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1919

State of Iowa
1919

Iowa Corporations

AND

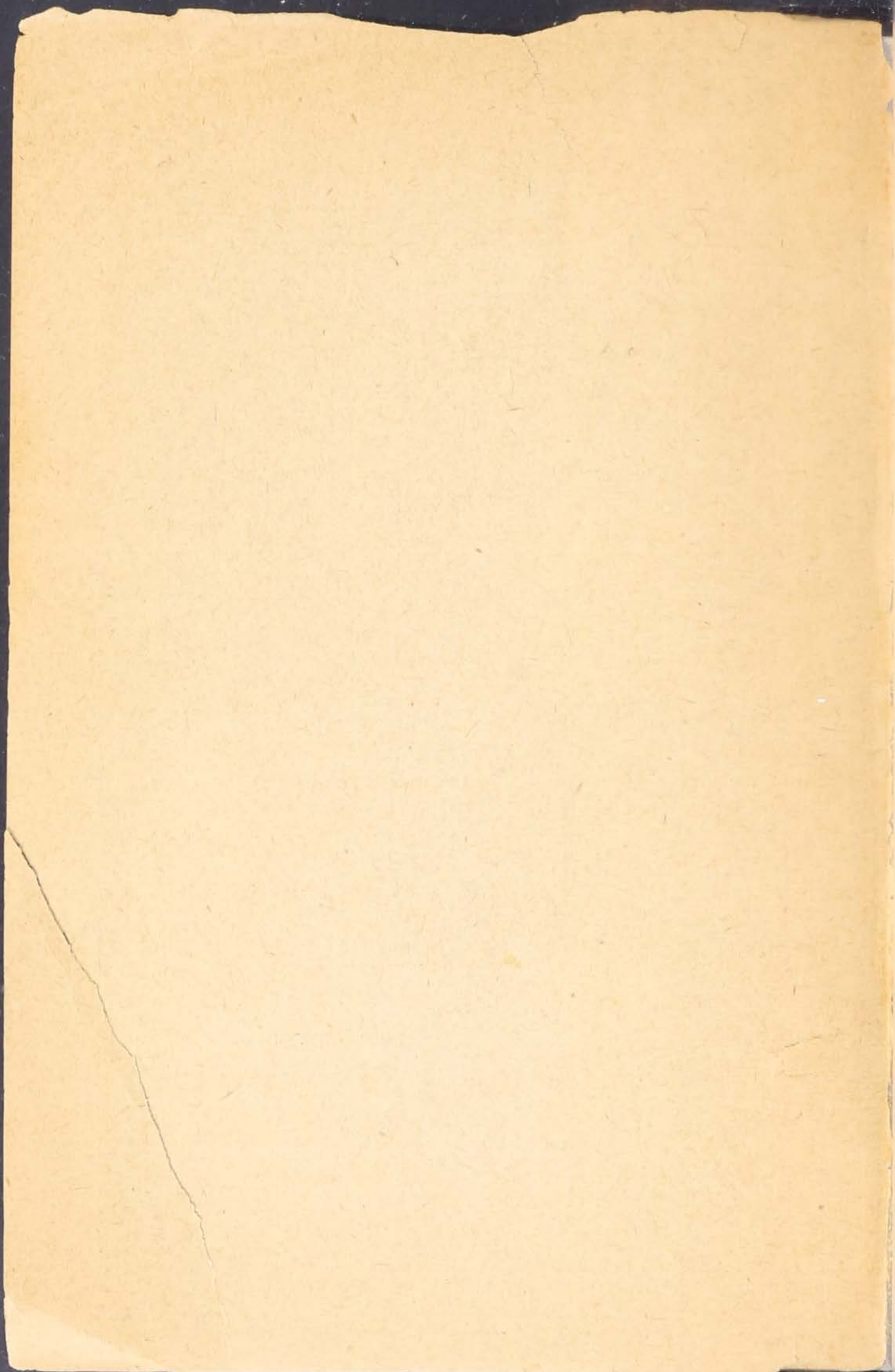
Foreign Corporations Trans-
acting Business In Iowa

Compiled by

W. C. RAMSAY, Secretary of State

Published by
THE STATE OF IOWA
Des Moines

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State of Iowa

1919

Iowa Corporations

AND

Foreign Corporations Trans- acting Business In Iowa

Corporations That Have Filed Annual Report
for 1919, as Provided in Section 1614-C,
Supplement to the Code, 1913, and
Admitted to Transact Business
Since April 1st, 1919

DECEMBER, 1919

Compiled by

W. C. RAMSAY, Secretary of State

Published by
THE STATE OF IOWA
Des Moines

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.

IOWA CORPORATIONS

1919

A. B. C. Bottling Company, Des Moines.
A. B. C. Medicine Co., Dubuque.
Abbott & Son, Marshalltown.
Abbott Hospital, Incorporated, Oskaloosa.
Abstainers & General Life Insurance Company, Des Moines.
Abstract Title Guarantee Co., Council Bluffs.
Abstract & Title Guaranty Co., Clinton.
Accredited Schools Supply Company, The, Des Moines.
Ackley Canning Company, Ackley.
Ackley Telephone Company, The, 19th & Douglas Sts, Omaha, Nebr.; Ackley.
Ackworth Telephone Company, Ackworth.
Acme Chandelier & Mfg. Co., Ft. Madison.
Acme Coal Mining Company, Des Moines.
Acme Oil & Gas Company, The, Estherville.
Acton Creamery Company, The, Vinton.
Adair Co-operative Creamery Co., The, Adair.
Adair County Mutual Insurance Association, Greenfield.
Adair-Olson Printing Company, Sioux City.
Adair Telephone Co., The, G. H. Jackmen, R. No. 3-A, Adair.
Adams Bros. Hide, Fur & Wool Co., Sioux City.
Adams Company, The, Dubuque.
Adams County Abstract Co., Corning.
Adams County Agricultural Fair Association, Corning.
Adams & Denmead Co., Marshalltown.
Adams Investment Company, Three Forks, Mont; Okoboji.
Adams Paper Co., Waterloo.
Adams Seed Company, The, Decorah.
Adams Shoe Company, Geo. B., Sioux City.
Adams Township Mutual Telephone Co., P. O. De Soto, Iowa; Earlham.
Additions Company, The, Davenport.
Adel Abstract Loan & Land Company, Adel.
Adel Clay Products Company, Adel.
Adel Hardware Company, Adel.
Adel Light & Power Company, Adel.
Adel Mutual Telephone Company, Adel.
Adel Opera House Company, The, Adel.
Adelman Realty Company, Des Moines.
Adelphi Telephone Company, The Adelphi.
Advance Concrete Construction Company, Des Moines.
Advance Rural Telephone Company, Holstein.
Advertising Novelty Manufacturing Company, Newton.
Advertising Publishing Co., The, Clinton.
Advocate, Incorporated, The Rockwell City.
Afton Mutual Telephone Company, Afton.
Afton Opera House Association, Afton.
Ainsworth Telephone Company, Ainsworth.
Airless Inner Tire Company, Des Moines.
Ajax Coal & Mining Company, P. O. Dowds; Fairfield.
Akerson, Ringstrom Co., Keokuk.
Akron Building Company, The Akron.

Note—When no state is named the post office is in Iowa.

Akron Domestic Local Building & Loan Association, Akron.
 Akron Lumber Company, Akron.
 Akron Milling Company, The, Akron.
 Akron Milling Company, Sioux City.
 Alamo Farm Light Plant Dubuque Company, Dubuque.
 Albany Lighting Company, P. O. Albany, Ill.; Clinton.
 Albert City Co-operative Mercantile Company, Albert City.
 Albert City Telephone Company, The, Albert City.
 Albertson & Company, Incorporated, Sioux City.
 Albia Abstract & Realty Company, Albia.
 Albia Coal Company, Albia.
 Albia Home Telephone Company, Albia.
 Albia Packing Company, Albia.
 Albion Co-operative Creamery Company, Butler Co.; R. 1. Parkersburg.
 Albion Farmers Telephone Company, The, R. 2, 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 Lime Company, Clinton.
 Alden Mutual Telephone Company, Alden.
 Alexander Company, A. L., Waterloo.
 Alexander Manufacturing Company, Ames.
 Alexander & Sandberg Company, Des Moines.
 Alfalfa Products Company, Sioux City.
 Algona Automobile & Machinery Co., P. O. Emmetsburg; Algona.
 Algona Brick & Tile Works, The, Algona.
 Algona Building & Loan Association, Algona.
 Algona Co-operative Creamery Company, Algona.
 Algona Ice Cream & Candy Factory, Algona.
 Algona Manufacturing Company, Algona.
 Algona Rural Line Number 15, Algona.
 Algona Rural Telephone Company No. 10, of Algona, Iowa, R. No. 2, Algona.
 Allamakee County Scandinavian Mutual Protective Association, Waukon.
 Allbrite Manufacturing Company, Des Moines.
 Alleman Mercantile Company, The Alleman.
 Allen & Hazeltine Paint Company, 309 1st Ave., Cedar Rapids.
 Allen Printing Company, Clinton.
 Allen Real Estate Co., L. P., Clinton.
 Allerton Chautauqua Ass'n, Allerton.
 Allerton Grain & Coal Company, Allerton.
 Allfree, Incorporated, H. B., Newton.
 Alliance Mercantile Ass'n, Cresco.
 Allison Hotel Company, The, Cedar Rapids.
 Alpha Opera House Company, Alpha.
 Alpha Telephone Company, P. O. Waucoma; Alpha.
 Altstadt & Langlas Baking Company, Waterloo.
 Alta Farmers Elevator & 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 Company, Alta Vista.
 Alta Vista Mutual Co-operative Farmers Creamery Association, Alta Vista.
 Altenburg Tire & Rubber Co., Davenport.
 Alton Building & Loan Association, Alton.
 Alton Creamery Company, Alton.
 Alton Garage, The, Alton.
 Altoona Canning Company, P. O. Grimes, Iowa, Altoona.
 Alvord Opera House Company, The, Alvord.
 Amber Co-operative Creamery Company, Amber.
 Amend & Sons, (Conrad) Incorporated, 304 Walnut St., Des Moines.

IOWA CORPORATIONS

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- American Bankers Securities Company, Des Moines.
American Bonding & Casualty Company, Sioux City.
American Brick & Tile Co., Mason City.
American Brokerage Company, Sioux City.
American Cement Machine Company, The, Keokuk.
American Chandelier Company, Des Moines.
American Coal Company, Care W. T. Phillips, Oskaloosa.
American Construction Company, Clinton.
American Cooperage Company, Anamosa.
American Co-operative Publishing Company, P. O. 230 S. La Salle St., Chicago; Eagle Grove.
American District Telegraph Co. of Iowa, Care Western Union, Des Moines.
American Drainage Company, Dubuque.
American Dry Goods Company, 806 Story St., Boone.
American Engineering & Construction Company, Clinton.
American Gas Construction Company, Newton.
American Iron Works, Des Moines.
American Jack Registry Company, Cedar Rapids.
American Land Company, Clinton.
American Laundry Company, 612 E Locust St, Des Moines.
American Lithographing & Printing Company, The, of Des Moines, 410 4th St., Des Moines.
American Loan & Investment Company, The, Cresco.
American Machine Products Company, Marshalltown.
American Mfg Co. of Cedar Rapids, Iowa, Cedar Rapids.
American Manufacturing Company, Des Moines.
American Mining Tool Company, Ottumwa.
American Mortgage & Securities Company, P. O. Cedar Rapids, Higley Bldg., Manchester.
American Mutual Fire & Tornado Insurance Association, 307 W. 3d St., Davenport.
American Mutual Insurance Association, of Wheatland, Iowa, Wheatland.
American Nobles, P. O. Lawrence, Kas.; Waterloo.
American Pearl Button Company, Washington.
American Pickle & Canning Company, Care Robt K. Finkbine, 707 Hippee Bldg, Des Moines.
American Polled Hereford Breeders' Ass'n, Care B. C. Gammon, Des Moines.
American Securities Company, Des Moines.
American Serum Company, Sioux City.
American Specialty Manufacturing Co., Care R. J. Shank, 521 Hubbell Bldg., Des Moines.
American Standard Horse Registry Association, Care N. J. Harris, Box 507, Des Moines.
American Steam Laundry Company, of Iowa, Mason City.
American Teachers Life Insurance Company, Des Moines.
American Telephone & Telegraph Co., 6th & Main Sts., Davenport.
American Tractor Company, Des Moines.
American Transportation Company, Dubuque.
American Trust Company, of Davenport, Iowa; Davenport.
American Utilities Corporation, 309 Lane Bldg, Davenport; Clinton.
American Wire Fabrics Company, P. O. 208 S. La Salle St., Chicago, Ill.; Clinton.
Ameri-Cone Company, The, Des Moines.
Ames Agricultural Seed Company, Ames.
Ames Building & Loan Association, Ames.
Ames-Farmer Canning Company, P. O. Ames; Des Moines.
Ames Grain & Coal Company, The, Ames.
Ames Improvement Company, The, Ames.
Amusement Park Company, Cedar Rapids.
Anamosa Farmers' Creamery Company, Anamosa.
Anchor Coal Company, P. O. 111 S. Court St., Ottumwa; Centerville.
Anchor Concrete Stone Company, Rock Rapids.
Anchor Investment Company, Des Moines.

- Andersen-Winter Co., Clinton.
 Anderson Brothers Canning Co., The, Oskaloosa.
 Anderson Coal Company, Care H. E. Evans, Des Moines; Oskaloosa.
 Anderson-Deering Company, Boone.
 Anderson Furniture Company, Boone.
 Anderson Furniture Company, Clinton.
 Anderson Furniture Company, Des Moines.
 Anderson Furniture Company, The, 606 4th St., Sioux City.
 Anderson Improvement Company, The, Anderson.
 Anderson Land Company, The, Cedar Rapids.
 Anderson Manufacturing Co., Des Moines.
 Anderson & Son, J. S., Cedar Rapids.
 Anderson Wall Paper & Paint Company, Sioux City.
 Andrews Decorative Company, William G., P. O. 426 S. Wabash Ave., Chicago, Ill.; Clinton.
 Ankeney Linseed Manufacturing Company, Des Moines.
 Ankeney Company, Clinton.
 Annis & Rohling Company, Council Bluffs.
 Anson Clothing Company, Muscatine.
 Antelope Sheep Company, Grimes.
 Anthes Hotel Company, 901 Front St., Ft. Madison.
 Anthony-Millen Co., Akron.
 Anundsen Publishing Company, Decorah.
 Aplington Creamery Co., Aplington.
 Appanoose Abstract & Title Co., Centerville.
 Appanoose Coal Company, Mystic.
 Appanoose County Telephone Co., The, Centerville.
 Appanoose Mutual Telephone Company, The, Centerville.
 Apple Valley Fruit Company, 322 Davidson Bldg., Sioux City.
 Appleton Manufacturing & Supply Company, The, 1217 Oak St., Burlington.
 Arant Shoe Company, Des Moines.
 Arant-Waterloo Company, Waterloo.
 Arctic Creamery Company, Sioux City.
 Archer Co-operative Grain Co., of Archer, Iowa, Archer.
 Artic Springs Creamery Association, Care O. N. Thompson, Spring Grove, Minn.; Quandahl.
 Arlington Co-operative Commission Company, Arlington.
 Armand Company, The, Des Moines.
 Armand's Incorporated, Des Moines.
 Armed Vise Company, Muscatine.
 Armory Building Company, Mason City.
 Armory Company, Rock Rapids.
 Armstrong Cement Works, Armstrong.
 Armstrong Coal Company, P. O. 315 Commerce Bldg., Kansas City, Mo.; Cincinnati.
 Armstrong-McClenahan Company, Cedar Rapids.
 Army City Amusement Company, Des Moines.
 Arno Pharmacy, Dubuque.
 Arnold Jewelry & Music Co., Ottumwa.
 Art Novelty Importing Company, Marshalltown.
 Arthur Co-operative Elevator Company, Arthur.
 Arthur Hall Company, The, Arthur.
 Arthur Lumber & Coal Co., Arthur.
 Artificial Ice Company, Sioux City.
 Artificial Ice & Cold Storage Company, Newton.
 Artificial Ice & Fuel Company, Waterloo.
 Artistic Cleaning & Dyeing Company, Des Moines.
 Artz Drug Company, Red Oak.
 Ashby Manufacturing Co., W. E., Des Moines.
 Associated Chemical Company, Waterloo.
 Associated Finance Company, Des Moines.
 Associated Manufactures Company, Waterloo.

Associated Packing Company, Des Moines.
Associates' Company, The, Davenport.
Association Bowling Alleys, Sioux City.
Atalissa Co-operative Company, Atalissa.
Atalissa Lumber Company, Atalissa.
Atkins Grain Company, Atkins.
Atkins Savings & Loan Association, Atkins.
Atkins Telephone Company, Atkins.
Atkinson Mining Co., Council Bluffs.
Atlantic Automobile Company, P. O. Atlantic; Council Bluffs.
Atlantic Building Supply Company, Atlantic.
Atlantic Canning Company, Atlantic.
Atlantic Co-operative Delivery Company, Atlantic.
Atlantic Gas Company, Atlantic.
Atlantic Hospital Corporation, Atlantic.
Atlantic Ideal Oil Burner Company, The, Atlantic.
Atlantic Northern Railway Company, Atlantic.
Atlantic Serum & Vaccine Company, Atlantic.
Atlas Motor Truck Company, Creston.
At Last Washer Company, Perry.
Atlee, Incorporated, S. & J. C., Ft. Madison.
Aton Music Company, Sioux City.
Attica & Columbia Mutual Telephone Company, The, Round Grove School House, Indiana Township; R. No. 1, Knoxville.
Atwood Stock Farm Company, Care H. J. Atwood, 513 Bd of Trade, Duluth, Minn.; Northwood.
Auburn Brick & Tile Company, Auburn.
Audit Company, Care D J Van Liew, C. C. State Bank Bldg, Des Moines.
Auditorium Company, Council Bluffs.
Auditorium Company, The, Low Moor.
Auditorium Company, The, New Sharon.
Auditorium Company, Sioux City.
Audubon Cemetery Association, Audubon.
Audubon County Farmers' Mutual Telephone Co., Audubon.
Audubon Creamery Co., The, Audubon.
Audubon Township Creamery Association, Exira.
Aurora Driving Park Association, Aurora.
Authier Company, Fort Dodge.
Authier Style Shop, Sioux City.
Auto Lock & Strainer Company, Davenport.
Auto Motive Service, Des Moines.
Auto Salvage & Exchange Company, Des Moines.
Auto Salvage & Exchange Company, of Sioux City; Sioux City.
Auto Supply & Engine Company, Ft. Madison.
Auto Transportation Company, Ft. Dodge.
Auto Wrecking Company, Waterloo.
Automatic Button Company, Muscatine.
Automatic Coal Handling Company, Muscatine.
Automatic Electric Pump Co., Care Henry Bremer, Davenport.
Automatic Electric Washer Co., Inc., Newton.
Automatic Feeder Co., Des Moines.
Automatic Gravel Products Co., Muscatine.
Automobile Dealers Mutual Insurance Association of Iowa, Des Moines.
Automobile Exchange, Waterloo.
Automobile Owners Tire Corporation, Sioux City.
Automobile Trade Mutual Insurance Association, The, Des Moines.
Automobile Underwriters' Des Moines.
Averill-Wallace-Welch Company, 606 Securities Bank Bldg., Cedar Rapids.
Avery Supply Company, P. O. Albia; Avery.
Averydale Telephone Company, Portland.
Avoca Sale Pavilion Company, Avoca.
Ayres & Sons, T. R. J., Keokuk.
Ayrshire Farmers Elevator Company, The, Ayrshire.

- Ayrshire Farmers Mutual Telephone Co., The, Ayrshire.
- B. & M. Stock Remedy Company, P. O. Omaha, Nebr.; Cedar Rapids.
- B. & R. Company, The, Des Moines.
- Bacon Company, W. H., Ft. Dodge.
- Badger Manufacturing Company, Council Bluffs.
- Badger Telephone Company, Badger.
- Bagley Mutual Telephone Company, Bagley.
- Bagley Water Works Company, The, Bagley.
- Bailey Boot Shop, Inc., Cedar Rapids.
- Bailey Dental Company, Council Bluffs.
- Bailey & Son, Incorporated, A. K., Decorah.
- Bain Brothers Manufacturing Company, Cedar Rapids.
- Baird, & Company, A., Lohrville.
- Baird-Taylor-Crawford-Lewis Company, 5th Fl. S. & L. Bldg, Des Moines.
- Baker Company, The, Geo. T. Simpson, Security Bldg., Minneapolis; Forest City.
- Baker Company, H. A., Box 754; Sioux City.
- Baker-Dodge Amusement Company, Keokuk.
- Baker-Dodge Theatre Company, Keokuk.
- Baker-Johnson Company, Ridgeway.
- Baker Lumber Company, D. E., Traer.
- Baker Machinery Company, 307 E. 4th St., Des Moines.
- Baker Manufacturing Company, Ft. Dodge.
- Baker Telephone Company, Miles.
- Baldauf-Rosenblatt Co., Oskaloosa.
- Baldwin & Company, Incorporated, P. O. Bellevue, Waterville.
- Ball Electric Company, Cedar Rapids.
- Balle-Broderson, Company, The, Denison.
- Ballow Clothing Company, Davenport.
- Balltown Farmers Co-operative Creamery Company, P. O. Waupeton, Balltown.
- Balzar Company, F. F., Des Moines.
- Bancroft Co-operative Creamery Co., Bancroft.
- Bancroft Farmers Elevator Company, Bancroft.
- Bancroft & Son, Incorporated, Joseph, Cedar Falls.
- Bangor Telephone Company, Bangor.
- Bank Building Co., Des Moines.
- Bank & Insurance Building Co, Box 363, Dubuque.
- Bankers Block Company, Burlington.
- Bankers' Casualty Finance Company, Des Moines.
- Bankers' Farm Investment Company, Cedar Rapids.
- Bankers Finance Company, Des Moines.
- Bankers Investment Company, P. O. Tama Bldg, Burlington, Morning Sun Township, Louisa County.
- Bankers Mortgage Company, Des Moines.
- Bankers Printing Company, Des Moines.
- Bankers Reserve Finance Corporation, Des Moines.
- Bankers Trust Company, Des Moines.
- Barish Brothers Coal Company, Sioux City.
- Barish Bros. Motor Company, Sioux City.
- Barish & Company, Inc., H., Sioux City.
- Barnard Company, H. F., Muscatine.
- Barnes Cafeteria Company, Des Moines.
- Barnes City Provision Company, Barnes City.
- Barnes & Ewing, Oskaloosa.
- Barnett Company, L. J., 206 Court Ave., Des Moines.
- Barnett & Company, Incorporated, Joseph, P. O. Cedar Rapids, Iowa, 218 4th Ave.; Riverside.
- Barnum Elevator Company, The, Barnum.
- Barnum Telephone Co., The, Barnum.
- Barr Dairy Company, Davenport.
- Barr Manufacturing Company, Knoxville.

Barry Automatic Marker Company, Davenport.
Barry Company, Muscatine.
Bartles-Shepherd Oil Company, Waterloo.
Bashaw's Garage Company, Davenport.
Bassford-Peterson Clothing Co., Boone.
Bast-Fogarty Milling Company, Des Moines.
Bastian Printing Company, W. H., Sioux City.
Batavia Brick & Tile Co., Batavia.
Batavia Telephone Co., The, Batavia.
Bather Company, The, J. R., Clinton.
Battaile-Grant Flour Company, Incorporated, Davenport.
Batterson Stores, The, Muscatine.
Batterson-Wessels Company, Muscatine.
Battle Creek Drug Co., Battle Creek.
Battle Creek Opera House Co., Battle Creek.
Baur-Mullarky Company, Keokuk.
Baur-Mullarky Realty Company, Keokuk.
Baxter Piano Company, J. C., Davenport.
Baxter Telephone Company, Baxter.
Bay La Launch Orchards Company, Waterloo.
Bayard Co-operative Creamery Company, Bayard.
Beach Company, The, Wilfred W., P. O. Sioux City, Iowa; Sioux City.
Beacon Coal & Mining Company, Care W. T. Phillips, Oskaloosa; Mahaska County.
Beaman Elevator Company, The, Beaman.
Beaman Telephone Company, The, Beaman.
Bear Co., Ben, Decorah.
Bear Creek Valley Telephone Company, The, Eldora.
Bear Grove & Baker Telephone Co., Guthrie Center.
Beatrice Creamery Company, Care C. T. Hays, 1526 S. State St., Chicago; Des Moines.
Beaumont Saw Mill Company, The, Care W. S. Slagle, Alton; Des Moines.
Beaver Coal & Land Company, Des Moines.
Beaver Co-operative Company, The, Beaver.
Beaver Creek Coal Company, Care 217 Equitable Bldg., Des Moines, Woodward.
Beaver Telephone Company, P. O. Buffalo Center; Rake.
Beaver Valley Milling Company, Inc., Des Moines.
Beck Brothers Company, Mason City.
Beck Chemical Company, Ottumwa.
Beck Coal & Mining Company, 425 W. Grand Ave., Des Moines.
Beck Co., Will H., Sioux City.
Beck-Hawkeye Motor Truck Works, Cedar Rapids.
Beck-Walker Company, Mason City.
Becker & Company, Davenport.
Becker Drug Co., Sioux City.
Becker-Hazleton Co., Dubuque.
Becker Investment Co., The, Gustav, 611 Putnam Bldg., Davenport.
Bedford Free Press Publishing Company, Bedford.
Bedford Light, Heat & Power Co., Bedford.
Bedford Telephone Co., The, Bedford.
Beeman Transfer Co., J. E., Ottumwa.
Bekins Van & Storage Company, Sioux City.
Belle Plaine Canning Company, Belle Plaine.
Belle Plaine Improvement Association, Belle Plaine.
Belle Plaine Iowa Gas Company, Belle Plaine.
Belle Plaine Telephone Co., (Expires July 1, 1919), Belle Plaine.
Bellevue Commercial Club, Bellevue.
Bellevue Piano Company, The, Bellevue.
Bellevue Telephone Co., Bellevue.
Bellew Coal Company, Des Moines.
Bell-Jones Company, Davenport.

- Belmond Lumber Co., Belmond.
 Belmond Printing & Publishing Company, Belmond.
 Belmond Telephone Company, Belmond.
 Belsky-Cook Motor Company, Dubuque.
 Bender Company, The, Sioux City.
 Benedict Flour & Feed Company, of Marshalltown, Iowa, The, Marshalltown.
 Benit & Jenkins Amusement Company, Arnolds Park.
 Benjamin Company, The, Council Bluffs.
 Benner Tea Company, The, Burlington.
 Bennett Auto Supply Company, Sioux City.
 Bennett Bond & Mortgage Company, The, Sioux City.
 Bennett Brothers Coal Company, 603 W. Grand Ave., Des Moines.
 Bennett Loan & Trust Company, The, Sioux City.
 Bennett Taxicab Company, Sioux City.
 Bennezette Mutual Telephone Co., Aredale.
 Beno Company, The, John, Council Bluffs.
 Benson Dairy Company, The, Care J. R. Dumond, Cedar Falls; Benson.
 Benson & Marxer, 515 W 3d St., Des Moines.
 Bentley Improvement Company, Bentley.
 Berfield Company, The, Iowa Falls.
 Berg-Arduser Co., Dubuque.
 Berg Medicine Company, Des Moines.
 Bergen Lumber Company, Waverly.
 Bernard Company, Philip, **Sioux City**.
 Bernard-Ellis Lumber Company, Burlington.
 Berne Elevator Company P. O. Ute, Iowa; Berne.
 Berne Lumber Company, The, P. O. Ute, Iowa; Berne.
 Bernard & Turner Automobile Company, Des Moines.
 Berry Company, W. F., Moulton.
 Berry Seed Company, A. A., Clarinda.
 Best & Clausen Realty Company, Davenport.
 Beta Theta Pi Building Association, 4546 N. Ashland Ave., Chicago, Mount Pleasant.
 Bethesda Central Telephone Co., P. O. Hepburn, Iowa; Bethesda.
 Bettendorf Axle Company, Davenport.
 Bettendorf Company, The, Bettendorf.
 Bettendorf Construction Company, Bettendorf.
 Bettendorf Improvement Co., Bettendorf.
 Bettendorf Lumber and Supply Co., Bettendorf.
 Bettendorf Oxygen-Hydrogen Company, Bettendorf.
 Bettendorf Process Company, Bettendorf.
 Bettendorf Tool Company, Bettendorf.
 Bettendorf Trailer Company, P. O. 503 Putnam Bldg., Davenport, Iowa; Bettendorf.
 Better Business Bureau of Iowa, Des Moines.
 Beutler & Arnold, Architects, Sioux City.
 Beymer & Co., 700 Mulberry St., Des Moines.
 Bickel Baking Company, McGregor.
 Bickel Meat & Grocery, McGregor.
 Bickley Realty Company, The, Waterloo.
 Biddle Improvement Company, Care F. J. Younker, 403 Flynn Bldg.; Des Moines.
 Bidwell Coal Company, P. O. Ottumwa; Bidwell.
 Big Ben Telephone Company, P. O. Paullina; Germantown.
 Big Creek Logging Company, P. O. Knappa, Oregon; Davenport.
 Big Four Oil & Grease Company, The, Sheldon.
 Big Grove Number Seven Telephone Company, P. O. Van Horne, Iowa; Big Grove Township, Benton County.
 Big Grove Township Telephone Co., Garrison.
 Big Grove and Union Mutual Telephone Company, Keystone.
 Big Rock Telephone Company, The, R. No. 3; Waterloo.
 Bigger Company, The, Corning.

Biklen Company, C. H., Burlington.
Biklen-Winzer Grocery Co., Burlington.
Binder & Company, H. W., 32 Pearl St., Council Bluffs.
Birmingham Exchange Co. of Birmingham, Iowa; Birmingham.
Birmingham Farmers Union, Birmingham.
Bissell Incorporated, Frank, Dexter.
Bjornstad Company, Otto A., Spencer.
Black Diamond Coal Company, Care F. W. Kamman, Secy., Sioux City.
Black Diamond Store Co., Ottumwa.
Black Dry Goods Company, The, James, Waterloo.
Blackford Co., The, Oskaloosa.
Black & Garrabrant Jewelry Company, Waterloo.
Black Hawk Building Company, Waterloo.
Blackhawk Coal & Dock Company, Davenport.
Black Hawk Coffee & Spice Company, Waterloo.
Black Hawk County Abstract Company, Waterloo.
Black Hawk & Grant Township Telephone Company, Reinbeck.
Black Hawk Hotel Company, Davenport.
Black Hawk Improvement Company, Waterloo.
Black Hawk Manufacturing Company, Box 64, Sta. A.; Waterloo.
Black Hawk Mercantile Company, Waterloo.
Black Hawk Oil Company, Cedar Falls.
Black Hawk Tire & Rubber Company, Des Moines.
Black Hawk Tire & Rubber Co., Inc., Waterloo.
Blackwell Company, The, Durant.
Blaine Center Mutual Fire & Lightning Ins. Ass'n, P. O. Ida Grove; Ida County.
Blaine Farmers Mutual Telephone Co., Dows.
Blair & Brennan, Creston.
Blair-Harper Seed Company, Ames.
Blair Shoe Company, The, P. O. Blair, Nebr.; Vinton.
Blairstown Grain Co., Blairstown.
Blairstown Opera House Company, The, Blairstown.
Blake Lumber Co., W. R., Eagle Grove.
Blake & Nelson Rural Telephone Company Nos. 11 and 22, The, P. O. Box 61, R. No 1, Algona, Iowa; Wesley.
Blakesburg Telephone & Telegraph Co., Care Roy Miller, Mgr., Blakesburg.
Blakeslee Drug Company, Oskaloosa.
Blanchard Amusement Company, Davenport.
Blaul's Sons Company, The, John, Cedar Rapids.
Blaul's Sons Company, John, Burlington.
Blencoe Electric Light & Power Company, The, Blencoe.
Blencoe Farmers Elevator Company, Blencoe.
Blencoe Telephone Company, The, Blencoe.
Block Co., W. G., Box 178, Muscatine.
Blom Collier Company, The, Keokuk.
Bloom Manufacturing Company, The, Nashua.
Bloomer Company, R. H., Council Bluffs.
Bloomer Cold Storage Company, Council Bluffs.
Bloomfield Coal & Mining Company, 513 E. Grand Ave., Des Moines.
Blount-Evans Coal Mining Company, Des Moines.
Blue Grass Creamery Company, Stockport.
Blue Grass Threshing Company, P. O. Walcott, Iowa, R. R. No. 2, Blue Grass.
Blue Line Transfer Company, Des Moines.
Blue Oak Handle Co., P. O. Farmington, Iowa; Fairfield.
Bluff City Lumber & Coal Co., Council Bluffs.
Bluff Road Telephone Co., Muscatine.
Boardman & Wagner Telephone Company, The, Elkader.
Bode Creamery Association, (Farmers Co-operative) Bode.
Bode-Larson Shoe Company, 606 Main St., Keokuk.
Roesch Company, John, Burlington.
Bogard Clothing Company, Muscatine.

- Bogardus-Nelson Company, Marshalltown.
 Bohemian Farmers Mutual Ins. Ass'n, Oxford Junction.
 Bohemian Mutual Insurance Ass'n, The, 622 S. 4th St., Cedar Rapids.
 Bohemian Mutual Insurance Association, The, Vining.
 Bohemian Mutual Protective Insurance Association, Spillville.
 Bohemian Savings & Loan Association, The, Cedar Rapids.
 Boies Company, M. V., Davenport.
 Boileau & Thomas Furniture Co., The, Red Oak.
 Bolstein Co., The, J. H., Sioux City.
 Bolt Shoe Company, The, Red Oak.
 Bolton-Hoover Coal Co., Oskaloosa.
 Bolton Land Company, Cedar Rapids.
 Bonair Telephone Company, The, Cresco.
 Bond & Mortgage Company of Iowa, The, Des Moines.
 Bonhurst Realty Co., Inc., Des Moines.
 Bonicamp Manufacturing Company, Ft. Madison.
 Boody Investment Company, George A., Des Moines.
 Boone Armory Company, Boone.
 Boone Blank Book Company, Boone.
 Boone Block Coal Company, The, Boone.
 Boone Brick, Tile & Paving Co., P. O. Box C., H. P. Sta., Des Moines.
 Boone Clay Works Company, Boone.
 Boone Construction Company, Boone.
 Boone County Abstract & Loan Company, Boone.
 Boone County Telephone Co., P. O. 19th & Douglas, Omaha, Nebr.; Boone.
 Boone Driving Park & Fair Ass'n, Boone.
 Boone Gas Co., (Expires July 1, 1919), Boone.
 Boone Insurance Agency, Boone.
 Boone Investment Company, Boone.
 Boone National Building Co., Boone.
 Booneville Mercantile Company, Booneville.
 Boosters Athletic Association, Sioux City.
 Booster Realty Company, Cedar Rapids.
 Booth Brokerage Company, Marshalltown.
 Booth Street Mining Company, Care James Saul, Dubuque.
 Borbeck-Lohberg Lumber Co., P. O. Lyons, Iowa; Clinton.
 Bosch Company, Charles G.; 317 N. Main, Burlington.
 Boston Brokerage Company, Care Gildner Bros., Mason City; Waterloo.
 Boston Market Company, Des Moines.
 Boston Piano & Music Company, Iowa City.
 Boston Store, Cedar Rapids.
 Botna Valley Farmers & Merchants Mutual Telephone Company, Oakland.
 Bouton Grain Company, Bouton.
 Eouton Opera House, Electric Light & Power Company, Bouton.
 Bovee Furnace Works, Waterloo.
 Bowen Company, S. R., Mason City.
 Bower, Sanders Company, Keota.
 Bowman Boyer Company, Keokuk.
 Bowman Kranz Lumber Co., P. O. Omaha, Nebr.; Council Bluffs.
 Boyden Transmission Company, Boyden.
 Boyer Valley Telephone Company, Woodbine.
 Boyle & Empkie, Incorporated, Pacific Jet.
 Boysen Shoe Company, Cedar Falls.
 Boyt Company, Incorporated, Walter, Des Moines.
 Braddyville Central Telephone Company, Braddyville.
 Bradley, Kinseth & Company, Incorporated, Humboldt.
 Bradley, Merriam & Smith, Incorporated, P. O. Omaha Nebr.,—Expires Oct. 1, 1919, Council Bluffs.
 Bradshaw & Co., Ft. Dodge.
 Bragstad Construction Company, 726 S. Ridgeland, Oak Park, Ill.; Sioux City.
 Brammer Manufacturing Company, H. F., Davenport.

Bramson Studio, The, Des Moines.
Brant & Sons, Incorporated, David, Iowa City.
Brauer Acetylene Lighting Co., The, Marshalltown.
Brayton Lumber Company, Brayton.
Brazoria Development Company of Iowa, Des Moines.
Brechtwald Brothers Co., Ida Grove.
Breda Elevator Company, Breda.
Brede Company, Dubuque.
Breeders & Farmers' Remedy & Supply Co., 313 S. 14th St., Omaha, Nebr.;
Clearfield.
Bremer and Blackhawk Mutual Telephone Ass'n, Janesville.
Bremer County Farmers Mutual Fire Ins. Ass'n, Care Otto Walther, Wa-
verly, R. No. 1; Tripoli.
Brenneman Manufacturing Co., 957 8th Ave., W., Seattle, Washington;
Marion.
Bretscher Shoe Company, R., Davenport.
Brewer-Deacon Investment Company, The, Cedar Rapids.
Brewer Title & Trust Co., Independence.
Brier Mills, Keokuk.
Bright Fountain & Manufacturing Co., Danbury.
Brighton Canning Company, Brighton.
Brighton Mill & Elevator Company, Brighton.
Brighton Mutual Telephone Company, of Brighton, Iowa, The, Brighton.
Brinck Brothers, Theodore, West Point.
Brinsmaid & Company, Incorporated, 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.
Brittain Co-operative Packing Company, Marshalltown.
Brockman Realty Co., Davenport.
Broder Bros. & Tagge, Incorporated, Hartley.
Brody Co., D. I., Des Moines.
Brody & Sons Company, F., Des Moines.
Bronson Lumber & Coal Company, The, Bronson.
Bronson Telephone Co., Bronson.
Brooke Telephone Line, P. O. Aurelia, Iowa, R. No. 2; Peterson.
Brookins Automatic Train Control Co., The Andrew J., Buxton.
Brooklyn Creamery Company, Brooklyn.
Brooklyn Mutual Telephone Company, Brooklyn.
Brooklyn Opera House Company, The, Brooklyn.
Brooks Laundry Company, Ft. Dodge.
Brooks Local Farmers Union Brooks.
Brooks Lumber Company, Waverly.
Browder-Daniels Company, Council Bluffs.
Brower Abstract Company, Geo. L., Rockwell City.
Brown Apartments Company, The, Des Moines.
Brown & Batschelet Abstract Co., Guthrie Center.
Brown-Camp Hardware Company, Des Moines.
Brown Coal Company, 306 Jackson St., Sioux City.
Brown Crockery Company, Waterloo.
Brown Garage Company, The, Des Moines.
Brown Grain Company, Clark, Des Moines.
Brown Land & Loan Co., The, Emmetsburg.
Brown-Loftus Motor Company of Iowa, Care W. G. Loftus, Cedar Rapids.
Brown Mercantile Company, Runnells.
Brown-Moriarty Motor Company, Des Moines.
Brown Paper Company, The, Ft. Madison.
Brown Spring Ice Skate Co., Webster City.
Brown & Walcott Company, The, Sioux City.

Brownell Shoe Company, J. A., Algona.
 Bruce-Edgerton Lumber Company, Primghar.
 Bruce Loan and Investment Co., P. O. 811 E. 49th St., Chicago, Ill.; Atlantic.
 Brunk's Incorporated, 800 Walnut, Des Moines.
 Brunsville Lumber Company, Brunsville.
 Brunswick Music Company, Waterloo.
 Bryant Company, E. C., Ft. Dodge.
 Bryant Paving Company, Waterloo.
 Bryant & Sons Co., W. A., P. O. Waterloo, Iowa; Cedar Falls.
 Buchanan County Fair & Racing Association, Independence.
 Buchwald Lumber Co., C. A., 109 N. Center St., Marshalltown.
 Buck Company, Tyne M., Des Moines.
 Buck Creek Mutual Telephone Company, Coin.
 Buck-Reimer Company, Keokuk.
 Buckeye Mercantile Co., Buckeye.
 Bucks Grove Creamery Co., P. O. Aplington, R. No. 1; Parkersburg.
 Budd Co-operative Creamery Company, Chas. Barry, Durango, R. No. 1;
 Budd.
 Buena Vista County Agricultural Society, Alta.
 Buescher Company, Chris, Ft. Madison.
 Buettell Brothers Company, Dubuque.
 Buffalo Brick Co., P. O. 405 Dwight Bldg., Kansas City, Mo.; Cedar Rapids.
 Buffalo Center Co-operative Creamery Company, Buffalo Center.
 Buffalo Center Land and Investment Company, Buffalo Center.
 Buffalo Township Telephone Company, Buffalo Center.
 Buffalo Township Telephone Company, The, Titonka.
 Buffalo Center Telephone and Exchange Company, Buffalo Center.
 Builders Lime & Cement Co., Davenport.
 Buffington Wheel Co., Burlington.
 Builders Lime & Cement Co., Davenport.
 Builders Sand and Gravel Co., Davenport.
 Building Association of Lodge No. 84, B. P. O. E., Burlington.
 Bulletin Publishing Company, Cedar Rapids.
 Bungalow Realty Company, Des Moines.
 Burch Brothers Company, Waterloo.
 Burchinal-Clear Lake Telephone Company, Clear Lake.
 Burd Auto & Supply Company, Waterloo.
 Burd Shoe Company, J. M., Mt. Pleasant.
 Burkhalter & Company, L. D., Cedar Rapids.
 Burlington Basket Company, Burlington.
 Burlington Box Company, Burlington.
 Burlington Buggy Company, Burlington.
 Burlington, Cedar Rapids & Northern Rwy. Co. of Iowa, Cedar Rapids.
 Burlington Cigar Box Company, Burlington.
 Burlington Construction Co., Burlington.
 Burlington Development Company, Burlington.
 Burlington Fruit Co., Burlington.
 Burlington Fuel Company, The, Burlington.
 Burlington Gas Light Company, Burlington.
 Burlington Granite & Marble Company, Burlington.
 Burlington Hawkeye Co., The, Burlington.
 Burlington Hinge Company, Burlington.
 Burlington Hotel Co., Burlington.
 Burlington Iron Store Co., Burlington.
 Burlington Land and Timber Company, Burlington.
 Burlington Launch Club, The, Burlington.
 Burlington Lumber Company, Burlington.
 Burlington and Missouri R. R. Co., Burlington.
 Burlington Paper Company, Burlington.
 Burlington Power Company, Burlington.
 Burlington Produce Company, Burlington.
 Burlington Railway and Light Co., Burlington.

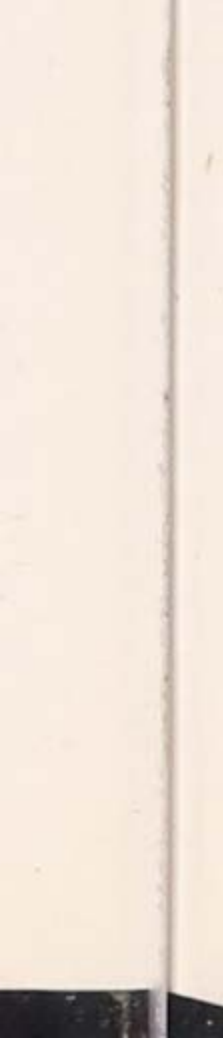
- Burlington Sanitary Ice Company, Burlington.
Burlington Sanitary Milk Company, The, 522 N. 3d., Burlington.
Burlington Separator Company, Burlington.
Burlington Soap Company, 508 N. Main, Burlington.
Burlington Towing Company, Burlington.
Burlington Tri-State Fair Association, Burlington.
Burlington Vinegar and Pickle Works, Burlington.
Burlington Willow Ware Shops.
Burnett Hilleary Company, Burlington.
Burnham Manufacturing Company, Charles City.
Burns Brothers, Incorporated, Des Moines.
Burns Grocer and Commission Co., W. J., Dubuque.
Burnside Company, The William, P. O. 1225 Gasco Bldg., Portland, Ore.;
Oskaloosa.
Burr Oak Farmers Co-operative Creamery Company, Burr Oak.
Burr Oak Telephone Company, The, Wilton Jct.
Burrows Dept. Store, Iowa Falls.
Burrus & Bro. Incorporated, O. M., Burlington.
Burt Co-operative Creamery Co., Burt.
Burt Farmers Exchange Co., Burt.
Burt Telephone Co., The, Burt.
Burt-Zaiser Company, Burlington.
Busby Theatrical Company, The, Marshalltown.
Business and Farmers Co., Story City.
Butler & Bremer Mutual Telephone Company, Plainfield.
Butler County Abstract Company, Allison.
Butler County Farmers Mutual Fire and Lightning Ins. Association, The,
P. O. New Hartford; Allison.
Butler County Telephone Co., The, Care Harm Brinkman, Kesley.
Butler Electric Company, P. O. Box 228, Easton, Pa.; Perry.
Butler & Rhodes Coal Company, The, Ft. Dodge.
Butter Makers Publishing Company, Waterloo.
Butter-Nut Bread Company, Des Moines.
Byrne Bros. Co., Dubuque.
Byrne Bros Taxi Company, Dubuque.
Byrnes Park Realty Company, Waterloo.
Byrne-Saul Mining Company, Dubuque.
- C. O. D. Laundry Company, The, Dubuque.
Cacocum Sugar Company, Care C. F. Francis, Kilbourn, Wis.; Davenport.
Cadwell Transfer and Storage Company, Mason City.
Cady & Olmsted Company, Belle Plaine.
Calder's Van & Storage Company, 497 S. 2d St., Cedar Rapids.
Caldwell Coal Company, Exline.
Caldwell-Hallowell Manufacturing Company, Waterloo.
Caldwell Mutual Telephone Co., Exline.
Caldwell Silo Company, Incorporated, The, Oskaloosa.
Caledonia Creamery Co., The, Care J. C. Lange, Paullina, Iowa; O'Brien Co.
Calhoun County Abstract Co., Rockwell City.
Calhoun County Fair Ass'n, Manson.
Calhoun Creamery Co., Care C. J. Riser, Church, Ia.; Allamakee Co.
Call Bond and Mortgage Company, Sioux City.
Call Opera House Company, Algona.
California Grain and Lumber Co., California, Jct.
Callender Grain Company, The, Callender.
Callender Mutual Telephone Company, Callender.
Calmar Creamery Company, Calmar.
Calmar Electric Company, Calmar.
Calmar Hotel Company, The, Calmar.
Calmar Manufacturing Company, The, Calmar.
Calnan Construction Co., of Clinton, Iowa, J. P., Clinton.
Caloma Short Line Telephone Company, The, P. O. Lacona, R. No. 4.
Caloma.

- Calumet Telephone Company, The, Calumet.
 Calumet Willow Creek Rural Telephone Company, Calumet.
 Cambridge Canning Company Care A. K. Olson, Cambridge.
 Cambridge Opera House Company, Cambridge.
 Cambridge Packing Company, Cambridge.
 Cameron, Joyce & Company, Keokuk.
 Cameron Wall Paper Co., The, 119 E. 2d St., Davenport.
 Campbell Drug Company, 610 S. 2d St., Clinton.
 Campbell Heating Company, Des Moines.
 Campbell-Johnson Printing Company, Des Moines.
 Campbell Livestock, Grain and Farm Company, The, Independence.
 Campbell-Wellman-Koett Co., Ottumwa.
 Camp Dodge Auto Supply Company, Des Moines.
 Canfield & Company, Box 334, Waterloo.
 Canfield Lumber Co., Lee, Cedar Rapids.
 Canfield Lumber Company, Box 334, Waterloo.
 Capital City Carriage Co., Des Moines.
 Capital City Commercial College, The, Des Moines.
 Capital City Film Manufacturing Company, Des Moines.
 Capital City Investment Co., Des Moines.
 Capital City Printing Plate Company, Des Moines.
 Capital City Realty Company, 5th Floor S. & L. Bldg., Des Moines.
 Capital City Sand Company, Des Moines.
 Capital Clay Company, The, Des Moines.
 Capital Insurance Company, Des Moines.
 Capital & Merchants & Bankers Insurance Company, Des Moines.
 Capitol Hill Monument Company, Des Moines.
 Carbon Block Coal Company, Centerville.
 Carbon Coal Company, 406 6th Ave., Des Moines.
 Carbondale Land Co., 500 Crocker Bldg., Des Moines.
 Cardiff Gypsum Plaster Co., The, Ft. Dodge.
 Carey Jewelry Company of Le Mars, Iowa, E. H., Le Mars.
 Carey & Sons, Thomas, 308 Weston Bldg., Clinton.
 Carley's, Des Moines.
 Carney-Cherokee Coal Company, P. O. Ft. Dearborn Bank Bldg., Chicago;
 Carney.
 Carney Mercantile Company, Carney.
 Carnival City Packet Company, Davenport.
 Carpenter-Johnson Co., Cedar Rapids.
 Carr & Baal Company, Des Moines.
 Carr, Ryder and Adams Co., Dubuque.
 Carroll County Fair and Driving Park Association, The, Carroll.
 Carroll Twp. Mutual Telephone Company, Sheldon.
 Carstensen Investment Company, P. O. 419 Utica Bldg., Des Moines, Iowa;
 Davenport.
 Carter Manufacturing Company, Keokuk.
 Cartersville Supply Co., Cartersville.
 Casady Bond Company, The, P. O. Des Moines, Iowa, 308 Flynn Bldg.; Coun-
 cil Bluffs.
 Cascade Co-operative Creamery Co., Cascade.
 Cascade Farmers Mutual Fire & Lightning Association, Cascade.
 Cascade Opera House Company, Cascade.
 Cascaden Realty and Investment Company, Waterloo.
 Case Company, J. I., P. O. Racine, Wis.; Des Moines.
 Casey Creamery Co., The, Casey.
 Casey Lumber Company, Casey.
 Casey Mutual Telephone Company, Casey.
 Cash Market, Belmond.
 Casino Amusement Company, 213 3d St., Davenport.
 Cass County Fair Association, The, Atlantic.
 Cass County Farmers Mutual Fire Ins. Ass'n, Atlantic.
 Cass Farm Company, Sumner.

Casson Sausage & Meat Company, Des Moines.
Castalia Farmers Co-operative Society, Castalia.
Castana Mutual Telephone Ass'n 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 Twp., Cherokee Co., Larrabee.
Cedar Falls Broom Company, Box 248, Cedar Falls.
Cedar Falls Building, Loan & Savings Ass'n, 302 Main St., Cedar Falls.
Cedar Falls Business Men's Association, Cedar Falls.
Cedar Falls Canning Co., The, Cedar Falls.
Cedar Falls Hotel Company, Cedar Falls.
Cedar Falls Scale & Manufacturing Co., Cedar Falls.
Cedar Falls Trust Company, Cedar Falls.
Cedar Lumber Company, Cedar.
Cedar Mutual Telephone Company of Calhoun County, Lohrville.
Cedar River Sand & Material Company, Waterloo.
Cedar Valley Building & Loan Ass'n, The, Cedar Falls.
Cedar Valley Creamery Company, Waterloo.
Cedar Valley Hospital, Charles City.
Cedar Valley Milling Company, Charles City.
Cedar Valley Serum Company, P. O. Muscatine; Columbus Junction.
Cement Block & Silo Company, Sac City.
Cement Pipe and Tile Company, The, Webster City.
Cement Product Company, The, Buffalo Center.
Cement Products Company, The, Davenport.
Cement Products Co., Sac City.
Cement Products Company, The, Spencer.
Cement Products Company, Waterloo.
Centennial Mill Company, Avoca.
Center Amusement Company, Sioux City.
Center Coal Company, Centerville.
Center Drive Association, 801 2d St., Des Moines.
Center Implement Company, The, State Center.
Center Point Canning Company, Center Point.
Center Telephone Company, Lake Mills.
Centerville Association of Commerce, Centerville.
Centerville Block Coal Co., Centerville.
Centerville Brick Company, The, Centerville.
Centerville Co-operative Association, Centerville.
Centerville Gypsum Company, Centerville.
Centerville Journal Publishing Company, The, Centerville.
Centerville Motor Company, Centerville.
Centerville Water Company, Centerville.
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 and Loan Ass'n, Cedar Rapids.
Cedar Rapids Business College Co., The, Cedar Rapids.
Cedar Rapids Candy Co., Cedar Rapids.
Cedar Rapids Canning Co., The, Cedar Rapids.
Cedar Rapids & Chicago R. R. Co., P. O. Dubuque; Cedar Rapids.
Cedar Rapids Cold Storage Company, Cedar Rapids.
Cedar Rapids Commission Co., Cedar Rapids.
Cedar Rapids Construction Co., The, Cedar Rapids.
Cedar Rapids Development Company, Cedar Rapids.
Cedar Rapids Electric Light & Power Co., Cedar Rapids.
Cedar Rapids Foundry and Machine Co., The, Cedar Rapids.

- Cedar Rapids Gas Company, Cedar Rapids.
 Cedar Rapids Hotel Company, Cedar Rapids.
 Cedar Rapids Ice Company, Cedar Rapids.
 Cedar Rapids Investment Company, The, Box 855, Cedar Rapids.
 Cedar Rapids, Iowa City & Southern Construction Co., Cedar Rapids.
 Cedar Rapids, Iowa City and Southern Rwy. Co., Cedar Rapids.
 Cedar Rapids, Iowa Falls and Northwestern Rwy. Co., P. O. 139 W. Van
 Buren St., Chicago; Cedar Rapids.
 Cedar Rapids Land & Investment Co., The, Cedar Rapids.
 Cedar Rapids and Marion City Rwy. Co., Box 285, Cedar Rapids.
 Cedar Rapids, Minnesota Land Co., Cedar Rapids.
 Cedar Rapids Oil Co., The, Cedar Rapids.
 Cedar Rapids Photograph Company, Cedar Rapids.
 Cedar Rapids Pump Company, Cedar Rapids.
 Cedar Rapids Realty Co., Cedar Rapids.
 Cedar Rapids Rubber Company, Cedar Rapids.
 Cedar Rapids Sash & Door Company, Cedar Rapids.
 Cedar Rapids Serum Company, Box 327, Cedar Rapids.
 Cedar Rapids Terminal Transfer Railway Company, Cedar Rapids.
 Cedar Rapids Transfer Company, Box 429, Cedar Rapids.
 Cedar Rapids Vulcanizing Company, Cedar Rapids.
 Cedar Rapids Warehouse Company, The, Cedar Rapids.
 Cedar Rapids Wood Working Co., The, Cedar Rapids.
 Central Adjustment Co., 632 Davidson Bldg., Sioux City.
 Central Advertising Company, The, 315 W. 4th St., Des Moines.
 Central Auto Company, Ottumwa.
 Central Automobile Supply Company, 1111 Locust, Des Moines.
 Central Block Heating Company, Mason City.
 Central-Canadian Realty Company, Davenport.
 Central City Milling Company, Central City.
 Central City Telephone Company, Central City.
 Central Cleaners and Dyers, Des Moines.
 Central Commercial Corporation, Des Moines.
 Central Culvert Co., Ottumwa.
 Central Engineering Company, 711 Putnam Bldg., Davenport.
 Central Farm and Investment Company, Fort Dodge.
 Central Foundry Company, The, Marshalltown.
 Central Garage and Repair Company, The, Oskaloosa.
 Central Heating Company, Waterloo.
 Central Heating Co., Webster City.
 Central Ice Company, 125 Des Moines St., Des Moines.
 Central Investment Company, 215 5th St., Des Moines.
 Central Investment Society, Incorporated, Charles City.
 Central Iowa Building Company, Des Moines.
 Central Iowa Fair Association, Ames.
 Central Iowa Grain Company, Des Moines.
 Central Iowa Loan Company, Oskaloosa.
 Central Iowa Mortgage Company, Fort Dodge.
 Central Iowa Motors Company, Des Moines.
 Central Lumber and Coal Company, Dubuque.
 Central Machine and Auto Company, Cedar Rapids.
 Central Mutual Telephone Co., Rockwell City.
 Central National Fire Insurance Company, Des Moines.
 Central Park Fuel Company, Cedar Rapids.
 Central Railroad and Bridge Co., P. O. 204 S. 26th Ave., Omaha; Council
 Bluffs.
 Central Realty Company, Cedar Rapids.
 Central Realty Company, 316 5th St., Des Moines.
 Central Roller Mills Company, Ida Grove.
 Central Securities Company, Des Moines.
 Central Securities Company, care of N. W. National Bank, Sioux City.

- Central Trust Company of Des Moines, 216 5th St., Des Moines.
Central Trust Company, Mason City.
Central Wire and Iron Works, Des Moines.
Century Building Co., Waterloo.
Century Lumber Co., Des Moines.
Century Realty Company, Box 875, Des Moines.
Cerro Gordo Abstract Company, Mason City.
Cerro Gordo Building Company, Mason City.
Chadima Brother Ice Company, The, Cedar Rapids.
Chain Grocery & Meat Company, 1101 4th St., Sioux City.
Chamberlain's Limited, Des Moines.
Chamberlain's Limited Africa, Des Moines.
Chamberlain's Limited, L. A., Des Moines.
Chamberlain Machine Works, Waterloo.
Chamberlain Medicine Co., Des Moines.
Chamberlain Medicine Company, Limited, Des Moines.
Champion Feed Milling Co., P. O. Lyon Sta.; Clinton.
Champion Manufacturing Company, Cedar Rapids.
Chandler Heater Company, Cedar Rapids.
Chandler-Mull Company, Box 316, Cedar Rapids.
Chandler Pump Co., Cedar Rapids.
Chapin Opera House Company, Chapin.
Chapman Lumber Co., C. W., Waterloo.
Chariton, Des Moines and Southern R. R. Co., The, Burlington.
Chariton Loan & Investment Co., Chariton.
Chariton Telephone Company, The, care of 19th & Douglas St., Omaha; Des Moines.
Charles City and Farmers Mutual Telephone Co., Charles City.
Charles City Gas Company, Charles City.
Charles City Laundry & Cleaning Company, 417 N. Main St., Charles City.
Charles City Western Railway Company, Charles City.
Charlotte Creamery Company of Charlotte, Iowa, Charlotte.
Chase Auto Company, 1122 Locust, Des Moines.
Chase Brothers, Incorporated, Des Moines.
Chase and Company, H. S., Des Moines.
Chase & West, Incorporated, Des Moines.
Chase & West Talking Machine Company, Incorporated, Des Moines.
Chatsworth Lumber Company, Chatsworth.
Cheap Cash Incorporated Store, Seymour.
Chequest Farmers Telephone Co., P. O. Douds; Douds-Leando.
Cherokee and Dakota R. R. Co., Dubuque.
Cherokee Electric Co., The, Cherokee.
Cherokee Gas Company, Cherokee.
Cherokee-Meridan Rural Telephone Company, Quinn School House, Cherokee Twp., Cherokee.
Cherry Blossoms Manufacturing Company, Newton.
Cherry Company, J. G., Cedar Rapids.
Chester Investment Company, Chester.
Chester Telephone Exchange, Chester.
Chesterfield Clothing Company, Care Chas. L. Snyder, 806 Hippee Bldg., Des Moines.
Chicago, Burlington and Kansas City Rwy Co., Burlington.
Chicago, Burlington & Quincy Rwy Co., Burlington.
Chicago Furniture Company, Sioux City.
Chicago Lumber and Coal Co., 7th & Division Sts., E. St. Louis, Ill.; Des Moines.
Chicago, Peoria and Western Rwy Co., P. O. 17 Battery Pl., N. Y. City; Davenport.
Chicago, Rock Island and Pacific Railway Co., The, P. O. 139 W. Van Buren St., Chicago; Davenport.
Chickasaw County Equity Co-operative Association, New Hampton.



Clark Electric Company, 11th Com'l Sts., Mason City.
Clark Implement Co., 1103 4th St., Council Bluffs.
"Clark-Mac Danel Co.," Cedar Rapids.
Clark, Severn Company, Farley.
Clarksville Canning Company, Clarksville.
Claus Construction Company, Sibley.
Clausen Realty Company, Davenport.
Claxo Company, The, Iowa City.
Clay County Abstract Company, Spencer.
Clay County Fair Association, Inc., Spencer.
Clayton Co-operative Commission Company, Clayton.
Clayton County Abstract Company, Elkader.
Clay County Grand Stand Association, Spencer.
Clayton County Farmers Telephone Co., St. Olaf.
Clear Lake Mutual Telephone Co., Tiffin.
Clear Lake Athletic Park Co., Clear Lake.
Clear Lake Building and Loan Association, The, Clear Lake.
Clear Lake Chautauqua Association, Clear Lake.
Clear Lake Coaster Company, Clear Lake.
Clear Lake Electric Light & Power Co., Clear Lake.
Clear Lake Independent Telephone Co., The, P. O. Mason City; Clear Lake.
Cleghorn and Farmers Mutual Telephone Company, The, Cleghorn.
Cleghorn Independent Telephone Company, The, Cleghorn.
Cleghorn Southern Telephone Company, Care J. W. Braley, Cherokee;
Cleghorn.
Clemens Automobile Company, Des Moines.
Clement-Graham Realty Company, 531 Higley Bldg., Cedar Rapids.
Clemons Mutual Telephone Company, Clemons.
Clermont and Elgin Telephone Company, Care I. F. Miller, Jr., Elgin, Ia.;
Clermont.
Clermont Farmers Co-operative Society, Clermont.
Clermont Opera House Company, Clermont.
Clermont Valley Creamery Co., Clermont.
Cleveland Hotel Company, The, Osage.
Cleveland Township Telephone Co., Alford.
Clifton Land Company, 820 S. E. 2d St., Des Moines.
Climax Engineering Company, Clinton.
Clinton Base Ball Club, Clinton.
Clinton Boat Club, Clinton.
Clinton Book Bindery Co., Clinton.
Clinton Brewing Co., Clinton.
Clinton Bridge Works, Clinton.
Clinton Chair Company, Clinton.
Clinton Coliseum Company, Clinton.
Clinton Commercial Club, The, Cor. 4th & 1st St., Clinton.
Clinton-Copeland Co., 100 S. 4th St., Burlington.
Clinton County Lumber Company, Clinton.
Clinton, Davenport & Muscatine Railway Company, Davenport.
Clinton Fruit & Produce Co., Clinton.
Clinton Furniture Company, Clinton.
Clinton Gas and Electric Company, 501 S. 2d St., Clinton.
Clinton Herald Co., Clinton.
Clinton Home Savings & Loan Association, Clinton.
Clinton Ice Cream and Artificial Ice Co., 105 7th Ave., Clinton.
Clinton and Illinois Bridge Co., The, Clinton.
Clinton Lock Company, Lyon Sta., Clinton.
Clinton Manufacturing & Investment Co., Clinton.
Clinton Milk Products Company, Clinton.
Clinton Mining and Mineral Co., Clinton.
Clinton Mutual Plate Glass Association, Clinton.
Clinton Paper Co., Clinton.

- Co-operative Store Company, Ainsworth.
 Co-operative Supply Company, The, Burlington.
 Cord Tire and Rubber Company, Sioux City.
 Corn-Belt Land and Cattle Co., Box 152, Sioux City.
 Corn Belt Land & Loan Company, 2d Flr Crocker Bldg., Des Moines.
 Corn Belt Tractor Co., Waterloo.
 Corn Land Investment Company, The, Webster City.
 Corrigan Company, M. G., 613 W. Broadway, Council Bluffs.
 Corwith Tile and Brick Works, The, Corwith.
 Cory Hardware Company, Incorporated, The, Elkhart.
 Corydon Auditorium Company, The, Corydon.
 Cotton Valley Oil Company, Burlington.
 Cottonwood Glen Rural Telephone Company, Wilton Junction.
 Cotton Wood Ranch Company, Keokuk.
 Cou Falls Telephone Company, The, P. O. Swisher; Cou Falls.
 Coulter Express and Transfer Company, Des Moines.
 Council Bluffs Abstract Company, The, 1907 3d Ave., Council Bluffs.
 Council Bluffs Athletic Association, Council Bluffs.
 Council Bluffs Bill Posting & Advertising Company, P. O. 1913 Harney St.,
 Omaha, Neb.; Council Bluffs.
 Council Bluffs Bowling Alley Company, Council Bluffs.
 Council Bluffs Grape Grower's Association, 900 S. 7th St., Council Bluffs.
 Council Bluffs Hydraulic Stone Company, 529 W. Broadway, Council Bluffs.
 Council Bluffs Mutual Building & Loan Ass'n, Council Bluffs.
 Council Bluffs Real Estate and Improvement Co., The, Council Bluffs.
 Council Bluffs, Tabor & Southern Electric Rwy Co., Tabor.
 Council Bluffs Transfer & Stove Storage Co., 302 11th Ave., Council Bluffs.
 Council Bluffs Warehouse Company, 32 Pearl St., Council Bluffs.
 Country Club, Winterset.
 Country Club Company, Care A. W. Tredway, 761 Iowa St., Dubuque.
 Country Club Land Company, Cedar Rapids.
 Courier Building Company, The, Waterloo.
 Courier Printing Company, 117 E. 2d St., Ottumwa.
 Covington Clothing Company, P. O. 2090 E. Ave., Rochester, N. Y.; Cedar
 Rapids.
 Cowan Hambleton Company, Oskaloosa.
 Cox Manufacturing Co., Winterset.
 Coyne-Reese Drill Company, 602 Polk Bldg., Des Moines.
 Craig Coal Company, The, Ft. Dodge.
 Craig Construction Company, Keokuk.
 Craig & Dawson Coal Co., Ft. Dodge.
 Craig Lumber Company, Craig.
 Craig-Ray Abstract Company, Allison.
 Crary Hardware Company, The, Boone.
 Crary Motor and Implement Company, 620-22 Story St., Boone.
 Crater Lake Lumber Company, The, Council Bluffs.
 Crawford County Farmer's Mutual Telephone Co., Rickets.
 Crawford County Telephone Co., Denison.
 Crawford-Fayram Lumber Company, Earlham.
 Credit Adjustment Company, 222 Lane Bldg., Davenport.
 Credit Book & Reference Company, Mason City.
 Credit Clearing House of the Des Moines Credit Men's Association, 708
 Youngerman Bldg., Des Moines.
 Credit Guide Company, 414 Security Bldg., Dubuque.
 Credit Guide Company of Ft. Dodge, 603 Snell Bldg., Ft. Dodge.
 Credit Guide Company of Marshalltown, Marshalltown.
 Credit Guide and Adjustment Co., 1014 Amer. Trust Bldg., Cedar Rapids.
 Credit Reference Company of Iowa, The, 301 Davidson Bldg., Sioux City.
 Credit Reference and Reporting Co., Des Moines.
 Cre-O-Lone Manufacturing Company, Sioux City.
 Creolone Tonic and Serum Company, 509 Pearl St., Sioux City.
 Crescent Coal Company, Oskaloosa.

Crescent Electric Supply Company, Dubuque.
Crescent Gas & Electric Store, Cedar Rapids.
Crescent Macaroni & Cracker Company, Davenport.
Crescent Mutual Telephone Co., Osceola.
Crescent Supply Co., The, Whiteburg.
Crescent Telephone Co., Clear Lake.
Cresco Armory Association, Cresco.
Cresco Opera House Company, Cresco.
Cresco Stone & Concrete Company, The, Cresco.
Cre-Sol Chemical Co., Guthrie Center.
Creston Advertiser-Gazette Co., Creston.
Creston Auto Company, The, Creston.
Creston Connecting Railway Company, The, Creston.
Creston Gas & Electric Co., Creston.
Creston Hotel Co., Creston.
Creston Improvement Company, The, Creston.
Creston Mutual Electric Light, Heat and Power Co., The, Creston.
Creston Mutual Telephone Co., The, Creston.
Creston and Northern R. R. Co., Burlington.
Creston Realty Co., The, Creston.
Creston Rubber Company, The, Creston.
Creston and Western Railway Company, P. O. Lorimor; Creston.
Crisman Company, L. T., 130 Church St., Ottumwa.
Crocker Coal Company, C. C. State Bank Bldg., Des Moines.
Crocker Realty Company, Des Moines.
Cromwell Hotel Company, Clinton.
Crooks Bros.' Laundry Co., 219 E. 3d St., Davenport.
Crook Land and Live Stock Company, P. O. Lincoln, Neb., Vinton.
Cross Company, C. E., Ottumwa.
Cross Hardware Company, The, Monticello.
Crossett Timber Company, 227 Miss. Ave., Davenport.
Crossett Western Lumber Co., P. O. Wauna, Oregon; Davenport.
Crowe Coal Mining Company, The, Boone.
Crystal Creamery Company, Crystal Lake.
Crystal Farmers Association, The, Crystal Lake.
Crystal Ice & Fuel Company, Waterloo.
Crystal Ice & Storage Company, Ft. Dodge.
Crystal Lake Ice and Fuel Company, 11 1st S. W., Mason City.
Crystal Lake Water and Power Co., De Witt.
Crystal Springs Company, Kimballton.
Crystal Springs Creamery Company, Kimballtown.
Cullen Company, S. C., Ottumwa.
Cullen Company, The, Clinton.
Cumberland Telephone Co., Cumberland.
Curicide Chemical Company of Boone, 1103 Crof St., Boone.
Currell Purity Baking Co., 328 6th Ave. W., Cedar Rapids.
Currie Hardware Company, 111 N. Main St., Mason City.
Currie, Miller & Boeye, Inc., Webster City.
Currie Realty Company, Mason City.
Curtis, Booth & Bentley Co., P. O. Okla. City, Okla.; Clinton.
Curtis Brothers and Company, Clinton.
Curtis Company, Inc., C. F., Clinton.
Curtis Company, Incorporated, G. M., Clinton.
Curtis Companies Incorporated, Clinton.
Curtis Door & Sash Co., P. O. Chicago, Ill.; Clinton.
Curtis Sash & Door Co., P. O. Sioux City; Clinton.
Curtis, Towle and Paine Co., P. O. Lincoln, Neb., Clinton.
Curtis and Yale Co., P. O. Wauson, Wis.; Clinton.
Curtis-Yale-Howard Company, P. O. Minneapolis; Clinton.
Cushing Realty and Improvement Company, Cushing.
Cushing Telephone Co., Holstein.
Cutler & Company, Incorporated, W. S., Colfax.

- Cutler Hardware Company, Waterloo.
 Cycle Flyer Co., The, Des Moines.

 D. & S. Motor Co., Incorporated, Marshalltown.
 Dahms & Sons Company, Sioux City.
 Daily Iowan Publishing Co., 14 Hall of Liberal Arts, Iowa City.
 Daily Record Company, Des Moines.
 Dain Manufacturing Co. of Iowa, Ottumwa.
 Dairy Cattle Congress, The, Waterloo.
 Dairy City Butter Company, Manchester.
 Dairy City Manufacturing Company, Manchester.
 Dairy Farm Land Company, The, Cedar Rapids.
 Dairy Realty Company, 201 Lane Bldg., Davenport.
 Dakota-Manitoba Land Co., P. O. 322 Endicott Bldg., St. Paul; Oskaloosa.
 Dale Center Telephone Company, Paullina.
 Dallam Development Company, The, Cedar Rapids.
 Dallas and Bauer Mutual Telephone Co., Care Jacob Smith, Laconi, R. 1, Bauer.
 Dallas Coal Company, P. O. Des Moines; Dallas County.
 Dallas Co., The, Des Moines.
 Dallas Mutual Telephone Company, Dallas.
 Daly Realty Company, Mason City.
 Daly and Company, R. C., Newton.
 Daly Company, W. J., Mason City.
 Dameron Clothing Co., New London.
 Damon Building Company, Mason City.
 Damon Electric Company, Incorporated, Council Bluffs.
 Damon-Igou Company, The, Mason City.
 Danbury Opera House Company, Danbury.
 Dane Telephone Co., Moorhead.
 Danish Brotherhood Building Company, 607 W. 4th St., Davenport.
 Danish Hall Association, The, Council Bluffs.
 Danish Mutual Fire Insurance Ass'n, Elk Horn.
 Danish Mutual Insurance Association, The, Cedar Falls.
 Dannebrog Hall Co., Care Chris N. Hansen, Harlan; Jacksonville.
 Danville Mutual Telephone Co., Danville.
 Darrow Mortgage Company, New Hampton.
 Darwin Company, The, 808 Locust St., Des Moines.
 Dasher Island Lodge, Burlington.
 Davidson Brothers Company, Des Moines.
 Davidson Brothers Company, Sioux City.
 Davidson Building Company, The, Sioux City.
 Davidson Company, Waterloo.
 Davidson & Bros., Incorporated, S., Des Moines.
 Davidson Realty Company, Sioux City.
 Davis Company, Ira D., Des Moines.
 Davis Company, J. W., P. O. Davenport; Bettendorf.
 Davis & Anderson Mercantile Company, Pacific Junction.
 Davis Dry Goods Company, Paul, 602 Commercial St., Waterloo.
 Davis Floral Company, Davenport.
 Davis Realty Company, Sioux City.
 Davison Company, A. H., Des Moines.
 Davy Investment Company, W. E., Des Moines.
 Davenport Artillery Holding Company, Davenport.
 Davenport Athletic Club, Davenport.
 Davenport Auto Truck Company, 5th & Rock Island Sts., Davenport.
 Davenport Bag & Paper Company, 301 E. 2d St., Davenport.
 Davenport Base Ball and Amusement Association, 306 Lane Bldg., Davenport.
 Davenport Bedding Company, Davenport.
 Davenport Body Company, Davenport.
 Davenport Brick & Tile Company, 209 W. 4th St., Davenport.

- Davenport Cabinet Works, Davenport.
Davenport Cigar Box Co., 114 Western Ave., Davenport.
Davenport Cleaning Works, Sioux City.
Davenport Creamery Co., The, Davenport.
Davenport Elevator Company, Davenport.
Davenport Elks Building Company, 215 W. 4th St., Davenport.
Davenport Federal Baking Co., Davenport.
Davenport Fish Co., Davenport.
Davenport Flour, Feed and Commercial Company, 213 Western Ave., Davenport.
Davenport Grain Drying Company, Davenport.
Davenport Grain Exchange, Davenport.
Davenport Home Site Company, Davenport.
Davenport Hospital, 140 South Ave., Davenport.
Davenport Hotel Co., Care Davenport Sav. Bank, Davenport.
Davenport Ice & Cold Storage Co., Davenport.
Davenport Ice Cream Company, 211 E. 2d St., Davenport.
Davenport Industrial Investment Company, Davenport.
Davenport Insurance Association, 217 Main St., Davenport.
Davenport Ladder Company, Davenport.
Davenport Loan, Building and Savings Association, The, 406 Brady St., Davenport.
Davenport Locomotive Works, Davenport.
Davenport Machine and Foundry Co., Davenport.
Davenport Malt & Grain Co., The, Davenport.
Davenport and Manchester Interurban Ry Co., Care T. F. Halligan, Davenport.
Davenport Manufacturing Company, The, 420 Harrison St., Davenport.
Davenport Mining and Milling Company, Davenport.
Davenport Morris Plan Company, The, Davenport.
Davenport Novelty Manufacturing Co., 120 W. 3d St., Davenport.
Davenport Pearl Button Company, Davenport.
Davenport Real Estate Company, Davenport.
Davenport Realty Company, 35 Schmidt Bldg., Davenport.
Davenport, Rock Island & North Western Railway Co., P. O. Chicago, Ill., McManus Bldg.; Davenport.
Davenport School of Chiropractic, Davenport.
Davenport Shock Absorber Company, 830 W. 2d St., Davenport.
Davenport Slaughter & Rendering Co., Davenport.
Davenport Stone and Marble Company, 418 Harrison St., Davenport.
Davenport and Suburban Rwy Co., Davenport.
Davenport Tailoring Company, 323 Brady St., Davenport.
Davenport Theater Company, Care Burtis Opera House; Davenport.
Davenport & Tipton Independent Telephone Co., Care H. R. Chapman, Bennett; Tipton.
Davenport Turnhalle Holding Company, Care Otto Rische, Sec., Davenport.
Davenport Water Company, 114 West 3d St., Davenport.
Davenport Woolen Mills Co., 1235 East River St., Davenport.
Dawn Manufacturing Co., The, Des Moines.
Day and Hess Company, 123 Pearl St., Council Bluffs.
Dayton Building Company, Mason City.
Dayton Co-operative Creamery Co., Dayton.
Dayton Lumber Company, Dayton.
Dayton Mutual Telephone Company, Dayton.
Dayton-Oldham Granite Works, 317 N. Main St., Mason City.
Dayton Park Ass'n, Dayton.
Deal Lumber Company, L. K., Des Moines.
Dealy Motor Company, Sioux City.
Dealy Investment Company, Sioux City.
Dearborn Brass Co., Cedar Rapids.
Decker & Sons, Jacob E., Mason City.
Decker & Sons Sales Co., Jacob E., Mason City.

- Deckert Co., W. D., Dubuque.
 Decorah Building and Loan Association, Decorah.
 Decorah Farmers Co-operative Society, The, Care National Bank, Decorah.
 Decorah Farmers Ice Cave Creamery Company, Decorah.
 Decorah Gas Co., 111 Winnebago St., Decorah.
 Decorah Grand Opera House Company, The, Decorah.
 Deep Vein Coal Company, Fraser.
 Defiance Telephone and Electric Light Co., Incorporated, The, Defiance.
 De Giorgi Brothers, 1409 S. 3d St., Council Bluffs.
 Dehner Cigar Company, Andy, Burlington.
 Deitch & Lamar Co., 418 Nebraska St., Sioux City.
 Delaplane Bros., Carroll.
 Delaware Coal Company, 204 Crocker Bldg., Des Moines.
 Delaware County Abstract and Loan Company, The, Manchester.
 Delaware County Cement Silo Company, Manchester.
 Delaware County Co-operative Commercial Co., Manchester.
 Delaware County Light, Heat & Power Company, The, Manchester.
 Delaware County Telephone Co., The, Manchester.
 Del-Mac Company, The, Des Moines.
 Delmar Produce Company, Delmar.
 Delta Company, The, Osage.
 Democrat Company, The, Ft. Madison.
 Democrat Printing Company, Toledo.
 Democrat Publishing Company, The, Davenport.
 Dempsey Realty Company, Davenport.
 Dempster, Altona & Co., Des Moines.
 Dempster Company, Robert, P. O. Omaha, Neb.; Des Moines.
 Denecke, Inc., C., Cedar Rapids.
 Denison Fire Proofing Co., Mason City.
 Denison Improvement Company of Denison, Iowa, The, Denison.
 Denison Land Company, Denison.
 Denning Tractor Company, Cedar Rapids.
 Dennis Brothers Company, Dubuque.
 Denniston & Partridge Co., Newton.
 Denny Wall Paper and Coal Company, 2409 University Ave., Des Moines.
 Department "A" Company, Davenport.
 Department Store Company, The, Logan.
 Depew Creamery Company, P. O. Cylinder; Depew.
 Depue Brothers Manufacturing Company, Clinton.
 Derby Mills Company, The, Burlington.
 De Soto Ranch Company, Sioux City.
 Dessel Implement and Auto Company, Ossian.
 Dessel Lumber Company, Holstein.
 Deutsche Opernhaus-Gesellschaft, Denison.
 De Voe Remedy Company, Care S^r Elkan, 303 5th Ave., New York; Des Moines.
 De Vol Hardware Co., P. C., Council Bluffs.
 Devonian Products Company, The, P. O. Orchard; Devonia.
 Des Moines Asphalt Paving Company, 11th & Vine Sts., Des Moines.
 Des Moines Auto Company, Des Moines.
 Des Moines Bakery Company, Des Moines.
 Des Moines Base Ball Club, 206 Flynn Bldg., Des Moines.
 Des Moines Brick and Tile Company, E. 4th & Hays St., Des Moines.
 Des Moines Bridge & Iron Works, P. O. 806 Curry Bldg., Pittsburgh; Des Moines.
 Des Moines Building Company, The, Des Moines.
 Des Moines Building-Loan & Savings Association, Des Moines.
 Des Moines Building Material Company, 906 Walnut St., Des Moines.
 Des Moines Bus Company, Des Moines.
 Des Moines Capital Company, The, Des Moines.
 Des Moines Casket Company, Des Moines.
 Des Moines Cigar Box Company, 430 E. Grand, Des Moines

- Des Moines City Rwy Co., Flynn Bldg., Des Moines.
Des Moines Clay Company, Des Moines.
Des Moines Coal Company, Des Moines.
Des Moines Coal and Coke Company, 211 Equitable Bldg., Des Moines.
Des Moines Coliseum Company, Des Moines.
Des Moines Co-operating Laundries, Inc., Des Moines.
Des Moines Co-operative Mercantile Society, Des Moines.
Des Moines County Abstract & Title Guarantee Co., 203 Amer. Sav. Bank Bldg., Burlington.
Des Moines County Farmers Mutual Fire Insurance Association, Burlington.
Des Moines Creamery Co., 3d & Vine St., Des Moines.
Des Moines Drug Company, Des Moines.
Des Moines Duplicating Company, Des Moines.
Des Moines Elevator Company, Des Moines.
Des Moines Engraving Company, 1912 Grand Ave., Des Moines.
Des Moines Exide Battery and Supply Company, The, Des Moines.
Des Moines Finance Company, Care Peoples Savings Bank, Des Moines.
Des Moines Flour and Feed Company, Des Moines.
Des Moines and Fort Dodge R. R. Co., The, P. O. Care F. H. Davis, 25 Broad St., New York; Des Moines.
Des Moines Fuel & Lime Co., Des Moines.
Des Moines Gas Company, Des Moines.
Des Moines Glove & Manufacturing Company, The, Des Moines.
Des Moines Golf and Tennis Club, Des Moines.
Des Moines Hosiery Mills, Des Moines.
Des Moines Hotel Company, Des Moines.
Des Moines Ice and Fuel Company, 100 Maple St., Des Moines.
Des Moines Improvement Company, Des Moines.
Des Moines Incubator Co., E 2d & Vine Sts., Des Moines.
Des Moines Investment Company, The, 607 Polk Bldg, Des Moines.
Des Moines, Iowa Falls & Northern Rwy. Co., P. O. 139 W. Van Buren St., Chicago; Iowa Falls
Des Moines Iron Company, The, Des Moines.
Des Moines and Knoxville Rwy Co., Burlington.
Des Moines Life Finance Company, Des Moines.
Des Moines Lightning Rod Company, Des Moines.
Des Moines Macaroni Factory Company, Des Moines.
Des Moines Milk Company, Des Moines.
Des Moines Milling Company, Des Moines.
Des Moines Morris Plan Company, The, Des Moines.
Des Moines Motor Hearse Company, Des Moines.
Des Moines News Co., The, Des Moines.
Des Moines Northern & Western R. R. Co., Care E. W. Adams, 1104 Majestic Bldg., Milwaukee, Wis.; Des Moines.
Des Moines Novelty Company, 211 Crocker Bldg., Des Moines.
Des Moines Nursery Company, Des Moines.
Des Moines Packing Company, Des Moines.
Des Moines Paper Box Mfg. Company, Des Moines.
Des Moines Printers' Exchange, Des Moines.
Des Moines Printing Company, The, Des Moines.
Des Moines Realty Investment Company, Des Moines.
Des Moines Realty and Securities Co., 402 Shops, Des Moines.
Des Moines & Red Oak Railway Company, Red Oak.
Des Moines River Sand & Gravel Company, The, Oskaloosa.
Des Moines Saddlery Company, 309 Court Ave., Des Moines.
Des Moines Sand & Fuel Company, Des Moines.
Des Moines Saw Mill Company, Des Moines.
Des Moines Securities Company, 313 5th St., Des Moines.
Des Moines Seed Company, 416 E. Locust, Des Moines.
Des Moines Sheet Metal Company, 222 3d St., Des Moines.

- Des Moines Silo 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 Steel Works, 3 & 4 S. of Elm St., Des Moines.
 Des Moines Tent & Awning Co., Des Moines.
 Des Moines Terminal Company, Des Moines.
 Des Moines Title Company, Des Moines.
 Des Moines Transfer Company, Cor. 9th & Mulberry Sts., Des Moines.
 Des Moines Trust Company, 313 5th St., Des Moines.
 Des Moines Underwriters, 316 6th Ave., 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 Block Coal Company, Centerville.
 Dewey Field Oil and Gas Company, Care Peterson & Schoering Co., Council Bluffs.
 Dewhirst Furnace Company, Oskaloosa.
 De Witt Land and Mineral Company, De Witt.
 De Witt Opera House Ass'n, The, Care R. C. Langan, Clinton; De Witt.
 De Witt Telephone Co. of De Witt, De Witt.
 De Wolf Grain Company, Spencer.
 Dexfield Park Company, The, Dexter.
 Dexter Company, The, Fairfield.
 Dexter-Farmer Canning Co., Dexter.
 Dexter, Iowa, Mutual Telephone Co., The, Dexter.
 Dexter Manufacturing Company, P. O. Fairfield; Dexter.
 Diagonal Farmers' Co-operative Exchange, Diagonal.
 Diamond Block Coal Company, The, Mystic.
 Diamond Grinder Company, Cedar Falls.
 Diamond Lumber Company, Mt. Vernon.
 Diamond Specialty Company, The, Waterloo.
 Dickens Farmers Elevator Co., Dickens.
 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.
 Dinsdale Grain and Lumber Company, Dinsdale.
 Dishbrow and Company, M. A., Lyons.
 Dishbrow Sash & Door Company, Cedar Falls.
 Dixon Lumber Company, W. J., Sac City.
 Dixon Lumber and Coal Company, P. O. 418 Hubbell Bldg., Des Moines; Rockwell City.
 Dobry Manufacturing Company, John, 535 8th St. West, Cedar Rapids.
 Dodd & Struthers, Incorporated, Des Moines.
 Dodd & Struthers Electrical Company, Des Moines.
 Dodge City Hotel Company, The, Des Moines.
 Dodge Theatre Company, Keokuk.
 Dodges Point and Park Company, Mason City.
 Dodge's Point Transportation Company, Mason City.
 Doerfler Company, Edd G., P. O. Room 1, Chamber of Commerce, Cedar Rapids; Des Moines.
 Domm-Neal Company, Des Moines.
 Donahoe, Incorporated, Frank J., 407 Court Ave., Des Moines.
 Donahoe Investment Company, 317 Fleming Bldg., Des Moines.
 Donahue Iron & Hardware Company, Robert, Box 302, Burlington.
 Donald Manufacturing Company, Burlington.
 Don Carlos Loan & Title Company, Greenfield.
 Donelan Company, W. J., Ottumwa.
 Donnellson Lumber Company, The, Donnellson.

Donovan Shoe Company, 520 E. Locust St., Des Moines.
Doon and Alvord Telephone Company, P. O. Doon; Doon & Alvord.
Doon Electric Company, The, Doon.
Doon Sand and Gravel Company, Doon.
Dorchester Telephone Company, Dorchester.
Dorman-McClelland Tire & Supply Company, The, Davenport.
Dorr Investment Company, Des Moines.
Dotson-Kerwin Company, 221 E. 4th St., Waterloo.
Dotson-Kerwin Company, Waverly.
Doty Clothing Company, Ottumwa.
Doud Milling Company, Manning.
Douds-Leando Southwestern Telephone Company, The, P. O. Douds; Douds-Leando.
Dougherty & Bryant Company, The, 409 Douglas St., Sioux City.
Dougherty Co-operative Creamery Company, Dougherty.
Dougherty Implement Co., Dougherty.
Dougherty Publishing Company, The, Dougherty.
Douglas Ice Cream Company, Incorporated, Chariton.
Douglas Land Company, Webster City.
Dow Cigar Co., Inc., Des Moines.
Dowden Manufacturing Company, Limited, Prairie City.
Dows Lumber Company, Dows.
Dows Real Estate Company, Cedar Rapids.
Drake Hardware Company, 106 Washington St., Burlington.
Drake & Newcomer, Incorporated, Eldora.
Draper Company, The C. A., Waterloo.
Drew Timber Company, Muscatine.
Drury Toll Road Company, The, Box 163, Muscatine.
Duck Lake Ranching Company, Des Moines.
Duffield Drug Company, Mason City.
Duffy Company, J. A., Sioux City.
Dubuque Altar Manufacturing Company, 19th & Pine Sts., Dubuque.
Dubuque Bill Posting Co., Dubuque.
Dubuque Biscuit Company, Box 204, Dubuque.
Dubuque Boat and Boiler Works, Dubuque.
Dubuque Bridge Company, Dubuque.
Dubuque Building and Loan Association, Bank & Ins. Bldg., Dubuque.
Dubuque Casket Company, Dubuque.
Dubuque County Farmers Mutual Insurance Association, R. F. D. 1, Farley.
Dubuque & Delaware County Telephone Company, P. O. 19th & Douglas Sts., Omaha, Neb.; Des Moines.
Dubuque Enameling Company, Dubuque.
Dubuque Hotel Company, Dubuque.
Dubuque Industrial Corporation, Dubuque.
Dubuque Investment Company, Dubuque.
Dubuque Lumber & Coal Co., Dubuque.
Dubuque Mattress Factory, Dubuque.
Dubuque Mercantile Company, The, Dubuque.
Dubuque Moose Club, No. 355, 6th & Main, Dubuque.
Dubuque Motor Express Company, Dubuque.
Dubuque Paper & Supply Company, 200 Iowa St., Dubuque.
Dubuque Powder Company, 768 Main St., Dubuque.
Dubuque Realty Company, 405 B. & I. Bldg., Dubuque.
Dubuque Sanitary Mfg. Co., Dubuque.
Dubuque Shippers Association, 501 Bank & Ins. Bldg., Dubuque.
Dubuque Showcase and Cabinet Works, Dubuque.
Dubuque & Sioux City Railroad Company, 505 B. & I. Bldg., Dubuque.
Dubuque Spiral Harrow Co., Dubuque.
Dubuque Tanning and Robe Company, 10th & White, Dubuque.
Dubuque and Wisconsin Bridge Company, Dubuque.
Dukehart Machine Company, Incorporated, 106 W. 2d St., Des Moines.

- Dumbarton Realty Company, The, Box 354, Sioux City.
 Dumond Manufacturing Company, Cedar Falls.
 Dunbar Grain and Stock Company of Dunbar, Iowa, The, Dunbar.
 Duncan Schell Furniture Co., Keokuk.
 Duncan Telephone Company, Duncan.
 Duncombe Light and Power Company, Duncombe.
 Duncombe Telephone Company, Duncombe.
 Dundee Land and Investment Company, The, P. O. Le Mars; Dundee.
 Dundee Woolen Mills, 309 6th Ave., Des Moines.
 Dunham Company, C. A., P. O. 1710 Fisher Bldg., Chicago, Ill.; Marshalltown.
 Dunker, Vetter & Rathje Company, Grand Mound.
 Dunkerton Mutual Telephone Company, Dunkerton.
 Dunlap Lumber and Coal Company, R. L., Iowa City.
 Dunleith and Dubuque Bridge Company, 505 Bank & Ins. Bldg., Dubuque.
 Dunn & Dudley Company, Glenwood.
 Durant Farmers Creamery Association, Durant.
 Duvall Grain Company, Bennett.
 Dye Brothers Company, Macedonia.
 Dye-Yaus Produce Company, Des Moines.
 Dyersville Canning Company, Dyersville.
 Dyersville Commercial Club, The, Dyersville.
 Dymond-Simmons Hardware Company, Sioux City.
 Dy-O-La Dye Co., Des Moines.
 Dysart Brick and Tile Company, Dysart.
- E. & W. Clothing House, Des Moines.
 E. & W. Clothing House, Sioux City.
 Eagle Building Company, Council Bluffs.
 Eagle Building Company, Oskaloosa.
 Eagle Coal Company, The, Centerville.
 Eagle Express and Baggage Company, Davenport.
 Eagle Grove Opera House Company of Eagle Grove, Iowa, The, Eagle Grove.
 Eagle Iron Works, Des Moines.
 Eagle Laundry Co., Council Bluffs.
 Eagle Lumber Company, The, Davenport.
 Eagle Point Lime Works, Dubuque.
 Earle Brokerage Co., Dubuque.
 Earlham Land Company, P. O. 210 Clapp Bldg., Des Moines; Earlham.
 Earling Mutual Telephone Company, Earling.
 Early Farmers Elevator Company, Early.
 Early Farmers Telephone Company, Early.
 Early Opera House Company, Early.
 Eastman Gardiner and Co., P. O. Lauree, Miss.; Clinton.
 Eastman-Gardiner Hardwood Company, P. O. Lauree, Miss.; Clinton.
 East Fremont Telephone Company, Lone Tree.
 East Lawn Improvement Company, Muscatine.
 East Lincoln Telephone Company, Lone Tree.
 East Lincoln Telephone Line, P. O. Ackworth, Ia.; Indianola.
 East Marion Telephone Company, P. O. Stratford, Stanhope.
 East Rickardsville Co-operative Creamery Company, P. O. Durango, R. No. 35; East Rickardsville.
 East Side Lumber Company, Remsen.
 East Side Lumber and Coal Company, Ft. Dodge.
 East Waterloo Hotel Company, Waterloo.
 Eastern Iowa Flour Company, The, Cedar Rapids.
 Eastern Iowa Mutual Hail Association, De Witt.
 Eastern Iowa Poultry Fanciers Association, Davenport.
 Eastern Iowa Railway Company, Cedar Rapids.
 Eastern Iowa Telephone Company, The, Oxford.
 Eastern Progressive Electric Company, Hull.
 Eastern Union County Telephone Company, The, Thayer.
 Easy Fit Manufacturing Company, Grinnell.

Easy Tire Puller Company, Cedar Rapids.
Eaton Mfg. Co., Low Moore.
Ebersole Market Company, Des Moines.
Eckert-Bosserman Co., Northwood.
Eckmann Realty Company, Davenport.
Eclipse Mining & Milling Company, Marshalltown.
Eclipse Naphtha Soap Company, Muscatine.
Economy Advertising Company, The, Iowa City.
Economy Appliance Company, Waterloo.
Economy Coal Company, Oskaloosa.
Economy Excavator Company, Box 717, Iowa Falls.
Economy Hog & Cattle Powder Company, Shenandoah.
Economy Mercantile Company, Clinton.
Economy Rug Company, 116 Gaines St., Davenport.
Economy Shoe Company, Burlington.
Eddyville Sand Company, Eddyville.
Eddyville Telephone Company, Eddyville.
Eden Mutual Insurance Association, Vinton.
Edes Robe Tanning Company, Dubuque.
Edgerly & Company, J. W., Ottumwa.
Edgewater Realty Company, Sioux City.
Edgewood Co-operative Commission Company, Edgewood.
Edgewood Farmers Telephone Company, Edgewood.
Edgewood Woodman Hall Company, Edgewood.
Edstrom Company, Ottumwa.
Edwards and Bradford Lumber Company, P. O. 1214 Fisher Bldg., Chicago, Ill.; Sioux City.
Edwards & Browne Coal Company, Sioux City.
Eerkes-Vander Maaten Company, The, Orange City.
Egypt Coal Company, Mystic.
Ehlerman Brothers Company, Sioux City.
Ehlers Mercantile Company, The, Reinbeck.
Eicholtz Harness Machine Company, The, Ida Grove.
Eisendrath Millinery Company of Iowa, Des Moines.
Eisfeld Clothing Company, Burlington.
Eisteddfod Association of Iowa, The, P. O. Albia, Ia.; Hiteman.
Elaterite Paint and Manufacturing Company, Des Moines.
Elberon Farmers Grain and Supply Company, The, Elberon.
Elbert & Getchell, Incorporated, 415 4th St., Des Moines.
Elbert Investment Company, The, 18 Pearl St., Council Bluffs; Valley Junction.
Elbert & Morrison, Incorporated, 415 4th St., Des Moines.
Elder Lumber Company, Geo. A., De Witt.
Eldora Mutual Telephone Company, The, Eldora.
Eldora Pipe and Tile Company, Eldora.
Eldora Rough Woods and Point Pleasant Telephone Co., Eldora.
Eldorado Farmers Mutual Telephone Company, Van Horne.
Eldridge Battery Company, Washington.
Eldridge Mutual Telephone Co., Eldridge.
Eldridge Turner Hall Holding Company, Eldridge.
Electric Equipment Company, Davenport.
Electric Equipment Company, Des Moines.
Electric Farm Lighting Company, The, Des Moines.
Electric Light & Power Company, New Albin.
Electric Light & Power Company, Stratford.
Electric Service Company, The, Central City.
Electrical Cement Post Company, Lake City.
Electrical Service Company, Cedar Rapids.
Eleventh Street Elevator Company, Dubuque.
Elgin and Brainard Farmers Co-operative Company, The, Elgin.
Elgin Canning Company, The, Elgin.

- Ewing Investment Co., 602 I. L. & T. Bldg., Des Moines.
 Ewinger Plumbing & Heating Co., The Henry, 213 N. 3d St., Burlington.
 Excelsior Coal Company, 1104 Majestic Bldg, Milwaukee, Wis.; Dubuque.
 Excello Company, The, P. O. Ottumwa; Creston.
 Exira Co-operative Company, Exira.
 Exira Creamery Company, The, Exira.
 Exline Coal Company, Exline.
 Exline Co-operative Association, Exline.
 Exline Mutual Telephone Company, Exline.
 Express Publishing Company, Red Oak.
- Farmers Automobile Insurance Company of Sioux City, Iowa, The, Sioux City.
 Farmer and Breeder, Sioux City.
 Farmers' Blacksmith Company, Aurelia.
 Farmers & Business Men's Mutual Telephone Company, Calamus.
 Farmers and Business Men's Mutual Telephone Company, care of N. R. Taylor, Smithland, Peiro.
 Farmers Central Telephone Company, The, Swea City.
 Farmers Cereal Company, Sloan.
 Farmers Coal and Grain Company, Havelock.
 Farmers' Commission Company, Winthrop.
 Farmers' Company of Treynor, Iowa, Treynor.
 Farmers Connective Telephone Company, Bonaparte.
 Farmers Co-operative Association of Boyden, Iowa, Boyden.
 Farmers Co-operative Association of Hull, Ia., Hull.
 Farmers Co-operative Association of Humboldt, Iowa, Humboldt.
 Farmers Co-operative Association, The, Ireton.
 Farmers Co-operative Association, The, Sheldon.
 Farmers Co-operative Cash Store, Clearfield.
 Farmers Co-operative Commission Company, Earlville.
 Farmers Co-operative Commission Company, Littleport.
 Farmers Co-operative Commission Company, Masonville.
 Farmers Co-operative Company, The, Armstrong.
 Farmers Co-operative Company, The, Bremer.
 Farmers Co-operative Company, The, Castana.
 Farmers Co-operative Company, Cedar Falls.
 Farmer's Co-operative Company of Clemons, Clemons.
 Farmers Co-operative Company, Cornell.
 Farmers' Co-operative Company, Creston.
 Farmers Co-operative Company, Dike.
 Farmers Co-operative Company, Eagle Grove.
 Farmers Co-operative Company, Emerson.
 Farmers Co-operative Company, The, Hinton.
 Farmers Co-operative Company, The, Holstein.
 Farmers' Co-operative Company, Larrabee.
 Farmers Co-operative Company, Luther.
 Farmers Co-operative Company, Madrid.
 Farmers Co-operative Company, The, McNally.
 Farmers Co-operative Company, Mondamin.
 Farmers Co-operative Company of Napier, P. O. Ames, R. No. 3; Napier.
 Farmers Co-operative Company, Northwood.
 Farmers Co-operative Company of Burr Oak Twp., Mitchell County, Iowa, Osage.
 Farmers Co-operative Company, The, Palmer.
 Farmers' Co-operative Company, Pisgah.
 Farmers Co-operative Company, Remsen.
 Farmers Co-operative Company, Roland.
 Farmers Co-operative Company, Sumner.
 Farmers Co-operative Company of Tama, Ia., The, Tama.
 Farmers Co-operative Company of Van Horne, Ia., Van Horne.

- Farmers Co-operative Company, Woodward.
- Farmers Co-operative Creamery of Protivin, Iowa, Protivin.
- Farmers Co-operative Creamery Association, Chester.
- Farmers Co-operative Creamery Association, The, Hull.
- Farmers Co-operative Creamery Association, The, Nashua.
- Farmers Co-operative Creamery Association of Tenold, Ia., The, P. O. Ken-
set; Tenold.
- Farmers Co-operative Creamery Company, Allison.
- Farmers Co-operative Creamery Company of Boyden, Iowa, Boyden.
- Farmers Co-operative Creamery Company, P. O. Breda; Carroll.
- Farmers Co-operative Creamery Company, Dickens.
- Farmers Co-operative Creamery Company of Edgewood, Iowa, The, Edge-
wood.
- Farmers Co-operative Creamery Company of Garner, Iowa, Garner.
- Farmers Co-operative Creamery Company of Greene, Iowa, Greene.
- Farmers Co-operative Creamery Company, The, P. O. Algona, care of F. L.
Boats; Hobart.
- Farmers Co-operative Creamery Company, Popejoy.
- Farmers Co-operative Creamery, The, Ruthven.
- Farmers Co-operative Creamery Company, Slater.
- Farmers Co-operative Creamery Company, Stratford.
- Farmers Co-operative Creamery Co., The, Swaledale.
- Farmers Co-operative Creamery Company, Waterville.
- Farmers Co-operative Creamery Company of Wheatland, Iowa, Wheatland.
- Farmers Co-operative Creamery and Produce Company of Dexter, Iowa,
Dexter.
- Farmers Co-operative Elevator Company, The, Abbott.
- Farmers Co-operative Elevator Company, Ackley.
- Farmers Co-operative Elevator Company of Allison, Iowa, The, Allison.
- Farmers Co-operative Elevator Company, Anita.
- Farmers Co-operative Elevator Company, Belmond.
- Farmers Co-operative Elevator Company, Blanchard.
- Farmers Co-operative Elevator Company of Chapin, Iowa, The, Chapin.
- Farmers Co-operative Elevator Company of Duncombe, Iowa, Duncombe.
- Farmers Co-operative Elevator Company, Faulkner.
- Farmers Co-operative Elevator Co., Grundy Center.
- Farmers Co-operative Elevator Company, Holmes.
- Farmers Co-operative Elevator Company, Iowa Falls.
- Farmers Co-operative Elevator Company, Kanawha.
- Farmers Co-operative Elevator Company, Luther.
- Farmers Co-operative Elevator Company, Meriden.
- Farmers Co-operative Elevator Company of Ocheyedan, Iowa, The, Ocheye-
dan.
- Farmers Co-operative Elevator Company, Ogden.
- Farmers Co-operative Elevator Co., Owasa.
- Farmers Co-operative Elevator Company, Pierson.
- Farmers Co-operative Elevator Company, Pioneer.
- Farmers Co-operative Elevator Company of Sibley, Iowa, Sibley.
- Farmers Co-operative Elevator Company, Stout.
- Farmers Co-operative Elevator Company, The, Thompson.
- Farmers Co-operative Elevator Co., Wallingford.
- Farmers Co-operative Elevator and Grain Company of Manson, Iowa, The,
Manson.
- Farmers Co-operative Elevator & Live Stock Company, Boone.
- Farmers Co-operative Exchange, Brandon.
- Farmers Co-operative Exchange, Essex.
- Farmers Co-operative Exchange, Hepburn.
- Farmers Co-operative Exchange, Kent.
- Farmers Co-operative Exchange, La Porte City.
- Farmers Co-operative Exchange of Lockridge, Iowa, Lockridge.
- Farmers Co-operative Exchange, Mt. Pleasant.

- Farmers Co-operative Exchange of Wayland, Iowa, Wayland.
 Farmers Co-operative Gate Company, 320 6th Ave., Des Moines.
 Farmers Co-operative Grain Company, Marne.
 Farmers Co-operative Grain Company, Randall.
 Farmers Co-operative Grain Company, Yetter.
 Farmers Co-operative Grain & Stock Co., The, Persia.
 Farmers Co-operative Lumber Company of Manilla, Iowa, The, Manilla.
 Farmers Co-operative Lumber and Grain Company of Dunlap, Iowa, The,
 Dunlap.
 Farmers Co-operative Mercantile Company, Fernald.
 Farmers Co-operative Mercantile Company, Wellman.
 Farmers Co-operative Produce Company, Doon.
 Farmers Co-operative Produce Co., Ft. Atkinson.
 Farmers Co-operative Shipping Association of Fayette, Fayette.
 Farmers Co-operative Society, The, Blanden.
 Farmers Co-operative Society, Incorporated, Bode.
 Farmers Co-operative Society of Denison, Denison.
 Farmers Co-operative Society, The, Garner.
 Farmers Co-operative Society of Wesley, The, Wesley.
 Farmers Co-operative Store, The, Battle Creek.
 Farmers Co-operative Store, The, Correctionville.
 Farmers Co-operative Store, Fredonia.
 Farmers Co-operative Store, Lone Tree.
 Farmers' Co-operative Supply Co., The, Newell.
 Farmers Co-operative Supply Company, Varina.
 Farmers Co-operative Union, Weldon.
 Farmers Co-operative Weighing Ass'n, care of Hugo W. Schnakloth, El-
 dridge.
 Farmers Creamery Association, Cresco.
 Farmers Creamery Company, Alexander.
 Farmers Creamery Company of Arlington, Ia., Arlington.
 Farmers Creamery Company of Armstrong, Ia., Armstrong.
 Farmers Creamery Company, Center Junction.
 Farmers Creamery Company, Cresco.
 Farmers Creamery Company, Cumberland.
 Farmers Creamery Company, Dows.
 Farmers Creamery Company, The, Dunkerton.
 Farmers Creamery Company of Graettinger, Graettinger.
 Farmers Creamery of Grafton, Ia., Grafton.
 Farmers Creamery Company of Lime Springs, Ia., Lime Springs.
 Farmers Creamery of Manly, Ia., Manly.
 Farmers Creamery Company, Osterdock.
 Farmers Creamery Company, Ryan.
 Farmers Creamery Company, The, Sabula.
 Farmers Creamery Company, Wallingford.
 Farmers Creamery and Produce Company of Guthrie Center, Iowa, Guthrie
 Center.
 Farmers Creamery and Produce Company of Newell, Iowa, The, Newell.
 Farmers Electric Light Co., Shenandoah.
 Farmers Electric Light & Power Association, Lanyon.
 Farmers Electrical Company of Dysart, Iowa, The, Dysart.
 Farmers' Elevator Company, Adel.
 Farmers Elevator Company, The, Albert City.
 Farmers Elevator Company, Albion.
 Farmers Elevator Company of Alburnett, Alburnett.
 Farmers Elevator Company of Alleman, Ia., Alleman.
 Farmers Elevator Company, Alvord.
 Farmers Elevator Company, The, Arcadia.
 Farmers Elevator Company, Aplington.
 Farmers Elevator Company, The, Ashton.
 Farmers Elevator Company of Aurelia, Ia., The, Aurelia.

Farmers Elevator Company, Badger.
Farmers Elevator Company of Bagley, Ia., Bagley.
Farmers Elevator Company, Barnes City.
Farmers Elevator Co., of Battle Creek, Iowa, Battle Creek.
Farmers Elevator Company of Bayard, Ia., Bayard.
Farmers Elevator Company, Blairsburg.
Farmers Elevator Company, The, Boxholm.
Farmers' Elevator Company, Bristow.
Farmers Elevator Company of Brunsville, Brunsville.
Farmers' Elevator Company of Buckeye, Buckeye.
Farmers Elevator Company of Buffalo Center, Ia., Buffalo Center.
Farmers Elevator Company of Calamus, Ia., Calamus.
Farmers Elevator Company, Churdan.
Farmers Elevator Company of Clare, Clare.
Farmers Elevator Company, Clarksville.
Farmers Elevator Company, Cleghorn.
Farmers Elevator Company, Cooper.
Farmers' Elevator Co. of Coulter, Coulter.
Farmers Elevator Company of Craig, Ia., Craig.
Farmers Elevator Company of Crooks, The, P. O. Burnside; Crooks.
Farmers Elevator Company, Eldridge.
Farmer's Elevator Co., Elkhart.
Farmers' Elevator Company of Ellsworth, Ellsworth.
Farmers Elevator Company, The, care of C. C. Little, R. No. 7, Boone; Ericson.
Farmers Elevator Company, The, Fairmont.
Farmers Elevator Company, Farlin.
Farmers Elevator Co. of Farnhamville, Iowa, The, Farnhamville.
Farmers' Elevator Company, Farragut.
Farmers Elevator Company, Fenton.
Farmers Elevator Company, The, Ferguson.
Farmers Elevator Company, Fonda.
Farmers Elevator Company, Forest City.
Farmers Elevator Company, Ft. Dodge.
Farmers Elevator Company, The, Garden City.
Farmers Elevator Company, Geneva.
Farmers Elevator Company of George, Ia., The, George.
Farmers Elevator Company of Germania, The, Germania.
Farmers Elevator Company, Gillet Grove.
Farmers Elevator Company, The, Gilman.
Farmers' Elevator Company, Gladbrook.
Farmers Elevator Co. of Goldfield, Ia., Goldfield.
Farmers Elevator Co. of Gowrie, Gowrie.
Farmers' Elevator Company, Green Mt.
Farmers Elevator Company, The, Grinnell.
Farmers Elevator Company, Halbur.
Farmers Elevator Company, Hamburg.
Farmer's Elevator Company of Hampton, Ia., Hampton.
Farmers Elevator Company of Hanlontown, Iowa, The, Hanlontown.
Farmers Elevator Company, Harcourt.
Farmers Elevator Co. of Hardy, Ia., The, Hardy.
Farmers Elevator Company, The, Hartley.
Farmers Elevator Company, Hawkeye.
Farmers Elevator Company, Hepburn.
Farmers' Elevator Company, Holland.
Farmers Elevator Company of Holstein, Ia., The, Holstein.
Farmers Elevator Company, The, Hubbard.
Farmers Elevator Company of Industry, R. No. 4, Ft. Dodge; Industry.
Farmers Elevator Company of Inwood, Ia, The, Inwood.
Farmers Elevator Company, The, Jefferson.
Farmers Elevator Company, The, Kellogg.

- Farmers Elevator Company, The, Kesley.
 Farmers' Elevator Company, The, Kingsley.
 Farmers' Elevator Company, Lake City.
 Farmers Elevator Company of Lake Mills, Ia., Lake Mills.
 Farmers Elevator Company, Lanyon.
 Farmers Elevator Company of Larrabee, Ia., Larrabee.
 Farmers Elevator Company, The, Laurel.
 Farmers Elevator Company of Lawler, Lawler.
 Farmers Elevator Company, Lehigh.
 Farmers Elevator Company, Little Rock.
 Farmers Elevator Company, The, Livermore.
 Farmers Elevator Company, Lohrville.
 Farmers Elevator Company of Malcom, Malcom.
 Farmers' Elevator Company of Mallard, Mallard.
 Farmers Elevator Co. of Marble Rock, Marble Rock.
 Farmers Elevator Company, Marcus.
 Farmers Elevator Company, Marion.
 Farmers Elevator Company, Martelle.
 Farmers Elevator Company of Matlock, Ia., The, Matlock.
 Farmers Elevator Company, Maurice.
 Farmers Elevator Company, The, Melvin.
 Farmers Elevator Company of Merrill, Ia., Merrill.
 Farmers Elevator Company of Minburn, Ia., Minburn.
 Farmers Elevator Company, The, Mount Union.
 Farmers Elevator Company, New Sharon.
 Farmers Elevator Company, The, Norway.
 Farmers Elevator Company, P. O. Belmond, R. No. 2; Olaf.
 Farmers Elevator Company of Olds, Ia., Olds.
 Farmers Elevator Company, Onawa.
 Farmers Elevator Company of Panora, Ia., Panora.
 Farmers Elevator Company, Pilot Mound.
 Farmers Elevator Company, Plainfield.
 Farmers Elevator Company, Plymouth.
 Farmers Elevator Company, Quimby.
 Farmers Elevator Company, Radcliffe.
 Farmers Elevator Company, The, Rake.
 Farmers Elevator Company, Ralston.
 Farmers Elevator Company, Rinard.
 Farmers Elevator Company of Roberts, Ia., P. O. Otho; Roberts.
 Farmers Elevator Company, Rockwell City.
 Farmers Elevator Company, Salix.
 Farmers Elevator Company, Scranton.
 Farmers Elevator Company of Slifer, Slifer.
 Farmers Elevator Company, Box 76, Spencer.
 Farmers Elevator Company, Stockton.
 Farmers Elevator Company, Strahan.
 Farmers Elevator Company, Struble.
 Farmers Elevator Company, Swea City.
 Farmers Elevator Company, The, Thor.
 Farmers Elevator Company of Titonka, Titonka.
 Farmers Elevator Company, Ute.
 Farmers Elevator Company of Walford, Ia., The, Walford.
 Farmers' Elevator Company, Walker.
 Farmers Elevator Company, Wallingford.
 Farmers' Elevator Company, Waukee.
 Farmers Elevator Company of Westgate, Ia., Westgate.
 Farmers Elevator Company of Williams, Ia., Williams.
 Farmers Elevator Company of Winfield, Ia., Winfield.
 Farmers Elevator Company, Woolstock.
 Farmers Elevator Company of Yale, Ia., Yale.
 Farmers Elevator Co-operative Company of Le Mars, Iowa, Le Mars.

Farmers Elevator and Exchange, The, Wapello.
Farmers Elevator and Live Stock Company, Stanhope.
Farmers Elevator and Supply Company of Kamrar, Iowa, Kamrar.
Farmers Elevator and Supply Company, Langdon.
Farmers Elevator and Supply Company of Morning Sun, Iowa, Morning Sun.
Farmers Exchange, Central City.
Farmers Exchange, Lake Park.
Farmers Exchange of New Market, Iowa, New Market.
Farmers Exchange, Waverly.
Farmers Exchange Company of Charles City, Ia., Charles City.
Farmers Exchange Company, Rockford.
Farmers Exchange Company, The, Rudd.
Farmers Golden Star Creamery Company, Dyersville.
Farmers' Grain Association, P. O. Marble Rock; Oakwood.
Farmers Grain Company, Akron.
Farmers Grain Company, The, Auburn.
Farmers Grain Company, The, Cambridge.
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, Fernald.
Farmers Grain Co., The, Graettinger.
Farmers Grain Company, Granger.
Farmers Grain Company, Huxley.
Farmers Grain Co., Latimer.
Farmers Grain Company, Marathon.
Farmers Grain Co., The, Maxwell.
Farmers Grain Company, McCallsburg.
Farmers Grain Company, The, Moorland.
Farmers Grain Company, Nevada.
Farmers Grain Company, The, Oakville.
Farmers Grain Company, P. O. W. H. Warner, Iowa Falls; Racine.
Farmers Grain Company, The, P. O. Rockwell City; Rands.
Farmers Grain Company, Royal.
Farmers Grain Company, The, Sac City.
Farmers Grain Company of Sheldahl, Ia., Sheldahl.
Farmers Grain Company, Story City.
Farmers Grain Company, The, Ulmer.
Farmers Grain Company, Yetter.
Farmers Grain & Coal Company, Jamaica.
Farmers Grain and Coal Company, Clover.
Farmers Grain and Coal Company, Pocahontas.
Farmers Grain & Co-operative Company, The, Vinton.
Farmers Grain & Live Stock Company, Stanton.
Farmers Grain & Lumber Company, Carroll.
Farmers Grain and Lumber Co., The, Dows.
Farmers Grain & Lumber Company, Mapleton.
Farmers Grain & Lumber Company, South English.
Farmers Grain, Lumber and Live Stock Company, The, Berkley.
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 and Mercantile Company, Tennant.
Farmers Grain and Product Company, Ringsted.
Farmers Grain and Seed Company, Lamoni.
Farmers Grain & Stock Co. of Jesup, Jesup.
Farmers Grain, Stock and Lumber Company, Dedham.
Farmers Hog and Produce Co. of Waukon, Waukon.

- Farmers Implement Company, The, Tripoli.
 Farmers Incorporated Co-operative Society of Aredale, Iowa, Aredale.
 Farmers Incorporated Co-operative Society of Burchinal, Iowa, Burchinal.
 Farmers Incorporated Co-operative Society, The, Dougherty.
 Farmers Incorporated Co-operative Society, Dumont.
 Farmers Incorporated Co-operative Society, The, Grafton.
 Farmers Incorporated Co-operative Society, The, Greene.
 Farmers Incorporated Co-operative Society, The, P. O. Rockwell; Hurley.
 Farmers Incorporated Co-operative Society, Joice.
 Farmers Incorporated Co-operative Society, The, Rockwell.
 Farmers Incorporated Co-operative Society, Ruthven.
 Farmers Incorporated Co-operative Society, Sheffield.
 Farmers Incorporated Co-operative Society, Sioux Center.
 Farmers Incorporated Co-operative Society of Solsberg, Iowa, The, P. O. Clarion; Solsberg.
 Farmers Incorporated Co-operative Society, The, Thornton.
 Farmers Incorporated Co-operative Society, The, Ventura.
 Farmers Incorporated Society, Woden.
 Farmers Independent Telephone Company, Clarksville.
 Farmers Industrial Union, Britt.
 Farmers Land and Loan Company, McCallsburg.
 Farmers Land and Trading Company, Ft. Dodge.
 Farmers Light and Power Company, The, Kalona.
 Farmers Live Stock Insurance Company, Des Moines.
 Farmers Live Stock Loan Company, Sioux City.
 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 of Baxter, Ia., Baxter.
 Farmers Lumber Company of Buck Grove, Ia., Buck Grove.
 Farmers Lumber Company, Clutier.
 Farmers Lumber Company, The, Council Bluffs.
 Farmers Lumber Company, The, Dysart.
 Farmers Lumber Company of Farnhamsville, Iowa, The, Farnhamsville.
 Farmers Lumber Company, Fort Dodge.
 Farmers Lumber Company, Granville.
 Farmers Lumber Company, Keswick.
 Farmers Lumber Company, Lake View.
 Farmers Lumber Company, Rhodes.
 Farmers Lumber Co., Riverside.
 Farmers Lumber Company of Rock Valley, Ia., Rock Valley.
 Farmers Lumber Company, The, Sac City.
 Farmers Lumber Company, Traer.
 Farmers Lumber and Coal Company, The, Alta Vista.
 Farmers Lumber and Coal Company of Kiron, Ia., Kiron.
 Farmers Lumber and Grain Co., Garrison.
 Farmers Lumber and Grain Co. 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 of Garrison, Iowa, The, Garrison.
 Farmers Mercantile Company, The, Logan.
 Farmers **Mercantile Company, Lake View.**
 Farmers Mercantile Company, Red Oak.
 Farmers Mercantile Company, Runnells.
 Farmers Mercantile Company of Sioux City, Iowa, Sioux City.
 Farmers Mercantile Company, Vinton.
 Farmers Mercantile Company of Wall Lake, Wall Lake.
 Farmers and Merchants Insurance Agency, The, Atlantic.
 Farmers & Merchants Mutual Telephone Company, Cincinnati.
 Farmers & Merchants Mutual Telephone Company, Delphos.

- Farmers and Merchants Mutual Telephone Company, The, Eldon.
Farmers and Merchants Mutual Telephone Co., P. O. Norway; Newhall.
Farmers and Merchants Mutual Telephone Company, Panama.
Farmers and Merchants Mutual Telephone Company of Redding, The, Redding.
Farmers and Merchants Mutual Telephone Company of Walker, Iowa, Walker.
Farmers & Merchants Telephone Company, Linn Grove.
Farmers and Merchants' Tri-County Promotion Company of Cascade, Iowa, Cascade.
Farmers Milling and Elevator Company, Shambaugh.
Farmers' Motor and Supply Company, Burlington.
Farmers' Mutual Aid Association of Jackson and Clinton Counties, Iowa, Preston.
Farmers Mutual Aid Association of Tama County, Iowa, Toledo.
Farmers Mutual Assessment Fire & Lightning Ins. Ass'n of Muscatine Co., Iowa, Muscatine.
Farmers Mutual Co-operative Association of Orange City, Iowa, Orange City.
Farmers Mutual Co-operative Company of Alton, Alton.
Farmers Mutual Co-operative Company of Hospers, Hospers.
Farmers Mutual Co-operative Company of Primghar, Primghar.
Farmers Mutual Co-operative Creamery, Clear Lake.
Farmers Mutual Co-operative Creamery Ass'n, Gilbert Station.
Farmers Mutual Co-operative Creamery Ass'n of Prescott, Iowa, Prescott.
Farmers Mutual Co-operative Creamery Association, The, P. O. Stanley; Scott.
Farmers Mutual Co-operative Creamery of Sioux Center, Iowa, Sioux Center.
Farmers Mutual Creamery Company, Hospers.
Farmers Mutual Creamery Company, Monticello.
Farmers Mutual Creamery Company, The, P. O. Hopkinton; Sand Spring.
Farmers Mutual Electrical Transmission Company, The, Corwith.
Farmers Mutual Elevator Company, Granite.
Farmers Mutual Elevator Company, Larchwood.
Farmers Mutual Elevator Company, Walcott.
Farmers Mutual Fire Association of Guthrie and Adair Counties, P. O. Stuart; Menlo.
Farmers Mutual Fire Insurance Association of Lucas Co., Chariton.
Farmers Mutual Fire Insurance Association of Monona Co., P. O. Onawa; Castana.
Farmers Mutual Fire Ins. Association of Polk Co., The, Des Moines.
Farmers Mutual Fire Insurance Association of Mitchell County, Iowa, Osage.
Farmers Mutual Fire Insurance Association of Wright County, Iowa, The, Clarion.
Farmers Mutual Fire Insurance Association, P. O. Roland; Story City
Farmers Mutual Fire Insurance Association of Tama Co., Traer.
Farmers Mutual Fire Ins. Ass'n of Black Hawk County, P. O. La Porte City, Waterloo.
Farmers Mutual Fire Ins. Company of Calhoun County, Iowa, P. O. Lake City; Calhoun.
Farmers Mutual Fire Ins. Co. of Madison County and South Half of Dallas Co., care of A. D. Guiberson, Winterset; Jefferson Twp., Madison Co.
Farmers Mutual Ins. Association of Clinton and adjoining Counties in Iowa, The, Wheatland.
Farmers Mutual Incorporated Co-operative Society of Lester, Lyon Co., Iowa, The, Lester.
Farmers Mutual Incorporated Co-operative Society of Rock Valley, Sioux Co., Ia., (Expires July 3, 1919), Rock Valley.
Farmers Mutual Insurance Ass'n of Boone Co., The, Boone.

IOWA CORPORATIONS

- Farmers Mutual Insurance Association, Corning.
- Farmers Mutual Insurance Association of Cresco, Cresco.
- Farmers Mutual Insurance Association, Emmetsburg.
- Farmers Mutual Insurance Association of Garnavillo, The, Garnavillo.
- Farmers Mutual Insurance Association of Fremont Co., Hamburg.
- Farmers Mutual Insurance Association of Cerro-Gordo County, Iowa, Mason City.
- Farmers Mutual Insurance Association of Plymouth Co., Merrill.
- Farmers Mutual Insurance Association of the Methodist Episcopal Church, Rockford.
- Farmers Mutual Insurance Association of Roselle, P. O. Carroll, R. No. 4; Hillsdale.
- Farmers Mutual Insurance Association of Shelby Co., Harlan.
- Farmers Mutual Insurance Association of Sioux & Lyon Counties, Iowa, Hull.
- Farmers Mutual Insurance Association of Buchanan County, State of Iowa, Independence.
- Farmers Mutual Insurance Association of Sharon, Iowa City
- Farmers Mutual Insurance Association of Hardin and Franklin Counties, Iowa, Iowa Falls.
- Farmers Mutual Insurance Association of Castle Grove, Monticello.
- Farmers Mutual Ins. Ass'n of Linn Twp., Linn County, Iowa, The, Mt. Vernon.
- Farmers Mutual Ins. Ass'n of Worth Co., Ia., Northwood.
- Farmers Mutual Ins. Association of Washington Co., Iowa, care of Sidney Coon, Ainsworth; Washington.
- Farmers Mutual Insurance Company of Webster Co., Iowa, Ft. Dodge.
- Farmers Mutual Light and Power Co., The, Goldfield.
- Farmers Mutual Mercantile Company, Sunbury.
- Farmers Mutual Protection Association of Van Buren County, Iowa, The, Birmingham.
- Farmers Mutual Protective Association of Southern Van Buren County, Iowa, Keosauqua.
- Farmers Mutual Telephone Association, The, Newton.
- Farmers Mutual Fire & Lightning Ass'n of Jasper County, Iowa, Newton.
- Farmers Mutual Fire and Lightning Insurance Association, Dallas Center.
- Farmers Mutual Fire & Lightning Insurance Ass'n, P. O. Armstrong; Estherville.
- Farmers Mutual Fire and Lightning Insurance Association of Buena Vista Co., Iowa, The, P. O. Alta; Storm Lake.
- Farmers Mutual Fire and Lightning Insurance Association of Grundy County, Iowa, Grundy Center.
- Farmers Mutual Fire and Lightning Insurance Association of Taylor County, Iowa, The, Bedford.
- Farmers Mutual Fire & Lightning Insurance Association of De Witt, Iowa, De Witt.
- Farmers Mutual Fire and Lightning Insurance Association of Clayton County, Iowa, Elkader.
- Farmers Mutual Fire and Lightning Insurance Association, P. O. Randalia; Fayette.
- Farmers Mutual Fire and Lightning Insurance Association, The, Garner.
- Farmers Mutual Fire and Lightning Insurance Association, Glidden.
- Farmers Mutual Fire and Lightning Insurance Ass'n, P. O. Scranton; Jefferson.
- Farmers Mutual Fire and Lightning Insurance Association of Winnebago County, Iowa, P. O. Leland; Lake Mills.
- Farmers Mutual Fire & Lightning Ins. Ass'n of Delaware County, Iowa, Manchester.
- Farmers Mutual Fire and Lightning Ins. Ass'n, P. O. Nevada; Story County.
- Farmers Mutual Fire & Lightning Ins. Ass'n of Chickasaw County, New Hampton.

- Farmers Mutual Fire & Lightning Ins. Ass'n, care of Theo Zimmerman, Sanborn, Ia.; Primghar.
- Farmers Mutual Fire and Lightning Insurance Association, The, Sibley.
- Farmers Mutual Fire and Lightning Insurance Association, Spencer.
- Farmers Mutual Fire & Lightning Ins. Co. of Winneshiek County, Iowa, care of Waukon; Frankville.
- Farmers Mutual Hail Insurance Association of Ia., The, Des Moines.
- Farmers Mutual Hail Insurance Association of Carroll County, Iowa, P. O. Dedham; Willey.
- Farmers Mutual Insurance Association of Scott Co., Walcott.
- Farmers Mutual Telephone Company, The, care of A. Mayer, Bancroft, Bancroft.
- Farmers Mutual Telephone Company of Baxter, P. O. Rhodes; Baxter.
- Farmers Mutual Telephone Company of Birmingham, Iowa, P. O. Stockport; Birmingham.
- Farmers Mutual Telephone Company of Bladensburg, Iowa, care of H. W. Whitney, Ottumwa, No. G; Bladensburg.
- Farmers Mutual Telephone Company of Bondurant, Ia., Bondurant.
- Farmers Mutual Telephone Company of Center Point, Iowa, Center Point.
- Farmers Mutual Telephone Company, P. O. Clarksville; Schoolhouse Noll, Jackson Twp., Butler Co.
- Farmers Mutual Telephone Company of Cornell, The, Cornell.
- Farmers Mutual Telephone Company of Page County, Iowa, The, care H. S. Miller, Clarinda.
- Farmers Mutual Telephone Company, Cylinder.
- Farmers Mutual Telephone Company of Adair County, Iowa, The, Fontanelle.
- Farmers Mutual Telephone Company, The, Ft. Atkinson.
- Farmer Mutual Telephone Company, Griswold.
- Farmers Mutual Telephone Company of Lincoln Twp., Shelby County, Ia., Harlan.
- Farmers Mutual Telephone Company, P. O. Algona; Hobart.
- Farmers Mutual Telephone Company Number 9, Inwood.
- Farmers Mutual Telephone Company, The, Jesup.
- Farmers Mutual Telephone Co. of Shelby County, Iowa, P. O. Harlan; Kirkman.
- Farmers Mutual Telephone Company of Knierim, Iowa, Number One, Knierim.
- Farmers Mutual Telephone Company of Ladora, Ia., Ladora.
- Farmers Mutual Telephone Company, Osceola.
- Farmers Mutual Telephone Company, Oto.
- Farmers Mutual Telephone Company, P. O. care John Jones, Dexter, Ia.; Pitzer.
- Farmers Mutual Telephone Company of Postville, Ia., Postville.
- Farmers Mutual Telephone Company of Cass Twp., Shelby County, Iowa, P. O. Portsmouth; Cass Twp., Shelby Co.
- Farmers Mutual Telephone Company of Rock Rapids, Iowa, Rock Rapids.
- Farmers Mutual Telephone Co., Rudd.
- Farmers Mutual Telephone Company of Russell, Lucas Co., Iowa, The, Russell.
- Farmers Mutual Telephone Company, Sac City.
- Farmers Mutual Telephone Co., The, P. O. Kalona; Sharon City.
- Farmers Mutual Telephone Company of Shellsburg, Iowa, Shellsburg.
- Farmers Mutual Telephone Company, Stanton.
- Farmers Mutual Telephone Co. of Stockport, Iowa, The, care D. J. Watson, Stockport.
- Farmers Mutual Telephone Company of Utica, Iowa, P. O. Kilbourn; Utica.
- Farmers Mutual Telephone Company of Voorhies, Iowa, Voorhies.
- Farmers Mutual Telephone Company, The, West Union.
- Farmers Mutual Telephone Company, The, Yarmouth.
- Farmers Mutual Telephone Exchange, The, College Springs.

- Farmers Mutual Telephone System of Moulton, Iowa, Moulton.
 Farmers National Co-operative Elevator Mutual Insurance Association of Iowa, The, Aurelia.
 Farmers Pioneer Mutual Insurance Association of Keokuk County, Iowa, The, Sigourney.
 Farmers Rendering Co., Sioux City.
 Farmers Rippey Angus Telephone Company, Rippey.
 Farmers Shipping Association, The, Delhi.
 Farmers Shipping Company, The, Kimballtown.
 Farmers State Mutual Hall Association of Emmet County, Iowa, Estherville.
 Farmer's Stock Powder Company, Shenandoah.
 Farmers Stock & Produce Co. of New Albin, New Albin.
 Farmers Store, Charter Oak.
 Farmers Store, The, Ireton.
 Farmers Store of Lytton, Iowa, The, Lytton.
 Farmers Supply Company, Graettinger.
 Farmers Supply Company, Hopkinton.
 Farmers Supply Co., Ladora.
 Farmers Supply Company of Orchard, Orchard.
 Farmers Supply Company, The, Shenandoah.
 Farmers Telephone Company, Essex.
 Farmers Telephone Company of Laurens, The, Laurens.
 Farmers Telephone Company of Meriden, Ia., Meriden.
 Farmers Telephone Company of Quimby, Ia., Quimby.
 Farmers Telephone Company of Riceville, The, Riceville.
 Farmers Telephone Company of Rockwell, Iowa, Rockwell.
 Farmers Trading Company, The, Laurens.
 Farmers Union, Paullina, Iowa, The, Paullina.
 Farmers Union Co-operative Creamery Company of Maquoketa, Iowa, Maquoketa.
 Farmers Union Association, P. O. Page; Page Center.
 Farmers Union Association, Shambaugh.
 Farmers Union Association of Yorktown, Iowa, The, Yorktown.
 Farmers Union Exchange, Clarinda.
 Farmers Union Exchange, Columbus Junction.
 Farmers Union Exchange, Ellston.
 Farmers Union Exchange, Henderson.
 Farmers Union Exchange, Kellerton.
 Farmers Union Exchange, Leon.
 Farmers Union Exchange, Oasis.
 Farmers Union Exchange, Swedesburg.
 Farmers Union Mercantile Company of Blanchard, Iowa, The, Blanchard.
 Farmers Union Mercantile Company, The, Mediapolis.
 Farmers Union Milling Company, Limited, Sigourney.
 Farmers Union Society, Cylinder.
 Farmers Union Store, Rome.
 Farmers Waukon Creamery Company, Waukon.
 Fair Store, The, Des Moines.
 Fairbank Amusement Company of Fairbank, Iowa, The, Fairbank.
 Fairbank Milling Co., Fairbank.
 Fairfield Engine Company, Fairfield.
 Fairfield Glove and Mitten Company of Fairfield, Iowa, Fairfield.
 Fairfield Masonic Temple Association, The, Fairfield.
 Fairview Realty Company, Keokuk.
 Fairville Creamery Company, Fairville.
 Fairway Manufacturing Company, Sioux City.
 Falan-Fleming Co., The, Waterloo.
 Family Theatre Company, Davenport.
 Farrand Drug Company, Waterloo.
 Farley and Loetscher Manufacturing Company, Dubuque.

Farm Horse Traction Works, The, Guttenberg.
Farm Land and Credit Company, The, Ames.
Farm Lands Development Company, Cedar Rapids.
Farm Loan & Investment Co., The, Marengo.
Farm Mutual Telephone Company, Grimes.
Farm Publishing Company, Des Moines.
Farm Realty Company, Cedar Rapids.
Farm Tools Manufacturing Company, Waterloo.
Farmdale Telephone Company, Mason City.
Farmersburg Co-operative Commission Company, Farmersburg.
Farmersburg Dairy Produce Co., Farmersburg.
Farmersburg Grain Co., Farmersburg.
Farmersburg & St. Olaf Co-operative Creamery Company, The, St. Olaf.
Farmersburg, St. Olaf and Wagner Telephone Company, P. O. St. Olaf;
Farmersburg.
Farmington Lumber Company, Farmington.
Farnhamville Mutual Telephone Company, The, Farnhamville.
Farragut Base-Ball and Amusement Ass'n, The, Farragut.
Farragut Public Service Company, Farragut.
Farrar Independent Telephone Company, Farrar.
Faulkner Grain and Mercantile Company, Faulkner.
Fansler Telephone Company, The, Guthrie Center.
Fayette County Mutual Telephone Company, The, P. O. Fayette; Randalia.
Fayette County Utilities Company, P. O. 327 S. La Salle St., Chicago, Ill.;
Oelwein.
Fayette Mutual Creamery Association, The, Fayette.
Federal Bridge Company, The, Des Moines.
Federal Construction Company, The, Mason City.
Federal Construction Company, Muscatine.
Federal Deposit & Trust Company, Dubuque.
Federal Fuel & Timber Company, Des Moines.
Federal Land and Securities Company, The, P. O. Cheyenne, Wyo.; Des
Moines.
Feddersen Company, Incorporated, The H. C., Sioux City.
Federal Oil & Supply Company, Box 227, Des Moines.
Federal Printing Company, 615 Mulberry, Des Moines.
Federal Realty Company, Mason City.
Federal Securities Company, Des Moines.
Fegtly Estate, The Jacob, Nevada.
Fehleisen-Rosacker Lumber Co., 928 10th St., Boone.
Feiner Fish Company, Inc., Davenport.
Fenelon Place Elevator Company, Dubuque.
Fenton Creamery Company, The, (Expires June 24, 1919), Fenton.
Fenton Hardware Company, Fenton.
Fenton Opera House Company, The, Fenton.
Fenton Telephone Company, The, Fenton.
Fern Creamery Company, Parkersburg.
Fertile Co-operative Dairy Company, Fertile.
Fertile Lumber Company, The, Fertile.
Festina Co-operative Creamery Company, Festina.
Festina Telephone Company, The, P. O. Festina; Twin Springs.
Ficke Investment Company, C. A., 228 W. 3d St., Davenport.
Ficken Furniture and Rug Company, Muscatine.
Fidelity Abstract Company, Pocahontas.
Fidelity Abstract and Loan Company, Creston.
Fidelity Investment Company, Cedar Rapids.
Fidelity Investment Company, Emmetsburg.
Fidelity Investment Company, 201 Snell Bldg., Fort Dodge.
Fidelity Investment Company, United Bank Bldg., Sioux City.
Fidelity Realty Company, Cedar Rapids.
Fidelity Remedy Company, Council Bluffs.
Field Seed Company, Henry, Shenandoah.

- Field's Sorghum Mills, Shenandoah.
 Fieldberg Mutual Ins. Ass'n of Story & Adjoining Counties, Huxley.
 Fielding Telephone Company, The, Marcus.
 Fifth Street Building Company, Waterloo.
 Fifth Street Realty Company, Cedar Rapids.
 Finchford Mutual Telephone Company, The, P. O. Janesville; Finchford.
 Finkbine Lumber Company, Des Moines.
 Finkbine-Trenton Milling Company, Des Moines.
 Fire Proof Office Furniture Company, Sioux City.
 Fire Proof Storage Building Company, Waterloo.
 First Avenue Realty Company, Cedar Rapids.
 First Building Company, Manchester.
 First Eden Light Company, P. O. Vinton, Iowa; Eden Twp.
 First German Fire, Lightning and Storm Insurance Association of Maxfield,
 Bremer Co., Ia., Denver.
 First Implement and Automobile Company, The, Vinton.
 First Maxfield Creamery Company, P. O. Denver, Iowa; Maxfield.
 First Mortgage Investment Company, Story City.
 First National Building Company, Waterloo.
 First and Second Mortgage Corporation of Iowa, Des Moines.
 Fischer Artificial Ice and Cold Storage Co., Dubuque.
 Fischer & Co., Incorporated, Dubuque.
 Fischer Investment Company, Dubuque.
 Fischer Company, M. E., 407 Coalbaugh St., Red Oak.
 Fisher Creek Mining Company, Emmetsburg.
 Fisher Governor Company, The, Marshalltown.
 Fisher Lumber Company, Centerville.
 Fisher-Morris Company, Charles City.
 Fisher Tire Service Company, Des Moines.
 Fitchpatrick Investment Company, Nevada.
 Flanley Grain Company, Sioux City.
 Flat Independent Telephone Company, The, Britt.
 Fleece Wool States Growers Association, Iowa Division, P. O. Ames; Des
 Moines.
 Fleming Brothers, Incorporated, Des Moines.
 Fleming Manufacturing Company, Boone.
 Flensburg Incorporation, The, 419 Utica Bldg., Des Moines.
 Fletcher Gibson Agency, Des Moines.
 Fletcher Truck Company, Des Moines.
 Flexible Door-Mat Company, The, care C. C. St. Clair, Marshalltown, Des
 Moines.
 Flexo-Concrete Mould Company, Cedar Rapids.
 Flindt Company, Wm., Spencer.
 Flinn Paving Company, M. L., Sioux City.
 Flint Brick Company, The, Des Moines.
 Flint Crushed Gravel Company, P. O. Des Moines; Jefferson Twp., Polk Co.
 Floete, Cory, Bemis Company, Spencer.
 Floete Lumber Company, Spencer.
 Florian Company, The, 401 Grand Ave., Des Moines.
 Florida Land and Timber Company, The, 606 Security Bank Bldg., Cedar
 Rapids.
 Florsheim Shoe Store Company, The, 516 Walnut St., Des Moines.
 Floyd County Agricultural & Mechanical Ass'n, (Expires Mch 9, 1919),
 Charles City.
 Floyd County Farmers Mutual Fire Insurance Association, Charles City.
 Floyd Valley Rural Telephone Company, Sanborn.
 Fluckiger Motor Company, Dubuque.
 Flugstad Farmers Grain Company, P. O. Duncombe; Flugstad.
 Fluid Compressed Steel Company, Keokuk.
 Flynn Dairy Company, W. 7th & Univer. Ave., Des Moines.
 Flynn Farm Company, 316 Flynn Bldg., Des Moines.

Flynn Sheep Company, 316 Flynn Bldg., Des Moines.
Folwell Company, Iowa City.
Folwell Crockery Company, Davenport.
Fontanelle Lumber Company, The, Fontanelle.
Foppe Pioneer Store Company, Rock Valley.
Ford Paving Company, Cedar Rapids.
Forest City Co-operative Creamery Association, Forest City.
Forest City Electric Light & Power Company, Forest City.
Forest City Park and Fair Association, Forest City.
Forest Product & Manufacturing Co., care G. M. Whitney, Harrisburg, Pa.;
Clinton.
Forest Township Mutual Telephone Company, P. O. Forest City; Leland.
Forsberg Hardware Company, Sioux City.
Forsyth Hardware Company, Incorporated, Colfax.
Ft. Dodge Automobile Company, 1st Ave. N. & 11th St., Ft. Dodge.
Ft. Dodge Brick and Tile Company, Ft. Dodge.
Ft. Dodge Building Company, The, Ft. Dodge.
Ft. Dodge Culvert & Iron Mills Company, Ft. Dodge.
Ft. Dodge Farm Loan and Trust Company, Ft. Dodge.
Ft. Dodge Farmers' Mutual Live Stock Insurance Association, Ft. Dodge.
Ft. Dodge Gas and Electric Co., Ft. Dodge.
Ft. Dodge General Merchandise Company, Ft. Dodge.
Ft. Dodge Glass & Paint Company, The, Ft. Dodge.
Ft. Dodge Grocery Company, The, 131-159 Central Ave., Ft. Dodge.
Ft. Dodge Gypsum Co., Box 516, Ft. Dodge.
Ft. Dodge Heating and Plumbing Company, Ft. Dodge.
Ft. Dodge Hotel Company, Ft. Dodge.
Ft. Dodge Investment Company, Ft. Dodge.
Ft. Dodge Loan & Trust Company, Ft. Dodge.
Ft. Dodge Mercantile Company, Ft. Dodge.
Ft. Dodge Poster Advertising Company, Ft. Dodge.
Ft. Dodge Serum Company, Ft. Dodge.
Ft. Dodge Storage and Investment Company, Ft. Dodge.
Ft. Dodge Telephone Company, The, Ft. Dodge.
Ft. Madison & Appanoose Stone Company, Ft. Madison.
Ft. Madison Canning Company, Ft. Madison.
Ft. Madison Electric Company, Ft. Madison.
Ft. Madison Gas Engine Company, Ft. Madison.
Ft. Madison Ice Company, Ft. Madison.
Ft. Madison Produce and Storage Company, Ft. Madison.
Ft. Madison Sand and Gravel Company, Ft. Madison.
Ft. Madison Savings and Loan Association, Ft. Madison.
Ft. Madison Street Railway Company, Ft. Madison.
Ft. Myers Trucking Company, Burlington.
Forum Company, Des Moines.
Forum Land & Investment Company, Waterloo.
Fosdick Electric Service Company, Kalona.
Foston Land Company, The, Cedar Rapids.
Foster Hotel Company, Mason City.
Foster Jones Abstract Company, Guthrie Center.
Foster Realty Company, care of D. M. Nat'l Bank, Des Moines.
Fostoria Creamery Company, Fostoria.
Fostoria Elevator Company, Fostoria.
Fouless Spark Plug Company, Davenport.
Four States Investment Company, Sioux City.
Fourth Street Realty Company, Davenport.
Fowler Brothers Realty Company, Waterloo.
Fowler Company, The, Waterloo.
Fowler Telephone Company, Pella.
Fox Chemical Company, Des Moines.
Fox-Hutchinson & Lake Company, Iowa City.

- Fox Security Company, Muscatine.
 Foy Supply Company, Cedar Rapids.
 Frahm & Denger Real Estate Company, Davenport.
 Frahm Fuel and Construction Company, J. B., Davenport.
 Franc Furniture Co., Davenport.
 Franchere Co., The A., Cedar Rapids.
 Franchere-Bennett Co., Cedar Rapids.
 Franchere Realty Company, The, Cedar Rapids.
 Frank Brothers, Waterloo.
 Frank Manufacturing Company, Des Moines.
 Franke Land and Investment Company, Central Trust Co., Mason City.
 Frankel Clothing Company, Des Moines.
 Frankel Dry Goods Company, Oskaloosa.
 Franklin Center Mutual Telephone Company, P. O. Knoxville, R. No. 5;
 Kalona.
 Franklin County Farmers Mutual Fire & Lightning Insurance Association,
 The, Hampton.
 Franklin Hotel Company, Des Moines.
 Franklin Hotel and Land Company, The, Strawberry Point.
 Franklin Land & Loan Company, Tripoli.
 Franklin Motor Company, Des Moines.
 Franklin Quiz Publishing Company, Ben, Waterloo.
 Franklin Surety Company, The Ben, Hampton.
 Fraser Land & Coal Company, P. O. C. E. Rice, Boone; Boone Co.
 Fraser Mercantile Company, The, Fraser.
 Fraternal Improvement Company, Shell Rock.
 Fraternity Jewelry Manufacturing Company, Cedar Rapids.
 Fredericksburg Butter Factory, Fredericksburg.
 Fredericksburg Produce Association, The, Fredericksburg.
 Fredericksburg Equity Shippers' Association, Fredericksburg.
 Frederika Creamery Association, Frederika.
 Fredsville Co-operative Creamery Company, P. O. Dike, Iowa; Fredsville.
 Freeman-Journal Publishing Company, Webster City.
 Freeman-Smith Lumber Company, P. O. Millville, Ark.; Davenport.
 Freeman-Tribune Publishing Company, The, (Expires Oct. 16, 1919), Webster
 City.
 Fremont Center Telephone Company, Lone Tree.
 Fremont Farmers Telephone Company, care of W. A. Dasham, R. No. 1,
 Cresco.
 Fremont Telephone Company, The, care Wm. Middlebrook, P. O. Harmony,
 Minn.
 Fremont Township Mutual Telephone Co., The, Lone Tree.
 French, Beamer & Wissler, Incorporated, Des Moines.
 Friction Proof Lubricant Company, Des Moines.
 Friend Bros. Co., Sioux City.
 Friesner Fruit Company, Mason City.
 Fruitland Investment Company, P. O. Muscatine; Fruitland Twp., Musca-
 tine Co.
 Fry and Company, "Incorporated," D. C., Colfax.
 Fuel & Fertilizer Company, 1006 Grand Ave., care of R. A. Walker, Des
 Moines.
 Fuhrmeister Company, The A. J., Box 665, Cedar Rapids.
 Fuller & Hiller Hardware Company, Muscatine.
 Fulton-Mackey Motor Company, Ft. Dodge.
 Fulton Market Company, 413 6th Ave., Des Moines.
 Fun House Company, The, Des Moines.
 Funck Lumber Company, Davenport.
 Furnas Ice Cream Company, Des Moines.
 G. & G. Clothing Co., Oskaloosa.
 Gabel Company, The John, Des Moines.

Gabriel & Co., Rees, Des Moines.
Gabriel Lumber & Fuel Co., Clinton.
Gabrio Co., W. F., Des Moines.
Gadd Hardware Company, Geo. T., Box 274, Cedar Rapids.
Gade Brothers Manufacturing Company, Iowa Falls.
Galinsky Bros. Company, Sioux City.
Galloway Company, The William, Waterloo.
Galva Telephone Exchange Co., The, Galva.
Galva Union Elevator Company, Galva.
Gamble-Robinson Estherville Co., Estherville.
Gamble Robinson Fruit Company of Iowa, Oelwein.
Gamma Theta Association, care of Herbert Miller, Des Moines; Ames.
Garber Farmers Co-operative Commission Company, Garber.
Garber Farmers Co-operative Creamery Company, The, Garber.
Garber Farmers Telephone Company, Garber.
Garden City Feeder Company, Pella.
Garden Theatre Co., Davenport.
Gardiner Improvement Company, Gardiner.
Gardner & Gould Company, The, 228-230 S. 3d St., Burlington.
Gardner Nursery Company, The, Osage.
Garfield Clothing Company, 527-529 E. Locust St., Des Moines.
Garfield Coal Company, Oskaloosa.
Garfield Mutual Telephone Company, Doon.
Garland Elevator & Supply Company, P. O. Morning Sun; Garland.
Carland-Hinrichs Co., Tripoli.
Garlock Fruit Farm Company, The, Grimes.
Garnavillo Co-operative Commission Company, Garnavillo.
Garnavillo Creamery Company, Garnavillo.
Garnavillo Telephone Company, The, Garnavillo.
Garner Investment Company, 206 Valley Bank Bldg., Des Moines.
Garner Opera House Company, Garner.
Garrison Grain and Lumber Company, Garrison.
Garrison Mutual Telephone Co., Garrison.
Garrison Supply Company of Garrison, Iowa, The, Garrison.
Garst Land Company, Boone.
Garver Hardware Company, 707-9-11 Locust St., Des Moines.
Garwin Electric Company, Garwin.
Garwin Farmers Elevator Co., Garwin.
Garwin Hotel Company, The, Garwin.
Gate City Co., The, 18 North 6th St., Keokuk.
Gately McIntyre Company, 509 5th St., Sioux City.
Gates Dry Goods Company, Ft. Dodge.
Gateway Nursery Company, Le Mars.
Gateway Terminal Company, 340 Exchange Bldg., Sioux City.
Gay Center-Blockton Telephone Company, Blockton.
Gayety Theatre Co., 615 5th St., Sioux City.
Gaynor-Bagstad Company, 308 Pierce St., Sioux City.
Gaza-Calumet Rural Telephone Company, care of H. K. Rohwer, Gaza, Iowa;
Sutherland.
Gaza Farmers Mutual Telephone Company, care Simon Tjosen, Primghar,
Ia.; Gaza.
Gaza and Sutherland Telephone Company, The, Sutherland.
Gazette Company, The, Cedar Rapids.
Gedney Company, The, Independence.
Geise Company, C., (1017 4), Council Bluffs.
General Agency Company, Burlington.
General Amusement Co. of Iowa, 613 Locust, Des Moines.
General Collection Company, The, Eldora.
Geneseo Farmers Mutual Telephone Company, (Buckingham), Dysart.
Geneva Mutual Telephone Company, Garrison.
Geneva Opera House Company, Geneva.

- Geneva Optical Company, Equit Bldg., Des Moines.
 Geneva Real Estate Company, Muscatine.
 Genoa Bluffs Creamery Company, Genoa Bluffs.
 Genoa and Seymour Farmers Telephone Company of Seymour, Iowa, Seymour.
 German Catholic Mutual Fire Insurance Association of Burlington, Iowa, 221 Div. St., Burlington.
 German Colonization & Orchard Investment Company, The, Newell.
 German Farmers' Mutual Fire Ins. Ass'n, Ireton.
 German Farmers' Mutual Fire Insurance Association of Rock Township, Mitchell County, Iowa, The, St. Ansgar, (Rock Twp.)
 German Farmers' Mutual Insurance Association of Allamakee County, Iowa, Waukon.
 German Mutual Fire Insurance Association, P. O. Sperry, Iowa; Dodgeville.
 German Mutual Fire Insurance Association, R. F. D. No. 2, Monticello.
 German Mutual Fire Insurance Association of Ossian, Winneshiek Co., Iowa, Ossian.
 German Mutual Fire and Lightning Insurance Association of Eldorado, Iowa, The, Eldorado.
 German Farmers Mutual Fire, Lightning & Tornado Insurance Association of Monona and Woodbury Counties, Iowa, P. O. Correctionville; Mapleton.
 German Mutual Fire, Lightning and Wind-Storm Assessment Association of the farmers of Maxfield and Vicinity, P. O. Readlyn; Maxfield.
 German Mutual Fire & Lightning Insurance Company, Grand Mound.
 German Mutual Insurance Ass'n, Pomeroy.
 Germania Building Loan & Savings Association, Cedar Falls.
 Germania Co-operative Creamery Company, Germania.
 Germania Verein of Denison, Iowa, Denison.
 Germantown Mutual Telephone Company, The, Lacona.
 Gero & Hale, Des Moines.
 Gerwe Bros. & Garvey Co., Davenport.
 Gethmann Brick Company, The, Gladbrook.
 Giant Manufacturing Company, 234 4th St., Council Bluffs.
 Gibson Coal Mining Company, 609 Locust St., Des Moines.
 Gifford-Matthews Company, Cedar Rapids.
 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, P. O. Council Bluffs; Sioux City.
 Gilinsky Sons Company, Council Bluffs.
 Gill Investment Company, Des Moines.
 Gillett Grove Creamery Company, The, Gillett Grove.
 Gilman Canning Company, Gilman.
 Gilman Mill Company, S. F., 913 Putnam Bldg., Davenport.
 Gilmore Grain & Elevator Company, The, Gilmore City.
 Gilmore Manufacturing Company, Burlington.
 Ginsberg & Sons, L., Des Moines.
 Gladbrook Investment Company, Gladbrook.
 Gladwin Co-operative Company, Gladwin.
 Glasser Tobacco Company, D. C., Dubuque.
 Glaze & Haynes Company, The, Oskaloosa.
 Glaeser Brothers & Company, P. O. Boudner, Wis., Box 108; Fraser.
 Glendale Telephone Company, Care W. M. Galloway, R. 7, Box 26, Washington.
 Glendon Brick & Tile Company, Glendon.
 Glenn Voting Machine Company, Cedar Rapids.
 Glenwood Armory Company, Glenwood.
 Glenwood Creamery Co., The, Glenwood.
 Glenwood Farmers Telephone Company, P. O. Decorah; Nasset.
 Glidden Farmers Elevator Company, The, Glidden.

Glidden Telephone Co., The, Glidden.
Globe Amusement Company, Des Moines.
Globe Clothiers, Inc., Des Moines.
Globe Coal Company, Centerville.
Globe Creamery Company, P. O. New Vienna; Luxemburg.
Globe-Gazette Printing Company (32 E 5th St) Mason City.
Globe Grocery and Market, Incorporated, 1401-1407 S. 2d St. E., Cedar Rapids.
Globe Improvement and Investment Company, 205 W. Court Ave., Des Moines.
Globe Machinery & Supply Company, Des Moines.
Globe Mfg. Company, Cor. 4th and Rawson Sts., Perry.
Globe Mortgage Company, Council Bluffs.
Globe National Fire Insurance Company, Sioux City.
Globe Publishing Company, The, Des Moines.
Globe Tanning Company, Des Moines.
Globe Tea Co., 216-218 E. Main St., W. A. Hunt, Ottumwa.
Globe Telephone Company, of Bouton, Iowa, Bouton.
Glover Company, H. B., Dubuque.
Gobble Company, J. M., Muscatine.
Gobble Company, T. M., 119 & 121 5th Ave., Clinton.
Godbersen Manufacturing Company, Council Bluffs.
Gode Dry Goods Company, Henry, Marengoo.
Goeders Company, The, Algona.
Goff Manufacturing Company, Harvey.
Gold Goose Coal and Mining Company, Albia.
Golden Eagle, Iowa City .
Golden Rule, The, Keokuk.
Golden Rule, The, Mason City.
Golden Star Creamery Company, The, Arcadia.
Goldfield Co-operative Creamery Co., Goldfield.
Goldfield Telephone Company, The, Goldfield.
Goldman Cobacker Company, The, 409 Walnut St., Des Moines
Goldman & Company, Harry, Des Moines.
Goldstone, Incorporated, N. L., 107 8th St., Des Moines.
Good Block Company, Des Moines.
Goodyear Box and Stationery Company, The, Cedar Rapids.
Goodyear Marshall Publishing Company, Cedar Rapids.
Goose-Horn Mining Company, 251 Main St., Dubuque.
Gordon-Van Tine Company, Davenport.
Gotch-Hoskins Coal Company, 234 Davidson Bldg, Sioux City.
Gottstein Investment Company, E. 3d & Vine Sts., Des Moines.
Gould Blance Valve Company, The, Kellogg.
Gould Coal & Concrete Company, Davenport.
Gould Co., The, 423 Wellman Ave., Davenport.
Gould Construction Company, The 423 Wellman Ave., Davenport.
Gowrie Co-operative Creamery Company, Gowrie.
Graber-Cavender, Incorporated, 510 Locust St., Des Moines.
Graber Dry Goods Company, P. O. Sioux City; Des Moines.
Grace Medical Company, 707 Mulberry, Des Moines.
Graettinger Opera House Company, Graettinger.
Graettinger Telephone Company, Graettinger.
Graettinger Tile Works, Graettinger.
Graettinger Woodmen Association, The, Graettinger.
Graff Mercantile Co., Clarinda.
Grafton Telephone Co., Grafton.
Graham Company, Cedar Falls.
Graham & Graham Company, Grinnell.
Graham-Latimer Company, Box 396, Ottumwa.
Graham Stores Company, Box 396, Ottumwa.
Grain Belt Insurance Company, Des Moines.
Grain Growers Incorporated, Co-operative Association, The, Melvin.

IOWA CORPORATIONS

- Grand Department Store Co., The, Des Moines.
 Grand Hotel Company, The, Box 445, Cedar Rapids.
 Grand Hotel Company, The, Colfax.
 Grand Hotel and Auditorium Company, Story City.
 Grand Island Park Company, 309 Lane Bldg., Davenport.
 Grand Lodge Ancient Order of United Workmen of Iowa, The, Hubbell Bldg., Des Moines.
 Grand Lodge Degree of Honor of The State of Iowa, Cedar Rapids.
 Grand Meadow Farmers Mutual Telephone Co., The, Postville.
 Grand Mound Gas Light Company, The, Grand Mound.
 Grand Opera House, 261 8th St., Dubuque.
 Grand Opera House Company, Keokuk.
 Grand Opera House Company, of Ottumwa, Ottumwa.
 Grand Theatre Company, Sioux City.
 Grande Avenue Land Company, P. O. 705 Crocker, Des Moines; Cedar Rapids.
 Grand View Development Company, Mason City.
 Grandy Company, W. F., Sioux City.
 Granette Products Company, Des Moines.
 Granite Telephone Company, P. O. Larchwood, Ia.; Granite.
 Granger Threshing Company, Granger.
 Grant and Audubon Township Mutual Telephone Company, The, Care W. C. Krouse, Anita; Adair.
 Grant & Jatho Clothing Company, Holstein.
 Grant Law Library, Davenport.
 Grant & Omega Rural Telephone Company, P. O. Hartley.
 Grant and Primghar Rural Telephone Company, The, P. O. Hartley; Sutherland.
 Grant Reorganized Telephone Company, Sub Dist No. 1, Grant Township, Guthrie County, P. O. Adair.
 Grant Township and County Line Transmission Company, (School House No. 6, Grant Township, Sioux County), P. O. Sheldon.
 Grant Township Mutual Telephone Company, Boxholm.
 Grant Township Telephone Company, Swea City.
 Granville Co-operative Grain Company, Granville.
 Granville & Remsen Telephone Company, The, P. O. Alton; Granville.
 Granville Telephone Company, The, Granville.
 Grateless Furnace Company, The, Des Moines.
 Gray, Incorporated, L. E., 409 T. M. B. Bldg., Des Moines.
 Greathouse Manufacturing Company, Muscatine.
 Great Lakes Register, The, P. O. Cleveland, O.; Des Moines.
 Great Western Co-operative Telephone Company, The, P. O. Orchard; Primghar.
 Great Western Land Company, 625 Francis Bldg) Sioux City.
 Great Western Remedy Co., Davenport.
 Greater Des Moines Committee, Incorporated, Des Moines.
 Greeley Farmers Co-operative Creamery Company, Greeley.
 Greeley Mutual Fire Insurance Association (P. O. Exira), Adair.
 Green Bay Lumber Company, The, Fleming Bldg., Des Moines.
 Green and Bentley Drug Company, Oskaloosa.
 Green Brick Company, Tom, Box 857, Sioux City.
 Green Center Mutual Telephone Co., P. O. Wellman; Green Center.
 Green Chemical Company, The, Le Mars.
 Green Foundry and Furnace Works, S. W. 3d and Elm, Des Moines.
 Green Plate Cafeteria Company, Des Moines.
 Greenbrier Thresher Company, (Greenbrier Township, Green County), P. O. Scranton.
 Greene Electric Light & Power Company, The, Greene.
 Greene Grain Co., Greene.
 Greenfield Creamery Company, Greenfield.
 Greenfield Oil Company, Greenfield.
 Green's Opera House Company, Cedar Rapids.
 Greenville Creamery Company, The, Greenville.

Greenwood Investment Company, Des Moines.
Griffin-La Crosse Tractor Company, Mason City.
Griggs Piano Co., Arthur P., P. O., Davenport; Des Moines.
Grimes Canning & Preserving Company, Grimes.
Grimes Investment Company, Care W. J. Stewart, Grimes; Des Moines.
Grimes Land and Improvement Company, Grimes.
Grimes-Perry Canning Company, Grimes.
Grimes Realty Company, 1033 W 22d St, Des Moines.
Grinnell Aeroplane Company, Grinnell.
Grinnell Clay Products Company, Grinnell.
Grinnell Community Hospital Association, Grinnell.
Grinnell Country Club Company, Grinnell.
Grinnell Electric & Heating Company, Grinnell.
Grinnell Glove & Mitten Co., Grinnell.
Grinnell Motor Car Company, 1015 Main St., Grinnell.
Grinnell Water Company, Grinnell.
Grippen Co., The D. W., Mason City.
Griswold Co-operative Association, The, Griswold.
Griswold Land and Credit Company, Manson.
Griswold Medical Company, 1217 24th St., Des Moines.
Grocers Wholesale Building Company, Des Moines.
Grocers Wholesale Company, Des Moines.
Groneweg & Schoentgen Company 9th & Broadway, Council Bluffs.
Grove Threshing Company, The, Garrison.
Growers Canning Company, 3d and 12th Ave., Council Bluffs.
Grundy County Abstract Company, Grundy Center.
Grundy County Mutual Telephone Company, Grundy Center.
Gruver Farmers Elevator Co., Gruver.
Guarantee Mortgage & Finance Company, Des Moines.
Guaranty Fund Realty Company, 2900 W. Grand, Des Moines.
Guaranty Investment Company, Sioux City.
Guaranty Life Insurance Company, Lane Bldg., Davenport.
Guaranty Mercantile Company, 68 East Main, Independence.
Guaranty Realty Company, Care Peoples Sav. Bank Bldg., Cedar Rapids.
Guaranty Sales Company, Des Moines.
Guaranty Securities Company, 204 Superior, Des Moines.
Guest Piano Company, The, Burlington.
Gulf Orchard Company, The, 146 Park Ave., Council Bluffs.
Gulick-McFarland Company, Burlington.
Gunder & Co., J. E., Ottumwa.
Gunder and Clermont Telephone Company, Clermont.
Gunn Road Machine Manufacturing Company, Rockwell City.
Gunnoude & Zurmuehlen Company, 516 W Broadway, Council Bluffs.
Guthrie Center and Monteith Telephone Company, The, Guthrie Center.
Guthrie Center Mutual Telephone Company, The, Guthrie Center.
Guthrie Center and Northwestern Telephone Co., Guthrie Center.
Guthrie-Lorenz Company, Incorporated, Des Moines.
Guttenberg Canning Company, Guttenberg.
Guttenberg Farmers Co-operative Commission Company, Guttenberg.
Guttenfelder Brothers, Incorporated, Lincoln Hotel, Cedar Rapids.

H & H Cleaner Company, Des Moines.
H & H Shoe Company, Sioux City.
Ferd Haak Co., Davenport.
Haakinson & Beaty Company, Sioux City.
Haakinson Coal Company, The H. E., 200 United Bank Bldg., Sioux City.
Haas-Kistle Hardware Company, Le Mars.
Hafer C. Lumber Company, 135 Broadway, Council Bluffs.
Hagen Company, V. J., Sioux City.
Hagg-Claussen Auto Company, Ogden.
Halbur Telephone Company, Halbur.
Haley & Lang Building Company, 300 Jackson St., Sioux City.
Haley-Neeley Company, Sioux City.

- Hall-Ekfelt, Incorporated, Cedar Rapids.
 Hall-Ekfelt Company, Waterloo.
 Hall-Ekfelt Furniture Company, Ottumwa.
 Hall Grain & Seed, Separator, Grader & Purifier Company, Winfield.
 Hall Manufacturing Company, Monticello.
 Hall and Thatcher Company, Waverly.
 Halligan Candy Company, Davenport.
 Halligan Coffee Co., Davenport.
 Halpenny Auto Co., Inc., Des Moines.
 Hamill Co., S., Keokuk.
 Hamilton Building Company, 300 E Wash Ave., Council Bluffs.
 Hamilton County Independent Telephone Company, Webster City.
 Hamilton Creamery Co-operative Company, P. O. Hampton; Franklin Co.
 Hamilton Laundry Company, 613-615 Pearl St., Sioux City.
 Hamilton Seed and Coal Company, Cedar Rapids.
 Hamm, Miller & Kuehn Company, Le Mars.
 Hammond Cattle Company, New Sharon.
 Hammondsburg Telephone Company, P. O. Ackworth; Milo.
 Hampton Gas Company, Hampton.
 Hampton-Kelly Canning Company, The, Hampton.
 Hampton Mercantile Company, Hampton.
 Hancock County Abstract Company, Garner.
 Hancock Telephone Company, Hancock.
 Hand Company, The John P., Davenport.
 Hand-Fischer Lumber Co., The, Maquoketa.
 Handschy's Hardware, Inc., Council Bluffs.
 Hanford Produce Company, Sioux City.
 Hanford Telephone Company, P. O. Mason City, R. No. 3; Hanford.
 Hanlontown Creamery Company, Hanlontown.
 Hanna Manufacturing Company, Oskaloosa.
 Hanover Pearl Button Company, Muscatine.
 Hansell Farmers Co-operative Society, The, Hansell.
 Hansen Building Company, Sioux City.
 Hansen and Dieckman Furniture Company, Clinton.
 Hansen Glass and Paint Company, Sioux City.
 Hansen & Hansen, Inc., Des Moines.
 Hansen Kaun Hardware Company, Le Mars.
 Hansen Manufacturing Company, Des Moines.
 Hansen Produce Company, Maquoketa.
 Hansen's Sons, Inc., Louis, Davenport.
 Harbachs L., Sons, 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.
 Harding Company, The, Council Bluffs.
 Hardsoeg Manufacturing Company, Ottumwa.
 Hardsoeg Wonder Drill Company, Ottumwa.
 Harger & Blish, Incorporated, P. O. Des Moines; Dubuque.
 Harkert Cigar Company, The, 4th & Taylor Sts., Davenport.
 Harlan Company, The, L. L., Hawarden.
 Harlan & Avoca Telephone & Telegraph Company, Harlan.
 Harlan Farmers Mutual Co-operative Cry. Ass'n, Maynard.
 Harlan Field Club, Harlan.
 Harle-Haas Company, 1171 S Main, Council Bluffs.
 Harmon Riding Harrow Company, The, Creston.
 Harms-Folwell Co., Cedar Rapids.
 Harned & Von Maur, Incorporated, Davenport.
 Harper-Abbott Electric Company, The, 618 5th, Sioux City.
 Harper & McIntyre Co., Ottumwa.
 Harrah & Stewart Mfg. Co., 514-16-18 E. Court Ave., Des Moines.
 Harris Brothers, Incorporated, Albia.

Harris-Emery Company, Des Moines.
Harris Investment Company, Paullina.
Harris Lumber Company, Harris.
Harris Merchandise Company, Bidwell.
Harrison County Farmers Mutual Fire & Lightning Insurance Association,
Logan.
Harrison Lumber Company, Keokuk.
Harrison Township Telephone Company, Swea City.
Hart, Incorporated, Ernest E., Council Bluffs.
Hart-Parr Company, Charles City.
Hart-Parr Company, of Charles City, Ia., Charles City.
Hartig Drug Co, Dubuque.
Hartland Creamery Company, Northwood.
Hartley Creamery Company, The, Hartley.
Hartley Lumber Company, Hartley.
Hartley and Primghar Rural Telephone Company, Primghar.
Hartley Township Telephone Co., Hartley.
Hartman Company, W. H., Waterloo.
Hartmann-Neubert Lumber Company, P. O. Seattle, Wash.; Des Moines.
Hartwig Mining Company, Tipton.
Harvester Building Company, Cedar Falls.
Harvey Brick and Tile Company, The, Harvey.
Harvey Brothers Company, Logan.
Hasbrouck Lumber Company, Mason City.
Haskell Company, W. G., 407 5th Ave E, Cedar Rapids.
Haskins Bros. and Company, Sioux City.
Haskins Dry Goods Company, Oelwein.
Haskins Impervious Face Brick Company, 309 Jackson St., Sioux City.
Hatch Company, F. H., Edgewood.
Hathorn Auto Company, Mason City.
Hauck-Cook-Dry Goods Company, Tipton.
Haug-Heuser Company, The, Spillville.
Havelock Mutual Telephone Company, Havelock.
Haven Company, The, 226 N. Meredith, Ottumwa.
Havner, Roller & Hatter Abstract Company, Marengo.
Havre Co-operative Company, Havre.
Haw Hardware Company, Ottumwa.
Hawarden Auto Company, The, Hawarden.
Hawk Brothers, Incorporated, 325 E 6th St., Des Moines.
Hawkeye Abstract Company, Cedar Rapids.
Hawkeye Abstract Company, P. O. Montezuma; Grinnell.
Hawkeye Amusement Company, Central Life Bldg., Des Moines.
Hawkeye Artificial Ice & Fuel Company, Burlington.
Hawkeye Battery Company, Dubuque.
Hawkeye Casket Company, Dubuque.
Hawkeye Cement Tile Company, Mason City.
Hawkeye Chemical Company, Marshalltown.
Hawkeye Clay Works, Box 787, Ft. Dodge.
Hawkeye Commercial Men's Association, Box 16, Marshalltown.
Hawkeye Construction Co., Webster City.
Hawkeye Co-operative Telephone Company, Hawkeye.
Hawkeye Creamery Company, Hawkeye.
Hawkeye and Des Moines Fire Insurance Company, Des Moines.
Hawkeye Face Brick Company, Des Moines.
Hawkeye Farm and Orchard Company, The, Mason City.
Hawkeye Farmer's Creamery Co., Epworth.
Hawkeye Foundry Company, Waterloo.
Hawkeye Fruit Farm Co., Marshalltown.
Hawkeye Granite Company, The, 108 E 11th, Waterloo.
Hawkeye Hide Company, Sioux City.
Hawkeye Hotel Company, Des Moines.
Hawkeye Investment Co., 221 E. 3d St., Davenport.

- Hawkeye Investment Company of Des Moines, Iowa, 1213 Hippee Bldg., Des Moines.
- Hawkeye Investment Company, Keokuk.
- Hawkeye Investment Company, The, 632 Davidson, Sioux City.
- Hawkeye Investment Company, Waterloo.
- Hawkeye Land Company, 101-102 N. W. Natl. Bank Bldg., Sioux City.
- Hawkeye Laundry Company, 924 7th, Boone.
- Hawkeye Leather Company, The, Des Moines.
- Hawkeye Loan & Brokerage Company, Cedar Rapids.
- Hawkeye Lumber Company, Oskaloosa.
- Hawkeye Lumber & Coal Company, Cedar Rapids.
- Hawkeye Manufacturing Company, Waterloo.
- Hawkeye Mutual Hail Insurance Association, 715 Snell Bldg., Ft. Dodge.
- Hawkeye Pearl Button Company, Muscatine.
- Hawkeye Press, Davenport.
- Hawkeye Producing & Refining Company, Tama.
- Hawkeye Pump Company, Fairfield.
- Hawkeye Realty Company, Davenport Savings Bank, Davenport.
- Hawkeye Rendering Company, The, Marengo.
- Hawkeye-St. Paul Company, Davenport.
- Hawkeye Safety Appliance Company, Ft. Dodge.
- Hawkeye Sales Company, Cherokee.
- Hawkeye Sand & Gravel Co., John Keefner, 906 Walnut St., Des Moines.
- Hawkeye Securities Fire Insurance Company, Des Moines.
- Hawkeye Slate Company, The, Marshalltown.
- Hawkeye Steel Company, Davenport.
- Hawkeye Supply Company, Mason City.
- Hawkeye Thresher Company, Eldridge.
- Hawkeye Tire and Rubber Company, Des Moines.
- Hawkeye Transfer Company, 505 Mulberry St., Des Moines.
- Hawkeye Truck Company, Sioux City.
- Hawley & Cheadle Construction Company, The, Clinton.
- Hayes Co., A. D., New London.
- Hayes Dentist, Inc., Dr., Davenport.
- Hayes & Kalbach Company, Oskaloosa.
- Haynes-Lagerquist Automobile Company, Des Moines.
- Haynes Investment Company, Des Moines.
- Hayward-Glock Shoe Company, Vinton.
- Hazel Green Creamery, The, P. O. Delhi; Hopkinton.
- Hazelton Co-operative Commission Company, The, Hazelton.
- Hazelton Farmers Creamery Company, Hazelton.
- Hazelton Farmers Telephone Company, The, Hazelton.
- Headford Brothers & Hitchins Foundry Company, Waterloo.
- Headington & Hedenbergh, Sioux City.
- Heaps Coal Company, Boone.
- Heart River Land Company, Care George Heaton, 950 Lincoln Ave., St. Paul, Minn.; Des Moines.
- Hebron Telephone Company, The, P. O. Orient Union School House No. 2.
- Hedlund Lumber Company, 509 6th St., Sioux City.
- Hedrick Auditorium Company, Hedrick.
- Hedrick Telephone Company, Hedrick.
- Heggen Furniture Company, Des Moines.
- Heggen & Jacobson, 307 4th, Des Moines.
- Heggen Realty Company, Des Moines.
- Heggen Shoery, 313 7th, Des Moines.
- Heider Manufacturing Company, Carroll.
- Heil Brewing Company, Casper, 863 Jefferson, Burlington.
- Heinlen-Hine Manufacturing Company, Burlington.
- Heisel, Incorporated, E. J., Fremont.
- Hemmingway Furniture Company, Clinton.
- Henderson County Oil Company, Burlington.
- Henderson Light & Power Company, P. O. Jewell; Jewell Junction.

- Henderson Prairie Farmers Mutual Telephone Co., of Postville, Ia., Postville.
Hennebry Clothing Company, P. O. Belle Plaine; Ft. Dodge.
Henry County Farmers' Telephone Company, Mt. Pleasant.
Henry County Mutual Insurance Association, The, Mt. Pleasant.
Henry County Telephone Company, New London.
Henry Drug Company, Burlington.
Herald Printing Company, The, Pomeroy.
Herald Printing Company, Marshalltown.
Hercules Manufacturing Company, Centerville.
Hercules Products Company, Council Bluffs.
Herrick Refrigerator & Cold Storage Company, Waterloo.
Herring Motor Company, Des Moines.
Herrmann Glove Company, (Com'l. Bldg. 3d fl) Des Moines.
Hershey Lumber Company, 3d & Sycamore, Muscatine.
Hershey Lumber Company, The, Mira, Muscatine.
Hertzler and Boesch Company, Burlington.
Hess Company, J. P., Council Bluffs.
Hesse & Sons, B. B., Cor. 2d & Pine St., Ft. Madison.
Heuck Company, Wm. C., Davenport.
Hewitt & Sons Company, Charles, Des Moines.
Hibner, Incorporated, E. T., Iowa Falls.
Hibernian Hall Association, 421 Brady St., Davenport.
Hickman Electric Company, 519 5th St., Sioux City.
Hicks-Fuller-Pierson Company, Sioux City.
Hickory Valley Creamery Co., P. O. Dyersville, R. No. 2; Dubuque.
High Bridge Coal Company, Madrid.
High Bridge Supply Company, P. O. Madrid.
Highland Cemetery Ass'n, The, Colfax.
Highland Cemetery Association, What Cheer.
Highland Farmers Association, Highland Center.
Highland Farmers Company, Muscatine.
Highland Farmers Mutual Telephone Company, Sutherland.
Highland Improvement Company, Waterloo.
Highland Mutual Telephone Association, Highland Center.
Highland Park Association, Lawler.
Highland Park Lumber Company, Des Moines.
Highland Realty Company, Cedar Raids.
Highland Telephone Company, Elkader.
Highview Farmers Grain Company, Webster City.
Higley Company, E. B., 509 S Main St., Mason City.
Higley Land Company, The, Box 348, Cedar Rapids.
Higley Realty Company, Edward B., Mason City.
Hilton Lumber and Grain Company, Conroy.
Hills Agency, The, Sioux City.
Hinkley Telephone Company, The, Fremont Township, Johnson County,
P. O. Lone Tree.
Hoag Duster Company, Monticello.
Hocking Coal Company of Oskaloosa, Ia., P. O. Hocking; Oskaloosa.
Hodgman Company, B. F., Le Mars.
Hofmann Company, C. Elwood, Sioux City.
Hohnsbehn Creamery Supply Company, The, Waverly.
Holbrook Furniture Company, 109 East 2d, Davenport.
Holden Hotel Company, Charles City.
Holland Oil Company, Pella.
Holland Real Estate Company, William, Cedar Rapids.
Hollandale Mutual Telephone Company, The, P. O. Thompson, R. No. 1;
Linden Township.
Hollenbeck Brothers 1416 19th St., Des Moines.
Hollister Fruit & Poultry Company, Care Elizabeth Dean, Newton; Des
Moines.
Holmes Company, E. W., Anita.
Holmes-Irving Company, 517 E Locust St, Des Moines.

Holstein Co-operative Creamery Company, Holstein.
Holstein Lumber Company, Holstein.
Holstein Real Estate Company, Holstein.
Holstein Service Company, Holstein.
Holstein Telephone Company, Holstein.
Holtberg-Judd Auto Company, Des Moines.
Holy Cross Creamery Company, P. O. N. Buena Vista; Holy Cross.
Home Builders Company, (Care W H Harwood) Des Moines.
Home Builders Company, 1300 Clay St., Dubuque.
Home Building Company, The, Oskaloosa.
Home Building & Investment Company, Sioux City.
Home Building and Loan Association of Estherville, Iowa, Estherville.
Home Building & Loan Association, Marion.
Home Building and Loan Association of Shenandoah, Shenandoah.
Home Building & Loan Association, The, Waterloo.
Home Building Loan & Savings Association, Davenport.
Home Coffee Company, The, Oskaloosa.
Home Development Company Mason City.
Home Elevator Company, The, P. O. Webster City; Stonega.
Home Furnishing Company, The, Ogden.
Home Improvement Company, Waterloo.
Home Investment Company, Davenport.
Home Investment Co., Estherville.
Home Investment Company, Ft. Dodge.
Home Investment Company, 210 Iowa Bldg., Sioux City.
Home Investment Company, Webster City.
Home Land Company, New London.
Home Lumber Company, North English.
Home Lumber Company, Remsen.
Home Mutual Insurance Association of Carroll County, Iowa, The, Manning.
Home Mutual Telephone Company, P. O. Joice, R. No. 1; Forest City.
Home Mutual Telephone Company, Rippey.
Home Realty Company, Sioux City.
Home Securities Co., The, Des Moines.
Home Securities Company, Sioux City.
Home Wood Cemetery Improvement Association, Ellsworth.
Homer Twp. Mutual Telephone Company, Garrison.
Homestead Company, The, 1912 Grand, Des Moines.
Homestead Engraving Company, 1912 Grand, Des Moines.
Homesteaders, Securities Bldg., Des Moines.
Hoods' Incorporated, 4801 West Grand, Des Moines.
Hoopes Manufacturing Company, 1757 Dean Ave., Des Moines.
Hoover Auto Company, Oskaloosa.
Hoover Fuel Company, Laonta.
Hopkins Brothers Company, Des Moines.
Hepper Furniture Company, C. T., Sioux City.
Hornick Cereal Company, Hornick.
Hornick More & Porterfield, Sioux City.
Horrabin Construction Company, Des Moines.
Horrabin Sand and Material Company, Wm., 15 E. College, Iowa City.
Horns Drug Company, Waterloo.
Horse-Holder Company, Waterloo.
Horticultural Insur. Company, Des Moines.
Horton & Holden Hotel Company, Waterloo.
Horton Land Company, The, Eldora.
Hospers Cemetery Association, Hospers.
Hospers & Granville Telephone Company, The, Granville.
Hotel Allison Company, Cedar Rapids.
Hotel Iowa Company, Keokuk.
Hotel Laundry Company, Des Moines.
Hotel Martin Company, Des Moines.
Hotel Ottumwa Company, Ottumwa.

Hotel Randolph Company, Des Moines.
Hotel Realty Company, (Care C. B. Robbins, Security Bldg.), Cedar Rapids.
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, 606 Security Bank Bldg., Cedar Rapids.
Howes Co., E. M., Clinton.
Howes Realty Company, Clinton.
Howig-Robinson Company, Des Moines.
Hoyt Company, W. D., Manchester.
Hub Clothing Co., The, Hamburg.
Hubbard Creamery Company, Hubbard.
Hubbard Grain Company, Mason City.
Hubbard Ice & Coal Company, Cedar Rapids.
Hubbard Mutual Telephone Company, The, Hubbard.
Hubbell Building Company, Des Moines.
Hubbell Construction Company, Davenport.
Hubbell, Son & Company, Incorporated, F. M., Des Moines.
Huber Furniture Manufacturing Company, The, Cresco.
Hubinger Bros. Company, J. C., Keokuk.
Hudson Commission Company, Room 210 Exchange Bldg., Sioux City.
Hudson Co-operative Dairy Association of Hudson, Blackhawk County, Iowa, Hudson.
Hudson-Jones Automobile Company, Des Moines.
Hudson Lumber Company, Hudson.
Hudson Mercantile Company, Hudson.
Hudson Mutual Telephone Co., Hudson.
Huey, Sells & Company, of Paton, Ia., Paton.
Hughes Co-operative Elevator Company, P. O. Eldora; Hughes.
Hughes Dry Goods Company, Cedar Falls.
Hughes Irons Motors Company, Council Bluffs.
Huiskamp Brothers Company, Keokuk.
Humane Remedy Company, 712 Park St., Des Moines.
Humboldt Cement Products Manufacturing Company, The, Humboldt.
Humboldt Creamery Company, Humboldt.
Humboldt Gravel and Tile Company, Humboldt.
Humboldt Mutual Insurance Association, Humboldt.
Humboldt Sewer Company, No. 3, Humboldt.
Humeston Telephone Exchange, Humeston.
Hummer Mercantile Company, Geo., Iowa City.
Humphrey Sioux City Steam Dye Works, 607 Pierce St., Sioux City.
Hunt Ireland Shoe Company Fairfield
Hunt Manufacturing Company Eagle Grove.
Hunt & Schuetz Company, Sioux City.
Hunter Incorporated, Rouze, Knoxville.
Hunter Company, W. C., Ames.
Hunter Iron Works Company, S. G., Atlantic.
Huntley Grain Company, B. M., Boone.
Hunting Elevator Company, P. O. Minneapolis; Cresco.
Huot-Sears Shoe Company, 210 W. 3d, Davenport.
Hurmence Telephone Company, The, Sumner.
Hurni Packing Company, R., Sioux City.
Hurst & Company, J. W., Leon.
Hurst Clothing Company, 609-611 Walnut St., Des Moines.
Hurst Silo Company, of Mount Pleasant, Iowa, The, Mt Pleasant.
Hutchinson Brothers Company, Box 513, Sioux City.
Hutchinson Candy Company, Des Moines.
Hutchinson Company, The 519 H St., W., Cedar Rapids.
Hutchinson & Company, J. G., 116-118 N Main St., Ottumwa.

- Hutchinson Purity Ice Cream Company, 923 W Locust St., Des Moines.
 Hutchison Lumber Company, M. B., Ottumwa.
 Huttig Manufacturing Company, 701 E 2d, Muscatine.
 Huxley Farmers Co-operative Creamery Company, Huxley.
 Huxley Mutual Telephone Company, Huxley.
 Hydraulic Concrete Construction Company, of Davenport, Iowa, Davenport.
 Hynds Dental Parlors, Marshalltown.
- I X L Starch Company, 112 Blongeau St., Keokuk.
 Iberville Land Company, Cedar Rapids.
 Ida County Telephone Company, (Expires Oct. 1, 1919), Ida Grove.
 Ida Grove Armory Company, Ida Grove.
 Ida Grove Electric Company, Ida Grove.
 Ida Grove Ice & Fuel Company, Ida Grove.
 Idaho Investment Company, Sioux City.
 Idaho Land Co., The, Sioux City.
 Idaho Land and Orchards Company, P. O. Des Moines & Blackfoot, Idaho; Oskaloosa.
 Idaho Security Company, 529 Davidson Bldg. Sioux City.
 Ideal Cyaniding Company, Davenport.
 Ideal Heating & Construction Company, 216 E 3d, Davenport.
 Ideal Laundry & City Towel Supply Company, Sioux City.
 Ideal Lumber Company, Oskaloosa.
 Ideal Manufacturing Co., 316 Fleming Bldg., Des Moines.
 Ideal Mfg. and Supply Co., 118 A Ave. East, Oskaloosa.
 Ideal Sand and Gravel Company, Mason City.
 Idlewild Telephone Company, Mason City.
 Ill Realty Company, Lorenz, E. 1st & Maple, Des Moines.
 Imperial Chemical Company, Shenandoah.
 Imperial Furnace Company, Marshalltown.
 Income Tax Service Corporation, Des Moines.
 Independence Canning Corporation, Independence.
 Independence Corrugated Culvert Company, Independence.
 Independence Gas Company, Independence.
 Independence Ice Company, Independence.
 Independent Abstract and Title Company, Des Moines.
 Independent Baking Company, 2429 Rockingham Rd., Davenport.
 Independent Construction Company, 301 Lane Bldg., Davenport.
 Independent Consumers Lumber Company, Boone.
 Independent Co-operative Oil Company 111 W Mkt., Sioux City.
 Independent Farmers Elevator, Sac City.
 Independent Grain & Lumber Company, Mason City.
 Independent Laundry Company, Cedar Rapids.
 Independent Lumber Company, of Keokuk, Iowa, 1325 Main St., Keokuk.
 Independent Malting Company, Davenport.
 Independent Manufacturing Company, 510 Edwards, Waterloo.
 Independent Motor Truck Company, Davenport.
 Independent Printing Company, Iowa City.
 Independent Real Estate Company, Davenport.
 Independent Sand and Gravel Company, Des Moines.
 Independent Tea Company, Cedar Rapids.
 Independent Telephone Clearing House, 409 Central Life Bldg., Des Moines.
 Independent Telephone Company of Council Bluffs, 19th & Douglas Sts., Omaha; Council Bluffs.
 Independent Telephone Company, School Dist. No. 8, Fremont Township; P. O. Lone Tree.
 Independent Thresher Company, Eldridge.
 Independent Thresher Company, The Shellsburg.
 Independent Van & Storage Company, 307 5th Ave., Cedar Rapids.
 Indian Petroleum Company, Cedar Rapids.
 Indian River Land and Investment Company, 421 Polk, Des Moines.
 Indianola Herald Publishing Co., The, Indianola.
 Indianola Tropical Land Company, Indianola.

- Industrial Finance Corporation, Waterloo.
Industrial Mutual Fire Association, Care S. G. Scott, 1125 5th St., Des Moines; (Expires Aug. 26, 1919), Sioux City.
Industrial Plumbing and Heating Company, The, Ft. Madison.
Ingham Estate, William H., Iowa City.
Ingham Township Mutual Telephone Co., Dumont.
Ingvoldstad Lumber Company, The, Decorah.
Inland Coal Company, P. O. 331, E 5, Ottumwa; Chariton.
Inland Fuel Company, P. O. 331, E 5, Ottumwa; Chariton.
Inskeep Company, Chambers, Cedar Rapids.
Insurance Agency Company, Ft. Dodge.
Intelligencer Printing Company, Charles City.
Interior Telephone Company, The, 815½ 4th Ave., Grinnell.
Interlocking Cement Block & Concrete Company, 1220 Iowa St., Dubuque.
Interlocking Cement Stave Silo Co., 506 Republic Bldg., Chicago; Des Moines.
International Cable Binder Company, The, Red Oak.
International Cattle Company of America, 402 American Bank Bldg., Muscatine.
International Chemical Company, of Iowa, The, Storm Lake.
International Manufacturing Company, 213 W 2d St., Davenport.
International Shropshire Registry Association, P. O. Mt. Pleasant; Salem.
Inter-State Automobile Insurance Company of Iowa, Rock Rapids.
Interstate Auto & Supply Company 115 E 4th, Davenport.
Inter State Brewing Company, Sioux City.
Interstate Bridge Company, Lansing.
Interstate Business Men's Accident Association, (Care Brown) Des Moines.
Interstate Investment Company of Clinton, Iowa, Clinton.
Interstate Investment Company, Villisca.
Interstate Land Company, McGregor.
Interstate Live Stock Fair Association of Sioux City, Iowa, 305 Motor Mart Bldg, Sioux City.
Interstate Manufacturing Company, Oskaloosa.
Interstate Material Co., Box 142, Davenport.
Interstate Realty Company, Des Moines.
Interstate Rural Light Company Mason City.
Interstate Telephone Company, Dyersville.
Interurban Investment Company, Cedar Rapids.
Interurban News Service, Des Moines.
Inter Urban Railway Company, Flynn Bldg., Des Moines.
Ionia Farmers Creamery Association, Ionia.
Ionia Farmers Telephone Company, The, Ionia.
Iowan Company, The, Oelwein.
Iowasota Company, The, 12 W. 3d, Sioux City.
Ira Telephone Company, Ira.
Ireton Rural Telephone Association, The, Ireton.
Ireton Investment Company, Ireton.
Iridescent Pearl Button Company, Muscatine.
Irving Mercantile Company, The, Irving.
Irwin Phillips Company, Keokuk.
Isle of Pines Land and Development Company, P. O. Columbia, Isle of Pines, W. I.; Spencer.
Isle of Pines United Land Companies, P. O. 534, 5 Monadnock Blk, Chicago; Davenport.
"Italian Importing Co.," 319 Depot St., Des Moines.
Italian Real Estate and Loan Company, 319 Depot St., Des Moines.
Iowa Adjustment Co., Marshalltown.
Iowa Amusement Company, The, Des Moines.
Iowa Associated Telephone Company, P. O. H. L. Pierce, Linn Grove; Sioux Rapids.
Iowa Audit Company, care F. H. Noble, 813 Equit. Bldg., Des Moines.
Iowa Automobile Owners' Mutual Insurance Association, Iowa Falls.
Iowa Automobile Protective Association, Des Moines.

- Iowa Automobile & Supply Company, 407-9-11-13-15 Fourth St., Des Moines.
 Iowa Bankers Mortgage Company, Cedar Rapids.
 Iowa Beef Cattle Producers Association, The, L. C. Willits, Mt. Pleasant;
 Des Moines.
 Iowa Bird Company, Des Moines.
 Iowa Biscuit Company, Burlington.
 Iowa Block Coal Company, P. O. Exline; Centerville.
 Iowa Bonding & Casualty Company, Des Moines.
 Iowa Bond and Securities Company, The, 601 W. Mills St., Creston.
 Iowa Bond and Share Company, Cedar Rapids.
 Iowa Bridge Company, Des Moines.
 Iowa Builders Supply Company, P. O. Cedar Rapids; Clinton.
 Iowa Building Company, Cedar Rapids.
 Iowa Can Company, Davenport.
 Iowa-Canadian Farming Company, Cedar Rapids.
 Iowa Canning Company, 4th Ave 6th St., Vinton.
 Iowa Certificate & Abstract Company, Cedar Rapids.
 Iowa Citizens Fund Mutual Insurance Association, Mason City.
 Iowa City Canning Company, Iowa City.
 Iowa City, Davenport Traction Company, Iowa City.
 Iowa City, Kalona and Washington Railway Company, Washington.
 Iowa City Produce Company, Iowa City.
 Iowa City Water Company, Iowa City.
 Iowa City and West Branch Mutual Telephone Co., P. O. West Branch;
 Iowa City.
 Iowa City Clay Products Company, Washington.
 Iowa Cloak & Millinery Company, The, Ottumwa.
 Iowa Coal Company, 317 So. Main St., Burlington.
 Iowa Coal Washing Company, Lakonta.
 Iowa Coffin Company, 15th & Elm Sts., Dubuque.
 Iowa Coliseum Company, 1017 Harrison, Davenport.
 Iowa Collection and Trust Company, 315 Good Block, Des Moines.
 Iowa Commission Company, Sioux City.
 Iowa Construction Company, Iowa City.
 Iowa Construction and Engineering Company, Davenport.
 Iowa Cooperage Company, Burlington.
 Iowa Cord Tire Company, Des Moines.
 Iowa's County Directory System, care of W. B. Fry, Rock Rapids, Des
 Moines.
 Iowa Creamery Co., Oxford Junction.
 Iowa Dairy Co., Dubuque.
 Iowa Dairy Marketing Association, Inc., Des Moines.
 Iowa Dairy Separator Company, Waterloo.
 Iowa-Dakota Grain Company, Sioux City.
 Iowa Development Company, Estherville.
 Iowa Ditching Machine Company, Mt. Pleasant.
 Iowa Dress Club, Oskaloosa.
 Iowa Drug Company, Des Moines.
 Iowa Dry Cleaning Co., Boone.
 Iowa and Eastern Colorado Land Company, Davenport.
 Iowa-Electra Oil Development Company, Council Bluffs.
 Iowa Electric Company, Cedar Rapids.
 Iowa Electrical Supply Company, Des Moines.
 Iowa Express and Transfer Company, Davenport.
 Iowa Falls Creamery, The, Iowa Falls.
 Iowa Falls Electric Company, Cedar Rapids.
 Iowa Falls & Ellis Mutual Telephone Co., Iowa Falls.
 Iowa Falls & Owasa Telephone Company, Iowa Falls.
 Iowa Farm Colonizing Company, Des Moines.
 Iowa Farm Investment Company, Des Moines.
 Iowa Farm Mortgage Company, The, Guthrie Center.

- Iowa Farm Mortgage Company, Manchester.
Iowa Farmers Mutual Reinsurance Association, The, P. O. Greenfield;
Des Moines.
Iowa Farmers' Union Exchange, Des Moines.
Iowa Fence & Wire Works Company, Carroll.
Iowa Fire Association, Keokuk.
Iowa Fish Company, Des Moines.
Iowa-Florida Fruit Company, Marshalltown.
Iowa-Florida Fruit Land Company, care of H. E. Daniels, 831 S. Alameda
St., Los Angeles, Calif.; Council Bluffs.
Iowa Flour Company, Des Moines.
Iowa Foundry and Manufacturing Company, Box 613, Ft. Dodge.
Iowa Furniture Co., Cedar Rapids.
Iowa Furniture and Carpet Co., Davenport.
Iowa Furniture & Manufacturing Company, Clinton.
Iowa Gas Company, Iowa Falls.
Iowa Gas and Electric Company, Washington.
Iowa Gasoline Engine Company, The, Waterloo.
Iowa Gate Company, Cedar Falls.
Iowa Grain Company, Des Moines.
Iowa Grain and Produce Company, 800-802-804 Jefferson St., Burlington.
Iowa Granite Brick Co., Clinton.
Iowa and Great Northern Railway Company, P. O. St. Paul, Minn.; Sioux
City.
Iowa Hassam Paving Company, Des Moines.
Iowa and Hilton Twp. Telephone Co., Conroy.
Iowa Horse Commission Company, Sioux City.
Iowa Hotel Company, Burlington.
Iowa House Furnishing Company, Dubuque.
Iowa House Movers' Association, Des Moines.
Iowa Hydraulic Stone Company, Ft. Dodge.
Iowa Ice Co., Care of J. G. Black, Des Moines.
Iowa Improved Truck Tire Company, Ft. Madison.
Iowa Improvement Company, F. J. Younker, Flynn Bldg., Des Moines.
Iowa Improvement Co., The, Iowa City.
Iowa Investment Company, 202 Bk. Bldg., Will A. Luge, Des Moines.
Iowa Investment Company, Forest City.
Iowa Investment Company, Gladbrook.
Iowa Investment Company, The, Knoxville.
Iowa Investment Corporation, Terminal Bldg., Waterloo.
Iowa Investment and Mortgage Company, 305 Crocker Bldg., Des Moines.
Iowa-Jennings Oil Company, Rock Rapids.
Iowa-Kansas Oil and Gas Company, care of C. D. Hollingsworth, Des
Moines.
Iowa-Kansas Oil and Gas Company, care F. B. Alldredge, Des Moines.
Iowa Land Company, The, Dubuque.
Iowa Land and Livestock Company, Ft. Dodge.
Iowa Land and Town Lot Company, 618 First Nat'l Bank Bldg., Mason City
Iowa Light, Heat & Power Company, Grinnell.
Iowa Lithographing Company, 709 Locust St., Des Moines.
Iowa Live Stock Company, Cedar Rapids.
Iowa Live Stock Sales Barn Company, Waterloo.
Iowa Loan and Investment Company, Guthrie Center.
Iowa Loan & Realty Company, Keokuk.
Iowa Lumber Company, Box 373, Waterloo.
Iowa Machine Works, Clinton.
Iowa Malleable Iron Company, Fairfield.
Iowa Manufacturing Company, Bancroft.
Iowa Manufacturers Insurance Company, Syndicate Block, Waterloo.
Iowa Mercantile Company, Cedar Rapids.
Iowa Mercantile Company, The, (Expires Mar. 21, 1919), Newton.

- Iowa Michigan Land Company, Iowa City.
 Iowa-Minnesota Land Company, 310 Main St., Cedar Falls.
 Iowa and Minnesota Town Site Company, 510 First National Block, (Expires June 15, 1919), Mason City.
 Iowa-Missouri Grain Company, Mount Ayr.
 Iowa Montana Development Company, Traer.
 Iowa Mortgage Company, Des Moines.
 Iowa Mortgage & Securities Company, Sioux City.
 Iowa Motor Company, Ottumwa.
 Iowa Motor Truck Company, Ottumwa.
 Iowa Muzzle Company, Carroll.
 Iowa National Fire Insurance Company, Valley Bank Bldg., Des Moines.
 Iowa-Nebraska Coal Company, 21 Hubbell, Des Moines.
 Iowa Oil Company, Levy & 1st St., Dubuque.
 Iowa Oil & Gas Company, 521 Securities, Des Moines.
 Iowa Optical Company, 223 1st Ave., Cedar Rapids.
 Iowa-Oregon Land Company, The, Cedar Rapids.
 Iowa-Pacific Coast Land Company, The, 318 3d Ave., Cedar Rapids.
 Iowa Packing Company, Des Moines.
 Iowa Paint Manufacturing Company, The, Ft. Dodge.
 Iowa Pearl Button Company, Muscatine.
 Iowa Pipe and Tile Company, Des Moines.
 Iowa Popcorn and Cereal Company, Webster City.
 Iowa Poultry and Fish Company, Des Moines.
 Iowa Preferred Securities Company, Des Moines.
 Iowa Printing Company, The, Clinton.
 Iowa Public Service Co., Ames.
 Iowa Public Utilities Company, T. A. Fitzsimmons, 137 S. La Salle St., Chicago; Fairfield.
 Iowa Pure Iron Company, Des Moines.
 Iowa Racine Rubber Company, Des Moines.
 Iowa Railway and Light Company, Cedar Rapids.
 Iowa Realty Company, Marengo.
 Iowa Realty Company, 322 Mass. Bldg., Sioux City.
 Iowa Realty & Construction Co., 806 American Trust Bldg., Cedar Rapids.
 Iowa Rendering Company, Sioux City.
 Iowa Retail Jeweler's Association, L. C. Tallman, Ames, Ia.; Des Moines.
 Iowa River Farmers Telephone Company, The, Dorchester, R. R. 1, New Albin.
 Iowa River Light & Power Company, The, Eldora.
 Iowa Rubber Shoe Company, Davenport.
 Iowa Sales Company, Ottumwa.
 Iowa Sand and Gravel Company, The, Oskaloosa.
 Iowa Securities Company, Clinton.
 Iowa Securities Company, Lincoln Savings Bank, Waterloo; Dewar.
 Iowa Securities Company, The, Eldora.
 Iowa Securities Company, Inc., Spencer.
 Iowa Securities & Trust Co., Davenport.
 Iowa Seed Company, Des Moines.
 Iowa Sheet Metal Products Company, Muscatine.
 Iowa Skirt Manufacturing Co., The, Waterloo.
 Iowa Soap Co., Burlington.
 Iowa Soda Products Co., P. O. 2595 W. Jefferson Ave., Detroit, Mich.; Council Bluffs.
 Iowa Southern Railway Co., P. O. 226 W. Jackson Blvd., Chicago; Des Moines.
 Iowa Spreader Manufacturing Co., The, Waterloo.
 Iowa State Automobile and Tractor School, 719 Neb. St., Sioux City.
 Iowa State Band, 1900 10th St., Des Moines.
 Iowa State Building Co., Davenport.
 Iowa State College Pi Beta Phi Investment Co., Ames.
 Iowa State Home Builders, 311 S. & L., Des Moines.

- Iowa State Live Stock Ins. Co., Des Moines.
 Iowa State Manufacturers Ass'n, 611 Crocker Bldg., Des Moines.
 Iowa State Securities Co., The, Burlington.
 Iowa State Traveling Men's Ass'n, Des Moines.
 Iowa Steam Laundry Co., Davenport.
 Iowa Steam Laundry Co., Ottumwa.
 Iowa Steel & Iron Works, Cedar Rapids.
 Iowa Stone Co., Cedar Rapids.
 Iowa Success School, Ottumwa.
 Iowa Sugar Co., Waverly.
 Iowa Telephone Co., P. O. Omaha, 19th & Douglas Sts.; Des Moines.
 Iowa Tent and Awning Co., Des Moines.
 Iowa Terminal Co., Des Moines.
 Iowa-Texas Oil Co., Le Mars.
 Iowa Tire Corporation, Des Moines.
 Iowa Title Guarantee Co., Des Moines.
 Iowa Title and Loan Co., Albia.
 Iowa Title & Realty Co., Charles City.
 Iowa Tonic Co., Sioux City.
 Iowa Towns Realty Co., Care G. Tegler, Rock Island, Ill.; Davenport.
 Iowa Traction Co., Cedar Rapids.
 Iowa Transfer Railway Co., Union Station, Des Moines.
 Iowa Truck & Tractor Co., 1440 Locust, Des Moines.
 Iowa Underwriter's Co., Sioux City.
 Iowa Valley Canning Co., The, Marengo.
 Iowa Valley Mutual Ins., Co., P. O. Bangor; Albion.
 Iowa Valve Co., Oskaloosa.
 Iowa & Vancouver Lumber Co., Ft. Dodge.
 Iowa Vulcanizing Co., Des Moines.
 Iowa Warehouse Co., Waterloo.
 Iowa Washing Machine Co., 1520 Marguritte Bldg., Chicago; Des Moines.
- Jacklin Company, J. J., 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, P. O. Waucona; Jackson Junction.
 Jackson Township Threshing Company, Vinton.
 Jacobs-Valentine Company, Ames.
 Jacobsen-Thompson Company, Clinton.
 Jad Timber Company, Buxton.
 Jaeger Hardware Company, F. M., Box 143, Dubuque.
 Jaeger-Kunnert Company, Dubuque.
 Jaeger Manufacturing Company, Des Moines.
 Jaeger Mortgage and Investment Co., Inc., 413 D. & I. Bldg., Dubuque.
 Jahnke Company, F. C., 901 E 2d, Muscatine.
 Jamaica Mutual Telephone Company, Jamaica.
 Janesville Co-operative Cheese Factory, The., Janesville.
 Janesville Creamery Association, The, Janesville.
 Jasper County Improved Stock Breeders' Association, Newton.
 Jasper County Realty Company, The, Care H. S. Rayburn, Sec'y, Newton.
 Jasper County Telephone Company, Newton.
 Jefferson Building and Loan Association, The, Jefferson.
 Jefferson County Abstract & Loan Company, Fairfield.
 Jefferson County Farmers' Mutual Insurance Union, Fairfield.
 Jefferson County Gas, Oil and Mineral Company of Fairfield, Iowa, Fairfield.
 Jefferson County Telephone Company, Fairfield.
 Jefferson Creamery Company, P. O. Shellrock; Jefferson.
 Jefferson Electric Company, Jefferson.
 Jefferson Hotel Company, The, Iowa City.

- Jefferson Mutual Telephone Company, Menlo.
 Jefferson-Ratekin Seed Company, Jefferson.
 Jefferson Street Telephone Company, Iowa Falls.
 Jefferson Township Farmers Telephone Company, R. 4, Solon.
 Jefferson Township Mutual Telephone Company, Van Meter; Booneville.
 Jeffrey Company, The, Cedar Rapids.
 Jenkins Investment Company, F. J. Younker, 403 Flynn Bldg., Des Moines.
 Jenkinson Company, G. H., 421-423 Pearl St., Sioux City.
 Jenney Grocery Company, Inc., The J. W., Des Moines.
 Jennings-Christopher Grocery Company of Centerville, Iowa, The, Centerville.
 Jennings-Philpot, Inc., 307 Main, Cedar Falls.
 Jensen Lumber Company, Sioux City.
 Jensen Wall Paper Company, 349 Broadway, Council Bluffs.
 Jepsen Pharmacy, Davenport.
 Jerico Creamery Association, P. O. New Hampton; Jerico.
 Jerico Telephone Company, P. O. New Hampton; Jerico.
 Jersey Lunch Company, The, 205 5th St., Des Moines.
 Jesup Creamery Company, Jesup.
 Jesup Security Company, The, Jesup.
 Jewell and Northeastern Rural Telephone Company, Care J. O. Larson, Jewell.
 Jewell & Wall Lake Telephone Company, Jewell.
 Jewett Lumber Company, Des Moines.
 Jewett Realty Co., Des Moines.
 Johannsen Candy Company, M. M., 6th & Locust, Dubuque.
 John Company, Milo J., Clinton.
 Johns Dry Goods Company, The, Ft. Dodge.
 Johnson Company, G. S., 311 E. 2d St., Davenport.
 Johnson Abstract Company, Oskaloosa.
 Johnson-Baird Shoe Company, 1501 Washington Ave., St. Louis; Ft. Dodge.
 Johnson Biscuit Company, 416-18-20-22 Wall St., Sioux City.
 Johnson-Chase Company, Des Moines.
 Johnson County Abstract & Title Guarantee Company, The, Iowa City.
 Johnson-Chew Lumber Company, Melcher.
 Johnson County Motor Racing Association, Iowa City.
 Johnson County Title Company, Iowa City.
 Johnson Gas Appliance Company, The, 520 B Ave. West, Cedar Rapids.
 Johnson Grove-Colo-New Albany Mutual Telephone Company, Colo.
 Johnson Hardware Company, The, Boone.
 Johnson Motor Service Company, Front & Braden St., Davenport.
 Johnson Oil Company, Inc., Farnhamville.
 Johnson & Sons, Inc., Peter, Decorah.
 Johnson & Wyth Company, 412 Main St., Cedar Falls.
 Johnston Optical Company, Paul, Davenport.
 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, 364 Main St., Dubuque.
 Jones Bros. Overall Company, 364 Main St., Dubuque.
 Jones Luburger-Pratt Co., Cedar Rapids.
 Jones Piano Co., 807 W. Walnut St., Des Moines.
 Jordan Short Line Telephone Company, The, Soldier.
 Jordan-Soldier Valley Telephone Company, Soldier.
 Joseph & Sons, S., Incorporated, Des Moines.
 Joseph Sons' Company, Waterloo.
 Joseph Jewelry Company, The, P. O. Marshalltown, Des Moines.
 Journal Building Company, The, Sioux City.
 Journal Printing Company, 214 Iowa Ave., Muscatine.

- Journal Publishing Company, The, Armstrong.
 Journal Publishing Company, The, Webster City.
 Joyce Lumber Company, Clinton.
 Juckett Coal Company, F. H., P. O. Cedar Rapids; Clinton.
 Junction Farmers Elevator Company, Grand Junction.
 Junction Mutual Telephone Company, Grand Junction.
 Junction Realty Company, Valley Junction.
- K. K. K. Medicine Company, Keokuk.
 K. & M. Oil Company, The, Burlington.
 K. P. Building Association, Bayard.
 Kaep & Buechels Co., Dubuque.
 Kahl Brothers Construction Company, 2936 Huntington Road, Cleveland, Ohio; Davenport.
 Kalbach Lumber Company, Oskaloosa.
 Kalbach Realty Corporation, Oskaloosa.
 Kalona Clay Company, Kalona.
 Kalona Illuminating Company, Kalona.
 Kanawha Farmers Mutual Co-operative Creamery Co., Kanawha.
 Kansas-Des Moines Oil and Gas Company, 313 6th Ave., Des Moines.
 Karsten Clothing Co., The, Ladora.
 Kath Company, Henry F., Muscatine.
 Kaufmann-Cutler Bakery Company, Des Moines.
 Kaut and Kriechbaum Company, 304 Jefferson St., Burlington.
 Kautz Baking Company, M., Incorporated, Muscatine.
 Keefe Company, John J., 112 Nebr. St., Sioux City.
 Keefe Construction Company, 407-9 Bank Bldg., Sioux City.
 Keeley Institute, The, 617 4th St., Des Moines.
 Keenan Hotel Company of Iowa, Dubuque.
 Kehoe Farm Company, Inc., Yale.
 Kehrberg-Schneider Company, The, Le Mars.
 Keith Furnace Company, Des Moines.
 Keller Electric Company, 1081 Main St., Dubuque.
 Kellerton Mutual Central Telephone Company, Kellerton.
 Kelly Brothers, Incorporated, Davenport.
 Kelly Furniture Company, H. A., Clinton.
 Kelley Canning Company, The, Waverly.
 Kelley Hardware Company, Farmington.
 Kelley Improvement Company, The, Kelley.
 Kellogg-Birge Company, 402 Johnson St., Keokuk.
 Kellogg Electric Company, The, Kellogg.
 Kelly & Brothers, Incorporated, J. A., Clinton.
 Kelly Company, John F., Davenport.
 Kelly Lumber Company, Sigourney.
 Kelly Sand and Fuel Company, Burlington.
 Kelly, Sorensen Furniture Company, Clinton.
 Kemble-Smith Company, Boone.
 Kemmann Sons, H. D., Clarence.
 Kendallville and Burr Oak Farmers Telephone Co., P. O. Canton, Minn., R. 2; Kendallville.
 Kennedy Company, J. L., 323 Davidson Bldg., Sioux City.
 Kennedy Brothers Company, Bancroft.
 Kennedy-Gardner Company, Incorporated, The, Iowa Falls.
 Kensett Mill and Light Company, Kensett.
 Kenwood Lumber Company, Cedar Rapids.
 Kenyon Company, The, Des Moines.
 Keokuk Barrel Company, Keokuk.
 Keokuk Base Ball Grounds Association, Keokuk.
 Keokuk Brokerage Company, Keokuk.
 Keokuk Canning Company, Keokuk.
 Keokuk Club Realty Company, Keokuk.
 Keokuk Coca-Cola Bottling Company, Keokuk.

- Keokuk Country Club Realty Company, The, Keokuk.
 Keokuk and Des Moines Railway Company, The, 139 W. Van Buren, Chicago; Des Moines.
 Keokuk Electro-Metals Company, Keokuk.
 Keokuk Electric Rwy. & Power Company, Keokuk.
 Keokuk Industrial Association, 18 N. 5th St., Keokuk.
 Keokuk Loan and Building Association, 12 N. 5th St., Keokuk.
 Keokuk Lumber Company, 320 Des Moines St., Keokuk.
 Keokuk Masonic Building Ass'n, Keokuk.
 Keokuk Pickle Company, The, 28 S. 1st St., Keokuk.
 Keokuk Pure Ice Company, Keokuk.
 Keokuk Realty Company, 19 N. 5th St., Keokuk.
 Keokuk Trust Company, Keokuk.
 Keokuk Union Depot Company, Keokuk.
 Keokuk and Western Railroad Company, P. O. Burlington; Keokuk.
 Keosauqua Stone Company, Des Moines.
 Keota Produce Company, P. O. Oskaloosa; Keota.
 Kerker Paper Box Company, Davenport.
 Kerrihard Company, The, Red Oak.
 Kerwin & Sons, Incorporated, J. H. Oelwein.
 Keve Lumber Co., Cedar Rapids.
 Kew Mercantile Company, Des Moines.
 Key City Building Club, Box 376, James M. Burch, Dubuque.
 Key City Exhibition Co., 507 B. & I Bldg., Dubuque.
 Key City Gas Company, The, Dubuque.
 Keystone Coal Mining Company, Valley Junction.
 Keystone Mercantile Co., Keystone.
 Keystone Monmouth Telephone Company, The, Monmouth.
 Kilborn Photo Paper Company, Cedar Rapids.
 Killian Company, Louis, Mason City.
 Killian Company, The, Cedar Rapids.
 Killmer Chemical Company, Mason City.
 Killmer Drug Company, 17 N. Federal Ave., Mason City.
 Kimball Brothers Company, Council Bluffs.
 Kimball Company, Fred L., 409-413 Commercial St., Waterloo.
 Kimball Hotel Company, 210 Lane Bldg., Davenport.
 Kimballs Dairy Farmer Company, 409-413 Commercial St., Waterloo.
 Kimballton Automobile Company, Kimballton.
 Kimballton Construction Company, Care W. A. Follett, Atlantic.
 Kimballton-Elk Horn Record, Kimballton.
 Kimballton Investment Company, Kimballton.
 King Amusement Company, Incorporated, Des Moines.
 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 Company, The, Kingsley.
 Kingsley Lumber Company, The, Kingsley.
 Kingsley Telephone Company, The, Kingsley.
 Kinne Company, W. C., Storm Lake.
 Kirchner Contracting Company, Gen. Del., Dubuque.
 Kirk Dry Goods Company, The, Vinton.
 Kirkpatrick Lumber Company, The, Keota.
 Kirksville Mutual Fire and Lightning Insurance Ass'n, Kirksville.
 Kirkwood, Richard & Company, Des Moines.
 Kiron Farmers Mutual Insurance Ass'n, Kiron.
 Kiron Telephone Company, Kiron.
 Kivits Dry Cleaners and Dyers, 607 Grand Ave., Des Moines.
 Klauer Manufacturing Co., Dubuque.
 Kleeblatt Barbers' Supply Company, Incorporated, Sioux City.

- Klein Clothing Kompany, Washington.
 Klemme Co-operative Creamery Company, Klemme.
 Klien Rural Telephone Company, Rock Valley.
 Klondike Incubator Company, 321 S. W. 9th, Des Moines.
 Knapp and Spencer Company, Sioux City.
 Kulerim Farmers Grain and Coal Company, Kulerim.
 Knight Motors Company, Ft. Dodge.
 Knights of Columbus Building Company, Davenport.
 Knights of Columbus Building Association of Neola, Neola.
 Knox Coal Company, Knoxville.
 Knox Mutual Telephone Company, The, P. O. Sidney; Knox.
 Knoxville Coal Company, Knoxville.
 Knoxville Fuel Company, Knoxville.
 Knoxville Gas Company, Knoxville.
 Knoxville Oil and Gas Company, Knoxville.
 Knutson Company, John O., 305 Metropolitan Bldg., Sioux City.
 Koch Brothers, Des Moines.
 Koch Company, The A. F., 229 W. 3d, Davenport.
 Koeberle-Heyer Company, The, Sumner.
 Koenig-Bowers Hardware Company, Le Mars.
 Kohl & Son, Incorporated, W. C., 115 E. 4th St., Waterloo.
 Kohrs Packing Company, 1243 W. 2d St., Davenport.
 Koht Safety Egg Carrier Company, 1903 Cottage Grove Ave., Des Moines.
 Kontinental Kompond Company, Limited, Council Bluffs.
 Korn Baking Company, H., 6th & Main St., Davenport.
 Koss Construction Company, Des Moines.
 Kossuth County Mutual Fire Insurance Association, Algona.
 Kramer, Bob, Davenport.
 Kratzer Carriage Co., Des Moines.
 Krause Company, The Robert, Davenport.
 Kretschmer Brothers Company, Lincoln Bldg., Dubuque.
 Kretschmer Manufacturing Co., The, Council Bluffs.
 Kretschmer Building Company, Lincoln Bldg., Dubuque.
 Kretschmer Manufacturing Company, 9th & Washington, Dubuque.
 Kriebbaum & Dewein Company, Burlington.
 Kruggel Hardware Company, Rockwell.
 Kuehl Candy Company, The, Davenport.
 Kuns 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 Men's Association, Ft. Dodge.
 Lace-Mull Company, The, Box 467, Des Moines.
 Lacona and Milo Telephone Company, P. O. Lacona; Milo & Lacona.
 Lacona Telephone Exchange, Lacona.
 Laddedale Supply Company, Ottumwa.
 Ladora Lumber and Grain Company, The, Ladora.
 Ladora & Northern Telephone Company, P. O. Marengo, R. 2; Ladora.
 La Fayette Building Company of Waterloo, Ia., Waterloo.
 Lafayette Hotel Co., Clinton.
 Lafayette Improvement Company, The, Des Moines.
 Lafayette-Warren Rural Telephone Company, Waverly.
 La Feria Land Company, Des Moines.
 Lagerquist Carriage and Auto Company, Des Moines.
 Lagomarcino Grape Company, 161 Valley St., Burlington.
 Lake Cooper Ice Company, Keokuk.
 Lake Cooper Sand and Gravel Co. of Fort Madison, Iowa, Ft. Madison.
 Lake and Cottrill Brick and Tile Company, The, Shenandoah.
 Lake George Telephone Co., Woden.
 Lake Implement Company, Bedford.

Lake Manawa & Manhattan Beach Railroad Company, Council Bluffs.
 Lake Mills Canning Company, The, Lake Mills.
 Lake Mills Creamery Company, Lake Mills.
 Lake Mills Implement and Hardware 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, P. O. Cerro Gordo County; Clear Lake.
 Lake Superior Fruit and Grain Land Company, Nashua.
 Lake View Concrete Tile Company, Box 234, Lake View.
 Lake View Ice and Supply Company, Lake View.
 Lake View Sand & Gravel Co., Lake View.
 Lakewood Rochdale Company, Lakewood.
 Lamb Timber Company, 604 Wilson Bldg., Clinton.
 Lamoni Electric Company, Lamoni.
 Lamoni Telephone Company, Lamoni.
 Lamont Creamery Ass'n, Lamont.
 Lamont Farmers Commission Company, Lamont.
 Lamotte and Cottonville Telephone Company, Cottonville.
 Lana Construction Co., Council Bluffs.
 Lane Implement Co., The, Red Oak Junction.
 Lane Investment Co., Joe R., 526 Lane Bldg., Davenport.
 Lane-Moore Lumber Company, Webster City.
 Lane Mortgage Company, Indianola.
 Lanes Bottling Works, Sioux City.
 Lanesboro Mutual Central Telephone Company, The, Lanesboro.
 Langan Bros. Co., Des Moines.
 Langdon Mutual Co-operative Creamery Association, Langdon.
 Langfeldt Candy Company, 501-3 Bluff St., Waterloo.
 Langton Sawmill Company, Cedar Rapids.
 Langworthy Silica Company, Dubuque.
 Lantzky-Allen Shoe Company, Dubuque.
 Lanyon Mutual Telephone Company, Lanyon.
 La Plant Company, Marshalltown.
 La Porte City Building and Loan Association, La Porte City.
 La Porte City Farmers Mutual Telephone Company, La Porte City.
 La Porte Improvement Company, La Porte City.
 La Porte Public Utility Company, P. O. Cedar Rapids; La Porte City.
 Larchwood Telephone Company, Larchwood.
 Lardean River Timber Company, Grinnell.
 Larkin Tire & Rubber Company, Cherokee.
 Larimer Hardware Company, E. K., Cedar Rapids.
 Laros & Sons Company, D. A., Grinnell.
 Larson and Loomis Improvement Company, Ft. Dodge.
 Las Tunas Land & Fruit Company, The, care of C. S. Jeffries, Cleveland, O.;
 Webster City.
 Latimer Brothers Company, The, Ottumwa.
 Latimer Co-operative Creamery Company, Latimer.
 Latta, Incorporated, J. S., Cedar Falls.
 Lattner Motor Co., Cedar Rapids.
 Launsbach & Kempston Company, Sioux City.
 Laurence Press Company, The, Linn County, Cedar Rapids.
 Laurens Curlew Telephone Company, Curlew.
 Lauritzen Construction Company, Waterloo.
 Laux & Lucke Company, Le Mars.
 Lavinia Elevator Company, E. E. Freetly, Rockwell City; Lavinia.
 Law Brothers Company, 204½ W. State St., Centerville.
 Law Land Company, The, Mason City.
 Lawler Creamery Association, Lawler.
 Lawler Opera Hall Company, Lawler.

Lawrence, Martin Co., Belle Plaine.
Lawson Co., The, Clarinda.
Lawton Telephone Company, Lawton.
Layman Land Company, A. H. Lybyer, Oberlin, Ohio; Des Moines.
Leach & Thompson Company, Spencer.
Leachman-Claiborne Company, Des Moines.
Leader Grocery & Market Company, Boone.
Leader Oil Company, Dubuque.
Leader Tractor Manufacturing Company, Des Moines.
League Lumber Company, Cascade.
Leavitt Johnson and Miller Building Company, Box 115, Waterloo.
Leavitt and Johnson National Bank Building Company, The, Waterloo.
Leavitt and Johnson Trust Company, The, Waterloo.
Le Claire-King Company, Davenport.
Ledden Company, The, Dunlap.
Lederer, Strauss and Company, Incorporated, Des Moines.
Ledyard Co-operative Creamery Company, The, Ledyard.
Lee Broom and Duster Company, The, 21st & Y St., Lincoln, Nebr., Davenport.
Lee Brothers Company, Waukon.
Lee Coal Company, The D. A., P. O. Mystic; Centerville.
Lee County Loan and Building Association, 12 N. 5th St., Keokuk.
Lee-Fisher Company, The, Maquoketa.
Lee Live Stock Commission Company, Incorporated, 223 Exchange Bldg., Sioux City.
Lee Paving Co., Jas. F., 528 B. & I. Bldg., Dubuque.
Lefebure Ledger Co., Cedar Rapids.
Leffert Company, Emil H., 503 Broadway, Council Bluffs.
Lehigh Telephone Company, Lehigh.
Lehman Company, W. H., 806 W. Locust St., Des Moines.
Leibsohn Company, The Philip, Grundy Center.
Leighton Supply Company, Ft. 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 Gravel Company, Le Mars.
Le Mars Natural Ice Company, P. O. Sioux City, Box 407; Le Mars.
Le Mars Printing Co., Box 416, Mason City.
Le Mars Realty Company, Le Mars.
Le Mars Water & Light Co., Le Mars.
Lena-Gowrie Mutual Telephone Co., Gowrie.
Lenning Realty Company, Des Moines.
Lenox and Clearfield Telephone Company, Lenox.
Lenox Furnace Company, The, Marshalltown.
Lenox Hotel Company, The, Lenox.
Lenox Mutual Fire & Lightning Insurance Association, P. O. Atkins; Norway.
Leo & Company, D. C., Des Moines.
Leonard Construction Company of Iowa, Mason City.
Leonard Hi-Oven Range Company, Cedar Rapids.
Leon, Mt. Ayr and Southwestern Railroad Company, Burlington.
Leopold Desk Company, Burlington.
Le Roy Lumber Company, Le Roy.
Le Roy Telephone Company, The, Blairstown.
Leslie Company, James, Clinton.
Leslie Telephone Company, P. O. Osceola; Leslie.
Lessing Advertising Company, 400 S. & L. Bldg., Des Moines.
Lester Opera House Association, The, Lester.
Levi & Co., James, Dubuque.
Levin Dry Goods Company, Marshalltown.

- Levitt Investment Company, 417 Nebraska St., Sioux City.
 Lewis Brothers Company, Oskaloosa.
 Lewis Drug Company, The, Lewis.
 Lewis Electric Light and Power Company, Lewis.
 Lewis Mutual Telephone Association, The, Lewis.
 Lewis and Proctor Company, Grinnell.
 Lewis Reinhold Co., Manning.
 Liberty Agency Company, Dubuque.
 Liberty & Calumet Rural Telephone Company, The, Paullina.
 Liberty Central Telephone Company, Reed School House, Cleghorn.
 Liberty Coal Company, The, Mystic.
 Liberty Lumber Co., The, Kinross.
 Liberty Metal Products Company, Davenport.
 Liberty Mining & Timber Company, Sioux City.
 Liberty Oil Company, Des Moines.
 Liberty Township Telephone Company, The, Paullina.
 Liberty Tractor Company, Dubuque.
 Libertyville Telephone Company, Lock Box 5, Libertyville.
 Lichty Company, Incorporated, Waterloo.
 Lichty Metal Products Company, Waterloo.
 Lidderdale Improvement Company, Lidderdale.
 Liebenstein Ramsay Company, The, Algona.
 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.
 Limited Investment Company, 17 So. 8th St., Ft. Dodge.
 Lincoln Chemical Co., Phoebe, Decorah.
 Lincoln Co-operative Creamery Company, The, Rake.
 Lincoln County Land Company, 407 Whitaker Block, Davenport.
 Lincoln Gardens, Tama.
 Lincoln Lunch Company, Des Moines.
 Lincoln Mutual Insurance Association, Iowa City.
 Lincoln Mutual Telephone Association, Radcliffe.
 Lincoln Mutual Telephone Company, Greenfield.
 Lincoln Oil Tractor Threshing Machine Company, P. O. Granger; Jefferson
 Twp.
 Lincoln Realty Company, Keokuk.
 Lincoln Telephone Company, Lone Tree.
 Lincoln Telephone Company, The, Ridgeway.
 Lincoln Thresher Company, R. No. 2, Eldridge.
 Linden Heights Bus Company, Des Moines.
 Linden Heights Company, Des Moines.
 Lindholm Furniture Company, Sioux City.
 Lindsay Manufacturing Company, Ottumwa.
 Lindsay and Phelps Company, 501 Lane Bldg., 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, 318 So. 1st E. St.,
 Cedar Rapids.
 Linn County Lumber and Coal Co., Cedar Rapids.
 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 Iowa Land & Cattle Company, Iowa City.
 Linwood Stone and Cement Co., Davenport.

- Liquid Malted Milk Company, Cedar Rapids.
 Lisbon Telephone Company (Expires Nov. 1, 1919), Lisbon.
 Lischer Printing Company, H., 1326 Brady St., Davenport.
 Lischer Realty Company, 1326 Brady St., Davenport.
 Lisle Manufacturing Company, Clarinda.
 List & Gifford Construction Company, P. O. Kansas City, Mo.; Davenport.
 Litchfield Manufacturing Company, Waterloo.
 Litt Cutlery Company, Spencer.
 Littig Construction Company, The, Davenport.
 Little Cedar Grain and Coal Company, Little Cedar.
 Little and Gill Hardware Company, Prairie City.
 Little Rock Rochdale Company, Little Rock.
 Littleport Farmers Co-operative Creamery Co., Littleport.
 Lockard Construction Company, Des Moines.
 Lockard Lumber Company, Inc., Des Moines.
 Locomotive Improvement Company, The, 347 5th Ave., Clinton.
 Loetscher & Burch Manufacturing Co., Des Moines.
 Loetscher-Ryan Manufacturing Co., 2428 3d Ave., Rock Island, Ill.; Dubuque.
 Loetscher-Ryan Realty Company, Dubuque.
 Lofquist Realty Company, The, 405 Locust St., Des Moines.
 Logan Lumber Company, Logan.
 Scott Logan Milling Company, Sheldon.
 Logan Park Cemetery, Sioux City.
 Logan Park Cemetery Company, Box 505, Sioux City.
 Logan Township Telephone Company, P. O. Larchwood, Logan Twp., Lyon Co.
 Lohrville Drug Company, Lohrville.
 Lone Rock Co-operative Creamery Company, Lone Rock.
 Lone Rock Exchange Company, Lone Rock.
 Lone Rock Telephone Company, P. O. Mason City; Lime Creek Twp., Cerro Gordo Co.
 Lone Rock Telephone Company, Lone Rock.
 Lone Tree Farmers' Union Exchange, Lone Tree.
 Lone Tree Live Stock Sale Pavilion Company, Lone Tree.
 Lone Tree Telephone Company, Lone Tree.
 Long Branch Mutual Telephone Co., Coin.
 Long Grove Mutual Telephone Co., Long Grove.
 Long & Hansen Commission Company, Sioux City.
 Long & Hansen Co., Sioux City.
 Longshore Lumber Company, Des Moines.
 Loomis-Woodward Company, The, Ft. Dodge.
 Lore Farmers Mutual Fire Insurance Association of Dubuque County, Iowa, P. O. Dubuque, Ia.; Lore.
 Lorenz & Co., Inc., Clarinda.
 Lorenz Estate, Incorporated, The Mary, Des Moines.
 Lorenzen Western China Company, Davenport.
 Lorimor House Hotel Company, Dubuque.
 Lorimor Light and Power Company, Lorimor.
 Lossing Mutual Telephone Company, P. O. Sloan; Lossing.
 Lost Island Creamery Company, P. O. Graettinger; Palo Alto.
 Lost Nation and Keystone Telephone Company, Lost Nation.
 Lost Nation Telephone Co., Lost Nation.
 Lotts Creek Co-operative Creamery Company, P. O. Lone Rock; Lotts Creek.
 Louck and Boehme Company, The, Washington.
 Louden Machinery Company, The, Fairfield.
 Louden Machinery Company, Fairfield.
 Lougee, Inc., E. H., 102 Main St., Council Bluffs.
 Louisa County Power Company, Columbus Junction.
 Loveland Stock Farm Co., Mt. Pleasant.
 Lovell-Scholfield Lumber Co., P. O. Eldora; Mason City.

- Low Moor Farmers Mutual Telephone Company, P. O. Comanche; Low Moor.
 Lowden Farmers Mutual Co-operative Creamery Company, The, Lowden.
 Lowe & Company, 1001 Hershey Ave., Muscatine.
 Lowe Barber Supply Company, William M., Des Moines.
 Lower Muscatine Road Telephone Company, P. O. Iowa City; Johnson Co.
 Lowitz Company, Nathan S., 604 Main, Keokuk.
 Lozier-Rogers Company, The, 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 Mutual Telephone Company, The, Chariton.
 Lucas Grove Road Telephone Company, Muscatine.
 Ludlow Co-operative Creamery Company, P. O. Waukon, R. No. 1; Ludlow.
 Ludlow Telephone Company, Waukon.
 Ludy & Taylor Company, Cedar Rapids.
 Lumbard Co., M. A., Des Moines.
 Lumber & Grain Company, St. Ansgar.
 Lumo Sales Co., Sioux City.
 Luthe Hardware Company, Box 936, Des Moines.
 Lutheran Hospital Association of Hampton, Iowa, The, Hampton.
 Lutheran Mutual Aid Society, Waverly.
 Lutheran Publishing House, (Expires Aug. 2, 1919), Decorah.
 Luzerne Mercantile Company, The, Luzerne.
 Lying-in Society of Iowa, The, Iowa City.
 Lyman Brothers Company, Cedar Rapids.
 Lynch Transfer Company, Cedar Rapids.
 Lyon County Institute and Short Course Association, The, Inwood.
 Lyons Commercial Club, Lyons.
 Lyons and Fulton Bridge Company, Lyons.
 Lyons Investment Company, P. O. Lyons; Clinton.
 Lytle Block Company, Sioux City.
 Lytle Company, The, corner 5th & Douglas, Sioux City.
 Lytle Construction Company, The, Sioux City.
 Lytle Construction Co., 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. Star Bottling Company, 524 W. High Ave., Oskaloosa.
 M. W. A. Association of Charlotte, Iowa, Charlotte.
 M. W. A. Hall Company, Kamrar.
 Mac and Mac Cream Company, Council Bluffs.
 Macalister Canning & Company, Council Bluffs.
 Macedonia Drug Company, Macedonia.
 Macedonia Implement Company, The, (Expires Oct. 27, 1919), Macedonia.
 Macedonia Opera House Company, Macedonia.
 Macedonia Telephone Company, The, Macedonia.
 Mackie Motors Company, Des Moines.
 Macksburg & Lorimor Mutual Telephone Company, P. O. Lorimor; Kasson.
 Macomber & Company, J. Locke, Des Moines.
 Madison County Mutual Telephone Company, Macksburg.
 Madison Township Mutual Telephone Company, Hayfield.
 Madison Township Telephone Company, The, Ridgeway.
 Madrid Electric Light & Power Company, (Expires Sept. 1, 1919), Madrid.
 Maehr Company, The, 110 W. 2d, Davenport.
 Magic Chemical Company, 329 W. 3d, Davenport.
 Magic Theatre Company, Ft. Dodge.
 Magill Elevator Company, P. O. Shelby; Magill.

Magnus Brewing Company, The, Cedar Rapids.
Mahon Company, Samuel, Ottumwa.
Mahon-Stolz Company, Ottumwa.
Mailliw Investment Company, The, care Wm. Jepson, Sioux City.
Maine Company, The Elmer S., Iowa Falls.
Maine & Sons Company, James, 119 8th St., Des Moines.
Mains Oil Burner Company, Council Bluffs.
Majestic Company, care Oscar Strauss, 600 Crocker Bldg., Des Moines.
Majestic Theatre Company, Cedar Rapids.
Majestic Theatre Company, The, Centerville.
Majestic Theatre Company, 313 8th St., Des Moines.
Malcom Garage Company, Malcom.
Malcom Gas Company, Malcom.
Mallard Butter & Cheese Association, Mallard.
Mallard Lumber Company, Mallard.
Mallard Mutual Telephone Company, The, Mallard.
Malloy Construction and Realty Company, 1736 Marquette St., Davenport.
Malvern Light and Power Company, The, Malvern.
Malvern Milling Company, Malvern.
Manbeck Motor Sales Company, Des Moines.
Manchester Co-operative Creamery Co., Manchester.
Manchester Electric Company, Manchester.
Manchester and Oneida Railway Company, Manchester.
Mandel Auto Repair Company, Sioux City.
Mandelbaum & Sons, Incorporated, J., Des Moines.
Manhattan Hotel Company, 315 5th, Des Moines.
Manhattan Hotel and Amusement Company, Des Moines.
Manhattan Hotel and Land Company, Des Moines.
Manhattan Medicine Company, Des Moines.
Manhattan Oil Company of Iowa, So. 9th and Murphy Sts., Des Moines.
Manhattan Realty Company, 705 Francis Bldg., Sioux City.
Manilla Telephone Company, Incorporated, Manilla.
Manley Brothers Company, Mason City.
Manly Co-operative Commission Company, Manly.
Manly Grain Company, Manly.
Manly Lumber Company, Manly.
Manly Telephone Company, Manly.
Mann Company, Ben F., Des Moines.
Mann Land Company, L. M., Des Moines.
Mann Corporation, The S. S., Gladbrook.
Manning Creamery Company, Manning.
Manning Electric Light Company, Manning.
Manning Liederkranz, Manning.
Manning Telephone Company, Manning.
Manson Implement Company, Incorporated, The, Manson.
Mansfield Leather Company, Thomas A., Des Moines.
Manson Lumber Company, The, Manson.
Maple Block Coal Company, Des Moines.
Maple Grove Coal Company, Des Moines.
Maple Leaf Creamery Company, Elma.
Maple Lumber Company, care of Allen Cocroft, Weyerhauser, Wis.; Independence.
Maple Valley Chautauqua Association, The, Ida Grove.
Maple Valley Lumber Company, Danbury.
Mapleton Gas Company, Mapleton.
Maquoketa Light and Heat Company, Pleasant St., Maquoketa.
Marathon Co-operative Company, The, Marathon.
Marathon Improvement Company, Marathon.
Marble Rock Improvement Association, Marble Rock.
Marble Rock Opera House Company, Marble Rock.
Marcus Co-operative Company, Marcus.
Marcy Mutual Telephone Company, Ogden.

- Marengo Masonic Temple Association, Marengo.
 Marengo Republican, The, Marengo.
 Marengo Supply Company, Marengo.
 Marengo Telephone Company, Marengo.
 Mariner, Incorporated, Fred C., Box 574, Sioux City.
 Marion Block Coal Company, Oskaloosa.
 Marion County Electric Company, 1216 Marion St., Knoxville.
 Marion County Farmers Mutual Telephone Company, Dallas.
 Marion Iowa Inter-State Fair Association, Marion.
 Marion Land Company, Marion.
 Marion Masonic Temple Association, Marion.
 Marion Mutual Insurance Association, Marion.
 Marion Telephone Company, The, P. O. Elgin; Gunder.
 Marion Water Company, Marion.
 Market Building Company, The, Cedar Rapids.
 Marks Company, Morton L., Davenport.
 Marks Hat Company, 213 W. 5th, Des Moines.
 Marks Manufacturing Company, 213 W. 3d, Des Moines.
 Marne and Elkhorn Telephone Company, Elkhorn.
 Marrener-May Company, Charles City.
 Marriott Wolf & Briceland Co., Long Grove.
 Marsh Farmers Elevator Company, Marsh.
 Marsh-Blace Company, The, Waterloo.
 Marshall Auto Company, 122-124 E. Main St., Marshalltown.
 Marshall Canning Company, Marshalltown.
 Marshall and Company, 223 North Federal, Mason City.
 Marshall Cigar Co., Sioux City.
 Marshall Coal Company, Boone.
 Marshall County Abstract & Loan Company, Marshalltown.
 Marshall County Farmers Mutual Fire Insurance Association, Marshalltown.
 Marshall Electric Co., Marshalltown.
 Marshall Ice Company, 101 W. Main, Marshalltown.
 Marshall Implement Company, Marshalltown.
 Marshall Investment Company, 319 Locust St., Des Moines.
 Marshall Oil Company of Iowa, Marshalltown.
 Marshall Printing Company, Marshalltown.
 Marshall Telephone Company, The, 20 N. Center, Marshalltown.
 Marshalltown Base Ball Association, Marshalltown.
 Marshalltown Buggy Company, Marshalltown.
 Marshalltown Building Co., Marshalltown.
 Marshalltown Light Power & Railway Company, P. O. Independence; Marshalltown.
 Marshalltown Manufacturing Company, Marshalltown.
 Marshalltown Milling Company, The, Marshalltown.
 Marshalltown Mitre Box Company, Marshalltown.
 Marshalltown Savings and Loan Association, Marshalltown.
 Marshalltown Seed Company, Marshalltown.
 Marshalltown Trowel Co., The, Marshalltown.
 Marso & Rodenborn Manufacturing Company, 123½ Central Ave., Ft. Dodge.
 Martens & Ketels Millings Company, Sioux City.
 Martens Mercantile Company, Manning.
 Martensen Dry-Goods Company, L. T., Maquoketa.
 Martin Block Coal Company, The, Numa.
 Martin Brothers Cigar Company, Ft. Dodge.
 Martin Brothers Company, George.
 Martin Brothers Company, Waterloo.
 Martin Cigar Company, 102 W. 2d St., Davenport.
 Martin Clothing Company, The, Centerville.
 Martin Clothing Company, The, Mystic.
 Martin Company, The, Sac City.
 Martin Company, T. S., Sioux City.

- Martin Dry Goods Company, Cedar Rapids.
Martin & Company, Manning, 717 Fleming Bldg., Des Moines.
Martin Real Estate Company, 119 Bluff St., Sioux City.
Marvel Manufacturing Company, 2920 Woodland Ave., P. O. Des Moines; Osceola.
Marvo Supply Co., Des Moines.
Mason City Autowrecking Company, The, Mason City.
Mason City Bakery Company, Mason City.
Mason City Book and Stationery Company, 10 1st S. E., Mason City.
Mason City Bottling Company, Mason City.
Mason City Brick and Tile Company, Mason City.
Mason City Building & Loan Ass'n, Mason City.
Mason City Candy Company, 701 S. Federal St., 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 Company, Mason City.
Mason City and Ft. Dodge Railroad Company, P. O. Grand & Central Sts., Chicago; Ft. Dodge.
Mason City Hardware Company, Mason City.
Mason City Investment Company, Mason City.
Mason City Investment Company, 17½ N. Federal Ave., Mason City.
Mason City Loan & Trust Company, Mason City.
Mason City Lumber Company, Mason City.
Mason City Mercantile Company, 117 1st St. South East, Mason City.
Mason City Millwork Company, 318 S. Monroe, Mason City.
Mason City Motor Transportation Company, Mason City.
Mason City Oil and Grease Company, 202 S. Monroe, Mason City.
Mason City Sand and Gravel Company, The, Mason City.
Mason City Sewer Pipe Company, Mason City.
Mason City Street Sweeper Company, V. W. Grems, Manchester; Mason City.
Mason City Town Lot & Improvement Company of Mason City, Iowa, Mason City.
Mason City Transfer & Storage Company, Mason City.
Mason City Used Car Exchange, The, Mason City.
Mason and Dickeson Investment Company, Cedar Rapids.
Mason Investment Company, Boone.
Masons' Garage Company, Davenport.
Masonic Association of Armstrong, The, Armstrong.
Masonic Building Association, New Hampton.
Masonic Building Company, Mason City.
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, Council Bluffs.
Masonic Temple Association of Davenport, Iowa, Davenport.
Masonic Temple Association of Des Moines, Des Moines.
Masonic Temple Association, Dunlap.
Masonic Temple Ass'n of Harlan, Iowa, Harlan.
Masonic Temple Association of Independence, Iowa, The, Independence.
Masonic Temple Association, Marshalltown, Iowa, The, Marshalltown.
Masonic Temple Association of Storm Lake, Iowa, Storm Lake.
Masonic Temple Association of Walnut, Iowa, Walnut.
Masonic Temple Company, Battle Creek.
Masonic Temple Company, The, Nevada.
Masonville Co-operative Creamery Company, Masonville.
Massena Grain Company, Box 143, Massena.
Massena Independent Telephone Company, Massena.
Massillon Co-operative Creamery Association, Massillon.
Masters-Ewoldt Lumber Company, Davenport.

- Matlock Telephone Exchange, Matlock.
 Matson Co., Cedar Rapids.
 Matthews Auto & Tire Company, Des Moines.
 Matthews Carriage & Auto Company, Incorporated, 212 E. 3d St., Des Moines.
 Matthews Company, Roy, Sioux City.
 Maurer Company, The F. X., Spencer.
 Maxwell Park Association, Ames.
 May Drug Company, Charles City.
 May-Parker Drug Company, Independence.
 Maynard Co-operative Commission Company, Maynard.
 Mayo Title Company, P. O. Lake Charles, La.; Des Moines.
 Maytag Company, The, Newton.
 Mazon Service Corporation, Waterloo.
 McAtee Grocery Co., S. T., Council Bluffs.
 McBride & Will Drug Company, Marshalltown.
 McCagg Coal and Mining Company, Des Moines.
 McCarthy Improvement Company, 214 W. 4th St., Davenport.
 McCarthy Company, M. H., Dubuque.
 McCausland Rural Telephone Company, McCausland.
 McClelland Company, T. W., Davenport.
 McClure Ryther Coal Company, Ft. Dodge.
 McCollum Hardware Company, Winterset.
 McColm & Company, Muscatine.
 McColm Dry Goods Company, Muscatine.
 McConnell Company, S. R. & I. C., Burlington.
 McConville Coal Company, Centerville.
 McCormick, Incorporated, C. C., Des Moines.
 McCullough Realty Co., 21 McCullough Bldg., Davenport.
 McCune Shoe Company, The, Boone.
 McCutchen & Verran Company, 907 R. & T. Bldg., Des Moines.
 McCutcheon Land Company, 700 Main St., Keokuk.
 McDermott Company, The John E., 619 Grand, Des Moines.
 McDonald Mfg. Co., A. Y., Dubuque.
 McDonnell Boiler and Iron Works, 107 E. Walnut, Des Moines.
 McElhinney Investment Company, Waterloo.
 McFadden Building Co., 227 1st St., Dubuque.
 McFadden Coffee and Spice Co., 227 1st St., Dubuque.
 McFarlane Company, The, West Chester.
 McGrath Brothers Drug Company, 500 Main St., Keokuk.
 McGraw Company, The, 515 5th St., Sioux City.
 McGregor Building and Loan Ass'n, McGregor.
 McGuire Insurance Agency Corporation, Burlington.
 McGuire Lumber Company, Buffalo Center.
 McHose Sand and Tile Company, 601 1st Nat. Bank Bldg., Boone.
 McIntyre Company, The, Hope, Sioux City.
 McKee Brothers Company, 107 W. Front St., Muscatine.
 McKee-Marks Cigar Company, Ottumwa.
 McKenney-Seabury Company, Pisgah.
 McLaughlin Cigar Co., Guthrie Center.
 McMahan & Sons, State Center.
 McManus & Company, O. J., Council Bluffs.
 McManus Quarries Company, Box 93, Keokuk.
 McNamara Company, C. B., 620 Iowa St., Dubuque.
 McNamara Clothing Co., J. M., 605 Locust St., Des Moines.
 McNamara-Kenworthy Company, 509 Locust St., Des Moines.
 McNeill Brothers, Oskaloosa.
 McQuaid Market House Company, Des Moines.
 McQuilkin Co., A. D., Ft. Dodge.
 Meadow Short Line Telephone Company, Remsen.
 Meadow Township Telephone Company, Remsen.
 Mechanicsville Telephone Company, Mechanicsville.

Medium Lake Improvement Company, The, Emmetsburg.
Meek and Robertson Company, Indianola.
Meeker Laundry Company, Marshalltown.
Melburne Lumber Company, Melburne.
Menlo Mutual Creamery Association, Menlo.
Mens Fashion Shop Company, Des Moines.
Mennig-McCord Company, Des Moines.
Mercantile Co-operative Co., Beaman.
Mercantile Ware House Company, Waterloo.
Mercer Transfer and Storage Co., Burlington.
Merchants Investment Company, 308 Crocker Bldg., Des Moines.
Merchants Opera House Company, Hawkeye.
Merchants Realty Company, Des Moines.
Merchants Transfer and Storage Company, The, 118 Harrison St., Davenport.
Merchants Transfer and Storage Company, Des Moines.
Mercy Hospital, Des Moines.
Meredith & Johnson, Cedar Rapids.
Merrill Company, J. H., Ottumwa.
Merritt Milling Company, Dunlap.
Messenger Printing Company, 713 Central Ave., Ft. Dodge.
Messer Farms Company, The, Waterloo.
Messing & Co., Incorporated, J. C., Onawa.
Metal Auto Parts Company, 626 E. Locust, Des Moines.
Metal Products Company, Mason City.
Metcalf & Bonham, Atlantic.
Metcalf Company, Council Bluffs.
Metcalf Land Company, John, Paullina.
Metropolitan Supply Company, Anamosa.
Metz Auto Company, Metz.
Metz Bakery Company, 408 Pearl St., Sioux City.
Metz Manufacturing Company, Dubuque.
Meuser Lumber Company, Dubuque.
Mexican Land, Lumber & Fuel Company, The, 1513 Wabash Ave., Chicago; Des Moines.
Meyer Brothers' Saddlery Company, 513-515 Douglas St., Sioux City.
Meyer Cowell Auto Company, Independence.
Michaelson & Company, Sergeant Bluff.
Michelwait and Young Company, (Expires Aug. 4, 1919), Macedonia.
Mick Light Company, Bussey.
Mid-Continent Oil and Gas Company, 85 1st Ave., Cedar Rapids.
Middle Branch Mutual Telephone Company, The, Norwalk.
Middlebranch Telephone Company, Norwalk.
Middle Spring Land & Development Company, care C. W. West, Sec'y, Griswold; Red Oak.
Middle States Producing Company, Des Moines.
Middleton Auto Company, The, Eagle Grove.
Middletown Elevator Company, Middletown.
Midland Chemical Laboratories, Inc., Dubuque.
Midland Development Company, Mason City.
Midland Electric Company, Mason City.
Midland Fixture Company, Davenport.
Midland Lyceum Bureau, 903 Fleming Bldg., Des Moines.
Midland Metal Manufacturing Company, Ottumwa.
Midland Mortgage Company, Cedar Rapids.
Midland Orchard Company, 318 Valley National Bank Bldg., Des Moines.
Midland Supply Company, 321 E. 4th St., Davenport.
Midway Coal Company, Centerville.
Midway Telephone Company, Nora Springs.
Midwest Auto Supply Company, Dubuque.
Mid-West Land Company, Cedar Rapids.
Mid-West Motors Corp., Davenport.

- Mid-West Paving Company, Des Moines.
 Mid-West Photo Play Corporation, Des Moines.
 Mid-West Producers and Consumers Association, 75 Youngerman, Des Moines.
 Mid-West Thresher Co., Eldridge.
 Mid-West Tire Company, Council Bluffs.
 Mid West Walnut Company, P. O. Pekin, Ill.; Cedar Rapids.
 Midwestern Marble & Tile Company, Des Moines.
 Midwestern Mutual Indemnity Company, Des Moines.
 Miles and Bryant Telephone Company of Jackson County, Iowa, Miles.
 Milford Farmers Butter & Cheese Association, Milford.
 Mill Creek Farmers' Mutual Telephone Company, P. O. Paullina; Union Twp., O'Brien Co.
 Mill Mercantile Company, C. B., Rathbun.
 Milldale Farm & Live Stock Improvement Company of Council Bluffs, Iowa, Limited, 211 Shugart Bldg., Council Bluffs.
 Miller Building Co., Des Moines.
 Miller & Co., Inc., I., Sioux City.
 Miller Grocery Co., Des Moines.
 Miller & Gruenaw, Incorporated, Davenport.
 Miller Hotel Company, Hotel Kimball, Davenport.
 Miller Telephone Company, The, Green Island.
 Miller and Thompson's Land and Loan Company, Rock Rapids.
 Miller Wagon Company, The, Calmar.
 Millersburg and Parnell Mutual Telephone Company, P. O. Williamsburg, R. No. 3; Millersburg.
 Milligan Company, C. J. Box 337, Sioux City.
 Mills County Abstract Company, The, Glenwood.
 Mills County Telephone Company, The, 19th & Douglas, Omaha; Malvern.
 Mills Land and Loan Company, Scandinavian Amer. National Bank, Minneapolis, Minn.; Sioux Rapids.
 Mills Seed Company, Washington.
 Millville Creamery Company, P. O. Turkey River, R. F. D.; Millville.
 Millville Farmers Co-operative Commission Co., P. O. Turkey River, R. No. 1; Millville.
 Millville Farmers Telephone Company, The, P. O. Turkey River; Millville.
 Milo Telephone Company, P. O. Keota; Milo.
 Milton Lumber Company, The, Milton.
 Milton Mercantile Company, 1001 Hershey Ave., Muscatine.
 Milton Telephone Co. of Milton, Iowa, Milton.
 Milwaukee Land Company, 1104 Majestic Block, Milwaukee; Dubuque.
 Minburn Mutual Telephone Company, Minburn.
 Miner Manufacturing and Equipment Company, 302 So. Maple St., Creston.
 Mineral City Park Association, 623 Central Ave., Ft. Dodge.
 Mineral Point Farmers Telephone Company, P. O. Waupeton, R. F. D.; Balltown.
 Mineral Springs Bottling Works, 1015 West Brady, Council Bluffs.
 Mineral Springs Hospital and Sanitorium Association, Marengo.
 Mingo Farmers Mutual Telephone Company, The, Mingo.
 Mingo Mercantile Company, Mingo.
 Minneapolis & St. Louis Railroad Company, P. O. Transportation Bldg., Minn.; Des Moines.
 Minneapolis and St. Louis Railroad Company, The, care of C. W. Huntington, P. O. Transportation Bldg., Minneapolis; Minneapolis and Des Moines.
 Minnesota Hardwood Land & Development Company, Cedar Rapids.
 Mississippi Box Company, The, Muscatine.
 Mississippi Electric Company, Clinton.
 Mississippi Pearl Button Company, Burlington.
 Mississippi River Lumber Company, P. O. Minneapolis, Minn.; Clinton.
 Mississippi Sand and Gravel Company, Burlington.
 Mississippi Valley Electric Company, Iowa City.

- Mississippi Valley Fruit Growers Association, The, R. No. 1, Box 15, Clinton.
- Mississippi Valley Manufacturing Company, Ft. Madison.
- Missouri Grain Company, Des Moines.
- Missouri Valley and Blair Railway & Bridge Company, 226 W. Jackson Blvd., Chicago; Cedar Rapids.
- Missouri Valley Ice and Cold Storage Co., Missouri Valley.
- Missouri Valley Real Estate and Improvement Company, Missouri Valley.
- Mitchell County Abstract Co., The, Osage.
- Mitchell Implement Company, 609 1st Ave. South, Ft. Dodge.
- Mitchell Supply Company, Knoxville.
- Modale Farmers Elevator Company, Modale.
- Modale Onion Grower's Association, The, Modale.
- Model Auto Company of Clinton, Iowa, 315-317 S. 2d St., Clinton.
- Model Cleaning Company, Burlington.
- Model Laundry, Des Moines.
- Model Laundry Cleaning and Dyeing Company, Waterloo.
- Modern Broom Machinery Company, Davenport.
- Modern Brotherhood of America, Mason City.
- Modern Construction Company, Grand Junction.
- Modern Electric Company, Burlington.
- Modern Woodmen Commercial Club of Bryant Camp No. 4318, Bryant.
- Moeller Grocery Company, Emil, Davenport.
- Moeszinger-Marquis Hardware Co., Clinton.
- Moffatt Company, The, Des Moines.
- Monarch Company, The, Webster City.
- Monarch Coal Company, P. O. Ottumwa; Albia.
- Monarch Printing Company, 4th St., Council Bluffs.
- Monarch Telephone Manufacturing Company, Ft. Dodge.
- Moneta Community Hall Association, The, Moneta.
- Monette Mutual Telephone Company, The, Lorimer.
- Monona County Abstract Company, Onawa.
- Monona County Auto Co., The, Onawa.
- Monona Farmers Co-operative Commission Co., Monona.
- Monroe County Co-operative Association, Albia.
- Monroe County Farms Company, Davenport.
- Monroe Telephone Company, Monroe.
- Monteith & Menlo Farmers Mutual Telephone Company, Guthrie Co., P. O. Guthrie Center, No. 2; Monteith.
- Montezuma Electric Light, Power & Heating Company, G. M. Mattis, Champaign, Ill.; Montezuma.
- Montezuma Mutual Telephone Company, Montezuma.
- Monti Promotion Company, Masonville, R. F. D.; Monti.
- Monticello Canning Company, Monticello.
- Monticello Electric Company, Monticello.
- Monticello Rating Association, Monticello.
- Moon & Company, J. S., Albia.
- Moon Printing & Engraving Company, D. E., Des Moines.
- Moonshine Company, The, 1114 Farnum St., Omaha; Ottumwa.
- Moore Clothing Co., The, Sioux City.
- Moore Company, M. A. Le Mars.
- Moore Hospital, Eleanor, Boone.
- Moore & Moore, Incorporated, Waterloo.
- Moore-Shenkberg Grocer Company, Sioux City.
- Moore-Sieg Construction Co., 650 Taller Ave., Waterloo.
- Moore-Toller Drug Company, Sioux City.
- Moorland Mutual Telephone Company, Moorland.
- Morey Clay Products Company, Box 298, Ottumwa.
- Morgan-Markussen Company, Incorporated, Des Moines.
- Morgan Township Farmers Mutual Telephone Company, Dows.
- Moritz Clothing Co., Davenport.
- Morningside Nurseries, P. O. Morningside Sta., Sioux City.

- Morris Plan Company, Cedar Rapids.
 Morrison Brothers, Dubuque.
 Morrison-Ricker Mfg. Co., Grinnell.
 Morrow Company, E. R., New London.
 Morrow Co., H. A., Davenport.
 Morse Lumber & Grain Co., Morse.
 Morse & Solon Telephone Co., Solon.
 Mortgage Investment Company, C. C. Bank Bldg., Des Moines.
 Morton Farmers Mutual Insurance Association, Coin.
 Moscow-Wilton Rural Telephone Company, Wilton Junction.
 Mosher Mutual Telephone Company, Harrison Twp., Adair Co., P. O. Dexter;
 Stuart.
 Motor Inn, The, Emmetsburg.
 Motor Inn Company, The, Cherokee.
 Motor Mart Company, The, 514 Neb. St., Sioux City.
 Motor Sales Company, Newton.
 Motor Telephone Company, The, Elkader.
 Motor Telephone Co., Milo.
 Moulton, Fee and Company, Spencer.
 Mound Farm Land Company, Cedar Rapids.
 Mound Farm Real Estate Company, The, Cedar Rapids.
 Mount Arbor Nurseries, Shenandoah.
 Mount Ayr-Caledonia Farmers' Mutual Telephone Company, care of A. L.
 Stephens, Kellerton, Mount Ayr.
 Mt. Ayr Mutual Telephone Co., The, Mt. Ayr.
 Mt. Carmel Mutual Protective Association, P. O. Carroll; Mt. Carmel, Car-
 roll Co.
 Mt. Pleasant Brick and Tile Manufacturing Company, The, Mt. Pleasant.
 Mt. Pleasant Canning Co., Mt. Pleasant.
 Mt. Pleasant Crushed Stone Company, Mt. Pleasant.
 Mt. Pleasant Stone Co., care of Leroy A. King, 725 Hearst Bldg., Chicago;
 Mt. Pleasant.
 Mount Pleasant Telephone Company, The, Mt. Pleasant.
 Mt. Pleasant Thermo-Tank Company, Mt. Pleasant.
 Mount Union Farmers' Co-operative Exchange, Mount Union.
 Mount Valley Manufacturing Company, The, Leland.
 Mt. Vernon Mutual Telephone Company, The, R. No. 6, Knoxville.
 Merville Mutual Telephone Company, Merville.
 Mueller-Bayless Lumber Co., Davenport.
 Mueller Land & Timber Company, The Christian, Davenport.
 Mueller Lumber Company, Davenport.
 Mulgrew Baking Company, M. J., 327 Main, Dubuque.
 Mulgrew Co., Thomas J., Dubuque.
 Mulgrew & Sons Company, Dubuque.
 Mulholland Company, The, Malvern.
 Mull Company, Leo B., Box 316, Cedar Rapids.
 Muller Manufacturing Company, The, Osage.
 Mullin Company, E. C., Parnell.
 Mullin Company, George A., 219 S. 2d St., Cedar Rapids.
 Mulroney Manufacturing Company, Ft. Dodge.
 Munn Lumber Company, H. L., Ames.
 Munson Manufacturing Company, Winterset.
 Murphy Company, The Thos. D., Red Oak.
 Murphy Ore Roaster Company, W. F., Cedar Rapids.
 Murray Investment Company, John E., Cedar Rapids.
 Murray Iron Works Company, Burlington.
 Murray and Lacelle Telephone Company, P. O. Murray, 226 23d St., Osceola.
 Muscatine Athletic Park Association, The, Muscatine.
 Muscatine Bridge Company, Box 63, Muscatine.
 Muscatine Building and Loan Association, The, Muscatine.
 Muscatine, Burlington & Southern Railroad Company, Box 117, Muscatine.
 Muscatine Central Telephone Company, R. No. 4, Muscatine.

- Muscatine County Abstract Company, Muscatine.
 Muscatine Disposal Company, Muscatine.
 Muscatine Electrical Construction Company, 127 W. 2d, Muscatine.
 Muscatine Fair Ground and Park Association, 901 E. 4th, Muscatine.
 Muscatine Hotel Company, Muscatine.
 Muscatine Improvement & Mfg. Company, Muscatine.
 Muscatine Lighting Company, Muscatine.
 Muscatine and Louisa County Telephone Company, P. O. Letts, care of E. A. Thurston; Lettsville.
 Muscatine and Louisa County Telephone Co., P. O. T. F. Byrne, Ardon; Letts.
 Muscatine Lumber & Coal Company, The, Muscatine.
 Muscatine Motor Car Company, Muscatine.
 Muscatine News Company, The, Muscatine.
 Muscatine Pearl Novelty Company, 218 W. 2d, Muscatine.
 Muscatine Theatre Company, Grand Opera House Bldg., Muscatine.
 Musser Company, P. M., Muscatine.
 Musser Investment Company, Peter, Muscatine.
 Musson Brothers Company, Atlantic.
 Mutual Building and Loan Association, Iowa Falls.
 Mutual Fire Insurance Association of the Iowa Conference of the Evangelical Association, 804 Clay St., Cedar Falls.
 Mutual Fire, Lightning, Tornado & Wind-Storm Insurance Association of German Farmers of Crawford and Ida Counties, Iowa, care of John F. Holst, Denison; Schleswig.
 Mutual Home Loan & Savings Assn., Grinnell.
 Mutual Insurance Association of Davenport, Iowa, The, 107 Security Bldg., Davenport.
 Mutual Investment Company, The, Cedar Rapids.
 Mutual Loan & Savings Association of Tama, Iowa, The, Tama.
 Mutual Protective Association of Polk County, Iowa, P. O. Adelphi; Rising Sun.
 Mutual Realty Company, Davenport.
 Mutual Telephone Co. of Mediapolis, Ia., The, Mediapolis.
 Mutual Telephone Company of Morning Sun, Iowa, The, Morning Sun.
 Mutual Telephone Company of Olds, The, Olds.
 Mutual Telephone Company, Sioux Center.
 Mutual Telephone Company of Traer, Iowa, Traer.
 Mutual Telephone Exchange of Mystic, Mystic.
 My Valet, Waterloo.
 Myatt Lands Company, 916 N. 16th St., Cedar Rapids.
 Myers Circulation Co., The, Waterloo.
 Myers-Cox Company, 409 Iowa St., Dubuque.
 Myers Lumber Company, The, Greenfield.
 Myrtle Street Amusement Park, Ottumwa.
 Mystic Coal Company, Mystic.
 Mystic Commercial Association, Mystic.
 Mystic Milling Company, Sioux City.
 "Mystic Tollers," 900 Observatory Bldg., Des Moines.
- Nabstedt & Sons Company, M. E., Davenport.
 Nafziger Banking Company of Burlington, Burlington.
 Nagel Art Company, Incorporated, 121 W. 3d, Davenport.
 Nairn-Gillies Company, Burlington.
 Napier Telephone Company, The, P. O. Luther; Napier, (Boone)
 Nash & Hough Furniture Company, Sioux City.
 Nashua Equity Co-operative Association, Nashua.
 National American Life Insurance Company, Main & Valley Sts., Burlington.
 National Auto Specialty Manufacturing Company, Tama.
 National Beet Harvester Company, Des Moines.
 National Bonding & Insurance Company, Insurance Bldg., Cedar Rapids.
 National Check Writer Company, Webster City.
 National Chemical Company, 310 Angular St., Burlington.

- National Cigar Store, Inc., 629 Sycamore St., Waterloo.
 National Collection and Indemnity Agency, Des Moines.
 National Construction Company, 302 Putnam, Davenport.
 National Finance Company, Cedar Rapids.
 National Grit Company, Cedar Rapids.
 National Highway Marker Association, Ft. Dodge.
 National Hotel Register Co., 465 Main St., Dubuque.
 National Investment Company, Des Moines.
 National Live Stock Commission Company, Union Stock Yards, Chicago;
 Sioux City.
 National Live Stock Insurance Company, Des Moines.
 National Loan Company, Sioux City.
 National Manufacturing Company, The, Manchester.
 National Mutual Reinsurance Association, Mason City.
 National Perfofelt Company, Knoxville.
 National Products Company, Newton.
 National Publishing Company, Sioux City.
 National Realty Company, De Witt.
 National Refining Company, Dubuque.
 National Roofing and Metal Company, 708 Youngerman Bldg., Des Moines.
 National Securities Company of Cedar Rapids, Iowa, Cedar Rapids.
 National Solicitor's Union, 714 Main St., Clinton.
 National Travelers Insurance Company, Des Moines.
 National Union Coal Mining Company, P. O. Ward; Albia.
 National Wood Works, 507-9-11 Water St., Sioux City.
 Natural Resource Development Co., Inc., Troy Mills.
 Nebraska City, Sidney & North Eastern Railway Company, Burlington.
 Nebraska Electric Company, Cedar Rapids.
 Neel-Pierce Mercantile Company, Gilmore City.
 Nehls Investment Company, H. L., Cedar Rapids.
 Neil Creamery Co., J. H., Tama.
 Nelson Cloak Company, Ottumwa.
 Nelson Gas Engine & Automobile Company, Harlan.
 Nelson and Juel Company, P. O. Kimballton, 234 So. Main St., Council
 Bluffs.
 Nelson-Madden-Rae Company, Ottumwa.
 Nemaha Co-operative Store, Nemaha.
 Nemaha Farmers Elevator Company, Nemaha.
 Nepas Farmers Trading Company, The, Nepas.
 Neufeld Investment Co. of Davenport, Iowa, F., 1506 West 3d, Davenport.
 Nevinville 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 Company, Missouri Valley.
 New Council Bluffs Coal & Ice Co., The, Council Bluffs.
 New England Factories Company, P. O. Rock Ford, Ill; 225 S. Church, Cedar
 Rapids.
 New England Steam Bakery, Sioux City.
 New Era Film Corporation, Des Moines.
 New Foundry and Manufacturing Company, Sioux City.
 New Hampton Farmers Creamery Association, New Hampton.
 New Hampton Fire Department, New Hampton.
 New Hampton Investment Company, The, New Hampton.
 New Hampton Park Improvement Company, The, New Hampton.
 New Hardin Township Hall Company, McClelland.
 New Hartford Farmers Mutual Co-operative Creamery Co., New Hartford.
 New Kimball Bath Company, 218 E. 4th St., Davenport.
 New London Farmers Elevator Co., 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 Nonpareil Company, Council Bluffs.
New Oakland Mercantile Company, Oakland.
New Process Laundry Company, 116-118 N. 3d St., Cedar Rapids.
New Process Laundry and Cleaning Company, Iowa City.
New Providence Building Association, The, New Providence.
New Providence Co-operative Co. of New Providence, Iowa, Lawn Hill.
New Savery Hotel Building Company, Des Moines.
New Sharon District Agriculture Society, New Sharon.
New Sharon Public Utility Company, New Sharon.
New Specialty Manufacturing Company, 43 N. Main, Council Bluffs.
New State Telephone Company, 314 Jones St., Sioux City.
New Telephone Company, The, 19th & Douglas, Omaha; Jefferson.
New Valley Junction Water and Light Company, P. O. Des Moines, care of Geo. M. Mattis; Valley Junction.
New Vienna Central Creamery Company, New Vienna.
New Vienna Mutual Automobile Insurance Association, New Vienna.
New Vienna Mutual Insurance Association, New Vienna.
New Walnut Block Coal Company, Centerville.
Newburg Co-operative Elevator Company, Newburg.
Newburn Clothing Company, Harry, Des Moines.
Newcomb Loom Company, Davenport.
Newcomer Company, J. D., Eldora.
Newell Amusement Company, The, Newell.
Newell Cement Tile Co., Newell.
Newell Construction & Machinery Company, Cedar Rapids.
Newell Lumber and Coal Company, The, Newell.
Newhall Farmers Telephone Company, Newhall.
News Printing Company, Farmington.
News Publishing Company, Adel.
News Publishing Company, The, Atlantic.
Newton Coal Company, Newton.
Newton Home Savings and Loan Association, The, Newton.
Newton Manufacturing Company, Newton.
Newton Produce Company, Newton.
Newton Telephone Company, P. O. Lake Mills; Leland.
Nichols Company, 517 Jackson St., Burlington.
Nichols Mutual Telephone Company, Nichols.
Nichols Roofing Company, The, 220 S. W. 2d, Des Moines.
Nicholson Ice & Produce Company, Denison.
Nielson-Lebeck Jewelry Co., Harlan.
Niles Company, The Clifford L., Anamosa.
Nishna Valley Seed Company, Shenandoah; Atlantic.
Nishna Valley Seed Farms, Shenandoah.
Noble, Rulon and Company, Edgewood.
Noble Township Protective Association, P. O. Griswold; Lyman.
Noelke-Lyon Manufacturing Company, Burlington.
Nolen Laundry Company, Sioux City.
Nora Springs Farmers Elevator and Supply Company, The, Nora Springs.
Nora Springs Light and Power Company, Nora Springs.
Nora Springs Mercantile Company, The, Nora Springs.
Nordaker Company, The, Dunlap.
Nordness Creamery Company, Decorah R. No. 1; Nordness.
Nordness Telephone Company, Decorah; Nordness.
Norgaard Company, The, Council Bluffs.
Northey Manufacturing Co., Waterloo.
Northwood Manufacturing Company, Northwood.
Northwood-Kensett Electric Company, Northwood.
Norwalk Farmers Mutual Telephone Co., Norwalk.
Norwalk Light and Power Company, Des Moines.
Norway Farmers Union Telephone Company, Scarville.
Norway Rural Telephone Company, Kanawha.
Norway Telephone Company, Norway.

IOWA CORPORATIONS

- Norwegian Mutual Protection Ass'n, P. O. Decorah; Winneshtek Co.
 Norwood Supply Company, Norwoodville.
 Norwood-White Coal Company, P. O. Des Moines, 907 Equitable Bldg.; Norwoodville.
 Norwood-White Coal Company, P. O. Des Moines, 907 Equitable Bldg., Norwoodville.
 North American Engine Company, Algona.
 North American Fire Insurance Company, Des Moines.
 North American Hotel Company, Council Bluffs.
 North American Investment and Development Company, Burlington.
 North American Publishing Company, Davenport.
 North American Securities Company, Sioux City.
 North Belmont Telephone Co., Milo.
 North Branch Implement Company, P. O. Adair; North Branch.
 North Branch Telephone Company, Guthrie Center.
 North Calmar Telephone Company, Decorah.
 North Cresco Telephone Company, Algona.
 North Crystal Rural Telephone Co., Crystal Lake.
 North Des Moines Cigar Company, Des Moines.
 North Dodge Telephone Company, P. O. Boone; Ridgeport.
 North End Building Company, 510 Nat. Bank, Mason City.
 North English Gas Company, North English.
 North Glidden Electric Line, Glidden.
 North Iowa Cleaning Company, Mason City.
 North Kossuth Live Stock Shipping Association, The, Swea City.
 North Liberty Light Company, The, North Liberty.
 North Liberty Mutual Telephone Company, North Liberty.
 North Lynn Township Telephone Company, The, Sheldon.
 North Orleans Farmers Telephone Company, Cresco.
 North Star Electric Company, The, Ames.
 North Star Masonic Temple Association, 1324 Day St., Des Moines.
 North View Land Company, Cedar Rapids.
 North Waterloo Meat Company, Waterloo.
 North-West Cedar Mutual Telephone Company, The, Larrabee.
 North-West Loan and Mortgage Company, Davenport.
 Northwest Mortgage Loan Co., Spirit Lake.
 Northeastern Iowa Power Company, Clermont.
 Northern Artificial Limb Company, 1125 W. Walnut, Des Moines.
 Northern Company, 5th & Pierce, Sioux City.
 Northern Electric Company, Early.
 Northern Flour Company, Sioux City.
 Northern Gravel Company, P. O. Muscatine; Fruitland Twp., Muscatine Co.
 Northern Iowa Land Company, Independence.
 Northern Iowa Land & Lot Company, care of Craig T. Wright, Des Moines.
 Northern Iowa Produce Company, The, McGregor.
 Northern Iowa Telephone Company, (Expires May 4, 1919), Cresco.
 Northern Lumber Company, P. O. Estherville; Thompson.
 Northern Lumber Manufacturing Company, P. O. Balchelor, La.; Des Moines.
 Northern Rural Telephone Company, P. O. Mason City; Spencer.
 Northern Serum Company, 340 Exchange Bldg, Sioux City.
 Northern Steamboat Company, Davenport.
 Northwestern Beverage Company, Box 877, Sioux City.
 Northwestern Building & Loan Ass'n, Inwood.
 Northwestern Cabinet Company, P. O. Mt. Pleasant; Burlington.
 Northwestern Candy Co., Waterloo.
 Northwestern Coal Company, Des Moines.
 Northwestern Farmers Mutual Telephone Company of O'Brien County, Iowa, Paullina.
 Northwestern Felt Shoe Manufacturing Company, Webster City.
 Northwestern Hotel Company, The, 321 E. Walnut St., Des Moines.
 Northwestern Improvement Association, The, Sioux City.
 North Western Improvement Company, The, 722 8th St., Boone.

- Northwestern Investment Company, Des Moines.
Northwestern Iowa Securities Company, Sioux City.
Northwestern Land and Colonization Company, Forest City & Des Moines.
Northwestern Land and Investment Company, Waterloo.
Northwestern Laundry, 813 So. 4th St., Clinton.
Northwestern Laundry, Inc., Des Moines.
Northwestern Loan & Trust Company, Northwestern National Bank, Sioux City.
Northwestern Manufacturing Company, Sioux City.
Northwestern Market Company, Boone.
Northwestern Mortgage Co., Cedar Rapids.
Northwestern Mortgage & Securities Company, 509 6th, Sioux City.
Northwestern Mutual Fire Insurance Association, P. O. Iowa City; North Liberty.
Northwestern Mutual Telephone Company, Armstrong.
Northwestern Securities and Loan Company, Humboldt.
Northwestern Stamping Company, Burlington.
Northwestern Suspender Company, Des Moines.
Novelty Entertaining Company, Waterloo.
Novelty Iron Works Company, Dyersville.
Numa Mutual Telephone Association, Numa.
Numsen Ladies Tailoring Company, Davenport.
Nye Realty Company, Cedar Rapids.
- O'Connell-Cummins Auto Company, 509 Nebraska St., Sioux City.
O'Dea-Graben Motor Company, Des Moines.
O'Dea Hardware Company, 413-15 E. 6th St., Des Moines.
O'Donnell, Incorporated, Daniel, 302 Hippee, Des Moines.
O'Harrow Company, L., 902 4th St., Sioux City.
Oak Grove & Blue Point Telephone Company, Grinnell.
Oak Grove Telephone Company, P. O. Douds; Douds-Leando.
Oakland Cemetery Association, Forest City.
Oakland Livestock Pavilion Company, Oakland.
Oak Lawn Building Company, Waterloo.
Oak Park Sand Company, The, Des Moines.
Oak Ridge Telephone Company, Moorhead.
Oakville Farmers' Union Association, Oakville.
Oakville Mutual Telephone Company, The, Oakville.
Oakwood Coal Company, 1427 23d, Des Moines.
Oakwood and Owasa Telephone Company, P. O. Owasa; Oakwood.
Oberg Pedersen Company, 611 5th St., Sioux City.
Ocheyedan Automatic Telephone Co., The, Ocheyedan.
Ocheyedan Electric Co., Ocheyedan.
Ochs-Lane Investment Company, The, 526 Lane Bldg., Davenport.
Ochs' Sons Company, John, 126 Main St., Davenport.
Odd Fellows Building Association, Battle Creek.
Odd Fellows' Building Association, The, Fontanelle.
Odd Fellows Building Association, Keokuk.
Odd Fellows Building Association, The, Schleswig.
Odd Fellows Hall Association, Council Bluffs.
Odd Fellows Temple Association of Corning, Iowa, Corning.
Odebolt Lighting and Heating Company, Odebolt.
Odebolt News and Publishing Company, The, Odebolt.
Oelwein Building and Investment Company, Oelwein.
Oelwein Farmers Creamery Company, Oelwein.
Office Equipment Company, 417 Locust St., Des Moines.
Ogden Coal Company, The, Boone.
Ogden Manufacturing Company, Des Moines.
Ogden Realty Company, Ogden.
Okoboji South Beach Company, care of H. H. Lantz, Secy., Securities Bldg., Des Moines.
Old Reliable Drug Company, Marshalltown.

- Oleson Drug Company, Fort Dodge.
 Oleson Land Company, Fort Dodge.
 Olmsted Hotel Company, care Hotel Savery, Des Moines.
 Olson-Ehlerman Company, 621 Nebraska St., Sioux City.
 Omaha and Council Bluffs Rwy & Bridge Co., Council Bluffs.
 Omaha, Council Bluffs & Suburban Rwy Co., of Council Bluffs, Council Bluffs.
 Omnigraph Company, 201 E. 5th., Des Moines.
 Onawa Co-operative Company of Onawa, Iowa, The, Onawa.
 Oneida Equity Shipping Association, Oneida.
 One Minute Manufacturing Company, Newton.
 One Thousand Oil Company, The, Des Moines.
 Open A Ranch and Land Company, The, T. P. Rehder, Lincoln, Iowa; Gladbrook.
 Opera House Association, Thompson.
 Opera House Company, Forest City.
 Opera House Company, The, (Expires Oct. 1, 1919), Fredricksburg.
 Oppenheimer, Incorporated, Oskaloosa.
 Optical Display Company, Independence.
 Optimus Company, The, Cedar Rapids.
 Oran Mutual Telephone Company, Oran.
 Orange Creamery Company, P. O. Waterloo, R. F. D. No. 1; Orange Twp.
 Oransky & Sons, L., Des Moines.
 Orchard Lumber Company, The, Orchard.
 Orcutt Company, The, Sioux City.
 Orcutt Building Company, Sioux City.
 Oregon Timber & Investment Company, Garner.
 Orient Lumber Company, Orient.
 Orient Telephone Company, P. O. Orient; Orient.
 Orillia Telephone Company No. 2, P. O. Cumming; Orillia.
 Orkin Brothers Company, Sioux City.
 Ormsby Land and Mortgage Company, Emmetsburg.
 Orr & Graves Company, Sioux City.
 Orthel Township Rural Telephone Company No. 4, care Geo. Ostercamp, Britt; Wesley.
 Ortonville Elevator Company, P. O. Adel; Ortonville Station.
 Osage Cement Products Company, Osage.
 Osage Co-operative Creamery Association, Osage.
 Osage Co-operative Grain and Supply Company, The, Osage.
 Osage Electric Light, Heat & Power Company, Osage.
 Osborn Construction Company, 1221 Harrison St., Davenport.
 Osceola-Hebron-Weldon Telephone Company, Osceola.
 Ossian Hall Company, Ossian.
 Osterdock Co-operative Commission Company, Osterdock.
 Otho Mercantile Company, Otho.
 Otis Lumber Company, 802 10th., Boone.
 Otley Telephone Company, The, Otley.
 Oto Opera House Company, Oto.
 Otter Creek & Liberty Center Mutual Telephone Co., O. P. Hamilton, Lacona; Liberty Center.
 Otter Creek Telephone Company, Zwingle.
 Otto, Hardin & Company, Lock Box No. 774, Cedar Rapids.
 Oskaloosa Artificial Ice and Cold Storage Co., Oskaloosa.
 Oskaloosa Bus & Transfer Company, 302 South Market St., Oskaloosa.
 Oskaloosa and Buxton Electric Railway Company, Oskaloosa.
 Oskaloosa Coal and Mining Company, Oskaloosa.
 Oskaloosa Herald Company, 123 North Market St., Oskaloosa.
 Oskaloosa Home Telephone Company, The, Oskaloosa.
 Oskaloosa Powder Company, The, Oskaloosa.
 Oskaloosa Retail Merchants Association, The, Oskaloosa.
 Oskaloosa Saddlery Company, Oskaloosa.
 Oskaloosa Traction and Light Company, Oskaloosa.
 Ottumwa Association of Credit Men, Ottumwa.

- Ottumwa Auto Company, Ottumwa.
 Ottumwa Box Car Loader Company, Ottumwa.
 Ottumwa Concrete Tile Company, Ottumwa.
 Ottumwa Fitting Company, Ottumwa.
 Ottumwa Gas Co., Ottumwa.
 Ottumwa Hardware Company, The, 122 E. Main St., Ottumwa.
 Ottumwa Ice Company, 719 Church, Ottumwa.
 Ottumwa Iron Works, Box 317, Ottumwa.
 Ottumwa League Baseball Club, Ottumwa.
 Ottumwa Mercantile Company, Box 396, Ottumwa.
 Ottumwa Mill & Construction Co., Ottumwa.
 Ottumwa Sand Company, Ottumwa.
 Ottumwa Serum Company, Ottumwa.
 Ottumwa Supply and Construction Company, The, Ottumwa.
 Ouren Seed Company, Council Bluffs.
 Outing Club, The, P. O. Mason City; Clear Lake.
 Outing Club Holding Company, Davenport.
 Overland Fort Dodge Company, Box 769, Fort Dodge.
 Overland-Hanson Company, Waterloo.
 Overland Sioux City Company, Box 866, Sioux City.
 Owasa Co-operative Creamery Company, Owasa.
 Owen Mercantile Company, Carney.
 Owen Telephone Company, Cartersville.
 Owenbach Hotel Company, Waterloo.
 Owens Grove Telephone Company, P. O. Rockford, R. No. 5; Mason City.
 Owens Land and Live Stock Company, Eagle Grove.
 Ownahome Realty Company, Sioux City.
 Oxford Junction Cement Tile Brick and Block Company, The, Oxford Jct.
 Oxford Junction Crushed Stone, Sand & Gravel Co., Oxford Jct.
 Oxford Junction Telephone Company, P. O. W. B. Swanson; Oxford Jct.
 Oyens Co-operative Company, Oyens.
 Oyens Lumber Company, Oyens.
 Ozark Fruit Farm Company, Des Moines.
 Ozark Jewel Mining Company, The, Des Moines.
 Ozark Realty Company, Ames.
 Ozark Zinc and Lead Mining Co., of Council Bluffs, Ia., (Expires Sept. 8, 1919), Council Bluffs.
- P. S. C. Building Company, Davenport.
 Pacific Realty Company, care Jno. McCagne, Jr., 1506 Dodge St., Omaha; Council Bluffs.
 Packard and Company, Des Moines.
 Page & Company, Samuel D., Des Moines.
 Page County Building & Loan Ass'n, Clarinda.
 Page Hotel Company, 475 4th St., Dubuque.
 Paine Publishing Company, C. F., Fayette.
 Paint Creek Farmers Telephone Company P. O. Waukon; Waterville.
 Palace Clothiers, Dubuque.
 Palace Theatre Company, Des Moines.
 Palace Theatre Company, Cedar Rapids.
 Palace Theatre Company of Vinton, West Jefferson St., Vinton.
 Palace Theatre Company, 516 Scyamore St., Waterloo.
 Palais Royal Company, Dubuque.
 Palais Royal of Des Moines, Des Moines.
 Palestine Mutual Telephone Company, The, Lone Tree.
 Palm Beach Miami Land & Development Company, P. O. Knoxville; Des Moines.
 Palmer Candy Company, Sioux City.
 Palmer Company, The A. N., Cedar Rapids.
 Palmer Fruit Company, Sioux City.
 Palmer Sand Company, The, Eddyville.
 Palmer School and Infirmary of Chiropractic, Davenport.
 Palo Alto Telephone Company, Emmetsburg.

- Palo Hall Company, Palo.
- Palo Live-Stock Grain & Lumber Company, The, Palo.
- Pan Motor Agency, Incorporated, Des Moines.
- Panama Implement & Hardware Company, R. F. Smith, Omaha; Panama.
- Panor Shoe Company, Des Moines.
- Panor Shoe Stores Company, Des Moines.
- Panora Co-operative Creamery Company, Panora.
- Panora and Jefferson Road Mutual Telephone Company of Panora, Iowa,
The, Panora.
- Panther Co-operative Association, P. O. Adel; Panther.
- Park Avenue Company, The, Waterloo.
- Park Avenue Realty Company, The, C. R. Natl Bank Bldg., Box 396, Cedar
Rapids.
- Park Coal Company, 6th and, Corning Ave., Des Moines.
- Park Hospital, 102 N. Washington St., Mason City.
- Park Hospital Building Company, 102 N. Washington St., Mason City.
- Park Realty Company, 32 Pearl St., Council Bluffs.
- Park View Lot Co., 126 Main St., Davenport.
- Parker Co., M. L., Davenport.
- Parker School of Chiropractic, The, 3457 Jackson Blvd., Chicago; Ottumwa.
- Parkersburg Manufacturing Company, The, Parkersburg.
- Parkersburg Mercantile Company, Parkersburg.
- Parlor Furniture Mfg. Co., The, Cedar Rapids.
- Farmer-Bailey Investment Company, care C. B. Robbins, Security Bldg.,
Cedar Rapids.
- Farmer Motor Company, 227 Broadway, Council Bluffs.
- Parrott & Sons Company, Incorporated, Matt, Waterloo.
- Parsons Company, The, Newton.
- Parsons Company, T. L., Burlington.
- Patents Manufacturing Company, The, Over 525 Broadway, Council Bluffs.
- Paterson Furniture Company, 124 E. Maple, Des Moines.
- Paton Drug Company, The, Paton.
- Paton Mutual Telephone Exchange, Paton.
- Patrick Company, O. R., Emerson.
- Patrons Mutual Insurance Association, The, Williamsburg.
- Patterson Mutual Telephone Company, The, Patterson.
- Patton Grain Company, C. O., 6446 Normal Blvd, Chicago; Oskaloosa.
- Pauls Lumber Co., The George H., Washington.
- Paul Furniture Company, The, Hampton.
- Paul Western Land Co., The Geo. H., Washington.
- Paule Company, Burlington.
- Paule Jewelry Company, 313 Jefferson St., Burlington.
- Paullina and Coal Creek Farmers Mutual Telephone Company, Paullina.
- Paullina Farmers Grain and Supply Company of Paullina, Iowa, Paullina.
- Paullina Telephone Exchange Company, The, Paullina.
- Pauls Lumber Company, Washingtons.
- Pawnee Land and Improvement Company, Cedar Rapids.
- Payne Motor Company, 1316 Locust St., Des Moines.
- Payton Shoe Company, 307 Mass Blvd., Sioux City.
- Peace River Land and Development Company, The, Boone.
- Pearsall Manufacturing Co., 2911 E. Grand, Des Moines.
- Pearson, Vaughan and Holbrook, Incorporated, Keokuk.
- Pease Hay-Commission Company, Des Moines.
- Pech Foundry & Manufacturing Co., Gus, Box 75, Le Mars.
- Pechstein Iron Works, Keokuk.
- Pechstein & Nagel Co., Keokuk.
- Pecos Valley Development Company, Sioux City.
- Peerless Baking Company, Waterloo.
- Peerless Coal Company, Mystic.
- Peerless Ice Cream Company, Boone.
- Peerless Investment Company, 204 Crocker Bldg., Des Moines.
- Peet Stock Remedy Company, Council Bluffs.

- Pella Canning Company, Grimes.
 Pella Coal Company, Pella.
 Pella Creamery Company, Pella.
 Pella Drain Tile and Brick Company, Pella.
 Pella Land, Coal and Investment Company, The, Pella.
 Pella-Leffler Short Line Railway Company, Pella.
 Pella Motor Company, Pella.
 Pella Overall Company, The, Pella.
 Pella Plumbing and Heating Company, Pella.
 Pella Produce Company, The, Pella.
 Pelletier Building Company, The, Sioux City.
 Pelletier Company, The, Sioux City.
 Pelletier Stores Company, Sioux City.
 Pelton Broom Company, Cedar Rapids.
 Penn Station's Company, Lane Bldg., Davenport.
 Pennsylvania Consumers Oil Company, 1102 South Main, Council Bluffs.
 Peoples Abstract and Security Company, Des Moines.
 Peoples Amusement Company, Mason City.
 Peoples Building Company, Des Moines.
 Peoples Building Company, Guthrie Center.
 Peoples Building & Savings Association of Ottumwa, Iowa, 234 E. 7th St.,
 Ottumwa.
 Peoples Co-operative Store, The, Boyden.
 Peoples Co-operative Store, The, Eagle Grove.
 Peoples Co-operative Store Company, Linn Grove.
 Peoples Co-operative Telephone Company of Aurelia, Iowa, Aurelia.
 Peoples Gas Company, The, North English.
 Peoples Gas and Electric Company, Burlington.
 Peoples Gas & Improvement Company, P. O. Burlington, Clinton.
 Peoples Gas and Power Company, Chariton.
 Peoples Home Automobile Company, Waverly.
 Peoples Improvement Company, 724 Fleming Bldg., Des Moines.
 Peoples Land and Investment Company, Sioux City.
 Peoples Light Company, 125 W. 3rd, Davenport.
 Peoples Loan and Investment Company, Guthrie Center.
 Peoples Mercantile Company, Plover.
 Peoples Monthly Company, 801 2nd, Des Moines.
 Peoples Mutual Building and Loan Association, Box 415, Waterloo.
 Peoples Mutual Insurance Association, Donnellson.
 Peoples Mutual Telephone Company, 628 McKnight Bldg., Minn.; Sheffield.
 People's Store, The, Slater.
 Peoples Telephone Company, Madrid.
 Peoples Water Company, Oskaloosa.
 Percival Company, C. L., 11th and Cherry St., Des Moines.
 Percival-Porter-Ford Insurance Agency, 512 Citizens Natl Bank Bldg., Des
 Moines.
 Peregoy and Moore Company, The, Council Bluffs.
 Perfection Building Company, The, Cedar Rapids.
 Perfection Manufacturing Company, P. O. Freeport, Ill.; Cedar Rapids.
 Perkins Brothers Company, Sioux City.
 Perkins Electric Company, 921 Locust St., Des Moines.
 Perkins Manufacturing Company, Des Moines.
 Perpetual Building & Loan Ass'n, 525 Lafayette Bldg., Waterloo.
 Perpetual Savings & Loan Association, Cedar Rapids.
 Perry Apartments Company, Davenport.
 Perry Artificial Ice and Storage Company, Perry.
 Perry Masonic Building Association, Perry.
 Perry Packing Company, Perry.
 Perry Town Lot and Improvement Company, Perry.
 Persia Mutual Telephone Company, The, Persia.
 Peru Stone and Cement Company, 308 5th St., Des Moines.
 Peru Telephone Company, East Peru.
 Peters Guney McNeil & Powell, 302-3 Motor Mart Bldg., Sioux City.

- Peters Place Improvement Company, Sioux City.
 Petersen Company, Boone, Ia., J. C., Boone.
 Petersen Farmers Elevator & Supply Company, Peterson.
 Petersen Investment Company, Henry F., Davenport.
 Petersen Investment Company, William D., Davenport.
 Petersen & Schoening Company, 408 South Main St., Council Bluffs.
 Petersen's Sons Real Estate Company, 402 Security Bldg., Davenport.
 Petersen Bell & Company, 200 Franklin Ave., Clinton.
 Peterson Power and Milling Company, The, Peterson.
 Peterson Superior Real Estate Company, Davenport.
 Pew Company, Geo. E., Le Mars.
 Pfarr Gebert Hunt Company, The, Denison.
 Pfeiffer Company, The, 303 Main St., Cedar Falls.
 Pfeiffer's Drug Store, Oelwein.
 Phelps Mortgage Company, The., 118 A. Ave., East, Oskaloosa.
 Phillips Alter Co., T. F., 121 M. St., Dubuque.
 Phillips Coal Co., Ottumwa.
 Phillips Lime and Coal Company, 4th and Division St., Burlington.
 Phillips Mining Co., Ottumwa.
 Phillips-Tiernan-Sherman Furniture Co., Perry.
 Phoenix Coal Co. of Brazil, Iowa, P. O. Mystic; Centerville.
 Phoenix Milling Company, Davenport.
 Photo Advertising Company, The, Cedar Rapids.
 Pickering Land Company, J. C., Cedar Rapids.
 Pickwick Service Stores, The, Sioux City.
 Piekenbrock Shoe Manufacturing Company, E. B., Dubuque.
 Pieper-Roberg Fruit Co., Des Moines.
 Pierson Lodge Building Company, Pierson.
 Pilchard Building Company, Sioux City.
 Pile Ice Cream Company, The, 707 5th St., Sioux City.
 Pill Bros., Company, 309 Pearl St., Sioux City.
 Pilot Mound Farmers Mutual Telephone Company, Pilot Mound.
 Pilot Mound Improvement Company, Pilot Mound.
 Pine Island Land & Lumber Company, Spencer.
 Pine Tree Lumber Company, P. O. Lane Bldg., Davenport; Muscatine.
 Pine Valley Oil Company, Burlington.
 Pinney Coal Company, The E. E., Cedar Rapids.
 Pioneer Company, The, care Fred J. Kuffinger, 219 Main St., Davenport.
 Pioneer Iron Works, Inc., Sioux City.
 Pioneer Manufacturing Company, Waterloo.
 Pioneer Metal and Plumbing Company, Des Moines.
 Pioneer Oil Co. of Iowa, Des Moines.
 Pioneer Store Company, Story City.
 Piper Farmers Elevator Company, P. O. Rockwell City; Piper Station.
 Plain Dealer Publishing Company, 206 North Maple St., Creston.
 Plains Light and Power Company, Washington.
 Plain View Threshing Company, P. O. Des Moines, R. F. D. No. 6, Bloomfield.
 Plainville and Rose Mount Telephone Co., P. O. Milo.
 Plano Improvement Company, Plano.
 Plato Mutual Telephone Company, P. O. Rock Valley; Plato Twp., Sioux County.
 Platt Company, The, Van Meter.
 Plaza Theatre Company, Waterloo.
 Pleasant Co-operative Creamery, P. O. Decorah, R. No. 7; Canoe.
 Pleasant Hill Telephone Company, Mason City.
 Pleasant Plain Telephone Co., The, P. O. Pleasant Plain; East Pleasant Plain.
 Pleasant Ridge Telephone Company, Castalia.
 Pleasant Ridge Telephone Company, Coin.
 Pleasant Township Telephone Company, P. O. Locust; Sattre.
 Pleasant Valley Telephone Company, P. O. Iowa City; Johnson County.
 Plover Lumber Company, Plover.
 Plover Mutual Telephone Company, The, Plover.

- Plum Creek Farmers' Elevator Company, P. O. Algona; Plum Creek Station.
Plymouth Clay Products Company, Fort Dodge.
Plymouth Co-operative Creamery Company, Plymouth.
Plymouth County Abstract Company, Le Mars.
Plymouth County Telephone Company, Le Mars.
Plymouth Creamery Company, Brunsville.
Plymouth Factories Company, Des Moines.
Plymouth Farmers Mutual Telephone Co., The, P. O. Harvey, Iowa; Clay Twp., Marion County.
Plymouth Gypsum Company, The, Fort Dodge.
Plymouth Milling Company, Le Mars.
Plymouth Petroleum Corporation, Des Moines.
Plymouth Rock Telephone Ass'n, The, Cresco.
Plymouth Telephone Company, Plymouth.
Pocahontas Abstract Company, Pocahontas.
Pocahontas Building-Loan & Savings Association, Pocahontas.
Pocahontas County Mutual Fire & Lightning Ins. Ass'n, Pocahontas.
Pocahontas Grain Company, Pocahontas.
Pocahontas Improvement Company, Pocahontas.
Pocahontas Loan and Trust Company, Pocahontas.
Pocahontas Publishing Company, Pocahontas.
Pohorsky Clothing Company, Cedar Rapids.
Polk City Telephone Company, Polk City.
Polk & Company, Incorporated, Harry H., 1215 Hippee, Des Moines.
Polk County Investment Company, 621 Fleming Bldg., Des Moines.
Polk County Mortgage Company, 216 5th St., 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, 429 Metropolitan Bank Bldg., Minneapolis; Sioux City.
Poncele Water Company, Des Moines.
Portland & Cameron Telephone Company, Mason City.
Portland Center Telephone Company, P. O. Mason City; Portland.
Portland Heights Telephone Company, P. O. Nora Springs; Portland.
Postal Telegraph Cable Company of Iowa, 319 W. 4th St., Des Moines.
Postville Clay Products Company, Postville.
Postville Co-operative Creamery Company, Postville.
Postville Farmers Co-operative Society, Postville.
Postville and Frankville Telephone Company, care of Chas. Ludexbaum. Castalia; Postville.
Potato Growers' Exchange, Inc., 206 Iowa St., Sioux City.
Pottawattamie County Abstract Company, The, 5th Ave., and Pearl St., Council Bluffs.
Pottawattamie Co. Farmers Mutual Fire Ins. Co., Council Bluffs.
Potter-Lalley Electric Company, Des Moines.
Poultry Breeders Publishing Company, Waverly.
Powers Land & Stock Co., The, Powersville.
Powers Manufacturing Company, The, Waterloo.
Powers Milling Company, The, Waterloo.
Poweshiek Farmers Mutual Insurance Association, Grinnell.
Prairie Block Coal Company, The, Centerville.
Prairie City Milling and Manufacturing Company, Prairie City.
Prairie Farmers Mutual Insurance Company, What Cheer.
Prairie Valley Telephone Co., The, Watkins.
Pratt Greenhouse Company, 212 S. & L. Bldg., Des Moines.
Pratt Paper Company, 8th and Cherry, Des Moines.
Pratte Creek Threshing Company, R. F. D. No. 2, Vinton.
Premier Oil & Gas Company, Albia.
Prescott Mutual Telephone Company, The, Prescott.
Pressloid Company, The, Muscatine.
Preston Creamery Association, (Expires May 8, 1919), Preston.

- Preston Motor Company, Preston.
 Press Taxi Company, Des Moines.
 Preston Telephone Company, Preston.
 Preston Water Works Company, Preston.
 Preszler Jewelry Company, 248 Grain Exchange Bldg., Sioux City.
 Prier Company, Walter H., Marshalltown.
 Primghar and Center Twp. Telephone Co., P. O. Primghar; Center Twp.,
 O'Brien County.
 Primghar Gas Company, Primghar.
 Primghar Hotel Company, Primghar.
 Primghar Lumber Company, Primghar.
 Primghar Mercantile Company, Primghar.
 Prince & McDowell, Incorporated, Rockwell City.
 Prince Rupert Timber Company, care C. B. Robbins, Cedar Rapids.
 Princess Theatre Co., Fort Dodge.
 Princess Theatre Company, Ottumwa.
 Princess Theatre Company, Sioux City.
 Producers Milk Company, Waterloo.
 Proestler Company, H. T., 416 Harrison St., Davenport.
 Prole Farmers Mutual Telephone Company, Prole.
 Prole & Springhill Farmers Mutual Telephone Co., P. O. Prole; Norwalk.
 Promise City Exchange Company, The, Promise City.
 Protivin Electric Light Company, Protivin.
 Protivin Telephone Company, Protivin.
 Prouty-Bowler Soap Company, The, Des Moines.
 Prouty Company, C. C., Des Moines.
 Providence Township Mutual Telephone Ass'n., New Providence.
 Provident Investment Company, Des Moines.
 Provident Land Company, 925 2nd Ave., Council Bluffs.
 Provident Life Insurance Company, 519 Hippee Bldg., Des Moines.
 Provident Loan Association, 218 Iowa Bldg., Sioux City.
 Prusia Hardware Company, Fort Dodge.
 Prusiner Insurance Agency, The W. L., 518 Davidson Bldg., Sioux City.
 Puck Soap Company, The, P. O. 304 Metropolitan Bldg., Sioux City; Des
 Moines.
 Puerto Rico Fruit and Development Company, Marion.
 Pulaski Light and Power Company, Pulaski.
 Pulaski Lumber Company, The, Pulaski.
 Purcell Printing Company, Hampton.
 Pure Food Baking Company, The, Cedar Rapids.
 Pure Food Grocery Company, The, Ames.
 Pure Ice Company, Centerville.
 Puritan Ice Company, 205 Green St., Muscatine.
 Purity Biological Laboratories, Sioux City.
 Purity Coal & Coke Company, Des Moines.
 Purity Oats Company of Davenport, Davenport.
 Purity Oats Company, Keokuk.
 Purity Serum Company, Sioux City.
 Putnam Cornick Land Company Incorporated, Des Moines.
 Pymosa Township Mutual Telephone Co., R. F. D. No. 4, Atlantic.
 Pyramid Lumber Company, Dubuque.
 Pyrolln Consolidated, Inc., Sioux City.
 Pythian Building Association, La Porte City.
 Pythian Building Ass'n, 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.
 Pythian Company, The, Eldora.
 Quatsino Timber Company, care C. B. Robbins, Security Bldg., Cedar
 Rapids.
 Queal Lumber Company, Des Moines.

Quinn Lumber Co., Hawarden.
Quinn Lumber Company, H. A., Council Bluffs.
Quinn Wire and Iron Works, Boone.

Racine Company, F. W., Ottumwa.
Radcliffe Mutual Telephone Company, Radcliffe.
Railroad Safety Bridge Company, Des Moines.
Raleigh Telephone Company, Raleigh.
Rall-Koffron Company, Cedar Rapids.
Rall Shoe Company, Perry.
Ralston Telephone Co., The, Ralston.
Rand Lumber Company, Burlington.
Rand Lumber Company, The, Mediapolis.
Randalia Co-operative Shipping Company, Randalia.
Randall Lumber Co., The, P. O. Des Moines; Randall.
Randolph Investment Company, Des Moines.
Randolph Realty Company, Des Moines.
Ranke Company, H., Burlington.
Rankin Coal & Ice Company, Burlington.
Ranney & Scellars Cigar Stores Company, Cedar Rapids.
Raphael Sons Co., M., 604 Harrison St., Davenport.
Rapids Iron and Metal Company, Cedar Rapids.
Rasmussen Company, The Ole., 347 Broadway, Council Bluffs.
Ratcliff Coal Company, P. O. Douds; Douds-Leando.
Ratekin Seed House, Shenandoah.
Rath, Inc., David E., Dubuque.
Rath Packing Company, The, Waterloo.
Ray Coal Mining Company, Des Moines.
Ray & Lee Co., Clinton.
Rea Company, E. A., Corydon.
Read Telephone Company, Elkader.
Reading Township Telephone Association, Ireton.
Readlyn Creamery Company, Readlyn.
Readlyn Shipping Association, Readlyn.
Readlyn Telephone Company, The, Readlyn.
Real Amusement Company, Colfax.
Real Cone Machine Company, The, Des Moines.
Realty Company, The, Cedar Rapids.
Realty Improvement Company, 261 8th St., Dubuque.
Realty Investment Company, 418 3d Ave., Cedar Rapids.
Realty Investors Corporation, 1300 Clay, Dubuque.
Record Press Company, 115 B Ave. West, Cedar Rapids.
Record Publishing Company, Sioux City.
Rector Burial Vault Company, The, Des Moines.
Red Ball Company, The, Madrid.
Red Ball Chain Stores Company, Des Moines.
Red Cedar Manufacturing Company, Des Moines.
Red Clover Land Company, Valley Bank Bldg., Des Moines.
Red Cross Drug Company, Inc., Centerville.
Redfield Brick and Tile Works, Redfield.
Redfield Mutual Switchboard and Telephone Association, Redfield.
Redfield Power and Milling Company, Redfield.
Red Jacket Manufacturing Company, Davenport.
Red Line Transfer & Storage Company, Des Moines.
Redman-Porter Company, Oskaloosa.
Red Oak Armory Company, The, Red Oak.
Red Oak Auto Company, 200 Reed Street, Red Oak.
Red Oak Bridge and Iron Works, Red Oak.
Red Oak Building & Savings Association, Red Oak.
Red Oak Canning Company, Red Oak.
Red Oak Electric Company, P. O. Red Oak; Red Oak Junction.
Red Oak Floral and Seed Company, Red Oak.

- 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 Savings Stamp Company, Red Oak.
 Red Oak Seed Company, Red Oak.
 Redpath-Vawter Chautauqua System, Cedar Rapids.
 Redpath-Vawter Management, Cedar Rapids.
 Reed Company, H. M., Waterloo.
 Reel Auto Service, Des Moines.
 Reeseville Telephone Company, The, P. O. Green Island; Washington Twp., Jackson Co.
 Reeve Farmers Grain Company, Hampton.
 Regal Coal Company, Oskaloosa, Iowa, Oskaloosa.
 Register Printing Company, Storm Lake.
 Register and Tribune Company, The, Des Moines.
 Reid, Mohr & Kloppenburg Company, 322 Harrison St., Davenport.
 Reinbeck Community Store, Reinbeck.
 Reinholdt & Co., C. H., Manning.
 Reinking Construction Company, Des Moines.
 Reinsurance Life Company of America, The, Des Moines.
 Reliable Grocery Company, 308 4th St., Sioux City.
 Reliable Rug Company, 841 12th St., Des Moines.
 Reliable Water Motor and Manufacturing Company, Osborn & Agency Sts., Burlington.
 Reliance Mutual Insurance Association, The, Des Moines.
 Rembrandt Elevator Company, Rembrandt.
 Remsen Lumber Company, Remsen.
 Remsen Realty Company, Remsen.
 Remsen Tank Line Co., Remsen.
 Renier Music House, 545 Main St., Dubuque.
 Rennison Company, J. C., Sioux City.
 Renwick Farmers Exchange Company, Renwick.
 Repass Automobile Company, Waterloo.
 Replogle Company, The, 217 West 5th., Red Oak.
 Reporter Building Company, The, Waterloo.
 Reporter Publishing Co., Kanawha.
 Representative Publishing Company, Nevada.
 Repts Dry Goods Company, 213-215 1st St., Cedar Rapids.
 Republican Printing Company, Cedar Rapids.
 Republican Printing Company, 219 E. State St., Mason City.
 Republican Publishing Company, Cedar Rapids.
 Rerick & Son, Henry, (Expires Aug. 1, 1919), Primghar.
 Retail Merchants' Association of Mason City, Iowa, Mason City.
 Retail Nurserymen's Association of the United States, Charles City.
 Retreat Company, The, 28th & Woodland Ave., Des Moines.
 Rettenmaier & Becker, Carroll.
 Reuling Real Estate Company, Muscatine.
 Review Publishing Company, The, Denison.
 Rex Amusement Company, 515 Locust St., Des Moines.
 Rex Fuel Company, Oskaloosa.
 Rex Lumber Company, P. O. Madrid; Des Moines.
 Reynolds & Balch Company, 223 Brady St., Davenport.
 Rhynsberger, Incorporated, H. S., Oskaloosa.
 Rice Brothers, Incorporated, Sioux City Stock Yards, Sioux City.
 Rice Nursery, The J. R., Council Bluffs.
 Riceville Co-operative Association, Riceville.
 Richards Elevator Company, The, Richards.
 Richardson Company, B. F., Dubuque.
 Richardson Land & Timber Company, 501 Lane Bldg., Davenport.
 Richfield Creamery Company, P. O. Sumner; Fayette Co.
 Richland Telephone Company, Richland.

- Richland Tile Company, The, Box 65, Richland.
Richter and Sons, Incorporated, T., Davenport.
Rider-Wallis Dry Goods Co., Cor. 7th & Locust Sts., Dubuque.
Rigdon Bros. & Company, Menlo.
Rinard Grain Company, Rinard.
Ringgold County Mutual Telephone Company, Mount Ayr.
Ringgold Mutual Fire Insurance Ass'n, (Expires June 22, 1919), Mt. Ayr.
Ringheim Company, H. & E., Perry.
Ringold Company, L. B., Burlington.
Ringsted Co-operative Creamery Company, Ringsted.
Ringsted Opera House Company, Ringsted.
Ringsted Telephone Company, Ringsted.
Rising Sun Coliseum Company, P. O. Altoona; Rising Sun.
Ritz Land Company, Inc., The C. W., Sioux City.
River Junction Lumber Company, River Junction.
River Outing Club and Dairy Farm, Boone.
River Road Threshing Company, Wapello.
Riverside Auto & Machine Company of Cedar Rapids, Linn County, Iowa,
125 16th Ave. East, Cedar Rapids.
Riverside Fuel Company, 31 16th Ave. West, Cedar Rapids.
Riverside Milling Company, Clinton.
Riverside Printing Company, 108 North Main, Burlington.
Riverside Threshing Company, Elliott.
Riverview Amusement Company, The, Des Moines.
River Sioux Farmers Elevator Company, River Sioux.
Riverview Stock Farm Co., care Hass Bros., Sioux City.
Roach & Musser Company, Muscatine.
Roach and Musser Sash & Door Co., Muscatine.
Roach Timber Company, Muscatine.
Roberts Company, The U. N., Davenport.
Roberts Sanitary Dairy Company, The, 809 Douglas St., Sioux City.
Roberts Stone Co., Hale, Alden.
Robeson Stock Farm Co., 219 Lane Bldg., Davenport; McCausland.
Robinson Lumber & Grain Company, P. O. Robinson; Ryan.
Robinson Mercantile Company, The, P. O. Ryan; Robinson.
Rocho Brothers, Inc., Boone.
Rock Creek Creamery Association, P. O. Osage; Mitchell Co.
Rockford Brick & Tile Company, Rockford.
Rockford Co-operative Dairy Ass'n of Rockford, Floyd County, Iowa, Rock-
ford.
Rock Island Construction Company, Clinton.
Rock Island Land Company, 302 Whittaker Bldg., Davenport.
Rock Island Lumber and Coal Company, P. O. Wichita, Kans.; Davenport.
Rock Valley Creamery Company, Rock Valley.
Rock Valley Lumber Company, Sioux City.
Rockwell City Brick and Tile Works, Rockwell City.
Rockwell City Canning Company, Rockwell City.
Rockwell City Cement Works, Rockwell City.
Rockwell City Elevator Company, Rockwell City.
Rockwell City Packing Company, Grimes.
Rockwell Co-operative Creamery Co., Rockwell City.
Roddewig-Schmidt Candy Co., Box 383, Davenport.
Rogg Company, Chas. W., 510 Walnut St., Des Moines.
Rohrer Park Improvement Company, 108 South Main, Council Bluffs.
Roland Co-operative Holstein Bull Association, The, Roland.
Rolfe Gas Company, Rolfe.
Rolfe Light and Power Company, Rolfe.
Rolfe Racing Association, The, Rolfe.
Rolfe Telephone Company, The, Rolfe.
Roman Catholic Mutual Protective Society of Iowa, 4th & Vine, Ft. Madison.
Rood Company, Chas. W., Britt.
Root Land Company, The, Clinton.

- Root Lumber Company, The A. D., Estherville.
 Root-Matthews Casket Company, Des Moines.
 Rose Hill Cemetery Society, Rockwell City.
 Rose's Scalp Massage House, Incorporated, Waterloo.
 Rose Valley Telephone Company, P. O. Grant, R. F. D. No. 33; Richardsville.
 Roseland Fuel Company, Ottumwa.
 Rosenfeld—Incorporated, Julius, Council Bluffs.
 Rosenthal Holding Co., Davenport.
 Rosery, The, Des Moines.
 Roshek Brothers Company, Dubuque.
 Roshek Realty Company, Dubuque.
 Ross & Co., Guthrie Center.
 Rossie Elevator Company, The, Rossie.
 Rothschild Grain Company, Atlantic.
 Rounds Curio Company, Sioux City.
 Rounds-Ketels Milling Company, Rock Valley.
 Roundy-McMurray Company, Woodbine.
 Rovane Dental Supply Company, Keokuk.
 Rowan Rural Telephone Company, The, Rowan.
 Rowe Gas Light and Heating Company, Early.
 Royal Amusement Company, 310 Neb. St., Sioux City.
 Royal Cloak Company, The, Burlington.
 Royal Cloak and Millinery Company, Des Moines.
 Royal Creamery Company, The, Royal.
 Royal Lumber Company, The, P. O. Emmetsburg; Osage.
 Royal Markets, 1737 2d St., Ft. Madison.
 Royal Telephone Company, Royal.
 Royer, Incorporated, Elwood H., Des Moines.
 Royer Drug Company, Coon Rapids.
 Royer-Myers Manufacturing Company, Janesville.
 Roymer Auditorium Company, The, Jolley.
 Rud Investment Company, Mason City.
 Rude Auto Co., P. O. Cedar Rapids, 6, 7 & 8 Administration Bldg., Marshalltown.
 Rueckheim Bros. & Eckstein, Odebolt.
 Ruete Drug Company, T. W., Dubuque.
 Ruff Drug Company, Oscar, Sioux City.
 Rump Company, L. H., Ft. Madison.
 Rundell Land and Improvement Co., The, Commercial Bank Bldg., Iowa City.
 Rural Home Telephone Company, Alden.
 Rural Telephone Company, Anita, Iowa; Lincoln Center.
 Rural Text Book Company, 311 Nebraska St., Sioux City.
 Russell Brothers Company, Cedar Rapids.
 Russell, Earle and Bend Company, Des Moines.
 Russell Loan and Title Company, Adel.
 Russell and New York Telephone Co., The, P. O. Chariton, R. No. 3, New York.
 Russell's Railway Guide Company, Cedar Rapids.
 Ruste Company, Charles City.
 Ruth and Clark, Des Moines.
 Ruthenberg Clothing Company, Dysart.
 Ruthenberg Clothing Company, Winfield.
 Ruthven Telephone Exchange Co., Ruthven.
 Rutland Roller Milling Company, Rutland.
 Rutland Township Farmers' Club, Rutland.
 Rutledge Coal Company, R. No. 5, Ottumwa.
 Ryan Company, The A. C., 821 Mulberry St., Waterloo.
 Ryan Construction Company, D. J., 41 1st Natl. Bank Bldg., Davenport.
 Ryan Plumbing & Heating Company, The, 403 Brady St., Davenport.
 Ryder-Sherman Printing Company, Sioux Rapids.

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- S. B. and S. Shoe Company, Davenport.
S. & L. Drug Company, Des Moines.
Sabula Sand and 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 County Abstract Company, Sac City.
Sac County Farmers Mutual Fire Insurance Association, Sac City.
Sac County Mutual Telephone Company, Odebolt.
Sac Telephone Company, Sac City.
Sachse, Bunn and Company, Cherokee.
Sacks Bros. Packing Company, care Stock Yards, Sioux City.
Safety Petcock Control Company, Des Moines.
Saiser Publishing Company, P. O. Macksburg, Mount Ayr.
Salmon River Timber Company of Cass County, Iowa, Atlantic.
Salutary Drug Company, The, Council Bluffs.
Sammies Banking & Investment Company, Sioux City.
Sanborn Building and Loan Association, Sanborn.
Sanborn Co-operative Grain Company, The, Sanborn.
Sanborn Opera House Company, Sanborn.
Sand Cove & New Albin Telephone Co., New Albin.
Sand Prairie Threshing Company, P. O. Letts, Iowa, R. No. 1, Cedar Twp.,
Muscatine Co.
Sanders New & Second Hand Co., Davenport.
Sandholm Drug Company, 601 E. Locust St., Des Moines.
Sanford Company, R. P., Greenfield.
Sanitary Cold Handle Cooking Utensil Company, Waterloo.
Sanitary Dairy Products Company, The, 30 South 4th., Keokuk.
Sans Souci Association, Waterloo.
Santa Fe Department Store, 2602 Santa Fe Ave., Ft. Madison.
Santa Teresa Plantation Co., 3 Weigel Bldg., Dubuque.
Saratoga Co-operative Creamery Ass'n, Saratoga.
Sargent and Sons, E. I., Des Moines.
Sargent Tile Ditcher Company, Ft. Dodge.
Sartori Drug Company, The, Box 808, Le Mars.
Sattre Telephone Company, P. O. Decorah, R. No. 7, Sattre.
Saturday Herald Publishing Co., Lock Ridge, 229 S. 4th St., Ottumwa.
Saude Co-operative Creamery Ass'n, P. O. Lawler; Saude.
Sauers Telephone Company, Hartley.
Saverude Drug Company, Charles E., 1201 Grand Ave., Des Moines.
Savery House Hotel Company, Des Moines.
Savery Temperance Bar Company, Des Moines.
Sax Company, J. B., Ottumwa.
Saylor Coal Company, P. O. Carney, Iowa; Polk Co.
Saylor Company, G. M., Burlington.
Saylor Park Land Company, care of Capital City State Bank, Des Moines.
Saylor Supply Company, Enterprise.
Scandia Coal Company, P. O. Madrid, care of T. H. Zook, Section 11, Des
Moines Twp., Dallas Co.
Scandia Supply Company, care T. H. Zook, Madrid.
Scandia Trading Company, Albert City.
Scandinavian American Hide & Metal Company, Sioux City.
Scandinavian Coal Company, Centerville.
Scarville Creamery Association, Scarville.
Scarville Elevator Company, Scarville.
Scenic City Land & Loan Company, Iowa Falls.
Schall's Inc., Clinton.
Schaller Gas Light & Fuel Company, Schaller.
Schaller Lumber Company, The, Schaller.
Schaller Produce Company, Schaller.

- Schaller Telephone Company, Schaler.
 Schanke & Company, Mason City.
 Scheer-Davis Co., Cedar Rapids.
 Schell-Demple Furniture Company, Keokuk.
 Schermerhorn-Shotwell Company, Des Moines.
 Schlotz Tool-Gear and Machine Works, Inc., Waterloo.
 Schipfer Brothers, Sigourney.
 Schlegel Drug Stores, Carl E., Davenport.
 Schlampp Company, Incorporated, F., Des Moines.
 Schleswig Telephone Company, Schleswig.
 Scholeman & Company, E. H., Sioux City.
 Schmidt Hardware Company, Marshalltown.
 Schmitt and Henry Mfg. Co. of Des Moines, Ia., 315 So. W. 8th St., Des Moines.
 Schmidt Investment Co., Commercial Savings Bank, Davenport.
 Schmidt-Kurz Improvement Company, The, Iowa City.
 Schmidt Music Company, 209 East 2d, Muscatine.
 Schoen, Incorporated, N., Cedar Rapids.
 Schoeneman Bros. Company, Hawarden.
 Schoeneman-Jensen Lumber Company, Hawarden.
 Scholer Ice Company, Burlington.
 Schoonover Trust Company, Anamosa.
 Schouten's Bakery, Incorporated, Keokuk.
 Schramm & Schmieg Company, Burlington.
 Schreiber Carriage Manufacturing Co., The, Chariton.
 Schroeder Kleine Grocer Co., 104 So. Main St., Dubuque.
 Schrup Motor Car Company, 7th & Iowa, Dubuque.
 Schulein Company, S., 508 4th St., Sioux City.
 Schultz Auto Supply Company, Sioux City.
 Schultz's Department Store Company, Tripoli.
 Schultz Motor Truck Co., A. G., Davenport.
 Schultz Novelty Company, Pocahontas.
 Schuneman Co., B. W., 319 E. 4th St., Waterloo.
 Schwenker's Incorporated, 112 W. 2d St., Davenport.
 Schwien Incorporated, August F., 723 Story St., Boone.
 Schwinn Foundry & Machine Co., Dubuque.
 Scott Advertising Machine Company, The, 122 North 15th St., Omaha; Council Bluffs.
 Scott Commission Company, Frank E., care of Stock Yards, Sioux City.
 Scott County Farmers' Mutual Insurance Association, 917 E. 15th St., Davenport.
 Scott County Fruit Growers Association, Martin Woods Co, 115 Perry St., Davenport.
 Scott Hardware Company, Anamosa.
 Scott-Taff Undertaking Company, Ft. Dodge.
 Scott Threshing Company, Downey.
 Scott Township Telephone Company, Iowa City.
 Scotten Place Company, Burlington.
 Scranton Farmers Mutual Telephone Company, Scranton.
 Scranton-Glidden Electric Company, P. O. Cedar Rapids; Scranton.
 Scranton Independent Mutual Telephone Company, Scranton.
 Seabury-Carson Company, P. O. Pisgah; Logan.
 Sealwel Piston Ring Company, 615 Trimble Block, Sioux City.
 Sears Automobile Company, 10th & Locust Sts., Des Moines.
 Sears Saddlery Co., Davenport.
 Secor Company, The, Forest City.
 Security Company, The, Mason City.
 Security Abstract Company of Johnson County, Iowa, Iowa City.
 Security Abstract of Title Company, Clinton.
 Security Building Company, 8th & Main, Dubuque.
 Security Investment Company, The, Keokuk.
 Security Investment Company, McCallsburg.

Security Investment Company, Peterson.
Security Investment Company, Sioux Rapids.
Security Land Company of Walnut, Iowa, Walnut.
Security Land and Investment Company, Cedar Rapids.
Security Loan and Investment Co., Des Moines.
Security Loan and Title Company, Winterset.
Security Realty Company, Cedar Rapids.
Security Realty Company, 301 W. 2nd St., Davenport.
Security Title and Loan Company, Webster City.
Sedgwick Abstract & Title Company, Sioux City.
Sedgwick-Lichty Abstract Co., The, Waterloo.
Seeman Auto Company, Sioux City.
Seevers Manufacturing Company, Oskaloosa.
Segner-Anderson Company, 519 14th St., Des Moines.
Seiffert Lumber Company, H., Avoca.
Seiflert Lumber Company, H. O., Davenport.
Seippel Lumber Company, Peter J., Dubuque.
Seither and Cherry Company, Keokuk.
Selway Steel Post Company, Des Moines.
Selzer Pure Food Products Company, Carroll.
Sentinel-Post Company, Shenandoah.
Sentinel Publishing Company, Osceola.
Sergeant Bluff Farmers Elevator Company, Sergeant Bluff.
Sestier Brothers, Des Moines.
Seventy-six Township Telephone Co., Number One, Muscatine.
Severa Clothing Co., Cedar Rapids.
Severa Company, W. F., Cedar Rapids.
Sexton Co-operative Creamery Co., Sexton.
Seymour Co-operative Creamery Company, Seymour.
Seymour Shoe Company, Des Moines.
Shackelford Brick Company, Des Moines.
Shale Brick and Tile Company, The, Winterset.
Shambaugh Central Telephone Company, Shambaugh.
Shannon Company, The Lafe, Waterloo.
Shaver Auto Trailer Company, Des Moines.
Shaver-Blake Company, Cedar Rapids.
Shaver Carriage & Auto Company, Des Moines.
Shaw Land and Timber Company, Davenport.
Shawandasse Club, Dubuque.
Sheaffer Jewelry and Music Company, Fort Madison.
Sheagren-Hunt Company, 211 N. 5th St., Burlington.
Sheakley and Kennedy Brothers, New Hampton.
Sheffield Cement Tile and Block Company, care G. A. Leonard, Sheffield.
Shelby County Fine Stock Company, Harlan.
Shelby Independent Telephone Company, Shelby.
Shelby Lumber Co., Shelby.
Sheldahl Telephone Company, Sheldahl.
Sheldon Armory Company, Sheldon.
Sheldon Bottling Company, Incorporated, Sheldon.
Sheldon Driving Park Association, Sheldon.
Sheldon Fair Association, Sheldon.
Shell Lumber Company, Sibley.
Shell Rock Creamery Association, The, Shell Rock.
Shellsburg Grain and Lumber Co., Shellsburg.
Shenandoah Artificial Ice, Power, Heat & Light Company, Shenandoah.
Shenandoah City Hospital, Shenandoah.
Shenandoah Fair Association No. 3, The, Shenandoah.
Shenandoah Fuel Co., Shenandoah.
Shenandoah Lumber Company, Shenandoah.
Shenandoah Nurseries, Shenandoah.
Shenandoah Seed Company, Shenandoah.
Shenandoah Seed & Landscape Co., Shenandoah.
Shenkberg-Moore Realty Company, Sioux City.

- Sioux City Auto Top Company, Sioux City.
Sioux City Automobile Dealers' Trade Association, Sioux City.
Sioux City Board of Trade, Care Grain Exchange, Sioux City.
Sioux City Bond and Mortgage Company, 704 4th St., Sioux City.
Sioux City Bottling Works Company, Sioux City.
Sioux City Box Co., 210 Crook St., Sioux City.
Sioux City Brick Co., Box 764, Sioux City.
Sioux City Brick and Tile Company, 9 West 3d, Sioux City.
Sioux City Bridge Company, 226 Jackson Blvd., Chicago; Sioux City.
Sioux City Bus and Transfer Company, 800 Pearl St., Sioux City.
Sioux City Cap Co., Sioux City.
Sioux City Casket Company, Cor 5th & Jennings, Sioux City.
Sioux City Cattle Loan Company, Sioux City.
Sioux City Crockery Company, Sioux City.
Sioux City, Dakota and North Western Railway Company, 226 Jackson Blvd., Chicago; Des Moines.
Sioux City Foundry Company, Sioux City.
Sioux City Gas & Electric Company, Box 766, Sioux City.
Sioux City Hay Exchange, Sioux City.
Sioux City Investment Company, 1128 4th St., Sioux City.
Sioux City Masonic Building Company, 512 Iowa Bldg., Sioux City.
Sioux City Motor Service Co., Sioux City.
Sioux City Neal Institute, 1623 Nebraska St., Sioux City.
Sioux City Paper Company, Sioux City.
Sioux City Printing Company, Sioux City.
Sioux City Realty Company, North-Western National Bank, Sioux City.
Sioux City Retail Merchants' Association, 309 13th St., Sioux City.
Sioux City Seed Company, 21st & Clark, Sioux City.
Sioux City Serum Company, 231 Exchange Bldg., Sioux City.
Sioux City Stock Yards Company, Sioux City.
Sioux City Telephone Company, Sioux City.
Sioux City Terminal Railway Company, Sioux City.
Sioux City Tire & Manufacturing Company, Sioux City.
Sioux City Traction Company, Sioux City.
Sioux City Truck & Tractor Company, Sioux City.
Skandia Printing Company, The, Care Carl L. Olson, Minneapolis, Minn.; Des Moines.
Skow Manufacturing Company, Newton.
Skromme 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 Co., Slater.
Slavia Realty Company, Cedar Rapids.
Sloan & Company, Inc., E. C., Albia.
Sloan Lumber Company, W. O., Des Moines.
Sloan Service Company, Sloan.
Smiley & Heaps Coal Company, Boone.
Smith Brothers & Burdick Company, 6th & Persing Ave., Davenport.
Smith Company, Geo. P., Charles City.
Smith Electric Contract Company, E. P., Dubuque.
Smith and Son, F., 1410 6th St., Clinton.
Smith-Foote Co., 115 West 7th St., Sioux City.
Smith Hardware Company, W. B., 113 North Federal, Mason City.
Smith-Hovelson Lumber Company, Osage.
Smith Lichty and Hillman Company, Waterloo.
Smith-Lowe Coal Company, The, Des Moines.
Smith Lumber Company, Jas. A., Osage.
Smith-McClure Coal Company, Ogden.
Smith Music House, Des Moines.

Smith-Hilbourne Company, Des Moines.
 Smith-Shipley Company, Oskaloosa.
 Smith-Thielen Lumber Company, Osage.
 Smoky Hollow Coal Company, P. O. Albia; Avery.
 Smyrna and Weldon Telephone Company, John A. Cannon, R. 1, Weldon.
 Snidecor Company, Washta.
 Snodgrass Clothing Company, The, Iowa Falls.
 Snodgrass-Keiser Clothing Company, Parkersburg.
 Snow Automobile Company, 213 South Green, Ottumwa.
 Snow-Church Company, Des Moines.
 Snyder Brothers, Incorporated, Center Point.
 Snyder-McFadden Company, Sioux City.
 Societa Fraternal Italiana do Muttuo Socoisso, Seymour.
 Soda Grill, The, Mason City.
 Solberg, Incorporated, Arthur P., Sioux City.
 Solidarity Association, The, Des Moines.
 Soldier Valley Mutual Telephone and Telegraph Company, Ute.
 Solid Concrete Silo Company, Sioux City.
 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 Hardware Company, Sioux Rapids.
 Soo Mercantile Co., 701 Pearl St., Sioux City.
 Sound Timber Company, The, 501 Lane Bldg., Davenport.
 South Central Telephone Company, Clear Lake.
 South Cresco Telephone Company, Care First National Bank, Algona.
 South Dakota Investment Company, Farmers Loan & Trust Bldg., Sioux City.
 South Des Moines Coal Company, Des Moines.
 South Madison Farmers Telephone Company, Madison, Madison Twp. Win-
 neshiek Co., Decorah.
 South Orleans Telephone Company, The, Ridgeway; Cresco.
 South Ottumwa Mining Company, 537 South Milner St., Ottumwa.
 South Prairie Mutual Telephone Company, West Liberty.
 South Shore Outing Club, Mason City.
 South Slope Orchard Co., The, Marshalltown.
 South Telephone Co., Whittmore.
 Southern Alberta Land & Development Company, Sioux City.
 Southern Iowa Machinery Company, The, Centerville.
 Southern Land Development Company, Bettendorf.
 Southern Surety Company, Des Moines.
 Southland Petroleum Company, Burlington.
 South West Taylor Threshing Company, Vinton.
 South and West Union Telephone Company, P. O. Van Horne; Union Twp.,
 Benton County.
 Spahn & Rose Lumber Co., 8th & Washington Sts., Dubuque.
 Spalding-Avery Lumber Company, 3d & Locust, Sioux City.
 Spencer Company, The Elmer, Valley Junction.
 Spencer Dairy Produce Company, Spencer.
 Spencer Furniture Company, 224 W. 3d St., Davenport.
 Spencer Heating Company, The, Spencer.
 Spencer Loan & Abstract Company, The, Spencer.
 Spencer Mutual Building and Loan Association, The, Spencer.
 Spencer Opera House Company, The, Spencer.
 Sperry Union Store, Sperry.
 Sphinx Manufacturing Company, P. O. Iowa City; East Lucas Twp., John-
 son County.
 Spillville Electric Light Company, Spillville.
 Spilman Hardware Company, Ottumwa.

- Spiral Thriller Company, Waterloo.
Spowage-James Company, 912 5th St., Sioux City.
Spragne Foundry & Mfg. Company, Council Bluffs.
Spring Brook Rural Telephone Company, Peterson.
Spring-Cedar Mutual Telephone Company, Larrabee.
Spring Creek Threshing Company, Mt. Auburn.
Spring Farming Company, W. W., Ames.
Spring Hill Coal Company, Des Moines.
Springdale Cemetery Association, Clinton.
Springdale Mutual Fire Insurance Association, P. O. West Branch; Springdale.
Spring Valley Farm Company, 231 Exchange Bldg., Sioux City.
Springville Building and Improvement Co., Springville.
Springville Telephone Co., Springville.
Springville Water Works Company, Springville.
Spry & MacArthur Company, 1301 Locust St., Des Moines.
Spurbeck-Lambert Company, Algona.
Spurrier, Jr. and Company, W. A., Des Moines.
Squire Company, J. W., 101 Pearl St., Council Bluffs.
St. Ansgar Automobile Company, St. Ansgar.
St. Ansgar Creamery Company, St. Ansgar Twp., Mitchell Co., St. Ansgar.
St. Ansgar Telephone Exchange Company, St. Ansgar.
St. Anthony Court No. 1503 Catholic Order Foresters, Baneroff.
St. Anthony Mutual Telephone Company, St. Anthony.
St. Benedict Building Association, St. Benedict.
St. Charles Park and Improvement Association, St. Charles.
St. Clair Muscatine Bottling Works, J. B., Muscatine.
St. John and Barquist Company, The, 18 8th St., Des Moines.
St. Louis, Keokuk & Northwestern Railroad Company, P. O. Burlington; Keokuk.
St. Lucas Farmers Telephone Company, St. Lucas.
St. Martin Land Company, Cedar Rapids.
St. Olaf Stock Company, St. Olaf.
St. Paul and Des Moines Railroad Company, 139 W. Van Buren St., Chicago; Iowa Falls.
St. Paul and Kansas City Short Line Railroad Co., 139 W. Van Buren St., Chicago; Des Moines.
Staats & Company, Incorporated, E. G., Mt. Pleasant.
Stacy Fruit Company, Ft. Dodge.
Stacy & Sons Co., E. P., Mason City.
Stacyville Creamery Co. of Stacyville, Iowa, Stacyville.
Stacyville Grain and Coal Company, Stacyville.
Stacyville Opera House Company, Stacyville.
Stahl Company, The, Lisbon.
Staley Supply Company, B. S., Centerville.
Stampfer Company, J. F., Dubuque.
Standley Skid Chain Company, Boone.
Stanford, Incorporated, E. C., Dexter.
Stanhope and Griffin Telephone Company, Stanhope.
Stanhope Jewell Interurban Telephone Co., Stanhope.
Stanhope Lake Center and Rosendale Telephone Co., Stanhope.
Stanhope & North West Telephone Company, Stanhope.
Stanley Woodmens Building Ass'n, (Ex. June 15, 1919), Stanley.
Stanton Lumber and Fuel Company, Stanton.
Stanton Milling Company, Stanton.
Stanton Mutual Loan & Building Ass'n, Stanton.
Stanwood Supply Company, Stanwood.
Stauber Manufacturing Company, 101 5th Ave., Clinton.
Standard Chemical Company, The, Des Moines.
Standard Clay Products Co., Oskaloosa.
Standard Clothing Company, 710 4th St., Sioux City.
Standard Electric Company, 424 Granby Bldg., Cedar Rapids.

- Standard Four Tire Company, Keokuk.
 Standard Glass & Paint Company, Des Moines.
 Standard Hardware Company, The, Tripoli.
 Standard Individual Gas Plant Company, Care M. B. Allkredge, 1074 45th Ave., Des Moines.
 Standard Investment Company, Fort Dodge.
 Standard Investment Company, Muscatine.
 Standard Leather Products Company, Sioux City.
 Standard Lumber Company, Dubuque.
 Standard Lumber Yard Company, Dubuque.
 Standard Manufacturing Company, Cedar Falls.
 Standard Manufacturing Company, 24th St. & Broadway, Council Bluffs.
 Standard Scale & Mfg. Co., Des Moines.
 Standard Telephone Company, 19th & Douglas, Omaha; Waukon.
 Star Amusement Company, Des Moines.
 Star Automobile Company, Pella.
 Star Laundry Company, Cedar Rapids.
 Star Printing Company, The, New Sharon.
 Star Taxi Company, 750 Iowa, St., Dubuque.
 Star Telephone Company, Clear Lake.
 Star Timber Company, Des Moines.
 Starkweather-Snook Corporation, Ft. Madison.
 Starrett Brothers, Sheldon.
 State Center Farmers Creamery Association, State Center.
 State Center Land Company, The, State Center.
 State Insurance Company, 3d floor Hippee Bldg., Des Moines.
 State Investment Company, Cedar Rapids.
 State Life Insurance Company of Iowa, Iowa Bldg., Des Moines.
 State Line Mercantile Company, Northwood R. F. D. 2; Deer Creek.
 State Savings & Loan Assn., 218 Iowa Bldg., Sioux City.
 State Serum and Supply Company, Des Moines.
 Steam Tractor, Auto & Mfg. Co., Sioux City.
 Steele, Siman & Co., Sioux City.
 Steffen Company, August E., Davenport.
 Steffen Realty Company, August, 2d & Harrison, Davenport.
 Stein Furniture Company, Incorporated, S. G. & P., Muscatine.
 Stein & Kinney Market Company, Des Moines.
 Stelling & Company, P. J., Davenport.
 Stenberg-Tweet Incubator Company, Radcliffe.
 Stepanek and Vondracek Hardware Company, 201-203 2d Ave., Cedar Rapids.
 Stephens-Kennedy Company, Sioux City.
 Stephenson Realty Company, Ames.
 Sterling Dry Goods Company, Mason City.
 Stern Abstract Company, Logan.
 Sterneman Clothing Co., 309 Iowa Ave., Muscatine.
 Stevens Land Company, The C. E., Care 1014 Met. Bldg., Minneapolis; Britt.
 Stevens-Morrison Investment Company, The, Iowa City.
 Stevens Shoe Company, 17 Federal Ave., Mason City.
 Stevens Shoe Store, Ottumwa.
 Stevenson & Company, Jesse F., Des Moines.
 Stewart Company, The, Cherokee.
 Stewart and Hayden Company, 310 N. Main St., Burlington.
 Stewart Manufacturing Company, Waterloo.
 Stewart Savings Company, P. O. Atkins; Fremont Twp., Benton County.
 Stewart-Simmons Building Company, 714 Jefferson, Waterloo.
 Stewart-Simmons Press, 714 Jefferson, Waterloo.
 Stiefel Brothers, Incorporated, Burlington.
 Stiver Company, Incorporated, Clayton B., Des Moines.
 Stocker Mercantile Company, Logan.
 Stoessel Oil Works, Ottumwa.
 Stokely Lumber Company, Woodward.
 Stoner McCray System, The, Des Moines.

- Stoner Wall Paper Manufacturing Company, (Ex. Aug. 17, 1919), 810 Walnut St., Des Moines.
- Stony Hill Telephone Company, Elgin.
- Storm Lake Electric Light & Power Company, Storm Lake.
- Storm Lake Farmers Elevator Co., Storm Lake.
- Storm Lake Gas Company, Storm Lake.
- Storm Lake Savings and Loan Association, The, Storm Lake.
- Story City Improvement Company, Story City.
- Story City Telephone Company, The, Story City.
- Story County Independent Telephone Company, (Ex. June 8, 1919), Nevada.
- Strand Theatre Company, Cedar Rapids.
- Strange Bros.' Hide Company, Sioux City.
- Strange Realty Company, Sioux City.
- Stratford Grain and Supply Company, Stratford.
- Stratford Mutual Telephone Company, Stratford, Hamilton County.
- Strauss Dry Goods Company, Creston.
- Strawberry Point Co-operative Commission Company, Strawberry Point.
- Strawberry Point Farmers Creamery Association, Strawberry Point.
- Strickler Store Company, Centerville.
- Strickler Store Fixture Company, 37 S. Wabash, Keokuk.
- Strohbehn Construction Company, Davenport.
- Strohm Company, J. A., Carroll.
- Strotz-Staff Company, Des Moines.
- Struble Lumber Company, Struble.
- Stuhler's Sons Company, George, Monticello.
- Stutsman Company, R. O., 2000 E. Grand Ave., Des Moines.
- Suburban Development Company, Mason City.
- Suburban Island Amusement Company, 419 Brody St., Davenport.
- Suburban Realty Company, 808 17th St., Des Moines.
- Success Investment Company, The, Des Moines.
- Success Linotype Composition Company, The, Over 410 4th St., Lock Box 536, Des Moines.
- Successful Farming Publishing Company, Box 777, Des Moines.
- Suits Me Plumbing & Heating Company, 331 4th Ave. West, Cedar Rapids.
- Sullivan, Incorporated, T., 220 E Main, Ottumwa.
- Sully Cemetery Association, Sully.
- Sully Mutual Telephone Association, Sully.
- Summerfield Company, The, Davenport.
- Sumner Real Estate and Loan Company, 112 East 2d, Sumner.
- Sunbury Co-operative Company, Sunbury.
- Sunbury Grain Company, Sunbury.
- Sundell Plumbing Company, Incorporated, 627 Des Moines St., Des Moines.
- Sunlight Hat Company of Marshalltown, Iowa, The, Marshalltown.
- Sunlight Produce Company, Winfield.
- Sun Shine Coal Company, Centerville.
- Sunset Park Land Company, Des Moines.
- "Sunnyside Farms," The, Cedar Rapids.
- Superior Co-operative Creamery Association, Superior.
- Superior Educational Film Company, Des Moines.
- Superior Farmers Elevator Company, Superior.
- Superior Lumber and Coal Company, 714-715 Lumber Ex., Minneapolis; Osage.
- Superior Manufacturing Company, The, Creston.
- Supreme Lodge of the Western Bohemian Fraternal Ass'n, 307 12th Ave. E, Cedar Rapids.
- Sutherland & Calumet Rural Telephone Co., Sutherland.
- Sutherland Farmers Grain and Supply Company, Sutherland.
- Sutherland State Company, Sutherland.
- Sutter-Ludman Drug Company, Burlington.
- Svea Mutual Protective Fire Insurance Association of Swedesburg, Henry County, Iowa, Swedesburg.
- Swaledale Auto Garage Company, Swaledale.

- Swan-Anderson Co., Sioux City.
- Swaney Automobile Company, Carroll.
- Swaney Motor Car Company of Fort Dodge, Iowa, Fort Dodge.
- Swanwood Fuel Company, Des Moines.
- Swea City Co-operative Creamery Company, Swea City.
- Swea Township Telephone Company, Swea City.
- Swedish Monitor Publishing Company, The, Sioux City.
- Swedish Mutual Fire Insurance Ass'n of Des Moines County, Iowa, Burlington.
- Swedish Mutual Insurance Association of Boone and Adjoining Counties, Iowa, P. O. Madrid; Boone.
- Swedish Mutual Ass'n of Polk County, Iowa, 600 Maple St., Des Moines.
- Swedish Mutual Insurance Association of Southwestern Iowa, The, P. O. Stantley; Essex.
- Sweeney-Grant Company, Des Moines.
- Sweet Grass County Land Company, Keokuk.
- Swigert-Howard Manufacturing Co., The, Des Moines.
- Syndicate Clothing Company, 2090 East Ave., Rochester, N. Y.; Cedar Rapids.
- Syndicate Land Company, 316 Fleming Bldg., Des Moines.
- T-W Mining, Milling & Development Company, The, New Sharon.
- Taber Company, The, Keokuk.
- Taber Lumber Company, Keokuk.
- Tabor-Burns Company, (Ex. Mch. 1, 1919), Burlington.
- Tabor Construction Company, Tabor.
- Tabor and Northern Railway Company, Tabor.
- Tackaberry Allen Realty Company, Sioux City.
- Tackaberry Company, Wm., Sioux City.
- Taft Company, C. C., Box 835, Des Moines.
- Taft-Hampton Company, Incorporated, Care C. C. Taft Co., Des Moines.
- Taft Manufacturing Company, The, Mt. Pleasant.
- Talbott Eno Company, 407 5th St., Des Moines.
- Talbott Company, O. A., Keokuk.
- Tama-Benton Grain Company, The, Dysart.
- Tama Telephone Company, The, Tama.
- Tama & Toledo Railway Company, P. O. Cedar Rapids; Toledo.
- Tama Water Power Company, Tama.
- Taxpayers Municipal Water Works of Creston, Iowa, Creston.
- Taylor and Eden Threshing Company, Vinton.
- Taylor Music House, Waterloo.
- Taylor & Patton Company, Des Moines.
- Teasdale Clothing Company, Incorporated, Winterset.
- Teetor Company, Box 475, Des Moines.
- Teetor Manufacturing Company, Des Moines.
- Telegraph Herald, Dubuque.
- Temp Brew Beverage Company, 401 E. Walnut, Des Moines.
- Temple Company, The J. D., Ft. Dodge.
- Templeton Creamery Company, Templeton.
- Templeton Farmers' Elevator Company, Templeton.
- Templeton Telephone Company, Templeton.
- Tennant Improvement Company, Tennant.
- Tennis Land Company, Carl, Sioux City.
- Tennis-Elliott Land & Investment Company, 509 6th St., Sioux City.
- Terminal Grain Corporation, Sioux City.
- Terminal Transfer Construction Company, Cedar Rapids.
- Terril Telephone Company, The, Terril.
- Terry Co., Incorporated, J. B., 217 S. 2d St., Cedar Rapids.
- Terry Investment Company, The John M., Cedar Rapids.
- Thiede Mueller Hardware Company, Fort Dodge.
- Thode Investment Company, Des Moines.
- Thoma Grocery Company, The, Le Mars.

- Thomas Manufacturing Company, Cedar Rapids.
Thomas Plumbing Company, 612 E. Grand Ave., Des Moines.
Thomas Realty Company, The, P. O. Omaha, Neb., 328 Keeline Bldg.; Council Bluffs.
Thompson Boat & Pattern Works, H. F., Decorah.
Thompson Brothers Company, Muscatine.
Thompson Company, M. M., Cedar Rapids.
Thompson-Dean Company, 121 N. Federal Ave., Mason City.
Thompson Manufacturing Company, 811 24th St., Des Moines.
Thompson Water Burner Corporation, Cedar Falls.
Thomsen-Ahrens Dorf Company, 1007 3d St., Davenport.
Thor Lumber Company, Thor.
Thorndike Co., J. V., 515 6th St., Sioux City.
3-B Specialty Company, The, Waterloo.
Three P Auto Tractors Co., 512 E 4th St., Davenport.
Threlkeld Spring Bolster Company, The, P. O. Ogden; Waterloo.
Thurman Electric Company, Thurman.
Thurston Hardware Company, Onawa.
Tiger Thrasher Company, P. O. Van Horne; Union Twp., Benton County.
Tilden Brothers & Company, Incorporated, Ames.
Tilden Grocery Company, Ames.
Tilden Store Company, The, Ames.
Times Company, The, Davenport.
Times Building Company, Mason City.
Times Hotel Register and Printing Co., Ltd., 531 Main St., Dubuque.
Times Journal Co., Dubuque.
Times Printing Company, Carroll.
Times Publishing Company, 114 First Ave. W., Oskaloosa.
Times-Republican Printing Co., The, Marshalltown.
Tingley and Mount Ayr Mutual Telephone Co. of Tingley, Iowa, P. O. Mt. Ayr; Tingley.
Tipton Canning Company, Tipton.
Tipton Co-operative Creamery Company, Tipton.
Tipton Hardware Company, Incorporated, Tipton.
Tipton Light and Heating Co., The, Tipton.
Tisdale Lumber Company, Ottumwa.
Title Security Abstract Company, Care R. G. Patton, 200 Northwestern Bank Bldg., Minneapolis; Des Moines.
Titonka Co-operative Creamery Company, Titonka.
Titonka Telephone Co., Titonka.
Titus Co-operative Company, P. O. Washington, R. 5; Titus.
Titus Loan and Investment Company, 211 Milo Ave., Muscatine.
Todd-Baker Company, Sioux City.
Todd, Becker & Keefe Building Co., Sioux City.
Todd & Kraft Company, Des Moines.
Toledo Farmers Elevator Co., The, Toledo.
Tolerton and Warfield Company, Sioux City.
Toller Company, Rudolph, 213 9th Ave., Council Bluffs.
Toms' Clothing Company, Boone.
Tone Brothers, Des Moines.
Tooley Company, T. A., Des Moines.
Toon News Service Company, H. J., Des Moines.
Torbert Drug Company, 767 Iowa St., Dubuque.
Torch Press, The, Cedar Rapids.
Tower-Majors Candy Company, The, 206 South Jefferson, Ottumwa.
Towle & Hypes Company, Clinton.
Town Lot and Sand Company, P. O. Excelsior Springs, Mo.; Fort Dodge.
Towne Realty Company, Box 296, Cedar Rapids.
Towner Mercantile Company, Peterson.
Townsend and Merrill Company, Cedar Falls.
Townsend Wheeler Lumber Company, Fort Dodge.
Tracy-Sadler Company, Red Oak.

- Tracy Telephone Co., The, Tracy.
 Travelers Investment Company, Cedar Rapids.
 Tredway and Sons Hardware Co., A., 761 Iowa St., Dubuque.
 Tremont Company, The, Marshalltown.
 Tremont Real Estate Company, Davenport.
 Trexler Livery Co., 629 Clay St., Dubuque.
 Treynor Hardware, Implement & Auto Company, Treynor.
 Triangle Realty Company, The, Des Moines.
 Tribune Company, The, Sioux City.
 Tribune Publishing Co., The, Ames.
 Tri-City Automobile Trade Association, Masonic Temple, Davenport.
 Tri-City Button Company, 833 West 2d, Davenport.
 Tri-City Chemical Company, 502 East 4th, Davenport.
 Tri City Construction Company, 315 Putnam Bldg., Davenport.
 Tri City Electric Company, Davenport.
 Tri City Electric Supply Co., Davenport.
 Tri-City Fuel Company, Front & Perry Sts., Davenport.
 Tri City Lithographing & Printing Co., 7th & Marquette St., Davenport.
 Tri City Plate Ice and Cold Storage Company, 1423 Rockingham Road, Davenport.
 Tri City Railway Company, 125 West 3d, Davenport.
 Tri-City Telephone Company, Clinton.
 Tri City Wholesale Grocer Company, Davenport.
 Tri-State Auto & Machine Company, Care A. B. Meek, Bristol, Colo.; Keokuk.
 Tri-State Battery Company, Sioux City.
 Tri State Implement Company, 317 Pearl St., Sioux City.
 Tri State Investment Company, Sioux City.
 Trilby Amusement Company, The, Des Moines.
 Trinity County Lumber Company, P. O. 332 S. Michigan, Chicago; Lyons.
 Trio Coal Company, Ottumwa.
 Tripoli Canning Company, Tripoli.
 Tripoli Implement Compnay, Tripoli.
 Tripoli Mercantile Company, Tripoli.
 Tripoli Opera House Association, The, Tripoli.
 Trisler's, Incorporated, (Ex. May 15, 1919), 304 Citizens Bank Bldg., Des Moines.
 Troy Creamery Co., Williamsburg.
 Truck Service Company, Des Moines.
 Truefit Company, Ottumwa.
 Truesdale Farmers Elevator and Supply Company, Truesdale.
 Tucker Furniture & Carpet Co., The, 217 5th Ave., Clinton.
 Tuerke Mercantile Company, Ft. Dodge.
 Turkey Valley Telephone Company, P. O. Wiota; Cass County.
 Turner-Crippen Company, Iowa Falls.
 Turner Improvement Company, J. W., 309 Youngerman Bldg., Des Moines.
 Turner Pfaff Clothing Company, The, Sigourney.
 Tuttle Co., The, Care Anthier Style Shop, Sioux City.
 U. S. Button Company, Muscatine.
 U. S. Security Abstract Company, 313 Good Block, Des Moines.
 Underwriters Review Company, The, Crocker Bldg., Des Moines.
 Ungles Pie Co., Inc., Des Moines.
 United Auto Supply Company, The, Sioux City.
 United Business Institutes, 411 8th St., Des Moines.
 United Electric Company, 1734 Clay St., Dubuque.
 United Farmers Telephone Company, The, Granville.
 United Improvement Company, 212 Valley Bank Bldg., Des Moines.
 United Investment Company, Higley Bldg., Cedar Rapids.
 United Investment & Realty Co., Care F. G. Kristensen, Cedar Rapids.
 United Laboratories, Boone.
 United Lumber Company, Clinton.

- United Mortgage Loan Company, Des Moines.
 United Neckwear Manufacturing Company, Waterloo.
 United Oil Company of Iowa, Box 733, Fort Dodge.
 United Realities Company, 208 Valley Bank Bldg., Des Moines.
 United Shippers, Cresco.
 United Tractor Company, Des Moines.
 Unity Building Association, The, New Hampton.
 Unity Hospital Association, The, Creston.
 Unity Investment Company, Des Moines.
 Unity Lumber Company, Mason City.
 Unity Rural Telephone Co., School House No. 2, Jackson Twp., Butler County, Clarksville.
 Universal Development Co., Des Moines.
 Universal Inspection Company of Iowa, The, Des Moines.
 University Construction Company, Des Moines.
 University Dress Club, Des Moines.
 University Express and Transfer Company, Des Moines.
 University Investment Company, Des Moines.
 University Odd Fellows Temple Association, Des Moines.
 Union Block Association, New Hampton.
 Union Bond & Mortgage Company, 342 Davidson Bldg., Sioux City.
 Union Cheese Company, Marshalltown.
 Union and Clarke Telephone Co., The, Thayer.
 Union Co-operative Association, Missouri Valley.
 Union Co-operative Society, 533 6th Ave., Des Moines.
 Union County Agricultural Society, The, Creston.
 Union Creamery Company, The, P. O. Winslow; Finchford.
 Union Dale Telephone Company, Riverside.
 Union Dentists, Inc., Sioux City.
 Union Department Store, Lake Mills.
 Union Electric Company, Dubuque.
 Union Farmers Co-operative Creamery Company, The, Monona.
 Union Farmers Mutual Insurance Company, Iowa City.
 Union Farmers Mutual Telephone Company, The, R. 1, Tiffin.
 Union Grain Company, Union.
 Union Hardware Company, The, 203 N. Hine St., Creston.
 Union Investment Company, Des Moines.
 Union Investment Company, Mason City.
 Union Land Company, P. O. Cherokee; Ashton.
 Union Mortgage & Cattle Loan Co., Des Moines.
 Union Mutual Fire Insurance Association of Iowa, The, P. O. Emmetsburg; Des Moines.
 Union Printing Company, 158 5th St., Dubuque.
 Union Produce Company, Ossian.
 Union Real Estate and Abstract Co., The, Osage.
 Union Realty Company, 500 E. Locust, Des Moines.
 Union Telephone Co., P. O. Kirkville, Ia.; Cedar.
 Union Telephone Company, Sheldon.
 Union Terminal Railway Company, The, P. O. St. Paul, Minn.; Sioux City.
 Union Township Mutual Telephone Company, Cromwell.
 Union Trust Company, Clarinda.
 Union Underwriters Agency, Des Moines.
 United States Auto Insurance Co., Des Moines.
 Up to Date Telephone Line, Keystone.
 Upper Iowa Power Company, Decorah.
 Urbandale Coal Company, Des Moines.
 Ute Building Association, Ute.
 Utica I. & A. Friedlich Company, The, Des Moines.
 Utica Building Company, Des Moines.
 "Vail Co-operative Co.," Vail, Iowa, Vail.
 Vail Live Stock Association, Vail.

- Vail Telephone Company, Vail.
 Valder College, Decorah.
 Valley Investment Company, 407 Walnut, Des Moines.
 Valley Junction and Orilla Telephone Co., R. 6, Des Moines; Valley Junction.
 Valley Lumber Co., What Cheer.
 Valley Manufacturing Co., Clinton.
 Valley Machine Company, Robert F. Smith, Omaha; Underwood.
 Valley Place Investment Company, P. O. 24 Davenport Sav. Bank Bldg.,
 Davenport; Valley Place.
 Valley Sand Company, 308 9th St., Des Moines.
 Van Allen Realty Company, Clinton.
 Van Allen & Son, John D., 5th Ave. & 2d St., Clinton.
 Van Brunt Automobile Company, Council Bluffs.
 Van Buren Abstract Company, The, Keosauqua.
 Van Horne Canning Company, Van Horne.
 Van Nostrand Saddlery Co., The, Muscatine.
 Van Patten & Sons, Incorporated, John P., Davenport.
 Van Sant Investment Company, 144 Endicott Arcade, St. Paul, Minn.;
 Muscatine.
 Van Wert Rural Telephone Co., The, Van Wert.
 Varicocene Company, The, Battle Creek.
 Varland Mutual Telephone Company, Thompson.
 Varner Company, The J. W., Washington.
 Vaughan Manufacturing Company, P. O. Waterloo, Adel.
 Vawter Chautauqua System, Cedar Rapids.
 Veale Lumber Company, Le Mars.
 Vee Transfer Company, W. J., 813 Grand Ave., Des Moines.
 Ventura Farmers Creamery Company, Ventura.
 Vermilya Cafe, The, Mason City.
 Vernier Manufacturing Company, 900 3d Ave. West., Cedar Rapids.
 Vernon Construction Company, Cedar Rapids.
 Verstegen Printing Company, Sioux City.
 Vest Live Stock Company, The, Jefferson.
 Victor Animato-Graph Company of America, 527 West 4th, Davenport.
 Victor Co-operative Creamery Company, Victor.
 Victor-Summit Mutual Telephone Company, The, Victor.
 Victoria Township Farmers Mutual Insurance Association, Massena.
 Viele Independent Telephone Company, P. O. Donnellson, R. 4; Viele.
 Viking Pump Company, The, Cedar Falls.
 Villisca Co-operative Association, Villisca.
 Villisca Investment Company, Villisca.
 Villisca Mutual Fire and Lightning Insurance Association, P. O. Stanton;
 Villisca.
 Villisca Mutual Loan & Building Ass'n, Villisca.
 Vincent Clay Products Company, Ft. Dodge.
 Vincent Telephone Company, Care Otto G. Yank, Vincent; Ft. Dodge.
 Vindicator and Republican Co., The, Estherville.
 Vinton Canning Company, Vinton.
 Vinton Gas Company, Vinton.
 Vinton Heat and Artificial Ice Company, The, Vinton.
 Vinton Land and Live Stock Company, Vinton.
 Vinton Mutual Insurance Association, Vinton.
 Vinton Savings Loan & Building Ass'n, Vinton.
 Vinton Security Company, Vinton.
 Virden Canning Company, Grinnell.
 Voelker Realty Co., 1300 St. Place, Dubuque.
 Vogue Cloak and Suit Company, The, 612 4th St., Sioux City.
 Vold Manufacturing Company, Forest City.
 Volga City Farmers Co-operative Creamery Ass'n, The, Volga.
 Volga Co-operative Commission Company, Volga.
 Volga Opera House Company, Volga.

- Volga Valley Telephone Company, R. 1, Elkport.
Voorhies Co-operative Company, Voorhies.
Voss Brothers Manufacturing Co., 1353 W. 2d St., Davenport.
- W. M. P. Manufacturing Company, The, Lohrville.
W. O. W. Building Association, Incorporated, The, Elkhart.
Wackerbarth & Blamer Co., Independence.
Wadena Co-operative Commission Company, Wadena.
Wagner Manufacturing Company, Cedar Falls.
Wagner Motor Company, Mason City.
Wagner Telephone Company, P. O. Luana; Farmersburg.
Wahkonsa Investment Company, The, Fort Dodge.
Waits-Best Lumber Company, 322 Straight St., Cedar Falls.
Walcott Automatic Trap Nest Co., Walcott.
Walcott Mutual Fire Insurance Association, Walcott.
Walker Company, The M. M., Dubuque.
Walker Motor Company, The, Estherville.
Walker Motor Co., The., Spirit Lake.
Wall Lake Lumber Co., The, Wall Lake.
Wall Lake Opera House Co., Wall Lake.
Wallace Company, The, Washington.
Wallace & Linnane Co., Des Moines.
Wallace Publishing Company, Des Moines.
Wallace Company, Robert B., Council Bluffs.
Wayne F. Waller Company, Garner.
Wallingford Telephone Company, Wallingford.
Wallis Company, The, 121 Prairie St., Dubuque.
Walnut Milling Company, Walnut.
Walnut Telephone Company, Walnut.
Walsh Construction Company, Donahugh Bldg., Davenport.
Walsh Realty Company, Davenport.
Walshuler Realty & Construction Company, 210 Lane Bldg., Davenport.
Walters Company, The Charles E., Council Bluffs.
Walther-Volger Gas Machine Company, 713 Harrison St., Davenport.
Walton Clothing Company, Oskaloosa.
Wangler Brothers Company, Waterloo.
Wapello County Mutual Fire and Lightning Insurance Association, P. O. Blakesburgh, R. F. D. No. 3; Munterville.
Wapello Electric Company, Wapello.
Wapello Sand and Building Material Co., 317 Church St., Ottumwa.
Wapsie Company, The, Independence.
Wapsie Valley Fair Ass'n., The, Central City.
Wapsipinicon Mill & Power Company, Independence.
War Eagle Corporation, Sioux City.
Ward Commission Company, P. O. Exchange Bldg., Union Stock Yds., Chicago; Sioux City.
Ward Supply Company, Ward.
Ware Implement Company, Ware.
Ware Transfer & Storage Company, 565 West 7th, Des Moines.
Warehouse Construction Company, 32 Pearl St., Council Bluffs.
Warfield Pratt Howell Company, Des Moines.
Warnock Company, William, Sioux City.
Warren County Farmers' Mutual Fire Ins., Ass'n., Lacona.
Warren Mfg. Company of Council Bluffs, Ia., J. D., Council Bluffs.
Wasem & Morse, 206 West Broadway, Eagle Grove.
Wasem Plaster Company, Box 653, Ft. Dodge.
Washburn Manufacturing Company, George S., Newton.
Washington Avenue Realty Company, Cedar Rapids.
Washington Canadian Land Company, Washington.
Washington Dairy Lunch Company, 316 2nd Ave., E., Cedar Rapids.
Washington Land Company, Washington.
Washington Loan and Trust Company, Washington.
Washington Opera House Company, The, Washington.

- Washington Refining Company, Cedar Rapids.
 Washington Rural Telephone Co., P. O. care H. Graening, Denver, Iowa;
 Waverly.
 Washington Telephone Company, The, Washington.
 Washington Title and Guaranty Company, Box 31, Washington.
 Waterbury Chemical Company, Des Moines.
 Waterbury Investment Company, Des Moines.
 Waterbury Manufacturing Company, 136 E. Locust, (Expires Aug. 19, 1919),
 Des Moines.
 Watkins Grain Company, Watkins.
 Watkins Mfg. Co., Ames.
 Watrous Nursery Company, 3400 Sw. 9th St., Des Moines.
 Waucoma Farmers Co-operative Creamery Ass'n., Waucoma.
 Waucoma Hotel Company, Waucoma.
 Waucoma Opera House Company, Waucoma.
 Waukon Equity Co-operative Association, The, Waukon.
 Waukon Iron Company, The, Waukon.
 Wauna Navigation Company, P. O. Wauna, Oregon; Davenport.
 Waveland Realty Company, Des Moines.
 Waverly Badger Mining Company, The, Waverly.
 Waverly Beverage Company, Waverly.
 Waverly Gas Company, Waverly.
 Waverly Home Investment Company, Waverly.
 Waverly Ice Company, The, Waverly.
 Waverly Lumber Company, Waverly.
 Waverly Savings and Loan Association, Waverly.
 Waverly Stone and Gravel Company, P. O. Waterloo, Fowler Bldg.; Waverly.
 Wayland and Coppock Farmers Elevator Company, The, Wayland.
 Wayland Investment Co., The, Wayland.
 Wayland Telephone Company, Wayland.
 Wayne County Mutual Insurance Association, Corydon.
 Wayne County Mutual Telephone Company, Corydon.
 Waterloo Amusement Company, 201 Terminal Bldg., Waterloo.
 Waterloo Automobile & Supply Company, 701 Commercial St., Waterloo.
 Waterloo Building Company, The, care Ira J. Hoover, Waterloo.
 Waterloo Building and Loan Association, Waterloo.
 Waterloo Business College, The, Waterloo.
 Waterloo Canning Company, Waterloo.
 Waterloo Cast Stone Company, The, P. O. Mankato, Minn.; Waterloo.
 Waterloo and Cedar Falls Gas and Electric Light Company, Waterloo.
 Waterloo, Cedar Falls and Northern Rwy. Co., Waterloo.
 Waterloo and Cedar Falls Union Mills Co., The, Cedar Falls.
 Waterloo Cement Machinery Corporation, Waterloo.
 Waterloo Chemical Works, The, cor. Park Rd. & Fairview Ave., Waterloo.
 Waterloo Construction Company, 524 Park Rd., Waterloo.
 Waterloo Creamery Company, Council Bluffs.
 Waterloo Development Co., The, Waterloo.
 Waterloo Electrical Supply Company, 303 West 4th, Waterloo.
 Waterloo Engraving and Service Company, 217½ W. 5th St., Waterloo.
 Waterloo Foundry Company, Waterloo.
 Waterloo Fruit & Commission Co., Waterloo.
 Waterloo Fuel Company, The, Waterloo.
 Waterloo Gasoline Engine Company, Waterloo.
 Waterloo Heights Company, care Frank J. Fowler, Waterloo.
 Waterloo Jersey Farm, Waterloo.
 Waterloo Laundry Company, 628 Jefferson, Waterloo.
 Waterloo Live Stock Commission Company, Waterloo.
 Waterloo Lumber Co., 318 East 4th., Waterloo.
 Waterloo Majestic Theater Company, care Marcus Heinon, 190 N. State St.,
 Chicago; Waterloo.
 Waterloo Manufacturing Co., The, Waterloo.
 Waterloo Morris Plan Company, The., 21 Bridge St., Waterloo.
 Waterloo Opera House and Theatre Co., Waterloo.

- Waterloo Orpheum Company, The, care Marcus Heinon, 190 N. State St., Chicago; Waterloo.
- Waterloo Paper Company, Waterloo.
- Waterloo Photo Products Company, Concrete and Lake Sts., Waterloo.
- Waterloo-Playford Silo Company, Waterloo.
- Waterloo Plumbing & Heating Company, Waterloo.
- Waterloo Realty Company, Waterloo.
- Waterloo Refrigerator Company, Waterloo.
- Waterloo Register Company, Waterloo.
- Waterloo Saddlery Company, The, Waterloo.
- Waterloo Sash & Fixture Works, The, Waterloo.
- Waterloo Skirt & Garment Corporation, 148 S. Barclay, Waterloo.
- Waterloo Stone Co., Waterloo.
- Waterloo Storage Battery Company, 418 West 5th., Waterloo.
- Waterloo Theatre Co., Waterloo.
- Waterloo Tile and Marble Company, The, Box 2333, Waterloo.
- Waterloo Times Publishing Company, Waterloo.
- Waterloo Warehouse & Storage Co., Waterloo.
- Weart & 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 Company, Mel L., 513 East 1st., Independence.
- Webster City Armory and Opera House Co., Webster City.
- Webster City Gas Company, Webster City.
- Webster City Investment Co., The, Webster City.
- Webster City Mercantile Company, Webster City.
- Weeks and Co., D., Box 795, Des Moines.
- Weeks Estate, Incorporated, Laura D., Des Moines.
- Weigle Company, Davenport.
- Weil & Co., Incorporated, Keokuk.
- "Weils," Clarinda.
- Weinberg Company, Sioux City.
- Weinberg's, Des Moines.
- Weir Canning Company, Toledo.
- Weires Safety Evener Manufacturing Co., Allison.
- Weiser & Lamar Company, Sioux City.
- Weiss-Walters Land Company, Manning.
- Welch Brothers Shoe Company, Ft. Dodge.
- "Welch-Cook Company," Cedar Rapids.
- Welch Printing Company, J. H., Des Moines.
- Welden Construction Co., The, Iowa Falls.
- Weldon Lacelle and Osceola Telephone Co., P. O. Weldon; Lacelle.
- Weldon Smyrna Independent Telephone Co., The, Weldon.
- Wellman Light and Power Company, The, Wellman.
- Wells Coal Company, Sioux City.
- Wells-Hord Grain Company, P. O. 1600 Railway Exchange, Chicago; Cedar Rapids.
- Wells Livery, Baggage and Automobile Company, L. J., 500 Cherry St., Des Moines.
- Wells Telephone Company of Jackson County and State of Iowa, Miles.
- Wenner Company, The, Garrison.
- Wenner & Company, Christian, Garrison.
- Wernentin Brothers Company, 1507 Morrison, Davenport.
- Wertz Seed and Bird Company, The, Sioux City.
- Wesley Farmers Mutual Telephone Co., Wesley.
- Wesley Rural Telephone Company, Number One, Wesley.
- Wessels & Fuchs, Inc., Bancroft.
- Westcott Undertaking Company, Sioux City.

- Westcott and Winks, Sumner.
 Westfield Building Company, Waterloo.
 Weston Company, The, Clinton.
 Westphalia Farmers Mutual Insurance Association of Westphalia, Shelby County, Ia., P. O. Harlan, R. No. 3, Shelby County, Westphalia Twp.
 Westwood Land Company, Cedar Rapids.
 West Bend Building Company, West Bend.
 West Bend Co-operative Creamery Co., West Bend.
 West Bend Elevator Company, West Bend.
 West Bend Telephone Company, West Bend.
 West Branch Electric Light Co., (Expires Apr. 26, 1919), West Branch.
 West Branch Telephone Company, The, West Branch.
 West Burlington Land Company, 401 N. 4th St., Burlington.
 West Burlington Savings and Loan Association, West Burlington.
 West Eden Mutual Telephone Company.
 West End Grocery Company, Independence.
 West Fork Lumber Company, Merville.
 West Hamlin Separator Creamery Co., R. No. 2, Exira.
 West Hotel Company, Sioux City.
 West Liberty Condensed Milk Company, The, P. O. White Hall, Ill.; West Liberty.
 West Liberty Co-operative Creamery Company, West Liberty.
 West Liberty Masonic Temple Company, West Liberty.
 West Liberty Opera House, The, West Liberty.
 West Liberty Telephone Company, Cleghorn.
 West Milford Farmers Telephone Company, Ames.
 West Morgan Telephone Company, Dows.
 West Motor Sales Company, 3rd and Cedar, Waterloo.
 West Point Lumber & Hardware Company, West Point.
 West Point Mutual Telephone Co., Bristow.
 West Side Coal Company, R. F. D. No. 5, Des Moines.
 West Side Lumber Co., West Side.
 West Side Mercantile Company, The, 712 Ave. C., Ft. Dodge.
 West Side Mutual Fire Insurance Ass'n, of Linn Co. Iowa, Cedar Rapids.
 West Union Cement Company, West Union.
 West Union Commercial Club, West Union.
 West Union Co-operative Commission Company, The, West Union.
 West Union Farmers' Creamery Co., West Union.
 West Union Rural Telephone Company, West Union.
 West View Thresher Company, R. No. 1, Sunny View Farm, Eldridge.
 Western Amusement Company, Des Moines.
 Western Asphalt Paving Corporation, Sioux City.
 Western Associates Company, Sioux City.
 Western Auto Specialty Co., 117 South Leland, Iowa City.
 Western Brokerage Corporation, Muscatine.
 Western Building Loan and Investment Company of Iowa, Des Moines.
 Western Cherokee Mutual Fire and Lightning Insurance Association, The, Marcus.
 Western Commercial Company, Burlington.
 Western Electric Telephone System, P. O. Mason City; Des Moines.
 Western Grain Dealers Association, 717 Hubbell Bldg., Des Moines.
 Western Grocer Company, Marshalltown and Oskaloosa.
 Western Guarantee Land Company, Ft. Dodge.
 Western Hog Oiler Company, Washington.
 Western Honey Producers, Sioux City.
 Western Investment Company, Equitable Bldg., Des Moines.
 Western Investment Company, Le Mars.
 Western Iowa Company, P. O. 20 Beacon St., Boston, Mass.; Sioux City.
 Western Iowa Development Co., P. O. 331 E. 5th Ottumwa; Chariton.
 Western Land & Loan Co., The, Sioux City.
 Western Life Insurance Company, 720 6th Ave., Des Moines.
 Western Lumber & Supply Co., Council Bluffs.
 Western Manufacturing Company, Box 286, Oskaloosa.

- Western Mining Company, Rockwell City.
Western Packing Co., Spirit Lake.
Western Real Estate Company, Des Moines.
Western Realty Company, 215 C. R. Savings Bank Bldg., Cedar Rapids.
Western Realty Company, 901 E. 4th St., Muscatine.
Western Sales and Brokerage Co., Des Moines.
Western Securities Company, Cedar Rapids.
Western Securities Company, Clinton.
Western Silo Company, Des Moines.
Western Stock Remedy Company, Burlington.
Western Supply Company, Knoxville.
Western Telephone Company, care Otto Coyer, Fairview, S. D.; Sioux Twp. Sioux Co. Rock Valley.
Western Terminal Elevator Company, 424 Grain Exchange Bldg., Sioux City.
Western Town Lot Company, P. O. 226 W. Jackson Blvd., Chicago; Clinton.
Western Utilities Company, 520 Jefferson, P. O. Burlington; West Burlington.
Western World Publishing Company, Des Moines.
Wever Independent Telephone Company, Wever.
What Cheer Electric Light Company, 518 Jefferson St., Burlington; What Cheer.
What Cheer Telephone Company, The, care Harold L. Byer, Grinnell; What Cheer.
Wheat Meal Company, Le Mars.
Wheeler Lumber Bridge & Supply Company, Des Moines.
Wheeling Telephone Company, The, P. O. Swan; Wheeling.
Whip Company, The, Des Moines.
Whitnell Manufacturing Co., The, Des Moines.
White Auto Sales Company, Sioux City.
White Company, A. B., Humboldt.
White House Clothing Company, Sheldon.
White Incorporated, Hubert W., Waterloo.
White Lily Manufacturing Company, 1325 Rockingham Road, Davenport.
White Motor & Tractor Company, 527 Douglas St., Sioux City.
White Oak Telephone Company, The, P. O. Norwalk, Anton McCuskon, Cumming.
White Pier Company, Clear Lake.
White Pigeon Mutual Fire & Lightning Insurance Association, The, Wilton Junction.
White Shoe Company, W. L., 506 Walnut St., Des Moines.
White Transfer and Storage Company, 16 North 8th St., Ft. Dodge.
White Way Garage Company, Washington.
Whitebreast Mutual Telephone Company, Lacona.
Whiting Lumber Co., The, W. C., Whiting.
Whiting Settlement Transmission Company, Whiting.
Whitmore Company, F. L., 805 Locust St., Des Moines.
Whitney Loan & Trust Company, Atlantic.
Whittemore Elevator Company, Whittemore.
Whittemore Farmers Creamery Company, Whittemore.
Wichman Company, P. O. Charles City; Sioux Rapids.
Wickham Bridge & Pipe Company, The, 302 Wickham Block, Council Bluffs.
Wiese Company, Jas. H., Eldridge.
Wiese Lumber Company, J. E., Meriden.
Weiting Opera House Company of Toledo, Iowa, The, Toledo.
Wight Company, The, Lamoni.
Wightman Land and Cattle Company, The, Shenandoah.
Wigman-Curtis Company, Sioux City.
Wilbur Furniture Company, D. C., Marshalltown.
Wilcox & Sons, J. F., 530 Broadway, Council Bluffs.
Wilcox-Garland-Wilbur Company, Oskaloosa.
Wild Lumber Company, Cedar Falls.
Wilkins Brothers Company, Des Moines.
Wilkinson & Company, Keokuk.

- Williams Cigar Company, Black Hawk Bank Bldg., Waterloo.
 Williams & Hunting Company, Cedar Rapids.
 Williams Lumber Company, E. H., Ft. Dodge.
 Williams Telephone Company, Taylor & Harrison Twp., Benton Co., P. O. Vinton.
 Williamsburg Building Co., The, Williamsburg.
 Williamsburg Improvement Co., The, Williamsburg.
 Williamsburg Telephone Company, Williamsburg.
 Williamsburg Telephone Co., The, Williamsburg.
 Williamson Bohemian Hall Association, The, care J. M. Slezak, R. No. 3, Prescott.
 Williamstown Creamery Association, Chickasaw County, Fredericksburg.
 Willmers' Bros. Cigar Company, Dubuque.
 Willow Creek Telephone Company, care R. N. Scanland, Sec'y., Clear Lake, Lake Twp.
 Willow Lawn Farm Incorporated, The, Waverly.
 Willson Company, Alonzo, 314 Penn Ave. South, Mason City.
 Willson Dry Goods Company, The, Boone.
 Wilson Company, A. C., Oelwein.
 Wilson Jr., Company, George E., Clinton.
 Wilson Building Company, 510 First Natl. Bank Bldg., Mason City.
 Wilson Chemical Company, Council Bluffs.
 Wilson Concerte Company, Red Oak.
 Wilson Floral Company, J. S., Des Moines.
 Wilson Hotel and Theatre Company, A. L. Rule, Box 27, Mason City.
 Wilson Implement Co., Sac City.
 Wilson Johnson Company, 405 4th St., Rockwell City.
 Wilson Land and Investment Company, The, 411 I. L. & T. Bldg., Des Moines.
 Wilton-Ayresville Rural Telephone Company, Pleasant Valley School House, Cedar Co., Wilton Jct.
 Wilton Telephone Company, Wilton Jct.
 Winall Building Company, Dubuque.
 Windsor Company, The, Hampton.
 Windsor Purity Candy Company, 125-7-9 W. 2nd St., Des Moines.
 Winfield Elevator & Supply Co., Winfield.
 Winfield Telephone Company, Winfield.
 Wingate Company, The, 504 Walnut St., Des Moines.
 Winnebago Auto Company, Lake Mills.
 Winnebago County Abstract Co., Forest City.
 Winnebago Telephone Company, Forest City.
 Winnefred Coal Company, Mystic.
 Winneshiek Co-operative Telephone Company, The, P. O. Burr Oak; Decorah.
 Winneshiek Equity Co-operative Association, Decorah.
 Winneshiek Hotel Company, Decorah.
 Winter Grocery Company, The, 205 N. Federal Ave., Mason City.
 Winterset Business Men's Association, Winterset.
 Winterset Mutual Telephone Company of Winterset, Iowa, Winterset.
 Wiota Telephone Company, Wiota.
 Wisconsin Farmer Publishing Company, 1912 Grand Ave., Des Moines.
 Wisconsin Land Company, Capitol Bank Bldg., St. Paul; Primghar.
 Wisconsin Lumber Company, 605 Youngerman, Des Moines.
 Wissing & Anderson Company, Sioux City.
 Witmer-Kauffman Company, Des Moines.
 Witwer Brothers Company, 318 S. 1st St., Cedar Rapids.
 Witwer Realty Company, P. O. Higley Bldg., Cedar Rapids.
 Woden Farmers Creamery Company, Woden.
 Woden Farmers Rural Telephone Company, Woden.
 Woldum Auto & Machine Company, Decorah.
 Wonder Carburetor Heater Company, The, Mason City.
 Wonder Chemical Company, Sumner.
 Wonder Dandruff Cure Company, The, Cedar Rapids.
 Wood Company, Elmer, Moulton.
 Wood Brothers and Company, 220 Exchange Bldg., Stock Yards, Sioux City.

- Wood Brothers Threshing Company, 20th and Washington, Des Moines.
Wood Carriage & Auto Company, Incorporated, Union.
Woods Company, Martin, Davenport.
Woodbine Light and Heating Company, Woodbine.
Woodbine Milling Company, Woodbine.
Woodburn Independent Telephone Company, The, P. O. Osceola, R. No. 4,
Woodburn.
Woodburn Northwestern Telephone Company, Osceola.
Woodbury Company, E. N., 139 5th Ave., Clinton.
Woodbury Company, The, P. O. 20 Beacon St., Boston, Mass, Sioux City.
Woodbury County Telephone Company, 612 United Bank Bldg., Sioux City.
Woodbury and Plymouth Counties Farmers Mutual Fire Insurance Association, Moville.
Woodbury Realty Company, care Northwestern Natl Bank, Sioux City.
Woodbury Tones Agency, 803 Observatory Bldg., Des Moines.
Woodford-Wheeler Lumber Company, Clear Lake.
Woodland Coal Company, Centerville.
Woodman Building Association of Cedar Falls, Iowa, Cedar Falls.
Woodmen Opera House Co., The, Swea City.
Woodmen of the World Building Association, The, 421 N. 4th St., Burlington.
Woodrow Manufacturing Company, Newton.
Woods Arling Hotel Company, Iowa Falls.
Woodruff Shoe Company, Mason City.
Woodward & Co., John G. Council Bluffs.
Woodward Mutual Telephone Co., Woodward.
Woolsey Construction Company, Donahue Bldg., Davenport.
Woolstock Telephone Company, Woolstock.
Woolverton Printing and Publishing Company, Osage.
Workers Home Builders Incorporated, 305 L. & J. Natl Bank Bldg., Waterloo.
Workingmen's Building and Loan Association, Missouri Valley.
World Mileage Company, Iowa City.
World Publishing Company, Shenandoah.
Worthington Farmers' Creamery Company, Worthington.
Wren Hill Telephone Company, Woodburn.
Wright Coal Company, Carney.
Wright Construction Company, Des Moines.
Wright County Furniture Co., Belmond.
Wright and Franklin County Telephone Company, Dows.
Wrot Iron Heater Company, Inc., Des Moines.
Wyman and Rand Company, Burlington.
Wyman Supply Company, Wyman.
Wyoming Cattle Company, The, P. O. Lisbon, Cedar Rapids.
Wyoming Mutual Telephone Company, Wyoming.
Wyth-Lamb Shoe Company, 305 Main St., Cedar Falls.
- Xcel-O-Lyte Company, The, Des Moines.
X-L Coal Company, Des Moines.
X-Ray Incubator Company, Des Moines.
- Yale Mutual Telephone Company, Yale.
Yankee Hollow Telephone Company, The, Wilton Jct.
Yellow Taxi Cab Company, Des Moines.
York Creamery Company, care H. W. Hudepohl, S. Amana; Iowa County.
Young and Co., W. J., Clinton.
Young & Company, Incorporated, M., Winterset.
Young Realty Company, 708 Walnut St., Des Moines.
Yunker, Incorporate, M., Keokuk.
Yunker Brothers, Incorporated, Des Moines.
Yunker Building Company, Des Moines.
Yunker Realty Company, Des Moines.
Youнкerman Seed Company, Council Bluffs.

Zearing Creamery Company, Zearing.
Zearing and Johnson Grove Mutual Telephone Company, The, Zearing.
Zeidler Concrete Pipe Company, Muscatine.
Zeigler Canning & Preserving Company, 1056 Hearshey Ave., Muscatine.
Zimmerman Steel Co., Bettendorf
Zitterell Company, W. J., Webster City.
Zoller Mercantile Company, J., 100 Broadway, Council Bluffs.
Zwilling-Crewse Drug Company, 825 Locust St., Des Moines.
Zwingle Telephone Company, The, Zwingle.

FOREIGN CORPORATIONS

That Have Filed Reports For 1919

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FOREIGN CORPORATIONS THAT HAVE FILED REPORTS FOR 1919.

- Aaron Poultry & Egg Company, 123 East 4th St., Kansas City.
Adams Company, William, 209 S. La Salle St., Chicago.
Adams Patent Wheel Company, P. O. Turkey River, Iowa; Cassville, Wis.
Adelberg-Feder Stores, Inc., Cedarhurst, N. Y.
Advance-Rumely Thresher Company, Inc., P. O. E. 3d & Vine Sts., Des Moines; La Porte, Ind.
Air Reduction Sales Company, P. O. 120 Broadway, New York; Wilmington, Del.
Ajax Rubber Company, Inc. of Delaware, P. O. 1796 Bdy., New York; Wilmington, Del.
Alamo Land and Sugar Company, P. O. 1509 Commerce Bldg., Kansas City, Mo.; W. Va.
Albia Light & Railway Company, P. O. 61 Broadway, New York; Dover, Del.
Alexander Lumber Company, The, Aurora, Ill.
Allardt Advertising Company, Chicago, Ill.
American Bridge Company, P. O. Frietz Bldg., Pittsburgh, Penn.; Hoboken, N. J., 51 Newark St.
American Construction and Securities Company, 9th & Market Sts., Wilmington, Del.
American Cooperative Association, Wausau, Wis.
American Cotton Oil Company, The, 65 Broadway, New York, N. Y.
American Enameled Brick & Tile Co., 52 Vanderbilt Ave., New York.
American Engineering Company, Aramingo & Cumberland Sts., Philadelphia.
American Foundry and Furnace Co., Bloomington, Ill.
American Glue Company, 121 Beverly St., Boston, Mass.
American Hog Raisers Association of Iowa, P. O. 315 East 6th, Des Moines; Aberdeen, S. D.
American Linseed Company, Woolworth Bldg., New York; (Expires May 18, 1919), Jersey City, N. J.
American Multigraph Sales Co., E. 40th St. & Kelley Ave., Cleveland, O.
American Radiator Company, Chicago, Ill., 816 S. Michigan Blvd., East Orange, N. J.
American Railway Express Company, 65 Broadway, New York; Dover, Del.
American Telephone and Telegraph Company, 195 Broadway, New York, N. Y.
American Town Lot Company, 918 Fletcher Trust Bldg., Indianapolis, Ind.
Anchor Coal Company, P. O. Lincoln, Nebr.
Architectural Plastering Company, 624 1st Ave., Borough of Manhattan, New York.
Armour and Company, Union Stock Yards, Chicago, Ill.
Armour Grain Company, No. 60 Grant St., Jersey City; P. O. Chicago, Ill., 208 So. La Salle Street.
Armstrong Cork & Insulation Company, Pittsburgh, Pa.
Art Metal Construction Co., Inc., P. O. Jamestown, N. Y.; Boston, Mass.
Assets Producing Company, 910 So. Michigan, Chicago, Ill.
Atchison, Topeka and Santa Fe Railway Company, The, 9th & Jackson Sts., Topeka, Kan.
Atlas Elevator Company, P. O. Chamber of Commerce, Minneapolis, Minn.
Atlas Lumber Company, 752 Chamber of Commerce, Minneapolis.
Atlas Portland Cement Company, The, P. O. 30 Broad St., New York; Northampton, Pa.
Audubon Clay Products Company, The, P. O. Audubon, Iowa; Pierre, S. D.

- Automatic Grain Shocker Company, P. O. Whitemore, Iowa; Huron, S. D.
 Avery Company, 2301 North Adams St., Peoria, Ill.
- B. & O. Novelty Advertising System, P. O. Davenport, Iowa; Ft. Pierre, S. D.
- Bain Brothers Land Company, P. O. 514 Am. Trust Bldg., Cedar Rapids, Iowa; Trout Lake, Mich.
- Ballard Johnson Company, Springfield, Ill.
- Bankers Loan & Investment Company, 722 6th Ave., Des Moines.
- Banner Coffee Company, The, 266 East Water St., Milwaukee, Wis.
- Banner Lunch Company, 928 Security Bank Bldg., Minneapolis, Minn.
- Barber Agency Company, W. H., 1501 Franklin Ave. S. E., Minneapolis.
- Barber Asphalt Paving Company, The, Land Title Bldg., Philadelphia.
- Barnett & Record Company, The, 700 Flour Exchange, Minneapolis.
- Beaver Valley Building and Investment Company, P. O. Parkersburg, Iowa; Avon, S. D.
- Bell Company, W. M., 305 Mitchell Bldg., Milwaukee, Wis.
- Bell Manufacturing Company, P. O. Marshalltown, Iowa; Rochester, Minn.
- Belle Plaine Electric Company, Cedar Rapids, Iowa; Aurora, S. D.
- Berman Stores Co., Inc., The, 311 6th Ave., New York.
- Beverly Land Company, 50 So. Main St., Providence, R. I.
- Birrell, Inc., Geo., P. O. Box 572, Muscatine, Iowa; New York, N. Y.
- Blackhawk Feeding Company, Box 393, South St. Paul, Minn.
- Black Swan Company, P. O. Waseca, Minn.; Wilmington, Del.
- Blue Valley Creamery Company, 700 South Clinton, Chicago, Ill.
- Booth Fisheries Company, P. O. 22 West Monroe St., Chicago; Wilmington, Del.
- Booth and Olson, Inc., Sioux City, Ia.
- Boss Manufacturing Company, Kewanee, Ill.
- Bowman Lumber Company, S. H., Room 1121 Lumber Exchange Bldg., Minneapolis.
- Brennan Company, T. E., 432 Broadway, Milwaukee, Wis.
- Brooks & Sons Company, T. C., 119 2d St., Jackson, Mich.
- Brown Company, L. R., 337 Endicott Bldg., St. Paul, Minn.
- Brown Land Company, The, 50 So. Main St., Providence, R. I.
- Brown Lumber Company, Omaha, Nebr.
- Brown Lumber & Coal Company, Omaha, Nebr.
- Builders Material Supply Company, The, Kansas City, Mo.
- Burns International Detective Agency, Inc., The William J., 770 Woolworth Bldg., New York, N. Y.
- Burrell Engineering and Construction Company, 327 So. La Salle St., Chicago.
- Burroughs Adding Machine Company, 700 Times Bldg., St. Louis, Mo.
- Byers Bros. & Company, Live Stock Commission Corporation, P. O. 728 L. S. Exch. Bldg., Stock Yards, Kansas City, Mo.
- Cadillac Sales Company, Chicago, Ill.
- Campbell Bread Company, The, Branch Des Moines, Jersey City, N. J.
- Canal Construction Company, The, 189 W. Madison St., Chicago, Ill.
- Capital Supply Company, The, P. O. Sioux City, Iowa; Pierre, S. D.
- Carbic Manufacturing Company, 1200 Alwarth Bldg., Duluth, Minn.
- Cargill Elevator Company, Minneapolis.
- Carney & Company, B. J., P. O. 829 Broad St., Grinnell, Iowa; Reno, Nevada.
- Carter Coal Company, P. O. Coalwood, W. Va.; Wilmington, Del.
- Case Threshing Machine Company, J. I., 700 State St., P. O. Des Moines, Iowa; Racine, Wis.
- Cedar Valley Electric Company, P. O. 859 The Rookery, Chicago; Wilmington, Del.
- Cedar Valley Hydraulic Company, 859 The Rookery, Chicago, Ill.
- Cedar Valley Railway Construction Company, Waterloo, Iowa; Wilmington, Del.

- Centerville, Albia and Southern Railway Company, P. O. Centerville, Iowa;
Jersey City, N. J., 15 Exchange Pl.
- Central America Land and Development Company, P. O. Hamburg, Iowa;
Huron, S. D.
- Central Iowa Fuel Company, West Virginia Corporation; Chariton, Ia.
- Central Iowa Light & Power Company, Boone, Iowa.
- Central Iowa Poultry and Egg Company, 40 10th Ave., Borough of Manhattan; P. O. Atlantic, Iowa; New York.
- Central States Orchards Company, 126 W. Michigan St., Duluth, Minn.
- Certain-Teed Products Corporation, P. O. Boatmen's Bank Bldg., Baltimore, Md.
- Chamberlin Metal Weather Strip Company, 510 Hubbell Bldg., Des Moines; Detroit, Mich.
- Chicago, Burlington & Northern R. R. Co., 547 Jackson Blvd., Chicago, Ill.; La Crosse, Wis.
- Chicago, Burlington & Quincy R. R. Co., 547 W. Jackson St., Chicago, Ill.; Boston, Mass.
- Chicago Great Western Railroad Company, Grand Central Station, Chicago, Ill.
- Chicago, Milwaukee & St. Paul Rwy. Co., 1104 Majestic Bldg., Milwaukee, Wis.
- Chicago & Northwestern Rwy Co., 226 W. Jackson Blvd., Chicago, Ill.
- Chicago, St. Paul, Minneapolis and Omaha Rwy. Co., P. O. St. Paul, Minn.; Hudson, Wis.
- Christensen Silo Company, The, James P., 1120 Douglas Ave., Racine, Wis.
- Citizens Corporation, P. O. Fort Madison, Iowa; Dover, Del.
- Citizens Gas and Electric Co. of Council Bluffs, 26 Pearl St., Council Bluffs, Iowa; Jersey City, N. J.
- Citizens Gas and Electric Company, P. O. Waterloo, Iowa; Wilmington, Del.
- Cleveland Metal Products Company, The, 7609 Platt Ave., Cleveland, Ohio.
- Clinton Water Works Company, P. O. Clinton, Iowa; Wilmington, Del.
- Cloher Construction Company, 20 W. Jackson Blvd., Chicago, Ill.
- Collier, Incorporated, Barron G., 220 W. 42d St., New York City.
- Collins Mortgage Company, P. O. 209 Cedar Rapids National Bank Bldg., Cedar Rapids; Kingfisher, Okla.
- Collis Products Company, 19th St. & Spies Ave., Clinton, Iowa; West Virginia Corporation.
- Combination Rack Manufacturing Company, Platteville, Wis.
- Commonwealth Utilities Company, Mankato, Minn.
- Conservative Investment Company, P. O. First Trust Co., Lincoln, Nebr., Crete, Nebr.
- Consolidated Indiana Coal Company, P. O. 139 West Van Buren, Augusta, Me.
- Consumers Electrical Company, P. O. Carroll, Iowa; Wilmington, Del.
- Consumers Refining Company, P. O. 76 W. Monroe St., Chicago; Parkersburg, W. Va.
- Continental Bank Building Company, 320 West Minister Bldg., Chicago, Ill.; Omaha, Nebr.
- Continental Gas and Electric Corporation, P. O., Cuyahoga Bldg., Cleveland, Ohio; Dover, Del.
- Continental Machine and Foundry Company, P. O. Fort Madison, Iowa; Chicago, Ill., 111 W. Monroe St.
- Corn Products Refining Company, 17 Battery Pl., New York City; Jersey City, N. J., No. 15 Exchange Pl.
- Dallas County Clay Company, P. O. Woodward, Iowa; Huron, S. D.
- Dart Truck and Tractor Corporation, Waterloo, Iowa.
- Davenport, Iowa City and Western Traction Company, care E. K. Putnam, 313 Putnam Bldg., Davenport; Pierre, S. D.
- Davis-Cleaver Produce Company, Macon, Mo.
- Dean Land Company, The, P. O. Bemidji, Minn.; Cedar Rapids, Ia.
- Decatur Bridge Co., Decatur, Ill.
- De Laney Co., Inc., The Paul, Brocton, N. Y.

- Des Moines Amusement Company, 22 W. Monroe St., Chicago, Ill.
 Des Moines and Central Iowa Electric Company, Portland, Me.
 Des Moines Electric Company, The, P. O. Des Moines, Iowa; Augusta, Me.
 Des Moines Hotel Company, P. O. Shops Bldg., Des Moines, Iowa; Pierre, S. D.
 Des Moines Land and Water Company, 93 Exchange St., Portland, Me.
 Des Moines Water Company, 93 Exchange St., Box 709, Portland, Me.
 Detroit Automatic Scale Company, P. O. 22 Antietam St., Detroit, Mich.; Elkhart, Ind.
 Dibble Company, E. R., 824 Flour Exchange, Minneapolis.
 Dodd, Mead & Company, Inc., 443 Fourth Ave., New York City.
 Dolese Bros. Co., 10 S. La Salle St., Chicago, Ill.
 Douglas Company, Cedar Rapids, Iowa; Wilmington, Del.
 Drake-Ballard Company, Minneapolis.
 Dubuque Electric Company, P. O. Room 707, N. Y. Life Bldg., Chicago; Dubuque, Iowa.
 Eastern Iowa Electric Company, P. O. care of F. W. Altman, Dubuque, Iowa; Pierre, S. D.
 Eitzen and New Albin Telephone Company, Winnebago Twp., Houston Co. Minn.; New Albin, Iowa.
 Elaborated Ready Roofing Company, 4417 Wentworth Ave., Chicago, Ill.
 Electric Construction & Machinery Co., The, 1519 2d Ave., Rock Island, Ill.
 Emerson-Brantingham Implement Company, Independence Ave., Rockford, Ill.
 Empire Real Estate and Mortgage Company, 707 Met. Life Bldg., Minneapolis.
 Fairbanks Morse & Co., 900 S. Wabash Ave., Chicago, Ill.
 Fairmont Telephone Company, (Expires June 2, 1919), Fairmont, Minn.
 Famous Players-Lasky Corporation, 415 W. 8th St., Des Moines; New York, N. Y.
 Farmers & Merchants Co-operative Brick & Tile Co., The, P. O. Marshalltown; Pierre, S. D.
 Federal Land and Investment Company, The, P. O. Independence, Iowa; Pierre, S. D.
 Federal Rubber Manufacturing Company of Illinois, P. O. Cudahy, Wis.; Chicago, Ill., 1434 S. Michigan Ave.
 Fenestra Construction Company, 2250 East Grand Blvd., Detroit, Mich.
 Fidelity Building & Loan Company, The, P. O. Mason City, Iowa; Pierre, S. D.
 Firestone Tire and Rubber Company, P. O. Akron, Ohio; West Virginia Corporation.
 Fisk Rubber Company of New York, The, Broadway & 55th St., Borough of Manhattan, New York City.
 Fitzpatrick Lead Mining Co., The, Aberdeen, S. D.
 Flat Brush Coal Company, 502 Polk Bldg., Des Moines.
 Florida Indian River Land Company, P. O. Vinton, Iowa; Melbourne, Fla.
 Ford Roofing Products Company, 2339 La Salle, Chicago, Ill.
 Ford Motor Company, 3050 Woodward Ave., Highland Park, Mich.
 Fort Dodge, Des Moines and Southern Railroad Company, P. O. Boone, Iowa; Portland, Me., 281 St. John St.
 Fort Dodge Street Railway Company, P. O. Boone, Iowa; 281 St. John St., Portland, Me.
 Fort Dodge Terminal and Warehouse Company, P. O. Fort Dodge, Iowa; Portland, Me.
 Frank Co., Sam, 352 Broadway, Milwaukee, Wis.
 Gas Tank Recharging Co., 1245-1257 23d Ave, Milwaukee, Wis.
 Gekco Company of Davenport, The, 23 Station Ave., Brockton, Mass.
 General Cigar Co., Inc., 119 W. 40th St., New York City.
 General Millworks Company, 4655 West Madison, Chicago, Ill.

- General Sales Agency, Inc., of America, Wilmington, Del.
 Gerlach Safety Signal and Automatic Electrical Train Control Company,
 The George W., P. O. Cumberland, Iowa; Pierre, S. D.
 Gibson Bros., Limited, P. O. Waterloo, Iowa; Winnepeg, Canada.
 Gilman Land Company, The, 50 So. Main St., Providence, R. I.
 Glendale Abbey Mausoleum Company, The, Pierre, S. D.
 Globe Automatic Sprinkler Company of New Jersey, P. O. 2031 Washing-
 ton Ave, Philadelphia, Pa.; Camden, N. J.
 Golden West Pump Company, P. O. Sioux City, Iowa; Sioux Falls, S. D.
 Goldstein Millinery Company, 168 No. Michigan Ave., Chicago, Ill.
 Grand Union Tea Company, P. O. 68 Jay St., Brooklyn, N. Y.; Newark, N. J.
 Great American Stores Co., The, 1108 South Wabash, Chicago, Ill.
 Greater Mammoth Vein Coal Company, Pierre, S. D.
 Great Northern Express Company, St. Paul, Minn.
 Great Northern Railway Company, St. Paul, Minn.
 Great Southern Sulphur Company, 21 Carondelet St., New Orleans, La.
 Great Western Commission Company, care of Stock Yards Station, Omaha,
 Nebr.
 Green & Sons Company, P. O. 563 McCormick Bldg., Chicago, Ill.; Appleton,
 Wis.
 Gypsum Fireproofing Company, P. O., 205 W. Monroe St., Chicago, Ill., Jer-
 sey City, N. J.
- Hanighen Company, J. J., 617 So. 14th St., Omaha, Neb.
 Harkes Coal Co., P. O. Coal City; Keith & Perry Bld., Kansas City, Mo.
 Harvey Coal Mining Company, 1st National Bank Bldg., Omaha, Neb.
 Hastings Industrial Co., The, 326 W. Madison St., Chicago, Ill.
 Hayes Company of Idaho, The Daniel, 606 Idaho Bldg., P. O. 109 N. Dearborn,
 Chicago; Boise, Idaho.
 Hedges & Co., Geo. T., Cedar Rapids, Iowa.
 Heinrich Chemical Company, Aberdeen, S. D.
 Hercules Powder Company, Wilmington, Del.
 Hitchcock Bros. Co., 104 So. Wash St., Peoria, Ill.
 Hoffman Music Company, The, 1414 Monadnock Block, P. O. Clinton, Iowa;
 Chicago, Ill.
 Hoggson Brothers, 485 Fifth Ave., New York City.
 Home Oil Company, 76 W. Monroe St., Chicago, Ill.
 Hooper, Kimball & Williams, Incorporated, 35 Congress St., Boston, Mass.
 Horst and Strieter Company, Rock Island, Ill.
 Howell Realty Company, Racine, Wis.
 Hummer Furniture Company, La Salle, Ill.
 Hydraulic Press Brick Company, Central National Bank Bldg., St. Louis,
 Mo.
- Illinois Central Railroad Company, 135 East 11th Place, Chicago, Ill.
 Independent Order of Forester, The, Toronto, Canada.
 Indian Refining Company, P. O. 44 Whitehall St., New York City; Augusta,
 Me.
 Indiana Bridge Company, P. O. Muncie, Ind.; Indianapolis, Ind.
 Interior Lumber Co., 917 Security Bank Blk., Minneapolis, Minn.
 International-Mack Corporation, 252 W. 64th St., New York City.
 International Milling Company, New Prague, Minn.
 International Shoe Co., 1501 9th Washington Ave., St. Louis, Mo.
 International Steel & Iron Company, Evansville, Ind.
 Interstate Company, The, Coca Cola Bldg., Kansas City, Mo.; Wilmington,
 Del.
 Interstate Power Company, P. O. 327 So. La Salle, Chicago, Ill.
 Iowa Amusement Company, 190 North State St., Chicago, Ill.
 Iowa Central Railway Co., P. O. 25 Broad St., New York; Chicago, Ill.
 Iowa Central Telephone Company, P. O. Omaha, Neb.; Geneva, Neb.
 Iowa City Hotel Company, P. O. Iowa City, Iowa; Dover, Del.

- Iowa City Light and Power Company, P. O. Iowa City, Iowa; Wilmington, Del.
- Iowa Gas and Electric Company, P. O. Red Oak, Iowa; Dover, Del.
- Iowa Guarantee Mortgage Corporation, Des Moines, Iowa.
- Iowa Mausoleum Company, P. O. Waterloo, Iowa; Sioux Falls, S. D.
- Iowa Southern Utilities Company, Centerville, Iowa; Portland, Me.
- Iowa and St. Louis Rwy Co., Midland Bldg., Kansas City, Kansas.
- Iowa Townsite Company, P. O. Grand Central Sts., Chicago; Minneapolis, Minn.
- Iowa Valley Sugar Company, Incorporated, 345 McKnight Bldg., Minneapolis, Minn.; Belmond, Iowa.
- Iten Biscuit Co., P. O. Clinton; Omaha, Neb.
- Janesville Machine Company, Janesville, Wis.
- Johns-Manville Company, H. W., 296 Madison Ave., New York City.
- Kaw Paving Company, The, 609 New England Bldg., Topeka, Kan.
- Keenan-Mahan Construction Co., Oklahoma City, Okla.
- Kelly-Springfield Tire Company, Seventh & 57th Street, New York, N. Y.
- Kennedy & Parsons Co., Omaha, Neb.
- Keokuk Electric Company, 604 1st National Bank Bldg., Chicago; Pittsburgh, Pa.
- Keokuk and Hamilton Water Power Company, The, Box 10, Keokuk, Iowa; Hamilton, Ill.
- Keokuk Water Works Company, P. O. Keokuk, Iowa; Wilmington, Del.
- Kettle River Company, The, 1111 Plymouth Bldg., Minneapolis, Minn.
- Keystone Steel & Wire Company, South Bartonville; Peoria, Ill.
- Kinney Co., Inc., G. R., 233 Broadway, New York City.
- Knox Clay Products Company, P. O. Knoxville, Iowa; Huron, S. D.
- Kraft Company, George, P. O. 215 So. Market St., Chicago; Wilmington, Del.
- Kraft & Bros. Co., J. L., 357-359 River St., Chicago, Ill.
- Kresge Company, S. S., Detroit, Mich.
- Lake View Park Company, 2634 Harney St., Omaha, Neb.
- Lampert Lumber Company, P. O. Cor. Selby and Snelling Ave., St. Paul, Minn.; Minneapolis.
- Land Credit Corporation, P. O. St. Paul, Minn.; Wilmington, Del.
- Larrowe Construction Company, Detroit, Mich.
- Lauson-Lawton Company, The, De Pere, Wis.
- Lee Light and Power Company, P. O. Clarinda, Iowa; West Virginia Corporation.
- Lehigh Clay Products Company, P. O. Lehigh, Iowa; Portland, Ind.
- Leonard Construction Co., 332 South Michigan, Chicago, Ill.
- Le Roy Telephone Company, Le Roy, Minn.
- Library Bureau, 6 N. Michigan Ave., Chicago, Ill.
- Liggett Company, Louis K., 151 5th Ave., New York City; Massachusetts Corporation.
- Lincoln Highway Tire Co., P. O. Fulton; Pierre, S. D., and Fulton, Ill.
- Linde Air Products Company, The, P. O. 30 E. 42d St., New York City; Cleveland, Ohio.
- Lindsay Bros. Company, 400 N. 1st St., Minneapolis.
- Lineville Telephone Company, (Expires May 27, 1919), Princeton, Mo.
- Loose-Wiles Biscuit Company, 8th and Santa Fe St., Kansas City, Mo.
- Lupton's Sons Company, David, Allegheny Ave., and Tulip St., Philadelphia.
- Lyle Telephone Company, Lyle, Minn.
- Lynch-McNamara Construction Co., Monmouth, Ill.
- Mac Arthur Brothers Company, 120 Broadway, New York City.
- Mac Donald Engineering Company, 53 W. Jackson Blvd., Chicago, Ill.
- Manatee Valley Land & Development Company, 714 S. & L. Bldg., Des Moines, Iowa; Tampa, Fla.
- Marion Coal Company, 1220 Hippee Bldg., Des Moines, Iowa; West Virginia Corporation.

- Marshall Hall Grain Company, 206 Merchants Exchange Bldg., St. Louis, Mo.
Mason City and Clear Lake Railroad Company, P. O. Mason City, Iowa;
Wilmington, Del.
Maxwell Motor Sales Corporation, P. O. Detroit; Wilmington, Del.
McCaul-Dinsmore Company, The, 914 Chamber of Commerce, Minneapolis.
McCaul-Webster Elevator Co., The, Minneapolis.
McCray Refrigerator Co., Kendallville, Ind.
McCrory Stores Corporation, P. O. No. 7 W. 10th St., Wilmington, Del.
McGraw Tire and Rubber Company, The, East Palestine, Ohio.
Meinrath Brokerage Company, Brokers Bldg., Kansas City, Mo.
Merchants Elevator Co., 109 Chamber of Commerce, Minneapolis.
Merchants Mercantile Agency, The, P. O. Hartje Bldg., Pittsburgh, Pa.;
Chicago, Ill.
Merchants Protective Corporation, The, 314 State Savings & Trust Co.,
Indianapolis, Ind.
Merritt Development Company, 514 Plymouth, Bldg., Minneapolis.
Merry Optical Company, 1009 Walnut, Des Moines, Iowa; Kansas City, Mo.
Metropolitan 5 to 50c Stores, Inc., 311 South State St., Dover, Del.
Metropolitan Realty Company, P. O. Dundee, Iowa; Portland, Ore.
Michel Brewing Company, The, C. & J., 727 So. 3rd St., La Crosse, Wis.
Michelin Tire Company, Milltown, N. J.
Miller Rubber Company, The, Akron, Ohio.
Mills County Power Company, 900 Market St., P. O. Glenwood, Iowa; Wil-
mington, Del.
Milwaukee Bridge Company, 1400 34th St., Milwaukee; Milwaukee, Wis.
Minneapolis Bridge Company, 1033 Met. Life Bldg., Minneapolis, Minn.
Minneapolis Trust Company, 115 So. 5th St., Minneapolis, Minn.
Mississippi River Power Company, Box 10, Keokuk; Portland, Maine.
Mississippi Valley Telephone Company, The, Suite 412, 413 Standard Trust
Bldg., Chicago, Ill.; Dover, Del.
Missouri Iron Company, 509 Olive St., St. Louis, Mo.
Missouri River Bridge Company, Sioux City, Iowa; Wilmington, Del.
Montague Iron Works Corporation, Security Bldg., Chicago, Ill.
Montgomery and Campbell, Incorporated, 1909 Second Ave., Rock Island, Ill.
Montgomery Ward & Co., Incorporated, 618 West Chicago Ave., P. O. Fort
Madison; Chicago, Ill.
Mt. Hayden Mining & Milling Company, The, Ouray, Colo.
Musselshell Land Company, P. O. Cedar Rapids, Iowa; Lavina, Mont.
- Nampa Apple Orchard Company, Nampa, Idaho.
National Cash Register Co, The, Dayton, Ohio.
National Council of The Knights and Ladies of Security, 701 Kansas Ave.,
Topeka, Kans.
National Craft Union Co-operative Association, Fremont, Kans.
National Land Development Company, Rock Island, Ill.
National Loan and Investment Company, The, 420 Farwell Bldg., Detroit,
Michigan.
National Roofing Company, Omaha, Neb.
National Rubber Company of New York, P. O. 660 N. Broad St., Philadelphia,
Pa.; Wilmington, Del.
National Starch Company, 15 Exchange Place, New Jersey, P. O. 17 Battery
Place, New York, City; Jersey City, N. J.
National Supply Company, 804 Frances Bldg., Sioux City; Lincoln, Neb.
National Tractor Company Branch, Chicago, Ill.; Georgetown, Del.
National Water Main Cleaning Company, Inc., P. O. 50 Church St., New York.
Natural Resources Company, P. O. 30 S. Michigan Ave., Chicago, Ill.;
Wilmington, Del.
Neal Institutes Company, Securities Bldg., Des Moines; Minneapolis, Minn.
Nebraska Railway Company, P. O. Omaha, 1004 Farnam St., Nebraska City,
Nebraska.
Nebraska Telephone Company, 19th and Douglas St., Omaha, Neb.
Newton and Hoyt Company, The, 1018 S. Wabash Ave., Chicago, Ill.

- New York Waist House, 608 Walnut St.; 115 Broadway, New York; Des Moines, Iowa.
- Nichols Wire & Sheet Company, Kansas City, Mo.
- Nold Lumber Company, C. H., 1224 No. 4th St., St. Joseph, Mo.
- North American Timber Holding Company, P. O. 817 Harris Trust Bldg., Chicago; Wilmington, Del.
- Northern Construction Co., 445 Milwaukee St., Milwaukee, Wis.
- Northern Iowa Gas and Electric Company, P. O. Humboldt, Iowa; West Virginia Corporation.
- Northern Sugar Corporation, 1000 Union Trust Bldg., P. O. Mason City; Detroit, Mich.
- Northern Wyoming Land Company, Buffalo, Wyoming.
- Northwestern Catalog Company, Minneapolis, Minn.
- Northwestern Consolidated Milling Company, P. O. 49 Wall St., New York City; Buffalo, N. Y.
- Northwestern Realty Company, 201 American Nat'l. Bank Bldg., St. Joseph, Mo.
- Northwestern Telephone Exchange Co., The, 19th and Douglas Sts., Omaha, Neb.; St. Paul, Minn.
- Norwalk Tire and Rubber Company, Inc., The, 55 Liberty St., New York City.
- Notamiss Spark Gap Company, P. O. 306 Hippee Bldg., Des Moines; Pierre, South Dakota.
- Ogden Consolidated Coal Company, P. O. Ogden, Iowa; Pierre, S. D.
- Omaha Bridge & Terminal Rwy Co., 135 East 11th Place, Chicago, Ill.
- Omaha and Council Bluffs Rwy & Bridge Co., P. O. Council Bluffs, Iowa; Omaha, Neb.
- Omaha and Council Bluffs Street Railway Company, Omaha, Neb.
- Omaha Elevator Company, (Expires July 28, 1919), Omaha, Neb.
- Omaha News Company, The, 311 2d St., Des Moines; Omaha, Neb.
- Oskaloosa Light and Fuel Company, Oskaloosa, Iowa.
- Otis Elevator Company, 600 W. Jackson Blvd., Chicago, Ill.
- Ottumwa Railway and Light Company, The, P. O. Ottumwa, Iowa; Wilmington, Del.
- Overland-Davenport Company, P. O. Davenport, Iowa; Huron, S. D.
- Packard Motor Car Company of Chicago, 2357 Michigan Ave., Chicago, Ill.
- Pan American Bridge Company of New Castle, Indiana; New Castle, Ind.
- Pathe Exchange, Inc., 25 W. 45th St., New York, N. Y.
- Patterson Dental Supply Company, M. F., P. O. St. Paul, Minn.; Chicago, Ill.
- Peddie Land Company, The, P. O. Box 333, Cedar Rapids, Iowa; Mauston, Wisconsin.
- Pennant Pearl Button Company, Inc., 15 E. 26th St., Borough of Manhattan, New York City.
- Penney Company, J. C., P. O. 354 Fourth Ave., New York City; Salt Lake City, Utah.
- Peoples Gas & Electric Company, Mason City, Iowa; Wilmington, Del.
- Peoples Gas and Fuel Company of Cedar Rapids, Iowa, The, Cedar Rapids, Iowa, Box 43, Wilmington, Del.
- People's Mausoleum Company, The, P. O. Waterloo, Iowa; Huron, S. D.
- Perfection Tire and Rubber Company, P. O. Fort Madison, Iowa; Dover, Delaware.
- Pittsburgh Filter Manufacturing Company, Pittsburgh, Pa.
- Pittsburgh Plate Glass Company, 1618 Fritz Bldg., Pittsburgh, Pa.
- Pollock-Ross Coal Company, 1st Nat'l Bank Bldg., Omaha, Neb.
- Port Hudson Land Company, P. O. 1st Nat'l. Bank Bldg, Davenport, Iowa; Aberdeen, S. D.
- Porter Tractor Company, 402 Security Bldg, Des Moines; Phoenix, Arizona.
- Prairie Pipe Line Company, The, Independence, Kans.
- Prest-O-Lite Company, Inc., The, P. O. Indianapolis, Ind., 30 E. 42nd, Borough of Manhattan, New York.
- Printers Supply Company, Minneapolis, Minn.
- Proctor & Gamble Distributing Company, Cincinnati, Ohio.

Property Owners Federation, Inc., P. O. Red Wing, Minn.; Minneapolis, Minn.
Pullman Company, The, Pullman Bldg., Chicago, Ill.

Rankin Farms, The, Tarkio, Mo.

Red Oak and Northeastern Railway Co., Branch, Red Oak, Iowa; Phoenix, Arizona.

Red Rock Coal Company, West Virginia Corporation, Polk Bldg., Des Moines.

Red Seal Oil Company, P. O. 10 S. La Salle St., Chicago; Dover, Del.

Reknoy Realty & Security Corporation, 303 5th Ave., New York City; Eddyville, N. Y.

Reliance Brick Co., The, 610 Reliance Bldg., Kansas City, Mo.

Reliance Investment Company, The, Mason City, Iowa; Sioux Falls, S. D.

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

Retail Credit Company, Box 1723, Atlanta, Ga.

Rhode Island Hospital Trust Company, 15 Westminister Place, Providence, Rhode Island.

River Smelting & Refining Company, P. O. Room 1001, 722 Chestnut St., St. Louis, Mo.; Portland, Maine.

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

Robinson & Son Contracting Company, S. R. H., 1423 Chemical Bldg., St. Louis, Mo.

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

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

Runyan Advertising and Sales Company, A. L., P. O. Dubuque, Ia.; Pierre, South Dakota.

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

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

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

Sacton Sand & Gravel Co., Lake View, Iowa; Sioux Falls, S. D.

Samuels & Co., Incorporated, M., Baltimore, Md.

Sanitary Refrigerator Company, Fond du Lac, Wis.

Santa Fe Land Improvement Company, P. O. Topeka, Kans.; Los Angeles, California.

Savage Tire Corporation, The, P. O. Main and Sicard Sts., San Diego, Cal.

Schmidt Brothers Construction Company, 105 N. Clark St., Chicago, Ill.

Schultz Mercantile Company, 714 Washington Ave., St. Louis, Mo.

Scioto Collieries Company, 37 W. Van Buren St., P. O. Keith & Perry Bldg., Kansas City, Mo.; Chicago, Ill.

Scott and Company, J. E., P. O. Hawarden; Hecla, S. D.

Seavey and Flarsheim Brokerage Company, Kansas, City, Mo.

Selden-Breck Construction Company, 122 N. 7th St., St. Louis, Mo.

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

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

Sheridan Coal Company, The, Omaha, Neb.

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

Simons Day & Company, Chicago, Ill.

Sinclair Refining Company, 111 West Washington, Chicago, Ill.; Maine Corporation.

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

Sioux City-Orpheum Co., 190 North State St., Chicago, Ill.

Sioux City Service Company, P. O. Sioux City; Jersey City, N. J., 15 Exchange Place.

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

Skinner Baking Company, Council Bluffs.

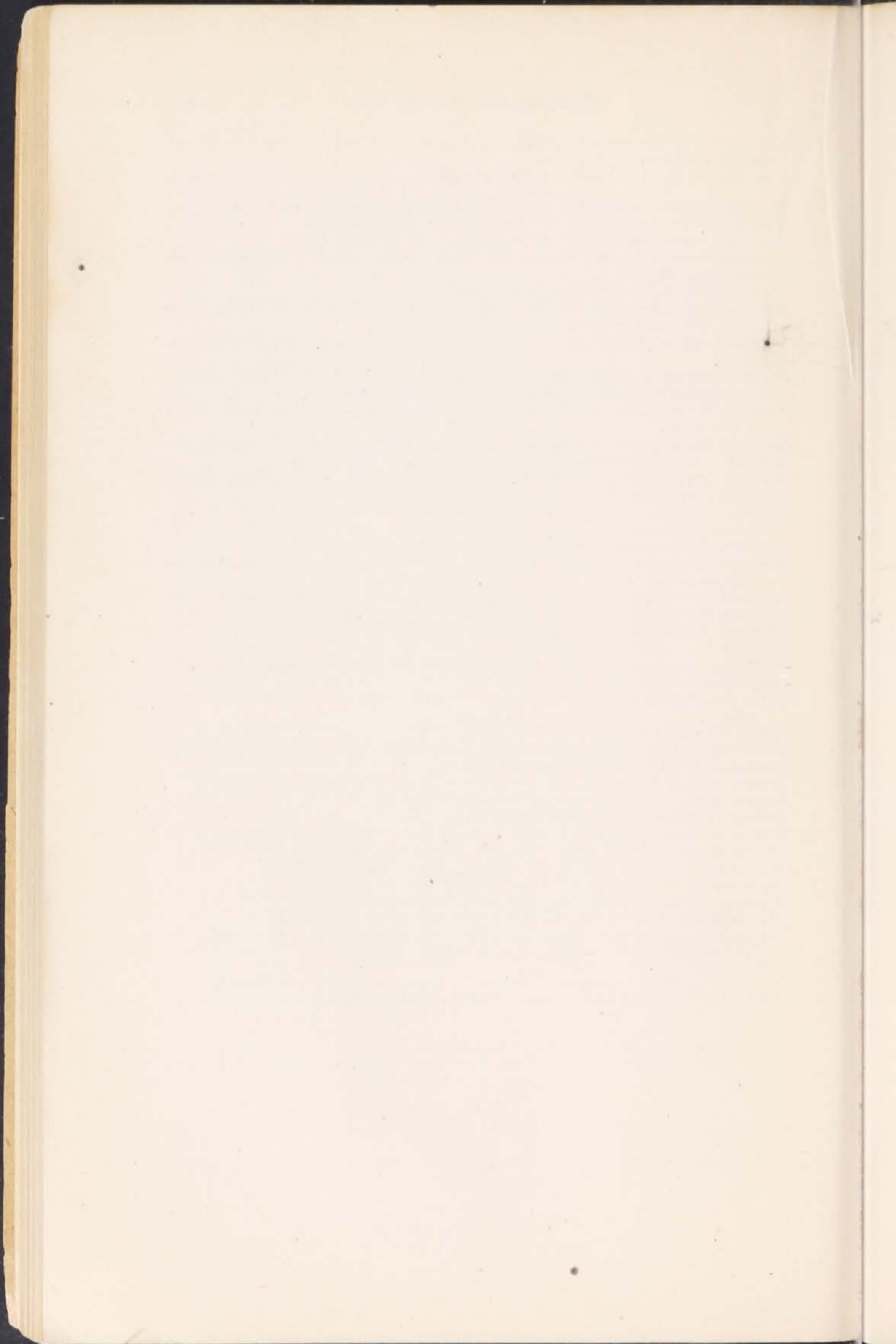
Smalley Manufacturing Company, York St., Manitowoc, Wis.

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

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

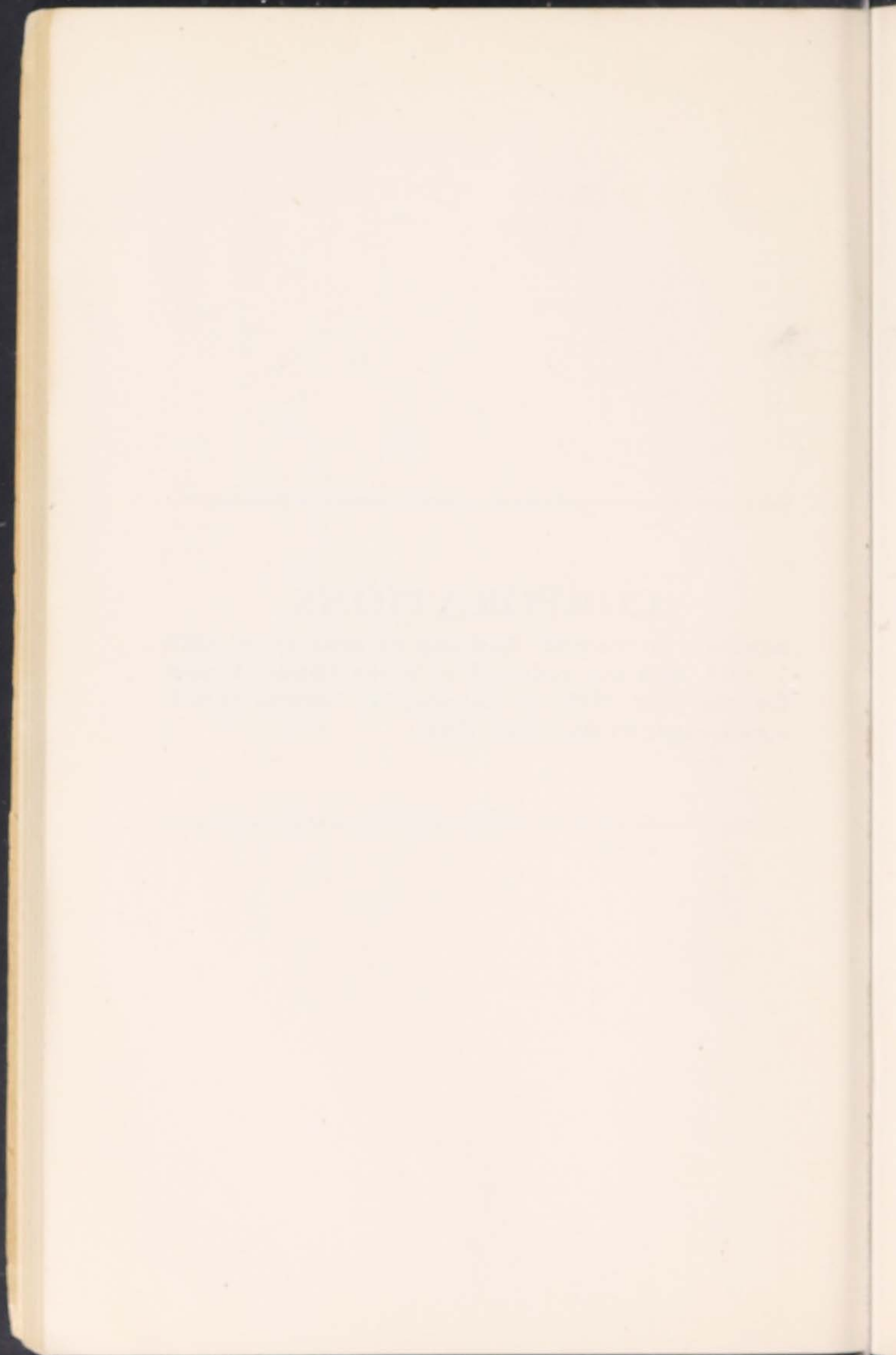
- Smith & Company, Grant, Pioneer Bldg. St. Paul, Minn.
 Smith-Hamlin Construction Co., Inc., The, 66 Broadway, New York City.
 Smith Lumber Company, Omaha, Neb.
 Sodemann Heat & Power Co., 2306 Morgan St., St. Louis, Mo.
 Southern Iowa Electric Company, P. O. 315 1st Nat'l Bank Bldg., Omaha, Neb.; Wilmington, Del.
 Sperry and Hutchinson Company, The, 2 W. 45th St., New York City; Jersey City, N. J.
 Spring Grove-Interstate Telephone Company, Spring Grove, Minn.
 Spurgeon Mercantile Company, 326 W. Madison Ave., Chicago, Ill.
 St. Charles Development Company, Inc., The, P. O. Waterloo, Iowa; New Orleans, La.
 St. John Grain Company, P. O. Worthington, Minn.; Heron Lake, Minn.
 St. John-Nimerfro Company, Elmôre, Minn.
 Stresenreuter-Cotton & Co., 860 Old Colony Bldg., Chicago, Ill.
 Studebaker Corporation of America, The, P. O. South Bend, Indiana; Jersey City, N. J., 15 Exchange Place.
 Sunshine Coal & Mining Company, Lincoln, Neb.
 Sutherland Building & Contracting Company, W. M., Syndicate Trust Bldg., St. Louis, Mo.
 Swain Nelson & Sons Company, 940 Marquette Bldg., Chicago, Ill.
 Sweet Wallach and Company, 133 N. Wabash Ave., Chicago, Ill.
- Tarkio Electric & Water Company, Tarkio, Mo.
 Texas Company, The, 17 Battery Place, New York, N. Y.
 Teetor Adding Machine Company, P. O. Des Moines, Iowa; Huron, S. D.
 Thomas-Guthrie Construction Company, A. C., St. Paul, Minn.
 Thompson Yards, Incorporated, 1645 Hennepin Ave., Minneapolis, Minn.
 Times Square Auto Supply Co., 75 Montgomery St., Jersey City, N. J.
 Todd Protectograph Company, Incorporated, 1050 University Ave., Rochester, New York.
 Tri City Disposal Co., 400 Peoples Bank Bldg, Moline, Ill.
 Tri City Railway and Light Company, The, P. O. Davenport, Iowa; Hartford, Conn.
- U. S. I. Realty Company, 217 Plymouth Bldg., Minneapolis.
 Union Bridge and Construction Company, 903 Sharp Bldg., Kansas City, Mo.
 Union Carbide Sales Company, 42d St., New York; Chicago, Ill.
 Union Improvement Company of West Virginia, Des Moines.
 Union Pacific Railroad Co., Omaha, Neb.
 United Agency, P. O. 1018 S. Wabash Ave., Chicago, Ill.; Huron, S. D.
 United Delivery Company, The, P. O. Marshalltown, Greeley, Col.
 United Gas Improvement Company, The, Philadelphia, Pa.
 United Lead Company, P. O. 111 Broadway, Borough of Manhattan, N. Y.; Jersey City, N. J., No. 51 Newark St.
 United Light and Railways Company, Grand Rapids, Mich.
 United States Gypsum Company, 205 Monroe St., Chicago, Ill.; Jersey City, N. J.
 United States Installment Realty Co., 217 Plymouth Bldg., Minneapolis.
 United States Mortgages Company, P. O. 804 Harris Trust Bldg., Chicago; Wilmington, Del.
 United States Register Company, Battle Creek, Mich.
 United States Rubber Company, 1790 Broadway, New York, N. Y.; New Brunswick, N. J.
 United States Tire Company, Broadway & 58th St., New York City.
 Universal Film Exchanges, Inc., 1600 Broadway, New York City.
 Urbauer-Atwood Heating Company, St. Louis, Mo.
- Van Brunt-Bleeg Company, Sioux Falls, S. D.
 Van Slyke-Dorsey Company, 403 Observatory Bldg., Des Moines; Pierre, S. D.
 Vibrating Electric Razor Company, 236 Brandeis Theatre Bldg., Omaha, Neb.; Lincoln, Neb.

- Villisca Public Service Company, The, Branch at Villisca, Iowa; 925 Foster Bldg., Denver, Col.
- Vim, The, P. O. 34 S. Clark St., Chicago, Ill.
- Wabash Railway Company, Railway Exchange Bldg., St. Louis, Mo.
- Warren Brothers Company, 142 Berkeley St., Boston, Mass.
- Warwick Land Company, 50 S. Main St., Providence, R. I.
- Watrous-Acme Mfg. Co., Room 1706-106 S. La Salle St., P. O. Des Moines; Chicago, Ill.
- Wear-U-Well Shoe Company, Minneapolis.
- Weatherproof Watering Trough and Tank Manufacturing Company, The, P. O. Burlington, Iowa; Huron, S. D.
- Welsbach Street Lighting Co., 1934 Market St., Philadelphia; Wilmington, Del.
- Western Bridge and Construction Company, 648 Bee Bldg., Omaha, Neb.
- Western Construction Company, The, La Crosse, Wis.
- Western Construction Company of Sioux City, P. O. Sioux City, Iowa; Sioux Falls, S. D.
- Western Farmers Land Company, The, P. O. Waterloo, Iowa; Portland, Me.
- Western Flour Mill Company, Davenport, Iowa; Minneapolis.
- Western Flying Airship Company, P. O. Orchard St., White Plains; Rickfield Springs, N. Y.
- Western Holding Company, The, 208 Boston Bldg., Denver, Col.; West Virginia Corporation.
- Western Improvement Company, 840 9th St., Racine, Wis.
- Western Mortgage Securities Company, P. O. Waterloo; 215 Andrus Bldg., Minneapolis.
- Western Newspaper Union, P. O. Omaha, Neb.; 242 Water St., Augusta, Me.
- Western States Lumber Company, Minn. Transfer, Minneapolis.
- Western Structural Company, 3201 4th Ave., Moline, Ill.
- Western Union Telegraph Company, The, 195 Broadway, New York City.
- Westlake Construction Company, 1919 Ry. Exch. Bldg., St. Louis, Mo.
- Weyerhaeuser Co., F., Cloquet, Minn.
- What Cheer Clay Products Company, Branch What Cheer, Iowa; Augusta, Me.
- White Company, The, Cleveland, Ohio.
- White Salmon Development Company, 350 Security Bank Bldg., Minneapolis.
- Williams, White and Company, Moline, Ill.
- Wilson Rubber Company, The, P. O. Phoenix, Ariz.; Des Moines, Iowa.
- Wilson & Co., No. 15 Exchange Pl., Jersey City, N. J.
- Wilson Orchard Company, Nampa, Idaho.
- Winterset Brick and Tile Company, P. O. Winterset, Iowa; Lemmon, S. D.
- Wisconsin Bridge and Iron Company, Milwaukee, Wis.
- Witherspoon-Englar Co., 53 W. Jackson Blvd., Chicago, Ill.
- Woodbridge Ornamental Iron Co., 400 W. Erie St., Chicago, Ill.
- Worden-Allen Company, Box No. 1595, Milwaukee, Wis.
- Wormser Hat Stores, Inc., 25 Waverly Place, New York City.
- Wyoming Construction and Development Company, P. O. Dows Bldg., Cedar Rapids, Iowa; Pierre, S. D. & Buffalo, Wyo.
- Yellow Dog Mine Company, Maquoketa, Iowa; Winnemucca, Nevada.
- Yorkshire Creamery Co., Ottumwa, Iowa; Kittery, Me.



CORPORATIONS

admitted to transact business in Iowa since April 1, 1919, and not required to make Annual Report for the year 1919, as provided in Section 1614-I, supplement to the Code, 1913.



IOWA CORPORATIONS ADMITTED SINCE APRIL 1, 1919.

Aalfs-Harper Company, Sioux City, Iowa.
Abbott Realty Company, Marshalltown.
The Ackerman Co., Audubon.
Adelman's Haberdashery, Des Moines.
Advance Printing Company, Des Moines.
Advertiser Printing Company, The, Alta.
Advertisers Press, Inc., Sioux City.
Aerial Exhibition Company, Manly.
Aeroplane Company of Iowa, Des Moines.
A-E-S Manufacturing Company, Oakville.
Afordalock Company, Council Bluffs.
Ainsworth Company, F. J., Council Bluffs.
Alamo Utilities Company, The, Waterloo.
Albert City Aerial Club, Albert City.
Alfalfa and Cereal Milling Company, Sioux City.
Almont Community Club, Almont.
Alta Casa Investment Company, Des Moines.
American Cloak & Suit Company, Marshalltown.
American Co-operative Investment Co., Des Moines.
American Horticulture Company, Des Moines.
American Investment Company, Des Moines.
American Live Stock Powder Company, The, Shenandoah.
American Rivers Power Company, Davenport.
American Tile Engineering Company, Mason City.
Anakin Lock Works, Des Moines.
Anamosa Gas Company, Anamosa.
Anundsen Publishing Company, The, Decorah.
Apex Chemical Company, Des Moines.
Arcade Company, Des Moines.
Arkwa Land, Timber and Development Company, Des Moines.
Arnolds Park Land & Lot Company, Arnolds Park.
Art Floral Company, Des Moines.
Artkraft Tire Company, Des Moines.
Ashborne Gold Fish and Supply Company, Burlington.
Auditorium and Sales Pavilion Company, Shenandoah.
Aurora Farmers' Union, Aurora.
Auto Finance Corporation, Ottumwa.
Auto Electric Service Company, Ft. Dodge.
Auto Metal Parts Company, Des Moines.
Automobile Finance Corporation, Sioux City.
Automotive Insurance Company, Mason City.
Automotive Sales Co., Sioux City.

Baco Electric Company, Bode.
Bagley Mutual Telephone Company, The, Bagley.
Bankers Bond and Mortgage Guaranty Company, Ft. Dodge.
Bankers Building Corporation, Des Moines.
Bankers & Merchants Calendar Corporation, Des Moines.
Bankers Stock and Bond Bureau, Des Moines.
Bard Bros. Motor Company, Sioux City.
Barnes Company, The, Ottumwa.
Bartz & Company, W. H., Des Moines.
Becker & Company, Rockwell City.
Bee Jay Tire Service Company, Davenport.

Berghauser Company, Incorporated, J. W., Olin.
 Beulah Light and Power Company, Danville.
 Biegger Motor Company, Des Moines.
 Blackhawk Mattress Co., Davenport.
 Blue Steel Tool Company, Des Moines.
 Bort Manufacturing Company, Hopkinton.
 Bosworth Drug Company, Ames.
 Bouton Implement Company, Bouton.
 Bouton Store, The, Bouton.
 Brown Iron Grasp Cement Company, Des Moines.
 Brown Lumber Company, Woodbine.
 Bryantsburg Equity Co-operative Association, Bryantsburg.
 Buckingham Grain Company, Buckingham.
 Burlington Building and Loan Association, Burlington.
 Burlington Casket Company, Burlington.
 Burlington Electrical Supply Company, Burlington.
 Burlington Glass Company, Burlington.
 Burlington Ice and Fuel Company, Burlington.
 Burlington Specialty Company, Burlington.
 Burmeister, Inc., G. F. and L. G., Davenport.
 Burr Oak Threshing Company, East Pleasant Plain.
 Burt Farmers Exchange, Burt.

Caldbeck Tool and Manufacturing Company, Des Moines.
 Campbell Baking Company, The, Sioux City.
 Campholatum Company, Mason City.
 Cantril Farmers Exchange, Cantril.
 Capital City Coal Company, The, Des Moines.
 Capital Construction Company, Des Moines.
 Capitol Remedies Supply Company, Burlington.
 Carroll Clinic, The, Carroll.
 Cascade Laundry Company, Des Moines.
 Cascade Shipping Association, Cascade.
 Cass-Parkers-Rachford Shows, Incorporated, Waterloo.
 Cedar Falls Improvement Corporation, The, Cedar Falls.
 Cedar Rapids National Company, Cedar Rapids.
 Cedar Valley Traffic & Service Bureau, Incorporated, Waterloo.
 Centerville Building and Loan Association, Centerville.
 Cedar Rapids Aero Company, Cedar Rapids.
 Cedar Rapids Paper Box Company, Cedar Rapids.
 Cedar Rapids Tire & Rubber Company, Cedar Rapids.
 Central Iowa Credit Interchange Bureau, The, Des Moines.
 Central Iowa Oil & Gas Company, Marshalltown.
 Central Life Assurance Society of the United States (Mutual), Des Moines.
 Cerro Gordo Aero Company, Mason City.
 Certainty Investment & Realty Co., Des Moines.
 Chaffin Jamesson Motor Co., Mason City.
 Charles City Building and Loan Association, The, Charles City.
 Charter Oak Rendering Works, Charter Oak.
 Chequest Stone Corporation, Des Moines.
 Circle Amusement Corporation, Ottumwa.
 City Loan and Investment Company, Valley Junction.
 Cla-Loid Manufacturing Company, Clermont.
 Clarence Lumber and Grain Company, Clarence.
 Clarinda Aero Company, Clarinda.
 Climax Co-operative Company, Climax.
 Clinton County Sale Pavilion Company, De Witt.
 Clinton Shoe Mfg. Co., Clinton.
 Clipless Paper Fastener Company, Newton.
 Coffee, Incorporated, Dr. W. O., Davenport.
 Cohen Brothers Bedding Company, Des Moines.
 Columbia Coffee & Tea House, Incorporated, Davenport.

Columbus Hall Association, Fonda.
Commercial Block, New Hampton.
Commonwealth Mortgage Bond Company of Iowa, Des Moines.
Community Improvement Company of Aurelia, Aurelia.
Community Light and Power Company, Moneta.
Community Milling Company, Davenport.
Community Oil Company of Elliott, Iowa, Elliott.
Community Service Stores, Incorporated, The, Shenandoah.
Community Store, Oelwein.
Conrad Farmers Grain Co., Conrad.
Consolidated Investment Company, Sioux City.
Consumers Coal Company, Ottumwa.
Consumers Oil Products Company, Sioux City.
Consumers Stores Company, Inc., The, Waterloo.
Continental Investment Company, Des Moines.
Continental Live Stock Insurance Company, Sioux City.
Corn Belt Financial Department, Inc., Dubuque.
Corn Belt Live Stock Insurance Company, Des Moines.
Corn Belt Motor Company, The, Cedar Rapids.
Corn Belt Securities Company, Sioux City.
Cottage Grove Grocery Company, Des Moines.
Council Bluffs Development Company, Council Bluffs.
County Line Electric Company, Gilmore City.
Cresco-Union Electric Company, Algona.
Crooks Light & Power Company, P. O. Burnside, Crooks.
Crosley Investment Company, Webster City.
Crow's Chemical Company, Sioux Rapids.
Currie-McHahon Company, Britt.
Curtis Dayton Company, Clinton.
Curtis Detroit Company, Clinton.
Cylo Sign Company, Council Bluffs.
Cyclone Manufacturing Company, Des Moines.

Daehler Motor Company, Clinton.
Davenport Schrup Motor Car Company, Davenport.
Davenport Tribune Publishing Company, Davenport.
Davenport-Wagner Co., Davenport.
Dayton Company, Incorporated, The, Cedar Falls.
De La Hunt Construction Company, The, Cedar Rapids.
Decorah Warehousing Company, The, Decorah.
Delaware County Light Company, Hopkinton.
Dempster Manufacturing and Supply Company, Des Moines.
Denecke Company, The, Cedar Rapids.
Des Moines Board of Trade, Des Moines.
Des Moines Coaster Company, Des Moines.
Des Moines Elevator and Grain Company, Des Moines.
Des Moines Foundry and Machine Company, Des Moines.
Des Moines Motor Car Company, Des Moines.
Des Moines River Valley Threshing Company, Des Moines.
Des Moines Theatre Company, Des Moines.
Dodge Township Electric Company, Boone.
Dotson-Kerwin Company, Independence.
Dotson-Kerwin Company, Vinton.
Dubuque Coaster Company, Union Park.
Dultmeier Manufacturing Company, Manning.
Duo-Tread Tire Company, Sioux City.

Eagle Creek Mining Company, The, Des Moines.
Earlham Oil and Gas Company, Earlham.
Early Rendering Works, Early.
Eclipse Milling Company, Toledo.
Economy Fuel Oil Co., Carroll.
Efficiency Tool Company, Des Moines.

El Prado Co., Davenport.
Electrical & Battery Service Co., Dubuque.
Electrical Service and Sales Company, Des Moines.
Ellis Manufacturing Company, B. L., Des Moines.
Elmwood Country Club, Marshalltown.
Emerson Telephone Company, Emerson.
Employees' Investment Company, The, Des Moines.
Engle Commercial Fertilizer Company, Newton.
Engle Tile & Fuel Company, Newton.
Epworth Equity Corporation, Epworth.
Estherville Hardwood Milling Company, Estherville.
Exposition Holding Company, Davenport.
Farmers Commission Company of Ryan, Iowa, Ryan.
Farmers Co-operative Association, Tracy.
Farmers Co-operative Company, Dallas Center.
Farmers Co-operative Company, Farragut.
Farmers Co-operative Company, Fontanelle.
Farmers Co-operative Company, Greenfield.
Farmers Co-operative Company, Nodaway.
Farmers Co-operative Company, Oakland.
Farmers Co-operative Elevator Company, Hancock.
Farmers Co-operative Elevator Company, Indianola.
Farmers Co-operative Elevator Co., Lincoln.
Farmers Co-operative Exchange, Haverhill.
Farmers, Co-operative Exchange, Hillsboro.
Farmers' Co-operative Exchange of Mt. Hammill; Mt. Hammill.
Farmers Co-operative Shipping Association, Baxter.
Farmers Co-operative Shipping Association, Kellogg.
Farmers' Electric Company No. One, Oskaloosa.
Farmers Elevator Company, Clutier.
Farmers Elevator, Deloit.
Farmers Elevator Company, Earlham.
Farmers Elevator Company, Hornick.
Farmers Elevator Company, Odebolt.
Farmers Elevator Co., The, Randolph.
Farmers Elevator Co., Rock Valley.
Farmers Elevator Company, Traer.
Farmers' Exchange, Benton.
Farmers Exchange, The, Centerdale.
Farmers' Equity Store of Greene, Iowa; Greene.
Farmers Grain Company, Rockwell City.
Farmers Grain and Lumber Company, Herndon.
Farmers Investment Company, Albion.
Farmers Ladora Light Company, The, Ladora.
Farmers' Mutual Creamery Company, Langworthy.
Farmers Mutual Telephone Company, Montour.
Farmers Shipping Association, Newton.
Farmers' Store, Lone Rock.
Farmers' Telephone Company, Batavia.
Farmers' Terminal Elevator Company, Sioux City.
Farmers Union, Menlo.
Farmers Union Co-operative Company, The, Tingley.
Farmers Union Elevator Company, Harper.
Farmers Union Exchange, Des Moines.
Farmers' Union Exchange, The, Lewis.
Farmers Union Exchange, Washington.
Farmers Union Mercantile Company, Ulmer.
Farmers Union Store, Grandview.
Farmers Union Exchange, Riverside.
Farmers' Union Grain and Stock Company, Lidderdale.
Farmers Union Shipping Association, Clarinda.
Farmers Union Grain Company, Lake View.

F. A. F. Enterprise, Inc., Council Bluffs.
Fairfax Mercantile Company, Fairfax.
Fairlawn Milk Products Company, Des Moines.
Farm Warehouse Company, Maquoketa.
Farmington Live Stock Sales Pavilion Company, Farmington.
Fayette County Abstract Company, West Union.
Federal Surety Company, Davenport.
Federated Fire Re-Insurance Company, Mason City.
Ferritone Chemical Company, Council Bluffs.
Fidelity Securities Company, Des Moines.
Finchford Mercantile Company, P. O. Janesville; Finchford.
Fitch Company, The F. W., Des Moines.
Fitzgerald Cigar Co., Dubuque.
Fitzpatrick Co., C. E., Dubuque.
Fort Dodge Bottling Works, Ft. Dodge.
Fort Dodge Tire Company, Ft. Dodge.
Foster Brass Foundries, Inc., Cedar Rapids.
Franklin Sales Company, Cedar Rapids.
Fredericksburg Hardware Co., The, Fredericksburg.

G. & F. Products Company, Davenport.
G. & H. Miniature Railway Company, Waverly.
Galva Community Amusement Company, Galva.
Gamb, Fisher & McConkey, Inc., Des Moines.
Garfield Co-operative Electric Company, Lytton.
Garfield Ridge Electric Line, Garner.
Germania Opera House Company, Germania.
Gifford-Liesenberg Company, Mason City.
Gilbert Electric Company, Gilbert.
Grady Produce Company, E. C., Reinbeck.
Grand Improvement Company, Des Moines.
Grand Investment Company, Des Moines.
Grand River Telephone Company, Lorimer.
Great Republic Reinsurance Fire Co., Des Moines.
Great Western Tractor Company, Council Bluffs.
Green Consolidated Oil Company, Sioux City.
Greenfield Hotel Company, Greenfield.
Greiman Ditcher Company, Garner.
Grinnell Washing Machine Company, Grinnell.
Gruber Armored Tire Company, Monticello.
Grundy Candy Company, Grundy Center.
Guarantee Oil Company, Sioux City.
Guaranty Loan and Investment Co., Sioux City.
Gyro-Cycle Company, The, Des Moines.

Hahn Construction Company, Cedar Rapids.
Halseth Auto Company, Sioux City.
Hall Culvert Company, Des Moines.
Hamilton County Sales Pavilion Company, Webster City.
Harbridge Motor Company, Keosauqua.
Harker-Beauman & Company, Estherville.
Harris Loader Company, Algona.
Harrison Central Telephone Company, Boone.
Hatch & Brockman Lumber Company, Cedar Rapids.
Hausserman Packing Company, Perry.
Hatch-Larson Company, The, Marathon.
Hawkeye Aviation Company, Columbus Junction.
Hawkeye Baking Company, Des Moines.
Hawkeye Building & Loan Association, The, Ft. Dodge.
Hawkeye Fair and Exposition, The, Ft. Dodge.
Hawkeye Fence and Wire Company, Britt.
Hawkeye Oil Company, Hawarden.
Hawkeye Oil and Refining Company, Des Moines.

- Hawkeye Sanitary Supply Company, Des Moines.
Head Motor Company, The, Des Moines.
Heeb Company, The, Dubuque.
Hennessy-Fennell Tire Company, Sioux City.
Hickory Grove Road Rural Telephone Company of Scott County, Iowa,
Davenport.
High Point Club Company, Ft. Madison.
Higley & Company, E. B., Mason City.
Home Building Company, The, Des Moines.
Horrabin Contracting Company, William, Iowa City.
Horton Gas, Oil and Construction Company, Eldora.
Horton Township Electric Company, Ocheyedan.
Hotel Investment Company, Creston.
Hoth Hay-Mower Company, Postville.
Hunter Brand Manufacturing Company, Centerville.
Hunter Land Company, Cedar Rapids.
Home Building and Loan Association, The, Ft. Dodge.
Imperial Oil Company of Iowa, Des Moines.
Incorporated Auto Co., Sioux City.
Indian Creek Oil Company, Des Moines.
Interlocking Rail Joint Company, The, Kilduff.
International Handle Company, Ft. Madison.
Interstate Bill Posting Company, Sioux City.
Interstate Corn Hanger Company, Storm Lake.
Inter-State Liability Insurance Company of Iowa, Rock Rapids.
Inter-State Foundry Company, Waterloo.
Interurban Coal Company, The, Mystic.
Interurban Motor Express Company, Sioux City.
Investment Savings Company, Des Moines.
Irvington Light and Power Company, The, Algona.
Irwin Candy Company, The, Des Moines.
Iowa Aircraft Company, Des Moines.
Iowa Bake-Rite Company, Oskaloosa.
Iowa Bankers Mortgage Company, Ida Grove.
Iowa Battery Service Company, Ft. Dodge.
Iowa Colony Oil Company, Des Moines.
Iowa Electric Bakeries Company, Des Moines.
Iowa Farm Credits Company, Des Moines.
Iowa Finance and Investment Corporation, The, Waterloo.
Iowa Improvement Company, Des Moines.
Iowa Mining Company, Ottumwa.
Iowa Motors & Supply Company, Inc., Wellman.
Iowa Oil Heating Company, Des Moines.
Iowa Oil and Refining Company, Sioux City.
Iowa Pure Bred Live Stock Loan Company, Des Moines.
Iowa Reduction Company, Des Moines.
Iowa Securities Corporation, Des Moines.
Iowa Security & Realty Co., Cedar Rapids.
Iowa Stave Company, Burlington.
Iowa Stock and Bond Exchange, Des Moines.
Iowa Storage Battery Company, The, Des Moines.
Jacobsen Linotyping Company, Des Moines.
Jefferson Building Company, Waterloo.
Jefferson County Building and Loan Association, Fairfield.
Johnson Drug Company, W. E., Des Moines.
Johnson Farms Incorporated, Waterloo.
Johnson Piano Company, Henry G., Bellevue.
Johnson Undertaking Company, Incorporated, Des Moines.
Kanawha Electric Transmission Company, Kanawha.
Kanawha Automobile Company, Kanawha.
Kansas-Texas Oil & Gas Company, Des Moines.

Kegley Branch Electric Company, The, Story City.
Keith, Little & Deppe Life Insurance Agency, Ft. Dodge.
Kelly Manufacturing Company, Clinton.
Kemble Floral Company, Oskaloosa.
Kesley Electric Company, Kesley.
Keve Lumber Company, Cedar Rapids.
Kiestler-Hall Seed Company, Waterloo.
Knights of Columbus Building Association, Stuart.
Konigsmark Grain Company, Konigsmark.

Lanyon Lumber Company, Lanyon.
Lanyon Construction Company, Muscatine.
Leibsohn Company, Cedar Rapids.
Leon Ice Company, The, Leon.
Liberty Life Insurance Company, Des Moines.
Licorice Products Company, Dubuque.
Light Sandless Concrete Corporation, Des Moines.
Lowden Farmers Co-operative Equity Association, Lowden.
Lu Verne Sherman Light Company, Lu Verne.
MacX Feed Milling Company, The, Clinton.
Magnet Film Co., Davenport.
Manning Tire and Rubber Company, The, Manning.
Marcus Rendering Works, Cherokee.
Margolin & Sons Co., H., Hawarden.
Marks Investment Company, Des Moines.
Marshall Council Knights of Columbus Home Association, Marshalltown.
Marshalltown Laboratories, Marshalltown.
Marshalltown School Coach & Body Manufacturing Company, Marshalltown.
Marshalltown State Bank Building Company, Marshalltown.
Martin Building Company, Cedar Rapids.
Mason City Buick Company, Mason City.
Mason City Foundry and Machine Company, Mason City.
Mason City Sand, Gravel and Stone Company, Mason City.
Masonic Temple Corporation of Waterloo, Iowa, Waterloo.
McCall Land and Loan Company, Winterset.
McCollough & Sons, Inc., W. A., Webster City.
McCook-Doty Aeroplane Company, Cedar Rapids.
McCutchen and Standring Company, Des Moines.
McWhorster Brothers Aero Company, Algona.
Mediapolis Lumber Company, The, Des Moines.
Melcher Coal Company, Knoxville.
Melcher Farmers Union Exchange, The, Melcher.
Menlo Creamery Company, Menlo.
Mica Insulating Company, Mason City.
Mid-Continent Oil Company, Des Moines.
Midland Cattle Loan Company, The, Sioux City.
Midland Map and Engineering Company, Des Moines.
Mid-West Casualty Insurance Company, Des Moines.
Mid-West Investment Company, Cedar Rapids.
Mid-West Securities Corporation, Des Moines.
Mid-Western Development Company, Jefferson.
Miles-Bratton, Incorporated, Des Moines.
Miles Manufacturing Company, Newton.
Milford Aero Club, Milford.
Miller Manufacturing Co., Davenport.
Miller-Scales Aero Company, Waterloo.
Millwood-Brackett Company, The, Des Moines.
Mocking Bird Phonograph Company, The, Des Moines.
Modern Woodmen Building Company, Ventura.
Monteith Threshing Company, The, Monteith.
Monticello Building Company, Monticello.
Moreland Amusement Company, Incorporated, The, Missouri Valley.

Motor Service Company, Ida Grove.
Mt. Auburn Mercantile Company, Mt. Auburn.
Mt. Zion Electric Line of Webster City, Iowa, Webster City.
Muehle and Company, Louis J., Des Moines.
Munn Music Company, Cedar Falls.
Murphy Motor Car Company, Cedar Rapids.
Napier Electric Company, Napier.
National Automobile Insurance Company, Des Moines.
National Consumers Co-operative Association, Clinton.
National Highway Crossing Company, Burlington.
National Investment and Finance Company, Des Moines.
National Phonograph & Supply Company, Des Moines.
National Quality Products Company, The, Cedar Rapids.
National Reinsurance Life Company of Iowa, The, Sioux City.
National Selright Association, Des Moines.
National Wholesale Cigar Company, Davenport.
Nevada Hotel Company, Nevada.
Newark Auditorium Company, The, Vincent.
New Mexico Oil Leasing Syndicate of Iowa, Des Moines.
News Publishing Company, The, Dubuque.
Newton Auto Salvage Company, Des Moines.
Newton Realty Company, Newton.
Nielson Aero Co., Council Bluffs.
Northland Feed & Grain Company, Cedar Rapids.
North East Kalona Electric Co., The, Kalona.
North Waterloo Farmers Elevator Company, P. O. Waterloo; Farmer.
Northwest Securities Corporation, Davenport.
Northwestern Building Company, Webster City.
Oakland Building Company, Council Bluffs.
Oelwein Realty Company, Oelwein.
Oklahoma-Texas Lease and Royalty Company, Des Moines.
Onawa Rendering Works, Onawa.
Ontario Grain and Coal Company, Ontario.
Orange City Hotel Company, Orange City.
Orange Electric Company, Waterloo.
Oskaloosa Home Loan and Savings Association, Oskaloosa.
Ottumwa Coal Company, -Ottumwa.
Ottumwa Aviation Company, The, Ottumwa.
Overland Ottumwa Company, Des Moines.
P. & G. Market Company, Des Moines.
Paaske Upholstering Co., Jens, Clinton.
Panora Western Mutual Telephone Company, Panora.
Parker Company, C. W., Des Moines.
Parks, Incorporated, J. G., Ottumwa.
Parritt-Denman Company, Des Moines.
Pawnee Tire & Rubber Company, Waterloo.
Pearse, Robinson and Sprague, Incorporated, Des Moines.
Pennwynn Federal System of Bakeries, Chariton.
People's Power Company, Westgate.
Peoples Oil and Gas Company, Perry.
Perkins Builders' Supply & Fuel Company, Des Moines.
Perkins Electric Door Control Company, Waterloo.
Perry Home Loan and Savings Association, Perry.
Peterson Brothers, Incorporated, Clinton.
Petersen-Panton Company, Davenport.
Peterson Sales Company, Council Bluffs.
Pieroe Company, The J. A., Grinnell.
Planters Terminal Elevator Company, Des Moines.
Pleasant Hill Electric Company, Webster City.
Plum-Brant Company, Incorporated, Iowa City.
Plymouth County Live Stock Pavilion Company, Le Mars.

Portland Co-operative Company, Portland.
Powersville Farmers Store, Powersville.
Prairie Flower Light and Power Association, The, Washington.
Prairie Grove Union Store, Prairie Grove.
Producers Development Company, Mason City.
Progress Oil Company, Des Moines.
Pulse Dry Goods Company, West Liberty.
Purity Ice Cream Co., Sioux City.*
Puryear School of Business, Council Bluffs.
Putnam Coal Company, Burlington.
Pyramid Portland Cement Company, Des Moines.
Quick & Son, Incorporated, B. H., Des Moines.
Quigley-Loomis Motor Company, Cedar Rapids.
Randerson Company, J. E., Malvern.
Record Publishing Company, The, Bedford.
Red Oak Star Laundry, Red Oak.
Regent Theater Company, Mason City.
Reinsurance Fire Company, Des Moines.
Reliance Gravel & Sand Company, Des Moines.
Republic Securities Company, Des Moines.
Reuling Engineering Company, Muscatine.
Rounds Milling Co., Rock Valley.
Royal Tire & Rubber Company, Sioux City.
Ruth-Selby Oil Company, Marshalltown.
Ryan Company, The M. J., Dubuque.
Ryan-Eastman Company, The, Cedar Rapids.
S. & M. Manufacturing Company, Des Moines.
Sammies Oil and Supply Company, Sioux City.
Sanders Willeys Light Company, Ft. Dodge.
Sanitary Butter Store of Dubuque, Iowa, Dubuque.
Sanitary Ice Company, The, Sheldon.
Sanitary Milk Company, Dubuque.
Sargent & Company, Des Moines.
Savage Tire Sales Company, Des Moines.
Schafer Ice & Fuel Company, Ottumwa.
Schesser Coal Co., Davenport.
Schoener Garden Tool Manufacturing Company, Des Moines.
Security Swine Company, Sioux City.
Seldin Grocery Company, Creston.
Selway Finance Company, Des Moines.
Shenandoah Trust Company, Shenandoah.
Sherman Electric Company, Lu Verne.
Shine-Easy Shoe Polish Company, Des Moines.
Shipman Construction Company, W. R., Sioux City.
Simpson-Miller Realty Company, Waterloo.
Sitka Tire Core Company, The, Des Moines.
Sioux Candy Company, Sioux City.
Sioux Center Rendering Works, Sioux Center.
Sisk & James Enterprises, The, Cherokee.
Sioux City Bakery, Sioux City.
Sioux City Co-operative Association, Sioux City.
Sioux City Flying Club, Incorporated, The, Sioux City.
Sioux City Hotel Company, Sioux City.
Sioux City Soap Company, Sioux City.
Sioux City Stock & Bond Exchange, Incorporated, The, Sioux City.
Sloan Mercantile Company, Sloan.
Smith Company, Cary, Des Moines.
Soldiers and Sailors Memorial Labor Temple Association, Clinton.
Soo Realty Company, Sioux City.
South Eastern Iowa Breeders and Sales Association, Brighton.
South Fairfax Electric Power Company, Fairfax.

South Kossuth Electric Company, Livermore.
Southwestern Richmond Electric Company, Richmond.
Speeder Machinery Corporation, Loan.
Spencer Construction Company, The, Spencer.
Spencer Credit Bureau, Inc., Spencer.
St. Charles Electric Company, St. Charles.
Stanton Mercantile Co., Stanton.
Staples Stores, Inc., Storm Lake.
Standard Electric Company, The, Des Moines.
State Investment & Securities Company, Des Moines.
Stirling Publishing Company, Corydon.
Stonega Light and Power Company, Webster City.
Sue Belting & Supply Company, Sioux City.
Sugarman Construction Company, Des Moines.
Sun Manufacturing Company, Council Bluffs.
Superior Fire and Marine Insurance Company, Des Moines.
Superior Marble Company, Sioux City.
Superior Securities Company, Des Moines.
Swanson Fuel and Feed Company, Des Moines.
Swartz Chase Company, Des Moines.
Swiss Lace Curtain Cleaning Company, Des Moines.
Sycamore Realty Company, Des Moines.

Tama and Toledo Railroad Company, Cedar Rapids.
Tama Hotel Company, Tama.
Therm-a-Jug Company of America, Webster City.
Thoma & Son, Incorporated, Fairfield.
Thornton, Incorporated, Harris, Grundy Center.
Thorp Oil Corporation, Sioux City.
Tracy Improvement Company, Tracy.
Traluco Products Company of Iowa, Sioux City.
Travers-Newton Company, Inc., The, Des Moines.
Trinity Valley Farm Company, Lake View.
Trusty-Larsen Company, Creston.
Twentieth Century Cafe, Des Moines.

U. & J. Carberutor Company of Iowa, The, Oskaloosa.
United Improvement Company, Des Moines.
United Manufacturing Company, Waterloo.
United States Dental Plaster Company, Ft. Dodge.
Union Bond and Mortgage Company, Davenport.
Union Label Laundry Company, Oelwein.
United Cattle Loan and Live Stock Company, The, Des Moines.
U. S. Ice Machine & Construction Company, Des Moines.
Universal Foundry Co., Cedar Rapids.
Universal Life Insurance Company, Mason City.
Utility Battery Service Company, Des Moines.

Vail Milling Company, Vail.
Valley Farms, Incorporated, Waterloo.
Viaduct Electric Company, Webster City.
Victory Amusement Company, Des Moines.

Wall Street Electric Company of Webster City, Iowa, Webster City.
Walsh Investment Company, Sioux City.
Wapello Coal Company, Ottumwa.
Washington Hotel Company, Washington.
Washington Manufacturing Company, Washington.
Washta Rendering Works, Washta.
Waterloo Auditorium and Holding Company, Waterloo.
Waterloo Co-operative Association, Waterloo.
Waterloo Photo Company, Waterloo.
Waterloo Roofing & Supply Co., Waterloo.

Watson Automobile Company, Sioux City.
Wayland Opera House Company, Wayland.
Webster City Aero Company, Webster City.
Westbury Shoe Company, The, Iowa Falls.
Western Optical Works, Inc., Charles City.
West Point Farmers' Shipping Association, West Point.
West Point Light & Power Company, West Point.
Western Consolidated Manufacturing and Mercantile Company, Council Bluffs.
Wetmore Auto Company, Sioux City.
White Star Oil Co., St. Olaf.
Whitmore & Company, The, Sioux City.
Whitten Mercantile Company, The, Whitten.
Wichita Telephone Company, The, Wichita.
Wolford Bros. Company, Conesville.
Woolworth Paint and Varnish Co., Sioux City.
Wright-Chapman Motor Company, Cedar Rapids.
Wright and Franklin County Breeders Association, Rowan.
Wyoming Co-operative Shipping Association, Wyoming.

Yellow Taxicab Company, Sioux City.
Youngstrom Company, Carl, Des Moines.
Yunker Brothers Construction Company, Incorporated, Des Moines.

Zaiser Specialty Company, Will H., Des Moines.
Zonta Tire and Rubber Company, Sioux City.

FOREIGN CORPORATIONS ADMITTED SINCE APRIL 1, 1919.

Adams' Theaters Company, Wilmington, Del.
Aitenison Lumber Company, Aberdeen, S. D.
Akron Universal Tire Co., The, Akron, Ohio.
American Hominy Company, P. O. Indianapolis, Ind.; New Jersey.
American Rubber Company of Chicago, Chicago, Ill.

Badger Construction Co., Milwaukee, Wis.
Bagby & Company, Kansas City, Mo.
Bell, Hunting & Co., Inc., Milwaukee, Wis.

Cannon Ball Trail Association, Quincy, Ill.
Capital City Amusement Corporation, Lincoln, Neb.
Chevalier Wheel Company, Waterloo, Iowa.
Consumers Service Stations, Inc., Rock Island, Ill.
Continental Bank Building Company, Wilmington, Del.
Conway & Ryan Company, Minneapolis, Minn.
Cosmopolitan Club of America, Lincoln, Neb.

DuPont De Nemours and Company, E. I., Wilmington, Del.
Dyer Company, The, Cleveland, Ohio.

Fleischmann Malting Company, The, Cincinnati, Ohio.

Godfrey-Blanchard Company, Minneapolis, Minn.

Hormel & Co., Geo. A., Austin, Minn.

Inter-State Title & Mortgage Company, Omaha, Neb.

James Manufacturing Co., Ft. Atkinson, Wis.

Lederer, Inc., Jac., Chicago, Ill.
Lieberman Bed Spring Co., Des Moines, Iowa.

Malickson & Company, Philip S., Philadelphia, Pa.
Manchester Colonization Company of Roundup, Mont., Manchester, Iowa.
Marcus Loew Booking Agency, New York, N. Y.
Mason Tire & Rubber Company of New York, Inc., Kent, Ohio.
McClintic-Marshall Company, Pittsburgh, Pa.
Miller Rubber Co., of New York, The, Akron, Ohio.
Mode Millinery Co., Milwaukee, Wis.
Monroe Clothes, Inc., Jersey City, N. J.
Monahan Land Company, Kansas City, Mo.

New Prague Flouring Mill Company, New Prague, Minn.

Oakland Motor Car Company, Pontiac, Mich.
O'Brien-Davis-Coad Auto Company, Omaha, Neb.
Omaha Refining Company, Omaha, Neb.
Otoe Food Products Co., Nebraska City, Neb.

Premier Service Company, The, Cleveland, Ohio.
Packard Tire Stores, Inc., Milwaukee, Wis.

Roberts & Oake of Iowa, Inc., P. O. Marshalltown, Ia., Chicago, Ill.
Republican Associated Clubs of the United States and Territories, Incorporated, St. Paul, Minn.

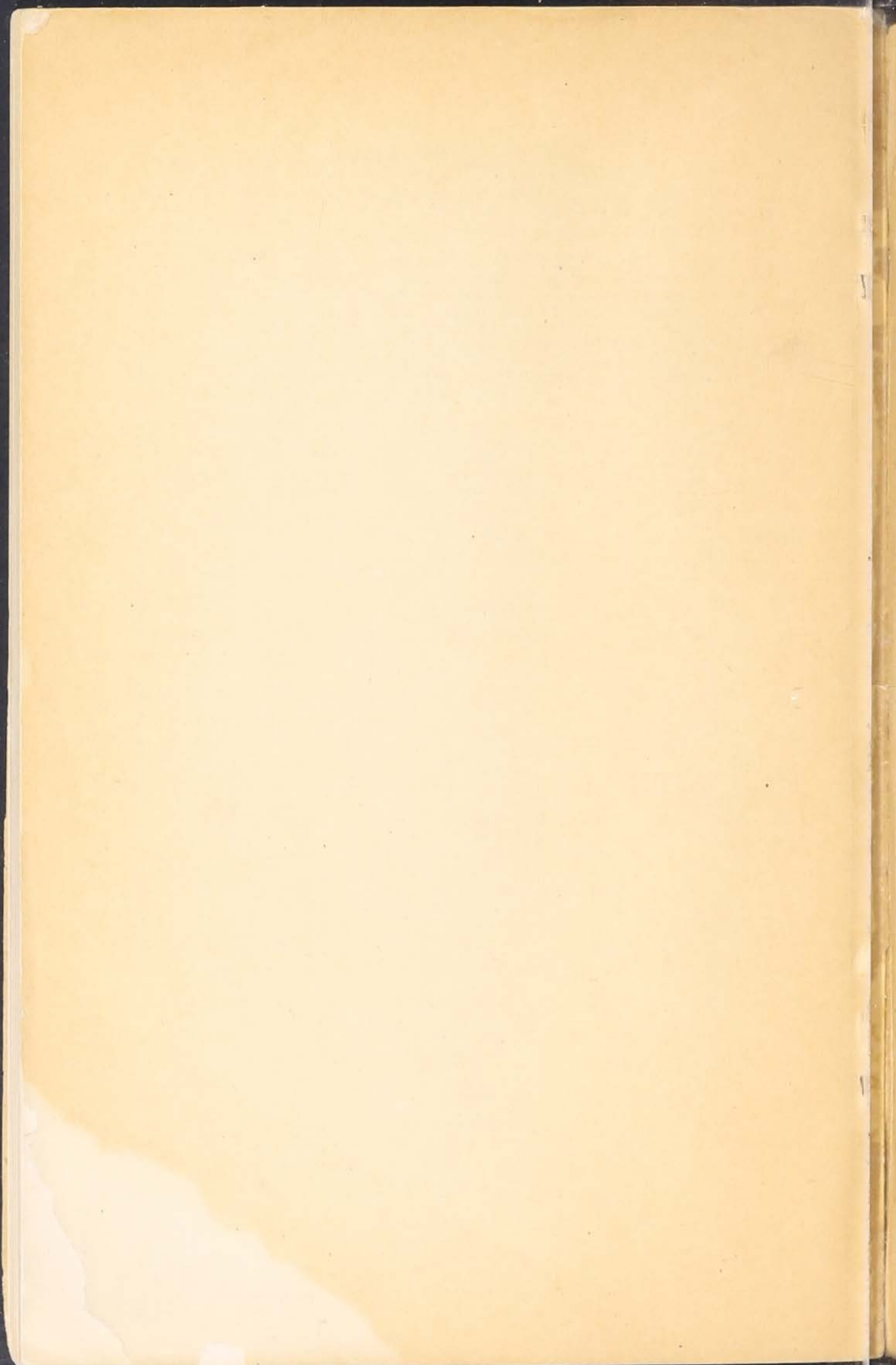
FOREIGN CORPORATIONS

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Security Realty Company of Des Moines, Pierre, S. D.
Stewart & Co., Inc., James, New York, N. Y.
Shaffer Oil & Refining Company, Chicago, Ill.

Thompson-Starrett Company, New York, N. Y.
Thorne Brothers, Incorporated, Chicago, Ill.
Transcontinental Oil Company, Pittsburgh, Pa.
Twin City Company, Minneapolis, Minn.

Wells Brothers Construction Co., Chicago, Ill.
Williams Dredging Company, M., Chicago, Ill.
Williams Soft Pedal Company, Pierre, S. D.





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