

The attorney general in an opinion holds that the railroad commission may, by resolution, direct the commerce counsel and his assistants to assist the department of justice in the state and federal courts, in cases involving orders made by the railroad commission.

## EXECUTIVE COUNCIL.

GEORGE W. CLARKE.....Governor  
 WILLIAM S. ALLEN.....Secretary of State  
 FRANK S. SHAW.....Auditor of State  
 WILLIAM C. BROWN.....Treasurer of State

Office	Name	Legal Residence	Birthplace	Compensation
Secretary	Arthur H. Davison	Des Moines	Pa.	\$ 2,400
Asst. Secretary	Almer U. Swan	Carlisle	Iowa	1,600
Second Asst. Secretary	Elsie A. Swan	Des Moines	Iowa	1,200
Postmaster and carrier	Elbert R. Hall	Des Moines	Missouri	1,000
Clerk	Rhoda Miller	Dallas Center	Kansas	780
Supply clerk	Owen Byrne	Des Moines	Iowa	1,100
Voucher clerk	F. O. E. Lungren	Des Moines	Iowa	940
Janitor	Louis Jackson	Des Moines	Missouri	780
Accountant	Frank H. Paul	Des Moines	Iowa	2,000
Cap. grounds representative	Timothy E. McCurdy	Hazleton	Ohio	2,000

\*Also acts as janitor for Board of Health.

Among the duties placed upon the executive council by the laws of Iowa, are the following:

To purchase all stores, supplies and furniture for state departments and officers, including the state printer.

The execution of contracts for fuel, lights, repairs, blank books, etc.

The approval of articles of incorporation and by-laws of building and loan associations, and of plans for liquidation of said associations.

The custody of paper and supplies for state printer and other state officers.

The assessment of railway, express, sleeping and equipment car, telegraph and telephone properties.

The classification of railways.

The making of tax levies for state purposes and the certification of the same to the several county auditors.

The certification of tax valuations, fixed by the executive council, to the several county auditors.

The equalization of property valuations between counties.

The canvass of votes cast for state and district officers.

The compilation of a state census once in ten years (next 1920).

The declaration of changes in classification of cities.

The compilation and publication of annual reports of (a) railway, express, sleeping and equipment car assessments, (b) telegraph and telephone assessments and (c) of the biennial report of expenses of all state departments.

The determination of the territory outside of Iowa in which Iowa life insurance companies may loan money.

The making of annual settlement with all state officers, under section 161-a of the supplement to the code, 1907.

The assignment of office rooms to state officers in capitol building.

The appointment of the board of examiners of mine inspectors.

The approval of bonds and of rates of interest to be paid by depositories on state funds.

The fixing of reserve lists of state documents and publications and the approval of requisitions for documents and publications in said reserve list.

To dispose of state documents which the state librarian, curator of historical department and curator of law department may certify are not required for state uses.

To approve rules for uniformity of assessments in counties.

To audit claims for the expenses of collection of inheritance taxes and for the repayment of such taxes when wrongfully paid.

The approval of plans of doing business by certain investment companies.

The fixing of editions of leaflets published by state superintendent of public instruction, of the report of the proceedings of the State Teachers' Association, and of the editions of certain reports which are not fixed by statute.

The approval of plans for buildings at the state educational institutions, under certain conditions.

To determine the value at which property may be taken by Iowa incorporations and the amount of stock which may be issued on account thereof.

#### STATE BOARD OF AUDIT.

Frank S. Shaw, Auditor of State.

George Cosson, Attorney General, or John Fletcher, Assistant Attorney General.

A. H. Davison, Secretary Executive Council, or A. U. Swan, Assistant Secretary Executive Council.

The State Board of Audit was created by the thirty-sixth general assembly and is composed of the auditor of state, the attorney general or one of his assistants, and the secretary of the executive council or his first assistant.

It is the duty of this board to audit all claims except those for salaries of various officers which are fixed by law and claims on account of the institutions under the control of the Iowa Board of Control of State Institutions and the Iowa State Board of Education. Before approving any claim it is the duty of this board to determine that such claim is fully and clearly authorized by law; that the officer, board, commission, department or executive council empowered to authorize the creation of the claim has granted or authorized the same and has certified the fact to the board of audit; that all the legal requirements have been observed, including notice and competition, if required by law; that the claim is in proper form and duly verified and that the charges are reasonable, proper and correct.

The board is authorized and directed to formulate such rules and regulations as it may deem necessary to enable it to determine; that services charged for were actually performed; the time necessarily devoted to such service and the exact and necessary expenses incurred in the performance thereof. The board will require information relative to any and all other matters which will aid it in performing its duties and protecting the interests of the state, and may require a strict compliance with said rules before auditing any claim.

#### ADJUTANT GENERAL

*Appointed by the Governor. Salary \$2,700.*

GUY E. LOGAN, of Red Oak, Montgomery county. Born in Iowa.

Office	Name	Legal Residence	Birthplace	Com-pen-sation
Asst. adjutant-general.....	Edwin E. Lucas.....	Fairfield .....	Iowa .....	\$ 1,500
Record clerk .....	Thos. L. Stevens.....	Des Moines.....	Ohio .....	1,200
Requisition clerk .....	G. Ray Logan.....	Red Oak.....	Iowa .....	1,800
Stenographer .....	Nell M. Brown.....	Des Moines.....	Kansas .....	900
Stenographer .....	Kathryn Barnes.....	Des Moines.....	Iowa .....	900
Storekeeper .....	Frederick S. Hird.....	Des Moines.....	Wisconsin .....	1,000
Janitor .....	J. P. Stevenson.....	Des Moines.....	Pa. ....	780

**REPORT OF PROCEEDINGS OF THE EXECUTIVE COUNCIL FOR  
THE YEARS 1913 AND 1914.**

A. H. DAVISON, *Secretary.*

Made under authority of Sub. section 6 of section 157 of supplement to the code, 1913, from the minutes of proceedings of the executive council.

**CONTRACTS AUTHORIZED.**

January 8, 1913—For lease of rooms in Teachout building for railway commission at \$60.00 per month.

January 18, 1913—Art Metal Construction Co. newspaper cases in historical building at \$3,115.00.

January 25, 1913—With the Blue Line Transfer and Storage Co. for cartage for a period of one year.

March 15, 1913—Contract for calking state house windows with the Minnesota Weatherproof Calking and Glazing Co. executed in the amount of \$400.00.

May 27, 1913—Paper contract was awarded to Dearborn Paper Co.

July 9, 1913—Contract awarded Des Moines Engraving Co. for engraving upon a basis of 11½c per square inch for half tone work on copper and a minimum of \$1.10; a charge of 5c per square inch for zinc etchings with a minimum of 50c and a charge of 90c per hour for extra work.

July 17, 1913—Contract with Borreson Mfg. Co. of St. Paul, Minn., for furnishing automobile and motorcycle number plates for 1914, and bond approved.

October 7, 1913—Anderson Coal Co. was awarded contract to furnish nut mixture coal at \$1.90 per ton, mine run at \$3.00 and lump coal at \$3.25 per ton.

December 19, 1913—Contract for finishing floor in the west wing of historical building, first floor, was executed with O. C. Boyd & Son.

January 10, 1914—Contract for terazzo floors with Art Mosaic & Tile Company at \$4,274.00 was approved.

February 16, 1914—Cases for Historical Department authorized, and contract awarded to Loetcher & Burch Co. at \$3,285.00.

February 28, 1914.—Pure Air Ozone Co. was authorized to install two machines at \$120.00 each.

March 12, 1914—Contract was let to American Bank Protection Co., of Minneapolis, Minn., for burglar protection for treasury vault in the sum of \$1,150.00.

March 14, 1914—Contract for book shelving library was awarded the Art Metal Construction Co. at \$400.00.

June 5, 1914—Contract for filing case for treasury was awarded the Art Metal Company of Jamestown, N. Y., at \$425.00.

June 23, 1914—The lease contract for cameragraph made with the Camera-graph Co. of Kansas City, Mo., was executed.

June 29, 1914—The council awarded the contract for weather strip for capitol windows to the Chamberlain Metal Weatherstrip Co., of Des Moines, Iowa, at \$500.00.

September 19, 1914—Contract to furnish coal for the ensuing year, beginning October 12th, was awarded the Anderson Coal Co. at \$1.94 per ton for nut mixture steam coal.

October 20, 1914—Contract was awarded by secretary of the council to the Dearborn Paper Co. for 75 reams of cream postal for census cards at \$20.00 per ream, f. o. b. Des Moines.

December 15, 1914—Contract for partition in office of secretary of the executive council was authorized and awarded the Jaeger Manufacturing Co. at \$175.00 and executed.

## INSURANCE SECURITIES APPROVED.

February 27, 1913—Western Bohemian Fraternal Association, Town Hall bonds, Howells, Nebr., \$5,000.00; Western Bohemian Fraternal Association, water bonds, DeWitt, Nebr., \$4,000.00.

March 15, 1913—Cedar Rapids Life Insurance Co., of Wapello, sewer certificates, Wapello, Iowa, \$2,287.79.

March 29, 1913—Western Bohemian Fraternal Association, school building bonds, Clear Lake, Iowa, \$7,000.00; Western Bohemian Fraternal Association, school building bonds, Marion, Iowa, \$10,000.00.

April 25, 1913—Cedar Rapids Life Insurance Co., sewer district bonds, Wapello, Iowa, \$1,500.00.

May 24, 1913—Fraternal Union of America, school building bonds, Mesa, Colorado, \$6,500.00; Fraternal Union of America, water bonds, Boulder, Colo., \$5,000.00.

May 29, 1913—Western Bohemian Fraternal Association, school district No. 58, Colfax county, Nebr., bonds, \$4,500.00.

July 28, 1913—Modern Brotherhood of America, drainage sewer bonds, Houston, Texas, \$25,000.00.

July 29, 1913—Provident Life Insurance Co., improvement bonds, city of Creston, Iowa, \$22,313.28.

August 15, 1913—Modern Brotherhood of America, street improvement bonds, Austin, Texas, \$2,500.00; Modern Brotherhood of America, water refunding bonds, Tacoma, Washington, \$25,000.00.

September 3, 1913—Western Bohemian Fraternal Association, electric light and steam heating bonds, Village of Wilber, Nebr., \$6,000.00.

October 15, 1913—Modern Brotherhood of America, refunding bonds, Doniphan, Kansas, \$25,000; Modern Brotherhood of America, liquidation bonds, Jackson, Mississippi, \$20,000.00.

November 6, 1913—Western Bohemian Fraternal Association, school bonds, Butler county, Nebr., \$5,000.00; Western Bohemian Fraternal Association, electric light and steam heating bonds, Village of Wilber, Nebr., \$5,000.00.

November 6, 1913—Bankers' Life Co., refunding bonds, Paris, Texas, \$15,000.00; Bankers' Life Insurance Co., school district refunding bonds, Marathon, Iowa, \$15,000.00.

November 15, 1913—The Fraternal Union of America, of Denver, Colo., Utah building bonds, school district of Salt Lake county, \$5,000.00; The Fraternal Union of America, of Denver, Colo., school district No. 1 building bonds, county of Union, Oregon, \$5,000.00.

November 21, 1913—The Modern Brotherhood of America, Texas high school building bonds, Denison City, \$25,000.00; The Modern Brotherhood of America, high school site and building bonds, White Pine county, Nevada, \$50,000.00; The Modern Brotherhood of America, Pend Oreille county, Washington, funding bonds, \$27,000.00; The Modern Brotherhood of America, agricultural high school bonds, county of Wilkinson, Mississippi, \$25,000.00.

December 30, 1913—The Standard Life Insurance Co., paving certificates, Carroll, Iowa, \$3,881.07; The Modern Brotherhood of America, city public improvement bonds, Birmingham, Alabama, \$15,000.00; Modern Brotherhood of America, 4½% bonds, county of Hamilton, Tennessee, \$25,000.00; Standard Life Insurance Co., paving certificates, Winterset, Iowa, \$16,765.58.

January 10, 1914—Western Bohemian Fraternal Association, water bonds, Village of Linwood, Nebr., \$2,000.00; Modern Brotherhood of America, refunding bonds, Paris, Texas, \$28,000.00.

February 9, 1914—Western Bohemian Fraternal Association, school bonds, Butler county, Nebraska, \$8,000.00; The Modern Brotherhood of America, road and bridge bonds, county of Tarrant, Texas, \$25,000.00; The Modern Brotherhood of America, school bonds, Fort Worth, Texas, \$25,000.00; The Modern Brotherhood of America, levee district No. 14 drainage bonds, county of Louisa, Iowa, \$14,500.00.

March 26, 1914—The Western Bohemian Fraternal Association, water bonds, Village of Brainerd, Nebraska, \$5,000.00; The Cedar Rapids Life Insurance Co., assessment certificates, Anamosa, Iowa, \$3,333.56.

April 27, 1914—The Western Bohemian Fraternal Association, school district No. 81 school bonds, Saline county, Nebraska, \$10,000.00.

May 13, 1914—Cedar Rapids Life Insurance Co., assessment certificates, city of Clinton, Iowa, \$9,992.71.

June 29, 1914—The Modern Brotherhood of America, school bonds, San Diego, California, \$10,000.00; The Modern Brotherhood of America, water and light bonds, Virginia, Minnesota, \$10,000.00; The Modern Brotherhood of America, court and jail bonds, county of Nueces, Texas, \$10,000.00; The Modern Brotherhood of America, funding bonds, Chehalis county, Washington, \$10,000.00; The Modern Brotherhood of America, water and light bonds, Virginia, Minnesota, \$15,000.00; The Modern Brotherhood of America, school bonds, San Diego, California, \$20,000.00; The Western Bohemian Fraternal Association, school bond No. 1, Saline county, Nebraska, \$25,000.00; Cedar Rapids Life Insurance Co., paving certificates, Clinton, Iowa, \$6,853.22.

July 30, 1914—The Modern Brotherhood of America, court house and jail bonds, county of Nueces, Texas, \$10,000.00; The Modern Brotherhood of America, special road bonds, Galveston county, Texas, \$10,000.00.

August 28, 1914—The Bankers Life Company, joint drainage district No. 61 certificates, Clay, Dickinson and Emmett counties, Iowa, \$114,799.60.

September 3, 1914—The Iowa Life Insurance Co., sewer assessment certificates, Cedar Falls, Iowa, \$180.50; Iowa Life Insurance Co., paving certificates, Grundy Center, Iowa, \$4,479.22.

September 21, 1914—The Modern Brotherhood of America, levee district No. 8 drainage bonds, Louisa county, Iowa, \$9,000.00.

September 29, 1914—The Modern Brotherhood of America, drainage bonds, Louisa county, Iowa, \$7,100.00.

October 30, 1914—The Western Bohemian Fraternal Association, school district funding bonds, Dysart, Iowa, \$6,000.00; The Provident Life Insurance Co., warrants No. 925, State of Iowa, \$1,330.00 and No. 926, independent school district of Perry, Iowa, \$450.55; The Bankers' Life Co., improvement bonds, Iowa Falls, Iowa, \$8,000.00; The Bankers Life Co., road district No. 2 bonds, Trinity county, Texas, \$15,000.00.

December 3, 1914—The Western Bohemian Fraternal Association, water bonds, Village of Clatenia, Nebraska, \$4,600.00.

December 15, 1914—The Western Bohemian Fraternal Association, district No. 18 bond, Box Butte county, Nebraska, \$2,000.00.

December 22, 1914—The Bankers' Life Company, sewer bonds, Jefferson, Iowa, \$10,695.40.

December 30, 1914—The Equitable Life Insurance Co., of Iowa, street improvement bonds, Moline, Illinois, \$25,500.00; Cedar Rapids Life Insurance Co., assessment certificates, Vinton, Iowa, \$5,037.34.

December 31, 1914—The Western Bohemian Fraternal Association, school building bonds, Minburn, Iowa, \$4,500.00.

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## BUILDING AND LOAN.

### ARTICLES OF INCORPORATION APPROVED.

April 15, 1913—Articles of incorporation for Northwestern Building & Loan Association of Inwood, Iowa.

September 3, 1913—Articles of incorporation of the Fremont County Building & Loan Association.

April 15, 1914—Home Building & Loan Association, of Marion, Iowa, articles of incorporation.

May 28, 1914—Articles of incorporation and by-laws of the Ames Building & Loan Association.

July 24, 1914—Amendment of the articles of incorporation of the Home Building & Loan Association of Waterloo, Iowa.

## DEPOSITARY BONDS APPROVED FOR BANKS RECEIVING STATE FUNDS.

January 2, 1913—Capital City State Bank, \$50,000.00 with Fidelity Casualty Co. of New York as surety; Central State Bank \$400,000.00, with sureties as follows: American Surety Co. of New York \$100,000.00 and personal sureties \$300,000.00; J. D. Whisenand qualified for \$100,000.00, H. B. Hedge \$100,000.00, W. H. Langan, \$75,000.00, R. D. Well-slager, \$100,000.00, Simon Casady, \$100,000.00, J. G. Olmstead \$50,000.00, Henry S. Nollen, \$25,000.00, J. W. Hill \$25,000.00, Fred S. Risser, \$25,000.00; Century Savings Bank \$40,000.00, National Fidelity & Casualty Co. of Omaha, Nebr., as surety; Citizens' National Bank \$50,000.00, American Surety Co. of New York as surety; Commercial Savings Bank \$37,500.00, as surety; \$12,500.00, National Surety Co. of New York, 25,000.00, American Surety Co. of New York; Des Moines National Bank \$400,000.00, as sureties, L. Schuerman qualified for \$100,000.00, Arthur Reynolds \$200,000.00, J. H. Blair, \$100,000.00; C. L. Herring \$75,000.00, Charles A. Rawson \$75,000.00, D. G. Edmundson \$100,000.00, A. E. Hollingsworth \$75,000.00, N. Frankel \$75,000; German Savings Bank \$50,000.00, as surety, National Surety Co. of New York; Home Savings Bank \$35,000.00 as surety, American Surety Co. of New York; Iowa National Bank \$500,000.00, as surety, John H. Cowrie qualified for \$500,000.00, L. Harbach, \$500,000.00, H. T. Blackburn \$100,000.00, Homer A. Miller \$500,000.00, E. C. Finkbine, \$500,000.00, James G. Berryhill \$500,000.00; Iowa State Bank \$50,000.00, as surety, \$10,000.00 Maryland Casualty Co. of Baltimore, Md., \$7,500.00 Fidelity & Casualty Co. of New York, \$10,000.00 Title Guaranty & Surety Co. of Scranton, Pa., \$12,500.00 National Surety Co. of New York, \$10,000.00 Southern Surety Co. of Oklahoma; Iowa Trust & Savings Bank \$12,500.00, as surety G. S. Gilbertson qualified for \$75,000.00, L. O. Larson \$50,000.00, Charles S. Worth \$25,000.00, B. H. Thomas \$25,000.00, E. T. Meredith \$50,000.00; Mechanics Savings Bank \$25,000.00, as surety \$15,000.00, National Surety Co. of New York and \$10,000.00, National Fidelity & Casualty Co. of Omaha, Nebr.; Peoples' Savings Bank \$90,000.00, as surety American Surety Co. of New York; Valley National Bank \$400,000.00, R. A. Crawford qualified for \$300,000.00, Alfred Hammer \$190,000.00, W. C. Harbach \$50,000.00, Thomas F. Stevenson \$25,000.00, C. T. Cole, Jr., \$10,000.00, E. W. Stanton \$25,000.00, E. S. Chamberlain \$300,000.00, C. W. Mennig, \$100,000.00.

April 5, 1913—Additional depositary bond for Peoples' Savings Bank approved in the amount of \$75,000.00.

April 29, 1913—Citizens' National Bank \$150,000.00, with Equitable Surety Co. of St. Louis, Globe Indemnity Co. and American Surety Co.

May 3, 1913—Additional depositary bond of the Commercial Savings Bank in the amount of \$30,000.00 approved.

May 29, 1913—Additional depositary bond of the Iowa State Bank \$10,000.00 with the Massachusetts Bonding & Insurance Co. and the Globe Indemnity Co. as sureties.

June 14, 1913—Drake Park Bank in the amount of \$10,000.00 by National Casualty Co. of Omaha, Nebr., and \$5,000.00 by Lion Bonding & Surety Co. of Omaha, Nebr., as sureties.

July 8, 1913—Century Savings Bank, with the New England Casualty Co. of Boston, Mass., as surety in the amount of \$15,000.00.

April 14, 1914—University State Bank depositary bond \$50,000.00, with personal bonds approved.

October 30, 1914—Home Savings Bank \$75,000.00 with F. M. Hubbell, Geo. W. Lutz, W. B. Lutz, Bert W. McKee, and M. H. Cohen as sureties.

## LAKE BEDS.

January 30, 1913—Lease authorized to Henry Thompson lands in the bed of Brights lake.

March 15, 1913—Engineer L. A. Wilson filed report of the preliminary survey of Sylvan and Pratt lakes, Dickinson county, Iowa; attorney general to investigate the title to lands claimed by Jeanette H. O'Donoghue in the bed of Rat lake; L. A. Wilson, engineer, authorized to plat and mark the lands claimed by O'Donoghue in the bed of Rat lake.

March 22, 1913—A. W. Buck and others filed remonstrance against the drainage of Swan lake in Emmet county until petitioners have been heard.

March 27 and 28—Engineer L. A. Wilson directed to determine water level in the west portion of Swan lake, Emmet county.

March 29, 1913—Fred R. Austin, of Clarion, presented a proposition for the lease of lands in the bed of Wall lake, Wright county. Order entered that an inquiry be made of attorney general as to the authority of the executive council to enter into a lease on behalf of the State of Iowa for a long period, 25, 49 or 99 years, along the lines of proposition of applicant.

April 5, 1913—Hearing in the matter of the water level of West Swan lake, Emmet county, was held.

April 7, 1913—Hearing in the matter of fixing the height of the dam, spillway and fishway proposed to separate east and west portions of Swan lake in Emmet county.

April 18, 1913—Drainage of Sylvan lake authorized. Drainage of Pratt lake authorized.

April 25, 1913—Rehearing on drainage of Rush lake.

May 12, 1913—The appointment of appraisers by the governor for the appraisalment of lands in the beds of Marsh and Horse Shoe lakes approved.

May 24, 1913—The governor appointed H. H. Schloeman of Emmet county, O. B. Harding of Sibley, and J. G. Shryssler of Lake Park, Iowa, to appraise lands in the beds of Pratt, Sylvan, Horse Shoe and Marsh lakes, in Dickinson county, Iowa.

June 14, 1913—Appraisers for Rat and Swan lakes appointed. Lease of the bed of Wall lake executed with Fred R. Austin for period of twenty years.

June 16, 1913—Report of appraisers on Sylvan and Pratt lakes and Lakes Nos. 1 and 2.

June 27, 1913—Petition for drainage of Goose lake. Boat houses in Clear lake not authorized.

July 19, 1913—Appraisers Elbow lake appointed.

July 31, 1913—Petition for preservation of Twin lakes passed on file.

September 3, 1913—Report of appraisers on Rat and Swan lakes passed on file.

September 9, 1913—Mud lake authorized to be drained.

September 23, 1913—Survey of Wall lake, Hamilton county, authorized.

October 2, 1913—Patents to lands in beds of Sylvan and Pratt lakes authorized.

October 7, 1913—Goose lake hearing.

October 15, 1913—Secretary of state authorized to convey land in beds of Rat and Swan lakes, Pocahontas county.

November 6, 1913—Lands in beds of Lakes Nos. 1 and 2 authorized to be sold.

March 4, 1914—Appraisers of Elbow lake appointed. Appraisers of Bancroft lake appointed.

July 16, 1914—The fish and game warden was authorized to expend \$2,500.00 in dredging Medium lake.

July 24, 1914—Report was received on Keokuk and Odessa lakes and Muscatine slough, and date of hearing was set. Date of hearing in Goose lake was fixed.

September 1, 1914—Conference regarding Wall lake, Sac county, was held, that steps might be taken to improve the health condition of the waters in said body.

September 15, 1914—Hearing in the matter of drainage of Goose lake was held. Hearing in the matter of drainage of Odessa lake, Keokuk lake and Muscatine slough was held.

September 29, 1914—Club house on Trumbull lake was authorized.

October 9, 1914—In the matter of the expense growing out of the drainage of East Swan lake, Emmet county, Iowa, the executive council waives all the rights, requirements and conditions as provided by statute so as to enable the authorities to issue such certificates or securities as it may desire to issue covering the expense.

October 30, 1914—Appraisal of Eagle lake was authorized.

November 10, 1914—Hearing on Trumbull lake was held. H. O. Weaver appeared in the matter of draining Muscatine slough and Odessa and Keokuk lakes. E. A. Morling appeared in the matter of drainage of Rush lake.

November 16, 1914—Request for drainage of Trumbull lake was passed on file.

November 18, 1914—Keokuk lake, Odessa lake and Muscatine slough were authorized to be drained.

November 23, 1914—Re-survey of Trumbull lake was authorized.

November 25, 1914—Engineer Seth Dean appointed to survey Trumbull lake.

December 15, 1914—Report of appraisers on Eagle lake filed.

December 28, 1914—Drainage of Rush lake was authorized.

March 15, 1913—Sold to Hon. L. E. Francis and W. L. Brown, of Emmetsburg, lands in bed of Lily lake, Dickinson county, at \$30.00 per acre.

June 23, 1914—Pond Grove lake ordered sold.

August 24, 1914—Lease was authorized for what is known as Swan lake, Johnson county, Iowa, at \$1.00 per acre, payable annually and subject to termination upon other disposition of the land.

August 25, 1914—Engineer L. A. Wilson's report on Trumbull lake passed on file, and hearing set for November 10th.

August 31, 1914—The sale of Bancroft lake was ordered.

October 30, 1914—The sale of lots "A", "M", and "N" in Rat lake, Pocahontas county was authorized.

November 5, 1914—Hon E. R. Hutchins, John Hammill and Hon. B. F. Robinson, were appointed appraisers of Eagle lake.

December 9, 1914—Resolution in the matter of sale of land in beds of Swan and Rat lakes, Pocahontas county, was approved.

#### AUTHORITY TO ISSUE STOCK FOR PROPERTY UNDER CHAPTER 71, ACTS OF THIRTY-SECOND GENERAL ASSEMBLY.

January 16, 1913—Union Monarch Laundry Co., of Oskaloosa, \$27,500.00.

January 14, 1913—Purity Oats Co., of Davenport, Iowa, \$150,000.00.

January 25, 1913—Northern Tile Co., at Waterloo, Iowa, \$3,525.00 and assume \$2,136.34.

January 30, 1913—Jones-Luberger Pratt Co., of Cedar Rapids, Iowa, \$60,000.00 and accounts payable \$3,835.19.

January 30, 1913—Parlor Furniture Manufacturing Co. of Cedar Rapids, Iowa, \$72,000.00, and assume \$2,206.20; Grand Hotel Co., incorporated, of Cedar Rapids, Iowa, \$15,920.00; Perfecto Light Co., of Des Moines, \$4,000.00; Glaze and Haynes Co., of Oskaloosa, Iowa, \$20,000.00 and assume \$435.00.

February 8, 1913—C. L. Percival Co., \$30,000.00 additional to \$20,000.00 and assume \$87,588.96; Johnson Compound & Chemical Co., of Sioux City, Iowa, \$4,674.00, and assume \$1,251.52; Central Manufacturing Co., of Iowa City, Iowa, \$32,000.00, and assume \$12,332.62.

February 15, 1913—Myers-Cox Co., Dubuque, Iowa, \$150,000.00; Harper & McIntire Co., of Ottumwa, Iowa, \$190,400.00; Alpine Coal Co., of Ottumwa, Iowa, \$22,500.00; Shoemaker-Van Pelt-Wayne Co., Waterloo, Iowa, \$8,600.00.

February 17, 1913—Farmers' Co-operative Mercantile Co., Fernald, Iowa, \$4,000.00; Sioux City Coal & Feed Company, Sioux City, Iowa, \$1,800.00; Larson Clothing Co., of Ft. Dodge, Iowa, \$35,000.00.

February 27, 1913—Leach & Thompson Co., of Spencer, Iowa, \$25,000.00; Stacy Fruit Co., of Ft. Dodge, Iowa, \$25,000.00; Moonshine Co., of Ottumwa, Iowa, \$2,500.00.

March 5, 1913—J. T. Reamy Quarry Co., of Burlington, Iowa, \$200,000.00 when cash stock shall have been subscribed and paid in the amount of \$100,000.00.

March 8, 1913—Waterloo Paint & Glass Co., of Waterloo, Iowa, \$7,000.00, and assume \$2,458.00; Success Investment Co., of Des Moines, Iowa, \$50,000.00, and assume \$40,000.00; Garden Realty Co., Sioux City, Iowa, \$150,000.00, and assume \$100,000.00.

March 11, 1913—Creston Municipal Water Works, Creston, Iowa, \$200,000.00.

March 15, 1913—Boston Brokerage Co., of Waterloo, Iowa, \$100,000.00; Des Moines Improvement Co., \$2,175.00; B. W. Schuneman Co., of Waterloo, \$31,000.00, and assume \$7,507.23.

March 22, 1913—Bonhurst Realty Co., of Des Moines, \$130,000.00; Marshalltown Sewer Pipe & Tile Co., of Marshalltown, Iowa, \$100,000.00 and assume \$54,820.77 and \$8,919.69; L. P. Allen Real Estate Co., of Clinton, Iowa, \$10,000.00; S. T. McAtee Grocery Co., of Council Bluffs, Iowa, \$14,000.00, and assume \$756.66.

March 29, 1913—Wyoming Mutual Telephone Co., \$1,250.00; Union Building & Investment Co., of Des Moines, Iowa, \$10,000.00; Edes Robe Tanning Co., \$69,000.00 additional to \$6,000.00 and assume \$13,977.92; Citizens' Light, Heat & Power Co., of Eagle Grove, Iowa, \$15,950.00 additional to \$31,900.00; George W. Harris Co., incorporated, of Paullina, Iowa, \$15,000.00 and assume \$1,768.65; Herald Publishing Co., of Carroll, Iowa, \$11,200.00; Silversteins, incorporated, of Ft. Dodge, Iowa, \$6,500.00 and assume \$300.00.

April 5, 1913—Farmers' Co-Operative Lumber Co., Dunlap, Iowa, \$10,179.72, additional to \$2,520.00 and assume \$16,309.48; Hampton Electric Light & Power Co., \$40,000.00; Transcontinental Garage, of Cedar Rapids, Iowa, \$2,900.00.

April 18, 1913—Anchor Concrete Stone Co., of Rock Rapids, Iowa, \$37,500.00 additional to \$2,500.00.

May 12, 1913—Sartori Drug Co., of LeMars, Iowa, \$10,000.00; Rhode Island Red Journal Co., of Waverly, Iowa, \$3,000.00; Shackelford Brick Company, of Des Moines, Iowa, \$12,500.00; Valder College, incorporated, of Des Moines, Iowa, \$5,000.00; Union Building & Investment Co., of Des Moines, Iowa, \$11,000.00; Farmers' Motor & Supply Co., of Burlington, Iowa, \$18,900.00.

May 15, 1913—Sioux City Horse & Mule Commission, of Sioux City, Iowa, \$25,000.00; Pure Air Ozone Co., of Des Moines, Iowa, \$2,600.00.

May 24, 1913—Men's Fashion Shop, of Des Moines, Iowa, \$22,000.00 and accounts payable \$13,000.00; Albert City Telephone Co., Albert City, Iowa, \$3,500.00.

May 29, 1913—Interlocking Cement Stave Silo Co., of Des Moines, Iowa, \$9,000.00 additional to \$9,000.00 outstanding stock; Likly Luggage Co., of Des Moines, Iowa, stock amounting to \$14,400.00 and accounts payable \$785.00.

June 9, 1913—Automatic Specialty Manufacturing Co., of Sioux City, Iowa, \$2,500.00; Stewart Savings Bank, of Benton county, Iowa, \$84,000.00; Wall Lake Lumber Co., of Wall Lake, Iowa, \$12,000.00; Des Moines Improvement Co., of Des Moines, Iowa, \$950.00 additional to outstanding stock \$13,200.00; Tonizine Co., of Des Moines, Iowa, \$26,700.00, and assume \$1,046.00.

June 14, 1913—Gnam Hodge Land Co., of Carroll, Iowa, \$23,500.00, and assume \$8,500; Atlantic Realty Co., of Atlantic, Iowa, \$27,240.00 and incumbrance at \$18,160.00; Cushman Stationery Co., of Keokuk, Iowa, \$6,000.00 additional to \$2,000.00; Shipfer Bros. Co., of Sigourney, Iowa, \$36,000.00; Robert E. O'Callaghan Co., incorporated, of Des Moines, Iowa, \$56,000.00, and assume \$32,899.71.

June 19, 1913—Sunlight Hat Company, of Marshalltown, Iowa, \$30,000.00 additional to \$7,000.00.

June 20, 1913—Great Western Land Co., of Woodbury county, Iowa, \$105,000.00 additional to \$7,500.00.

June 28, 1913—Shambaugh Central Telephone Co., of Shambaugh, Iowa, \$1,720.00; Cass County Light & Power Co., of Griswold, Iowa, \$5,000.00; Brown Manufacturing Co., of Creston, Iowa, \$6,000.00; International Railway Appliance Co., \$25,000.00 when cash stock shall have been subscribed and paid in the

amount of \$20,000.00; American Specialty Co., \$6,000.00 when said company shall have procured cash subscriptions to its stock in the amount of \$2,000.00; Hartley Township Telephone Co., of Hartley, Iowa, \$1,000.00.

July 8, 1913—Butter and Egg Market, \$5,000.00.

July 9, 1913—Fidelity Abstract & Loan Company, of Creston, Union county, Iowa, \$5,000.00, additional to \$5,000.00; Charles City Candy Co., of Charles City, Iowa, \$1,540.00.

July 11, 1913—Keokuk Pure Ice Co., of Keokuk, Iowa, \$75,000.00; Iowa Heating Co., \$10,900.00, and assume \$9,800.00; Bethesda Central Telephone Co., of Bethesda, Iowa, \$1,824.00.

July 17, 1913—Metropolitan Supply Co., of Anamosa, Iowa, \$100,000.00; S. F. Gilman Mill Company, of Davenport, Iowa, \$200,000.00 additional to \$100,000.00; Sioux City Machinery & Tool Co., of Sioux City, Iowa, \$40,000.00, and assume \$23,250.00.

July 31, 1913—South Cresco Telephone Co., \$600.00; Waterloo Building Co., of Waterloo, Iowa, \$100,000.00 and assume \$45,000.00; Sioux City Engine & Machinery Co., of Sioux City, Iowa, \$35,000.00, and assume \$24,610.98; Julius Rosenfeld, incorporated, of Council Bluffs, Iowa, \$15,000.00; Iowa Dairy Co., of Des Moines, Iowa, \$28,335.50.

August 4, 1913—Johnstone Bakery Co., of Boone, Iowa, \$5,000.00; Fitchpatrick Investment Co., of Nevada, Iowa, \$10,000.00.

August 15, 1913—Bancroft-Hines Rose Co., of Cedar Falls, Iowa, \$2,000.00; Council Bluffs Construction Co., Council Bluffs, Iowa, \$3,719.61, and assume \$2,000.00; W. O. Sloan Lumber Co., of Polk county, Iowa, \$35,304.08; Cass County Light & Power Co., \$46,000.00, and assume \$3,187.74.

August 18, 1913—Strotz-Staff Co., of Des Moines, Iowa, \$4,000.00, and assume \$2,900.00.

August 21, 1913—Atlantic Northern Railway Co., \$15,000.00; Quick Print Co., incorporated, Cedar Rapids, Iowa, \$3,920.00 additional to \$1,312.81; Maas, Bode, Larson Co., of Keokuk, Iowa, \$20,000.00, and assume \$2,934.63.

September 3, 1913—D. A. Laros & Sons Company, of Grinnell, Iowa, \$50,000.00, and assume \$16,494.98; The Wertz Seed and Bird Co., of Sioux City, Iowa, \$6,500.00; I. & A. Friedlgh Co., Des Moines, Iowa, \$125,000.00, and to assume \$7,068.68; Hansen & Anderson Co., of Des Moines, Iowa, \$15,000.00.

September 9, 1913—Dubuque Mercantile Co., of Dubuque, Iowa, \$10,500.00, and assume \$4,752.12.

September 15, 1913—Clover Leaf Telephone Co., of Rock Valley, Iowa, \$500.00; Des Moines Abstract & Title Co., of Des Moines, Iowa, \$30,000.00.

September 16, 1913—Abel Pederson Co., of Sioux City, Iowa, \$17,700.00 clear of all liens and incumbrance except liabilities in the amount of \$5,322.28; Auburn Brick & Tile Co., of Auburn, Iowa, \$100,000.00, and assume \$26,033.29; Northwestern Land & Investment Co., of Waterloo, Iowa, \$200,000.00, and assume \$49,417.61, and \$43,700.00.

September 23, 1913—Stilson Specialty Co., of Dubuque, Iowa, \$12,500.00; Stalker Mercantile Co., incorporated, of Olin, Iowa, \$18,000.00.

October 2, 1913—Wapello Automobile Co., of Ottumwa, Iowa, \$10,000.00, and to assume \$6,666.00; Central Machine & Supply Co., of Davenport, Iowa, \$4,000.00; Waters Dry Goods Co., of Waterloo, Iowa, \$38,227.00; Winfield Belgian Horse Company, of Winfield, Iowa, \$2,000.00; Monona Light & Power Co., of Monona, Iowa, \$15,000.00; The Shenandoah Nurseries, of Shenandoah, Iowa, \$200,000.00, and assume \$100,000.00.

October 7, 1913—Sioux City Brick & Tile Co., Sioux City, Iowa, \$500,000.00, and assume \$521,987.32; Davidson Realty Co., of Sioux City, Iowa, \$22,500.00 additional to outstanding stock \$75,000.00 subject to indebtedness \$463,169.25; Citizens' Electric Co., of Des Moines, Iowa, \$14,700.00 additional to \$300.00, and assume \$3,251.09.

October 15, 1913—Fairview Dairy & Produce Co., of Des Moines, Iowa, \$12,000.00; Sigourney Ice & Fuel Co., of Sigourney, Iowa, \$6,462.50; A. B. C. Bottling Works, of Des Moines, Iowa, \$19,400.00.

October 29, 1913—Sioux City Serum Co., of Sioux City, Iowa, \$10,000.00; Motor Mart Co., of Sioux City, Iowa, \$200,000.00, and assume \$100,000.00, and \$100,000.00; Woods Hotel Co., of Iowa Falls, Iowa, \$60,000.00, subject to \$24,481.22.

November 6, 1913—Arant Shoe Co., of Des Moines, Iowa, \$9,500.00; Elk-horn Valley Hunting Club, Council Bluffs, Iowa, \$3,900.00; Black Cat Theatre Co., of Des Moines, Iowa, \$3,000.00.

November 15, 1913—Moyer Automobile Co., of Des Moines, \$5,000.00 additional to \$5,000.00, and assume \$15,957.99; Liberty and Calumet Rural Telephone Co., \$330.00.

November 21, 1913—Jackson & Company, Burlington, Iowa, \$1,500.00.

November 28, 1913—Electric Sign & Advertising Co., of Des Moines, Iowa, \$10,000.00; Bailey Dental Co., of Council Bluffs, Iowa, \$2,400.00; Chase Bros., Incorporated, of Des Moines, Iowa, \$50,000.00; Central Iowa Light & Power Co., \$300,000.00; Ft. Dodge Street Railway Co., \$150,000.00; Ft. Dodge, Des Moines & Southern Ry. Co., \$2,000,000.00.

December 8, 1913—Headford Bros. & Hitchings Foundry Co., of Waterloo, Iowa, \$75,000.00.

December 23, 1913—Barrish Bros. Coal Co., of Sioux City, Iowa, \$33,356.96 and assume \$39,829.69; Democrat Publishing Co., of Boone, Iowa, \$9,900.00 and assume \$2,100.00; Hubbell Building Company, of Des Moines, Iowa, \$160,000.00 in addition to outstanding stock \$35,000.00 and assume \$103,000.00; Mt. Pleasant Gas Light Co., Mt. Pleasant, Iowa, \$58,000.00 and assume \$25,000.00; Iowa Public Utilities Co., \$75,000.00, and assume \$39,000.00.

December 24, 1913—Authority to issue stock to the Ft. D., D. M. & S. Ry. was cancelled.

January 2, 1914—C. E. Jones Lumber Co., of Tabor, Iowa, \$10,000.00, and assume \$2,293.73; Ray Coal Co., Des Moines, Iowa, \$10,000.00.

January 10, 1914—Ruthenberg Clothing Co., of Dysart, Iowa, \$5,000.00; Red Oak Seed Co., of Red Oak, Iowa, \$2,900.00; F. W. Racine Co., of Ottumwa, Iowa, \$10,000.00.

January 15, 1914—Sioux City Brick & Tile Co., Sioux City, Iowa, \$23,000.00 and assume \$70,000.00; Manhattan Realty Co., of Sioux City, Iowa, \$100,000.00 and assume \$35,000.00; Des Moines Clay Manufacturing Co., Des Moines, Iowa, \$10,900.00; Company H, 54th Infantry, \$17,000.00.

Sac City Canning Co., Sac City, Iowa, \$45,000.00, additional to \$30,000.00 and assume \$114,115.96; Fowler Telephone Co., of Pella, Iowa, \$45,000.00 and assume \$2,038.00.

January 20, 1914—Palmer Candy Co., of Sioux City, Iowa, \$135,000.00; Des Moines Flour & Feed Co., Des Moines, Iowa, \$22,830.00, and to assume \$2,046.36; Palmer Fruit Co., Sioux City, Iowa, \$38,500.00.

January 21, 1914—Enterprise Box Co., of Cedar Rapids, Iowa, \$6,000.00, and assume \$3,454.02; Iowa Gas & Electric Co., of Washington, Iowa, \$68,000.00, and assume \$25,000.00; Iowa River Light & Power Co., \$52,200.00; "The Fair" of Mason City, Iowa, \$6,618.56, and assume \$31,947.25.

January 27, 1914—Fairfield Guarantee Abstract Co., of Fairfield, Iowa, \$5,000.00; J. C. Peterson Co., of Boone, Iowa, \$32,000.00, and assume \$18,000.00; Rankin Coal & Ice Co., Burlington, Iowa, \$8,000.00; Superior Film Mfg. Co., Des Moines, Iowa, \$15,000.00; Cizek Bros. Mfg. Co., Clutier, Iowa, \$26,200.00; C. Denecke, Incorporated, of Cedar Rapids, Iowa, \$225,672.85; Ford Automobile Co., Ft. Dodge, Iowa, \$1,000.00; Otto A. Bjornstad Co., of Spencer, Iowa, \$13,000.00.

January 30, 1914—Friend Bros. Co., of Sioux City, Iowa, \$12,000.00, and assume \$3,270.33; Municipal Service Co., Incorporated, of Sioux City, Iowa, \$6,800.00, and assume \$3,400.00; Wehde-Suiter Co., of Holstein, Iowa, \$12,000.00; Keith Furnace Co., Des Moines, Iowa, \$45,000.00 and assume \$4,468.59; Charles City Lighting & Heating Co., of Charles City, Iowa, \$102,000.00 and assume \$4,800.00.

February 4, 1914—Metz Manufacturing Co., of Dubuque, Iowa, \$50,000.00, additional to \$50,000.00, and assume \$23,260.88; Tilden Manufacturing Co., of Ames, Iowa, \$10,000.00; Boone Blank Co., of Boone, Iowa, \$20,000.00, additional to \$20,000.00, and assume \$8,500.00; Albia Gas Co., Albia, Iowa, \$49,500.00; Keokuk Masonic Building Association, of Keokuk, Iowa, \$19,600.00, additional to \$9,300.00, and assume \$14,650.33; Unique Curtain Fixture Co., Boone, Iowa, \$317.00, additional to \$10,000.00, when cash stock is subscribed

and paid up at par in an equal amount to the stock issued; Sioux City Auto Top Co., Sioux City, Iowa, \$6,000.00 and assume \$1,319.49; Morgan Auto Co., of Sioux City, Iowa, \$28,000.00.

February 9, 1914—Brown-Camp Hardware Co., Des Moines, Iowa, \$100,000.00, additional to \$300,000.00 and assume \$146,900.00, \$17,809.67, \$6,450.00 and \$3,600.00; Frank E. Scott Commission Co., of Sioux City, Iowa, \$7,500.00; Ankeny Linseed Manufacturing Co., of Des Moines, Iowa, \$24,000.00.

February 14, 1914—Ottumwa Beverage Co., of Ottumwa, Iowa, \$150,000.00, and assume \$53,000.00; Three Star Oil Co., of Sioux City, Iowa, \$7,600.00.

February 16, 1914—Des Moines Tent & Awning Co., Des Moines, Iowa, \$45,000.00 and assume \$23,015.00; Sioux City Brick & Tile Co., Sioux City, Iowa, \$300,000.00, and assume \$200,000.00; Renier Music House, of Dubuque, Iowa, \$40,000.00 and assume \$12,621.81.

February 16, 1914—Farmers' Silo Co., of Des Moines, \$5,000.00, additional to \$50,000.00; Black Label Glove Co., of Boone, Iowa, \$10,000.00 and assume \$7,292.70.

February 27, 1914—East Highland Park Land Co., Des Moines, Iowa, \$25,000.00; Clark-Dysart Lumber Co., Van Cleve, Iowa, \$9,000.00; Koss Construction Co., of Des Moines, Iowa, \$12,500.00; Haas-Schuenk Hardware Co., of LeMars, Iowa, \$21,000.00; Graber-Cavender, Incorporated, of Des Moines, Iowa, \$16,000.00; Hibernian-Hall Association, of Davenport, Iowa, \$9,550.00, and assume \$4,200.00; The Security Co., of Mason City, Iowa, \$100,000.00, and assume \$50,000.00; Adsit Clothing Co., of Cherokee, Iowa, \$10,000.00 and assume \$2,080.00.

March 4, 1914—Farmers Topaz Silo Co., of Des Moines, Iowa, \$5,000.00, and assume \$50,000.00; Howard-Holt Co., of Cedar Rapids, Iowa, \$40,683.53; Valley Sand & Gravel Co., Incorporated, of Marshalltown, Iowa, \$7,936.00; Holland Oil Co., of Marion county, Iowa, \$15,000.00.

March 11, 1914—Schouten's Bakery, Incorporated, of Keokuk, Iowa, \$24,000.00; Forsberg Hardware Co., of Sioux City, Iowa, \$12,800.00.

March 12, 1914—Howig-Robinson Co., of Des Moines, Iowa, \$10,000.00, and assume \$3,356.87; Wheat Meal Co., of LeMars, Iowa, \$4,000.00; Hawkeye Clay Works, of Ft. Dodge, Iowa, \$98,000.00.

March 16, 1914—Sioux City Investment Co., of Sioux City, Iowa, \$250,000.00, and assume \$7,000.00; Stoner-McCray System, Incorporated, of Des Moines, Iowa, \$50,000.00, and assume \$868.40; Taylor & Patton Co., of Des Moines, Iowa, \$46,000.00, additional to outstanding stock, \$34,000.00, and assume \$127,610.82; White Pier Co., of Clear Lake, Iowa, \$24,000.00 and assume \$1,000.00; Shorthill Steel & Iron Works, of Perry, Iowa, \$94,863.00; Farmers Mutual Telephone Exchange of Braddyville, Iowa, \$2,000.00, and assume \$1,438.33; Independent Automobile Co., of Des Moines, Iowa, \$660.00.

March 25, 1914—Iowa Gas Co., of Iowa Falls, Iowa, \$15,000.00; Horns Drug Co., of Waterloo, Iowa, \$6,000.00; D. J. Ryan Construction Co., of Davenport, Iowa, \$6,600.00; Whitacre, Way & Ogden Co., Ottumwa, Iowa, \$50,000.00, and assume \$11,884.96.

March 30, 1914—H. B. Mickle Fur Coat & Robe Co., Mason City, Iowa, \$20,000.00; Younglove Construction Co., of Sioux City, Iowa, \$2,800.00; Southern Iowa Railway & Light Co., of Albia, Iowa, \$117,000.00, and assume \$321,000.00 and \$2,794.18.

April 3, 1914—New Monarch Machine & Stamping Co., of Des Moines, Iowa, \$30,000.00, and assume \$7,153.92; Waterloo Realty Co., of Waterloo, Iowa, \$15,000.00 and assume \$12,000.00; Lee Light & Power Co., of Clarinda, Iowa, \$381,008.37, and assume \$183,000.00 and \$49,879.80.

April 4, 1914—A. Metzger Baking Co., of Council Bluffs, Iowa, \$60,000.00, and assume \$28,500.00.

April 10, 1914—W. B. Root & Son, Incorporated, of Ottumwa, Iowa, \$8,000.00, and assume \$1,388.44; Hawkeye Supply Co., of Mason City, Iowa, \$20,000.00; Corn Specialty Co., of Waterloo, Iowa, \$20,000.00; Joyce Lumber Co., \$550,000.00, assume \$2,981.68; American Cement Machine Co., of Keokuk, Iowa, \$22,500.00, and assume \$6,193.43; Trexler Grovery Co., of Dubuque, Iowa, \$3,600.00 and assume \$760.18; Robson & Co., of Des Moines, Iowa, \$34,425.90, and assume \$2,227.00.

April 14, 1914—Purity Oats Co., of Davenport, Iowa, \$50,000.00, additional to outstanding stock in the amount of \$300,000.00; H. B. Mickle Fur Coat & Robe Co., Mason City, Iowa, \$20,000.00, and assume \$2,137.00; Schultz Auto Supply Co., of Sioux City, Iowa, \$15,000.00, and assume \$13,768.98.

April 15, 1914—Phillips Sporting Goods Co., of Sioux City, Iowa, \$10,000.00; Purity Artificial Ice Co., of Cedar Rapids, Iowa, \$17,500.00; Brooks Land Co., of Lake City, Iowa, \$860.00; George McGee Lumber Co., of Farley, Iowa, \$14,786.65, and assume \$3,869.40.

April 29, 1914—Hawkeye Carriage & Automobile Works, of Cedar Rapids, Iowa, \$7,500.00, and assume \$4,800.00 and \$350.00; Nathan S. Lowitz Co., of Keokuk, Iowa, \$9,900.00, and assume \$3,508.50; Franken & Cooks, Incorporated, of Sigourney, Iowa, \$4,000.00; Leavitt & Johnson National Bank Building Co.; \$96,600.00, additional to outstanding stock, \$135,300.00, and assume \$55,000.00, and bills payable at \$18,500.00.

May 5, 1914—Dubuque Toy Manufacturing Co., of Dubuque, Iowa, \$16,500.00.

May 11, 1914—Belmond Printing & Publishing Co., of Belmond, Iowa, \$3,000.00; Farmers Mutual Telephone Co., of Bladensburg, Iowa, \$5,000.00, and assume \$5,500.00; L. J. Wells Livery, Baggage & Automobile Co., of Des Moines, Iowa, \$110,500.00, subject to incumbrance \$28,000.00 and assuming \$11,500.00; My Valet, of Waterloo, Iowa, \$3,000.00, and assume \$1,181.23; Central Park Investment Co., of Cedar Rapids, Iowa, \$2,575.00, and assume \$1,985.58; Wise-Yeager Auto Co., of Independence, Iowa, \$10,000.00.

May 15, 1914—Snodgrass Clothing Co., of Iowa Falls, Iowa, \$65,500.00; Lawton Telephone Co., of Lawton, Iowa, \$360.00; Clark Electric Co., of Mason City, Iowa, \$4,000.00; and assume \$1,090.25.

May 18, 1914—Des Moines Improvement Co., \$250.00; Lafe Shannon Co., of Waterloo, Iowa, \$12,000.00; Oak Grove & Blue Point Telephone Co., of Grinnell, Iowa, \$2,375.00, when the sum of \$950.00 shall be paid in the treasury of the company; Foster Bros. Co., Incorporated, of Sioux City, Iowa, \$25,000.00, and assume \$3,239.05; Commercial Art Engravers of Cedar Rapids, Iowa, \$7,500.00, and assume \$663.36.

May 28, 1914—Des Moines Clay Co., \$18,500.00, additional to stock heretofore authorized.

June 5, 1914—Courtright Studio, Incorporated, of Des Moines, Iowa, \$5,340.00, and assume \$1,074.87; Whitehouse Clothing Co., of Sheldon, Iowa, \$15,000.00; Grand View Development Co., \$30,000.00.

June 6, 1914—Wrot Iron Heater Co., \$5,000.00.

June 12, 1914—White Ash Coal Co., of Avery, Iowa, \$31,454.00, and assume \$43,546.00; Des Moines Realty & Securities Co., of Des Moines, Iowa, \$150,000.00, additional to outstanding stock at \$100,000.00, and assume \$153,000.00; Lafayette Hotel Co., of Clinton, Iowa, \$30,000.00 additional to outstanding stock \$24,000.00, and assume \$4,708.94; Clinton County Lumber Co., Clinton, Iowa, \$10,000.00; Des Moines Improvement Co., Des Moines, Iowa, \$2,250.00, additional to outstanding stock and assume \$18,247.75; Pure Air Ozone Co., of Des Moines, Iowa, \$5,100.00, when it shall have tangible property in that amount.

June 15, 1914—Fayette County Utilities Co., Oelwein, Iowa, \$337,000.00, and assume \$63,000.00.

June 23, 1914—August E. Steffen Co., of Davenport, Iowa, \$25,000.00, liabilities and assume \$7,260.59; Carey-Clasen Jewelry Co., of LeMars, Iowa, \$175,000.00; Riverview Amusement Co., \$15,000.00; Joyce Lumber Co., Clinton, Iowa, \$100,000.00, additional to outstanding stock in the amount of \$550,000.00; Fred S. Young Lumber Co., of Des Moines, Iowa, \$7,500.00; Consumers Ice Co., Sioux City, Iowa, \$250,000.00, additional to outstanding stock \$150,000.00, and assume \$262,190.49.

July 9, 1914—Beaver Coal Co., of Des Moines, Iowa, \$25,000.00, and assume \$5,597.55; Cedar Valley Power Co., of Charles City, Iowa, \$419,000.00, and assume \$102,000.00.

July 16, 1914—Waverly Stone & Gravel Co., of Waverly, Iowa, \$15,000.00; Powers Land & Stock Co., \$120,000.00; Judy Coal Co., of Centerville, Iowa, \$12,000.00; F. Newfeld Investment Co., Davenport, Iowa, \$3,000.00.

July 20, 1914—National Mercantile Co. was denied authority to transact business in the state of Iowa.

July 21, 1914—Waterbury Investment Co., of Des Moines, Iowa, \$52,250.00. July 30, 1914—My Valet, Incorporated, of Waterloo, Iowa, \$400.00, additional to outstanding stock heretofore authorized by the executive council; Anderson-Winter Co., of Clinton, Iowa, \$50,000.00, and assume \$1,173.76; Wells Coal Co., of Sioux City, Iowa, \$20,000.00; Keota Produce Co., of Mahaska county, Iowa, \$15,000.00; The Bramson Studio, Incorporated, of Des Moines, Iowa, \$5,000.00; Howes Realty Co., of Clinton, Iowa, \$25,000.00.

August 11, 1914—Iowa Electric Co., of Cedar Rapids, Iowa, \$150,000.00; Journal Building Co., of Sioux City, Iowa, \$100,000.00; Knox Mercantile Co., of Cherokee, Iowa, \$25,000.00; David Brant & Sons, Incorporated, of Iowa City, Iowa, \$22,750.00, and assume \$2,250.00; Stines Baking Co., of Dubuque, Iowa, \$13,000.00.

August 22, 1914—Saberson Cleaning Co., of Sioux City, Iowa, \$7,300.00, additional to outstanding stock in the amount of \$8,700.00, and assume \$300.00; LaFeria Land Syndicate, \$5,000.00; Elks Building Association of Atlantic, Iowa, \$6,500.00.

August 24, 1914—Clinton Realty Co., of Clinton, Iowa, \$45,000.00, additional to outstanding stock in the amount of \$10,000.00 and subject to bond issue, \$50,000.00.

August 28, 1914—Glenwood Armory Co., \$2,400.00; Messer Farms Co., of Waterloo, Iowa, \$18,000.00; Home Laundry & French Dry Cleaning, \$2,400.00, and assume \$600.00; Irving Smoke Shop, Incorporated, of Waterloo, Iowa, \$10,000.00, and assume \$1,411.02; Typewriter Exchange Corporation, of Des Moines, Iowa, \$3,000.00.

August 31, 1914—Mid-Continent Oil & Gas Co., \$30,000.00; Successful Motor Sales Co., of Des Moines, Iowa, \$2,550.00.

Sept. 15, 1914—Golden Eagle, of Iowa City, Iowa, \$20,000.00, and assume \$3,000.00.

September 19, 1914—Overland Garage Co., of Keokuk, Iowa, \$10,000.00; Hawkeye State Oil & Gas Co., Ottumwa, Iowa, \$5,000.00; "Kerfoot's," Incorporated, \$8,300.00; Interstate Mercantile Agency, of Waterloo, Iowa, \$2,000.00, and assume \$527.00.

September 21, 1914—Red Oak Electric Co., \$38,000.00.

September 22, 1914—Baird Investment Co., of Sioux City, Iowa, \$10,000.00, and assume mortgage, \$1,000.00.

September 29, 1914—Imperial Chemical Co., of Shenandoah, Iowa, \$10,000.00, and assume \$10,000.00; L. G. Everist, Incorporated, of Sioux City, Iowa, \$100,000.00.

October 9, 1914—Sioux City Speedway Association, \$67,550.00; Brown-Walcott Co., of Sioux City, Iowa, \$1,755.00.

October 15, 1914—The Stock Exchange, of Des Moines, Iowa, \$500.00; The Glenwood Cold Storage Co., of Glenwood, Iowa, \$12,000.00.

October 20, 1914—The National Resource Development Co., Incorporated, of Troy Mills, Iowa, \$8,800.00, and assume \$1,200.00; American Steam Laundry Co., of Mason City, Iowa, \$68,000.00; The Citizens Coal Co., of Centerville, Iowa, \$6,000.00.

October 24, 1914—Holahan Co., of Mason City, Iowa, \$50,000.00 and assume \$10,000.00; Cedar Valley Hospital, Incorporated, of Charles City, Iowa, \$35,000.00.

October 30, 1914—The Burnham Manufacturing Co., of Charles City, Iowa, \$11,000.00, and assume \$428.52.

November 5, 1914—The Wonder Dandruff Cure Co., of Cedar Rapids, Iowa, \$15,000.00; The Burnham Manufacturing Co., of Charles City, Iowa, were authorized to increase the amount of stock to \$12,600.00; George W. Brush Drug Co., of Des Moines, Iowa, \$4,900.00, and assume \$2,157.15.

November 7, 1914—Des Moines Investment Co., of Des Moines, Iowa, \$1,125.00; M. J. Mulgrew Baking Co., of Dubuque, Iowa, \$24,592.73.

November 16, 1914—Kretschmer Brothers Co., of Dubuque, Iowa, \$7,500.00; Republican Publishing Co., of Albia, Iowa, \$18,000.00.

November 24, 1914—Atlantic Canning Co., of Atlantic, Iowa, \$47,000.00.

November 28, 1914—National Perfekt Co., of Knoxville, Iowa, \$1,250.00; Deep Vein Coal Co., of Fraser, Iowa, \$4,000.00; Des Moines Printers Exchange, \$4,232.00, and assume \$700.72; Marion County Electric Co., Knoxville, Iowa, \$98,000.00, and assume \$15,500.00; Winnebago Telephone Co., of Forest City, Iowa, \$5,300.00, additional to outstanding stock, \$2,200.00, and assume \$1,158.00; Crawford Wheel & Tire Co., of Sioux City, Iowa, \$16,308.00, and an additional amount of \$16,846.00 on account of letters patent when an equal amount of cash stock shall be subscribed and paid up at par.

November 30, 1914—Marion County Electric Co., \$40,000.00; Monona Light & Power Co., Monona, Iowa, \$14,200.00, additional to outstanding stock, \$15,000.00, and assume \$20,800.00.

December 1, 1914—Albert City Co-Operative Mercantile Co., Albert City, Iowa, \$1,000.00.

December 7, 1914—Oto Opera House Co., Oto, Iowa, \$200.00.

December 8, 1914—Sac City Creamery Co., of Sac City, Iowa, \$6,000.00; Stay-in-Hog Ring Company, of Des Moines, Iowa, \$13,000.00; Chariton Telephone Co., of Chariton, Iowa, \$10,000.00, and assume \$17,000.00.

December 15, 1914—Eldora Mutual Telephone Co., incorporated, \$10,710.00; Humeston Telephone Exchange, incorporated, \$12,000.00; Rounds-Ketels Milling Co., of Rock Valley, Iowa, \$15,200.00.

December 17, 1914—The Johns Dry Goods Co., of Fort Dodge, Iowa, \$50,000.00, and assume \$17,895.05; J. E. Beeman Transfer Co., of Ottumwa, Iowa, \$6,000.00.

December 22, 1914—Westcott Undertaking Co., Sioux City, Iowa, \$10,000.00, and assume \$5,400.00; Sedgwick Abstract & Title Co., of Sioux City, Iowa, \$40,000.00; Frank Huttenlocher, clothier, incorporated, \$4,400.00; Union Building & Investment Co., of Des Moines, Iowa, \$6,030.00.

December 31, 1914—Sioux City Oil & Supply Co. \$10,000.00; Cronx & Mussetter Insurance Agency, incorporated, \$3,800.00; Central Investment Co., \$10,000.00; C. Feise Co., incorporated, \$11,000.00, and assume mortgage \$4,500.00.

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#### COMPROMISE OF PENALTIES ON CORPORATIONS FOR FAILURE TO FILE REPORTS.

June 19, 1913—Council ordered claim against Northern Lumber & Manufacturing Co. for failure for years 1909 to 1912, amounting to \$964.00 be compromised upon payment of \$334.00; Council ordered that claim of \$964.00 against Geneseo Mutual Telephone Co. for the same years be compromised and settled upon payment of \$26.00.

March 30, 1914—In the case of the Independent Canning Co. corporation, council ordered that the penalty be compromised by the payment to the secretary of state of \$100.00; In the case of the Holstein Real Estate Co. by the payment of \$25.00; In the case of the Farmers' Mutual Telephone Co., of Clarks-ville, Iowa, by the payment of \$10.00. In the case of the Pechstein & Nagle Co., of Keokuk, Iowa, by the payment of \$100.00.

August 22, 1914—The secretary of state was authorized to compromise on penalty of Willard Investment Co. upon payment of \$50.00.

December 15, 1914—Compromise with Farmers' Mutual Fire Insurance Co., in the sum of \$5.00, was approved.

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#### AUTHORITY TO LOAN MONEY BY INSURANCE COMPANIES.

June 14, 1913—Authority was granted to Register & Life Insurance Co., of Davenport, Iowa, to make loans upon real estate in Wyoming, Colorado, Idaho and Oregon.

December 15, 1913—Authority was granted to Merchants' Life Association to make loans in Imperial county, California.

## ACCOUNTING REPORTS FILED BY ACCOUNTANT F. H. PAUL.

- January 11, 1913—Department of Auditor of State.  
 January 16, 1913—Executive Department.  
 February 17, 1913—Report of account of postage; Report of State Printer.  
 April 5, 1913—Report of the examination of the Bureau of Labor Staffistics from September 1, 1911, to April 1, 1913.  
 April 16, 1913—Report upon Dairy and Food Department.  
 April 29, 1913—Department of Pharmacy Commission.  
 May 2, 1913—Game and Fish Department.  
 May 15, 1913—Pharmacy Commission.  
 May 24, 1913—Department of Supreme Court.  
 June 9, 1913—Department of State Printer.  
 June 28, 1913—Report on State Printer.  
 July 9, 1913—Department of Superintendent of Public Instruction and the Board of Educational Examiners.  
 July 11, 1913—Board of Health.  
 September 9, 1913—Examination of the Iowa Library Commission.  
 September 16, 1913—Supply Department.  
 November 6, 1913—Secretary of State.  
 March 5, 1914—Accountant filed suggestions for capitol grounds extension.  
 August 11, 1914—Examination of the Securities Insurance Department.  
 September 3, 1914—Report on Automobile Department.  
 November 12, 1914—Board of Mine Inspectors Department; Records of the Board of Examiners of Mine Inspectors, foremen.  
 December 1, 1914—Executive Department; Department of the Clerk of the Supreme Court.  
 December 15, 1914—The Department of Agriculture.

## OFFICIAL BONDS APPROVED.

- April 29, 1913—J. W. Dailey bond reduced to \$10,000.00.  
 July 30, 1914—The official bonds of C. S. Byrkit, Deputy Commissioner of Insurance, was approved and certified as required by law.  
 September 19, 1914—The official bonds of George W. Guth and J. W. Dailey, the former in the amount of \$5,000.00 with the Globe Indemnity Co. as surety, and Mr. Dailey's bond in the amount of \$10,000.00, with the Fidelity Deposit Co. of Maryland as surety.  
 December 1, 1914—Wm. C. Brown, treasurer of state, re-elected for the term beginning January 2, 1915, presented his bond for the term beginning at said date, in the amount of \$500,000.00, with the American Surety Co. of New York as surety, which was approved.  
 December 17, 1914—Bond of Frank S. Shaw, in the amount of \$25,000.00 with the Lion Bonding Co., was approved.

## CAPITOL EXTENSION.

- May 7, 1913—Contract with E. L. Masqueray of Saint Paul, architect and artist, for improvement and beautification of grounds additional to the capitol at 2 per cent of the amount paid to contractors for such improvement and beautification, authorized.  
 May 9, 1913—L. A. Jester was employed to assist council in purchasing extended capitol grounds, the salary for the first month's service \$250.00 for such time as he found necessary to give to the work.  
 July 11, 1913—A. C. Parker was employed as additional counsel in extension of capitol ground trial.  
 December 18, 1913—Capitol grounds extension and improvement warrants and resolutions approved.  
 December 24, 1913—Proposal of George M. Bechtel & Co. to purchase warrants was accepted.

December 30, 1913—Extension and improvement warrants to the amount of \$50,000.00 authorized; \$200,000.00 warrants, which are to be sold to George M. Bechtel & Co., on or before February 1, 1914, and March 1, 1914, authorized to be executed.

January 2, 1914—Improvement warrants resolution to the extent of \$50,000.00 authorized.

January 20, 1914—Contract with E. L. Masqueray, of St. Paul, Minn., for landscaping executed.

February 9, 1914—Additional capitol extension warrants authorized in the amount of \$225,000.00.

February 14, 1914—\$100,000.00 capitol extension warrants issued to George E. Bechtel & Co., Davenport, Iowa.

June 12, 1914—Compensation in the matter of the fee due Parker, Parrish & Miller, as attorneys in the capitol extension case was fixed at \$1,500.00.

July 11, 1914—Carroll Martin, engineer, employed in the matter of capitol grounds extension at \$10.00 per day.

July 16, 1914—Termination of city's use of Governor's square for park.

July 30, 1914—The survey and platting of Governor's square was ordered.

#### AUTHORITY TO USE AND PRINT LAWS.

March 15, 1913—Authority to secretary of state to use and print in pamphlet form 300 copies Acts of the 35th G. A., which go into effect by publication.

March 22, 1913—The Department of Agriculture authorized to use and print Senate File No. 144, 35th G. A.

April 29, 1913—Application of W. B. Barney to use laws, passed by 35th G. A. to print in circular form Weights and Measures Law, 17,000 copies; Sanitary Measure Law, 17,000 copies; Fertilizer Law, 3,000 copies; Food Law, 5,000 copies; Cold Storage Law, 2,500 copies, and Calcium Carbide Law, 1,000 copies, was granted; Superintendent of Public Instruction authorized to print 35,000 copies of the school laws enacted by the Twenty-five G. A.

May 12, 1913—Mine inspectors were authorized to have printed in pamphlet form 500 copies of the gypsum laws of Iowa; Authority to use and print 2,000 copies of the banking laws of Iowa was granted to the auditor of state; Use of the statutes relating to highways or such portions as are desired was granted to the highway commission.

May 24, 1913—Board of Health was authorized to use certain statutes relating to the department for the purpose of printing pamphlets at the expense of their fund.

May 29, 1913—Revenue Clerk J. F. Wall authorized to use the law providing for examination of county offices; Authority to print laws known as serum statute passed by 35th G. A. granted to Dr. Stange of the Agricultural College.

June 2, 1913—Edition 1913 Session laws fixed at 10,000 copies.

June 14, 1913—Dairy and Food Department authorized to print 2,000 copies of the dairy laws.

June 28, 1913—Authority granted to A. L. Urick to use the law and print an edition of the Labor Laws.

July 8, 1913—The secretary of the council was authorized to procure for such state officers as require the same, copies of Williams & Patterson's index to the session laws of the 35th G. A.

August 15, 1913—W. B. Barney was authorized to have printed 2,000 copies of the paint and linseed oil law.

November 15, 1913—Food & Dairy Department was authorized to have printed an edition of 5,000 copies of the weights and measures statutes, and an edition of 3,000 copies of the sanitary law.

January 10, 1914—Request of W. B. Barney for printing 5,000 copies of the dairy laws was granted; secretary of state granted authority for the printing of 1,500 copies of the primary election laws separate from the election laws.

April 3, 1914—The mine inspector was authorized to print 1,000 copies, in pamphlet form, of the laws relating to mines and mining.

April 29, 1914—F. L. Joseph, deputy superintendent public instruction, was granted authority to print 7,500 copies of the changes in the school laws made by the 35th G. A.

November 16, 1914—The Attorney General's Department was granted authority to publish an edition of a statement of conditions resulting from accidents relating to liability laws.

December 18, 1914—Ralph Otto, professor of law at the state university, at Iowa City, Iowa, was granted authority to publish certain extracts of the law upon pleading and practice, under section 27 of the enactment chapter of the code supplement, 1907.

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#### REPORTS AND BULLETINS AUTHORIZED OR EDITIONS CHANGED.

January 10, 1913—Frank C. Pellett, bee inspector, authorized to print 1,000 copies of his annual report.

January 18, 1913—Geological survey bulletin on Weeds of Iowa in the edition of 3,500 copies.

February 8, 1913—Fire marshal's report to be printed in edition of 2,000 copies in addition to the 4,000 already authorized; Special Day Bulletin for superintendent of public instruction to be printed in edition of 30,000 copies.

February 17, 1913—2,500 additional copies of the report of board of control was authorized.

March 29, 1913—Weather and crop report edition fixed at 1,500 copies.

July 31, 1913—State geologist authorized to publish a bibliography of Iowa Geology and Mining in edition of 2,000 copies.

September 16, 1913—Dr. J. I. Gibson was authorized to print veterinary report in an edition of 2,500 copies.

May 13, 1914—The secretary of the industrial commission was granted request for printing bulletins for the industrial commission.

October 20, 1914—The board of mine inspectors was authorized to issue their biennial report in an edition of 3,000 copies.

October 30, 1914—The veterinary department was authorized to have printed 1,000 copies of a supplement to the veterinary register; the edition of the educational directory for the superintendent of public instruction was fixed at 10,000 copies.

November 12, 1914—Frank C. Pellett, bee inspector, was authorized to publish his report in an edition of 2,000 copies with authority to include 150 pages of the matter reported from the bee inspectors' convention at Ames.

November 28, 1914—A. C. Corey was authorized to have the edition of the 1914 year book fixed at 3,000 copies with 500 copies of the dairy association report and 3,000 copies of the report of the stallion registration division to be published as a supplement to the year book; also his request for about 30 half tones of live stock, etc., to illustrate the book, was authorized, with ten zinc etchings.

December 23, 1914—Secretary of the state board of education was authorized to have issued 3,500 copies of the forthcoming biennial report of the state board of education, 500 copies of which are to be bound in cloth.

December 22, 1914—W. B. Barney, dairy and food commissioner, was authorized to have printed a bulletin under the provisions of section 4999-a26 of the code in an edition of 15,000 copies.

December 28, 1914—Request of A. M. Deyoe, that the edition of the proceedings of the state teachers' association be fixed at 4,500 copies, was granted.

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#### APPOINTMENTS MADE OR CONFIRMED.

March 29, 1913—Nomination presented by Governor George W. Clarke, of A. L. Urick as labor commissioner, which was confirmed by executive council; A. L. Urick appoints Alfred Shepherd, of Sioux City, as deputy; Harvey H. Bye, of Cedar Rapids, as factory inspector, and J. D. Seaman, of Des Moines, as factory inspector, which was approved by the council.

April 29, 1913—E. H. Van Duyn was appointed inspector of weights and measures; W. B. Barney was appointed food and dairy commissioner.

May 15, 1913—L. P. Anderson, of Algona, and J. S. Bittner, of Cedar Rapids, were appointed food and dairy inspectors, their salary to be \$1,400.00 per year for the first six months, \$1,500.00 per year for the second six months and \$1,600.00 per year thereafter.

May 24, 1913—Election of Dr. G. H. Sumner as secretary of state board of health; election of Lafayette Higgins engineer member of the board of health; appointment of J. W. Stine, of Salem, Iowa, as deputy bee inspector.

May 29, 1913—F. C. E. Lundgren was appointed voucher clerk.

July 5, 1913—Board of appointment for members of state board of health elected; Lafayette Higgins, engineer for term of five years; Dr. H. A. Dittmer, homeopathic physician for term of four years; Dr. J. L. Tamisiea, allopathic physician for a term of three years; Dr. G. H. Sevors, eclectic physician a period of one year.

July 8, 1913—Andrew Berquist appointed deputy oil inspector for the first district of Iowa.

July 12, 1913—August Forrest's salary as assistant chemist was fixed at \$1,600.00, and George Chittick's salary was fixed at \$1,400.00.

July 19, 1913—J. N. Gadd was transferred from supply room to post office at \$1,100.00 per annum; Owen Byrne was transferred from post office to supply clerk at \$1,100.00; salary of engineer of board of health was fixed at \$2,000.00 per annum for four-fifths of his time, additional to salary of \$1,500.00 as hotel inspector.

July 31, 1913—Amos W. Brandt was appointed assistant fire marshall at \$125 per month.

September 3, 1913—Appointment of assistant entomologist at \$150.00 per month was approved.

September 9, 1913—Appointment of E. J. Frowick as assistant fire marshall at \$100.00 per month.

January 22, 1914—Board of examiners of mine inspectors appointed: Edward M. Gray, mine operator, Des Moines, Iowa; H. W. Ladd, mining engineer, Madrid, Iowa; T. D. Evans, mine operator, Lockman, Iowa; David Anderson, miner, Ottumwa, Iowa; George Allen, miner, Jerome, Iowa.

January 30, 1914—Thomas Chantland, oil inspector, was granted request for the appointment of a deputy at \$35.00 per month in the person of Dan O'Neil of Emmetsburg, Iowa.

February 28, 1914—Welker Given was appointed secretary to industrial commission at \$1,500.00 per annum.

March 25, 1914—Edward J. Frowick was appointed assistant fire marshal at \$112.50 per month.

March 26, 1914—Walter L. Bierring was appointed member state board of health.

April 15, 1914—H. C. Zimmerman was appointed assistant fire marshal at \$100.00 per month.

September 19, 1914—The appointment of A. W. Day at dairy and food department at \$85.00 per month, with \$100.00 after January 1st next, was approved.

November 12, 1914—The request of H. E. Summers, state entomologist, that J. E. Guthrie be appointed his assistant was granted by the executive council.

December 1, 1914—E. L. Redfern of Lincoln, Nebraska, was appointed chief chemist to succeed J. R. Chittick.

December 3, 1914—Ora Williams was elected literary editor of census work at \$1,000.00 per year.

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#### FISH AND GAME DEPARTMENT.

March 15, 1913—Game Warden Hinshaw was authorized to make contract for rental of office at Spirit Lake at \$50.00 per month; also to arrange plans and specifications for a new fish car and get estimates of cost.

June 24, 1913—Contract for fish car was executed.

June 27, 1913—Fish and game warden was authorized to expend not to exceed \$2,500.00 for dredging in Medium lake.

July 17, 1913—E. C. Hinshaw was authorized to purchase 3,000 Hungarian pheasants at \$6,300.00; also authorized to build house at fish hatchery at not to exceed \$1,700.00.

July 31, 1913—E. C. Hinshaw was authorized to purchase launch at not to exceed \$750.00.

September 27, 1913—Acceptance of fish car by warden was authorized.

October 15, 1913—Fish and game department place dam at Silver lake, Dickinson county.

October 24, 1913—Fish and game warden was authorized to sell old fish car to Mr. Lincoln at \$300.00.

February 26, 1914—Building at \$625.00 for protection of fish car was authorized.

April 29, 1914—The fish and game warden was authorized to purchase two launches; one at \$259.00, and one at \$300.00.

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#### MISCELLANEOUS.

January 2, 1913—W. S. Allen having qualified as secretary of state and Hon. W. C. Brown having qualified as treasurer of state, assumed their duties as members of the executive council, which reorganized with Governor B. F. Carroll and Auditor of State Bleakly present.

January 25, 1913—Safe purchased for secretary of the council, \$333.00; capitol elevators installed by the American Machine Co., of Louisville, Ky., were accepted at \$6,196.00.

March 15, 1913—Adjutant General Logan authorized to purchase land adjacent to the rifle range at \$1,400.00 and use funds from sale of products to pay for same.

March 15, 1914—Secretary of the council was directed to deliver Accountant Paul's report on the state board of health, medical examiners, and other health departments, upon claims of members of board for services to the retrenchment and reform committee and request them to examine the same; bills for members of board of health for services other than for actual time were rejected and returned for correction.

July 17, 1913—Secretary of state presented bond of Ernest R. Abrams & Co., of Des Moines, Iowa, with Aetna Life Insurance Co., of Hartford, Conn., as surety, under the provisions of chapter 137, acts of the 35th G. A., which was approved.

August 29, 1913—Appropriation of \$100.00 was made for protection of boundary post between Iowa and Minnesota.

October 31, 1913—Plans for improvement of river front at Waterloo approved.

## RAILWAY ASSESSMENTS, 1914.

Names of Companies.	Miles of road	Assessed value per mile	Aggregate as-sessed value
Atchison, Topeka & Santa Fe Railway-----	19.89	\$ 25,500	\$ 507,195
Atlantic Northern Railway -----	17.00	2,000	34,000
Atlantic Southern R. R. -----	36.60	2,000	73,200
Centerville, Albia & Southern Railway -----	24.737	2,250	55,658
Chicago, Anamosa & Northern Railway -----	17.34	2,500	43,350
Chicago, Burlington & Quincy Railway -----	1,366.065	8,500	11,611,553
Chicago Great Western Railway -----	772.631	7,500	5,794,733
Chicago, Milwaukee & St. Paul Railway -----	1,867.930	8,150	15,223,629
Chicago & North-Western Railway -----	1,601.30	9,700	15,532,610
Chicago, Rock Island & Pacific Railway -----	2,203.005	7,750	17,073,289
Chicago, St. Paul, Minneapolis & Omaha Railway -----	74.41	13,970	1,031,299
Colfax Northern Railway -----	12.50	2,000	25,000
Creston, Winterset & Des Moines Railway -----	21.50	2,000	43,000
Crooked Creek R. R. & Coal Company -----	17.612	2,000	35,224
Davenport, Rock Island & Northwestern Railway -----	33.91	6,540	220,415
Des Moines Terminal Railway -----	.91	11,000	10,010
Des Moines Union Railway -----	4.175	105,000	438,375
Des Moines Western Railway -----	1.47	15,000	22,050
Dubuque & Sioux City Railway -----	716.99	7,350	5,269,877
Dunleith & Dubuque Bridge Company -----	1.01	7,600	7,676
Great Northern Railway -----	77.86	6,490	505,311
Iowa Northern Railway -----	5.00	2,000	10,000
Iowa & Omaha Short Line Railway -----	12.13	2,000	24,260
Iowa & Southwestern Railway -----	17.18	2,250	38,655
Iowa Transfer Railway -----	.21	30,000	6,300
Manchester & Oneida Railway -----	8.42	2,500	21,050
Minneapolis & St. Louis Railway -----	798.401	4,600	3,672,645
Muscatine North & South Railway -----	47.80	2,100	95,600
Omaha Bridge & Terminal Railway -----	.50	14,000	7,000
Sioux City Bridge Company -----	1.00	5,000	5,000
Sioux City Terminal Railway -----	1.57	9,000	14,130
Tabor & Northern Railway -----	10.75	3,000	32,250
Union Pacific Railway -----	3.78	72,672	274,700
Wabash Railway -----	202.87	4,832	980,268
Totals-----	9,998.456	\$ 7,868	\$78,742,312

## INTERURBBANS.

Albia Interurban Railway -----	10.00	\$ 2,500	\$ 25,000
Cedar Rapids & Marion City Railway -----	20.97	3,500	178,245
Centerville Light & Traction Company -----	7.54	3,000	23,520
Charles City Western Railway -----	16.33	2,000	32,660
Davenport & Muscatine Railway -----	25.27	3,000	75,810
Fort Dodge, Des Moines & Southern R. R. -----	117.97	3,000	353,910
Inter-Urban Railway -----	64.18	3,500	224,630
Iowa & Illinois Railway -----	33.05	3,700	122,285
Iowa Railway & Light Co. -----	46.38	3,700	171,606
Mason City & Clear Lake Traction Company -----	14.62	4,500	65,790
Oskaloosa & Buxton Electric Railway -----	2.30	3,700	8,510
Waterloo, Cedar Falls & Northern Railway -----	87.63	4,500	394,335
Totals-----	452.54	-----	\$ 1,676,301

## SLEEPING CAR ASSESSMENT.

Railroads assessed on account of Sleeping Cars, with mileage and assessments for 1914.

Names of Companies Using or Operating Sleeping Cars not Owned by the Company.	Miles on which assessments are placed	Taxable value per mile for sleeping cars	Aggregate taxable value of sleeping cars
Achison, Topeka & Santa Fe Railway	19,890	\$ 161.00	\$ 3,202.00
Chicago, Burlington & Quincy Railway	1,366,065	41.00	56,009.00
Chicago Great Western Railway	772,631	49.00	37,859.00
Chicago, Milwaukee & St. Paul Railway	1,867,930	16.00	29,887.00
Chicago & North-Western Railway	1,601,300	63.00	100,882.00
Chicago, Rock Island & Pacific Railway	2,203,005	40.00	88,120.00
Chicago, St. Paul, Minneapolis & Omaha Railway	74,410	69.00	5,134.00
Davenport, Rock Island & Northwestern Railway	33,910	40.00	1,356.00
Des Moines Union Railway	4,175	82.00	342.00
Dubuque & Sioux City Railroad	716,990	37.00	26,529.00
Minneapolis & St. Louis Railway	798,401	14.00	11,178.00
Omaha Bridge & Terminal Railway	.500	36.00	18.00
Union Pacific Railway	3,780	318.00	1,202.00
Wabash Railway	202,870	30.00	6,086.00
Totals	9,661,927		\$367,804.00

## EQUIPMENT CAR ASSESSMENT.

Assessment of Equipment Car Companies and Amount of Tax Assessed Against Said Companies by the Executive Council, July 17, 1914, as Forty-six and 8-10 (.0468) Mills on the Dollar of Taxable Property.

Names of Companies	Actual value of cars	Taxable value	Amount of tax
American Cotton Oil Company	\$ 1,600.00	\$ 400.00	\$ 18.72
American Refrigerator Transit Company	24,000.00	6,000.00	280.80
Armour Car Lines Company	145,800.00	36,450.00	1,705.86
Arms Palace Horse Car Company	2,000.00	500.00	23.40
Central Fruit Despatch	116,000.00	29,000.00	1,357.20
Chicago, New York & Boston Refrigerator Co.	19,800.00	4,950.00	231.66
Cold Blast Transportation Company	4,800.00	1,200.00	56.16
Cudahy Packing Company	66,000.00	16,500.00	772.20
Dairy Shippers Despatch Company	6,000.00	1,500.00	70.20
Jacob Dold Packing Company—Refrigerator Car Co.	800.00	200.00	9.36
Doud Stock Car Company	500.00	125.00	5.85
General Chemical Company	1,000.00	250.00	11.70
F. J. Lewis Manufacturing Company	1,400.00	350.00	16.38
Libby, McNeill & Libby Company	2,400.00	600.00	28.08
Live Poultry Transportation Company	10,000.00	2,500.00	117.00
Mather Stock Car Company	10,000.00	2,500.00	117.00
Milwaukee Refrigerator & Transit Company	14,000.00	3,500.00	163.80
Nelson Morris & Company	24,000.00	6,000.00	280.80
Pacific Fruit Express	135,000.00	33,750.00	1,579.50
Santa Fe Refrigerator Despatch Co.	46,200.00	11,550.00	540.54
St. Louis Refrigerator Car Co.—Anheuser-Busch Series			
Streets-Western Stable Car Company	6,400.00	1,600.00	74.88
Swift Refrigerator Transportation Company	132,000.00	33,000.00	1,544.40
Union Refrigerator Transit Company	44,000.00	11,000.00	514.80
Union Tank Line Company	212,000.00	53,000.00	2,480.40
Totals	\$1,025,700.00	\$256,425.00	\$12,000.60

EXPRESS COMPANIES ASSESSMENT.

Names of Companies	Miles of road	Assessed value per mile	Total assessed value
Adams Express Company.....	2,290.388	\$ 28.00	\$ 64,130.86
American Express Company.....	2,630.892	32.00	84,188.54
Great Northern Express Company.....	77.86	28.00	2,180.08
United States Express Company.....	2,258.665	28.00	63,242.61
Wells-Fargo Express Company.....	3,130.966	28.00	87,667.04
<b>Totals.....</b>	<b>10,388.771</b>		<b>\$301,409.13</b>

TELEGRAPH ASSESSMENT.

American District Telegraph Company.....	92.00	\$ 100.00	\$ 9,200.00
Chicago, Burlington & Q. R. R. Co. Telegraph Lines.....	1,365.531	55.00	75,104.20
Mason City & Ft. Dodge R. R. Co. Telegraph Co.....	159.30	40.00	6,372.00
Postal Telegraph-Cable Company.....	1,278.54	65.00	71,916.30
Western Union Telegraph Company.....	7,323.24	80.00	585,859.20
Wisconsin, Minnesota & Pacific R. R. Co.....	22.52	30.00	675.60
<b>Totals.....</b>	<b>10,241.13</b>		<b>\$749,121.31</b>

Total number of telegraph instruments, 4,270.

COMMERCIAL TELEPHONE COMPANIES—TOLL LINES.

Total commercial toll line telephone mileage.....	1,076.00
Total commercial toll line telephone assessment.....	\$124,655.50
Total commercial instruments.....	9

COMMERCIAL TELEPHONE COMPANIES—EXCHANGES.

Total commercial exchange mileage.....	571.05
Total commercial exchange telephone assessment.....	\$115,695.94
Total commercial exchange instruments.....	13,290

MIXED COMMERCIAL TELEPHONE COMPANIES—INCLUDING EXOHANGES, FARM AND TOLL TELEPHONES.

Total exchange instruments.....	202,643
Total rural instruments.....	106,434
Total toll instruments.....	1,322
Total pole mileage.....	50,817.46
Total assessment.....	\$3,195,915.67

RURAL AND FARM TELEPHONE LINES.

Total exchange instruments.....	181
Total rural instruments.....	58,888
Total pole mileage.....	27,035.44
Total assessment.....	\$359,072.60

RECAPITULATION—TELEGRAPHS AND TELEPHONES.

	Telegraph instruments	Toll instruments	Exchange instruments	Rural instruments	Pole mileage	Net assessment
Telegraph.....	4,270				10,241.13	\$ 749,121.31
Toll Line.....		9			1,076.00	124,655.50
Exchanges.....			13,290		571.05	115,695.94
Mixed.....		1,322	202,643	106,434	50,817.46	3,195,915.67
Rural Lines.....			181	58,888	27,035.44	359,072.60
<b>Totals.....</b>	<b>4,270</b>	<b>1,331</b>	<b>216,114</b>	<b>165,322</b>	<b>89,741.08</b>	<b>\$4,544,461.02</b>

**CLAIMS APPROVED BY THE EXECUTIVE COUNCIL  
DURING CALENDAR YEARS 1913 AND 1914.**

Furniture, fuel, stores and supplies.....	\$162,650.40
Telegraph, telephone, water, light and repairs.....	32,903.79
Express, freight and cartage.....	14,315.11
Governor's contingent fund—miscellaneous expenses.....	2,453.29
conference of governors .....	150.00
expense of returning fugitives .....	7,436.80
rewards for capture of criminals.....	775.00
publishing notices of applications for pardons.....	130.96
Secretary of state—extra help.....	11,794.25
motor vehicle department—miscellaneous expense.....	80,585.76
bond and investment department.....	2,285.46
Auditor of state—extra help and miscellaneous expenses.....	1,456.61
bank examiners—traveling expenses.....	10,381.65
municipal examiners—per diem and expenses.....	8,251.73
county examiners—per diem and expenses.....	26,495.75
building and loan examiners—per diem and expenses.....	14.02
insurance examiners—per diem and expenses (18 months).....	7,480.03
Insurance commissioner—traveling and miscellaneous expense.....	342.55
insurance examiners—per diem and expense (6 months).....	1,799.51
Treasurer of state—miscellaneous expense fund.....	843.69
bonds of state treasurer and deputy.....	4,000.00
Refund collateral inheritance tax.....	297.55
Court costs collateral inheritance tax cases.....	37.25
Attorney general—traveling expenses .....	3,670.98
extra help and contingent expenses.....	13,939.43
special investigation .....	297.55
bridge patent cases .....	1,101.47
Court costs and expenses .....	2,511.74
Railroad commission—traveling and miscellaneous expenses.....	4,539.89
prosecution of intra-state and inter-state rate cases—traveling and miscellaneous expenses .....	5,897.86
Superintendent of public instruction—traveling expenses.....	3,974.60
subscription to school papers .....	218.75
extra help .....	1,856.70
inspector rural schools .....	131.46
normal training schools—miscellaneous expenses.....	494.95
Educational board of examiners—salaries, per diem and expenses....	39,824.88
Executive council—salaries of employes .....	19,116.99
per diem of voucher clerk.....	1,708.50
contingent fund—miscellaneous expense .....	2,035.89
general expenses .....	7,097.52
census department .....	2,925.10
Expert accountant—per diem.....	4,258.62
Historical, memorial and art building—repairs and improvements...	286.50
Historical department—miscellaneous expenses .....	243.31
Iowa state library—extra help.....	331.50
Iowa library commission—salaries and expenses.....	13,470.47
Archives department—salaries of employes.....	10,386.55
Supreme court contingent fund—miscellaneous expenses.....	1,714.44
Clerk supreme court—extra help.....	39.00
Board of health—salaries and expenses.....	7,343.45
board of medical examiners—per diem, salaries and expenses....	2,799.82
embalmers' examining board—per diem and expenses.....	1,853.71
nurses examining board—per diem and expenses.....	3,021.35
board of optometry—salaries, per diem and expenses.....	219.01
vital statistics—salaries and expenses.....	2,225.72

bacteriological laboratory—salaries and expenses.....	11,099.77
anti-toxin department—miscellaneous expenses.....	1,946.74
sanitary investigation .....	1,152.00
sanitary engineer—per diem and expenses .....	611.90
State entomologist—per diem and expenses.....	5,402.61
Board of dental examiners—secretary's salary, per diem and expenses	3,408.56
Hotel inspection—salaries and expenses.....	10,703.93
Bureau of labor statistics—expenses.....	5,075.00
Pharmacy commission—per diem and expenses.....	11,309.95
extra help, etc. ....	407.87
Board of control—traveling expenses .....	3,474.57
state agents for industrial schools and soldiers' orphans' home— traveling expenses .....	5,688.09
state architect—traveling expenses .....	954.75
conferences of executive officers of state institutions—traveling expenses .....	500.92
inspection of county and private asylums and home for friendless children—per diem and expenses .....	3,699.47
tuberculosis sanatorium—per diem and expenses of lectures....	3,130.33
Transfer of non-resident insane .....	90.90
Investigating sanity of inmates of hospitals.....	30.00
Fish and game warden—protection, care and propagation of fish and game .....	181,168.93
boundary waters fish protection .....	3,799.96
Veterinary department—per diem and expenses.....	31,013.79
hog cholera serum laboratory—salaries and expenses.....	490.00
commission of animal health—salaries and expenses.....	3,154.79
Board of parole—per diem and expenses.....	20,853.24
Rewards for capture of escaped prisoners.....	250.00
Oil inspection—salaries and expenses .....	55,190.24
Mine inspectors—traveling expenses .....	3,925.39
Board of examiners of mine inspectors—per diem and expenses.....	5,410.48
Geological survey—traveling and miscellaneous expenses.....	4,774.83
Adjutant general—traveling expenses .....	374.15
Publishing laws thirty-fifth general assembly.....	831.81
Publication of constitutional amendment.....	8,583.74
Providential contingent fund—repairing damage to state property....	14,440.96
Dairy and food department—per diem, traveling expenses, office ex- penses and supplies for chemical laboratory.....	46,200.75
seed and stock food inspection—salaries and expenses.....	5,305.37
State dairy association and state beef producers association—salaries, per diem and miscellaneous expenses .....	11,378.43
Iowa state board of education—extra help, traveling and miscellaneous expenses .....	10,082.07
president's expenses .....	333.37
Custodian's employees—salaries and extra help .....	66,423.34
Resetting boilers, granite steps, electric wiring, etc.....	5,888.72
Fire marshal—salaries and miscellaneous expenses.....	16,745.37
Retrenchment and reform committee—expenses of members.....	719.14
additional help .....	5,949.20
Arbitration of disputes between employers and employees—expenses.	388.86
Capitol grounds extension—miscellaneous expenses.....	18,101.17
Horticultural department—plant investigation .....	1,000.00
Kirkwood statue .....	2,259.50
Meandered lakes—expenses of surveys, drainage tax, etc.....	2,874.93
Island survey .....	37.20
Spirit lake relief expedition pension.....	140.00
Industrial commission—traveling and miscellaneous expenses.....	527.39
Bee inspector—per diem and expenses.....	2,374.29
Code supplement supervising commission .....	26,270.66