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# IOWA CORPORATIONS

AND

# FOREIGN CORPORATIONS

TRANSACTING BUSINESS IN IOWA

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DECEMBER, 1922

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Compiled by  
**W. C. RAMSAY**  
Secretary of State

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Published by  
**THE STATE OF IOWA**  
Des Moines

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STATE OF IOWA  
1922

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# IOWA CORPORATIONS

AND

## FOREIGN CORPORATIONS

TRANSACTING BUSINESS IN IOWA

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Corporations That Have Filed Annual Report for 1922,  
As Provided in Section 1614-C, Supplement to the  
Code, 1913, and Admitted to Transact  
Business Since April 1st, 1922.

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DECEMBER, 1922

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Compiled by  
**W. C. RAMSAY**  
Secretary of State

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Published by  
**THE STATE OF IOWA**  
Des Moines

## List of Corporations Doing Business in Iowa

Published in accordance with the provisions of Section 1614-J, Supplement to Code, 1913.

One copy of this list is to be kept on file in the office of each County Recorder in the State of Iowa.

A. B. C. Bottling Company, Des Moines.  
A. B. C. Medicine Company, Dubuque.  
A-E-S Manufacturing Company, Oakville.  
A. & S. Sanitary Dairy, Council Bluffs.  
Aalls Paint & Glass Company, Sioux City.  
Abbott Realty Company, Marshalltown.  
Abbott and Son, Marshalltown.  
Abstract Guaranty Company, Council Bluffs.  
Abstract Title Guaranty Company, Council Bluffs.  
Abstract & Title Guaranty Company, Clinton.  
Accessories Manufacturing Company, Davenport.  
Accredited Schools Supply Company, Des Moines.  
Accumulative Investment Company, Sioux City.  
The Ackerman Company, Audubon.  
Ackley Canning Company, Ackley.  
Ackworth Telephone Company, Ackworth.  
Acme Building Material and Fuel Co., Des Moines.  
Acme Coal Mining Company, Des Moines.  
The Acme Disposal Works, Inc., Belle Plaine.  
Acme Investment Company, Des Moines.  
Acme Manufacturing Company, Council Bluffs.  
Aeres-Blackmar Company, Burlington.  
Adair Co-op. Creamery Company, The, Adair.  
Adair County Mutual Insurance Association, Greenfield.  
Adair Olson Printing Company, Sioux City.  
Adair Telephone Co., The, Adair.  
Adams Company, The, Dubuque.  
Adams County Abstract Company, Corning.  
Adams County Agricultural Fair Assn., Corning.  
Adams and Denmead Company, Marshalltown.  
Adams Investment Company, Okoboji.  
Adams Paper & Specialties Company, Waterloo.  
Adams Shoe Company, Geo. B., Sioux City.  
Adams Township Mutual Telephone Co., Earlham.  
Adams-White Company, Volga.  
Adce Company, The, Clinton.  
Additions Company, The, Davenport.  
Adel Abstract Loan and Land Company, Adel.  
Adel Clay Products Company, Adel.  
Adel Light and Power Company, Adel.  
Adel Mutual Telephone Company, Adel.  
Adel Opera House Company, The, Adel.  
Adelman's Haberdashery, Des Moines.  
Adelphi Telephone Company, The, Adelphi.  
Adelphic Temple Association, Des Moines.  
Adix Manufacturing Company, Boone.  
Adjustment Bureau of the Des Moines Credit Men's Association, Des Moines.  
Advance Rural Telephone Company, Holstein.  
Advertiser Printing Company, The, Alta.  
Advertising Novelty Mfg. Company, Newton.  
Advertising Publishing Co., The, Clinton.  
Advocate, Incorporated, The, Rockwell City.  
Aeriation Company, Incorporated, The, Ottumwa.  
Aetna Building Company, Des Moines.  
Aetna Investment Company, Cedar Rapids.  
Afordalock Company, Council Bluffs.  
Afton Mutual Telephone Company, Afton.  
Afton Opera House Association, Afton.  
Ainsworth Abstract Company, F. J., Council Bluffs.  
Akerson, Ringstrom Company, Keokuk.  
Akron Building Company, The, Akron.  
Akron Domestic Local Building and Loan Association, Akron.  
Akron Lumber Company, Akron.  
Akron Milling Company, Sioux City.  
Alamo Farm Light Plant Dubuque Co., Dubuque.  
Alamo Utilities Company, The, Waterloo.  
Albany Lighting Company, Clinton.  
Albert City Co-operative Live Stock Shipping Association, Albert City.  
Albert City Dairy and Produce Company, The, Albert City.  
Albert City Telephone Company, The, Albert City.  
Albertson & Company, Incorporated, Sioux City.  
Albia Coal Company, Albia.  
Albia Home Telephone Company, Albia.  
Albia Packing Company, Albia.  
Albion Co-operative Creamery Company, Parkersburg.  
Albion Farmers Telephone Company, The, Cresco.  
Alburnett Telephone Company, The, Alburnett.  
Alden, Buckeye & Country Telephone Company, The, Alden.  
Alden Coal Company, Clinton.  
Alden Creamery Company, Alden.  
Alden Farmers Elevator Company, Alden.  
Alden Mutual Telephone Co., Alden.  
Alderice Motor Company, Davenport.  
Alenite Lubricator Company of Iowa, Des Moines.  
Alexander Company, A. L., Waterloo.  
Alexander and Sandberg Company, Des Moines.  
Algona Automobile and Machinery Company, Algona.  
Algona Brick and Tile Works, The, Algona.  
Algona Building and Loan Association, Algona.  
Algona Co-operative Creamery Company, Algona.  
Algona Creditmen's Association, Algona.  
Algona Ice Cream and Candy Factory, Algona.  
Algona Rural Line Number 15, Algona.  
Algona Rural Telephone Company No. 10 of Algona, Algona.  
Allamakee County Scandinavian Mutual Protective Association, Waukon.  
Alleman Mercantile Company, The, Alleman.  
Allen Auto and Tractor School, Inc., Des Moines.  
Allen & Hazeltine Paint Company, Cedar Rapids.  
Allen Printing Company, Clinton.  
Allen Real Estate Company, L. P., Clinton.  
Allen Screen Door Opener Company, Council Bluffs.  
Allerton Grain and Coal Company, Allerton.  
Allfree, H. B., Incorporated, Newton.  
Alliance Mercantile Association, Cresco.  
Allinson Manufacturing Company, Inc., Des Moines.  
Allison Farmer's Co-operative Shipping Association, Allison.  
Allison Hotel Company, The, Cedar Rapids.  
Almont Community Club, Almont.  
Alpha Farmers Creamery Co., Alpha.  
Alpha Floral Company, Des Moines.  
Alpha Investment Company, Des Moines.  
Alpha Opera House Company, Alpha.  
Alpha Telephone Company, Alpha.  
Alpine Building Company, The, Iowa Falls.  
Alstadt & Langlas Baking Company, Waterloo.  
Alta Casa Investment Company, Des Moines.  
Alta Farmers Elevator and Supply Company, The, Alta.  
Alta Hospital Association, The, Alta.  
Alta Opera House Company, The, Alta.  
Alta Vista Auto Company, Alta Vista.  
Alta Vista Equity Association, Alta Vista.  
Alta Vista Farmers Telephone Co., Alta Vista.  
Alta Vista Mutual Co-operative Farmers Creamery Association, Alta Vista.  
Alton Building & Loan Association, Alton.  
Alton Hotel Company, Alton.  
Altoona Canning Company, Altoona.  
Altoona Co-operative Live Stock Shipping Association, Altoona.  
Alvord Co-operative Mercantile Company, Alvord.  
Alvord Opera House Company, The, Alvord.  
Alvord Telephone Company, Alvord.  
Amazamaid Garment Company, Waterloo.  
Amber Co-operative Creamery Company, Amber.  
Amber Co-operative Lumber Company, The, Amber.  
Amber Co-operative Shipping Association, Amber.  
Amend & Sons, "Conrad," Incorporated, Des Moines.  
American Abstract Company, Des Moines.  
American Advertising Company, Davenport.  
American Bankers Securities Company, Des Moines.  
American Batteries Company, Newton.  
American Bonding and Casualty Company, Sioux City.  
American Brick and Tile Company, Mason City.  
American Brokerage Company, Sioux City.  
American Cement Machine Company, The, Keokuk.  
American Chandelier Company, Des Moines.  
American Coal Company, Oskaloosa.  
American Construction Company, Clinton.  
American Cooperage Company, Anamosa.  
American Co-operative Pub. Company, Eagle Grove.  
American District Telegraph Co. of Iowa, Des Moines.  
American Drainage Company, Dubuque.  
American Dry Goods Company, Boone.  
American Engineering & Construction Co., Clinton.  
American Farm Buildings Company, Clinton.  
American Fire Re-Insurance Company, Davenport.  
American Gas Construction Company, Newton.  
American Horticulture Company, Des Moines.  
American Investment Company, Des Moines.  
American Investment & Land Company, Belmond.  
American Jack Registry Company, Cedar Rapids.  
American Land Company, Clinton.  
American Legion Building Corporation, The, Humboldt.  
American Lithographing and Printing Company of Des Moines, The, Des Moines.

American Live Stock Powder Co., The, Shenandoah.  
 American Loan and Investment Company, Cresco.  
 American Machine Products Company, Marshalltown.  
 American Manufacturing Company, Des Moines.  
 American Mining Tool Company, Ottumwa.  
 American Mortgage & Securities Company, Manchester.  
 American Mutual Fire and Tornado Insurance Association, Davenport.  
 American Mutual Insurance Association of Wheatland, Wheatland.  
 American Nobles, Waterloo.  
 American Pearl Button Company, Washington.  
 American-Peruvian Company, Muscatine.  
 American Pickle & Canning Company, Des Moines.  
 American Rivers Power Company, Davenport.  
 American Serum Company, Sioux City.  
 American Specialty Manufacturing Co., Des Moines.  
 American Telephone & Telegraph Company of Iowa, Davenport.  
 American Tile Engineering Company, Mason City.  
 American Transportation Company, Dubuque.  
 American Trust Company of Davenport, Davenport.  
 American Utilities Corporation, Clinton.  
 American Wire Fabrics Company, Clinton.  
 Ames Agricultural Seed Company, Ames.  
 Ames Building and Loan Association, Ames.  
 Ames Canning Company, Des Moines.  
 Ames Grain and Coal Company, The, Ames.  
 Ames Improvement Company, The, Ames.  
 Ames Poultry and Hatchery Company, Ames.  
 Ames Produce Company, Ames.  
 Ames Theater Company, Ames.  
 Ames Veterinary Supply Company, Ames.  
 A-Muse-U Theatre, Clinton.  
 Anakin Lock Works, Des Moines.  
 Anamosa Farmers' Creamery Company, Anamosa.  
 Anamosa Gas Company, Anamosa.  
 Anchor Concrete Machinery Company, Rock Rapids.  
 Andersen Furniture Company, Clinton.  
 Andersen-Winter Company, Clinton.  
 Anderson Bros. Canning Company, The, Oskaloosa.  
 Anderson Coal Company, Oskaloosa.  
 Anderson-Deering Company, Boone.  
 Anderson, Eric, Company, Burlington.  
 Anderson & Empie Construction Company, Marshalltown.  
 Anderson Furniture Company, Boone.  
 Anderson Furniture Company, Des Moines.  
 Anderson Furniture Company, The, Sioux City.  
 Anderson Improvement Company, The, Anderson.  
 Anderson Land Company, The, Cedar Rapids.  
 Anderson Manufacturing Company, Des Moines.  
 Andrew Co-operative Creamery Company, Andrew.  
 Ankeny Linseed Manufacturing Co., Des Moines.  
 Ankeny Company, Clinton.  
 Annis & Reibling Company, Council Bluffs.  
 Anson Clothing Company, Muscatine.  
 Anthes Hotel Company, Ft. Madison.  
 Anundsen Publishing Company, The, Decorah.  
 Appanoose Abstract & Title Company, Centerville.  
 Appanoose Coal & Fuel Company, Mystic.  
 Appanoose County Farmers Exchange, Centerville.  
 Appanoose County Farmers' Mutual Insurance Association, The, Centerville.  
 Appanoose County Telephone Co., The, Centerville.  
 Appanoose Mutual Telephone Co., The, Centerville.  
 Appleton Manufacturing and Supply Company, The, Burlington.  
 Arant Shoe Company, Des Moines.  
 Arcade Company, Des Moines.  
 Archer Co-operative Grain Company of Archer, Archer.  
 Archie Silver Box & Pur Company, Des Moines.  
 Arctic Springs Creamery Association, Quandahl.  
 Ardor Co-operative Company, Ardor.  
 Aredale Equity Co-operative Shippers' Association, Aredale.  
 Arent Laboratories, Arthur, Inc., Des Moines.  
 Argyle Lumber Company, The, Argyle.  
 Arkwa Land Timber and Development Company, Des Moines.  
 Arlington Co-operative Commission Co., Arlington.  
 Armand Company, The, Des Moines.  
 Armand Sociedad Anonima, Des Moines.  
 Armory Building Company, Mason City.  
 Armstrong Cement Works, Armstrong.  
 Armstrong Clothing Company, Cedar Rapids.  
 Armstrong Coal Company, Cincinnati.  
 Armstrong Co-operative Live Stock Shippers' Association, Armstrong.  
 Armstrong Mercantile Company, Zeoring.  
 Arno Pharmacy, Dubuque.  
 Arnold Jewelry & Music Company, Ottumwa.  
 Artesian Ice Company, Fort Madison.  
 Arthur Co-op. Elevator Company, Arthur.  
 Arthur Hall Company, The, Arthur.  
 Arthur Lumber and Coal Company, Arthur.  
 Artificial Ice Company, Sioux City.  
 Artificial Ice & Cold Storage Company, Newton.  
 Artificial Ice & Fuel Company, Waterloo.  
 Artistic Cleaning & Dyeing Company, Des Moines.  
 Artistic Electric Fixture Company, Des Moines.  
 Artz Drug Company, Red Oak.  
 Artz-Wiegand Company, The, Rudd.  
 Ashbourn Gold Fish and Supply Company, Burlington.  
 Asp-A-Lac Company, The, Des Moines.  
 Asper-Martin Company, Sioux City.  
 Associated Business Counsellors, The, Des Moines.  
 Associated Publishers of Iowa, Waterloo.  
 Associates' Company, The, Davenport.  
 Atalissa Co-operative Live Stock Shippers' Association, Atalissa.  
 Atalissa Lumber Company, Atalissa.  
 Athens Building Association of Iowa City, Iowa, The, Iowa City.  
 Atkins Grain Company, Atkins.  
 Atkins, J. C., Land Company, Des Moines.  
 Atkins Savings and Loan Association, Atkins.  
 Atkins, Telephone Company, Atkins.  
 Atlantic Automobile Company, Council Bluffs.  
 Atlantic Building Supply Company, Atlantic.  
 Atlantic Canning Company, Atlantic.  
 Atlantic Co-op. Delivery Company, Atlantic.  
 Atlantic Gas Company, Atlantic.  
 Atlantic Hospital Corporation, Atlantic.  
 Atlantic Ideal Oil Burner Company, The, Atlantic.  
 Atlantic Northern Railway Company, Kimballton.  
 Atlas Motor Truck Company, Creston.  
 Atlas Washer Company, Perry.  
 Atlee, Incorporated, S. & J. C., Fort Madison.  
 Aton Music Company, Sioux City.  
 Attica and Columbia Mutual Telephone Company, The, Knoxville.  
 Atwood Stock Farm Company, Northwood.  
 Auburn Brick and Tile Company, Auburn.  
 Audit Company, Des Moines.  
 Auditorium Company, Calamus.  
 Auditorium Company, Council Bluffs.  
 Auditorium Company, Sioux City.  
 Auditorium and Sales Pavilion Company, Shenandoah.  
 Audubon Cemetery Association, Audubon.  
 Audubon Co-operative Exchange, Audubon.  
 Audubon County Farmer's Mutual Telephone Company, Audubon.  
 Audubon Creamery Company, The, Audubon.  
 Audubon Township Creamery Association, Exira.  
 Aurora Agricultural Society, The, Aurora.  
 Aurora Farmers Union, Aurora.  
 Authier Company, Fort Dodge.  
 Authier Style Shop, Sioux City.  
 Auto Electric Service Company, Fort Dodge.  
 Auto Finance Corporation, Ottumwa.  
 Auto Lock and Strainer Company, Davenport.  
 Auto Motive Service, Des Moines.  
 Auto Oil Company, Eldora.  
 Auto Protector Company, Burlington.  
 Auto Specialists, Inc., Sioux City.  
 Auto Supply Company, The, Iowa City.  
 Auto Supply & Engine Company, Fort Madison.  
 Auto Transportation Company, Fort Dodge.  
 Auto Wrecking Company, Waterloo.  
 Automatic Adding Machine Sales Co., Des Moines.  
 Automatic Electric Washer Company, Inc., Newton.  
 Automatic Grain Shocker Company, Des Moines.  
 Automatic Gravel Products Company, Muscatine.  
 Automatic Pearl Button Company, Muscatine.  
 Automatic Pearl Button Export Company, Inc., Muscatine.  
 Automatic Stock Sprayer Company, Burlington.  
 Automobile Dealers Mutual Insurance Association of Iowa, Des Moines.  
 Automobile Finance Company, Council Bluffs.  
 Automobile Trade Mutual Insurance Association, The, Des Moines.  
 Automobile Underwriters', Des Moines.  
 Automotive Insurance Company, Mason City.  
 Automotive Radiator Machine Company, Fort Dodge.  
 Averill-Wallace-Welch Company, Cedar Rapids.  
 Avery Supply Company, Albia.  
 Averydale Telephone Company, Portland.  
 Avoca Co-operative Live Stock Shippers' Association, Avoca.  
 Avon Lakes Corporation, Des Moines.  
 Ayres & Sons, T. R. J., Keokuk.  
 Ayrshire Farmers Elevator Co., The, Ayrshire.  
 Ayrshire Farmers Mutual Telephone Company, The, Ayrshire.  
 B-J Concrete Products Co., Red Oak.  
 B & K Coal Company, Fort Madison.  
 B. & K. Company, The, Des Moines.  
 Baco Electric Company, Bode.  
 Badger Manufacturing Company, Council Bluffs.  
 Badger Telephone Company, Badger.



Bagley Co-operative Live Stock Shippers' Association, Bagley.  
 Bagley Mutual Telephone Company, The, Bagley.  
 Bagley Water Works Company, The, Bagley.  
 Bailey Boot Shop, Inc., Cedar Rapids.  
 Bailey Dental Company, Council Bluffs.  
 Bailey-Rood Box Company, The, Clinton.  
 Bailey & Son, A. K., Incorporated, Decorah.  
 Bain Brothers Manufacturing Company, Cedar Rapids.  
 Baird & Company, A., Lohrville.  
 Baird-Taylor-Crawford-Lewis Company, Des Moines.  
 Baker Company, H. A., Sioux City.  
 Baker-Dodge Amusement Company, Keokuk.  
 Baker-Dodge Theatres, Keokuk.  
 Baker-Johnson Company, Ridgeway.  
 Baker Machinery Company, Des Moines.  
 Baker Manufacturing Company, Fort Dodge.  
 Baker Telephone Company, Miles.  
 Baldwin-Rosenblatt Company, Oskaloosa.  
 Baldwin and Company, Incorporated, Waterville.  
 Baldwin Manufacturing Company, Panora.  
 Ball-Electric Company, Cedar Rapids.  
 Ball-Brothers Company, The, Denison.  
 Ballou Brick Company, Sioux City.  
 Ballou Farmers Co-operative Creamery Company, Balltown.  
 Bancroft Co-operative Creamery Company, Bancroft.  
 Bancroft Farmers Elevator Company, Bancroft.  
 Bancroft Sales Pavilion Company, The, Bancroft.  
 Bangor Telephone Company, Bangor.  
 Bank & Insurance Building Company, Dubuque.  
 Bankers Block Company, Burlington.  
 Bank Bond and Mortgage Guaranty Company, Fort Dodge.  
 Bankers Building Corporation, Des Moines.  
 Bankers Exchange, The, Des Moines.  
 Bankers' Farm Investment Company, Cedar Rapids.  
 Bankers Investment Company, Burlington.  
 Bankers & Merchants Calendar Corporation, Des Moines.  
 Bankers Mortgage Company, Des Moines.  
 Bankers Printing Company, Des Moines.  
 Bankers Trust Company, Des Moines.  
 Barish Bros. Motor Company, Sioux City.  
 Barnard Company, H. F., Muscatine.  
 Barnes Cafeteria Company, Des Moines.  
 Barnett Company, L. J., Des Moines.  
 Barnett & Company, Incorporated, Joseph, Riverside.  
 Barnum Elevator Company, The, Barnum.  
 Barnum Telephone Company, The, Barnum.  
 Barr Dairy Company, Davenport.  
 Barr Manufacturing Company, Knoxville.  
 Barrett & Sons Company, R. J., Sioux City.  
 Barry Automatic Marking Company, Davenport.  
 Barry Company, Muscatine.  
 Bartles-Shepherd Oil Company, Waterloo.  
 Barton Motor Company, Burlington.  
 Barton Securities Company, Burlington.  
 Bashaw Service & Supply Company, Davenport.  
 Bassford-Peterson Clothing Company, Boone.  
 Bastian Printing Company, W. H., Sioux City.  
 Batavia Brick and Tile Company, Batavia.  
 Bathier Company, The, J. R., Clinton.  
 Batterson Stores, The, Muscatine.  
 Batterson-Wessels Company, Muscatine.  
 Battery Parts Company, The, Des Moines.  
 Battle Creek Drug Company, Battle Creek.  
 Battle Creek Opera House Company, Battle Creek.  
 Baumman-Roche Clothing Company, Manson.  
 Baur-Mullarky Company, Keokuk.  
 Baur-Mullarky Realty Company, Keokuk.  
 Bawden Bros., Inc., Davenport.  
 Baxter Co-operative Live Stock Shippers' Association, Baxter.  
 Baxter Piano Company, Davenport.  
 Baxter Telephone Company, Baxter.  
 Baxter Co-operative Live Stock Shippers' Association, Bayfield.  
 Bay La Lanche Orchards Company, Waterloo.  
 Beach & Stortz Lumber Company, Muscatine.  
 Beacon Coal & Mining Company, Oskaloosa.  
 Beaman Co-operative Live Stock Shippers' Association, Beaman.  
 Beaman Elevator Company, The, Beaman.  
 Beamer & Wissler, Inc., Des Moines.  
 Bear Company, Decorah.  
 Bear Creek Valley Telephone Company, The, Eldora.  
 Bear Grove and Baker Telephone Company, Guthrie Center.  
 Beatrice Creamery Company, Des Moines.  
 Beaumont Saw Mill Company, Inc., Des Moines.  
 Beaver Coal & Land Company, Des Moines.  
 Beaver Co-operative Company, The, Beaver.  
 Beaver Telephone Company, Rake.  
 Beaver Valley Milling Company, Inc., Des Moines.  
 Beck Abstract Company, Mason City.  
 Beck Brothers Company, Mason City.  
 Beck Coal and Mining Company, Des Moines.  
 Beck Company, Will H., Sioux City.  
 Beck-Hawkeye Motor Truck Works, Cedar Rapids.  
 Beck-Walker Company, Mason City.  
 Becker Company, F. A., Early.  
 Becker Drug Company, Sioux City.  
 Becker Hazleton Company, Dubuque.  
 Becker Investment Company, The, Gustav, Davenport.  
 Bedford Telephone Company, The, Bedford.  
 Bekins Van and Storage Company, Sioux City.  
 Bell-Jones Company, Davenport.  
 Bell Track Sales Corporation, Ottumwa.  
 Belle Plaine Canning Company, Belle Plaine.  
 Belle Plaine Co-operative Shippers' Association, Belle Plaine.  
 Belle Plaine Improvement Association, Belle Plaine.  
 Belle Plaine, Iowa, Gas Company, Belle Plaine.  
 Bellevue Clay Products Company, Bellevue.  
 Bellevue Commercial Club, Bellevue.  
 Bellevue Co-operative Creamery Company, Bellevue.  
 Bellevue Telephone Company, Bellevue.  
 Bellew Coal Company, Des Moines.  
 Belmond Business Men's Credit Association, Inc., Belmond.  
 Belmond Co-operative Shippers' Association, Belmond.  
 Belmond Home Building Company, Belmond.  
 Belmond Lumber Company of Belmond, Wright County, Iowa, Belmond.  
 Belmond Printing & Publishing Company, Belmond.  
 Belmond Telephone Company, Belmond.  
 Belsky Motor Company, Dubuque.  
 Benedict Flour and Grains Company of Marshalltown, Iowa, The, Marshalltown.  
 Benjamin Company, The, Council Bluffs.  
 Benner Tea Company, The, Burlington.  
 Bennett Brothers Coal Company, Des Moines.  
 Bennett Co-operative Live Stock Shippers' Association, Bennett.  
 Bennett Investment Company, Bennett.  
 Bennetts Mutual Telephone Company, Aredale.  
 Beno Company, The, John, Council Bluffs.  
 Benson Construction Company, John A., Des Moines.  
 Benson Dairy Company, The, Benson.  
 Bentley Improvement Company, Bentley.  
 Berfield Company, The, Iowa Falls.  
 Berg-Arduser Company, Dubuque.  
 Berg-Lumber Company, Waverly.  
 Bernard Company, Philip, Sioux City.  
 Bernard Shipping Association, Bernard.  
 Berne Elevator Company, Berne.  
 Berne Lumber Company, The, Berne.  
 Bernhard & Turner Automobile Company, Des Moines.  
 Berry Company, W. F., Moulton.  
 Berry Seed Company, A. A., Clarinda.  
 Bertschy Engineering Company, Cedar Rapids.  
 Best Oil & Refining Company, Cedar Rapids.  
 Beta Theta Pi Building Association, Mt. Pleasant.  
 Bethesda Central Telephone Company, Bethesda.  
 Bettendorf Company, The, Bettendorf.  
 Bettendorf Axle Company, Davenport.  
 Bettendorf Construction Company, Bettendorf.  
 Bettendorf Improvement Company, Bettendorf.  
 Bettendorf Lumber and Supply Company, Bettendorf.  
 Better Business Bureau of Iowa, Des Moines.  
 Betz Building Company, The, Sioux City.  
 Beulah Light and Power Company, Danville.  
 Beuttler & Arnold, Architects, Sioux City.  
 Bever and company, Cedar Rapids.  
 Bevington Staff Company, Des Moines.  
 Beynon Company, Des Moines.  
 Bickel Baking Company, McGregor.  
 Bickel Meat & Grocery Company, McGregor.  
 Bickley Realty Company, The, Waterloo.  
 Bidwell Coal Company, Bidwell.  
 Big Ben Telephone Company, Germantown.  
 Big Creek Logging Company, Davenport.  
 Big Four Oil and Grease Company, The, Sheldon.  
 Big Four Realty Company, Cedar Rapids.  
 Big Grove No. Seven Telephone Co., Van Horn.  
 Big Grove Township Telephone Company, Garrison.  
 Big Grove and Union Mutual Telephone Company, Keston.  
 Big Rock Telephone Company, The, Waterloo.  
 Big Sioux Gravel Company, Akron.  
 Bigler Company, The, Corning.  
 Biklen Company, C. H., Burlington.  
 Biklen-Winzer Grocer Company, Burlington.  
 Binder & Company, H. W., Council Bluffs.  
 Birch Lumber Company, Chris, Sioux City.  
 Birmingham Farmers Union, Birmingham.  
 Bishop Cafeteria Company, Cedar Rapids.  
 Bissell, Incorporated, Frank, Dexter.  
 Bitter & Company, Henry, A., Dubuque.  
 Black Diamond Coal Company, Boone.  
 Black Diamond Coal Company, Sioux City.  
 Black Dry Goods Company, The, James, Waterloo.

Black Hawk Brick Company, Waterloo.  
 Black Hawk Building Company, Waterloo.  
 Black Hawk Coal & Dock Company, Davenport.  
 Black Hawk Coal Mining Company, Albia.  
 Black Hawk Coffee & Spice Company, Waterloo.  
 Black Hawk County Abstract Company, Waterloo.  
 Black Hawk Foundry and Machine Co., Davenport.  
 Black Hawk and Grant Twp. Telephone Company, Reinbeck.  
 Black Hawk Hotel Company, Davenport.  
 Black Hawk Improvement Company, Waterloo.  
 Black Hawk Loan Company, Waterloo.  
 Black Hawk Manufacturing Company, Waterloo.  
 Black Hawk Mattress Company, Davenport.  
 Black Hawk Oil Company, Cedar Falls.  
 Black Hawk Oil Company, Davenport.  
 Black Hawk Oil Corporation, Burlington.  
 Black Hawk Realty Company, Davenport.  
 Black Hawk Tire and Rubber Company, Des Moines.  
 Black Hawk Tire and Rubber Co., Inc., Waterloo.  
 Blackwell Company, The, Durant.  
 Blaine Center Mutual Fire & Lightning Insurance Association, Ida Grove.  
 Blaine Farmers Mutual Telephone Company, Dows.  
 Blair Beverage Company, Burlington.  
 Blair and Brennan, Creston.  
 Blair Shoe Company, The, Vinton.  
 Blairstown Co-operative Live Stock Shippers Association, Blairstown.  
 Blairtown Grain Company, Blairstown.  
 Blairtown Opera House Company, The, Blairstown.  
 Blakeslee Drug Company, Oskaloosa.  
 Blank Enterprises of Iowa, A. H., Des Moines.  
 Blaul's Sons Company, John, Burlington.  
 Blaul's Sons Company, The, John, Cedar Rapids.  
 Blekre Tire & Rubber Company, Sioux City.  
 Blencoe Electric Light and Power Company, The, Blencoe.  
 Blencoe Farmers Elevator Company, Blencoe.  
 Blencoe Telephone Company, The, Blencoe.  
 Block Company, W. G., Muscatine.  
 Block Service Company, The, Muscatine.  
 Blom Collier Company, The, Keokuk.  
 Bloom Manufacturing Company, The, Nashua.  
 Bloomfield Coal & Mining Company, Des Moines.  
 Blue Bird Corporation, The, Waterloo.  
 Blue Grass Co-operative Live Stock Shipping Association, Blue Grass.  
 Blue Grass Threshing Company, Blue Grass.  
 Blue Line Storage Company, Des Moines.  
 Blue Line Transfer Company, Des Moines.  
 Blue Oak Handle Company, Fairfield.  
 Blue Ridge Electric Company, Van Meter.  
 Blue Steel Tool Company, Des Moines.  
 Bluff City Lumber & Coal Company, Council Bluffs.  
 Bluff Road Telephone Company, Muscatine.  
 Boardman and Wagner Telephone Company, The, Elkader.  
 Bode Creamery and Produce Company, Bode.  
 Bode-Larson Shoe Company, Keokuk.  
 Bode Shipping Association, Bode.  
 Boesch Company, John, Burlington.  
 Bogard Clothing Company, Muscatine.  
 Bohemian Farmers Mutual Insurance Association, Oxford Junction.  
 Bohemian Mutual Insurance Association, The, Cedar Rapids.  
 Bohemian Mutual Insurance Association, The, Vining.  
 Bohemian Mutual Protective Insurance Association, Spillville.  
 Bohemian Savings and Loan Association, The, Cedar Rapids.  
 Boies Company, M. V., Davenport.  
 Boileau & Thomas Furniture Company, The, Red Oak.  
 Bolt Shoe Company, The, Red Oak.  
 Bolton Book Company, Cedar Rapids.  
 Bonair Telephone Company, Twp. Cressco.  
 Bond & Mortgage Company of Iowa, The, Des Moines.  
 Bonhurst Realty Company, Inc., Des Moines.  
 Bonicamp Manufacturing Company, Fort Madison.  
 Bonney Oil Company, Des Moines.  
 Bon Ton, The, Davenport.  
 Boone Armory Company, Boone.  
 Boone Blank Book Company, Boone.  
 Boone Building Company, Boone.  
 Boone Clay Works Company, Boone.  
 Boone Coal Company, Boone.  
 Boone Co-operative Society, Boone.  
 Boone County Abstract & Loan Company, Boone.  
 Boone County Telephone Company, Boone.  
 Boone Investment Company, Boone.  
 Boone National Building Company, Boone.  
 Boone-Story Light & Power Company, Slater.  
 Booneville Mercantile Company, Booneville.  
 Boosters Athletic Association, Sioux City.  
 Booth Brokerage Company, Marshalltown.

Booth-Joseph Company, The, Waterloo.  
 Booth Street Mining Company, Dubuque.  
 Bort Manufacturing Company, Hopkinton.  
 Bosch Company, Charles G., Burlington.  
 Boston Market Company, Des Moines.  
 Boston Store, Cedar Rapids.  
 Bosworth Drug Company, Ames.  
 Bouton Co-operative Live Stock Shippers' Association, Bouton.  
 Bouton Grain Company, Bouton.  
 Bouton Implement Company, Bouton.  
 Bouton Opera House Company, Bouton.  
 Bouton Opera House, Electric Light & Power Company, Bouton.  
 Bovey Furnace Works, Waterloo.  
 Bowen Company, S. R., Mason City.  
 Bower, Sanders Company, Keota.  
 Bowers Blair Motor Company, Council Bluffs.  
 Bowman Boyer Company, Keokuk.  
 Bowman Kranz Lumber Company, Council Bluffs.  
 Bowser Implement Company, Muscatine.  
 Boyden Transmission Company, Boyden.  
 Boyer Hall Association, The, Boyer, Iowa, Boyer.  
 Boyer Mercantile Company, Boyer.  
 Boyer Valley Sand and Gravel Company, The, Woodbine.  
 Boyer Valley Telephone Company, Woodbine.  
 Boyle & Empkie, Incorporated, Pacific Junction.  
 Boyt Company, Incorporated, Walter, Des Moines.  
 Bradyville Central Telephone Company, Bradyville.  
 Bradley, Kinseith & Company, "Incorporated," Humboldt.  
 Bradley, Merriam & Smith, Incorporated, Council Bluffs.  
 Bradshaw and Company, Fort Dodge.  
 Brady Transfer and Storage Company, Fort Dodge.  
 Bradstad Construction Company, Sioux City.  
 Bradverd Company, A. T., Fort Dodge.  
 Brammer Manufacturing Company, H. F., Davenport.  
 Bramson Studio, The, Des Moines.  
 Brandon Co-operative Exchange, Inc., Brandon.  
 Brauer Acetylene Lighting Co., The, Marshalltown.  
 Brayton Lumber Company, Brayton.  
 Brede Company, Dubuque.  
 Breeders Journal Company, Spencer.  
 Bremer and Black Hawk Mutual Telephone Association, Janesville.  
 Bremer Company, O. A., Burlington.  
 Bremer County Farmers Mutual Fire Insurance Association, Tripoli.  
 Breneman Manufacturing Company, Marion.  
 Bretschner Shoe Company, R., Davenport.  
 Brewer-Deacon Investment Co., The, Cedar Rapids.  
 Brewer Title & Trust Company, Independence.  
 Briar Mills, Keokuk.  
 Brighton Canning Company, Brighton.  
 Brighton Mill & Elevator Company, Brighton.  
 Brighton Mutual Telephone Company of Brighton, Iowa, The, Brighton.  
 Brilliant Cut Glass Company, Des Moines.  
 Brink Brothers, Theodore, West Point.  
 Brinsmaid & Company, Inc., Des Moines.  
 Bristol Mutual Telephone Company, Farlin.  
 Bristol Realty Company, Des Moines.  
 Britt Creamery Association, Britt.  
 Britt and Crystal Farmers Telephone Company No. 1, Crystal Lake.  
 Britt Light and Power Company, The, Britt.  
 Britt Lumber Company, Britt.  
 Britton Co-operative Packing Company, Marshalltown.  
 Broadway Building Company, Council Bluffs.  
 Brockmann Realty Company, Davenport.  
 Broder Bros. & Tagge, Inc., Hartley.  
 Brody Company, D. I., Des Moines.  
 Brody and Sons Company, F., Des Moines.  
 Bronson Lumber & Coal Company, The, Bronson.  
 Bronson Telephone Company, Bronson.  
 Brooke Telephone Line, Peterson.  
 Brooklyn Agricultural Society, The, Brooklyn.  
 Brooklyn Creamery Company, Brooklyn.  
 Brooklyn Mutual Telephone Company, Brooklyn.  
 Brooklyn Opera House Company, The, Brooklyn.  
 Brooks-Hanson Candy Company, Council Bluffs.  
 Brooks Laundry Company, Fort Dodge.  
 Brooks Local Farmer's Union, Brooks.  
 Brooks Lumber Company, Waverly.  
 Brower Abstract Company, Geo. L., Rockwell City.  
 Brown Apartments Company, The, Des Moines.  
 Brown Auto & Supply Company, Des Moines.  
 Brown & Batschelet Abstract Co., Guthrie Center.  
 Brown-Camp Hardware Company, Des Moines.  
 Brown Coal Company, Sioux City.  
 Brown Garage Company, The, Des Moines.  
 Brown Grain Company, Clark, Des Moines.  
 Brown Land & Loan Company, The, Emmetsburg.  
 Brown Lumber Company, Woodbine.

Brown Manufacturing Company, C. P., Des Moines.  
 Brown Mercantile Company, Rinnells.  
 Brown-Moriarty Motor Company, Des Moines.  
 Brown Paper Company, The, Fort Madison.  
 Brown Township Mutual Insurance Assn., Springville.  
 Brown & Walcott Company, The, Sioux City.  
 Bruce-Edgerton Lumber Company, Primghar.  
 Bruns Seed Company, Washington.  
 Brunsville Lumber Company, Brunsville.  
 Brunswick Music Company, Waterloo.  
 Brunswick Music Shop, The, Dubuque.  
 Bryant Company, E. C., Fort Dodge.  
 Bryant Paving Company, Waterloo.  
 Bryant Shipping and Feed Company, Bryant.  
 Bryant and Sons Company, W. A., Cedar Falls.  
 Bryantsburg Equity Coop. Assn., Bryantsburg.  
 Buchwald Lumber Company, C. A., Marshalltown.  
 Buck Company, Tyne M., Des Moines.  
 Buck Creek Mutual Telephone Company, Coin.  
 Buck-Reimer Company, Keokuk.  
 Buckeye Co-operative Company, Buckeye.  
 Buckeye Co-operative Live Stock Shippers' Association, Buckeye.  
 Buckeye Mercantile Company, Buckeye.  
 Buckeye Mutual Telephone Company, Inc., Buckeye.  
 Buckingham Grain Company, Buckingham.  
 Buena Vista Abstract and Mortgage Company, Storm Lake.  
 Buena Vista County Agricultural Society, Alta.  
 Buettell Brothers Company, Dubuque.  
 Buffalo Brick Company, Cedar Rapids.  
 Buffalo Center Co-operative Creamery Company, Buffalo Center.  
 Buffalo Center Telephone and Exchange Company, Buffalo Center.  
 Buffalo Township Telephone Co., Buffalo Center.  
 Builders Lime & Cement Company, Davenport.  
 Builders Material Company, The, Cedar Rapids.  
 Builders Sand and Gravel Company, Davenport.  
 Building Association of Lodge No. 84, B. P. O. E., Burlington.  
 Building Company, The, Manchester.  
 Bulger Valley Electric Company, Desoto.  
 Bullard Optical Company, Des Moines.  
 Bundy Development Company, Webster City.  
 Bungalow Realty Company, Des Moines.  
 Burch Brothers Company, Waterloo.  
 Burchinal-Clear Lake Telephone Co., Clear Lake.  
 Burd Auto and Supply Company, Waterloo.  
 Burd Shoe Company, J. M., Mt. Pleasant.  
 Burke Grain Company, Sioux City.  
 Burkhalter & Company, L. D., Cedar Rapids.  
 Burlington Basket Company, Burlington.  
 Burlington Box Company, Burlington.  
 Burlington Building and Loan Association, Burlington.  
 Burlington Casket Company, Burlington.  
 Burlington, Cedar Rapids and Northern Rwy. Company of Iowa, Cedar Rapids.  
 Burlington Cedar Box Company, Burlington.  
 Burlington Construction Company, Burlington.  
 Burlington Development Company, Burlington.  
 Burlington Electrical Supply Company, Burlington.  
 Burlington Farm Machinery Company, Burlington.  
 Burlington Farmers Mercantile Company, Burlington.  
 Burlington Fruit Company, Burlington.  
 Burlington Fuel Company, The, Burlington.  
 Burlington Gas Light Company, Burlington.  
 Burlington Gazette Company, The, Burlington.  
 Burlington Glass Company, Burlington.  
 Burlington Granite & Marble Company, Burlington.  
 Burlington Hawkeye Company, The, Burlington.  
 Burlington Hinge Company, Burlington.  
 Burlington Hotel Company, Burlington.  
 Burlington Ice and Fuel Company, Burlington.  
 Burlington Insurance & Realty Co., Burlington.  
 Burlington Iron Store Company, Burlington.  
 Burlington Land and Timber Company, Burlington.  
 Burlington Launch Club, The, Burlington.  
 Burlington Lumber Company, Burlington.  
 Burlington Paper Company, Burlington.  
 Burlington Power Company, Burlington.  
 Burlington Produce Company, Burlington.  
 Burlington Railway and Light Company, Burlington.  
 Burlington Sand and Gravel Co., The, Burlington.  
 Burlington Sanitary Milk Company, The, Burlington.  
 Burlington Security Company, Burlington.  
 Burlington Separator Company, Burlington.  
 Burlington Towing Company, Burlington.  
 Burlington Toy Company, Burlington.  
 Burlington Tri-State Fair Assn., Burlington.  
 Burlington Vinegar and Pickle Works, Burlington.  
 Burlington Willow Ware Shops, Burlington.  
 Burmeister, Inc., G. F. and L. G., Davenport.  
 Burnett-Waller Company, Incorporated, Burlington.  
 Burnham Manufacturing Company, Charles City.

Burns Brothers' Company, Des Moines.  
 Burnside Company, The, William, Oskaloosa.  
 Burnside Electric Light & Power Company, Burnside.  
 Burr Oak Farmers Co-operative Creamery Company, Burr Oak.  
 Burr Oak Telephone Company, The, Wilton Junction.  
 Burr Oak Threshing Company, East Pleasant Plain.  
 Burrus Granite Company, Burlington.  
 Burt Co-op. Creamery Company, Burt.  
 Burt Farmers Exchange, Burt.  
 Burt Telephone Company, The, Burt.  
 Burt-Zaiser Company, Burlington.  
 Burt-Zaiser-Weinrich Realty Company, Burlington.  
 Busby Theatrical Company, The, Marshalltown.  
 Business and Farmers Company, Story City.  
 Bussey Mutual Telephone Company, Bussey.  
 Butler & Bremer Mutual Telephone Co., Plainfield.  
 Butler County Abstract Company, Allison.  
 Butler County Farmers Mutual Fire and Lightning Insurance Association, The, Allison.  
 Butler County Telephone Company, Kesley.  
 Butler Electric Company, Perry.  
 Butler Farmers Association, Butler.  
 Butler and Rhodes Coal Company, The, Fort Dodge.  
 Butler Makers Publishing Company, Waterloo.  
 Byrne Bros. Company, Dubuque.  
 Byrne-Saul Mining Company, Dubuque.  
 C. O. D. Laundry Company, The, Dubuque.  
 C. O. D. Steam Cleaning & Dyeing Co., Davenport.  
 Cacocum Sugar Company, Davenport.  
 Cadwell Transfer and Storage Company, Mason City.  
 Caldwell Yellow Cab Company, Mason City.  
 Caldwell Electric & Manufacturing Co., Des Moines.  
 Caddis Van & Storage Company, Cedar Rapids.  
 Caldwell Coal Company, Exline.  
 Caldwell Mutual Telephone Company, Exline.  
 Calhoun County Abstract Company, Rockwell City.  
 Calhoun County Fair Association, Manson.  
 Calhoun Creamery Company, Church.  
 California Grain and Lumber Company, California Jct.  
 Call Bond Office Mortgage Company, Sioux City.  
 Call Opera House Company, Algona.  
 Callender Grain Company, Callender.  
 Callender Grain Company, The, Callender.  
 Callender Mutual Telephone Company, Callender.  
 Calmar Co-operative Company, The, Calmar.  
 Calmar Creamery Company, Calmar.  
 Calmar Electric Company, Calmar.  
 Calmar Hotel Company, The, Calmar.  
 Calmar Lumber Company, Calmar.  
 Calmar Manufacturing Company, The, Calmar.  
 Calnan Construction Co. of Clinton, Iowa, Clinton.  
 Caloma Short Line Telephone Company, Caloma.  
 Calumet Telephone Company, The, Calumet.  
 Calumet Willow Creek Rural Telephone Co., Calumet.  
 Cambridge Opera House Company, Cambridge.  
 Cameron, Joyce & Company, Keokuk.  
 Cameron-Joyce-Smith-Elder Company, Keokuk.  
 Cameron Wall Paper Company, The, Davenport.  
 Campbell Company, C. B., Creston.  
 Campbell Baking Company, The, Sioux City.  
 Campbell Drug Company, Clinton.  
 Campbell Heating Company, Des Moines.  
 Campbell Livestock, Grain and Farm Company, The, Independence.  
 Campbell Printing Company, Des Moines.  
 Campbell-Wellman-Koett Company, Ottumwa.  
 Campholatum Company, Mason City.  
 Canfield Lumber Company, Waterloo.  
 Canfield Lumber Company, Lee, Cedar Rapids.  
 Canfield Motor Company, Ottumwa.  
 Cantril Farmers Exchange, Cantril.  
 Capital City Coal Company, The, Des Moines.  
 Capital City Commercial College Company, The, Des Moines.  
 Capital City Nurseries, Inc., Des Moines.  
 Capital City Oil and Gas Company, Des Moines.  
 Capital City Plating Company, Des Moines.  
 Capital City Realty Company, Des Moines.  
 Capital City Sand Company, Des Moines.  
 Capital City Securities Company, Des Moines.  
 Capital Clay Company, The, Des Moines.  
 Capital Construction Company, Des Moines.  
 Capital Insurance Company, Des Moines.  
 Capital & Merchants & Bankers Insurance Company, Des Moines.  
 Capitol Hat Frame Works, Inc., Des Moines.  
 Capitol Hill Monument Company, Des Moines.  
 Capitol Hill Securities Company, Des Moines.  
 Carbon Block Coal Company, Centerville.  
 Carbon Coal Company, Des Moines.  
 Carbon Fuel Company, Centerville.  
 Carbondale Land Company, Des Moines.  
 Cardiff Gypsum Plaster Company, The, Fort Dodge.  
 Carey Smith Company, Des Moines.  
 Carey & Sons, Thomas, Clinton.

Carley's, Des Moines.  
 Carlisle Clay Products Company, Carlisle.  
 Carlson-Miller Company, Sioux City.  
 Carner-Anderson Company, Inc., Centerville.  
 Carney-Cherokee Coal Company, Carney.  
 Carney Mercantile Company, Carney.  
 Carnival City Packet Company, Davenport.  
 Carnsforth Co-operative Live Stock Shippers' Association, Carnsforth.  
 Carpenter-Johnson Company, Cedar Rapids.  
 Carr & Baal Company, Des Moines.  
 Carr, Ryder and Adams Company, Dubuque.  
 Carris Manufacturing Company, Washington.  
 Carroll Building & Loan Company, Carroll.  
 Carroll Clinic, The, Carroll.  
 Carroll County Fair and Driving Park Association, Carroll.  
 Carroll Sales Pavilion Company, Carroll.  
 Carroll Township Mutual Telephone Co., Sheldon.  
 Carstensen Investment Company, Davenport.  
 Carter Manufacturing Company, Keokuk.  
 Casady Bond Company, The, Des Moines.  
 Cascade Creamery Company, Cascade.  
 Cascade Farmers Mutual Fire & Lightning Association, Cascade.  
 Cascade Laundry Company, Des Moines.  
 Cascade Opera House Company, Cascade.  
 Cascade Shipping Association, Cascade.  
 Case Company, J. I., Des Moines.  
 Case Automotive Company, The, Charles City.  
 Case Electric Company, The, Ladora.  
 Casey Creamery Company, The, Casey.  
 Casey Lumber Company, Casey.  
 Cash-Armstrong Motor Company, Clinton.  
 Cash Market, Belmond.  
 Casino Amusement Company, Davenport.  
 Cass County Fair Association, The, Atlantic.  
 Cass County Farmers Mutual Fire Insurance Assn., Atlantic.  
 Cass Farm Company, Sumner.  
 Cass Light and Power Company, Webster City.  
 Cass-Parkers-Rachford Shows, Inc., Waterloo.  
 Casson Sausage & Meat Company, Des Moines.  
 Castalia Farmers Co-op. Society, Castalia.  
 Castana Mutual Telephone Assn. of Castana, Iowa, Castana.  
 Catholic Printing Company, Dubuque.  
 Cattle and Ranch Sales Company, Des Moines.  
 Cave Cigar Company, The, Dubuque.  
 Cave Coal Company, Burlington.  
 Cecil Theatre Company, Mason City.  
 Cedar Central Telephone Company, Cedar Township, Cherokee County, Larrabee.  
 Cedar-Coffax Light Company, Fonda.  
 Cedar Craft Company, Incorporated, Cedar Rapids.  
 Cedar Creek Coal Company, Des Moines.  
 Cedar Falls Broom Company, Cedar Falls.  
 Cedar Falls Building, Loan and Saving Association, Cedar Falls.  
 Cedar Falls Business Men's Association, Cedar Falls.  
 Cedar Falls Canning Company, The, Cedar Falls.  
 Cedar Falls Hotel Company, Cedar Falls.  
 Cedar Falls Improvement Cor., The, Cedar Falls.  
 Cedar Falls Oil Investment Company, Cedar Falls.  
 Cedar Falls Trust Company, Cedar Falls.  
 Cedar Lumber Company, Cedar.  
 Cedar Lumber Company, Cedar Falls.  
 Cedar Mutual Telephone Company of Calhoun County, Lohrville.  
 Cedar River Sand & Material Company, Waterloo.  
 Cedar Valley Building & Loan Assn., Cedar Falls.  
 Cedar Valley Creamery Company, Waterloo.  
 Cedar Valley District Fair Assn., Cedar Falls.  
 Cedar Valley Live Stock Sales Association, Cedar Falls.  
 Cedar Valley Serum Company, Columbus Junction.  
 Cedar Valley Traffic & Service Bureau, Incorporated, Waterloo.  
 Cement Block & Silo Company, Sac City.  
 Cement Pipe and Tile Company, The, Webster City.  
 Cement Products Company, The, Davenport.  
 Cement Products Company, The, Spencer.  
 Cement Products Company, Waterloo.  
 Centennial Mill Company, Avoca.  
 Center Coal Company, Centerville.  
 Center Drive Association, Des Moines.  
 Center Implement Company, The, State Center.  
 Center Point Canning Company, Center Point.  
 Center Telephone Company, Lake Mills.  
 Centerville Assn. of Commerce, Centerville.  
 Centerville Block Coal Company, Centerville.  
 Centerville Brick Company, The, Centerville.  
 Centerville Building and Loan Association, Centerville.  
 Centerville Gypsum Company, Centerville.  
 Centerville Journal Publishing Company, The, Centerville.  
 Centerville Motor Company, Centerville.

Centerville Water Company, Centerville.  
 Centrox Dairy, Centerville.  
 Century Building Company, Waterloo.  
 Century Lumber Company, Des Moines.  
 Cerro Gordo Abstract Company, Mason City.  
 Cerro Gordo Building Company, Mason City.  
 Cerro Gordo Farmer's Company, Mason City.  
 Certainty Investment & Realty Co., Des Moines.  
 Cedar Rapids Auditorium Co., The, Cedar Rapids.  
 Cedar Rapids Base Ball Association, Cedar Rapids.  
 Cedar Rapids Bottling Works, Cedar Rapids.  
 Cedar Rapids Buick Company, Cedar Rapids.  
 Cedar Rapids Building & Loan Assn., Cedar Rapids.  
 Cedar Rapids Business College Co., The, Cedar Rapids.  
 Cedar Rapids Co-operative Society, Cedar Rapids.  
 Cedar Rapids Canning Company, The, Cedar Rapids.  
 Cedar Rapids Coca Cola Bottling Company, Cedar Rapids.  
 Cedar Rapids Cold Storage Company, Des Moines.  
 Cedar Rapids Commission Company, Cedar Rapids.  
 Cedar Rapids Construction Co., The, Cedar Rapids.  
 Cedar Rapids Co-operative Society, Cedar Rapids.  
 Cedar Rapids Development Company, Cedar Rapids.  
 Cedar Rapids Electric Light & Power Company, Cedar Rapids.  
 Cedar Rapids Engineering Co., The, Cedar Rapids.  
 Cedar Rapids Finance Corporation, Cedar Rapids.  
 Cedar Rapids Foundry & Machinery Company, The, Cedar Rapids.  
 Cedar Rapids Gas Company, Cedar Rapids.  
 Cedar Rapids Hotel Company, Cedar Rapids.  
 Cedar Rapids Ice and Coal Company, Cedar Rapids.  
 Cedar Rapids Investment Company, The, Cedar Rapids.  
 Cedar Rapids Iowa City & Southern Construction Company, Cedar Rapids.  
 Cedar Rapids Iowa City and Southern Rwy. Company, Cedar Rapids.  
 Cedar Rapids Iowa Falls and Northwestern Rwy. Co., Cedar Rapids.  
 Cedar Rapids and Marion City Railway Company, Cedar Rapids.  
 Cedar Rapids National Company, Cedar Rapids.  
 Cedar Rapids Oil Company, The, Cedar Rapids.  
 Cedar Rapids Paper Box Company, Cedar Rapids.  
 Cedar Rapids Poultry and Rabbit Breeders Association, Cedar Rapids.  
 Cedar Rapids Pump Company, Cedar Rapids.  
 Cedar Rapids Realty Company, Cedar Rapids.  
 Cedar Rapids Rubber Company, Cedar Rapids.  
 Cedar Rapids Sash & Door Company, Cedar Rapids.  
 Cedar Rapids Serum Company, Cedar Rapids.  
 Cedar Rapids Shoe Company, The, Cedar Rapids.  
 Cedar Rapids Tire & Rubber Co., Cedar Rapids.  
 Cedar Rapids Transfer Company, Cedar Rapids.  
 Cedar Rapids Vulcanizing Company, Cedar Rapids.  
 Cedar Rapids Warehouse Company, The, Cedar Rapids.  
 Cedar Rapids Wood Working Company, The, Cedar Rapids.  
 Central Adjustment Company, Sioux City.  
 Central Advertising Company, The, Des Moines.  
 Central Auto Company, Ottumwa.  
 Central Auto Market, Des Moines.  
 Central Automobile Supply Company, Des Moines.  
 Central Battery and Electric Company, Waterloo.  
 Central Block Heating Company, Mason City.  
 Central-Canadian Realty Company, Davenport.  
 Central Chemical Company, Fort Dodge.  
 Central City Telephone Company, Central City.  
 Central Coal Company, Oskaloosa.  
 Central Culvert Company, Ottumwa.  
 Central Distributing Company, Fort Dodge.  
 Central Engineering Company, Davenport.  
 Central Farm and Investment Company, Fort Dodge.  
 Central Foundry Company, The, Marshalltown.  
 Central Heating Company, Waterloo.  
 Central Investment Company, Des Moines.  
 Central Iowa Building Company, Des Moines.  
 Central Iowa Credit Interchange Bureau, The, Des Moines.  
 Central Iowa Drilling Company, Eldora.  
 Central Iowa Fair Association, Ames.  
 Central Iowa Grain Company, Des Moines.  
 Central Iowa Mortgage Company, Fort Dodge.  
 Central Iowa Motors Company, Des Moines.  
 Central Iowa Oil & Gas Company, Eldora.  
 Central Life Assurance Society of the United States, (Mutual), Des Moines.  
 Central Live Stock & Loan Company, Waverly.  
 Central Lumber and Coal Company, Dubuque.  
 Central Lumber and Supply Company, Burlington.  
 Central Machine and Auto Company, Cedar Rapids.  
 Central Mutual Telephone Company, Rockwell City.  
 Central National Fire Insurance Company, Des Moines.  
 Central Park Fuel Company, Cedar Rapids.  
 Central Realty Company, Cedar Rapids.  
 Central Realty Company, Des Moines.

Central Roller Mills Company, Ida Grove.  
 Central Sand and Gravel Company, Des Moines.  
 Central Securities Company, Des Moines.  
 Central Securities Company, Sioux City.  
 Central Supply Company, Cedar Rapids.  
 Central Trust Company of Des Moines, Des Moines.  
 Central Trust Company, Mason City.  
 Chain Grocery & Meat Company, Sioux City.  
 Chamberlain Machine Works, Waterloo.  
 Chamberlain Medicine Company, Des Moines.  
 Chamberlain Medicine Co., Limited, Des Moines.  
 Chamberlain's, Limited, Des Moines.  
 Chamberlain's Limited Africa, Des Moines.  
 Chamberlain's Limited, L. A., Des Moines.  
 Chambers and Chambers, Incorporated, Des Moines.  
 Champion Manufacturing Company, Dubuque.  
 Champion Milling & Grain Company, Clinton.  
 Chandler Heater Company, Cedar Rapids.  
 Chandler-Jameson Motor Company, Mason City.  
 Chandler-Milling and Manufacturing Co., Loring.  
 Chandler-Mull Company, Cedar Rapids.  
 Chandler Pump Company, Cedar Rapids.  
 Chapin Opera House Company, Chapin.  
 Chapman Lumber Company, C. W., Waterloo.  
 Chappell Brokerage Company, Dubuque.  
 Chariton, Des Moines and Southern R. R. Company, The, Burlington.  
 Chariton Publishing Company, Chariton.  
 Chariton Telephone Company, The, Des Moines.  
 Chariton Wholesale Grocery Company, Chariton.  
 Charles City Building and Loan Association, The, Charles City.  
 Charles City and Farmers Mutual Telephone Company, Charles City.  
 Charles City Gas Company, Charles City.  
 Charles City Laundry & Cleaning Company, Charles City.  
 Charles City Western Rwy. Company, Charles City.  
 Charlotte Creamery Company of Charlotte, Iowa, Charlotte.  
 Charter Oak Co-operative Live Stock Shippers' Association, Charter Oak.  
 Charter Oak Rendering Works, Charter Oak.  
 Char-Tex Chemical Company, Des Moines.  
 Chase Brothers, Incorporated, Des Moines.  
 Chase and Company, H. S., Des Moines.  
 Chase Nash Franklin Company, Des Moines.  
 Chase & West, Incorporated, Des Moines.  
 Chase & West Talking Machine Company, Incorporated, Des Moines.  
 Chatsworth Lumber Company, Chatsworth.  
 Chemical and Biological Manufacturing Company, Sioux City.  
 Chequest Farmers Telephone Company, Douds-Leando.  
 Chequest Stone Corporation, Des Moines.  
 Cherokee and Dakota R. R. Company, Dubuque.  
 Cherokee Electric Company, The, Cherokee.  
 Cherokee Foundry and Manufacturing Company, The, Cherokee.  
 Cherokee Gas Company, Cherokee.  
 Cherokee-Meriden Rural Telephone Co., Cherokee.  
 Cherry Blossoms Manufacturing Company, Newton.  
 Cherry Company, J. G., Cedar Rapids.  
 Chester Investment Company, Chester.  
 Chester Telephone Exchange, Chester.  
 Chesterfield Clothing Company, Des Moines.  
 Chicago, Burlington and Kansas City Rwy. Company, Burlington.  
 Chicago, Rock Island & Pacific Railway Company, The, Davenport.  
 Chickasaw County Equity Co-op. Association, New Hampton.  
 Chief Printing Company, Perry.  
 Chittenden and Eastman Company, Burlington.  
 Chocolate Shop Candy Company, Dubuque.  
 Christensen & Company, W., Mason City.  
 Christensen Company, L. M., Estherville.  
 Christensen Bros. Company, Spirit Lake.  
 Christie Company, Inc., John T., Des Moines.  
 Chubb Abstract Company, Incorporated, The W. C., Corning.  
 Churchill Building Company, Burlington.  
 Churchill Drug Company, Burlington.  
 Churchill Drug Company, The, Cedar Rapids.  
 Churdan Cement Block and Tile Company, Churdan.  
 Churdan Co-operative Live Stock Shippers Association, Churdan.  
 Churdan Mercantile Company, Churdan.  
 Churdan Mutual Telephone Exchange, The, Churdan.  
 Circus Amusement Corporation, Ottumwa.  
 Citizens Auditorium Company, Clarksville.  
 Citizens Bank Building Association, Winterset.  
 Citizens Bridge Company, Burlington.  
 Citizens Coal Company, The, Centerville.  
 Citizens Electric Company, The, Albert City.  
 Citizens Gas Company, Elkader.

Citizens' Ice & Coal Company, Council Bluffs.  
 Citizens Investment Company, Dubuque.  
 Citizens Light, Heat and Power Company, The, Eagle Grove.  
 Citizens' Loan & Mortgage Company, Sioux City.  
 Citizens Lumber Company, Waterloo.  
 Citizens Mutual Telephone Company, The, Bloomfield.  
 Citizens Mutual Telephone Company, Forest City.  
 Citizens Mutual Telephone Company, Jefferson.  
 Citizens Telephone Company, Marengo.  
 Citizens Water Company, Burlington.  
 City Bank Building Company, Mason City.  
 City Boat Livery, The, Des Moines.  
 City Electric Light, Heat & Power Company, The, Monticello.  
 City Fuel Company, Cedar Rapids.  
 City Fuel and Supply Company, Des Moines.  
 City Garage Company, Clinton.  
 City Hall Joint Stock Company, The, Tipton.  
 City Ice Company, Des Moines.  
 City Investment Company, Atlantic.  
 City Loan and Investment Company, Valley Junction.  
 City Mortgage & Investment Company, Des Moines.  
 City Realty Company, Cedar Rapids.  
 City Sewerage Company, Sioux City.  
 Claiborne-Reno Company, Des Moines.  
 Cla-Loid Manufacturing Company, Clermont.  
 Clancy & Company, Inc., P. J., Des Moines.  
 Clarion Valley Farmers Telephone Company, St. Marys.  
 Clare Mutual Telephone Company, Clare.  
 Clarence Co-operative Company, Clarence.  
 Clarence Shipping Association, Clarence.  
 Clarinda Aero Company, Clarinda.  
 Clarinda & Bethesda Telephone Company, Clarinda.  
 Clarinda Fair Association, The, Clarinda.  
 Clarinda Lawn Mower Company, Clarinda.  
 Clarinda Sales and Service Company, The, Clarinda.  
 Clarinda & Shambaugh Mutual Telephone Company, Clarinda.  
 Clarion Business Men's Credit Assn., Inc., Clarion.  
 Clarion Co-operative Shippers' Association, Clarion.  
 Clarion Farmers Elevator Company, Clarion.  
 Clark Company, Franklin H., Sioux City.  
 Clark-Dysart Lumber Company, Grinnell.  
 Clark Implement Company, Council Bluffs.  
 Clark-MacDaniel Company, Cedar Rapids.  
 Clark, Severn Company, Farley.  
 Clarke Construction Company, Clinton.  
 Clarke County Mutual Telephone Company, Osceola.  
 Clarke Lumber Company, Sheldon.  
 Clarksville Canning Company, Clarksville.  
 Clarmond Country Club, Cornelia.  
 Clary Company, Des Moines.  
 Claus Construction Company, Sibley.  
 Clausen Realty Company, Davenport.  
 Clay County Abstract Company, Spencer.  
 Clay County Fair Association, Inc., Spencer.  
 Clayton Co-op. Commission Company, Clayton.  
 Clayton County Abstract Company, Elkader.  
 Clayton County Farmers Mutual Telephone Company, Elkader.  
 Clear Creek Mutual Telephone Company, Tiffin.  
 Clear Lake Athletic Park Company, Clear Lake.  
 Clear Lake Building and Loan Association, The, Clear Lake.  
 Clear Lake Chautauqua Assn., Clear Lake.  
 Clear Lake Coaster Company, Clear Lake.  
 Clear Lake Electric Light & Power Company, Clear Lake.  
 Clear Lake Independent Telephone Company, The, Clear Lake.  
 Clear Lake Park Company, Clear Lake.  
 Clear Lake Sand & Gravel Company, The, Clear Lake.  
 Cleghorn and Farmers Mutual Telephone Company, The, Cleghorn.  
 Cleghorn Independent Telephone Co., The, Cleghorn.  
 Cleghorn Southern Telephone Company, Cleghorn.  
 Clemens Automobile Company, Des Moines.  
 Clement-Graham Realty Company, Cedar Rapids.  
 Clemens Mutual Telephone Company, Clemens.  
 Clermont Brick and Sand Company, Clermont.  
 Clermont and Elgin Telephone Company, Clermont.  
 Clermont Farmers Co-operative Society, Clermont.  
 Clermont Opera House Company, Clermont.  
 Clermont Valley Creamery Company, Clermont.  
 Cleveland Hotel Company, The, Osage.  
 Cleveland Township Telephone Company, Alford.  
 Clifton Land Company, Des Moines.  
 Climax Co-operative Company, Climax.  
 Clinical Building Company, Boone.  
 Clinton Boat Club, Clinton.  
 Clinton Book Bindery Company, The, Clinton.  
 Clinton Brewing Company, Clinton.  
 Clinton Bridge Works, Clinton.  
 Clinton Chair Company, Clinton.  
 Clinton Coliseum Company, Clinton.

Clinton-Copeland Company, Burlington.  
 Clinton Corn Syrup Refining Company, Clinton.  
 Clinton Country Club, Clinton.  
 Clinton County Lumber Company, Clinton.  
 Clinton County Sale Pavilion Company, DeWitt.  
 Clinton, Davenport & Muscatine Railway Company, Davenport.  
 Clinton Fish and Oyster Company, Clinton.  
 Clinton Fruit & Produce Company, Clinton.  
 Clinton Furniture Company, Clinton.  
 Clinton Gas & Electric Company, Clinton.  
 Clinton Herald Company, Clinton.  
 Clinton Home Savings and Loan Association, Clinton.  
 Clinton Ice Cream and Artificial Ice Company, Clinton.  
 Clinton & Illinois Bridge Company, The, Clinton.  
 Clinton Lock Company, Clinton.  
 Clinton Manufacturing & Investment Co., Clinton.  
 Clinton Milk Products Company, Clinton.  
 Clinton Mining & Mineral Company, Clinton.  
 Clinton Mutual Plate Glass Association, Clinton.  
 Clinton Paper Company, Clinton.  
 Clinton Real Estate and Investment Company, The, Clinton.  
 Clinton Realty Company, The, Clinton.  
 Clinton Refrigerating Company, Clinton.  
 Clinton Rug Company, Clinton.  
 Clinton Saddlery Company, Clinton.  
 Clinton Sand & Gravel Company, Clinton.  
 Clinton Shoe Mfg. Company, Clinton.  
 Clinton Street Railway Company, Clinton.  
 Clinton Theatre Company, Clinton.  
 Clinton Wire Cloth Company of Clinton, Iowa, Clinton.  
 Clippess Paper Easterner Company, Newton.  
 Cloquet Lumber Company, Davenport.  
 Close To Nature Company, Colfax.  
 Closson Medicine Company, W. E., Independence.  
 Cloz Company, Charles, Webster City.  
 Clover Creek Telephone Company, Lone Tree.  
 Clover Leaf Coal & Mining Co., The, Des Moines.  
 Clover Leaf Land & Investment Company, The, Rudd.  
 Clover Leaf Telephone Company, The, Rock Valley.  
 Club House Building Company, Davenport.  
 Club Land Company, Red Oak.  
 Clute and Helms Clothing Company, Cedar Rapids.  
 Cobb Clothing Company, Sac City.  
 Cobb's House Furnishing Company, Mason City.  
 Coburg Mercantile Company, Coburg.  
 Cee Company, J. H., Burlington.  
 Coffey & Irwin Implement Company, Inc., Greenfield.  
 Coggon Co-operative Live Stock Shippers' Association, Coggon.  
 Coggon Opera House Company, Coggon.  
 Cohen-Panor Investment Company, Des Moines.  
 Coin and College Springs Star Line Mutual Telephone Company, Coin.  
 Coin Lumber and Grain Company, Coin.  
 Coin and Northboro Telephone Company, Coin.  
 Coin and Yorktown Telephone Company, Coin.  
 Colby & Parker Transfer Line, Waterloo.  
 Cole Bros. Electric Company, Waterloo.  
 Cole Drug Company, The, Dayton.  
 Coleman Cultivator Company, Villisca.  
 Colesburg Co-op. Creamery Company, The, Colesburg.  
 Colfax Consolidated Coal Company, Colfax.  
 Colfax Co-operative Livestock Shipping Ass'n, Colfax.  
 Colfax Electric Light Company, Colfax.  
 Colfax Northern Railroad Company, The, Colfax.  
 Colfax Northern Railway Company, Colfax.  
 Colfax Springs Railway Company, Colfax.  
 Coliseum Company, The, Lamoni.  
 Collins Co-operative Live Stock Shippers' Association, Collins.  
 Collins Electric Company, Des Moines.  
 Collins-Hill Lumber & Coal Company, Muscatine.  
 Collins Oil Company, S. L., Knoxville.  
 Collins Telephone Company, The, Collins.  
 Collis Company, The, Clinton.  
 Colo Community Shipping Association, Colo.  
 Colonial Chemical Company, The, of Rock Rapids, Iowa, Rock Rapids.  
 Colonial Land, Oil & Gas Company, Fort Dodge.  
 Colonial Mutual Automobile Indemnity Company, Des Moines.  
 Columbia Coffee & Tea House, Inc., Davenport.  
 Columbia Home Company of Corning, Iowa, Corning.  
 Columbia Mutual Telephone Company, Columbia.  
 Columbia Telephone Company, Tama.  
 Columbia Theater Company, Davenport.  
 Columbus Hall Association, Fondra.  
 Columbus Hall Association, Fort Dodge.  
 Colwell Grain Exchange, Colwell.  
 Commercial Art Engravers, Cedar Rapids.  
 Commercial Block, New Hampton.  
 Commercial Building Company, The, Waterloo.  
 Commercial Building and Securities Co., Des Moines.  
 Commercial Investment Company, Des Moines.

Commercial Investment Company, The, Storm Lake.  
 Commercial Investment and Realty Co., Davenport.  
 Commercial National Company, The, Waterloo.  
 Commercial and Professional Service Bureau, Des Moines.  
 Commercial Realty Company, Des Moines.  
 Commercial Telephone Company, Toledo.  
 Commonwealth Company, The, Des Moines.  
 Commonwealth Candy Company, Waterloo.  
 Commonwealth Mortgage Bond Company of Iowa, Des Moines.  
 Community Farmer's Mutual Fire & Lightning Insurance Association of Clayton County, Iowa, The, Elkader.  
 Community Association of De Soto, Iowa, De Soto.  
 Community Development Company, Dike.  
 Community Hospital, LeMars.  
 Community Improvement Company of Aurelia, Iowa, Aurelia.  
 Community Light and Power Company, Des Moines.  
 Community Light and Power Company, The, Moneta.  
 Community Milling Company, Davenport.  
 Community Oil Company, The, Brighton.  
 Community Oil Company of Elliott, Iowa, Elliott.  
 Company E, 54th Infantry, Armory Co., Centerville.  
 Company F, 54th Infantry, I. N. G., Armory Company, The, Villisca.  
 Company H, 54th Infantry, Armory, Burlington.  
 Company M, 54th Infantry, Armory Company, The, Fairfield.  
 Concord Electric Company, Garner.  
 Cone Commission Company, Conesville.  
 Conesville Co-operative Company, Conesville.  
 Conesville Telephone Company, Muscatine.  
 Conlin & Kearns Company, Dubuque.  
 Connolly-Sprague Manufacturing Co., Cedar Rapids.  
 Conrad Farmers Grain Company, Conrad.  
 Conroy Building and Improvement Association, The, Conroy.  
 Conroy Co-operative Shipping Association, Conroy.  
 Conservative Land Company, The, Waterloo.  
 Consolidated Grocery Company, Sioux City.  
 Consolidated Land, Cattle & Loan Company, The, Shenandoah.  
 Consolidated Seranton Telephone Co., The, Seranton.  
 Consolidated Securities Company, Sioux City.  
 Consolidated Coal Company, Buxton.  
 Construction Machinery Company, Waterloo.  
 Consumers Coal Company, Sioux City.  
 Consumers Consolidated Coal Company, Des Moines.  
 Consumers Heat Company, Webster City.  
 Consumers Ice Company, Des Moines.  
 Consumers Ice Company, Sac City.  
 Consumers Ice Company, Sioux City.  
 Consumers Oil Products Company, Sioux City.  
 Consumers Power Company, Calmar.  
 Consumers Twine & Machinery Company, Sioux City.  
 Continental Amusement Company, Des Moines.  
 Continental Investment Company, Des Moines.  
 Continental Live Stock Insurance Co., Sioux City.  
 Continental Mortgage Company, Sioux City.  
 Continental Mortgage and Loan Company, Des Moines.  
 Continental Securities Company, Des Moines.  
 Continental Serum Laboratories Company, Muscatine.  
 Contractors Equipment Company, Keokuk.  
 Conway Lumber Company, Fort Dodge.  
 Conway Oil Company, Conway.  
 Cook-Laurence Crockery Company, Cedar Rapids.  
 Cooksey & Malby, Cedar Rapids.  
 Cooley Construction Company of Clinton, Iowa, Clinton.  
 Cooldidge-Swanson Company, Des Moines.  
 Coomer & Small Company, Sioux City.  
 Coon Creek Telephone Company, Blairtown.  
 Coon Grove Telephone Company, Thompson.  
 Coon-Kersteter Company, Manson.  
 Coon Rapids Telephone & Electrical Company, Coon Rapids.  
 Coon River Sand Company, Des Moines.  
 Coon Valley Electric Company, The, Lytton.  
 Coonley Grocery Company, Hampton.  
 Cooper Clothing and Shoe Company, LeMars.  
 Cooper, Incorporated, A. A., Dubuque.  
 Cooper Manufacturing Company, Marshalltown.  
 Co-operative Company, The, Odebolt.  
 Co-operative Elevator Company of Austinville, Austinville.  
 Co-operative Harness Company of Randolph, Randolph.  
 Co-operative Lumber Yard, The, Hull.  
 Co-operative Publishers, The, Council Bluffs.  
 Co-operative Shipping Association of the Justice Union, Newton.  
 Co-operative Store Company, Ainsworth.  
 Co-operative Supply Company, The, Burlington.  
 Co-operators Industrial Securities Company, Sioux City.  
 Cord Tire and Rubber Company, Sioux City.



Corn Belt Investment Company, Des Moines.  
 Corn-Belt Land and Cattle Company, Sioux City.  
 Corn Belt Land & Investment Company, The, Mason City.  
 Corn Belt Land & Loan Company, Des Moines.  
 Cornhusker Investment Company, Sioux City.  
 Corning Rubber Company, Des Moines.  
 Cornwall Company, The, Des Moines.  
 Correctionville Hospital and Clinic, Correctionville.  
 Corrigan-Beem Company, The, Council Bluffs.  
 Corwith Co-operative Grain Company, The, Corwith.  
 Corwith Motor Company, Corwith.  
 Cory Hardware Company, Inc., The, Elkhart.  
 Corydon Auditorium Company, The, Corydon.  
 Cotton-Benedict Company, Iowa Falls.  
 Cotton Valley Oil Company, Burlington.  
 Cotton Wood Ball Park Company, The, Albia.  
 Cottonwood Glen Rural Telephone Company, Wilton Junction.  
 Cotton Wood Ranch Company, Keokuk.  
 Cou Falls Telephone Company, The, Swisher.  
 Council Bluffs Abstract Company, The, Council Bluffs.  
 Council Bluffs Athletic Association, Council Bluffs.  
 Council Bluffs Bill Posting & Advertising Company, Council Bluffs.  
 Council Bluffs Country Club, Council Bluffs.  
 Council Bluffs Hydraulic Stone Co., Council Bluffs.  
 Council Bluffs Labor Temple Building Association, The, Council Bluffs.  
 Council Bluffs Real Estate and Improvement Company, The, Council Bluffs.  
 Council Bluffs, Tabor & Southern Electric Railway Company, Tabor.  
 Council Bluffs Warehouse Company, Council Bluffs.  
 Country Club, Winterset.  
 Country Club Company, Dubuque.  
 Country Club Land Company, Cedar Rapids.  
 Country Club Realty Company, Sioux City.  
 Country Line Electric Company, Gilmore City.  
 Courier Building Company, The, Waterloo.  
 Courier Printing Company, Ottumwa.  
 Coventry Refinement Company, Arnolds Park.  
 Cowan Hambleton Company, Oskaloosa.  
 Cowles Brothers Cigar Company, Council Bluffs.  
 Coyne-Reese Drill Company, Des Moines.  
 Cracker Jack Company, The, Odebolt.  
 Craig Construction Company, Keokuk.  
 Craig & Dawson Coal Company, Fort Dodge.  
 Craig Lumber Company, Craig.  
 Craig-Ray Abstract Company, Allison.  
 Crandall's Boot Shop, Des Moines.  
 Crary Hardware Company, The, Boone.  
 Crary Motor and Implement Company, Boone.  
 Crater Lake Lumber Company, The, Council Bluffs.  
 Crawford County Farmer's Mutual Telephone Company, Ricketts.  
 Crawford Telephone Company, Denison.  
 Crawford-Fayram Lumber Company, Earlham.  
 Crawfordville Telephone Company, Crawfordville.  
 Credit Adjustment Company, Davenport.  
 Credit Book & Reference Company, Mason City.  
 Credit Clearing House of Des Moines, The, Des Moines.  
 Credit Guide Company, Dubuque.  
 Credit Guide Company of Marshalltown, Marshalltown.  
 Credit Reference Company of Iowa, The, Sioux City.  
 Credit Reference and Reporting Co., Collection Dept., Des Moines.  
 Credit Reference and Reporting Co., Des Moines.  
 Creolone Tonic & Serum Company, Sioux City.  
 Crescent Coal Company, Oskaloosa.  
 Crescent Electric Supply Company, Dubuque.  
 Crescent Meritoni & Cracker Company, Davenport.  
 Crescent Mutual Telephone Company, Osceola.  
 Crescent Telephone Company, Clear Lake.  
 Cresco Light and Power Company, Algona.  
 Cresco Opera House Company, Cresco.  
 Cresco Stone & Concrete Company, The, Cresco.  
 Cresco-Union Electric Company, Algona.  
 Cre-Sol Chemical Company, Guthrie Center.  
 Creston Advertiser-Gazette Company, Creston.  
 Creston Auto Company, The, Creston.  
 Creston Gas & Electric Company, Creston.  
 Creston Hotel Company, Creston.  
 Creston Iron and Metal Company, Creston.  
 Creston Mutual Electric Light, Heat and Power Company, The, Creston.  
 Creston Mutual Telephone Company, The, Creston.  
 Creston and Northern R. R. Company, Burlington.  
 Creston Realty Company, The, Creston.  
 Creston Rubber Company, The, Creston.  
 Creston & Western Railway Company, Creston.  
 Crisman Company, L. T., Ottumwa.  
 Crocker Producing & Refining Company, Des Moines.  
 Crocker Realty Company, Des Moines.  
 Cromwell Hotel Company, Clinton.  
 Crook Bros. Laundry Company, Davenport.

Crook Land and Live Stock Company, Vinton.  
 Crooks Light & Power Company, Crooks.  
 Crosby Investment Company, Webster City.  
 Cross Company, C. E., Ottumwa.  
 Cross Hardware Company, The, Monticello.  
 Crossett Timber Company, Davenport.  
 Crossett Western Lumber Company, Davenport.  
 Crowell Company, The, Waterloo.  
 Crown Oil and Gas Company, Des Moines.  
 Crow's Chemical Company, Sioux Rapids.  
 Crusader Products Company, The, Davenport.  
 Crystal Creamery Company, Crystal Lake.  
 Crystal Farmers Association, The, Crystal Lake.  
 Crystal Ice & Fuel Company, Waterloo.  
 Crystal Ice & Storage Company, Fort Dodge.  
 Crystal Lake Country Club of the Town of DeWitt, Clinton County, Iowa, DeWitt.  
 Crystal Lake Ice and Fuel Company, Mason City.  
 Crystal Lake Mercantile Company, Crystal Lake.  
 Crystal Spring Company, Kimballton.  
 Crystal Springs Creamery Company, Kimballton.  
 Cuban Cane Molasses Company, Waterloo.  
 Cullin Company, The, Clinton.  
 Cullen Company, S. C., Ottumwa.  
 Cumberland Telephone Company, Cumberland.  
 Currier Production Company, Washington.  
 Curried Chemical Company of Boone, Boone.  
 Currell Purity Baking Company, Cedar Rapids.  
 Currie Engineering Company, Webster City.  
 Currie, Miller & Boeye, Inc., Webster City.  
 Currie Realty Company, Mason City.  
 Currie-Van Ness Company, Mason City.  
 Curtis Company, Inc., C. F., Clinton.  
 Curtis Company, Incorporated, M., Clinton.  
 Curtis Companies, Incorporated, Clinton.  
 Curtis & Bentley Company, Clinton.  
 Curtis Brothers and Company, Clinton.  
 Curtis Dayton Company, Clinton.  
 Curtis Detroit Company, Clinton.  
 Curtis Door & Sash Company, Clinton.  
 Curtis Sash and Door Company, Clinton.  
 Curtis, Towle and Paine Company, Clinton.  
 Curtis and Yale Company, Clinton.  
 Curtis-Yale-Holland Company, Clinton.  
 Cushing Realty & Improvement Company, Cushing.  
 Cushing Telephone Company, Holstein.  
 Cutler & Company, Inc., W. S., Colfax.  
 Cutter Hardware Company, Waterloo.  
 Cycloone Vaporizer and Manifold Generator Company, Newton.  
 Dadd & Ladd Trousers Company, Davenport.  
 Daehler Motor Company, Clinton.  
 Dahi Brothers Manufacturing Company, Estherville.  
 Dahms and Sons Company, Sioux City.  
 Daily Record Company, Des Moines.  
 Daily Manufacturing Company of Iowa, Ottumwa.  
 Dairy Cattle Congress, The, Waterloo.  
 Dairy City Butter Company, Manchester.  
 Dairy Farm Land Company, The, Cedar Rapids.  
 Dairy Realty Company, Davenport.  
 Dale Center Telephone Company, Paulina.  
 Dale-Highland Telephone Company, Primghar.  
 Dallas and Bauer Mutual Telephone Company, Bauer.  
 Dallas Coal Company, Dallas County.  
 Dallas Company, The, Des Moines.  
 Dallas Development Company, Perry.  
 Dallas Mutual Telephone Company, Dallas.  
 Daly and Company, R. C., Newton.  
 Daly Company, W. J., Mason City.  
 Dally Realty Company, Mason City.  
 Dameron Clothing Company, New London.  
 Damon Building Company, New City.  
 Damon Electric Company, Inc., Council Bluffs.  
 Danbury Opera House Company, Danbury.  
 Dame Telephone Company, Moorhead.  
 Daniel's Fruit Company, W. B., Keokuk.  
 Danish Brotherhood Building Company, Davenport.  
 Danish Hall Association, The, Council Bluffs.  
 Danish Mutual Fire Insurance Assn., Elk Horn.  
 Danish Mutual Insurance Assn., The, Cedar Falls.  
 Dannebrog Hall Company, Jacksonville.  
 Danville Mutual Telephone Company, Danville.  
 Darwin Company, The, Des Moines.  
 Dasen Manufacturing Company, The, Ottosen.  
 Davidson Company, Waterloo.  
 Davidson & Brothers Company, Sioux City.  
 Davidson & Bros. S., Incorporated, Des Moines.  
 Davidson Building Company, The, Sioux City.  
 Davidson Realty Company, Sioux City.  
 Davis Company, Ira D., Des Moines.  
 Davis Company, J. W., Bettendorf.  
 Davis & Anderson Mercantile Co., Pacific Junction.  
 Davis Drug Company, Council Bluffs.  
 Davis Dry Goods Company, Paul, Waterloo.  
 Davis Floral Company, Davenport.  
 Davis Realty Company, Sioux City.

Davison Company, A. H., Des Moines.  
 Davenport Artillery Holding Company, Davenport.  
 Davenport Auto Truck Company, Davenport.  
 Davenport Bag & Paper Company, Davenport.  
 Davenport Bedding Company, Davenport.  
 Davenport Body Company, Davenport.  
 Davenport Brick and Tile Company, Davenport.  
 Davenport Cement Company, Davenport.  
 Davenport Cigar Box Company, Davenport.  
 Davenport Cleaning Works, Sioux City.  
 Davenport Creamery Company, The, Davenport.  
 Davenport Drop Forge Company, Davenport.  
 Davenport Electric Contract Company, Davenport.  
 Davenport Elevator Company, Davenport.  
 Davenport Elks Building Company, Davenport.  
 Davenport Federal Baking Company, Davenport.  
 Davenport Fish Company, Davenport.  
 Davenport Grain Drying Company, Davenport.  
 Davenport Grain Exchange, Davenport.  
 Davenport Home Site Company, Davenport.  
 Davenport Hospital, Davenport.  
 Davenport Hotel Company, Davenport.  
 Davenport Housing Corporation, Davenport.  
 Davenport Ice & Cold Storage Company, Davenport.  
 Davenport Ice Cream Company, Davenport.  
 Davenport Insurance Association, Davenport.  
 Davenport Ladder Company, Davenport.  
 Davenport Loan Building and Savings Association, The, Davenport.  
 Davenport Loan & Investment Company, Davenport.  
 Davenport Locomotive Works, Davenport.  
 Davenport Machine & Foundry Company, Davenport.  
 Davenport & Manchester Intrurban Railway Company, Davenport.  
 Davenport Manufacturing Company, The, Davenport.  
 Davenport Morris Plan Company, The, Davenport.  
 Davenport Novelty Manufacturing Company, Davenport.  
 Davenport Oil and Supply Company, Davenport.  
 Davenport Pearl Button Company, Davenport.  
 Davenport Pearl Button Export Company, Davenport.  
 Davenport Peony Company, The, Davenport.  
 Davenport Rock Island & North Western Railway Company, Davenport.  
 Davenport School of Chiropractic, Davenport.  
 Davenport Schrup Motor Car Company, Davenport.  
 Davenport Shock Absorber Company, Davenport.  
 Davenport Slaughter & Rendering Company, Davenport.  
 Davenport Stone & Marble Company, Davenport.  
 Davenport Tailoring Company, Davenport.  
 Davenport & Tipton Independent Telephone Company, Tipton.  
 Davenport Tire and Rubber Company, Davenport.  
 Davenport Tribune Publishing Company, Davenport.  
 Davenport Turntable Holding Company, Davenport.  
 Davenport Water Company, Davenport.  
 Davenport Water Company, The, Des Moines.  
 Davenport Manufacturing Company, The, Des Moines.  
 Day-Sayre Company, Des Moines.  
 Dayton Company, Incorporated, The, Cedar Falls.  
 Dayton Building Company, Mason City.  
 Dayton Lumber Company, Dayton.  
 Dayton Mutual Telephone Company, Dayton.  
 Dayton-Ottumwa Granite Works, Mason City.  
 Deal Lumber Company, L. K., Des Moines.  
 Dealy Investment Company, Sioux City.  
 Dealy Motor Company, Sioux City.  
 Dearborn Brass Company, Cedar Rapids.  
 Decker & Sons, Jacob E., Mason City.  
 Decker & Sons Sales Company, Jacob E., Mason City.  
 Decora Building & Loan Association, Decora.  
 Decora Farmers Ice Cave Creamery Co., Decora.  
 Decora Gas Company, Decora.  
 Decora Grand Opera House Co., The, Decora.  
 Decora Pioneer Oil and Gas Company, The, Decora.  
 Decora Stone Products Company, The, Decora.  
 Decora Warehousing Company, Decora.  
 Dedham Electric Company, Dedham.  
 Deep Vein Coal Company, Des Moines.  
 Dering Implement Company, Boone.  
 Defiance Telephone and Electric Light Company, Incorporated, Defiance.  
 Dehner Cigar Company, Andy, Burlington.  
 Deitch & Lamar Company, Sioux City.  
 De La Hunt Construction Company, The, Cedar Rapids.  
 Delaplane Bros., Carroll.  
 De La Salle Knights of Columbus Building Association, Keokuk.  
 Delaware County Abstract and Loan Company, The, Manchester.  
 Delaware County Cement Silo Company, Manchester.  
 Delaware County Co-operative Commission Company, Manchester.  
 Delaware County Light, Heat & Power Company, The, Manchester.  
 Del-Mac Company, The, Des Moines.  
 Delmar Produce Company, Delmar.

Delray Co-operative Exchange, Delray.  
 Delta Company, The, Osage.  
 Democrat Company, The, Fort Madison.  
 Democrat Printing Company, Toledo.  
 Democrat Publishing Company, The, Davenport.  
 Dempsey Cleaning and Dyeing Company, Cedar Rapids.  
 Dempsey Realty Company, Davenport.  
 Dempster Company, Robert, Des Moines.  
 Denecke Company, The, Cedar Rapids.  
 Denecke Investment Company, C., Cedar Rapids.  
 Denecke Stores Company, The, Cedar Rapids.  
 Denison Fire Proofing Company, Mason City.  
 Denison Improvement Company of Denison, Iowa, The, Denison.  
 Denison Land Company, Denison.  
 Dennis Brothers Company, Dubuque.  
 Denniston & Partridge Company, Newton.  
 Denny Wall Paper & Coal Company, Des Moines.  
 Denver Highline Company, Denver.  
 Department "A" Company, Davenport.  
 Department Store Company, The, Logan.  
 DePue Brothers Manufacturing Company, Clinton.  
 Derby Mills Company, The, Burlington.  
 De Soto Ranch Company, Sioux City.  
 Dessel Implement & Auto Company, Ossian.  
 Deutsche Lumber Company, Holstein.  
 Deutsche Opernhaus-Gesellschaft, Denison.  
 De Vol Hardware Company, P. C., Council Bluffs.  
 Devonian Products Company, The, Orchard.  
 Des Moines Apartment Company, Des Moines.  
 Des Moines Asphalt Paving Company, Des Moines.  
 Des Moines Auto Company, Des Moines.  
 Des Moines Battery and Supply Co., Des Moines.  
 Des Moines Brick & Tile Company, Des Moines.  
 Des Moines Bridge & Iron Works, Des Moines.  
 Des Moines Building-Loan & Savings Association, Des Moines.  
 Des Moines Building Material Company, Des Moines.  
 Des Moines Capital Company, The, Des Moines.  
 Des Moines Casket Company, The, Des Moines.  
 Des Moines Cedar Furniture Manufacturing Company, Des Moines.  
 Des Moines & Central Iowa Railroad, Des Moines.  
 Des Moines Cigar Box Company, Des Moines.  
 Des Moines City Rwy. Company, Des Moines.  
 Des Moines City Real Estate Company, Des Moines.  
 Des Moines Coal Company, Des Moines.  
 Des Moines Coal and Coke Company, Des Moines.  
 Des Moines Coaster Company, Des Moines.  
 Des Moines Coliseum Company, Des Moines.  
 Des Moines Co-operative Mercantile Society, Des Moines.  
 Des Moines County Farmers Mutual Fire Insurance Association, Burlington.  
 Des Moines Creamery Company, Des Moines.  
 Des Moines Discount Company, Des Moines.  
 Des Moines Drug Company, Des Moines.  
 Des Moines Duplicating Company, Des Moines.  
 Des Moines Elevator Company, Des Moines.  
 Des Moines Elevator and Grain Company, Des Moines.  
 Des Moines Engraving Company, Des Moines.  
 Des Moines Finance Company, Des Moines.  
 Des Moines Flour and Feed Company, Des Moines.  
 Des Moines and Fort Dodge R. R. Company, The, Des Moines.  
 Des Moines Foundry & Machine Company, Des Moines.  
 Des Moines Fuel & Lime Company, Des Moines.  
 Des Moines Fur and Hide Company, Des Moines.  
 Des Moines Gas Company, Des Moines.  
 Des Moines Glove & Manufacturing Company, Des Moines.  
 Des Moines Golf & Tennis Club, Des Moines.  
 Des Moines Hotel Company, Des Moines.  
 Des Moines Ice and Fuel Company, Des Moines.  
 Des Moines Improvement Company, Des Moines.  
 Des Moines Incubator Company, Des Moines.  
 Des Moines Industries Corporation, Des Moines.  
 Des Moines Investment Company, The, Des Moines.  
 Des Moines Iowa Falls & Northern Rwy Company, Iowa Falls.  
 Des Moines Iron Company, Des Moines.  
 Des Moines & Knoxville Rwy. Company, Burlington.  
 Des Moines Life Finance Company, Des Moines.  
 Des Moines Lightning Rod Company, Des Moines.  
 Des Moines Masonic Cemetery Association, Des Moines.  
 Des Moines Morris Plan Company, Des Moines.  
 Des Moines Motor Hearse Company, Des Moines.  
 Des Moines Motor Sales Company, Des Moines.  
 Des Moines Music Company, The, Des Moines.  
 Des Moines National Company, Des Moines.  
 Des Moines News Company, The, Des Moines.  
 Des Moines Nursery Company, Des Moines.  
 Des Moines Photo Materials Company, Des Moines.  
 Des Moines Printers Exchange, Des Moines.  
 Des Moines Printing Company, The, Des Moines.  
 Des Moines & Red Oak Railway Company, Red Oak.

Des Moines Reinsurance Fire Company, Des Moines.  
 Des Moines River Valley Threshing Company, Granger.  
 Des Moines Rubber Manufacturing Company, Des Moines.  
 Des Moines Saddlery Company, Des Moines.  
 Des Moines Sand & Fuel Company, Des Moines.  
 Des Moines Saw Mill Company, Des Moines.  
 Des Moines Securities Company, Des Moines.  
 Des Moines Seed Company, Des Moines.  
 Des Moines Sheet Metal Company, Des Moines.  
 Des Moines Sio and Manufacturing Company, Des Moines.  
 Des Moines Steel Company, Des Moines.  
 Des Moines Steel Tank Company, Des Moines.  
 Des Moines Storage Battery Company, Des Moines.  
 Des Moines Structural Iron Works, Des Moines.  
 Des Moines Structural Steel Works, Des Moines.  
 Des Moines Tent & Awning Company, Des Moines.  
 Des Moines Terminal Company, Des Moines.  
 Des Moines Theatre Company, Des Moines.  
 Des Moines Tittle Company, Des Moines.  
 Des Moines Transfer Company, Des Moines.  
 Des Moines Trust Company, Des Moines.  
 Des Moines Underwriters, Des Moines.  
 Des Moines Union Railway Company, Des Moines.  
 Des Moines Union Stockyards Company, Des Moines.  
 Des Moines Western Rwy. Company, Des Moines.  
 Des Moines Wholesale Grocer Company, Des Moines.  
 Dewey Rock Coal Company, Centerville.  
 De Witt Opera House Association, The, De Witt.  
 De Witt Telephone Co. of De Witt, De Witt.  
 De Witt Lumber Company, Spencer.  
 Dextfield Park Company, The, Dexter.  
 Dexter Company, The, Fairfield.  
 Dexter-Farmer Canning Company, Dexter.  
 Dexter, Iowa, Mutual Telephone Co., The, Dexter.  
 Diagonal Farmers Co-op. Exchange, Diagonal.  
 Diamond Lumber Company, Mt. Vernon.  
 Diamond Scrum Company, Des Moines.  
 Dickens Farmers Elevator Company, Dickens.  
 Dickerson & Collins Motor Company, Knoxville.  
 Dickinson County Abstract Company, Spirit Lake.  
 Dickinson County Farmers Mutual Insurance Association, Spirit Lake.  
 Dickson Fruit Company, Spencer.  
 Dickson Mining Company, The, M. M., Marshalltown.  
 Dillon Farmers' Elevator Company of Dillon, Iowa, The, Dillon.  
 Dillon, Inc., E. K., Dubuque.  
 Dinsdale Co-operative Live Stock Shippers' Association, Dinsdale.  
 Dinsdale Grain & Lumber Co., Dinsdale.  
 Dinslow and Company, M. A., Lyons.  
 Dinslow Sash & Door Company, Cedar Rapids.  
 Dixon Co-operative Elevator Company, The, Dixon.  
 Dixon Lumber Company, W. J., Sac City.  
 Dixon Lumber & Coal Company, Rockwell City.  
 Dixon Mutual Telephone Company, Dixon.  
 Dobry Manufacturing Company, John, Cedar Rapids.  
 Dodd & Struthers Electrical Company, Des Moines.  
 Dodd & Struthers, Incorporated, Des Moines.  
 Dodge Township Electric Company, Boone.  
 Dодges Point and Park Company, Mason City.  
 Dодges Point Transportation Company, Mason City.  
 Doerfler Company, Edd G., Des Moines.  
 Domm-Neal Company, Des Moines.  
 Donahoe, Incorporated, Frank J., Des Moines.  
 Donahoe Investment Company, Des Moines.  
 Donahoe Company, Robert, Burlington.  
 Don Carlos Loan & Title Company, Greenfield.  
 Donelan Company, W. J., Ottumwa.  
 Donnellson Lumber Company, Donnellson.  
 Donovan Shoe Company, Des Moines.  
 Doon & Alvord Telephone Company, Doon and Alvord.  
 Doon Electric Company, The, Doon.  
 Dorchester Telephone Company, Dorchester.  
 Doring Computers, Incorporated, Cedar Rapids.  
 Dotson-Kerwin Company, Independence.  
 Dotson-Kerwin Company, Vinton.  
 Dotson-Kerwin Company, Waterloo.  
 Dotson-Kerwin Company, Waverly.  
 Dotson-Kerwin Company of Cedar Falls, Waterloo.  
 Doty Clothing Company, Ottumwa.  
 Doty Mining Company, Manning.  
 Douds-Leandro Southwestern Telephone Company, The, Douds-Leandro.  
 Dougherty & Bryant Company, The, Sioux City.  
 Dougherty Co-operative Creamery Company, Dougherty.  
 Dougherty Co-operative Live Stock Shippers' Association, Dougherty.  
 Dougherty Publishing Company, The, Dougherty.  
 Douglas Ice Cream Company, Incorporated, Chariton.  
 Douglas Land Company, Webster City.  
 Dow Cigar Company, Inc., Des Moines.  
 Dowden Manufacturing Co., Limited, Prairie City.  
 Dows Lumber Company, Dows.

Dows Real Estate Company, Cedar Rapids.  
 Drake Hardware Company, Burlington.  
 Drake & Newcomer, Incorporated, Eldora.  
 Drew Timber Company, Muscatine.  
 Drifflinger Tire & Battery Company, Clarinda.  
 Drury Toll Road Company, The, Muscatine.  
 Drysdale & Company, J. E., Davenport.  
 Duffield Motor Company, Des Moines.  
 Duffy Company, J. A., Sioux City.  
 Du-Flect-O Manufacturing Company, The, Nevada.  
 Dubuque Altar Manufacturing Company, Dubuque.  
 Dubuque Bill Posting Company, Dubuque.  
 Dubuque Biscuit Company, Dubuque.  
 Dubuque Bridge Company, Dubuque.  
 Dubuque Building & Loan Association, Dubuque.  
 Dubuque Casket Company, Dubuque.  
 Dubuque County Fair Association, The, Dyersville.  
 Dubuque County Farmers Mutual Insurance Association, Farley.  
 Dubuque & Delaware County Telephone Company, Des Moines.  
 Dubuque Foundry Corporation, Dubuque.  
 Dubuque Fruit Company, Dubuque.  
 Dubuque Hotel Company, Dubuque.  
 Dubuque Industrial Corporation, Dubuque.  
 Dubuque Investment Company, Dubuque.  
 Dubuque Lumber & Coal Company, Dubuque.  
 Dubuque Mattress Factory, Dubuque.  
 Dubuque Mercantile Company, The, Dubuque.  
 Dubuque Motor Express Company, Dubuque.  
 Dubuque Oil & Gas Company, Dubuque.  
 Dubuque Paper & Supply Company, Dubuque.  
 Dubuque Powder Company, Dubuque.  
 Dubuque Realty Company, Dubuque.  
 Dubuque Securities Company, Dubuque.  
 Dubuque Shippers Association, Dubuque.  
 Dubuque & Sioux City Railroad Company, Dubuque.  
 Dubuque Spiral Harrow Company, Dubuque.  
 Dubuque Tanning and Robe Company, Dubuque.  
 Dubuque Tractor and Truck Manufacturing Company, Dubuque.  
 Dubuque & Wisconsin Bridge Company, Dubuque.  
 Dinkelhart Machine Company, Inc., Des Moines.  
 Dinkmeter Manufacturing Company, Manning.  
 Dumbarton Realty Company, The, Sioux City.  
 Dunbar Grain and Stock Company of Dunbar, Iowa, The, Dunbar.  
 Duncan Schell Furniture Company, Keokuk.  
 Duncan Telephone Company, Duncan.  
 Duncombe Light & Power Company, Duncombe.  
 Duncombe Telephone Company, Duncombe.  
 Dundee Commission Company, The, Dundee.  
 Dundee Land and Investment Company, The, Dundee.  
 Dundee Woolen Mills, Des Moines.  
 Dunham Company, C. A., Marshalltown.  
 Dunkel Construction Company, J. A., Webster City.  
 Dunker, Vetter & Rathje Company, Grand Mound.  
 Dunkerton Mercantile Company, Dunkerton.  
 Dunkerton Mutual Telephone Company, Dunkerton.  
 Dunlap Lumber & Coal Company, R. L., Iowa City.  
 Dunlap Motor Company, Ames.  
 Dunleith & Dubuque Bridge Company, Dubuque.  
 Dunn & Dudley Company, Glenwood.  
 Dunreath Coal & Mining Company, Des Moines.  
 Durant Co-operative Shippers' Association, Durant.  
 Durant Farmers Creamery Association, Durant.  
 Durant Mortgage and Loan Company, Durant.  
 Durant Number Three Telephone Company, Stockton.  
 Duro Manufacturing Company, Mason City.  
 Duvall Grain Company, Bennett.  
 Dye Brothers Company, Bencadonia.  
 Dyer-Martin Investment Company, Inc., Des Moines.  
 Dyersville Commercial Club, The, Dyersville.  
 Dy-O-Lay Dye Company, Des Moines.  
 Dysart Candy Company, Inc., Cedar Rapids.  
 Dysart Co-operative Live Stock Shippers' Association, Dysart.  
 Dye-Yaus Produce Company, Des Moines.  
 E. & W. Clothing House, Des Moines.  
 E. & W. Clothing House, Sioux City.  
 Eagle Auto Supply Company, Des Moines.  
 Eagle Building Company, Council Bluffs.  
 Eagle Building Company, Oskaloosa.  
 Eagle Coal Company, The, Centerville.  
 Eagle Grove Co-operative Live Stock Shippers' Association, Eagle Grove.  
 Eagle Grove Opera-House Company of Eagle Grove, Iowa, The, Eagle Grove.  
 Eagle Iron Works, Des Moines.  
 Eagle Laundry Company, Council Bluffs.  
 Eagle Lumber Company, The, Davenport.  
 Eagle Lumber Company, Eagle Grove.  
 Eagle Point Lime Works, Dubuque.  
 Earle Brokerage Company, Dubuque.  
 Earham Ice and Cold Storage Company, Earham.  
 Earham Oil & Gas Company, Earham.



Earling Mutual Telephone Company, Earling.  
 Earville Gas and Oil Company, The, Earville.  
 Earville Telephone Association, Early.  
 Early Co-operative Shippers' Association, Early.  
 Early Farmers Elevator Company, Early.  
 Early Farmers Telephone Company, Early.  
 Early Opera House Company, Early.  
 Early Rendering Works, Early.  
 East Center Electric Company No. Three, Oskaloosa.  
 East Fifth Street Hardware Company, Waterloo.  
 East Fremont Telephone Company, Lone Tree.  
 East Lawn Improvement Company, Muscatine.  
 East Lincoln Telephone Company, Lone Tree.  
 East Lincoln Telephone Line, Indianola.  
 East Lu Verne Light and Power Company, Lu Verne.  
 East Marion Telephone Company, Stanhope.  
 East Plymouth Rock Telephone Company, Plymouth Rock.  
 East Pickardsville Co-operative Creamery Company, East Pickardsville.  
 East Side Lumber Company, Remsen.  
 East Side Lumber & Coal Company, Fort Dodge.  
 Eastside Store, Iowa Falls.  
 East Waterloo Hotel Company, Waterloo.  
 Eastern Iowa Poultry Fanciers Association, Davenport.  
 Eastern Iowa Railway Company, Cedar Rapids.  
 Eastern Iowa Telephone Company, The, Oxford.  
 Eastern Iowa Telephone Company, Hull.  
 Eastern Progressive Electric Company, The, Thayer.  
 Eastern Union County Telephone Co., The, Thayer.  
 Eastman Gardiner and Company, Clinton.  
 Eastman-Gardiner Hardwood Company, Clinton.  
 Easy Tire Puller Company, Cedar Rapids.  
 Eckert-Bosserman Company, Davenport.  
 Eckman Realty Company, Toledo.  
 Eclipse Milling Company, Toledo.  
 Eclipse Napier Soap Company, Muscatine.  
 Economy Advertising Company, The, Iowa City.  
 Economy Appliance Company, Waterloo.  
 Economy Coal Company, Oskaloosa.  
 Economy Excavator Company, Iowa Falls.  
 Economy Hog & Cattle Powder Company, Shenandoah.  
 Economy Mercantile Company, Clinton.  
 Economy Shoe Company, Burlington.  
 Economy Co-operative Live Stock Shippers' Association, Eddyville.  
 Eddyville Sand and Gravel Company, The, Eddyville.  
 Eddyville Telephone Company, Eddyville.  
 Eden Mutual Insurance Association, Vinton.  
 Edes Robe Tanning Company, Dubuque.  
 Edgar Iowa Company, Waverly.  
 Edgerly & Company, J. W., Ottumwa.  
 Edgerly Realty Company, Sioux City.  
 Edgewater Co-operative Commission Co., Edgewood.  
 Edson Motor Supply Company, Marshalltown.  
 Edstrom Company, Ottumwa.  
 Educational Film Exchanges of Iowa, Des Moines.  
 Educational Supplies Company, Cedar Rapids.  
 Edwards and Bradford Lumber Company, Sioux City.  
 Edwards & Browne Coal Company, Sioux City.  
 Erkes-Vander Maaten Company, The, Orange City.  
 Efficiency Tool Company, Des Moines.  
 Egypt Coal Company, Mystic.  
 Ehlerman Bros. Company, Sioux City.  
 Ehlers Mercantile Company, The, Reinbeck.  
 Eisendrath Millinery Company of Iowa, Des Moines.  
 Eisfeld Clothing Company, Burlington.  
 Eisfeld Paint and Manufacturing Co., Des Moines.  
 Elbertine Telephone Company, Burlington.  
 Elberon Co-operative Live Stock Shippers' Association, Elberon.  
 Elberon Farmers Grain and Supply Company, The, Elberon.  
 Elbert & Getchell, Incorporated, Des Moines.  
 Elbert Investment Company, Valley Junction.  
 Elder Lumber Company, Geo. A., De Witt.  
 Eldora Hospital, Eldora.  
 Eldora Mutual Telephone Company, The, Eldora.  
 Eldora Pipe and Tile Company, Eldora.  
 Eldora Rough Woods and Point Pleasant Telephone Company, Eldora.  
 Eldorado Farmers Mutual Telephone Company, Van Horn.  
 Eldridge Mutual Telephone Company, Eldridge.  
 Eldridge Turner Hall Holding Company, Eldridge.  
 Electric Appliance Sales Company, Des Moines.  
 Electric Contractors Supply Company, Des Moines.  
 Electric Equipment Company, Des Moines.  
 Electric Farm Lighting Company, The, Des Moines.  
 Electric Light & Power Company, New Albin.  
 Electric Light & Power Company, Stratford.  
 Electric Supply Company, Marshalltown.  
 Electrical Cement Post Company, Lake City.  
 Electrical Engineering and Construction Company, Des Moines.  
 Electrical Repair and Manufacturing Co., Waterloo.  
 Electrical Service Company, Cedar Rapids.  
 Electrical Service and Sales Company, Des Moines.  
 Eleventh Street Elevator Company, Dubuque.

Elgin and Brainard Farmers' Co-operative Company, The, Elgin.  
 Elgin Canning Company, The, Elgin.  
 Elgin Dairy Company, Fort Dodge.  
 Elgin Farmers Dairy Company, Elgin.  
 Elgin Home Telephone Company, Elgin.  
 Elgin Jewelry Company, Keokuk.  
 Elgin Realty Company, Des Moines.  
 Elkader Co-operative Commission Company, Elkader.  
 Elkader Light & Power Company, Elkader.  
 Elkader Opera House Company, Elkader.  
 Elkhart Farmers Electric Company, Elkhart.  
 Elkhart Grain Company, Elkhart.  
 Elkhart Mutual Telephone Company, The, Elkhart.  
 Elkhorn and Kimbalton Lumber Company, Elk Horn and Kimbalton.  
 Elkhorn Valley Hunting Club, Council Bluffs.  
 Elkport Cheese & Cream Company, The, Elkport.  
 Elkport Co-operative Commission Company, Elkport.  
 Elkport Opera House Company, Elkport.  
 Elks Building Association, Atlantic.  
 Elks Building Association, The, Council Bluffs.  
 Elks Building Association, Mason City.  
 Elks Building Company, Sioux City.  
 Elks Building Corporation, The, Red Oak.  
 Elks Home Building Company, Dubuque.  
 Elks Improvement Company, Estherville.  
 Elks Improvement Company, The, Marshalltown.  
 Elks Improvement Company of Des Moines, Iowa, Des Moines.  
 Elliott & Cox French Dry Cleaning Co., Fort Dodge.  
 Elliott Hotel Company of Des Moines, Iowa, Des Moines.  
 Elliott Mutual Telephone Company, Elliott.  
 Elliott-Wilson Drug Company, Boone.  
 Ellis & Company, D. R., Des Moines.  
 Ellis & Ellis, Incorporated, Charles City.  
 Ellis Hotel Company, Waterloo.  
 Ellis Lumber Company, Burlington.  
 Ellis Lumber Company, The, Vinton.  
 Ellis Park Stone Company, Cedar Rapids.  
 Ellis Realty Company, Cedar Rapids.  
 Ellsworth Company, The, Iowa Falls.  
 Ellsworth and Jones, Incorporated, Iowa Falls.  
 Ellsworth Mutual Telephone Association, Ellsworth.  
 Ellsworth Stone Company, The, Iowa Falls.  
 Elma Building Company, Elma.  
 Ehnberg Company, Incorporated, E. F., Parkersburg.  
 Elm Grove Cemetery, The, Washington.  
 Elms Electric Line Company, The, Mt. Pleasant.  
 Elmwood Cemetery Association, Waterloo.  
 Ellwell-Field Shoe Company, Des Moines.  
 Elwood Co-operative Live Stock Shippers' Association, Elwood.  
 Ely & Company, Henry S., Cedar Rapids.  
 Embalming Burial Case Company, Burlington.  
 Emeis-Hansen Drug Company, Davenport.  
 Emerson Mutual Telephone Company, Emerson.  
 Emigration Land Company, Des Moines.  
 Emmet County Light and Power Company, Armstrong.  
 Emmet Township Electric Company, The, Estherville.  
 Emmetsburg Building & Loan Association, Emmetsburg.  
 Emmetsburg Creamery Company, Emmetsburg.  
 Emmetsburg Farmers Co-operative Company, Emmetsburg.  
 Emmetsburg Farmers Co-operative Creamery Company, Emmetsburg.  
 Emmetsburg Hotel Company, Emmetsburg.  
 Emmetsburg Improvement Company, Emmetsburg.  
 Emmetsburg Opera House Company, Emmetsburg.  
 Emmetsburg Real Estate & Securities Company, The, Emmetsburg.  
 Emmetsburg Seed House, Emmetsburg.  
 Emmetsburg Telephone Company, The, Emmetsburg.  
 Emmetsburg Construction Company, Des Moines.  
 Empire Land Company, The, Sheldon.  
 Empire Loan & Trust Company, Sheldon.  
 Empire Realty Company, Sioux City.  
 Empkie Hardware Company, Council Bluffs.  
 Empkie-Shugart-Hill Company, Council Bluffs.  
 Employers Investment Company, The, Des Moines.  
 Emporium, The, Dyersville.  
 Endlock Manufacturing Company, The, Des Moines.  
 Engle Commercial Fertilizer Company, Newton.  
 Engle Fuel & Fertilizer Company, Des Moines.  
 English Abstract Company, Sioux City.  
 English Telephone Company, Chariton.  
 Enterprise Box Company, Cedar Rapids.  
 Enterprise Building Company, Des Moines.  
 Enterprise Coal Mining Company, Enterprise.  
 Enterprise Oil Company, Des Moines.  
 Epworth Equity Corporation, Epworth.  
 Equality Coal Company, Buxton.  
 Equipment Finance Company, Des Moines.  
 Equitabl Company, The, Sioux City



Equitable Adjustment Company, The, Des Moines.  
 Equitable Life Insurance Company of Iowa, Des Moines.  
 Equitable Securities Company, Sioux City.  
 Equities & Securities Company, The, Des Moines.  
 Equity Co-operative Exchange, Low Moor.  
 Equity Co-operative Trading Company, Wheatland.  
 Equity Exchange, De Witt.  
 Equity Farmers Co-operative Store Company, Durant.  
 Erickson Company, Inc., C. E., Des Moines.  
 Erie and Calumet Rural Telephone Company, Calumet.  
 Erneing Oil Company, Sioux City.  
 Ernsdorf Iron Company, John, Dubuque.  
 Essex Light & Power Company, Essex.  
 Essex Lumber and Fuel Company, Essex.  
 Essex Opera House Company, Essex.  
 Estate of Charles Weitz, Inc., Des Moines.  
 Estate of C. Youngerman, Inc., Des Moines.  
 Estherville Co-operative Live Stock Shippers' Association, Estherville.  
 Estherville Hardwood Milling Company, Estherville.  
 Estherville Hotel Company, The, Estherville.  
 Estherville Ice Company, The, Estherville.  
 Estherville Improvement Company, The, Estherville.  
 Etna Drug Company, Roland.  
 Etzel Drug Company, Clear Lake.  
 Eureka Cement Block and Tile Company, The, Janesville.  
 Eureka Tire & Rubber Company, Des Moines.  
 Evander Farmers' Co-op. Company, Evander.  
 Evans Dollar Pen Company, Waterloo.  
 Evans-Lloyd Fuel Company, Norwoodville.  
 Evans Mfg. Company, Cedar Rapids.  
 Evergreen Mutual Light and Power Company, The, Eagle Grove.  
 Evergreen Rural Telephone Company, Wilton Junction.  
 L. G. Everist, Incorporated, Sioux City.  
 Everlasting Silo Company, Mason City.  
 Ewart Co-operative Live Stock Shipping Association, Ewart.  
 Ewers O'Brien Company, Keokuk.  
 Ewert & Ritter Express and Storage Co., Davenport.  
 Ewing Investment Company, Des Moines.  
 Ewinger Plumbing and Heating Company, The, Henry, Burlington.  
 Excelsior Coal Company, Dubuque.  
 Excelsior Laundry & Dry Cleaning Company, Clinton.  
 Extra Creamery Company, The, Exira.  
 Exira Creamery Company, The, Exira.  
 Exline Coal Company, Exline.  
 Express Publishing Company, Red Oak.  
 Exterior Stucco Company, Cedar Rapids.  
 Farmers Association of Martinsburg, Iowa, Martinsburg.  
 Farmer's Bond & Mortgage Company, Des Moines.  
 Farmers & Business Men's Mutual Telephone Company, Calamus.  
 Farmers and Business Men's Mutual Telephone Company, Peiro.  
 Farmers' Butter and Cheese Association of Northwood, Iowa, Northwood.  
 Farmers' Cash Store, Weston.  
 Farmers' Central Telephone Company, The, Swea City.  
 Farmers' Cereal Company, Sloan.  
 Farmers' Coal and Grain Company, Havelock.  
 Farmers' Commission Company, Winthrop.  
 Farmers' Commission Company of Ryan, Iowa, Ryan.  
 Farmers' Company of Treynor, Iowa, Treynor.  
 Farmers' Connective Telephone Company, Bonaparte.  
 Farmers and Consumers Oil Company, Red Oak.  
 Farmers Co-operative Association, Carroll.  
 Farmers' Co-operative Association, Independence.  
 Farmers Co-operative Association, The, Ireton.  
 Farmers Co-operative Association, The, Sheldon.  
 Farmers Co-operative Association, Tracy.  
 Farmers Co-operative Association, The, Winterset.  
 Farmers Co-operative Association of Boyden, Iowa, Boyden.  
 Farmers Co-operative Association, Cumberland, Iowa, Cumberland.  
 Farmers Co-operative Association of Durham, Durham.  
 Farmers Co-operative Association of Hull, Iowa, Hull.  
 Farmers Co-operative Association of Humboldt, Iowa, Humboldt.  
 Farmers Co-operative Association of Irvington, Iowa, The, Irvington.  
 Farmers Co-operative Association of Wellston, Iowa, Wellston.  
 Farmers Co-operative Association of Wright, Iowa, Wright.  
 Farmers Co-operative Cash Store, Clearfield.  
 Farmers Co-operative Commission Company, Earlville.  
 Farmers Co-operative Commission Company, Masonville.  
 Farmers Co-operative Company, The, Armstrong.  
 Farmers Co-operative Company, Beechtown.  
 Farmers Co-operative Company, The, Bremer.

Farmers Co-operative Company, Bridgewater.  
 Farmers' Co-operative Company, Brunsville.  
 Farmers Co-operative Company, Cedar Falls.  
 Farmers Co-operative Company, Cedar Falls.  
 Farmers Co-operative Company, Clear Lake.  
 Farmers Co-operative Company, Cornell.  
 Farmers Co-operative Company, Creston.  
 Farmers Co-operative Company, Dallas Center.  
 Farmers Co-operative Company, Dike.  
 Farmers Co-operative Company, Eagle Grove.  
 Farmers Co-operative Company, Emerson.  
 Farmers Co-operative Company, Elk Horn.  
 Farmers Co-operative Company, Farragut.  
 Farmers Co-operative Company, Fontanelle.  
 Farmers Co-operative Company, Greenfield.  
 Farmers Co-operative Company, The, Hinton.  
 Farmers Co-operative Company, The, Holland.  
 Farmers Co-operative Company, The, Holstein.  
 Farmers' Co-operative Company, Larrabee.  
 Farmers Co-operative Company, Lost Nation.  
 Farmers Co-operative Company, The, McNally.  
 Farmers Co-operative Company, Mondamin.  
 Farmers Co-operative Company, Northwood.  
 Farmers Co-operative Company, Oakland.  
 Farmers Co-operative Company, The, Palmer.  
 Farmers' Co-operative Company, Pisgah.  
 Farmers Co-operative Company, Racine.  
 Farmers Co-operative Company, Ransom.  
 Farmers Co-operative Company, Riverston.  
 Farmers Co-operative Company, Roelyu.  
 Farmers Co-operative Company, Roland.  
 Farmers Co-operative Company, Sewal.  
 Farmers Co-operative Company, Sumner.  
 Farmers' Co-operative Company, Terril.  
 Farmers Co-operative Company of Afton, Iowa, Afton.  
 Farmers Co-operative Company of Burr Oak Township, Mitchell County, Iowa, Osage.  
 Farmers' Co-operative Company, Cleghorn, Iowa, Cleghorn.  
 Farmers' Co-operative Company of Clemons, Clemons.  
 Farmers Co-operative Company of Danbury, Iowa, The, Danbury.  
 Farmers' Co-operative Company, Lorimor, Iowa, Lorimor.  
 Farmers Co-operative Company of Mystic, The, Mystic.  
 Farmers Co-operative Company of Napier, Napier.  
 Farmers Co-operative Company, Nodaway, Iowa, Nodaway.  
 Farmers Co-operative Company of Shannon City, Iowa, Shannon City.  
 Farmers Co-operative Company of Tama, Iowa, The, Tama.  
 Farmers Co-operative Company of Van Horne, Iowa, Van Horne.  
 Farmers Co-operative Company of West Chester, Iowa, West Chester.  
 Farmers Co-operative Company of Whitten, Whitten.  
 Farmers Co-operative Creamery, The, Ruthven.  
 Farmers Co-operative Creamery Association, Chester.  
 Farmers Co-operative Creamery Association, The, Hull.  
 Farmers Co-operative Creamery Assn., The, Nashua.  
 Farmers' Co-operative Creamery Association of Tenold, Iowa, Tenold.  
 Farmers Co-operative Creamery Company, Allison.  
 Farmers Co-operative Creamery Company, Breda.  
 Farmers Co-operative Creamery Company, Dickens.  
 Farmers Co-operative Creamery Co., The, Hobart.  
 Farmers Co-operative Creamery Company, Popejoy.  
 Farmers Co-operative Creamery Company, Slater.  
 Farmers Co-operative Creamery Company, Swaledale.  
 Farmers Co-operative Creamery Company, Waterville.  
 Farmers Co-operative Creamery Company of Boyden, Iowa, Boyden.  
 Farmers Co-operative Creamery Company of Edgewood, Iowa, Edgewood.  
 Farmers Co-operative Creamery Company of Garner, Iowa, Garner.  
 Farmers Co-operative Creamery Company of Greeley, Iowa, Greeley.  
 Farmers Co-operative Creamery Company of Greene, Iowa, Greene.  
 Farmers' Co-operative Creamery Company of McGregor, McGregor.  
 Farmers Co-operative Creamery Company of Toronto, Toronto.  
 Farmers Co-operative Creamery Company of Wheatland, Iowa, Wheatland.  
 Farmers Co-operative Creamery of Protivin, Iowa, Protivin.  
 Farmers Co-operative Creamery and Produce Company of Dexter, Iowa, Dexter.  
 Farmers Co-operative Elevator Company, The, Abbia.  
 Farmers Co-operative Elevator Company, Alford.  
 Farmers Co-operative Elevator Company, Anita.  
 Farmers Co-operative Elevator Company, Belmont.

Farmers Co-operative Elevator Company, Blanchard.  
 Farmers Co-operative Elevator Company, Faulkner.  
 Farmers Co-operative Elevator Company, Grundy Center.  
 Farmers Co-operative Elevator Company, Iowa Falls.  
 Farmers Co-operative Elevator Company, Kanaawha.  
 Farmers Co-operative Elevator Company, Lanyon.  
 Farmers Co-operative Elevator Company, Luthy.  
 Farmers Co-operative Elevator Company, Meriden.  
 Farmers Co-operative Elevator Company, Ogden.  
 Farmers Co-operative Elevator Company, Owasa.  
 Farmers Co-operative Elevator Company, Pioneer.  
 Farmers Co-operative Elevator Company, Stout.  
 Farmers Co-operative Elevator Company, Swea City.  
 Farmers Co-operative Elevator Company, The Thompsonson.  
 Farmers Co-operative Elevator Company, Wallingford, Iowa.  
 Farmers Co-operative Elevator Company of Allison, Iowa.  
 Farmers Co-operative Elevator Company of Chapin, Iowa.  
 Farmers Co-operative Elevator Company of Duncombe, Iowa.  
 Farmers Co-operative Elevator Company of Eldora, Iowa.  
 Farmers Co-operative Elevator Company of Holmes, Iowa.  
 Farmers Co-operative Elevator Company of Lincoln, Iowa.  
 Farmers Co-operative Elevator Company of Morrison, Iowa.  
 Farmers Co-operative Elevator Company of Ocheyedan, Iowa.  
 Farmers Co-operative Elevator Company of Sibley, Iowa.  
 Farmers Co-operative Elevator and Grain Company, Mansen.  
 Farmers Co-operative Elevator & Live Stock Company, Boone.  
 Farmers Co-operative Exchange, Bennett.  
 Farmers Co-operative Exchange, Brandon.  
 Farmers Co-operative Exchange, Corning.  
 Farmers Co-operative Exchange, Haverhill.  
 Farmers Co-operative Exchange, Hepburn.  
 Farmers Co-operative Exchange, Hillsboro.  
 Farmers Co-operative Exchange, Kent.  
 Farmers Co-operative Exchange, Knoxville.  
 Farmers Co-operative Exchange, La Porte City.  
 Farmers Co-operative Exchange, Leighton.  
 Farmers Co-operative Exchange, Mt. Pleasant.  
 Farmers Co-operative Exchange, Otle.  
 Farmers Co-operative Exchange, Pella.  
 Farmers Co-operative Exchange, Pleasantville.  
 Farmers Co-operative Exchange, Prairie City.  
 Farmers Co-operative Exchange, The Prescott.  
 Farmers Co-operative Exchange, Rock Rapids.  
 Farmers Co-operative Exchange, Rummels.  
 Farmers Co-operative Exchange, Tipton.  
 Farmers Co-operative Exchange of Lockridge, Iowa.  
 Farmers Co-operative Exchange of Mt. Hammill, Iowa.  
 Farmers Co-operative Exchange, Ollie, Iowa.  
 Farmers Co-operative Exchange of Washington, Iowa.  
 Farmers Co-operative Exchange of Wayland, Iowa.  
 Farmers Co-operative Feed Company of Lime Springs, Iowa.  
 Farmers Co-operative Gate Company, Des Moines.  
 Farmers Co-operative Grain Company, Marne.  
 Farmers Co-operative Grain Company, Randall.  
 Farmers Co-operative Grain Company, Yetter.  
 Farmers Co-operative Grain & Live Stock Company, The Center Point.  
 Farmers Co-operative Grain and Lumber Company, Gowrie.  
 Farmers Co-operative Grain & Stock Company, The Persia.  
 Farmers Co-operative Live Stock Shippers' Association, Bondurant.  
 Farmers Co-operative Live Stock Shippers' Association, Cambridge.  
 Farmers Co-operative Live Stock Shippers' Association, Ocheyedan.  
 Farmers Co-operative Live Stock Shippers' Association, Stratford.  
 Farmers Co-operative Live Stock Shippers' Association, Viola.  
 Farmers Co-operative Live Stock Shipping Association of Moneta, Iowa.  
 Farmers Co-operative Lumber Company, Fontanelle.  
 Farmers Co-operative Lumber Company of Manilla, Iowa.  
 Farmers Co-operative Lumber and Grain Company of Dunlap, Iowa.  
 Farmers Co-operative Mercantile Company, Raymond.  
 Farmers Co-operative Mercantile Company, Wayman.  
 Farmers Co-operative Produce Company, Doon.  
 Farmers Co-operative Produce Company, Ft. Atkinson.  
 Farmers Co-operative Shippers' Association, Redding.  
 Farmers Co-operative Shipping Association, Atkins.  
 Farmers Co-operative Shipping Association, The Hartley.  
 Farmers Co-operative Shipping Association, The Malcom.  
 Farmers Co-operative Shipping Association, Marengo.  
 Farmers Co-operative Shipping Association, The Press.  
 Farmers Co-operative Shipping Association, Renwick.  
 Farmers Co-operative Shipping Association, Swedesburg.  
 Farmers Co-operative Shipping Association of Fayette, Fayette.  
 Farmers Co-operative Shipping Association of Kellogg, Iowa.  
 Farmers Co-operative Society, The Blanden.  
 Farmers Co-operative Society, The Garner.  
 Farmers Co-operative Society, Sioux Center.  
 Farmers Co-operative Society, Inc., Bode.  
 Farmers Co-operative Society of Ottosen, The, Ottosen.  
 Farmers Co-operative Society of Wesley, The, Wesley.  
 Farmers Co-operative Store, Fredonia.  
 Farmers Co-operative Store, Lone Tree.  
 Farmers Co-operative Store, Pleasanton.  
 Farmers Co-operative Store, Truro.  
 Farmers Co-operative Supply Company, The, Newell.  
 Farmers Co-operative Supply Company, Orchard.  
 Farmers Co-operative Supply Company, Varina.  
 Farmers Co-operative Union, The, Turin.  
 Farmers Co-operative Weighing Association, Eldridge.  
 Farmers Creamery Company, Alexander.  
 Farmers Creamery Company, Center Junction.  
 Farmers Creamery Company, Cresco.  
 Farmers Creamery Company, Dows.  
 Farmers Creamery Company, The, Dunkerton.  
 Farmers Creamery Company, Inwood.  
 Farmers Creamery Company, Kensett.  
 Farmers Creamery Company, Osterdock.  
 Farmers Creamery Company, Ryan.  
 Farmers Creamery Company, The, Sabula.  
 Farmers Creamery Company, Wallingford.  
 Farmers Creamery Company of Arlington, Iowa.  
 Farmers Creamery Company of Farley, Iowa.  
 Farmers Creamery Company of Graettinger, Graettinger.  
 Farmers Creamery Company, Inc., Dickens.  
 Farmers Creamery of Grafton, Iowa, Grafton.  
 Farmers Creamery of Manly, Iowa, Manly.  
 Farmers Creamery and Produce Company of Guthrie Center, Iowa, Guthrie Center.  
 Farmers Creamery and Produce Company of Newell, Iowa, The, Newell.  
 Farmers Electric Company, Primghar.  
 Farmers Electric Company, County of Osceola, The, Ocheyedan.  
 Farmers Electric Company, Ell Township, Garner.  
 Farmers Electric Company, of Hudson, Iowa, Hudson.  
 Farmers Electric Company, No. One, Oskaaloosa.  
 Farmers Electric Light Company, Shenandoah.  
 Farmers Electric Light Company of Boxholm, Iowa, Boxholm.  
 Farmers Electric Light Company of Wolf, Iowa, Pilot Mound.  
 Farmers Electric Light and Power Association, Layton.  
 Farmers Electric Light & Power Company, The, Fremery.  
 Farmers Electric Light and Power Company of Wall Lake Township, Lake View.  
 Farmers Electric Line No. 2 of Grundy Center, Iowa, Grundy Center.  
 Farmers Electrical Company of Dysart, Iowa, The, Dysart.  
 Farmers Elevator Company, The, Albert City.  
 Farmers Elevator Company, Albion.  
 Farmers Elevator Company, Altoona.  
 Farmers Elevator Company, Appleton.  
 Farmers Elevator Company, The, Arcadia.  
 Farmers Elevator Company, The, Ashton.  
 Farmers Elevator Company, Athelstan.  
 Farmers Elevator Company of Adel, Iowa, Adel.  
 Farmers Elevator Company of Alburnett, Alburnett.  
 Farmers Elevator Company of Alleman, Iowa, Alleman.  
 Farmers Elevator Company of Aurelia, Iowa, The Aurelia.  
 Farmers Elevator Company, Badger.  
 Farmers Elevator Company, Barnes City.

Farmers Elevator Company, Blairsburg.  
 Farmers Elevator Company, The, Boxholm.  
 Farmers Elevator Company, Bristol.  
 Farmers Elevator Company of Bagley, Iowa, Bagley.  
 Farmers Elevator Company of Batavia, Iowa, The, Batavia.  
 Farmers Elevator Company of Battle Creek, Iowa, Battle Creek.  
 Farmers Elevator Company of Bayard, Iowa, Bayard.  
 Farmers Elevator Company of Buckeye, Buckeye.  
 Farmers Elevator Company of Buffalo Center, Iowa, Buffalo Center.  
 Farmers Elevator Company, Churdan.  
 Farmers Elevator Company, Clarksville.  
 Farmers Elevator Company, Clatter.  
 Farmers Elevator Company, Cooper.  
 Farmers Elevator Company of Calamus, Iowa, Calamus.  
 Farmers Elevator Company of Clare, Clare.  
 Farmers Elevator Company of Clearfield, Iowa, Clearfield.  
 Farmers Elevator Company of Conlter, Conlter.  
 Farmers Elevator Company of Craig, Iowa, Craig.  
 Farmers Elevator Company of Crooks, The, Crooks.  
 Farmers Elevator Company of Cyander, Iowa, Cyander.  
 Farmers Elevator Company, Dayton.  
 Farmers Elevator, Deloit.  
 Farmers Elevator Company, Earlham.  
 Farmers Elevator Company, Eldridge.  
 Farmers Elevator Company, Elkhart.  
 Farmers Elevator Company, Emerson.  
 Farmers Elevator Company, The, Erickson.  
 Farmers Elevator Company of Ellsworth, Ellsworth.  
 Farmers Elevator Company, Fairmount.  
 Farmers Elevator Company, Farin.  
 Farmers Elevator Company, Fenton.  
 Farmers Elevator Company, The, Ferguson.  
 Farmers Elevator Company, Fondia.  
 Farmers Elevator Company, Forest City.  
 Farmers Elevator Company, Fort Dodge.  
 Farmers Elevator Company of Farnhamville, Iowa, The, Farnhamville.  
 Farmers Elevator Company, The, Garden City.  
 Farmers Elevator Company, Geneta.  
 Farmers Elevator Company, Gillet Grove.  
 Farmers Elevator Company, The, Gimhan.  
 Farmers Elevator Company, Green Mountain.  
 Farmers Elevator Company, The, Grinnell.  
 Farmers Elevator Company of George, Iowa, The George.  
 Farmers Elevator Company of Germania, The, Germania.  
 Farmers Elevator Company of Goldfield, Iowa, Goldfield.  
 Farmers Elevator Company of Guthrie Center, Iowa, Guthrie Center.  
 Farmers Elevator Company, Halbur.  
 Farmers Elevator Company, Hamburg.  
 Farmers Elevator Company, Harcourt.  
 Farmers Elevator Company, Hawkeye.  
 Farmers Elevator Company, Hepburn.  
 Farmers Elevator Company, Hobart.  
 Farmers Elevator Company, Hornick.  
 Farmers Elevator Company, The, Hubbard.  
 Farmers Elevator Company of Hampton, Iowa, Hampton.  
 Farmers Elevator Company of Hanlontown, Iowa, The, Hanlontown.  
 Farmers Elevator Company of Hardy, Iowa, The, Hardy.  
 Farmers Elevator Company of Holstein, Iowa, The, Holstein.  
 Farmers Elevator Company, Indianola.  
 Farmers Elevator Company of Industry, Industry.  
 Farmers Elevator Company, The, Jefferson.  
 Farmers Elevator Company, The, Kellogg.  
 Farmers Elevator Company, The, Kesley.  
 Farmers Elevator Company, The, Kingsley.  
 Farmers Elevator Company of Kennedy, Iowa, Kennedy.  
 Farmers Elevator Company, Lake City.  
 Farmers Elevator Company, Laurel.  
 Farmers Elevator Company, Ledyard.  
 Farmers Elevator Company, Little Rock.  
 Farmers Elevator Company, The, Livermore.  
 Farmers Elevator Company, Lohrville.  
 Farmers Elevator Company of Lake Mills, Iowa, Lake Mills.  
 Farmers Elevator Company of Lakewood, Iowa, Lakewood.  
 Farmers Elevator Company of Larrabee, Iowa, Larrabee.  
 Farmers Elevator Company of Lawler, Lawler.  
 Farmers Elevator Company, Marcus.  
 Farmers Elevator Company, Marion.  
 Farmers Elevator Company, Martelle.  
 Farmers Elevator Company, Maurice.  
 Farmers Elevator Company, The, Melvin.  
 Farmers Elevator Company, The, Mount Union.  
 Farmers Elevator Company of Malcom, Malcom.  
 Farmers Elevator Company of Mailard, Mailard.  
 Farmers Elevator Company of Marble Rock, Marble Rock.  
 Farmers Elevator Company of Matlock, Iowa, The Matlock.  
 Farmers Elevator Company of Merrill, Iowa, Merrill.  
 Farmers Elevator Company of Midland, Midland.  
 Farmers Elevator Company of Minburn, Iowa, Minburn.  
 Farmers Elevator Company, New Sharon.  
 Farmers Elevator Company, The, Norway.  
 Farmers Elevator Company, Odebolt.  
 Farmers Elevator Company, Olaf.  
 Farmers Elevator Company, Onawa.  
 Farmers Elevator Company of Olds, Iowa, Olds.  
 Farmers Elevator Company, Pilot Mound.  
 Farmers Elevator Company, Plainfield.  
 Farmers Elevator Company, Plymouth.  
 Farmers Elevator Company of Panora, Iowa, Panora.  
 Farmers Elevator Company of Popejoy, Popejoy.  
 Farmers Elevator Company, Quimby.  
 Farmers Elevator Company, Radcliffe.  
 Farmers Elevator Company, The, Rake.  
 Farmers Elevator Company, Keston.  
 Farmers Elevator Company, The, Randolph.  
 Farmers Elevator Company, Kinard.  
 Farmers Elevator Company, The, Ritter.  
 Farmers Elevator Company, Rock Valley.  
 Farmers Elevator Company, Rockwell City.  
 Farmers Elevator Company of Roberts, Iowa, Roberts.  
 Farmers Elevator Company, Salix.  
 Farmers Elevator Company, Scanton.  
 Farmers Elevator Company, Spencer.  
 Farmers Elevator Company, Stockton.  
 Farmers Elevator Company, Strahan.  
 Farmers Elevator Company, Struble.  
 Farmers Elevator Company of Slifer, Slifer.  
 Farmers Elevator Company, The, Thor.  
 Farmers Elevator Company of Titonka, Titonka.  
 Farmers Elevator Company of Traer, Iowa, Traer.  
 Farmers Elevator Company, Ute.  
 Farmers Elevator Company, Walkert.  
 Farmers Elevator Company, Walkford.  
 Farmers Elevator Company, Wanke.  
 Farmers Elevator Company of Westgate, Westgate.  
 Farmers Elevator Company of Williams, Iowa, The, Williams.  
 Farmers Elevator Company of Winfield, Winfield.  
 Farmers Elevator Company of Yale, Iowa, Yale.  
 Farmers Elevator Co-operative Company of Le Mars, Iowa, Le Mars.  
 Farmers Elevator and Exchange, The, Wapello.  
 Farmers Elevator and Live Stock Company, Stauhope.  
 Farmers Elevator & Supply Company, Langdon.  
 Farmers Elevator and Supply Company of Kamrar, Iowa, Kamrar.  
 Farmers Elevator and Supply Company of Morning Sun, Iowa, Morning Sun.  
 Farmers Equity Co-operative Exchange, Andover.  
 Farmers Equity Exchange, The, Bassett.  
 Farmers Equity Store of Greene, Iowa, Greene.  
 Farmers Exchange, Benton.  
 Farmers Exchange, The, Carlisle.  
 Farmers Exchange, The, Centerville.  
 Farmers Exchange, Central City.  
 Farmers Exchange, Cho.  
 Farmers Exchange, Lake Park.  
 Farmers Exchange, Waverly.  
 Farmers Exchange Company, Grand View.  
 Farmers Exchange Company, Rockford.  
 Farmers Exchange Company, The, Rudd.  
 Farmers Exchange Company of Charles City, Iowa, Charles City.  
 Farmers Exchange of New Market, Iowa, New Market.  
 Farmers Exchange of Wever, Iowa, Wever.  
 Farmers Financial Association of Sioux City, Iowa, Sioux City.  
 Farmers Friend Co-operative Shipper's Association, Holstein.  
 Farmers Golden Star Creamery Company, Dyersville.  
 Farmers Grain Association, Greenwood.  
 Farmers Grain Company, Akron.  
 Farmers Grain Company, The, Auburn.  
 Farmers Grain Company, The, Cambridge.  
 Farmers Grain Company, Carlisle.  
 Farmers Grain Company, Charter Oak.  
 Farmers Grain Company, The, Colo.  
 Farmers Grain Company, The, Corwith.  
 Farmers Grain Company, Dawson.

Farmers' Grain Company, Fairfax.  
 Farmers' Grain Company, The, Graettinger.  
 Farmers' Grain Company, Granger.  
 Farmers' Grain Company, Huxley.  
 Farmers' Grain Company, Latimer.  
 Farmers' Grain Company, Marathon.  
 Farmers' Grain Company, McCalsburg.  
 Farmers' Grain Company, Nevada.  
 Farmers' Grain Company, The, Oakville.  
 Farmers' Grain Company, Polk City.  
 Farmers' Grain Company, The, Rands.  
 Farmers' Grain Company, Rockwell City.  
 Farmers' Grain Company, Royal.  
 Farmers' Grain Company, The, Sac City.  
 Farmers' Grain Company, St. Benedict.  
 Farmers' Grain Company, Story City.  
 Farmers' Grain Company, The, Ulmer.  
 Farmers' Grain Company, Webster City.  
 Farmers' Grain Company of Sheldahl, Iowa, Sheldahl.  
 Farmers' Grain & Coal Company, Jamaica.  
 Farmers' Grain & Coal Company, Pocahontas.  
 Farmers' Grain & Co-operative Company, Vinton.  
 Farmers' Grain Dealers Service Company, Fort Dodge.  
 Farmers' Grain & Live Stock Company, Stanton.  
 Farmers' Grain & Lumber Company, Carroll.  
 Farmers' Grain & Lumber Company, The, Dows.  
 Farmers' Grain & Lumber Company, South English.  
 Farmers' Grain and Lumber Company, Sumbury.  
 Farmers' Grain and Lumber Company of Herndon, Iowa, Herndon.  
 Farmers' Grain, Lumber and Live Stock Company, The, Berkeley.  
 Farmers' Grain & Mercantile Company, Tennant.  
 Farmers' Grain and Mercantile Company of Corley, Iowa, Corley.  
 Farmers' Grain and Mercantile Company of Kirkman, Iowa, Kirkman.  
 Farmers' Grain and Mercantile Company of Panama, Iowa, Panama.  
 Farmers' Grain & Products Company, Ringsted.  
 Farmers' Grain and Seed Company, Lamoni.  
 Farmers' Grain & Stock Company, Carpenter.  
 Farmers' Grain & Stock Company of Jesup, Iowa, Jesup.  
 Farmers' Hog and Produce Company of Waukon, Waukon.  
 Farmers' Implement Company, The, Tripoli.  
 Farmers' Inc. Co-operative Society, Dougherty.  
 Farmers' Inc. Co-operative Society, Dumont.  
 Farmers' Inc. Co-operative Society, The, Grafton.  
 Farmers' Inc. Co-operative Society, Hurley.  
 Farmers' Inc. Co-operative Society, Joice.  
 Farmers' Inc. Co-operative Society, Rockwell.  
 Farmers' Inc. Co-operative Society, Ruthven.  
 Farmers' Inc. Co-operative Society, Sheffield.  
 The Farmers Incorporated Co-operative Society, Thornton.  
 Farmers Incorporated Co-op. Society, The, Ventura.  
 Farmers Incorporated Co-op. Society of Aredale, Iowa, Aredale.  
 Farmers Incorporated Co-op. Society of Burchinal, Iowa, Burchinal.  
 Farmers Incorporated Co-operative Society of Scelsberg, Iowa, The, Solsberg.  
 Farmers Incorporated Society, Woden.  
 Farmers Independent Telephone Co., Clarksville.  
 Farmers Industrial Union, Britt.  
 Farmers Investment Company, Albion.  
 Farmers Ladora Light Company, The, Ladora.  
 Farmers Lumber and Lumber Company, McCalsburg.  
 Farmers Light & Power Company, The, Kalona.  
 Farmers Light & Power Co., of Sergeant Bluff, Iowa, Sergeant Bluff.  
 Farmers Livestock Co-operative Shipping Association, Monroe.  
 Farmers Live Stock Insurance Co., Des Moines.  
 Farmers Loan and Mortgage Company, The, Shenandoah.  
 Farmers Loan and Trust Company of Waterloo, Iowa, Waterloo.  
 Farmers Lumber Association, The, Quimby.  
 Farmers Lumber Company, Bagley.  
 Farmers Lumber Company, Battle Creek.  
 Farmers Lumber Company, Butler.  
 Farmers Lumber Company, Corwith.  
 Farmers Lumber Company, The, Council Bluffs.  
 Farmers Lumber Company, The, Dysart.  
 Farmers Lumber Company, Fort Dodge.  
 Farmers Lumber Company, Granville.  
 Farmers Lumber Company, Keswick.  
 Farmers Lumber Company, Rhodes.  
 Farmers Lumber Company, Riverside.  
 Farmers Lumber Company, The, Sac City.  
 Farmers Lumber Company, Traer.  
 Farmers Lumber Company of Adair, Adair.

Farmer's Lumber Company of Baxter, Iowa, Baxter.  
 Farmers Lumber Company of Buck Grove, Iowa, The, Buck Grove.  
 Farmers Lumber Company of Farnhamville, Iowa, The, Farnhamville.  
 Farmers' Lumber Company of Klemme, Iowa, Klemme.  
 Farmers Lumber Company of Rock Valley, Iowa, Rock Valley.  
 Farmers Lumber and Coal Co., The, Alta Vista.  
 Farmers Lumber and Coal Company of Kiron, Iowa, Kiron.  
 Farmers Lumber and Grain Co., Garrison.  
 Farmers Lumber & Grain Company of Schleswig, Iowa, The, Schleswig.  
 Farmers Lumber and Hardware Co., Wall Lake.  
 Farmers Lumber and Supply Co., The, Winfield.  
 Farmers Mercantile Company, Boxholm.  
 Farmers Mercantile Company, Council Bluffs, Iowa.  
 Farmers Mercantile Co., Lake View.  
 Farmers Mercantile Company, Red Oak.  
 Farmers Mercantile Company, The, Traer.  
 Farmers Mercantile Company, Vinton.  
 Farmers Mercantile Company of Garrison, Iowa, The, Garrison.  
 Farmers Mercantile Company of Sioux City.  
 Farmers Mercantile Company of Wall Lake, Wall Lake.  
 Farmers Merchants Mutual Telephone Company, Cincinnati.  
 Farmers and Merchants Mutual Telephone Company, The, DeShos.  
 Farmers and Merchants Mutual Telephone Company, The, Eldon.  
 Farmers and Merchants Mutual Telephone Company, Newhall.  
 Farmers and Merchants Mutual Telephone Company, Panama.  
 Farmers and Merchants Mutual Telephone Company of Walker, Iowa, Walker.  
 The Farmers' and Merchants' Securities Company, Jefferson.  
 Farmers & Merchants Telephone Co., Linn Grove.  
 Farmers and Merchants Telephone Co., The, Washta.  
 Farmers and Merchants Tri-County Promotion Company of Cascade, Iowa, Cascade.  
 Farmers Mutual Aid Association of Jackson and Clinton Counties, Preston.  
 Farmers Mutual Aid Association of Tama County, Iowa, Toledo.  
 Farmers Mutual Assessment Fire & Lightning Insurance Assn. of Muscatine Co., Iowa, Muscatine.  
 Farmers Mutual Co-operative Association of Orange City, Iowa, The, Orange City.  
 Farmers Mutual Co-operative Company of Alton, Iowa, Alton.  
 Farmers Mutual Co-operative Company of Hospers, Iowa, Hospers.  
 Farmers Mutual Cooperative Company of Primghar, Iowa, Primghar.  
 Farmers Mutual Co-operative Creamery, Clear Lake.  
 Farmers Mutual Co-operative Creamery Association, The, of Scott, Iowa, Scott.  
 Farmers Mutual Co-operative Creamery of Sioux Center, Iowa, Sioux Center.  
 Farmers Mutual Creamery Company, Hospers.  
 Farmers' Mutual Creamery Company, Langworthy.  
 Farmers' Mutual Creamery Company, Monticello.  
 Farmers Mutual Creamery Company, The, Sand.  
 Farmers Mutual Electrical Transmission Company, The, Corwith.  
 Farmers Mutual Elevator Company, Granite.  
 Farmers Mutual Elevator Company, Larchwood.  
 Farmers Mutual Fire Insurance Association, Story City, Iowa.  
 Farmers' Mutual Fire Insurance Association, Winterset.  
 Farmers Mutual Fire Ins. Ass'n of Black Hawk Hawk County, Iowa, The, Waterloo.  
 Farmers Mutual Fire Insurance Association of Calhoun County, Ia., The, Lake City.  
 Farmers' Mutual Fire Insurance Assn. of Guthrie County, The, Menlo.  
 Farmers' Mutual Fire Insurance Assn. of Lucas County, Iowa, Chariton.  
 Farmers Mutual Fire Insurance Assn. of Mitchell County, Iowa, Osage.  
 Farmers Mutual Fire Insurance Assn. of Monona County, Iowa, Castana.  
 Farmers Mutual Fire Insurance Association of Polk Co., Iowa, The, Des Moines.  
 Farmers Mutual Fire Insurance Association of Tama County, Iowa, Traer.  
 Farmers Mutual Fire Ins. of Webster and Adjoining Counties, Ft. Dodge.

Farmers Mutual Fire Insurance Association of Wright Co., Iowa, The, Clarion.  
 Farmers Mutual Fire & Lightning Assn. of Jasper Co., Iowa, Newton.  
 Farmers Mutual Fire and Lightning Insurance Association, Dallas Center.  
 Farmers Mutual Fire & Lightning Insurance Association, Estherville.  
 Farmers Mutual Fire and Lightning Insurance Association, Fayette.  
 Farmers Mutual Fire & Lightning Insurance Association, The, Garner.  
 Farmers Mutual Fire & Lightning Insurance Association, Glidden.  
 Farmers Mutual Fire & Lightning Insurance Association, Jefferson.  
 Farmers Mutual Fire & Lightning Insurance Association, Primghar.  
 Farmers Mutual Fire & Lightning Insurance Association, The, Sibley.  
 Farmers Mutual Fire & Lightning Insurance Association, Spencer.  
 Farmers Mutual Fire & Lightning Insurance Association of Buena Vista County, Iowa, The, Storm Lake.  
 Farmers Mutual Fire & Lightning Ins. Assn. of Chickasaw Co., New Hampton.  
 Farmers Mutual Fire & Lightning Insurance Assn. of Clayton Co., Ia., Elkader.  
 Farmers Mutual Fire & Lightning Ins. Assn. of Delaware Co., Iowa, Manchester.  
 Farmers Mutual Fire & Lightning Insurance Assn. of De Witt, Iowa, De Witt.  
 Farmers Mutual Fire & Lightning Insurance Association of Grundy County, Iowa, Grundy Center.  
 Farmers Mutual Fire & Lightning Insurance Association, Story County, Iowa, Nevada.  
 Farmers Mutual Fire & Lightning Ins. Assn. of Taylor County, Iowa, Bedford, Iowa.  
 Farmers Mutual Fire & Lightning Ins. Assn. of Winnebago Co., Iowa, Lake Mills.  
 Farmers Mutual Fire & Lightning Ins. Co. of Winneshek Co. Iowa, Frankline.  
 Farmers Mutual Hail Insurance Association of Carroll Co., Iowa, Willey.  
 Farmers Mutual Hail Insurance Association of Iowa, The, Des Moines.  
 Farmers Mutual Hog Insurance Association of Iowa, Sioux City.  
 Farmers Mutual Incorporated Co-operative Society of Lester, Lyon County, The, Lester.  
 Farmers Mutual Insurance Assn., Corning.  
 Farmers Mutual Insurance Assn., Emmetsburg.  
 Farmers Mutual Insurance Association of Boone County, The, Boone.  
 Farmers Mutual Insurance Assn. of Buchanan County, State of Iowa, Independence.  
 Farmers Mutual Insurance Assn. of Castle Grove, Monticello.  
 Farmers Mutual Insurance Assn. of Cerro Gordo County, Iowa, Mason City.  
 Farmers Mutual Insurance Association of Clinton and Adjoining Counties in Iowa, The, Wheatland.  
 Farmers Mutual Insurance Association of Cresco, Cresco.  
 Farmers' Mutual Insurance Association of Fremont Co., Iowa, Hamburg.  
 Farmers' Mutual Insurance Association of Garnaville, The, Garnaville.  
 Farmers Mutual Insurance Assn. of Hardin & Franklin Counties, Iowa, Iowa Falls.  
 Farmers Mutual Insurance Association of Linn Township, Linn County, Iowa, The, Mt. Vernon.  
 Farmers Mutual Insurance Association of The Methodist Episcopal Church, Rockford.  
 Farmers Mutual Insurance Assn. of Plymouth County, Iowa, Merrill.  
 Farmers Mutual Insurance Association of Roselle, Hillsdale.  
 Farmers Mutual Insurance Association of Scott County, Iowa, Walcott.  
 Farmers Mutual Insurance Association of Sharon, Iowa City.  
 Farmers Mutual Insurance Assn. of Shelby County, Iowa, Harlan, Iowa.  
 Farmers Mutual Insurance Assn. of Sioux & Lyon Counties, Iowa, Hull.  
 Farmers Mutual Ins. Association of Washington, Washington.  
 Farmers Mutual Light and Power Company, The, Goldfield.  
 Farmers Mutual Protection Association of Van Buren County, Iowa, The, Birmingham.  
 Farmers Mutual Protective Assn. of Southern Van Buren County, Iowa, Keosauqua.  
 Farmers Mutual Telephone Association, The, Newton.  
 Farmers Mutual Telephone Company, The, Bancroft.

Farmers Mutual Telephone Company, Cylinder.  
 Farmers Mutual Telephone Co., The, Fort Atkinson.  
 Farmers Mutual Telephone Company, Griswold.  
 Farmers Mutual Telephone Company, Hobart.  
 Farmers Mutual Telephone Co., The, Jesup.  
 Farmers Mutual Telephone Company, Montour.  
 Farmers Mutual Telephone Company, Osceola.  
 Farmers Mutual Telephone Company, Oto.  
 Farmers Mutual Telephone Company, Rudd.  
 Farmers Mutual Telephone Company, Stanton.  
 Farmers Mutual Telephone Co., The, West Union.  
 Farmers Mutual Telephone Co., Woolstock.  
 Farmers Mutual Telephone Co., The, Yarmouth.  
 Farmers Mutual Telephone Co. of Adair County, The, Fontanelle.  
 Farmers Mutual Telephone Company of Baxter, Baxter.  
 Farmers Mutual Telephone Company of Birmingham, Iowa, Birmingham.  
 Farmers Mutual Telephone Company of Bladensburg, Iowa, Bladensburg.  
 Farmers Mutual Telephone Company of Bondurant, Iowa, Bondurant.  
 Farmers Mutual Telephone Company of Cass Township, Shelby County, Iowa, Portsmouth.  
 Farmers Mutual Telephone Company of Center Point, Iowa, Center Point.  
 Farmers Mutual Telephone Company of Cornell, The, Cornell.  
 Farmers Mutual Telephone Company of Knierim, Iowa, Number One, Knierim.  
 Farmers Mutual Telephone Company of Ladora, Iowa, Ladora.  
 Farmers Mutual Telephone Company of Lincoln Township, Shelby County, Iowa, Harlan.  
 Farmers Mutual Telephone of Page County, Iowa, The, Clarinda.  
 Farmers' Mutual Telephone Company of Pitzer, Iowa, Pitzer.  
 Farmers Mutual Telephone Company of Postville, Iowa, Postville.  
 Farmers Mutual Telephone Company of Rock Rapids, Iowa, Rock Rapids.  
 Farmers Mutual Telephone Co. of Russell, Lucas County, Iowa, The, Russell.  
 Farmers Mutual Telephone Company, School House No. 11, Jackson Township, Butler County, Iowa, Clarksville.  
 Farmers Mutual Telephone Company of Shelby County, Iowa, Kirkman.  
 Farmers Mutual Telephone Company of Shellsburg, Iowa, Shellsburg.  
 Farmers Mutual Telephone Co. of Stockport, Iowa, The, Stockport.  
 Farmers Mutual Telephone Co. of Utica, Ia., Utica.  
 Farmers' Mutual Telephone Company of Voorhies, Ia., Voorhies.  
 Farmers Mutual Telephone Exchange, The, College Springs.  
 Farmers Mutual Telephone System of Moulton, Iowa, Moulton.  
 Farmers' National Co-operative Elevator Mutual Insurance Assn. of Iowa, The, Aurelia.  
 Farmers' Pioneer Mutual Insurance Association of Keokuk County, Iowa, Sigourney.  
 Farmers Power and Light Company, Marathon.  
 Farmers Produce Co., The, Davis City.  
 Farmers Produce and Exchange Company, Mt. Sterling.  
 Farmers Publishing Company of Floyd County, Iowa, Charles City.  
 Farmers Rippey Angus Telephone Company, Rippey.  
 Farmers Shipping Association, The, Delhi.  
 Farmers Shipping Association, Dyersville.  
 Farmers Shipping Assn., Geneva.  
 Farmers Shipping Association, Newton.  
 Farmers Shipping Company, The, Kimballton.  
 Farmers Shipping & Supply Company, Oxford.  
 Farmers State Mutual Hail Association of Emmet County, Ia., Estherville.  
 Farmers Stock and Grain Company, Gravitv.  
 Farmers Stock & Produce Co. of New Albin, New Albin.  
 Farmers Store, Charter Oak.  
 Farmers Store, The, Ireton.  
 Farmers Store, The, Lacona.  
 Farmers Store Company, Lester.  
 Farmers' Store, Lots Creek Township, Kossuth Co.; Lone Rock.  
 Farmers Supply Company, Graettinger.  
 Farmers Supply Company, Ladora.  
 Farmers Supply Company, The, Shenandoah.  
 Farmers' Telephone Company, Batavia.  
 Farmers Telephone Company, Essex.  
 Farmers Telephone Company of Laurens, The, Laurens.

Farmers Telephone Company of Meriden, Iowa, Meriden.  
 Farmers Telephone Company of Quimby, Iowa, Quimby.  
 Farmers Telephone Company of Riceville, The, Riceville.  
 Farmers Telephone Company of Rockwell, Iowa, Rockwell.  
 Farmers' Terminal Elevator Company, Sioux City.  
 Farmers' Threshing Company, The, Rentonsport.  
 Farmers' Trading Company, The, Laurens.  
 Farmers' Union Association, Page Center.  
 Farmers' Union Association, Shambaugh.  
 Farmers' Union Association of Yorktown, Iowa, The, Yorktown.  
 Farmer Union Co-operative Association, Estherville.  
 Farmers Union Co-operative Company, Lake City.  
 Farmers Union Co-operative Co., The, Tingley.  
 Farmers Union Co-operative Creamery Co. of Maquoketa, Iowa, Maquoketa.  
 Farmers Union Co-operative Elevator Company, Blockton.  
 Farmers Union Co-operative Live Stock Shippers' Association, Decatur City.  
 Farmers Union Co-operative Live Stock Shippers' Association, Leon.  
 Farmers Union Elevator Company, Anthon.  
 Farmers Union Elevator Company, Bedford.  
 Farmers Union Elevator Company, Harper.  
 Farmers Union Exchange, Clarinda.  
 Farmers' Union Exchange, Columbus Junction.  
 Farmers Union Exchange, Conway.  
 Farmers Union Exchange, Denison.  
 Farmers Union Exchange, Des Moines.  
 Farmers' Union Exchange, The, Donnellson.  
 Farmers' Union Exchange, Henderson.  
 Farmers Union Exchange, Leon.  
 Farmers' Union Exchange, The, Lewis.  
 Farmers Union Exchange, Murray.  
 Farmers Union Exchange, Oasie.  
 Farmers Union Exchange, Riverside.  
 Farmers Union Exchange, Solon.  
 Farmers Union Exchange, Swedesburg.  
 Farmers Union Exchange, Ticonia.  
 Farmers Union Exchange, Vining.  
 Farmers Union Exchange of Corydon, Corydon.  
 Farmers' Union Exchange of Dunlap, Iowa, The, Dunlap.  
 Farmers Union Grain Company, Lake View.  
 Farmers Union Grain and Stock Company, Lidderdale, Iowa, Lidderdale.  
 Farmers Union Inc., Floris.  
 Farmers Union of La Porte City, Ia., La Porte City.  
 Farmers' Union Mercantile Company, The, Kingston.  
 Farmers Union Mercantile Company, The, Mediapolis.  
 Farmers' Union Mercantile Company, Umer.  
 Farmers' Union Mercantile Company of Blanchard, Iowa, The, Blanchard.  
 Farmers' Union Milling Company, Ltd., Sigourney.  
 Farmers Union Shipping Association, Clarinda.  
 Farmers Union Storage Company, Battle Creek.  
 Farmers Union Store, Grandview.  
 Farmers' Union Store, Rome.  
 Farmers' Union Store, Salem.  
 Farmers' Union Store of Bonaparte, The, Bonaparte.  
 Farmers Waukon Creamery Company, Waukon.  
 Fair, H. L. Company, Des Moines.  
 Fairbank Milling Company, Fairbank.  
 Fairfax Mercantile Company, Fairfax.  
 Fairfield Building Company, Fairfield.  
 Fairfield Glove Company, Fairfield.  
 Fairfield Clove and Mitten Company of Fairfield, Ia., Fairfield.  
 Fairfield Masonic Temple Association, The, Fairfield.  
 Fairlawn Milk Products Company, Des Moines.  
 Fair View Land Company, Shenandoah.  
 Fairview Realty Company, Keokuk.  
 Falcon-Fleming Company, The, Waterloo.  
 Falcon Milling Company, Des Moines.  
 Family Theatre Company, Davenport.  
 Fansler Telephone Company, The, Guthrie Center.  
 Farley and Loetscher Manufacturing Company, Dubuque.  
 Farlin Elevator Company, Farlin.  
 Farlin Power and Light Company, Farlin.  
 Farm Horse Traction Works, The, Guttenberg.  
 Farm Lands Development Company, Cedar Rapids.  
 Farm Loan & Investment Co., The, Marengo.  
 Farm Publishing Company, Des Moines.  
 Farm Realty Company, Cedar Rapids.  
 Farm Tools Manufacturing Company, Waterloo.  
 Farm Warehouse Company, Maquoketa.  
 Farmdale Telephone Company, Mason City.  
 Farmer and Breeder, Sioux City.  
 Farmersburg Co-operative Commission Company, Farmersburg.  
 Farmersburg & Saint Olaf Co-operative Creamery Company, The, Saint Olaf.  
 Farmersburg, St. Olaf & Wagner Telephone Company, Farmersburg.  
 Farmington Live Stock Sales Pavilion Company, Farmington.  
 Farmington Lumber Company, Farmington.  
 Farhamville Mutual Telephone Company, The, Farhamville.  
 Farragut Baseball & Amusement Association, The, Farragut.  
 Farragut Public Service Company, Farragut.  
 Farrand Drug Company, Waterloo.  
 Farrar Independent Telephone Co., Farrar.  
 Fayette County Abstract Company, West Union.  
 Fayette County Mutual Telephone Company, The, Randall.  
 Fayette County Utilities Company, Oelwein.  
 Fayette Mutual Creamery Association, The, Fayette.  
 Federal Baking Company, Clinton.  
 Federal Bridge Company, The, Des Moines.  
 Federal Chemical Company, The, Council Bluffs.  
 Federal Construction Company, The, Mason City.  
 Federal Construction Company, Muscatine.  
 Federal Corporation, Dubuque.  
 Federal Finance Co., The, Sioux City.  
 Federal Fuel & Timber Company, Des Moines.  
 Federal Land and Townsite Company, Des Moines.  
 Federal Mortgage Company, Dubuque.  
 Federal Oil Company of Iowa, Ft. Dodge.  
 Federal Oil & Supply Company, Des Moines.  
 Federal Optical Company, Davenport.  
 Federal Printing Company, Des Moines.  
 Federal Realty Company, Mason City.  
 Federal Surety Company, Davenport.  
 Federated Fire Re-insurance Company, Mason City.  
 Federation Construction Company, The, Sioux City.  
 Federation Overall Company, Davenport.  
 Jacob Fegly Estate, The, Nevada.  
 Feiner Fish Company, Inc., Davenport.  
 Fenton Elevator Company, Dubuque.  
 Fenton Creamery Company, Fenton.  
 Fenton Hardware Company, Fenton.  
 Fenton Opera House Company, The, Fenton.  
 Fenton Telephone Company, The, Fenton.  
 Fern Creamery Company, Parkersburg.  
 Ferritone Chemical Company, Council Bluffs.  
 Fertile Co-operative Dairy Co., Fertile.  
 Fertile Incorporated Telephone Company, Fertile.  
 Fertile Lumber Company, The, Fertile.  
 Festina Co-operative Creamery Co., Festina.  
 Festina Telephone Company, The, Twin Springs.  
 Fiecke Investment Company, C. A., Davenport.  
 Ficken Furniture & Rug Company, Muscatine.  
 Fidelity Abstract Company, Pocahontas.  
 Fidelity Abstract and Loan Company, Creston.  
 Fidelity Adjustment Company, Davenport.  
 Fidelity Building and Loan Association, Mason City.  
 Fidelity Investment Company, Cedar Rapids.  
 Fidelity Investment Company, Emmetsburg.  
 Fidelity Investment Company, Fort Dodge.  
 Fidelity Investment Company, United Bank Building, Sioux City.  
 Fidelity Loan and Mortgage Company, Des Moines.  
 Fidelity Realty Company, Cedar Rapids.  
 Fidelity Remedy Company, Council Bluffs.  
 Fidelity Securities Company, Des Moines.  
 Fidler & Chambers Co., Davenport.  
 Henry Field Seed Company, Shenandoah.  
 Fieldberg Mutual Ins. Assn. of Story and Adjoining Counties, Huxley.  
 Field's Sargan Mills, Shenandoah.  
 Fielding Telephone Company, The, Marcus.  
 Fifth Street Building Company, Waterloo.  
 Fifth Street Realty Company, Cedar Rapids.  
 Finchford Mercantile Company, Finchford.  
 Finchford Mutual Telephone Company, The, Finchford.  
 Finckline-Trenton Milling Co., Des Moines.  
 Finzean-Walker Accountants, Incorporated, Mason City.  
 Fire Proof Storage Building Company, Waterloo.  
 First Avenue Realty Company, Cedar Rapids.  
 First Building Company, Manchester.  
 First Eden Light Company, Eden Township, Vinton.  
 First German Fire, Lightning and Storm Insurance Association of Maxfield, Bremer County, Ia., Denver.  
 First Maxfield Creamery Company, Maxfield.  
 First Mortgage Corporation of Iowa, Des Moines.  
 First Mortgage Investment Company, Story City.  
 First National Company, The, Mason City.  
 First National Building Company, Waterloo.  
 First Peoples' Grocery Society of Burlington, Burlington.

First Peoples' Grocery Society of Cedar Rapids, Cedar Rapids.  
 First Peoples' Grocery Society of Council Bluffs, Council Bluffs.  
 First Peoples' Grocery Society of Davenport, Davenport.  
 First Peoples' Grocery Society of Des Moines, Des Moines.  
 First Peoples' Grocery Society of Sioux City, Sioux City.  
 First Street Electric Company, Cedar Falls.  
 Fischer Artificial Ice and Cold Storage Co., Dubuque.  
 Fischer & Co., Incorporated, Dubuque.  
 Fischer Investment Company, Dubuque.  
 Fisher Company, The, Charles City.  
 Fisher Company, M. E., Red Oak.  
 Fisher Creek Mining Company, Emmetsburg.  
 Fisher Governor Company, The, Marshalltown.  
 Fisher Lumber Company, Centerville.  
 Fisher Supply Company, Marshalltown.  
 Fishgall Incorporated, Sioux City.  
 Fitch Company, The, F. W., Des Moines.  
 Fitzpatrick Investment Company, Nevada.  
 Fitzgerald Clear Co., Dubuque.  
 Fitzpatrick Co., C. E., Dubuque.  
 Five Points Mutual Creamery Company, Durango.  
 Flanley Grain Company, Sioux City.  
 Flat Independent Telephone Company, Britt.  
 Fleming Manufacturing Company, Boone.  
 Flensburg Incorporation, The, Des Moines.  
 Fletcher & Company, Des Moines.  
 Flexo-Concrete Mould Company, Cedar Rapids.  
 Wm. Flindt Company, Spencer.  
 Flinn Paving Company, M. L., Sioux City.  
 Flint Brick Company, The, Des Moines.  
 Flint Crushed Gravel Company, Jefferson Township, Polk County, Des Moines.  
 Flint Hill Realty Company, Burlington.  
 Flinn Fruit Company, Inc., of Cedar Rapids, Iowa, Cedar Rapids.  
 Fluete, Cory, Bemis Company, Spencer.  
 Floete Lumber Company, Spencer.  
 Florian Company, The, Des Moines.  
 Florida Land and Timber Company, The, Cedar Rapids.  
 Florsheim Shoe Store Company, The, Des Moines.  
 Floyd County Farmers' Mutual Fire Insurance Association, Charles City.  
 Flugkick Motor Company, Dubuque.  
 Flugstad Farmers Grain Company, Flugstad.  
 Flynn Dairy Company, Des Moines.  
 Flynns Auto Service Company, Sioux City.  
 Folwell Company, Iowa City.  
 Folwell Crockery Company, Davenport.  
 Fonda Co-operative Live Stock Shippers' Association, Fonda.  
 Fontanelle Lumber Company, The, Fontanelle.  
 Foppe Pioneer Store Company, Rock Valley.  
 Forbes Phillips Company, Burlington.  
 Ford Paving Company, Cedar Rapids.  
 Fords for Hire—Drive It Yourself Company, Des Moines.  
 Forest City Co-operative Creamery Association, Forest City.  
 Forest City Electric Light & Power Company, Forest City.  
 Forest City Park & Fair Assn., Forest City.  
 Forest Park Amusement Company, Marshalltown.  
 Forest Park Company, The, Council Bluffs.  
 Forest Product & Manufacturing Company, Clinton.  
 Forest Township Mutual Telephone Company, Leland.  
 Forsberg Hardware Company, Sioux City.  
 Forsyth Hardware Company, Inc., Colfax.  
 Fort Dodge Automobile Company, Fort Dodge.  
 Fort Dodge Bottling Works, Ft. Dodge.  
 Fort Dodge Brick & Tile Company, Fort Dodge.  
 Fort Dodge Building Company, The, Fort Dodge.  
 Fort Dodge Building and Loan Association, Fort Dodge.  
 Fort Dodge Cane Syrup Company, Fort Dodge.  
 Fort Dodge Creamery Company, Fort Dodge.  
 Fort Dodge Culvert & Steel Co., Fort Dodge.  
 Fort Dodge Gas & Electric Company, Fort Dodge.  
 Fort Dodge Glass & Paint Co., The, Fort Dodge.  
 Fort Dodge Grocery Company, The, Fort Dodge.  
 Fort Dodge Gypsum Co., Fort Dodge.  
 Fort Dodge Heating & Plumbing Co., Fort Dodge.  
 Fort Dodge Hotel Company, Fort Dodge.  
 Fort Dodge Investment Company, Fort Dodge.  
 Fort Dodge Loan & Trust Company, Fort Dodge.  
 Fort Dodge Poster Advertising Co., Fort Dodge.  
 Fort Dodge Serum Company, Fort Dodge.  
 Fort Dodge Telephone Co., The, Fort Dodge.  
 Fort Madison-Aero Corporation, Fort Madison.  
 Fort Madison & Appanoose Stone Company, Fort Madison.  
 Fort Madison Canning Company, Fort Madison.  
 Fort Madison Electric Company, Fort Madison.  
 Fort Madison Foundry, Fort Madison.  
 Fort Madison Gas Engine Company, Fort Madison.  
 Fort Madison Home Building Company, Ft. Madison.  
 Fort Madison Insurance Agency, Fort Madison.  
 Fort Madison Investment Corporation, Fort Madison.  
 Fort Madison Sand & Gravel Co., Fort Madison.  
 Fort Madison Savings & Loan Assn., Fort Madison.  
 Fort Madison Security Company, Fort Madison.  
 Fort Madison Street Railway Co., Fort Madison.  
 Fort Myers Trucking Company, Burlington.  
 Forum Company, Des Moines.  
 Forum Land & Investment Company, Waterloo.  
 Forum Yellow Cab Company, Waterloo.  
 Fosdick Electric Service Company, Kalona.  
 Fosston Land Company, The, Cedar Rapids.  
 Foster Brass Foundries, Inc., Cedar Rapids.  
 Foster Hotel Company, Mason City.  
 Foster Jones Abstract Company, Guthrie Center.  
 Foster Realty Company, Des Moines.  
 Fosterdale Co-operative Shippers Association, Fosterdale.  
 Fostoria Creamery Company, Fostoria.  
 Fostoria Elevator Company, Fostoria.  
 Fostoria Shipping Association, Fostoria.  
 Four-Mile Electric Company, Lincoln Twp., Polk Co., Alleman.  
 Fourth Street Realty Company, Davenport.  
 Fowler Company, The, Waterloo.  
 Fowler Brothers Realty Company, Waterloo.  
 Fox Chemical Company, Des Moines.  
 Fox Security Company, Muscatine.  
 Fox Supply Company, Cedar Rapids.  
 Frahm & Denger Real Estate Co., Davenport.  
 Frahm Fuel and Construction Company, J. B., Davenport.  
 Frane Furniture Company, Davenport.  
 Franchere Realty Company, The, Cedar Rapids.  
 Frank Brothers, Waterloo.  
 Frank Foundries Corporation, Davenport.  
 Frank Manufacturing Company, The, Des Moines.  
 Franke Land and Investment Company, Mason City.  
 Frankel Clothing Company, Des Moines.  
 Franklin Center Mutual Telephone Company, Franklin Center School House, Knoxville.  
 Franklin County Farmers' Mutual Fire & Lightning Insurance Assn., The, Hampton.  
 Franklin Electrical Company, Waterloo.  
 Franklin Hotel Company, Des Moines.  
 Franklin Hotel & Land Co., The, Strawberry Point.  
 Franklin Land & Loan Company, Tripoli.  
 Franklin Motor Company, Des Moines.  
 Franklin Quiz Publishing Co., Ben, Waterloo.  
 Franklin Security Company, Cedar Rapids.  
 Franklin Surety Company, The, Ben, Hampton.  
 Franklin Telephone Company, Sanborn.  
 Fraser Electric Light Company, Fraser.  
 Fraser Land & Coal Company, Boone.  
 Fraser Mercantile Company, The, Fraser.  
 Fraternal Improvement Company, Shell Rock.  
 Fraternity Jewelry Manufacturing Company, Cedar Rapids.  
 Fredericksburg Butter Factory, Fredericksburg.  
 Fredericksburg Equity Shippers' Association, Fredericksburg.  
 Fredericksburg Hardware Co., The, Fredericksburg.  
 Fredericksburg Produce Assn., The, Fredericksburg.  
 Frederika Creamery Association, Frederika.  
 Freeman-Journal Publishing Company, Webster City.  
 Freeman-Smith Lumber Company, Davenport.  
 Free Press Printing & Publishing Company, Des Moines.  
 Fremont Center Telephone Company, Lone Tree.  
 Fremont Farmers Telephone Company, Cresco.  
 Fremont Telephone Company, The, Cresco.  
 Fremont Township Mutual Telephone Co., The, Lone Tree.  
 Friday Battery and Electric Corporation, Sigourney.  
 Friedman Brothers, Incorporated, Council Bluffs.  
 Friedman Mercantile Company, Alta Vista.  
 Friedman-Yudelson & Company, Council Bluffs.  
 Friend Brothers Company, Sioux City.  
 Friesner Fruit Company, Mason City.  
 Fruitland Investment Company, Fruitland Township, Muscatine County, Muscatine.  
 Fry & Company, Incorporated, D. C., Colfax.  
 Fuel & Fertilizer Company, Des Moines.  
 Fuller & Hiller Hardware Company, Muscatine.  
 Fullmer Builders Supply Company, Ottumwa.  
 Fulton-Meckey Motor Company, Fort Dodge.  
 Fulton Market Company, Des Moines.  
 Fun House Company, The, Des Moines.  
 Furnas Ice Cream Company, Des Moines.  
 G. & E. Products Company, Davenport.  
 G. & H. Miniature Railway Company, Waverly.  
 Gabel Company, The, John, Des Moines.

Gabriel & Company, Rees, Des Moines.  
 Gabriel Lumber & Fuel Co., Clinton.  
 Gabrio Company, W. E., Des Moines.  
 Gadd, Gruyer & Garrett, Inc., Buffalo Center.  
 Gade Brothers Manufacturing Co., Iowa Falls.  
 Gale Truck & Auto Co., Sioux City.  
 Galinsky Bros. Company, Sioux City.  
 Galinsky-Blank Building Co., Sioux City.  
 William Galloway Company, The, Waterloo.  
 Galt Co-operative Grain Company, Galt.  
 Galt Co-operative Live Stock Shippers' Association, Galt.  
 Galva Community Amusement Company, Galva.  
 Galva Telephone Exchange Co., The, Galva.  
 Galva Union Elevator Company, Galva.  
 Gamble-Robinson Estherville Co., Estherville.  
 Gamble-Robinson Fruit Company of Iowa, Oelwein.  
 Gamma-Fisher Company, Des Moines.  
 Gamma Theta Association, Ames.  
 Garber Farmers Co-operative Commission Company, Garber.  
 Garber Farmers Co-operative Creamery Company, The, Garber.  
 Garber Farmers Telephone Company, Garber.  
 Garden City Co-operative Live Stock Shippers' Association, Garden City, Ia.  
 Garden City Feeder Company, Pella.  
 Garden Press, The, Davenport.  
 Garden Theatre Company, Davenport.  
 Gardner & Gould Company, The, Burlington.  
 Garfield Clothing Company, Des Moines.  
 Garfield Coal Company, Oskaloosa.  
 Garfield Co-operative Electric Company, Lytton.  
 Garfield Mutual Telephone Company, Boone.  
 Garfield Ridge Electric Line, Garber.  
 Garland Brothers Co., Tripoli.  
 Garland Elevator & Supply Company, Garland.  
 Garlock Fruit Farm Company, The, Grimes.  
 Garnavillo Co-operative Commission Company, Garnavillo.  
 Garnavillo Creamery Company, Garnavillo.  
 Garnavillo Telephone Company, The, Garnavillo.  
 Garner Co-operative Live Stock Shippers' Association, Garner.  
 Garner Investment Company, Des Moines.  
 Garrison Mutual Telephone Company, Garrison.  
 Garrison Supply Company of Garrison, Iowa, The, Garrison.  
 Carst Land Company, Boone.  
 Garver Hardware Company, Des Moines.  
 Garwin Co-operative Shippers' Association, Garwin.  
 Garwin Electric Company, Garwin.  
 Garwin Farmers Elevator Company, Garwin.  
 Garwin Hotel Company, The, Garwin.  
 Gate City Company, The, Keokuk.  
 Gately Company of Des Moines, Des Moines.  
 Gately Company of Sioux City, Sioux City.  
 Gates Dry Goods Company, Fort Dodge.  
 Gateway Nursery Company, LeMars.  
 Gateway Terminal Company, Sioux City.  
 Gaundling & Brown Agency, Inc., Sioux City.  
 Gaynor-Bastad Company, Sioux City.  
 Gaynor-Howard Lumber Company, Incorporated, Sioux City.  
 Gaynor Lumber Company, Incorporated, Sioux City.  
 Gaynor Retail Lumber Company, Incorporated, Sioux City.  
 Gaza-Cahmet Rural Telephone Company, Sutherland.  
 Gaza Farmers Mutual Telephone Company, Gaza.  
 Gaza & Sutherland Telephone Company, The, Sutherland.  
 Gazette Company, The, Cedar Rapids.  
 Gedney Company, The Independence.  
 Geise Company, C., Council Bluffs.  
 General Amusement Company of Iowa, Des Moines.  
 General Collection Company, The, Eldora.  
 General Finance Corporation, Des Moines.  
 General Manufacturing Company, The, Sioux City.  
 General Motors Exchange, Incorporated, Des Moines.  
 Genesee Farmers Mutual Telephone Company, Dysart.  
 Geneva Mutual Telephone Company, Garrison.  
 Geneva Opera House Company, Geneva.  
 Geneva Real Estate Company, Muscatine.  
 Genoa & Seymour Farmers Telephone Company of Seymour, Iowa, Seymour.  
 German Catholic Mutual Fire Insurance Association of Burlington, Iowa, Burlington.  
 German Colonization & Orchard Investment Company, The, Newell.  
 German Farmers Mutual Fire Insurance Assn., Ireton.  
 German Farmers Mutual Fire Insurance Association of Rock Township, Mitchell County, The, St. Ansgar.  
 German Farmers Mutual Fire, Lightning & Tornado Insurance Association of Monona & Woodbury Counties, Iowa, Mapletown.

German Farmers' Mutual Insurance Association of Allamakee County, Iowa, Waukon.  
 German Mutual Fire Insurance Association, Dodgeville.  
 German Mutual Fire Insurance Association, Monticello.  
 German Mutual Fire Insurance of Ossian, Winneshiek County, Iowa, Ossian.  
 German Mutual Fire and Lightning Insurance Association of Eldorado, Iowa, The, Eldorado.  
 German Mutual Fire, Lightning and Windstorm Assessment Association of the Farmers of Maxfield and Vicinity, Maxfield.  
 German Mutual Insurance Association, Pomeroy.  
 Germania Building Loan & Savings Association, Cedar Falls.  
 Germania Creamery Company, Lakota.  
 Germania Opera House Company, Germania.  
 Germania Verein of Denison, Iowa, Denison.  
 Germantown Mutual Telephone Company, The, Lacona.  
 Germanville Mutual Fire Insurance Association, The, Germanville.  
 Gerwe Bros. & Garvey Company, Davenport.  
 Gethmann Brick Company, The, Gladbrook.  
 Getsch & Company, Incorporated, Wm. F., Waterloo.  
 Giant Auto Lock Company, Des Moines.  
 Giant Crushed Stone Company, Des Moines.  
 Giant Manufacturing Company, Council Bluffs.  
 Gibson Coal Mining Company, Des Moines.  
 Gibson Farmers Elevator Company, The, Gibson.  
 Gibson Motor Company, Des Moines.  
 Gilbert Electric Company, The, Gilbert.  
 Gilbert Grain Company, The, Gilbert.  
 Gilbert-Hedge Lumber Company, Burlington.  
 Gilbertville Lighting Company, Gilbertville.  
 Gilcrest Company, J. K. & W. H., Des Moines.  
 Gilinsky Motor & Tire Company, Sioux City.  
 Gilinsky Sons Company, Council Bluffs.  
 Gill Investment Company, Des Moines.  
 Gilliam & Company, Des Moines.  
 Gilman Canning Company, Gilman.  
 Gilman Mill Company, S. F., Davenport.  
 Gilmore Grain & Elevator Company, Gilmore City.  
 Ginsberg & Sons, L., Des Moines.  
 Gladbrook Co-operative Live Stock Shippers Association, Gladbrook.  
 Gladbrook Grain and Lumber Company, Gladbrook.  
 Gladbrook Investment Company, Gladbrook.  
 Gladbrook-Salem Electric Company, Gladbrook.  
 Gladwin Co-operative Company, Gladwin.  
 Glaser Sons, A. L., Dubuque.  
 Glasser Tobacco Company, D. C., Dubuque.  
 Glaze & Haynes Company, The, Oskaloosa.  
 Glendale Telephone Company, Washington.  
 Glendon Brick & Tile Company, Glendon.  
 Glenwood Creamery Company, The, Glenwood.  
 Glenwood Farmers' Telephone Company, Nasset.  
 Glidden Farmers Elevator Company, The, Glidden.  
 Glidden Telephone Company, The, Glidden.  
 Globe Amusement Company, Des Moines.  
 Globe Clothiers, Inc., Des Moines.  
 Globe Coal Company, Centerville.  
 Globe Creamery Company, Luxemburg.  
 Globe-Gazette Printing Company, Mason City.  
 Globe Improvement & Investment Co., Des Moines.  
 Globe Machinery & Supply Company, Des Moines.  
 Globe Manufacturing Company, Perry.  
 Globe National Fire Insurance Company, Sioux City.  
 Globe Publishing Company, The, Des Moines.  
 Globe Scrap Company, Sioux City.  
 Globe Tanning Company, Des Moines.  
 Glover Company, H. B., Dubuque.  
 Gobble Company, J. M., Muscatine.  
 Gobble Company, T. M., Clinton.  
 Gode Dry Goods Company, Henry, Marengo.  
 Goeders Company, The, Algona.  
 Goetzinger Sons Company, Nic Dyersville.  
 Goff Manufacturing Company, Harvey.  
 Gold Govee Coal & Mining Company, Albia.  
 Golden Eagle, Iowa City.  
 Golden Rule, The, Keokuk.  
 Golden Rule Department Store, The, Tarril.  
 Goldfield Co-operative Creamery Company, Goldfield.  
 Goldfield Co-operative Live Stock Shippers' Association, Goldfield.  
 Goldfield Telephone Company, The, Goldfield.  
 Goldman Cigarette Company, The, Des Moines.  
 Goldman & Vile, Incorporated, Harry, Des Moines.  
 Goldstone Incorporated, N. L., Des Moines.  
 Good Block Company, Des Moines.  
 Goodell Building Association, Goodell.  
 Goodell Co-operative Grain Company, The, Goodell.  
 Goodell Co-operative Grain Company, Davenport.  
 Goodfellow Lumber Company, Davenport.  
 Goodrich & Gallagher, Incorporated, Waverly.  
 Goodyear Box & Stationery Co., The, Cedar Rapids.  
 Goodyear Heater Company, The, Cedar Rapids.  
 Goodyear Marshall Publishing Company, Cedar Rapids.  
 Goose-Horn Mining Company, Dubuque.



Gordon-Van Tine Company, Davenport.  
 Gotch Auto Supply Company, Waterloo.  
 Gottschlich Company, A. H., Davenport.  
 Gould Balance Valve Company, The, Keokuk.  
 Gould Coal & Concrete Company, Davenport.  
 Gould Construction Company, The, Davenport.  
 Gowrie Co-operative Creamery Company, Gowrie.  
 Graben Motor Company, A. G., Des Moines.  
 Graber-Cavender, Incorporated, Des Moines.  
 Graber Dry Goods Company, Sioux City.  
 Grace Medical Company, Des Moines.  
 Grady Produce Company, E. C., Reinbeck.  
 Grace Hotel Realty Company, The, Des Moines.  
 Graettinger Co-operative Live Stock Shippers' Association, Graettinger.  
 Graettinger Opera House Company, Graettinger.  
 Graettinger Telephone Company, Graettinger.  
 Graettinger Tie Works, Graettinger.  
 Graettinger Woodmen Association, The, Graettinger.  
 Graff Mercantile Company, Clarinda.  
 Gratton Telephone Company, Graton.  
 Graham Coal Company, The, Avery.  
 Graham-Latimer Company, Ottumwa.  
 Graham Stores Company, Ottumwa.  
 Grand Best Insurance Company, Des Moines.  
 Grand Hotel Company, The, Cedar Rapids.  
 Grand Hotel Company, The, Colfax.  
 Grand Hotel & Auditorium Company, Story City.  
 Grand Improvement Company, Des Moines.  
 Grand Investment Company, Des Moines.  
 Grand Island Park Company, Davenport.  
 Grand Lodge Ancient Order of United Workmen of Iowa, Des Moines.  
 Grand Lodge Degree of Honor of the State of Iowa, Cedar Rapids.  
 Grand Meadow Farmers Mutual Telephone Company, The, Postville.  
 Grand Mutual Fire Insurance Association, Des Moines.  
 Grand Opera House, Dubuque.  
 Grand Opera House Company, Keokuk.  
 Grand Opera House Company of Ottumwa, Ottumwa.  
 Grand Realty Company, The, Des Moines.  
 Grand River Co-operative Live Stock Shippers' Association, Grand River.  
 Grand River Telephone Company, Lorimer.  
 Grand Temple and Tabernacle for the State of Iowa and its Territorial Jurisdiction, Des Moines.  
 Grand View Development Company, Mason City.  
 Grande Avenue Land Company, Cedar Rapids.  
 Grandy Company, W. F., Sioux City.  
 Granelle Products Company, Des Moines.  
 Granger Threshing Company, Granger.  
 Granite Top Surfacing Company, Des Moines.  
 Grant and Audubon Twp. Mutual Telephone Company, The, Adair.  
 Grant, The, Adair.  
 Grant, The, Adair.  
 Grant Light and Power Company, Grant.  
 Grant & Omega Rural Telephone Company, Hartley.  
 Grant and Pringhar Rural Telephone Company, The, Sutherland.  
 Grant Reorganized Telephone Company, Adair.  
 Grant Township and County Line Transmission Company, Sheldon.  
 Grant Township Mutual Telephone Company, Boxholm.  
 Grant Township Telephone Company, Swea City.  
 Granville Co-operative Grain Company, Granville.  
 Granville Telephone Association, Granville.  
 Granville Telephone Company, The, Granville.  
 Grateless Furnace Company, The, Des Moines.  
 Gravitly Co-operative Live Stock Shippers' Association, Gravitly.  
 Greater Community Hospital, The, Odebolt.  
 Greater Des Moines Committee, Inc., Des Moines.  
 Greater Productions Company, Des Moines.  
 Greathouse Manufacturing Company, Muscatine.  
 Great Republic Insurance Company, Des Moines.  
 Great Western Co-operative Telephone Company, The, Pringhar.  
 Great Western Land Company, Sioux City.  
 Great Western Remedy Company, Davenport.  
 Great Western Tire & Rubber Company, Centerville.  
 Greeley Mutual Fire Insurance Association, Adair.  
 Green Bay Lumber Company, The, Des Moines.  
 Green and Bentley Drug Company, Oskaloosa.  
 Green Brick Company, Tom, Sioux City.  
 Green Center Mutual Telephone Co., Green Center.  
 Green Chemical Company, The, LeMars.  
 Green Consolidated Oil Company, Sioux City.  
 Green Foundry and Furnace Works, Des Moines.  
 Greenbrier Thresher Company, Scranton.  
 Green Mountain Shipping Association, Green Mountain.  
 Greene Electric Light and Power Company, The, Greene.  
 Greene Grain Company, Greene.  
 Greene, Jurgenson, Baxter Company, Incorporated, Cedar Rapids.  
 Greenfield Creamery Company, Greenfield.  
 Greenfield Hotel Company, Greenfield.  
 Greenfield Oil Company, Greenfield.  
 Greenshields & Everett Company, Council Bluffs.  
 Green Tree Telephone Company, Davenport.  
 Greenville Creamery Company, The, Greenville.  
 Greenwood Investment Company, Des Moines.  
 Greiman Ditcher Company, Garner.  
 Griggs Piano Company, Arthur P., Des Moines.  
 Griggs-Township Electric Association, Hoatson.  
 Grimes Canning Company, Grimes.  
 Grimes Investment Company, Des Moines.  
 Grimes Land and Improvement Company, Grimes.  
 Grimes-Perry Canning Company, Grimes.  
 Grimes Realty Company, Des Moines.  
 Grinnell Aeroplane Company, Grinnell.  
 Grinnell Clay Products Company, Grinnell.  
 Grinnell Community Hospital Association, Grinnell.  
 Grinnell Co-operative Live Stock Shippers' Association, Grinnell.  
 Grinnell Country Club Company, Grinnell.  
 Grinnell Electric & Heating Company, Grinnell.  
 Grinnell Glove & Mitten Company, Grinnell.  
 Grinnell Motor Car Company, Grinnell.  
 Grinnell Real Estate Company, Grinnell.  
 Grinnell Shoe Company, Grinnell.  
 Grinnell Washing Machine Company, Grinnell.  
 Grinnell Water Company, Grinnell.  
 Grippa Company, The D. W., Mason City.  
 Griswold Co-operative Association, The, Griswold.  
 Griswold Land and Credit Company, Manson.  
 Griswold Grain Company, Des Moines.  
 Grocers Wholesale Building Company, Des Moines.  
 Groneweg & Schoentgen Company, Council Bluffs.  
 Growers Canning Company, Council Bluffs.  
 Grundy Canning Company, Grundy Center.  
 Grundy County Abstract Company, Grundy Center.  
 Grundy County Mortgage and Investment Company, Grundy Center.  
 Grundy County Telephone Company, Grundy Center.  
 Gruber Farmers' Co-operative Live Stock Shippers' Association, Gruber.  
 Guarantee Mortgage & Finance Company, Des Moines.  
 Guarantee Oil Company, Sioux City.  
 Guaranty Fund Realty Company, Des Moines.  
 Guaranty Investment Company, Sioux City.  
 Guaranty Life Insurance Company, Davenport.  
 Guaranty Loan & Investment Company, Sioux City.  
 Guaranty Mercantile Company, Independence.  
 Guaranty Mortgage and Securities Company, Waterloo.  
 Guaranty Realty Company, Cedar Rapids.  
 Guardian Investment Company, Des Moines.  
 Great Plains Company, The, Burlington.  
 Greckel-Cleland Company, Burlington.  
 Guder & Company, J. E., Ottumwa.  
 Gunder and Clermont Telephone Company, Clermont.  
 Guthrie Center and Monteith Telephone Company, The, Guthrie Center.  
 Guthrie Center Mutual Telephone Company, The, Guthrie Center.  
 Guthrie Center and Northwestern Telephone Company, Guthrie Center.  
 Guthrie-Lorenz Company, Inc., Des Moines.  
 Guttentberg Canning Company, Guttentberg.  
 Guttentberg Farmers Co-operative Commission Company, Guttentberg.  
 Guttentberg-Garnavillo-Garber Farmer's Telephone Company, Guttentberg.  
 Gwen Manufacturing Company, Davenport.  
 Gyo-Cycle Company, The, Des Moines.  
 Gyo-Enicycle Racing Machine Company, The, Cedar Rapids.  
 H and H Cleaner Company, Des Moines.  
 H and H Shoe Company, Sioux City.  
 Haak Company, Ferd, Davenport.  
 Haakinson & Beatty Company, Sioux City.  
 Haier & Lumber Company, Council Bluffs.  
 Hagan Company, V. J., Sioux City.  
 Hagerman Company, Muscatine.  
 Hagg-Clausen Auto Company, Ogden.  
 Hahn Construction Company, Cedar Rapids.  
 Hahn Muscatine Company, The, Muscatine.  
 Halbur Telephone Company, Halbur.  
 Haler & Lang Building Company, Sioux City.  
 Haley-Neeley Company, Sioux City.  
 Hall Culvert Company, Des Moines.  
 Hall-Ekfelt Company, Waterloo.  
 Hall-Ekfelt Furniture Company, Ottumwa.  
 Hall-Ekfelt, Incorporated, Cedar Rapids.  
 Hall Manufacturing Company, Cedar Rapids.  
 Halligan Company, The, Davenport.  
 Halligan Candy Company, Davenport.  
 Halligan Funeral Company, Davenport.  
 Halseth Auto Company, Sioux City.  
 Hamill Company, S., Keokuk.

Hamilton Building Company, Council Bluffs.  
Hamilton County Independent Telephone Company, Webster City.  
Hamilton County Investment Company, Webster City.  
Hamilton County Sales Pavilion Co., Webster City.  
Hamilton Creamery Co-op. Company, Hampton.  
Hamilton Seed and Coal Company, Cedar Rapids.  
Hammond Cattle Company, New Sharon.  
Hammondsburg Telephone Company, Milo.  
Hampton Brick & Tile Company, Hampton.  
Hampton Gas Company, Hampton.  
Hampton-Kelley Canning Company, Hampton.  
Hampton Mercantile Company, Hampton.  
Hancock County Abstract Company, Garner.  
Hancock Telephone Company, The, Hancock.  
Hand Company, The, John P., Davenport.  
Hand-Fischer Lumber Company, The, Maquoketa.  
Hanford Produce Company, Sioux City.  
Hanford Telephone Company, Hanford.  
Hanson Hardware Company, The, Walker.  
Hansontown Creamery Company, Hansontown.  
Hancock Pearl Button Company, Muscatine.  
Hansell Farmer's Co-operative Society, The, Hansell.  
Hansen Building Company, Sioux City.  
Hansen and Dieckman Furniture Company, Clinton.  
Hansen Electric Company, Atlantic.  
Hansen Glass and Paint Company, Sioux City.  
Hansen & Hansen Clothing Company, Des Moines.  
Hansen's Sons, Louis, Davenport.  
Hansen Manufacturing Company, Des Moines.  
Hansen Produce Company, Maquoketa.  
Harrach's, L., Sons Company, Des Moines.  
Harrach Undertaking Company, Des Moines.  
Harcourt Land Company, Cedar Rapids.  
Harcourt Mutual Telephone Company, Harcourt.  
Hardin County Abstract Company, Eldora.  
Hardin County Mutual Insurance Association, New Providence.  
Hardin Township Electric Company, Iowa Falls.  
Hardin Township Masonic Hall Association, McClelland.  
Hartsog Manufacturing Company, Ottumwa.  
Hartsog Well Drill Company, The, Ottumwa.  
Hartsog Wonder Drill Company, Ottumwa.  
Hardy Co-operative Shipping Association, Hardy.  
Harger & Bish, Incorporated, Des Moines.  
Harker-Bauman & Company, Estherville.  
Harkort Cigar Company, The, Davenport.  
Harian Company, The, L. L., Hawarden.  
Harian & Avoca Telephone & Telegraph Company, Harlan.  
Harian Farmers Mutual Co-operative Cry. Association, Maynard.  
Harian Field Club, Harlan.  
Harian-Bias Company, Council Bluffs.  
Harrison Riding Harrow Company, The, Creston.  
Harmony Power and Light Company, Spencer.  
Harris-Folwell Company, Cedar Rapids.  
Harnel & Von Maur, Incorporated, Davenport.  
Harper-Abbott Electric Company, The, Sioux City.  
Harper & McIntire Company, Ottumwa.  
Harper & McIntire Building Company, The, Cedar Rapids.  
Harris Bros., Incorporated, Albia.  
Harris Co-operative Live Stock Shippers' Association, Harris.  
Harris Emery Company, Des Moines.  
Harris Investment Company, Paulina.  
Harris Merchandise Company, Bidwell.  
Harrison Central Telephone Company, Boone.  
Harrison Construction Company, Des Moines.  
Harrison County Farmers Mutual Fire and Lightning Insurance Association, Loza.  
Harrison Lumber Company, Keokuk.  
Harrison Printing Company, Oakland.  
Harrison Township Telephone Company, Swea City.  
Hart Incorporated, Ernest E., Council Bluffs.  
Hart-Parry Company, Charles City.  
Harris Drug Company, Dubuque.  
Hartland Creamery Company, Northwood.  
Hartley Creamery Company, The, Hartley.  
Hartley and Pringhar Rural Telephone Co., Pringhar.  
Hartley Township Telephone Company, Hartley.  
Hartman Company, W. H., Waterloo.  
Hartmann-Neubert Lumber Company, Des Moines.  
Hartwick Co-operative Live Stock Shippers' Association, Hartwick.  
Harvester Building Company, Cedar Falls.  
Harvesters Mutual Insurance Association, Des Moines.  
Hastbrouck Lumber Company, Mason City.  
Hastbrouck Yards Company, Mason City.  
Haskell Company, W. G., Cedar Rapids.  
Haskins Bros. and Company, Sioux City.  
Haskins Wallace Company, Oelwein.  
Hatch Company, F. H., Edgewood.  
Hatch & Brookman Company, Cedar Rapids.

Hatch Hotel Register Company, Des Moines.  
Hatch-Larson Company, The, Marathon.  
Hathorn Auto Company, Mason City.  
Hauck-Cook Dry Goods Company, Tipton.  
Haug-Heuser Company, The, Spillville.  
Hausserman Packing Company, Perry.  
Havelock Mutual Telephone Company, Havelock.  
Havelock Shipping Company, Havelock.  
Haver Coal Company, Centerville.  
Haverhill Laurel Electric Company, Laurel.  
Havner, Roller & Hetter Abstract Company, Marengo.  
Havre Co-operative Company, Havre.  
Haw Hardware Company, Ottumwa.  
Hawarden Athletic Association, Hawarden.  
Hawkeye Abstract Company, Cedar Rapids.  
Hawkeye Abstract Company, Grinnell.  
Hawkeye Battery Company, Dubuque.  
Hawkeye Casket Company, Dubuque.  
Hawkeye Chemical Company, Marshalltown.  
Hawkeye Clay Works, Fort Dodge.  
Hawkeye Commercial Men's Association, Marshalltown.  
Hawkeye Co-operative Telephone Company, Hawkeye.  
Hawkeye Creamery Company, Hawkeye.  
Hawkeye Face Brick Company, Des Moines.  
Hawkeye Fair and Exposition, The, Fort Dodge.  
Hawkeye Furniture Creamery Company, The, Epworth.  
Hawkeye Fence and Wire Company, Britt.  
Hawkeye Foundry Company, Waterloo.  
Hawkeye Fruit Farm Company, Marshalltown.  
Hawkeye Hart-Parry Company, Fort Dodge.  
Hawkeye Hide Company, Sioux City.  
Hawkeye Hotel Company, Des Moines.  
Hawkeye Improvement Company of Fort Dodge, Iowa, Fort Dodge.  
Hawkeye Investment Company, Davenport.  
Hawkeye Investment Company, Keokuk.  
Hawkeye Investment Company, The, Sioux City.  
Hawkeye Investment Company, Waterloo.  
Hawkeye Investment Company of Des Moines, Iowa, Des Moines.  
Hawkeye Land Company, Sioux City.  
Hawkeye Land and Investment Company, Des Moines.  
Hawkeye Laundry Company, Boone.  
Hawkeye Leather Company, The, Des Moines.  
Hawkeye Life Insurance Company, Des Moines.  
Hawkeye Loan & Brokerage Company, Cedar Rapids.  
Hawkeye Lumber Company, Oskaloosa.  
Hawkeye Lumber & Coal Company, Cedar Rapids.  
Hawkeye Mutual Hail Insurance Association, Fort Dodge.  
Hawkeye Mutual Indemnity Association, Des Moines.  
Hawkeye Oil Company, Hawarden.  
Hawkeye Pearl Button Company, Muscatine.  
Hawkeye Pearl Button Export Company, Muscatine.  
Hawkeye Printing Company, The, Atlantic.  
Hawkeye Pump Company, Fairfield.  
Hawkeye Realty Company, Ames.  
Hawkeye Realty Company, Davenport.  
Hawkeye Reduction Company, Sioux City.  
Hawkeye Rendering Company, The, Marengo.  
Hawkeye Safety Appliance Company, Fort Dodge.  
Hawkeye Sales Company, Cherokee.  
Hawkeye Sand & Gravel Company, Des Moines.  
Hawkeye Securities Fire Insurance Co., Des Moines.  
Hawkeye Supply Company, Mason City.  
Hawkeye Tank Line Company, Waterloo.  
Hawkeye Tire and Rubber Company, Des Moines.  
Hawkeye Transfer Company, Des Moines.  
Hawkeye Truck Company, Sioux City.  
Hayes Company, A. D., New London.  
Hayes Dentists, Inc., D., Davenport.  
Hayward-Glock Shoe Company, Victor.  
Hazard & Stout Farms Company, Des Moines.  
Hazard & Stout Pure Bred Stock Co., Des Moines.  
Hazel Green Creamery, The, Hopkinton.  
Hazleton Co-operative Commission Co., The, Hazleton.  
Hazleton Farmers Creamery Company, Hazleton.  
Hazleton Farmers Telephone Company, Hazleton.  
Headford Brothers & Hitchens Foundry Co., Waterloo.  
Headington & Hedenbergh, Sioux City.  
Heath Auto Company, Incorporated, Sioux City.  
Hebron Telephone Company, The, Orient.  
Hedges Company, The, Cedar Rapids.  
Hedlund Lumber Company, Sioux City.  
Heeb Company, The, Dubuque.  
Heggen Realty Company, Des Moines.  
Heggen Shoery, Des Moines.  
Heider Manufacturing Company, Carroll.  
Heil Company, The, Burlington.  
Heilen-Hine Manufacturing Company, Burlington.  
Heisel, Incorporated, E. J., Fremont.  
Hemmingway Furniture Company, Clinton.  
Henderson County Oil Company, Burlington.  
Henderson Prairie Farmers Mutual Telephone Company of Postville, Iowa, Postville.  
Henderson Telephone Company, Henderson.

Henkin Bros. Fruit Company, Des Moines.  
Hennebry Clothing Company, Fort Dodge.  
Hennessey-Fennell Tire Company, Sioux City.  
Henry County Mutual Insurance Association, The, Mt. Pleasant.  
Henry County Telephone Company, New London.  
Henry Drug Company, Burlington.  
Herald Printing Company, Marshalltown.  
Herald Printing Company, The, Pomeroy.  
Hercules Manufacturing Company, Centerville.  
Hercules Products Company, Council Bluffs.  
Herman-Davis Manufacturing Company, The, Burlington.  
Herrick Refrigerator & Cold Storage Co., Waterloo.  
Herring Motor Company, Des Moines.  
Hershey Lumber Company, Muscatine.  
Hertzler and Boesch Company, Burlington.  
Hess Company, J. P., Council Bluffs.  
Hestek Company, Wm. C. H., Davenport.  
Hewitt & Sons Company, Charles, Des Moines.  
Hibernian Hall Association, Davenport.  
Hickman Electric Company, Sioux City.  
Hickory Grove Road Rural Telephone Company of Scott County, Iowa, Davenport.  
Hickory Valley Creamery Company, Dubuque, Iowa, Dyersville.  
Hicks-Fuller Company, Sioux City.  
High Bridge Coal Company, Madrid.  
High Point Club Company, Fort Madison.  
Highland Cemetery Association, The, Colfax.  
Highland Cemetery Association, What Cheer.  
Highland Farmers Association, Highland Center.  
Highland Farmers Mutual Telephone Co., Sutherland.  
Highland Improvement Company, Waterloo.  
Highland Mutual Telephone Assn., Highland Center.  
Highland Park Association, Lawler.  
Highland Park Lumber Company, Des Moines.  
Highland Realty Company, Cedar Rapids.  
Highland Telephone Company, Elkader.  
Highmark Tire and Rubber Company, Davenport.  
High Test Coal Company, Numa.  
Highview Farmers Grain Company, Webster City.  
Higley & Company, E. B., Mason City.  
Higley Land Company, The, Cedar Rapids.  
Higley Realty Company, Edward B., Mason City.  
Hildreth Estate Incorporated, Charles City.  
Hildreth Hotel Company, Charles City.  
Hillcrest Building Company, The, Council Bluffs.  
Hilton Lumber and Grain Company, Conroy.  
Hinkley Telephone Company, The, Lone Tree.  
Hinton Opera House Company, Hinton.  
Hoag Duster Company, Monticello.  
Hocking Coal Company of Oskaloosa, Iowa, Oskaloosa.  
Hodgman Company, B. F., LeMars.  
Hoffman Music Company, Clinton.  
Hog Reliance Company, The, Olin.  
Hollbrook Furniture Company, W. S., Davenport.  
Holland Real Estate Company, Wm., Cedar Rapids.  
Hollandale Mutual Telephone Co., Linden Twp., Iowa; Thompson.  
Hollenbeck Bros., Des Moines.  
Hollenbeck Brothers Company, Council Bluffs.  
Hollenbeck Hall Company, Lester.  
Holley Music House, Carroll.  
Holly Oil & Development Company, Des Moines.  
Holman Company, The, Mason City.  
Holmes, E. W. Company, Anita.  
Holmes-Irving Company, Des Moines.  
Holmes Motor Company of Spencer, Iowa, The, Spencer.  
Holstein Co-operative Creamery Co., Holstein.  
Holstein Lumber Company, Holstein.  
Holstein Service Company, Holstein.  
Holstein Telephone Co., The, Holstein.  
Holy Cross Creamery Company, Holy Cross, Iowa.  
Home Builders Company, Dubuque.  
Home Building Company, The, Des Moines.  
Home Building Company, The, Oskaloosa.  
Home Building and Investment Company, The, Mason City.  
Home Building & Investment Co., Sioux City.  
Home Building and Loan Association of Estherville, Iowa, Estherville.  
Home Building and Loan Association, The, Fort Dodge.  
Home Building & Loan Assn., Marion.  
Home Building and Loan Association, The, Waterloo.  
Home Building and Loan Association of Shenandoah, Shenandoah.  
Home Building Loan and Savings Association, Davenport.  
Home Coffee Company, The, Oskaloosa.  
Home Development Company, Mason City.  
Home Elevator Company, The, Stonega.  
Home Furnishing Company, The, Ogden.

Home Furniture Company of Fort Dodge, Iowa, Fort Dodge.  
Home Investment Company, Davenport.  
Home Investment Co., Estherville.  
Home Investment Company, Fort Dodge.  
Home Investment Company, Lohrville.  
Home Investment Company, Webster City.  
Home Investment and Building Company, Valley Junction.  
Home Land Company, New London.  
Home Lumber Company, North English.  
Home Lumber Company, Remsen.  
Home Manufacturing Company, Davenport.  
Home Mercantile Company, Kellerton.  
Home Mutual Insurance Association of Carroll County, Iowa, The, Manning.  
Home Mutual Telephone Company, Forest City.  
Home Mutual Telephone Company, Rippey.  
Home Mutual Telephone Company, The, West Liberty.  
Home Oil and Gas Company, Sioux City.  
Home Securities Co., The, Des Moines.  
Home Securities Company of Charles City, Charles City.  
Home Wood Cemetery Improvement Association, Ellsworth.  
Homer Township Mutual Telephone Company, Garrison.  
Homestead Company, The, Des Moines.  
Homestead Engraving Company, Des Moines.  
Homesteaders, Des Moines.  
Hoods', Incorporated, Des Moines.  
Hoopes Manufacturing Company, Des Moines.  
Hoover Auto Company, Oskaloosa.  
Hoover Fuel Company, Lakota.  
Hopkins Brothers Company, The, Moines.  
Hopkinton Electric Light and Power Plant, Hopkinton.  
Hopper Furniture Company, C. T., Sioux City.  
Hornick More & Porterfield, Sioux City.  
Horrabin Contracting Co., William, Iowa City.  
Horrabin Sand & Material Co., Wm., Iowa City.  
Horticultural Insurance Company, Des Moines.  
Horton & Holden Hotel Company, Waterloo.  
Horton Township Electric Company, Osceyevan.  
Hoskins-Cantline Fuel Company, Sioux City.  
Hospers Cemetery Association, Hespers.  
Hospers & Granville Telephone Company, The, Granville.  
Hotel Allison Company, Cedar Rapids.  
Hotel Investment Company, Creston.  
Hotel Iowa Company, Keokuk.  
Hotel Jackson Company, Sioux City.  
Hotel Laundry Company, Des Moines.  
Hotel Martin Company, Des Moines.  
Hotel Ottumwa Company, Ottumwa.  
Hotel Randolph Company, Des Moines.  
Hotel Hay-Mower Company, Postville.  
Houston Fountain Pen Company, Sioux City.  
Howard County Equity Co-operative Association, Elma.  
Howard-Holt Company, Cedar Rapids.  
Howard Hotel Company, Sioux City.  
Howard Hotel Realty Company, Sioux City.  
Howard Land and Timber Company, The, Cedar Rapids.  
Hewes Co., E. M., Clinton.  
Hewes Realty Company, Clinton.  
Howig-Robinson Co., Des Moines.  
Hoyt Company, W. D., Manchester.  
Hubbard Creamery Company, Hubbard.  
Hubbard Grain Company, Mason City.  
Hubbard Lee & Coal Company, Cedar Rapids.  
Hubbard-Loring Company, Ames.  
Hubbard Mutual Telephone Company, The, Hubbard.  
Hubbell Building Company, Des Moines.  
Hubbell Construction Company, Davenport.  
Hubbell, Son & Company, Inc., E. M., Des Moines.  
Hubbert Company, John C., Des Moines.  
Hubber Furniture Manufacturing Co., Cresco.  
Hubbner Mutual Telephone Co., Keokuk.  
Hudson Co-operative Dairy Association of Hudson, Black Hawk County, Iowa, Hudson.  
Hudson-Gibbs Commission Company, Sioux City.  
Hudson-Jones Automobile Company, Des Moines.  
Hudson Lumber Company, Hudson.  
Hudson Mercantile Company, Hudson.  
Hudson Mutual Telephone Co., Keokuk.  
Huey Sells & Company of Paton, Iowa, Paton.  
Hughes Dry Goods Company, Cedar Falls.  
Hughes-Parmer Motor Company, Council Bluffs.  
Huskamp Brothers Company, Keokuk.  
Hull Building and Loan Association, Hull.  
Hull Hospital, Hull.  
Hudson-Groes Company, Keokuk.  
Humane Remedy Company, Des Moines.  
Humboldt Creamery Company, Humboldt.  
Humboldt Gravel and The Company, Humboldt.  
Humboldt Mutual Insurance Ass'n, Humboldt.  
Humeston Telephone Exchange, Humeston.

Hummer Mercantile Company, George, Iowa City  
 Humphrey Sioux City Steam Dye Works, Sioux City  
 Hunt Hardware Company, Sioux City  
 Hunt Ireland Shoe Company, Fairfield  
 Hunter "Incorporated", Reuza, Knoxville  
 Hunter Iron Works Company, S. G., Atlantic  
 Hunting Elevator Company, Cresco  
 Hurd Creamery Company, Council Bluffs  
 Hurd-Most Sash & Door Company, Dubuque  
 Hurst Packing Company, R., Sioux City  
 Hurst & Company, J. W., Leon  
 Hurst Siding Company of Mt. Pleasant, Iowa; The, Mt. Pleasant  
 Hutchins Community Store, Hutchins  
 Hutchinson Company, The, Cedar Rapids  
 Hutchinson Candy Company, Des Moines  
 Hutchinson Creamery Company, Sioux City  
 Hutchinson's Purity Ice Cream Co., Des Moines  
 Hutchison and Company, J. G., Ottumwa  
 Hutchison Lumber Company, M. B., Ottumwa  
 Huttig Manufacturing Company, Muscatine  
 Huxley Co-operative Live Stock Shippers' Association, Huxley  
 Huxley Farmers' Co-operative Creamery Company, Huxley  
 Huxley Mutual Telephone Company, Huxley  
 Hydro-Stone Products Company of Iowa, Sioux City  
 Hynds Dental Parlors, Marshalltown  
 I. X. L. Starch Company, Keokuk  
 Ixerville Land Company, Cedar Rapids  
 Ixonia County Sales Association, The, Ida Grove  
 Ida County Telephone Company, Ida Grove  
 Ida Grove Armory Company, Ida Grove  
 Ida Grove Electric Company, Ida Grove  
 Ida Grove Hotel Company, Ida Grove  
 Ida Grove Ice & Fuel Company, Ida Grove  
 Ideal Press Club, Des Moines  
 Ideal Heating & Construction Co., Davenport  
 Ideal Laundry & City Towel Supply Company, Sioux City  
 Ideal Lumber Company, Oskaloosa  
 Ideal Manufacturing Company, Des Moines  
 Ideal Mfg. and Supply Co., Oskaloosa  
 Ideal Sand and Gravel Company, Mason City  
 Ideal Sheet Metal Works, Fort Dodge  
 Illinois Telephone Company, Mason City  
 Ilten & Tæge, Inc., Cedar Rapids  
 Imperial Chemical Company, Sheldahl  
 Imperial Oil Company of Iowa, Des Moines  
 Independence Canning Corporation, Independence  
 Independence Corrugated Culvert Company, Independence  
 Independence Gas Company, Independence  
 Independence Ice Company, The, Independence  
 Independent Abstract & Title Co., Des Moines  
 Independent Baking Company, Davenport  
 Independent Construction Company, Davenport  
 Independent Co-operative Oil Co., Sioux City  
 Independent Drainage Company of Calamus, The, Calamus  
 Independent Electric Company, Waterloo  
 Independent Farmers Elevator, Sac City  
 Independent Grain & Lumber Co., Mason City  
 Independent Laundry Company, Cedar Rapids  
 Independent Lumber Company of Keokuk, Iowa, Keokuk  
 Independent Manufacturing Company, Des Moines  
 Independent Manufacturing Co., Waterloo  
 Independent Motor Truck Company, Davenport  
 Independent Order of Odd Fellows Building Association of Anita, Iowa, Anita  
 Independent Produce Co., Davenport  
 Independent Real Estate Company, Davenport  
 Independent Sand & Gravel Company, Des Moines  
 Independent Telephone Company of Council Bluffs, Council Bluffs  
 Independent Telephone Company, School Dist. No. 8, Fremont Twp., P. O. Lone Tree  
 Independent Telephone Clearing House, Des Moines  
 Independent Thresher Company, Eldridge  
 Independent Thresher Company, Shellburg  
 Independent Van & Storage Company, Cedar Rapids  
 Indian River Land and Investment Company, Des Moines  
 Indianola Herald Publishing Company, The, Indianola  
 Indianola Tropical Land Company, Indianola  
 Industrial Audit & Systems Company, Sioux City  
 Industrial Development Company, Sioux City  
 Industrial Finance Corporation, Waterloo  
 Industrial Plumbing and Heating Company, The, Fort Madison  
 Ingham Estate, William H., Iowa City  
 Ingham Twp. Mutual Telephone Co., Dumont  
 Ingvaldstad Lumber Company, The, Decorah  
 Inland Fuel Company, Chariton  
 Inskip Company (Chambers), Cedar Rapids  
 Insurance Agency Company, Fort Dodge

Intelligencer Printing Company, Charles City  
 Interior Telephone Company, The, Grinnell  
 Interlocking Cement Block and Concrete Company, Dubuque  
 Interlocking Cement Stone Silo Co., Des Moines  
 Interlocking Rail Joint Co., The, Killduff  
 International Cattle Company of America, Muscatine  
 International Drilling and Hoisting Company, The, Shannon City  
 International Order of Twelve Temple and Tabernacle Association, Des Moines  
 International Radiator Company, Ottumwa  
 International Shropshire Registry Association, Salem  
 Inter-Ocean Reinsurance Company, Cedar Rapids  
 Interstate Auto & Supply Company, Davenport  
 Interstate Brewing Company, Sioux City  
 Interstate Bridge Company, Lansing  
 Interstate Business Men's Accident Association, Des Moines  
 Interstate Corn Hanger Company, Storm Lake  
 Interstate Investment Company, Villisca  
 Interstate Investment Company of Clinton, Iowa, Clinton  
 Interstate Land Company, McGregor  
 Inter State Liability Insurance Company of Iowa, Rock Rapids  
 Interstate Material Co., Davenport  
 Inter-State Oil Company, Sioux City  
 Inter-State Portland Cement Company, Des Moines  
 Inter-State Securities Company, Cherokee  
 Interstate Telephone Company, Dubuque  
 Interstate Transfer and Storage Company, Council Bluffs  
 Interurban Coal Company, The, Mystic  
 Interurban Investment Company, Cedar Rapids  
 Investors Bond & Mortgage Company, Des Moines  
 Iowa Farmers Creamery Association, Ionia  
 Iowa Gas, The, Osceola  
 Iowana Gypsum Products Company, The, Ft. Dodge  
 Iowana Hotel Company, Creston  
 Ira Telephone Company, Ira  
 Ireton Rural Telephone Assn., The, Ireton  
 Irvine and Dunlavey Electric Company, Traer  
 Irving Co-operative Live Stock Shippers' Association, Irving  
 Irvington Center Telephone Company, Algona  
 Irvington Light and Power Company, The, Algona  
 Irwin Phillips Company, Keokuk  
 Isaakson-Emick Company, The, Sioux City  
 Isle of Pines Land and Development Company, Spencer  
 Isle of Pines United Land Co., Davenport  
 Italian Real Estate & Loan Co., Des Moines  
 Iowa Adjustment Co., Marshalltown  
 Iowa Air Lines, Knoxville  
 Iowa Apple Growers, Incorporated, Charles City  
 Iowa Associated Telephone Company, Sioux Rapids  
 Iowa Audit Company, Des Moines  
 Iowa Auto Market, Des Moines  
 Iowa Automobile & Supply Company, Des Moines  
 Iowa Battery Service Company, Ft. Dodge  
 Iowa Beef Cattle Producers' Association, The, Des Moines  
 Iowa Beta of Phi Kappa Psi, Ames  
 Iowa Bird Company, Des Moines  
 Iowa Biscuit Company, Burlington  
 Iowa Block Coal Company, Centerville  
 Iowa Bond and Share Company, Cedar Rapids  
 Iowa Bonding & Casualty Company, Des Moines  
 Iowa Bridge Company, Des Moines  
 Iowa Builders Supply Co., Clinton  
 Iowa Building Company, Cedar Rapids  
 Iowa Building and Investment Company, Atlantic  
 Iowa Building-Loan and Savings Association, Des Moines  
 Iowa Building & Mortgage Company, Des Moines  
 Iowa Button and Plaiting Company, Des Moines  
 Iowa Can Company, Keokuk  
 Iowa-Canadian Farming Company, Cedar Rapids  
 Iowa Canning Company, Vinton  
 Iowa Certificate & Abstract Co., Cedar Rapids  
 Iowa City Canning Company, Iowa City  
 Iowa City, Davenport Traction Co., Iowa City  
 Iowa City, Kalona and Washington Railway Company, Washington  
 Iowa City Loan and Investment Association, Iowa City  
 Iowa City Produce Company, Iowa City  
 Iowa City Water Company, Iowa City  
 Iowa Citizens' Fund Mutual Insurance Association, Mason City  
 Iowa Clay Products Company, Washington  
 Iowa Coal-Washing Company, Lakonta  
 Iowa Coffin Company, Dubuque  
 Iowa Coliseum Company, Davenport  
 Iowa Colony Oil Company, Des Moines  
 Iowa Commission Company, Sioux City

Iowa Construction and Engineering Company, Davenport  
 Iowa Construction and Realty Company, Inc., Estherville  
 Iowa Consumers Company, Davenport  
 Iowa Contracting Company, Des Moines  
 Iowa Coru Tire Company, Des Moines  
 Iowa Corn Products Company, Des Moines  
 Iowa's County Directory System, Des Moines  
 Iowa Dairy Co., Dubuque  
 Iowa Dairy Marketing Assn., Inc., Des Moines  
 Iowa Dairy Separator Company, Waterloo  
 Iowa Dakota Grain Company, Sioux City  
 Iowa Denigration Company, Des Moines  
 Iowa Department Store, Muscatine  
 Iowa De-ep-peat Company, Dubuque  
 Iowa Discount and Investment Company, The, Des Moines  
 Iowa Dress Club, Oskaloosa  
 Iowa Drug Company, Des Moines  
 Iowa and Eastern Colorado Land Company, Davenport  
 Iowa Electric Company, Cedar Rapids  
 Iowa Emigrant Sales Company, Fort Dodge  
 Iowa Express and Transfer Company, Davenport  
 Iowa Fast Creamery, The, Iowa Falls  
 Iowa Falls Credit Association, Iowa Falls  
 Iowa Falls Electric Company, Cedar Rapids  
 Iowa Falls & Ellis Mutual Telephone Co., Iowa Falls  
 Iowa Falls & Owasa Telephone Co., Iowa Falls  
 Iowa Farm Credit Corporation, Des Moines  
 Iowa Farm Credits Company, Des Moines  
 Iowa Farm Investment Company, Des Moines  
 Iowa Farm Mortgage Company, The, Guthrie Center  
 Iowa Farm Mortgage Company, Manchester  
 Iowa Farmers Feed Company, Des Moines  
 Iowa Farmers Mutual Reinsurance Association, The, Des Moines  
 Iowa Finance Corporation, Sioux City  
 Iowa Finance and Investment Corporation, The, Waterloo  
 Iowa Fire Association, Keokuk  
 Iowa Fish and Oyster Company, Burlington  
 Iowa Fleece Wool Growers' Association, Des Moines  
 Iowa-Florida Development Company, Oskaloosa  
 Iowa-Florida Fruit Company, Marshalltown  
 Iowa Flour Company, Des Moines  
 Iowa Foundry and Manufacturing Co., Ft. Dodge  
 Iowa Fruit Company, Cedar Rapids  
 Iowa Fruit & Produce Company of Council Bluffs, Iowa, Council Bluffs  
 Iowa Furniture Company, Cedar Rapids  
 Iowa Furniture and Carpet Co., Davenport  
 Iowa Furniture & Manufacturing Company, Clinton  
 Iowa Furniture Store, Des Moines  
 Iowa Gas Company, Iowa Falls  
 Iowa Gas and Electric Company, Washington  
 Iowa Gasoline Engine Company, The, Waterloo  
 Iowa Gate Company, Cedar Falls  
 Iowa Glove Company, Iowa City  
 Iowa Grain and Produce Company, Burlington  
 Iowa Gravel Company, The, Des Moines  
 Iowa and Great Northern Railway Company, Sioux City  
 Iowa Hardwood Basket Company, Burlington  
 Iowa and Hilton Twp. Telephone Co., Conroy  
 Iowa Hotel Company, Burlington  
 Iowa House Furnishing Company, Dubuque  
 Iowa House Movers' Association, Des Moines  
 Iowa Hydraulic Stone Company, Fort Dodge  
 Iowa Ice Company, Des Moines  
 Iowa Improvement Company, Des Moines  
 Iowa Improvement Company, Des Moines  
 Iowa Industrial Corporation, Des Moines  
 Iowa Investment Company, Des Moines  
 Iowa Investment Company, Fort Dodge  
 Iowa Investment Company, Gladbrook  
 Iowa Investment Company, The, Knoxville  
 Iowa Investment and Mortgage Co., Des Moines  
 Iowa-Jennings Oil Company, Rock Rapids  
 Iowa-Kansas Development Company, Davenport  
 Iowa-Kansas Oil and Gas Company, Des Moines  
 Iowa Land & Abstract Company, Ft. Dodge  
 Iowa Land and Town Lot Company, Mason City  
 Iowa Leasing and Drilling Company, Des Moines  
 Iowa Light, Heat & Power Company, Carroll  
 Iowa Lithographing Company, Des Moines  
 Iowa Live Stock Sales Barn Co., Waterloo  
 Iowa Loan and Investment Company, Monticello  
 Iowa Loan and Realty Company, Keokuk  
 Iowa Loan and Securities Company, Des Moines  
 Iowa Lock and Manufacturing Company, Burlington  
 Iowa Machine Works, Clinton  
 Iowa Malleable Iron Company, Fairfield  
 Iowa Manufacturers Insurance Company, Waterloo  
 Iowa Manufacturing Company, Cedar Falls  
 Iowa Merchants Publishing Company, The, Dubuque  
 Iowa Mining Company, Ottumwa  
 Iowa-Minnesota Land Company, Cedar Falls  
 Iowa Missouri Grain Company, Mount Ayr  
 Iowa Mortgage Company, Des Moines  
 Iowa Motor Securities Company, Sioux City  
 Iowa Motor Truck Company, Ottumwa  
 Iowa Motors & Supply Company, Inc., Wellman  
 Iowa National Fire Insurance Co., Des Moines  
 Iowa-Nebraska Coal Co., Des Moines  
 Iowa Oil Company, Dubuque  
 Iowa Oil Lease Company, Des Moines  
 Iowa Oil and Refining Company, Hawarden  
 Iowa Omnibus Corporation, Des Moines  
 Iowa Optical Company, Cedar Rapids  
 Iowa Packing Company, Des Moines  
 Iowa Paint Manufacturing Company, The, Fort Dodge  
 Iowa Pearl Button Company, Muscatine  
 Iowa Peccos Oil Company, Muscatine  
 Iowa Pipe and Tile Company, Des Moines  
 Iowa Pop Corn Company, Schaller  
 Iowa Popcorn and Cereal Company, Webster City  
 Iowa Poultry and Fish Company, Des Moines  
 Iowa Press Co-operative Association, Inc., Ames  
 Iowa Printing Company, The, Clinton  
 Iowa Printing and Supply Company, Des Moines  
 Iowa Public Service Co., Ames  
 Iowa Pure-Bred Hog Association, Clearfield  
 Iowa Pure Bred Livestock Association, Davenport  
 Iowa Pure Bred Live Stock Loan Company, Des Moines  
 Iowa Pure Iron Company, Des Moines  
 Iowa Racine Rubber Company, Des Moines  
 Iowa Radio Company, Des Moines  
 Iowa Radio Corporation, Des Moines  
 Iowa Railway and Light Company, Cedar Rapids  
 Iowa Realty Company, Marengo  
 Iowa Ready & Construction Co., Cedar Rapids  
 Iowa Rendering Company, Sioux City  
 Iowa Reserve Investment Company, Des Moines  
 Iowa Retail Jewelers Association, Des Moines  
 Iowa River Farmers Telephone Company, The, New Albion  
 Iowa River Light & Power Company, Eldora  
 Iowa Sales Company, Ottumwa  
 Iowa Sales and Service Company, Des Moines  
 Iowa Sand and Gravel Company, The, Oskaloosa  
 Iowa Securities Company, Clinton  
 Iowa Securities Company, Des Moines  
 Iowa Securities Company, The, Eldora  
 Iowa Securities Company, The, Indianola  
 Iowa Securities & Trust Co., Davenport  
 Iowa Security & Realty Co., Cedar Rapids  
 Iowa Seed Company, Des Moines  
 Iowa Sheet Metal Products Company, Muscatine  
 Iowa Soap Company, Burlington  
 Iowa Products Company, Council Bluffs  
 Iowa Southern Railway Company, Des Moines  
 Iowa State Automobile and Tractor School, Sioux City  
 Iowa State Building Company, Davenport  
 Iowa State College Pi Beta Phi Investment Company, Ames  
 Iowa State Home Builders, Des Moines  
 Iowa State Manufacturers Assn., Des Moines  
 Iowa State Mutual Hog Insurance Co., Waterloo  
 Iowa State Securities Company, The, Burlington  
 Iowa State Traveling Men's Association, Des Moines  
 Iowa Steam Laundry Company, Davenport  
 Iowa Steam Laundry Company, Ottumwa  
 Iowa Steamer Company, The, Des Moines  
 Iowa Steel & Iron Works, Cedar Rapids  
 Iowa Storage Battery Company, The, Des Moines  
 Iowa Success School, Ottumwa  
 Iowa Supply Company, Iowa City  
 Iowa Supply Company of Cedar Rapids, Cedar Rapids  
 Iowa Terminal Company, Des Moines  
 Iowa-Texas Oil Company, LeMars  
 Iowa Thresher Company of Des Moines, Iowa, Des Moines  
 Iowa Tire Sales Company, Des Moines  
 Iowa Tire & Tube Company of Cedar Rapids, Iowa, Cedar Rapids  
 Iowa Title & Guarantee Company, Des Moines  
 Iowa Title and Loan Company, Albia  
 Iowa Title & Realty Company, Charles City  
 Iowa Tonic Company, Sioux City  
 Iowa Towns Realty Company, Davenport  
 Iowa Traction Company, Cedar Rapids  
 Iowa Transfer Railway Company, Des Moines  
 Iowa Truck Line, Cedar Rapids  
 Iowa Truck & Tractor Company, Des Moines  
 Iowa Valley Canning Company, The, Marengo  
 Iowa Valley Mutual Insurance Association, Albia  
 Iowa Valve Company, Oskaloosa  
 Iowa & Vancouver Lumber Company, Fort Dodge  
 Iowa Vulcanizing Company, Des Moines  
 Iowa Warehouse Company, Waterloo  
 Iowa Washing Machine Company, Des Moines

Iowa White Company, Des Moines.  
Iowa Wholesale Grocer Company, Council Bluffs.  
Iowa Wyoming Land Company, The, Des Moines.  
J. W. Motors Corporation, Des Moines.  
Jacklin Company, The, Des Moines.  
Jack's Boot Shop, Des Moines.  
Jackson Center Telephone Company, Boone.  
Jackson County Fair Association, Maquoketa.  
Jackson Dairy Company, Marshalltown.  
Jackson Grain and Mill Company, Cedar Rapids.  
Jackson Junction Association, Jackson Junction.  
Jackson and Taylor Township Power and Light Company, Vinton.  
Jackson Township Threshing Company, Vinton.  
Jacobs Valentine Company, Ames.  
Jacobsen Cigar Company, Peter N., Davenport.  
Jacobsen Linotyping Company, Des Moines.  
Jacobsen-Thompson Company, Clinton.  
Jaeger Hardware Company, F. M., Dubuque.  
Jaeger-Kunert Company, Dubuque.  
Jaeger Manufacturing Company, Des Moines.  
Jaeger Mortgage and Investment Company, Inc., Dubuque.  
Jahnke Mutual F. C., Muscatine.  
Jamaica Mutual Telephone Company, Jamaica.  
Jamaica Creamery Company, Jamaica.  
Jasper County Realty Company, The, Newton.  
Java Shop Company, The, Davenport.  
Jefferson Building Company, Waterloo.  
Jefferson Building and Loan Association, The, Jefferson.  
Jefferson County Abstract & Loan Company, Fairfield.  
Jefferson County Building and Loan Association, Fairfield.  
Jefferson County Farmers' Mutual Insurance Association, Fairfield.  
Jefferson County Gas, Oil and Mineral Company of Fairfield, Iowa, Fairfield.  
Jefferson County Telephone Company, Fairfield.  
Jefferson Creamery Company, Jefferson.  
Jefferson Electric Company, Jefferson.  
Jefferson Hotel Company, The, Iowa City.  
Jefferson Mutual Telephone Company, Menlo.  
Jefferson Shippers' Association, Jefferson.  
Jefferson Street Telephone Company, Iowa Falls.  
Jefferson Township Farmers Telephone Co., Solon.  
Jefferson Township Mutual Telephone Co., Booneville.  
Jeffery Company, The, Cedar Rapids.  
Jehring Wall Paper Company, Davenport.  
Jenkins Investment Company, Des Moines.  
Jenkinson Company, G. H., Sioux City.  
Jenny Grocery Company, Inc., The, J. W., Des Moines.  
Jennings-Christopher Grocery Company of Centerville, Iowa, The, Centerville.  
Jennings-Phipps, Inc., Cedar Falls.  
Jensen Wall Paper Company, Council Bluffs.  
Jensen Pharmacy, Davenport.  
Jenico Farmers' Mutual Creamery Association, Jenico.  
Jenico Telephone Company, Jenico.  
Jesup Creamery Company, Jesup.  
Jesup Security Company, The, Jesup.  
Jewel Co-operative Live Stock Shippers' Association, Jewell.  
Jewell Farmers Elevator Company, Jewell Junction.  
Jewell and Northeastern Rural Telephone Company, Jewell.  
Jewett & Wall Lake Telephone Company, Jewell.  
Jewett Lumber Company, Des Moines.  
Jewett Market Company, Des Moines.  
Jewett Realty Company, Des Moines.  
Johannsen Candy Company, M. M., Dubuque.  
John Company, Mill, Clinton.  
Johns Dry Goods Company, The, Fort Dodge.  
Johnson Company, G. S., Davenport.  
Johnson Abstract Company, Oskaloosa.  
Johnson Biscuit Company, Sioux City.  
Johnson-Chase Company, Des Moines.  
Johnson & Christensen Company, Cedar Falls.  
Johnson County Abstract & Title Guarantee Company, The, Iowa City.  
Johnson County Live Stock Breeders Association, The, Iowa City.  
Johnson Gas Appliance Company, The, Cedar Rapids.  
Johnson Grove-Colo-New Albany Mutual Telephone Company, Colo.  
Johnson Motor Service Company, Davenport.  
Johnson Oil Company, Incorporated, Farhamville.  
Johnson Piano Mfg. Company, Henry G., Bellevue.  
Johnson & Sons, Incorporated, Peter, Decatur.  
Johnson Stock Tonic Company, Sioux City.  
Johnston Optical Company, Paul, Davenport.  
Johnston-Patt Manufacturing Company, Lanesboro.  
Johnston Pressed Gear Company, Ottumwa.  
Johnston & Sharp Manufacturing Company, Ottumwa.  
Joice Creamery Company, Joice.  
Joice Telephone Company, Joice.  
Jolley Farmers Elevator Company, The, Jolley.

Jones Bros. Garment Company, Dubuque.  
Jones Bros. Overall Company, Dubuque.  
Jones Chautauque System, Perry.  
Jones-Litenger-Tratt Company, Cedar Rapids.  
Jones-Ochs Oil Company, Davenport.  
Jones Piano Company, Des Moines.  
Jones-Wills Aircraft, Inc., Coitax.  
Jordan Short Line Telephone Company, The, Soldier.  
Jordan-Soldier Valley Telephone Company, Soldier.  
Joseph Jewelry Company, The, Des Moines.  
Joseph & Sons, Incorporated, S., Des Moines.  
Journal Printing Company, Muscatine.  
Journal Publishing Company, The, Armstrong.  
Journal Publishing Company, The, Weoster City.  
Joyce Lumber Company, Clinton.  
Joyce Lumber and Supply Company, Clinton.  
Juckett Coal Company, F. H., Diamond.  
Judy Manufacturing Company, Centerville.  
Junction Mutual Telephone Company, Grand Junction.  
Junction Realty Company, Valley Junction.  
Junkin Paper Mills, Fort Madison.  
Justice Printing and Publishing Company, Burlington.  
K. K. K. Medicine Company, Keokuk.  
K. & M. Oil Company, The, Burlington.  
K. P. Building Association, Iowa City.  
K. P. Building Company, Urhieh.  
Kaep & Buencels Company, Dubuque.  
Kani Bros. Construction Company, Davenport.  
Karbach Lumber Company, Oskaloosa.  
Karbach Realty Corporation, Oskaloosa.  
Kaiona Clay Company, Kaiona.  
Kaiona Luminating Company, Kaiona.  
Kanawha Automobile Company, Kanawha.  
Kanawha Business Men's Credit Association, Inc., Kanawha.  
Kanawha Electric Transmission Company, Kanawha.  
Kanawha Farmers Mutual Co-operative Creamery Company, Kanawha.  
Kansas and Iowa Coal Company, Des Moines.  
Kantor & Kessler Company, Sioux City.  
Kaplan Realty Company, The, Des Moines.  
Karsten Clothing Company, The, Ladora.  
Kass Company, Nicholas, Remsen.  
Kassler Fur Company, Inc., Dubuque.  
Kath Company, Henry F., Muscatine.  
Kaufmann-Cutler Bakery Company, Des Moines.  
Kauter and Kreschbaum Company, Burlington.  
Keefe Company, John J., Sioux City.  
Keefe Construction Company, Sioux City.  
Keefe Institute, The, Des Moines.  
Keen Hat Stores, Des Moines.  
Keegie Branch Electric Company, The, Story City.  
Keheo Farm Company, Inc., Yale.  
Keilberg-Schmeider Company, The, LeMars.  
Keiser Company, The, Grandy Center.  
Keith Furnace Company, Des Moines.  
Keith, Little & Deppe Life Insurance Agency, Fort Dodge.  
Keiser Electric Company, Dubuque.  
Kellerton Mutual Central Telephone Co., Kellerton.  
Keley Canning Company, The, Waverly.  
Keley Grain Company, Keley.  
Keley Hardware Company, Farmington.  
Keley Improvement Company, The, Kelley.  
Kelogg-Birge Company, Keokuk.  
Kelogg Electric Company, The, Kellogg.  
Kelogg Mutual Telephone Company, The, Kellogg.  
Keley Company, John F., Davenport.  
Kelly Brothers, Incorporated, Davenport.  
Kelly & Bros., Incorporated, J. A., Clinton.  
Kelly Furniture Company, H. A., Clinton.  
Kelly Lumber Company, Sigourney.  
Kelly Manufacturing Company, Clinton.  
Kelly Sand and Fuel Company, Burlington.  
Kelly, Sorensen Furniture Company, Clinton.  
Kemble Floral Company, Oskaloosa.  
Kemble-Smith Company, Boone.  
Kemmann Sons, H. D., Clarence.  
Kemp & Company, A. D., Mason City.  
Kemp Tire Service Company, Sioux City.  
Kendallville and Burr Oak Farmers Telephone Company, Kendallville.  
Kennedy Company, J. L., Sioux City.  
Kennedy Brothers Company, Bancroft.  
Kennedy-Gardner Company, Inc., The, Iowa Falls.  
Kenwood Lumber Company, Cedar Rapids.  
Keokuk Base Ball Grounds Association, Keokuk.  
Keokuk Canning Company, Keokuk.  
Keokuk Chamber of Commerce, Keokuk.  
Keokuk Club Realty Company, Keokuk.  
Keokuk Coca-Cola Bottling Company, Keokuk.  
Keokuk Country Club Realty Company, The, Keokuk.  
Keokuk and Des Moines Railway Co., Des Moines.  
Keokuk Electric Ry. & Power Company, Keokuk.  
Keokuk Electro-Metal Company, Keokuk.  
Keokuk Ice Cream Company, Keokuk.

Keokuk Loan and Building Assn., Keokuk.  
Keokuk Lumber Company, Keokuk.  
Keokuk Manufacturing Company, Keokuk.  
Keokuk Masonic Building Assn., Keokuk.  
Keokuk Pure Ice, Keokuk.  
Keokuk Quarry & Construction Company, Keokuk.  
Keokuk Realty Company, Keokuk.  
Keokuk Security Company, Keokuk.  
Keokuk Steel Casting Company, Keokuk.  
Keokuk Telephone Company, Keokuk.  
Keokuk Trust Company, Keokuk.  
Keokuk Union Depot Company, Keokuk.  
Keokuk and Western Railroad Company, Keokuk.  
Keosauqua Oil Service Company, Des Moines.  
Keota Farmers' Co-operative Union, Keota.  
Kerker Paper Box Company, Davenport.  
Kerrhard Company, The, Red Oak.  
Kerwin & Sons, Incorporated, J. H., Oelwein.  
Kesey Electric Company, Kesey.  
Kessler Grain Company, Marshalltown.  
Keswick Brick and Tile Company, Keswick.  
Kew Lumber Company, Cedar Rapids.  
Kew Mercantile Company, Des Moines.  
Key City Exhibition Company, Dubuque.  
Key City Gas Company, Dubuque.  
Keystone Coal Mining Company, Valley Junction.  
Keystone Co-operative Live Stock Shippers' Association, Keystone.  
Keystone Mercantile Company, Keystone.  
Keystone Monthlly Telephone Company, The, Monthlly.  
Keystone Securities Company, Des Moines.  
Kilborn Photo Company, Cedar Rapids.  
Killduff Co-operative Exchange, Killduff.  
Kilian Company, The, Cedar Rapids.  
Kilian Company, Louis, Mason City.  
Kilmer Chemical Company, Mason City.  
Kilmer Drug Company, Mason City.  
Kil-Noek Company, Inc., Davenport.  
Kimball Company, Fred L., Waterloo.  
Kimball Brothers Company, Council Bluffs.  
Kimball Hotel Company, Davenport.  
Kimballton Construction Company, Atlantic.  
King Amusement Company, Inc., Des Moines.  
King-Chenberlin Motor Company, Des Moines.  
King Furniture Company, Sioux City.  
King-Gates Company, Fort Madison.  
King Hamilton Lumber Company, Sioux City.  
King Mutual Telephone Company, The, Thompson.  
King Plumbing Company, Keokuk.  
King Wilder Grain Company, Cedar Rapids.  
King-Yessler Real Estate Company, Cedar Rapids.  
Kings Crown Plaster Company, Cedar Rapids.  
Kingsley Gas Light and Heating Co., The, Kingsley.  
Kingsley Lumber Company, The, Kingsley.  
Kingsley Telephone Company, The, Kingsley.  
Kinn Company, W. C., Storm Lake.  
Kinsey Motor Company, Davenport.  
Kirehner Contracting Company, Dubuque.  
Kirk Dry Goods Company, The, Vinton.  
Kirkpatrick Lumber Company, The, Keota.  
Kirksville Mutual Fire and Lightning Insurance Assn., Kirkville.  
Kirkwood, Richard & Company, Des Moines.  
Kiron Farmers' Mutual Insurance Association, Kiron.  
Kiron Telephone Company, Kiron.  
Kivits Dry Cleaners and Dryers, Des Moines.  
Klasy Cleaners, Boone.  
Klauser Manufacturing Company, Dubuque.  
Klean Kwick Wash Company, Cedar Falls.  
Kleeblatt Barbers' Supply Company, Inc., Sioux City.  
Klein Rural Telephone Company, Rock Valley.  
Klemme Co-operative Creamery Company, Klemme.  
Klemme Co-operative Grain Company, The, Klemme.  
Klindt-Huecksteadt Company, Inc., Davenport.  
Knapp and Spencer Company, Sioux City.  
Knierim Farmers Grain & Coal Company, Knierim.  
Knight Motors Company, Fort Dodge.  
Knights of Columbus Building Association, Des Moines.  
Knights of Columbus Building Association, Oelwein.  
Knights of Columbus Building Association of Creston, Iowa, Creston.  
Knights of Columbus Building Association of Neola, Neola.  
Knights of Columbus Building Association of Stuart, Iowa, Stuart.  
Knights of Columbus Building Company, Charles City.  
Knights of Columbus Building Company, Davenport.  
Knights of Columbus Home Building Association of Farley, Iowa, Farley.  
Knights of Pythias Building Association of Estherville, Iowa, Estherville.  
Knox Mutual Telephone Company, The, Knox.  
Knock Co-operative Live Stock Shippers' Association, Knock.  
Knox Coal Company, Knoxville.

Knoxville Bake Shop, Knoxville.  
Knoxville Electric Baking Company, Knoxville.  
Knoxville Oil and Gas Company, Knoxville.  
Knoxs Company, John O., Sioux City.  
Koch Company, The A. F., Davenport.  
Koch Brothers, Des Moines.  
Kocetic-Layzer Company, The, Sumner.  
Koonig-Bowers Hardware Company, LeMars.  
Korff Bootery, Clear Rapids.  
Korss Packing Company, Davenport.  
Kort Safety Egg Carrier Company, Des Moines.  
Korok Company, Wm. R., Dubuque.  
Kontzenauer Compound Company, Limited, Council Bluffs.  
Korn Baking Company, H., Davenport.  
Koser Company Stores, E., Iowa City.  
Koss Construction Company, Des Moines.  
Kosuth County Mutual Fire Insurance Association, Algona.  
Kossium County Physicians' Credit Association, Algona.  
Kratzer Carrage Company, Des Moines.  
Krause Company, The, Robert, Davenport.  
Kreischerer Brothers Company, Dubuque.  
Kreischerer Manufacturing Company, Dubuque.  
Kreischerer Manufacturing Company, Dubuque.  
Kreischerer Hardware Company, Rockwell.  
Kreiser Candy Company, The, Davenport.  
Krieh-Lammers Grain and Coal Company, The, Cedar Rapids.  
Kuhn-Isabel Oil Company, Iowa Falls.  
Kuntz Grain Company, The, Wesley.  
Kurtz Company, L. H., Des Moines.  
Kurtz Realty Company, The, Des Moines.  
L-M-S Shoe Company, The, Cherokee.  
Labor Temple Association, The, Cedar Rapids.  
Laboring Mens Association, The, Fort Dodge.  
Lacoma and Mio Telephone Company, Mio.  
Lacoma Telephone Exchange, Lacoma.  
Lacoma Western Telephone Company, Lacoma.  
Ladies Apparel Shop, Boone.  
Ladera Lumber and Grain Company, The, Ladora.  
Ladora & Northern Telephone Company, Ladora.  
La Fayette Building Company of Waterloo, Iowa, Waterloo.  
Lafayette Hotel Company, Clinton.  
Lafayette-Warren Rural Telephone Company, Waverly.  
Lage Drug Company, Davenport.  
Lagoquist Carriage and Auto Company, Des Moines.  
Lagonarcino-Grupe Company, Burlington.  
Lake City Utility Company, Lake City.  
Lake and Cottrill Brick and Tile Company, The, Shenandoah.  
Lake George Telephone Company, Woden.  
Lake Park Telephone Company, Bedford.  
Lake Shavano & Manhattan Beach Railroad Company, Council Bluffs.  
Lake Mills Canning Company, The, Lake Mills.  
Lake Mills Creamery Company, Lake Mills.  
Lake Mills Lumber Company, Lake Mills.  
Lake Mills Telephone Company, Lake Mills.  
Lake Park Co-operative Creamery Company, Lake Park.  
Lake Shore Land Company, Cedar Rapids.  
Lake Shore Telephone Company, Clear Lake.  
Lakeside Telephone Company, Clear Lake.  
Lake Superior Fruit and Grain Land Company, Nashua.  
Lake View Concrete Tile Company, Lake View.  
Lake View Ice and Supply Company, Lake View.  
Lake View Sand & Gravel Company, Lake View.  
Lakewood Rochdale Company, Lakewood.  
Lakota Co-operative Live Stock Shippers' Association, Lakota.  
Lamar Company, The, Sioux City.  
Lamb Timber Company, Clinton.  
Lamoni Co-operative Live Stock Shippers' Association, Lamoni.  
Lamoni Electric Company, Lamoni.  
Lamoni Telephone Company, Lamoni.  
Lamont Creamery Association, Lamont.  
Lamont Farmers' Commission Company, Lamont.  
Lamotte and Cottonville Telephone Company, Cottonville.  
Lane Construction Company, Council Bluffs.  
Lane Amusement Company, Davenport.  
Lane Implement Company, The, Red Oak Junction.  
Lane Investment Company, Joe R., Davenport.  
Lane-More Lumber Company, Webster City.  
Lane Mortgage Company, The, Indianola.  
Lane's Bottling Works, Sioux City.  
Lanesboro Farmers Elevator Company, Lanesboro.  
Lanesboro Mutual Central Telephone Company, The, Lanesboro.  
Lang Coal Company, The, Waterloo.  
Langsam Paper Company, Des Moines.  
Langbein Realty Company, Davenport.



Langdon Co-operative Live Stock Shippers' Association, Langdon.  
Langdon Mutual Co-operative Creamery Association, Langdon.  
Lange Insurance Agency, "Inc.", Dubuque.  
Langfeldt Candy Company, Waterloo.  
Langton Sawmill Company, Cedar Rapids.  
Langworthy Silica Company, Dubuque.  
Lansing Equity Association, Lawler.  
Lantzky-Allen Shoe Company, Dubuque.  
Lanyon Lumber Company, Lanyon.  
Lanyon Mutual Telephone Company, Lanyon.  
La Porte Building and Loan Assn., La Porte City.  
La Porte City Farmers Mutual Telephone Company, La Porte City.  
Larchwood Co-operative Company, Larchwood.  
Larimer Hardware Company, E. K., Cedar Rapids.  
Larkin Sales Company, Webster City.  
Larrabee Co-operative Live Stock Shippers' Association, Larrabee.  
Larsen Fruit Company, Creston.  
Las Tomas Land & Fruit Company, Webster City.  
Laster-Reno Company, Incorporated, Des Moines.  
Latimer Brothers Company, Ottumwa.  
Latimer Co-operative Creamery Company, Latimer.  
Latimer Farmers Shipping Association, Latimer.  
Latta, Incorporated, J. S., Cedar Falls.  
Lattner Manufacturing Company, P. M., Cedar Rapids.  
Launsbach & Kempstern Company, Sioux City.  
Laurence Press Company, The, Cedar Rapids.  
Laurens Co-operative Creamery Company, Laurens.  
Laurens Co-operative Live Stock Shipping Association, Laurens.  
Laurens Curlew Telephone Company, Curlew.  
Laurens Eastern Electric Company Number Three, Laurens.  
Laurens Electric Farm Line Number Two, Laurens.  
Laurens Southwestern Electric Company Number Five, Laurens.  
Laurens Western Electric Company Number Four, Laurens.  
Lauritzen Construction Company, Waterloo.  
Lavinia Elevator Company, Lavinia.  
Law Brothers Company, Centerville.  
Law Land Company, The, Mason City.  
Lawler Creamery Association, Lawler.  
Lawn Hill Lumber Company, Lawn Hill.  
Lawrence & Company, G. W., Marshalltown.  
Lawrence, Martin Company, Belle Plaine.  
Lawson Company, The, Clarinda.  
Lawton Telephone Company, Lawton.  
Layton Construction Company, Muscatine.  
Leach & Thompson Company, Spencer.  
Leader Grocery & Market Company, Boone.  
Leader Oil Company, Dubuque.  
Leader Publishing Company, Chariton.  
Leader Tractor Manufacturing Company, Des Moines.  
League Lumber Company, Cascade.  
Leavitt Johnson and Miller Building Co., Waterloo.  
Leavitt and Johnson National Bank Building Company, The, Waterloo.  
Leavitt and Johnson Trust Company, The, Waterloo.  
Lebeck-Feidhahn Jewelry Company, The, Harlan.  
Le Claire-King Company, Davenport.  
Lederer, Strauss and Company, Inc., Des Moines.  
Ledyard Co-operative Creamery Company, The, Ledyard.  
Lee Broom and Duster Company, Davenport.  
Lee Brothers Company, The, Mount Sterling.  
Lee Brothers Company, Waukon.  
Lee County Loan and Building Association, Keokuk.  
Lee Dry Goods Company, Maquoketa.  
Lee Electric Company, Clarinda.  
Lee Live Stock Commission Company, Incorporated, Sioux City.  
Lee Paving Company, Jas. F., Dubuque.  
LeFebure Ledger Company, Cedar Rapids.  
Leffer Company, Emil H., Council Bluffs.  
Legal Service Bureau, Inc., Davenport.  
Le Grand Elevator Company, Le Grand.  
Le Grand Implement Company, Le Grand.  
Lehigh Telephone Company, Lehigh.  
Lehman Company, W. H., Des Moines.  
Leighton Electric Company, Leighton.  
Leighton Supply Company, Fort Dodge.  
Leland Co-operative Creamery Company, Leland.  
Leland Farmers Elevator Company, The, Leland.  
Leland Mutual Telephone Company, Leland.  
Le Mars Gas Company, Le Mars.  
Le Mars Grain Company, Le Mars.  
Le Mars Cravel Company, Le Mars.  
Le Mars Printing Company, Mason City.  
Lena-Gowrie Mutual Telephone Company, Gowrie.  
Lemming Realty Company, Des Moines.  
Lenox Furnace Company, The, Marshalltown.  
Lenox Hotel Company, The, Lenox.

Lenox Mercantile Company, Lenox.  
Lenox Mutual Fire & Lightning Insurance Association, Norway.  
Leo & Company, D. C., Des Moines.  
Leon Ice Company, The, Leon.  
Leon Mt. Ayr and Southwestern Railroad Company, Burlington.  
Leonard III-Oven Range Company, Cedar Rapids.  
Leopold Desk Company, Burlington.  
Lerch Jewelry & Music Co., H. C., Fort Madison.  
Le Roy Lumber Company, Le Roy.  
Le Roy Telephone Company, The, Blairstown.  
Leroy Township Light & Power Company, Blairstown.  
Leslie Company, James, Clinton.  
Leslie Telephone Company, Leslie.  
Lessing Advertising Company, Des Moines.  
Lester Mercantile Company, G. E., Anthon.  
Lester Motor Company, Des Moines.  
Lester Opera House Association, Lester.  
Levi & Company, James, Dubuque.  
Levitt Investment Company, Sioux City.  
Lewis Brothers Company, Oskaloosa.  
Lewis-Reinhold Company, Manning.  
Libby Manufacturing Company, Burlington.  
Liberty Agency Company, Dubuque.  
Liberty Building Company, Des Moines.  
Liberty & Calumet Rural Telephone Company, The, Paulina.  
Liberty Central Telephone Company, Cleghorn.  
Liberty Coal Company, The, Mystic.  
Liberty Coal Mining Company, Des Moines.  
Liberty Investment Company, Des Moines.  
Liberty Life Insurance Company, Des Moines.  
Liberty Lumber Company, The, Kinross.  
Liberty Manufacturing Company, Des Moines.  
Liberty Metal Products Company, Davenport.  
Liberty Mill Company, Cedar Falls.  
Liberty Oil Company, Des Moines.  
Libertyville Farmers' Exchange, The, Libertyville.  
Libertyville Telephone Company, Libertyville.  
Lichty Company, Incorporated, Waterloo.  
Lichty Metal Products Company, Waterloo.  
Licorice Products Company, Dubuque.  
Liebenstein Company, The, Garner.  
Light Brothers Company, Carroll.  
Light Draft Harrow Company, Marshalltown.  
Light and Power Company, St. Ansgar.  
Likly Luggage Company, Des Moines.  
Lillick Electric Company, Iowa City.  
Lima Co-operative Commission Company, Lima.  
Limbach's Incorporated, Red Oak.  
Lime Springs Co-operative Live Stock Shippers' Association, Lime Springs.  
Limited Investment Company, Fort Dodge.  
Lincoln Chemical Company, The, Decorah.  
Lincoln Co-operative Creamery Company, The, Rake.  
Lincoln Electric Company, The, Marion.  
Lincoln Farmers Electric Company, Lincoln Township, Slater.  
Lincoln Gardens, Tama.  
Lincoln High Line Company, Lincoln.  
Lincoln Hotel Company, Cedar Rapids.  
Lincoln Light and Power Company, Clarion.  
Lincoln Mutual Insurance Association, Iowa City.  
Lincoln Mutual Telephone Association, Radcliffe.  
Lincoln Mutual Telephone Company, Adair County, Greenfield.  
Lincoln Oil Tractor Threshing Machine Co., Jefferson Township, Granger.  
Lincoln Realty Company, Keokuk.  
Lincoln Telephone Company, Lone Tree.  
Lincoln Telephone Company, The, Ridgeway.  
Lincoln Thresher Company, Eldridge.  
Linden Co-operative Shippers' Association, Linden.  
Linden Heights Company, Des Moines.  
Linden Heights Bus Company, Des Moines.  
Lindfelt-Brenner Manufacturing Company, Des Moines.  
Lincoln Furniture Company, Sioux City.  
Lindsay Manufacturing Company, Ottumwa.  
Lindsay and Phelps Company, Davenport.  
Linn County Abstract Company, Marion.  
Linn County Building and Loan Association, Marion.  
Linn County Farmers' Mutual Creamery Association, Coggon.  
Linn County Fruit Growers' and Gardeners' Association, Cedar Rapids.  
Linn County Investment Company, Cedar Rapids.  
Linn County Lumber and Coal Co., Cedar Rapids.  
Linn Grove Co-operative Live Stock Shippers' Association, Linn Grove.  
Linn Grove Farmers' Elevator and Supply Company, Linn Grove.  
Linn Grove Improvement Company, Linn Grove.  
Linn Grove Mining Company, The, Linn Grove.  
Linn Investment Company, Cedar Rapids.  
Linograph Securities Company, Davenport.

Linwood Stone and Cement Company, Davenport.  
Liquid Malted Milk Company, Cedar Rapids.  
Lischer Printing Company, H., Davenport.  
Lischer Realty Company, Davenport.  
Lisle Manufacturing Company, Clarinda.  
List & Gifford Commissary Store, Davenport.  
List & Gifford Construction Company, Davenport.  
Litchfield Manufacturing Company, Waterloo.  
Litt Cutlery Company, Spencer.  
Littig Construction Company, The, Davenport.  
Little, Cedar Grain and Coal Company, Little, Cedar.  
Littleport Farmers Co-operative Creamery Company, Littleport.  
Livermore Co-operative Shippers' Association, Livermore.  
Livestock Exchange, Incorporated, Des Moines.  
Lockard Construction Company, Des Moines.  
Lockard Lumber Company, Inc., Des Moines.  
Locomotive Improvement Company, The, Clinton.  
Loetscher & Butch Mfg. Company, Des Moines.  
Loetscher-Ryan Mfg. Company, Davenport.  
Loetscher-Ryan Realty Company, Dubuque.  
Lofquist Realty Company, The, Des Moines.  
Logan Lumber Company, Logan.  
Logan Milling Company, Scott, Sheldon.  
Logan Park Cemetery, Sioux City.  
Logan Park Cemetery, Mason City.  
Logan Township Telephone Company, Larchwood.  
Lohrville Drug Company, Lohrville.  
Lone Rock Co-operative Creamery Co., Lone Rock.  
Lone Rock Exchange Company, Lone Rock.  
Lone Rock Telephone Company, Lone Rock.  
Lone Rock Telephone Company, Mason City.  
Lone Tree Farmers' Union Exchange, Lone Tree.  
Lone Tree Live Stock Pavilion Co., Lone Tree.  
Lone Tree Telephone Company, Lone Tree.  
Long Branch Mutual Telephone Company, Coin.  
Long Brothers Aerial Company, Iowa Falls.  
Long Grove Mutual Telephone Company, Long Grove.  
Longshore Lumber Company, Des Moines.  
Loomis Motor Company, Cedar Rapids.  
Loomis-Goosard Company, The, Fort Dodge.  
Lorenz & Company, Incorporated, Clarinda.  
Lore Farmers Mutual Fire Insurance Association of Dubuque County, Iowa, Lore.  
Lorenson Harvester Company, The, Muscatine.  
Lorenz Estate, Incorporated, Mary, Des Moines.  
Lorenzen Western China Company, Davenport.  
Lorimer Community Building Association, Lorimer.  
Lorimer Light & Power Company, Lorimer.  
Lorimer Mutual Telephone Company, Loring.  
Lost Island Creamery Company, Palo Alto County, Graettinger.  
Lost Nation and Keystone Telephone Company, Lost Nation.  
Lost Nation Telephone Company, Lost Nation.  
Lotts Creek Co-operative Creamery Company, Lotts Creek.  
Londen Machinery Company, Fairfield.  
Louden Machinery Company, The, Fairfield.  
Lougée, Inc., E. H., Council Bluffs.  
Louisa County Breeders' Association, Columbus Junction.  
Louisa County Power Company, Columbus Junction.  
Loveland Stock Farm Company, Mt. Pleasant.  
Lovell-Schofield Lumber Company, Mason City.  
Low Moor Farmers' Mutual Telephone Company, Low Moor.  
Lowden Farmers Co-operative Equity Association, Lowden.  
Lowden Farmers Mutual Co-op. Creamery Company, The, Lowden.  
Lowe & Company, Muscatine.  
Lowe Barber Supply Co., William M., Des Moines.  
Lower Muscatine Road Telephone Company, Iowa City.  
Lowitz Company, Nathan S., Keokuk.  
Lozier Automobile Exchange, Des Moines.  
Luana Farmers Co-operative Creamery Co., Luana.  
Luana Farmers Co-operative Society, Luana.  
Luana and Monona Farmers Telephone Company of Clayton County, Iowa, The, Monona.  
Luana Town Hall Association, Luana.  
Lucas County Farmers' Co-operative Exchange, Chariton.  
Lucas County Mutual Telephone Company, The, Chariton.  
Lucas County Threshing Company, Lucas.  
Ludlow Grove Road Telephone Company, Muscatine.  
Ludlow Co-operative Creamery Company, Ludlow.  
Ludlow Telephone Company, Waukon.  
Lueagle Oil, Mineral & Gas Company, Davenport.  
Lumbard Company M. A., Des Moines.  
Lumber & Grain Company, St. Ansgar.  
Lumo Sales Company, Sioux City.  
Lundberg & Seidenbcker, Incorporated, Iowa City.  
Lundgren Light & Power Company, Lundgren.

Luthe Hardware Company, Des Moines.  
Lutheran Hospital Association of Hampton, Iowa, The, Hampton.  
Lutheran Mutual Aid Society, Waverly.  
Lu Verne Sherman Light Company, Lu Verne.  
Luzerne Mercantile Company, The, Luzerne.  
Lying-in Society of Iowa, The, Iowa City.  
Lyman Brothers Company, Cedar Rapids.  
Lyman-Hellwig Company, Cedar Rapids.  
Lynch Transfer Company, Cedar Rapids.  
Lynnville Manufacturing Company, Lynnville.  
Lyon County Institute and Short Course Association, The, Inwood.  
Lyons Commercial Club, Lyons.  
Lyons Equity Exchange, Lyons.  
Lyons and Fulton Bridge Company, Lyons City.  
Lyons Investment Company, Clinton.  
Lytle Company, The, Sioux City.  
Lytle Construction Company, The, Sioux City.  
Lytle Construction Company, C. F., Sioux City.  
Lytle Investment Company, Sioux City.  
Lytton Electric Company, The, Lytton.  
Lytton Farmers Elevator Company, Lytton.  
Lytton Telephone Company, Lytton.  
M. B. S. Manufacturing Company, Clinton.  
M. & M. Hotel Company, Cedar Rapids.  
M. & M. Star Bottling Company, Oskaloosa.  
M. W. A. Association of Charlotte, Iowa, Charlotte.  
M. W. A. Hall Company, Kamrar.  
Maealister Canning Company, Council Bluffs.  
Macedonia Community Club, The, Macedonia.  
Macedonia Grain & Lumber Company, Macedonia.  
Macedonia Implement Company, The, Macedonia.  
Macedonia Telephone Company, The, Macedonia.  
Macfarlane Coal Company, Sioux City.  
Mackie Motors Company, Des Moines.  
Mackrill-Goodwin-Petch Motor Company, Sioux City.  
Macomber & Company, J. L., Des Moines.  
Mackinac & Lorimer Mutual Telephone Company, Kasson.  
Mac X Feed Milling Company, The, Clinton.  
Madden Company, T. J., Ottumwa.  
Madison County Mutual Telephone Company, Macksburg.  
Madison Township Mutual Telephone Co., Hayfield.  
Madison Township Telephone Co., The, Ridgeway.  
Maehr Company, The, Davenport.  
Magarell Optical Company, Des Moines.  
Magic Theatre Company, Fort Dodge.  
Magill Elevator Company, Magill.  
Magnus Brewing Company, The, Cedar Rapids.  
Magnus Cold Storage Company, Cedar Rapids.  
Mahon Produce Company, S. W., Sigourney.  
Mahon County Farm Association, The, Oskaloosa.  
Mahon Company Samuel, Ottumwa.  
Maignon Chemical Company, Des Moines.  
Mailli Investment Company, The, Sioux City.  
Maine & Sons Company, James, Des Moines.  
Mainer Company, The, Waterloo.  
Majestic Company, Des Moines.  
Majestic Theatre Company, Cedar Rapids.  
Majestic Theatre Company, The, Centerville.  
Makibben Motor Company, Cedar Rapids.  
Malcom Co-operative Live Stock Shippers' Association, Malcom.  
Malcom Gas Company, Malcom.  
Mallard Butter & Cheese Assn., Mallard.  
Mallard Lumber Company, Mallard.  
Mallard Mutual Telephone Company, The, Mallard.  
Malloy Construction and Realty Company, Davenport.  
Malvern Milling Company, Malvern.  
Manbeck Motor Sales Company, Des Moines.  
Manchester Co-operative Creamery Co., Manchester.  
Manchester Electric Company, Manchester.  
Manchester and Omaha Railway Company, Manchester.  
Manchester and Sons, Incorporated, J., Des Moines.  
Manhattan Hotel Company, Des Moines.  
Manhattan Hotel and Amusement Co., Des Moines.  
Manhattan Oil Company of Iowa, Des Moines.  
Manhattan Realty Company, Sioux City.  
Manilla Opera House Company, The, Manilla.  
Manley Brothers Company, Mason City.  
Manly Co-operative Live Stock Shippers' Association, Manly.  
Manly Grain Company, Manly.  
Manly Lumber Company, Manly.  
Manly Masonic Temple Association, Manly.  
Manly Telephone Company, Manly.  
Mann Company, Bet E., Des Moines.  
Mann Land Company, L. M., Des Moines.  
Mann Corporation, The S. S., Gladbrook.  
Manning Creamery Company, Manning.  
Manning Lederbranz, Manning.  
Manning Telephone Company, Manning.  
Mansfield Company, Inc., L., Fort Dodge.

Manson Co-operative Live Stock Shippers' Association, Manson.  
 Manson Implement Company, Inc., The, Manson.  
 Manson Light, Heat & Power Company, Manson.  
 Manson Lumber Company, The, Manson.  
 Manson Stock and Sales Pavilion Company, Manson.  
 Maple Block Coal Company, Des Moines.  
 Maple Coal Company, Lakouta.  
 Maple Grove Coal Company, Des Moines.  
 Maple Hill Co-operative Live Stock Shippers' Association, Maple Hill.  
 Maple Hill Mercantile Company, Maple Hill.  
 Maple Leaf Creamery Company, Elma.  
 Maple Valley Lumber Company, Danbury.  
 Maple Valley Mutual Insurance Association, The, Aurelia.  
 Mapleton Co-operative Live Stock Shippers' Association, Mapleton.  
 Mapleton Gas Company, Mapleton.  
 Maquoketa Light and Heat Company, Maquoketa.  
 Marathon Co-operative Company, The, Marathon.  
 Marathon Northwestern Light and Power Company, Marathon.  
 Marble Rock Improvement Assn., Marble Rock.  
 Marble Rock Opera House Company, Marble Rock.  
 Marble Stone Company, The, Des Moines.  
 Marks Manufacturing Company, Association, Marcus.  
 Marcus Lumber Company, Marcus.  
 Marcus Oil and Supply Company, Marcus.  
 Marcy Mutual Telephone Company, Ogden.  
 Marengo Improvement Company, Marengo.  
 Marengo Masonic Temple Ass'n., Marengo.  
 Marengo Supply Company, Marengo.  
 Margolin & Sons Company, Haywarden.  
 Marion Block Coal Company, Oskaloosa.  
 Marion County Electric Company, Knoxville.  
 Marion County Mutual Telephone Company, Dallas.  
 Marion Electric Company, Pilot Grove.  
 Marion Improvement Company, Marion.  
 Marion Interstate Fair Association, Marion.  
 Marion Land Company, Marion.  
 Marion Masonic Temple Association, Marion.  
 Marion Mutual Insurance Ass'n., Marion.  
 Marion Telephone Company, The, Gunder.  
 Marion Water Company, Marion.  
 Market Building Company, The, Cedar Rapids.  
 Marks Hat Company, Des Moines.  
 Marks Investment Company, Des Moines.  
 Marks Manufacturing Company, Des Moines.  
 Marks Company Norton L., Davenport.  
 Marne and Elkhorn Telephone Company, Elkhorn.  
 Marquette Stone Products Company, Marquette.  
 Marriott Wolf & Priceland Company, Long Grove.  
 Marsh Farmers Elevator Company, Marsh.  
 Marsh-Place Company, The, Waterloo.  
 Marshall Auto Company, Marshalltown.  
 Marshall Canning Company, Marshalltown.  
 Marshall and Company, Mason City.  
 Marshall Council Knights of Columbus Home Association, The, Marshalltown.  
 Marshall County Abstract & Loan Co., Marshalltown.  
 Marshall County Farmers Mutual Fire Insurance Association, Marshalltown.  
 Marshall Electric Company, Marshalltown.  
 Marshall Ice Company, Marshalltown.  
 Marshall Implement Company, Marshalltown.  
 Marshall Investment Company, Des Moines.  
 Marshall Oil Company of Iowa, Marshalltown.  
 Marshall Printing Company, Marshalltown.  
 Marshall Telephone Company, The, Marshalltown.  
 Marshall Vinegar Company, Marshalltown.  
 Marshalltown Base Ball Ass'n., Marshalltown.  
 Marshalltown Battery Company, Marshalltown.  
 Marshalltown Laboratories, Marshalltown.  
 Marshalltown Light, Power & Railway Company, Marshalltown.  
 Marshalltown Manufacturing Company, Marshalltown.  
 Marshalltown Mining Company, The, Marshalltown.  
 Marshalltown Savings and Loan Association, Marshalltown.  
 Marshalltown State Bank Building Company, Marshalltown.  
 Marshalltown Trowel Company, The, Marshalltown.  
 Marso & Rodenborn Manufacturing Company, Fort Dodge.  
 Martens & Ketele Milling Company, Sioux City.  
 Martens Mercantile Company, Manning.  
 Martin Company, The, Des Moines.  
 Martin Company The J. E., Des Moines.  
 Martin Company T. S., Sioux City.  
 Martin Block Coal Company, The, Numa.  
 Martin Brothers Company, George.  
 Martin Brothers Company, Waterloo.  
 Martin Brothers Cigar Company, Fort Dodge.  
 Martin Building Company, Cedar Rapids.  
 Martin Cigar Company, Davenport.  
 Martin Clothing Company, The, Centerville.  
 Martin Clothing Company, The, Mystic.  
 Martin Dry Goods Company, Cedar Rapids.  
 Martin Hotel Company, The, Sioux City.  
 Martin & Company, Manning, Des Moines.  
 Martin & Sons, Incorporated, W. B., Le Claire.  
 Martin's Fire Works Company, Fort Dodge.  
 Martindale Investment Company, Des Moines.  
 Martinsburg Co-operative Live Stock Shippers' Association, Martinsburg.  
 Marvel Manufacturing Company, Osceola.  
 Maxser Company, Et, Des Moines.  
 Mason City Auto-Trucking Company, The, Mason City.  
 Mason City Book and Stationery Co., Mason City.  
 Mason City Bottling Company, Mason City.  
 Mason City Brick and Tile Company, Mason City.  
 Mason City Buick Company, Mason City.  
 Mason City Builders Company, The, Mason City.  
 Mason City Candy Company, Mason City.  
 Mason City Chamber of Commerce, Mason City.  
 Mason City Clay Products Company, Mason City.  
 Mason City Clay Works, Mason City.  
 Mason City Drain Tile Company, Mason City.  
 Mason City Electric Supply Co., Mason City.  
 Mason City and Fort Dodge Railway Company, Fort Dodge.  
 Mason City Foundry and Machine Co., Mason City.  
 Mason City Hardware Company, Mason City.  
 Mason City Investment Company, Mason City.  
 Mason City Loan & Trust Company, Mason City.  
 Mason City Lumber Company, Mason City.  
 Mason City Millwork Company, Mason City.  
 Mason City Oil and Grease Company, Mason City.  
 Mason City Sand & Gravel Company, The, Mason City.  
 Mason City Sand, Gravel and Stone Company, Mason City.  
 Mason City Sewer Pipe Company, Mason City.  
 Mason City Street Sweeper Company, Mason City.  
 Mason Investment Company, Boone.  
 Mason Light and Power Company, Webster City.  
 Mason Novelty Company, Waterloo.  
 Masonic Association of Armstrong, Armstrong.  
 Masonic Building Association, Logan.  
 Masonic Building Association, New Hampton.  
 Masonic Building Company, Mason City.  
 Masonic Temple Association, Council Bluffs.  
 Masonic Temple Association, Dunlap.  
 Masonic Temple Association of Belmond, Iowa, Belmond.  
 Masonic Temple Association of Burlington, Iowa, Burlington.  
 Masonic Temple Association of Carroll, Iowa, Carroll.  
 Masonic Temple Association of Coon Rapids, Iowa, The, Coon Rapids.  
 Masonic Temple Association of Davenport, Iowa, Davenport.  
 Masonic Temple Association of Des Moines, Des Moines.  
 Mason Temple Ass'n of Harlan, Iowa, Harlan.  
 Masonic Temple Association of Independence, Iowa, The, Independence.  
 Masonic Temple Association of Storm Lake, Iowa, Storm Lake.  
 Masonic Temple Association of Walnut, Iowa, Walnut.  
 Masonic Temple Company, Rattle Creek.  
 Masonic Temple Company, The, Nevada.  
 Masonic Temple Corporation of Waterloo, Iowa, The, Waterloo.  
 Masons' Garage Company, Davenport.  
 Massena Grain Company, Massena.  
 Massena Independent Telephone Company, Massena.  
 Massena Co-operative Creamery Association Massillon.  
 Master Chemical Company, Columbus Junction.  
 Mastercraftsmen, Inc., The, Des Moines.  
 Master Truck & Tractor Company, Des Moines.  
 Mathes Company, Burlington.  
 Matlock Telephone Exchange, Matlock.  
 Matson Company, Cedar Rapids.  
 Matvey Auto & Tire Company, Des Moines.  
 Matthews Company, Roy, Sioux City.  
 Maurer Company The F. X., Spencer.  
 Maxey Brothers Auto Motive Parts Co., Des Moines.  
 Maxwell Park Association, Ames.  
 May Drug Company, Charles City.  
 May-Parker Drug Company, Independence.  
 May Seed & Nursery Company, Shenandoah.  
 Maynard Co-operative Creamery Company, Maynard.  
 Mayo Title Company, Des Moines.  
 Maytag Company, The, Newton.  
 Mazon Service Corporation, Waterloo.  
 McAllister Stores Company, The, Maquoketa.  
 Mc Atee Grocery Company, S. T., Council Bluffs.  
 McBride & Will Drug Company, Marshalltown.  
 McCaffrey Cigar Company, Mason City.  
 McCagg Coal and Mining Company, Des Moines.  
 McCall Land and Loan Company, Winterset.

McCarthy Company, M. H., Dubuque.  
 McCarthy Improvement Company, Davenport.  
 McCauley Coal and Coke Company, Des Moines.  
 McCausland Rural Telephone Company, McCausland.  
 McClelland Company, The, Davenport.  
 McClelland Company, T. W., Davenport.  
 McClelland Cash Store, McClelland.  
 McClum Refrigerating Company, Fort Madison.  
 McCullough & Sons, Inc., W. A., Webster City.  
 McCulm & Company, Muscatine.  
 McCool Dry Goods Company, Muscatine.  
 McConnell Company, S. R. & L. C., Burlington.  
 McConville Coal Company, Centerville.  
 McCormick, Incorporated, C. C., Des Moines.  
 McCoy & Heyman, Incorporated, Des Moines.  
 McCracken Machinery Company, Sioux City.  
 McCullough Realty Company, Davenport.  
 McCune Tire and Battery Company, Davenport.  
 McCutchen and Standing Company, Des Moines.  
 McCutchen & Verman Company, Des Moines.  
 McCutcheon Land Company, Keokuk.  
 McDermott Company, The John E., Des Moines.  
 McDonald Flour & Feed Company, Fort Dodge.  
 McDonald Mfg. Company, A. Y., Dubuque.  
 McDonnell Boiler & Iron Works, Des Moines.  
 McDohney Investment Company, Waterloo.  
 McDougal Building Company, Dubuque.  
 McDadden Coffee & Spice Company, Dubuque.  
 McFarlane Company, The, West Chester.  
 McGraw Company, The, Sioux City.  
 McGregor Company, Keokuk.  
 McGregor Building & Loan Assn., McGregor.  
 McGuire & Company, Ray F., Marshalltown.  
 McGuire Lumber Company, Bufile Center.  
 McHenry Sand & Gravel Company, Boone.  
 McInerney Company, The, Council Bluffs.  
 McKee Brothers and Company, Muscatine.  
 McKee Button Export Company, Muscatine.  
 McKee-Marks Cigar Company, Ottumwa.  
 McLaughlin Cigar Company, Guthrie Center.  
 McKelton & Sons, State Center.  
 McKenna & Company, O. J., Council Bluffs.  
 McManus Quarries Company, Keokuk.  
 McNamara Clothing Company, J. M., Des Moines.  
 McNamara Office Supply Company, Des Moines.  
 McQuilkin, A. D. Company, Fort Dodge.  
 McWhorter Brothers Aero Company, Algona.  
 Meadow Township Telephone Company, Remsen.  
 McDeville Commission Company, McDeville.  
 Mediapolis Lumber Company, The, Mediapolis.  
 Medical Life Insurance Company of America, The, Waterloo.  
 Medium Lake Improvement Company, The, Emmetsburg.  
 Meek and Robertson Company, Indianola.  
 Meeker Laundry Company, Marshalltown.  
 Melbourne Co-operative Live Stock Shippers' Association, Melbourne.  
 Melbourne Lumber Company, Melbourne.  
 Melcher Coal Company, Knoxville.  
 Melcher Farmers Union Exch., The, Melcher.  
 Mendon Township Shipping Association, McGregor.  
 Meneray Nursery and Seed Company, Council Bluffs.  
 Menzies & Company, Des Moines.  
 Men's Fashion Shop, Council Bluffs.  
 Mercantile Co-operative Company, Beaman.  
 Mercantile Ware House Company, Waterloo.  
 Mercer Company, The, Ottumwa.  
 Mercer Transfer & Storage Company, Burlington.  
 Merchants Investment Company, Des Moines.  
 Merchants Laundry Company, Des Moines.  
 Merchants Loan and Investment Company, Des Moines.  
 Merchants Lumber House Company, Hawkeye.  
 Merchants Realty Company, Des Moines.  
 Merchants Transfer and Storage Co., The, Davenport.  
 Merchants Transfer and Storage Company, Des Moines.  
 Mercy Hospital, Des Moines.  
 Merrill Canning Company, Harlan.  
 Merrill Investment Company, Ottumwa.  
 Merritt Milling Company, Dunlap.  
 Messenger Printing Company, Fort Dodge.  
 Messing & Co., Incorporated, J. C., Onawa.  
 Metal Products Company, Mason City.  
 Metal Sign Advertising Company, Muscatine.  
 Metcalf's Inc., Atlantic.  
 Metcalf Land Company, John, Paulina.  
 Metcalf, Wheatland Company, Cedar Rapids.  
 Metropolitan Realty and Improvement Co., Des Moines.  
 Metropolitan Supply Company, Cedar Rapids.  
 Metz-Manufacturing Company, Dubuque.  
 Meuser Lumber Company, Dubuque.  
 Mexican Land, Lumber & Fuel Co., The, Des Moines.  
 Meyer Bros. Saddlery Company, Sioux City.  
 Meyer Manufacturing Company, Maple River.  
 Mica Insulating Company, Mason City.  
 Michaelson & Company, Sergeant Bluff.

Mickel Music Company, Marshalltown.  
 Mid-Continent Oil Company, Des Moines.  
 Mid-Continent Oil & Gas Company, Cedar Rapids.  
 Middle Branch Mutual Telephone Co., The, Norwalk.  
 Middle Branch Telephone Company, Norwalk.  
 Middle States Cattle Corporation, Cedar Rapids.  
 Middletown Co-operative Elevator Co., Middletown.  
 Middle West Investment Company, Sioux City.  
 Midland Cattle Loan Company, The, Sioux City.  
 Midland Chemical Laboratories, Inc., Dubuque.  
 Midland Development Company, Mason City.  
 Midland Electric Contracting Company, Davenport.  
 Midland Fixture Company, Davenport.  
 Midland Investment Company, The, Mason City.  
 Midland Lumber Company, College Springs.  
 Midland Lyceum Bureau, Des Moines.  
 Midland Map & Engineering Company, Des Moines.  
 Midland Metal Manufacturing Company, Ottumwa.  
 Midland Mortgage Company, Cedar Rapids.  
 Midland Packing Company, Sioux City.  
 Midland Tire & Motor Sales Company, Mason City.  
 Midway Coal Company, Centerville.  
 Midwest Auto Supply Company, Dubuque.  
 Midwest Construction Company, Ottumwa.  
 Midwest Land Company, Cedar Rapids.  
 Midwest Lumber Company, Dubuque.  
 Midway Trading Company, Supply Co., Davenport.  
 Mid-West Mortgage Company, Ida Grove.  
 Mid-West Photo Play Corporation, Des Moines.  
 Mid-West Securities Corporation, Des Moines.  
 Mid-West Steel Company, Des Moines.  
 Mid-West Steel Construction Company, Sioux City.  
 Mid-West Thresher Company, Eldridge.  
 Mid-West Walnut Company, Cedar Rapids.  
 Mid-West Brick Company, Des Moines.  
 Miles and Bryant Telephone Company of Jackson County, Iowa, Miles.  
 Miles Manufacturing Company, Newton.  
 Milford Co-operative Live Stock Shippers' Association, Milford.  
 Milford Farmers Butter & Cheese Association, Milford.  
 Milford Sand and Gravel Company, Milford.  
 Mill Creek Farmers Mutual Telephone Co., Union Township, O'Brien County, Iowa, Paulina.  
 Mill Mercantile Company, C. B., Rathbun.  
 Milldale Farm & Live Stock Improvement Company of Council Bluffs, Iowa, Limited, Council Bluffs.  
 Miller Building Company, Davenport.  
 Miller & Company, Inc., Sioux City.  
 Miller Grocery Company, Des Moines.  
 Miller Manufacturing Company, Davenport.  
 Miller-Scales Aero Company, Waterloo.  
 Miller Telephone Company, The, Green Island.  
 Miller and Thompson Land and Loan Company, Rock Rapids.  
 Miller Wagon Company, The, Calmar.  
 Millsburg and Farnell Mutual Telephone Company, Millsburg.  
 Millersburg, Millerton.  
 Mills County Abstract Company, The, Glenwood.  
 Mills Improvement Company, Des Moines.  
 Mills Seed Company, Washington.  
 Millville Creamery Company, Millville.  
 Millville Farmers Co-operative Commission Company, Millville.  
 Millville Farmers Telephone Company, Millville.  
 Millwood-Brackett Company, The, Des Moines.  
 Milo Farmers Union, Milo.  
 Milton Co-operative Live Stock Shippers' Association, Milton.  
 Milton Lumber Company, The, Milton.  
 Milton Mercantile Company, Muscatine.  
 Milton Telephone Company of Milton, Iowa, Milton.  
 Milwaukee Land Company, Dubuque.  
 Minburn Mutual Telephone Company, Minburn.  
 Minden Auto Company, Inc., Minden.  
 Minden Co-operative Live Stock Shippers' Association, Minden.  
 Mineral Point Farmers Telephone Company, Balltown.  
 Mineral Springs Hospital and Sanatorium Association, Marengo.  
 Minerva Valley Co-operative Creamery Association, Clemons.  
 Mingo Electric Company, Mingo.  
 Mingo Farmers Mutual Telephone Co., The, Mingo.  
 Mingo Mercantile Company, Mingo.  
 Mingo Shipping Association, Mingo.  
 Minneapolis & St. Louis Railroad Company, Des Moines.  
 Minnesota Hardwood Land & Development Company, Cedar Rapids.  
 Minneapolis and St. Louis Railroad Co., The, Des Moines.  
 Mississippi Pearl Button Company, Burlington.  
 Mississippi Pearl Button Export Company, Inc., Burlington.  
 Mississippi River Lumber Company, Clinton.

Mississippi Sand & Gravel Company, Burlington.  
 Mississippi Valley Electric Company, Iowa City.  
 Mississippi Valley Fair and Exposition Company, Davenport.  
 Mississippi Valley Fruit Growers Association, The, Clinton.  
 Missouri Valley & Blair Railway & Bridge Company, Cedar Rapids.  
 Missouri Valley Ice and Cold Storage Co., Missouri Valley.  
 Missouri Valley Real Estate and Improvement Company, Missouri Valley.  
 Mitchell Buttermilk Company, Sioux City.  
 Mitchell County Abstract Co., The, Osage.  
 Mitchell County Sale Pavilion Association, Osage.  
 Mitchell Implement Company, Fort Dodge.  
 Mitchell-Morris Company, Des Moines.  
 Mitchell Supply Company, Knoxville.  
 Mocking Bird Phonograph Company, Des Moines.  
 Modale Farmers Elevator Company, Modale.  
 Modale Onion Grower's Ass'n., The, Modale.  
 Model Auto Company of Clinton, Iowa, Clinton.  
 Model Cleaning Company, Burlington.  
 Model Laundry, Des Moines.  
 Model Laundry Cleaning and Dyeing Co., Waterloo.  
 Model Market, Fort Madison.  
 Modern Broom Machinery Company, Davenport.  
 Modern Brotherhood of America, Mason City.  
 Modern Construction Company, Grand Junction.  
 Modern Electric Company, Burlington.  
 Modern Light and Power Company, Atkins.  
 Modern Sanitary Poultry Roost Company, Oskaloosa.  
 Modern Woodmen Building Company, Ventura.  
 Modern Woodmen Commercial Club of Bryant Camp No. 4318, Bryant.  
 Moeller Grocery, Emil, Davenport.  
 Moen Company, M. M., Mason City.  
 Moeszinger-Marquis Hardware Co., Clinton.  
 Moffatt Company, The, Des Moines.  
 Moffitt Drug Company, O. L., Perry.  
 Mohl Motor Truck Company, Davenport.  
 Mohl Manufacturing Company, Burlington.  
 Mohan Post American Legion Company, Sioux City.  
 Monarch Company, The, Webster City.  
 Monarch Coal Company, Albia.  
 Monarch Film Company, The, Osage.  
 Monarch Loan and Investment Company, Sioux City.  
 Monarch Printing Company, Council Bluffs.  
 Monarch Telephone Mfg. Company, Fort Dodge.  
 Moneta Community Hall Association, Moneta.  
 Monette Mutual Telephone Company, The, Lorimer.  
 Monmouth Creamery Company, Monmouth.  
 Monmouth Shipping Association, Monmouth.  
 Monona County Abstract Co., The, Onawa.  
 Monona County Aut. Co., The, Onawa.  
 Monona Department Store, Monona.  
 Monona Farmers Co-operative Commission Co., Monona.  
 Monona Rendering Works, Monona.  
 Monroe Battery & Electric Corporation, Cedar Rapids.  
 Monroe County Farms Company, Davenport.  
 Monroe Electric Company, Dysart.  
 Monteith & Menlo Farmers Mutual Telephone Company, Monteith.  
 Monteith Threshing Company, The, Monteith.  
 Montezuma Electric Light, Power & Heating Company, Montezuma.  
 Montezuma Mutual Telephone Co., Montezuma.  
 Montezuma Rendering Company, The, Montezuma.  
 Montezuma Shipping Association, Montezuma.  
 Montgomery County Abstract Company, Red Oak.  
 Monticello Building Company, Monticello.  
 Monticello Canning Company, Monticello.  
 Monticello Electric Company, Monticello.  
 Montour Co-operative Live Stock Shippers' Association, Montour.  
 Moon & Company, J. S., Albia.  
 Moonshine Company, The, Ottumwa.  
 Moore Company, M. A., Le Mars.  
 Moore Building Service, Waterloo.  
 Moore Clothing Co., The, Sioux City.  
 Moore Grocer Company, O. J., Sioux City.  
 Moore & Moore, Incorporated, Waterloo.  
 Moore Motor Company, Guthrie Center.  
 Moore Self-Cleaning Rake Company, Cedar Rapids.  
 Moore-Toller Drug Company, Sioux City.  
 Moorhead Co-operative Live Stock Shippers' Association, Moorhead.  
 Moorland Mutual Telephone Company, Moorland.  
 Moreland Amusement Company, Inc., The, Missouri Valley.  
 Morey Clay Products Company, Ottumwa.  
 Morgan-Drake Loan Company, Newton.  
 Morgan-Markussen Company, Inc., Des Moines.  
 Morgan Township Farmers Mutual Telephone Company, Dows.  
 Morgans Rainbow Division Band, Waterloo.

Moritz Clothing Company, Davenport.  
 Morley Shipping Association, Morley.  
 Morningside Elevator & Coal Company, Sioux City.  
 Morningside Nurseries, Sioux City.  
 Morris Plan Company of Cedar Rapids, The, Cedar Rapids.  
 Morrison Brothers, Dubuque.  
 Morrison-Ricker Mfg. Company, Grinnell.  
 Morrow Company, E. R., New London.  
 Morse Lumber & Grain Company, Morse.  
 Morse & Solon Telephone Company, Solon.  
 Mortgage Investment Company, Des Moines.  
 Morton Farmers Mutual Insurance Association, Coin.  
 Moscow-Wilton Rural Telephone Co., Wilton Junction.  
 Mosher Mutual Telephone Company, Stuart.  
 Motor Car Service Company, Inc., Cedar Rapids.  
 Motor Inn Company, The, Holstein.  
 Motor Inn Corporation, The, Cherokee.  
 Motor List Company, Des Moines.  
 Motor Sales Company, Newton.  
 Motor Service Company, Ida Grove.  
 Motor Telephone Company, Milo.  
 Motor Truck Publishing Company, Des Moines.  
 Moulton Co-operative Live Stock Shippers' Association, Moulton.  
 Moulton Produce Company, Moulton.  
 Mound Farm Land Company, Cedar Rapids.  
 Mound Farm Real Estate Company, Cedar Rapids.  
 Mound Telephone Company, Osterdock.  
 Mount Arbor Nurseries, Shenandoah.  
 Mt. Auburn Mercantile Company, Mt. Auburn.  
 Mount Ayr-Caledonia Farmers Mutual Telephone Company, Mount Ayr.  
 Mt. Carmel Mutual Protective Association, Mt. Carmel.  
 Mr. Pleasant Brick and Tile Manufacturing Company, Mt. Pleasant.  
 Mr. Pleasant Cruise! Stone Company, Mt. Pleasant.  
 Mt. Pleasant Iron Company, Mt. Pleasant.  
 Mount Pleasant Telephone Co., The, Mount Pleasant.  
 Mt. Pleasant Thermo-Tank Company, Mt. Pleasant.  
 Mount Union Farmers' Co-operative Exchange, Mount Union.  
 Mount Valley Manufacturing Co., The, Leland.  
 Mt. Vernon Mutual Telephone Co., Knoxville.  
 Mt. Zion Electric Line of Webster City, Webster City.  
 Moville Auto Mart, Moville.  
 Moville Mutual Telephone Company, Moville.  
 Muehle and Company, Louis J., Des Moines.  
 Mueller-Bayless Lumber Company, Davenport.  
 Mueller Land & Timber Company, The, Christian, Davenport.  
 Mueller Lumber Company, Davenport.  
 Muerhoff & Boyles, Inc., Fort Madison.  
 Mulgrew Co., Thomas J., Dubuque.  
 Mulgrew & Sons Company, Dubuque.  
 Mulholland Company, The, Malvern.  
 Mull Company, Leo B., Cedar Rapids.  
 Muller Manufacturing Company, The, Osage.  
 Mullin Company, E. C., Parnell.  
 Mulrone Manufacturing Company, Fort Dodge.  
 Munn Lumber Company, H. L., Ames.  
 Munn Music Company, Cedar Falls.  
 Munson Manufacturing Company, Winterset.  
 Murphy Company, The, Thos. D., Red Oak.  
 Murphy Company, Incorporated, The, Waukon.  
 Murphy Company, Inc., D. C., Davenport.  
 Murphy Livestock Shipping Association, Murphy.  
 Murray Investment Company, John E., Cedar Rapids.  
 Murray Iron Works Company, Burlington.  
 Murrel Grain Company, Ray, Cedar Rapids.  
 Murry & Lacelle Telephone Company, Osceola.  
 Muscatine Armory Company, Muscatine.  
 Muscatine Athletic Park Assn., The, Muscatine.  
 Muscatine Bridge Company, Muscatine.  
 Muscatine Building and Loan Association, The, Muscatine.  
 Muscatine, Burlington & Southern Railroad Company, Muscatine.  
 Muscatine County Abstract Company, Muscatine.  
 Muscatine Electrical Construction Company, Muscatine.  
 Muscatine Fair Ground and Park Association, Muscatine.  
 Muscatine Hotel Company, Muscatine.  
 Muscatine Improvement & Mfg. Company, Muscatine.  
 Muscatine Lighting Company, Muscatine.  
 Muscatine and Louisa County Telephone Co., Letts.  
 Muscatine and Louisa County Telephone Company, Lettsville.  
 Muscatine Lumber & Coal Company, Muscatine.  
 Muscatine Motor Car Company, Muscatine.  
 Muscatine News Company, The, Muscatine.  
 Muscatine Pearl Works, Muscatine.  
 Muscatine Standard Manufacturing Company, Muscatine.  
 Musser Company, P. M., Muscatine.  
 Musser Investment Company, Peter, Muscatine.

Mutual Building and Loan Assn., Iowa Falls.  
 Mutual Fire Insurance Association of the Iowa Conference of the Evangelical Association, Cedar Falls.  
 Mutual Fire, Lightning, Tornado & Windstorm Insurance Assn. of German Farmers of Crawford and Ida, Iowa, Schleswig.  
 Mutual Fire & Storm Insurance Association of the Evangelical Synod of North America, Burlington.  
 Mutual Home Loan & Savings Assn., Grinnell.  
 Mutual Insurance Association of Davenport, Iowa, The, Davenport.  
 Mutual Investment Company, The, Cedar Rapids.  
 Mutual Investment Company of Des Moines, Iowa, Des Moines.  
 Mutual Live Stock Insurance Company, The, Des Moines.  
 Mutual Loan & Savings Association of Tama, Iowa, The, Tama.  
 Mutual Protective Association of Polk County, Iowa, Rising Sun.  
 Mutual Realty Company, Davenport.  
 Mutual Telephone Company, Sioux Center.  
 Mutual Telephone Company of Mediapolis, Iowa, The, Mediapolis.  
 Mutual Telephone Company of Morning Sun, Iowa, The, Morning Sun.  
 Mutual Telephone Company of Olds, The, Olds.  
 Mutual Telephone Company of Traer, Iowa, Traer.  
 Mutual Telephone Exchange of Mystic, Mystic.  
 My Store, Fort Madison.  
 My Valet, Waterloo.  
 Myatt Lands Company, Cedar Rapids.  
 Myers Circulation Co., The, Waterloo.  
 Myers-Brick and Tile Manufacturing Company, Myers-Cox Company, Dubuque.  
 Myers Lumber Company, The, Greenfield.  
 Myrtle Street Amusement Park, Ottumwa.  
 Mystic Commercial Association, Mystic.  
 Nabstedt & Sons Company, M. E., Davenport.  
 Nachtmann's Market, Dubuque.  
 Nagel Art Company, Incorporated, Davenport.  
 Napier-Gillis Company, Burlington.  
 Napier Telephone Company, The, Napier.  
 National Equity Co-operative Assn., Nashua.  
 National Automobile Insurance Co., Des Moines.  
 National American Life Insurance Company, Burlington.  
 National Chemical Company, Burlington.  
 National Cigar Store, Inc., Waterloo.  
 National Collection and Indemnity Agency, Des Moines.  
 National Concrete Materials Company, Sioux City.  
 National Construction Company, Davenport.  
 National Druggists Mutual Insurance Association, Algona.  
 National Finance Company, Cedar Rapids.  
 National Highway Crossing Company, Burlington.  
 National Highway Marker Assn., Fort Dodge.  
 National Hotel Register Co., Dubuque.  
 National Investment Company, Des Moines.  
 National Lithographing and Printing Company, Des Moines.  
 National Live Stock Commission Co., Sioux City.  
 National Live Stock Insurance Co., Des Moines.  
 National Loan Company, Sioux City.  
 National Manufacturing Company, Manchester.  
 National Mutual Peirnsurance Association, Mason City.  
 National Phonograph & Supply Co., Diagonal.  
 National Products Company, Newton.  
 National Publishing Company, Sioux City.  
 National Quality Products Company, The, Cedar Rapids.  
 National Realty Company, De Witt.  
 National Refining Company, Dubuque.  
 National Reinsurance Life Company of Iowa, Sioux City.  
 National Road Construction Company, Fort Dodge.  
 National Safety Devices Company, Waterloo.  
 National Sales Company, Des Moines.  
 National Securities Company of Cedar Rapids, Iowa, Cedar Rapids.  
 National Service Station Company, Marshalltown.  
 National Specialty Corporation, Des Moines.  
 National Travelers Insurance Co., Des Moines.  
 National Union Coal Mining Co., Albia.  
 National Wholesale Cigar Company, Davenport.  
 National Wood Works, Sioux City.  
 Natural Resource Development Company, Incorporated, Troy Mills.  
 Nauman Company, The, Waterloo.  
 Nebraska & Son, J. F., Incorporated, Davenport.  
 Nebraska City Sidway & North Eastern Railway Company, Burlington.  
 Nehls Investment Company, H. L., Cedar Rapids.  
 Nehls-Lane Company, Cedar Rapids.  
 Neil Creamery Co., J. H., Tama.  
 Nelson Company, G. W., Dows.  
 Nelson Cloak Company, Ottumwa.  
 Nelson Decorating Company, Sioux City.

Nelson-Doran Electric Company, Boone.  
 Nelson Gas Engine & Automobile Co., Harlan.  
 Nelson and Juel Company, Council Bluffs.  
 Nelson Manufacturing Company, New Albin.  
 Nemaha Farmers Elevator Company, Nemaha.  
 Netcott and Netcott Company, Waterloo.  
 Nevada Co-operative Live Stock Shippers' Association, Nevada.  
 Neville Telephone Company, The, Nevinville.  
 New Albin Co-operative Company, New Albin.  
 New Albin Co-operative Creamery, The, New Albin.  
 New Albin Manufacturing Company, New Albin.  
 New Beltrame Cedar & Land Co., Missouri Valley.  
 New England Steam Bakery, Sioux City.  
 New-Era Toy Company, Inc., Des Moines.  
 New Hampton Farmers Creamery Assn., New Hampton.  
 New Hampton Fire Department, New Hampton.  
 New Hampton Investment Co., The, New Hampton.  
 New Hartford Co-operative Shippers' Association, New Hartford.  
 New Hartford Farmers Mutual Co-operative Creamery Co., New Hartford.  
 New Kimball Bath Company, Davenport.  
 New London Farmers Elevator Company, The, New London.  
 New London Mutual Telephone Company, The, New London.  
 New Method Laundry Company, Sioux City.  
 New Monarch Machine & Stamping Company, Des Moines.  
 New Nonarrel Company, Council Bluffs.  
 New Oakland Mercantile Company, Oakland.  
 New Process Laundry Company, Cedar Rapids.  
 New Process Laundry and Cleaning Company, Iowa City.  
 New Providence Building Assn., The, New Providence.  
 New Savery Hotel Building Company, Des Moines.  
 New Sharon Co-operative Shipping Association, New Sharon.  
 New Sharon Public Utility Company, New Sharon.  
 New Specialty Manufacturing Co., Council Bluffs.  
 New State Sales Company, Sioux City.  
 New Telephone Company, The, Jefferson.  
 New Valley Junction Water and Light Company, Valley Junction.  
 New Vienna Central Creamery Co., New Vienna.  
 New Vienna Mutual Automobile Insurance Association, New Vienna.  
 New Vienna Mutual Insurance Assn., New Vienna.  
 New Walnut Block Coal Company, Centerville.  
 New Way Machine Company, Jefferson.  
 Newburg Co-operative Elevator Co., Newburg.  
 Newburn Clothing Company, Harry, Des Moines.  
 Newcomb Loan Company, Davenport.  
 Newcomer-Bredlen Construction and Silo Company, Marshalltown.  
 Newell Construction & Machinery Company, Cedar Rapids.  
 Newell Lumber and Coal Company, The, Newell.  
 Newhall Farmers Telephone Company, Newhall.  
 Newkirk-Selzer Battery Supply Company, Sioux City.  
 News Printing Company, Farmington.  
 News Publishing Company, Adel.  
 Newton Auto Salvage Company, Des Moines.  
 Newton Coal Company, Newton.  
 Newton Foundry Company, Newton.  
 Newton Home Savings and Loan Association, The, Newton.  
 Newton Manufacturing Company, Newton.  
 Newton Produce Company, Newton.  
 Newton Realty Company, Newton.  
 Newton Stock Remedy Company, Newton.  
 Newton Telephone Company, Leland.  
 Nichols Company, Burlington.  
 Nichols Co-operative Live Stock Shippers' Association, Nichols.  
 Nichols Mutual Telephone Company, Nichols.  
 Nichols Roofing Company, The, Des Moines.  
 Nicholson Ice & Produce Company, Denison.  
 Nicoll Candy Company, Cedar Rapids.  
 Nielsen Lumber Company, N. S., Des Moines.  
 Niles Company, The, Clifford L., Anamosa.  
 Nishna Valley Seed Company, Shenandoah.  
 Nishna Valley Seed Farms, Shenandoah.  
 Noble, Ruton and Company, Edgewood.  
 Noble Township Protective Assn., Lyman.  
 Noelke-Lyon Manufacturing Company, Burlington.  
 Nolan Brothers Company, Ruthven.  
 Nolan Laundry Company, Sioux City.  
 Nora Springs Farmers Elevator & Supply Company, The, Nora Springs.  
 Nora Springs Light and Power Co., Nora Springs.  
 Nora Springs Mercantile Company, The, Nora Springs.  
 Nordaker Company, The, Dunlap.  
 Nordness Creamery Company, Nordness.  
 Nordness Telephone Company, Nordness.

Norris and Irons, Incorporated, Mason City.  
 Northey Manufacturing Co., Waterloo.  
 Northwood-Kensett Electric Co., Northwood.  
 Northwood Lumber Company, Northwood.  
 Northwood Oil Company, Northwood.  
 Northwood Telephone Company, Northwood.  
 Northway Farmers Mutual Telephone Company, Norwalk.  
 Norwalk Light and Power Company, Des Moines.  
 Norway Farmers Union Telephone Co., Scarville.  
 Norway Rural Telephone Company, Kanawha.  
 Norway Telephone Company, Norway.  
 Norwegian Mutual Protection Assn., Decorah.  
 Norwood-White Coal Company, Norwoodville.  
 Novak Auto Company, Oskaloosa.  
 Novelty Entertaining Company, Waterloo.  
 Numa Coal Company, Numa.  
 Numa Mutual Telephone Association, Numa.  
 Nunsen Ladies Tailoring Company, Davenport.  
 Nye Realty Company, Cedar Rapids.  
 North American Investment and Development Company, Burlington.  
 North American National Insurance Company, Des Moines.  
 North Belmont Telephone Co., Milo.  
 North Bend Farmers' Union, North Liberty.  
 North Branch Telephone Company, Guthrie Center.  
 North Camar Telephone Company, Decorah.  
 North Cresco Telephone Company, Argona.  
 North Crystal Rural Telephone Co., Crystal Lake.  
 North Dodge Telephone Company, Bridgeport.  
 North East Kajeona Electric Co., The, Kajeona.  
 Northeastern Iowa Power Company, Clermont.  
 North-Eastern Rural Electric Light Company, The, Collins.  
 North Electric Short Line, Incorporated, Estherville.  
 North End Building Company, Mason City.  
 North English Co-operative Shipping Association, North English.  
 North English Gas Company, North English.  
 North Garden Electric Line, Garden.  
 North Iowa Cleaning Company, Mason City.  
 North Iowa Clinic, Mason City.  
 North Kossuth Live Stock Shipping Association, The, Swea City.  
 North Kossuth Sales Pavilion Co., Swea City.  
 North Liberty Light Company, The, North Liberty.  
 North Liberty Mutual Telephone Co., North Liberty.  
 North Lynn Township Telephone Company, The, Sheldon.  
 North Orleans Farmers Telephone Company, Cresco.  
 North Prairie Electric Light & Power Line, west Liberty.  
 North Star Electric Company, The, Ames.  
 North Star Masonic Temple Assn., Des Moines.  
 North View Land Company, Cedar Rapids.  
 North Waterloo Farmers Elevator Company, Farmer.  
 North Waterloo Meat Company, Waterloo.  
 Northern Company, Sioux City.  
 Northern Electric Company, Early.  
 Northern Gravel Company, Fruitland Township, Muscatine County, Iowa, Muscatine.  
 Northern Insurance Agency, Des Moines.  
 Northern Iowa Construction Co., Greene.  
 Northern Iowa Lumber Company, Independence.  
 Northern Iowa Produce Company, The, Jewett.  
 Northern Light Company, Mt. Pleasant.  
 Northern Lumber Company, Thompson.  
 Northern Lumber Manufacturing Company, Des Moines.  
 Northern Rural Telephone Company, Spencer.  
 Northern Serum Company, Sioux City.  
 Northern Steamboat Company, Davenport.  
 Northern Vibronitic Company, Des Moines.  
 North-West Cedar Mutual Telephone Company, The, LeFlore.  
 North-West Loan and Mortgage Co., Davenport.  
 Northwest Mortgage Loan Co., Spirit Lake.  
 Northwest Securities Corporation, Davenport.  
 Northwestern Bell Telephone Company, Des Moines.  
 Northwestern Building Company, Webster City.  
 Northwestern Building & Loan Assn., Jewett.  
 Northwestern Cabinet Company, Burlington.  
 Northwestern Coal Company, Des Moines.  
 Northwestern Farmers' Mutual Telephone Company of O'Brien County, Paulina.  
 Northwestern Foot Shoe Manufacturing Company, Webster City.  
 Northwestern Gravel Company, Des Moines.  
 Northwestern Hotel Company, The, Des Moines.  
 Northwestern Improvement Assn., The, Sioux City.  
 Northwestern Improvement Company, Boone.  
 Northwestern Investment Company, Des Moines.  
 Northwestern Laundry, Inc., Des Moines.  
 Northwestern Loan & Trust Company, Sioux City.  
 Northwestern Manufacturing Co., Sioux City.  
 Northwestern Market Company, Boone.  
 Northwestern Mutual Fire Insurance Association, North Liberty.

Northwestern Mutual Telephone Co., Armstrong.  
 North-Western Rural Electric Light Company, The, Collins.  
 Northwestern School Supply Company of Des Moines, Des Moines.  
 Northwestern Securities and Loan Company, Humboldt.  
 Northwestern Stamping Company, Burlington.  
 Northwestern Suspender Company, Des Moines.  
 O'Connell-Cummins Auto Company, Sioux City.  
 O'Dea Hardware Company, Des Moines.  
 O'Harrow Company, L., Sioux City.  
 Oklaone Co-operative Threshing Company, Brooks.  
 Oak Grove & Blue Point Telephone Co., Grinnell.  
 Oak Grove Co-operative Shippers' Association, Oak Grove.  
 Oak Grove Electric Company, Des Moines.  
 Oak Grove Telephone Company, Dotus-Leandro.  
 Oakland Building Company, Council Bluffs.  
 Oakland Cemetery Association, Forest City.  
 Oakland Livestock Pavilion Co., Oakland.  
 Oakland Telephone Company, The, Oakland.  
 Oak Lawn Building Company, Waterloo.  
 Oak Park Sand Company, The, Des Moines.  
 Oak Ridge Telephone Company, Moorhead.  
 Oak Ridge Threshing Co., Ames.  
 Oakville Co-operative Shipping Association, Oakville.  
 Oakville Lumber Assn., Oakville.  
 Oakville Light and Power Company, Oakville.  
 Oakville Mutual Telephone Company, The, Oakville.  
 Oakwood & Ovasa Telephone Company, Oakwood.  
 Ochevedan Automatic Telephone Co., Ochevedan.  
 Ochevedan Electric Co., Ochevedan.  
 Ochs-Lane Investment Company, The, Davenport.  
 Ogden Realty Company, Ogden.  
 Odd Fellows' Building Association, The, Fontanelle.  
 Odd Fellows' Building Association, Keokuk.  
 Odd Fellows Building Association, Keokuk.  
 Odd Fellows Building Association, The, Schleswig.  
 Odd Fellows Hall Association, Council Bluffs.  
 Odd Fellows Temple Association, Cedar Rapids.  
 Odd Fellows Temple Association, Davenport.  
 Odd Fellows Temple Association of Corning, Iowa, Corning.  
 Odeboit Clinic & Hospital, Odeboit.  
 Odeboit Lighting & Heating Co., Odeboit.  
 Odeboit News & Publishing Co., The, Odeboit.  
 Odorgone Company, Hampton.  
 Ogden Building & Investment Co., Oelwein.  
 Ogden Co-operative Association, Oelwein.  
 Ogden Farmers Creamery Company, Oelwein.  
 Ogden Realty Company, Oelwein.  
 Office Equipment Company, Des Moines.  
 Ogden Coal Company, The, Boone.  
 Ogden Co-operative Live Stock Shipping Association, Ogden.  
 Ogden Manufacturing Company, Des Moines.  
 Ogden Realty Company, Ogden.  
 Oklahoma-Texas Lease & Royalty Co., Des Moines.  
 Okoboji Land and Lot Company, Milford.  
 Okoboji South Beach Company, Des Moines.  
 Old Colony Bond and Mortgage Company, Des Moines.  
 Old Colony State Bond Company, Des Moines.  
 Old Reliable Drug Company, Marshalltown.  
 Olsson Drug Company, Fort Dodge.  
 Olson Land Development, Fort Dodge.  
 Olmsted Hotel Company, Des Moines.  
 Omaha & Council Bluffs Rwy. & Bridge Company, Council Bluffs.  
 Omaha, Council Bluffs & Suburban Rwy. Co. of Council Bluffs, Council Bluffs.  
 Omicron Realty Company, Iowa City.  
 Omicrongraph Company, Des Moines.  
 Onawa Co-operative Company of Onawa, Iowa, The, Onawa.  
 Onawa Co-operative Live Stock Shippers' Association, Onawa.  
 Oneida Farmers' Commission Company, Oneida.  
 One Minute Manufacturing Company, Newton.  
 Ontario Grain and Coal Company, Ontario.  
 Open Air Development Company, Estherville.  
 Opera House Association, Thompson.  
 Opera House Company, Forest City.  
 Oppenheimer, Incorporated, Oskaloosa.  
 Optimus Company, The, Cedar Rapids.  
 Oran Mutual Telephone Company, Oran.  
 Orange City Hotel Company, Orange City.  
 Orange Creamery Company, Orange Township, Iowa, Waterloo.  
 Orange Electric Company, Waterloo.  
 Orange Township Telephone Company, Orange Center.  
 Oransky & Sons, L., Des Moines.  
 Orchard Lumber Company, The, Orchard.  
 Orcutt Company, The, Sioux City.  
 Orcutt Building Company, Sioux City.  
 Oregon Timber & Investment Co., Garner.  
 Orient Telephone Company, Orient.

Orkin Brothers Company, Sioux City.  
 Orilla Telephone Company, No. 2, Orilla.  
 Ormsby Land & Mortgage Company, Emmetsburg.  
 Orr Company, The, Sioux City.  
 Orthal Township Rural Telephone Company, No. 4, Wesley.  
 Ortonville Elevator Company, Ortonville Station.  
 Osage Cement Products Company, Osage.  
 Osage Co-operative Creamery Assn., Osage.  
 Osage Co-operative Grain and Supply Company, The, Osage.  
 Osborn Construction Company, Davenport.  
 Osceola County Abstract Company, Sibley.  
 Osceola-Herron-Weldon Telephone Company, Osceola.  
 Ossian Hall Company, Ossian.  
 Osterdock Co-operative Commission Co., Osterdock.  
 Otho Light and Power Company, Otho.  
 Otho Mercantile Company, Otho.  
 Otley Telephone Company, The, Otley.  
 Otter Creek & Liberty Center Mutual Telephone Co., Liberty Center.  
 Otter Creek Telephone Company, Zwingle.  
 Otto, Hardin & Company, Cedar Rapids.  
 Oskaloosa Bus & Transfer Company, Oskaloosa.  
 Oskaloosa & Buxton Electric Railway Company, Oskaloosa.  
 Oskaloosa Herald Company, Oskaloosa.  
 Oskaloosa Home Loan & Savings Association, Oskaloosa.  
 Oskaloosa Home Telephone Company, The, Oskaloosa.  
 Oskaloosa Ice & Cold Storage Company, Oskaloosa.  
 Oskaloosa Powder Company, The, Oskaloosa.  
 Oskaloosa Traction & Light Co., Oskaloosa.  
 Otter Creek Works, Ottumwa.  
 Ottumwa Association of Credit Men, Ottumwa.  
 Ottumwa Auto Company, Ottumwa.  
 Ottumwa Box Car Loader Company, Ottumwa.  
 Ottumwa Coal Company, Ottumwa.  
 Ottumwa Concrete The Company, Ottumwa.  
 Ottumwa Fitting Company, Ottumwa.  
 Ottumwa Gas Company, Ottumwa.  
 Ottumwa Hotel Company, Ottumwa.  
 Ottumwa Ice Company, Ottumwa.  
 Ottumwa Iron Works, Ottumwa.  
 Ottumwa Mercantile Company, Ottumwa.  
 Ottumwa Sand Company, Ottumwa.  
 Ottumwa Serum Company, Ottumwa.  
 Ottumwa Smart Shop, Ottumwa.  
 Ottumwa Steam Laundry Company, Ottumwa.  
 Ottumwa Supply & Construction Co., The, Ottumwa.  
 Our Store, Clarion.  
 Ouren Seed Company, Council Bluffs.  
 Outdoor Amusement Enterprises, Inc., Des Moines.  
 Outing Club, The, Clear Lake.  
 Outing Club Holding Company, Davenport.  
 Overland Waterloo Company, Waterloo.  
 Owen Mercantile Company, Carney.  
 Owenbach Hotel Company, Waterloo.  
 Owens Grove Telephone Company, Mason City.  
 Owahome Realty Company, Sioux City.  
 Oxford Junction Cement Tile Brick and Block Company, The, Oxford Junction.  
 Oxford Junction Crushed Stone, Sand & Gravel Co., Oxford Junction.  
 Oxford Junction Telephone Company, Oxford Junction.  
 Oyens Co-operative Company, Oyens.  
 Oyens Lumber Company, Oyens.  
 Ozark Fruit Farm Company, Des Moines.  
 Ozark Oil Company, Cedar Rapids.  
 Ozark Realty Company, Ames.  
 Ozark & G. Market Company, Des Moines.  
 P. and S. Incorporated, Council Bluffs.  
 P. S. C. Building Company, Davenport.  
 Packard Iowa Motor Company, Des Moines.  
 Pacsules Laboratories, Inc., Sioux City.  
 Page & Company, Samuel D., Des Moines.  
 Page County Building & Loan Association, The, Clarinda.  
 Page Hotel Company, Dubuque.  
 Palisading Co., Piquette.  
 Point Creek Farmers Telephone Co., Waterville.  
 Palace Clothiers, Dubuque.  
 Palace Theatre Company, Cedar Rapids.  
 Palace Theatre Company, Des Moines.  
 Palace Theatre Company of Vinton, Vinton.  
 Palace Theatre Company, Waterloo.  
 Palais Royal Company, Dubuque.  
 Palais Royal of Des Moines, Des Moines.  
 Palais Royal of Waterloo, Waterloo.  
 Palisades Investment Company, Muscatine.  
 Palm Beach-Miami Land & Development Company, Des Moines.  
 Palmer Company, The A. N., Cedar Rapids.  
 Palmer Candy Company, Sioux City.  
 Palmer Fruit Company, Sioux City.  
 Palmer School of Chiropractic, The, Davenport.

Palo Alto Telephone Company, Emmetsburg.  
 Palo Hall Company, Palo.  
 Palo Live Stock Grain & Lumber Company, The, Palo.  
 Pan-American Insurance Securities Company, Des Moines.  
 Panora Realty Company, Des Moines.  
 Panora Shoe Company, Des Moines.  
 Panora Shoe Stores Company, Des Moines.  
 Panora Co-operative Creamery Co., Panora.  
 Panora Co-operative Live Stock Shippers' Association, Panora.  
 Panora and Jefferson Road Mutual Telephone Company of Panora, Iowa, Panora.  
 Panora Western Mutual Telephone Company, Panora.  
 Panther Co-operative Association, Panther.  
 Panther Electric Company, Panther.  
 Paper Products Company, Dubuque.  
 Park Avenue Company, The, Waterloo.  
 Park Avenue Realty Company, The, Cedar Rapids.  
 Park Coal Company, Des Moines.  
 Park Hospital, Mason City.  
 Park Hospital Building Company, Mason City.  
 Parker Company, C. W., Des Moines.  
 Parker Co., M. L., Davenport.  
 Parker School of Chiropractic, The, Ottumwa.  
 Parkersburg Lumber Company, Parkersburg.  
 Parkersburg Manufacturing Company, The, Parkersburg.  
 Parkersburg Mercantile Company, Parkersburg.  
 Parks, Incorporated, J. G., Ottumwa.  
 Parlor Furniture Sig. Co., The, Cedar Rapids.  
 Parrell Telephone Company, Parrell.  
 Parrot-Benjamin Company, Des Moines.  
 Parrott Company, W., Manning.  
 Parrott & Sons Company, Inc., Matt, Waterloo.  
 Parry Auto Company, Muscatine.  
 Parsons Company, The, Newton.  
 Parsons, T. L. Company, Burlington.  
 Parsons Hardware Company, Perry.  
 Patterson Furniture Company, Des Moines.  
 Patterson Electric Company, Gilbert.  
 Paton Drug Company, The, Paton.  
 Paton Mutual Telephone Exchange, Paton.  
 Patrick Company, O. K., Emerson.  
 Patrick Creek Mill Company, Incorporated, Sioux City.  
 Patrons Mutual Insurance Assn., The, Williamsburg.  
 Patterson Auditing Co., Sioux City.  
 Patterson Mutual Telephone Company, The, Patterson.  
 Patton Grain Company, C. O., Oskaloosa.  
 Paul Furniture Company, The, Hampton.  
 Paul Jewelry Company, Burlington.  
 Paulina & Coal Creek Farmers Mutual Telephone Company, Paulina.  
 Paulina Co-operative Live Stock Shippers' Association, Paulina.  
 Paulina Farmers Grain and Supply Company of Paulina, Iowa, Paulina.  
 Paulina Telephone Exchange Co., The, Paulina.  
 Pauls Lumber Company, Washington.  
 Pawnee Land and Improvement Co., Cedar Rapids.  
 Pawnee Tire & Rubber Company, Waterloo.  
 Payne Motor Company, Des Moines.  
 Payne Shoe Company, Sioux City.  
 Peace River Land & Development Company, The, Boone.  
 Pearson, Vaughan and Holbrook, Inc., Keokuk.  
 Pech Foundry & Manufacturing Company, Gus, Le Mars.  
 Pechstein Iron Works, Keokuk.  
 Peccos Valley Development Company, Sioux City.  
 Peckless Investment Company, Des Moines.  
 Peet Stock Remedy Company, Council Bluffs.  
 Pella Canning Company, Grimes.  
 Pella Coal Company, Pella.  
 Pella Creamery Company, Pella.  
 Pella-Leffler Short Line Railway Company, Pella.  
 Pella Motor Company, Pella.  
 Pella Overall Company, The, Pella.  
 Pella Produce Company, The, Pella.  
 Pelletier Company, The, Sioux City.  
 Pelletier Building Company, The, Sioux City.  
 Pelletier Stores Company, Sioux City.  
 Penn Stations Company, Davenport.  
 Penn Township Mutual Telephone Company, Iowa City.  
 Pennsylvania Consumers Oil Co., Council Bluffs.  
 Pennsylvania Petroleum Company, Davenport.  
 Penterman & Company, Rockwell City.  
 Peoples Abstract and Security Co., Des Moines.  
 Peoples Amusement Company, Mason City.  
 Peoples Bank Building Company, Guthrie Center.  
 Peoples Building Company, Des Moines.  
 Peoples Building & Savings Assn. of Ottumwa, Iowa, Ottumwa.  
 Peoples Co-operative Store, The, Boyden.  
 Peoples Co-operative Store, The, Eagle Grove.  
 Peoples Co-operative Store Co., Linn Grove.

Peoples Co-operative Telephone Company of Aurelia, Iowa, Aurelia.  
 Peoples Electric Light & Power Company, The, Bouton.  
 Peoples Fuel and Supply Company, Des Moines.  
 Peoples Gas Company, The, North English.  
 Peoples Gas & Improvement Company, Clinton.  
 Peoples Gas and Power Company, Chariton.  
 Peoples Home Automobile Company, Waverly.  
 Peoples Ice Company, The, Fairfield.  
 Peoples Improvement Company, Des Moines.  
 Peoples Investment Company, The, Des Moines.  
 Peoples Light Company, Davenport.  
 Peoples Lumber Company, Guthrie Center.  
 Peoples Mercantile Company, Plover.  
 Peoples Monthly Company, Des Moines.  
 Peoples Mutual Building and Loan Association, Waterloo.  
 Peoples Mutual Insurance Ass'n, Donnellson.  
 Peoples Mutual Telephone Company, Sheffield.  
 People's Oil Co. of Iowa, Des Moines.  
 Peoples Oil and Gas Company, Perry.  
 Peoples Power Company, Westgate.  
 People's Store, The, Slater.  
 Peoples Supply Company, The, Iowa City.  
 Peoples Water Company, Oskaloosa.  
 Peoria Tractor Corporation of Iowa, The, Des Moines.  
 Perival Company, C. L., Des Moines.  
 Percival-Porter-Ford Insurance Agency, Des Moines.  
 Percy LaSalle Mining and Power Company, The, Council Bluffs.  
 Peregoy and Moore Company, The, Council Bluffs.  
 Perfection Building Company, The, Cedar Rapids.  
 Perfection Manufacturing Company, Cedar Rapids.  
 Perfection Tire Distributing Company, Sioux City.  
 Perkins Brothers Company, Sioux City.  
 Perkins Builders' Supply & Fuel Company, Des Moines.  
 Perkins Electric Company, Des Moines.  
 Perpetual Building & Loan Assn., Waterloo.  
 Perpetual Savings & Loan Assn., Cedar Rapids.  
 Perry Apartments Company, Davenport.  
 Perry-Clark Electric Company, Traer.  
 Perry Co-operative Live Stock Shippers' Association, Perry.  
 Perry Home Loan and Savings Assn., Perry.  
 Perry Masonic Building Ass'n, Perry.  
 Perry Milk Products Company, Perry.  
 Perry National Company, Perry.  
 Perry National Woodworks, Perry.  
 Pershing Mercantile Company, Oskaloosa.  
 Persia Mutual Telephone Company, The, Persia.  
 Peru Stone and Cement Company, Des Moines.  
 Peru Telephone Company, East Peru.  
 Peters Guiney McNeil & Powell, Sioux City.  
 Peters Place Improvement Company, Sioux City.  
 Petersburg Farmers Creamery Company, Petersburg.  
 Petersen Company, J. C., Boone.  
 Petersen Baking Company, Cedar Rapids.  
 Petersen Farmers Elevator & Supply Company, Petersen.  
 Petersen Investment Company, Henry, Davenport.  
 Petersen Investment Company, Wm. D., Davenport.  
 Petersen & Schoening Company, Council Bluffs.  
 Petersen's Sons Real Estate Co., Davenport.  
 Peterson Brothers, Incorporated, Clinton.  
 Peterson Oil Company, Davenport.  
 Peterson Paper Company, The, Davenport.  
 Peterson Sales Company, Council Bluffs.  
 Peterson Superior Real Estate Company, Davenport.  
 Pew Company, Geo. E., Le Mars.  
 Hewick Construction Company, Des Moines.  
 Pfaff Baking Company, Fort Dodge.  
 Pfarr Gebert Hunt Company, The, Denison.  
 Pfeiffer's Drug Store, Oelwein.  
 Phelps Mortgage Company, The, Oskaloosa.  
 Phillips Alter Co., T. F., Dubuque.  
 Phillips Coal Co., Ottumwa.  
 Phillips-Tierman-Sherman Furniture Co., Perry.  
 Phoenix Coal Co. of Brazil, Iowa, Centerville.  
 Phoenix Milling Company, Davenport.  
 Physicians' Building Company, The, Fort Dodge.  
 Pickel Lake Electric Company, Marathon.  
 Piekenbroek Shoe Mfg. Co., E. B., Dubuque.  
 Pierce Company, The, J. A., Grinnell.  
 Pierson Co-operative Shipping Association, Pierson.  
 Pierson Lodge Building Company, Pierson.  
 Pike Machine Company, Red Oak.  
 Pike Side Electric Company, Algona.  
 Pike Ice Cream Company, The, Sioux City.  
 Pilgrim Co., Marshalltown.  
 Pill Bros. Company, Sioux City.  
 Pilot Mound Farmers Mutual Telephone Company, Pilot Mound.  
 Pine Island Land & Lumber Company, Spencer.  
 Pine Tree Lumber Company, Muscatine.  
 Pine Valley Oil Company, Burlington.  
 Pinney Coal Company, The, E. E., Cedar Rapids.

Pioneer Investment Company, Des Moines.  
 Pioneer Iron Works, Inc., Sioux City.  
 Pioneer Manufacturing Company, Waterloo.  
 Pioneer Metal and Plumbing Co., Des Moines.  
 Pioneer Store Company, Story City.  
 Piper Farmers Elevator Company, Piper Station.  
 Plains Light and Power Company, Washington.  
 Plain View Threshing Company, The, Des Moines.  
 Plainville and Rose Mount Telephone Co., Milo.  
 Planters Terminal Elevator Co., Des Moines.  
 Plato Farmers' Union Exchange, Plato.  
 Plato Mutual Telephone Company, Plato Township, Sioux County, Rock Valley.  
 Platt Company, The, Van Meter.  
 Plaza Amusement Company, Sioux City.  
 Pleasant Co-operative Creamery, Canoe.  
 Pleasant Hill Co-operative Live Stock Shippers' Association, Princeton.  
 Pleasant Hill Electric Company, Webster City.  
 Pleasant Hill Telephone Company, Mason City.  
 Pleasant Plain Telephone Co., The, East Pleasant Plain.  
 Pleasant Ridge Telephone Company, Castalia.  
 Pleasant Ridge Telephone Company, Conn.  
 Pleasant Township Telephone Co., Sattre.  
 Pleazol Specialty Company, Waterloo.  
 Plum Creek Farmers' Elevator Company, The, Plover.  
 Plowman Tractor Co., The, Waterloo.  
 Plum Creek Farmers' Elevator Co., Plum Creek Station.  
 Plymouth Clay Products Company, Fort Dodge.  
 Plymouth Co-operative Creamery Company, Plymouth.  
 Plymouth County Abstract Company, Le Mars.  
 Plymouth County Live Stock Pavilion Co., Le Mars.  
 Plymouth County Telephone Company, Le Mars.  
 Plymouth Factories Company, Des Moines.  
 Plymouth Farmers Mutual Telephone Co., The, Clay Township, Marion County, Durham.  
 Plymouth Gypsum Company, The, Fort Dodge.  
 Plymouth Milling Company, Le Mars.  
 Plymouth Oil Corporation, Iowa, Akron.  
 Plymouth Petroleum Corporation, Des Moines.  
 Plymouth Rock Telephone Assn., The, Cresco.  
 Plymouth Telephone Company, Plymouth.  
 Pocahontas Building-Loan & Savings Association, Pocahontas.  
 Pocahontas County Mutual Fire & Lightning Ins. Assn., Pocahontas.  
 Pocahontas Localities, Pocahontas.  
 Pocahontas Improvement Company, Pocahontas.  
 Pocahontas Loan and Trust Company, Pocahontas.  
 Pohorsky Clothing Company, Cedar Rapids.  
 Polk & Company, Inc., Harry H., Des Moines.  
 Polk City Telephone Company, Polk City.  
 Polk County Insurance and Investment Company, The, Des Moines.  
 Polk County Investment Company, Des Moines.  
 Polk County Mortgage Company, Des Moines.  
 Pollard & Thurtle Hardware Co., Valley Junction.  
 Pomeroy Co-operative Grain Co., The, Pomeroy.  
 Pomeroy-Palmer Mutual Telephone Company, Palmer.  
 Ponca Light & Power Company, Sioux City.  
 Poncele Water Company, Des Moines.  
 Pooleys Lumber Company, Greene.  
 Port Byron Lime Association, Davenport.  
 Porter Manufacturing and Sales Company, Pella.  
 Portland & Cameron Telephone Company, Mason City.  
 Portland Center Telephone Company, Portland.  
 Portland Co-operative Company of Portland, Iowa, Portland.  
 Portland Heights Telephone Co., Portland.  
 Portland Telegraph Cable Co. of Iowa, Des Moines.  
 Postal Wholesale Grocery Company, Des Moines.  
 Postville Clay Products Company, Postville.  
 Postville Farmers Co-operative Creamery Company, Postville.  
 Postville Farmers Co-operative Society, Postville.  
 Postville and Franklin Telephone Company, Postville.  
 Postville Promotion Company, Postville.  
 Potato Growers' Exchange, Inc., Sioux City.  
 Pottawattamie County Farmers Mutual Fire Ins. Co., Council Bluffs.  
 Poultry Breeders Publishing Co., Waverly.  
 Powers Land & Stock Co., The, Powersville.  
 Powers Manufacturing Company, The, Waterloo.  
 Powers Milling Company, The, Waterloo.  
 Powersville Farmers Store, Powersville.  
 Poweshiek Farmers Mutual Insurance Association, Grinnell.  
 Prairie Block Coal Company, The, Centerville.  
 Prairie Farmers' Mutual Insurance Association, What Cheer.  
 Prairie Flower Light and Power Association, The, Washington.  
 Prairie Grove Union Store, Prairie Grove.

Prairie Valley Telephone Co., The, Watkins.  
 Pratt Paper Company, Des Moines.  
 Pratte Creek Thresher Company, Vinton.  
 Preferred Risk Life Insurance Company, Des Moines.  
 Press-Citizen Co., Iowa City.  
 Press-Taxi Company, Des Moines.  
 Pressloid Company, The, Muscatine.  
 Preston Telephone Company, Preston.  
 Preston Water Company, Preston.  
 Preston Water Works Company, Preston.  
 Priar Company, Walter H., Marshalltown.  
 Pringhar & Center Twp. Telephone Co., Pringhar.  
 Pringhar Gas Company, Pringhar.  
 Pringhar Hotel Company, Pringhar.  
 Pringhar Lumber Company, Pringhar.  
 Pringhar Mercantile Company, Pringhar.  
 Prince & McDowell, Incorporated, Rockwell City.  
 Prince Rupert Timber Company, Cedar Rapids.  
 Princess Theatre Co., Fort Dodge.  
 Princess Theatre Company, Ottumwa.  
 Princess Theatre Company, Sioux City.  
 Private Stock Distributing Co., The, Des Moines.  
 Producers Milk Company, Waterloo.  
 Proestler Company, H. T., Davenport.  
 Professional X-Ray Service, Des Moines.  
 Profit Farmers' Mutual Telephone Co., Prole.  
 Profit & Spanghill Farmers Mutual Telephone Company, Prole.  
 Property Owners Federation, Inc., Mason City.  
 Protivin Co-operative Limestone Association, Protivin.  
 Protivin Farmers Mercantile Company, Protivin.  
 Protivin Telephone Company, Protivin.  
 Protivity Company, C. C., Des Moines.  
 Prue Bowl Company, The, Des Moines.  
 Providence Township Mutual Telephone Assn., New Providence.  
 Provident Investment Company, Des Moines.  
 Provident Land Company, Council Bluffs.  
 Provident Life Insurance Company, Des Moines.  
 Provident Loan Association, Sioux City.  
 Provident Trust Company, Estherville.  
 Prussia Hardware Company, Fort Dodge.  
 Prusiner Insurance Agency, The, W. L., Sioux City.  
 Puck Soap Company, The, Des Moines.  
 Puerto Rico Fruit and Development Company, Marion.  
 Pulaski Lumber Company, The, Pulaski.  
 Pulse Dry Goods Company, West Liberty.  
 Pure Food Grocery Company, The, Ames.  
 Pure Ice Company, Centerville.  
 Puritan Ice Company, Muscatine.  
 Puritan Manufacturing Company, Iowa City.  
 Purity Biological Laboratories, Sioux City.  
 Purity Coal & Coke Company, Des Moines.  
 Purity Ice Cream Co., Sioux City.  
 Purity Serum Company, Sioux City.  
 Pyreus School of Business, Council Bluffs.  
 Pymosa Township Mutual Telephone Company, Atlantic.  
 Pyramid Lumber Company, Dubuque.  
 Pyramid Portland Cement Company, Des Moines.  
 Pythian Company, The, Eldora.  
 Pythian Building Association, La Porte City.  
 Pythian Building Association, The, Manchester.  
 Pythian Building Association of Mason City, Iowa, The, Mason City.  
 Pythian Building Company, The, Waterloo.  
 Pythian Building Corporation, The, Newton.  
 Pythian Castle Hall Association, Council Bluffs.  
 Quality Bakery, Cedar Rapids.  
 Quatsino Timber Company, Cedar Rapids.  
 Queal Lumber Company, Des Moines.  
 Quick & Son, Incorporated, E. H., Des Moines.  
 Quinn Jewelry Company, Davenport.  
 Quinn Lumber Company, H. A., Council Bluffs.  
 Quinn Lumber Company, Havard.  
 Quinn Wire & Iron Works, Boone.  
 Rabbit's Foot Oil Company, Davenport.  
 Racine Company, F. W., Ottumwa.  
 Radcliffe Grain Company, Radcliffe.  
 Radcliff Telephone Co., The, Radcliffe.  
 Radiant Coal Mining Company, Des Moines.  
 Radio Corporation of Iowa, Des Moines.  
 Radio Institute of Davenport, The, Davenport.  
 Rafferty-Kiewer Co., Sioux City.  
 Railroad Safety Bridge Company, Des Moines.  
 Raleigh Telephone Company, Raleigh.  
 Rail Shoe Company, Perry.  
 Ralston Telephone Co., The, Ralston.  
 Ramsay-Rumney Company, The, Algona.  
 Rand Lumber Company, Burlington.  
 Rand Lumber Company, The, Mediapolis.  
 Randalia Co-operative Shipping Co., Randalia.  
 Randall Farmers Creamery Co., Randall.  
 Randall Lumber Co., The, Randall.  
 Randerson Company, J. E., Malvern.  
 Randolph Investment Company, Des Moines.

Randolph Realty Company, Des Moines.  
 Ranke Realty Company, H., Burlington.  
 Ranney & Scelars Cigar Stores Co., Cedar Rapids.  
 Ransom-Ellis Company, Incorporated, Des Moines.  
 Raphael Sons Co., M., Davenport.  
 Rasmussen Company, The, Council Bluffs.  
 Raskin Seed House, Shenandoah.  
 Rath, Inc., David E., Dubuque.  
 Rath Packing Company, The, Waterloo.  
 Ray Coal Mining Company, Des Moines.  
 Read Telephone Company, Elkader.  
 Reading Township Telephone Assn., Ireton.  
 Readlyn Creamery Company, Readlyn.  
 Readlyn Farmers Equity Company, Readlyn.  
 Readlyn Shipping Association, Readlyn.  
 Readlyn Telephone Company, The, Readlyn.  
 Real Amusement Company, Colfax.  
 Realjo Products Company, The, Waterloo.  
 Realty Company, The, Cedar Rapids.  
 Realty Improvement Company, Dubuque.  
 Realty Investment Company, Cedar Rapids.  
 Realty Investors Corporation, Dubuque.  
 Reastor Co-operative Exchange, Dubuque.  
 Rector Burial Vault Company, The, Des Moines.  
 Red Ball Company, The, Madrid.  
 Red Ball Stores, Incorporated, The, Des Moines.  
 Red Cedar Manufacturing Company, Des Moines.  
 Red Cedar Telephone Company, Remsen.  
 Red Clover Land Company, Des Moines.  
 Redfield Brick and Tile Works, Redfield.  
 Redfield Co-operative Live Stock Shipping Association, Redfield.  
 Redfield Mutual Switchboard and Telephone Association, Redfield.  
 Redfield Power and Milling Co., Redfield.  
 Red Jacket Manufacturing Company, Davenport.  
 Red Transfer & Storage Co., Des Moines.  
 Red Oak Armory Company, The, Red Oak.  
 Red Oak Auto Company, Red Oak.  
 Red Oak Bridge and Iron Works, Red Oak.  
 Red Oak Building & Savings Assn., Red Oak.  
 Red Oak Electric Company, Red Oak Junction.  
 Red Oak Gaslight Company, The, Red Oak.  
 Red Oak Grocery Company, Red Oak.  
 Red Oak Mutual Telephone Company, The, Red Oak.  
 Red Oak and North Eastern Interurban Promotion Company, Red Oak.  
 Red Oak Rendering Works, Red Oak.  
 Red Oak Savings Stamp Company, Red Oak.  
 Red Oak Seed Company, Red Oak.  
 Red Oak State Laundry, Red Oak.  
 Redpath Vawter Chautauqua System, Cedar Rapids.  
 Red Tone Chemical Company, Osceola.  
 Reed Company, H. M., Waterloo.  
 Reel Auto Service, Des Moines.  
 Reelcraft Film Co., Davenport.  
 Reel Products Company, Cedar Rapids.  
 Reeseville Telephone Company, The, Washington Township, Johnson County, Green Island.  
 Reeve Farmers Grain Company, Hampton.  
 Regent Theatre Company of Mason City, Iowa, Mason City.  
 Register Printing Company, Storm Lake.  
 Register and Tribune Company, The, Des Moines.  
 Reid Mohr & Kloppenburg Company, Davenport.  
 Reischneider Realty Company, Marshalltown.  
 Reinbeck Community Store, Reinbeck.  
 Reinhold & Co., C. H., Manning.  
 Reinsurance Life Company of America, The, Des Moines.  
 Reisman Company, The, Keota.  
 Reliable Novelty Company, West Union.  
 Reliable Grocery Company, Sioux City.  
 Reliable Land & Investment Company, Little Rock.  
 Reliance Gravel & Sand Company, Des Moines.  
 Reliance Manufacturing Company, Cedar Rapids.  
 Reliance Mutual Insurance Association, The, Des Moines.  
 Rembrandt Co-operative Live Stock Shippers' Association, Rembrandt.  
 Rembrandt Elevator Company, Rembrandt.  
 Rembrandt Telephone Co., The, Des Moines.  
 Remsen-Alton-Granville Telephone Company, Remsen.  
 Remsen Lumber Company, Remsen.  
 Remsen Service Company, Remsen.  
 Remsen Tank Line Co., Remsen.  
 Renier Music House, Dubuque.  
 Remison Company, J. C., Sioux City.  
 Renner Farmers Exchange Company, Renwick.  
 Reno Motor Sales Company, Fort Dodge.  
 Repass Automobile Company, Waterloo.  
 Repass-Clark Building Company, Waterloo.  
 Replogle Company, The, Red Oak.  
 Reporter Building Company, The, Waterloo.  
 Reporter Publishing Co., Kanawha.  
 Representative Publishing Company, Nevada.

Reps Dry Goods Company, Cedar Rapids.  
 Reps-Lalley Light Company, Cedar Rapids.  
 Republic Life Insurance Company, Des Moines.  
 Republican Printing Company, Cedar Rapids.  
 Republican Printing Company, Mason City.  
 Republican Publishing Company, The, Albion.  
 Retail Merchants' Association of Mason City, Iowa, Mason City.  
 Retail Merchants Delivery, Des Moines.  
 Retail Merchants' Mutual Insurance Company, Des Moines.  
 Retail Nurserymen's Association of the United States, Charles City.  
 Retreat Company, The, Des Moines.  
 Reuling Engineering Company, Muscatine.  
 Reuling Real Estate Company, Muscatine.  
 Review Publishing Company, The, Denison.  
 Rex Fuel Company, Oskaloosa.  
 Rex Lumber Company, Des Moines.  
 Reynolds & Balch Company, Davenport.  
 Rhodes Co-operative Live Stock Shippers' Association, Rhodes.  
 Rhynsberger, Incorporated, H. S., Oskaloosa.  
 Rielto Amusement Company, Sioux City.  
 Rice Nursery, The, J. R., Council Bluffs.  
 Riceville Co-operative Ass'n., Riceville.  
 Richards Elevator Company, The, Richards.  
 Richardson Land & Timber Company, Davenport.  
 Richfield Creamery Company, Sumner.  
 Richland Co-operative Live Stock Shippers' Association, Richland.  
 Richland Telephone Company, Richland.  
 Rich Point Power and Electric Company, Algona.  
 Richter's Sons, Incorporated, L., Davenport.  
 Rider-Wallis Dry Goods Co., Dubuque.  
 Rigdon Bros. & Company, Menlo.  
 Ringgold County Mutual Telephone Company, Mount Ayr.  
 Ringgold Mutual Fire Insurance Ass'n., Mt. Ayr.  
 Ringheim Company, H. & E., Perry.  
 Ringold Company, L. B., Burlington.  
 Ringsted Co-operative Creamery Co., Ringsted.  
 Ringsted Opera House Company, Ringsted.  
 Ringsted Telephone Company, Ringsted.  
 Rippey Co-operative Live Stock Shippers' Association, Rippey.  
 Rising Sun Coliseum Company, Rising Sun.  
 River Junction Lumber Company, River Junction.  
 River Outing Club and Dairy Farm, Boone.  
 River Products Company, Iowa City.  
 River Road Threshing Company, Wapello.  
 Riverside Electric Company, Story City.  
 Riverside Fuel Company, Cedar Rapids.  
 Riverside Milling Company, Clinton.  
 Riverside Printing Company, Burlington.  
 Riverside Threshing Company, Elliott.  
 River Sioux Farmers Elevator Co., River Sioux.  
 Riverview Amusement Company, The, Des Moines.  
 Riverview Stock Farm Co., Sioux City.  
 Rivola Play Houses, The, Oskaloosa.  
 Roach & Musser Company, Muscatine.  
 Roach and Musser Sash & Door Co., Muscatine.  
 Roach Timber Company, Muscatine.  
 Roberts Company, The, U. N., Davenport.  
 Roberts Hardware Company, K. C., Oskaloosa.  
 Roberts Sanitary Dairy Co., The, Sioux City.  
 Roberts Stone Co., Hale, Alden.  
 Robertson, Boydston, Kirkpatrick Company, Des Moines.  
 Robertson Co-operative Live Stock Shippers' Association, Robertson.  
 Robinson Lumber & Grain Company, Robinson.  
 Robinson Mercantile Company, The, Robinson.  
 Rocho Brothers, Inc., Boone.  
 Rock Creek Creamery Association, Osage.  
 Rockford Brick & Tile Company, Rockford.  
 Rockford Co-operative Dairy Assn. of Rockford, Floyd County, Iowa, Rockford.  
 Rockford State Company, The, Rockford.  
 Rock Island Construction Company, Clinton.  
 Rock Island Lumber and Coal Company, Davenport.  
 Rock Valley Creamery Company, Rock Valley.  
 Rock Valley Lumber Company, Rock Valley.  
 Rockwell City Elevator Company, Rockwell City.  
 Rockwell City Packing Company, Grimes.  
 Rockwell Co-operative Creamery Co., Rockwell.  
 Rodewig-Schmidt Candy Co., Davenport.  
 Rodman Electric Light and Power Co., Rodman.  
 Rohde Oil Corporation, The, Rock Rapids.  
 Roland Co-operative Holstein Bull Association, The, Roland.  
 Roland Co-operative Shippers' Association, Roland.  
 Rolfe Light and Power Company, Rolfe.  
 Rollins Hosiery Mills, Des Moines.  
 Roman Catholic Mutual Protective Society of Iowa, Fort Madison.

Roof Garden Amusement Company, Sioux City.  
 Rooks Implement Company, Greene.  
 Root Company, The, A. I., Council Bluffs.  
 Root Land Company, The, Clinton.  
 Root & Son, M. B., Ottumwa.  
 Rosebrook Coal Company, Centerville.  
 Rose Hill Cemetery Society, Rockwell City.  
 Roseland Fuel Company, Ottumwa.  
 Rosenfeld, Incorporated, Julius, Council Bluffs.  
 Rosenthal Holding Co., Davenport.  
 Rosenthal's Amusement Enterprises, Incorporated, Lew, Cedar Falls.  
 Rosery, The, Des Moines.  
 Rose's Barber Supply House, Waterloo.  
 Rose Valley Telephone Company, Richardsville.  
 Roshek Brothers Company, Dubuque.  
 Roshek Realty Company, Dubuque.  
 Rossie Elevator Company, The, Rossie.  
 Rossie Curio Company, Sioux City.  
 Rounds Milling Company, Rock Valley.  
 Roundy McMurray Company, Woodbine.  
 Rovane Dental Supply Company, Keokuk.  
 Rowe Fish & Ice Co., P. C., McGregor.  
 Rowland Brokerage Company, A. J., Des Moines.  
 Rowley Farmers Co-operative Creamery Company, Rowley.  
 Royal Cloak Company, The, Burlington.  
 Royal Cloak and Millinery Company, Des Moines.  
 Royal Creamery Company, The, Royal.  
 Royal Lumber Company, The, Osage.  
 Royal Markets, Fort Madison.  
 Royer Drug Company, Coon Rapids.  
 Royer, Incorporated, Elwood H., Des Moines.  
 Royer Myers Manufacturing Company, L., Janesville.  
 Royman Auditorium Company, The, Jolley.  
 Rud Investment Company, Mason City.  
 Rud Manufacturing Company, Lansing.  
 Rude Auto Co., Marshalltown.  
 Ruede Drug Company, T. W., Dubuque.  
 Ruff Drug Company, Oscar, Sioux City.  
 Ruhl Tire and Battery Shops, Inc., The, Belle Plaine.  
 Rump Company, L. H., Fort Madison.  
 Rundle and Company, S. J., Sioux City.  
 Russell Land and Improvement Company, The, Iowa City.  
 Rural Electric Company, The, Dayton.  
 Rural Home Telephone Company, Alden.  
 Rural Power Company, Preston.  
 Rural Text Book Company, Sioux City.  
 Russell-Bend Hills Company, Des Moines.  
 Russell Brothers Company, Cedar Rapids.  
 Russell Loan and Title Company, Adel.  
 Russell's Railway Guide Company, Cedar Rapids.  
 Ruste Company, Charles City.  
 Ruth and Clark, Des Moines.  
 Ruthenberg Clothing Company, Dysart.  
 Ruthenberg Clothing Company, Winfield.  
 Ruthenberg Clothing Co. of West Liberty, West Liberty.  
 Ruthven Co-operative Live Stock Shippers' Association, Ruthven.  
 Ruthven Telephone Exchange Co., Ruthven.  
 Rutland Township Farmers Club, Rutland.  
 Rutledge Coal Company, Ottumwa.  
 Ryan Company, The, A. C., Waterloo.  
 Ryan Plumbing & Heating Company, Davenport.  
 Ryder-Sherman Printing Company, Sioux Rapids.  
 S. B. and S. Shoe Company, Davenport.  
 S & L Drug Company, Des Moines.  
 S & M Manufacturing Company, Des Moines.  
 Saberson Cleaning Company, Incorporated, Sioux City.  
 Sabula Co-operative Live Stock Shipping Association, Sabula.  
 Sabula Sand & Gravel Co., The, Sabula.  
 Sabula Telephone Company, Sabula.  
 Sac City Canning Co., The, Sac City.  
 Sac City Catering Company, The, Sac City.  
 Sac City Creamery Company, Sac City.  
 Sac City Opera House Company, Sac City.  
 Sac City Produce Company, Sac City.  
 Sac County Abstract Company, Sac City.  
 Sac County Farmers Mutual Fire Insurance Association, Sac City.  
 Sac County Mutual Telephone Co., Odebolt.  
 Sac Telephone Company, Sac City.  
 Salsche, Bunn and Company, Cherokee.  
 Salsche Bros. Packing Company, Sioux City.  
 Salmon River Timber Company of Cass County, Iowa, Atlantic.  
 Salutory Drug Company, The, Council Bluffs.  
 Sample Storage Battery Company, The, Des Moines.  
 Sanborn Building & Loan Assn., Sanborn.  
 Sanborn Co-operative Grain Co., The, Sanborn.  
 Sanborn Opera House Company, Sanborn.  
 Sand Cove & New Albin Telephone Company, New Albin.

Sand Prairie Threshing Company, Letts.  
 Sandahl Brothers, Incorporated, Des Moines.  
 Sanders New & Second Hand Co., Davenport.  
 Sanders Willys Light Company, Fort Dodge.  
 Sandholm Drug Company, Des Moines.  
 Sanford Company, Morris, Cedar Rapids.  
 Sanford Company, R. P., Greenfield.  
 Sanitary Company, The, Sioux City.  
 Sanitary Cold Handle Cooking Utensil Company, Waterloo.  
 Sanitary Construction and Supply Company, Cedar Rapids.  
 Sanitary Dairy Products Company, The, Keokuk.  
 Sanitary Ice Company, The, Sheldon.  
 Sanitary Laundry, Incorporated, Des Moines.  
 Sanitary Milk Company, Dubuque.  
 Sanitary Rendering Company, Iowa City.  
 Sans Souci Association, Waterloo.  
 Santa Fe Department Store, Fort Madison.  
 Santa Teresa Plantation Co., Dubuque.  
 Saratoga Alfalfa Farms and Cattle Company, Des Moines.  
 Saratoga Co-operative Creamery Association, Saratoga.  
 Sargent & Company, Des Moines.  
 Sargent & Ash Mills, Des Moines.  
 Sargent Tile Ditcher Company, Fort Dodge.  
 Sartori Drug Company, The, Le Mars.  
 Satrang & Cleminson, Inc., Sioux City.  
 Sattre Telephone Company, Sattre.  
 Saturday Herald Publishing Co., Ottumwa.  
 Saude Co-operative Creamery Assn., Saude.  
 Sauer Telephone Company, Hartley.  
 Saverly House Hotel Company, Des Moines.  
 Sax Company, J. B., Ottumwa.  
 Saylor Coal Company, Carney.  
 Saylor Park Land Company, Des Moines.  
 Saylor Supply Company, Enterprise.  
 Sayre Coal Company, Madrid.  
 Sayre Coal & Mining Company, Des Moines.  
 Scandinavian Coal Company, Centerville.  
 Scandia Coal Company, Section 11, Des Moines Township, Dallas County, Madrid.  
 Scandia Supply Company, Madrid.  
 Scandia Trading Company, Albert City.  
 Seaville Creamery Association, Seaville.  
 Schaefer Ice & Fuel Company, Ottumwa.  
 Schaller Co-operative Live Stock Shippers' Association, Schaller.  
 Schaller Gas Light & Fuel Company, Schaller.  
 Schaller Lumber Company, The, Schaller.  
 Schaller Produce Company, Schaller.  
 Schaller Telephone Company, Schaller.  
 Schall's Inc., Clinton.  
 Schanke & Company, Mason City.  
 Schaefer-Davis Co., Cedar Rapids.  
 Schell-Dempie Furniture Company, Keokuk.  
 Schick's Express and Baggage Company, Davenport.  
 Schleswig Telephone Company, Schleswig.  
 Schmidt Hardware Company, Marshalltown.  
 Schmidt Investment Co., Davenport.  
 Schmidt-Kurz Improvement Co., The, Iowa City.  
 Schmidt Music Company, Muscatine.  
 Schmitt and Henry Mfg. Co. of Des Moines, Iowa, Des Moines.  
 Schneek Lumber Company, Waterloo.  
 Schoeneman Bros. Company, Hawarden.  
 Schoeneman Lumber Co., Hawarden.  
 Schoener Garden Tool Manufacturing Company, Des Moines.  
 Schoening Hardware Company, Council Bluffs.  
 Scholer Ice Company, Burlington.  
 Schomover Trust Company, Anamosa.  
 Schouten's Bakery, Incorporated, Keokuk.  
 Schramm & Schmieg Company, Burlington.  
 Schreiber Carriage Manufacturing Company, The, Chariton.  
 Schroeder Kleine Grocer Co., Dubuque.  
 Schrup Motor Car Company, Dubuque.  
 Schulte Company, S., Sioux City.  
 Schultz Auto Supply Company, Sioux City.  
 Schultz Novelty Company, Peabodias.  
 Schultz's Department Store Co., Tripoli.  
 Schulz Process Company, Des Moines.  
 Schuneman Co., B. W., Waterloo.  
 Schuster Realty Company, The, Des Moines.  
 Schutt Motor Car Company, Sioux City.  
 Schwenker's Incorporated, Davenport.  
 Scott Advertising Machine Company, The, Council Bluffs.  
 Scott Commission Company, Frank E., Sioux City.

Scott County Farmers' Mutual Insurance Association, Davenport.  
 Scott County Fruit Growers Assn., Davenport.  
 Scott Hardware Company, Anamosa.  
 Scott Howard Electric Line Company, Story City.  
 Scott Threshing Company, Downey.  
 Scott Township Telephone Company, Iowa City.  
 Scott Valley Timber Company, Davenport.  
 Scotton Place Company, Burlington.  
 Scranton-Gridden Electric Company, Scranton.  
 Sealwel Piston Ring Company, Sioux City.  
 Sears Automobile Company, Des Moines.  
 Sears Saddlery Co., Davenport.  
 Searsboro Co-operative Live Stock Shippers' Association, Searsboro.  
 Second Peoples' Grocery Society of Des Moines, Des Moines.  
 Secor Company, The, Forest City.  
 Securities Building Company, Des Moines.  
 Securities Discount Corporation, Cedar Rapids.  
 Security Abstract Company of Johnson County, Iowa, Iowa City.  
 Security Abstract of Title Company, Clinton.  
 Security Accident and Casualty Company, Des Moines.  
 Security Building Company, Dubuque.  
 Security Company, The, Mason City.  
 Security Investment Company, The, Keokuk.  
 Security Investment Company, MeCalisburg.  
 Security Investment Company, Peterson.  
 Security Land Company of Walnut, Iowa, Walnut.  
 Security Loan and Investment Company, Creston.  
 Security Loan & Investment Co., Des Moines.  
 Security Loan & Title Company, Winterset.  
 Security Realty Company, Cedar Rapids.  
 Security Swine Company, Sioux City.  
 Security Title and Loan Company, Webster City.  
 Sedgwick-Lichty Abstract Co., The, Waterloo.  
 Seemann Auto Company, Sioux City.  
 Seever's Manufacturing Company, Oskaloosa.  
 Seegrist Company, George W., Sioux City.  
 Seibel Oil Corporation, Des Moines.  
 Seiffert Lumber Company, H., Avoca.  
 Seiffert Lumber Company, H. O., Davenport.  
 Seippel Lumber Company, Peter J., Dubuque.  
 Seither and Chery Company, Keokuk.  
 Seidin Grocery Company, Creston.  
 Sentinel Company, The, Maquoketa.  
 Sentinel-Post Company, Shenandoah.  
 Sentinel Publishing Company, Osceola.  
 Sergeant Bluff Farmers Elevator Company, Sergeant Bluff.  
 Sester Brothers, Des Moines.  
 Seth Way Coal & Fuel Company, Des Moines.  
 Seventy-Six Township Telephone Company, Number One, Muscatine.  
 Severa Company, W. F., Cedar Rapids.  
 Severa Clothing Company, Cedar Rapids.  
 Seymour Shoe Company, Des Moines.  
 Seymour White Laundry Company, Incorporated, Sioux City.  
 Shambaugh Central Telephone Co., Shambaugh.  
 Shannon and Son, J. A., Iowa Falls.  
 Sharon Telephone Company, Sharon Center.  
 Shaver-Blake Company, Cedar Rapids.  
 Shaver Carriage & Auto Company, Des Moines.  
 Shaw Land and Timber Company, Davenport.  
 Shaw Motor Company, Traer.  
 Shawandasee Club, Dubuque.  
 Sheagren-Hunt Company, Burlington.  
 Sheakley and Kennedy Brothers, New Hampton.  
 Sheffield Cement Tile and Block Company, Sheffield.  
 Sheffield Community Creamery, Sheffield.  
 Sheffield Farmers Shipping Association, Sheffield.  
 Shelby County Fine Stock Exchange, Harlan.  
 Shelby Independent Telephone Co., Shelby.  
 Shelby Lumber Co., Shelby.  
 Sheldahl Telephone Company, Sheldahl.  
 "Sheldon Company, Geo.," Davenport.  
 Sheldon Armory Company, Sheldon.  
 Sheldon Bottling Company, Inc., Sheldon.  
 Sheldon Credit Rating Bureau, Sheldon.  
 Sheldon Driving Park Association, Sheldon.  
 Sheldon Fair Association, Sheldon.  
 Shell Lumber Company, Sibley.  
 Shell Rock Co-operative Live Stock Shippers' Association, Shell Rock.  
 Shell Rock Creamery Association, The, Shell Rock.  
 Shell Rock Electric Light & Power Company, Shell Rock.  
 Shellsburg Grain & Lumber Co., Shellsburg.  
 Shenandoah Artificial Ice, Power, Heat & Light Company, Shenandoah.  
 Shenandoah Fair Association, The, Number 3, Shenandoah.  
 Shenandoah Lumber Company, Shenandoah.  
 Shenandoah Nurseries, Shenandoah.

Shenandoah Seed Company, Shenandoah.  
Shenandoah Trust Company, Shenandoah.  
Shenker Moore Realty Company, Sioux City.  
Shepard Abstract Company, Mason City.  
Shepherd Publishing Company, L. R., Maxwell.  
Sheridan Candy Company, Dubuque.  
Sheridan No. One Telephone Co., Cleghorn.  
Sheridan Oil Company, Creston.  
Sheriff Coal Company, Lovilia.  
Sherman Electric Company, La Verne.  
Sherman-Irvington Rural Telephone Company, Algona.  
Sherman Nursery Company, Charles City.  
Sherman-Smith Manufacturing Co., Independence.  
Sherman Telephone Company, Maurice.  
Sheriff-Blair Motor Company, Des Moines.  
Sherrill Mutual Co-op. Creamery Association, Sherrill.  
Sherman Bros., Incorporated, Des Moines.  
Shiloh and Melrose Electric Light and Power Company, The, Melrose Township, Grundy Co., Eldora.  
Shimer Manufacturing Company, Sioux City.  
Shimp & Sons, William, Hull.  
Shipley Company, The, Iowa Falls.  
Shipley-Black Company, Webster City.  
Shipley Dry Goods Co., The, Grundy Center.  
Shipley Grain Company, The, Shipley.  
Shipman Construction Company, W. R., Sioux City.  
Shoecraft & Son Company, Clinton.  
Shores-Mueller Company, Cedar Rapids.  
Short Contracting Company, B. E., Sioux City.  
Shotwell & Company, Des Moines.  
Shraiber's Incorporated, Armstrong.  
Strauger & Johnson, Atlantic.  
Shuler Coal Company, Campbell.  
Shumack Co., Marion.  
Shuprine Parts Service Corporation, Cedar Rapids.  
Shute Company, The, Dedham.  
Sibbert Reimers Company, Denison.  
Sibert's White Laundry Company, Waterloo.  
Sibley Cement Co., Sibley.  
Sibley Heating Company, Sibley.  
Sibley-Hess Company, Sioux City.  
Sickels & Preston Company, Denport.  
Siebel Estate, John, Incorporated, Oskaloosa.  
Siebels Department Store Company, Woodbine.  
Siebke & Taylor Company, Cedar Rapids.  
Sieg Company, Davenport.  
Sieg Brick and Tile Co., Marshalltown.  
Siegel Furniture Company, Des Moines.  
Siema Nu House Company, Ames.  
Sigourney Co-operative Live Stock Shippers Association, Sigourney.  
Sigourney Electric Company, Sigourney.  
Sigourney Transmission Company, Sigourney.  
Silverberg & Lince Investment Co., Des Moines.  
Silver Creek Telephone Company, Waukon.  
Silver Lake & Bristol Telephone Company, Lake Mills.  
Silver Lake Creamery, Ayresville.  
Silver Spring Creamery Co., Delhi.  
Simmons Hardware Company, Sioux City.  
Simmons Pop Corn Company of Lake View, Iowa, Lake View.  
Simon Clothing Co., S., Incorporated, Ida Grove.  
Simpson, H. M., Company, Nodaway.  
Simpson-Miller Realty Company, Waterloo.  
Sinclair-Arkansas Land Company, Cedar Rapids.  
Sinclair & Co., T. M., Limited, Cedar Rapids.  
Sinclair Realty Company, Cedar Rapids.  
Sinclair Tea & Coffee Co., Marshalltown.  
Singer Drug Company, Sioux City.  
Sinnott Company, S. T., Muscatine.  
Sinnott Investment Corporation, Dubuque.  
Sioux Abstract Company, Orange City.  
Sioux Candy Company, Sioux City.  
Sioux Center Loan & Investment Co., Sioux Center.  
Sioux Furniture Company, Orange City.  
Sioux Honey Ass'n, Sioux City.  
Sioux Orchards Company, Sioux City.  
Sioux Rapids Building and Improvement Company, Sioux Rapids.  
Sioux Securities Company, Sioux City.  
Sioux Security Company, Sioux City.  
Sioux Specialty Company, The, Sioux City.  
Sioux Valley Telephone Company, Akron.  
Sioux Valley Telephone Company, Little Sioux.  
Sioux Valley Telephone Company, Moorhead.  
Six Miles Grove Telephone Company, Buckingham.  
Sioux City Board of Trade, Sioux City.  
Sioux City Bond & Mortgage Co., Sioux City.  
Sioux City Box Co., Sioux City.  
Sioux City Brick Co., Sioux City.  
Sioux City Brick & Tile Company, Sioux City.  
Sioux City Bridge Company, Cedar Rapids.  
Sioux City Bus & Transfer Company, Sioux City.  
Sioux City Cap Company, Sioux City.  
Sioux City Casket Company, Sioux City.  
Sioux City Cattle Loan Company, Sioux City.

Sioux City Coal Exchange, Sioux City.  
Sioux City Co-operative Ass'n, Sioux City.  
Sioux City Crockery Company, Sioux City.  
Sioux City, Dakota and Northwestern Railway Company, Des Moines.  
Sioux City Fair Booking Offices, Inc., Sioux City.  
Sioux City Foundry Company, Sioux City.  
Sioux City Foundry & Loder Company, Sioux City.  
Sioux City Gas & Electric Company, Sioux City.  
Sioux City Hay Exchange, Sioux City.  
Sioux City Horse & Male Company, Sioux City.  
Sioux City Investment Company, Sioux City.  
Sioux City Jewelry Company, Sioux City.  
Sioux City Masonic Building Co., Sioux City.  
Sioux City Neal Institute, Sioux City.  
Sioux City Paper Company, Sioux City.  
Sioux City Printing Company, Sioux City.  
Sioux City Realty Company, Sioux City.  
Sioux City Retail Merchants Association, Sioux City.  
Sioux City Seed Company, Sioux City.  
Sioux City Serum Company, Sioux City.  
Sioux City Stock & Bond Exchange, The, Incorporated, Sioux City.  
Sioux City Stock Yards Company, Sioux City.  
Sioux City Telephone Company, Sioux City.  
Sioux City Terminal Railway, Sioux City.  
Sioux City Tire & Manufacturing Company, Sioux City.  
Sioux City Traction Company, Sioux City.  
Sioux City Upholstering Company, Sioux City.  
Skandia Printing Company, The, Des Moines.  
Skimit Manufacturing Company, Oskaloosa.  
Skow Manufacturing Company, Newton.  
Skronne Seed Company, Roland.  
Slade Shoe Company, Boone.  
Slade Shoe Shop, Des Moines.  
Slagle & Company, F. M., Alton.  
Slater Lyceum Hall Co., Slater.  
Slater Mercantile Co., Slater.  
Slater Mutual Telephone Company, Slater.  
Slavia Realty Company, Cedar Rapids.  
Slippy, Ralph H., Engineering Corporation, Waterloo.  
Sloan, E. C. & Company, Inc., Albia.  
Sloan, W. O., Lumber Company, Des Moines.  
Sloan Mercantile Company, Sioux.  
Sloan Service Company, Sloan.  
Smiley Coal Company, Ogden.  
Smith, A. P., Company, Council Bluffs.  
Smith, Geo. P., Company, Charles City.  
Smith Brothers & Burdick Company, Davenport.  
Smith-Crego Sales Corporation, Des Moines.  
Smith, Rube, Incorporation, Des Moines.  
Smith, E. P., Electric Contract Company, Dubuque.  
Smith-Foote Co., Sioux City.  
Smith Hardware Company, W. B., Macon City.  
Smith-Hovelson Lumber Company, Osage.  
Smith, Lichty and Hillman Company, Waterloo.  
Smith, Jas. A., Lumber Company, Osage.  
Smith McClure Coal Company, Ogden.  
Smith Music House, Des Moines.  
Smith-Shipley Company, Oskaloosa.  
Smith, F. & Son, Clinton.  
Smith-Thielen Lumber Company, Osage.  
Smith & Williams, Incorporated, Des Moines.  
Smithland Co-operative Live Stock Shippers' Association, Smithland.  
Smoky Hollow Coal Company, Albia.  
Smyrna & Weldon Telephone Company, Weldon.  
Snidecor Company, Washta.  
Snow Automobile Company, Ottumwa.  
Snow-Church Company, Des Moines.  
Snow-Brothers, Incorporated, Center Point.  
Snyder-McFadden Company, Sioux City.  
Snyder-McFadden-Croll Co., Sioux City.  
Societa Fraternal Italiana, Do Mattino Soccorso, Seymour.  
Soda Grill, The, Mason City.  
Soesbe Mortgage Company, Greene.  
Soldiers Co-operative Live Stock Shippers' Association, Soldier.  
Soldiers & Sailors Memorial Labor Temple Association, Clinton.  
Soldiers Valley Mutual Telephone and Telegraph Company, Ute.  
Solidarity Finance Cor., The, Des Moines.  
Solon Telephone Company, Solon.  
Somers Elevator Company, Somers.  
Somers Hotel Company, Ottumwa.  
Somers Shoe Co., Dubuque.  
Somers Telephone Company, Somers.  
Sondrol Company, Clear Lake.  
Soo Realty Company, Sioux City.  
Sound Timber Company, The, Davenport.  
South Cedar Electric Company, Sac City.  
South Central Telephone Company, Clear Lake.  
South Cresco Telephone Company, Algona.

South Dakota Investment Company, Sioux City.  
South Dayton Light and Power Company, Dayton.  
South Des Moines Coal Company, Des Moines.  
South Eastern Iowa Breeders and Sales Association, Brighton.  
South Electric Line, Havelock.  
South End Junction Light and Power Company, Grand Junction.  
South Fairfax Electric Power Company, Fairfax.  
South Kossuth Electric Company, Livermore.  
Southland Petroleum Company, Burlington.  
South Lighting Company, Sloan.  
South Madison Farmers Telephone Company, Decora.  
South Orleans Telephone Company, Cresco.  
South Prairie Mutual Telephone Co., West Liberty.  
South Shore Outing Club, Mason City.  
Southside Sash and Door Company, Cedar Rapids.  
South Slope Orchard Co., The, Marshalltown.  
South Telephone Company, Whittemore.  
Southern Alberta Land & Development Company, Sioux City.  
Southern Iowa Motor Company of Oskaloosa, Iowa, Oskaloosa.  
Southern Surety Company, Des Moines.  
South West Taylor Threshing Co., Vinton.  
Southwestern Richmond Electric Company, Richmond.  
South & West Union Telephone Co., Van Horn.  
Spahn & Rose Lumber Co., Dubuque.  
Spaulding-Avery Lumber Company, Spaulding.  
Specialty Service Corporation, The, Des Moines.  
Speeder Machinery Corporation, Leon.  
Spencer, Elmer Company, The, Valley Junction.  
Spencer Construction Company, The, Spencer.  
Spencer Co-operative Live Stock Shippers' Association, Spencer.  
Spencer Credit Bureau, Inc., Spencer.  
Spencer Furniture Company, Davenport.  
Spencer Grocer Company, Spencer.  
Spencer Heating Company, The, Spencer.  
Spencer Loan & Abstract Company, The, Spencer.  
Spencer Mutual Building & Loan Association, The, Spencer.  
Spencer Opera House Company, The, Spencer.  
Sperry Union Store, Sperry.  
Sprat Thriller Company, Waterloo.  
Spirit Lake Building and Loan Association, The, Spirit Lake.  
Spowage-James Company, Sioux City.  
Sparque Coal and Mining Company, Berwick.  
Sprague Foundry & Mfg. Company, Council Bluffs.  
Spragueville Farmers Shipping Association, Spragueville.  
Spring Brook Building Co., De Witt.  
Spring Brook Improvement Company, DeWitt.  
Spring Brook Rural Telephone Co., Peterson.  
Spring-Cedar Mutual Telephone Co., Larrabee.  
Spring Creek Threshing Company, Mt. Auburn.  
Springdale Cemetery Association, Clinton.  
Springdale Mutual Fire Insurance Association, West Branch.  
Spring, W. W., Farming Company, Ames.  
Spring Valley Farm Company, Sioux City.  
Springville Building and Improvement Co., Springville.  
Springville Telephone Co., Springville.  
Springville Water Works Company, Springville.  
Spruebeck-Lambert Company, Algona.  
Spurrer, Jr. & Company, W. A., Des Moines.  
"Square Deal" Mutual Hail Insurance Association of Des Moines, Iowa, Des Moines.  
Squire Company, J. W., Council Bluffs.  
St. Ansgar Creamery Company, St. Ansgar.  
St. Ansgar Telephone Exchange Co., St. Ansgar.  
St. Anthony Court No. 1503, Catholic Order Foresters, Bancroft.  
St. Anthony Mutual Telephone Co., St. Anthony.  
St. Benedict Building Association, St. Benedict.  
St. Charles Electric Company, St. Charles.  
St. Charles Park and Improvement Association, St. Charles.  
St. Clair, J. B., Muscatine Bottling Works, Muscatine.  
St. Louis, Keokuk & Northwestern Railroad Company, Keokuk.  
St. Lucas Farmers Telephone Co., St. Lucas.  
St. Martin Land Company, Cedar Rapids.  
St. Olaf Commission Company, St. Olaf.  
St. Olaf Stock Company, St. Olaf.  
St. Paul & Des Moines Railroad Co., Iowa Falls.  
St. Paul & Kansas City Short Line Railroad Company, Des Moines.  
Stants & Company, E. G., Incorporated, Mt. Pleasant.  
Stacy Fruit Company, Ft. Dodge.  
Stacy, E. P., & Sons Co., Mason City.

Stacyville Creamery Co., of Stacyville, Iowa, Stacyville.  
Stacyville Grain and Coal Company, Stacyville.  
Stacyville Opera House Company, Stacyville.  
Stamper Company, J. F., Dubuque.  
Standley Manufacturing Company, Boone.  
Stanhope Co-operative Live Stock Shippers' Association, Stanhope.  
Stanhope & Griffin Telephone Co., Stanhope.  
Stanhope, Lake Center and Rosendale Telephone Co., Stanhope.  
Stanhope & Northwest Telephone Company, Stanhope.  
Stanke Farm Equipment Co., Davenport.  
Stanley Farmers' Union, Stanley.  
Stanley-Henderson Company, Cedar Rapids.  
Stanton Mercantile Co., Stanton.  
Stanton Milling Company, Stanton.  
Stanton Mutual Loan & Building Association, Stanton.  
Stanwood Supply Company, Stanwood.  
Staple Stores, Inc., Storm Lake.  
Stauber Manufacturing Company, Clinton.  
Standard Biscuit Company, Des Moines.  
Standard Chemical Company, The, Des Moines.  
Standard Clay Products Company, Oskaloosa.  
Standard Clothing Company, Sioux City.  
Standard Electric Company, Cedar Rapids.  
Standard Four Tire Company, Keokuk.  
Standard Furnace & Supply Co., Sioux City.  
Standard Glass & Paint Company, Des Moines.  
Standard Hardware Company, The, Tripoli.  
Standard Individual Gas Plant Co., Des Moines.  
Standard Investment Company, Fort Dodge.  
Standard Investment Company, Muscatine.  
Standard Loan and Realty Company, The, Des Moines.  
Standard Lumber Company, Dubuque.  
Standard Lumber Yard Company, Dubuque.  
Standard Manufacturing Company, Cedar Falls.  
Standard Paint Remover Company, Des Moines.  
Standard Securities Company, Des Moines.  
Standard Stock Powder Co., Des Moines.  
Standard Trunk Company, The, Tipton.  
Star Amusement Company, Des Moines.  
Star Automobile Company, Pella.  
Star Cleaners, Keokuk.  
Star Electric Company, Story City.  
Star Laundry Company, Cedar Rapids.  
Star Oil Company, The, Des Moines.  
Star Printing Company, The, New Sharon.  
Star Taxi Company, Dubuque.  
Star Telephone Company, Clear Lake.  
Star Timber Company, Des Moines.  
Starkweather-Snook Corporation, Fort Madison.  
Starratt Brothers, Sheldon.  
State Center Farmers Creamery Association, State Center.  
State Center Land Company, The, State Center.  
State Insurance Company, Des Moines.  
State Investment Company, Cedar Rapids.  
State Investment & Securities Co., Des Moines.  
Steele, Siman & Co., Sioux City.  
Steffen-Newport Company, Davenport.  
Steffen Realty Company, August, Davenport.  
Stein, S. G., & P., Furniture Company, Incorporated, Muscatine.  
Stein Vaa and Transfer Company, Cedar Rapids.  
Stelling, P. J. & Company, Davenport.  
Stenberg-Tweet Incubator Company, Radcliffe.  
Stebanek and Vondraek Hardware Company, Cedar Rapids.  
Stevens-Kennedy Company, Sioux City.  
Stevens Realty Company, Ames.  
Sterling Dry Goods Company, Mason City.  
Stern Abstract Company, Logan.  
Sterneman Clothing Co., Muscatine.  
Stevens-Morrison Investment Co., Iowa City.  
Stevens-Nash Sales Co., Sioux City.  
Stevens Shoe Company, Mason City.  
Stevens Shoe Store, Ottumwa.  
Stevenson, Jesse F. & Company, Des Moines.  
Stevenson Mercantile Company, College Springs.  
Stewart Company, The, Cherokee.  
Stewart Bartlett Candy Co., Grinnell.  
Stewart and Hayden Company, Burlington.  
Stewart Manufacturing Company, Waterloo.  
Stewart Savings Company, Atkins.  
Stewart-Simmons Building Company, Waterloo.  
Stewart-Simmons Press, Waterloo.  
Stice Novelty Company, Tama.  
Stilson Co-operative Grain Company, The, Stilson.  
Stirling Publishing Company, Corydon.  
Stiver, Clayton B. Company, Inc., Des Moines.  
Stock Exchange of Iowa, The, Des Moines.  
Stoesse Oil Works, Ottumwa.  
Stone Park Amusement Company, The, Sioux City.  
Stonega Light and Power Company, Webster City.

Stoner McCray System, The, Des Moines.  
 Stoner's Incorporated, Des Moines.  
 Stony Hill Telephone Company, Elgin.  
 Storage Battery Service Co., Davenport.  
 Storm Lake Co-operative Live Stock Shippers' Association, Storm Lake.  
 Storm Lake Electric Light & Power Company, Storm Lake.  
 Storm Lake Savings and Loan Association, The, Storm Lake.  
 Story City Cement Products Company, Story City.  
 Story City Telephone Company, The, Story City.  
 Story County Independent Telephone Company, Nevada.  
 Strand Theatre Company, Cedar Rapids.  
 Strand Theater Company, Creston.  
 Strand Theater Company of Waterloo, Waterloo.  
 Strange Bros. Hide Company, Sioux City.  
 Strange Realty Company, Sioux City.  
 Stratford Grain and Supply Co., Stratford.  
 Stratford Mutual Telephone Co., Stratford.  
 Strauss Dry Goods Company, Creston.  
 Strawberry Point Co-operative Commission Company, Strawberry Point.  
 Strawberry Point Farmers Creamery Association, Strawberry Point.  
 Strayer-Bailey Co., Inc., Waterloo.  
 Strickler Manufacturing Company, Keokuk.  
 Stroeheln Construction Company, Davenport.  
 Strohm, J. A. Company, Carroll.  
 Strutz-Staff Company, Des Moines.  
 Struble Lumber Company, Struble.  
 Stuart Co-operative Association, Stuart.  
 Stubbs-Anderson, Inc., Cedar Rapids.  
 Stuhler's, George, Sons Company, Monticello.  
 Stutsman Company, R. O., Des Moines.  
 Suburban Development Company, Mason City.  
 Suburban Realty Company, Des Moines.  
 Success Investment Company, The, Des Moines.  
 Success Linotype Composition Co., The, Des Moines.  
 Successful Farming Publishing Company, Des Moines.  
 Sue Belting & Supply Company, Sioux City.  
 Sugarman Construction Company, Des Moines.  
 Sugarman Construction Co., Des Moines.  
 Sullivan, T., Incorporated, Ottumwa.  
 Sully Cemetery Association, Sully.  
 Sully Co-operative Exchange, Sully.  
 Sully Mutual Telephone Assn., Sully.  
 Sulphur Springs Co-operative Live Stock Shippers' Association, Sulphur Springs.  
 Summit Coal Company, Nevada.  
 Summit Hill Telephone Company, Iowa City.  
 Summit Thresher Co., Davenport.  
 Sun Manufacturing Company, Council Bluffs.  
 Sunbury Co-operative Company, Sunbury.  
 Sundell Plumbing Company, Inc., Des Moines.  
 Sunlight Hat Company of Marshalltown, Iowa, The, Marshalltown.  
 Sunlight Produce Company, Winfield.  
 Sunny Life Remedy Co., Dumont.  
 Sunset Park Land Company, Des Moines.  
 Sun Shine Coal Company, Centerville.  
 Sunshine Stores Inc., Sioux City.  
 Super-Feeder and Manufacturing Company, Hawarden.  
 Superior Brush Company, Des Moines.  
 Superior Cream Company, Council Bluffs.  
 Superior Farmers Elevator Company, Superior.  
 Superior Lumber and Coal Company, Osage.  
 Superior Marble Company, Sioux City.  
 Superior Securities Company, Des Moines.  
 Supreme Lodge of the Western Bohemian Fraternal Association, Cedar Rapids.  
 Sutherland & Calumet Rural Telephone Co., Sutherland.  
 Sutherland Farmers Grain & Supply Company, Sutherland.  
 Sutherland State Company, Sutherland.  
 Sutherland Telephone Company, Sutherland.  
 Sutter-Waldoff Drug Co., Burlington.  
 Svea Mutual Protective Fire Insurance Association of Swedesburg, Henry County, Iowa, Swedesburg.  
 Swaledale Auto Garage Company, Swaledale.  
 Swaney Automobile Company, Carroll.  
 Swaney Motor Car Company of Fort Dodge, Iowa, Fort Dodge.  
 Swanger and Albricht, Incorporated, Fredericksburg.  
 Swanson Fuel and Feed Company, Des Moines.  
 Swanwood Fuel Company, Des Moines.  
 Swartz Chase Company, Des Moines.  
 Swea City Co-operative Creamery Company, Swea City.  
 Swea Township Telephone Company, Swea City.  
 Swedish Menor Publishing Co., The, Sioux City.  
 Swedish Mutual Fire Insurance Assn., of Des Moines County, Iowa, Burlington.

Swedish Mutual Insurance Association of Boone and adjoining Counties, Boone.  
 Swedish Mutual Insurance Association of Jefferson County, Lockridge.  
 Swedish Mutual Insurance Association of Polk County, Iowa, Des Moines.  
 Swedish Mutual Insurance Association of Southwestern Iowa, The, Stanton.  
 Sweeney Co., J. P., Holy Cross.  
 Sweeney-Grant Company, Des Moines.  
 Sweetland Co-operative Live Stock Shippers Association, Sweetland.  
 Swigert-Howard Manufacturing Co., The, Des Moines.  
 Sycamore Realty Company, Des Moines.  
 Syndicate Clothing Company, Cedar Rapids.  
 Syndicate Stores Corporation, Des Moines.  
 T-W Mining, Milling & Development Company, The, New Sharon.  
 Tabor-Burns Company, Burlington.  
 Tabor Construction Company, Tabor.  
 Tabor & Northern Railway Company, Tabor.  
 Tackberry Allen Realty Company, Sioux City.  
 Tackberry Company, Wm., Sioux City.  
 Taft Company, C. C., Des Moines.  
 Tagg Bros. Shirt Company, Sioux City.  
 Taintor Co-operative Shipping Association of Taintor, Iowa, Taintor.  
 Talbot Company, O. A., Keokuk.  
 Talbott Engineering Company, Des Moines.  
 Talmont Grain Company, Des Moines.  
 Tama-Benton Company, Des Moines, Dysart.  
 Tama Brick and Tile Company, Tama.  
 Tama Co-operative Live Stock Shippers' Association, Tama.  
 Tama Telephone Company, The, Tama.  
 Tama and Toledo Railroad Company, Cedar Rapids.  
 Tama & Toledo Railway Company, Toledo.  
 Tama Water Box Company, Tama.  
 Tanguay Hotel Incorporated, Spencer.  
 Tau Sigma Alumni Company, Ames.  
 Taxpayers Municipal Water Works of Creston, Iowa, Creston.  
 Taylor-Carnes Company, Mason City.  
 Taylor and Eden Threshing Company, Vinton.  
 Taylor & Patton Company, Des Moines.  
 Taylor Smith & Wagner, Inc., Sioux City.  
 Telegraph Herald, Dubuque.  
 Temple Company, The, J. D., Fort Dodge.  
 Temple Securities Company, The, Dubuque.  
 Templeton Creamery Company, Templeton.  
 Templeton Farmers' Elevator Co., Templeton.  
 Templeton Shippers' Association, Templeton.  
 Templeton Telephone Company, Templeton.  
 Tennant Improvement Company, Tennant.  
 Tennis Land Company, Carl, Sioux City.  
 Terminal Elevator Company, Cedar Rapids.  
 Terminal Grain Corporation, Sioux City.  
 Terrace Garden Company, Davenport.  
 Terril Building and Investment Company, Terril.  
 Terril Co-operative Live Stock Shippers' Association, Terril.  
 Terril Telephone Company, The, Terril.  
 Terry Co., Incorporated, J. B., Cedar Rapids.  
 Terry, John M., Investemnt Company, Cedar Rapids.  
 Therm-A-Jug Company of America, Webster City.  
 Thermos Manufacturing Co., Davenport.  
 Thiede Mueller Hardware Company, Fort Dodge.  
 Thiele Investment Company, Des Moines.  
 Thoma Grocery Company, The, Le Mars.  
 Thoma and Son, Incorporated, Fairfield.  
 Thomas Manufacturing Company, Cedar Rapids.  
 Thomas Plumbing Company, Des Moines.  
 Thomas Realty Company, The, Council Bluffs.  
 Thompson Company, M. M., Cedar Rapids.  
 Thompson Boat & Pattern Works, H. F., Decorah.  
 Thompson Brothers Company, Muscatine.  
 Thompson Co-operative Creamery Association, Thompson.  
 Thompson-Dean Company, Mason City.  
 Thompson Lightning Rod Company, The T., Brighton.  
 Thompson Manufacturing Company, Des Moines.  
 Thompson Mercantile Company, The, Bedford.  
 Thompson Mutual Telephone Company, The, Thompson.  
 Thompson Water Burner Corporation, Cedar Falls.  
 Thomsen-Ahrensdoerf Company, Davenport.  
 Thomsen Installment Company, J. C., Muscatine.  
 Thor Lumber Company, Thor.  
 Thorndike Company, J. V., Sioux City.  
 Thornton Hardware & Implement Company, The, Thornton.  
 Thornton, Harris, Incorporated, Grundy Center.  
 Thorpe Creamery Company of Thorpe, Iowa, Thorpe.  
 Three Rivers Light and Power Company, Des Moines.  
 Thrift Company, The, Council Bluffs.  
 Thurman Electric Company, Thurman.  
 Thurston Hardware Company, Onawa.

Tiger Thresher Company, Union Township, Benton County, Iowa, Van Horne.  
 Tilden Brothers & Company, Inc., Ames.  
 Tilden Grocery Company, Ames.  
 Tilden Manufacturing Company, The, Ames.  
 Tilden Store Company, The, Ames.  
 Times Company, The, Davenport.  
 Times Building Company, Mason City.  
 Times Hotel Register & Printing Co., Ltd., Dubuque.  
 Times Journal Co., Dubuque.  
 Times Printing Company, Carroll.  
 Times Publishing Company, Oskaaloosa.  
 Times-Republican Printing Co., The, Marshalltown.  
 Tingley Co-operative Live Stock Shippers' Association, Tingley.  
 Tipton Canning Company, Tipton.  
 Tipton Co-operative Creamery Co., Tipton.  
 Tipton Co-operative Live Stock Shippers' Association, Tipton.  
 Tipton Hardware Co., Incorporated, Tipton.  
 Tiscala Lumber Company, Ottumwa.  
 Tiss Manufacturing Company, Mason City.  
 Title Security Abstract Company, Des Moines.  
 Titonka Co-operative Creamery Co., Titonka.  
 Titonka Telephone Company, Titonka.  
 Titus Co-operative Company, Titus.  
 Titus Loan and Investment Company, Muscatine.  
 Todd-Parky Company, Sioux City.  
 Todd Becker & Keefe Building Co., Sioux City.  
 Todd & Kraft Company, Des Moines.  
 Todd-Lawry Electric Company, The, Des Moines.  
 Toggery Sales Company, Burlington.  
 Toledo Farmers Elevator Co., The, Toledo.  
 Tolerton and Warfield Company, Sioux City.  
 Tom's Clothing Company, Boone.  
 Toney Brothers, Des Moines.  
 Torbert Drug Company, Dubuque.  
 Torch Press, The, Cedar Rapids.  
 Tower-Majors Candy Company, The, Ottumwa.  
 Towle & Hypes Company, Clinton.  
 Townner Mercantile Company, Peterson.  
 Townsend and Merrill Company, Cedar Falls.  
 Townsend Wheeler Lumber Company, Fort Dodge.  
 Tracy Implement Company, Tracy.  
 Tracy-Sadler Company, Red Oak.  
 Tracy Telephone Co., The, Tracy.  
 Trear Co-operative Live Stock Shippers' Association, Trear.  
 Traffic Truck Sales Company of Des Moines, Des Moines.  
 Traffic Company, The, Mason City.  
 Transparent Paper Company, Sioux City.  
 Transport Truck & Automobile Company, Cedar Rapids.  
 Tredway, A., and Sons Hardware Co., Dubuque.  
 Tremont Company, The, Marshalltown.  
 Trenkle Co., H., Dubuque.  
 Trewein, C. B., Inc., Dubuque.  
 Trexler Livery Co., Dubuque.  
 Triangle Realty Company, The, Des Moines.  
 Triangle Tire Core Company, Des Moines.  
 Tribune Company, The, Sioux City.  
 Tribune Printing Company, The, Fairfield.  
 Tribune Publishing Co., The, Ames.  
 Tri-City Butter Company, Davenport.  
 Tri-City Chemical Company, Davenport.  
 Tri-City Electric Company, Davenport.  
 Tri-City Electric Supply Co., Davenport.  
 Tri-City Lithographing & Printing Co., Davenport.  
 Tri-City Motor Service Company, Davenport.  
 Tri-City Plate Ice and Cold Storage Company, Davenport.  
 Tri-City Railway Company, Davenport.  
 Tri-City Telephone Company, Clinton.  
 Tri-City Wholesale Grocer Company, Davenport.  
 Tri-County Electric Co., Reinbeck.  
 Trinity County Lumber Company, Lyons.  
 Trinity Valley Farm Company, Lake View.  
 Trinoli Canning Company, Trinoli.  
 Trinoli Creamery Company, Trinoli.  
 Trinoli Mercantile Company, Trinoli.  
 Trinoli Opera House Association, The, Trinoli.  
 Tri-Star Oil Company, The, Calmar.  
 Tri-State Automobile Association, The, Des Moines.  
 Tri-State Auto & Machine Company, Keokuk.  
 Tri-State Wheel and Rim Company, Sioux City.  
 Troy Laundry Co., Cedar Rapids.  
 Trust Company, Ottumwa.  
 Truesdale Farmers Elevator and Supply Company, Truesdale.  
 Truesdale Shipping Ass'n., Truesdale.  
 Tucker Furniture & Carpet Co., The, Clinton.  
 Tuecke Mercantile Company, Fort Dodge.  
 Turkey Valley Telephone Company, Anita.  
 Turner Improvement Company, J. W., Des Moines.  
 Tuttle Co., The, Sioux City.

U. & J. Carburetor Co. of Iowa, The, Oskaaloosa.  
 U. S. L. Battery & Electric Company, Marshalltown.  
 U. T. K. Shoe Company, Waterloo.  
 Ucanco Candy Company, Davenport.  
 Underwriters Review Company, The, Des Moines.  
 Union Advocate Publishing Company, Sioux City.  
 Union Block Association, New Hampton.  
 Union Bond and Mortgage Company, Davenport.  
 Union Bond & Mortgage Company, Sioux City.  
 Union and Clarke Telephone Co., The, Thayer.  
 Union County Agricultural Society, The, Creston.  
 Union Department Store, Lake Mills.  
 Union Farmers Co-operative Creamery Company, The, Monona.  
 Union Farmers Mutual Insurance Company, Iowa City.  
 Union Farmers Mutual Telephone Co., The, Tiffin.  
 Union Grain Company, Union.  
 Union Hardware Company, Creston.  
 Union Investment Company, Mason City.  
 Union Land Company, Ashton.  
 Union Loan & Investment Company, Cedar Rapids.  
 Union Mortgage Company, Des Moines.  
 Union Mutual Casualty Company, Des Moines.  
 Union Mutual Fire Insurance Association of Iowa, The, Des Moines.  
 Union Oil Corporation of Akron, Iowa, Akron.  
 Union Printing Company, Dubuque.  
 Union Produce Company, Ossian.  
 Union Realty Company, Des Moines.  
 Union Securities Company, Des Moines.  
 Union Telephone Company, Sheldon.  
 Union Terminal Railway Company, The, Sioux City.  
 Union Township Mutual Telephone Company, Cromwell.  
 Union Trust Company, Clarinda.  
 Union Underwriters Agency, Des Moines.  
 United Building Company, The, Des Moines.  
 United Business Institutes, Des Moines.  
 United Cattle Loan and Live Stock Company, The, Des Moines.  
 United Chiropractic Health Home, Inc., Des Moines.  
 United Electric Company, Dubuque.  
 United Farmers Telephone Company, The, Granville.  
 United Improvement Company, Des Moines.  
 United Investment Company, Cedar Rapids.  
 United Investment & Realty Co., Cedar Rapids.  
 United Lumber Company, Clinton.  
 United Manufacturing Company, Belmond.  
 United Mortgage Loan Company, Des Moines.  
 United Neckwear Manufacturing Co., Waterloo.  
 United Public Markets, Des Moines.  
 United Realty Company, Des Moines.  
 United Shippers, Cresco.  
 United Stores Company, Jefferson.  
 United Tractor Company, Des Moines.  
 U. S. Button Company, Muscatine.  
 U. S. Export Company, Muscatine.  
 U. S. Security Abstract Company, Des Moines.  
 United States Automobile Insurance Company, Des Moines.  
 United States Broom Company, Davenport.  
 United States Fire Prevention Company, The, Webster City.  
 United States Securities Company, Dubuque.  
 Unity Building Association, The, New Hampton.  
 Unity Investment Company, Des Moines.  
 Unity Lumber Company, Mason City.  
 Unity Rural Telephone Co., Clarksville.  
 Universal Car Company, Centerville.  
 Universal Car & Tractor Co., Dubuque.  
 Universal Crushed Shell Company, The, Muscatine.  
 Universal Foundry Co., Cedar Rapids.  
 Universal Life Insurance Company, Dubuque.  
 Universal Oil Company, Council Bluffs.  
 Universal Construction Company, Des Moines.  
 University Express and Transfer Company, Des Moines.  
 University Investment Company, Des Moines.  
 University Odd Fellows Temple Association, Des Moines.  
 University Publishing Company, Des Moines.  
 Up to Date Telephone Line, Keystone.  
 Upham Brothers Company, Inc., Des Moines.  
 Upper Iowa Power Company, Decorah.  
 Urbandale Coal Company, Des Moines.  
 Ute Building Association, Ute.  
 Utica Building Company, Des Moines.  
 Utica I. & A. Friedlich Company, The, Des Moines.  
 Utility Gas Company, Storm Lake.  
 Vail Live Stock Association, Vail.  
 Vail Milling Company, Vail.  
 Vail Telephone Company, Vail.  
 Valley Farms Incorporated, Waterloo.  
 Valley Investment Company, Des Moines.  
 Valley Junction Co-operative Mercantile Society, Valley Junction.  
 Valley Junction and Orillia Telephone Company, Valley Junction.  
 Valley Lumber Co., What Cheer.



Valley Manufacturing Company, Muscatine.  
 Valley Place Investment Company, Valley Place.  
 Van Allen Realty Company, Clinton.  
 Van Allen & Son, John D., Clinton.  
 Van Brunt Automobile Company, Council Bluffs.  
 Van Buren Abstract Company, The, Keosauqua.  
 Van Buren Light and Power Company, Stockport.  
 Van Cleve Shipping Association, Van Cleve.  
 Van Cooley Telephone Company, The, Lansing.  
 Van Horne Co-operative Live Stock Shippers' Association, Van Horne.  
 Van Meter Company, The, Des Moines.  
 Van Meter Live Stock Shippers' Association, Van Meter.  
 Van Nostrand Saddlery Co., The, Muscatine.  
 Van Note Tire Company, Mason City.  
 Van Patten & Sons, Inc., John P., Davenport.  
 Van Wert Co-operative Live Stock Shipping Association, Van Wert.  
 Van Wert Rural Telephone Co., The, Van Wert.  
 Varicocene Company, The, Battle Creek.  
 Varland Mutual Telephone Company, The, Thompson.  
 Varley and Smith Implement Company, Inc., The, Shenandoah.  
 Varner Company, The J. W., Washington.  
 Vaughan Implement Company, Waterloo.  
 Veale Lumber Company, Le Mars.  
 Vee Transfer and Commission Co., The, Des Moines.  
 Ventura Farmers Creamery Company, Ventura.  
 Vernilia Cafe, The, Mason City.  
 Vernier Manufacturing Company, Cedar Rapids.  
 Versteegen Printing Company, Sioux City.  
 Vest Live Stock Company, The, Jefferson.  
 Viaduct Electric Company, Webster City.  
 Victor Animato Graph Company of America, Davenport.  
 Victor Heater Company, Marshalltown.  
 Victor-Summit Mutual Telephone Co., The, Victor.  
 Victoria Township Farmers Mutual Insurance Association, Massena.  
 Viele Independent Telephone Co., Viele.  
 Viking Pump Company, The, Cedar Falls.  
 Villisca Co-operative Association, Villisca.  
 Villisca Mutual Fire & Lightning Insurance Association, Villisca.  
 Villisca Mutual Loan & Building Association, Villisca.  
 Villisca Sales Pavilion Company, Villisca.  
 Vincent Clay Products Company, Fort Dodge.  
 Vincent Telephone Company, Vincent.  
 Vindicator & Republican Co., The, Estherville.  
 Vinton Baseball Association, Vinton.  
 Vinton Canning Company, Vinton.  
 Vinton Gas Company, Vinton.  
 Vinton Heat & Artificial Ice Co., The, Vinton.  
 Vinton Mutual Insurance Ass'n, Vinton.  
 Vinton Savings Loan & Building Association, Vinton.  
 Vinton Canning Company, Grinnell.  
 Voelker Realty Co., Dubuque.  
 Vogue Cloak & Suit Company, The, Sioux City.  
 Vold Manufacturing Company, Forest City.  
 Volga City Farmers Co-operative Creamery Association, The, Volga City.  
 Volga Co-operative Commission Co., Volga.  
 Volga Opera House Company, Volga.  
 Volga Valley Telephone Company, Elkport.  
 Voorhies Co-operative Company, Voorhies.  
 Voss Brothers Manufacturing Co., Davenport.  
 Vyverberg & Co., H. E., Dubuque.  
 W. A. S. Oil and Gas Company, California Junction.  
 W. M. P. Manufacturing Company, The, Lohrville.  
 Wadena Co-operative Commission Company, Wadena.  
 Wagner Manufacturing Company, Cedar Falls.  
 Wagner Motor Company, Mason City.  
 Warner Telephone Company, Farmersburg.  
 Waukomsa Investment Company, The, Fort Dodge.  
 Waits-Best Lumber Company, Cedar Falls.  
 Walcott Automatic Trap Nest Co., Walcott.  
 Walcott Co-operative Company, Walcott.  
 Walcott Mutual Fire Insurance Association, Walcott.  
 Walker Company, The M. M., Dubuque.  
 Walker Motor Company, The, Estherville.  
 Walker Motor Co., The, Spirit Lake.  
 Wallace & Linnane Co., Des Moines.  
 Wallace Company, Robert B., Council Bluffs.  
 Waller Company, Wayne F., Garner.  
 Wallingford Co-operative Live Stock Shippers' Association, Wallingford.  
 Wallingford Telephone Company, Wallingford.  
 Walljasper and Company, Incorporated, Otto B., West Point.  
 Wall Lake Building Company, Wall Lake.  
 Wallis Company, The, Dubuque.  
 Wall Lake Lumber Co., The, Wall Lake.  
 Wall Lake Opera House Co., Wall Lake.  
 Wall Street Electric Company of Webster City, Iowa, Webster City.

Wall Street Electric Line, Milo.  
 Walnut Grove Hog Remedy Company, Anita.  
 Walnut Milling Company, Walnut.  
 Walnut Realty Company, Waterloo.  
 Walnut Telephone Company, Walnut.  
 Walsh & Company, R. J., Davenport.  
 Walsh Construction Company, Davenport.  
 Walsh Investment Company, Sioux City.  
 Walsh Realty Company, Davenport.  
 Waishuler Realty & Construction Company, Davenport.  
 Walterick Printing Company, Fort Dodge.  
 Walters Company, The Charles E., Council Bluffs.  
 Walton Clothing Company, Oskaloosa.  
 Wangler Brothers Company, Waterloo.  
 Wapello Auto Company, Ottumwa.  
 Wapello County Mutual Fire and Lightning Insurance Association, Munterville.  
 Wapello Electric Company, Wapello.  
 Wapello Sand and Building Material Co., Ottumwa.  
 Wapsie Company, The, Independence.  
 Wapsie and Goshen Electric Light and Power Company, West Liberty.  
 Wapsipinicon Mill & Power Company, Independence.  
 Warburton-Richardson-Phelps Company, Grinnell.  
 War Eagle Corporation, Sioux City.  
 Ward Supply Company, Ward.  
 Ware Implement Company, Ware.  
 Warfield Pratt Howell Company, Des Moines.  
 Warning Motor Company, Burlington.  
 Warnock Building Company, Sioux City.  
 Warnock Company, William, Sioux City.  
 Warren Mfg. Company of Council Bluffs, Iowa, J. D., Council Bluffs.  
 Warren County Farmers' Mutual Fire Ins. Ass'n, Lacon.  
 Wasem & Morse, Eagle Grove.  
 Wasem Plaster Company, Fort Dodge.  
 Washburn Manufacturing Company, George S., Newton.  
 Washington Avenue Realty Company, Cedar Rapids.  
 Washington County Sale Pavilion Company, Washington.  
 Washington Dairy Lunch Company, Cedar Rapids.  
 Washington Farmers Mutual Telephone Company, The, Green Island.  
 Washington Hotel Company, Washington.  
 Washington Land Company, Washington.  
 Washington Loan & Trust Company, Washington.  
 Washington Manufacturing Company, Washington.  
 Washington Rural Telephone Co., Waverly.  
 Washington Securities Company, Washington.  
 Washington Telephone Company, The, Washington.  
 Washington Title & Guaranty Co., Washington.  
 Waubansie Electrical Service Company, Pulaski.  
 Waucoma Farmers Co-operative Creamery Ass'n, Waucoma.  
 Waucoma Hotel Company, Waucoma.  
 Waucoma Opera House Company, Waucoma.  
 Waukon Equity Co-op. Association, The, Waukon.  
 Waukon Iron Company, The, Waukon.  
 Waveland Realty Company, Des Moines.  
 Waverly Badger Mining Company, The, Waverly.  
 Waverly Electrical Company, Waverly.  
 Waverly Gas Company, Waverly.  
 Waverly Home Investment Company, Waverly.  
 Waverly Ice Company, The, Waverly.  
 Waverly Implement Company, Waverly.  
 Waverly Lumber Company, Waverly.  
 Waverly Savings and Loan Assn., Waverly.  
 Waverly Stone and Gravel Company, Waverly.  
 Washta Co-operative Shippers' Association, Inc., Washta.  
 Washta Rendering Works, Washta.  
 Waterbury Chemical Company, Des Moines.  
 Waterbury Investment Company, Des Moines.  
 Waterville Equity Association, Waterville.  
 Watkins Grain Company, Watkins.  
 Watkins Mfg. Co., Ames.  
 Watkins Sons & Company, Marshalltown.  
 Waterloo Amusement Company, Waterloo.  
 Waterloo Auditorium and Holding Company, Waterloo.  
 Waterloo Automobile & Supply Co., Waterloo.  
 Waterloo Building and Loan Assn., Waterloo.  
 Waterloo Business College, The, Waterloo.  
 Waterloo Canning Company, Waterloo.  
 Waterloo & Cedar Falls Gas and Electric Light Company, Waterloo.  
 Waterloo, Cedar Falls and Northern Rwy. Co., Waterloo.  
 Waterloo and Cedar Falls Union Mills Co., The, Waterloo.  
 Waterloo Chemical Works, The, Waterloo.  
 Waterloo Concrete Corporation, Waterloo.  
 Waterloo Construction Company, Waterloo.  
 Waterloo Co-operative Dairy Company, Waterloo.  
 Waterloo Electrical Supply Co., Waterloo.  
 Waterloo Engraving and Service Co., Waterloo.

Waterloo Fruit & Commission Co., Waterloo.  
 Waterloo Fuel Company, The, Waterloo.  
 Waterloo Garment Company, Waterloo.  
 Waterloo Gasoline Engine Company, Waterloo.  
 Waterloo Heights Company, Waterloo.  
 Waterloo Jersey Farm, Waterloo.  
 Waterloo Laundry Company, Waterloo.  
 Waterloo Live Stock Commission Co., Waterloo.  
 Waterloo Lumber Co., Waterloo.  
 Waterloo Manufacturing Co., The, Waterloo.  
 Waterloo Milk Products Company, Waterloo.  
 Waterloo Monument Company of Waterloo, Iowa, Waterloo.  
 Waterloo Morris Plan Company, The, Waterloo.  
 Waterloo Motor Sales Company, Waterloo.  
 Waterloo Moulding Sand Company, Waterloo.  
 Waterloo Photo Company, Waterloo.  
 Waterloo Photo Products Company, Waterloo.  
 Waterloo Plumbing & Heating Co., Waterloo.  
 Waterloo Realty Company, Waterloo.  
 Waterloo Refrigerator Company, Waterloo.  
 Waterloo Register Company, Waterloo.  
 Waterloo Roofing & Supply Co., Waterloo.  
 Waterloo Saddlery Company, The, Waterloo.  
 Waterloo Sash & Fixture Works, Waterloo.  
 Waterloo Storage Battery Company, Waterloo.  
 Waterloo Theatre Co., Waterloo.  
 Waterloo Tile and Marble Company, The, Waterloo.  
 Waterloo Times-Tribune Publishing Co., Waterloo.  
 Waterloo Warehouse & Storage Co., Waterloo.  
 Waverly Sugar Company, Waverly.  
 Wayland and Coppock Farmers Elevator Company, The, Wayland.  
 Wayland Opera House Company, Wayland.  
 Wayland Telephone Company, Wayland.  
 Wayne County Mutual Insurance Association, Corydon.  
 Weart and Lysaght Company, Cherokee.  
 Webb and Company, E. L., West Liberty.  
 Webb Telephone Company, The, Webb.  
 Weber Company, A., Keokuk.  
 Weber Engine Company, Washington.  
 Weber-Kirch Manufacturing Company, Keokuk.  
 Weber & Sons Button Company, Muscatine.  
 Weber-Wagner Company, Muscatine.  
 Webster City Aero Company, Webster City.  
 Webster City Hotel Company, Webster City.  
 Webster City Mercantile Company, Webster City.  
 Webster Company, Mel L., Independence.  
 Webster Transmission Company, Webster.  
 Weeks and Co., D., Des Moines.  
 Weil & Co., Incorporated, Keokuk.  
 Weils, Clarinda.  
 Weinberg Company, Sioux City.  
 Weinberg's, Des Moines.  
 Weir, Incorporated, Adam, Des Moines.  
 Weir Canning Company, Toledo.  
 Weiser & Lamar Company, Sioux City.  
 Weisman's Bargain Store, Marshalltown.  
 Welch Brothers Shoe Company, Fort Dodge.  
 Welch-Cook Company, Cedar Rapids.  
 Welch Printing Company, J. H., Des Moines.  
 Weldon Smyrna Independent Telephone Co., The, Weldon.  
 Welfare Loan Society of Burlington, Iowa, The, Burlington.  
 Welfare Loan Society of Cedar Rapids, Iowa, The, Cedar Rapids.  
 Welfare Loan Society of Clinton, Iowa, The, Clinton.  
 Welfare Loan Society of Council Bluffs, Iowa, The, Council Bluffs.  
 Welfare Loan Society of Davenport, Iowa, The, Davenport.  
 Welfare Loan Society of Des Moines, Iowa, The, Des Moines.  
 Welfare Loan Society of Dubuque, Iowa, The, Dubuque.  
 Welfare Loan Society of Fort Dodge, Iowa, The, Fort Dodge.  
 Welfare Loan Society of Mason City, Iowa, The, Mason City.  
 Welfare Loan Society of Ottumwa, Iowa, The, Ottumwa.  
 Welfare Loan Society of Sioux City, Iowa, The, Sioux City.  
 Welfare Loan Society of Waterloo, Iowa, The, Waterloo.  
 Weller-Morgan Company, Centerville.  
 Wellman Light and Power Company, The, Wellman.  
 Wells Coal Company, Sioux City.  
 Wells-Hord Grain Company, Cedar Rapids.  
 Wells Livery, Baggage and Automobile Company, L. J., Des Moines.  
 Wells Oil Co., Chatsworth.  
 Wells Telephone Company of Jackson County & State of Iowa, Miles.  
 Wenner Company, The, Garrison.

Wenner & Company, Christian, Garrison.  
 Wernentin Brothers Company, Davenport.  
 Wertz Seed Company, Sioux City.  
 Wesley Farmers Mutual Telephone Company, Wesley.  
 Wesley Rural Telephone Co. No. 1, Wesley.  
 Wessels & Fuchs, Inc., Bancroft.  
 Westbury Shoe Company, The, Iowa Falls.  
 Westcott Undertaking Company, Sioux City.  
 West End Winks, Summer.  
 Wester Manufacturing Company, Boone.  
 Westfield Building Company, Waterloo.  
 Weston Company, The, Clinton.  
 Westphalia Farmers Mutual Ins. Assn. of Westphalia, Shelby County, Iowa, Westphalia.  
 Westwood Land Company, Cedar Rapids.  
 West Bend Building Company, West Bend.  
 West Bend Co-operative Creamery Company, West Bend.  
 West Bend Elevator Company, The, West Bend.  
 West Benton Electric Company, The, Dysart.  
 West Branch Electric Light Company, West Branch.  
 West Branch Telephone Company, The, West Branch.  
 West Burlington Land Company, Burlington.  
 West Burlington Savings and Loan Association, West Burlington.  
 West Eden Mutual Telephone Co., Vinton.  
 West End Grocery Company, Independence.  
 West Fork Lumber Company, Moville.  
 West Fork Telephone Company, Marks.  
 West Hamlin Creamery Company, Elk Horn.  
 West Hotel Company, Sioux City.  
 West Liberty Condensed Milk Co., The, West Liberty.  
 West Liberty Co-operative Creamery Company, West Liberty.  
 West Liberty Co-operative Live Stock Shippers' Association, West Liberty.  
 West Liberty Masonic Temple Co., West Liberty.  
 West Liberty Opera House, The, West Liberty.  
 West Liberty Telephone Company, Cleghorn.  
 West Liberty Telephone Company, The, West Liberty.  
 West Milford Farmers Telephone Co., Ames.  
 West Morgan Telephone Company, Dows.  
 West Motor Sales Company, Waterloo.  
 West Point Farmers Shipping Assn., West Point.  
 West Point Lumber & Hardware Co., West Point.  
 West Point Mutual Telephone Company, Bristow.  
 West Side Coal Company, Des Moines.  
 West Side Electric Company, Independence.  
 West Side Lumber Co., West Side.  
 West Side Mercantile Company, The, Fort Dodge.  
 West Side Mutual Fire Insurance Ass'n of Linn Co., Iowa, Cedar Rapids.  
 West Union Commercial Club, West Union.  
 West Union Co-operative Commission Company, The, West Union.  
 West Union Farmers' Creamery Co., West Union.  
 West Union Opera House Company, West Union.  
 West Union Rural Telephone Co., West Union.  
 West View Thresher Company, Eldridge.  
 Western Amusement Company, Des Moines.  
 Western Asphalt Paving Co., Sioux City.  
 Western Auto Specialty Co., Cedar Rapids.  
 Western Cherokee Mutual Fire & Lightning Insurance Ass'n, The, Marcus.  
 Western Electric Telephone System, Des Moines.  
 Western Engineering Co., Davenport.  
 Western Good Roads Service Company, Council Bluffs.  
 Western Grain Dealers Association, Des Moines.  
 Western Grocer Company, Marshalltown.  
 Western Guarantee Land Company, Fort Dodge.  
 Western Honey Producers, Sioux City.  
 Western Iowa Company, Sioux City.  
 Western Iowa Development Co., Chariton.  
 Western Iowa Power Company, Peterson.  
 Western Land & Loan Co., The, Sioux City.  
 Western Life Insurance Company, Des Moines.  
 Western Manufacturing Company, Oskaloosa.  
 Western Mining Company, Rockwell City.  
 Western Motors Company, Davenport.  
 Western-Operating Co., Muscatine.  
 Western Optical Works, Inc., Charles City.  
 Western Real Estate Company, Des Moines.  
 Western Realty Company, Muscatine.  
 Western Securities Company, Cedar Rapids.  
 Western Silo Company, Des Moines.  
 Western Stock Remedy Company, Burlington.  
 Western Telephone Company, Rock Valley.  
 Western Terminal Elevator Company, Sioux City.  
 Western Town Lot Company, Clinton.  
 Western Utilities Company, West Burlington.  
 Western World Publishing Company, Des Moines.  
 Wever Independent Telephone Co., Wever.  
 What Cheer Electric Light Company, What Cheer.  
 What Cheer Telephone Company, The, What Cheer.  
 What Cheer Tool Co., What Cheer.  
 Wheeler Lumber Bridge & Supply Co., Des Moines.

Wheeler Telephone Company, The, Wheeling.  
Whip Company, The, Des Moines.  
Whistle Bottling Company, Carroll.  
White Company, A. B., Humboldt.  
White Auto Sales Company, Sioux City.  
White, Incorporated, Hubert W., Waterloo.  
White Shoe Company, W. L., Des Moines.  
White City Way of Webster City, Iowa, The, Webster City.  
White House Clothing Company, Sheldon.  
Whitehouse Garment Company, Cedar Rapids.  
White Lily Manufacturing Company, Davenport.  
White Motor Company, J. M., Sioux City.  
White Oak Telephone Company, The, Cumming.  
White Pigeon Mutual Fire & Lightning Insurance Association, The, Wilton Junction.  
White Star Oil Co., St. Olaf.  
White Transfer & Storage Company, Fort Dodge.  
Whitebreast Mutual Telephone Co., Lacona.  
Whiting Farmers' Co-operative Elevator Company, Whiting.  
Whiting Lumber Co., The, W. C., Whiting.  
Whiting Settlement Transmission Company, Whiting.  
Whitmore Company, F. L., Des Moines.  
Whitnell Manufacturing Co., The, Des Moines.  
Whitney Loan & Trust Company, Atlantic.  
Whittemore Elevator Company, Whittemore.  
Whittemore Farmers Creamery Co., Whittemore.  
Whitten Mercantile Building Company, The, Whitten.  
Wichita Telephone Company, The, Wichita.  
Wielman Company, Sioux Rapids.  
Wielman Engineering & Construction Company, Des Moines.  
Wickham Bridge & Pipe Company, The, Council Bluffs.  
Wiese Company, Jas. H., Eldridge.  
Wiese Lumber Company, J. E., Meriden.  
Wieting Opera House Company of Toledo, Iowa, The, Toledo.  
Wight Company, The, Lamoni.  
Wightman Land & Cattle Company, Shenandoah.  
Wightman Shipping Association, The, Wightman.  
Wigman Company, Sioux City.  
Wilbur Furniture Company, D. C., Marshalltown.  
Wilcox-Garland-Wilbur Company, Oskaloosa.  
Wilcox & Sons, J. F., Council Bluffs.  
Wilde Mining Company, Dubuque.  
Wilhelm Company, George T., Cedar Rapids.  
Wilkins Brothers Company, Des Moines.  
Wilkinson & Company, Keokuk.  
Williams Cigar Company, Waterloo.  
Williams Electric Company, Barnes City.  
Williams & Hunting Company, Cedar Rapids.  
Williams Lumber Company, E. H., Fort Dodge.  
Williams Shoe Company, E. W., Sioux City.  
Williams Store, The, Barnes City.  
Williams Telephone Company, Vinton.  
Williamsburg Building Co., The, Williamsburg.  
Williamsburg Sale Pavilion and Fair Co., Williamsburg.  
Williamsburg Supply Company, Williamsburg.  
Williamsburg Telephone Company, Williamsburg.  
Williamson Bohemian Hall Assn., The, Prescott.  
Williamstown Creamery Association, Fredericksburg.  
Wilmer's Bros. Cigar Company, Dubuque.  
Willow Creek Telephone Company, Clear Lake.  
Wilson Company, Alouzo, Mason City.  
Wilson Dry Goods Company, The, Boone.  
Wilson Jr., Company, George E., Clinton.  
Wilson Building Company, Mason City.  
Wilson Chemical Company, Council Bluffs.  
Wilson Concrete Company, Red Oak.  
Wilson Floral Company, S. Des Moines.  
Wilson Hotel and Theatre Company, Mason City.  
Wilson Implement Co., Sac City.  
Wilson Johnson Company, Rockwell City.  
Wilson Land & Investment Co., The, Des Moines.  
Wilson Tractor Manufacturing Company, Ottumwa.  
Wilson Way Transmission Line Company, Gilbert.  
Wilson-Ayresville Rural Telephone Company, Pleasant Valley.  
Wilton Junction Co-operative Shipping Association.  
•Wilton Junction.  
Winall Building Company, Dubuque.  
Windsor Company, The, Hampton.  
Windsor Floral Co., Dubuque.  
Windsor Parity Candy Company, Des Moines.  
Winfield Elevator & Supply Co., Winfield.  
Winfield Telephone Company, Winfield.  
Wingate Company, The, Des Moines.  
Win-Har Washer Company, Des Moines.  
Winnebago Auto Company, Lake Mills.  
Winnebago County Abstract Co., Forest City.  
Winnebago Telephone Company, Forest City.  
Winnefred Coal Company, Mts.  
Winneshiek Co-op. Telephone Co., The, Decorah.  
Winneshiek Equity Co-op. Assn., Decorah.  
Winneshiek Hotel Company, Decorah.  
Winterset Business Men's Assn., Winterset.  
Winthrop Hotel Company, Winthrop.  
Wiota Telephone Company, Wiota.  
Wisconsin Farmer Publishing Co., Des Moines.  
Wisconsin Lumber Company, Des Moines.  
Wissing & Anderson Company, Sioux City.  
Wistrom Casket Company, Des Moines.  
Witmer-Kauffman Company, Des Moines.  
Witmer Kauffman Investment Company, Des Moines.  
Witwer Brothers Company, Cedar Rapids.  
Witwer Realty Company, Cedar Rapids.  
Woden Farmers Creamery Company, Woden.  
Woden Farmers Rural Telephone Co., Woden.  
Woden Mercantile Company, Woden.  
Woldum Auto & Machine Company, Decorah.  
Wolf Creek Valley Electric Line, Grundy Center.  
Wolford Bros. Company, Conesville.  
Wonder Carburetor Heater Co., The, Mason City.  
Wonder Dandruff Cure Company, The, Cedar Rapids.  
Wood Company, Elmer, Moulton.  
Wood & Company, L. C., Alden.  
Wood Brothers and Company, Sioux City.  
Wood Brothers Threshing Company, Des Moines.  
Wood Carriage & Auto Company, Inc., Union.  
Woodburn Independent Telephone Co., The, Woodburn.  
Woodburn Northwestern Telephone Company, Osceola.  
Woodbury Company, The, Sioux City.  
Woodbury Company, E. N., Clinton.  
Woodbury County Telephone Company, Sioux City.  
Woodbury & Plymouth Counties Farmers Mutual Fire Ins. Assn., Moulton.  
Woodbury Realty Company, Sioux City.  
Woodbury Jones Agency, Des Moines.  
Woodford-Wheeler Lumber Company, Clear Lake.  
Woodland Coal Company, Centerville.  
Woodmen Opera House & Investment Co., Swca City.  
Woodmen of the World Building Association, The, Burlington.  
Woodrow Manufacturing Company, Newton.  
Woodruff Shoe Company, Mason City.  
Woods Arlington Hotel Company, Iowa Falls.  
Woods Company, Martin, Davenport.  
Woodward & Co., John G., Council Bluffs.  
Woodward Co-operative Live Stock Shippers' Association, Woodward.  
Woodward Mutual Telephone Co., Woodward.  
Woolsey Construction Company, Davenport.  
Woolverton Printing and Publishing Company, Osage.  
Worthington Farmer's Creamery Company, Worthington.  
Wren Hill Telephone Company, Woodburn.  
Wright-Chapman Motor Company, Cedar Rapids.  
Wright Coal Company, Carney.  
Wright Construction Company, Des Moines.  
Wright County Furniture Co., Belmond.  
Wright County Physicians Credit Association, Eagle Grove.  
Wright & Franklin County Breeders Association, Rowan.  
Wright & Franklin County Telephone Company, Dows.  
Wry-Schonlau System & Accounting Company, Des Moines.  
Wyman and Rand Company, Burlington.  
Wyman Supply Company, Wyman.  
Wyoming Co-operative Shipping Association, Wyoming.  
Wyoming Mutual Telephone Company, Wyoming.  
Wyth-Lamb Shoe Company, Cedar Falls.  
X-L Coal Company, Des Moines.  
X. L. Manufacturing Company, Correctionville.  
Xcel-O-Lyte Company, The, Des Moines.  
X-Ray Inert Company, S. Des Moines.  
Yellow Cab Company, Des Moines.  
Yellow Cab Company, Des Moines.  
Yellow Cab Company of Council Bluffs, Iowa, Council Bluffs.  
Yellow Cab Co. of Davenport, Iowa, Davenport.  
Yellow Cab Co. of Dubuque, Iowa, Dubuque.  
Yellow Cab Company of Sioux City, Iowa, Sioux City.  
Yellow Cab Company, Des Moines.  
Yetter Light, Heat and Power Company, Yetter.  
York Creamery Company, South Anama.  
Yorks Tire Service, Inc., Waterloo.  
Young and Co., W. J., Clinton.  
Young & Company, Incorporated, M., Winterset.  
Young Realty Company, Des Moines.  
Youngstrom Company, Carl, Des Moines.  
Yunker Brothers Construction Company, Incorporated, Des Moines.  
Yunker Brothers Incorporated, Des Moines.  
Yunker Building Company, Des Moines.  
Yunker Realty Company, Des Moines.  
Yonkerman Seed Company, Council Bluffs.  
Your Stores, Incorporated, Muscatine.  
Zalmer Brothers Oil Company, Thayer.  
Zaiser Specialty Company, Will H., Des Moines.  
Zearing Creamery Company, Zearing.

Zearing and Johnson Grove Mutual Telephone Company, The, Zearing.  
Zeidler Concrete Pipe Company, Muscatine.  
Ziegler Canning & Preserving Co., Muscatine.  
Zimmerman Steel Co., Bettendorf.  
Zitterell Company, W. J., Webster City.

Zoller Mercantile Company, J., Council Bluffs.  
Zummehlen Company, Council Bluffs.  
Zwack, Anton, Incorporated, Dubuque.  
Zwilling-Crewse Drug Company, Des Moines.  
Zwingle Telephone Company, The, Zwingle.

## Foreign Corporations That Have Filed Reports for 1922

Aaron Poultry & Egg Company, 123 E. 4th St., Kansas City, Mo.  
Abbott Company, H. R., 53 W. Jackson Blvd., Chicago, Ill.  
Ackerman & Rosenthal, Inc., No. 7 West 10th St., Wilmington, Del.; P. O. 511 Wash. Ave., St. Louis, Mo.  
Adams Company, C. E., Jersey City, N. J.; P. O. Erie, Pa.  
Adams Company, William, 209 S. La Salle St., Chicago, Ill.  
Adams Patent Wheel Company, Cassville, Wis.; P. O. Turkey River, Iowa.  
Adelberg-Feder Stores, Inc., Cedarhurst, N. Y.; P. O. 537 Singer Bldg., New York, N. Y.  
Advance-Rumley Thresher Co., Inc., La Porte, Ind.; P. O. E. 3rd & Vine Sts., Des Moines, Iowa.  
Aermotor Company, Chicago, Ill., 2500 Roosevelt Road.  
Aero Oil Company, Hannibal, Mo.  
Air Reduction Sales Company, Wilmington, Delaware; P. O. 342 Madison Ave., New York, N. Y.  
Aitchison Lumber Company, Aberdeen, S. Dak.; P. O. Arnolds Park, Ia.  
Ajax Rubber Company, Inc., of Del., Wilmington, Delaware; P. O. 220 West 57th, New York City, N. Y.  
Albia Light & Railway Company, Dover, Del.; P. O. 214 Brady St., Davenport, Iowa.  
Alexander Lumber Company, The, Aurora, Ill.  
Allied Labor Press Association, 1132 Tremont St., Boston, Mass.  
American Bond and Mortgage Company, Augusta, Maine; P. O. 127 N. Dearborn, Chicago, Ill.  
American Bridge Company, 51 Newark St., Hoboken, N. J.; P. O. Frick Bldg., Pittsburgh, Pa.  
American Construction and Securities Company, 9th & Market Sts., Wilmington, Del.; P. O. 50 Broad St., New York, N. Y.  
American Cotton Oil Company, The, 65 Bdw., New York, N. Y.  
American Enamelled Brick & Tile Co., 52 Vanderbilt Ave., New York, N. Y.  
American Engineering Company, Aramingo & Cambridge Sts., Philadelphia, Pa.  
American Foundry & Furnace Co., Bloomington, Ill.  
American Glue Company, 121 Beverly St., Boston, Mass.  
American Hominy Company, Indianapolis, Ind.; P. O. 15 Exchange Place, Jersey City, N. J.; P. O. 297-4th Ave., New York City, N. Y.  
American Multigraph Sales Co., E. 40 St. & Kelley Ave., Cleveland, Ohio.  
American Radiator Company, 525 Main St., East Orange, N. J.; P. O. 104 W. 42nd St., New York, N. Y.  
American Railway Express Company, Dover, Del.; P. O. 65 Broadway, New York, N. Y.  
American Steel and Wire Company of New Jersey, The, 51 Newark St., Hoboken, N. J.; P. O. Western Reserve Bldg., Cleveland, Ohio.  
American Storage Warehouse Company, The, 1843 E. 55th St., Cleveland, Ohio.  
American Telephone and Telegraph Company, 195 Bldwy. St., New York City, N. Y.  
American Town Lot Company, 904 Fletcher Trust Bldg., Indianapolis, Ind.  
Armour and Company, Union Stock Yards, Chicago, Ill.  
Armour Fertilizer Works; P. O. 209 W. Jackson Blvd., Chicago, 15 Exch. Place, Jersey City, N. J.  
Armour Grain Company, 15 Exchange Place, Jersey City, N. J.; P. O. 208 So. La Salle St., Chicago, Ill.  
Armstrong Cork & Insulation Co., Pittsburgh, Pa.  
Art Metal Construction Co., Inc., Boston, Mass.; P. O. Jamestown, N. Y.  
Assets Producing Company, 910 So. Michigan, Chicago, Ill.  
Associated First National Pictures, Inc., No. 7 W. 10th St., Wilmington, Del.  
Associated First National Pictures of Iowa, Inc., No. F.W., 16th St., Wilmington, Del.; P. O. 326 Iowa Bldg., Des Moines, Iowa.  
Atchison, Topeka and Santa Fe Railway Company, The, 9th & Jackson St., Topeka, Kan.  
Atlantic Lard Company, Boston, Mass.; P. O. 4100 Ashland Ave., Chicago, Ill.  
Atlas Elevator Company, Minneapolis, Minn.; P. O. Chamber of Commerce, Minneapolis, Minn.  
Atlas Lumber Company, 752 Chamber of Commerce, Minneapolis, Minn.  
Atlas Portland Cement Company, The, Northampton, Pa.; P. O. 25 Broadway, New York, N. Y.  
Atlas Wheel Company, The, 542 Kirby Bldg., Cleveland, Ohio.  
Aultman & Taylor Machinery Company, The, Mansfield, Ohio.  
Austin Company, The, 16112 Euclid Ave., Cleveland, Ohio.  
Automatic Grain Shocker Company, Huron, S. D.; P. O. Whittemore, Iowa.  
Automatic Sprinkler Company of America; P. O. 123 William St., New York, Croton on Hudson, N. Y.  
Avery Company, 2301 N. Adams St., Peoria, Ill.  
Badger Construction Company, 1015 Ry. Ex. Bldg., Milwaukee, Wis.  
Bagby & Company, 202 Orrear-Leslie Bldg., Kansas City, Mo.  
Ballard Johnson Company; P. O. Springfield, Ill. 219 N. 6th St.  
Bankers Loan and Investment Co., Delaware Corporation, 722 6th Ave., Des Moines, Iowa.  
Bankers Supply Company, The, 1200 Lawrence St., Denver, Colo.  
Banner Coffee Company, The, 266 East Water St., Milwaukee, Wis.  
Banner Lunch Company, 928 Security Bldg., Minneapolis, Minn.  
Barber Asphalt Company, The, Land Title Bldg., W. Va. Corp., Philadelphia, Pa.  
Beaver Valley Building and Investment Company, Avon, S. Dak.; P. O. Parkersburg, Iowa.  
Becker Asphaltum Roofing Company, F., 1884 Milwaukee Ave., Chicago, Ill.  
Bell Company, W. M., 305 Mitchell Bldg., Milwaukee, Wis.  
Bell Manufacturing Company, Rochester, Minn.; P. O. Marshalltown, Iowa.  
Belle Plane Electric Company, Aurora, S. Dak.; P. O. Cedar Rapids, Iowa.  
Berman Stores Co., Inc., The, 311 6th Ave., New York, N. Y.  
Beverly Land Company, 50 So. Main St., Providence, R. I.  
Big Farmer Corporation, Wilmington, Del.; P. O. Fort Madison, Iowa.  
Bird & Son, Inc., East Walpole, Mass.  
Blackhawk Feeding Company, Box 257, South St. Paul, Minn.  
Bloom & Co., J. F., 1702 Cuming St., Omaha, Neb.; P. O. 1311 Pierce St., Sioux City, Iowa.  
Blue Valley Creamery Company, Delaware; P. O. 700 So. Clinton, Chicago, Ill.  
Bon Ton Millinery Co., Moline, Ill.; P. O. Davenport, Ia., 2nd & Brady St.  
Booth Fisheries Company, Wilmington, Delaware; P. O. 205 N. Mich. Ave., Chicago, Ill.  
Booth and Olson, Inc.; P. O. Sioux City, Iowa.  
Boss Manufacturing Company, Keosauqua, Ill.  
Boston Finance Corporation, Augusta, Maine; P. O. Council Bluffs, Iowa.  
Bowman Lumber Company, S. H., Room 1121 Lumber Exchange Bldg., Minneapolis, Minn.  
Brooks & Sons Company, T. C., 119 2nd St., Jackson, Mich.  
Brown Company, L. R., St. Paul, Minn., 369 Robert St.

Brown Land Company, The, 50 So. Main St., Providence, R. I.  
 Brown Lumber & Hardware Company, Omaha, Neb.; P. O. Mondamin, Iowa.  
 Brown Paper Company, The, Sandusky, Ohio.  
 Builders Material Supply Co., The, Kansas City, Mo.  
 Burns International Detective Agency, Inc., The, William J., 770 Woolworth Bldg., New York City, N. Y.  
 Burrell Engineering and Construction Company, 327 So. La Salle St., Chicago, Ill.  
 Burroughs Adding Machine Company, 700 Times Bldg., St. Louis, Mo.; P. O. Detroit, Mich.  
 Byers Bros. & Company, Live Stock Commission Corporation; P. O. 728 L. S. Exch. Bldg., Stock Yards, Kansas City, Mo.  
 Cadillac Sales Company, 205-343 Dearborn St., Chicago, Ill.  
 Campbell Bread Company, The, Jersey City, N. J. Branch Des Moines, Iowa.  
 Canal Construction Company, The, 189 W. Madison St., Chicago, Ill.  
 Cannon Bail Trail Association, Quincy, Ill.; P. O. Plano, Ill.  
 Capital City Amusement Corporation, Lincoln, Neb., 807 Terminal Bldg.  
 Capital Supply Company, The, Pierre, S. D.; P. O. Sioux City, Iowa.  
 Carbic Manufacturing Company, 1200 Alworth Bldg., P. O. Duluth, Minn.  
 Cargill Elevator Company, Minneapolis, Minn.  
 Carney & Company, B. J., Reno, Nevada; P. O. 829 Broad St., Grinnell, Iowa.  
 Case Plow Works Company, J. I., Delaware Corp. No. 7 W. 10th St., Wilmington, Del.; P. O. Racine, Wis.  
 Case Threshing Machine Co., J. I., 700 State St., Racine, Wis.  
 Cedar Valley Electric Company, Wilmington, Del.; P. O. 859 The Rookery, Chicago, Ill.  
 Cedar Valley Hydraulic Company, 859 The Rookery, Chicago, Ill.  
 Central American Land and Development Company, Huron, S. Dak.; P. O., Hamburg, Iowa.  
 Central Iowa Fuel Company, W. Va. Corp., Des Moines, Iowa.  
 Central Iowa Poultry & Egg Co., New York City, Borough of Manhattan, N. Y.; P. O., 40 10 Ave., Atlantic, Iowa.  
 Central States Orchards Company, 126 W. Michigan St., Duluth, Minn.; P. O., 418-2nd Ave., N. Minneapolis, Minn.  
 Chamberlain Metal Weather Strip Company, 109 3rd St., Detroit, Mich.; P. O., 1119 23rd St., Des Moines, Iowa.  
 Chevalier Wheel Company, Huron, So. Dak.; P. O., Waterloo, Ia., c-o H. M. Ludwig, Sec., 117 High St.  
 Chicago Burlington & Quincy R. R. Co., Boston, Mass.; P. O. 547 W. Jackson St., Chicago, Ill.  
 Chicago Great Western Railroad Co., Grand Central Sta., Chicago, Ill.  
 Chicago Milwaukee & St. Paul Railway Company, 1104 Majestic Bldg., Milwaukee, Wis.  
 Chicago & Northwestern Rwy. Co., 226 W. Jackson Blvd., Chicago, Ill.  
 Chicago, St. Paul, Minneapolis and Omaha Rwy. Co., Hudson, Wis.; P. O., St. Paul, Minn., c-o C. A. Leggo, Asst. Sec.  
 Christensen Silo Co., The, James P., 1120 Douglas Ave., Racine, Wis.  
 Cities Service Oil Company, Hamm Bldg., St. Paul, Minn.  
 Citizens Corporation, Dover, Delaware; P. O., Fort Madison, Iowa.  
 Citizens Gas & Electric Company, Wilmington, Del.; P. O., Waterloo, Iowa.  
 Cleveland Storage Company, The, 619 Guardian Bldg., Cleveland, Ohio.  
 Clinton Water Works Company, Wilmington, Del.; P. O., Clinton, Iowa.  
 Cloher Construction Company, 508-333 S. Dearborn St., Chicago, Ill.  
 Clyde Iron Works Sales Company, Duluth, Minn., 29th Ave. W. & Mich. St.  
 Collier, Incorporated, Barron G., 220 W. 42nd St., New York City, N. Y.  
 Collier & Son, P. F., Distributing Corporation, Jersey City, N. J.; P. O., 416 W-13th St., N. Y.  
 Collins Mortgage Company, Kingfisher, Okla.; P. O., 209 Cedar Rapids Natl. Bk. Bldg., Cedar Rapids, Iowa.  
 Collis Products Company, W. Va. Corp. 19th St. & Spies Ave., Clinton, Iowa.  
 Comer Metal Lath Construction Company, 105 Railway Exchange, Kansas City, Mo.

Commercial Discount Corporation, Wilmington, Del.; P. O. 517 Fleming Bldg., Des Moines, Iowa.  
 Commercial Jobbing Company, 140 S. Dearborn St., Chicago, Ill.  
 Community Service Station Company, Pierre, S. Dak.; P. O., 914 Kahl Bldg., Davenport, Ia.  
 Concrete Engineering Company, 1145 Omaha Natn. Bank Bldg., Omaha, Neb.  
 Conservative Investment Company, Crete, Neb.; P. O., First Trust Co., Lincoln, Neb.  
 Consolidated Indiana Coal Company, Augusta, Me.; P. O., 139 W. Van Buren St., Chicago, Ill.  
 Consolidated Products Company, Lincoln, Nebraska, P. O., 4750 Sheridan Road, Chicago, Ill.  
 Consumers Building Material Company, Pierre, S. D.; P. O., Cedar Rapids, Iowa.  
 Consumers Electrical Company, Wilmington, Del.; P. O., Carroll, Iowa.  
 Continental Gas and Electric Cor., Dover, Del.; P. O., Guyahoga Bldg., Cleveland, Ohio.  
 Continental Machine and Foundry Company, 111 W. Monroe St., Chicago, Ill.; P. O., Ft. Madison, Iowa.  
 Continental Machinery Company, Chicago, Ill.  
 Conway & Ryan Company, 617 Andrus Bldg., Minneapolis, Minn.  
 Copeland & Ryder Company, Jefferson, Wis.  
 Corn Belt Packing Company, Delaware Corporation, Dubuque, Iowa.  
 Corn Products Refining Company, No. 15 Exchange Place, Jersey City, N. J.; P. O., 17 Battery Place, New York City, N. Y.  
 Corn States Serum Company, The, 1025 Mason St., Omaha, Neb.  
 Corns Mill Co., The, East St. Louis, Ill.  
 Cornsoltan Club of America, 129 So. 11th St., Lincoln, Neb.  
 Crane Co., 836 So. Mich. Ave., Chicago, Ill.  
 Creasey Corporation, The; P. O., Chicago, 3500 S. Morgan St. No. 7 W. Tenth St., Wilmington, Del.  
 Cudahy Packing Company, The, 111 W. Monroe, Chicago, Ill.; P. O., Stock Yards Sta., Sioux City, Iowa.  
 Cusack Company, Thomas, Harrison & Loomis & Congress Sts., Chicago, Ill.  
 Dallas County Clay Company, Huron, S. D.; P. O., Woodward, Iowa.  
 Daniels Lumber Company, 9th and Denver Sts., Kansas City, Mo.  
 Dart Truck & Tractor Corporation, Waterloo, Iowa.  
 W. H. Johnson, Receiver.  
 Davenport Cabinet Works, Incorporated, 901 Market St., Wilmington, Del.  
 Davenport, Iowa City and Western Traction Company, Pierre, S. D.; P. O., Davenport, Iowa, E. K. Putnam, 804 Put Bldg.  
 Davis-Cleaver Produce Company, Macon, Mo.; P. O., Quincy, Ill.  
 Decatur Bridge Co., Decatur, Ill.  
 Deere Plow Company, John, of Moline, Moline, Ill.  
 De Laney Co., Inc., The, Paul, Brocton, N. Y.  
 Des Moines Amusement Company, 190 No. State St., Chicago, Ill.  
 Des Moines-Buick Automobile Company, Lincoln, Neb.; P. O., 1208 Locust St., Des Moines, Iowa.  
 Des Moines & Central Iowa Electric Company, Portland, Me.; P. O., Des Moines, Iowa.  
 Des Moines Electric Company, The, Portland, Me.; P. O., c-o Geo. M. Mattes, Champaign, Ill.  
 Devco & Reynolds Co., Inc., 101 Fulton St., New York, N. Y.  
 Dibble Company, E. R., 824 Flour Exchange, Minneapolis, Minn.  
 Dodd, Mead & Company, Inc., 443 Fourth Ave., New York City, N. Y.  
 Dolese Bros. Co., 337 W. Madison St., Chicago, Ill.  
 Don Sales Company, Rock Island, Ill.  
 Doty Publishing Company, James J., Chicago, Ill.; P. O., Des Moines, Iowa, 3rd & Chestnut Sts.  
 Drake-Ballard Company, 205 Palace Bldg., Minneapolis, Minn.  
 Dubiske & Company, H. W., 220 South State St., Chicago, Ill.  
 Dubuque Electric Company, Dubuque, Iowa; P. O., Room 1412 New York Life Bldg., Chicago, Ill.  
 Dunlop Tyre and Rubber Company, 7 W. 10th St., Wilmington, Del.; P. O., Box 448 Buffalo, N. Y.  
 Dupont De Nemours & Company, E. D., 7 W. 10th St., Wilmington, Del.  
 Dyer Company, The, 2031 Euclid Ave., Cleveland, Ohio.  
 Eastern Iowa Electric Company, Pierre, S. D.; P. O., c-o F. W. Altman, Dubuque, Iowa, 5th and Iowa Sts.

Eitzen & New Albin Telephone Co., Winnebago Twp., Houston Co., Minn., New Albin, Iowa, P. O.  
 Elaborated Ready Roofing Company, 4417 Wentworth Ave., Chicago, Ill.  
 Emerson-Brantingham Implement Co., Independence Ave., Rockford, Ill.  
 Empire Real Estate and Mortgage Company, Minneapolis, Minn., c-o Minnesota Loan & Trust, Emporium-World Millinery Company, 36 So. State St., Chicago, Ill.  
 Engieman, Inc., J. C., Dover, Del.; P. O., 1123 Plymouth Bldg., Minneapolis, Minn.  
 Erie Employment & Supply Company, The, Cleveland, Ohio, 8701 Union Ave.  
 Evangelical Lutheran Synod of Missouri, Ohio and Other States, St. Louis, Mo.; P. O., Paulina, Iowa.  
 Fairbanks Morse & Co., 900 S. Wabash Ave., Chicago, Ill.  
 Fairmont Creamery Company, The, Omaha, Neb.  
 Fairmont Telephone Company, Fairmont, Minn.  
 Famous Players-Lasky Corporation, 485 Fifth Ave., New York, N. Y.; P. O. 415 W. 8th St., Des Moines, Iowa.  
 Farmers & Merchants Co-operative Brick & Tile Co., The, Pierre, S. D.; P. O., Marshalltown, Iowa.  
 Farmers Trust Company, Maryville, Mo.  
 Federal Baking Syndicate, Inc., 110 S. Dearborn St., Chicago, Ill.; P. O. 1009 Kahl Bldg., Davenport, Iowa.  
 Federal Land & Investment Co., The, Pierre, S. D.; P. O. Independence, Iowa.  
 Federal Rubber Manufacturing Company of Illinois, 1434 S. Michigan Ave., Chicago, Ill.; P. O. Cudahy, Wis.  
 Federal System of Bakeries of America, Inc., 7 W. 10th St., Wilmington, Del.; P. O., Kahl Bldg., Davenport, Iowa.  
 Fenestra Construction Company, 2250 East Grand Blvd., Detroit, Mich.  
 Ferguson Company, The H. K., 6523 Euclid Ave., Cleveland, Ohio.  
 Firestone Tire and Rubber Company, West Virginia Corporation; P. O. Akron, Ohio.  
 Fisk Tire Company, Inc., The, 55th St. & Broadway, New York City.  
 Fleischmann Company, The, Cincinnati, Ohio; P. O., 701 Washington St., New York, N. Y.  
 Fleischmann Muffing Company, The, Cincinnati, Ohio; P. O., 327 S. La Salle, Chicago, Ill.  
 Fowlwell-Ahskog Company, 2051 McCormick Bldg., Chicago, Ill.  
 Ford Motor Company of Delaware, Wilmington, Del.; P. O., 3040 Woodward Ave., Highland Park, Mich.  
 Ford Roofing Products Co., 2339 S. La Salle St., Chicago, Ill.  
 Fort Dodge, Des Moines & Southern Railroad Company, 281 St. John St., Portland, Maine; P. O., Boone, Iowa.  
 Fort Dodge Street Railway Company, 281 St. John St., Portland, Maine; P. O., Boone, Iowa.  
 Fort Dodge Terminal & Warehouse Company, Portland, Maine; P. O., Boone, Iowa.  
 Frank Co., Sam, 352 Broadway, Milwaukee, Wis.; P. O., Waterloo, Iowa.  
 Franklin Automobile Company, 101 W. Marcellus St., Syracuse, N. Y.  
 Franklin Barn Equipment Company, Augusta, Maine; P. O., Monticello, Iowa.  
 Fuller Company, George A., 15 Exchange Place, Jersey City, N. J.; 949 Broadway, New York City, N. Y.  
 Gainaday Electric Company, 3000 Liberty Ave., Pittsburgh, Pa.  
 Gas Tank Recharging Co., 1245-1257 23rd Ave., Milwaukee, Wis.  
 Geeko Company of Davenport, The, 23 Station Ave., Brockton, Mass.  
 General Cigar Co., Inc., 119 W. 40th St., New York City, N. Y.  
 General Electric Company, Schenectady, N. Y.  
 General Millwork Company, 312 N. Carpenter St., Chicago, Ill.  
 Gerlach Safety Signal and Automatic Electrical Train Control Company, The, George W., Pierre, S. D.; P. O., Cumberland, Iowa.  
 Gill Piston Ring Company, No. 7 W. 10th St., Wilmington, Del.; P. O., 8300 S. Chicago Ave., Chicago, Ill.  
 Gilman-Jackson Loan & Trust Company, Maryville, Mo.  
 Gilman Land Company, The, 50 S. Main St., Providence, R. I.  
 Gilmore Portland Cement Corporation, Gilmore City, Iowa.  
 Glendale Abbey Mausoleum Company, Pierre, S. D.

Glidden Company, The, Berea Rd. & Madison Ave., Cleveland, Ohio.  
 Globe Automatic Sprinkler Company, Camden, N. J.; P. O. 2031 Washington Ave., Philadelphia, Pa.  
 Goldstein Millinery Company, 137 N. Wabash Ave., Chicago, Ill.  
 Goodrich Rubber Company, The B. F., Detroit, Mich.; P. O., Akron, Ohio.  
 Goodyear Tire & Rubber Company, Inc., 7 W. 10th St., Wilmington, Del.; P. O., Akron, Ohio.  
 Graham Department Stores Company, Ottumwa, Iowa; P. O., Wilmington, Del.  
 Grand Union Tea Company, Newark, N. J.; P. O., 68 Jay St., Brooklyn, N. Y.  
 Grant Company, W. T., Salem, Mass.; P. O., 28 W. 23rd St., New York City, N. Y.  
 Great American Stores Co., The, 411-419 S. Jefferson St., Chicago, Ill.  
 Great Eastern Elevator Corporation, Buffalo, N. Y.; P. O., 297 4th St., New York, N. Y.  
 Great Northern Railway Company, 825 Great Northern Bldg., St. Paul, Minn.  
 Great Southern Sulphur Company, 421 Carondelet St., New Orleans, La.  
 Green Engineering Co., East Chicago, Ind.  
 Green & Sons Company, Appleton, Wis.; P. O., 705 Tower Bldg., 6 N. Mich. Ave., Chicago, Ill.  
 Griffin Wheel Company, Boston, Mass.; P. O., 332 S. Mich. Ave., Chicago, Ill.  
 Grinnell Company, Inc., Cap. Hotel Block, Dover, Del.; P. O., Providence, R. I.  
 Guarantee Construction Company of New York, Springfield, Ill.; P. O., 140 Cedar St., New York, N. Y.  
 Guaranty Company of New York, No. 7 W. 10th, Wilmington, Del.; P. O., 140 Broadway, New York, N. Y.  
 Gude, C. N. Y., The O. J., 550 W. 57th St., New York City.  
 Hanighen Company, J. J., 617 S. 14th St., Omaha, Neb.  
 Harding Cream Company, 8th & Harney Sts., Omaha, Neb.  
 Hardy & Co., F. A., 10 S. Wabash, Chicago, Ill.  
 Harkes Coal Co., P. O., Keith & Perry Bldg., Kansas City, Mo.  
 Hastings Industrial Co., The, 326 W. Madison St., Chicago, Ill.  
 Hawkeye Oil Company, 7 W. 10th St., Wilmington, Del.; P. O., Chicago, Ill.  
 Hecker Company, The A. S., Cleveland, Ohio.  
 Heinz Company, H. J., 1061 Progress St., Pittsburgh, Pa.  
 Hercules Powder Company, Wilmington, Del.  
 Hinde and Dauch Paper Company, The, Sandusky, O.  
 Hippee-States Company, Sioux Falls, S. D.; P. O., 710 Mulberry St., Des Moines, Iowa.  
 Hoggson Brothers, 485 Fifth Ave., New York City, N. Y.  
 Holland Furnace Company, Holland, Mich.  
 Hollister Bros., Sioux Falls, S. D.  
 Holt Manufacturing Company, The, 444 S. Aurora St., Stockton, Cal.  
 Home Oil Company, Wilmington, Del.; P. O., 208 S. La Salle St., Chicago, Ill.  
 Home Terrace Company, 642 Paxton Block, Omaha, Neb.  
 Hood Rubber Products Company, Inc., Watertown, Mass.; P. O., 306 W. 11th St., Des Moines, Iowa.  
 Hooper, Kimball & Williams, Inc., 35 Congress St., Boston, Mass.  
 Hoover, Manufacturing Pharmacist, Inc., George D., Pierre, S. D.; P. O., 207 E. Locust St., Des Moines, Iowa.  
 Hoover Suction Sweeper Company, The, P. O., North Canton, Ohio.  
 Horne & Co., Geo. A., Austin, Minn.  
 Horst Company, Henry W., 1417-1423 Horst Bldg., Rock Island, Ill.  
 Horst and Strieter Company, Rock Island, Ill.  
 Howell Realty Company, Racine, Wis.  
 Hydraulic Press Brick Company, 705 Olive St., St. Louis, Mo.  
 Illinois Central Railroad Company, 135 East 11th Place, Chicago, Ill.  
 Independent Order of Foresters, The, Bay & Richmond Sts., Toronto, Canada.  
 Indian Refining Company, Augusta, Me.; P. O., 244 Madison Ave., New York City, N. Y.  
 Innes Shocker Company, 927 Market St., Wilmington, Del.; P. O., Davenport, Iowa.  
 Interior Lumber Company, 917 Security Bank Bldg., Minneapolis, Minn.  
 International Harvester Company of America, 606 S. Michigan Ave., Chicago, Ill.  
 International Milling Company, New Prague, Minn.

International Steel & Iron Co., P. O., Evansville, Ind.  
 Interstate Appliance Corporation, 927 Market St., Wilmington, Del.; P. O., 712 Locust St., Philadelphia, Pa.  
 Interstate Automobile Federation, Inc., 316 Mead Bldg., Rockford, Ill.  
 Interstate Power Company, P. O., 327 S. La Salle, Chicago, Ill.  
 Isten Biscuit Co., Omaha, Neb.  
 Iowa Central Railway Co., Chicago, Ill.; P. O., 25 Broad St., N. Y.  
 Iowa City Hotel Company, Dover, Del.; P. O., Iowa City, Iowa.  
 Iowa City Light & Power Company, Wilmington, Del.; P. O., Iowa City, Iowa.  
 Iowa Fiber Box Company, 525 Main St., Carthage, Ill.  
 Iowa Guarantee Mortgage Cor., 501 Shops Bldg., Des Moines, Iowa.  
 Iowa Service Company, Dover, Del.; P. O., Red Oak, Iowa.  
 Iowa Southern Utilities Company, Portland, Me.; P. O., Centerville, Iowa.  
 Iowa and St. Louis Hwy. Co., Midland Bldg., Kansas City, Kan.; P. O., C. I. Sturgis, Comptroller, C. B. & Q., Chicago, Ill.  
 Iowa Townsite Company, St. Paul, Minn.; P. O. B. & O. Terminal Bldg., Chicago, Ill.  
 Iowa Valley Sugar Company, Inc., Rochester, N. Y.; P. O., c/o A. L. Lauck, Sec., Belmont, Iowa.  
 Iowa Willite Road Construction Company, 900 Market St., Wilmington, Del.; P. O., 906 Kahl Bldg., Davenport, Iowa.  
 Jahn & Ollier Engraving Company, 554 West Adams St., Chicago, Ill.  
 James Manufacturing Company, Ft. Atkinson, Wis.  
 Jewel Tea Co., Inc., Woodbury, New York; P. O., 5 N. Wabash Ave., Chicago, Ill.  
 Johns-Manville, Incorporated, 296 Madison Ave., New York City, N. Y.  
 Johnston Company, Geo. S., 5 South Wabash Ave., Chicago, Ill.  
 Kelly-Springfield Tire Company, 250 West 57th St., New York, N. Y.  
 Kennedy & Parsons Co., Omaha, Neb.  
 Keokuk Electric Company, Hamilton, Ill.; P. O., Keokuk, Iowa.  
 Keokuk Water Power Lighting Co., Wilmington, Del.; P. O., 518 Jefferson St., Burlington, Iowa.  
 Keokuk Water Works Company, 50 Broad St., New York City, N. Y.; P. O., Keokuk, Iowa.  
 Kettle River Company, The, Minneapolis, Minn.; P. O., Madison, Ill.  
 Keystone Steel & Wire Company, South Bartonville, Ill.; P. O., Peoria, Ill.  
 Kinney Co., Inc., G. R., 233 Broadway, New York City, N. Y.  
 Kinney-Rome Company, 3617 Racine Ave., Chicago, Ill.  
 Kittery Realty Company, Kittery, Maine; P. O., Ottumwa, Iowa.  
 Kittsen County Land & Abstract Company, Hallock, Minn.  
 Knoll Medical Co., W. A., Artesian, S. D.; P. O., Des Moines, Iowa.  
 Knox Clay Products Company, Huron, S. D.; P. O., Knoxville, Iowa.  
 Kresge Company, S. S., Detroit, Mich.  
 Kresge Realty Company, Detroit, Mich.  
 Lake View Park Company, 2634 Harney St., Omaha, Neb.  
 Lamoreaux Brothers Company, 416 Arthur Bldg., Omaha, Neb.  
 Lampert Lumber Company, Minneapolis, Minn.; P. O., Cor. Seiby & Snelling Ave., St. Paul, Minn.  
 Land Credit Corporation, Wilmington, Del.; P. O., 319 Commerce Bldg., St. Paul, Minn.  
 Larowe Construction Company, 1193 Hamilton Blvd., Detroit, Mich.  
 Lee Tire & Rubber Co. of New York, Inc., New York, Borough of Manhattan; P. O., 245 W. 55th St., New York, N. Y.  
 Lehigh Clay Products Company, Portland, Ind.; P. O., Lehigh, Iowa.  
 Leigh Banana Case Company, No. 7 W. 10th St., Wilmington, Del.; P. O., 2230 S. Union Ave., Chicago, Ill.  
 Leon and Lineville Telephone Company, Princeton, Mo.  
 Leonard Construction Company, 37 S. Wabash Ave., Chicago, Ill.  
 Liberman Bed Spring Co., c/o White Line Transfer & Storage Co., Des Moines, Iowa.  
 Library Bureau, 1250 North Homan Ave., Chicago, Ill.

Liggett Company, Louis K., Mass. Corp.; 41 E. 42d St., New York City, N. Y.  
 Lincoln Highway Tire Co., Pierre, S. D., and Fulton, Ill.; P. O., Fulton, Ill.  
 Linde Air Products Company, The, Cleveland, Ohio; P. O., 30 E. 42d St., New York City, N. Y.  
 Lindsay Bros. Company, 400 N. 1st St., P. O., Minneapolis, Minn.  
 Litchfield Realty Company, Dover, Del.; P. O., c/o U. S. Corp., 311 S. State St.  
 Loew Booking Agency, Marcus, 1540 Broadway, New York City, N. Y.  
 Loose-Wiles Biscuit Company, 8th & Santa Fe Sts., Kansas City, Mo.; P. O., 312 S. W. 9th St., Des Moines, Iowa.  
 Louisiana Land Improvement Company, Incorporated, New Orleans, La.; P. O., Calmar, c/o R. J. Becker, Lupton's Sons Company, David, Allegheny Ave. & Tump St., Philadelphia, Pa.  
 Lyle Telephone Company, Lyle, Minn.  
 Lynch-McNamara Construction Co., Monmouth, Ill.  
 MacDonald Engineering Company, 53 W. Jackson Bldg., Chicago, Ill.  
 Mack-International Motor Truck Corporation, 25 Broadway, New York City, N. Y.  
 Manatee Valley Land & Development Company, Tampa, Fla.; P. O., 714 S. & L. Bldg., Des Moines, Iowa.  
 Manchester Colonization Company of Roundup, Montana, Manchester, Iowa.  
 Manhattan Oil Company of Delaware, Equitable Bldg., Wilmington, Del.  
 Mansfield Company, Fred C., Johnson Creek, Wis.  
 Marine Coal Company, W. Va. Corp.; 1220 Hippee Bldg., Des Moines, Iowa.  
 Marshall Hall Grain Company, 206 Merchants Exchange Bldg., St. Louis, Mo.  
 Mason City & Clear Lake R. Co., Wilmington, Del.; P. O., Mason City, Iowa.  
 Mason City Hotel Company, 901 Market St., Wilmington, Del.; P. O., Mason City, Iowa.  
 Mason Tire & Rubber Company of New York, Inc., Kent, Ohio.  
 Matthews Bros. Manufacturing Company, Port Washington Road, Milwaukee, Wis.  
 Maxwell Motor Sales Corporation, Wilmington, Del.; P. O., Detroit, Mich.  
 Maytag Company, The, 281 St. John St., Portland, Me.; P. O., Newton, Iowa.  
 McCaul Dinsmore Company, The, 914 Chamber of Commerce, Minneapolis, Minn.  
 McCaul Webster Elevator Co., The, Minneapolis, Minn.  
 McClellan Stores Company, High Point, N. C.; P. O., 487 Broadway, New York, N. Y.  
 McClintic-Marshall Company, 1201 Olive Bldg., Pittsburgh, Pa.  
 McCray Refrigerator Co., Kendallville, Ind.  
 McCrory Stores Corporation, Wilmington, Del.; P. O., 1107 Broadway, New York, N. Y.  
 McLiggott Company, Michael, 1126 Main St., Evans-ton, Ill.  
 McWilliams Dredging Company, 1537 McCormick Bldg., 332 S. Mich. Ave., Chicago, Ill.  
 Melring and Hanson Company, 118-120 N. Franklin St., Chicago, Ill.  
 Meinrath Brokerage Company, Brokers Bldg., Kansas City, Mo.  
 Merchants Elevator Co., Davenport, Iowa.  
 Merchants' Loan and Trust Company, The, 112 W. Adams St., Chicago, Ill.  
 Merchants' Protective Corporation, The, 1609 Merchants Bank Bldg., Indianapolis, Ind.; P. O., D. B. Cohen, Sec., 4711 Oakwood Ave., Los Angeles, Cal.  
 Merry Optical Company, Kansas City, Mo.; P. O., 413 Locust St., Des Moines, Iowa.  
 Metropolitan 5 to 50c Stores, Inc., 311 South State St., Dover, Del.; P. O., 71 W. 23 St., New York City, N. Y.  
 Metropolitan Realty Company, Portland, Ore.; P. O., Dundee, Iowa.  
 Michelin Tire Company, Milltown, N. J.  
 Millane Hotel Company, P. O., Des Moines, Iowa.  
 Miller Hotel Company, Wilmington, Del.; P. O., c/o Ft. Des Moines Hotel, Des Moines, Iowa.  
 Miller Rubber Co. of New York, The, 1247 South High St., Akron, Ohio.  
 Mill County Power Company, 900 Market St., Wilmington, Del.; P. O., Glenwood, Iowa.  
 Milwaukee Bridge Company, 1400 34th St., Milwaukee, Wis.  
 Minneapolis Bridge Company, 1033 Met. Life Bldg., Minneapolis, Minn.  
 Minneapolis Threshing Machine Company, The, West Minneapolis, Minn.; P. O., Hopkins, Minn.  
 Minneapolis Trust Company, 115 S. 5th St., Minneapolis, Minn.

Minnesota Electric Distributing Company, The, Fochay Bldg., Minneapolis, Minn.  
 Missionary Sisters Servants of the Holy Ghost, Techny, Ill.  
 Mississippi River Power Company, 191 Middle St., Portland, Maine; P. O., Box 513, Keokuk, Iowa.  
 Mississippi Valley Rubber Co., Delaware Corp., Iowa City, Iowa.  
 Mississippi Valley Telephone Co., The, Dover, Del.; Suite 412-413 Standard Trust & Savings Bldg., Chicago, Ill.  
 Missouri Iron Company, 509 Olive St., St. Louis, Mo.  
 Missouri River Bridge Company, Wilmington, Del.; P. O., Sioux City, Iowa.  
 Mitchell Company, W. C., Duluth, Minn.  
 Mode Millinery Co., 443 Broadway, Milwaukee, Wis.  
 Moline Corporation, No. 7 W. 10th St., Wilmington, Del.; P. O., 114 11th St., Des Moines, Iowa.  
 Monroe Clothes, Inc., 15 Exchange Place, Jersey City, N. J.  
 Montgomery & Campbell, Inc., 1909 Second Ave., Rock Island, Ill.  
 Morrell & Co., John, Portland, Maine; P. O., Ottumwa, Iowa.  
 Morris & Company, 16 Exchange Place, Jersey City, N. J.; P. O., Union Stock Yards, Chicago, Ill.  
 Mt. Hayden Mining & Milling Company, The, Ouray, Colo.; P. O., 306 L. & J. Nat'l Bk. Bldg., Waterloo, Iowa.  
 Musseishell Land Company, Lavina, Mont.; P. O., Cedar Rapids, Iowa.  
 Nafziger Baking Company, Kansas City, Mo.  
 Nations' Cash Register Co., The, Main & K. St., Dayton, Ohio.  
 National Loan & Investment Co., The, 1250 Griswold St., Detroit, Mich.  
 National Oats Company, East St. Louis, Ill.  
 National Roofing Company, 510 Ware Bldg., Omaha, Neb.  
 National School Savings Service, Inc., 127 Federal St., Boston, Mass.  
 National Supply Company, Lincoln, Neb.; P. O., 312 Grain Ex. Bldg., Sioux City, Iowa.  
 National Water Main Cleaning Company, Inc., P. O., 50 Church St., New York, N. Y.  
 Natural Resources Company, Wilmington, Del.; P. O., 208 S. La Salle St., Chicago, Ill.  
 Nebraska Telephone Company, 19th & Douglas Sts., Omaha, Neb.  
 New Idea Spreader Company, The, Cold Water, Ohio.  
 New Prague Flouring Mill Company, New Prague, Minn.  
 Newton and Hoyt Company, The, 1018 S. Wabash Ave., Chicago, Ill.  
 New York Waist House, 608 Walnut St., Des Moines, Iowa.  
 Nichols & Shepard Company, Battle Creek, Mich.  
 Niles Gravel Company, 901 Market St., Wilmington, Del.; P. O., Charles City, Iowa.  
 North American Timber Holding Co., Trust Bldg., Wilmington, Del.; P. O., Room 1808, 209 S. State St., Chicago, Ill.  
 Northern Construction Co., 408 Colby-Abbott Bldg., 445 Milwaukee St., Milwaukee, Wis.  
 Northern Iowa Gas & Electric Co., West Virginia Corporation, P. O., Humboldt, Iowa.  
 Northern Sugar Corporation, 1000 Union Trust Bldg., Detroit, Mich.; P. O., Metropolitan Bldg., Minneapolis, Minn.  
 Northern Wyoming Land Company, Buffalo, Wyo.; P. O., Dow Bldg., Cedar Rapids, Iowa.  
 Northwestern Consolidated Milling Company, Buffalo, N. Y.; P. O., 49 Wall St., New York City.  
 North Western Telephone Exchange Co., The, St. Paul, Minn.; P. O., c/o J. W. Christie, 1215 Tel. Bldg., Omaha, Neb.  
 Norwalk Tire & Rubber Co., Inc., The, 250 W. 57th St., New York, N. Y.  
 Oakland Motor Car Company, Pontiac, Mich.  
 Oakland Water Power Company, P. O., Corp. Service Co., 901 Market St., Wilmington, Del.  
 O'Brien-Davis-Coad Auto Company, 33-35 4th St., Omaha, Neb.  
 Ogden Consolidated Coal Company, Pierre, S. D.; P. O., Ogden, Iowa.  
 Oliver Chilled Plow Works, 533 Chapin St., South Bend, Ind.  
 Omaha Bridge & Terminal Rwy. Co., Omaha, Neb.; P. O., 135 E. 11th Pl., Chicago, Ill.  
 Omaha & Council Bluffs Rwy. & Bridge Co., Omaha, Neb.; P. O., Council Bluffs, Iowa.  
 Omaha & Council Bluffs Street Railway Company, Omaha, Neb.  
 Omaha Flour Mills Company, 829 1st Natl. Bank Bldg., Omaha, Neb.

Omaha Hardwood Lumber Company, Box 1113, Omaha, Neb.  
 Omaha News Company, The, 1417 Davenport St., Omaha, Neb.; P. O., 311 2nd St., Des Moines, Iowa.  
 Oppenheimer-Aesop Company, No. 7 W. 10th St., Wilmington, Del.; P. O., Oskaloosa, Iowa.  
 Oskaloosa Light & Fuel Company, Grand Rapids, Mich.; P. O., Oskaloosa, Iowa.  
 Otis Elevator Company, 600 W. Jackson Blvd., Chicago, Ill.  
 Oteo Food Products Co., Nebraska City, Neb.  
 Ottumwa Railway & Light Company, The, Wilmington, Del.; P. O., Ottumwa, Iowa.  
 Overland Construction Company, The, N. Y. Life Bldg., 39 South La Salle St., Chicago, Ill.  
 Overland-Davenport Company, Huron, S. D.; P. O., Davenport, Iowa.  
 Pacific Fruit Express Company, Salt Lake City, Utah; P. O., 65 Market St., San Francisco, Cal.  
 Pacific Securities Corporation, 309 S. State St., Dover, Del.; P. O., 724 Fleming Bldg., Des Moines, Iowa.  
 Packard Motor Car Company of Chicago, P. O., 2357 Michigan Ave., Chicago, Ill.  
 Pan American Bridge Company of New Castle, Ind., New Castle, Ind.  
 Pathe Exchange, Inc., 35 W. 45th St., New York, N. Y.  
 Patterson Dental Supply Co., M. F., Chicago, Ill.; P. O., 411 Lowry Bldg., St. Paul, Minn.  
 Pearsons-Taft Land Credit Company, 105 S. La Salle St., Chicago, Ill.  
 Peddie Land Company, The, Mauston, Wis.; P. O., Box 333, Cedar Rapids, Iowa.  
 Penick & Ford, Ltd., Incorporated, 1112 Whitney Bank Building, New Orleans, La.  
 Pennant Pearl Button Company, Inc., 354 Fourth Ave., Borough of Manhattan, New York City, N. Y.  
 Penney Company, J. C., 223-7 S. State St., Salt Lake City, Utah; P. O., 370 7th Ave., New York, N. Y.  
 Peoples Gas and Electric Company, Wilmington, Del.; P. O., Mason City, Iowa.  
 People's Mausoleum Company, The, Huron, S. D.; P. O., 311 Lafayette Bldg., Waterloo, Iowa.  
 Perfection Tire and Rubber Company, Dover, Del.; P. O., Fort Madison, Iowa.  
 Pershing Coal Company, Pierre, S. D.; P. O., 225 Iowa Bldg., Des Moines, Iowa.  
 Petersen's Son's Co., J. H. C., Wilmington, Del.; P. O., Davenport, Iowa.  
 Piggly Wiggly Stores, Incorporated, P. O., 535 S. Front St., Memphis, Tenn.; Richmond, Va.  
 Pillsbury Flour Mills Company, No. 301 Metropolitan Life Bldg., Minneapolis, Minn.  
 Pittsburg-Erie Saw Company, 4017 Liberty Ave., Pittsburgh, Pa.  
 Pittsburgh Plate Glass Company, 1618 Frick Bldg., Pittsburgh, Pa.  
 Pittsburgh Vaive Foundry & Construction Co., Box 1016 Pittsburgh, Pa.  
 Portable Elevator Mfg. Co., Bloomington, Ill.  
 Porter Tractor Company, Phoenix, Arizona; P. O., Colfax, Iowa.  
 Prairie Pipe Line Company, The, Independence, Kan.  
 Premier Service Company, The, Ivanhoe Road, Cleveland, Ohio.  
 Prest-O-Lite Company, Inc., The, P. O., 30 East 42d St., Borough of Manhattan, N. Y.  
 Priddy Supply Company, 306 S. 6th St., Minneapolis, Minn.  
 Proctor & Gamble Distributing Co., Cincinnati, Ohio.  
 Prudential Mortgage Company, Pierre, S. D.; P. O., 501 Shops Bldg., Des Moines, Iowa.  
 Pullman Company, The, Pullman Bldg., 79 E. Adams St., Chicago, Ill.  
 Pure Oil Company, The, 252 N. High St., Columbus, Ohio.  
 Pyramid Oil Company, Sioux Falls, S. D.; P. O., 2428 Univ. Ave. S. E., Minneapolis, Minn.  
 Rankin Farms, The, Tarkio, Mo.  
 Red Oak & Northeastern Railway Co., Phoenix, Ariz.; Branch, Red Oak, Iowa.  
 Red Rock Coal Company, W. Va. Corp., 1220 Hippee Bldg., Des Moines, Iowa.  
 Red Seal Oil Company, Dover, Del.; P. O., 10 S. La Salle St., Chicago, Ill.  
 Rekey Realty & Security Corp., Eddyville, N. Y.; P. O., c/o Wiese Ottenberg, 206 Broadway, New York, N. Y.  
 Reliance Brick Co., The, 610 Reliance Bldg., Kansas City, Mo.  
 Reliance Investment Company, The, Sioux Falls, S. D.; P. O., Mason City, Iowa.

Beliance Manufacturing Company, The, Michigan City, Ind.; P. O., 212 West Monroe St., Chicago, Ill.

Remington Typewriter Company, Wilmington, Del.; P. O., 374 Broadway, New York, N. Y.

Retail Credit Company, Box 1723, Atlanta, Ga.

Rhode Island Hospital Trust Co., 15 West Minister Pl., Providence, R. I.

Robertson Company, H. H., 1009 1st Natl. Bank Bldg., Pittsburgh, Pa.

Robinson Company, C. H., Grand Forks, N. D.

Rock Island Lumber & Manufacturing Co., 2701 5th Ave., Rock Island, Ill.

Rockwood Sprinkler Company, 134 S. La Salle St., Chicago, Ill.

Rosenbaum Bros. & Co., Union Stock Yards, Chicago, Ill.

Royal Typewriter Company, Inc., 364 Broadway, New York, N. Y.

Rush Park Dairy Farm, Inc., Manhattan, N. Y.; P. O., Independence, Iowa.

Russell-Miller Milling Co., North Dakota Corporation, 430 Securities Bank Bldg., Minneapolis, Minn.

Rutledge & Taylor Coal Company, 343 S. Dearborn St., Chicago, Ill.

Ryan Construction Co., D. J., No. 7 W. 10th St., Wilmington, Del.; P. O., Kahl Bldg., Davenport, Iowa.

Saint Paul Electric Company, 145-147 E. 5th St., St. Paul, Minn.

Samson Tractor Company, Janesville, Wis.

Samuels & Co., Incorporated, M., 719 W. Lombard St., P. O., Baltimore, Md.

Sandwich Manufacturing Company, Sandwich, Ill.

Santa Fe Land Improvement Company, Los Angeles, Cal.; P. O., Topeka, Kan.

Savage Tire Corporation, The, P. O., Main & Sicard Sts., San Diego, Calif.

SchAAF, Inc., Adam, 319-21 S. Wabash Ave., Chicago, Ill.

Schmidt Brothers Construction Co., 22 E. Huron St., Chicago, Ill.

Scioto Collieries Company, Room 1041-76 W. Monroe St., Chicago, Ill.; P. O., Keith & Perry Bldg., Kansas City, Mo.

Scaman Paper Company of Minnesota, Incorporated, McKnight Bldg., Minneapolis, Minn.

Seavey & Flarshem Brokerage Co., 101 American Bk. Bldg., Kansas City, Mo.

Security Benefit Association, The, 701 Kansas Ave., Topeka, Kan.

Selden Breck Construction Company, No. 1108 Fullerton Bldg., St. Louis, Mo.

Shaffer Oil and Refining Company, 208 S. La Salle St., Chicago, Ill.

Sheaffer Pen Company, W. A., Wilmington, Del.; P. O., Fort Madison, Iowa.

Shearer Brothers, Pierre, S. D.; P. O., Perry, Iowa.

Sheldon Gas Company, Pierre, S. D.; P. O., Sheldon, Iowa.

Sherman Service, Inc., "Ill," 10 State St., Boston, Mass.

Shinner and Company, Inc., E. G., 4201 S. Halsted St., Chicago, Ill.

Simmons Company, The, Wilmington, Del.; P. O., 160 Exch. St., Kenosha, Wis.

Simmons Warehouse Company, 15 Exchange Place, Jersey City, N. J.; P. O., 900 Spruce St., St. Louis, Mo.

Sinclair Refining Company, Maine Corp., 111 W. Washington St., Chicago, Ill.

Sinclair Sales Company, The, 486 Du Pont Bldg., Wilmington, Del.

Sioux City-Orpheum Co., Room 518, 190 N. State St., Chicago, Ill.

Sioux City Service Company, No. 15 Exchange Place, Jersey City, N. J.; P. O., Sioux City, Iowa.

Sioux Falls Savings Bank, Sioux Falls, S. D.

Sioux Valley Power Company, Fairview, S. D.; P. O., Canton, S. D.

Skinner Baking Company, P. O., Council Bluffs, Iowa.

Sledd Mercantile Company, Chas. M., Phoenix, Ariz.; P. O., Iowa Falls, Iowa.

Smalley Manufacturing Company, York Street, Manitowoc, Wis.

Smith Brick and Tile Company, 901 Market St., Wilmington, Del., and Sheffield, Iowa.

Smith & Bros. Typewriter Co., L. C., 15 Exch. Place, Jersey City, N. J.

Smith & Company, Grant, Pioneer Bldg., St. Paul, Minn.

Smith-Hamlin Construction Co., Inc., 66 Broadway, New York City, N. Y.

Smith Lumber Company, 480 Brandeis Theatre Bldg., Omaha, Neb.; P. O., St. Charles, Iowa.

Sodeman Heat & Power Co., 2300 Morgan St., St. Louis, Mo.

Southern Cotton Oil Trading Company, 15 Exch. Pl., Jersey City, N. J.; P. O., 120 Broadway, New York, N. Y.

Southern Iowa Electric Company, Wilmington, Del.; P. O., 315 1st Natl. Bank Bldg., Omaha, Neb.

Southwestern Milling Company, The, Borough of Manhattan, N. Y.; P. O., 49 Wall St., New York City, N. Y.

Spalding & Bros., A. G., 211 S. State St., Chicago, Ill.

Sperry & Hutchinson Company, The, Jersey City, N. J.; P. O., 114 5th Ave., New York City, N. Y.

Spring Grove Interstate Telephone Company, P. O., Spring Grove, Minn.

Spurgeon Mercantile Company, 326 W. Madison Ave., Chicago, Ill.

St. John Grain Company, Heron Lake, Minn.; P. O., Worthington, Minn.

Standard Oil Company, Whiting, Ind.; P. O. 910 Michigan Ave., Chicago, Ill.

Stearns & Foster Company, The, Lockland, Cincinnati, Ohio; P. O., 9th and Mulberry Sts., Des Moines, Iowa.

Steel Company, Inc., L. R., Lincoln Bldg., Buffalo, N. Y.; No. 7 W. Tenth St., Wilmington, Del.

Sterling Company, The, Charleston, W. Va.; P. O., 228 Franklin St., Chicago, Ill.

Stewart & Co., Inc., James, 30 Church St., New York City, N. Y.

Stone & Webster, Inc., P. O., 147 Milk St., Boston, Mass.; also office in New York.

Straban Lumber & Hardware Company, Omaha, Neb.

Studebaker Corporation of America, No. 15 Exchange Place, Jersey City, N. J.; P. O., South Bend, Ind.

Swain Nelson & Sons Company, 940 Marquette Bldg., Chicago, Ill.

Sweet Wallach and Company, 133 N. Wabash Ave., Chicago, Ill.

Swift and Company, Union Stock Yards, Chicago, Ill.

Swine Breeders Service, Inc., Fort Wayne, Ind.; P. O., 3rd & Chestnut Sts., Des Moines, Iowa.

Tarkio Electric & Water Company, Tarkio, Mo.

Teetor Adding Machine Company, Huron, S. D.; P. O., Des Moines, Iowa.

Texas Company, The, Houston, Texas; 17 Battery Place, New York, N. Y.

Thomas Guthrie Construction Co., A. C., 315 Guardian Life Bldg., St. Paul, Minn.

Thompson-Starett Company, 51 Wall St., New York City, N. Y.

Thompson Yards, Incorporated, 1645 Hennepin Ave., Minneapolis, Minn.

Todd Protectograph Company, Inc., 1050 University Ave., Rochester, N. Y.

Transcontinental Oil Company, Wilmington, Del.; P. O., 223 4th Ave., Pittsburgh, Pa.

Tri City Railway & Light Co., The, Hartford, Conn.; P. O., Davenport, Iowa.

Tri-State Utilities Co., 7 W. 10th St., Wilmington, Del.; P. O., Pythian Bldg., Eldora, Iowa.

Twin City Company, 2854 Minnehaha Ave., Minneapolis, Minn.

U. S. L. Realty Company, 217 Plymouth Bldg., Minneapolis, Minn.

Ucaneco Candy Company, No. 7 W. 10th St., Wilmington, Del.; P. O., 116½ E. 2d St., Davenport, Iowa.

Union Bridge & Construction Co., 903 Sharp Bldg., Kansas City, Mo.

Union Carbide Sales Company, Chicago, Ill.; P. O., 39 E. 42d St., New York, N. Y.

Union Improvement Company of West Virginia, 607 Mulberry, Des Moines, Iowa.

Union Pacific Railroad Co., P. O., Omaha, Neb.

United Artists Corporation, Wilmington, Del.; P. O., 729 7th Ave., New York, N. Y.

United Cigar Stores Company of America, 15 Exch. Place, Jersey City, N. J.; P. O., 44 W. 18th St., New York City, N. Y.

United Cloak and Suit Company, Milwaukee, Wis.; P. O., 178 W. Jackson Blvd., Chicago, Ill.

United Delivery Company, The, Greeley, Colo.; P. O., Oskaloosa, Iowa.

United Gas Improvement Co., The, N. W. Cor. of Broad & Arch Sts., Philadelphia, Pa.

United Lead Company, No. 51 Newark St., Hoboken, N. J.; P. O., 111 Broadway, Borough of Manhattan, N. Y.

United Light & Railways Company, Mich. Trust Bldg., Grand Rapids, Mich.

U. S. Grain Growers, Inc., 7 W. 10th St., Wilmington, Del.; P. O., 59 E. Madison St., Chicago, Ill.

U. S. Grain Growers Sales Co., 7 West 10th St., Wilmington, Del.; P. O., 59 E. Madison St., Chicago, Ill.

United States Gypsum Company, 205 W. Monroe, Chicago, Ill.

United States Installment Realty Company, 217 Plymouth Bldg., Minneapolis, Minn.

United States Mortgage and Trust Company, 55 Cedar St., New York, N. Y.

United States Register Company, Burchard St., Battle Creek, Mich.

United States Rubber Company, New Brunswick, N. J.; P. O., 1790 Broadway, New York, N. Y.

United States Tire Company, Bldw. & 58th St. W., New York City, N. Y.

Universal Film Exchanges, Inc., 1600 Broadway, New York, N. Y.

Urbauer-Atwood Heating Company, 1450 S. 2d St., St. Louis, Mo.

Vacuum Oil Company, Rochester, New York; P. O., 61 Broadway, New York City, N. Y.

Van Dusen Harrington Co., The, 713 Chamber of Commerce, Minneapolis, Minn.

Van Noy-Interstate Company, Wilmington, Del.; P. O., 216 W. 17th St., Kansas City, Mo.

Van Slyke-Dorsey Company, Pierre, S. D.; c/o Jas. Sebree, 403 Ober. Bldg., Des Moines, Iowa.

Vaughn Construction Company, 323 Woodman of the World Bldg., Omaha, Neb.

Villisca Public Service Company, 925 Foster Bldg., Denver, Colo.; branch at Villisca, Iowa.

Wabash Railway Company, Railway Exchange Bldg., St. Louis, Mo.

Wadhams Oil Company, 359 Clinton St., Milwaukee, Wis.

Wales Adding Machine Company, Wilkes-Barre, Pa.

Warren Brothers Company, 9 Cambridge St., Boston, Mass.

Warwick Land Company, Box 1436, 50 S. Main St., Providence, R. I.

Waterloo Oil and Chemical Works, Inc., Freeport, Ill.; P. O., Casey, Ill.

Wear-U-Well Shoe Company, Minneapolis, Minn.

Well-McLain Company, No. 7 W. 10th St., Wilmington, Del.; P. O. Add., 641 W. Lake St., Chicago, Ill.

Wells Brothers Construction Co., Chicago, Ill.; P. O., c/o John Morrell & Co., Ottumwa, Iowa.

Welsbach Street Lighting Co., Wilmington, Del.; P. O., 1934 Market Sts., Philadelphia, Pa.

Western Brick Company, Danville, Ill.

Western Bridge & Construction Co., 648 Bee Bldg., Omaha, Neb.

Western Electric Company, Incorporated, Wilmington, Del.; P. O., 195 Broadway, New York, N. Y.

Western Farmers Land Company, The, Portland, Me.; P. O., Waterloo, Iowa.

Western Flour Mill Company, Minneapolis, Minn.; P. O., Davenport, Iowa.

Western Flying Airship Company, Rickfield Springs, N. Y.; P. O., 116 Main St., White Plain, N. Y.

Western Improvement Company, 840 9th St., Racine, Wis.

Western Newspaper Union, 242 Water St., Augusta, Me.; P. O., Omaha, Neb.

Western Structural Company, 3201 4th Ave., Moline, Ill.

Western Union Telegraph Company, 195 Broadway, New York City, N. Y.

Westlake Construction Company, 1919 Rwy. Exchange Bldg., St. Louis, Mo.

Weyerhaeuser Co., F., P. O., Cloquet, Minn.

Weyerhaeuser & Denkmann Company, 121 Fourth Ave., Rock Island, Ill.

What Cheer Clay Products Company, Augusta, Me.; P. O., What Cheer, Iowa.

White Company, The, Cleveland, Ohio.

White Salmon Development Company, 350 Security Bldg., Minneapolis, Minn.

Williams Soft Pedal Company, Pierre, S. D.; P. O., Cedar Rapids, Iowa.

Wilson & Co., No. 15 Exchange Place, Jersey City, N. J.

Wilson Rubber Company, The, Des Moines, Iowa; P. O., Phoenix, Ariz.

Wisconsin Bridge & Iron Company, Milwaukee, Wis.

Witherspoon-Englar Co., 53 W. Jackson Blvd., Chicago, Ill.

Woodbridge Ornamental Iron Co., 1515 Altgeld St., Chicago, Ill.

Woolworth Co., F. W., Watertown, N. Y.; P. O., Woolworth Bldg., New York.

Worden-Allen Company, Box No. 1595, Milwaukee, Wis.

Wormser Hat Stores, Inc., 25 Waverly Place, New York City, N. Y.

Wyoming Company, The, Pierre, S. D., and Buffalo, Wyo.; P. O., Dows Bldg., Cedar Rapids, Iowa.

Yale Tire and Rubber Company, The, New Haven, Conn.

Yorkshire Creamery Company, Kittery, Maine; P. O., Ottumwa, Iowa.

Yonker Brothers, Inc., Milbrook, N. Y.; P. O., 701 Walnut St., Des Moines, Iowa.

# CORPORATIONS

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Admitted to Transact Business in Iowa Since April 1, 1922,  
and Not Required to Make Annual Report for the  
Year 1922, As Provided in Section 1614-I,  
Supplement to the Code, 1913.

## Corporations Admitted Since April 1, 1922

Advertising Corporation, The, Waterloo.  
 Alexander Co-operative Live Stock Shippers Association, Toledo.  
 Allen Remedy Company, Sheffield.  
 Amends' Realty Company, Des Moines.  
 American Auto Service Company, Des Moines.  
 American Automobile Cleaners, Inc., Davenport.  
 American Laundry Company, Des Moines.  
 American Mortgage Company, Sioux City.  
 American Mutual Fire & Lightning Insurance Association, Grand Mound.  
 American Realty & Securities Company, Des Moines.  
 Anamosa Produce Company, Anamosa.  
 Anderson Bros. Investment Company, Sioux City.  
 Anderson Company, The M. H., Dike.  
 Arthur Co-operative Live Stock Shippers' Association, Arthur.  
 Atlantic Theater Corporation, Atlantic.  
 Barber-Boltinghouse Company, Lenox.  
 Barton Shipping Association, Carpenter.  
 Battle Creek Telephone Company, Battle Creek.  
 "Berwick (Incorporated)", Oskaloosa.  
 Black Hawk Service Station, Davenport.  
 Blume Oil Company, The, Cedar Rapids.  
 Boone Dairy Marketing Association, Boone.  
 Bower Company, Inc., The, Keota.  
 Bradford Co-operative Live Stock Shippers' Association, Bradford.  
 Bradgate Co-operative Live Exchange, The, Bradgate.  
 Britt Co-operative Live Stock Shippers' Association, Britt.  
 Brownell Electric Development and Construction Company, Des Moines.  
 Brown Motor Company, Fairfield.  
 Brown Van & Storage Company, Sioux City.  
 Buckingham Co-operative Live Stock Shippers' Association, Buckingham.  
 Buick Sales Company, Fort Dodge.  
 Burchinal Co-operative Live Stock Shippers' Association, Burchinal.  
 Carlson & Williams Company, Burlington.  
 Carroll Country Club, Carroll.  
 Carroll Gas Co., Carroll.  
 Carswell-Hammond Manufacturing Company, Boone.  
 Cartersville Co-operative Live Stock Shippers' Association, Cartersville.  
 Case Wall Paper and Paint Company, Des Moines.  
 Casino Theater Company, Des Moines.  
 Cedar Park Amusement Company, Cedar Rapids.  
 Cedar Rapids Foundry and Machine Company, The, Cedar Rapids.  
 Cedar Rapids Paper Company, Cedar Rapids.  
 Centerville Foundry and Manufacturing Company, Centerville.  
 Central Trust Building Company, Mason City.  
 Chariton Base Ball Club, Incorporated, Chariton.  
 Chariton Ice Cream Company, The, Chariton.  
 Chesterman Co., Sioux City.  
 Chicago Window & Housecleaning Company, Des Moines.  
 Chiropractic-Psychopathic Sanitarium, Davenport.  
 Chikloid Company, The, Marshalltown.  
 Cincinnati Livestock Shipping Association, The, Cincinnati.  
 Citizens Industrial Loan Company of Des Moines, Des Moines.  
 Citizens Mutual Telephone Company of Murray, Iowa and Vicinity, Murray.  
 Citizens Printing Company, Iowa Falls.  
 Clarinda Manufacturing Company, Clarinda.  
 Clear Lake Co-operative Live Stock Shippers' Association, Clear Lake.  
 Colesburg Farmers' Telephone Company, The, Colesburg.  
 Colfax Shipping Association, The, Colfax.  
 Collapsible Coop Company, Bloomfield.  
 Commodore Building Company, Des Moines.  
 Community Opera House Association of St. Olaf, Iowa, St. Olaf.  
 Conn-Miller Products Company, Waterloo.  
 Consolidated Co-operative Live Stock Shippers' Association, Rockwell.  
 Coolidge Advertising Company, Des Moines.  
 Corn Belt Oil & Grease Company, Renwick.  
 Cotton-Benedict Company of Emmetsburg, Emmetsburg.  
 Council Bluffs Clinic, Council Bluffs.  
 Courshon-Davis Motor Company, Sioux City.  
 Cresco Country Club, Cresco.  
 Currie-Simpson Company, Waterloo.  
 Dairy Market, Inc., Des Moines.  
 Dawson-Murphy Wall Paper Company, The, Des Moines.  
 Denecke Stores Company, The, Cedar Rapids.  
 DeRhodes-Johnson Co., Sioux City.  
 Des Moines Cooperative Dairy Marketing Association, Des Moines.  
 Des Moines Housing Corporation, Des Moines.  
 Des Moines Millwork Company, Des Moines.  
 Des Moines Petroleum Company, Des Moines.  
 Des Moines Typewriter Company, Des Moines.  
 Diamond Block Coal Co., Des Moines.  
 Doan-Hicks Auto Company, What Cheer.  
 Dollar Dry Cleaning Company, Des Moines.  
 Dubuque Cooperative Dairy Marketing Association, Dubuque.  
 Dumont Co-operative Live Stock Shippers' Association, Dumont.  
 Elherman Bros., Incorporated, The, Sioux City.  
 Eldora Coal Company, Eldora.  
 Electric Contractors Supply Company of Sioux City, Iowa, Sioux City.  
 Electric Machinery Repair Company, Cedar Rapids.  
 Equitable Investment Company, Sumner.  
 Erickson Company, The, Davenport.  
 Essex Mill and Elevator Company, Essex.  
 Essex Mutual Telephone Company, The, Essex.  
 Essex Union Company, Essex.  
 Estherville Deep Resk Oil Company, Inc., Estherville.  
 Exira Co-operative Live Stock Shippers' Association, Exira.  
 Farmers Co-operative Company of Hebron Township, Hebron Township, P. O., Buffalo Center.  
 Farmers' Co-operative Live Stock Shippers' Association, Sheldon.  
 Farmers Co-operative Shipping Association, Carroll.  
 Farmers Mutual Fire Insurance Association of Louisa County, Iowa, Wapello.  
 Farmers' Mutual Telephone Company of Pitzer, Pitzer.  
 Farmers Produce Company of Kanawha, Iowa, Kanawha.  
 Farmers Shipping Association, New Virginia.  
 Farmers Union Coal Company, The, Fairfield.  
 Farmers Union Co-operative Store, Melcher.  
 Farmers Union Live Stock Commission, Des Moines.  
 Farmers Union Mutual Life Insurance Company, Des Moines.  
 Farmer's Union Shipping Association, Mt. Pleasant.  
 Faculty Women's Housing Company, Ames.  
 Fairall & Battenfeld, Inc., Des Moines.  
 Farley Motor Company, Bellevue.  
 Farlin Co-operative Live Stock Shippers' Association, Farlin.  
 Farm Mutual Telephone Company, Grimes.  
 Farmington Motor Company, Farmington.  
 Federal Building Company, Dubuque.  
 Ferguson Shipping Association, Ferguson.  
 First National Company of Sioux Rapids, Iowa, The, Sioux Rapids.  
 Fleck Elevator Company, Killduff.  
 Floyd Co-operative Live Stock Shippers' Association, Floyd.  
 Ford Coal Company, Des Moines.  
 Ford Manufacturing Company, Burlington.  
 Fort Dodge Co-operative Dairy Marketing Association, Fort Dodge.  
 Ft. Madison Family Shoe Store, Ft. Madison.  
 Ft. Madison Gas-Light Company, Ft. Madison.  
 Frankle Theatres Company, Des Moines.  
 Froelich Shipping Association, Froelich.  
 Frudden Lumber Co., The, Dubuque.  
 Gales Creek Logging Company, Davenport.  
 Gamble Robinson Company, Waterloo.  
 Garden Grove Shipping Association, Garden Grove.  
 General Supply Co., Inc., The, Lamoni.  
 Gibson Conservatory of Music, Des Moines.  
 Gilman Shippers Association, Gilman.  
 Goldman Fruit Company, Des Moines.  
 Goodell Co-operative Live Stock Shippers' Association, Goodell.  
 Goodie Shop Inc., The, Dubuque.  
 Gordon Hat Co., Des Moines.

Grain Belt Products Company, Ida Grove.  
Grain Belt Seed Company, Des Moines.  
Grand Amusement Company, Des Moines.  
Greene County Abstract Company, Jefferson.  
Grinnell Deep Rock Oil Company, Inc., Grinnell.  
Grundly Construction Company, The, Grundly Center.  
Hampton Co-operative Live Stock Shippers' Association, Hampton.  
Hantlontown Fertile Co-operative Live Stock Shippers' Association, Hantlontown.  
Hansell Creamery Association, Hansell.  
Hansen Drug Company, The, Waterloo.  
Harrah & Stewart Manufacturing Company, Des Moines.  
Hawkeye Drug Company, Des Moines.  
Hawkeye Products Company, Davenport.  
Hawkeye Products Company, Keokuk.  
Heatrice Company, The, Sioux City.  
Highway Oil Company, Mason City.  
Higley, Incorporated, Elmer A., Cedar Rapids.  
Holman's, Inc., Centerville.  
Holstein Farmers Union Exchange, Holstein.  
Home Investment Company, Council Bluffs.  
Hubbard Shipping Association, Hubbard.  
Humboldt Mercantile Company, Humboldt.  
Hutchinson-Grover Company, The, Cedar Rapids.  
Ida Grove Chemical Company, Ida Grove.  
Impact Recorder Company, Burlington.  
Independent Oil Company, Muscatine.  
Interstate Audit, Sales and Fiscal Company, Des Moines.  
Iowa Bond and Mortgage Company, Cedar Rapids.  
Iowa Crib and Siam Company, Oskaloosa.  
Iowa Distributing Company, Des Moines.  
Iowa Electric Motor Service, Des Moines.  
Iowa Finance Company, Des Moines.  
Iowa Grain and Live Stock Company, Coburg.  
Iowa-Illinois Power Company, Des Moines.  
Iowa Land & Live Stock Company, Fort Dodge.  
Iowa Paint Removing Company, Des Moines.  
Iowa Township Mutual Fire Insurance Association of Benton County, Iowa, Keystone.  
Iowa Valley Operating Company, Incorporated, Belmond.  
Jenkins Cafeteria Company, Des Moines.  
Johnson Company, The, H. C., Des Moines.  
Kahn Millinery Co., Des Moines.  
Kanawha Co-operative Live Stock Shippers' Association, Kanawha.  
Kendall Electric Company, Des Moines.  
Kerper Electric Company, Dubuque.  
Keystone Fuel and Supply Company, Des Moines.  
Kieblatt Realty Company, The, Sioux City.  
Kubias & Clymer Furnace Company, Cedar Rapids.  
Lagerquist Auto Repair Company, Des Moines.  
Langdon Mutual Co-operative Creamery Association, The, Langdon.  
Lanning Bros. Lumber Company, Lakota.  
Laurens Co-operative Creamery Company, Laurens.  
Lee County Farmers Home Mutual Insurance Association, West Point.  
Letts Co-operative Live Stock Shippers' Association, Letts.  
Lewis System, Inc., The, Sioux City.  
Lincoln Co-operative Elevator Co., Rake.  
Lincoln Market, Council Bluffs.  
Lincoln Theater Company, Des Moines.  
Lizard Lake Resort Company, Lizard Lake, P. O., Palmer.  
Lone Rock Co-operative Live Stock Shippers' Association, Lone Rock.  
Lovilia Shipping Association, Lovilia.  
Lumore Realty Company, Cedar Rapids.  
Magnetic Sign Flasher Corporation, Davenport.  
Mallard Co-operative Live Stock Shippers' Association, Mallard.  
Malone's Bargain Stores Incorporated, Charles City.  
Manit Company, Incorporated, Keokuk.  
Maplehurst Dairy Co., Grinnell.  
Maple Leaf Community Club, Maple Leaf, P. O., Elma.  
Maquoketa Hydro-Electric Power Company, Maquoketa.  
March & Corning Hardware Company, Cedar Falls.  
Marshall Grateless Furnace Company, Marshalltown.  
Marshalltown Co-operative Dairy Marketing Association, Marshalltown.  
Mason City Cooperative Dairy Marketing Association, Mason City.  
Maxwell Electric Company, Maxwell.  
May City Rural Telephone Company, Hartley.  
McBride Drug Company, H. E., Des Moines.  
McElwain Development Company, Sioux City.  
McFarlane Fuel Company, Arch, Waterloo.  
Means-Kuefer Automobile Company, Des Moines.  
Michael Paint Company, Waterloo.

Micro Machine Company, Bettendorf.  
Middle River Coal Company, Indianola.  
Midvale Grain Company, Midvale.  
Mid-West Chemical Company, Des Moines.  
Miller Construction Company, Burlington.  
Milligan & Son, Inc., C. J., Sioux City.  
Milo Shipping Association, Milo.  
Montrose Pharmacy, Cedar Rapids.  
Morgan Manufacturing Company, Washington.  
Morrell's Incorporated, Red Oak.  
Moxley Motor Transportation Company, Fort Madison.  
Murray Cooperative Dairy Marketing Association, Ottumwa.  
Muscatine Heating and Sheet Metal Works, Muscatine.  
Mutual Investment Company of Storm Lake, Storm Lake.  
National Grit & Stucco Company, Muscatine.  
National Realty Company of Des Moines, Iowa, Des Moines.  
National Sales Company of Pittsburgh, Des Moines.  
National Shirt Company, Des Moines.  
Nevada Deep Rock Oil Company, Inc., Nevada.  
Nic-O-Let Park Company, Boone.  
Norris Springs Co-operative Live Stock Shippers' Association, Norris.  
Norman Manufacturing Company, Bettendorf.  
Northwest Investment Company, Sioux City.  
Northwood Co-operative Live Stock Shippers' Association, Northwood.  
Norwalk Dehydrated Products Company, Norwalk.  
Oakland Oil Company, Inc., Oakland.  
Oakville Grain Company, Oakville.  
Old Colony Building Corporation, Des Moines.  
Oneoto Oil and Leasing Company, Decatur.  
One Price Coffee Stores, Council Bluffs.  
Oozicka Manufacturing Company, Mason City.  
Oskaloosa Armory Association, Oskaloosa.  
Oskaloosa Garage Company, Oskaloosa.  
Osterman Manufacturing Company, Waterloo.  
Otosen Co-operative Live Stock Shippers' Association, Otosen.  
Ottumwa Co-operative Dairy Marketing Association, Ottumwa.  
Outing Club Realty Company, Webster City.  
Owl Electric Light Company, Wilton Junction.  
Ozark Oil Corporation, Cedar Rapids.  
Pacific Finance Company, Cedar Rapids.  
Panora Sales Pavilion Company, Panora.  
Patron's Mutual Fire Insurance Association of Baxter, Iowa, Baxter.  
Peaslee Lumber and Coal Company, Des Moines.  
Peoples Gas & Electric Company, Burlington.  
Peoples Home Telephone Company, Batavia.  
Perfection Sales Agency, Sioux City.  
Petersen Company, H. A., Marshalltown.  
Phi Delta Theta Building Association of Iowa City, The, Iowa City.  
Plaza Pictures, Inc., Sioux City.  
Pomeroy Mercantile Company, Pomeroy.  
Prairie Gem Threshing Company, Residence of Elmer E. Cooper, Section 25, Douglas Township, Adams County, Iowa, Cedar Rapids.  
Preuss Drug Company, Incorporated, Des Moines.  
Princess Opera Company, Rake.  
Pro-Lac Milling Company, The, Des Moines.  
Protivin Cooperative Limestone Association, Protivin.  
R. & C. Lap Company, Davenport.  
R. T. C. Motor Company, Marshalltown.  
Radio Equipment Corporation, Cedar Rapids.  
Radio and Specialty Co., Burlington.  
Rath & Sons, Incorporated, George C., Dubuque.  
Read & Steinbaugh, Inc., Council Bluffs.  
Reams' Greenhouse, Inc., Council Bluffs.  
Record Publishing Company, Sioux City.  
Reed Cushion Shoe Co., Dr. A., Des Moines.  
Red Ball Transportation Company, Inc., Charles City.  
Red Oak Deep Rock Oil Company, Inc., Red Oak.  
Reid A. New Ford Company, Des Moines.  
Republican Printing Company, The, Forest City.  
Rice, Satterlee and Townsend Chemical Manufacturing Co., Des Moines.  
Ridgeway Community Hall Company, The, Ridgeway.  
Ritter Live Stock Shippers' Association, Ritter.  
Riverside Mutual Creamery Association, Wadena.  
Rockford Co-operative Live Stock Shippers' Association, Rockford.  
Rohr's 5c to \$1.00 Stores, Des Moines.  
Rossie Shipping Association, Rossie.  
Royal Live Stock Shipping Association, Royal.  
Sabula Cooperative Live Stock Shipping Association, Sabula.  
Safe-guard Investment Company, Des Moines.  
Sanborn Co-operative Live Stock Shippers' Association, Sanborn.  
Sanitary Dairy Company, Waterloo.

Saul-Edmund Furniture Company, Ottumwa.  
Scandinavian Mutual Fire and Lightning Insurance Association, Dayton.  
Schinzel & Son, Incorporated, Theo., Des Moines.  
Schluetsmeyer-Jahn Co., of Emmetsburg, Palo Alto County, Iowa, Emmetsburg.  
Schmitt & Henry Realty Company, Des Moines.  
Scott, Edwards Printing Company, Keokuk.  
Self Serve Gas and Oil Company, Cedar Rapids.  
Sella Mfg. Co., Des Moines.  
Serenado Mfg. Co., New Virginia.  
Sheffield Farmers Co-operative Live Stock Shippers' Association, Sheffield.  
Shipley Company, W. V., Fort Dodge.  
Shull Realty Company, Sioux City.  
Siklone Dry Storage Battery Company, The, Cedar Rapids.  
Sioux City Cooperative Dairy Marketing Association, Sioux City.  
Skvor Chemical Products, Incorporated, Cedar Rapids.  
Sloan-Crockett Company, Sioux City.  
Snyder Motor Car Company, Fort Madison.  
Somerset Battery and Electric Company, Des Moines.  
Soo-Maid Products Company, Sioux City.  
South English Shipping and Supply Co., South English, Nebraska.  
Speedway Auto Bus Company, Des Moines.  
Spencer Cement Block Works, Incorporated, Spencer.  
Standard Investment Company, Des Moines.  
Standard Laboratories, Des Moines.  
Standard Printing Company, Sioux City.  
Star Creamery Company, North Buena Vista.  
Stark-Schneider Construction Company, Cedar Rapids.  
Star Battery and Electric Company, Des Moines.  
Steele's Department Stores, Inc., Des Moines.  
Stewart Equipment Co., The, Clinton.  
Stein Company, A. L., Sioux City.  
Story City Co-operative Shippers' Association, Story City.  
Story City Improvement Company, Story City.  
Strack Motor Sales Company, Des Moines.  
Subway Shoe Company, The, Des Moines.  
Success Brush Company, Des Moines.  
Summit Apartment Company, Sioux City.  
Summit Center Telephone Company, The, Spencer.  
Superior Coal Company, Des Moines.  
Superior Oil Corporation, Des Moines.  
Supreme Ink Company, Dubuque.  
Sutherland Co-operative Live Stock Shippers' Association, Sutherland.  
Synhorst-King Hardware Company, Prairie City.

Thor Co-operative Live Stock Shippers' Association, Thor.  
Times-Globe Printing Company, Oskaloosa.  
Toledo Cooperative Live Stock Shippers' Association, Toledo.  
Toledo Telephone Company, Toledo.  
Tourists Cottage Company, Clear Lake.  
Turkey Valley Telephone Company, Anita.  
Twelfth Street Electric Company, Cedar Falls.  
Ulmer Community Building Company, The, Ulmer.  
Union Battery Company, Des Moines.  
Union Coal Mining Company, Des Moines.  
Union Construction Company, Des Moines.  
United States Radio Institute, Des Moines.  
United States Touring Information Bureau, Inc., Waterloo.  
Urbach Brothers Company, Dubuque.  
Valley Manufacturing Company, Des Moines.  
Vallingham Company, L. E., Des Moines.  
Van Horn, Cluett & Company, Des Moines.  
Vernon Oil & Gas Company, Washington.  
Victor Lumber Company, Victor.  
Victor Pin-Setter Company, Rock Rapids.  
Vital Products Corporation, Des Moines.  
Vital Food Company, Des Moines.  
Volga Creamery Company, Mederville.  
Wall Street Telephone Company, Inc., The, Clarinda.  
Wapello County Agricultural Fair Association, Eldon.  
Wapello County Pig Company, The, Ottumwa.  
Wapsie Valley Equity Community Hall, New Hampton.  
Water Battery and Electrical Company, Oskaloosa.  
Waterloo Quarry Company, Waterloo.  
Waukee Cooperative Live Stock Shippers Association, Waukee.  
Waverly Gravel & Tile Company, Waverly.  
Webb Co-operative Live Stock Shippers' Association, Webb.  
Webster, Incorporated, E. C., Fort Madison.  
Weldrest Tailors, Des Moines.  
Western Grease Manufacturing Company, Des Moines.  
Western Radio Corporation, Cedar Rapids.  
Whitacre, Way and Gunderson Company, (Incorporated) of New Sharon, Iowa, New Sharon.  
Whitely Coal Company, Des Moines.  
Wholesalers & Manufacturers Trade Exchange, Inc., Davenport.  
Wickersham Company, Cedar Rapids.  
Winnesheim Title & Abstract Company, Decatur.  
World Optical Company, Des Moines.  
Yale Co-operative Live Stock Shippers' Association, Yale.

## Foreign Corporations Admitted Since April 1, 1922

Allied Producers and Distributors Corporation, Wilmington, Del.  
All-States-Underwriters-Incorporated, Indianapolis, Ind.  
American Drug and Press Association, Phoenix, Ariz.  
Ballard-Hasset Company, Wilmington, Del.  
Beaver Products Company, Inc., The, Tonawanda, N. Y.  
Belmont Stores Corporation, Wilmington, Del.  
Beneficial Loan Society, Wilmington, Del.  
Bergendahl & Acher, Inc., Chicago, Ill.  
Campbell Baking Company, Wilmington, Del.  
Carnation Milk Products Company, Wilmington, Del.  
Cement-Gun Construction Co., Chicago, Ill.  
Central American Exploration Company, Wilmington, Del.  
Churchill Construction Company, Bushnell, Ill.  
Cleveland Discount Company, The, Dover, Del.  
Commonwealth Loan Company, Indianapolis, Ind.  
Conveyors Corporation of America, Wilmington, Del.  
Creamery Package Mfg. Company, The, Chicago, Ill.  
Croft Manufacturing Company, The, A. C., Wagner, S. D.  
Darling Candy Shops, Inc., Grace, Minneapolis, Minn.  
Davey Tree Export Company, The, Kent, Ohio.  
Deer Rock Petroleum Company, Wilmington, Del.  
Des Moines Cement Brick Company, Pierre, S. D.  
Des Moines Dairy Products Company, Wilmington, Del.  
Diamond Rubber Company, Inc., The, New York, N. Y.  
Donnelly Corporation, Reuben H., Chicago, Ill.  
Edwards Anchor Company, Huron, S. D.  
Empire Lot Company, Watertown, S. D.

Fayman-Joseph Company, Pierre, S. D.  
Federal Power & Light Company, Portland, Me.  
Feltman & Curme Shoe Stores Company, The, Wilmington, Del.  
First Mortgage Loan Company, Chamberlain, S. D.  
First Trust Company, of Lincoln, Nebraska, The, Lincoln, Neb.  
Fox Furnace Company, The, Elyria, Ohio.  
General Tire & Rubber Company, The, Akron, Ohio.  
Gerda Co., The, Otto, New York, N. Y.  
Gillespie Eden Corporation, Wilmington, Del.  
Grand Lodge of the Patriots of the Lone Star, El Campo, Texas.  
Gray, Jr., Co., F. M., Milwaukee, Wis.  
Great Western Coal Company, Des Moines, Iowa.  
Hanford Hotel Company, Wilmington, Del.  
Hansen Cadillac Company, J. H., Omaha, Neb.  
Hawkeye Oil Company, The, Sisseton, S. D.  
Heller & Company, Walter, Wilmington, Del.  
Helvetia Milk Condensing Company, Bushnell, Ill.  
Hewes Construction Company, Wilmington, Del.  
Ideal Food Products Company, Wilmington, Del.  
Illinois State Bank of Quincy, Quincy, Ill.  
Iowa National Store, Inc., New York, N. Y.  
Kohn-Shafer Co., Inc., Chicago, Ill.  
Liberty Montana Mines Co., Butte, Mont.  
Linograph Company, The, Augusta, Me.  
Linograph Finance Corporation, Dover, Del.  
Low-Priesem, Incorporated, South Bend, Ind.  
Luthy Battery Sales Corporation, Des Moines, Iowa.  
Magnesite Products Co., Chicago, Ill.  
Marquette Cement Manufacturing Company, La Salle, Ill.



## FOREIGN CORPORATIONS

Missouri Valley Elevator Company, Omaha, Neb.  
Most Worshipful King Solomon Grand Lodge of  
Ancient Free and Accepted York Masons, Kansas  
City, Kan.  
Muscle Shoals Land Corporation, Sheffield, Ala.  
Mutual Paint Company, St. Paul, Minn.  
National Coal Mining Company, Lincoln, Neb.  
New Castle Syndicate, Inc., The, Glenwood Springs,  
Colo.  
New Moline Plow Company, Moline, Ill.  
Northern States Contracting Company, St. Paul, Minn.  
Northwestern Lumber and Wrecking Company, Min-  
neapolis, Minn.  
Northwestern Manufacturing Company, Wilmington,  
Del.  
Okinow's Incorporated, St. Paul, Minn.  
Oldfield Tire Company, The, Akron, Ohio.  
Omaha Refining Corporation, Omaha, Neb.  
Parker-Gordon Cigar Company, Kansas City, Mo.  
Pattern Stores Company, Wilmington, Del.  
Paver Company, The J. M., Indianapolis, Ind.  
Pulvane Laboratories Incorporated, Wilmington, Del.  
Railway Signal & Equipment Company, The,  
Augusta, Maine.  
Roberts & Oake, Chicago, Ill.  
Robinson Straus & Co., St. Paul, Minn.  
Salvation Army, The, Chicago, Ill.  
Schulze Baking Company, The, Chicago, Ill.  
Shawmut Egg Co., Boston, Mass.  
Silverberg Brothers' Company, Elk Port, S. D.  
Singer Sewing Machine Company, Elizabeth, N. J.  
State Mortgage and Finance Company, Indianapolis,  
Ind.  
Stephens & Co., A. I., Chicago, Ill.  
Straus & Co., Inc., S. W., Wilmington, Del.  
Surkin Cloak Company, Chicago, Ill.  
Sweets Company of America, Incorporated, Dover,  
Del.  
Tide Water Oil Sales Corporation, Wilmington, Del.  
United Serum Company, Wilmington, Del.  
Universal Loan Corporation, Wilmington, Del.  
Valentine Blatz Brewing Company, Milwaukee, Wis.  
Western Auto Supply Company, Kansas City, Mo.  
Western Gas Construction Company, The, Fort  
Wayne, Ind.  
Western Oil Refining Company, Indianapolis, Ind.  
White Sewing Machine, Company, Cleveland, Ohio.

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