwick & Yorktown Tel. Co.....	J. H. Boston, Oskaloosa
No. 8 Tel. Co.....	E. C. Wood, Mt. Airy
No. 11 Tel. Co.....	Cecil Lowe, Letts
No. 28 Tel. Line.....	B. J. Dirks, Stout
No. 1100 Line or Eagle Tel. Line.....	R. H. Parks, Ames
No. 3000 Tel. Line.....	C. W. Kelley, Clarinda
Oak Grove Tel. Co.....	Alfred Brandt, Toledo
O. K. Tel. Line.....	Frank Helm, Merrill
Perry Valley Mutual Tel. Co.....	J. L. Reed, Griswold
Pleasant Township Mutual Tel. Co.....	L. L. Hayes, Coon Rapids
Prairie Hall Tel. Line.....	Hugh L. Mackie, Laurens
Red Star Tel. Ass'n.....	W. E. Lance, Mt. Airy
Rice Township Tel. Co.....	R. D. Hind, Independence
Riverview Tel. Co.....	Calvin Linceman, Getnewald
Rose Branch & Seven Mile Tel. Line.....	Fred Ratcliffe, Lynnville
Rural Line No. 2.....	James Balvin, Toledo
Rural Line No. 20 or Deer Creek Tel. Line.....	John O. Kones, Grundy Center
Shiloh Mutual Tel. Co.....	

Reporting Officer—P. O. Address

Name of Company	Reporting Officer—P. O. Address
Slam & Braddyville Tel. Line.....	Guy H. Stipe, Braddyville
Sioux Valley Tel. Co.....	Oscar L. Hansen, Moorehead
South Chester & Grinnell Tel. Line No. 20.....	Walter Hink, Grinnell
South English Mutual Tel. Line No. 11.....	Frank Miller, South English
South Lincoln Tel. Line.....	Paul E. Milnes, Chariton
South Valley Tel. Line.....	Edd Livingston, Gildden
Southwestern Tel. Line.....	Arthur Medearis, Lacombe
Spencer Tel. Line.....	Dan Clarke, Bevington
Star Line Tel. Co.....	Ernest Meberg, Norway
Star Rural Tel. Co. No. 1.....	Louie Newhart, Richland
Star Tel. Line No. 1.....	Roy D. Nordyke, Richland
Summit Tel. Line No. 70.....	Karl Fernald, Winthrop
Tel. Line No. 15.....	C. M. Hummer, Keswick
Thornburg & Keswick Mutual Tel. Co.....	Ed Stahl, Thornburg
Thornburg Independent Tel. Co.....	L. D. Batten, Pleasantville
Thorntown South Western No. 9.....	W. E. Price, Mt. Airy
Tingley Line Tel. Line.....	Albert Allen, Winthrop
Union Farmers Mutual Tel. Co.....	Oliver Hoffman, Tiffin
Union Grove Tel. Line.....	Glen Wise, Gladbrook
Union Tel. Co.....	Don Dyer, Pleasantville
Valley Tel. Line No. 2.....	J. L. Wonderlich, Ollie
Valley Short Line.....	W. C. Allison, New Market
Vienna Northwestern Mutual Tel. Line.....	J. H. Klein, Conrad
Walton Tel. Line.....	Forest Grant, Bloomfield
Webster & White Pigeon Tel. Co.....	V. H. White, South English
West Kellogg Tel. Line.....	Burton Paul, Kellogg
What Cheer & Thornburg Tel. Co.....	Elmer Axmear, Thornburg
Wheeler Tel. Line.....	Fred Wheeler, Peterson
White Oak Tel. Co. of Beech.....	D. A. Freeman, Swan
White Willow Tel. Line.....	L. B. Weaver, Deep River

RURAL COMPANIES DELINQUENT FOR TWO YEARS

Attica & Wolf Run Tel. Line.....	S. E. Rowland, Attica
"B" Tel. No Name Line.....	L. L. Buasman, Wellsburg
Cottage Hill Tel. Co.....	S. H. Ellison, Martelle
Crooks Tel. Line.....	Carl Walter, Quasqueton
Gospel Ridge Tel. Co.....	Glen Latta, Pulaski
Line No. 5.....	J. S. Stoaks, Grinnell
Maple Leaf Tel. Co.....	Charles Eberhardt, Osceola
Peavine Tel. Co.....	B. C. Kempf, Jamaica
Platteville & Blockton Tel. Line.....	Warner Cassidy, Cantril
Riverside Tel. Co. No. 8.....	A. J. Scroggie, Bedford
Stuart & Linden Tel. Co.....	H. Swenson, Inwood
West Union Tel. Line.....	Lloyd M. Godwin, Redfield
West Vienna Tel. Line.....	Elmer Shore, Chariton
	Fred Holman, Marshalltown

RURAL COMPANIES DELINQUENT FOR THREE YEARS

Name of Company	Reporting Officer—P. O. Address
Airlight Tel. Line No. 43.....	R. E. Ansley, Chariton
Barr Oak Tel. Co.....	J. W. Brookes, Forest City
Coon Rapids & Viola Tel. Co.....	Forrest Potter, Coon Rapids
Echo Tel. Line.....	Henry Angerer, Wilton Jet.
Eureka Co-Operative Tel. Co.....	M. H. Thiele, Adair
Farmers Creek Tel. Line.....	John F. Small, Fulton
Highland Short Line.....	H. C. Schrader, Creston
Iowa Falls & Owasa Tel. Co.....	W. T. Johnson, Iowa Falls
Line No. 17 Delta Exchange.....	Charles Blom, Delta
Martinsburg Merchants Tel. Co.....	H. A. Lunder, Martinsburg
Otter Creek & Jackson Township Tel. Line.....	Raymond T. Pim, Lucas
Payton Mutual Tel. Line No. 16.....	J. H. Cincio, Lamoni
Platteville & Bedford Tel. Line.....	E. C. Townsend, Bedford

RURAL COMPANIES DELINQUENT FOR FOUR YEARS

Name of Company	Reporting Officer—P. O. Address
Name of Company	Reporting Officer—P. O. Address
Adelphi Mutual Tel. Co.	J. A. Welshhaus, Adelphi
Bliss Star Tel. Co.	Robert Lyon, Toledo
Delta Rural Tel. No. 15	C. E. Black, Delta
East Vienna Tel. Line	H. L. Stover, Green Mountain
No. 1917 Rural Tel. Co.	P. L. Rogge, Davenport
Patrons Mutual Tel. Line	P. J. Barnhart, Searsboro
Rural Tel. Line No. 24	Charles C. Garrett, Delta
South Prairie Tel. Line	Ottis Leo, Milton
South Side Tel. Co. No. 3	E. J. Van Rees, Oskaloosa
Springdale & Streets Tel. Line	A. A. Huff, Maquoketa
Viola Center Tel. Co.	Herbert Bylund, Audubon

RURAL COMPANIES DELINQUENT FOR FIVE YEARS

Name of Company	Reporting Officer—P. O. Address
Black Tel. Co.	Wm. Wieskamp, Nichols
Hamburg & Sidney Mutual Tel. Line	Harry Welder, Hamburg
Line No. 56	Carroll E. Johnson, Searsboro
No. 104	C. V. McFall, Glvin
Patton Tel. Line	Thomas Patton, Ryan
Telephone Line No. 3156	Wilson Jones, Haysville
Wanamaker & Kellerton Tel. Co.	E. R. Greenman, Kellerton

State of Iowa

1929

Taxable Valuation of Property

Part I —Equalized Taxable Valuations of Real Estate,
Live Stock, and Other Property.

Part II —1929 Assessment of Public Utilities.

Part III—1928 Adjusted Taxable Values and Taxes
Levied Thereon.

STATE BOARD OF ASSESSMENT AND REVIEW

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THE STATE OF IOWA
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