

EXECUTIVE COUNCIL.

Compensation \$800 per annum.

ALBERT B. CUMMINS.....	.....	Governor
WILLIAM B. MARTIN.....	.....	Secretary of State
B. F. CARROLL.....	.....	Auditor of State
GILBERT S. GILBERTSON.....	.....	Treasurer of State

Office.	Name.	Legal Residence.	Birthplace.	Compensation.
Secretary	A. H. Davison.....	Des Moines...	Penn.....	\$ 1,800
Clerk.....	A. U. Swan.....	Carlisle.....	Iowa.....	1,400
Clerk.....	Arthur K. Cole.....	Independence.....	Iowa.....	840
Postmaster.....	R. C. Hubbard.....	Des Moines.....	Michigan.....	1,200
Expert accountant.....	Gas. C. Heer.....	Armstrong.....	New Jersey.....	\$8 per d
Janitor.....	John H. Shaffer.....	Des Moines.....	Penn.....	720

BOARD OF CONTROL.

Term six years. Appointed by the Governor. Confirmed by the Senate. Retire in rotation. Salary \$5,000.

Office.	Name.	Legal Residence.	Birthplace.	Compensation.
Chairman of board.....	G. S. Robinson.....	Sioux City.....	Illinois.....	\$ 3,000
Member of board.....	L. G. Kinne.....	Des Moines.....	New York.....	3,000
Member of board.....	John Cownie.....	South Amana.....	Scotland.....	3,000
Secretary.....	Forrest S. Treat.....	Des Moines.....	Maine.....	2,000
Chief bookkeeper.....	A. B. McCown.....	Des Moines.....	W. Virginia.....	1,600
Estimate clerk.....	Anne M. Sheehan.....	Osage.....	Iowa.....	900
Store keeper and clerk.....	Harry Shophire.....	Denison.....	Iowa.....	780
Assistant bookkeeper.....	Estella B. Combs.....	Des Moines.....	Iowa.....	900
Stenographer.....	Cora E. Bunce.....	Des Moines.....	Iowa.....	900
Stenographer.....	Laura M. Pedersen.....	Des Moines.....	Illinois.....	900
Mailing clerk.....	Chester L. Bunce.....	Des Moines.....	Iowa.....	420

STATE LIBRARIAN.

Term six years. Elected by board of library trustees. Term expires April 30 1906. Salary \$2,000.

JOHNSON BRIGHAM, of Des Moines, Polk county. Born in New York.

Office.	Name.	Legal Residence.	Birthplace.	Compensation.
Curator Law Dept.....	A. J. Small.....	Des Moines.....	Wisconsin.....	\$ 1,200
First Ass't librarian.....	Helen M. Lee.....	Des Moines.....	Iowa.....	1,000
Second Ass't librarian.....	Florence A. Russell.....	Des Moines.....	Illinois.....	800
Third Ass't librarian.....	Mary Rosemond.....	Independence.....	Ohio.....	720
Cataloguer.....	Helen Rex Keller.....	Des Moines.....	Mass.....	1,000
Stenographer and bookkeeper.....	Grace A. Cooper.....	Des Moines.....	Wisconsin.....	720
Janitor.....	W. W. Wills.....	Des Moines.....	Indiana.....	720

PROCEEDINGS OF EXECUTIVE COUNCIL. 1904.

MISCELLANEOUS.

January 5. Fire damage in House Chamber, on January 4, was investigated and plans for restoration considered.

January 15. Reports of County Auditors on unsold school lands and the distribution of rentals collected was referred to Auditor of State Carroll for examination and report.

January 18. Report of Secretary of the Executive Council, under Code section 157 was presented, approved and ordered printed in the Official Register.

March 14. John Owens and John Caldwell, miners, were appointed members of the Board of Examiners for Mine Inspectors for term of two years.

March 30. Appointment of Edward D. Brigham as Commissioner of the Bureau of Labor Statistics was confirmed.

March 30. The Custodian was authorized to enclose two rooms in the west wing of the basement to be used as Ice room and for Janitors' room.

April 13. Secretary of State Martin and Secretary Davison were authorized to get bids for necessary blank books and forms for Secretary of State's Department, Board of Control and Superintendent of Public Instruction.

April 18. Auditor of State was authorized to issue a warrant for \$187.70 to Home for the Aged, Des Moines, a refund ordered by the District Court of Polk county in the estate of Martha C. Callanan, deceased, under Chapter 68, Acts of the Twenty-ninth General Assembly.

April 29. Preparation for shipment of portraits of the several Governors of Iowa, General Dodge, Senators Allison and Harlan and Curator Aldrich to St. Louis, for exhibition at the World's Fair, was ordered.

April 29. Resolution was adopted, accepting the proposition of Margaret E. Senteny and husband to sell to the State of Iowa, lot 6, block 5, H. Lyon's Addition to the City of Des Moines, for \$6,000, addition to site for the Historical Building.

May 5. Bids for sale of the house on proposed site of the Historical Building were opened and that of E. S. Lawrence for \$501 was accepted.

May 5. Mr. Chas. A. Cumming was engaged to install the State's exhibit at the St. Louis Fair.

May 5. Auditor Carroll was authorized to examine the Northwestern National Life Insurance Company, of Minneapolis, and the National Life Insurance Company (of U. S. A.), of Chicago.

May 6. Smith & Gage, architects, were engaged as architects for the completion of the Historical Building, their compensation being fixed at 3 per cent of cost of the building.

May 14. The agreement of banks (wherein are deposited State funds) to pay into the State treasury 2 per cent per annum on daily average balances,

certified to by the directors of the several banks, as follows, viz: Central State Bank, Century Savings Bank, German Savings Bank, Home Savings Bank, Iowa National Bank, Iowa Trust and Savings Bank, Iowa State Bank, Peoples Savings Bank and Valley National Bank, was approved and accepted.

May 16. "State Square" was offered to the East Des Moines school board for \$8,500, tender of \$5,000 for property on May 9th having been declined.

May 28. Nomination of Frank Bradley as Factory Inspector, Bureau of Labor Statistics, was confirmed.

May 28. "State Square" was sold to East Des Moines school board for \$8,500, and Governor Cummins requested to execute conveyance as required by law.

May 28. Agreements to pay 2 per cent interest on State funds deposited with them were filed by the Des Moines National Bank and Capital City State Bank; same were approved.

June 3. The resolution presented by the Governor for the selection of permanent camp grounds for the Iowa National Guard, of SW¹/₄ section 27, township 78 north, of range 24, west of the 5th P. M., County of Polk, was adopted by the Council.

June 11. The interest paying agreements of the Citizens National Bank and Marquardt Savings Bank were approved.

June 27. Settlement made by the Secretary of the Executive Council with the State Printer for the year 1903 was approved, and the balance due the State of Iowa, \$259.70, ordered turned into the State Treasury.

July 15. The plans and specifications for the Historical Building were presented by the architects, approved, and Secretary Davison instructed to advertise for bids.

July 15. The appointment of S. A. Van Saun, R. M. Garrison and L. G. Bangs as Deputy Oil Inspectors was confirmed.

July 18. The Auditor of State was authorized to examine the Northwestern Fire and Marine Insurance Company of Grand Forks, South Dakota.

July 29. The Council adopted the report of Secretary Martin on rules prescribed, governing the marking of all packages containing gasoline, under the provisions of section 3 of chapter 87, acts of the Thirtieth General Assembly.

August 29. L. W. Wakefield was chosen by unanimous vote of the Council as Superintendent of Construction for the completion of the Historical Building, at \$5.00 per day for actual time employed, under the direction of the Council.

September 10. The appointment of Harry Booth and Edwin Gray, mine operators, and J. W. Baker, mining engineer, as members of the Board of Examiners of Mine Inspectors was made.

September 10. Secretary Davison was directed to inform the Attorney-General of the Council's desire that he bring to immediate trial all cases in the State Courts in which the State of Iowa is interested, and should he, with his present office force, be unable to attend to the same, the Governor is authorized to employ additional counsel to assist.

September 12. The application of J. P. McClelland for permission to mine coal under the Des Moines river was denied, and the Attorney-General requested to investigate the statement that the Flint Brick and Coal Company was now mining coal under the bed of the river without authority, and if found true, to take necessary steps to prevent the same.

October 7. Compensation of Deputy Oil Inspectors of the several districts of the State fixed by the Council.

October 7. Secretary of State Martin filed his report of State documents and publications under provisions of section 4, chapter 5, acts of the Thirtieth General Assembly, and same was referred to the State Librarian, Johnson Brigham, for recommendation as to reserve lists.

October 14. Secretary Martin was authorized to negotiate with Mrs. Day for the lot adjacent to proposed arsenal site.

October 14. Secretary of Council was authorized to take necessary steps to arrange for card system of gathering data for 1905 census, along the line of suggestions of Dr. Patterson.

October 29. The Executive Council approved the list of colleges within the State which may receive from the Secretary of State, copies of codes, laws and bound documents as same are issued, under the authority of chapter 142, acts of the Thirtieth General Assembly.

October 29. The Secretary of the Executive Council was ordered to notify members of boards, commissioners and all State officers, that before any expenditure requiring the approval of the Executive Council is made on account of their several departments other than those expressly provided for by law, authority for same must be secured from the Executive Council.

November 11. Public hearings in the matter of petitions for the survey and drainage of lakes as per previous notice were had in the cases of Sand Hill Lake, Woodbury county, Rat Lake and Swan Lake, Pocahontas county, and Island Lake and Iowa Lake, Hamilton county, under provisions of chapter 186, acts of the Thirtieth General Assembly.

November 25. Resolutions granting permission for the drainage of Sand Hill Lake, Woodbury county, was adopted by the unanimous vote of the Executive Council.

November 29. The appointment of John Peters, A. H. Grissell and L. M. Black as Finance Committee to examine the accounts of the Agricultural Department was made.

December 8. Application of J. W. Benson and G. T. Chamberlain for patent to the land within the meandered lines of Island Lake or lake bed, Hamilton county, after hearing the case as provided by law, was granted.

December 17. At a conference with Prof. W. K. Patterson, the rules governing and instructions to 1905 Census Enumerators were formulated and adopted by the unanimous vote of the Council.

December 17. The Executive Council authorized the Board of Geological Survey to include in the forthcoming report a Grass Bulletin.

December 20. Public hearings were had in the matter of petitions for survey and drainage of lakes, as per published notices, in the case of Rice Lake, Winnebago county, Swan Lake, Emmet county, Rush Lake, Oaceola county, and Bright's Lake, Worth county, under provisions of chapter 186, acts of the Thirtieth General Assembly.

December 30. The Secretary of State was authorized to have rebound such of the bound sets of 1904 documents as were injured by water.

CONTRACTS AWARDED IN 1904.

February 29. To Geo. A. Miller Printing Co. for one Register of Collateral Inheritances, for Treasury, \$20.75.

March 30. To Parisian Air Lamp Co. for Block Light Gas Lamps, for Custodian, \$1.15 each.

March 30. To Republican Printing Co. of Cedar Rapids, for six Record Books, for Secretary of State, \$58.00.

April 29. To J. H. Welch Printing Co. for one Appropriation Ledger, for Secretary of Council, \$11.50; for one Fee Book, for Secretary of State, \$11.50; for one General Balance Book, for Treasury, \$10.50; for one Inebriate Parole Record, for Executive Department, \$10.50.

April 29. To Republican Printing Co. for one Claim Register, for Secretary of Council, \$10.00; for one Document Register, for Secretary of State, \$13.25.

May 6. To Iowa Safe Co., of Mason City, for Steel Cases and Vault Interior Fixtures, for Auditor of State's Department, \$2,235.00.

May 6. To C. B. Langley, for Steel Crowns for Vaults, for Secretary's and Auditor's Departments, \$542.00.

May 6. To S. Cox & Co. for grading site of Historical Building at 18 1-10 cents per cubic yard.

May 28. To Iowa Lithographing Co. for 500 Teachers Certificates for Superintendent of Public Instruction, \$35.00.

May 28. To Wellsbach Street Lighting Co., for lighting Capitol Grounds, at \$22.00 per year per light, gas furnished by contracting company.

May 28. To Des Moines Ice & Cold Storage Co., for ice at 17½ cents cwt.

June 28. To T. H. Flood & Co., Chicago, for publication and sale of the reports of the Supreme Court of Iowa for a period of eight years from June 1, 1904, at \$1.05 per volume.

June 30. To Le Grand Quarry Co., Marshalltown, for sawed stone to complete the Historical Building, at 78 cents per cubic foot, f. o. b. Des Moines.

July 15. To Thomas Plumbing Co. for sewer, Historical Building, \$896.25.

July 27. To L. H. Kurtz, for installation of vacuum system of heat regulation in the completed portion of the Historical Building at net price of material and labor and 10%.

July 27. To Henry W. Schleuter, for completion of Historical Building according to plans and specifications, for \$167,086.00 with the provision, that at proper time he be required to do all electric wiring for \$2,000.00, all the fire-proofing for \$8,770.00, and plastering for \$9,144.00.

October 29. To Bloomfield Coal & Mining Co., for fuel for ensuing year.

December 30. To American Lithograph Co., for 10,000 lithographed headings for Executive department, at \$14.75.

PRINTING AUTHORIZED.

January 23. For State Board of Teachers Examiners, 500 Lithographed Primary Certificates.

February 12. For Agricultural Department, 3,000 copies Year Book, 1903.

February 12. For Dairy Commissioners, 500 copies Proceedings of Dairy Association.

February 12. For Improved Stock Breeders' Association, 500 copies Proceedings of Dairy Association.

February 12. For Library Commission, 1,000 copies Check List of Iowa Publications.

April 29. For Library Commission, 2,000 copies List of Books in Traveling Library.

April 29. For Library Commission, 1,000 copies List of Iowa Books.

April 29. For Library Commission, 500 copies Outlines of Suggested Readings.

May 14. For Document Department, 12,000 copies Laws of Thirtieth General Assembly.

- July 27. For Auditor of State, 20,000 Warrants.
- August 27. For Weather Bureau, 4,500 copies Weather Report, 1903.
- September 10. For Document Department, 1,000 copies Mining Laws.
- September 10. For Auditor's Department, 1,000 copies Insurance Laws.
- September 10. For Auditor's Department, 8,000 copies Revenue Laws.
- September 29. For Secretary of State, 5,000 copies Election Laws.
- September 29. For Executive Council, 4,000 copies Telephone Reports.
- November 22. For Clerk of Supreme Court, 5,000 Lithograph Letterheads.
- November 22. For Clerk of Supreme Court, 1,200 January, 1905, Calendars.
- November 25. For Dairy Commissioner, 4,000 copies Report, 1904.
- December 8. For Pharmacy Commission, 5,000 Renewal Cards.
- December 19. For Executive Council. All matter necessary to take 1905 Census.
- December 30. For Executive Department, 10,000 Lithograph headings.

DEPOSITORIES OF STATE FUNDS APPROVED.

January 29. Grand Avenue Savings Bank (additional)	\$100,000. 00
April 18. Iowa State Bank.....	87,500. 00

BUILDING AND LOAN ASSOCIATIONS.

- July 16. Articles of incorporation and by-laws of the Home Building and Loan Association, of Waterloo, Iowa, approved.
- July 18. The Secretary of the Executive Council was directed to inform the Syndicate Land Company, of Des Moines, that the Council declined to approve their articles of incorporation as submitted.
- August 29. The applications for certificates by the Syndicate Land Company, of Des Moines, Continental Land Company, of Des Moines, and the Western Guaranty Company, of Fort Dodge, were denied by the Council, because their proposed plan of business failed to comply with the law.
- September 10. Articles of incorporation and proposed plan of business of the Home Building Company, of Chicago, were not approved, and certificate was denied.
- December 19. Certificate of authority of the Iowa Central Building and Loan Association, of Des Moines, was revoked because of illegally transacting its business, and it was further ordered that suit be instituted to wind up its affairs, in which suit a receiver be prayed for.

OFFICE MACHINES AUTHORIZED.

- January 15. For Auditor of State, typewriter, exchange, paying \$47.75 difference.
- January 15. Secretary of Council, mimeograph for use in offices of members of the Executive Council.
- April 29. For Dairy Department, typewriter, by exchange.
- April 29. For Land Office, typewriter, by exchange.
- July 27. For Superintendent of Public Instruction, typewriter.
- July 27. For Secretary of Executive Council, adding machine.
- July 27. For treasury, adding machine.
- August 15. For treasury, cancelling machine.
- November 12. For Law Department of State Library, typewriter, by exchange.
- December 19. For Railroad Commissioners, typewriter, by exchange.

TELEPHONES AUTHORIZED.

January 29. Installing Iowa and Mutual telephones, Secretary of Executive Council, new rooms

September 29. Inter-office service between Secretary of State, Secretary of Council and Costodian's offices and Engine and Storage building.

CUTS FOR ILLUSTRATING REPORTS AUTHORIZED.

January 15. To Superintendent of Public Instruction, for Flag Day Leaflet.

February 12. To Agricultural Department, for Year Book, 1903, twenty-five engravings.

February 29. To Horticultural Society, for Report, 1903, twenty-five cuts.

April 29. To Historical Annals.

May 5. To Geological Survey, for Report, 1904, seventy-five cuts.

November 25. To Dairy Commissioner, for Report, 1904, seven cuts.

December 30. To Agricultural Department, for Year Book, 1904.

December 30. To Official Register, 1905.

AUTHORITY TO PUBLISH STATUTES GRANTED.

March 30. To Agricultural Department in Year Book.

March 30. To M. H. Abrams, Temperance Statutes from Chapter 6, Title XII of Code.

July 11. To City of Ottumwa, Statutes relating to Cities of First Class, with ordinances of the City of Ottumwa.

July 15. To Iowa Anti-Saloon League, Liquor Statutes in the Weekly Dial, and in pamphlet form.

CARPETS AUTHORIZED.

May 23. Post Office, new room.

July 15. State Board of Health, rooms.

FURNITURE AUTHORIZED.

April 29. For Governor's office, one desk.

May 5. For Labor Bureau, two leather blank cases.

May 29. For Agricultural Department, one filing case.

May 28. For Railroad Commissioners, book shelves.

July 15. For Board of Health, one blank cabinet.

September 10. For Board of Control, one desk.

October 14. For Board of Control, catalogue case not to exceed \$58 in cost.

November 29. For Labor Bureau, one desk.

December 30. For Agricultural Department, blank cabinet.

CLASSIFIED STATEMENT.

OF CLAIMS APPROVED BY THE EXECUTIVE COUNCIL OF THE STATE OF IOWA
DURING THE YEAR 1904, AS REQUIRED TO BE REPORTED BY THE
SECRETARY UNDER CODE SECTION 157.

Furniture, Fuel, Stores and Supplies (Code section 165 and chapter 146, section 3, 30th G. A.)—	
For furniture	\$ 7,074.79
For fuel	9,169.31
For stores and miscellaneous supplies.....	9,459.62
For merchandise for the supply department.....	11,093.98
Total	\$36,797.70
Telephone, Telegraph, Water, Light and Repairs (Code section 164)—	
For telephone and telegraph service	\$ 1,141.89
For water for State use	1,802.26
For gas and electric light for State uses	2,661.22
For repairs.....	2,595.76
Total	\$7,991.13
Express, Freight and Cartage (chapter 146, section 3, 30th G. A.)—	
For expressage.....	\$ 6,656.10
For cartage.....	406.57
Total	\$7,062.67
Executive Council (chapter 178, section 3, 29th G. A., and chapter 146, section 3, 30th G. A.)—	
For secretary's salary.....	\$ 1,800.00
For assistant secretary's salary	1,349.89
For supply clerk's salary	840.00
For clerical assistance.....	321.50
For mail carrier's salary	1,175.01
Total	\$5,486.50
Custodian's Employees (chapter 178, section 3, 29th G. A., and chapter 146, section 3, 30th G. A.)—	
For pay roll.....	\$25,030.38
For extra help.....	1,817.72
Total	\$26,898.10
Executive Council's Contingent Fund (chapter 178, section 23, 29th G. A., and chapter 146, section 25, 30th G. A.)—	
For miscellaneous expenses paid	\$3,408.09

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Iowa Library Commission (chapter 173, section 7, Laws of 29th G. A.)—	
For salary of secretary.....	\$ 1,200.00
For salary of clerk.....	635.00
For office assistant.....	471.90
For shipping clerk.....	275.00
Total.....	\$ 2,581.90
For expenses of commissioners and secretary.....	634.70
For general expenses, including Traveling Library.....	1,753.10
Total.....	\$ 4,969.70
For metal shelving for storage building (under chapter 170, section 1, 30th G. A.).....	6,000.00
Reinforcing Vault Crowns in auditor's office (under chapter 146, section 33, 30th G. A.).....	542.00
Historical Building, (chapter 163, section 1, 30th G. A.)—	
Amount paid on general contract.....	\$30,599.67
Miscellaneous expenditures.....	17,534.83
Total.....	\$48,134.50
Historical Department (chapter 146, section 36, 30th G. A.)—	
Bronze Memorial Tablets.....	79.50
Capitol Commission (chapter 179, sections 5-6, 30th G. A.)—	
A. B. Funk, per diem and expenses.....	\$ 376.46
E. P. Schoentgen, per diem and expenses.....	557.58
Total.....	\$ 934.04
Condemnation Fishway—Bonaparte Dam (chapter 201, section 5, 29th G. A.)—	
Court Costs.....	81.50
For Paving north of Governor's Square (under chapter 146, section 23, 30th G. A.).....	378.26
For Sewer north of State Square (under chapter 146, section 24, 30th G. A.).....	225.03
Fire Damage (chapter 149, section 1, 30th G. A.)—	
For miscellaneous expenditures.....	6,945.72
Survey and Sale of Lake Beds (chapter 186, section 8, 30th G. A.)—	
Paid L. E. Ashbaugh, Engineer.....	\$ 1,906.23
For other expenses.....	134.05
Total.....	\$ 2,040.28

Insurance Examinations (Code, section 1753 and chapter 56, section 3, 80th G. A.)—	
Dawson, traveling expenses.....	\$ 889.62
Emery, traveling expenses.....	668.81
Meier, traveling expenses.....	875.42
Stearns, traveling expenses.....	55.00
Welington, traveling expenses.....	60.00
Total.....	\$ 2,348.85
Building and Loan Association Examinations (Code section 1804)—	
E. J. Dawson, per diem and expenses.....	\$ 196.17
G. E. Pennell, per diem and expenses.....	272.47
Total.....	\$ 468.64
Bank examinations (chapter 64, section 1, 80th G. A.)—	
M. A. Buchan, traveling expenses.....	\$ 640.81
D. A. McKee, traveling expenses.....	463.19
F. W. Thompson, traveling expenses.....	743.06
H. M. Carmony, traveling expenses.....	672.88
B. F. Carroll, traveling expenses.....	14.15
Total.....	\$ 2,534.09
Board of Examiners, Mine Foremen, etc. (chapter 82, section 3, 28th G. A.)—	
Per diem and expenses.....	626.38
Board of Educational Examiners (chapter 73, section 1, 27th G. A.)—	
For per diem and expenses.....	293.33
State Board of Medical Examiners under Code, section 2583.....	
	2,507.50
Board of Dental Examiners (Code supplement, 2600 G.)—	
F. M. Shriver, expenses.....	\$ 4.80
E. D. Brower, salary and expenses.....	38.50
Total.....	\$ 43.30
State Board of Veterinary Medical Examiners—	
Per diem and expenses.....	864.26
Inspection of County and Private Asylums and Homes for Friendless Children (chapter 133, section 1, 29th G. A. and chapter 158, section 1, 30th G. A.)—	
Per diem and expenses.....	336.55
Inspection of Private and County Asylums (chapter 159, section 1, 30th G. A.)—	
Per diem and expenses.....	151.04

Agricultural Department—Examination of Accounts (chapter 58, section 16, 28th G. A.)—	
A. H. Grisell, per diem and expenses	\$ 35.60
J. A. Peters, per diem and expenses	39.22
L. M. Black, per diem and expenses	41.70
Total.....	\$ 116.52
For transfer of Insane from County to State Hospital under chapter 144, section 6, 28th G. A.	29.53
For Expenses of Returning Escaped Insane under chapter 79, section 1, 30th G. A.	126.74
For Expenses, Insane Commission (Code, section 2304)—	
Court costs	91.55
Transfer of Non-resident Insane (chapter 78, section 1, 30th G. A.)—	
Costs and expenses.....	22.70
Fugitive Claims (Code, section 5181)—	
For return of fugitives	5,808.85
Inebriates (chapter 80, section 25, 30th G. A.)—	
Fees for return of escaped inebriates.....	66.68
Pharmacy Commission, Miscellaneous Expenses under Code, section 2594	50.12
Reimburse Pharmacy Board (chapter 173, section 1, 30th G. A.)—	
For expense of prosecutions.....	985.70
Pharmacy Commission (Code, section 2587.)—	
B. F. Keltz, per diem and expenses.....	\$ 912.68
Fred Russell, per diem and expenses.....	751.23
Total.....	\$ 1,663.91
State Bacteriological Laboratory (chapter 101, section 3, 30th G. A.)—	
For expenses	14.48
State Board of Health (Code, section 2575)—	
For expenses	249.89
Veterinary Department (Code, sections 2537 and 2538)—	
Paul O. Koto, per diem and expenses.....	\$ 1,966.62
For sixteen assistants, per diem and expenses.....	1,261.91
Total.....	\$ 2,628.53
Oil Inspectors (chapter 87, section 5, 30th G. A.)—	
Per diem and expenses.....	11,878.64

Geological Survey (Code, section 2502)—	
Salary and expense.....	\$ 1,161.89
Bureau of Labor Statistics (Code, section 2477)—	
E. D. Brigham, expenses.....	\$ 321.70
A. E. Holder, expenses	35.07
A. R. Corey, expenses	9.80
Frank Bradley, expenses.....	394.42
Alfred Shepherd.....	410.22
Total.....	\$ 1,170.71
Attorney-General—Traveling expenses under Code, section 211.....	29.74
Attorney-General—Law Books under chapter 146, section 9, 30th G. A.....	403.40
Publishing Laws of Thirtieth General Assembly under Code, section 36 and chapter 146, section 3, 30th G. A..	933.91
Code Supplement Committee (chapter 194, section 14, 29th G. A.)—expenses	299.80
Court Costs—Plymouth County under chapter 177, section 2, 30th G. A.....	153.05
Superintendent's expenses (Code, section 2627)—	
John F. Riggs.....	167.47
Superintendent's Subscription to School Papers under Code, section 2624	37.12
Conferences of Superintendents of State Institutions under chapter 110, section 1, 30th G. A.....	75.49
Board of Control (chapter 165, section 3, 30th G. A.)—	
For removing State property from St. Louis Exposition	70.85
Board of Control—Traveling Expenses (chapter 118, section 5, 27th G. A.)—	
L. G. Kinne.....	\$ 109.75
G. S. Robinson.....	105.54
F. S. Treat	9.85
Total.....	\$ 324.14
Board of Control—State Agent (chapter 157, section 4, 30th G. A.)—	
Traveling expenses — Lunbeck.....	87.17
State Architect (chapter 160, section 1, 29th G. A.)—	
Traveling expenses and assistant's salary	282.55

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Mine Inspectors—Traveling Expenses (chapter 79, section 1, 28th G. A.)—	
J. A. Campbell	\$ 202.21
John Verner	298.57
Edward Sweeney	299.72
Total.....	\$ 795.90
Railroad Commissioners' Traveling Expenses under chapter 146, section 6, 30th G. A.	111.00
For Extra Expense Auditor of State under chapter 146, section 3, 30th G. A.	108.89
Refund of Collateral Inheritance Tax under chapter 63, section 1, 29th G. A.	193.64
Library Board (chapter 114, section 5, 28th G. A.)—	
Traveling expenses — Brigham.....	19.70
Fish and Game Warden (chapter 154, section 1, 30th G. A. and chapter 153, section 1, 30th G. A.)—	
For protection of Fish and Game	8,243.09
Census (chapter 8, section 10, 30th G. A.) paid employes ...	285.44
Governor's Contingent Fund (chapter 146, section 3, 30th G. A.).....	137.00
Lookout Mountain Commission. Expenses under chapter 192, section 2, 29th G. A.	130.17
Benedict Home (chapter 186, section 1, 29th G. A. and chapter 179, section 1, 30th G. A.)—	
For miscellaneous expenses.....	3,481.55
Dubuque Rescue Home (chapter 188, section 1, 29th G. A. and chapter 180, section 1, 30th G. A.)—	
For miscellaneous expenses.	801.19
Woman's and Baby's Home and Florence Crittenden Home (chapter 187, section 1, 29th G. A. and chapter 181, section 1, 30th G. A.)—	
For miscellaneous expenses.....	934.46
Expert Accountants (Code, section 161 and chapter 19, section 1, 29th G. A.)—	
For examining accounts of State Officers, Boards and Commissions per diem and stenographic work ...	1,730.60
Huebinger Map under chapter 146, section 34, 30th G. A....	1,800.00
EXPENSE OF OFFICE OF DAIRY COMMISSIONER FOR THE YEAR JANUARY 1, 1904, TO DECEMBER 31, 1904.	
Dairy Commissioner's salary.....	\$ 1,500.00
Dairy Commissioner's expenses.....	573.64
Total.....	\$ 2,073.64

Deputy Dairy Commissioner's salary.....	\$ 1,100.00
Deputy Dairy Commissioner's expense.....	181.96
Total.....	\$ 1,281.96
Assistant Dairy Commissioner's salary.....	\$ 1,100.00
Assistant Dairy Commissioner's expense.....	909.45
Total.....	\$ 2,009.45
Assistant Dairy Commissioner's salary.....	\$ 600.00
Assistant Dairy Commissioner's expense.....	587.83
Total.....	\$ 1,187.83
Expense of Milk inspection in fourteen cities:	
Milk agent's fees.....	\$ 1,778.00
Milk agent's expense.....	260.20
Milk agent's special work.....	23.50
Total.....	\$ 2,061.70
Office expenses:	
Legal expenses.....	\$ 375.00
Analyses.....	65.75
Miscellaneous.....	109.80
Express, freight and cartage.....	99.74
Telephone and telegraph.....	22.00
Total.....	\$ 671.79
Grand Total.....	\$ 8,281.87

OFFICIAL CANVASS OF VOTES CAST NOVEMBER 8, 1904.

For Secretary of State.

William B. Martin.....	301,943
Charles A. Dickson.....	153,357
Albert J. Bolster.....	11,538
John E. Shank.....	16,920
John C. Ferris.....	1,599
Total.....	482,357

For Auditor of State.

Beryl F. Carroll.....	301,756
Edgar F. Medary.....	153,086
J. D. C. McFarland.....	11,476
Mrs. Carrie J. Triller.....	19,494
Richard A. Feist.....	1,591
Total.....	481,403

For Treasurer of State.

Gilbert S. Gilbertson.....	801,912
Henry Riegelman.....	152,891
William P. Sopher.....	11,448
Joseph Holmea.....	13,513
Newton J. Harris.....	1,608
Total.....	481,367

For Attorney-General.

Charles W. Mullan.....	302,098
Maurice O'Connor.....	153,965
I. S. McOrillis.....	13,729
J. A. Lowenburg.....	1,618
Scattering.....	?
Total.....	471,412

For Judge of the Supreme Court.

Horace E. Deemer.....	301,892
John W. Sullivan.....	153,432
H. F. Johns.....	11,244
T. F. Willis.....	13,569
H. M. Benson.....	1,536
Total.....	481,173

For Railroad Commissioner.

Nathaniel S. Ketchum.....	301,893
John Peter Manatrey.....	153,106
George W. White.....	11,251
J. W. Zetler.....	13,517
E. D. Patterson.....	1,591
Total.....	480,858

For Representative for the First Congressional District.

Thomas Hedge.....	19,929
John E. Craig.....	14,896
William M. Hay.....	928
C. H. Schick.....	886
Total.....	36,429

For Representative for the Second Congressional District.

Albert F. Dawson.....	22,116
Martin J. Wade.....	21,990
J. E. Park.....	298
Karl Rieck.....	1,617
Total.....	45,931

For Representative for the Third Congressional District.

B. P. Birdsall	20,293
J. N. Mallon	14,200
E. D. Hammond	1,988
J. W. Leedy	2
Total	44,883

For Representative for the Fourth Congressional District.

Gilbert N. Haugen	26,399
W. O. Holman	13,403
W. W. Williams	575
F. E. Macha	449
Chauncy A. Gaylord	88
Total	40,914

For Representative for the Fifth Congressional District.

Robert G. Cousins	25,318
John A. Green	15,019
Oren D. Ellett	1,252
M. T. De Woody	846
Total	42,430

For Representative for the Sixth Congressional District.

John F. Lacey	23,213
S. A. Brewster	13,840
Ira D. Kellogg	1,067
Perry Engle	1,553
E. Jay Emmets	42
Total	39,715

For Representative for the Seventh Congressional District.

John A. T. Hull	27,637
John T. Mulvaney	12,046
Elmer E. Bennett	1,523
G. R. Jones	1,796
Total	43,002

For Representative for the Eighth Congressional District.

William P. Hepburn	26,603
John V. Bonnett	14,618
A. F. Thompson	1,137
W. E. Miller	1
Total	42,359

For Representative for the Ninth Congressional District.

Walter I. Smith	27, 214
Hamilton Wilcox	13, 907
C. F. Dietz	731
J. O. McElroy	740
Total	42, 592

For Representative for the Tenth Congressional District.

James P. Conner	34, 977
W. I. Branagan	14, 531
Joseph W. Woodward	1, 352
S. W. Browne	1, 116
Total	51, 976

For Representative for the Eleventh Congressional District.

Elbert H. Hubbard	32, 562
Peter D. Van Oosterhout	19, 521
J. W. Wilson	1, 019
George De Boer	6
Scattering	1
Total	47, 109

For Judge of the District Court for the Twelfth Judicial District.

J. F. Clyde	18, 564
George Bartholomew	1
Wald	1
Total	18, 566

For Judge of the District Court for the Fourteenth Judicial District.

A. D. Bailie	16, 479
Scattering	7
Total	16, 486

For Judge of the District Court for the Fifteenth Judicial District.

Nathan W. Macy	23, 295
W. B. Crewdson	1, 307
C. A. Bolter	1
J. H. Cook	1
George A. Draper	1
James Barns	1
P. Koolbeck	1
John Hein	1
Total	29, 608

For Judge of the District Court for the Twentieth Judicial District.

W. S. Withrow	9,438
W. I. Babb	1
J. D. Smyth.....	1
Al Wilkin.....	1
James Owen.....	1
J. N. Repley.....	5
Total.....	9,447

Judge of the District Court for the Seventh Judicial District, to fill vacancy.

A. P. Barker.....	2,999
Scattering	52
Total.....	3,051

Judge of the District Court for the Third Judicial District, to fill vacancy.

H. K. Evans.....	15,897
Scattering	20
Total	15,917

For Electors at Large of President and Vice-President of the United States.

Edwin S. Ormsby.....	307,907
William O. Schmidt.....	149,141
William Randolph.....	11,601
John M. Work.....	14,847
Luman H. Weller.....	2,207
Total.....	485,703

James H. Trewin.....	306,795
John E. Romans.....	148,685
Samuel P. Leland.....	11,494
Henry Bilterman.....	14,715
Leonard Brown.....	2,176
Total	483,905

For Elector of President and Vice-President of the United States for the First Congressional District.

W. B. Bell.....	307,058
Peter E. Boesen.....	148,809
Charles Carrett.....	11,525
William Strauss.....	14,787
Thomas H. McLean.....	2,201
Total.....	484,380

For Elector of President and Vice-President of the United States for the
Second Congressional District.

William H. Wilson.....	306,475
Louis E. Fay.....	148,719
C. H. F. Bohstedt.....	11,565
Lee W. Lang.....	14,735
A. P. Hull.....	2,181
Total.....	<u>483,675</u>

For Elector of President and Vice-President of the United States for the
Third Congressional District.

F. B. Blair.....	306,250
Dorrance D. Myers.....	148,751
L. F. Foulk.....	11,475
Robert Brown.....	14,718
E. H. Smith.....	2,406
Total.....	<u>483,600</u>

For Elector of President and Vice-President of the United States for the
Fourth Congressional District.

W. L. Turner.....	306,143
Rudolph W. Schug.....	148,648
A. M. Walker.....	11,482
C. J. Thorgrimson.....	14,708
Eugene J. Prudhon.....	2,197
Total.....	<u>483,173</u>

For Elector of President and Vice-President of the United States for the Fifth
Congressional District.

F. O. Ellison.....	306,126
Eugene R. Moore.....	148,622
C. P. Whitmore.....	11,495
Watson Roberts.....	14,710
Irl Dean.....	2,202
Total.....	<u>483,155</u>

For Elector of President and Vice-President of the United States for the Sixth
Congressional District.

Ellsworth Rominger.....	306,024
John H. Tucker.....	148,978
R. L. Turner.....	11,472
F. J. West.....	14,610
Jordan R. Norman.....	2,185
Total.....	<u>483,269</u>

For Elector of President and Vice-President of the United States for the
Seventh Congressional District.

A. V. Proudfoot.....	805,890
Parley Sheldon.....	148,700
A. M. Haggard.....	11,499
E. E. Bennett.....	14,694
Walter D. Olney.....	2,182
Total.....	482,965

For Elector of President and Vice-President of the United States for the
(Eighth Congressional District

Paul S. Junkin.....	805,904
Van R. McGinnis.....	148,691
S. A. Baker.....	11,478
J. E. Rhodes.....	14,675
Walter McCully.....	2,151
Total.....	482,899

For Elector of President and Vice-President of the United States for the Ninth
Congressional District.

John W. Scott.....	805,983
Omar P. Wyland.....	148,592
Frank P. Fetter.....	11,477
J. S. Morris.....	14,657
John Willson.....	2,206
Total.....	482,915

For Elector of President and Vice-President of the United States for the Tenth
Congressional District.

A. D. Clarke.....	805,865
Edward C. Jordon.....	148,726
H. R. Bradshaw.....	11,478
J. F. Sample.....	14,667
G. W. Wilcox.....	2,184
Total.....	482,920

For Elector of President and Vice-President of the United States for the
Eleventh Congressional District.

F. F. Faville.....	805,757
Geo. R. Whitmer.....	148,780
C. W. Griffin.....	11,448
J. M. Mans.....	14,659
J. C. Emery.....	2,192
Total.....	482,836

CONSTITUTIONAL AMENDMENTS.

Biennial Election Amendment.

For adoption.....	198,974
Against adoption.....	176,251
	<hr/>
Total.....	375,225

General Assembly, Representation Amendment.

For adoption.....	171,885
Against adoption.....	145,076
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Total.....	316,961

TABLE No. 1.

STATEMENT OF RAILROAD ASSESSMENT.

Length of Railroads January 1, 1904, and the Assessed Value Thereof, as Fixed by the Executive Council, July 23, 1904.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	83.342		\$ 199,852
C., B. & Q.—Creston & Northern R. R.	19.552	\$ 3,500	68,482
C., B. & Q.—Western Iowa Railroad	10.270	3,000	30,810
C., R. I. & P.—Iowa Division	5.52	11,750	100,110
<i>Adams</i>	29.862		380,783
Chicago, Burlington & Quincy—Main Line	25.932	14,000	363,048
Chicago, Bur. & Quincy—Creston Branch	3.930	4,500	17,685
<i>Allamakee</i>	64.55		320,508
B., C. R. & Northern—Milwaukee Division	1.61	4,000	6,440
Chicago, Mil. & St. Paul—Dubuque Division	36.11	6,250	225,687
C., M. & St. P.—Iowa & Dakota Division	4.02	7,800	31,356
Chicago, Mil. & St. Paul—Waukon Branch	22.81	2,500	57,025
<i>Appanoose</i>	137.961		729,798
Albia & Centerville Railway	13.44	3,000	40,320
C., B. & Q.—Keokuk & Western	20.20	4,750	138,700
C., B. & Q.—Chicago Bur. & K. C.	17.97	3,600	64,692
C., R. I. & P.—Southwestern Division	29.89	8,500	254,065
Wabash—Main Line	7.261	4,000	29,044
Wabash—Des Moines & St. Louis	17.58	4,000	71,520
C., M. & St. P.—Kansas City Division	22.54	5,750	128,455
<i>Audubon</i>	28.22		106,885
C., R. I. & P.—Audubon Branch	13.23	4,000	64,920
C. & N.-W.—Iowa Southwestern Branch	11.99	3,500	41,965
<i>Benton</i>	91.59		885,289
B., C. R. & N.—Main Line	23.01	7,500	172,575
B., C. R. & N.—Pacific Division	14.75	6,000	88,500
Chicago & North-Western—Main Line	24.84	14,600	362,664
C. & N.-W.—Ottumwa, Cedar F. & St. P.	2.47	3,500	8,645
C. & N.-W.—Iowa, Minn. & Northwestern	.43	4,310	1,870
C., M. & St. P.—Chicago & C. B. Div.	24.08	10,000	240,800
C., M. & St. P.—Kansas City Division	1.78	5,750	10,285
<i>Black Hawk</i>	139.915		768,654
B., C. R. & N.—Main Line	32.73	7,500	245,475
O. G. W.—Southwestern Branch	30.425	5,400	164,295
C. G. W.—Cedar Falls Branch	7.48	3,000	22,440
Dubuque & Sioux City—Main Line	26.77	8,000	214,160
Dubuque & Sioux City—Mona Branch	7.35	3,100	22,785
C. & N.-W.—Iowa, Minn. & Northwestern	6.27	4,350	27,274
Waterloo & Cedar Falls Rapid Transit Co.	28.89	2,500	72,225
<i>Boone</i>	128.00		774,549
Newton & Northwestern Railway	12.40	3,000	87,200
Newton & Northwestern Railway	20.02	2,000	40,040
C., R. I. & P.—D. M. & F. D. Div.	2.98	4,680	13,946
Minneapolis & St. Louis—Main Line	24.98	4,100	101,188
Chicago & North-Western—Main Line	24.80	14,600	362,080
C. & N.-W.—Iowa Railway Coal & Mfg Co.	3.25	9,800	30,875
C. & N.-W.—Moingona Branch	10.00	6,000	60,000
C., M. & St. P.—Chicago & C. B. Div.	7.83	10,000	78,300
C., M. & St. P.—Des Moines Div.—Boone Line	15.34	3,000	46,020
Boone Suburban Ry. Co.	4.70	1,000	4,700

TABLE No. 1--CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Bremer</i>	86.563		\$ 319,938
B., C. R. & N.—Main Line	4.19	7,500	31,425
B., C. R. & N.—Waverly Short Line	5.83	4,000	23,720
C. G. W.—Main Line	6.014	7,750	46,808
C. G. W.—Hampton Branch—Waverly East	20.70	3,500	72,450
C. G. W.—Hampton Branch—Waverly West	4.699	3,250	15,271
Dubuque & Sioux City—Mona Branch	19.44	3,160	60,264
Waterloo & Cedar Rapids Transit Co.	25.84	2,500	64,600
<i>Buchanan</i>	64.05		408,063
B., C. R. & N.—Milwaukee Division	25.78	4,000	103,120
Chicago Great Western—Main Line	11.413	7,750	88,450
C. G. W.—Southwestern Branch	2.897	5,490	15,848
Dubuque & Sioux City—Main Line	24.56	8,000	196,480
<i>Buena Vista</i>	95.94		501,689
C. R. I. & P.—Gowrie & N. W.	4.00	3,000	12,000
Minneapolis & St. Louis—Storm Lake Branch	20.12	3,625	72,985
C. & N. W.—Toledo & Northwestern	23.77	6,000	142,020
C., M. & St. P.—Des Moines Division, Main Line	14.92	3,200	47,744
C., M. & St. P.—D. M. Div., Storm Lake Branch	7.73	3,000	23,190
Dubuque & Sioux City—Main Line	25.40	8,000	203,200
<i>Butler</i>	104.822		582,719
B., C. R. & N.—Main Line	21.06	7,500	157,950
Chicago Great Western—Hampton Branch	27.742	3,250	90,161
C. & N. W.—Iowa, Minn. & N. W.	31.11	4,350	135,328
Dubuque & Sioux City—Main Line	24.91	8,000	199,280
<i>Cathoun</i>	153.978		641,110
C., R. I. & P.—Gowrie & Northwestern	16.39	3,000	49,170
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	29.39	3,200	94,048
C., M. & St. P.—D. M. Div.—Storm Lake Branch	11.70	3,000	35,100
C. G. W.—M., C. & Ft. D.—Omaha Extension	18.538	3,500	64,988
Newton & Northwestern Ry	18.38	2,000	36,760
<i>Carroll</i>	120.337		878,285
Chicago & North-Western—Main Line	25.41	14,600	370,986
Chicago & North-Western—Maple River Branch	9.34	5,000	46,700
Chicago & North-Western—Iowa & S. W.	25.48	3,500	89,005
C., M. & St. P.—Chicago & Council Bluffs Div.	24.98	10,000	249,900
C. G. W.—M. C. & Ft. D.—Omaha Extension	35.227	3,500	123,294
<i>Cass</i>	63.092		442,944
C., B. & Q.—Western Iowa R. R.	10.095	3,000	30,285
C., B. & Q.—Red Oak & Atlantic	8.557	3,500	29,949
Chicago, Rock Island & Pacific—Iowa Division	37.04	11,750	437,720
C., R. I. & P.—Audubon Branch	8.18	4,000	32,720
C., R. I. & P.—Griswold Branch	14.22	3,500	49,770
<i>Cedar</i>	96.20		715,721
B., C. R. & N.—Main Line	8.94	7,500	67,050
B., C. R. & N.—Cedar Rapids & Clinton	28.86	4,500	129,870
B., C. R. & N.—Davenport, Iowa & Dakota	9.14	3,500	31,990
C., R. I. & P.—Iowa Division	6.90	11,750	81,075
C., R. I. & P.—Wilton & Tipton Branch	4.92	500	2,460
C. & N. W.—Main Line	24.98	14,600	364,708
C. & N. W.—Stanwood & Tipton Branch	8.50	3,000	25,500
C., M. & St. P.—Davenport & Northwestern	3.96	3,360	13,068

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Cerro Gordo</i>	143.257		\$ 675,191
B., C. R. & N.—Main Line	10.61	7,500	79,575
C. G. W.—Mason City & Ft. Dodge	31.576	3,100	97,699
Iowa Central—Main Line	24.851	5,500	139,930
C. & N. W.—Iowa, Minn. & Northwestern	29.01	4,350	126,193
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
Mason City & Clear Lake Traction Co.	14.62	900	13,158
<i>Cherokee</i>	55.87		324,697
Dubuque & Sioux City—Onawa Branch	14.66	3,000	43,980
Dubuque & Sioux City—Sioux Falls Branch	11.41	3,700	42,217
Dubuque & Sioux City—Main Line	29.80	8,000	238,400
<i>Chickasaw</i>	58.849		424,799
Chicago Great Western—Main Line	23.509	7,750	197,694
Dubuque & Sioux City—Mona Branch	7.01	3,100	21,731
C., M. & St. P.—Iowa & Dakota Division	26.33	7,800	205,874
<i>Clarke</i>	46.420		453,601
Chicago, Burlington & Quincy—Main Line	25.822	14,000	361,508
C., B. & Q.—Des Moines & Kansas City	20.698	3,500	72,098
<i>Clay</i>	109.71		483,407
C., R. I. & P.—Gowrie & Northwestern	25.97	3,000	77,910
Minneapolis & St. Louis—Storm Lake Branch	26.55	3,625	96,243
C. & N. W.—Toledo & Northwestern	5.70	6,000	34,200
C., M. & St. P.—Iowa and 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.—Des Moines Div.—Main Line	19.48	8,200	62,336
<i>Clayton</i>	152.28		627,070
C., M. & St. P.—Dubuque Division	36.22	6,250	228,375
C., M. & St. P.—Iowa & Dakota Division	22.68	7,800	176,904
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	3,300	40,161
<i>Clinton</i>	177.72		1,309,801
Davenport, Rock Island & Northwestern Ry.	9.12	6,000	54,720
B., C. R. & N.—Cedar Rapids & Clinton	14.61	4,500	65,745
C. & N. W.—Main Line	40.17	14,800	598,482
C. & N. W.—Iowa Midland Branch	33.40	3,000	100,200
C., M. & St. P.—Chicago & Council Bluffs Div.	36.08	10,000	360,600
C., M. & St. P.—Davenport & Northwestern	12.28	3,900	40,524
C., M. & St. P.—Maquoketa Branch	21.50	3,000	64,500
C., M. & St. P.—Clinton Branch	10.68	3,500	37,030
<i>Crawford</i>	158.132		1,049,878
Dubuque & Sioux City—Omaha District	33.17	4,220	139,977
C. & N. W.—Main Line	31.80	14,600	461,960
C. & N. W.—Boyer Valley Branch	17.94	3,700	66,378
C. & N. W.—Soldier River Branch	28.44	3,500	99,540
C. & N. W.—Iowa Southwestern Branch	1.83	3,500	6,405
C., M. & St. P.—Chicago & Council Bluffs Div.	12.50	10,000	125,000
C., M. & St. P.—Sioux City Branch	30.78	4,700	144,066
C. G. W.—M. C. & Ft. D.—Omaha Extension	1.872	3,500	6,552
<i>Dallas</i>	105.57		693,893
C., R. I. & P.—Iowa Division	17.54	11,750	208,095
C., R. I. & P.—Des Moines & Ft. Dodge	26.98	4,680	126,266
C., M. & St. P.—Chicago & C. Bluffs Div.	24.72	10,000	247,200
C., M. & St. P.—Des Moines Div.—Main Line	26.71	3,200	85,472
C., M. & St. P.—Des Moines Div.—Boone Line	9.62	3,000	28,960

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Davis</i>	65.416		\$ 353,887
Chicago, Burlington & Kansas City	15.45	3,600	55,620
C. R. I. & P.—Southwestern Division	22.89	8,500	194,565
C. R. I. & P.—Keokuk & Des Moines Div.	.86	4,300	3,698
Wabash—Main Line	26.246	4,000	104,984
<i>Decatur</i>	100.112		381,718
C. B. & Q.—Chariton Branch	15.907	4,000	63,628
C. B. & Q.—Leon, Mt. Ayr & Southwestern	25.039	4,000	102,556
C. B. & Q.—Hameston & Shenandoah	14.35	3,000	43,050
C. B. & Q.—Keokuk & Western	14.18	4,750	67,365
C. B. & Q.—Des Moines & Kansas City	50.035	3,500	105,126
<i>Delaware</i>	108.066		583,884
Chicago Great Western—Main Line	25.626	7,750	199,601
Dubuque & Sioux City—Main Line	24.46	8,000	195,680
Dubuque & Sioux City—Cedar Rapids Branch	14.07	8,000	42,210
Manchester & Oneida Railway	8.00	3,000	24,000
C. M. & St. P.—Davenport & Northwestern	23.96	3,900	95,568
C. M. & St. P.—Dubuque & Southwestern	7.95	3,500	27,825
<i>Des Moines</i>	61.226		539,136
B. C. R. & N.—Main Line	21.18	7,500	158,850
C. B. & Q.—Main Line	18.070	14,000	252,980
C. B. & Q.—Keokuk & St. Paul	8.98	9,000	80,820
C. B. & Q.—Burlington & Northwestern	12.996	3,500	45,486
<i>Dickinson</i>	50.08		199,935
B. C. R. & N.—C. R. I. F. & Northwestern	29.88	4,500	134,235
M. & St. L.—Storm Lake Branch	7.92	3,625	28,710
C. M. & St. P.—Spirit Lake Branch	12.33	3,000	36,990
<i>Dubuque</i>	122.262		776,954
C. B. & Q.—Northern Division	.532	20,000	10,640
Chicago Great Western—Main Line	31.21	7,750	241,877
C. M. & St. P.—Dubuque Division	32.81	6,250	205,032
C. M. & St. P.—Cascade Branch	19.50	2,500	48,750
C. M. & St. P.—Dubuque & Southwestern	7.79	3,500	27,265
Dubuque & Sioux City—Main Line	30.42	8,000	243,360
<i>Emmet</i>	73.93		278,322
B. C. R. & N.—Germania Division	20.02	3,550	71,071
B. C. R. & N.—C. R. I. F. & Northwestern	16.20	4,500	72,900
M. & St. L.—Storm Lake Branch	18.93	3,625	68,621
Chicago & North-Western—Fox Lake Branch	18.78	3,500	65,730
<i>Fayette</i>	193.180		570,029
C. G. W.—Oelwein-Waverly Extension	8.544	3,500	29,904
B. C. R. & N.—Milwaukee Division	44.81	4,000	177,240
B. C. R. & N.—Chicago, Decorah & Minn	.29	2,500	725
Chicago Great Western—Main Line	19.825	7,750	153,643
Chicago Great Western—Southwestern Branch	6.991	5,400	37,751
C. M. & St. P.—Volga Branch	16.20	3,000	48,600
C. M. & St. P.—Davenport & Northwestern	37.02	3,300	122,166
<i>Floyd</i>	64.49		406,370
B. C. R. & N.—Main Line	20.38	7,500	152,850
Dubuque & Sioux City—Mona Branch	19.27	3,100	59,737
C. & N. W.—Iowa, Minn. & Northwestern	.02	4,350	87
C. M. & St. P.—Iowa & Dakota Division	24.82	7,800	193,596

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Franklin	81.184		\$ 841,712
B., C. R. & N.—Cedar R., Iowa Falls & N. W.	12.48	4,500	55,995
Chicago, Great Western—Waverly Branch	9.58	3,250	31,195
C. G. W.—Mason City & Fort Dodge	.580	3,100	1,843
C. G. W.—Hampton-Clarion Branch	14.568	3,250	47,329
Dubuque & Sioux City—Main Line	1.10	8,800	8,800
Iowa Central—Main Line	27.281	5,500	149,770
Iowa Central—Belmond Branch	15.70	3,000	47,100
Fremont	70.408		429,848
C., B. & Q.—Nebraska City Branch	19.741	6,250	123,381
C., B. & Q.—Nebraska City, Sidney & N. E.	12.139	3,000	36,417
C., B. & Q.—Kan. City, St. Joe & Council Bl.	29.783	7,800	233,350
Wabash—Omaha & St. Louis Line	8.74	5,000	43,700
Greene	75.51		551,348
C., R. I. & P.—Des Moines & Ft. Dodge	23.06	4,680	107,920
Chicago & North-Western—Main Line	24.19	14,600	353,174
C., M. & St. P.—Des Moines Div.—Main Line	27.36	3,200	87,562
Newton & Northwestern Railway	.90	3,000	2,700
Grundy	65.68		342,282
B., C. R. & N.—Pacific Division	15.20	6,000	91,200
B., C. R. & N.—Cedar Rapids, Iowa Falls & N. W.	11.04	4,500	49,680
Chicago Great Western—Southwestern Branch	7.97	5,400	43,038
C. & N. W.—Iowa, Minnesota & N. W.	18.47	4,350	80,344
C. & N. W.—Toledo & Northwestern	12.79	6,000	76,740
Dubuque & Sioux City—Main Line	.16	8,000	1,280
Guthrie	70.27		519,863
C., R. I. & P.—Iowa Division	19.30	11,750	226,775
C., R. I. & P.—Guthrie Center Branch	14.44	3,000	43,320
C., M. & St. P.—Chicago & Council Bluffs Div.	19.54	10,000	196,400
C., M. St. P.—Des Moines Div.—Main Line	16.99	3,200	54,368
Hamilton	82.042		532,391
Crooked Creek Railroad & Coal Company	5.812	3,000	17,436
C. & N. W.—Des Moines & Minneapolis	7.45	7,500	55,875
C. & N. W.—Toledo & Northwestern	45.58	6,000	273,480
Dubuque & Sioux City—Main Line	23.20	8,000	185,600
Hancock	108.696		505,749
B., C. R. & N.—Garner Division	14.79	2,700	39,933
B., C. R. & N.—Cedar R., Iowa F. & N. W.	30.96	4,500	139,320
Iowa Central—Iowa Central & Western	19.088	2,500	32,715
Minneapolis & St. Louis—Main Line	25.71	4,100	105,511
C., M. & St. P.—Iowa & Dakota Division	24.15	7,800	188,370
Hardin	145.509		735,691
B., C. R. & N.—Cedar R. Iowa F. & N. W.	17.89	4,500	80,505
Iowa Central—Main Line	28.789	5,500	158,229
C. & N. W.—Toledo & Northwestern	24.81	6,000	148,860
B. & N. W.—Chicago, Iowa & Dakota	28.40	3,500	92,400
Dubuque & Sioux City—Main Line	23.75	8,000	190,000
Des Moines, Iowa Falls & Northern Railway	23.89	2,750	65,697
Harrison	114.211		948,948
Dubuque & Sioux City—Omaha District	29.42	4,220	124,152
Chicago & North-Western—Main Line	30.33	14,600	442,818
C. & N. W.—Soldier River Branch	13.12	3,500	45,920
C. & N. W.—Sioux City Branch	32.40	8,000	259,200
C., M. & St. P.—Chicago & Council Bl. Div.	7.01	10,000	70,100
C. G. W.—Mason C. & Ft. Dodge—Omaha Ex.	1.931	8,500	6,758

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Henry</i>	75.631		\$ 466,339
Chicago, Burlington & Quincy—Main Line	19.364	14,000	271,098
C., B. & Q.—Ft. Madison Branch	2.670	2,500	6,675
C., B. & Q.—Burlington & Western	10.679	3,500	37,378
C., B. & Q.—Burlington & Northwestern	9.520	3,500	33,320
C., B. & Q.—St. Louis, Keokuk & N. W.	14.25	3,300	47,025
Iowa Central—Eastern Division	19.148	3,700	70,847
<i>Howard</i>	33.92		228,657
Chicago Great Western—Main Line	13.050	7,750	100,982
Chicago Great Western—Winona Branch	1.51	2,500	3,775
C., M. & St. P. & Iowa—Minnesota Division	24.38	5,000	121,900
<i>Humboldt</i>	89.88		488,947
B., C. R. & N.—Cedar R., Iowa Falls & N. W.	24.99	4,500	112,455
C., R. I. & P.—Des Moines & Ft. Dodge	6.34	4,680	29,671
Minneapolis & St. Louis—Main Line	23.41	4,100	95,981
C. & N.-W.—Toledo & Northwestern	35.41	6,000	210,840
<i>Iida</i>	40.38		197,460
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		484,597
C., R. I. & P.—Iowa Division	25.25	11,750	296,687
C., M. & St. P.—Kansas City Division	32.68	5,750	187,910
<i>Jackson</i>	89.57		446,720
C. & N.-W.—Iowa Midland Branch	14.60	3,000	43,800
C., M. & St. P.—Chicago & C. B. Div.	13.02	10,000	130,200
C., M. & St. P.—Dubuque Division	31.04	6,250	194,000
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>	155.499		840,316
Colfax Northern Railway	6.00	4,000	24,000
Jasper County Coal Company Railway	2.50	2,000	5,000
Chicago Great Western—Southwestern Branch	19.032	5,400	102,772
C., R. I. & P.—Iowa Division	84.38	11,750	408,945
C., R. I. & P.—Newton & Monroe Branch	17.02	5,500	59,570
C., R. I. & P.—Keokuk & Des Moines Div.	17.52	4,300	75,336
Iowa Central—Main Line	3.991	5,500	21,950
Iowa Central—State Center Branch	5.928	3,000	17,784
Iowa Central—Newton Branch	23.283	3,000	69,849
Newton & Northwestern Railway	20.245	2,000	40,490
Inter-Urban Railway	5.600	2,500	19,600
<i>Jefferson</i>	87.812		688,003
C., B. & Q.—Main Line	24.596	14,000	344,204
C., B. & Q.—Ft. Madison Branch	13.000	2,500	32,500
C., B. & Q.—Burlington & Western	17.784	3,500	62,244
C., R. I. & P.—Southwestern Division	26.83	3,500	228,355
Iowa Central—Eastern Division	1.792	3,700	6,630
C., M. & St. P.—Rutledge—Muscatine Extension	4.02	3,500	14,070
<i>Johnson</i>	72.81		556,777
B., C. R. & N.—Main Line	16.05	7,500	120,375
B., C. R. & N.—Muscatine Div.	7.03	4,500	31,770
B., C. R. & N.—Cedar Rapids & Clinton	12.86	4,500	58,320
B., C. R. & N.—Iowa City & Western	9.54	2,800	26,712
C., R. I. & P.—Iowa Division	27.20	11,750	319,600
<i>Jones</i>	95.97		484,881
C. & N.-W.—Iowa Midland Branch	22.99	3,000	68,940
C., M. & St. P.—Chicago & C. B. Div.	25.54	10,000	265,400
C., M. & St. P.—Davenport & Northwestern	27.67	5,300	91,311
C., M. & St. P.—Dubuque & Southwestern	19.78	3,500	69,230

TABLE No. 1 CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Keokuk</i>	153.979		\$ 604,350
C., M. & St. P.—Rutledge—Muscatine Ex.	9.33	3,500	32,830
B., C. R. & N.—Iowa City & Western	31.36	2,800	87,808
C., B. & Q.—Burlington & Western	13.448	3,500	47,050
C., R. I. & P.—Oskaloosa Division	25.79	4,000	103,180
Iowa Central—Eastern Division	26.353	3,700	97,517
C. & N.—W.—Ottumwa, Cedar Falls & St. Paul	16.89	3,500	59,115
C., M. & St. P.—Kansas City Division	30.74	5,751	176,870
<i>Kossuth</i>	144.751		726,395
B., C. R. & N.—Germania Division	25.93	3,550	92,051
B., C. R. & N.—Garner Division	3.61	2,700	9,747
B., C. R. & N.—Cedar R., Iowa F. & N. W.	10.25	4,500	46,125
Iowa Central—Iowa Central & Western	14.531	2,560	36,977
Minneapolis & St. Louis—Main Line	7.80	4,100	31,980
Chicago & North-Western—Fox Lake Branch	11.75	3,500	41,125
C. & N.—W.—Toledo & Northwestern	46.51	6,000	279,000
C., M. & St. P.—Iowa & Dakota Division	24.35	7,800	189,980
<i>Lee</i>	159.516		909,717
Atchison, Topeka & Santa Fe Railway	19.76	12,500	247,000
C., B. & Q.—Ft. Madison Branch	25.640	2,500	64,100
C., B. & Q.—Chicago, Burlington & K. C.	16.69	3,600	60,804
C., B. & Q.—Keokuk & St. Paul	33.296	9,000	299,664
C., B. & Q.—St. Louis, Keokuk & N. W.	33.75	3,300	121,275
C., R. I. & P.—Keokuk & Des Moines Division	27.18	4,300	116,874
<i>Linn</i>	163.70		1,194,028
Burlington, Cedar Rapids & Nor.—Main Line	21.67	7,500	162,625
B., C. R. & N.—Milwaukee Division	21.29	4,000	85,160
Dubuque & Sioux City—Cedar Rapids Branch	27.61	3,000	82,890
Chicago & North-Western—Main Line	29.93	14,600	428,948
C., M. & St. P.—Chicago & C. B. Division	26.04	10,000	260,400
C., M. & St. P.—Kansas City Division	17.54	5,750	100,855
C., M. & St. P.—Dubuque & Southwestern	8.11	3,500	28,336
Cedar Rapids & Marion	12.06	3,731	44,995
<i>Louisa</i>	95.495		505,161
C., M. & St. P.—Rutledge—Muscatine Ex.	6.11	3,500	21,385
Muscatine North & South Railway	20.95	2,500	52,375
Burlington, Cedar Rapids & Nor.—Main Line	23.15	7,500	173,625
C., B. & Q.—Burlington & Northwestern	3.148	3,500	11,018
C., R. I. & P.—Southwestern Division	18.99	8,500	161,415
Iowa Central—Eastern Division	23.147	3,700	85,643
<i>Lucas</i>	62.155		471,369
Chicago, Burlington & Quincy—Main Line	26.853	14,000	375,942
C., B. & Q.—Chariton Branch	13.741	4,000	54,964
C., B. & Q.—Chariton, Des Moines & Southern	11.561	3,500	40,463
<i>Lyon</i>	110.46		502,068
Willmar & Sioux Falls Railway	18.49	6,000	92,400
B., C. R. & N.—Cedar R., Iowa F. & N. W.	37.82	4,500	170,190
C., St. P., M. & O.—Rock River Branch	17.44	3,500	61,040
Dubuque & Sioux City—Sioux Falls Branch	24.26	3,700	89,762
C., M. & St. P.—Iowa & Dakota Division	9.42	7,800	73,476
C., M. & St. P.—Sioux City & Dak. Div.	3.04	5,000	15,200
<i>Madison</i>	62.498		296,947
C., B. & Q.—Des Moines & Kansas City	12.378	3,500	43,323
Chicago Great Western—Southwestern Br.	19.479	5,400	105,186
C., R. I. & P.—Iowa Division	8.50	11,750	99,875
C., R. I. & P.—D. M., Indianola & Winterset	12.14	4,000	48,530

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Mahaska</i>	162.178		\$ 635,362
C. & N. — Iowa City & W.	4.37	\$ 2,900	12,236
C. B. & Q. — Burlington & Western	26.746	3,500	93,611
C. R. I. & P. — Oskaloosa Division	26.71	4,000	106,840
C. R. I. & P. — Keokuk & Des Moines Div.	21.34	4,300	91,762
Iowa Central—Main Line	25.253	5,500	138,891
Iowa Central—Newton Branch	6.897	3,000	20,691
Iowa Central—Eastern Division	14.422	3,700	53,361
C. & N. W. — Ottumwa, Cedar Falls & St. P. ...	17.30	3,500	60,550
C. & N. W. — Southern Iowa Ry. Branch	19.14	3,000	57,420
<i>Marion</i>	106.437		429,701
C. B. & Q. — Albia, Knoxville & D. M.	39.204	4,000	156,816
C. R. I. & P. — Oskaloosa Division	12.77	4,000	51,080
C. R. I. & P. — Keokuk & Des Moines	14.65	4,900	62,965
Wabash—Des Moines & St. Louis Line	39.00	4,000	156,000
C. B. & Q. — Burlington & Western .....	.808	3,500	2,810
<i>Marshall</i>	148.793		1,076,638
C. G. W. — Southwestern Branch	31.823	5,400	171,844
Iowa Central—Main Line	29.868	5,500	164,274
Iowa Central—Story City Branch	15.01	3,000	45,030
Iowa Central—State Center Branch	20.712	3,000	62,136
Chicago & North-Western—Main Line	25.99	14,600	379,454
C. M. & St. P. — Chicago & C. B. Division	25.39	10,000	253,900
<i>Mills</i>	101.334		784,546
Tabor & Northern Railway	8.73	3,500	30,765
Chicago, Burlington & Quincy—Main Line	29.24	14,000	409,980
C. B. & Q. — Nebraska City, Sidney & N. E. ...	8.918	8,000	26,754
C. B. & Q. — Hastings & Avoca	10.483	3,000	31,449
C. B. & Q. — K. C., St. J. & C. B.	17.963	7,600	136,518
Wabash—Omaha & St. Louis Line	25.94	5,000	129,700
<i>Mitchell</i>	74.298		266,379
Chicago Great Western—Main Line	9.903	7,750	76,748
Chicago Great Western—Lyle Branch	5.305	3,100	16,445
Dubuque & Sioux City—Monona Branch	22.40	3,100	69,440
Dubuque & Sioux City—Stacyville Railroad	7.93	2,550	20,221
C. M. & St. P. — Austin Branch	7.75	4,000	31,000
C. G. W. — Wisconsin, Minnesota & Pacific	21.01	2,500	52,525
<i>Monona</i>	113.70		575,228
Dubuque & Sioux City—Onawa Branch	16.32	3,000	48,960
C. & N. W. — Maple River Branch	24.35	5,000	121,750
C. & N. W. — Soldier River Branch	19.75	3,500	69,125
C. & N. W. — Sioux City Branch	25.75	8,000	206,000
C. M. & St. P. — Sioux City Branch	27.53	4,700	129,391
<i>Monroe</i>	98.067		696,695
Albia & Centerville Railway	11.00	3,000	33,000
C. B. & Q. — Main Line	27.916	14,000	390,810
C. B. & Q. — Albia, Knoxville & Des Moines	10.772	4,000	43,088
Wabash—Des Moines & St. Louis Line	21.84	4,000	87,360
Iowa Central—Main Line	13.57	5,500	74,385
C. & N. W. — Southern Iowa Railway Branch	2.40	3,000	7,200
C. M. & St. P. — Kansas City Division	10.47	5,750	60,202
<i>Montgomery</i>	49.161		475,246
C. B. & Q. — Main Line	26.636	14,000	372,904
C. B. & Q. — Brownsville & Nodaway Valley	2.418	4,500	10,881
C. B. & Q. — Nebraska City Branch	7.668	6,250	47,925
C. B. & Q. — Red Oak & Atlantic	12.439	3,500	43,536

Assessment of Railroads.

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TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Muscatine</i>	130.48		\$ 859,182
C., M. & St. P.—Rutledge-Muscatine Extension	16.72	3,500	58,520
Muscatine North & South Railway	7.72	2,500	19,300
Burl., Cedar Rapids & Northern—Main Line..	18.91	7,500	141,825
B., C. R. & N.—Muscatine Division	19.21	4,500	86,445
Chicago, R. I. & Pac.—Iowa Division	24.85	11,750	291,987
B., C. R. & N.—Davenport, Iowa & Dakota Div.	7.10	3,500	24,850
C., R. I. & P.—Southwestern Division	22.77	8,500	193,545
Chicago, Rock Island & Pacific—Wilton Branch	12.04	8,500	42,140
C., R. I. & P.—Wilton & Tipton Branch.	1.16	500	580
<i>O'Brien</i>	96.52		584,693
C., R. I. & P.—Gowrie & Northwestern.	13.22	3,000	39,660
C., St. P., Minn. & Omaha—Main Line.....	6.61	12,800	84,608
Dubuque & Sioux City—Sioux Falls Branch	27.37	3,700	101,269
Chicago & N.-W.—Toledo & Northwestern.....	25.30	6,000	151,800
C., M. & St. P.—Iowa & Dakota Division.....	24.02	7,800	187,356
<i>Osceola</i>	57.18		337,179
B., C. R. & N.—C. R., I. F. & N. W.....	26.29	4,500	118,305
C. R. I. & P.—Gowrie & Northwestern Div....	12.91	3,000	38,730
C., St. P., M. & O.—Main Line.....	17.98	12,800	230,144
<i>Page</i>	101.5123		446,675
C., B. & Q.—Nebraska City Branch	11.800	6,250	73,750
C., B. & Q.—Brownsville & Nodaway Valley..	22.81	4,500	102,646
C., B. & Q.—Clar., Col. Spgs. & Southwestern	17.768	4,500	79,956
C., B. & Q.—Hemeston & Shenandoah.....	27.13	3,000	81,390
C., B. & Q.—K. C. St. J. & C. B.—Tarkio Val. Boh	2.1743	4,500	9,784
Wabash-Omaha & St. Louis Line.....	19.83	5,000	99,150
<i>Palo 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 Moines & Ft. Dodge.....	20.49	4,680	95,893
Chicago & North-Western—Fox Lake Branch.	2.74	3,500	9,590
C., M. & St. Paul—Iowa & Dakota Division...	24.34	7,800	169,852
<i>Plymouth</i>	92.73		721,149
Willmar & Sioux Falls Railway.....	25.37	5,000	126,850
C., St. P., M. & O.—Main Line	9.48	12,800	121,344
Chicago & North-Western—Maple River Branch	7.96	5,000	39,800
C., M. & St. P.—Sioux City & Dakota Div....	15.00	5,000	75,000
D. & S. C.—Main Line—Le Mars East.....	16.38	8,000	131,040
D. & S. C.—Main Line—Le Mars Southwest...	18.54	12,250	227,115
<i>Pocahontas</i>	91.10		425,015
C., R. I. P.—Des Moines & Ft. Dodge.....	16.74	4,680	78,348
C., R. I. & P.—Gowrie & Northwestern.....	29.40	3,000	88,200
C., & N.-W.—Toledo & Northwestern.....	24.18	6,000	145,080
C., M. & St. P.—Des Moines Division—Main Line	11.01	3,200	35,282
Dubuque & Sioux City—Main Line.....	9.77	6,000	78,160
<i>Polk</i>	225.652		1,395,047
Des Moines Union Railway.....	4.00	56,250	225,000
C., B. & Q.—Albia, Knoxville & Des Moines...	10.135	4,000	40,540
C., B. & Q.—Des Moines & Kansas City.....	7.428	3,500	26,098
Chicago Great Western—Southwestern Branch	29.088	5,400	157,075
C., R. I. & P.—Iowa Division.....	27.73	11,750	325,827
C., R. I. & P.—Des M., Indianola & Winterset	8.71	4,000	34,840
C., R. I. & P.—Keokuk & Des Moines Division	17.14	4,300	73,702
C., R. I. & P.—Des Moines & Ft. Dodge Division	9.24	4,680	43,243
Wabash, Des Moines & St. Louis Line.....	15.01	4,000	60,040
C. & N.-W.—Des Moines & Minneapolis.....	24.16	7,500	181,200
C., M. & St. P.—Des Moines Main Line.....	9.60	3,200	30,720

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road	Assessed value per mile.	Total assessed value.
<i>Polk—Continued.</i>			
C., M. & St. P.—D. M. Div.—Boone Line....	10.01	\$ 8,000	\$ 80,000
Des Moines, Iowa Falls & Northern Ry.....	17.50	2,750	48,125
D. M. Western Railway.....	4.00	5,000	20,000
Newton & Northwestern Railway.....	8.691	2,000	17,282
Inter-Urban Railway.....	23.270	3,500	81,445
<i>Pottawattamie</i>	190.071		1,063,554
Omaha Bridge & Terminal Railway Co.....	4.017	6,500	26,110
C., B. & Q.—Red Oak & Atlantic.....	1.996	3,500	6,986
C., B. & Q.—Hastings & Avoca.....	6.244	3,000	18,732
C., B. & Q.—K. C., St. J. & C. B.....	8.280	7,600	62,928
C., R. I. & P.—Iowa Division.....	45.05	11,750	529,337
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	56,100
Dubuque & Sioux City—Omaha District.....	17.62	4,220	74,356
Union Pacific—Main Line.....	2.06	85,000	175,100
Union Pacific—Union Avenue Line.....	1.72	4,500	7,740
C. & N. W.—Main Line.....	19.06	14,600	278,276
C., M. & St. P.—C. & C. B. Div.....	28.55	10,000	285,500
C. G. W.—M. C. & Ft. D.—Omaha Extension.....	28.274	3,500	99,309
<i>Poweshiek</i>	96.191		582,813
B., C. R. & N.—Iowa City & Western.....	6.71	2,800	18,738
Chicago, Rock Island & Pacific—Iowa Division.....	25.68	11,750	301,740
Iowa Central—Main Line.....	22.911	5,500	126,010
Iowa Central—Montezuma Branch.....	15.81	3,000	40,890
Iowa Central—Newton Branch.....	.07	3,000	210
C. & N. W.—Ottumwa, Cedar Falls & St. Paul.....	27.21	3,500	95,235
<i>Ringgold</i>	79.846		325,626
C., B. & Q.—Leon, Mt. Ayr & Southwestern.....	28.642	4,000	114,568
C., B. & Q.—Humboldt & Shenandoah.....	27.828	3,000	81,804
Chicago Great Western—Southwestern Branch.....	23.936	5,400	129,254
<i>Sac</i>	107.53		484,252
Dubuque & Sioux City—Omaha District.....	18.96	4,220	80,011
C. & N. W.—Maple River Branch.....	54.02	5,000	270,100
C. & N. W.—Boyer Valley Branch.....	6.83	3,700	25,271
C. & N. W.—Toledo & Northwestern.....	8.57	6,000	51,420
C., M. & St. P.—D. M. Div.—Storm Lake Branch.....	19.15	3,000	57,450
<i>Scott</i>	126.54		695,252
Davenport, Rock Island & Northwestern Ry.....	24.80	6,000	148,800
B., C. R. & N.—Cedar Rapids & Clinton.....	25.60	4,500	114,750
B., C. R. & N.—Dav. Iowa & Dakota.....	15.39	3,500	53,835
C., R. I. & P.—Iowa Division.....	13.76	11,750	161,680
C., R. I. & P.—Southwestern Division.....	12.11	8,500	102,935
C., M. & St. P.—Davenport & Northwestern.....	26.54	3,300	87,582
C., M. & St. P.—Maquoketa Branch.....	7.80	3,000	23,400
C., M. & St. P.—Muscatine Line.....	.64	3,500	2,240
<i>Shelby</i>	98.666		541,711
C., R. I. & P.—Iowa Division.....	6.42	11,750	75,435
C., R. I. & P.—Harlan Branch.....	10.73	3,500	37,555
C. & N. W.—Iowa Southwestern Branch.....	18.72	3,500	65,620
C., M. & St. P.—Chicago & C. B. Division.....	24.81	10,000	248,100
C. G. W.—M. C. & Ft. D.—Omaha Extension.....	32.886	3,500	116,101
<i>Stouzel</i>	146.47		993,939
Willmar & Sioux Falls Railway.....	27.28	5,000	136,400
C., St. P., Minn. & Omaha—Main Line.....	22.09	12,800	282,752
Dubuque & Sioux City—Sioux Falls Branch.....	7.09	3,700	26,233
C. & N. W.—Toledo & Northwestern.....	35.06	6,000	210,360
C., M. & St. P.—Iowa & Dakota Division.....	29.08	7,800	226,824
C., M. & St. P.—Sioux City and Dakota Div.....	16.88	5,000	84,400
C., M. & St. P.—Eldon Branch.....	3.99	3,000	26,970

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Story</i>	138.292		\$ 963,664
Ames & College Railway	1.98	2,500	4,950
Iowa Central—Story City Branch	19.50	3,000	58,500
Chicago & North-Western—Main Line	21.28	14,600	353,758
C. & N.-W.—Des Moines & Minneapolis	25.73	7,500	192,975
C., M. & St. P.—Chicago & Council Bluffs Div.	24.78	10,000	247,900
Des Moines, Iowa Falls & Northern Railway ..	28.61	2,750	78,677
Newton & Northwestern Railway	13.452	2,000	28,904
<i>Tama</i>	137.818		1,080,679
Burlington, Cedar Rapids & N.—Pacific Div. ..	18.17	6,000	109,020
Chicago Great Western—Southwestern Branch ..	12.658	5,400	68,353
Chicago & North-Western—Main Line	25.34	14,800	369,964
C. & N.-W.—Ottumwa, Cedar Falls & St. Paul. ....	.13	3,500	455
C. & N.-W.—Iowa, Minnesota & Northwestern ..	30.31	4,350	131,848
C. & N.-W.—Toledo & Northwestern	22.14	6,000	132,840
C., M. & St. P.—Chicago & Council Bluffs Div.	26.32	10,000	263,200
Tama & Toledo Electric Railway	2.75	1,515	4,199
<i>Taylor</i>	60.80		238,312
C., B. & Q.—Creston Branch	23.008	4,500	126,036
C., B. & Q.—Huron & Shenandoah Branch	27.000	3,000	81,000
Chicago Great Western—Southwestern Branch ..	5.792	6,400	37,176
<i>Union</i>	66.251		645,693
C., B. & Q.—Main Line	24.779	14,000	346,906
C., B. & Q.—Creston Branch	10.742	4,500	48,339
C., B. & Q.—Creston & Northern	8.152	3,500	28,532
Chicago Great Western—Southwestern Branch ..	22.578	5,400	121,921
<i>Van Buren</i>	80.20		295,633
C., B. & Q.—Ft. Madison Branch	14.72	2,500	36,800
C., B. & Q.—Chi., Burl. and Kansas City	27.38	3,800	98,388
C., R. I. & P.—Keosauqua Branch	4.53	3,500	15,750
C., R. I. & P.—Keokuk and Des Moines	39.85	4,300	144,695
<i>Wapello</i>	115.896		813,402
C., M. & St. P.—Kansas City Division	27.31	5,750	157,032
C., M. & St. P.—Rutledge-Muscatine Extension ..	13.87	3,500	48,545
C., B. & Q.—Main Line	26.723	14,000	374,122
C., R. I. & P.—Southwestern Division	7.72	8,500	65,620
C., R. I. & P.—Keokuk and Des Moines	29.97	4,300	128,871
Wabash—Main Line	9.803	4,000	39,212
<i>Warren</i>	98.496		391,668
C., B. & Q.—Albia, Knoxville & D. M.	7.696	4,000	30,784
C., B. & Q.—Chariton, Des Moines & Southern ..	21.439	3,500	75,036
C., B. & Q.—Des Moines & Kansas City	27.857	3,500	95,749
Chicago Great Western—Southwestern Br.	15.774	5,400	85,179
C., R. I. & P.—D. M., Indianola & Winterset ..	26.23	4,000	104,920
<i>Washington</i>	129.813		581,512
C., M. & St. P.—Rutledge-Muscatine Ex.	26.20	3,500	91,700
B., C. R. & N.—Muscatine Division	4.81	4,500	19,395
B., C. R. & N.—Iowa City & Western	21.01	2,800	58,828
C., B. & Q.—Burlington & Western	13.875	3,500	48,562
C., B. & Q.—Burlington & Northwestern	13.014	3,500	45,549
C., R. I. & P.—Southwestern Division	25.64	8,500	217,940
C., R. I. & P.—Oskaloosa Division	14.04	4,000	56,160
Iowa Central—Eastern Division	11.724	3,700	43,378
<i>Wayne</i>	79.403		491,017
Chicago, Burlington & Quincy—Chariton Br.	6.893	4,000	27,572
C., B. & Q.—Keokuk & Western	23.80	4,750	141,550
Chicago, R. I. & P.—Pacific—Southwestern Div.	27.75	8,500	235,875
C., M. & St. P.—Kansas City Division	14.96	5,750	86,020

TABLE No. 1—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Webster</i>	205.546		\$ 927,711
Crooked Creek Railroad Company	11.80	\$ 3,000	35,400
Newton & Northwestern Railway	7.70	3,000	23,100
C. G. W.—Mason City & Ft. Dodge	27.853	3,500	97,485
C., R. I. & P.—Des Moines & Ft. Dodge Div.	33.51	4,680	157,146
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	5.97	4,220	25,193
Minneapolis & St. Louis—Main Line	35.21	4,100	144,861
C. & N. W.—Toledo & Northwestern	25.96	6,000	155,760
Chicago Great Western—Lehigh Branch	15.762	2,500	39,405
Chicago Great Western—Coalville Branch	2.898	2,500	7,245
Newton & Northwestern—New Line	5.733	2,000	11,466
<i>Winnebago</i>	58.55		248,722
B., C. R. & N.—Germania Division	4.92	3,650	17,968
R., C. R. & N.—Cedar Rap., Iowa Falls & N. W.	21.29	4,500	95,805
Minneapolis & St. Louis—Main Line	20.91	4,100	85,731
C. & N. W.—Iowa, Minnesota & N. W.	11.43	4,350	49,720
<i>Winneshtek</i>	82.84		415,618
B., C. R. & N.—Milwaukee Division	1.13	4,000	4,520
B., C. R. & N.—Chicago, Decorah & Minn.	22.99	2,500	57,475
C., M. & St. P.—Iowa & Minnesota Division	18.96	5,000	94,800
C., M. & St. P.—Decorah Branch	9.54	3,000	28,620
C., M. & St. P.—Iowa & Dakota Division	29.75	7,800	232,050
C., M. & St. P.—Davenport & N. Western	2.47	3,300	8,151
<i>Woodbury</i>	147.47		884,674
Union Terminal Railway Company	1.28	78,125	100,000
Sioux City Bridge Company	1.00	5,000	5,000
Sioux City Stock Yards Line	1.50	4,500	6,750
Willmar & Sioux Falls Railway	5.57	6,000	27,850
C., St. P., M. & O.—Main Line	.94	12,900	12,032
Dubuque & Sioux City—Main Line	5.48	12,250	67,130
Dubuque & Sioux City—Main Line (in city)	.64	8,000	5,120
Dubuque & Sioux City—Onawa Branch	25.94	3,000	77,820
C. & N. W.—Maple River Branch	45.21	5,000	226,050
C. & N. W.—Sioux City & Pacific Branch	22.32	8,000	178,560
C., M. & St. P.—Sioux City Branch	31.98	4,700	150,212
C., M. & St. P.—Sioux City & Dakota Div.	5.63	5,000	28,150
<i>Worth</i>	62.424		238,752
B., C. R. & N.—Main Line	6.80	7,500	51,000
C. G. W.—Hayfield Branch	14.486	3,100	44,906
C. G. W.—M. C. & Ft. D.—Main Line	2.166	3,100	6,714
Iowa Central—Main Line	13.592	5,500	74,756
Minneapolis & St. Louis—Main Line	.39	4,100	1,353
C. & N. W.—Iowa, Minnesota & N. W.	13.78	4,850	59,943
C., M. & St. P.—Austin Branch	11.27	4,000	45,080
<i>Wright</i>	130.088		538,405
B., C. R. & N.—C. R., Iowa Falls & N. W.	45.05	4,500	202,725
C. G. W.—Clarion—Northeast	15.769	3,100	48,865
C. G. W.—Mason City from Clarion Southwest	17.707	3,500	61,974
C. G. W.—M. C. & Ft. D.—Hampton-Clarion Br.	8.262	3,250	26,851
Iowa Central—Belmond Branch	6.500	3,000	19,500
Iowa Central—Iowa Central & Western Branch	3.956	2,500	22,890
C. & N. W.—Toledo & Northwestern	23.85	6,000	143,100
Total	9,799.64		\$57,535,160

TABLE No. 2.

RAILROADS ASSESSED ON ACCOUNT OF SLEEPING CARS, WITH MILEAGE AND ASSESSMENT AS FIXED BY THE EXECUTIVE COUNCIL JULY 18, 1904.

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.....	19.76	\$ 93.00	\$ 1,838
Burlington, Cedar Rapids & Northern Railway ...	506.68		12,944
Burlington to Mediapolis.....	15.30	31.00	\$ 474
Mediapolis to West Liberty.....	45.94	29.00	1,332
West Liberty to Cedar Rapids.....	36.59	70.00	2,561
Cedar Rapids to Vinton.....	23.95	52.00	1,244
Vinton to Manly Junction.....	103.14	42.00	4,332
Northwood to Iowa-Minnesota State Line.....	3.752	59.00	221
Vinton to Iowa-Minnesota state line and Iowa-Minnesota state line to Iowa-South Dakota state line.....	278.00	10.00	2,780
Chicago, Burlington & Quincy Railway Company.	426.638		21,190
Illinois-Iowa state line to Burlington.....	.734	39.00	\$ 65
Burlington to Pacific Junction.....	271.842	76.00	20,680
Pacific Junction to Iowa-Nebraska state line in city of Burlington, and between Mediapolis and Des Moines.....	3.844	49.00	164
Chicago Great Western Railway.....	150.718	2.00	901
Chicago Great Western Railway.....	601.991		23,356
Illinois-Iowa state line to Oelwein.....	73.925	53.00	\$ 4,140
Oelwein to Iowa-Minnesota state line.....	68.905	79.00	5,443
Oelwein to Des Moines.....	130.490	52.00	6,782
Des Moines to Iowa-Missouri state line.....	95.320	66.00	6,291
Iowa-Minnesota state line to Council Bluffs.....	233.411	3.00	700
Chicago, Milwaukee & St. Paul Railway.....	676.81		16,005
Illinois-Iowa state line to Council Bluffs.....	348.38	45.00	\$ 15,677
Min.-Iowa state line to Iowa-Mo. state line.....	328.43	1.00	328
Chicago & North-Western Railway.....	1080.28		64,436
Illinois-Iowa state line to Cedar Rapids.....	83.41	184.00	\$ 15,347
Cedar Rapids to Belle Plaine.....	35.27	169.00	5,960
Belle Plaine to Tama.....	16.00	156.00	2,496
Tama to Ames.....	53.25	140.00	7,475
Ames to Missouri Valley.....	186.70	129.00	17,684
Missouri Valley to Council Bluffs.....	22.89	147.00	3,385
Tama to Jewell Junction.....	68.02	17.00	1,156
Jewell Junction to Onawa.....	142.48	6.00	855
Jewell Junction to Eagle Grove.....	29.00	30.00	870
Eagle Grove to Hawarden.....	145.48	10.00	1,455
Eagle Grove to Iowa-Minnesota state line.....	66.36	19.00	1,261
Belle Plaine to Iowa-Minnesota state line.....	140.83	13.00	1,831

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.
<i>Chicago & North-Western Railway—Continued.</i>			
Ames to Des Moines.....	35.78	\$ 36.00	\$ 1,288
Ames to Jewell Junction.....	21.56	20.00	431
California Junction to Onawa.....	31.40	30.00	942
Onawa to Sioux City.....	38.07	36.00	1,371
California Junction to Iowa-Neb. state line.....	5.00	18.00	85
Missouri Valley to California Junction.....	6.00	44.00	264
Chicago, Rock Island & Pacific Railway.....	607.72		31,472
Illinois-Iowa state line to West Liberty.....	39.07	99.00	\$ 3,868
West Liberty to Des Moines.....	196.59	65.00	8,878
Des Moines to Council Bluffs.....	142.46	52.00	7,408
Illinois-Iowa state line to Columbus Junction.....	47.17	54.00	2,547
Columbus Junction to Washington.....	17.50	55.00	951
Washington to Iowa-Missouri state line.....	129.92	52.00	6,756
Washington to Evans.....	57.29	6.00	344
Des Moines to Angus.....	37.92	19.00	720
Chicago, St. Paul, Minneapolis & Omaha Railway.....	67.10		2,589
Minnesota-Iowa state line to LeMars.....	56.10	45.00	\$ 2,527
In the city of Sioux City.....	.94	46.00	42
Davenport, Rock Island & Northwestern Ry.....	86.43		510
Illinois-Iowa state line to Davenport.....	2.32	27.00	\$ 63
Davenport to Iowa-Illinois state line.....	34.11	14.00	477
Des Moines Union Railway.....			281
C. G. W.—Des Moines Union Station, East.....	1.69	52.00	\$ 87
C. G. W.—Des Moines Union Station, South.....	.74	66.00	48
Wabash—Des Moines Union Station, East.....	2.63	35.00	92
C., B. & Q.—Des Moines Union Station, East.....	2.33	2.00	4
Dubuque & Sioux City Railway.....	533.40		18,029
Illinois-Iowa state line to Waterloo.....	93.80	55.00	\$ 5,159
Waterloo to Mono Junction.....	5.00	44.00	220
Mono Junction to Ft. Dodge.....	94.27	52.00	3,017
Ft. Dodge to Tara Junction.....	6.00	57.00	342
Tara Junction to Le Mars.....	103.96	12.00	1,246
Le Mars to Sioux City.....	24.02	55.00	1,321
Tara Junction to Council Bluffs.....	190.98	45.00	5,894
Mono Junction to Iowa-Minnesota state line.....	75.47	11.00	830
Iowa Central Railway.....	188.96		3,099
Albia to Manly Junction.....	177.63	14.00	\$ 2,487
Manly Junction to Northwood.....	11.33	54.00	612
Kansas City, St. Joe & Council Bluffs Railroad.....	51.19		4,245
Iowa-Missouri state line to Pacific Junction.....	32.81	79.00	\$ 2,600
Pacific Junction to Council Bluffs.....	18.28	90.00	1,645

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.
Minneapolis & St. Louis Railway	188.05	.....	\$ 5,571
Minnesota-Iowa state line to Ft. Dodge	89.98	\$ 54.00	\$ 4,647
Ft. Dodge to Angus	48.87	19.00	924
Omaha Bridge & Terminal Company	4.017	.....	193
Council Bluffs to Iowa-Nebraska state line	4.017	48.00	\$ 193
Omaha & St. Louis Railway	65.73	.....	920
Missouri-Iowa state line to Council Bluffs	65.73	14.00	\$ 920
St. Louis, Keokuk & Northwestern Ry	45.91	.....	2,118
Iowa-Missouri state line to Keokuk	2.99	\$ 48.00	\$ 144
Keokuk to Burlington	42.92	46.00	1,974
Union Pacific Railway	2.06	.....	716
Council Bluffs to Iowa-Nebraska state line	2.06	348.00	\$ 716
Wabash Railway	101.08	.....	4,000
Missouri-Iowa state line to Albia	35.52	48.00	\$ 1,705
Albia to Des Moines	65.66	35.00	2,295
Total	5,147.806	.....	\$213,472

TABLE No. 3.

STATEMENT OF THE ASSESSMENT OF EXPRESS PROPERTY AS FIXED BY THE EXECUTIVE COUNCIL JULY 28, 1904.

Names of Companies.	Miles of road.	Assessed value per mile.	Total assessed value.
Adams Express Company	1,919.8293	\$ 45.00	\$ 86,390.73
American Express Company	2,487.757	45.00	111,949.06
Great Northern Express Company	76.80	40.00	3,072.00
Pacific Express Company	211.577	30.00	6,347.31
United States Express Company	4,375.92	45.00	192,316.44
Wells-Fargo Company—Express	788.176	45.00	35,487.88
Total	9,760.0593	.....	\$435,543.42

TABLE No. 4.

ASSESSMENT OF EQUIPMENT CAR COMPANIES.

And the Amount of Tax on same at Forty (40) Mills on the Dollar of Taxable Value as fixed by Executive Council, July 18, 1904.

Names of Companies.	Actual value of cars.	Assessed or taxable value.	Amount of tax.
American Cotton Oil company	\$ 1,200	\$ 300.00	\$ 12.00
American Fast Freight Line	9,000	2,250.00	90.00
Armour Car Lines	102,600	25,650.00	1,026.00
Arms Palace Horse Car company	600	160.00	6.00
Booth's Refrigerator Line	200	50.00	2.00
Chicago, New York and Boston Refrigerator Co	4,000	1,000.00	40.00
Cold Blast Transportation company	1,500	375.00	15.00
Consumers Ice company	4,000	1,000.00	40.00
Continental Fruit Express	29,500	7,375.00	295.00
Cudahy Milwaukee Refrigerator Line	1,650	412.50	16.50
Cudahy Packing company	27,800	6,950.00	278.00
General Chemical company	1,000	250.00	10.00
Germania Refining company	1,400	350.00	14.00
Jacob Dodd Packing company	2,500	625.00	25.00
Jobbins, Wm. F.	100	25.00	1.00
Libby, McNeil & Libby	625	156.25	6.25
Live Poultry Transportation company	9,000	2,250.00	90.00
Mather Stock Car company	4,000	1,000.00	40.00
Merchants Despatch Transportation company	20,614	5,163.50	206.14
National Car company	3,750	937.50	37.50
National Car Line company	4,000	1,000.00	40.00
Nelson Morris & company	10,000	2,500.00	100.00
Penn Refining company	2,000	500.00	20.00
Provision Dealers Dispatch company	8,000	2,000.00	80.00
Republic Oil company	4,800	1,200.00	48.00
Rumley Company, M	1,050	262.50	10.50
St. Charles Refrigerator Despatch	10,000	2,500.00	100.00
St. Louis Refrig. Car Co. — Anheuser-Busch Line	4,000	1,000.00	40.00
St. Louis Refrig. Car Co. — Lemp Series	800	200.00	8.00
Santa Fe Refrigerator Despatch company	18,000	4,500.00	180.00
Streets Western Stable Car Line	18,200	3,800.00	152.00
Swift Refrigerator Transportation company	68,500	17,125.00	685.00
Titusville Oil Works	500	125.00	5.00
Union Refrigerator Transit Co. of Wisconsin	6,400	1,600.00	64.00
Union Tank Line company	44,400	11,100.00	444.00
Total	\$ 420,689	\$105,172.25	\$ 4,206.89

STATEMENT OF THE ASSESSMENT OF TELEGRAPH
AND TELEPHONE PROPERTY AS FIXED BY THE
EXECUTIVE COUNCIL, JULY 26, 1904.

TABLE No. 5-A—TELEGRAPH COMPANIES.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
American Telegraph & Telephone Co.	55.5	\$ 42.00	\$ 2,331.00
Chicago, Milwaukee & St. Paul Ry. Tel. Co.	149.44	42.00	6,278.48
Postal Telegraph Cable Co.	1,188.31	70.00	73,595.40
Western Union Telegraph Co.	8,612.95	75.00	648,207.75
Wisconsin, Minnesota & Pacific Ry. Co. Tel. Co. ...	22.52	20.00	450.40
Total	10,028.72	.....	\$790,801.03

TABLE No. 5-B.
COMMERCIAL TELEPHONE COMPANIES.

Names of Companies.	Mileage.	Assessment per mile.	Total assess-ment.
Appanoose County Telephone company.....	98.00	\$ 48.66	\$ 4,671.36
American Telephone & Telegraph Co. of Iowa.....	885.96	50.00	43,298.01
Albia Telephone company.....	74.00	48.51	3,589.74
Alta Telephone company.....	16.50	65.15	1,074.97
Alton Mutual Telephone company.....	62.25	29.99	1,866.87
Allerton Telephone company.....	19.75	50.88	1,004.88
Arion Telephone company.....	62.00	21.61	1,339.82
Akron Telephone Exchange.....	2.50	300.00	750.00
Arlington Telephone company.....	50.00	19.84	992.00
Appling Telephone company.....	30.00	21.28	638.90
Ackley Telephone company.....	62.50	20.65	1,290.62
Audubon County Telephone company.....	180.00	24.02	4,323.60
Alden Mutual Telephone company.....	10.50	88.09	924.94
Boone & Marshalltown Telephone Line.....	51.62	17.99	928.64
Belle Plaine Telephone company.....	7.00	5.00	35.00
Bellevue Telephone company.....	9.66	64.90	626.93
Boone County Telephone company.....	157.37	100.52	15,818.83
Bussey Telephone company.....	1.00	218.00	218.00
Brandon Farmers' Telephone company.....	.50	196.00	98.00
Brisco & Cumberland Telephone company.....	8.50	42.94	364.99
Beaman Telephone Exchange.....	91.00	24.51	2,230.81
Baxter Telephone company.....	51.10	26.41	1,349.55
Burt Telephone company.....	50.25	21.63	1,086.90
Brighton Telephone Exchange.....	78.74	22.80	1,799.65
Bayard Telephone Exchange.....	48.25	22.11	1,066.80
Battle Creek Telephone company.....	72.50	21.47	1,556.57
Bremner & Black Hawk Mutual Telephone company.....	17.00	6.47	279.98
Belmond Mutual Telephone company.....	103.25	23.43	2,419.14
Buchanan County Telephone System.....	150.00	21.60	3,240.00
Batavia Telephone company.....	91.00	19.90	1,810.80
Coin-College Springs Telephone company.....	13.00	13.50	175.50
Collins Telephone company.....	41.00	42.68	1,749.88
Cherokee County Telephone company.....	184.00	37.83	5,069.21
Creston Mutual Telephone company.....	62.00	106.69	6,614.78
Crawford County Telephone company.....	255.50	23.02	5,881.61
Gedar Rapids & Marion Telephone company.....	110.00	139.84	15,382.40
Commercial Telephone company.....	41.38	58.28	2,411.62
Chariton & Newbern Telephone company.....	41.00	18.94	571.64
Chariton Telephone company.....	21.00	108.66	2,281.86
Crooked Creek Railway & Coal Co. Telephone Co.....	17.70	Not assess-able for 1904	
Corning Telephone company.....	228.50	21.62	4,940.27
Carroll County Telephone company.....	125.00	33.64	4,205.00
City Telephone company.....	317.00	27.28	9,685.89
Conrad Telephone & Telegraph company.....	2.25	451.11	1,014.99
Carroll County (Ill.) Independent Telephone Co.....	9.00	48.39	434.87
Casey Mutual Telephone Exchange.....	2.00	84.00	168.00
Clarion & Northwestern Telephone company.....	70.00	85.58	2,459.20
Cambridge Independent Telephone company.....	36.00	28.94	1,041.84
Carson Telephone Exchange.....	84.00	21.30	1,789.20
Citizens Mutual Telephone company.....	86.50	26.08	951.92
Citizens Mutual Telephone company.....	2.75	100.00	275.00

Assessment of Telephone Companies.

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TABLE No. 5-B—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Corwith Rural Telephone company	48.00	\$ 24.47	\$ 1,174.56
Citizens Mutual Telephone company	49.88	17.84	884.81
Clear Lake Independent Telephone company	8.00	320.00	960.00
Columbus Junction Telephone company	70.00	25.24	1,766.80
Carmichael & King Telephone Line.....	66.00	12.69	837.53
Cedar Dale & Union Valley Telephone company	11.00	24.72	271.92
Cleghorn Mutual Telephone company	1.00	250.00	250.00
Colfax Telephone company	11.00	18.18	199.98
Central Mutual Telephone company	258.80	25.55	6,538.57
Coon Rapids Telephone & Electrical company	3.75	429.38	1,609.98
Central Iowa Telephone company	204.50	53.73	12,010.27
Davis County Telephone company	87.60	43.09	8,774.08
Dayton Telephone company	80.00	22.25	1,780.00
Des Moines River Telephone Association	5.75	19.13	109.99
Doon Mutual Telephone company	2.50	120.00	300.00
Dexter, Iowa Mutual Telephone company	3.00	147.33	441.99
Defiance Telephone & Electric Light company	65.00	19.95	1,298.75
Davis City Telephone company	47.75	14.90	708.70
Danville Mutual Telephone company	45.00	33.33	1,499.84
Drakeville Central Telephone company	47.00	15.81	719.57
De Witt Telephone company	102.00	26.07	2,659.14
Dubuque Telephone company	18.06	692.52	12,499.98
Delaware County Telephone company	415.00	22.24	9,209.60
Davenport & Tipton Independent Telephone Co	97.00	56.05	5,436.85
Dolliver Telephone company	19.00	16.36	291.84
Elwood Telephone company	64.50	33.92	2,187.84
Eddyville Telephone company	42.50	40.04	1,701.70
Early Farmers Mutual Telephone company .....	.75	293.33	174.99
Eureka Telephone & Telegraph company	87.00	16.03	1,394.61
Eldora Mutual Telephone company	2.00	806.00	1,612.00
Early Telephone company	5.00	226.00	1,130.00
Emmetsburg Telephone company	6.00	268.66	1,611.96
Emerine & Moreland Telephone company	10.00	24.00	240.00
Elliott Central Mutual Telephone company	1.75	251.42	459.98
Eldon Independent Telephone company	100.00	28.50	2,850.00
Ellston Telephone company	1.00	165.00	165.00
Eldridge Mutual Telephone company	40.00	18.00	720.00
Farmers & Traders Telephone company	22.00	20.45	449.90
Fort Dodge Telephone company	115.00	89.30	10,269.50
Fairmount Telephone company	10.50	11.42	119.91
Fremont County Telephone company	80.50	12.79	1,029.59
Farmers Mutual (Benton) Telephone company	4.00	276.00	1,100.00
Farmers Telephone Company of Dallas Center	186.00	17.98	3,321.98
Farmers & Merchants Prairie City Telephone Co	68.75	27.20	1,870.00
Farmington Telephone company	3.00	125.00	375.09
Farmers Mutual Telephone Exchange	1.00	25.00	25.00
Farmers Mutual Telephone company	4.50	222.22	999.99
Farmers & Merchants Telephone company	18.00	54.44	979.92
Farmers & Business Mens Mutual Telephone Co	108.00	14.56	1,543.36
Farmers Mutual Telephone company	38.00	18.34	696.92
Farmers Mutual Telephone company	23.00	18.56	311.88
Farmers Mutual Telephone company	81.25	16.81	1,349.65
Farragut Telephone company	35.00	18.42	574.70
Farmers Telephone company	25.00	19.43	337.00
Farnhamville Telephone company	28.00	16.60	464.80
Farmers Mutual Telephone company (Adair)	108.00	15.82	1,654.56
Farm Mutual Telephone company (Grimes)	125.00	18.37	2,296.25
Farmers Mutual Telephone company (Low Moor)	21.00	13.42	281.82

TABLE No. 5-B—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Farmers Division "A" Telephone company.....	1.25	\$ 365.60	\$ 457.00
Farmers & Merchants Telephone Co. (Panama).....	6.50	30.48	197.99
Farmers Telephone company.....	45.00	19.00	855.00
Farmers Mutual Telephone company (Rudd).....	58.00	20.00	1,160.00
Greene County Telephone company.....	175.00	71.42	12,498.50
Greene & Western Telephone company.....	420.75	34.34	14,443.54
Glidden Telephone company.....	6.00	109.50	657.00
Grundy County Mutual Telephone company.....	4.00	1,960.00	7,840.00
Guthrie Center Mutual Telephone company.....	3.00	368.33	1,014.99
Gardner Telephone company Division "H".....	3.00	375.00	1,125.00
Great Northern Telephone company.....	53.50	32.64	1,909.44
George Telephone Exchange.....	42.00	17.85	749.70
German-American Telephone company.....	74.75	15.85	1,184.77
Genoa Seymour Farmers Mutual Telephone Co.....	43.00	25.34	1,098.62
Galva Telephone Exchange.....	72.00	18.22	1,311.84
Goldfield Telephone company.....	35.75	22.71	811.87
Globe Telephone company (Bouton).....	33.00	12.72	429.78
Garrison Mutual Telephone Exchange.....	1.00	500.00	500.00
Haunam Toll Line company.....	27.00	10.44	281.88
Hawkeye Telephone company.....	782.50	25.43	19,808.94
Hartley Telephone Exchange.....	1.75	342.85	599.98
Hamilton County Independent Telephone Co.....	80.50	21.63	1,741.21
Harlan & Avoca Telephone company.....	91.15	84.40	5,870.06
Hanlontown Telephone company.....	.50	162.00	81.00
Holstein Telephone company.....	3.50	302.00	1,057.00
Hart, Homer E., Telephone company.....	40.00	22.87	914.78
Humeston Telephone Exchange.....	54.50	21.87	1,191.81
Hedrick Telephone company.....	77.00	25.06	1,929.62
Hawarden Telephone Exchange.....	19.50	73.33	1,429.93
Hancock Telephone company.....	35.12	18.04	651.60
Henry County Telephone company.....	130.00	17.11	2,224.30
Hudson Mutual Telephone company.....	40.00	20.25	810.00
Home Telephone company.....	58.00	15.25	884.50
Hubbard Telephone Exchange.....	.25	3,500.00	875.00
Hancock Rural Telephone company.....	120.25	21.24	2,554.11
Harris Telephone Exchange.....	.50	390.00	195.00
Haiken & Son, Telephone company.....	18.00	40.00	720.00
Havelock Telephone company.....	20.00	25.00	500.00
Iowa Telephone company.....	6,368.98	55.00	350,182.80
Independent Mutual Telephone company.....	127.00	54.07	6,866.89
Inter-Urban Telephone company.....	10.00	135.00	1,350.00
Ireton Local Mutual Telephone company.....	2.00	150.00	300.00
Interstate Telephone company.....	25.00	20.00	500.00
Interior Telephone company.....	100.00	76.87	7,687.00
Iowa Clark Automatic Telephone company.....	69.00	22.66	1,556.64
Independent Telephone company of Marey Twp.....	80.00	21.88	1,750.40
Inwood Telephone company.....	1.50	270.00	405.00
Inter State Telephone company.....	350.26	24.20	8,478.29
Irwin Telephone company.....	8.00	60.00	180.00
Jasper County Telephone company.....	214.50	51.27	10,997.41
Johnson County Telephone company.....	105.75	99.76	10,549.62
Johnson County Mutual Telephone company.....	127.75	12.13	1,549.60
Jackson Telephone company.....	66.00	19.95	1,296.75
Jewell Telephone company.....	12.00	108.50	1,302.00
Jefferson County Telephone company.....	128.00	46.61	5,973.74
Jameson Telephone company.....	9.00	80.00	720.00
Jones County Telephone company.....	196.00	31.73	6,230.84

TABLE No. 5-B.—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Knoxville Electric Telephone company	156.95	\$ 35.80	\$ 5,618.81
Kellerton Mutual Central Telephone company	1.00	175.00	2,175.00
Koerner Bros. & Co. Telephone company	45.00	15.22	684.90
Keystone Monmouth Telephone company	4.50	28.88	129.96
Kamrar Telephone company	9.50	37.64	319.94
Kensett Telephone company	42.00	21.00	882.00
Kossuth Telephone company	147.00	10.00	1,470.00
Kingsley Telephone company	109.25	22.00	2,403.50
Leroy Telephone company	48.50	12.82	621.77
Linn County Telegraph & Telephone company	152.00	50.09	7,613.88
Laurens Telephone company	8.50	12.94	109.99
Long Distance Copper Telephone company	121.00	37.49	4,536.29
Lakesburg Telephone and Telegraph company	2.00	168.00	336.00
Lewis Mutual Telephone company	1.00	375.00	375.00
Liabon Telephone company	120.50	28.46	3,429.41
Lamoni Telephone company	62.00	30.07	1,864.94
Leon Telephone company	37.00	22.35	1,944.45
LeClaire Independent Telephone company	2.00	79.50	157.00
Libertyville Telephone company	57.25	15.54	889.66
Lemars Telephone company	59.25	60.58	3,589.98
Linden & Adel Telephone company	21.50	36.27	779.80
Leslie Telephone company	20.00	13.80	272.00
Lineville Telephone company	318.75	15.58	4,966.12
Lenox & Clearfield Telephone company	46.00	21.73	999.57
Lawton Telephone company	12.00	*	
Lost Nation Telephone company	50.00	15.40	770.00
Lorimer & Macksburg Telephone company	14.50	10.95	158.76
Larchwood Telephone company	1.00	375.00	375.00
La Porte Public Utility company	160.00	28.98	4,620.88
Lake Park Telephone Exchange .....	.75	533.33	399.99
Maple Valley Telephone & Telegraph company	167.00	43.69	6,859.93
Musson Bros. Telephone company	127.00	58.24	7,396.49
Mississippi Valley Telephone company of Iowa	149.00	121.72	18,136.28
Montgomery County Telephone company	22.50	205.55	4,624.87
Mutual (Des Moines) Telephone company	19.00	1,092.10	20,749.90
Marshall Telephone company	49.00	149.83	7,341.87
Morning Sun Telephone company	70.00	24.50	1,715.00
Mount Vernon Telephone company	4.00	598.75	2,275.00
Marcus Telephone company	18.00	74.50	1,192.00
Manilla Telephone company	28.50	40.77	1,181.94
Montour Telephone company	6.00	67.83	408.98
Maxwell Telephone company	17.00	80.11	1,361.86
Moulton Telephone Exchange	51.00	39.74	2,026.74
Midland Telephone company	66.00	21.69	1,431.54
Madrid Ice & Telephone company	16.00	75.62	1,209.92
Monroe Telephone company	62.50	26.42	2,449.40
Melvin Telephone company	46.00	18.98	779.70
Marble Rock Telephone company	42.00	25.76	1,081.92
Marne & Elkhorn Telephone company	41.00	15.35	649.84
Marathon Telephone company	25.00	26.00	650.00
Moravia Telephone company	30.25	27.93	844.87
Mediapolis Telephone company	155.00	16.04	2,486.20
Mitchellville Telephone company	80.75	23.56	1,901.63
Mingo Farmers Mutual Telephone company	9.60	60.10	576.95
Minburn Mutual Telephone company	45.00	20.04	901.80

* Not assessable for 1904.

TABLE No. 5-B.—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Mechanicsville Telephone company.....	45.00	\$ 89.82	\$ 1,791.90
Mount Pleasant Telephone company.....	123.00	52.50	6,457.50
Milton Telephone company.....	.00	225.00	900.00
Mt. Auburn Mutual Telephone company.....	25	*	
Missouri Valley Telephone company.....	4.00	575.00	2,300.00
Martin—E. H. Telephone company.....	153.41	50.34	8,084.75
Miller & Marsh Telephone company.....	66.50	19.50	1,296.75
Maquoketa Telephone company.....	108.00	44.35	4,789.80
Martin Telephone company.....	3.00	375.00	1,125.00
Norway Farmers Union Telephone company.....	16.00	17.18	274.88
New State Telegraph & Telephone company.....	213.41	12.59	2,749.78
Nevada Mutual Telephone company.....	59.00	46.60	2,749.40
Nebraska Telephone company.....	232.85	85.98	20,020.44
Northwestern Telephone Exchange company.....	41.01	91.44	3,749.74
Northwestern Telephone company.....	110.00	18.63	1,499.29
Northern Iowa Telephone company.....	251.76	37.56	9,456.10
Northern Telephone company.....	484.50	21.16	10,252.02
New Monona Telephone company.....	114.25	18.00	2,056.50
New Sharon Independent Telephone company.....	100.00	33.25	3,325.00
North Tama Telephone company.....	54.00	30.64	1,654.56
Nora Springs Telephone exchange.....	2.03	384.50	789.00
Northwood Telephone company.....	41.00	39.65	1,534.65
Northern Telephone company.....	190.00	11.94	2,269.60
Ottumwa Telephone company.....	81.00	168.70	13,664.70
Ocheyedan Automatic Telephone company.....	1.83	239.38	449.99
Olds Telephone company.....	61.50	20.40	1,254.00
Oak Ridge Telephone company.....	7.00	16.42	114.94
Oskaloosa Home Telephone company.....	51.25	195.10	9,993.87
Oakville Telephone company.....	62.00	21.56	1,336.72
Paullina Telephone Exchange company.....			420.00
Palo Alto Telephone company.....	118.00	13.17	1,554.06
Peoples Telephone company.....	89.00	41.85	3,724.65
Pocahontas Telephone company.....	7.00	144.57	1,011.99
Providence Township Mutual Telephone company.....	62.88	16.14	1,014.88
Pleasant Plaine Telephone company.....	55.00	17.18	944.90
Pierson Independent Telephone company.....	41.50	19.32	801.78
Paton Mutual Telephone company.....	30.00	18.06	541.80
Peoples Mutual Telephone company.....	155.00	20.07	3,110.85
Perlee & Fairfield Telephone company.....	5.50	12.00	66.00
Pringhar Telephone Exchange.....	1.00	1,000.00	1,000.00
Rock Valley Telephone System.....	3.00	131.00	393.00
Radcliffe Mutual Telephone company.....	1.25	500.00	625.00
Rock Rapids Telephone company.....	2.00	658.00	1,312.00
Rolf Telephone company.....	88.75	26.95	2,391.80
Reasnor Mutual Telephone company.....	50.00	14.94	747.00
Rowan Rural Telephone company.....	23.50	14.98	422.93
Remsen Telephone company.....	2.00	375.00	750.00
Rural Union Telephone company.....	202.00	44.00	8,888.00
Ruthven Telephone company.....	27.50	29.00	797.50
Richland Telephone company.....	39.00	35.80	1,376.70
Rural Telephone company.....	69.75	27.43	1,918.73
Riverton Telephone company.....	12.00	30.00	360.00
Short Line Telephone company.....	43.00	16.62	714.66
Southern Iowa Telephone company.....	170.00	29.41	4,999.69
Shelby Independent Telephone company.....	91.75	22.96	2,106.58

*Not assessable for 1904.

TABLE NO. 5-B—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Shell Rock Valley Telephone company	76.50	\$ 38.65	\$ 2,966.72
St. Ansgar Telephone company	91.50	29.79	2,716.78
Summer Telephone company	167.00	40.25	6,319.25
Salem Telegraph & Telephone company	43.00	21.62	929.66
Sac County Mutual Telephone company	47.00	15.95	749.65
Story City Telephone company	3.50	321.42	1,124.87
Shannon City Telephone company	3.00	62.83	188.99
Sloan Telephone company	2.00	300.00	600.00
Springville Telephone company	.75	520.00	390.00
Stacyville Telephone company	100.00	16.15	1,615.00
Sanders—John G.—Telephone company	44.25	22.30	983.77
Sabula Telephone company	40.00	21.67	866.80
Seymour Telephone company	180.00	27.81	5,005.79
Sanborn Telephone company	12.90	85.81	1,106.94
South English Town Mutual Telephone company	1.75	40.00	70.00
Standard Telephone company	638.60	15.81	9,776.95
Shell Rock Telephone company	2.00	159.00	318.00
Spencer Telephone company	52.00	49.75	2,587.00
Scranton Telephone company	2.50	158.30	397.00
Shaller Telephone company	24.00	35.00	840.00
Slater Mutual Telephone company	22.50	34.97	783.82
Southwest Iowa Telephone company	18.00	87.11	1,567.98
Tri City Telephone company	59.50	96.25	5,726.87
Tama Telephone company	6.00	291.66	1,749.96
Tingley Telephone company	1.75	180.00	315.00
Tindderdale Mutual Telephone company	26.00	11.42	296.92
Union Electric Telephone & Telegraph Co. of Ill.	14.00	991.92	13,886.88
Union Telephone company	29.00	21.55	624.95
Union Telephone company	142.00	28.05	3,990.10
Union Mutual Telephone company	9.25	90.48	836.94
'U' Line Telephone company	.50	250.00	125.00
Union Dale Telephone company	67.25	19.10	1,284.47
United States Telephone company	912.60	41.09	37,498.72
Udeil Mutual Telephone company	22.00	*	
Vinton & Benton Telephone company	287.50	36.32	10,442.00
Van Meter Telephone company	1.25	171.42	214.27
Van Wert Rural Telephone company	66.00	62.86	3,519.69
West Liberty Telephone Exchange	30.00	66.50	2,695.00
Western Electric Telephone company	928.75	18.25	16,949.61
Wayne County Telephone company	20.00	15.00	300.00
Way & Martin Telephone company	29.25	9.23	269.97
West Bend Telephone company	71.00	21.05	1,494.54
Wyoming Telephone company	58.25	27.55	1,604.78
Woodbine Telephone company	171.95	43.57	7,465.70
Williamsburg Telephone company	180.00	23.78	3,091.40
Winnebago Telephone company	3.00	302.00	906.00
Washington Telephone company	103.50	48.51	5,166.31
What Cheer Telephone company	3.80	175.71	614.98
Wail Lake Farmers' Telephone Co. (Div. "O")	1.50	234.66	351.99
Woodburn Telephone company	4.00	112.50	450.00
Wayne Telephone company	17.00	100.41	1,706.97
Wilton Telephone company	17.00	109.52	1,861.84
West Branch Telephone company	85.00	18.64	1,584.40
Wayland Telephone company	50.00	19.20	960.00
Winfield Telephone company	82.50	28.20	2,161.50

* Not assessable for 1904.

TABLE No. 5-B—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Williams Telephone company.....	56.50	\$ 13.27	\$ 749.75
Western Farmers Mutual Telephone company...	40.00	11.92	478.80
Yorktown Consolidated Telephone company.....	1.00	40.00	40.00
Commercial Telephone mileage.....	30,442.78		
Commercial Telephone total assessment.....			\$1,281,538.74

TABLE No. 5-C.

RURAL TELEPHONE COMPANIES.

Name of Companies.	Mileage.	Assessment per mile.	Total assessment.
Alburnette & Marion Telephone company.....	15.00	\$ 10.00	\$ 150.00
Andrew Cockhoo Telephone company.....	20.50	11.00	225.50
Amador Farmers' Mutual Telephone company....	13.75	10.00	137.50
Athens Township Telephone company.....	10.00	9.00	90.00
Albion Farmers Telephone company.....	28.25	11.00	310.75
Argo Telephone System, Line No. 4.....	8.00	14.00	42.00
Allerton & Sewal Telephone company.....	13.00	9.00	117.00
Allerton Northwestern Telephone company.....	15.50	10.00	155.00
Athens-Riley Mutual Telephone company.....	15.00	7.00	105.00
Auburn & Northwest Div. Farmers Telephone Co.	11.00	11.00	121.00
Adams Telephone company.....	9.00	9.00	81.00
Armah & Millersburg Southern Div. Telephone Co.	3.00	13.00	89.00
Antioch Mutual Telephone company.....	13.00	11.00	143.00
Amana Society Telephone Line.....	19.00	13.00	247.00
Allerton Cannon Ball Telephone company.....	12.75	10.00	127.50
Argo Telephone System, No. 2.....	5.00	15.00	75.00
Atalissa South Telephone company.....	8.00	13.00	104.00
Argo No. 1 Telephone company.....	7.00	12.50	87.50
Amity Telephone company.....	10.50	10.00	105.00
Abey Creek Telephone company.....	3.50	13.00	45.50
Amherst Rural Telephone company.....	15.00	12.00	180.00
Amherst Central Telephone company.....	9.50	10.00	95.00
Attig & Petsel Mutual Telephone company.....	5.50	15.00	82.50
Athens & Riley Center Telephone company.....	8.00	11.00	88.00
Atkin & Arispe Mutual Telephone company.....	9.25	9.00	83.25
Advance Rural Telephone lines.....	111.20	20.00	2,224.00
Aldrich Telephone company.....	3.75	10.00	37.50
Advance Telephone company.....	9.00	9.00	81.00
Argo Telephone System, Line No. 6.....	9.00	11.00	99.00
Argo Telephone System, Line No. 10.....	8.00	10.00	80.00
Acme Telephone company.....	2.50	20.00	50.00

Assessment of Telephone Companies.

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TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Audubon County Farmers Telephone company	100.00	\$ 15.00	\$ 1,500.00
Attica & Columbia Mutual Telephone company	20.00	11.00	220.00
Argo-Pleasant Valley Tel. Line (Stafford, H. L.)	5.50	8.00	44.00
Ackworth Telephone company	8.00	9.00	72.00
Attica & McClintock Telephone company	7.50	12.00	90.00
Argo Mutual Telephone, Line No. 3	6.00	14.00	84.00
Audubon-Manning Telephone company	19.00	48.00	912.00
Antloch & Gravity Telephone company	11.00	7.68	83.93
Auburn Southwestern Telephone company	5.75	11.00	63.25
Andrew-Iowa North Telephone Line No. 4	10.00	7.00	70.00
Arispe & Grant Telephone company	6.00	11.00	66.00
Alburnette Telephone Association	1.00	25.00	25.00
Adair Telephone company	18.00	16.00	288.00
Alcorn & Jefferies Telephone Line	4.50	16.00	72.00
Braden Telephone company	6.00	10.00	60.00
Belinda Center Telephone company	23.00	7.00	161.00
Bloomfield Telephone company	4.00	12.50	50.00
Big Rock Telephone company	1.00	25.00	25.00
Bear Creek Mutual Telephone company	2.50	15.00	37.50
Bowser Telephone Line	2.50	18.00	45.00
Burr Oak Telephone company	10.00	11.00	110.00
Blue Line Farmers Mutual Telephone company	7.25	14.00	101.50
Big Nine Telephone company	4.00	12.50	50.00
Bear Grove Mutual Telephone company	10.00	10.00	100.00
Black Hawk Telephone company	7.00	7.00	49.00
Bear Creek Mutual Telephone company	8.00	9.00	72.00
Bidwell Telephone company	11.25	10.00	112.50
Bedford & Plattville Telephone company	15.00	10.00	150.00
Bloomington Telephone company	13.00	8.00	104.00
Barnes City & Nashua Mutual Telephone company	4.50	11.00	49.50
Brooklyn & Malcom Telephone company	7.00	13.00	91.00
Big Grove Township Telephone company	14.50	13.00	188.50
Bee Line Telephone company	10.00	9.00	90.00
Beaconsfield & Grand River Mutual Telephone Co.	6.25	12.00	75.00
Bagley South Eastern Farmers Mutual Telephone Co	5.50	12.00	66.00
Barr Telephone company	4.62	11.00	50.82
Big Four Telephone company	2.50	11.00	27.50
Business Corner Mutual Telephone company	8.25	11.00	90.75
Bushy Ridge Telephone company	4.42	15.00	66.30
Brookside Telephone company	17.75	12.00	213.00
Bertram & Mt. Vernon Telephone company	7.00	13.00	91.00
Big Six Mutual Telephone company	13.00	6.00	78.00
Bob Street Telephone company	4.50	10.00	45.00
Byron Township Telephone company	5.00	13.00	65.00
Barnes City & Oneaka Telephone company	5.00	14.00	70.00
Bunker Hill Telephone Association	7.25	11.00	79.75
Buckeye Valley Telephone company	6.25	13.00	81.25
Belle Plaine & Dayton Telephone company	8.25	11.00	90.75
Bailey Spring Telephone company	22.00	7.00	154.00
Blockton-Platteville Telephone company	5.00	12.00	60.00
Bertram & Big Creek Telephone company	11.00	10.00	110.00
Benton Short Line Mutual Telephone company	5.25	10.00	52.50
Beaconsfield & Ellston Telephone company	9.00	12.00	108.00
Burgen Farmers Telephone company	4.75	11.00	52.25
Beaconsfield & Monroe Center Telephone company	9.00	10.00	90.00
Boone Telephone company	7.00	11.00	77.00
Bear Creek Private Telephone company	11.00	14.00	154.00

TABLE No. 5-C--CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Buelah Telephone company.....	16.00	\$ 12.00	\$ 192.00
Big Two Telephone company.....	7.00	12.00	84.00
Blanchard, Coin & College Springs Mutual Tel. Co.	33.00	14.00	462.00
Bland & Donnelly Telephone company.....	7.50	10.00	75.00
Big Four Telephone company.....	7.00	*	
Big Four Mutual Telephone company.....	.62	20.00	12.40
Brown-Shaffer Telephone company.....	4.25	15.00	63.75
"B" or "1100" Telephone Line.....	9.25	9.00	83.25
Buffalo Valley Telephone company.....	9.00	10.00	90.00
Bagley & Cooper Farmers Mutual Telephone Co.	15.00	11.00	165.00
Bula Telephone company.....	9.50	9.00	85.50
Bachelor Telephone company.....	6.25	8.00	50.00
Boulder Private Telephone company.....	6.75	8.00	54.00
Blairs Ferry Telephone company.....	8.00	11.00	88.00
Brand Mutual Telephone company.....	3.25	11.00	35.75
Brush-College & State Line Mutual Telephone Co.	7.75	10.00	77.50
Butler Telephone company.....	29.00	10.00	290.00
Buffalo & Blue Grass Telephone company.....	6.09	9.00	54.81
Buckeye Telephone Company No. 33.....	5.25	11.00	57.75
Box Elder Telephone company.....	5.75	12.00	69.00
Bloody Seven Telephone company.....	2.00	10.00	20.00
Buffalo Telephone company.....	5.00	7.50	37.50
Banner (Lawton) Telephone company.....	6.50	12.69	82.48
Benton (Corydon) Telephone company.....	9.00	9.00	81.00
Bohemian Telephone company.....	16.00	10.00	160.00
Belinda & Southwestern Telephone company.....	15.25	6.00	91.50
Baker's Grove Nos. 1 & 2 Telephone company.....	18.75	12.00	225.00
Bear Grove & Baker Telephone company.....	19.25	10.00	192.50
Bartholomew Mutual Telephone company.....	8.00	12.00	96.00
Blake, Rennerance & Brady Telephone company.....	1.50	10.00	15.00
Barr Oak Telephone company.....	11.00	10.00	110.00
Bunch & Unionville Telephone company.....	9.50	9.00	85.50
Black Diamond Telephone company.....	11.50	10.00	115.00
Brooklyn Central Telephone line No. 5.....	6.50	14.00	91.00
Brooklyn & Harmony Telephone company.....	8.50	14.00	119.00
Bear Creek Telephone company.....	5.00	12.50	62.00
Brooklyn-Hartwick Telephone company.....	12.00	9.00	108.00
Bear Creek Telephone company.....	4.50	11.00	49.50
Brooklyn Central Telephone Line No. 1.....	9.00	11.00	99.00
Buck Creek Telephone company.....	13.50	12.00	162.00
Brooklyn Central Telephone Line No. 9.....	4.00	18.00	72.00
Bagley & Coon River Mutual Telephone company.....	12.75	10.00	127.50
Blue Creek Telephone Line.....	8.00	9.00	72.00
Bunker Hill Mutual Telephone company.....	6.00	15.00	90.00
Bethel Telephone company.....	2.75	20.00	55.00
Bunch & Pleasant Hill Telephone company.....	6.00	12.50	75.00
Big Four Telephone company.....	3.00	12.50	37.50
Benton Telephone company.....	7.25	12.00	87.00
Banner Telephone company.....	9.00	10.00	90.00
Burchinal Rural Telephone company.....	3.00	8.00	24.00
Beaconsfield & Tingley Telephone company.....	15.00	10.00	150.00
Bell Telephone company (Olear Lake).....	7.50	12.00	90.00
Bethel Telephone company.....	8.00	10.00	80.00
Brooklyn Central Telephone company No. 21.....	17.50	13.00	227.50
Bear Creek Mutual Telephone company.....	7.50	18.00	135.00
Brooklyn Central Telephone Line No. 8.....	9.00	15.00	137.00

* Not assessable for 1904.

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Brauch of Farmers Mutual Tel. Co. of Dysart.....	4.50	\$ 11.00	\$ 49.50
Brooklyn & South Eastern Mutual Telephone Co.....	6.25	12.00	75.00
Burton & Grant Mutual Telephone company.....	4.00	*	
Blaine Farmers Mutual Telephone company.....	10.10	12.00	120.00
Brooklyn & North Ridge Telephone company.....	6.00	12.50	75.00
Bethel Telephone company.....	7.75	11.00	85.25
Blumenstein Mutual Telephone company.....	2.50	12.00	30.00
Brush Creek Telephone company.....	3.00	*	
Big Four Telephone company.....	12.00	11.00	132.00
Barnes City & Southwestern Telephone company.....	6.25	6.80	42.50
Butterville Telephone company.....	5.50	32.00	176.00
Burr Oak Telephone company.....	7.00	8.00	56.00
Big Four Telephone company.....	4.00	7.50	30.00
Bridge Line Mutual Telephone company.....	7.75	8.00	62.00
Briscoe & Grant Mutual Telephone company.....	8.00	9.00	72.00
Burlington & Augusta Telephone company.....	42.00	18.00	756.00
Cherry Grove & Chester Telephone company.....	14.00	8.00	112.00
Central Telephone company.....	6.25	10.00	62.50
Corydon & Humeston Telephone company.....	16.25	10.00	162.50
Cedar Telephone company.....	6.00	10.00	60.00
Clayton County Farmers Telephone company.....	24.00	12.00	288.00
Clearfield, Benton & Mt. Ayr Mut. Telephone Co.....	20.50	11.00	225.50
Case Telephone company.....	27.50	12.00	330.00
County Line Telephone company.....	6.50	9.00	58.50
Central Telephone company.....	7.00	9.00	63.00
Coon Valley Center Telephone company.....	8.00	10.00	80.00
County Line Mutual Telephone company.....	9.50	12.00	114.00
Centennial Mutual Telephone company.....	9.00	13.00	117.00
Clarinda & Shambaugh Mutual Telephone Co.....	11.50	12.00	138.00
Olarinda & Northwestern Telephone company.....	6.00	11.00	66.00
College Springs & Shambaugh Telephone Co.....	9.00	8.00	72.00
Cono Line Telephone company.....	7.00	10.00	70.00
Conway & Shearer Telephone company.....	5.00	9.00	45.00
Coon Creek Mutual Telephone company.....	17.75	15.00	266.25
Casey & Menlo Mutual Telephone company.....	11.00	14.00	154.00
Comet Telephone company.....	3.25	13.00	42.25
Chariton & Russell Telephone company.....	5.50	12.00	66.00
Chequest Farmers Telephone company.....	17.75	10.00	177.50
Clear Creek Telephone company.....	6.50	12.00	78.00
Charter Oak Farmers Telephone company.....	5.25	10.00	52.50
Coal Glen Mutual Telephone company.....	23.00	6.00	138.00
Chester & Grinnell Telephone company.....	6.00	15.00	90.00
Columbia Mutual Telephone company.....	66.25	12.00	795.00
Cedar Valley Mutual Telephone company.....	13.75	8.00	110.00
Crow & Beeny Telephone company.....	30.00	15.00	450.00
Crow, Fred H., Telephone company.....	88.00	18.00	1,408.00
Cherry Grove Mutual Telephone company.....	10.00	11.00	110.00
Colo & New Albany Telephone company.....	35.50	12.00	426.00
Canoe Telephone company.....	20.00	8.00	160.00
Cedar Vale Telephone company.....	9.00	9.00	81.00
Chillicothe & Munterville Telephone company.....	11.50	11.00	126.50
Cass Center Mutual Telephone company.....	7.75	11.00	85.25
Coin & Northboro Telephone company.....	80.00	15.00	450.00
Cona and Quasqueton Telephone Line.....	4.75	11.00	52.25
County Line Telephone company.....	6.50	10.00	65.00

*Not assessable for 1904.

TABLE NO. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
College Corners Telephone company	6.00	\$ 12.00	\$ 72.00
Conway and Sharpsburg Farmers' Mutual Tel. Co.	10.50	11.00	115.50
Clarinda Short Line Telephone company	3.00	10.00	30.00
College Springs & State Line Telephone company	6.00	13.00	78.00
Coal Creek & What Cheer Telephone company	10.00	14.00	140.00
College Sp'gs & Braddyville Farmers' Rn'l Tel. Co.	8.00	14.00	112.00
Carrollton Independent Telephone company	26.00	8.00	200.00
Crescent Telephone company	6.50	7.00	45.50
Crowley Telephone Line	6.20	11.00	68.20
Cannon Ball Telephone company	7.00	8.00	56.00
Covington & Northwestern Telephone company	15.25	9.00	137.25
Conway-Clearfield Telephone company	11.00	10.00	110.00
Oresco & Kendalville Telephone company	9.75	12.00	117.00
Church Hill Telephone company	7.25	13.00	94.25
Conway & Gordon Telephone company	8.00	11.00	88.00
Columbus City & Cotter Telephone company	12.00	9.00	108.00
Coakley, J. W., Telephone Line	24.00	5.00	120.00
Coon River Telephone company	11.00	9.00	99.00
Oleghorn Farmers' Mutual Telephone company	10.00	11.00	110.00
Clover Dell Mutual Telephone company	8.75	15.00	56.25
Communia Farmers' Mutual Telephone company	13.00	10.00	130.00
Crumley, O. M., Telephone Line	.75	14.00	10.50
Concord Telephone company	6.50	10.00	65.00
Clear Creek No. 6 Telephone company	10.50	7.73	81.16
Confidence & Bethlehem Straight Line Tel. Co.	7.00	8.00	56.00
Center Rural Telephone company	6.00	11.00	55.00
Cedar Telephone company	4.50	12.00	54.00
Clanton Valley Telephone company	9.50	12.00	114.00
Cross Roads Mutual Telephone company	5.25	11.00	57.75
College Springs Stub Line Telephone company	3.00	20.00	30.00
Creston-Ringgold Farmers Mutual Telephone Co.	14.75	10.00	147.50
Cotter, E. G., Telephone Line	89.00	10.00	890.00
Center Mutual Telephone company	6.00	15.00	90.00
Creston & Grant Telephone company	9.75	8.00	78.00
Center Mutual Telephone company	12.25	*	*
Cottage Hill Telephone company	5.75	12.00	69.00
Coon Valley Mutual Telephone company	6.50	9.00	49.50
Coon Rapids & Carrollton Telephone company	24.00	13.00	312.00
Cedar Township Telephone Line	5.00	11.00	55.00
Custer Telephone company	6.00	12.50	75.00
Carlton Telephone company	9.26	11.00	101.75
Center Telephone company	7.25	10.00	72.50
Crescent Telephone company	9.25	9.00	83.25
Charter Oak Telephone company	8.00	11.00	88.00
Cono Telephone company	7.00	9.00	63.00
Crescent Mutual Telephone company	15.00	9.00	135.00
Clark Farmers' Telephone company	7.25	10.00	72.50
Coon Valley Mutual Telephone company	11.00	10.90	119.90
Carnsforth & Victor Telephone company	6.00	15.00	90.00
Chelsea Star Telephone company	7.84	11.51	90.23
Chariton & Cambria Telephone company	14.50	11.00	159.50
Center Point & Honey Hill (Ind.) Telephone Co.	3.00	12.00	42.00
Carroll Telephone company	11.00	11.00	121.00
Cedar Telephone company	12.00	10.00	120.00
Coggan & Prairiesburg Free Line Telephone Co.	8.00	10.00	80.00

*Not assessable for 1904.

TABLE No. 5-C.—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Culver-Gould & Smith Telephone company.....	60.00	* 20.00	\$ 1,200.00
Colo & Johnson Grove Mutual Telephone company	11.00	12.00	132.00
Canton Co-Operative Telephone company.....	2.00	30.00	60.00
Confidence & South Chariton Telephone company	8.00	6.12	48.96
Center Point & Toddville Telephone company.....	11.00	10.00	110.00
City Telephone Line.....	3.00	20.00	60.00
County Line Telephone company.....	1.00	25.00	25.00
Cedar Ridge Union Telephone company.....	3.50	10.00	35.00
Curry Telephone company.....	4.60	14.44	64.98
Center Point-Urbana Telephone company.....	9.00	9.00	81.00
Crescent Coal Company Telephone company.....	3.40	7.50	25.50
Culver-Leffingwell Telephone Line.....	1.37	12.50	17.12
Coon Valley Mutual Telephone company.....	18.00	12.60	225.00
Central Telephone company.....	11.00	8.00	88.00
Cone Telephone Line.....	5.00	12.00	60.00
Center North No. 4 Putnam Twp. Telephone Co..	7.00	12.00	84.00
Chelsea, Hartwick & Burr Oak Telephone Co.	11.25	10.00	112.50
Critchfield-Bailey Mutual Telephone company	5.50	9.00	49.50
Cass Mutual Telephone company.....	24.00	14.00	336.00
Chelsea & Haven Telephone company.....	10.75	11.00	118.25
Center Telephone company.....	7.00	8.00	56.00
Columbia Center Telephone company.....	6.50	15.00	97.50
Cedar Springs Telephone company.....	2.00	11.00	22.00
Conway-Blockton Telephone company.....	15.50	10.96	169.98
Confidence & Milledgeville Telephone company...	9.00	9.00	81.00
Cedar Valley Telephone company.....	6.25	10.00	62.50
Cedar Mutual Telephone company.....	12.00	11.00	132.00
C't'r Point, Green's Grove & Toddville Tel. Co.	12.00	7.00	84.00
Clearfield & Southwestern Telephone company	12.00	9.00	108.00
Corydon Township Telephone company.....	11.00	9.00	99.00
Coaltrain Telephone Line.....	10.00	11.00	110.00
Center Point & Lewis Bottom Indep. Tel. Co.....	4.75	*	*
Cedar Central Rural Telephone company.....	11.75	11.00	129.25
Cherry Grove & Emeline Telephone company.....	3.00	*	*
Central City & Waubeek (Middle Section) Tel. Co	2.00	8.00	16.00
Central Telephone company No. 2.....	4.00	*	*
Cedar (Pr. mise City) Telephone company.....	12.00	7.00	84.00
Clothes Line Telephone company.....	1.75	10.00	17.50
Clearfield & Maloy Telephone company.....	14.00	9.00	126.00
Cottonwood Telephone Line.....	10.50	10.00	105.00
Delphos, Benton & Mt. Ayr Mutual Telephone Co	9.00	11.00	99.00
Denmark Independent Telephone company.....	58.75	12.96	763.16
Davis, W. T., Private Telephone Line.....	6.00	6.00	36.00
Diagonal & Mt. Ayr Telephone company.....	13.00	12.00	156.00
Delta Short Line Telephone company.....	8.00	10.00	80.00
Denison Telephone company.....	25.00	8.00	200.00
Drakeville & Bloomfield Telephone company.....	6.00	11.00	66.00
Dugan, & Mt. Ayr Telephone company.....	15.50	8.00	124.00
Dedham & Viola Center Telephone company.....	20.25	13.00	263.25
Daytonville Mutual Telephone company.....	3.50	15.00	52.50
Diagonal Telephone company.....	7.50	7.50	56.25
Danville Mutual Telephone company.....	4.50	14.00	63.00
Doe Branch Telephone company.....	8.50	12.00	102.00
Diagonal, Benton & Maloy Mut. Tel. company	16.75	10.00	167.50
Dublin Telephone company.....	15.75	13.00	204.75

* Not assessable for 1904.

454 Assessment of Telephone Companies.

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Douds-Leando Southwestern Telephone company.	14.00	\$ 10.00	\$ 140.00
Diamond Telephone company.	12.00	7.50	90.00
Dutch Flat Farmers' Mutual Telephone company.	6.50	12.50	81.25
Dallas & Bauer Mutual Telephone company.	23.50	9.00	211.50
Dalmanetha Telephone company.	11.00	13.00	143.00
Derby & Cambria Telephone company.	16.50	12.00	198.00
Diagonal Knowlton & Shannon City Mut. Tel. Co.	14.00	10.00	140.00
Derby & Warren Township Telephone company.	10.25	10.00	102.50
Denker & Kinross Mutual Telephone company.	8.25	16.00	132.00
Deep River & Tilton Telephone.	10.00	10.00	100.00
Dale Southern Telephone company.	2.50	14.00	35.00
"Duey" Telephone company (John Orris).	4.50	11.00	49.50
Dysart & Clutier Telephone company.	15.00	*	*
Denison Bottom Telephone company.	4.00	12.50	50.00
Deep River & Pleasant Ridge Telephone company.	9.50	10.00	95.00
Diagonal Telephone company.	9.50	12.00	114.00
Duffy Telephone company.	9.00	8.00	72.00
Delta Mutual Telephone company.	.87	168.00	39.98
Diagonal Telephone company.	6.75	10.00	67.50
Deer Park Mutual Telephone company.	4.00	13.00	52.00
Dutch Creek Telephone company.	6.50	13.00	84.00
Dysart & Garrison Telephone company.	10.50	10.00	105.00
Dry Creek Telephone company.	10.00	11.00	110.00
Deer Creek Telephone company.	10.50	9.00	94.50
Delaware Farmers' Mutual Telephone company.	14.00	12.00	168.00
Downey & Scott Telephone company.	8.00	12.00	96.00
Dinsdale & Reinbeck Farmers' Telephone Co.	9.00	11.00	99.00
Derby & Leroy Telephone company.	7.75	11.00	85.25
Diagonal, Clearfield & South Line Telephone Co.	12.00	15.00	180.00
Erastus & Coon Rapids Telephone company.	16.00	11.00	176.00
East Clear Creek Mutual Telephone company.	7.00	10.00	70.00
Elk Run Telephone company.	9.50	10.00	95.00
Eldora & Fairfax Telephones company.	6.00	10.00	60.00
East Toledo Telephone company.	2.75	13.00	35.75
Essex & Norwich Telephone company.	18.00	13.00	234.00
Eldora & Owaso Telephone company.	11.00	11.00	121.00
Eldora & Whitten Telephone company.	13.75	11.00	151.25
Elberson-Irving Telephone company.	5.00	13.00	65.00
Eldora Center Mutual Telephone company.	8.00	14.00	112.00
Elk Valley Telephone company.	14.00	9.82	137.47
Edmundson Telephone company.	4.25	18.00	76.50
East Nodaway Telephone company.	12.50	14.00	175.00
Eme Canto Telephone company.	9.00	11.00	99.00
English Telephone company.	32.50	10.00	325.00
East Lancaster Telephone company.	11.25	9.00	101.25
Ehler Telephone company.	5.25	9.00	47.25
Eldora, Rough Wood & Point Pleasant Tel. Co.	19.00	14.00	266.00
Eldorado Telephone company.	12.50	8.00	100.00
Eureka Farmers' Mutual Telephone company.	17.00	9.00	153.00
Elliott & Grant Mutual Telephone company.	16.00	12.00	192.00
Elm Grove Telephone company.	8.00	10.00	80.00
Essex & Bethesda Telephone company.	13.00	15.00	195.00
Elm Grove Mutual Telephone company.	14.00	10.00	140.00
East Union Telephone company.	4.00	13.00	52.00
East Winterset Mutual Telephone company.	4.50	16.00	72.00
Erwin, J. W., Telephone company.	.17	30.00	5.10
Evergreen Telephone company.	12.00	8.00	96.00

*Not assessable for 1904.

TABLE No. 5 C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Elk Township Telephone company.....	6.50	\$ 3.00	\$ 39.00
East Lincoln Farmers' Telephone company.....	4.00	16.00	64.00
East Liberty Telephone company.....	1.82	20.00	32.40
East Lyman Mutual Telephone Association.....	7.00	12.00	84.00
Ely Telephone Line No. 1.....	7.00	13.00	91.00
Epworth Rural Telephone company.....	10.00	14.00	140.00
East Walnut Telephone company.....	7.00	13.00	91.00
Elliott & Pleasant Township Mutual Telephone Co.	6.25	14.00	87.50
Eastern Central Telephone company.....	11.50	12.00	138.00
Eureka Farmers Mutual Telephone company.....	5.25	9.00	47.25
East Lincoln Telephone Line.....	16.25	10.00	162.50
East Marion Telephone company.....	20.00	8.00	160.00
English River Mutual Telephone company.....	5.00	10.00	50.00
Elleston & Kellerton Telephone company.....	13.75	9.00	123.75
Elliott & Pilot Grove Mutual Telephone company.....	20.00	25.00	500.00
East Grove Telephone company.....	6.75	10.00	67.50
Essex-Bethesda Mutual Telephone company.....	18.00	10.00	180.00
Early Farmers Mutual Division "A" Telephone Co.	17.50	10.00	175.00
East Liberty Telephone company.....	27.00	15.00	405.00
East River Telephone company.....	12.50	12.00	150.00
East Highland & Columbia Telephone company.....	18.00	11.00	198.00
East Buffalo Telephone company.....	3.25	16.00	52.00
Elliot Northwestern Mutual Telephone company.....	32.00	12.50	400.00
Elleston & Hopeville Farmers Mutual Telephone Co.	17.50	9.00	157.50
East Byron Telephone company.....	5.00	12.50	62.50
Enterprise Telephone company.....	4.00	17.50	70.00
Eldora, Pleasant View & Steamboat Rock Tele- phone company.....	12.00	12.00	144.00
East Summit Telephone company.....	12.00	12.50	150.00
East Telephone company No. 5.....	6.00	8.00	48.00
Exley, C. S., Private Telephone Line.....	30.50	10.00	305.00
East Long Grove Mutual Telephone company.....	18.00	12.00	216.00
East Orange Mutual Telephone company.....	6.00	10.00	60.00
Elk Creek Mutual Telephone company.....	8.00	12.00	96.00
Evergreen Telephone company.....	16.00	13.45	214.88
Extra & Audubon Township Mutual Telephone Co.	17.50	12.00	210.00
East Fremont Telephone company.....	8.50	14.00	119.00
Eden Mutual Telephone company.....	30.00	16.00	480.00
Ellington Telephone company.....	12.00	15.00	180.00
Egypt Telephone company.....	5.75	16.00	92.00
Fairview Telephone company.....	8.00	10.00	80.00
Flemingsville & Alburnett Telephone company.....	3.75	10.00	37.50
Fremont Farmers Telephone company.....	9.50	12.00	114.00
Farmers Division "E" Telephone company.....	2.75	12.00	33.00
Farmers Mutual Telephone company.....	5.75	11.00	63.25
Farmers & Merchants Mutual Telephone company	34.83	14.00	487.62
Farmers Telephone Line No. 1200.....	8.00	12.50	100.00
Farmers Mutual (Gidden) Telephone company.....	13.50	10.00	135.00
Farmers Lake View (Division "F") Telephone Co	12.00	10.00	120.00
Farmers Mutual (Conway) Telephone company.....	.....	.....	50.00
Fayette Independent Telephone company.....	6.00	9.00	54.00
Farmers Co-operative Telephone company.....	9.75	8.00	78.00
Fairview Telephone company.....	8.00	10.00	80.00
Fairplay Farmers Mutual Telephone company.....	8.75	11.00	96.25
Franklin Telephone company.....	5.50	10.00	55.00
Franklin Mutual Telephone company.....	7.00	11.00	77.00
Farmers Mutual Telephone company.....	16.25	7.69	124.96

TABLE No. 5C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile	Total assess- ment.
Farmers Telephone company Division "D"	11.00	\$ 11.00	\$ 121.00
Fairview Telephone company	7.00	7.50	52.50
Fremont Center Telephone company	9.00	10.00	90.00
Fair Haven Telephone company	12.00	12.50	150.00
Farmers Mutual Telephone company	6.25	12.00	75.00
Farmers Central Telephone company	5.50	13.00	71.50
Farmers Mutual Telephone Line No. 5 of Argo	5.75	12.00	69.00
Farmers Independent Telephone company	8.50	10.00	85.00
Farmers Mutual Grant Township Telephone Co.	10.00	11.00	110.00
Franklin Short Line Telephone company	20.00	12.00	240.00
Farmers Mutual (Dexter) Telephone company	74.00	12.00	888.00
Farmers Mutual Telephone company	12.00	14.00	168.00
Farmers Northwestern Mutual Telephone Co.	4.62	12.00	55.44
Farmers Mutual Telephone Co. of Baxter	14.00	12.00	168.00
Farmers Mutual Telephone company	15.00	10.00	150.00
Farmers Mutual Telephone company (Yarmouth)	53.00	12.00	636.00
Farmers Mutual (Birmingham) Telephone Co.	42.75	7.00	299.25
Farmers South Telephone Line	6.25	10.00	62.50
Fremont Farmers Telephone company	9.50	12.00	114.00
Farmers Mutual Telephone company	5.50	13.00	71.50
Farmers Mutual (Utica) Telephone company	50.00	9.00	450.00
Farmers Mutual Telephone Company of Carl	32.00	10.50	336.00
Farmers Mutual (Kalona) Telephone company	10.62	10.00	106.20
Farmers Mutual Telephone company	6.00	11.00	66.00
Fairview Independent Telephone company	10.00	12.00	120.00
Farmers Creek Telephone company	5.00	15.00	75.00
Fairview Mutual Telephone company	9.00	10.00	90.00
Farmers Mutual No. "2" Telephone company	13.00	13.00	231.00
Farmers Central Telephone company	11.00	10.00	110.00
Finchford Mutual Telephone company	32.00	15.00	480.00
Farmers Mutual Telephone company	14.50	14.00	203.00
Farmers Rural No. 1 Telephone company	3.50	13.00	45.50
Farmers Mutual Telephone company	17.00	12.50	212.50
Farmers Mutual Telephone company	8.25	10.00	82.50
Fisher Telephone line	4.50	10.88	48.96
Farmers Rural No. 1 Telephone company	9.00	12.00	108.00
Farmers Northwestern Telephone company	9.25	10.00	92.50
Farmers East Mutual Telephone company	2.65	12.00	31.80
Fremont Township Mutual Telephone company	16.00	14.00	224.00
Farmers Mutual "A" Branch Telephone company	3.50	9.00	31.50
Fairview Telephone company	13.00	12.00	156.00
Farmers Line No. 3 (Andrew) Telephone company	6.00	10.00	60.00
Fairview & Bethesda Telephone company	12.00	10.00	120.00
Fairview & Lewis Telephone company	8.00	12.00	96.00
Fairview & Shambaugh Rural Telephone company	10.00	12.00	120.00
Farmers Telephone company (Harrison)	13.25	8.00	106.00
Fansler Farmers Mutual Telephone company	8.50	11.00	93.50
Fielding Telephone company	32.00	13.00	416.00
Feltz Telephone Company No. 2	4.25	13.00	55.25
Farmers Rock Falls Telephone company	7.00	10.00	70.00
Farmers Telephone line (Lenoer)	72.00	14.00	1,008.00
Fletcher Telephone company	9.50	15.00	142.50
Fairview Mutual Telephone company	2.75	20.00	55.00
Farm Line No. 8 (Alta) Telephone company	2.50	10.00	25.00
Farmers Mutual Telephone Company of Panora	7.00	8.00	56.00
Farmers Mutual (Dysart Central) Telephone Co.	3.50	35.00	122.50

TABLE No. 6-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Farmers Friend Telephone company	9.00	\$ 10.00	\$ 90.00
Fertile Telephone company	7.50	14.00	105.00
Ferry Telephone company	9.50	8.00	78.00
Farmers Independent Telephone company	9.00	10.00	90.00
Farmers Mutual Telephone company	6.25	10.00	62.50
Farmers Union Telephone company	23.50	8.00	188.00
Farmers Rural No. 1 (Milford) Telephone Co.	10.00	12.50	125.00
Farmers Mutual Telephone company	12.50	10.00	125.00
Farmers Central Telephone company	12.50	12.00	150.00
Franklin Mutual Telephone company	2.50	12.00	30.00
Farmers Mutual Telephone company	11.00	11.00	121.00
Farmers Mutual Telephone company	11.00	9.00	99.00
Freedom Telephone company	7.00	11.00	77.00
Forest Hill Telephone company	10.00	8.00	80.00
Farmers Mutual Argo No. 9 Telephone company ..	6.50	14.00	91.00
Farmers Mutual Telephone company	15.00	10.00	150.00
Franklin Central Mutual Telephone company	24.00	11.00	264.00
Farmers Mutual Argo Telephone System No. 7	3.75	14.00	52.50
Fertile & Wheelerwood Farmers Mutual Tel. Co.	9.00	6.00	54.00
Farmers Linn Grove Telephone company	15.00	10.00	150.00
Fairview Mutual Telephone company	10.25	11.00	112.75
Free Stony Creek Telephone company	9.25	9.00	83.25
Farmers Telephone company	2.00	16.00	32.00
Four Corners Telephone company	8.00	10.00	80.00
Farmers Union Telephone Association	7.50	9.00	67.50
Four Mile Telephone company	9.00	10.00	90.00
Farmers & Merchants Mutual Telephone company ..	11.50	9.00	103.50
Farmers Independent Telephone company	8.50	10.00	85.00
Fairfax Telephone Line	4.50	9.44	42.48
Farmers Mutual Telephone Association	18.00	10.00	180.00
Farmers Mutual (Stockport) Telephone company ..	29.00	11.00	319.00
Farmers Mutual Independent Telephone company ..	1.00	32.50	32.50
Farmers Mutual No. 1 (Glasgow) Telephone Co.	18.00	12.00	216.00
Farmers Mutual Telephone company	17.00	11.00	187.00
Farmers Telephone Association of Otter Creek	26.00	9.00	234.00
Farmers (Monti) Telephone company	9.50	9.00	85.50
Farmers Mutual (Rural Route No. 2) Telephone Co.	9.25	11.00	101.75
Farmers Telephone Line No. 7	8.50	10.00	85.00
Farmers Mutual Telephone company	15.00	15.00	225.00
Grant District Mutual Telephone company	4.00	15.00	60.00
Gilman & Southwestern Telephone company	13.00	10.00	130.00
Gravity & Bedford Mutual Telephone company	8.00	13.00	104.00
German Telephone company	13.00	12.00	156.00
Gidden & Richland Center Telephone company ..	14.00	13.00	182.00
Garnavillo Telephone company	47.25	10.00	472.50
Gravity & Guss Mutual Telephone company	11.75	11.00	129.25
German Township Pioneer Telephone company	13.25	8.00	106.00
Grinnell & Lynnville Telephone company	19.00	13.00	247.00
Grandview & Port Louisa Telephone company	6.00	11.00	66.00
Gowae Telephone company	40.00	20.00	800.00
Garfield No. 21 Telephone company	3.25	12.00	39.00
Good Hope Telephone company	3.75	14.00	52.50
Grant Township Telephone company	13.50	11.00	148.50
Grant Center Mutual Telephone company	9.00	10.00	90.00
Grand Meadow Farmers Mutual Telephone Co.	32.00	9.00	288.00
German Center Telephone company	5.00	10.00	50.00
Great Western Telephone company	4.91	12.00	58.92

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Geneva Mutual Telephone company.....	8.25	\$ 12.00	\$ 99.00
Gay Center & Blockton Telephone company.....	7.75	15.00	116.25
Grape Vine Telephone company.....	7.60	13.00	97.50
Grover Farmers Telephone company.....	4.75	10.00	47.50
Germany Telephone company.....	9.53	10.00	95.90
German Mutual Telephone company.....	41.00	11.00	451.00
Great Northern Farmers Telephone company.....	23.00	10.00	230.00
Gilman & South Highland Telephone company.....	20.00	10.00	200.00
Globe Telephone Line.....	8.75	10.00	87.50
Gritter Mutual Telephone company.....	5.50	13.00	71.50
Green Line Mutual Telephone company.....	7.50	9.00	67.50
Goeldner Telephone company.....	9.50	9.00	85.50
Guthrie Center & Northwestern Telephone Co.....	17.87	7.50	134.02
Graff Bros. Private Telephone Line.....	.25	40.00	10.00
Grove Mutual Telephone company.....	22.50	9.00	202.50
Gatesville-Diagonal Telephone company.....	7.00	11.00	77.00
German Independent Telephone Association.....	4.75	15.00	71.25
Gilman & South Central Telephone company.....	7.50	9.00	67.50
Grant and Audubon Township Mutual Tel. Co.....	26.00	16.00	416.00
German Island Farmers Mutual Telephone Co.....	14.25	10.11	144.00
German-American Telephone company.....	2.25	15.00	33.75
Great Western Telephone company.....	5.00	13.00	65.00
Glasgow & Denova Mutual Telephone company.....	10.00	8.00	80.00
Green Center Mutual Telephone company.....	27.00	12.50	337.50
Grinnell & Turner Telephone company.....	5.00	17.50	87.50
Greenwood Telephone company.....	7.50	10.00	75.00
Grant Township Telephone Line.....	4.00	15.00	60.00
Gilman & Newburg Telephone company.....	10.50	10.00	105.00
Gibson Short Line Telephone company.....	.20	540.00	108.00
German Telephone company.....	7.50	9.00	67.50
Grady & Hayes Mutual Telephone company.....	5.00	9.00	45.00
Guthrie Center & Coon River Mutual Telephone Co.....	10.25	8.00	82.00
Grant Center Mutual Telephone company.....	7.50	11.00	82.50
Guernsey & Deep River Telephone company.....	11.50	10.00	115.00
Gladstone Rural Telephone company.....	5.50	14.00	77.00
Grant-Mortons Mills Telephone company.....	9.00	8.00	72.00
Griffin Telephone Line.....	10.00	8.00	80.00
Grant & Housier Telephone company.....	8.00	9.00	72.00
Great Northern Telephone company.....	10.00	9.00	90.00
Grove Hollow Telephone Line.....	6.00	9.00	54.00
Greens Grove Telephone Line.....	5.00	15.00	75.00
Grangers Telephone company.....	7.50	8.00	60.00
Glidden Willow Creek Mutual Telephone company.....	7.00	10.00	70.00
Glenwood Farmers Telephone company.....	40.00	12.50	500.00
Garvin, Monticello & Toledo Telephone company.....	13.00	10.00	130.00
Gifford Mutual Telephone company.....	5.00	14.00	70.00
Grand View Telephone company.....	5.50	10.00	55.00
Glendale Telephone company.....	2.50	16.00	40.00
Great Northern Telephone company.....	4.25	9.00	38.25
Grace Hill Telephone company.....	8.50	10.00	85.00
Grove Farmers Mutual (N. 15 Mi.) Telephone Co.....	10.50	11.00	115.50
Grant & Hayes Telephone company.....	7.50	100.00	750.00
Grant Mutual Telephone company.....	.75	60.00	45.00
Gillespie Mutual Farmers Telephone company.....	5.50	*	*
Guernsey & Victor Mutual Telephone company.....	10.00	13.00	130.00
Germania Telephone company.....	8.00	10.00	80.00
Glendale Telephone company.....	16.50	13.00	214.50

*Not assessable for 1904.

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Great Northern Telephone company	5.50	\$ 13.00	\$ 71.50
Grant Center Mutual Telephone company	8.75	13.00	97.50
Great Wyncott Telephone company	6.75	11.00	74.25
Guthrie Center & Monteith Rural Telephone Co.	10.00	10.00	100.00
Highland Mutual Telephone Line	13.00	8.00	104.00
Highland Center Telephone company	7.50	8.00	60.00
Hutton Telephone company	1.50	20.00	30.00
Hess Mutual Telephone company	5.00	8.00	40.00
Hollandale Mutual Telephone company	10.00	12.00	120.00
Harrison Telephone company	6.00	10.00	60.00
Harper Mutual No. 8 Telephone Line	1.50	18.00	24.00
Hartwick & Belle Plaine Farmers Mut. Tel. Co.	16.00	11.00	176.00
Heiuy, W. A., Private Telephone Line	2.75	9.00	24.75
Harmony Telephone company	5.33	15.00	49.95
Holt Township Telephone company	13.00	12.00	156.00
Howard Farmers Telephone company	14.75	10.00	147.50
Hawkeye Telephone company	3.50	12.71	44.48
Harper Mutual Telephone company No. 1	7.50	11.00	82.50
Holden Mutual Telephone company	18.00	9.00	162.00
Harvey Mutual Telephone company	1.00	40.00	40.00
Hopkins Telephone company	25.00	11.00	275.00
Hickory Telephone company	17.00	10.00	170.00
Hawkeye Telephone company	12.50	13.00	162.50
Highland Telephone company	5.91	12.50	74.87
Hickory Grove Central Telephone company	10.75	13.00	139.75
Highland North Eastern Farmer-Telephone Co.	11.00	10.00	110.00
High Prairie Telephone company	6.00	13.00	78.00
Home Center Telephone company	3.50	15.00	52.50
Homer No. 1 Telephone company	8.50	12.00	102.00
Hawkeye Telephone company	5.50	10.00	55.00
Highlandville Telephone company	26.00	10.00	260.00
Harper Mutual No. 3 Telephone company	12.50	11.00	137.50
Hawkeye Telephone company	4.50	*	*
Hardin County Central Telephone company	30.00	12.00	360.00
Horn & Clark Private Telephone Line	.04	150.00	6.00
Holt Center Mutual Telephone company	10.25	13.00	133.25
Harmony & Kendallville Telephone company	5.50	17.45	95.97
Hill Side Mutual Telephone company	16.00	12.00	192.00
Hepburn-Bethesda Central Telephone company	12.37	11.00	136.07
Hubbard & Buckeye Independent Mutual Tel. Co.	13.00	10.00	130.00
Hawkeye Mutual Telephone company	28.50	12.00	342.00
Hickory Grove Farmers Mutual Telephone Co.	9.50	14.00	133.00
Homan & Van Wagner Private Telephone Line	.60	17.50	10.50
Hall Telephone company	.87	14.00	12.18
Hawkeye Telephone company	9.50	7.50	71.25
Hall, E. P., Telephone company	.25	40.00	10.00
Henderson Private Telephone company	2.00	16.00	32.00
Happy Home Telephone company	6.33	12.00	75.96
Hall Line Telephone company	4.62	9.00	41.58
'H' Line No. '1500' Telephone company	5.00	15.00	75.00
Howard & Bowlan Chapel Telephone company	13.25	9.00	119.25
Horse Shoe Bend Mutual Telephone company	3.50	12.57	43.99
Highland Township No. 1 Telephone company	5.50	11.00	60.50
Hoozier Creek Telephone company	10.00	10.00	100.00
Hazel Dell Telephone company	7.00	16.00	112.00

* Not assessable for 1904.

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Hartwick Northern Telephone company.....	3.00	\$ 16.00	\$ 48.00
Hawkeye Mutual (What Cheer) Telephone Co.	8.00	11.00	88.00
Hildebrand-Willfong-Carpenter Telephone Co.	3.00	12.00	36.00
Hardin & Franklin Telephone company.....	26.00	13.46	349.96
Hazel Dell Mutual Telephone company.....	12.75	18.00	229.50
Harrison & Township Telephone company.....	3.75	15.00	56.25
Hopeville & Pleasant Township Telephone Co.	23.75	8.00	190.00
Hepburn-Villisca Telephone company.....	8.00	8.00	64.00
Hartland Mutual Telephone company.....	18.00	11.00	176.00
Humeston & Cambria Telephone company.....	8.00	9.00	72.00
Hall Private Telephone Line.....	7.00	9.00	63.00
High Point Telephone company.....	7.00	11.00	77.00
Hilton (South Amana) Telephone company.....	6.25	14.00	87.50
Highland Telephone company.....	7.00	18.00	126.00
Huxley Mutual Telephone company.....	23.75	18.00	427.50
Hopewell Telephone company.....	9.00	11.00	99.00
Hartwick No. 1 Telephone company.....	3.50	15.00	52.50
Highland Jack Rural Telephone company.....	10.00	10.00	100.00
Honey Creek Valley Mutual Telephone company.....	12.00	10.00	120.00
Haven & Tama Telephone company.....	18.00	11.00	176.00
Hollingshead-Goltry Telephone Line.....	3.00	18.00	54.00
Hauch & Rampton Telephone Line.....	11.25	*	*
Hamburg & Madison Telephone company.....	10.50	18.00	136.50
Hepburn-Bethesda-Clarinda Telephone company.....	18.00	10.00	180.00
Hopeville & Grand River Mutual Telephone Co.	13.50	10.00	135.00
Home Mutual Telephone company.....	19.75	12.00	237.00
Harmony Mutual Telephone company.....	11.00	16.00	176.00
Hammonsburg Telephone company.....	6.00	*	*
High & Dry Agricultural Telephone company.....	11.00	*	*
Highland Short Line Telephone company.....	8.00	11.93	87.96
Harvey Porter Telephone Line.....	2.00	10.00	20.00
Hartwick Mutual Telephone company.....	4.50	12.00	54.00
Highland Telephone company.....	9.00	12.00	108.00
Half Acre Telephone Line.....	7.00	11.00	77.00
Hitt & Stiles Telephone Line.....	4.00	8.00	32.00
Hotchkiss & Stoakesberry Mutual Telephone Co.	17.00	8.00	136.00
Henderson Prairie Farmers Mutual Telephone Co.	11.00	13.00	143.00
Hatfield & Watterson Mutual Telephone company.....	4.50	10.00	45.00
Iowa & Missouri Telephone company.....	15.00	9.00	135.00
Iowa Falls & Owasa Telephone company.....	15.50	14.00	217.00
Industrial Mutual Telephone company.....	9.00	9.00	81.00
Iowa-Hilton Township Telephone company.....	33.25	13.00	432.25
Iring Mutual Telephone company.....	6.50	12.00	78.00
Iowa County Mutual Telephone company.....	66.00	16.00	1,040.00
Independent (Hammerville) Telephone company.....	6.00	119.15	714.90
Independent Mutual Telephone company.....	4.25	9.00	38.25
Iowa Center Telephone company.....	3.88	13.00	50.44
Iowa River Road Rural Telephone company.....	.50	40.00	20.00
Independent Telephone company.....	3.50	8.00	28.00
Iowa City & West Branch Telephone company.....	9.00	10.00	90.00
Independent Telephone company.....	8.00	9.00	72.00
Irish Grove Telephone company.....	7.75	11.00	85.25
Independent Four Mutual Farmers Telephone Co.	4.50	9.00	40.50
Independent (Milo) Telephone company.....	1.50	16.00	24.00
Independent Stub No. 2 (Milo) Telephone company.....	3.25	9.00	29.25

*Not assessable for 1904.

Assessment of Telephone Companies.

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TABLE No. 5-C.—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Iowa Mutual Telephone company.	7.00	\$ 12.00	\$ 84.00
Iowa Falls, Ellis & Buckeye Mutual Telephone Co.	17.00	14.00	238.00
Independent Northwest No. 49 Telephone Co.	9.50	10.00	95.00
Ivester Mutual Telephone company	10.00	14.00	140.00
Independent Mutual Telephone company	1.00	7.50	7.50
Indianapolis Telephone company.	12.75	10.00	127.50
Independent Mutual Telephone Ex. of Urbana	55.00	18.00	715.00
Independent Telephone company.	5.75	8.00	46.00
Individual Telephone Line	7.80	12.50	10.00
Indiana Telephone Line	7.00	10.85	76.02
Independent Mutual Telephone company	17.50	12.00	210.00
Inwood & Rock Valley Mutual Telephone Co.	9.25	*	*
Independent Telephone company.	11.50	8.00	92.00
Ingham Township Mutual Telephone company	80.00	16.00	480.00
Juvenal Private Telephone Line	.88		8.00
Jack Oak Telephone company.	5.00	8.00	40.00
Jersey Telephone company	4.75	10.00	47.50
Jacob Telephone company.	14.00	15.00	210.00
Johnson & Mt. Ayr Telephone company.	9.75	10.00	97.50
Jordans Grove Telephone company	16.00	9.00	144.00
Jefferson No. "24" Telephone company	1.25	24.00	30.00
Jewell and Wall Lake Mutual Telephone company.	19.00	20.00	380.00
Jolly Eight Telephone company.	4.00	12.00	48.00
Jamison Farmers Mutual Telephone company	9.12	12.50	101.50
Jefferson Telephone company.	11.25	11.00	123.75
Jewell North East Telephone company	9.50	18.00	171.00
Johnson Telephone company	7.00	9.00	63.00
Jasper Telephone company	22.00	8.00	176.00
Jay & Woodburn Telephone company	8.00	12.00	96.00
Jewell & Northwest Telephone company	12.00	12.50	150.00
Jackson Center Telephone company	25.00	18.00	450.00
Kennedy, J. M. Telephone Line	4.00	8.00	32.00
Keswick & Weber Mutual Telephone company	5.00	15.00	75.00
Keswick Southwestern Mutual Telephone company	8.50	12.00	102.00
Keystone Luzerne Mutual Telephone company	14.50	10.00	145.00
Kane & Homer Telephone company	8.50	11.00	119.00
Keswick Northeastern Mutual Telephone company	2.00	12.50	25.00
Kellerton & Mt. Ayr Mutual Telephone company.	14.50	7.00	101.50
Kellogg & Turner Telephone company	7.00	11.00	77.00
Kramer Mutual Telephone company	6.00	10.00	60.00
Kelly Farmers Telephone company.	5.00	13.00	65.00
Keswick-Thornburg Northern Telephone Co.	6.75	13.00	87.75
K. K. Mutual Telephone company	12.00	13.00	156.00
Kellerton & Tuskego Telephone company	10.75	10.00	107.50
Kane Center Telephone company	3.66	11.00	40.26
Kozta & Belle Plaine Telephone company.	4.00	15.00	60.00
Keswick, Ambrose & Armah Mutual Telephone Co	7.50	14.00	105.00
Kozta Mutual Telephone company.	.89	30.79	21.24
Kozta & Luzerne Telephone company.	7.25	10.00	72.50
Kniffin & Promise City Mutual Telephone Co.	18.00	9.00	117.00
Knuser Farmers Mutual Telephone company	4.00	10.00	40.00
Knowledge Point Mutual Telephone company.	4.50	14.00	63.00
Kent North Platte Farmers Mutual Telephone Co.	9.25	12.00	111.00
Kendrick Chapel & What Cheer Telephone Co.	8.00	11.00	88.00
Kellerton & Beaconsfield Telephone company	7.75	10.00	77.50
Kendallville & Burr Oak Telephone company	10.00	9.00	90.00

*Not assessable for 1904.

TABLE No. 5-C--CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess-ment.
Keswick & Northwestern Telephone company	4.50	\$ 16.00	\$ 72.00
Kellogg & Highland Telephone company	12.00	9.00	108.00
Klondike Telephone company	20.00	8.00	160.00
Kent & Cromwell Farmers Mutual Telephone Co	9.00	13.00	117.00
Kiron Telephone company	68.50	14.00	931.00
Kuester Telephone company	2.50	11.00	27.50
King Telephone company	5.00	6.25	31.25
Kingsley Telephone company	109.25	22.00	2,408.50
Lombardy Mutual Telephone company	10.00	14.00	140.00
Long Branch Telephone company	11.75	2.00	141.00
Lincoln Rural Telephone company	21.50	11.00	236.50
Lo'tice, M. J., Telephone Line	60.00	10.00	600.00
Lime Springs & Bristol Telephone company	5.50	13.00	71.50
Lott's Creek Mutual Telephone company	16.00	7.00	112.00
Lakeside Farmers Telephone company	7.50	12.00	90.00
Laurens & Curlew Telephone company	24.00	11.00	264.00
Logan Township Telephone company	14.00	11.00	154.00
Lennox Farmers Mutual Telephone company	7.50	8.00	60.00
Lower Muscatine Road Telephone company	20.75	14.00	290.50
Lincoln Telephone company	7.00	9.00	63.00
La Fayette Telephone company	12.25	9.00	110.25
Lincoln Mutual Telephone company	11.00	13.00	143.00
Lake View Farmers (Division "B") Telephone Co.	14.00	11.00	154.00
Lacona & Southwestern Telephone company	11.62	10.00	116.20
Lacona & Milo Telephone company	11.50	16.00	184.00
Linn Junction Telephone company	10.00	9.00	90.00
Lakeside Telephone company	7.00	10.00	70.00
La Fayette & Center Point Willow Line Tel. Co.	8.50	8.00	68.00
Lyon & Osceola County Farmers Telephone Co.	28.00	10.00	280.00
Lincoln Mutual Telephone company	74.00	13.00	962.00
Lovilla Telephone company	14.50	9.00	130.50
Lee County Telephone company	11.00	12.00	132.00
Luana Monona Farmers Telephone company	44.00	12.50	550.00
Liberty Telephone company	8.00	12.00	96.00
Lyle Telephone company	29.50	16.00	472.00
La Fayette & Center Point Telephone company	9.00	10.00	90.00
Ladora & Northern Telephone company	58.00	13.00	689.00
Line No. "22" Telephone company	12.50	9.00	112.50
La Fayette & Spring Valley Telephone company	7.00	11.00	77.00
Lexington, West Chester Mutual Farmers Tel. Co.	9.00	11.00	99.00
Luman Telephone company	1.50	*	*
Lenox & Kent Farmers Mutual Telephone Co.	18.33	10.00	183.30
Line No. "21" Telephone company	10.25	10.00	102.50
Lucas & Norwood Telephone company	8.25	8.00	66.00
Lucas County North Western Telephone company	4.50	10.00	45.00
Lenox Northwestern Mutual Telephone company	10.50	12.00	126.00
Liberty Telephone company	7.50	7.00	52.50
Lake Shore Telephone company	1.50	16.00	24.00
Liberty Central Telephone company	11.00	13.00	143.00
Lacey Rural No. "3" Telephone company	6.50	13.00	84.50
Lohr Division Farmers Telephone company	3.50	15.00	52.50
Locust Grove Mutual Telephone company	8.00	9.00	72.00
Locust Grove Telephone company	11.50	8.00	92.00
Lyon County Telephone company	21.75	12.00	261.00

*Not assessable for 1904.

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Long Creek Telephone company	8.97	\$ 11.00	\$ 92.07
Linn Grove Telephone company	5.00	18.00	85.00
Lewis Southern Telephone Association	7.00	8.00	58.00
Lewis & Weston Telephone company	15.00	16.00	240.00
Lime Creek Telephone company	11.00	7.00	77.00
Lancaster Farmers No. 28 Telephone company	8.00	10.00	80.00
Locust Hill Telephone company	2.50	15.00	37.50
Little Northern Telephone company	4.50	*	*
Lincoln Mutual Telephone company	8.25	10.00	82.50
Lake View Telephone company	12.00	12.00	144.00
Lakeside Telephone company	9.00	11.00	99.00
Linn Franklin Telephone company	8.08	14.00	113.12
Long Grove & Donahue Telephone company	18.00	11.00	148.00
Linn Grove Rural Telephone company	8.00	10.00	80.00
Laurel Hill Telephone company	7.50	10.00	75.00
Liberty Telephone company	8.50	10.00	85.00
Ludlow Telephone company	45.00	10.00	450.00
Long Grove Telephone company	10.75	11.00	118.25
Le Clerc Telephone company	8.00	10.00	80.00
Lake Shore Telephone company	20.00	10.00	200.00
La Grange Telephone company	7.00	9.00	63.00
Lincoln Farmers Telephone company	25.00	12.00	300.00
Lenox & Kent Star Telephone company	17.00	12.00	204.00
Long Creek Farmers Mutual Telephone company	8.50	10.00	85.00
Lake Side Telephone company	9.00	8.00	72.00
Linn Grove Telephone Co. No. 1	9.00	11.00	99.00
Lone Tree Telephone company	5.00	10.00	50.00
Liberty Telephone company	1.50	28.33	34.89
Lakota Telephone company	8.00	7.00	56.00
Lyman Mutual Telephone company	11.50	14.00	161.00
Luzerne & Blairtown Farmers Mutual Tel. Co.	11.00	10.00	110.00
Linn Telephone company	7.50	9.00	67.50
Lime Creek Telephone company	9.00	9.00	81.00
Locust Grove Mutual Telephone company	14.00	14.00	196.00
Lawton Telephone company	.12	*	*
Lamotte Cottonville Telephone company	11.00	9.00	99.00
Line No. 22 (Eli Davis) Telephone company	4.66	12.00	55.92
Luzerne Short Line Telephone company	6.00	16.00	96.00
Lone Tree Telephone company	7.50	10.00	75.00
Lacona & Oakley Rural Telephone company	10.50	10.00	105.00
Melrose & Prairie Center Telephone company	10.00	10.00	100.00
Maple Grove Telephone company	6.50	13.00	84.50
Marcy & Gore Rural Telephone Line	7.00	11.00	77.00
Model Telephone company	7.75	10.00	77.50
Mackey & Gilbert Telephone company	10.00	9.00	90.00
Marion Suburban Telephone company	2.90	12.50	25.00
Morning Glory Telephone company	10.00	7.00	70.00
Montour Telephone company	4.25	11.00	46.75
May City Rural Telephone company	40.19	10.00	401.90
Muscatine Central Telephone company	14.43	12.00	173.16
May Telephone company	14.00	11.00	154.00
Mackey, Rosendale & Story City Telephone Co	12.85	10.00	128.50
Maple Grove Rural Telephone company	4.50	14.00	63.00
"M" Rural Telephone company	8.00	11.00	88.00
Marion Northern Telephone company	14.00	10.00	140.00

* Not assessable for 1904.

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total Assess- ment.
Manley Telephone company.....	76.87	\$ 9.00	\$ 691.83
Mutual Telephone company.....	14.00	8.00	112.00
Marion & Prairie Chapel Telephone company.....	18.00	11.00	198.00
Morning Star Telephone company.....	7.75	13.00	100.75
Moville & Klondike Telephone company.....	6.00	13.00	78.00
Mineral Branch Telephone company.....	8.00	11.00	88.00
Munterville & Dudley Telephone company.....	9.00	11.00	99.00
Mt. Ayr & Liberty Township Telephone company.....	11.00	9.00	99.00
Mariposa, Rushville & Kellogg Telephone company.....	11.00	13.00	143.00
Marengo & Northwestern Telephone company.....	10.00	10.00	100.00
Melrose Mutual Telephone company.....	10.00	13.00	130.00
Monteith & Dale Telephone company.....	11.00	11.00	121.00
May Telephone company.....	7.50	11.00	82.50
Mosher Mutual Telephone company.....	13.00	10.00	130.00
Mt. Vernon & Linn Grove Mutual Telephone Co.....	17.00	8.00	136.00
Mt. Auburn & Brandon Farmers Mutual Tel. Co.....	8.00	11.00	88.00
Mutual Telephone Line No. 14.....	1.93	27.48	52.99
Midway Telephone company.....	7.00	12.00	84.00
Missing Link Telephone Lines & Branches.....	10.75	11.00	118.25
Melrose & Whites' Creek Telephone company.....	8.50	9.00	76.50
Millersburg & Parnell Mutual Telephone company.....	8.75	13.00	213.75
Midland Telephone company.....	12.00	11.00	132.00
Mt. Ayr-Caledonia Farmers Mut. Telephone Co.....	17.00	10.00	170.00
Millersburg & Genoa Bluffs Telephone company.....	9.75	12.00	117.00
Midland Telephone company.....	8.50	9.00	76.50
Middlefield Center Telephone company.....	8.00	11.00	88.00
Mead, H. C. & Sons, Telephone company.....	6.00	6.00	36.00
Montleith & Menlo Farmers Mutual Telephone Co.....	14.00	10.00	140.00
Melrose & Honey Creek Telephone company.....	18.00	8.00	144.00
Mutual No. 15 Telephone company.....	3.25	10.00	32.50
Morley Northwestern Telephone company.....	7.00	12.00	84.00
Middlefield Telephone company.....	15.50	12.00	186.00
Moulton, M. W., Telephone Line.....	24.00	8.00	192.00
Magoon, George, Telephone Line.....	37.00	32.43	1199.99
Melrose & Southern Telephone company.....	5.75	9.00	51.75
Marion County Farmers Mutual Telephone Co.....	27.00	18.00	486.00
Maple Leaf Mutual Telephone company.....	4.25	13.00	55.25
Myers Bros. Rural Telephone company.....	4.00	11.00	44.00
Marion, Crabapple & Springville Telephone Co.....	13.00	12.00	156.00
Mutual No. 3 Telephone company.....	30.00	10.00	300.00
Mineral Ridge Telephone company.....	2.75	18.00	49.50
Mt. Zion Rural Telephone company.....	11.00	12.00	132.00
Marion & Bighead Telephone company.....	11.00	10.00	110.00
Mount Grove Rural Telephone company.....	15.00	7.00	105.00
Morning Star Mutual Telephone company.....	29.00	11.00	319.00
Mill Creek Farmers Mutual Telephone company.....	11.00	12.00	132.00
Montour & Garvin Telephone company.....	13.00	9.00	117.00
Miller, J. C., Postoffice Telephone Line.....	3.00	6.00	18.00
Muscataine & Louisa Counties Mutual Tel. Co.....	47.00	10.00	470.00
Mark & West Grove Telephone company.....	9.00	11.00	99.00
Marion, Concord & Crabapple Telephone company.....	6.50	12.00	78.00
Mineral Point & Eldora Telephone company.....	6.50	13.00	84.50
Mill Line Kalona Mutual Telephone company.....	3.50	10.00	35.00
Morgan Township Farmers Mutual Telephone Co.....	17.00	15.00	255.00
Mount Pleasant Mutual Telephone company.....	5.00	15.00	75.00
Macy Mutual Telephone company.....	32.00	14.00	448.00
Midway Telephone company.....	12.50	12.00	150.00

TABLE No. 5-O—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Middle Valley Mutual Telephone company.....	14.00	\$ 8.00	\$ 112.00
Maple Grove Telephone company.....	4.50	11.00	49.50
Marion & Excelsior Telephone company.....	4.50	12.00	54.00
Maple Grove Telephone company.....	9.75	12.00	117.00
Mt. Zion Mutual Telephone company.....	6.75	9.00	60.75
Myers—T. L.—Telephone Line.....	8.75	11.00	96.25
Murray & Osceola Telephone company.....	15.00	9.00	135.00
Monteith & Pacora Telephone company.....	8.00	10.00	80.00
Motor Telephone company.....	8.45	10.00	84.50
Martins Creek Telephone company.....	8.00	11.00	88.00
Mossman & Grant Mutual Telephone company.....	8.00	9.00	72.00
Mystic Telephone company.....	12.00	10.00	120.00
Martelle Telephone company.....	10.00	11.00	110.00
Mutual Telephone Line No. 1.....	5.75	16.00	92.00
Mormon Point Telephone company.....	6.75	13.00	87.75
Mortons Mill & Grant Telephone company.....	7.00	9.00	63.00
Maple Grove Telephone company.....	14.25	10.00	142.50
Mahaska Telephone Association.....	9.00	12.00	96.00
Mount View Rural Telephone company.....	6.00	9.00	54.00
Middle Branch Telephone company.....	5.75	10.00	57.50
Mutual Line No. 5 Telephone company.....	3.50	12.00	42.00
Mutual Telephone company.....	5.50	12.00	66.00
Maplewood Telephone company.....	6.00	*	*
Maple Grove Telephone company.....	19.00	*	152.00
Meriden Liberty Mutual Telephone company.....	11.00	14.00	154.00
Merchants Telephone company.....	10.50	7.00	73.50
Morrisburg Mutual Telephone company.....	6.63	11.63	76.44
Maple Hill Telephone company.....	9.00	11.00	99.00
Maloy Short Line Telephone company.....	10.00	9.00	90.00
Mohawk Telephone company.....	9.00	7.78	70.02
Middletown Mutual Telephone company.....	5.25	10.00	52.50
Meriden Short Line Mutual Telephone company.....	6.50	18.00	117.00
Monterey & Moulton Telephone company.....	10.00	*	*
Mahaska Center Telephone company.....	5.00	8.00	40.00
Mutual (Washington Township) Telephone Co.....	2.75	13.00	35.75
Moville & Wolf Creek Township Telephone Co.....	22.50	7.50	168.75
Melrose & Tyrone Telephone company.....	9.50	6.00	57.00
Mt. Ayr Mutual Telephone company.....	4.00	328.00	1,312.00
Mifford Telephone company.....	3.78	15.00	56.25
Malcom, Sheridan & Madison Telephone company.....	9.00	10.00	90.00
McCulloch Telephone Line.....	1.50	10.00	15.00
Millersburg & Armah No. 2 Telephone company.....	7.50	7.80	58.50
McCausland Rural Line No. 4 Telephone company.....	4.40	16.00	72.00
Mutual No. 1 Telephone company.....	8.75	11.00	96.25
Midland Telephone company.....	8.00	14.00	112.00
Midland Telephone company.....	6.10	10.00	61.00
Monmouth-Canton Telephone company.....	9.25	8.00	74.00
Middle Creek Telephone company.....	7.00	11.00	77.00
McCausland & Long Grove Telephone company.....	10.25	10.00	102.50
McCausland Mutual Telephone company.....	3.50	15.00	52.50
McNaughton, M. N., Telephone company.....	.50	30.00	15.00
Macy Mutual Telephone company.....	32.00	14.00	448.00
Morgan Township Farmers Mutual Telephone Co.....	17.00	15.00	255.00
Mount Pleasant Mutual Telephone company.....	5.00	15.00	75.00
Miles Switchboard Telephone company.....	88.00	12.00	1,056.00

*Not assessable for 1904.

TABLE No. 5-C—CONTINUED.

Name of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Newberg Short Line Telephone company	2.50	\$ 25.00	\$ 62.50
North Prairie Telephone company	12.00	12.50	150.00
Nassau & Lester Telephone company	4.75	16.00	76.00
North Orleans Farmers Telephone company	13.00	12.00	156.00
North Liberty Mutual Telephone company	1.25	24.00	30.00
North Star Telephone company	6.25	14.00	87.50
Northeastern Mutual Telephone company	14.00	8.00	112.00
Northwestern Telephone company	3.75	18.00	63.00
Newport Rural Mutual Telephone company	6.75	11.00	74.25
New Market & Clarinda Mutual Telephone Co	10.00	11.00	110.00
New Albin & Citizens Mutual Telephone company	10.00	10.00	100.00
Norwood Mutual Telephone company	9.25	7.00	64.75
Northwest Union Mutual Telephone company	9.00	12.00	108.00
Northwestern Telephone company	8.50	13.00	110.50
Norwich-Yorktown Telephone company	5.50	14.00	77.00
Nassau & Northwestern Telephone company	7.25	11.00	79.75
North Star Telephone company	14.00	8.00	112.00
New Port Telephone company	9.00	11.00	99.00
North Andrew No. '4' Telephone company	10.00	8.00	80.00
North Kellogg Telephone company	12.00	10.00	120.00
Nodaway Valley Telephone company	21.50	10.00	215.00
Newburg & Grinnell Telephone company	15.00	13.00	195.00
Northwestern Telephone company	3.75	13.00	48.75
North Side Telephone company	7.00	10.00	70.00
Nassau & Tilton Telephone company	6.75	15.00	101.25
Newtonville Farmers Telephone company	6.00	12.00	72.00
Nassau & Coal Creek Telephone company	5.00	15.00	75.00
North Western Mutual Telephone company	24.75	11.00	272.25
Nordness Telephone company	75.00	10.00	750.00
North Linn & Springville Rural Telephone Co.	12.00	10.00	120.00
North Coon Telephone company	27.84	9.00	250.56
North Telephone company	3.25	13.00	42.25
North Eastern Telephone Association	17.00	11.00	187.00
North Madison Farmers Telephone company	8.00	10.00	80.00
North English & Armah Mutual Telephone Co.	8.00	10.00	80.00
North Eastern Mutual Telephone company	16.00	15.12	241.92
North Branch Telephone company	6.00	9.00	54.00
North Western Telephone company	5.50	15.00	82.50
Noble Center Mutual Telephone company	7.00	15.00	105.00
North English & Armah No. 2 Telephone company	10.00	7.50	75.00
North Fremont Telephone company	6.25	13.00	81.25
Nira-Wellman Mutual Telephone company	5.00	12.00	60.00
Northern Star Telephone company	13.50	14.00	189.00
Norwood & Liberty Center Mutual Telephone Co.	13.50	10.00	135.00
Nodaway & Guas Telephone company	28.00	48.00	1,248.00
North Belmont Telephone company	8.87	12.00	106.44
North Grove Telephone company	4.50	12.50	56.25
North Eastern (Woodburn) Telephone company	7.75	11.00	85.25
North Lockridge-Township Telephone Line	12.00	11.00	132.00
Number '2300' Telephone Line	3.75	12.00	45.00
Nemaha Mutual Telephone Association	17.00	14.00	238.00
North Liberty Telephone company	6.75	11.00	74.25
North Prairie Telephone company	4.00	11.00	44.00
North West (Clear Lake) Telephone company	10.00	8.00	80.00
North Center Telephone company	7.00	12.50	87.50
North Western Farmers Mutual Telephone Co.	10.25	10.00	102.50
North Coma & Rowley Telephone company	9.50	11.00	104.50

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
North Cedar Telephone company.....	10.00	\$ 11.00	\$ 110.00
Northern Mutual Telephone company.....	10.50	9.00	94.50
Norwood & Jay Telephone company.....	8.00	10.00	80.00
Newport No. 1 Telephone company.....	9.00	10.00	90.00
No. 1 & Toddville Telephone company.....	8.00	10.00	80.00
North Washington Mutual Telephone company.....	7.00	8.00	56.00
Northwestern Mutual Telephone company.....	2.50	12.00	30.00
North Western (Madison) Telephone company.....	15.50	10.00	155.00
North Western Telephone company.....	7.25	11.00	79.75
North West Farmers Telephone Line.....	7.00	8.50	59.50
North Western Mutual Telephone company.....	7.00	10.00	70.00
North Military Road Telephone company.....	5.00	12.00	60.00
North West Cedar Mutual Telephone company.....	13.00	11.00	143.00
North Eastern Rural Telephone company.....	10.50	7.50	78.75
Nassau & Pleasant Grove Telephone company.....	7.00	8.00	56.00
Number 22 Telephone company.....	4.66	15.00	69.90
Northwestern No. 3 Telephone company.....	10.00	10.00	100.00
North English & Green Valley Telephone company.....	8.00	7.00	56.00
North Jackson Telephone company.....	6.25	13.00	81.25
North Vienna Telephone company.....	6.50	16.00	104.00
Neville Telephone company.....	90.00	15.00	1,350.00
Nietert, H. J., Telephone Line.....	.....	.....	10.00
Otter Creek Telephone company.....	7.00	12.00	84.00
Otter Creek & Liberty Center Mutual Tel. Co.....	35.00	10.00	350.00
Owens Grove Telephone company.....	9.00	*	*
Oak Grove Blue Point Rural Telephone company.....	32.00	14.00	448.00
Ola Mutual Telephone company.....	6.00	12.50	75.00
Otter Creek Farm Line Telephone company.....	13.00	9.23	119.99
Oregon Short Line Telephone company.....	8.00	10.00	80.00
Oak Ridge No. "2" Telephone company.....	6.50	13.00	84.50
Oak Ridge Mutual Telephone company.....	3.38	16.00	54.08
Oak Grove Telephone company.....	8.50	10.35	87.97
O. K. Mutual Telephone company.....	10.00	10.00	100.00
Otte Telephone company.....	3.00	8.00	24.00
Oakley Telephone company.....	9.00	6.00	54.00
Osceola, New Virginia & Jamison Telephone Co.....	17.50	9.00	157.50
Oak Hill Telephone company.....	5.50	10.00	55.00
Oneida Center Telephone company.....	10.00	*	*
Osceola & Liberty Telephone company.....	20.00	9.00	180.00
Osceola & Union Chapel Telephone company.....	8.75	12.00	105.00
Otley Telephone company.....	45.00	16.00	720.00
O'Brien County Telephone company.....	30.00	13.00	390.00
Oakwood & Owassa Telephone company.....	9.00	12.50	100.00
Otter Telephone company.....	6.75	10.00	67.50
Oakfield & Cass County Telephone company.....	6.00	16.00	96.00
O. K. Rural Telephone company.....	4.00	18.00	64.00
Osceola, Hebron & Weldon Telephone company.....	18.00	8.00	144.00
Osceola & Weldon Short Line Telephone company.....	18.50	10.00	185.00
Oak Grove Telephone company.....	13.00	11.00	143.00
One Hundred Line Telephone company.....	5.00	13.50	67.50
Olin-Morley Telephone company.....	7.00	17.00	119.00
Odessa Mutual Telephone company.....	8.00	8.75	70.00
Owassa & Ellis Telephone company.....	4.75	17.00	80.75
Oakley & Newbern Telephone company.....	9.25	9.00	83.25
Oregon & Highland Telephone company.....	12.00	10.00	120.00
Oakley Short Line Telephone company.....	2.25	8.00	18.00

* Not assessable for 1904.

TABLE No. 5—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Pleasant Ridge Telephone company	9.00	\$ 19.00	\$ 117.00
Pleasant Home Mutual Telephone company	1.00	40.00	40.00
Prairie Chapel Telephone company	8.00	10.00	80.00
Pleasant Corners Mutual Telephone company	7.25	9.00	65.25
Portland Heights Telephone company	9.50	20.00	70.00
Pleasant Center Mutual Telephone company	8.00	12.00	96.00
Peoples Line No. 1800 Telephone company	4.25	11.00	46.75
Pleasant Hill Telephone company	6.50	10.00	65.00
Page Center & College Springs Telephone Co	15.00	11.00	165.00
Promise City & Confidence Telephone company	10.75	9.00	96.75
Prairie Bell Telephone company	7.00	11.00	77.00
Plymouth Farmers Mutual Telephone company	8.75	11.00	96.25
Pleasant Ridge Telephone company	2.75	20.00	55.00
Prairie Center Telephone company	5.00	10.00	50.00
Pleasant Valley Telephone company	10.75	8.00	84.50
Pleasant Grove Telephone company	12.00	9.00	108.00
Persia Co-operative Telephone company	14.50	10.00	145.00
Patton Telephone company	8.00	10.00	80.00
Prairie Valley Telephone company	9.00	10.00	90.00
Page Center Telephone company	10.25	13.00	133.25
Protovin Telephone company	89.25	18.00	1,160.25
Portsmouth Telephone company	31.75	15.00	476.25
Palermo Mutual Telephone company	11.00	11.00	121.00
Pleasant Ridge Telephone company	19.50	14.00	273.00
Peoples Telephone company	84.75	16.00	1,356.00
Pilotsburg Star Mutual Telephone company	5.25	12.00	63.00
Postville & Frankville Telephone company	20.00	10.00	200.00
Pea Vine Telephone company	5.00	12.00	60.00
Post C. G. Telephone Line	.50	40.00	20.00
Pumpkin Vine Mutual Telephone company	6.75	10.00	67.50
Pleasant View Telephone company	6.50	6.00	39.00
Pleasant U. & I. Mutual Telephone company	43.00	6.00	258.00
Plain Park Mutual Telephone company	7.25	11.00	79.75
Pleasanton Telephone company	30.00	8.00	240.00
Pumolkin Ridge Telephone Line	8.25	9.00	74.25
Poe Center & Caledonia Telephone company	10.25	10.00	102.50
Pleasant Valley Mutual Telephone company	41.50	14.00	581.00
Panora & Guthrie Center Fars. Mut. Tel. Co.	13.00	8.00	104.00
Prairie Farmers Mutual Telephone company	5.50	15.00	82.50
Prairie Dale Telephone company	6.50	12.89	82.48
Pleasant Hill Telephone company	7.25	10.00	72.50
Pilotsburg Telephone company	3.00	15.00	45.00
Plaquymine company	6.00	11.00	66.00
Pleasant Township Mutual Telephone company	7.00	14.00	98.00
Pleasant Center Telephone company	8.00	15.00	120.00
Pleasant Hill Telephone company	7.00	9.00	63.00
Princeton & McCauseland Fars. Mut. Tel. Co.	12.00	10.00	120.00
Plimpton Telephone company	9.00	10.00	90.00
Pleasant Grove Telephone company	1.50	33.00	49.50
Palestine Mutual Telephone company	7.50	10.00	75.00
Pleasantview Telephone company	2.50	20.00	50.00
Pine, Frank & Keswick Savings Bank Tel. Line	.07	50.00	3.50
Pleasant Mount Mutual Telephone company	8.75	10.00	37.50
Perrin, M. J., Telephone Line	180.00 rods	12.50	7.50
Pleasant Township Mutual No. 2 Telephone Co.	10.50	14.00	147.00
Pleasant View & Keswick Telephone company	9.00	11.00	99.00
Pleasant Ridge & New Virginia Telephone Co.	9.00	8.00	72.00

TABLE No. 5 C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Pleasant Hill Telephone company.....	9.75	\$ 10.00	\$ 97.50
Pleasant Dell Telephone company.....	6.25	11.00	68.75
Pleasant Grove Telephone company.....	5.50	10.00	55.00
Pleasant Run Rural Telephone company.....	6.50	14.00	91.00
Perry Center Telephone company.....	7.00	10.00	70.00
Prole & Spring Hill Farmers Mutual Tel. Co.....	9.00	12.50	112.50
Pleasant Hill Telephone company.....	13.00	8.00	104.00
Panora-Franklin Telephone company.....	10.00	10.00	100.00
Pleasant Valley Independent Farmers Tel. Co.....	8.00	10.00	80.00
Polk City Telephone company.....	7.00	16.00	112.00
Palo & Round Prairie Telephone company.....	7.00	10.00	70.00
Plymouth Telephone company.....	46.00	14.00	644.00
Penn-Clay Telephone company.....	9.00	6.00	54.00
Pleasant Valley & Springville Telephone company.....	12.00	9.00	108.00
Perry Center Mutual Telephone company.....	5.50	12.27	67.48
Prescott Telephone company.....	10.00	15.00	150.00
Palestine Center Telephone company.....	5.00	11.00	55.00
Pleasant View Mutual Telephone company.....	8.00	18.00	144.00
Pioneer Telephone company.....	4.50	12.00	54.00
Pine Creek Telephone company.....	3.50	*	*
Paris Telephone company.....	12.00	11.00	132.00
Paint Creek Farmers Telephone company.....	132.25	11.00	1,454.75
Pleasant Prairie Telephone company.....	8.25	10.00	82.50
Plainville & Rose Mound Telephone company.....	16.50	8.00	132.00
Paririe Telephone company.....	1.50	*	*
Prairie Valley Telephone company.....	5.00	9.00	45.00
Prairie Creek Mutual Telephone company.....	8.50	6.11	51.93
Pleasant Ridge Telephone company.....	60.00	9.00	540.00
Pebble Hill Telephone company.....	14.00	10.35	144.90
Prairie Side Rural Phone company.....	11.00	14.00	154.00
Paririe Valley Telephone company.....	8.00	7.00	56.00
Pleasant Ridge & Shambaugh Telephone company.....	11.00	14.00	154.00
Richland Telephone Line.....	5.00	8.00	40.00
Riverside Telephone company.....	9.00	10.00	90.00
Russell & Greenville Telephone company.....	10.00	9.01	90.00
Russell & Bethlehem Telephone company.....	9.50	10.00	95.00
Round Prairie Telephone company.....	11.50	10.00	115.00
Rice Township Telephone company.....	13.00	10.00	130.00
Red Line Telephone company.....	1.25	32.00	40.00
Rural "H" Telephone company.....	3.88	12.00	46.56
Riggold & Decatur Farmers Telephone Co.....	11.00	8.00	88.00
Riverside Telephone company.....	7.00	13.00	91.00
Robins Telephone company.....	3.50	18.71	65.48
Riverside Mutual Telephone company.....	2.37	14.00	40.18
Ranger, Joseph, Private Telephone Line.....	7.00	7.00	49.00
Richland Center Telephone company.....	12.00	10.00	120.00
Rowen Telephone company.....	3.25	9.00	29.25
Riverside Telephone company.....	7.50	10.00	75.00
Rock Branch Telephone company.....	27.00	7.50	202.50
Rural Home Telephone company.....	38.50	13.00	500.50
Reeves Bros. Telephone Line.....	25.00	5.00	125.00
Rayburn Mutual Farmers Telephone Line.....	9.00	9.00	81.00
Rome Branch of Round Prairie Fars. Mut. Tel. Co.....	10.50	10.00	105.00
Roscoe Mutual Telephone company.....	8.50	11.00	93.50
Rural Independent Telephone company.....	7.00	11.00	77.00
Rock Valley Telephone company.....	7.00	11.00	77.00
Russell & Adams Telephone company.....	4.50	13.00	58.50

* Not assessable for 1904.

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Rural No. 1 (Oskaloosa) Telephone company	3.50	\$ 14.00	\$ 49.00
Riverside Mutual No. 1 Telephone company	10.00	13.00	130.00
Rural "A" Telephone company	8.50	10.00	85.00
Rural Line No. 3700 (Stigourney) Telephone Co	6.25	13.00	81.25
Rose Valley Telephone company	35.00	10.00	350.00
Richland Telephone company	12.00	9.00	108.00
Richland Telephone company	10.00	11.00	110.00
Rose Branch & Seven Mile Telephone Line	8.00	*	*
Rural No. 3100 Telephone company	7.00	11.00	77.00
Russell & Confidence Telephone company	8.50	9.00	76.50
Rich-Heath Telephone Line	2.00	12.00	24.00
Rural No. 10 (Leighton) Telephone company	8.00	12.50	100.00
Riley Telephone company	2.50	14.00	35.00
Russell & New York Telephone company	15.00	8.00	120.00
Richardson Telephone company	8.00	8.00	64.00
Red Oak Mutual Telephone company	195.00	11.00	2,145.00
Roland Mutual Telephone company	53.50	15.00	802.50
Rural No. 5 Telephone company .....	.25	110.00	27.50
Rolling Green Mutual Telephone company	4.50	11.00	49.50
Riverside Rural Telephone company	11.50	7.50	86.25
Russell Chapel Telephone company	5.00	12.50	62.50
Ringgold Mutual Telephone company	10.00	9.00	90.00
Rex Supply Company Telephone company	4.00	8.00	32.00
Riverton & Madison Mutual Telephone company	8.00	10.00	80.00
Rural No. 17 Telephone company	5.75	8.00	46.00
Rabbit Ridge Telephone company	5.00	12.00	60.00
Rock Glen Telephone company	3.00	15.00	45.00
Sisley Grove Telephone company	7.00	12.50	87.50
Six Mile Telephone Line	5.00	10.00	50.00
Sheldahl Main Line Telephone company	4.00	12.00	48.00
Stoddard, B. M., Private Telephone Line	4.00	7.00	28.00
Silver Lake & Bristol Telephone company	28.00	10.00	280.00
Stanton Wallin Mutual Telephone company	9.25	13.51	124.96
Stanton & Frankfort Telephone company	9.50	12.94	122.93
Salem Telephone company	14.00	11.00	154.00
Sewal & Miller Telephone company	9.00	13.00	117.00
Stanton & Villisca Telephone company	15.50	11.00	170.50
Scotland Mutual Telephone company	8.00	12.50	100.00
Sheridan & Malcolm Telephone company	12.50	11.00	137.50
Stanton & Northern Telephone company	7.62	15.00	114.30
Shannon City Southwestern Mutual Telephone Co.	14.00	10.00	140.00
Stuben Farmers Mutual Telephone company	8.00	9.00	54.00
Star Telephone company	4.00	15.00	60.00
Stanley Telephone company	7.75	10.00	77.50
Stringtown Telephone company	8.00	12.50	100.00
Steady Run Mutual Telephone company	16.50	13.00	214.50
Stanton & Bethesda Telephone company	12.00	10.00	120.00
Sharpsburg & Gravity North Line Telephone Co.	9.00	14.00	126.00
Stanton Spring Valley Mutual Telephone company	9.50	13.00	123.50
Stanton & North Eastern Telephone company	10.50	13.00	136.50
Soap Creek Telephone company	4.50	14.00	63.00
Scotch Grove Telephone company	5.50	11.00	60.50
South Madison Farmers Telephone company	13.00	10.00	130.00
Stanton & Eastern Telephone company	7.00	15.00	105.00
St. Charles & Truro Telephone company	11.25	13.28	149.40

* Not assessable for 1904.

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess-ment.
Sweet Land & Annex Telephone company	7.00	\$ 12.50	\$ 87.50
Spicer & Stennet Telephone company	12.00	12.00	144.00
Star Telephone company	20.00	10.00	200.00
South Pine Mutual Telephone company	3.00	15.00	45.00
Shady Side Mutual Telephone company	7.50	9.00	67.50
Stony Point Telephone company	5.00	15.00	75.00
Sweets Mutual Telephone company	9.00	7.00	63.00
Sewal & Powersville Telephone company	6.50	9.00	58.50
Sewal & Corydon Telephone company	8.75	11.00	96.25
Sewal & Kniffin Telephone company	4.50	12.00	54.00
South West Malcolm Telephone company	18.00	14.00	252.00
Sugar Creek Telephone company	12.50	10.00	125.00
South Prairie Mutual Telephone company	22.50	13.00	292.50
Scott Township Telephone company	6.50	15.00	97.50
State Road Telephone company	3.75	9.00	33.75
St. Charles-Patterson Farmers Telephone Co.	18.00	9.00	144.00
Sunshine Telephone company	1.00	25.00	25.00
Sunset Telephone company	9.00	11.25	101.43
Soap Creek Valley Telephone company	10.50	10.00	105.00
St. Charles & Peru Farmers Mutual Telephone Co ..	15.50	9.00	139.50
Sac County Farmers Mutual Div. "B" Telephone ..	17.00	10.00	170.00
Summit-Yorktown Telephone company	11.50	13.00	149.50
South Eastern Iowa Telephone company	26.00	15.00	390.00
Siam & Hopkins Farmers Telephone company	11.50	11.00	126.50
Staton South Western Telephone company	4.07	25.00	101.75
Seven Mile Telephone company	14.50	10.00	145.00
South Spring Creek Telephone company	7.00	9.00	63.00
Stanhope Lake Center & Rosendale Telephone Co. ..	23.50	13.00	305.50
Sugar Grove Rural Line Telephone company	6.00	12.00	75.00
Sunny Side & Armah Telephone company	4.75	12.00	67.00
Sonora Telephone company	16.75	14.00	234.50
Short Line Mutual Telephone company	3.25	11.00	35.75
South Diagonal Telephone Line	2.12	12.97	27.49
Stanton-Washington Mutual Telephone company ..	5.00	18.00	90.00
Shane Hill Telephone company	6.75	11.00	74.25
Sugar Creek Telephone company	10.50	12.50	131.25
State Line Mutual Telephone company	6.50	8.00	52.00
Sugar Creek Telephone company	12.00	9.00	108.00
Sheridan No. 1 Telephone company	5.00	14.00	70.00
Spring Brooke Telephone company	17.00	11.00	187.00
Salt Creek Valley Telephone company	11.00	10.00	110.00
Springdale & Rochester Telephone company	8.00	12.00	96.00
Science Hill Telephone company	7.00	12.00	84.00
St. Mary's & Eastern Telephone company	7.00	10.00	70.00
Surprise Valley Mutual Telephone company	6.00	11.00	66.00
Sunsford & Savannah Telephone company	5.00	13.00	65.00
South Side Farmers Mutual Telephone company ..	6.50	11.07	71.95
Schleswig Telephone company	34.75	15.00	521.25
South Douglas Farmers Telephone company	13.50	9.00	121.50
St. Mary's Southern Telephone company	5.00	12.50	62.50
South Western Telephone company	5.00	12.00	60.00
Shunem Mutual Telephone company	9.25	7.00	64.75
Sunny Side Mutual Telephone company	9.00	12.50	112.50
Silver Plate (Walker) Telephone company	9.00	10.00	90.00
Southern Mutual Telephone company	10.00	*	*

*Not assessable for 1904.

TABLE No. 5 C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Slide Rock Telephone company.....	8.00	\$ 10.00	\$ 80.00
South Western Farmers Mutual Telephone Co.....	15.50	10.00	155.00
Sandyville & Milo Telephone company.....	8.50	15.00	127.50
Southwestern Mutual Farmers Telephone Co.....	18.25	10.00	182.50
Sand Creek Mutual Telephone company.....	14.97	11.00	164.67
Smyrna & Derby Telephone company.....	10.00	10.00	100.00
Starr Rural No. 1 Telephone company.....	8.00	12.00	96.00
Safe Side Telephone company.....	12.00	10.00	120.00
Sewal & St. John Telephone company.....	8.00	16.00	128.00
Samuel Cassady Telephone company.....	.50	16.00	8.00
Sattre Telephone company.....	14.00	9.28	129.92
South Marion Telephone company.....	30.00	13.00	390.00
St. Charles & New Virginia Farmers Telephone Co.....	20.00	8.00	160.00
Salem Telephone company.....	8.75	8.91	77.96
Success Telephone company.....	8.00	8.00	24.00
Seminary Telephone company.....	4.00	9.00	36.00
Stanley Farmers No. 1 Telephone company.....	10.50	12.00	126.00
South Clark Farmers Mutual Telephone company.....	8.00	*	*
South Eastern Telephone company.....	30.00	10.00	300.00
Sheldahl Mutual Telephone company.....	1.50	30.00	45.00
Sixteen Rural Telephone company.....	4.00	12.00	48.00
Searsboro & Lynnville Telephone company.....	9.00	12.50	112.50
Sheridan Grinnell Telephone company.....	22.50	13.00	292.50
Stanhope & Griffin Telephone company.....	10.70	12.50	133.75
Scranton Mutual Telephone company.....	41.00	15.00	615.00
Stanton-Red Oak Mutual Telephone company.....	11.50	12.00	138.00
Shambaugh & College Springs No. 2 Tel. Co.....	8.75	15.00	131.25
Silver Plate Telephone company.....	9.00	10.00	90.00
State Road Telephone Line.....	4.14	14.00	57.96
Sigafoose Telephone company.....	8.00	13.00	117.00
Stanhope-Jewell Telephone company.....	12.00	14.00	168.00
South Cairo Telephone company.....	4.50	16.00	72.00
South Eastern Mutual Telephone company.....	5.00	12.00	60.00
Sylvia Telephone company (Fairfax).....	7.00	6.85	47.95
South Side Rural No. 3 Telephone company.....	1.75	13.00	22.75
South Telephone company (Fairfax).....	4.00	48.00	192.00
Spring Cedar Mutual Telephone company.....	24.50	11.00	269.50
South Eastern Iowa Telephone company.....	33.00	12.00	396.00
Smyrna & West Concord Telephone company.....	5.00	12.60	63.00
Swigart & Wherry Telephone Line.....	17.00	15.00	255.00
South Western Telephone company.....	10.00	12.00	120.00
Soap Creek & Union Twp. Far. Mut. Tel. Co.....	6.00	10.00	60.00
Stuart & Lindon Telephone company.....	14.00	7.00	98.00
Sharon Farmers Mutual Telephone company.....	73.00	11.00	803.00
Sunnyside Telephone company.....	1.50	10.00	15.00
Spring Grove & Jackson Telephone company.....	9.00	7.50	67.50
Star Mutual Telephone company.....	4.50	12.00	54.00
Salt Creek Telephone company.....	6.00	11.00	66.00
Swamp Angel Mutual Telephone company.....	6.50	11.00	71.50
Short Route Telephone company.....	11.50	6.00	69.00
South Cedar Mutual Telephone company.....	9.00	*	*
Spring Valley & Lincoln Township Telephone Co.....	11.00	7.50	82.50
Sherod Telephone company.....	12.00	6.00	72.00
Short Line No. 1 Telephone company.....	1.50	10.00	15.00
Sewal & Medicineville Telephone company.....	11.00	10.00	110.00
Spring Creek Farmers Mutual Telephone Co.....	14.00	11.00	154.00

*Not assessable for 1904.

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Seventy-six Telephone company	12.50	\$ 10.00	\$ 125.00
Spring Creek Telephone company	3.00	13.00	39.00
South of Inwood Telephone company	10.00	7.00	70.00
Salt Creek Telephone company	7.25	10.00	72.50
State Road Telephone company	13.00	10.00	130.00
Sheridan & Tama Mutual Telephone company	19.00	10.00	190.00
South Western No. 1 Telephone company	10.50	12.00	126.00
Star Telephone company	15.50	8.00	124.00
Shiloh Mutual Telephone company	12.00	11.00	132.00
South Fork No. 9 Telephone company	6.00	10.00	60.00
Smoky Ridge Telephone company	8.00	9.00	72.00
South Cotter Telephone company	9.00	10.00	90.00
Star Mutual Telephone company	2.25	20.00	45.00
Sheridan Mutual Telephone company	19.00	10.00	190.00
South West Rural Telephone company	5.88	12.00	70.56
Tingley & Mt. Ayr Telephone company	14.75	12.00	177.00
Town Mutual (Keswick) Telephone company	2.00	30.00	60.00
Tingley & Ellston Telephone company	8.00	12.00	96.00
Thornburg-Tilton Telephone company	12.00	11.00	132.00
Troy Mills & Walker Telephone company	6.75	11.00	74.25
Tilton Mutual Telephone company	6.25	11.00	68.75
Tiffin North West Telephone company	9.50	11.00	104.50
Three Wing Telephone company	8.00	8.00	64.00
Township Line Telephone company	6.50	12.00	78.00
Turkey Valley Telephone company	16.25	13.00	211.25
Two Thousand (2,000) Telephone company	6.00	11.00	66.00
Thorburg & North Eastern Telephone company	11.25	10.00	112.50
Tilford Telephone company	6.00	10.00	60.00
Tama & Chelsea Telephone company	9.50	10.00	95.00
Tracey Telephone company	7.00	18.00	126.00
Tingley & Melrose Telephone company	19.25	9.00	119.25
Terpin Ridge Telephone company	7.50	*	*
Tingley & Arispe Telephone company	10.40	11.00	114.40
Teeds Grove Telephone Line	9.00	9.00	81.00
Tyrone & Cedar Valley Telephone company	10.00	8.00	80.00
Township Telephone Line	5.75	10.00	57.50
Township Line Mutual Telephone company	6.50	13.00	84.50
Truro Telephone company	22.00	20.00	440.00
Tyrone Mutual Telephone company	6.00	13.00	78.00
Telephone Line No. 22	12.00	9.00	108.00
Telephone company No. 6	5.00	10.00	50.00
Traer & Dinsdale Telephone company	16.00	9.00	144.00
Tingley & Sheldon Telephone company	6.50	11.00	71.50
Tama & Potter Telephone Line	12.50	12.00	150.00
Thirty-six hundred Telephone company	5.25	9.00	47.25
Tipton Mutual Telephone company	2.00	20.00	40.00
Tobins Mutual Telephone company	6.25	10.00	62.50
Tingley & Southwestern Telephone company	11.00	12.00	132.00
Tyrrell Bros. Telephone Line			80.00
Tatman & Brimley Telephone company	12.00	11.00	132.00
Union Township Telephone company	24.00	12.00	288.00
Union Grove Mutual Telephone company	8.50	12.00	102.00
Union Telephone company	16.00	9.00	144.00
Union Hall Telephone company	7.25	13.00	94.25
Union County Platte Farmers Mutual Tel. Co.	7.00	12.00	84.00
Union Telephone company	8.50	13.00	110.50

* Not assessable for 1904.

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Ulmer Telephone company.....	8.00	\$ 10.00	\$ 80.00
Union Telephone company.....	6.00	16.00	96.00
Union Mills Telephone company.....	5.00	15.00	75.00
Union Mills Mutual No. 1 Telephone company.....	3.75	13.00	48.75
Union Central Telephone company.....	6.00	9.00	54.00
Union Telephone company.....	11.00	8.00	88.00
Unity Rural Telephone company.....	5.50	15.00	82.50
Unity Telephone company.....	9.00	8.00	72.00
Utica Ridge Telephone company.....	6.00	10.00	60.00
Unity Telephone company.....	6.50	10.00	65.00
Union Mills & New Sharon Mutual Telephone Co.....	3.25	13.00	42.25
Union Chapel Mutual Telephone company.....	6.25	12.00	75.00
Union Telephone company.....	14.00	11.00	154.00
Union Center Mutual Telephone company.....	13.00	10.00	130.00
Union Prairie Telephone company.....	14.25	13.00	185.25
Union & Clarke County Telephone company.....	18.00	13.00	234.00
Union Mills & New Sharon Mutual Telephone Co.....	6.68	9.00	59.94
Union Telephone company.....	10.00	10.00	100.00
Union County Platte Farmers Mutual Tel. Co.....	11.50	9.00	103.50
Union Mutual Telephone company.....	10.50	12.95	136.97
Victor Rural Telephone company.....	12.00	13.00	156.00
Viola & Stone City Telephone company.....	5.00	13.00	65.00
Victoria Telephone company.....	1.75	15.00	26.25
Vaughn, F. C., Telephone company.....	42.00	15.00	630.00
Victor & Southeastern Telephone company.....	9.00	12.00	108.00
Victor Mutual Telephone company.....	17.50	12.00	210.00
Viola & Springville Telephone company.....	10.50	14.00	147.00
Vernon Springs Farmers Telephone company.....	4.50	14.00	63.00
Victor North Lincoln Independent Tel. Ass'n.....	10.00	10.00	100.00
Victor & Ladora Independent Telephone company.....	8.75	10.00	87.50
Victor & Summit Independent Telephone company.....	19.00	13.00	247.00
Victor Telephone company.....	5.80	10.00	58.00
Vetter, D., Telephone company.....	9.50	6.00	57.00
Volga Valley Telephone company.....	10.00	9.00	90.00
Viola Township Farmers Division F Telephone Co.....	7.60	12.50	95.75
Valley Mutual Telephone company.....	10.00	10.00	100.00
Victor & State Road Telephone company.....	3.00	18.00	54.00
Villisca, Sciola & Northern Telephone company.....	18.00	7.50	135.00
Vining Telephone company.....	12.00	10.00	120.00
Villisca & Pleasant Ridge Mutual Telephone Co.....	19.00	10.00	190.00
Valley Telephone company.....	3.50	15.00	52.50
Victor & Hartwick Telephone company.....	8.50	11.00	93.50
Vernon Farmers Mutual Telephone company.....	42.00	15.00	630.00
Valley Mutual Telephone company.....	6.50	10.00	65.00
Villisca & Pleasant Valley Telephone company.....	13.00	15.00	195.00
Viola & Anamosa Mutual Telephone company.....	3.00	9.00	27.00
Victor Southwestern Telephone company.....	7.00	11.00	77.00
Valley City Telephone company.....	8.50	12.00	102.00
Viola & Buffalo Telephone company.....	8.00	9.00	72.00
Willow Grove Short Line Telephone company.....	15.00	9.00	135.00
Webster & Armah Telephone company.....	4.00	10.00	40.00
Wertz Mutual Telephone company.....	5.00	30.00	150.00
Wire Corners Telephone company.....	5.00	15.00	75.00
West Toledo Telephone company.....	1.25	10.00	12.50
White Telephone company.....	7.50	10.00	75.00
Washington Center Telephone company.....	9.00	9.00	81.00

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assess- ment.
Willow Line Telephone company	7.50	\$ 10.00	\$ 75.00
Wetmore, H. A. & G. L. Telephone Line	19.00	10.00	190.00
Wren Hill Telephone company	13.00	11.00	143.00
Whitley Short Line Telephone company	4.00	10.00	40.00
White Oak Mutual Telephone company	17.00	9.00	153.00
West Central Farmers Telephone company	9.25	9.00	83.25
Woodstock Telephone company	63.00	20.00	1,260.00
White Cloud Telephone company	9.75	14.00	136.50
Wheeler Telephone company	17.50	12.00	210.00
Walker-Rowley Telephone company	10.50	10.00	105.00
Whites Creek & Lovilia Farmers Mutual Tel. Co	13.00	8.00	104.00
Wapello Northwestern Telephone company.	7.50	12.00	90.00
Wall Street Telephone company	11.00	13.00	143.00
West Franklin Telephone company.	4.50	13.00	58.50
Wood Telephone company	4.00	10.00	40.00
Washington Mutual Telephone company.	7.00	12.00	84.00
West La Fayette Telephone company	6.50	20.00	130.00
White, J. F. & Sons, Private Telephone company.	.25	60.00	15.00
Whittier & Southern Telephone company	4.00	14.00	56.00
West Fremont Telephone company	6.66	12.00	79.92
White Oak No. "2" Telephone company	5.00	16.00	80.00
Wilkins Telephone Line	10.00	9.00	90.00
Wellers Farmers Telephone company	12.00	8.00	96.00
West Malcom & Sheridan Telephone company	21.25	13.00	276.25
Webster Mutual Telephone company	3.00	15.00	45.00
Whittier North Western Telephone company	7.00	18.00	126.00
Wapsie Telephone company	5.25	10.00	52.50
Whittier & Western Telephone company	5.75	16.00	60.00
Whittier & Co. Home Telephone company	3.50	18.00	63.00
White Pigeon Telephone company	16.75	10.00	167.50
Waldon Mutual Telephone company	15.00	10.00	150.00
White Oak Telephone company	11.00	8.00	88.00
West Des Moines Telephone company	12.00	6.00	72.00
Wapello Telephone company	5.75	7.00	40.25
What Cheer & Delta Mutual Telephone company.	9.00	11.00	99.00
West Union Mutual Telephone company	5.25	12.00	63.00
Webster-Armah Telephone company	6.50	9.00	58.50
West Liberty Farmers Mutual Telephone Co	13.00	11.00	143.00
White Oak Telephone company	7.25	10.00	72.50
Wagner, Geo. E., Telephone company.	12.25	13.00	159.25
Winthrop Quasqueton Telephone company	8.00	12.00	96.00
West Union Telephone company	11.75	8.00	94.00
Webster & South English Mutual Telephone Co.	6.75	12.00	81.00
West Liberty & Springville Mutual Telephone Co.	10.00	10.00	100.00
What Cheer, Thornburg & Gibson Telephone Co.	12.00	17.00	204.00
West Grove & Bloomfield Farmers Mut. Tel. Co	9.00	9.27	83.43
Willowdale Telephone company	6.25	13.00	81.25
Wicks & St. Mary's Telephone company	6.25	7.50	47.75
Wellman Mutual Telephone Exchange			175.00
West Liberty & Union Valley Telephone company	6.00	13.00	78.00
Whittier & Springville Farmers Mutual Tel. Co.	3.75	27.00	101.25
Wagner Telephone company	12.00	10.00	120.00
Woodward, W. J., Telephone Line	.50	20.00	10.00
Wax Mutual Telephone company	14.00	13.00	182.00
Wyncedah Telephone company	16.00	10.00	160.00
Wellington Telephone Line	2.50	11.00	27.50
Woodburn Mutual Northwestern Telephone Co.	8.00	12.00	96.00

TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Woodburn, Osceola & White Breast Telephone Co.	7.75	\$ 13.55	\$ 108.48
White Pigeon Rural Telephone company	8.50	9.00	76.50
Walnut No. 3 (Casey) Telephone company	11.00	11.00	121.00
Wolf Creek (Humeston) Telephone company	15.00	12.50	187.50
Washington Center Telephone company	13.50	9.00	121.50
Walters, L. G. & Menese, J. E., Telephone Line	3.50	15.00	52.50
Washington Township Mutual Telephone company	18.00	10.00	180.00
Washington Line Telephone company	7.00	*	*
Willow Creek Rural Telephone company	7.00	10.00	70.00
West Nodaway Telephone company	6.58	15.00	98.70
Wilton & Muscatine Telephone company	7.66	12.00	84.00
Woodburn South Eastern Telephone company	9.00	11.00	99.00
West Walnut Telephone company	10.50	13.00	136.50
Whiskey Bottom Telephone company	4.50	10.00	45.00
Woodburn & Smyrna Telephone company	6.00	15.00	90.00
West Cedar Telephone company	3.25	10.00	32.50
West Buffalo Telephone company	11.00	8.00	88.00
Wolf Creek Telephone company	15.00	12.50	187.50
Woodburn & Cleveland Telephone company	6.00	11.00	66.00
Wayne Line No. 4 Telephone company	12.00	8.00	96.00
West Liberty Short Line Telephone company	3.25	16.00	52.00
Western Union Telephone company	15.00	10.00	150.00
Weldon, Laeale & Osceola Telephone company	196.00	8.00	1,568.00
Warren Center Telephone company	10.00	9.00	90.00
West Grove & Monterey Telephone company	9.50	9.00	85.50
Winthrop Telephone company	5.00	28.00	140.00
Western Union Telephone company	9.50	8.00	76.00
Walnut Hill Telephone company	9.50	10.00	95.00
Will Creek Meriden Mutual Telephone company	12.50	11.00	137.50
Waiker Short Line Telephone company	1.75	10.00	17.50
Wapsie Valley Telephone company	5.00	13.50	67.50
Williams & Calhoun Private Telephone Line	.75	15.00	11.25
Waubeek Telephone company	12.50	12.00	150.00
West Grove Telephone company	.75	*	*
White Willow Telephone Line	2.50	7.50	18.75
White Breast Telephone company	2.50	15.00	37.50
White Star Telephone company	6.75	*	*
Whitten Mutual Telephone company	3.00	21.00	63.00
West Homer Mutual Telephone company	14.00	12.00	168.00
Will Telephone company	6.50	11.00	71.50
West Otter Creek & Mutual Telephone company	6.00	10.00	60.00
Wm. H. Plummer (Private) Telephone Line	.50	20.00	10.00
Whittier Telephone company	.87	12.00	10.44
Weaver Independent Telephone company	43.00	13.00	559.00
West Cedar Farmers Mutual Telephone company	3.75	14.00	52.50
Wild Cat & Cambria Telephone company	17.25	9.00	155.25
White Rock Mutual Telephone company	2.25	15.00	33.75
Wapsie Valley Telephone company	4.00	15.00	60.00
Whippoorwill Telephone company	7.00	11.00	77.00
Willow Grove Mutual "No. 8" Telephone Co.	8.63	11.99	103.47
What Cheer & Janetown Telephone company	2.25	13.00	29.25
West Farmers (Kelley) Telephone company	3.00	18.00	54.00
Wall Street Telephone company	11.00	13.00	143.00
Washington Telephone Line	11.50	10.00	115.00

*Not assessable for 1904.

Assessment of Telephone Companies.

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TABLE No. 5-C—CONTINUED.

Names of Companies.	Mileage.	Assessment per mile.	Total assessment.
Wiley Mutual Telephone company	19.75	\$ 12.50	\$ 246.87
Walker & Urbana Telephone company,	11.00	6.00	66.00
White Oak Telephone Company No. 3	10.00	8.00	80.00
Wanamaker & Kellerton Telephone Line	8.00	8.00	64.00
West Morgan Telephone company	14.50	15.00	217.50
"X" Telephone company	5.50	11.00	60.50
Yorktown, Clarinda & State Road Telephone Co..	10.00	16.00	160.00
Yankey Hollow Rural Telephone company	5.00	11.00	55.00
Yorktown-Fairview Telephone company	6.00	11.00	66.00
Yale & Western Mutual Telephone company	6.75	14.00	94.50
Yankee Point Mutual Telephone company	12.37	10.00	123.70
Yorktown & Norwich Telephone company	6.75	14.00	94.50
Yale & Jamaica Telephone company	13.50	10.00	135.00
Young America Telephone company	10.00	12.00	120.00
Yale & Bagley Telephone company	17.00	11.00	187.00
Yeoman Telephone company	8.25	10.00	82.50
Yorktown & Bethesda Telephone company	14.00	11.00	154.00
Yorktown East Center & Clarinda Telephone Co.	11.00	10.00	110.00
Yorktown, Bethesda & Summit Telephone Co.	12.50	12.50	156.25
Yorktown (Fairview) Telephone company	6.00	11.00	66.00
Zero Telephone company	11.25	6.00	67.50
Zearing Mutual No. 1 Telephone company	8.50	22.00	187.00
Zearing Mutual No. 6 Telephone company	8.25	12.00	99.00
Zinn Electric Light & Power Telephone company.	6.00	22.00	132.00
Zearing Johnson Grove Mutual Telephone Co	12.50	11.00	137.50
Zellman, Wm., Telephone Line	2.00	15.00	30.00
Zion-Attice Mutual (Rural) Telephone company...	4.50	8.00	36.00
Rural Telephone Mileage	18,085.98		
Rural Telephone Assessment			\$ 209,927.52

RECAPITULATION.

	Total Miles.	Total Net Assessment.
Telegraph Lines, 5-A	10,028.72	\$ 730,801.08
Commercial Telephone Lines, 5-B	80,437.10	1,281,028.94
Rural Telephone Lines, 5-C	18,085.88	209,927.52
Grand total	58,601.30	\$ 2,201,752.49