

PROCEEDINGS OF EXECUTIVE COUNCIL, 1903.

MINUTE TRANSACTIONS.

January 5. Beryl F. Carroll, Auditor of State elect, having qualified, assumed his duties as member of Executive Council.

January 5. Report of Secretary of Executive Council under Code, section 157, was approved and ordered printed in Official Register.

January 5. Annual report of Board of Dental Examiners received and referred to Treasurer of State for examination.

January 5. Auditor of State instructed to withdraw claim of State of Iowa for amount of paving assessments against lots 7 and 8, block 33, Original Plat of Fort Des Moines (old arsenal site) for benefit of City Library.

January 14 and February 4. Council adopted resolution requesting Auditor of State Carroll to communicate with insurance companies examined by his predecessor in office to secure sworn statements of the amounts paid said Auditor of State for examinations, length of time and number of persons employed in making examinations, for the purpose of completing the records of the office of Auditor of State.

January 14. Order governing State House mails made.

January 21. Attorney General authorized to appear in actions brought to quiet title against State of Iowa to property in city of Des Moines, on account of unsatisfied School Fund mortgage dated December 16, 1859.

January 21. A. L. Denio and Charles C. Heer, Examiners of the Board of Control's records for 1902, filed report.

January 21. Charles C. Heer appointed Examiner under Code, section No. 161.

January 21. Payment of costs in case of C. Lamb & Sons vs. George L. Dobson, Secretary of State, was ordered paid.

February 4. Claim of State for support of John G. Thornton (of Missouri) at Independence Hospital, was referred to Attorney General for collection.

February 27. Custodian authorized to remove old building from site for storage building.

March 4. Secretary authorized to recognize requisition of Superintendent of Public Instruction for supplies for Teacher's Examining Board.

March 13. Attorney General requested to protect interests of the State of Iowa in case brought by Greenwich Insurance Company vs. B. F. Carroll Auditor of State.

March 13. Secretary of Council ordered to request county officers to report sales of farm lands recorded in 1902, with sale values and assessed values placed on same tracts this year.

March 13. Settlement made by Auditor of State Carroll and Secretary Davison with State Printer for the year 1902, was approved and balance due State of Iowa turned into State treasury.

March 28. Secretary of Council ordered to get bids to furnish half tone illustrations for State publications.

March 28. Report of Veterinary Medical Examiners received and filed.

April 15. Monthly reports of earnings of Iowa railways discontinued.

April 27. Secretary of Council ordered to prepare schedule and advertise for proposals for supplies.

May 15. Contract for half tone engravings for State publications was awarded to Star Engraving Company.

May 23. Executive Council passed resolution defining the things that the Chicago, Burlington & Quincy Railway Company should do under contract for right of way across State lands at Glenwood, Iowa.

June 15. Proposals to furnish supplies opened.

June 29. The sum of \$11,908.15 refunded from State treasury to Geo. L. Lovell, et al., heirs, being amount wrongfully paid as collateral inheritance tax. Refunded by order of District Court of Iowa.

August 31. Council ordered the salary of John Hall (a faithful janitor who had served the State since the beginning of the erection of the Capitol, a quarter century ago, and who suffered all these years from the results of an accident from a falling timber at the building of the Capitol, crushing his skull, and who is now fatally ill at the hospital) be paid three months from date.

November 5. A. H. Grissell, of Guthrie Center; T. J. Bryant, of Bloomfield, and L. T. Thompson, of Leland, Iowa, were appointed committee to examine finances of Agricultural Department for year ending second Wednesday of December, 1908.

November 7. Council made reassignment of Capitol rooms as follows, to wit: To Adjutant General, rooms Nos. 9, 10 and 11 in basement; to Custodian, room 18, first floor; to Horticultural Society, room 19, first floor; to Treasurer of State, room No. 20; to Executive Council, room 17 and adjacent room, first floor, and room 13, basement, for supply department; to Secretary of State, room No. 3, in basement; to Library Commission, rooms 24 and 25, in basement, and that east part of basement room No. 12 be assigned for barber shop.

November 7. Order entered for removal of all documents now stored in State House to new warehouse.

DEPOSITARIES OF STATE FUNDS APPROVED.

Jan.	31.	Marquardt Savings Bank	\$150,000.00
Jan.	31.	Home Savings Bank	100,000.00
Jan.	31.	People's Savings Bank	150,000.00
Jan.	31.	Iowa National Bank	150,000.00
Jan.	31.	Central State Bank	100,000.00
Feb.	14.	Valley National Bank	100,000.00
Feb.	27.	Des Moines National Bank	200,000.00
Feb.	27.	German Savings Bank	50,000.00
March	28.	Des Moines Savings Bank	300,000.00
March	28.	Des Moines National Bank	300,000.00
March	28.	Citizens' National Bank	100,000.00
March	28.	Grand Avenue Savings Bank	50,000.00
April	15.	Des Moines National Bank (additional)	100,000.00
April	15.	Citizens' National Bank (additional)	100,000.00
Oct.	30.	Century Savings Bank	100,000.00

CONTRACTS AWARDED.

January 5. For statistical records, for Board of Control, to J. H. Welch Company, at \$14 each.

January 31. To J. H. Welch Company, one code account book, for Secretary of State, \$10.25.

January 31. To Miller Printing Company, Treasurer's warrant record, at \$9.25.

January 31. Board of Control, two storekeeper's records, at \$10.50 each.

February 14. For Treasury, 2,000 revenue receipts, to Iowa Lithographing Company, at \$33.75.

February 14. To J. H. Welch Company, Auditor's warrant register at \$12, and six medium record books, at \$56 for six.

February 14. To Pacific-Sutherland Company, 1,000 teacher's certificates, for the Superintendent of Public Instruction, at \$105.00.

March 29. To Iowa Lithographing Company, for 1,000 revenue receipts, with duplicates, for Treasury, at \$17.50, and 8,000 notary public commissions, at \$172.50.

April 15. To Egan-Anderson Company, Atlantic, two registers, \$7.

April 15. Marshall Field & Company, Chicago, three dozen 4x8 feet and three 8x16 feet standard wool bunting flags, \$80.25.

May 15. For half-tone engravings to Star Engraving Company.

May 29. For four record books for Auditor and two account books for Treasurer to Iowa Printing Co. at \$68.00 for six.

May 29. To Iowa Lithographing Company for 2,000 checks for treasury at \$75.

July 11 and 12. Contracts for sundry supplies for State capitol uses were awarded on competitive bids.

July 31. With Globe Machinery & Supply Company to dispose of discarded radiators, etc., to be removed from capitol.

September 14. To Younker Bros. for carpets for capitol use for two years from September 15, 1909.

September 29. To Capital City Brick & Pipe Company to finish two vaults for Secretary of State at \$385.

October 15. With L. H. Kurtz for installation of water closet and lavatory in basement.

October 30. To Bloomfield Coal & Mining Company for coal for capitol heating plant till July 24, 1904.

October 30. To Martin-Cullbertson Company to cut and finish doorway between treasury and adjoining room north at \$335.

November 5. To Art Metal Construction Company to build and install steel book shelving in warehouse at \$8,000.

November 20. To Wilcox Manufacturing Company for carrier system for storage warehouse at \$1,133.82.

November 20. To Art Metal Construction Company for steel cases for Secretary of State's basement vault at \$379.40.

December 16. To J. H. Welch Printing Company, one Auditor's agents' record at \$14, and one Treasurer's cash memorandum at \$3.

December 16. To Republican Printing Company, one Auditor's insurance fee book at \$8.50.

December 16. To Egan-Anderson Company, one collateral inheritance register at \$17.

December 28. To Republican Printing Company for 100 pocket records of mine examinations.

BUILDING AND LOAN ASSOCIATIONS.

February 14. Application of State Savings & Loan association for approval of amendment to articles of incorporation denied, same not being in conformity with requirements of law.

February 4. Proposed articles of Mutual Home Guarantee association were on motion refused approval, as being fundamentally inconsistent with the building and loan statutes.

February 27. Amendment to articles of State Savings & Loan association of Sioux City approved.

September 21. Plan of liquidation proposed by National Building & Savings association of Boone, Iowa, was refused approval.

SECURITIES APPROVED FOR AUDITOR OF STATE'S DEPARTMENT.

January 31. For Merchant's Life of Burlington, \$2,000, city warrants of Burlington, Iowa.

February 14. For Merchant's Life Association of Burlington, \$2,000, Burlington city warrants.

July 13. For Merchant's Life Association of Burlington, \$3,000, Burlington city warrants.

July 13. For Banker's Life Association, \$25,000, bonds of Independent District of West Des Moines, Iowa.

November 14. For Equitable Life Insurance Co. of Iowa, Dallas county warrants in sum of \$14,927.50.

November 14. For Banker's Life Association of Des Moines, bonds of Independent School District of Marathon, Iowa, in sum of \$15,000.

November 20. Equitable Life Association of Iowa, Dallas county warrants in sum of \$17,730.97.

December 10. For Merchant's Life Association of Burlington, Iowa, \$3,000 Burlington city warrants.

PRINTING AUTHORIZED.

January 2. To Auditor of state for 1,000 copies of Opinion of Attorney General, as to auditor of state's authority to examine certain insurance companies.

January 2. Department of Agriculture authorized to issue 1902 "Year Book," in an edition of 3,000 copies.

January 2. Clerk of Supreme Court 10,000 lithographed letter and note heads.

January 2. Secretary of Council, blank form for railway report to Executive Council.

January 31. Secretary of State, edition of 10,000 copies of Highway Statistics.

February 27. For Governor, 5,000 embossed letterheads and 5,000 envelopes.

March 24. Three forms, lithographed, for insurance certificates.

September 14. The edition of 1903, Weather Bureau Report, fixed at 10,000.

September 14. Edition of Mine Inspector's Report, fixed at 2,000 copies.

November 20. Edition of Report of Dairy Commissioner, fixed at 4,000 copies.

December 16. One hundred Mine Inspectors pocket examination record books.

CUTS FOR ILLUSTRATING REPORTS, AUTHORIZED.

January 15. For Agricultural Year Book.

February 27. For Horticultural Reports, ten cuts.

March 28. For Academy of Science Report.

May 15. For Superintendent Public Instruction, two, for memorial leaflet.

November 7. For Biennial Report of Superintendent Public Instruction, sixteen pages, twenty cuts.

December 18. For Official Register, one engraving of Ex-Gov. Drake.

December 23. For Library Commission, fifty cuts for biennial report.

AUTHORITY TO PUBLISH STATUTES, GRANTED.

January 31. To Agricultural Department, Road Laws, in Year Book.

February 27. To Mine Inspectors, to print 1,000 copies of Mining Laws.

December 18. To M. H. Fairbanks & Bro., Chicago, to print in circular form Code, section 2522.

FURNITURE AUTHORIZED.

January 6. For Historical Department, lounge.

January 5. For Treasury, Secretary's Office and Auditor's Office, each one desk chair.

January 31. For Clerk of Courts, Challenge eyelet punch.

January 31. Case of pigeon holes for Clerk of Supreme Court.

April 15. Typewriter desk, chair and "tree" for hats and coat, for Clerk of Supreme Court.

November 20. Bookcase for Attorney General.

November 30. For Librarian, desk and chair.

December 18. For Attorney General, bookcase.

NEW CARPETS PURCHASED.

August 31. For Railway Commission.

November 7. For Adjutant-General.

November 7. For Clerk of Supreme Court.

November 7. For Superintendent of Public Instruction.

November 7. For Treasury Department, in room now occupied by Horticultural Society.

November 20. For office of State Librarian.

December 23. For Secretary of State's basement offices.

December 23. For Barber Shop in basement.

TELEPHONES AUTHORIZED.

January 31. Iowa Telephone authorized for Land Office.

January 31. Extension of Iowa and of Mutual lines for Governor's rooms.

March 23. Mutual Telephone granted Superintendent of Public Instruction.

APPROPRIATIONS MADE.

January 14. To Adjutant-General, \$100.00 for expenses to Washington, D. C., to secure further reimbursement of State for expenses during Spanish-American war.

June 2. To Board of Control to repair tornado damage loss at Glenwood institution for feeble-minded children, \$4,000.

CLASSIFIED STATEMENT.

OF CLAIMS APPROVED BY THE EXECUTIVE COUNCIL OF THE STATE OF IOWA,
DURING THE YEAR 1903, AS REQUIRED TO BE REPORTED BY
THE SECRETARY, UNDER CODE SECTION 157.

Furniture, Fuel, Stores and Supplies (Code section 105)—	
For merchandise for the supply department	\$ 41,839.88
For furniture.....	2,281.75
For fuel.....	4,189.84
For stores and miscellaneous supplies	4,806.83
Total	\$ 53,078.35
Telephone, Telegraph, Water, Light and Repairs (Code section 164.)—	
For telephone and telegraph service.....	\$ 1,188.64
For water for State uses	645.80
For gas and electric light for State uses	2,041.52
For repairs	640.78
Total	\$ 4,516.73
Express, Freight and Cartage (chapter 178, section 5, acts 20th G. A.)—	
For exp ossage.....	\$ 2,928.91
For cartage.....	80.29
Total	\$ 3,009.14
Board of Control of State Institutions (chapter 118, sec- tion 4, acts 27th G. A.)—	
For Des Moines city directory	5.00
Department of Agriculture (chapter 58, section 16, acts 28th G. A.)	
For examination of the financial doings of the de- partment.....	131.40
Benedict Home (chapter 190, section 1, acts 28th G. A.)—	
For miscellaneous expenses	3,512.90
Womens and Babies Home (chapter 187, section 1, acts 28th G. A.)—	
For miscellaneous expenses for the year.....	287.68
Dubuque Rescue Home (chapter 188, section 1, acts 29th G. A.)—	
For miscellaneous expenses for the year.....	953.89
Fish and Game Warden (chapter 151, section 1, acts 23th G. A.)—	
For protection of fish and game.....	588.04

Executive Council (chapter 178, section 3, acts 29th G. A.)—	
For secretary's salary	\$ 1,800.00
For assistant secretary's salary	1,200.00
For supply clerk's salary	840.00
For mail carrier's salary	1,099.00
Total	\$ 4,939.00
Providential Contingent Fund (chapter 178, section 3, acts 29th G. A.)—	
To assist in repairing fire damage to Institution for Deaf and Dumb at Council Bluffs	\$ 82,000.00
To assist in repairing fire damage at Iowa College of Agriculture and Mechanic Arts at Amcs	3,000.00
Total	\$ 85,000.00
Executive Council's Contingent Fund (chapter 178, section 28, acts 29th G. A.)—	
For miscellaneous expenses paid	1,310.19
Bureau of Labor Statistics (Code section 2477)—	
For expenses of commissioner	\$ 495.00
For expenses of deputy commissioner	100.00
Total	\$ 595.00
Iowa Library Commission (chapter 173, section 7, acts 29th G. A.)—	
For salary of secretary	\$ 1,200.00
For salary of clerk	720.00
For office assistants	650.50
For shipping clerk	200.00
Total	2,870.50
For expenses of commission and secretary	328.85
For general expenses—including Traveling Library	2,344.49
Total	\$5,532.85
Custodian's employes (chapter 178, section 8, acts 29th G. A.)—	
For pay roll	\$ 19,650.05
For extra help	52.10
Total	\$19,702.15
Expert Accountants (chapter 9, section 1, acts 29th G. A.)—	
For examining accounts of state officers, boards and commissions	1,532.12
Code Supplement (chapter 194, section 14, acts 29th G. A.)—	
For binding code supplements	751.50

Fugitive Claims (Code section 5181)—	
For return of fugitives	\$ 4,124.48
Expenses of State Militia (paid under Code section 2212)—	
Compensation of officers and men	1,862.10
Publication of proposed Constitutional Amendments (Code section 59)—	
For publishing joint resolutions (numbers 2 and 5)....	2,238.20
Collateral Inheritance Tax (chapter 51, section 10, act 28th G. A.)—	
For court costs, etc.	164.28

EXPENSE OF OFFICE OF DAIRY COMMISSIONER FOR THE YEAR
JANUARY 1, 1903, TO DECEMBER 31, 1903.

Dairy Commissioner's salary	\$ 1,500.00
Dairy Commissioner's expenses	533.92
Total	\$ 2,033.92
Deputy Dairy Commissioners's salary	\$ 1,000.00
Deputy Dairy Commissioner's expense	37.85
Total	\$1,037.85
Assistant Dairy Commissioner's salary	\$ 1,000.00
Assistant Dairy Commissioner's expense	1,015.78
Total	\$2,015.78
Expense of Milk Inspection in Fourteen Cities—	
Milk agents' fees	\$ 1,723.00
Milk agents' expenses	87.90
Milk agents' special work	23.95
Total	\$1,834.85
Office Expenses—	
Printing and binding	\$ 117.70
Miscellaneous	51.22
Legal expenses	200.00
Express, freight and cartage	96.66
Telegraph and telephone	9.88
Total	\$ 475.46
Grand total	\$7,397.88

OFFICIAL CANVAS OF VOTES CAST NOVEMBER 3, 1903.

For Governor.

Albert B. Cummins.....	288,804
J. B. Sullivan.....	153,725
John F. Hanson.....	12,375
John M. Work.....	6,421
L. H. Weller.....	504
Total.....	417,919

For Lieutenant Governor.

John Herriott.....	267,963
J. D. Butler.....	157,210
James H. Foull.....	11,530
A. H. Gifford.....	6,483
S. M. Harvey.....	532
Total.....	413,798

For Judge of the Supreme Court.

Charles A. Bishop received.....	288,048
John R. Caldwell received.....	156,961
William Orr received.....	11,457
J. S. McCrillis received.....	6,311
J. A. Lowenberg received.....	535
Total.....	413,452

For Superintendent of Public Instruction.

John F. Riggs received.....	237,922
A. B. McCook received.....	156,585
John S. Ward received.....	11,282
Florence A. Brown received.....	6,631
Milo Bunce received.....	673
Total.....	412,843

For Railroad Commissioner.

David J. Palmer received.....	297,668
W. S. Porter received.....	156,776
H. R. Bradshaw received.....	11,200
Oakley Wood received.....	6,464
Walter McCully received.....	616
Total.....	412,723

For Judge of the District Court, for the Ninth Judicial District.

Hugh Brennan received.....	8,466
Scattering.....	8
Total.....	8,463

Note. The above figures show the official votes for Governor and Lieutenant Governor, as declared by the Thirtieth General Assembly, January 13, 1904.

For State Senator for Second Senatorial District.

Janus Elerick received.....	8,471
John P. Manatrey received.....	3,001
W. B. Murray received.....	317
Total.....	7,319

For State Senator for the Third Senatorial District.

James H. Swanson received.....	3,770
Lewis L. Taylor received.....	4,529
H. G. Street received.....	180
Total.....	8,478

For State Senator for the Fourth Senatorial District.

R. A. Hasselquist received.....	8,029
Alexander Rockhold received.....	3,416
Total.....	7,039

For State Senator for the Fifth Senatorial District.

Marion F. Stookey received.....	5,810
S. A. Bowers received.....	4,462
Total.....	10,272

For State Senator for the Sixth Senatorial District.

Daniel W. Turner received.....	4,038
Scattering.....	8
Total.....	4,046

For State Senator for the Eighth Senatorial District.

Shirley Gilliland received.....	8,911
S. J. Waldron received.....	416
Scattering.....	9
Total.....	4,336

For State Senator for the Eleventh Senatorial District.

James H. Jamison received.....	4,061
Scattering.....	5
Total.....	4,066

For State Senator for the Fifteenth Senatorial District.

J. L. Warren received.....	5,081
Thomas Price received.....	4,003
F. Marion Barnes received.....	37
Frank Cameron received.....	1
Total.....	9,072

For State Senator for the Sixteenth Senatorial District.

James J. Crossley received.....	4,373
Scattering.....	1
Total.....	4,374

For State Senator for the Seventeenth Senatorial District.

Frank M. Hopkins received.....	5,709
Thomas Ferguson received.....	1
Total.....	5,710

For State Senator for the Twenty-fourth Senatorial District.

Thomas B. Hanley received.....	4,034
Robert C. Stirtan received.....	4,505
Malen Elephant received.....	1
Total.....	8,540

For State Senator for the Twenty-fifth Senatorial District.

John Hughes, Junior, received.....	4,981
Thomas Stapleton received.....	4,061
Total.....	9,042

For State Senator for the Twenty-seventh Senatorial District.

Henry Young received.....	4,362
J. B. Butler received.....	3,852
Charles H. Payne received.....	278
Total.....	8,492

For State Senator for the Thirty-first Senatorial District.

C. J. A. Ericson received.....	5,810
E. C. Jordan received.....	2,111
Geo. Brethel received.....	251
Total.....	7,172

For State Senator for the Thirty-third Senatorial District.

Geo. W. Dunham received.....	4,566
G. B. Thompson received.....	3,253
D. C. McFarland received.....	243
Total.....	8,062

For State Senator for the Thirty-ninth Senatorial District.

E. W. Soesbe received.....	2,626
John F. Wade received.....	3,958
Total.....	6,584

For State Senator for the Fortieth Senatorial District.

Archibald O. Wilson received	4,074
O. R. Brown received	4,700
G. B. Finney received	171
Total	<u>9,845</u>

For State Senator for the Forty-first Senatorial District.

James A. Smith received	5,041
Al Truesdale received	1
Total	<u>5,042</u>

For State Senator for the Forty-third Senatorial District.

A. H. Gale received	5,328
Scattering	32
Total	<u>5,360</u>

For State Senator for the Forty-sixth Senatorial District.

John Bleakly received	5,084
James Dalton received	4,343
Total	<u>9,427</u>

For State Senator for the Forty-seventh Senatorial District.

Geo. Kinne received	7,703
Lewis Stuehmer received	3,748
Al. J. Rowley received	1
Total	<u>11,542</u>

For State Senator for the Forty-ninth Senatorial District.

William C. Kimmel received	5,880
Luther H. Bishop received	3,634
J. E. Quinlan received	117
Total	<u>9,631</u>

For Representative for the Fifty-seventh Representative District.

Lawrence E. Christie received	2,534
Will C. Whiting received	3,414
Total	<u>5,948</u>

For Representative for the Eighty-first Representative District.

Charles E. Lankin received	2,154
Albert W. McCallum received	1,605
C. H. Alberta received	32
Total	<u>3,901</u>

For Representative for the Eighty-second Representative District.

A. H. Cheney received.....	8,059
O. E. Johnson received.....	1,509
Scattering.....	2
Total	4,630

For Representative for the Ninety-first Representative District.

Andrew Miller received.....	1,623
H. L. Olson received.....	2,227
Total	3,850

For Representative for the Ninety-second Representative District.

O. K. Maben received.....	8,147
W. M. Brackett received.....	898
W. S. Groom received.....	87
Total	4,133

For Representative for the Ninety-third Representative District.

B. F. Robinson received.....	1,776
J. C. Guthrie received.....	1,161
Total	2,937

TABLE No. 1.

STATEMENT OF RAILROAD ASSESSMENT.

Length of railroads January 1, 1903, and the assessed value thereof.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	38.342		199,352
C. B. & Q.—Creston & Northern R. R.	19.532	\$ 8,500	64,432
C. B. & Q.—Western Iowa Railroad.	10.270	5,000	30,810
Chicago, Rock Island & Pacific—Iowa Division	8.52	11,750	100,110
<i>Adams</i>	80.405		875,097
Chicago, Burlington & Quincy—Main Line.	29.475	13,500	357,412
Chicago, Burlington & Quincy—Creston Branch	9.970	4,500	17,685
<i>Adair</i>	64.53		811,481
B. C. R. & N.—Milwaukee Division.	1.61	4,600	6,440
C. M. & St. P.—Dubuque Division	33.11	6,000	218,660
C. M. & St. P.—Iowa & Dakota Division.	4.02	7,800	31,356
C. M. & St. P.—Waukon Branch.	22.81	2,500	57,025
<i>Appanoose</i>	137.981		729,796
Albia & Centerville Ry.	19.44	3,000	40,320
C. H. & Q.—Keokuk & Western	29.20	4,75	188,700
C. B. & Q.—Chicago, Burlington & Kas. City.	17.97	3,600	64,692
C. R. I. & P.—Southwestern Division	29.89	8,500	254,165
Wabash—Main Line.	7.261	4,000	29,044
Wabash—Des Moines & St. Louis	17.88	4,000	71,520
C. M. & St. P.—Kansas City Division.	22.34	5,750	129,455
<i>Audubon</i>	28.22		106,885
C. R. I. & P.—Audubon Branch.	16.23	4,650	64,920
C. & N. W.—Iowa—Southwestern Branch	11.99	3,500	41,965
<i>Benton</i>	91.96		582,762
B. C. R. & N.—Main Line.	23.01	7,500	172,675
B. C. R. & N.—Pacific Division.	14.75	6,000	88,500
Chicago & North-Western—Main Line	24.84	14,500	360,180
C. & N. W.—Ottumwa—Cedar Falls & St. Paul	2.47	3,500	8,645
C. & N. W.—Iowa, Minnesota & Northwestern	.43	4,250	1,827
C. M. & St. P.—Chicago & Council Bluffs Div.	24.08	10,000	240,800
C. M. & St. P.—Kansas City Division	1.78	5,750	10,235
<i>Black Hawk</i>	111.02		699,515
B. C. R. & N.—Main Line	32.78	7,500	245,475
C. G. W.—Southwestern Branch.	30.42	5,400	164,268
C. G. W.—Cedar Falls Branch	7.49	3,500	26,180
Dubuque & Sioux City—Main Line.	26.77	8,000	214,160
Dubuque & Sioux City—Mona Branch.	7.85	3,100	22,735
C. & N. W.—Iowa, Minnesota & Northwestern	6.27	4,250	26,647
<i>Boone</i>	101.73		737,456
Newton & Northwestern Ry.	12.00	4,000	51,000
C. R. I. & P.—Des Moines & Fort Dodge Div.	2.98	4,650	13,946
Minneapolis & St. Louis—Main Line.	24.68	3,935	97,115
Chicago & North-Western—Main Line.	24.60	14,500	359,600
C. & N. W. I. Ry. Coal & Manufacturing Co.	3.25	9,500	30,875
Chicago & North-Western—Moingona Branch.	10.00	6,000	60,000
C. M. & St. P.—Chicago & Council Bluffs Div.	7.83	10,000	78,300
C. M. & St. P.—Des Moines Div.—Boone Line	15.34	3,000	46,020

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Bremer</i>	81.24		259,775
C. G. W.—Oelwein, Waverly Extension	19.38	300	5,814
B., C. R. & N.—Main Line	4.19	7,600	31,425
B., C. R. & N.—Waverly Short Line	5.68	4,000	22,720
Chicago Great Western—Main Line	6.03	7,750	46,732
Chicago Great Western—Waverly Branch	26.52	3,500	92,820
Dubuque & Sioux City—Mona Branch	19.44	3,100	60,264
<i>Duchanan</i>	61.66		403,687
B., C. R. & N.—Milwaukee Division	25.78	4,000	103,120
Chicago Great Western—Main Line	11.41	7,750	88,427
Chicago Great Western—Southwestern Branch	2.90	5,400	15,660
Dubuque & Sioux City—Main Line	24.56	8,000	196,480
<i>Ruena Vista</i>	95.94		574,942
C., R. I. & P.—Gowrie & Northwestern	4.00	8,000	32,000
Minneapolis & St. Louis—S. Lake Branch	20.12	3,935	79,172
C. & N. W.—Toledo & Northwestern	23.77	6,000	142,620
C., M. & St. P.—Des Moines Div.—Main Line	14.92	8,000	44,760
C., M. & St. P.—D. M. Div.—S. Lake Branch	7.73	8,000	23,190
Dubuque & Sioux City—Main Line	25.43	8,000	203,200
<i>Butler</i>	104.884		549,761
B., C. R. & N.—Main Line	21.08	7,500	157,950
Chicago Great Western—Waverly Branch	27.804	3,500	97,314
C. & N. W.—Iowa, Minnesota & Northwestern	31.11	4,250	132,217
Dubuque, & Sioux City—Main Line	24.91	8,000	199,280
<i>Cathlamet</i>	140.608		539,929
C., R. I. & P.—Gowrie & Northwestern	16.89	3,000	49,770
Dubuque & Sioux City—Main Line	14.87	8,000	118,960
Dubuque & Sioux City—Omaha District	25.84	4,220	109,044
C. & N. W.—Toledo & Northwestern	23.84	6,000	143,040
C., M. & St. P.—Des Moines Div.—Main Line	29.89	3,000	89,570
C., M. & St. P.—D. M. Div.—S. Lake Branch	11.70	8,000	93,500
C. G. W.—Mason City & Fort Dodge Extension	18.578	2,500	46,445
<i>Carroll</i>	120.288		841,890
Chicago & Northwestern—Main Line	25.41	14,500	368,445
Chicago & Northwestern—Maple River Branch	9.94	6,000	49,700
C. & N. W.—Iowa & Southwestern	26.43	8,500	59,005
C., M. & St. P.—Chicago & C. B. Division	24.83	10,000	249,500
C. G. W.—M., C. & Ft. D.—Omaha Extension	35.176	2,500	87,940
<i>Cass</i>	63.092		442,944
C., B. & Q.—Western Iowa R. R.	10.085	3,000	30,255
C., B. & Q.—Red Oak & Atlantic	3.657	3,500	12,449
Chicago, Rock Island & Pacific—Iowa Division	27.04	11,750	317,720
C., R. I. & P.—Audubon Branch	8.18	4,000	32,720
C., R. I. & P.—Griswold Branch	14.23	3,500	49,770
<i>Cedar</i>	96.20		713,228
B., C. R. & N.—Main Line	8.94	7,500	67,050
B., C. R. & N.—Cedar Rapids & Clinton	28.86	4,500	129,570
B., C. R. & N.—Davenport, Iowa & Dakota	9.14	8,500	81,590
Chicago, Rock Island & Pacific—Iowa Division	6.80	11,750	81,075
C., R. I. & P.—Wilton & Tipton Branch	4.92	600	2,460
Chicago & Northwestern—Main Line	24.96	14,500	362,210
C. & N. W.—Stanwood & Tipton Branch	8.60	8,000	25,500
C., M. & St. P.—Davenport & Northwestern	8.98	8,800	78,068

TABLE NO. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Cerro Gordo</i>	128.621		\$ 659,067
B. C. R. & N.—Main Line.....	10.61	7,500	79,575
C. G. W.—Mason City & Ft. Dodge.....	31.611	3,100	97,964
Iowa Central—Main Line.....	24.84	5,500	133,870
C. & N. W.—I. M. & N. W.....	24.01	4,250	102,292
C. M. & St. P.—Austin Branch.....	8.93	4,000	35,720
C. M. & St. P.—Iowa & Dakota Division.....	24.22	7,800	189,916
<i>Cherokee</i>	65.87		324,597
Dubuque & Sioux City—Onawa Branch.....	14.68	3,000	43,960
Dubuque & Sioux City—Sioux Falls Branch.....	11.41	3,700	42,217
Dubuque & Sioux City—Main Line.....	29.80	3,000	289,400
<i>Chickasaw</i>	58.04		426,280
Chicago Great Western—Main Line.....	25.70	7,750	199,175
Dubuque & Sioux City—Mona Branch.....	7.01	3,100	21,731
C. M. & St. P.—Iowa & Dakota Division.....	26.33	7,800	205,374
<i>Clarke</i>	47.771		425,308
Chicago, Burlington & Quincy—Main Line.....	25.811	13,500	348,448
C. B. & Q.—Des Moines & Kansas City.....	21.96	3,600	79,860
<i>Clay</i>	109.71		487,742
C. R. I. & P.—C. & N. W. Division.....	25.47	3,000	77,910
Minneapolis & St. Louis—Storm Lake Branch.....	26.55	3,935	104,474
C. & N. W.—Toledo & Northwestern.....	5.70	3,000	17,100
C. M. & St. P.—Iowa & Dakota Division.....	24.31	7,800	189,618
C. M. & St. P.—Spirit Lake Branch.....	7.70	3,000	23,100
C. M. & St. P.—D. M. Division—Main Line.....	19.43	3,000	58,440
<i>Clayton</i>	182.28		618,675
C. M. & St. P.—Dubuque Division.....	36.22	3,500	126,770
C. M. & St. P.—Iowa & Dakota Division.....	22.63	7,300	165,904
C. M. & St. P.—Elkader Branch.....	19.20	3,000	57,600
C. M. & St. P.—Volga Branch.....	42.01	3,000	126,030
C. M. & St. P.—Davenport & Northwestern.....	12.17	3,800	46,161
<i>Clinton</i>	177.73		1,306,784
Davenport, Rock Island & Northwestern Ry.....	9.12	5,000	45,720
B. C. R. & N.—Cedar Rapids & Clinton.....	14.61	4,500	65,745
Chicago & Northwestern—Main Line.....	40.17	14,500	582,485
C. & N. W.—Iowa, Midland Branch.....	33.40	3,000	100,200
C. M. & St. P.—C. & O. B. Division.....	36.08	10,000	360,800
C. M. & St. P.—Davenport & Northwestern.....	12.28	3,300	40,524
C. M. & St. P.—Maquoketa Branch.....	21.50	3,000	64,500
C. M. & St. P.—Clinton Branch.....	10.58	3,500	37,080
<i>Crawford</i>	163.214		1,087,942
Dubuque & Sioux City—Omaha District.....	38.17	4,220	160,977
Chicago & Northwestern—Main Line.....	31.80	14,500	461,200
C. & N. W.—Boyer Valley Branch.....	17.84	3,700	65,378
C. & N. W.—Soldier River Branch.....	23.44	3,500	82,040
C. & N. W.—Iowa Southwestern Branch.....	1.58	3,500	5,535
C. M. & St. P.—C. & O. B. Division.....	12.50	10,000	125,000
C. M. & St. P.—Sioux City Branch.....	30.78	4,500	138,510
C. G. W.—M. C. & Ft. D.—Omaha Extension.....	.919	2,500	2,297
C. G. W.—M. C. & Ft. D.—Omaha Extension.....	1.035	1,000	1,035
<i>Dallas</i>	105.57		688,551
C. R. I. & P.—Iowa Division.....	17.54	11,750	205,965
C. R. I. & P.—Des Moines & Ft. Dodge.....	26.98	4,200	113,336
C. M. & St. P.—C. & O. B. Division.....	24.78	10,000	247,800
C. M. & St. P.—Des Moines Div., Main Line.....	28.71	3,000	86,130
C. M. & St. P.—Des Moines Div., Boone Line.....	3.69	3,000	11,070

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Davis</i>	65.446		\$ 958,887
Chicago, Burlington & Kansas City	16.45	\$ 3,860	55,820
C. R. I. & P.—Southwestern Division	22.89	2,500	104,545
C. R. I. & P.—K. & D. M. Division	7.88	4,800	3,938
Wabash—Main Line	28.246	4,000	104,984
<i>Decatur</i>	99.876		380,504
C. B. & Q.—Chariton Branch	15.907	4,000	63,628
C. B. & Q.—L., Mt. A. & S. W.	25.689	4,000	102,556
C. B. & Q.—Hanneston & Shenandoah	16.12	3,000	45,860
C. B. & Q.—Keokuk & Western	14.18	4,750	67,556
C. B. & Q.—Des Moines & Kansas City	29.08	3,500	101,605
<i>Delaware</i>	106.89		682,728
Chicago Great Western—Main Line	25.82	7,500	198,555
Dubuque & Sioux City—Main Line	24.45	8,000	195,880
Dubuque & Sioux City—Cedar Rapids Branch	14.07	3,000	42,210
Manchester & Oneida Railway	7.63	3,000	22,890
Chl. Mil. & St. Paul—Davenport & Northwestern	28.96	3,300	96,598
Chl. Mil. & St. Paul—Dubuque & Southwestern	7.95	3,500	27,825
<i>Des Moines</i>	61.811		529,898
B. C. R. & N.—Main Line	21.18	7,600	168,850
C. B. & Q.—Main Line	18.07	13,500	249,945
C. B. & Q.—Keokuk & St. Paul	1.89	9,000	90,820
C. B. & Q.—Burlington & Northwestern	13.081	8,500	46,783
<i>Dickinson</i>	50.95		202,790
B. C. R. & N.—O. R. I. F. & Northwestern	29.83	4,500	134,285
Minn. & St. Louis.—Storm Lake Branch	7.92	3,935	81,165
C. M. & St. P.—Spirit Lake Branch	12.89	3,000	38,990
<i>Dubuque</i>	122.262		788,753
C. B. & Q.—Northern Division	532	20,000	10,840
Chicago Great Western—Main Line	31.21	7,750	241,877
C. M. & St. P.—Dubuque Division	62.81	6,000	196,880
C. M. & St. P.—Cascade Branch	19.50	2,500	48,750
C. M. & St. P.—Dubuque & Southwestern	7.79	8,500	27,265
Dubuque & Sioux City—Main Line	80.42	8,000	243,380
<i>Emmet</i>	78.93		284,190
B. C. R. & N.—Germania Division	20.02	6,550	71,071
B. C. R. & N.—Cedar Rap. Iowa Falls & N. W.	16.20	4,500	72,900
Minneapolis & St. Louis—Storm Lake Branch	18.93	9,935	74,489
Chicago & Northwestern—Fox Lake Branch	18.78	3,500	65,790
<i>Fayette</i>	133.53		642,242
Chicago Great Western—Osceola & Waverly Ex	9.00	800	2,700
B. C. R. & N.—Milwaukee Division	44.31	4,000	177,240
B. C. R. & N.—Chl., Decorah & Minneapolis	29	2,500	725
Chicago Great Western—Main Line	19.32	7,750	153,615
Chicago Great Western—Southwestern Branch	6.89	5,400	37,206
C. M. & St. P.—Volga Branch	16.20	3,000	48,600
C. M. & St. P.—Davenport & Northwestern	87.02	8,800	122,166
<i> Floyd</i>	84.49		406,268
B. C. R. & N.—Main Line	20.38	7,500	152,850
Dubuque & Sioux City—Mona Branch	19.27	5,100	59,787
C. & N. W.—Iowa, Minneapolis & Northwestern	.02	4,250	85
C. M. & St. P.—Iowa & Dakota Division	24.83	7,800	193,596

TABLE NO. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Franklin</i>	61.302		383,432
B. C. R. & N.—Cedar Rapids, Iowa Falls & N. W.	12.43	\$ 4,500	55,135
Chicago Great Western—Waverly Branch	9.602	3,500	33,607
C. G. W.—Mason City & Ft. Dodge	5.55	3.10	1,658
Chicago Great Western—Clarion Extension	14.985	2.50	37,467
Dubuque & Sioux City—Main Line	1.10	8,000	8,800
Iowa Central—Main Line	27.090	5,500	148,995
Iowa Central—Belmond Branch	15.70	8,000	125,600
<i>Fremont</i>	70.403		400,236
C. B. & Q.—Nebraska City Branch	18.741	4,750	88,789
C. B. & Q.—Neb. City, Sidney and N.—Eastern	12.139	8,000	97,117
C. B. & Q.—Kansas City, St. Joe & Council Bl.	29.783	7,600	226,350
Wabash—Omaha & St. Louis Line	8.74	5,000	43,700
<i>Greene</i>	74.61		640,755
Chi., R. I. & Pac.—Des Moines & Ft. Dodge	23.06	4,680	107,920
Chicago & Northwestern—Main Line	24.19	14,500	350,755
Chi., Mil. & St. P.—Des M. Div., Main Line	27.36	3,000	82,080
<i>Grundy</i>	66.61		340,327
Bar., Cedar Rapids & Nor.—Pacific Division	15.20	6,000	91,200
Bar., Cedar R. & Nor.—O.R. Iowa F. & N. West	11.64	4,500	52,340
Chicago, Great Western—Southwestern Br.	7.95	5,400	42,980
Chicago & N.—W.—Iowa, Minn. & N.—W.	18.47	4,250	78,497
Chicago & N.—W.—Toledo & N.—W.	12.79	6,000	76,740
Dubuque & Sioux City—Main Line	1.15	8,000	9,200
<i>Guthrie</i>	70.27		518,465
Chicago, Rock Island & Pacific—Iowa Division	19.30	11,750	226,775
C., R. I. & P.—Guthrie Center Branch	14.44	3,000	43,320
Chi., Mil. & St. P.—Chi. & C. B. Div.	19.54	10,000	195,400
Chi., Mil. & St. P.—Des M. Div.—Main Line	18.99	8,000	151,970
<i>Hamilton</i>	82.642		629,485
Crooked Creek Railroad & Coal Co.	5.812	2,500	14,530
Chi. & N.—W.—Des Moines & Minneapolis	7.45	7,500	55,875
Chi. & N.—W.—Toledo & Northwestern	45.58	6,000	273,480
Dubuque & Sioux City—Main Line	23.20	8,000	185,600
<i>Hancock</i>	108.696		501,506
Bar., Cedar Rapids & Nor. Garner Division	14.79	2,700	39,933
Bar., Cedar R. & Nor.—C. R. Iowa F. & N.—W.	30.86	4,600	141,920
Iowa Central—Iowa Central & Western	18.086	2,500	45,215
Minneapolis & St. Louis—Main Line	25.71	3,985	101,169
Chi., Mil. & St. P.—Iowa & Dakota Div.	24.15	7,900	190,370
<i>Hardin</i>	145.73		720,600
Bar., C. R. & Nor.—Cedar R., Iowa F. & N. W.	17.89	4,500	80,505
Iowa Central—Main Line	28.96	5,500	159,280
Chicago & Northwestern—Toledo & N.—W.	24.81	6,000	148,860
Chi. & N.—W.—Chicago, Iowa & Dakota	26.40	3,000	79,200
Dubuque & Sioux City—Main Line	23.75	8,000	190,000
Des Moines, Iowa Falls & Northern Railway	23.92	3,000	71,760
<i>Harrison</i>	114.229		924,906
Dubuque & Sioux City—Omaha District	29.42	4,220	124,152
Chicago & Northwestern—Main Line	30.83	14,500	447,335
Chicago & Northwestern—Soldier River Br.	18.12	3,500	63,930
Chicago & Northwestern—Sioux City Branch	32.40	7,500	243,000
Chi., Mil. & St. Paul—Chi. & C. B. Div.	7.01	10,000	70,100
Chi., Gt. West.—M. C. & Ft. D.—Omaha Exten.	1.949	1,000	1,949

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Harrison</i>	75.470		461,840
C. B. & Q.—Main Line	19,394	\$ 13,500	261,414
C. B. & Q.—Ft. Madison Branch	2,670	2,500	6,675
C. B. & Q.—Burlington & Western	10,598	3,500	36,998
C. B. & Q.—Burlington & Northwestern	9,515	3,500	33,302
C. B. & Q.—St. L., K. & N. W.	14.25	3,300	47,025
Iowa Central—Eastern Division	19,103	4,000	76,438
<i>Howard</i>	39.08		227,510
Chicago Great Western—Main Line	13.14	7,750	101,835
Chicago Great Western—Winona Branch	1.51	2,500	3,775
C. M. & St. P.—Iowa & Minnesota Division	24.89	5,000	124,900
<i>Humboldt</i>	89.88		445,064
B. C. R. & N.—C. R., Iowa Falls & N. W.	24.99	4,500	112,455
C. R. I. & P.—Des M. & Ft. Dodge	6.34	4,680	29,671
Minneapolis & St. Louis—Main Line	23.41	3,985	93,118
C. & N. W.—Toledo & N. W.	35.14	6,000	210,840
<i>Iowa</i>	104.38		187,460
Dubuque & Sioux City—Onawa Branch	2.22	3,000	6,660
C. & N. W.—Maple River Branch	38.16	5,000	190,800
<i>Iowa</i>	57.93		484,897
C. R. I. & P.—Iowa Division	25.25	11,750	296,687
C. M. & St. P.—Kansas City Division	32.68	6,750	187,910
<i>Jackson</i>	89.57		438,960
C. & N. W.—Iowa Midland Branch	14.60	3,000	43,800
C. M. & St. P.—Chicago & Council B. Division	13.02	10,000	130,200
C. M. & St. P.—Dubuque Division	31.04	6,050	187,840
C. M. & St. P.—Cascade Branch	16.12	2,500	40,300
C. M. & St. P.—Maquoketa Branch	2.89	3,000	8,670
C. M. & St. P.—Green Island Branch	11.90	2,500	29,750
<i>Jasper</i>	129.631		738,102
Colfax Northern Railway	6.00	5,000	30,000
Jasper County Coal Company Railway	2.50	2,000	5,000
C. G. W.—Southwestern Branch	19.02	5,400	102,708
C. R. I. & P.—Iowa Division	31.38	11,750	408,965
C. R. I. & P.—Newton & Monroe Branch	17.02	3,500	59,570
C. R. I. & P.—Keokuk & Des M. Division	17.62	4,500	75,830
Iowa Central—Main Line	8.88	5,800	21,890
Iowa Central—State Center Branch	5.228	3,000	17,784
Iowa Central—Newton Branch	28.283	9,000	254,847
<i>Jefferson</i>	87.569		662,386
C. B. & Q.—Main Line	24.803	13,500	335,140
C. B. & Q.—Ft. Madison Branch	19.000	2,500	47,500
C. B. & Q.—Burlington & Western	17,816	3,500	62,356
C. R. I. & P.—Southwestern Division	26.83	8,500	228,335
Iowa Central—Eastern Division	1,500	4,000	6,000
C. M. & St. P.—Rutledge—Muscatine Extension	4.02	750	3,015
<i>Johnson</i>	72.81		558,777
Burlington, Cedar Rapids & Nor.—Main Line	16.05	7,500	120,375
Burl., Cedar Rapids & Nor.—Muscatine Div.	7.08	4,500	31,770
Burl., Cedar R. & Nor.—Cedar R. & Clinton	12.94	4,500	58,320
Burl., Cedar R. & Nor.—Iowa City & Western	9.54	2,800	26,712
Chicago, Rock Island & Pacific—Iowa Division	27.20	11,750	319,600
<i>Jones</i>	95.97		484,881
Chicago & N.-W.—Iowa Midland Branch	22.98	3,000	68,940
Chicago, Mil. & St. Paul—Chicago & O. B. Div.	25.54	10,000	255,400
Chi., Mil. & St. P.—Davenport & Northwest'n	27.87	3,300	91,311
Chi., Mil. & St. P.—Dubuque & Southwestern	10.78	3,500	37,730

TABLE No. 1—CONTINUED.

Names of Counties and Railroads	Miles of road.	Assessed value per mile.	Total assessed value.
Keokuk.			
Chi., Mil. & St. P.—Rutledge & Muscatine Ex.	151.041		\$ 687,708
Burl., Cedar R. & Nor.—Iowa City & Western	9.38	7,750	7,085
Chi., Burl. & Quincy—Burlington & Western	31.33	2,900	87,808
Chicago, Rock Island & Pacific—Oakaloosa Div.	13.447	3,530	47,064
Iowa Central—Eastern Division	25.79	4,000	109,180
C. & N. W.—Ottumwa, Cedar Falls & St. P.	28.414	4,000	105,856
Chicago, Mil. & St. Paul—Kansas City Division	16.89	3,500	59,115
	30.76	6,750	178,870
Kosuth.			
Burl., Cedar Rapids & Nor.—Germania Div.	144.751		725,108
Burl., Cedar Rapids & Nor.—Garner Div.	25.98	3,550	92,051
B., C. R. & N.—Cedar R., Iowa Falls & N. W.	8.61	2,700	23,247
Iowa Central—Iowa Central & Western	10.25	4,500	46,125
Minneapolis & St. Louis—Main Line	14.651	2,500	36,677
Chicago & Northwestern—Fox Lake Branch	7.80	3,900	30,633
Chicago & N. Western—Toledo & N. Western	11.76	3,500	41,126
Chi., Mil. & St. Paul—Iowa & Dakota Div.	46.51	6,000	279,060
	21.95	7,800	188,930
Lee.			
Atchison, Topeka & Santa Fe Ry.	169.518		900,717
Chi., Burl. & Quincy—Ft. Madison Branch	19.78	12,500	247,000
C., B. & Q.—Chi., Burl. & Kansas City	25.640	2,500	64,100
Chicago, Burl. & Quincy—Keokuk & St. Paul	16.89	6,000	60,804
C., B. & Q.—St. Louis, Keokuk & No. W.	33.296	9,000	290,664
Chi., Rock I. & P.—Keokuk & Des M. Div.	36.75	3,800	121,275
	27.18	4,300	116,874
Linn.			
Burlington, Cedar Rapids & Nor.—Main Line	161.04		1,148,165
Burl., Cedar Rapids & Nor.—Milwaukee Div.	21.67	7,500	162,525
Dubuque & Sioux City—Cedar Rapids Branch	21.29	4,000	85,160
Chicago & Northwestern—Main Line	27.61	3,000	82,630
Chi., Mil. & St. Paul—Chicago & C. B. Div.	29.98	14,500	426,010
Chi., Mil. & St. Paul—Kansas City Div.	26.04	10,000	260,400
Chi., Mil. & St. Paul—Dubuque & So. Western	17.51	6,750	100,855
	8.11	3,500	28,385
Louis.			
C., M. & St. P.—Rutledge-Muscatine Ex.	95.409		499,848
Muscatine North & South Ry.	0.11	1,500	9,165
Burlington, Cedar Rapids & Nor.—Main Line	20.95	2,500	52,375
Chi., Burl. & Quincy—Burl. & Northwestern	23.16	7,500	173,625
Chi., Rock I. & Pacific—Southwestern Div.	3.146	9,800	11,011
Iowa Central—Eastern Division	18.99	8,500	161,415
	23.063	4,000	92,352
Lucas.			
C., B. & Q.—Main Line	52.125		457,587
C., B. & Q.—Chariton Branch	26.823	18,500	582,110
C., B. & Q.—Chariton—D. M. and Southern	18.741	4,000	51,964
	11.661	3,500	40,463
Lyon.			
Willmar & Sioux Falls Railway	110.46		500,543
B., C. R. & N.—Cedar Rapids—J. F. & N. W.	18.43	5,000	92,400
Chi., St. P., M. & O.—Rock River Branch	37.62	4,500	170,190
Dubuque & Sioux City—Sioux Falls Branch	17.44	3,500	61,040
C., M. & St. P.—Iowa and Dakota Division	24.26	8,700	89,782
C., M. & St. P.—Sioux City and Dakota Div.	9.42	7,900	75,476
	3.04	4,500	13,680
Madison.			
C., B. & Q.—Des Moines and Kansas City	52.55		297,182
Chicago Great Western—Southwestern Branch	12.43	8,500	43,605
C., R. I. & P.—Iowa Division	19.48	6,400	105,192
C., R. I. & P.—Indianapolis and Winterset	8.60	11,750	90,875
	12.14	4,000	48,560

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Mahaska	150.284		\$ 597,327
B., C. R. & N.—Iowa City and Western.....	4.87	2,800	12,234
C., B. & Q.—Burlington and Western.....	15.01	3,500	52,535
C., R. I. & P.—Oskaloosa Division.....	26.71	4,000	106,840
C., R. I. & P.—Keokuk and D. M. Division.....	21.34	4,300	91,762
Iowa Central—Main Line.....	24.87	5,500	136,785
Iowa Central—Newton Branch.....	6.897	6,000	20,991
Iowa Central—Eastern Division.....	14.627	4,000	58,508
O. & N.-W.—Ottumwa—Cedar F. and St. Paul.....	17.30	8,500	60,550
C., & N.-W.—Southern Iowa Ry. Branch.....	18.14	3,000	57,420
Marion	105.624		426,391
C., B. & Q.—Albia, Knoxville & Des Moines.....	39.204	4,000	156,810
C., R. I. & P.—Oskaloosa Division.....	12.77	4,000	51,060
C., R. I. & P.—Keokuk & Des Moines.....	14.65	4,300	62,995
Wabash—Des Moines and St. Louis Line.....	39.00	4,000	156,000
Marshall	148.672		1,073,378
Chicago Great Western—Southwestern Branch.....	81.78	5,400	441,612
Iowa Central—Main Line.....	29.79	6,500	193,845
Iowa Central—Story City Branch.....	16.01	8,000	128,080
Iowa Central—State Center Branch.....	20.712	8,000	165,696
Chicago & Northwestern—Main Line.....	25.99	14,500	376,855
C., M. & St. P.—Chicago & O. B. Division.....	25.39	10,000	253,900
Mills	101.884		749,928
Tabor and Northern Railway.....	8.79	3,500	30,765
C., B. & Q.—Main Line.....	29.24	13,500	394,740
C., B. & Q.—Nebraska City, Sidney & N. E.....	8.918	8,000	71,344
C., B. & Q.—Hastings & Avoca.....	10.493	8,000	83,944
C., B. & Q.—Kansas City, St. Joe & Council B.....	17.093	7,500	128,198
Wabash—Omaha and St. Louis Line.....	26.94	5,000	134,700
Mitchell	74.655		260,378
C. G. W.—Main Line.....	9.90	7,750	76,725
C. G. W.—Lyle Branch.....	5.805	5,500	31,827
Dubuque & Sioux City—Mona Branch.....	22.40	8,100	181,440
Dubuque & Sioux City—Storyville Railroad.....	7.93	2,550	20,221
C., M. & St. P.—Austin Branch.....	7.75	4,000	31,000
C. G. W.—Wisconsin, Minn. & Pac.....	21.37	2,500	53,425
Monona	118.70		556,845
Dubuque & Sioux City—Onawa Branch.....	10.32	3,000	30,960
C. & N.-W.—Maple River Branch.....	24.36	5,000	121,750
C. & N.-W.—Soldier River Branch.....	19.75	3,500	69,125
C. & N.-W.—Sioux City Branch.....	25.76	7,500	193,125
C., M. & St. P.—Sioux City Branch.....	27.53	4,500	123,885
Monroe	98.107		682,301
Albia & Centerville Railway.....	11.00	9,000	99,000
C., B. & Q.—Main Line.....	27.833	18,500	514,745
C., B. & Q.—Albia, Knoxville & Des M.....	10.772	4,000	43,088
Wabash—Des M. & St. L. Line.....	21.94	4,000	87,760
Iowa Central—Main Line.....	13.682	5,500	75,308
C. & N.-W.—Southern Iowa Railway Branch.....	2.40	9,000	21,600
C., M. & St. P.—Kansas City Division.....	10.47	5,750	60,202
Montgomery	49.606		478,493
C., B. & Q.—Main Line.....	27.081	18,500	500,593
C., B. & Q.—Brownsville & Nodaway Valley.....	2.418	4,500	10,881
C., B. & Q.—Nebraska City Branch.....	7.808	4,750	36,943
C., B. & Q.—Red Oak & Atlantic.....	12.499	3,500	43,746

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Miscellaneous</i>	130.48		\$ 842,472
C. M. & St. P.—Rutledge-Muscatine Extension	16.72	2,500	41,800
Muscatine, North & South Railway	7.73	2,500	19,300
B. C. R. & N.—Main Line	18.91	7,500	141,825
B. C. R. & N.—Muscatine Division	19.21	4,500	86,445
C. R. I. & P.—Iowa Division	24.85	11,750	291,867
B. C. R. & N.—Dav. Iowa & Dak. Division	7.10	3,500	24,850
C. R. I. & P.—Southwestern Division	22.77	3,500	163,545
C. R. I. & P.—Wilton Branch	12.04	3,500	42,140
C. R. I. & P.—Wilton & Tipton Branch	1.16	500	580
<i>O'Brien</i>	96.52		564,968
C. R. I. & P.—Gowrie & Northwestern	13.23	8,000	99,600
C. St. P. M. & O.—Main Line	6.61	12,800	84,608
Dubuque & Sioux City—Sioux Falls Branch	27.87	3,700	101,269
C. & N. W.—Toledo & N. W.	25.80	6,000	151,800
C. M. & St. P.—Iowa & Dakota Division	24.02	7,800	187,356
<i>Oswego</i>	57.18		387,179
B. C. R. & N.—C. R. Iowa Falls & N. W.	26.29	4,500	118,906
C. R. I. & P.—Gowrie & Northwestern Div.	12.91	3,000	38,730
C. St. P. M. & O.—Main Line	17.93	12,800	230,144
<i>Page</i>	101.5123		428,975
C. B. & Q.—Nebraska City Branch	11,800	4,750	56,050
C. B. & Q.—Brownville & Nodaway Valley	22.81	4,500	102,545
C. B. & Q.—Clarinda, College Spr. & So. W.	17,769	4,500	79,956
C. B. & Q.—Huneston & Shenandoah	27.13	3,000	81,390
C. B. & Q.—K. C. St. J. & C. B.—Tarkio V. Br.	2,1743	4,500	9,784
Wabash—Oma. & St. Louis Line	19.88	5,000	99,150
<i>Palto Alto</i>	74.86		418,140
B. C. R. & N.—C. R. I. F. & N. W.	27.29	4,500	122,805
C. R. I. & P.—Des M. & Ft. Dodge	20.49	4,680	95,893
C. & N. W.—Fox Lake Branch	2.74	3,500	9,580
C. M. & St. P.—Iowa & Dakota Division	24.54	7,800	189,852
<i>Plymouth</i>	92.73		713,649
Willmar & Sioux Falls Ry.	25.37	5,000	126,500
C. St. Paul, Minn. & Omaha—Main Line	9.48	12,800	121,344
Chicago & Northwestern—Maple River Branch	7.96	5,000	39,800
Chi., Mil. & St. Paul—Sioux City & Dak. Div.	15.00	4,500	67,500
Dubuque & Sioux Cy—Main Line—LeMars east	18.38	3,000	55,140
Dubuque & Sioux Cy—Main Line—LeMars S. W.	18.54	12,250	227,116
<i>Pocahontas</i>	91.10		422,813
C. R. I. & Pac.—Des Moines & Ft. Dodge	18.74	4,680	79,843
C. R. I. & Pac.—Gowrie & Northwestern	29.40	3,000	88,200
Chicago & Northwestern—Toledo & N. W.	24.18	6,000	145,080
Chi., Mil. & St. Paul—Des M. Div.—Main Line	11.01	3,000	33,030
Dubuque & Sioux City—Main Line	9.77	8,000	78,160
<i>Polk</i>	182.515		1,380,283
Des Moines Union Ry.	4.00	58,250	225,000
C. B. & Q.—Albia, Knoxville & Des Moines	10,135	4,000	40,540
C. B. & Q.—Des Moines & Kansas City	7.29	3,500	25,515
Chi., Great Western—Southwestern Branch	28.99	5,400	156,516
C. R. I. & Pac.—Iowa Division	27.73	11,750	325,827
C. R. I. & P.—Des M., Indianola & Winterset	3.71	4,000	14,840
C. R. I. & P.—Keokuk & Des Moines Div.	17.14	4,300	73,702
C. R. I. & P.—Des Moines & Ft. Dodge Div.	9.24	4,680	43,248
Wabash—Des Moines & St. Louis Line	15.01	4,000	60,040
Chicago & N. W.—Des Moines & Minneapolis	24.16	7,500	181,200
Chi., Mil. & St. P.—Des M. Div.—Main Line	9.60	3,000	28,800
Chi., Mil. & St. P.—Des M. Div.—Boone Line	10.01	3,000	30,030
Des Moines, Iowa Falls & Northern Ry.	17.60	2,000	35,000

TABLE NO. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Pottawattamic</i>	190.44		\$ 1,583,615
Omaha, Bridge & Terminal Ry. Co.	4.017	8,000	24,102
C., B. & Q.—Red Oak & Atlantic	1.898	3,500	6,696
C., B. & Q.—Hastings & Avoca	5.214	3,000	15,732
C., B. & Q.—Kansas City, St. Joe & C. B.	8.280	7,800	64,928
C., R. I. & P. Iowa Division	45.05	11,750	529,357
C., R. I. & P.—Carson Branch	17.73	3,500	62,055
C., R. I. & P.—Harlan Branch	1.15	3,500	4,025
Wabash—Omaha & St. Louis Line	11.22	5,000	50,100
Dubuque & Sioux City—Omaha District	17.62	4,220	74,356
Union Pacific—Main Line	2.06	82,350	169,841
Union Pacific—Union Avenue Line	1.72	4,500	7,740
Chicago & North-Western—Main Line	19.06	14,500	276,870
Chi., Mil. & St. P.—Chicago & C. B. Div.	26.65	10,000	265,500
Chi., G. W.—M. C. & Ft. Dodge—Omaha Ect.	28.743	1,000	28,743
<i>Poweshiek</i>	96.99		682,258
Bur., Cedar R. & Nor.—Iowa City & Western.	6.71	2,830	18,788
C., R. I. & P.—Iowa Division	25.98	11,750	301,740
Iowa Central—Main Line	22.81	5,500	125,455
Iowa Central—Montezuma Branch	19.61	3,000	40,830
Iowa Central—Newton Branch .....	.07	3,000	210
Chi. & N.-W.—Ottumwa, Cedar Falls & St. P.	27.21	6,500	95,235
<i>Ringgold</i>	78.652		322,654
C. B. & Q.—Leon, Mt. Ayr & So. Western	28.642	4,000	114,578
C. B. & Q.—Huronst. & Shenandoah	26.57	3,000	78,810
Chicago Great Western—So. Western Branch	23.94	5,400	129,276
<i>Sac</i>	107.53		484,252
Dubuque & Sioux City—Omaha District	18.96	4,220	80,011
Chicago & No. Western—Maple River Branch	54.02	5,000	270,100
Chicago & No. Western—Boyer Valley Branch	6.83	3,700	25,271
Chicago & No. Western—Toledo & No. Western	8.57	6,000	51,420
Chi. Mil. & St. P.—Des M. Div.—S. Lake Branch	19.15	3,000	57,450
<i>Scott</i>	125.90		693,012
Davenport, Rock Island & Northwestern Ry.	21.80	6,000	148,800
Burl. Cedar R. & N.—Cedar Rapids & Clinton	25.50	4,500	114,750
Burl. Cedar R. & N.—Davenport, Ia. & Dak.	15.39	3,500	53,865
Chicago, Rock Island & Pacific—Iowa Div.	13.76	11,750	161,680
Chi. Rock Island & Pacific—Southwestern Div.	12.11	8,500	102,935
Chi. Mil. & St. Paul—Dav. & Northwestern	23.54	3,300	77,582
Chi. Mil. & St. Paul—Maquoketa Branch	7.80	3,000	23,400
<i>Shelby</i>	93.548		459,478
Chi. Rock Island & Pacific—Iowa Div.	6.42	11,750	75,435
Chi. Rock Island & Pacific—Harlan Branch	10.73	8,500	91,155
Chi. & North-Western—Iowa S.-W. Branch	18.72	8,500	159,150
Chi. Mil. & St. Paul—Chi. & Council B. Div.	24.81	10,000	248,100
Chi. G. W.—M. C. & Ft. D.—Omaha Ex.	32.868	1,000	32,868
<i>Sioux</i>	148.47		985,499
Willmar & Sioux Falls Ry.	27.23	5,000	136,150
Chi. St. P.—Min. & Omaha—Main Line	22.00	12,500	275,000
Dubuque & Sioux City—Sioux Falls Branch	7.09	3,700	26,233
Chi. & North-Western—Toledo & No. Western	35.09	6,000	210,540
Chi. Mil. & St. P.—Iowa & Dakota Div.	29.08	7,800	226,824
Chi. Mil. & St. P.—Sioux City & Dakota Div.	1,688	4,500	75,990
Chi. Mil. & St. P.—Eldon Branch	8.90	3,000	26,700

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Story</i>	124.848		\$ 941,510
Ames & College Ry.....	1.888	\$ 2,500	4,970
Iowa Central—Story City Branch.....	19.50	3,000	54,500
Chicago & North-Western—Main Line.....	24.23	14,500	351,335
Chi. & North-Western—Des M. & Minneapolis.....	25.73	7,500	192,975
Chi. Mil. & St. P.—Chicago & Council Bl. Div.....	24.79	10,000	247,900
Des Moines, Iowa Falls & Northern Ry.....	28.61	9,000	257,830
<i>Tama</i>	135.05		1,070,018
Burl. Cedar R. & Northern—Pacific Div.....	18.17	6,000	109,020
Chi. Great Western—Southwestern Branch.....	12.64	5,400	68,259
Chicago & North-Western—Main Line.....	25.34	14,500	367,430
Chi. & N. W.—Ottumwa, Cedar F. & St. P.....	.18	9,500	1,710
Chi. & N. W.—Iowa, Minn. & Northwestern.....	30.81	4,250	130,817
Chi. & N. W.—Toledo & Northwestern.....	22.14	6,000	132,840
Chi. Mil. & St. P.—Chicago & Council Bl. Div.....	26.52	10,000	265,200
<i>Taylor</i>	40.798		238,302
Chi. Burl. & Quincy—Creston Branch.....	24.008	4,500	108,036
Chi. Burl. & Q.—Hameston & Shenandoah.....	27.00	3,000	81,000
Chi. Great Western—Southwestern Branch.....	5.79	5,400	31,266
<i>Union</i>	66.629		539,314
C., B. & Q.—Main Line.....	25.145	13,500	339,447
C., B. & Q.—Creston Branch.....	10.742	4,500	48,389
C., B. & Q.—Creston & Northern.....	8.152	3,500	28,532
Chicago Great Western—Southwestern Branch.....	22.59	5,400	122,086
<i>Van Buren</i>	80.20		295,633
C., B. & Q.—Ft. Madison Branch.....	14.72	2,500	36,800
C., B. & Q.—Chicago, Burlington & Kan. City.....	27.83	3,000	83,490
C., R. I. & P.—Keosauqua Branch.....	4.50	3,500	15,750
C., R. I. & P.—Keokuk and Des Moines.....	33.85	4,300	144,685
<i>Wapello</i>	115.378		761,663
C., M. & St. P.—Kansas City Division.....	27.31	5,750	156,032
C., M. & St. P.—Rutledge-Muscatine Extension.....	13.87	750	10,402
C., B. & Q.—Main Line.....	36.706	13,500	495,531
C., R. I. & P.—Southwestern Division.....	7.72	3,500	27,020
C., R. I. & P.—Keokuk & Des Moines.....	29.97	4,300	128,871
Wabash—Main Line.....	9.803	4,000	39,212
<i>Warren</i>	68.885		393,061
C., B. & Q.—Albia, Knoxville & Des Moines.....	7.696	4,000	30,784
C., B. & Q.—Chariton, Des Moines & Southern.....	21.439	3,500	75,086
C., B. & Q.—Des Moines & Kansas City.....	27.73	3,500	97,055
Chicago Great Western—Southwestern Branch.....	15.79	5,400	85,266
C., R. I. & P.—Des Moines, Indianola & Winter.....	26.23	4,000	104,920
<i>Washington</i>	129.013		506,849
C., M. & St. P.—Rutledge-Muscatine Extension.....	26.20	500	13,100
B., C. R. & N.—Muscatine Division.....	4.81	4,500	21,645
B., C. R. & N.—Iowa City & Western.....	21.01	2,800	58,828
C., B. & Q.—Burlington & Western.....	18.802	3,500	65,807
O., R. & Q.—Burlington & Northwestern.....	12.990	3,500	45,465
C., R. I. & P.—Southwestern Division.....	35.81	3,500	125,385
C., R. I. & P.—Oshtemo Division.....	14.04	4,000	56,160
Iowa Central—Eastern Division.....	11.861	4,000	47,444
<i>Wayne</i>	79.403		491,017
C., B. & Q.—Chariton Branch.....	6.868	4,000	27,472
C., B. & Q.—Keokuk & Western.....	23.80	4,750	113,550
C., R. I. & P.—Southwestern Division.....	37.75	3,500	132,075
C., M. & St. P.—Kansas City Division.....	14.96	5,750	85,920

TABLE No. 1—CONTINUED.

Names of Counties and Railroads	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Webster</i>	169.073		\$ 902,242
Crooked Creek Railroad & Coal Company.....	11.80	2,500	29,500
Newton & Northwestern Railway.....	8.10	4,000	32,400
C. G. W.—Mason City & Ft. Dodge.....	31.85	3,100	98,735
C., R. I. & P.—Des Moines & Ft. Dodge Div.....	32.51	4,980	162,146
C., R. I. & P.—Gowrie & Northwestern Div.....	7.41	3,000	22,230
Dubuque & Sioux City—Main Line.....	26.74	8,000	213,920
Dubuque & Sioux City—Omaha District.....	5.47	4,220	23,193
Minneapolis & St. Louis—Main Line.....	35.21	3,935	139,551
Chicago & Northwestern—Toledo & Northw'n.....	25.96	6,000	155,760
C. G. W.—M. C. & Ft. D.—Omaha Extension.....	13.528	2,500	33,807
<i>Winnebago</i>	54.55		244,428
Burl., Cedar R. & Nor.—Germania Division.....	4.92	3,550	17,466
B., C. R. & N.—Cedar R., Iowa F. & N.-W.....	21.29	4,500	95,805
Minneapolis & St. Louis—Main Line.....	20.91	3,935	82,260
C. & N.-W.—Iowa, Minn. & North-Western.....	11.43	4,250	48,577
<i>Winneshiee</i>	82.84		417,016
Burlington, Cedar R. & Nor.—Milwaukee Div.....	1.19	4,000	4,820
Burl., Cedar R. & N.—Chi., Decorah & Minn.....	22.50	2,500	57,475
C., M. & St. Paul—Iowa & Minnesota Div.....	10.96	5,000	54,800
C., M. & St. Paul—Decorah Branch.....	8.54	6,000	28,620
C., M. & St. Paul—Iowa and Dakota Div.....	29.75	7,800	232,050
C., M. & St. Paul—Davenport & N.-W.....	2.47	8,800	8,151
<i>Woodbury</i>	149.48		574,357
Union Terminal Railway Company.....	1.26	78,125	100,000
Sioux City Bridge Company.....	1.80	6,000	9,300
Sioux City Stock Yards Line.....	1.50	4,500	6,750
Willmar & Sioux Falls Railway.....	5.57	5,000	27,850
U., St. P.—Minneapolis & Omaha—Main Line.....	.94	12,800	12,032
Dubuque & Sioux City—Main Line.....	5.48	12,250	67,180
Dubuque & Sioux City—Main Line (in city).....	.64	8,000	5,120
Dubuque & Sioux City—Onawa Branch.....	25.94	8,000	77,820
Chicago & N.-W.—Maple River Branch.....	43.86	5,000	231,800
C. & N.-W.—Sioux City & Pac. Branch.....	22.32	7,500	167,400
C., M. & St. Paul—Sioux City Branch.....	31.98	4,500	143,820
C., M. & St. P.—Sioux City & Dakota Division.....	5.68	4,500	25,335
<i>Worth</i>	62.267		287,301
Burlington, Cedar R. & Northern—Main Line.....	6.80	7,500	61,000
Chicago Great Western—Lyle Branch.....	14.635	8,500	61,292
C. G. W.—M. C. & Ft. Dodge—Main Line.....	2.004	3,100	6,212
Iowa Central—Main Line.....	13.428	5,500	73,854
Minneapolis & St. Louis—Main Line.....	.38	3,935	1,298
C. & N.-W.—Iowa, Minn. & North-Western.....	13.78	4,250	58,566
C., M. & St. Paul—Austin Branch.....	11.27	4,000	45,080
<i>Wright</i>	130.124		522,228
B., C. R. & N.—Cedar R., Iowa F. & N. W.....	45.05	4,500	202,725
C. G. Western—Mason City & Ft. Dodge.....	33.595	3,100	103,985
C. G. W.—M. C. & Ft. D.—Hampton Ex.....	12.262	2,500	30,655
Iowa Central—Belmond Branch.....	6.500	3,000	19,500
Iowa Central—Iowa Central & Western Branch.....	8.956	2,500	22,330
C. & N.-W.—Toledo & Northwestern.....	23.85	6,000	143,100
Total.....	9,724 8178		\$ 56,541,513

TABLE No. 2.

STATEMENT OF SLEEPING CAR ASSESSMENT, 1903.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company.	Miles on which sleeping cars are operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value of sleeping cars.
Atchison, Topeka & Santa Fe Railway	19.78	\$ 97.00	\$ 1,915
Burlington, Cedar Rapids & Northern Railway	519.00		11,472
Burlington to Columbus Junction	80.00	19.00	570
Columbus Junction to West Liberty	91.00	20.00	620
West Liberty to Cedar Rapids	37.00	62.00	2,294
Cedar Rapids to Vinton	23.00	44.00	1,012
Vinton to Iowa-Minnesota state line	130.00	32.00	3,840
Iowa-Minnesota state line to Iowa-South Dakota state line	278.00	12.00	3,336
Chicago, Burlington & Quincy Railway	523.91		25,975
Illinois-Iowa state line to Pacific Junction	278.00	86.00	33,738
Pacific Junction to Iowa-Nebraska state line	4.00	53.00	232
Missouri-Iowa state line to Burlington	45.91	43.00	1,974
Illinois-Iowa state line to Burlington	1.00	33.00	33
Chicago Great Western Railway	370.00		23,204
Illinois-Iowa state line to Oelwein	74.00	62.00	4,598
Oelwein to Iowa-Minnesota state line	68.00	96.00	5,948
Oelwein to Iowa-Missouri state line	228.00	56.00	12,768
Chicago, Milwaukee & St. Paul Railway	356.00		412
Mason City to Iowa-Minnesota state line	28.00	3.00	84
Minnesota-Iowa state line to Hedrick	258.00	1.00	253
Hedrick to Iowa-Missouri state line	75.00	1.00	75
Chicago & North-Western Railway	1,085.00		66,668
Iowa-Illinois state line to Cedar Rapids	82.00	192.00	16,818
Cedar Rapids to Belle Plaine	85.00	189.00	8,405
Belle Plaine to Tama	16.00	170.00	2,720
Tama to Ames	66.00	148.00	8,288
Ames to Missouri Valley	141.00	134.00	18,894
Missouri Valley to Council Bluffs	23.00	147.00	3,381
California Junction to Onawa	33.00	22.00	720
Onawa to Sioux City	57.00	32.00	1,184
Missouri Valley to California Junction	3.00	33.00	228
Tama to Jewell Junction	69.00	23.00	1,587
Jewell Junction to Onawa	141.00	10.00	1,410
Jewell Junction to Eagle Grove	29.00	17.00	493
Eagle Grove to Hawarden	145.00	12.00	1,740
Eagle Grove to Iowa-Minnesota state line	66.00	5.00	830
Belle Plaine to Iowa-Minnesota state line	140.00	14.00	1,960
Ames to Des Moines	87.00	22.00	814
Ames to Jewell Junction	32.00	5.00	110
California Junction to Iowa-Nebraska state line	5.00	16.00	80
Chicago, St. Paul, Minneapolis & Omaha Railway	82.00		8,240
Sioux City to Iowa-Minnesota state line	82.00	40.00	8,280
Chicago, Rock Island & Pacific Railway	607.00		34,835
Illinois-Iowa state line to West Liberty	40.00	109.00	4,360
West Liberty to Des Moines	130.00	70.00	9,520
Des Moines to Council Bluffs	142.00	56.00	7,952
Illinois-Iowa state line to Washington	69.00	65.00	4,420
Washington to Iowa-Missouri state line	128.00	55.00	8,000
Washington to Evans	57.00	15.00	855
Des Moines to Angus	38.00	21.00	778

TABLE NO. 2—CONTINUED.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company.	Miles on which sleeping cars are operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value of sleeping cars.
Davenport, Rock Island & Northwestern Railway	37.00		\$ 812
Illinois-Iowa state line to Davenport	1.00	\$ 98.00	36
Clinton to Iowa-Illinois state line	86.00	16.00	578
Dubuque & Sioux City Railway	587.00		16,021
Illinois-Iowa state line to Waterloo	94.00	48.00	4,512
Waterloo to Mona Junction	5.00	81.00	155
Mona Junction to Ft. Dodge	92.00	29.00	2,688
Ft. Dodge to Tara Junction	6.00	61.00	366
Tara Junction to Iowa-Nebraska state line	185.00	48.00	7,490
Tara Junction to Sioux City	180.00	13.00	1,690
Mona Junction to Iowa-Minnesota state line	75.00	2.00	150
Iowa Central Railway	291.00		2,417
Oskaloosa to Albia	24.00	6.00	120
Mason City to Oskaloosa	144.00	11.00	1,584
Minnesota-Iowa state line to Mason City	26.00	8.00	208
Oskaloosa to Hedrick	20.00	6.00	120
Hedrick to Iowa-Illinois state line	77.00	5.00	385
Kansas City, St. Joe & Council Bluffs Railway	51.19		4,785
Missouri-Iowa state line to Pacific Junction	82.91	85.00	2,797
Pacific Junction to Council Bluffs	18.28	106.00	1,938
Minneapolis & St. Louis Railway	138.00		6,138
Minnesota-Iowa state line to Ft. Dodge	60.00	57.00	5,190
Ft. Dodge to Angus	48.00	21.00	1,008
Union Pacific Railway	2.03		685
Council Bluffs to Iowa-Nebraska state line	2.16	323.00	695
Wabash Railway	172.00		4,940
Missouri-Iowa state line to Iowa-Nebraska state line			
line	88.00	18.00	1,080
Missouri-Iowa state line to Albia	88.00	41.00	1,476
Albia to Des Moines	68.00	96.00	2,448

TABLE No. 3.

STATEMENT OF ASSESSMENT OF INTERURBAN RAILWAYS, 1903.

Names of Companies.	Mileage.	Net assessment per mile.	Total assessed value.
Boone Suburban Railway	4.7	\$1,000	\$ 4,700
Cedar Rapids & Marion City Railway	12.6	3,731	47,010
Interurban Railway	23.41	2,500	58,525
Mason City & Clear Lake Traction	14.82	900	13,338
Tama & Toledo Electric Railway	2.75	1,918	4,000
Waterloo & Cedar Falls Rapid Transit	31.20	2,600	78,000
Total	89.28		\$201,313

TABLE No. 4.

STATEMENT OF 1903 ASSESSMENT OF TELEGRAPH AND TELEPHONE COMPANIES.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
American Telegraph and Telephone Company.....	491.88	\$ 50.00	\$ 24,718.00
Audubon-Manning Telephone Company.....	19.00	18.50	256.50
Audubon-Kimballton Telephone Company.....	82.50	48.00	1,397.50
Audubon County Farmers Mutual Telephone Co.....	100.00	14.40	1,440.00
Audubon County Telephone Company.....	185.50	36.00	4,878.00
Alta Telephone Company.....	7.00	100.00	700.00
Advance Rural Telephone Company.....	94.50	32.00	3,024.00
Alden Mutual Telephone Company.....	10.50	71.00	745.50
Alden & Buckeye.....	85.00	10.80	867.00
Albion Farmers Telephone Company.....	28.50	18.00	378.00
Amara Society Telephone Corporation.....	24.50	12.60	294.00
American District Telegraph Company.....	63.25	42.00	2,226.50
Anamosa & Burlington Telephone Company.....	9.00	9.00	81.00
Algona Telephone Exchange Company.....	8.00	296.50	796.50
Abbey Creek Telephone Company.....	4.75	12.50	59.37
Alburnette & Marion Telephone Company.....	15.00	10.00	150.00
Alice Telephone Company.....	11.50	7.50	86.25
Amity Telephone Company.....	10.50	11.00	115.50
Adams Telephone Company.....	10.00	12.50	125.00
Albia Telephone Company.....	60.00	58.75	4,065.75
Atalissa South Telephone Company.....	6.50	7.50	48.75
Akron Telephone Exchange.....			750.00
Atkins & Riley Center Phone Line.....	8.00	10.00	80.00
Athens Township Telephone Company.....	11.00	10.00	110.00
Auburn & N. W. Division of Farmers Tel. Co.....	10.50	18.00	189.00
Argo Rural Telephone Company Line No. 4.....	3.00	15.00	45.00
Argo System Telephone Company.....	9.00	16.00	144.00
Argo Telephone System Line No. 3.....	5.00	16.00	80.00
Argo Telephone System.....	7.00	10.14	70.00
Argo Mutual Telephone Company Line No. 3.....	5.00	10.00	50.00
Argo Mutual Telephone System Line No. 7.....	4.00	14.00	56.00
Alton Telephone Company.....			250.00
Afton Mutual Telephone Company.....	46.45	19.50	906.77
Amador Farmers Mutual Telephone Company.....	14.00	32.00	168.00
Antioch Mutual Telephone Company.....	18.00	8.75	144.00
Allerton Mutual Telephone Company.....	25.75	49.50	1,274.62
Allerton Cannon Telephone Company.....	10.18	15.00	152.70
Allerton Northwestern.....	15.00	11.00	165.00
Allerton & Sewall.....	18.00	10.00	180.00
Arlington Telephone Company.....	34.10	10.00	341.00
Belle Plaine & Dayton Mutual Farmers Tel. Line.....	7.75	15.00	116.25
Benton Township Telephone Company.....	16.20	12.20	197.64
Buckeye Valley Mutual Telephone Company.....	6.75	14.00	94.50
Belle Plaine Telephone Company.....	7.00	322.00	2,254.00
Boone & Marshall Telephone Company.....	51.62	18.00	929.16
Buechlers George C.....	2.50	10.00	25.00
Boone County Telephone Company.....	162.00	60.00	12,060.00
Brandon Farmers' Mutual Telephone Association.....	80.00	10.25	307.50
Buchanan County Telephone System.....	68.50	68.25	2,219.57
Bland & Donnelly.....	7.50	7.50	56.25
Bri-ace & Cumberland Mutual Telephone Co.....	9.00	21.25	191.25
Bear Grove Mutual Telephone Company.....	9.00	10.00	90.00

TABLE NO. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Brookside Telephone Company.....	16.875	\$ 12.80	\$ 203.20
Beaconsfield & Grand River Telephone Company..	6.50	7.50	48.75
Bayard Exchange.....	44.25	11.30	600.02
Big Six Mutual Telephone Company.....	11.50	7.50	87.25
B-aman Telephone Company.....	10.00	24.00	240.00
Bear Grove & Baker Township Mutual Tel. Co.....	13.875	12.00	166.50
Bear Creek Telephone Line.....	8.00	12.00	96.00
Belmond Mutual Telephone Company.....	81.76	10.00	817.60
Bear Creek Valley Farmers' Mutual Tel. Co.....	7.50	24.00	180.00
Battle Creek Telephone Company.....	25.00	60.00	1,250.00
Bellevue Telephone Company.....	9.06	60.00	579.60
Big Four Farmers'.....	12.00	15.00	180.00
Baxter Telephone Company.....	43.10	24.50	1,055.95
Big Four Telephone Company.....	7.00	11.60	81.20
Batavia Telephone Company.....	64.00	19.50	729.00
Brighton Telephone Exchange Company.....	20.75	17.00	352.75
Bunker Hill Telephone Association.....	7.00	14.00	98.00
"B" Telephone Company.....	9.50	12.00	114.00
Black Hawk Mutual Telephone Company.....	8.00	10.50	84.00
Business Corner Mutual Telephone Company.....	7.00	15.00	105.00
Barnes City & Na-sau Mutual Telephone Co.....	5.50	10.25	56.37
Burt Telephone Company, The.....	19.00	37.00	703.00
Blair's Ferry Telephone Company.....	8.50	10.00	85.00
Boone Telephone Company.....	7.00	12.00	84.00
Big Rock Lines.....	8.50	9.00	81.50
Banner Telephone Company.....	9.00	12.50	112.50
Bowser Telephone Company.....	3.50	20.00	70.00
Bertram & Big Creek Telephone Company.....	11.00	10.00	110.00
Belinda Center Telephone Company.....	20.00	8.50	170.00
Benton Telephone Company.....	7.00	15.00	105.00
Big Four Telephone Company.....	4.00	5.00	20.00
Bloomfield Telephone Company.....	0.75	10.00	7.50
Barnes City and Union Mills.....	7.00	17.25	120.75
Barnes City and Southwestern Mutual.....	8.00	12.50	75.00
Bair Telephone Company.....	3.00	15.00	45.00
Bus-ey Mutual Telephone Company.....	2.00	125.00	250.00
Bethesda & Heppburn Central Telephone Company.	12.00	12.50	150.00
Buck Creek Telephone Company.....	18.00	19.25	292.50
Blanchard, Coin & College Springs.....	28.00	17.50	490.00
Big Creek Telephone Company.....	6.00	16.00	96.00
Brooklyn & Malcom Telephone Company.....	10.50	11.00	115.50
Bulah Telephone Company.....	8.00	15.00	120.00
Beaconsfield & Monroe Center Mutual Tel. Co.....	9.00	9.00	81.00
Barnes Lines.....	20.00	6.75	135.00
Blue Line Telephone Company.....	8.00	27.50	178.75
Blockton-Platteville Telephone Company.....	10.82	12.50	135.26
Beaconsfield and Tingley Telephone Company.....	12.00	10.00	120.00
Bloomington Telephone Company.....	17.00	5.00	85.00
Beniah Telephone Company.....	11.00	15.00	165.00
Baker's Grove Telephone Company.....	14.00	11.00	154.00
Bohemian Rural Telephone Company.....	16.00	11.25	180.00
Bushy Ridge Telephone Company.....	2.00	23.00	46.00
Butterville Telephone Company.....	6.25	10.00	62.50
Big Four Telephone Company.....	4.00	7.50	30.00
Bedford-Platteville Telephone Company.....	15.00	11.00	165.00
Burr Oak Telephone Company.....	10.00	10.00	100.00

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Blakesburg Telephone & Telegraph	2.00	\$ 175.00	\$ 353.00
Big Nino	5.00	10.00	50.00
Bartholomew Mutual Telephone Company	9.00	14.00	126.00
Brighton Telephone Exchange Company	50 125	17.00	852.12
Braden Telephone Company	5.75	12.50	71.87
Bunker Hill Mutual Telephone Company	7.00	20.00	140.00
Brown-Shaffer Mutual Telephone Company	4.50	15.00	67.50
Buffalo Center Telephone & Exchange Company	10.00	52.50	525.00
County Line Mutual Telephone Co. of Dexter	9.50	12.50	118.75
Casey & Menlo Telephone Association	11.00	19.50	214.49
Creston Mutual Telephone Company	45.00	147.00	6,615.00
Coakley, J. W.	18.00	2.50	45.00
Corning Telephone Company	139 825	28.00	3,908.00
Centerville Telephone Company	83.00	52.00	4,316.00
Coon Creek Mutual Telephone Company	17.75	15.00	266.25
Center Point & Urbana Mutual Telephone Co.	0.00	15.50	139.50
Cedar Rapids & Marion Telephone Company	110.00	127.80	14,069.50
Chamberlin Independent Telephone Company	64.00	70.00	4,480.00
Chicago, Milwaukee & St. Paul Ry. Co.	149.44	30.00	4,483.20
Cono Line	7.75	18.00	140.00
Cedar Valley Telephone Company	915.85	96.00	27,460.50
Central Telephone Company	171.00	49.00	7,353.00
Carroll County Telephone Company	70.00	38.00	2,702.00
Coon Rapids & Carrollton Telephone Company	19.75	14.30	282.42
Coon Rapids Telephone & Electrical Company	3.75	440.00	1,650.00
Carrollton Independent Telephone Company	28.00	10.00	280.00
Cass County Mutual Telephone Company	8.75	12.00	105.00
Custer Short Line Telephone Company	10.00	12.50	125.00
Colliver Gould, Smith & Johnson Telephone Co.	21.00	20.00	420.00
Clarence Telephone Company	7.00	143.00	1,001.00
Clear Lake Independent Telephone Company	3.10	306.20	918.75
Central Telephone Company	8.00	20.00	60.00
Cherokee County Telephone Company	27.25	142.00	3,880.50
Clayton County Farmers Telephone Company	30.00	18.50	465.00
Chequest Farmers' Telephone Company	14.00	9.50	133.00
Central Iowa Telephone Company	439.00	31.75	13,820.75
City Telephone Company	377.20	27.50	10,373.00
Conrad Telephone & Telegraph Company	2.50	420.00	1,050.00
Church Hill Mutual Telephone Company	8.50	14.00	119.00
Colfax Mutual Telephone Company	11.00	21.50	236.50
Gorwith Rural Telephone Company	47.00	37.00	1,739.00
Cherry Grove & Chester Telephone Company	1.50	10.00	15.00
Champion Hill Mutual Telephone Company	12.75	10.00	127.50
Central Telephone Company	24.43	10.00	244.30
Crow, Fred H., Telephone Company	70.00	19.50	1,510.49
Crow & Beony Telephone Company	20.75	26.25	544.63
Carroll County Independent Telephone Company	10.00	22.50	225.00
Champion Rock Creek Farmers' Telephone Co.	12.00	10.50	126.00
Chester & Neburg	9.00	7.50	67.50
Collins Telephone Company	86.00	49.75	1,575.00
Cass Rural Telephone Company	12.00	15.00	180.00
Cottage Hill Telephone Company	7.00	15.00	105.00
Central Telephone Company	1.60	45.00	67.50
Cherry Grove Telephone Company	11.60	10.00	115.00
Coal Creek & What Cheer Telephone Company	10.50	14.00	147.00
Clear Creek Company	6.50	12.50	81.25
Clear Creek Center Telephone Company	8.00	10.00	80.00

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Central Telephone Company	8.50	\$ 6.00	\$ 99.00
Center Point & Toddville Telephone Company	21.00	11.00	121.00
Coggon & Prairieburg Free Line	8.00	10.00	80.00
Center Point & Honey Hill Telephone Company	1.00	7.50	7.50
Cedar Telephone Company	6.00	15.00	90.00
Corington & Northwestern Telephone Company	14.25	7.50	108.87
Columbus City & Cotter Telephone Company	10.25	15.00	153.75
Columbus Junction Telephone Company	47.68	42.00	2,000.40
Cedar Vale Telephone Company	9.00	12.00	108.00
Chariton & Cambria Telephone Company	17.00	10.00	170.00
Chariton & Russell Telephone Company	5.00	14.00	70.00
Chariton & Newton Telephone Company	58.875	10.00	589.75
Columbia Mutual Telephone Company	82.83	20.00	668.60
Confidence & Russell Telephone Company	10.50	8.00	84.00
Chariton Telephone Company	22.00	97.00	2,184.00
Coal Glen Mutual Telephone Company	29.00	6.75	185.25
Canton Co-operative Telephone Company	.50	75.00	67.50
Coal Creek Telephone Company	8.00	12.00	96.00
Cornet Telephone Company	8.50	15.00	82.50
Cruzen, J. B., Rural No. 16	5.00	20.00	80.00
Commercial Telephone Company	41.88	43.75	1,810.87
Carlton Telephone Company	15.00	10.00	150.00
Centennial Mutual Telephone Company	8.25	12.50	108.12
Cockshoote, Andrew	29.00	11.82	368.97
College Springs & Braddyville Farmers' Rural Telephone Company	7.50	18.00	135.00
Clarinda & Shambaugh Rural Telephone Company	10.50	12.00	126.00
Coin & College Springs Star Line	13.00	15.50	201.50
Clarinda Northwestern Telephone Company	9.00	14.00	126.00
College Springs Star Line	3.00	17.00	51.00
College Springs & Shambaugh Telephone Co	9.00	12.50	112.50
Clarinda Short Line Telephone Company	3.00	17.50	52.50
Coin & Northboro Telephone Company	30.00	21.25	637.50
Carson Telephone Company	61.25	28.70	1,635.37
Chester & Grinnell	6.00	17.00	102.00
Chelsea & Hartwick, Burr Oak Telephone Co.	17.75	10.00	177.50
Clearfield, Benton & Mt. Ayr Farmers' Mutual Telephone Company	20.50	9.00	184.50
Critchfield & Bailey Mutual Telephone Company	6.00	10.00	60.00
Curry Telephone Company	8.75	20.00	75.00
Coon Valley Center Telephone Company	7.50	12.00	90.00
Cass Telephone Company	25.25	18.00	418.50
Colo & New Albany Telephone Company	22.00	15.00	890.00
Colo & Johnson's Grove Mutual Telephone Co.	11.00	12.00	132.00
Columbia Center Telephone Company	7.00	10.00	139.00
Carroll Telephone Company	11.25	12.50	140.62
Conway & Clearfield	11.00	7.50	82.50
Conway & Blockton Mutual Telephone Company	17.00	9.00	153.00
Conway & Gordon Farmers' Mutual Tel. Co.	11.25	9.00	101.25
Coon Valley Mutual Telephone Company			225.00
Conway & Sheepsburg Mutual Telephone Co.	10.50	15.50	141.75
Cloverdale Mutual Telephone Company	8.75	7.50	28.12
Corydon & Humeston Telephone Company	16.25	13.00	211.25
Corydon Township Telephone Company	12.50	8.50	109.25
Confidence & Bethlehem Straight Line Tel. Co.	7.00	9.00	63.00
Citizen's Mutual Telephone Co.	20.50	12.25	251.12

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage	Assessment per mile.	Total assessed value.
Clarion & Northwestern Telephone Company.....	55.00	\$ 45.50	\$ 2,502.50
Dedham & Viola Center Mutual Telephone Co.....	18.00	19.50	351.00
Denison Balom Mutual Independent Tel. Co.....	1.25	13.50	16.87
Dry Creek Telephone Company.....	9.00	9.00	81.00
Dayton Telephone Company.....	55.00	53.00	2,915.00
Doe Branch Telephone Company.....	9.00	22.50	202.50
Davenport & Tipton Independent Telephone Co....	75.00	63.00	4,725.00
DeWitt Telephone Company.....	98.00	68.00	6,664.00
Dexter Mutual Telephone Company.....	8.00	150.00	1,200.00
Drakeville & Bloomfield Farmers' Mutual Tel. Co.	6.00	12.00	72.00
Davis County Telephone Company.....	104.10	25.50	2,654.55
Danville Farmers Mutual Telephone Company....	4.50	16.00	72.00
Delaware County Telephone Company.....	232.88	28.00	6,520.64
Duffy Telephone Company.....	5.50	12.00	66.00
Danville Mutual Telephone Company.....	40.00	37.50	1,500.00
Dubuque Telephone Company.....	16.00	862.00	13,812.00
Dolliver Telephone Company.....	20.18	17.50	353.15
Davis, W. T. Private Line.....	5.00	10.00	50.00
Diagonal Mutual Telephone Company.....	10.00	15.00	150.00
Dale Southern Farmers' Mutual Telephone Co.....	2.25	17.50	39.37
Dairmantha Mutual Telephone Association.....	12.00	15.00	180.00
Dennison, J. C.....	12.00	9.00	108.00
Delta Short Line Telephone Company.....	9.00	9.00	81.00
Denmark Independent Telephone Company.....	20.00	11.00	220.00
Denison Mutual Telephone Company.....	8.00	18.50	148.00
Diagonal Telephone Company.....	7.00	9.00	63.00
Diamond Telephone Company.....	10.00	10.50	105.00
Des Moines River Telephone Association.....	5.50	20.00	110.00
Deep River & Tilton Telephone Company.....	10.00	11.50	115.00
Delphos & Allendale Mutual Telephone Company.	10.00	11.00	110.00
Delphos, Benton & Mt. Ayr Mutual Telephone Co.	9.00	15.00	135.00
Dugan & Mount Ayr Telephone Company.....	16.00	9.00	144.00
Diagonal, Knowlton, Tingley & Shannon City Farmers' Mutual Telephone Company.....	15.00	14.00	210.00
Diagonal, Benton & Maloy Mutual Telephone Co.	12.75	12.00	153.00
Division B, Sac County Farmers' Mut. Tel. Co....	38.00	18.00	684.00
Division B, Farmers' Telephone Company.....	28.00	12.00	336.00
Defiance Telephone & Electric Light Company.....			1,740.00
Dallas Farmers' Mutual Telephone Company.....			494.00
Daytonville Mutual Telephone Company.....	3.50	19.00	66.50
Deer Park Mutual Telephone Company.....	8.50	18.00	153.00
Delphos & Allendale Mutual Telephone Company.	8.00	10.00	80.00
Elliott and Pleasant Township Mutual Tel. Co....	7.50	16.00	120.00
East Grove Rural Telephone Company.....	11.00	10.00	110.00
Eliaton and Hopeville Mutual Telephone Company	22.00	7.50	165.00
Eldon Independent Telephone Company.....	102.00	24.66	2,515.82
Elk Valley Telephone Company.....	9.00	10.00	90.00
Ehler Telephone Company.....	5.00	7.50	37.50
Eldora Center Mutual Telephone Company.....	14.00	15.00	210.00
Erasmus & Coon Rapids Telephone Company.....	17.00	10.50	178.50
Eldora, Rough Woods & Pleasant Telephone Co.	21.60	24.00	518.40
Eldora Mutual Telephone Company.....	7.50	200.00	1,500.00
East Union Telephone Company.....	2.50	10.00	25.00
Eldora & Whitten Mutual Telephone Company....	13.00	14.00	182.00
Eldora, Pleasant View & Steamboat Rock Tel. Co.	12.00	14.00	168.00
Eldora & Fairfax Telephone Company.....	8.00	38.00	304.00

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Erne-Canto Telephone Company	9.00	\$ 11.25	\$ 101.25
East Clear Creek Telephone Company	5.00	20.00	100.00
East Lancaster Telephone Company	11.50	11.00	126.50
Elm Grove Mutual Telephone Company	10.00	13.50	135.00
East Lancaster No. 2700 Telephone Company	9.00	9.00	81.00
Elm Grove & North Star Line	6.00	17.00	102.00
East & West Fairview Telephone Company	21.00	15.00	315.00
English Telephone Company	35.00	12.00	420.00
Eddyville Telephone Company	33.00	60.50	1,996.50
East Nodaway Telephone Company	12.50	15.00	187.50
Elliott & Grant Mutual Telephone Company	12.00	12.50	150.00
East River Telephone Company	13.00	14.00	182.00
Essex & Bethesda Farmers Mutual No. 3	18.00	12.50	225.00
Essex & Bethesda No. 1	17.50	15.00	262.50
Essex-Norwich Telephone Company	20.00	23.75	475.00
Emmetsburg Telephone Company	4.00	250.00	1,000.00
Elliott Northwestern Mutual Telephone Company	28.00	13.50	378.00
Eureka Mutual Telephone Company	13.00	15.00	195.00
Early Farmers' Mutual Telephone Company	1.50	268.00	399.00
Elwood Telephone Company	23.00	85.00	1,955.00
Early Telephone Company	30.00	40.00	1,200.00
Early Farmers Mutual Telephone Co. Div. A	15.00	12.50	187.50
East Long Grove Mutual Telephone Company	15.00	11.50	172.50
East Kelley Farmers Telephone Company	4.00	39.00	156.00
Elk Run Telephone Company	10.00	11.00	110.00
East Toledo Farmers Telephone Company	2.25	11.00	24.75
Farmers' Mutual Telephone Company	75.00	28.69	1,999.50
Farmers' East Mutual Telephone Company	3.40	13.00	44.20
Farmers' Mutual Telephone Company of Dysart	5.00	31.00	155.00
Farmers' Mutual Telephone Company	3.825	110.50	400.26
Farmers' Mutual Telephone Company	63.00	68.00	8,989.00
Farmers' Co-Operative Telephone Company	13.75	7.50	103.13
Farmers' Telephone Company	8.00	18.00	144.00
Farmers' & Merchants' Private Line	14.50	11.00	159.50
Ft. Dodge Telephone Company	110.00	101.32	11,145.20
Farnhamville Mutual Telephone Company	12.00	17.00	204.00
Franklin Short Line Telephone Company	20.00	14.50	290.00
Farmers' Rural Telephone Company No. 1	10.00	12.50	125.00
Farmers' Mutual Telephone Company	18.00	9.00	144.00
Farmers' & Business Men Mutual Telephone Co	90.00	13.50	1,215.00
Farmers' Telephone Company	65.00	11.50	747.50
Farmers' Mutual Telephone Company of Dexter	65.00	13.50	877.50
Farmers' Mutual Telephone Company	38.00	21.00	798.00
Fairmont Telephone Company	10.50	27.00	283.50
Farmers' Mutual of Iowa Falls & Franklin County Telephone Company	4.75	5.75	24.43
Farmers' Mutual Telephone Company No. 1	15.00	10.00	150.00
Felix Mutual Telephone Company No. 2	10.50	18.88	174.83
Farmers' Mutual Telephone Company of Pandora	7.50	8.00	60.00
Farmers' Mutual of Iowa Falls & Franklin County Telephone Company	1.50	18.50	20.25
Farmers' Telephone Company	18.88	10.00	188.80
Fremont Farmers' Telephone Company	9.50	13.00	123.50
Farmers' Telephone Company	30.00	31.00	1,188.00
Franklin Mutual Telephone Company	8.00	12.00	96.00
Farmers' Creek Telephone Company	3.00	17.50	52.50

TABLE NO. 1—CONTINUED.

Names of Companies.	Mileage	Assessment per mile.	Total assessed value.
Farmers' Telephone Association of Otter Creek...	18.00	\$ 10.00	\$ 180.00
Farmers' & Merchants' Telephone Company.....	63.00	28.75	1,811.25
Farmers' Mutual Telephone Company of Baxter..	14.00	14.00	196.00
Four Corners Telephone Company.....	8.00	12.50	100.00
Farmers' Tel. Assn. of Linn Grove Line No. 1....	25.00	13.50	337.50
Forest Hill Telephone Association.....	10.00	12.00	120.00
Farmers' Mutual Northwestern Telephone Co....	6.00	17.50	105.00
Farmers' Mutual Telephone Company, Delta.....	1.00	22.60	22.50
Farmers' Line, or County Line No. 3.....	8.50	14.50	123.25
Franklin Mutual Telephone Company.....	7.00	11.50	80.50
Farmers' Mutual Telephone Company.....	11.00	10.00	110.00
Fayette Telephone Company.....	8.00	12.00	96.00
Flemingville & Alburnett Telephone Company....	4.03	22.56	90.00
Farmers' Friend Telephone Company.....	8.00	12.00	96.00
Fairview Rural Telephone Company.....	13.00	17.00	221.00
Freedom Telephone Company.....	6.00	9.00	54.00
Free Stony Creek Telephone Company.....	9.00	10.00	90.84
Farmers' Mutual Telephone Company.....	14.00	13.00	182.00
Fairview Phone Company.....	8.00	16.00	128.00
Farmers' & Traders' Telephone Company.....	21.60	21.00	451.60
Ferry Telephone Company.....	9.00	10.00	90.00
Fowler Telephone Company.....	4.00	212.50	850.00
Franklin Telephone Company.....	5.50	14.00	77.00
Farmers' Mutual Telephone Company.....	29.00	8.50	246.50
Frankfort & Stanton Telephone Company.....	9.00	15.00	135.00
Fairview & Shambaugh Rural Telephone Co.....	10.00	12.50	125.00
Farmers' Mutual Company, Clarinda, New Mar- ket & Hawleyville.....	12.00	12.50	150.00
Farmers' Mutual Telephone Company.....	4.00	14.00	56.00
Farmers' Telephone Line.....	62.00	18.00	1,116.00
Farmers' & Merchants' Mutual Tel. Co. of Delpho	15.50	13.00	201.50
Farmers' Highland Mutual Telephone Company..	12.50	10.00	125.00
Farmers' & Merchants' Mutual Tel. Co. of Redding	40.00	12.37	494.80
Farmers' Mutual Telephone Company.....	10.00	12.00	120.00
Farmers' Telephone, Division "D," Wall Lake	11.00	11.00	121.00
Farmers' Telephone Co., Div "F," Lake View	12.00	10.00	120.00
Farmers' Mutual Telephone Co. of Argo, No. 5..	5.75	10.00	57.50
Fair Haven Telephone Company.....	12.50	18.00	225.00
Farmers' Mutual Telephone Company.....	.....	.....	150.00
Farmington Telephone Company.....	.....	.....	400.00
Farmers' Mutual Telephone Company.....	41.00	11.00	451.00
Farmers' Mutual Telephone Company.....	14.50	11.00	159.50
Farmers' Mutual Telephone Company.....	5.25	11.00	57.75
Farmers' Mutual Telephone Company.....	11.00	11.00	121.00
Fertile Telephone Company.....	4.00	23.75	95.00
Farmers' Mutual Telephone Company of Emmons	3.00	20.00	60.00
Herfax Telephone Line.....	8.50	10.00	85.00
Hollywood Farmers Telephone Company.....	60.00	10.00	600.00
General Mutual Telephone Company.....	7.75	14.00	107.75
Griffin Telephone Company.....	10.00	9.00	90.00
Greene County Telephone Company.....	208.00	72.00	15,048.00
Griffin and Stanhope Telephone Company.....	11.00	11.00	121.00
Galva Telephone Exchange Company.....	47.25	27.50	1,299.87
Greene and Western Telephone Company.....	381.50	45.25	15,000.37
Hidden and Richland Center Telephone Company	11.00	18.00	252.00
Hannayville Telephone Company.....	47.25	10.00	472.50

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Grand Meadow Farmers' Mutual Telephone Co....	83.00	\$ 11.00	\$ 913.00
Globe Telephone Company.....	21.00	19.00	399.00
Grand River Mutual Telephone Company.....	8.00	7.50	60.00
Greene County Farmers' Mutual Telephone Co....	30.00	14.00	420.00
Grundy County Telephone Company.....	4.00	515.00	2,060.00
Guthrie Center & Monticith Mutual Telephone Co.	11.00	9.00	99.00
Grape Vine Telephone Company.....	8.00	14.00	112.00
Guthrie Center & Northwestern Telephone Co ..	18.00	12.00	216.00
Gifford Mutual Telephone Company.....	8.00	14.00	84.00
Grant Center Mutual Telephone Company.....	11.00	11.00	121.00
German-American Telephone Company.....	69.75	13.60	941.63
Gritter Mutual Telephone Company.....	6.00	12.00	72.00
German Independent Telephone Association.....	5.00	12.00	60.00
German Stub Telephone Company.....	6.50	8.00	52.00
Guernsey & Victor Independent Telephone Ass'n.	12.00	20.00	240.00
Guernsey & Deep River Telephone Association ..	11.50	10.00	115.00
Gravity & Bedford Mutual Telephone Company...	12.50	9.00	112.50
Greene Center Mutual Telephone Company.....	27.25	12.00	327.00
Grape Vine Telephone Company.....	7.00	10.00	70.00
Grinnell & Lynnville Telephone Company.....	16.50	18.00	294.00
Gilman & Newburg Telephone Company.....	8.50	12.00	102.00
Grinnell & Turner Telephone Company.....	9.00	15.00	135.00
Goeldner Mutual Telephone Company.....	8.50	16.00	136.00
Grant District Mutual Telephone Company.....	4.00	7.50	80.00
German Township Pioneer Telephone Company ..	18.25	7.50	99.87
Great Western Telephone Company.....	5.00	9.00	45.00
Grand View & Fort Louis Twp. Rural Tel. Co....	6.00	25.00	150.00
Germany Telephone Company.....	12.25	5.00	61.25
Granger Telephone Company.....	7.25	8.00	58.00
George Telephone Company, Wm. Noll.....	6.00	54.00	324.00
Garfield Telephone Company No. 21.....	2.50	18.00	45.00
Gilman & Newburg Telephone Company.....	1.50	10.00	15.00
Gilman & Southwest Telephone Company.....	12.00	10.00	120.00
Gilman & South Highland Telephone Line.....	16.125	7.50	118.43
Gladbrook Telephone Company.....	32.75	49.00	1,604.75
Guernsey Northwestern Telephone Company.....	6.00	12.50	75.00
German Telephone Company.....	17.75	10.00	177.50
Green Telephone Farmers Mutual.....	7.50	7.50	56.25
German Island Farmers Mutual Telephone Co....	14.25	12.00	171.00
Graft Bros. Telephone Company.....	.25	50.00	12.50
Gladstone Rural Telephone Company.....	6.50	14.00	91.00
Gaywin, Monticello & Toledo Telephone Company	12.00	12.50	150.00
Gay Center & Blockton Mutual Telephone Co....	10.00	10.00	100.00
German Center Telephone Company.....	5.00	10.00	50.00
Goodwater Telephone Company.....	6.50	12.00	78.00
Gowrie Telephone Company.....	22.00	55.00	1,210.00
Hawkeye Telephone Company.....	610.75	81.00	18,933.25
Homan & Van Wagenen Private Telephone Line	.58	18.00	10.44
Hall, Dr. E. T.....	.63	10.00	6.30
Hartwick & Belle Plaine Mutual Telephone Co....	14.00	10.00	140.00
Home Telephone Company.....	47.00	17.00	799.00
Hamerville Telephone Company.....	7.00	13.00	91.00
Homer Telephone Company.....	9.00	14.00	126.00
Highland Telephone Company.....	7.00	14.00	98.00
Hart, Homer E.....	19.75	41.50	819.63
Hotchkiss, K. T., Telephone Company.....	8.00	10.00	80.00

TABLE No. 4--CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Henry County Telephone Company.....	121.80	\$ 22.50	\$ 2,740.50
Hardin-Franklin Telephone Company.....	26.00	12.50	325.00
Hubbard & Buckeye Independent Mutual Tel. Co.	14.00	12.00	168.00
Honey Creek Valley Mutual Telephone Company.	12.00	15.00	180.00
Hardin County Telephone System.....	86.26	23.33	2,875.04
Hubbard Telephone Exchange Company.....	.25	600.00	150.00
Holstein Telephone Company.....	8.50	270.00	1,295.00
Hillside Mutual Telephone Company.....	14.50	14.00	203.00
Homestead Telephone Company.....	5.00	9.00	45.00
Hawkeys Mutual Telephone Company.....	14.50	9.00	130.50
Hickory Grove Central Telephone Company.....	10.75	17.00	182.75
Higle Prairie Telephone Company.....	5.83	14.00	74.82
Hawkeys Mutual Telephone Company.....	27.00	14.00	378.00
Harper Mutual No. 8.....	11.00	16.50	181.50
Hedrick Telephone Company.....	55.75	38.00	2,097.00
Harper Mutual Telephone Company, No. 1.....	9.00	12.00	108.00
Horn & Clark Private Line.....			5.00
Hawkeys Telephone Company.....	5.00	14.00	70.00
Honey Hill & Center Point Telephone Company...	1.00	10.00	10.00
Hall Line Telephone Company.....	8.00	8.00	64.00
Henderson, P. G.....	0.00	9.00	64.00
Harrison Telephone Company.....	0.25	15.00	3.75
Hawkeys Telephone Company.....	5.76	12.50	71.98
Harmony Telephone Company.....	3.34	10.00	33.40
H. Rural Telephone Company.....	4.25	16.00	68.00
Harrison Township Telephone Company.....	4.00	18.75	75.00
Homa Mutual Telephone Company of Bangor.....	17.50	19.00	332.50
Hartley Telephone Exchange.....	2.00	375.00	750.00
Hanamo Toll Line Company.....	28.00	10.50	294.00
Hepburn, Bethesda & Clarinda Telephone Co.....	17.00	15.00	255.00
Havelock Telephone Company.....	1.00	240.00	240.00
Harlan & Avoca Telephone and Telegraph Co.....	82.78	96.00	7,944.96
Hancock Telephone Company.....	28.00	23.25	651.00
Haven & Chelsea.....	11.25	14.00	157.50
Hatfield & Waterson Mutual Telephone Company.	2.50	13.00	32.50
Hess Mutual Telephone Company.....	4.00	10.00	40.00
Hawarden Telephone Company.....	6.50	138.50	900.25
Huxley Mutual Telephone Company.....	14.00	17.50	245.00
Howard Farmers' Telephone Company.....	14.75	12.00	177.00
Hickory Telephone Company.....	11.00	16.00	176.00
Highland Telephone Company.....	14.00	16.00	224.00
Haven & Tama.....	16.00	12.00	192.00
Hickory Grove Farmers' Mutual Telephone Co.....	8.50	13.00	110.50
Hazle Dell Mutual Telephone Company.....	20.00	12.00	240.00
Hopkins Telephone Company.....	18.00	19.25	346.50
Holt Township Telephone Company.....	13.00	14.00	182.00
Hall Telephone Company.....	2.00	11.25	22.50
Hanneston & Maple Grove Line.....	8.00	15.00	120.00
Harmony & Kendallville Farmers' Mut. Tel. Co...	5.50	20.00	110.00
Hantontown Telephone Company.....	.50	200.00	100.00
Iowa Telephone Company.....	4,814.11	45.50	219,048.00
Iowa Center Telephone Company.....	8.88	19.00	168.72
Irving Mutual Telephone Company.....	8.50	11.00	93.50
Independent Mutual Telephone Co. of Urbana.....	55.00	14.00	770.00
Independent Mut. Tel. Co. of Marey Tp., No. 1.....	14.00	14.00	196.00
Independent Tel. Co. No. 8 of Marey and Beaver Tps	7.00	17.00	119.00

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Ingham Township Mutual Telephone Company	40.00	\$ 15.00	\$ 600.00
Inter-State Telephone Company	217.67	80.00	6,500.10
Independent Telephone Company	6.50	12.00	78.00
Independent Mutual Telephone Company			250.00
Investor Mutual Telephone Company	12.00	15.00	180.00
Iowa Falls & Owaso Telephone Company	15.00	21.75	326.25
Iowa Falls, Ellis & Buckeye Telephone Company	17.00	12.50	212.50
Ida County Telephone Company			4,500.00
Iowa County Mutual Telephone Company	45.00	22.00	990.00
Iowa-Hilton Township Telephone Company	31.00	15.00	465.00
Iowa City & West Branch Mutual Telephone Co.	6.50	16.00	104.00
Indianapolis Telephone Company	12.00	11.50	138.00
Independent Mutual Telephone Company	5.00	7.50	37.50
Iowa River Road Rural Telephone Association	8.00	6.00	48.00
Independent Farmers' Telephone Company	8.00	16.75	134.00
Interior Telephone Company	100.00	66.00	6,600.00
Iowa & Missouri Telephone Company	12.00	9.00	108.00
Industrial Mutual Telephone Company	10.00	7.00	70.00
Independent Mutual Telephone Company	12.00	15.00	180.00
Interurban Telephone Company	4.00	437.50	1,750.00
Ireton Local Mutual Telephone Association	1.75	125.00	217.25
Independent Telephone Company	1.00	12.50	12.50
Independent Telephone Company	8.00	11.00	88.00
Independent Mutual Telephone Company	4.60	11.00	50.60
Johnston Telephone Company	7.00	12.00	84.00
Jackson Center Telephone Company	23.00	18.00	414.00
Jewell, Stanhope & Interurban Telephone Co.	18.50	12.00	222.00
Jasper County Telephone Company	237.75	98.00	20,042.60
Jefferson County Telephone Company	120.50	45.00	5,422.50
Johnson County Telephone Company	105.50	100.00	10,550.00
Jones County Telephone Company	71.00	75.00	5,325.00
Jordan's Grove Telephone Company	13.00	10.00	130.00
Jefferson Telephone Company No. 24	11.00	10.00	110.00
Juvenal Private Telephone Line	.83	16.00	14.00
Jacob Telephone Company	15.00	14.00	210.00
Jack Oak Telephone Company	5.00	9.00	45.00
Keystone Luzerne Mutual Telephone Company	11.50	16.00	172.50
Koszta and Luzerne Mutual Telephone Company	6.50	16.00	104.00
Kingsley Telephone Company	56.00	35.00	1,960.00
Kiron Telephone Company	57.00	14.00	798.00
Kellerton & Tuskego Mutual Telephone Co.	11.00	11.00	121.00
Koener Bros. & Company	12.00	12.50	150.00
Kennedy, J. M., Private Line	5.00	8.00	40.00
Kendallville & Cresco Telephone Company	9.75	12.00	117.00
Koszta & Belle Plaine Telephone Company	4.00	12.00	48.00
Keawick, Ambrose & Arneh Mutual Telephone Co.	7.50	14.00	105.00
Koszta Mutual Telephone Company	.07	15.00	10.05
Key Stone Monmouth Telephone Company	8.00	16.00	96.00
Kellogg & Turner Telephone Company	7.00	15.00	105.00
Keawick & Webster Mutual Telephone Company	6.00	10.00	60.00
Kennel, J. E.	4.00	7.00	28.00
Keawick & Northwestern Mutual Telephone Co.	6.50	15.00	97.50
Keokuk County Mutual Telephone Company	1.75	85.00	61.25
Keawick Southwestern Mutual Telephone Co.	7.00	14.00	98.00
Keawick Northeastern Telephone Company	1.75	15.00	26.25
K. K. Mutual Telephone Company	11.00	15.00	165.00

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Kendrick, Chapel & What Cheer Mutual Tel. Co.	8.25	\$ 10.00	\$ 82.50
Kenwick, Thoraburg & Northern Mutual Tel. Co.	8.50	18.00	110.50
Kramer Telephone Line	6.00	13.00	78.00
Keswick Town Telephone Company	2.50	50.00	125.00
Keota Telephone Company	24.75	72.00	1,782.00
Kossuth Telephone Company	114.00	15.00	1,710.00
Kramer, Scott	9.00	10.00	90.00
Knowledge Point Mutual Telephone Co. No. 3	9.25	11.00	101.75
Knoxville Electric Company	147.25	40.00	5,890.00
Kellerton & Beaconsfield Mutual Telephone Co.	8.00	10.00	80.00
Kellerton, Athens & Itley Mutual Telephone Co.	17.00	7.50	127.50
Kellerton Mutual Central Telephone Company	1.00	500.00	500.00
Kellerton & Mount Ayr Mutual Telephone Co.	12.00	10.00	120.00
Kellerton & Ellston Mutual Telephone Company	11.00	8.00	88.00
Kelly Farmers' Telephone Company	5.00	15.00	75.00
Kent & Cromwell Farmers' Mutual Telephone Co.	9.00	13.00	117.00
Klondike Telephone Company	20.00	10.00	200.00
Kniffin & Promise City Farmers' Mutual Tel. Co.	9.50	12.00	114.00
Kensett Telephone Company	3.00	125.00	375.00
Lincoln Mutual Telephone Company	25.75	13.00	334.75
Lenox and Clearfield Telephone Company	44.00	22.00	968.00
Lenox and Kent Farmers Mutual Telephone Co.	12.98	11.00	142.58
Lenox and Kent Star Telephone Company	12.25	19.00	232.75
Lenox Farmers Mutual Telephone Line	10.00	10.00	100.00
La Porte Public Utility Company	121.25	36.00	4,385.00
Luzerne and Blairstown Farmers Mutual Tel. Co.	11.50	14.00	161.00
Luzerne Short Line Telephone Company	7.25	15.00	108.75
Liberty Telephone Company	7.50	12.50	93.75
Lisbon Telephone Company	95.50	50.00	4,775.00
Lineville Telephone Company	308.75	16.00	4,906.00
Lorimer and Macksburg Telephone Company	14.50	16.00	232.00
Leon Telephone Company	83.75	20.00	1,675.00
Lamoni Telephone Company	40.60	45.00	1,822.50
Lime Springs and Briarcliff Telephone Company	5.50	14.00	77.00
Lottice, M. J., Telephone Company	16.00	12.00	192.00
Le Roy Telephone Company	83.00	14.00	1,162.00
Ladora and Northern Telephone Company	62.00	16.00	992.00
Lamotte and Cottonville Telephone Company	12.00	12.00	144.00
Lower Muscatine Road Telephone Company	18.50	14.00	259.00
Laurel Hill Telephone Company	7.50	14.00	105.00
Linn County Telephone & Telegraph Company	145.00	53.00	7,685.00
Locust Grove Mutual Telephone Company	14.00	16.00	224.00
Lee County Telephone Company	11.00	27.00	297.00
Linn Mutual Telephone Company	7.50	18.00	97.50
Linn-Franklin Telephone Company	3.00	14.00	123.00
La Fayette and Center Point Telephone Company	9.00	11.00	99.00
Laurens Telephone Company	8.00	14.00	112.00
La Fayette, Center Point Willow Line Tel. Co.	5.00	10.00	50.00
La Fayette Telephone Company	12.00	11.00	132.00
Linn Junction Telephone Company	2.50	15.00	37.50
Lancus and Norwood Telephone Company	8.00	14.00	112.00
Liberty Telephone Company	7.25	11.00	79.75
Linn No. 95	6.00	10.00	60.00
Lincoln Telephone Company	7.00	11.00	77.00
Lyon County Telephone Company	21.75	12.00	261.00
Lakota Telephone Company	12.50	10.00	125.00

TABLE NO. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Long Distance Copper Telephone Company.....	121.00	\$ 20.00	\$ 2,420.00
Lovilla Telephone Company.....	13.00	10.00	130.00
Lombardy Mutual Telephone Company.....	12.00	14.00	168.00
Lincoln Rural Telephone Company.....	13.00	13.00	169.00
Laurens Northwestern "Farmers" Line.....	7.50	16.00	120.00
Laurens and Ourlaw Telephone Company.....	20.00	20.00	400.00
Laurens Telephone Company.....	4.00	275.00	1,100.00
Lotts Creek Mutual or North Electric Tel. Co.	15.00	11.00	165.00
Lake View Farmers Telephone Co. Division "E"	2.50	27.00	67.50
Lake Side Telephone Company.....	7.00	11.00	77.00
Lake Side Farmers' Telephone Company.....	7.00	13.00	91.00
Lake View Farmers' Telephone Co. Division "E"	3.00	18.00	54.00
Lake View Telephone Company.....	1.25	144.00	180.00
Long Grove Telephone Company.....	11.00	18.00	198.00
Lacona & Milo Rural Telephone Company.....	21.00	14.00	294.00
Luzerne Private Telephone Company.....	8.00	10.00	80.00
Locust Grove Telephone Company.....	11.00	9.00	99.00
Lake Mills Telephone Company.....	1.50	400.00	600.00
Lincoln Farmers' Telephone Association.....	25.00	20.00	500.00
Musson Brothers Company.....	97.00	75.00	7,275.00
Mosher Mutual Telephone Company.....	8.00	12.00	96.00
Moulton Telephone Exchange.....	58.00	60.00	2,800.00
McLose & Honey Creek Telephone Company.....	18.00	10.00	180.00
Moravia Telephone Company.....	93.00	25.00	950.00
Marengo Telephone Company.....	65.00	75.00	4,875.00
Missing Link Line and Branch.....	9.75	12.00	117.00
Marcy Independent Telephone Company.....	34.00	12.00	408.00
Main Line Farmers' Mutual Telephone Company.....	4.00	15.00	60.00
Mackey Rosendale and Story City Telephone Co.	14.50	12.00	174.00
Mackey and Gilbert Telephone Company.....	12.00	10.00	120.00
Martin, E. H. Telephone Company.....	143.50	44.00	6,318.50
Mineral Ridge Telephone Company.....	5.00	15.00	75.00
Morning Glory Telephone Company.....	10.00	10.00	100.00
Madrid Ice and Telephone Company.....	11.00	125.00	1,375.00
Marathon Telephone Company.....	14.00	40.00	560.00
Mead, H. O.....	6.00	10.00	60.00
Mechanicsville Telephone Company.....	20.00	50.00	1,000.00
Maple Grove Telephone Company.....	9.875	14.00	138.25
Manly Telephone Company.....	45.50	10.00	455.00
Merchant Telephone Company.....	9.00	7.00	63.00
Marcus Telephone Company.....			1,500.00
Millhaem & Potter Telephone Company.....	5.25	25.00	131.25
Maquoketa Telephone Company.....	102.87	67.50	6,943.73
Manilla Telephone Company.....	20.00	50.00	1,000.00
Maple Grove Telephone Company.....	22.00	10.00	220.00
Mutual Short Line Telephone Company.....	6.50	12.00	78.00
Manchester Telephone Company.....	2.50	650.00	1,625.00
Midland Telephone Company.....	38.00	40.00	1,520.00
Marble Rock Telephone Company.....	13.00	45.00	585.00
Melrose Mutual Telephone Company.....	10.00	14.00	140.00
Meyers Farmers' Mutual Company.....	4.50	14.00	63.00
Mutual Telephone Company No. 8.....	24.50	12.50	306.25
Martin, W. F. & Co.....	3.50	65.00	227.50
Mossburg Mutual Telephone Company.....	7.00	15.00	105.00
Monteith & Menlo Telephone Company.....	14.00	12.00	168.00
Monteith & Dale Mutual Telephone Company.....	11.00	11.00	121.00

TABLE NO. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Maplewood Telephone Company	7.00	\$10.00	70.00
Maple Leaf Mutual Telephone Company	4.00	16.00	64.00
Mineral Point & Eldon Mutual Telephone Co.	6.25	15.00	93.75
Missouri Valley Edison Light & Telephone Co.	4.00	500.00	2,000.00
Mount Pleasant Telephone Company	151.25	55.20	8,363.00
Marengo & North Western Telephone Company	8.50	12.00	102.00
Magoon, Geo Telephone Company	.87		5.00
Millersburg & Armah No. 2	9.00	9.00	81.00
Mason, R. L.	.25	60.00	15.00
Millersburg & Genoa Bluffs Telephone Company	10.60	12.00	127.20
Millersburg & Parnell Farmers' Mutual Tel. Co.	18.15	12.00	217.80
Midland Telephone Company	6.00	12.50	75.00
Monmouth-Canton Telephone Company	9.88	10.00	98.80
Monilton, M. W.	28.00	10.00	280.00
Mariposa, Rushville & Kellogg Telephone Co	10.00	15.00	150.00
Midco Farmers' Mutual Telephone Company	28.00	25.00	575.00
Mitchellville Telephone Company	42.00	12.50	525.00
Macy & Gore Telephone Company	7.00	12.50	87.50
Monroe Telephone Company	60.00	64.88	3,279.60
Midland Rural Telephone Company	9.00	12.00	108.00
Maple Grove Telephone Company	8.50	12.00	42.00
Morley Northwestern Telephone Company	6.00	17.00	102.00
Martelle Telephone Company	9.00	15.00	135.00
Mutual "28" Line	14.00	10.00	140.00
Mutual Telephone Company No. 15	8.50	15.00	62.50
Mississippi Valley Telephone Company of Iowa	149.00	105.84	15,770.16
Martins Creek Telephone Company	9.00	14.00	126.00
Mount Vernon & Linn Grove Telephone Company	6.00	16.00	96.00
Marion, Concord & Crabapple Telephone Co.	6.60	13.00	78.00
Minehost Private Telephone Company	8.00	11.00	88.00
Marion & Big Head Company	10.00	10.00	100.00
Midland Telephone Company	6.50	12.00	78.00
Midland Telephone Company	12.50	12.00	150.00
Monroe Telephone Company	7.50	14.00	105.00
Marion & Excelsior	4.50	12.00	54.00
Marion Suburban Telephone Company	2.00	16.00	32.00
Mount Vernon Telephone Company	4.50	490.00	2,205.00
Marion Northern Telephone Company	13.00	12.50	162.50
Mount Vernon & Bertram Telephone Company	10.00	14.00	140.00
Marion & Prairie Chapel Telephone Company	20.00	10.00	200.00
Mutual Telephone Company	7.00	12.00	84.00
Marion Crabapple & Springville Telephone Co.	13.00	11.50	149.50
Muscataine & Louisa County Mutual Telephone Co.	47.75	12.00	573.00
Midway Telephone Company	19.00	12.00	228.00
Maple Grove Rural Telephone Company	4.50	15.00	67.50
May Telephone Company	14.00	10.00	140.00
Middle Creek Telephone Company	7.00	15.00	105.00
M. A. Rural Telephone Company	6.00	20.00	120.00
Mahaska Center Telephone Company	5.00	12.50	62.50
Marion County Farmers' Mutual	27.00	22.00	594.00
Marshall Telephone Company	49.00	170.00	8,330.00
Maple Valley Telephone & Telegraph Company	75.00	60.00	4,500.00
Melrose & Prairie Center Telephone Company	10.00	10.00	100.00
Melrose & Tyrone Telephone & Farmers' Line	10.00	10.00	100.00
Melrose & Confidence Telephone Company	10.00	10.00	100.00

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Muscatine & Wilton Rural Telephone Company ..	17 00	\$ 14.00	\$ 238.00
Muscatine Central Telephone Company	12 00	50 00	600.00
Mount Tabor Mutual Telephone Company	8 00	10 00	80.00
Mutual Telephone Company	19 00	936.75	18,743.25
Malcom, Sheridan & Madison Telephone Co.	9 00	12 00	108.00
Merchants, Delphos & Allendale Telephone Co.	24 00	11 00	264.00
Maloy Short Line Telephone Company (Mutual) ..	7 00	16 00	112.00
Mount Ayr, Caledonia Farmers' Mutual Tel. Co.	12 00	12 50	150.00
Maloy & Clearfield Telephone Company	19 00	10 00	190.00
Mount Ayr & Eliston Mutual Telephone Company ..	14 25	11 80	168.75
Mount Ayr & Diagonal Mutual Farmers' Line	17 00	10 00	170.00
Mount Ayr Mutual Telephone Company	20 00	71 50	1,430.00
Mount Ayr & Liberty Township Telephone Co.	11 00	10 00	110.00
Milford Line	3 00	33 00	99.00
Maxwell Telephone Company	47 00	28 50	1,339.50
Morning Star Telephone Company	8 00	13 00	104.00
Mineral Branch Telephone Company	3 00	12 60	37.50
Montour Telephone Company			620.00
Mutual No. 5	6 00	11 00	66.00
Morning Star Mutual Telephone Company	35 25	18 00	634.50
Milton Telephone Company	4 00	200.00	800.00
Mutual Rural Telephone Company	9 67	15 00	145.05
Miller & Marsh Telephone Company	56 75	85 00	1,968.25
Miller & Sewal Telephone Company	9 00	15 00	135.00
Mosille Klondyke Telephone Company	9 00	14 00	126.00
McNaughton Family Line	50	75 00	37.50
Neville Telephone Company	75 20	13 33	1,002.42
Nodaway Valley Telephone Company	21 25	9 50	201.88
North Washington Telephone Company	8 00	7 50	60.00
Nodaway and Gas Mutual Telephone Company ..	21 50	9 00	196.50
New Albin & Ottiz Mutual Telephone Association ..	10 00	9 00	90.00
Northwestern Mutual Telephone Company	14 00	12 50	175.00
North Marcy Telephone Company	11 00	15 00	165.00
Norasha Mutual Telephone Association	32 00	17 25	551.99
Northern Telephone Company	25 75	39 66	8,332.72
Northern Rural Telephone Company	50 00	15 00	750.00
Northwestern Mutual Telephone Company	25 50	14 50	369.75
North Coon Telephone Company	23 84	9 50	245.48
New State Telephone and Telegraph Company ..	112 75	18 75	2,114.08
Northern Iowa Telephone Company	260 00	40 80	8,539.75
North East Telephone Company of Woodburn ..	4 00	17 50	70.00
Northwest Missouri Telephone Company	18 00	94 00	442.00
Northwestern Mutual Telephone Company	8 00	15 00	120.00
Nebraska Telephone Company	173 70	89 10	15,492.80
New State Telephone and Telegraph Company ..	40 91	18 75	879.56
North English & Green Valley Telephone Company ..	8 00	10 00	80.00
North English & Armah Mutual Telephone Co.	10 00	9 57	95.70
North Andrew No. 2	10 00	10 00	100.00
Newburg Short Line Telephone Company	3 50	24 00	84.00
North Kellogg Telephone Company	12 00	12 00	144.00
Newburg & Grinnell Telephone Company	15 00	17 00	255.00
Northside Telephone Company	0 75	9 00	60.75
North Liberty Mutual Telephone Company	20 25	16 00	420.00
Newport Telephone Company	10 50	18 66	174.83
North Madison Farmers Telephone Company	9 00	10 00	90.00

TABLE NO. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Nassau & N. W. Mutual Telephone Company. . .	7.00	\$ 19.00	\$ 133.00
Nassau & Lester Telephone Company.	4.75	18.00	78.00
Nassau & Coal Creek Telephone Company.	5.00	15.00	75.00
Nassau & Pleasant Grove Mutual Tel. Company.	8.00	10.00	80.00
Nassau & Tilton Telephone Company.	9.16	13.30	118.88
Northwestern Telephone Company.	47.90	12.50	599.25
No. One & Toddville Telephone Company.	7.00	7.50	52.50
North Military Telephone Company.	2.50	13.00	32.50
Northwestern Telephone Company.	7.00	10.00	70.00
Norwood & Liberty Center Mutual Tel. Company.	12.00	10.00	120.00
Norwood Telephone Company.	8.75	10.00	87.50
Northwestern Telephone Company.	3.75	18.00	67.50
North Branch Telephone Company.	6.00	11.50	69.00
New Sharon Independent Telephone Company.	67.00	45.50	\$,048.50
Norwich Yorktown Telephone Company.	5.50	17.50	96.25
Northwestern Telephone Association.	16.75	15.00	251.25
Northwestern Telephone Company.	8.00	13.00	104.00
Northwest Telephone Company.	6.00	16.25	97.50
Nevada Mutual Telephone Company.	50.50	54.50	2,752.25
North Fifteen Mile Telephone Company.	10.50	10.00	105.00
North Prairie Telephone Company.	11.50	12.00	138.00
Norwegian Mutual Telephone Line.	7.00	13.00	91.00
Norness Telephone Company.	65.00	9.00	585.00
Northwood Telephone Company.	27.50	49.00	1,347.50
Ogden Telephone Company.	60.00	61.00	\$,060.00
O. K. Mutual Telephone Company.	8.00	12.00	96.00
Oakwood & Owasa.	5.00	20.00	100.00
Owasa & Ellis.	4.75	18.00	85.50
Owasa & Monona Telephone Company.	81.25	31.00	2,518.75
Olds Telephone Company.	58.25	22.25	1,291.56
Oak Ridge Mutual Telephone Company.	8.00	14.00	112.00
Oak Ridge Telephone Company No. 2.	8.75	17.50	153.12
Onslow Mutual Telephone Company.	25.00	15.00	375.00
Olin Morley Telephone Company.	7.00	20.00	140.00
Otter Creek Telephone Company.	7.00	13.00	91.00
Odessa Mutual Telephone Company.	8.00	13.75	110.00
Otter Creek Telephone Company.	13.00	12.00	156.00
Ola Mutual Telephone Company.	14.00	10.00	140.00
Oakley Telephone Company.	9.00	12.00	108.00
Oskaloosa Home Telephone Company.	48.25	173.00	\$,838.50
Oskaloosa Rural No. 12.	5.00	19.00	95.00
Oak Grove Telephone Company.	13.00	14.00	182.00
Oak Grove Blue Point Rural Telephone Company.	30.00	15.00	450.00
Ottumwa Telephone Company.	75.00	184.50	13,837.50
Otter Creek & Liberty Center Mutual Tel. Co.	27.50	12.50	343.75
Oregon & Highland Telephone Company.	12.00	12.50	150.00
Postal Telegraph Cable Company.	937.55	.....	71,816.25
Pleasant Ridge Telephone Company.	10.00	12.50	125.00
Paint Creek Farmers' Telephone Company.	30.50	11.50	350.75
Plano and Promise City Mutual Bridge Line.	7.75	12.00	93.00
Prairie Valley Telephone Company.	5.50	17.00	93.50
Peoples Telephone Company.	49.65	20.00	993.00
Pleasant Valley Telephone Company.	9.75	10.00	97.50
Portland Heights Telephone Company.	9.50	18.00	171.00
Protivin Telephone Company.	84.50	20.00	1,690.00

TABLE No. 4.—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Pleasanton Telephone Company.....	24.00	\$ 9.00	\$ 252.00
Patton Telephone Company.....	8.00	19.00	104.00
Palermo Mutual Telephone Company.....	12.50	14.50	181.25
Panora & Monteith Farmers Mutual Tel. Line.....	7.00	14.00	98.00
Panora & Guthrie Center Farmers Mutual Tel Co.....	15.00	11.00	165.00
Providence Township Mutual Telephone Assn.....	82.00	20.00	1,640.00
Pleasant Center Mutual Telephone Company.....	8.00	14.00	112.00
Plumer, W. H.....	.50	20.00	10.00
Plymouth Rock Telephone Association.....	15.00	11.00	165.00
Post, C. H. Line.....	.50	30.00	15.00
Pumpkin Ridge Line Mutual Company.....	8.25	11.00	90.75
Patterson, James.....	1.50	15.00	22.50
Pumpkin Vine Mutual Telephone Company.....	6.75	11.00	74.25
Perlee & Fairfield Telephone Company.....	4.00	11.50	46.00
Pleasant Valley Telephone Company.....	23.00	21.00	609.00
Prairie Farmers Mutual Telephone Company.....	8.50	15.00	97.50
Pen Clay Telephone Company.....	5.00	11.50	57.50
Peoples Telephone Company.....	3.50	13.00	45.50
Peoples Telephone Company, H. Line.....	6.625	18.00	58.12
Pleasant View & Keswick Telephone Company.....	10.00	9.00	90.00
Pleasant Grove Telephone Company.....	12.50	10.00	125.00
Peoples Telephone Company.....	52.00	31.25	1,625.00
Plain Park Mutual Telephone Line.....	7.25	14.50	105.12
Pleasant Valley & Springville Telephone Co.....	11.00	19.75	151.25
Palo and Round Prairie Telephone Company.....	5.50	11.00	60.50
Paris Telephone Company.....	10.00	19.00	190.00
Pierce House and McCormick Private Line.....	.75	17.00	12.75
Pleasant Grove Telephone Company.....	5.00	11.50	57.50
Pilot Grove & Elliott Mutual Telephone Company.....	14.00	18.50	259.00
Pleasant Ridge Telephone Company.....	23.50	15.00	352.50
Pleasant Valley Telephone Company.....	14.00	14.50	203.00
Page Center Telephone Company.....	11.25	14.00	157.50
Pleasant Ridge & Shambaugh Telephone Company.....	11.00	16.50	181.50
Page Center & College Springs Telephone Co.....	14.25	14.00	199.50
Palo Alto Telephone Company of Emmetsburg.....	19.00	16.00	304.00
Pocahontas Telephone Company.....	2.00	685.00	1,270.00
Poe Center & Calsdonia Telephone Company.....	18.25	11.50	162.97
Palestine Center Line.....	5.00	14.00	70.00
Pleasant Run Rural Telephone Company.....	5.50	25.00	137.50
Pleasant Hill Telephone Company.....	9.25	8.50	78.62
Pleasant Ridge Telephone Company.....	2.25	20.00	45.00
Potter Telephone Company.....	4.00	13.00	52.00
Platte Farmers' Mutual Telephone Company.....	7.00	15.00	105.00
Pleasant Home Farmers' Mutual Telephone Co.....	9.00	12.00	108.00
Prairie Chapel Telephone Company.....	8.00	13.50	108.00
Primes City & Confidence Telephone Company.....	10.75	5.00	53.75
Postal Telegraph & Cable Company.....	37.97	20.00	759.40
Quirks' Mutual Telephone Company.....	8.00	15.50	93.00
Richardson Telephone Company.....	6.00	5.00	40.00
Rural Telephone Company.....	61.00	24.30	1,482.30
Ringgold & Decatur Farmers' Mutual Tel. Co.....	11.00	7.50	82.50
Ryans, T. J., Telephone Line.....	13.00	8.00	104.00
Rural Home Telephone Company.....	26.00	15.40	400.40
Richland Center Telephone Company.....	11.00	14.00	154.00
Boland Mutual Telephone Company.....	48.00	15.50	744.00

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Rowen Telephone Company	4.00	\$ 11.25	\$ 45.00
Radcliffe Mutual Telephone Company			875.00
Round Prairie Telephone Company	11.00	14.00	154.00
Rolfe Telephone Company	68.50	45.00	3,082.50
Rural Union Telephone Company	108.50	46.00	4,991.00
Riverside Telephone Company	7.00	16.00	112.00
Richland Telephone Company	10.00	15.00	150.00
Richland Telephone Company	89.00	28.00	924.00
Robut & Otter Telephone Company	17.00	9.50	161.50
Rural Telephone Company A	10.00	11.25	112.50
"R" Line Telephone Company	6.00	15.00	90.00
Rural Telephone Company	8.00	15.00	45.00
Rangger, Jas. A. Private Telephone Company	6.50	5.00	32.50
Robins Telephone Company	4.00	17.50	70.00
Russell & Adams Telephone Company	4.50	14.00	63.00
Russell & Greenville Telephone Company	9.50	10.00	95.00
Russell & Bethelhem Telephone Company	9.50	12.00	114.00
Russell & New York Telephone Company	15.00	10.00	150.00
Rock Rapids Telephone Company	2.00	700.00	1,400.00
Rural Telephone Company No. 25			70.00
Riverside Telephone Company	2.67	12.50	33.37
Rural No. 17 Telephone Company	8.00	13.40	78.00
Rural No. 10 Telephone Company	9.00	13.00	104.00
Red Oak Mutual Telephone Company	165.50	12.00	1,986.00
Rathven Telephone Exchange	2.00	262.50	525.00
Rice Township Telephone Company	12.00	12.50	150.00
Ringold Mutual Telephone Company	8.00	12.00	96.00
Rose Valley Telephone Company	35.00	12.50	437.50
Riverside Telephone Company	7.50	14.00	105.00
Rock Valley Telephone System	8.00	116.67	933.00
Richland Telephone Company	5.00	18.50	92.50
Rush Telephone Company	22.00	9.00	198.00
Reeves Bros. Telephone Company	26.00	9.00	234.00
Riverside Telephone Company	10.00	10.00	100.00
Stringtown Telephone Company	9.25	16.50	152.63
State Line Mutual Telephone Company	10.00	10.00	100.00
Standard Telephone Company	353.10	45.96	16,223.48
Seymour Telephone Company	172.75	23.84	4,999.39
Soap Creek & Union Twp. Farmers Mut. Tel. Co.	6.00	15.00	90.00
Scotch Grove Telephone Company	5.25	20.00	105.00
Sumner Telephone Company	136.25	42.20	5,749.75
Silver Creek Telephone Company	61.81	11.00	679.91
Shell Rock Valley Telephone Company	88.75	71.50	2,770.62
Scranton Mutual Telephone Company	42.00	12.00	504.00
Sugar Creek Telephone Company	9.25	15.00	138.75
Star Telephone Company	18.00	15.00	270.00
Southern Iowa Telephone Company	166.00	30.12	4,999.92
Spencer Telephone Company	50.00	37.50	1,875.00
Sabula Telephone Company	53.00	8.75	463.75
Schleswig Telephone Company	8.00	105.82	846.00
Spring Valley & Lincoln Township Telephone Co.	10.00	15.00	150.00
Southwestern Telephone Company	16.25	18.00	211.25
Steuben Farmers Mutual Telephone Company	6.00	12.00	72.00
Soap Creek Telephone Company	3.00	16.00	48.00
Shiloh Mutual Telephone Company	9.50	16.00	152.00

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Safeside Telephone Company.....	12.00	\$ 13.75	\$ 165.00
Stafford Telephone Company.....	57.00	15.78	899.46
Stanhope, Lake Center & Rosendale Tel. Co.....	22.00	15.75	948.50
Stanhope & Northeastern Telephone Company.....	10.00	15.00	150.00
Steamboat Rock & Cleveas Telephone Company.....	11.25	15.00	168.75
Stanford Mutual Telephone Company.....	81.50	15.00	127.50
Shelby Independent Telephone Company.....	52.01	35.77	1,860.40
Salem Telephone & Telegraph Company.....	45.00	25.00	1,125.00
Schaller Telephone Company.....	10.00	67.50	675.00
Sac City Mutual Telephone Company.....	4.25	14.25	60.56
Shady Side Independent Telephone Company.....	7.69	10.00	76.90
Sunny Side Telephone Company.....	4.50	12.00	54.00
State Road Independent of Victor.....	8.50	21.50	75.25
Southern Div. of Armah & Millersburg Tel. Co.....	8.50	11.00	38.50
Sugar Creek Telephone Company.....	12.00	13.75	165.00
Southeastern Iowa Telephone Company.....	8.00	75.00	600.00
South Prairie Mutual Telephone Company.....	21.63	14.00	302.82
Scott Township.....	8.50	23.00	149.50
South Graham Mutual Telephone Company.....	8.50	17.85	150.68
Sharon Farmers Mutual Telephone Company.....	65.73	15.39	874.72
South Clear Lake Mutual Telephone Company.....	3.00	23.00	120.00
Slide Rock Telephone Company.....	8.00	12.50	75.00
South Hayesville No. 3160 Telephone Company.....	7.00	12.50	87.50
South English Telephone Company.....	11.00	10.00	110.00
Sweet's Mutual Telephone Company.....	10.00	11.00	110.00
Steady Run Farmers Mutual Telephone Company.....	15.75	10.00	157.50
Smith, W. H.....	1.00	7.50	7.50
South English Iowa Mutual Telephone Line No. 14.....	2.00	32.50	65.00
Scotland Mutual Telephone Company.....	9.00	15.50	124.00
Star (School House) Telephone Company.....	4.50	16.00	67.50
"S" Line Telephone Company.....	8.75	11.50	100.68
South Fairfax Telephone Company.....	4.00	13.75	55.00
Slife Line Telephone Company.....	5.00	13.50	67.50
Sugar Grove Telephone Company.....	9.00	11.00	99.00
Springville Telephone Company.....	.50	820.00	410.00
Stony Point Telephone Line.....	4.25	14.00	59.50
Springville, Southwestern Telephone Company.....	9.50	11.84	112.48
Spring Grove-Jackson Telephone Company.....	9.00	12.00	108.00
Sylvia Telephone Company.....	7.00	29.00	196.00
Sisley's Grove Telephone Company.....	7.00	12.00	84.00
Stanley Telephone Company.....	7.00	13.00	91.00
South Cotter Telephone Association.....	9.00	12.00	108.00
Short Line Telephone Company.....	4.00	10.00	40.00
South Side Telephone Company.....	1.75	25.00	43.75
Six Mile Telephone Company.....	5.00	15.00	75.00
Spring Creek Telephone Company.....	2.50	30.00	75.00
South Spring Creek Telephone Company.....	5.00	20.00	100.00
Spring Creek Farmers Mutual Telephone Co.....	13.50	16.00	216.00
St. Ansgar Telephone Exchange Company.....	63.50	31.50	2,000.25
Stanton & Washington Mutual Telephone Co.....	6.00	16.50	99.00
Stanton-Villisca Mutual Telephone Company.....	17.00	12.00	204.00
Stanton-Northern Telephone Company.....	10.00	15.50	155.00
Stanton-Spring Valley Mutual Telephone Co.....	10.00	15.00	150.00
Stanton & Red Oak Mutual Telephone Company.....	10.00	15.00	150.00
Stanton & Bethesda Telephone Company.....	13.00	17.00	221.00

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Seven Mile Telephone Company.....	20.00	\$ 12.50	\$ 250.00
Stanton & Northeastern Telephone Company.....	12.00	14.00	168.00
Stanton-Wallin Telephone Company.....	9.25	16.75	154.94
Stanton & Southwestern Mutual Telephone Co.....	4.60	22.00	101.20
Spicer & Stennett Telephone Company.....	12.00	15.00	180.00
Stanton Eastern Telephone Company.....	7.00	28.00	126.00
Sugar Creek Telephone Company No. 1.....	1.25	15.00	18.75
Sanborn Telephone Company.....	1.40	615.00	861.00
Stanton & Bethesda Telephone Company.....	9.00	14.50	130.50
Shambaugh & College Springs No. 2 Telephone Co.....	8.25	17.00	140.25
Sheldahl Mutual Telephone Company.....	1.50	106.50	159.75
Southwest Malcom Telephone Company.....	17.00	15.80	268.60
Sonora Telephone Company.....	11.00	35.00	385.00
Sheridan Telephone Company.....	18.00	14.00	252.00
Sheridan-Malcom Telephone Company.....	12.50	18.50	168.75
Sheridan & Grinnell Telephone Company.....	22.75	15.00	341.25
Shannon City Telephone Company.....	2.00	50.00	100.00
Shannon City & Southwestern Mutual Tel. Co.....	14.50	12.00	174.00
Sac County Mutual Telephone Company.....	23.25	14.25	331.31
Story City Telephone Company.....	3.00	280.00	840.00
Sugar Creek Telephone Company.....	12.00	6.25	75.00
Salem Telephone Company.....	14.00	13.75	192.50
Sharpsburg & Gravity North Line.....	11.01	15.00	165.00
Shearer, J. S.....	5.75	9.00	51.75
State Line Telephone Company.....	13.00	12.00	156.00
Star Mutual Telephone Company.....	5.75	13.00	74.75
Sunset Telephone Company.....	9.00	12.50	112.50
Smoky Ridge Telephone Company.....	12.00	6.25	75.00
Sewal & Kniffin Telephone Company.....	5.00	12.50	62.50
Sewal, Powersville Telephone Company.....	6.50	10.00	55.00
Shane Hill Telephone Company.....	6.75	17.00	114.75
Sewal & St. John Telephone Company.....	8.75	14.00	122.50
Sewal & Corydon Telephone Company.....	10.25	8.00	82.00
Sewal & Medicineville Telephone Company.....	8.50	15.00	127.50
Short Line Telephone Company.....	35.75	20.00	715.00
Tip Top Telephone Company.....	8.00	19.50	156.00
Troy Mills Mutual Telephone Exchange Ass'n.....	70.50	14.00	987.00
Turkey Valley Telephone Company.....	14.50	12.50	181.25
Tri-City Telephone Company.....	40.00	107.25	4,290.20
Thurman Telephone Company.....	58.50	17.50	1,023.75
Tipton Farmers Mutual Telephone Company.....	8.00	12.50	100.00
Township Line Mutual Telephone Company.....	8.00	16.00	96.00
Thornburg, Tilton Telephone Company.....	12.00	14.00	168.00
Tiffin Northwest Telephone Company.....	7.25	12.00	87.00
Thornburg & North Eastern Mutual Telephone Co.....	10.75	10.50	112.88
Tilton Mutual Telephone Company.....	8.25	12.00	75.00
Troy Mills & Walker Telephone Company.....	5.60	15.00	84.00
Toddsville, Green Grove & Center Point Tel. Co.....	12.00	10.50	126.00
Three Wing Telephone Company.....	9.00	8.50	76.50
Truro St. Marys Telephone Company.....	4.00	12.50	50.00
Tyrone & Cedar Valley Telephone Company.....	10.00	7.50	75.00
Tingley & Ellston Telephone Company.....	8.00	15.00	120.00
Tingley & Melrose Telephone Company.....	12.75	10.00	127.50
Tingley & Mt. Ayr Telephone Company.....	11.00	14.50	159.50
Tingley & Sheldon Telephone Company.....	6.00	11.50	69.00

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total Assessed value.
Tingley Telephone Company	2.90	\$ 87.50	\$ 175.00
Tingley & Arispe Telephone Company	10.50	14.50	152.25
Township Line Telephone Company	5.50	14.00	77.00
Union Township Telephone Company	20.00	12.50	250.00
Union Short Line Telephone Company	12.00	12.50	150.00
Union Valley and Centerville Telephone Co.	11.75	15.00	152.75
Union Telephone Company	5.00	8.00	40.00
Union Telephone Company	45.52	25.51	1,174.87
Union Mutual Telephone Company	9.75	77.00	750.75
Union Telephone Company	139.00	31.00	4,129.00
Union Dale Telephone Company	127.00	12.90	1,639.30
Union Mutual Telephone Company	10.00	16.00	160.00
Union Hall Telephone Company	7.25	12.50	90.63
U. Line Telephone Company	12.00	13.00	156.00
Union Telephone Company	9.50	12.50	118.75
Union Telephone Company	11.00	45.46	499.95
Union Grove Mutual Telephone Association	8.50		85.00
Union Telephone Company Mutual	15.00	10.00	150.00
Ulmeo Telephone Company	4.00	12.50	50.00
Union Electric Telephone & Telegraph Company	30.00	325.00	9,750.00
Union Telephone Company	11.00	12.00	132.00
Vinton and Benton County Telephone Company	274.75	36.40	10,000.80
Victoria Mutual Telephone Company	1.75	18.00	31.50
Van Wert Rural Telephone Company	59.75	14.00	822.50
Vall Telephone Company	8.00	23.50	188.00
Vernon Springs Farmers' Telephone Company	4.25	11.00	46.75
Victor and Summit Ind. Telephone Company	13.50	17.50	236.25
Victor & Ladora Ind. Telephone Company	9.50	15.00	142.50
Victor South Eastern Telephone Company	8.00	15.00	120.00
Victor North Lincoln Ind. Telephone Ass'n	10.00	14.25	142.50
Victor Rural Telephone Company	15.50	12.00	186.00
Viola & Anamosa Telephone Company	3.00	15.00	45.00
Viola & Stone City Telephone Company	4.00	11.25	45.00
Viola & Buffalo Telephone Company	8.00	12.00	96.00
Viola & Springville Telephone Company	10.50	15.50	162.75
Victor Telephone Company	7.00	15.00	105.00
Villisca & Pleasant Ridge Mutual Telephone Co.	14.75	8.50	125.88
Villisca & Pleasant Valley Mutual Telephone Co.	10.25	13.50	138.88
Vetter, D. Telephone Line	10.00	5.00	50.00
Viola Township Farmers' Telephone Company	8.00	12.50	100.00
Valley Telephone Company	23.00	6.00	138.00
Western Union Telegraph Company	8 545.697		640,927.24
West Farmers Telephone Company	4.50	18.00	81.00
Western Electric Telephone Company	709.75	24.70	17,530.83
Willey Branch Telephone Company	5.00	10.00	50.00
West Liberty Telephone Company	28.25	82.12	2,819.89
West Branch Telephone Company	40.00	25.00	1,000.00
Way-Martin Telephone Company	27.00	10.00	270.00
Wren Hill Telephone Company	11.00	10.00	110.00
Wagner Telephone Company	12.50	12.00	150.00
Woodbine Telephone Company	180.10	42.85	6,890.23
Whitten Mutual Telephone Company	3.00	28.30	84.90
Woolstock Telephone Company	50.00	32.00	1,600.00
West Union Telephone Company	7.00	15.00	105.00
Wayland Telephone Company	39.50	14.75	582.63

TABLE No. 4—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Winfield Telephone Company.....	55.00	\$ 48.25	\$ 2,653.75
Wilsonville Telephone Company.....	18.00	10.50	189.00
Webster-Armah Telephone Company.....	8.00	8.75	52.50
Williamsburg Telephone Company.....	125.00	28.00	3,500.00
White Pigeon Telephone Company.....	6.00	16.50	99.00
Willhaem & Potter Telephone Company.....	18.25	25.00	456.25
White Oak Telephone Company No. 2.....	5.60	15.00	75.00
Wyoming Telephone Company.....	53.25	25.00	1,331.25
White Oak Telephone Company.....	11.00	10.00	110.00
"W" Line Telephone Company.....	3.00	16.66	49.98
White, J. T. & Sons, Mutual Telephone Company.....			15.00
What Cheer & Janetown Telephone Company.....	2.88	16.00	36.08
Willow Grove Mutual Telephone Company.....	9.00	11.50	103.50
Webster and Armah Telephone Company.....	4.00	12.00	48.00
Washington Mutual Telephone Company.....	6.50	15.00	97.50
What Cheer Mutual Telephone Company.....	3.00	183.83	550.00
West La Fayette Mutual Telephone Company.....	7.00	21.50	150.50
Webster & South English Mutual Telephone Co.....	7.50	10.00	75.00
What Cheer, Thornburg & Nassau Telephone Co.....	14.00	15.00	210.00
Webster Mutual Telephone Company.....	8.00	16.00	48.00
Walden Mutual Telephone Company.....	13.75	12.00	165.00
West Bend Telephone Company.....	65.00	23.00	1,485.00
Weyer Independent Telephone Company.....	22.00	18.50	407.00
West Point Exchange.....	1.50	295.00	362.50
West Franklin Telephone Company.....	4.50	15.00	67.50
White Oak Mutual Telephone Company.....	17.00	12.00	204.00
Whittier-Western Telephone Company.....	3.25	20.00	65.00
Williams, Oscar, Telephone Line.....	.50	25.00	12.50
Wire Corner Telephone Company.....	5.00	16.00	80.00
Waubek Telephone Company.....	13.50	14.50	195.75
Whittier & County Home Telephone Company.....	4.50	11.00	49.50
Walker Short Line Telephone Company.....	2.00	12.50	25.00
Whittier & Northwestern Telephone Company.....	7.75	12.90	100.00
West Otter Creek & Independent Mutual Tel. Co.....	6.00	12.50	75.00
Wapalo Valley Telephone Company.....	6.50	11.95	62.43
Whittier & Springville Telephone Company.....	3.75	30.75	115.31
Whittier & Southern Telephone Company.....	2.00	10.00	20.00
Wapello-Northwestern Telephone Company.....	7.50	13.33	100.00
Warren Center Telephone Company.....	12.00	9.00	108.00
West Wapello Rural Telephone Company.....	4.50	12.00	54.00
Washington Center Telephone Company.....			70.00
Whitebreast Telephone Company.....	2.50	27.00	67.50
White Willow Line.....	2.50	10.00	25.00
West Des Moines Telephone Company.....	12.00	10.00	120.00
Willow Line Telephone Company.....	8.00	20.00	160.00
White's Creek Telephone Company.....	7.00	9.50	66.50
West Nodaway Telephone Company.....	8.50	10.00	85.00
Wilton Telephone Company.....			1,112.50
West Maileom-Sheridan Telephone Company.....	22.00	13.75	302.50
Wall Lake Farmers Telephone Company.....	2.00	100.00	200.00
Walnut Hill Telephone Company.....	8.75	15.00	131.25
West Toledo Telephone Company.....	1.75	40.00	70.00
Wood Line Telephone Company.....	4.00	12.50	50.00
Whippoorwill Telephone Line.....	9.00	10.00	90.00
Wapello Telephone Company.....	6.50	12.00	66.00

TABLE No. 4—CONTINUED

Names of Companies.	Mileage.	Assessment per mile.	Total assessed value.
Wellman Telephone Exchange			\$ 115.00
Wellman Mutual Exchange	1.00	\$350.00	850.00
Washington Telephone Company	106.60	51.00	5,431.60
West Chester Telephone Company	40.00	16.35	650.00
Wayne County Telephone Company	15.00	125.00	1,875.00
Whitley Short Line Telephone Company	1.75	17.00	29.75
White Telephone Company	6.75	11.00	74.25
West Union Telephone Company	11.25	8.00	90.00
W-L-D Telephone Company	42.50	12.00	510.00
Wild Cat & Cambria Telephone Company	17.25	9.00	155.25
Wayne County Telephone Company	22.50	13.33	300.00
Wilow Grove Short Line Telephone Company	15.00	8.50	127.50
Winnebago Telephone Company	1.50	700.00	1,050.00
"X" Telephone Company	6.50	11.50	74.50
Yale & Jamaica Telephone Company	9.00	15.00	155.00
Yale & Bagley Mutual Telephone Company	14.00	14.50	203.00
Yale Mutual Telephone Company	8.50	15.60	132.60
Yale & Western Mutual Telephone Company	7.25	12.50	90.63
Yale City Telephone Company	1.50	61.50	77.25
Yankee Point Mutual Telephone Company	9.00	14.50	130.50
Yorktown, East Center & Clarinda Telephone Co	11.50	12.00	138.00
Yorktown & Bethesda Telephone Company	12.50	14.00	175.00
Yorktown, Bethesda & Summit Telephone Co.	12.625	10.50	132.58
Yorktown & Norwich Telephone Company	6.875	16.00	102.07
Yorktown Farmers' Telephone Company	8.87	13.50	63.25
Yorktown, Clarinda & State Road Telephone Co.	6.00	12.50	75.00
Young American Telephone Company	9.00	14.00	126.00
Zinn Electric Light & Power Company	10.00	14.25	142.50
Zero Telephone Company	9.00	9.50	85.50
Zearing Telephone Company	10.00	41.00	410.00