

REPORT

OF THE

FIFTH ANNUAL ASSESSMENT

OF

Telegraph and Telephone Property

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State of Iowa

July 26, 1904

---

COMPILED BY A. H. DAVISON,  
SECRETARY OF EXECUTIVE COUNCIL.  
A. U. SWAN, Assistant Secretary.

---

DES MOINES:  
BERNARD MURPHY, STATE PRINTER,  
1904.

**STATEMENT**  
**OF THE ASSESSMENT OF TELEGRAPH AND TELEPHONE**  
**PROPERTY.**

AS FIXED BY THE EXECUTIVE COUNCIL, JULY 26, 1904.

TABLE No. 1.—TELEGRAPH COMPANIES.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>American Telegraph &amp; Telephone Company—</b>			
Clinton .....	1.00	\$ 42.00	\$ 42.00
Des Moines .....	4.00	.....	168.00
Dubuque .....	9.00	.....	378.00
Lee .....	2.00	.....	84.00
Linn .....	9.00	.....	378.00
Muscataine .....	2.00	.....	84.00
Polk .....	3.00	.....	126.00
Scott .....	9.50	.....	399.00
Wapello .....	2.50	.....	105.00
Woodbury .....	8.50	.....	337.00
<b>Total .....</b>	<b>55.50</b>	<b>\$ 42.00</b>	<b>\$ 2,881.00</b>
<b>Chicago, Milwaukee &amp; St. Paul Ry. Co. Tel. Co.—</b>			
Boone .....	15.34	42.00	644.28
Calhoun .....	89.39	.....	3,754.38
Dallas .....	96.38	.....	4,055.96
Greene .....	27.36	.....	1,149.12
Guthrie .....	15.99	.....	671.68
Pocahontas .....	1.98	.....	81.06
Polk .....	22.10	.....	928.20
<b>Total .....</b>	<b>149.44</b>	<b>\$ 42.00</b>	<b>\$ 6,276.48</b>
<b>Postal Telegraph-Cable Company—</b>			
Adair .....	25.58	70.00	1,790.60
Black Hawk .....	27.80	.....	2,046.00
Bremor .....	52.55	.....	3,796.50
Buchanan .....	14.81	.....	1,031.70
Butler .....	27.81	.....	1,946.70
Cass .....	28.55	.....	2,000.50
Cedar .....	5.94	.....	436.80
Chickasaw .....	25.50	.....	1,785.00
Clinton .....	15.43	.....	1,149.40
Delaware .....	25.82	.....	1,758.40
Des Moines .....	27.00	.....	1,990.00
Dubuque .....	81.23	.....	5,982.00
Fayette .....	26.63	.....	1,854.10
Franklin .....	9.62	.....	714.40
Grundy .....	7.27	.....	544.50
Harrison .....	30.53	.....	2,180.20
Howard .....	19.03	.....	1,412.10
Iowa .....	25.25	.....	1,707.50
Jasper .....	55.83	.....	4,011.60
Johnson .....	28.35	.....	2,125.50
Lee (on poles of Iowa Telephone Co.) .....	90.00	70.00	6,300.00
Linn .....	9.75	.....	723.75
Louisa .....	22.95	.....	1,606.50

## ASSESSED VALUATION OF

TABLE No. 1—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Postal Telegraph-Cable Company—Continued—</b>			
Lyon (on poles of N. T. E. Co.)	8.00	\$ 20.00	\$ 60.00
Madison	45.85	70.00	3,209.50
Maahaska (on poles of Iowa Telephone Co.)	45.00	30.00	900.00
Marshall	31.81	70.00	2,226.70
Mitchell	15.20		1,064.00
Monona	28.48		1,853.60
Muscataine	44.12		3,088.40
Plymouth (on poles of N. T. E. Co.)	15.00	50.00	900.00
Polk	22.08	70.00	2,085.60
Pottawattamie	98.15		6,840.50
Poweshiek	26.08		1,732.10
Ringgold	23.98		1,675.10
Scott	86.71		2,569.70
Sioux (on poles of N. T. E. Company)	14.34	20.00	286.80
Tama	12.85	70.00	899.50
Taylor	5.79		406.30
Union	22.57		1,579.90
Warren	18.79		1,315.50
Wapello (on poles of Iowa Telephone Company)	28.00	20.00	560.00
Worth	14.43	70.00	1,010.00
Woodbury	24.69		1,728.30
Woodbury (on poles of N. T. E. Company)	5.63	20.00	314.80
<b>Total</b>	<b>1,183.81</b>		<b>\$ 73,585.40</b>
<b>Western Union Telegraph Company—</b>			
Adair	17.04	75.00	3,514.50
Adair	29.86		2,239.50
Allamakee	64.65		4,841.25
Appanoose	187.98		10,348.50
Audubon	24.22		2,116.50
Beaton	91.36		6,832.00
Black Hawk	73.12		5,484.00
Boone	70.64		5,298.00
Bremer	28.81		2,198.25
Buchanan	50.34		3,775.50
Buena Vista	46.94		7,195.50
Butler	77.03		5,781.00
Calhoun	92.84		6,965.30
Carrroll	86.11		6,388.25
Cass	66.00		4,781.75
Cedar	91.28		6,846.00
Cerro Gordo	124.83		9,347.25
Cherokee	55.57		4,180.25
Chickasaw	88.84		6,560.50
Clarke	46.42		3,481.50
Clay	109.71		8,228.25
Clayton	132.28		9,921.00
Clinton	168.34		12,400.50
Crawford	156.23		11,719.50
Dallas	80.24		5,183.00
Davis	65.44		4,906.00
Decatur	100.00		7,508.75
Delaware	75.44		5,668.00
Des Moines	38.55		2,886.25
Dickinson	53.06		3,976.00
Dubuque	91.05		6,829.75
Emmet	73.93		5,544.75
Fayette	97.82		7,338.50
Floyd	64.47		4,835.25
Franklin	56.99		4,274.25
Fremont	70.40		5,280.00
Greene	47.25		3,543.75
Grundy	57.60		4,324.50
Guthrie	53.28		3,996.00
Hamilton	76.28		5,717.25
Hancock	108.60		8,144.75
Hardin	121.61		9,120.75

## TELEGRAPH AND TELEPHONE PROPERTY.

TABLE No. 1—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Western Union Telegraph Company—Continued.</b>			
Harrison	112.23		8,421.00
Henry	75.81		5,670.75
Howard			1,628.50
Humboldt	89.88		6,741.00
Ida	40.88		3,028.50
Iowa	57.98		4,344.75
Jackson	63.68		4,801.00
Jasper	102.12		7,659.00
Jefferson	57.80		4,385.00
Jones	72.81		5,460.75
Keokuk	95.97		7,197.75
Kossuth	153.97		11,547.75
Lee	144.75		10,856.25
Linn	159.51		11,933.25
Lonia	151.04		11,373.00
Lucas	74.54		5,590.50
Lyon	52.15		3,911.25
Madison	110.40		8,284.50
Maahaska	33.01		2,475.75
Marion	162.16		12,165.00
Marshall	100.42		7,981.50
Mills	116.96		8,772.00
Mitchell	92.53		6,939.75
Monona	83.08		6,235.00
Monroe	118.70		8,927.50
Montgomery	98.06		7,354.50
Muscataine	48.73		3,654.75
O'Brien	108.66		8,217.00
Pago	99.82		7,490.00
Osceola	57.18		4,288.50
Palo Alto	101.51		7,613.25
Plymouth	74.80		5,614.50
Pocahontas	79.84		5,988.00
Polk	91.10		6,832.50
Pottawattamie	120.64		9,040.50
Poweshiek	156.05		11,695.25
Ringgold	90.19		7,214.25
Sac	55.90		4,192.50
Scott	107.63		8,064.75
Shelby	101.74		7,630.50
Sioux	60.68		4,561.00
Story	137.08		10,218.50
Tama	94.25		7,069.75
Taylor	122.41		9,180.75
Union	85.00		6,374.50
Warren	43.66		3,272.50
Wapello	82.70		6,202.50
Washington	115.89		8,664.25
Van Buren	129.80		9,785.00
Wayne	80.20		6,015.00
Webster	79.40		5,954.00
Winneshago	165.70		12,427.50
Winneshiek	58.85		4,391.25
Worth	82.84		6,213.00
Wright	45.87		3,417.75
Woodbury	117.85		8,538.75
Woodbury	149.81		11,295.75
<b>Total</b>	<b>8,612.95</b>	<b>\$ 75.00</b>	<b>\$ 648,207.75</b>
<b>Wisconsin, Minn. &amp; Pacific Ry. Co. Tel. Co.—</b>			
Howard	1.51	20.00	80.20
Mitchell	21.01		420.20
<b>Total</b>	<b>22.52</b>	<b>\$ 20.00</b>	<b>\$ 450.40</b>
Telegraph mileage	10,028.78		
Telegraph total assessment			\$ 780,801.03

TABLE No. 2—COMMERCIAL TELEPHONE COMPANIES.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Appanoose County Telephone Company— Appanoose.....	90.00	\$ 48.86	\$ 4,371.96
American Telephone & Telegraph Company of Iowa—			
Adair.....	13.57	50.00	678.50
Benton.....	27.43		1,374.00
Bremser.....	11.33		566.50
Butler.....	23.62		1,181.00
Black Hawk.....	53.19		2,659.50
Cass.....	23.61		1,180.50
Cedar.....	41.43		2,072.50
Corro Gordo.....	19.83		962.50
Dallas.....	1.57		78.50
Des Moines.....	26.51		1,325.50
Floyd.....	23.73		1,186.50
Fremont.....	23.87		1,188.50
Grundy.....	10.11		505.50
Guthrie.....	11.16		557.50
Iowa.....	26.43		1,321.50
Jasper.....	57.72		2,886.00
Johnson.....	29.10		1,455.00
Jones.....	1.44		72.00
Lee.....	86.53		4,196.50
Louis.....	20.09		1,004.50
Linn.....	32.31		1,615.50
Marshall.....	37.86		1,893.00
Madison.....	22.29		1,114.50
Mills.....	22.37		1,115.50
Muscatine.....	32.16		1,568.00
Polk.....	45.51		2,275.50
Pottawattamie.....	54.34		2,717.00
Poweshiek.....	29.42		1,471.00
Scott.....	38.37		1,928.50
Tama.....	14.12		706.00
Warren.....	51		25.51
Worth.....	19.25		962.50
Total.....	865.96	\$ 50.00	\$ 43,293.01
Albia Telephone Company— Monroe.....	74.00	43.51	3,239.74
Alta Telephone Company— Buena Vista.....	15.50	55.15	1,074.97
Alton Mutual Telephone Company— Union.....	32.25	29.99	1,866.87
Allerton Telephone Company— Wayne.....	19.75	50.88	1,004.88
Arion Telephone Company— Crawford.....	32.00	21.61	1,330.82
Akron Telephone Exchange— Plymouth.....	2.50	300.00	750.00
Arlington Telephone Company— Woodbury.....	50.00	19.84	992.00
Aplington Telephone Company— Grundy.....	13.00	21.28	275.99
Butler.....	17.00		350.91
Total.....	80.00	\$ 21.28	\$ 635.90

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Ackley Telephone Company— Hardin.....	14.80	\$ 20.65	\$ 299.42
Grundy.....	15.00		309.75
Butler.....	12.00		247.50
Franklin.....	21.00		433.65
Total.....	62.50	\$ 20.65	\$ 1,290.62
Audubon County Telephone Company— Audubon.....	92.00	24.02	1,441.90
Carroll.....	50.00		1,441.90
Crawford.....	30.00		720.60
Shelby.....	30.00		720.60
Total.....	180.00	\$ 24.02	\$ 4,325.00
Alden Mutual Telephone Company— Hardin.....	10.50	88.00	924.94
Boone & Marshalltown Telephone Line— Boone.....	8.12	17.99	146.07
Story.....	25.00		449.75
Marshall.....	19.50		332.82
Total.....	51.62	\$ 17.99	\$ 928.64
Belle Plaine Telephone Company— Benton.....	7.00	5.00	35.00
Bellevue Telephone Company Jackson.....	9.66	54.90	529.96
Boons County Telephone Company— Boone.....	73.87	100.52	7,475.15
Dallas.....	9.60		354.94
Polk.....	34.50		1,325.38
Story.....	38.00		1,419.70
Total.....	157.97	\$ 100.52	\$ 10,519.83
Bussey Telephone Company— Marion.....	1.00	218.00	218.00
Brandon Farmers' Telephone Company— Buchanan.....	.50	196.00	98.00
Briscoe & Cumberland Telephone Company— Adams.....	.50	42.94	21.47
Cass.....	8.00		345.52
Total.....	8.50	\$ 42.94	\$ 364.99
Beaman Telephone Exchange— Grundy.....	31.00	24.51	760.81
Baxter Telephone Company— Marshall.....	1.00	26.41	26.41
Jasper.....	50.10		1,323.14
Total.....	51.10	\$ 26.41	\$ 1,349.55
Burt Telephone Company— Kossuth.....	50.25	21.63	1,086.90
Brighton Telephone Exchange— Jefferson.....	19.56	22.90	448.95
Henry.....	11		2.73
Washington.....	57.05		1,300.95
Total.....	76.74	\$ 22.60	\$ 1,749.65

## ASSESSED VALUATION OF

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Bayard Telephone Exchange—</b>			
Greene.....	14.00	\$ 22.11	\$ 309.54
Guthrie.....	34.25	.....	757.26
Total.....	48.25	\$ 22.11	\$ 1,066.80
<b>Battle Creek Telephone Company—</b>			
Crawford.....	3.00	21.47	64.41
Woodbury.....	13.50	.....	289.84
Ida.....	56.00	.....	1,262.82
Total.....	72.50	\$ 21.47	\$ 1,556.57
<b>Bremer &amp; Black Hawk Mutual Telephone Company—</b>			
Black Hawk.....	5.50	16.47	90.58
Bremer.....	11.50	.....	189.40
Total.....	17.00	\$ 6.47	\$ 279.98
<b>Belmond Mutual Telephone Company—</b>			
Wright.....	97.25	23.43	2,278.56
Hancock.....	6.00	.....	140.53
Total.....	103.25	\$ 23.43	\$ 2,419.14
<b>Buchanan County Telephone System—</b>			
Buchanan.....	139.00	21.60	3,002.40
Fayette.....	11.00	.....	237.60
Total.....	150.00	\$ 21.60	\$ 3,240.00
<b>Batavia Telephone Company—</b>			
Jefferson.....	38.00	19.80	712.80
Wapello.....	55.00	.....	1,089.00
Total.....	91.00	\$ 19.80	\$ 1,801.80
<b>Coin-College Springs Telephone Company—</b>			
Page.....	13.00	13.50	175.50
<b>Collins Telephone Company—</b>			
Marshall.....	5.00	42.68	213.40
Jasper.....	8.75	.....	373.45
Story.....	27.25	.....	1,163.03
Total.....	41.00	\$ 42.68	\$ 1,749.88
<b>Cherokee County Telephone Company—</b>			
Ida.....	3.00	37.83	113.49
Cherokee.....	99.25	.....	3,754.62
Plymouth.....	16.75	.....	633.65
Woodbury.....	15.00	.....	567.45
Total.....	134.00	\$ 37.83	\$ 5,069.21
<b>Creston Mutual Telephone Company—</b>			
Adair.....	20.00	106.69	2,133.80
Union.....	42.00	.....	4,480.98
Total.....	62.00	\$ 106.69	\$ 6,614.78
<b>Crawford County Telephone Company—</b>			
Crawford.....	255.50	23.02	5,881.61
<b>Cedar Rapids &amp; Marion Telephone Company—</b>			
Cedar.....	32.75	139.84	4,579.76
Benton.....	5.75	.....	804.08
Linn.....	71.50	.....	9,998.56
Total.....	110.00	\$ 139.84	\$ 15,382.4

## TELEGRAPH AND TELEPHONE PROPERTY.

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Commercial Telephone Company—</b>			
Tama.....	38.38	\$ 58.28	\$ 2,236.78
Marshall.....	3.60	.....	174.84
Total.....	41.38	\$ 58.28	\$ 2,411.62
<b>Chariton &amp; Newbern Telephone Company—</b>			
Marion.....	11.00	13.94	153.34
Warren.....	15.00	.....	209.10
Lucas.....	15.00	.....	209.10
Total.....	41.00	\$ 13.94	\$ 571.54
<b>Chariton Telephone Company</b>			
Lucas.....	21.00	108.66	2,281.86
<b>Crooked Creek Railway &amp; Coal Co. Telephone Co.—</b>			
Hamilton.....	5.70	.....	.....
Webster.....	11.90	.....	.....
Total.....	17.60	Not assessa	ble for 1904.
<b>Corning Telephone Company—</b>			
Adams.....	193.50	\$ 21.62	\$ 4,183.57
Marion.....	6.00	.....	129.72
Taylor.....	6.00	.....	129.72
Montgomery.....	23.00	.....	497.26
Total.....	228.50	\$ 21.62	\$ 4,940.27
<b>Carroll County Telephone Company—</b>			
Carroll.....	125.00	33.64	4,205.00
<b>City Telephone Company—</b>			
Fremont.....	101.88	27.28	2,780.28
Pottawattamie.....	56.00	.....	1,527.68
Mills.....	197.12	.....	5,377.43
Total.....	317.00	\$ 27.28	\$ 9,685.39
<b>Conrad Telephone &amp; Telegraph Company—</b>			
Grundy.....	2.25	451.11	1,014.99
<b>Carroll County (Ill.) Independent Telephone Company—</b>			
Jackson.....	9.00	48.83	434.67
<b>Casey Mutual Telephone Exchange.....</b>	2.00	84.00	168.00
<b>Clarion &amp; Northwestern Telephone Company —</b>			
Wright.....	70.00	35.56	2,489.20
<b>Cambridge Independent Telephone Company—</b>			
Polk.....	10.50	28.94	303.87
Story.....	25.50	.....	737.97
Total.....	36.00	\$ 28.94	\$ 1,041.84
<b>Carson Telephone Exchange—</b>			
Pottawattamie.....	84.00	21.30	1,789.20
<b>Citizens Mutual Telephone Company—</b>			
Winnebago.....	19.25	26.08	502.04
Worth.....	17.25	.....	449.88
Total.....	36.50	\$ 26.08	\$ 951.92
<b>Citizens Mutual Telephone Company—</b>			
Davis.....	2.75	100.00	275.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Corwith Rural Telephone Company—</b>			
Hancock.....	80.00	\$ 24.47	\$ 754.10
Humboldt.....	8.00	.....	73.41
Wright.....	2.00	.....	43.94
Kossuth.....	12.00	.....	312.11
Total.....	48.00	\$ 24.47	\$ 1,174.56
<b>Citizens Mutual Telephone Company—</b>			
Greene.....	49.88	17.84	894.91
<b>Clear Lake Independent Telephone Company—</b>			
Cerro Gordo.....	3.00	320.00	960.00
<b>Columbus Junction Telephone Company—</b>			
Muscatine.....	4.50	25.24	113.58
Louis.....	65.50	.....	1,653.22
Total.....	70.00	\$ 25.24	\$ 1,766.80
<b>Carmichael &amp; King Telephone Line—</b>			
O'Brien.....	50	12.89	634
Lyon.....	15.00	.....	190.35
Sioux.....	1.00	.....	12.69
Oscola.....	49.50	.....	628.15
Total.....	66.00	\$ 12.89	\$ 837.53
<b>Cedar Dale &amp; Union Valley Telephone Company—</b>			
Cedar.....	9.50	24.72	234.84
Muscatine.....	1.50	.....	37.08
Total.....	11.00	\$ 24.72	\$ 271.92
<b>Oleghorn Mutual Telephone Company—</b>			
Cherokee.....	1.00	250.00	250.00
<b>Dolfox Telephone Company—</b>			
Grundy.....	11.00	18.18	199.98
<b>Central Mutual Telephone Company—</b>			
Calhoun.....	229.50	25.45	6,119.22
Greene.....	7.00	.....	178.55
Pocahontas.....	4.00	.....	102.20
Webster.....	6.00	.....	153.30
Total.....	256.50	\$ 25.55	\$ 6,553.57
<b>Coon Rapids Telephone &amp; Electrical Company—</b>			
Carroll.....	3.75	429.38	1,609.98
<b>Central Iowa Telephone Company—</b>			
Hardin.....	27.50	53.73	1,615.07
Franklin.....	142.00	.....	5,239.60
Wright.....	8.00	.....	469.84
Humboldt.....	2.80	.....	148.82
Webster.....	24.50	.....	1,488.88
Total.....	204.80	\$ 53.73	\$ 12,010.27
<b>Davis County Telephone Company—</b>			
Davis.....	65.60	43.09	2,820.70
Van Buren.....	14.00	.....	603.19
Wapello.....	8.00	.....	344.72
Total.....	87.60	\$ 43.09	\$ 3,774.68

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Dayton Telephone Company—</b>			
Boone.....	11.00	\$ 22.26	\$ 244.75
Hamilton.....	2.00	.....	44.50
Webster.....	67.00	.....	1,480.75
Total.....	80.00	\$ 22.26	\$ 1,730.00
<b>Des Moines River Telephone Association—</b>			
Manassas.....	5.75	19.19	109.99
<b>Doon Mutual Telephone Company—</b>			
Lyon.....	2.50	120.00	300.00
<b>Dexter, Iowa Mutual Telephone Company—</b>			
Dallas.....	3.00	147.83	441.99
<b>Defiance Telephone &amp; Electric Light Company—</b>			
Shelby.....	68.60	19.93	1,295.75
<b>Davis City Telephone Company—</b>			
Decatur.....	47.75	14.80	706.70
<b>Danville Mutual Telephone Company—</b>			
Des Moines.....	33.50	33.33	1,118.55
Lee.....	4.50	.....	149.25
Henry.....	7.00	.....	328.81
Total.....	45.00	\$ 33.33	\$ 1,499.84
<b>Drakeville Central Telephone Company—</b>			
Davis.....	47.00	15.31	719.57
<b>De Witt Telephone Company—</b>			
Clinton.....	102.00	20.07	2,059.14
<b>Dubuque Telephone Company—</b>			
Dubuque.....	18.05	692.52	12,499.98
<b>Delaware County Telephone Company—</b>			
Delaware.....	415.00	22.24	9,229.60
<b>Davenport &amp; Tipton Independent Telephone Company—</b>			
Cedar.....	51.00	56.05	2,858.55
Scott.....	46.00	.....	2,578.80
Total.....	97.00	\$ 56.05	\$ 5,437.35
<b>Dolliver Telephone Company—</b>			
Emmet.....	19.00	16.86	291.84
<b>Elwood Telephone Company—</b>			
Sac.....	64.50	33.92	2,187.84
<b>Eddyville Telephone Company—</b>			
Wapello.....	22.00	40.04	880.88
Manassas.....	10.00	.....	400.40
Mouras.....	10.50	.....	420.42
Total.....	42.50	\$ 40.04	\$ 1,701.70
<b>Early Farmers Mutual Telephone Company—</b>			
Sac.....	.75	238.33	174.99
<b>Eureka Telephone &amp; Telegraph Company—</b>			
Mitchell.....	97.00	16.08	1,559.61
<b>Eldora Mutual Telephone Company—</b>			
Hardin.....	2.00	808.00	1,616.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Early Telephone Company— Sac.....	5.00	\$ 226.00	\$ 1,130.00
Emmetsburg Telephone Company— Palo Alto .....	6.00	268.66	1,611.96
Emerine & Moreland Telephone Line— Union.....	10.00	24.00	240.00
Elliott Central Mutual Telephone Company— Montgomery .....	1.75	251.42	439.98
Eldon Independent Telephone Company— Davis .....	22.00	28.50	627.00
Wapello.....	22.00	.....	627.00
Van Buren.....	52.00	.....	1,482.00
Jefferson.....	4.00	.....	114.00
Total.....	100.00	\$ 28.50	\$ 2,850.00
Ellston Telephone Company— Kinggold .....	1.00	165.00	165.00
Eldridge Mutual Telephone Company— Scott .....	40.00	18.00	720.00
Farmers & Traders Telephone Company— Mahaska .....	22.00	20.45	449.90
Fort Dodge Telephone Company— Calhoun.....	5.00	89.30	446.50
Webster.....	110.00	.....	9,823.00
Total.....	115.00	\$ 89.30	\$ 10,269.50
Fairmount Telephone Company— Emmet .....	10.50	11.42	119.91
Fremont County Telephone Company— Fremont .....	59.00	12.79	754.61
Mills.....	21.50	.....	274.98
Total.....	80.50	\$ 12.79	\$ 1,029.59
Farmers Mutual (Benton) Telephone Company— Benton.....	4.00	275.00	1,100.00
Farmers Telephone Company of Dallas Center— Dallas .....	91.00	17.86	1,625.26
Polk.....	95.00	.....	1,696.70
Total.....	186.00	\$ 17.86	\$ 3,321.96
Farmers & Merchants Prairie City Telephone Company— Jasper.....	47.25	27.20	1,285.20
Polk.....	17.50	.....	476.00
Marion.....	4.00	.....	108.80
Total.....	68.75	\$ 27.20	\$ 1,870.00
Farmington Telephone Company— Van Buren.....	3.00	125.00	375.00
Farmers Mutual Telephone Exchange Association— Tama .....	1.00	25.00	25.00
Farmers Mutual Telephone Company— Page.....	4.50	222.22	999.99

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Farmers & Merchants Telephone Company— Ida.....	9.50	\$ 54.44	\$ 517.18
Cherokee.....	8.50	.....	462.74
Total.....	18.00	\$ 54.44	\$ 979.92
Farmers & Business Mens Mutual Telephone Company— Scott.....	5.00	14.56	72.80
Clinton.....	101.00	.....	1,470.58
Total.....	106.00	\$ 14.56	\$ 1,543.38
Farmers Mutual Telephone Company— Grundy.....	10.00	18.34	183.40
Butler.....	28.00	.....	513.52
Total.....	38.00	\$ 18.34	\$ 696.92
Farmers Mutual Telephone Company— Allamakee.....	23.00	13.56	311.88
Farmers Mutual Telephone Company— Black Hawk.....	28.50	16.61	440.16
Buchanan.....	54.75	.....	909.39
Total.....	81.25	\$ 16.61	\$ 1,349.55
Farragut Telephone Company— Fremont.....	35.00	16.42	574.70
Farmers Telephone Company— Cherokee.....	23.50	13.48	316.78
Ida.....	1.50	.....	20.22
Total.....	25.00	\$ 13.48	\$ 337.00
Farnhamville Telephone Company— Calhoun.....	20.00	16.60	332.00
Webster.....	4.00	.....	66.40
Greene.....	4.00	.....	66.40
Total.....	28.00	\$ 16.60	\$ 464.80
Farmers Mutual Telephone Company (Adair)— Adair.....	100.00	15.32	1,532.00
Cass.....	8.00	.....	122.56
Total.....	108.00	\$ 15.32	\$ 1,654.56
Farm Mutual Telephone Company (Grimes)— Polk.....	63.00	18.37	1,157.31
Dallas.....	62.00	.....	1,133.94
Total.....	125.00	\$ 18.37	\$ 2,291.25
Farmers Mutual Telephone Company (Low Moor)— Clinton.....	20.00	13.42	268.40
Scott.....	1.00	.....	13.42
Total.....	21.00	\$ 13.42	\$ 281.82
Farmers Division "A" Telephone Company— Clarke.....	1.25	365.60	457.00
Farmers & Merchants Telephone Company (Panama)— Shelby.....	6.00	30.46	182.76
Harrison.....	.50	.....	15.23
Total.....	6.50	\$ 30.46	\$ 197.99

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Farmers Telephone Company—</b>			
Ida.....	20.00	\$ 19.00	\$ 380.00
Woodbury.....	25.00		475.00
<b>Total.....</b>	<b>45.00</b>	<b>\$ 19.00</b>	<b>\$ 855.00</b>
<b>Farmers Mutual Telephone Company (Rudd)—</b>			
Cerro Gordo.....	10.00	20.00	200.00
Mitchell.....	18.00		360.00
Floyd.....	30.00		690.00
<b>Total.....</b>	<b>58.00</b>	<b>\$ 20.00</b>	<b>\$ 1,160.00</b>
<b>Greene County Telephone Company—</b>			
Greene.....	175.00	71.42	12,498.50
<b>Greene &amp; Western Telephone Company</b>			
Butler.....	18.50	34.34	635.29
Wright.....	7.50		257.55
Howard.....	6.25		214.62
Worth.....	38.75		1,330.67
Cerro Gordo.....	124.00		4,258.16
Franklin.....	27.25		935.76
Chickasaw.....	21.00		721.14
Floyd.....	90.00		3,090.60
Mitchell.....	87.50		3,004.75
<b>Total.....</b>	<b>420.75</b>	<b>\$ 34.34</b>	<b>\$ 14,448.54</b>
<b>Glidden Telephone Company—</b>			
Carroll.....	6.00	109.50	657.00
<b>Grundy County Mutual Telephone Company—</b>			
Grundy.....	4.00	1,960.00	7,840.00
<b>Guthrie Center Mutual Telephone Company—</b>			
Guthrie.....	8.00	338.88	1,014.99
<b>Gardener Telephone Company Division "H"—</b>			
Kossuth.....	3.00	375.00	1,125.00
<b>Great Northern Telephone Company—</b>			
Winnebago.....	51.50	32.64	1,690.96
Hancock.....	7.00		223.48
<b>Total.....</b>	<b>58.50</b>	<b>\$ 32.64</b>	<b>\$ 1,909.44</b>
<b>George Telephone Exchange—</b>			
Sioux.....	7.00	17.85	124.95
Lyon.....	35.00		624.75
<b>Total.....</b>	<b>42.00</b>	<b>\$ 17.85</b>	<b>\$ 749.70</b>
<b>German-American Telephone Company—</b>			
Lee.....	56.75	15.85	899.48
Van Buren.....	50		7.92
Henry.....	17.50		277.37
<b>Total.....</b>	<b>74.75</b>	<b>\$ 15.85</b>	<b>\$ 1,184.77</b>
<b>Genoa Seymour Farmers Mutual Telephone Company—</b>			
Appanoose.....	12.00	25.84	304.08
Wayne.....	31.00		735.54
<b>Total.....</b>	<b>43.00</b>	<b>\$ 25.84</b>	<b>\$ 1,039.62</b>

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Galva Telephone Exchange—</b>			
Sac.....	2.50	\$ 18.22	\$ 154.87
Buena Vista.....	7.50		136.65
Cherokee.....	18.50		337.07
Ida.....	37.50		688.25
<b>Total.....</b>	<b>72.00</b>	<b>\$ 18.22</b>	<b>\$ 1,311.84</b>
<b>Goldfield Telephone Company —</b>			
Humboldt.....	9.25	22.71	210.06
Wright.....	26.50		601.81
<b>Total.....</b>	<b>35.75</b>	<b>\$ 22.71</b>	<b>\$ 811.87</b>
<b>Globe Telephone Company (Bouton) —</b>			
Dallas.....	24.00	12.72	305.28
Boone.....	9.00		114.48
<b>Total.....</b>	<b>33.00</b>	<b>\$ 12.72</b>	<b>\$ 419.76</b>
<b>Garrison Mutual Telephone Exchange—</b>			
Benton.....	1.00	500.00	500.00
<b>Hanamo Toll Line Company—</b>			
Taylor.....	7.00	10.44	74.08
Page.....	20.00		203.80
<b>Total.....</b>	<b>27.00</b>	<b>\$ 10.44</b>	<b>\$ 281.88</b>
<b>Hawkeye Telephone Company—</b>			
Guthrie.....	116.75	25.43	2,968.95
Warren.....	111.75		2,841.80
Polk.....	21.25		540.38
Boone.....	4.00		101.72
Greene.....	17.50		445.02
Dallas.....	201.75		5,130.50
Adair.....	96.25		2,422.20
Madison.....	214.25		5,448.37
<b>Total.....</b>	<b>782.50</b>	<b>\$ 25.43</b>	<b>\$ 19,898.94</b>
<b>Hartley Telephone Exchange—</b>			
O'Brien.....	1.75	342.85	599.98
<b>Hamilton County Independent Telephone Company—</b>			
Hamilton.....	61.50	21.63	1,330.24
Boone.....	3.00		64.89
Webster.....	16.00		348.08
<b>Total.....</b>	<b>80.50</b>	<b>\$ 21.63</b>	<b>\$ 1,741.21</b>
<b>Harlan &amp; Avoca Telephone Company—</b>			
Pottawattamie.....	22.50	64.40	4,421.06
Shelby.....	68.65		1,449.00
<b>Total.....</b>	<b>91.15</b>	<b>\$ 64.40</b>	<b>\$ 5,870.06</b>
<b>Hanlontown Telephone Company—</b>			
Worth.....	.50	162.00	81.00
<b>Holstein Telephone Company—</b>			
Ida.....	3.50	302.00	1,057.00
<b>Hart, Homer E., Telephone Company—</b>			
Jones.....	.25	22.87	5.71
Cedar.....	39.75		909.08
<b>Total.....</b>	<b>40.00</b>	<b>\$ 22.87</b>	<b>\$ 914.79</b>



TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Humeston Telephone Exchange—</b>			
Lucas .....	15.50	\$ 21.87	\$ 338.98
Wayne .....	33.00		721.71
Decatur .....	6.00		131.22
<b>Total .....</b>	<b>54.50</b>	<b>\$ 21.87</b>	<b>\$ 1,191.91</b>
<b>Hedrick Telephone Company—</b>			
Wapello .....	83.00	25.06	826.98
Keokuk .....	44.00		1,102.64
<b>Total .....</b>	<b>77.00</b>	<b>\$ 25.06</b>	<b>\$ 1,929.62</b>
<b>Hawarden Telephone Exchange—</b>			
Sioux .....	19.50	73.33	1,429.93
<b>Hancock Telephone Company—</b>			
Pottawattamie .....	36.12	18.04	651.60
<b>Henry County Telephone Company—</b>			
Henry .....	100.00	17.11	1,711.00
Des Moines .....	30.00		513.30
<b>Total .....</b>	<b>130.00</b>	<b>\$ 17.11</b>	<b>\$ 2,224.30</b>
<b>Hudson Mutual Telephone Company—</b>			
Black Hawk .....	40.00	20.25	810.00
<b>Home Telephone Company—</b>			
Buchanan .....	80.00	15.25	457.50
Black Hawk .....	11.00		167.75
Fayette .....	10.00		52.50
Bremer .....	7.00		106.75
<b>Total .....</b>	<b>58.00</b>	<b>\$ 15.25</b>	<b>\$ 884.50</b>
<b>Hubbard Telephone Exchange—</b>			
Harlan .....	.25	3,500.00	875.00
<b>Hancock Rural Telephone Company—</b>			
Hancock .....	118.50	21.24	2,410.74
Cerro Gordo .....	2.75		58.41
Wright .....	4.00		84.96
<b>Total .....</b>	<b>120.25</b>	<b>\$ 21.24</b>	<b>\$ 2,554.11</b>
<b>Harris Telephone Exchange—</b>			
Osceola .....	.50	390.00	195.00
<b>Haiken &amp; Son Telephone Company—</b>			
Lucas .....	18.00	40.00	720.00
<b>Havelock Telephone Company—</b>			
Pocahontas .....	20.00	25.00	500.00
<b>Iowa Telephone Company—</b>			
Adair .....	61.25	55.00	3,368.75
Adams .....	81.00		4,455.00
Allamakee .....	19.10		1,050.50
Appanoose .....	28.50		1,457.50
Audubon .....	21.75		1,198.25
Benton .....	125.42		6,898.10
Black Hawk .....	78.25		4,193.75
Boone .....	81.50		4,482.50
Bremer .....	86.75		4,771.25
Buchanan .....	86.50		4,757.50
Buena Vista .....	80.50		1,477.50
Butler .....	64.60		3,553.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Iowa Telephone Company—Continued.</b>			
Calhoun .....	69.75		\$ 3,836.25
Carroll .....	88.25		4,853.75
Cass .....	87.00		4,785.00
Cedar .....	64.50		3,547.50
Cerro Gordo .....	58.75		3,281.25
Cherokee .....	76.00		4,180.00
Chickawau .....	72.75		4,001.25
Clarke .....	39.00		2,145.00
Clayton .....	137.25		7,548.75
Clinton .....	149.00		8,195.00
Crawford .....	79.50		4,372.50
Dallas .....	67.5		3,698.75
Davis .....	34.00		1,870.00
Delaware .....	76.00		4,180.00
Des Moines .....	73.50		4,042.50
Dubuque .....	114.50		6,297.50
Fayette .....	152.42		8,383.10
Floyd .....	62.25		3,423.75
Franklin .....	40.00		2,200.00
Fremont .....	79.00		4,345.00
Greene .....	57.50		3,162.50
Grundy .....	46.25		2,548.75
Guthrie .....	52.75		2,901.25
Hamilton .....	61.25		3,868.75
Hancock .....	1.00		55.00
Hardin .....	105.00		5,775.00
Harrison .....	60.16		3,308.80
Henry .....	62.45		3,434.75
Howard .....	74.00		4,070.00
Humboldt .....	69.50		3,822.50
Ida .....	52.75		2,901.25
Iowa .....	38.50		1,842.50
Jackson .....	100.00		5,500.00
Jasper .....	40.00		2,200.00
Jefferson .....	48.00		2,640.00
Johnson .....	60.75		3,341.25
Jones .....	92.25		5,073.75
Keokuk .....	96.60		5,307.50
Lee .....	64.83		3,215.65
Linn .....	109.95		6,014.25
Louisa .....	60.25		3,313.75
Lucas .....	46.50		2,557.50
Madison .....	83.75		4,566.25
Mahaska .....	72.15		3,968.25
Marion .....	41.25		2,268.75
Marshall .....	99.62		5,479.10
Mills .....	68.50		3,492.50
Mitchell .....	49.50		2,722.50
Monona .....	68.50		3,767.50
Monroe .....	49.75		2,786.25
Montgomery .....	65.00		3,575.00
Muscatine .....	94.50		5,197.50
O'Brien .....	28.50		1,457.50
Page .....	68.50		3,767.50
Plymouth .....	124.75		6,861.25
Pocahontas .....	55.75		3,066.25
Polk .....	136.00		7,480.00
Poweshiek .....	59.00		3,245.00
Sac .....	48.50		2,607.50
Scott .....	115.85		6,371.75
Shelby .....	45.50		2,502.50
Sioux .....	128.50		7,067.50
Story .....	94.00		5,170.00
Tama .....	86.75		4,771.25
Taylor .....	51.75		2,846.25
Union .....	47.25		2,598.75
Warren .....	79.00		4,345.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Iowa Telephone Company—Continued.</b>			
Wapello .....	117.00		\$ 6,435.00
Washington .....	79.75		4,886.25
Van Buren .....	87.00		5,685.00
Wayne .....	23.50		1,292.50
Webster .....	125.00		6,875.00
Winneshiek .....	99.50		5,472.50
Worth .....	20.51		1,128.05
Wright .....	65.00		3,575.00
Woodbury .....	158.25		8,703.75
<b>Total</b> .....	<b>6,366.96</b>	<b>\$ 55.00</b>	<b>\$ 350,182.80</b>
<b>Independent Mutual Telephone Company—</b>			
Fremont .....	69.00	54.07	3,730.83
Page .....	58.00		3,188.06
<b>Total</b> .....	<b>127.00</b>	<b>\$ 54.07</b>	<b>\$ 6,868.89</b>
<b>Inter Urban Telephone Company—</b>			
Sioux .....	10.00	135.00	1,350.00
<b>Ireton Local Mutual Telephone Company—</b>			
Sioux .....	2.00	150.00	300.00
<b>Interstate Telephone Company—</b>			
Harrison .....	25.00	20.00	500.00
<b>Interior Telephone Company—</b>			
Poweshiek .....	100.00	76.87	7,687.00
<b>Iowa Clark Automatic Telephone Company—</b>			
Plymouth .....	35.00	22.56	789.60
Woodbury .....	31.00		767.04
<b>Total</b> .....	<b>66.00</b>	<b>\$ 22.56</b>	<b>\$ 1,556.64</b>
<b>Independent Telephone Company of Marcy Twp.—</b>			
Boone .....	80.00	21.68	1,734.40
<b>Inwood Telephone Company—</b>			
Lyon .....	1.50	270.00	405.00
<b>Inter State Telephone Company—</b>			
Dubuque .....	206.26	24.20	4,991.49
Clayton .....	77.00		1,863.40
Payette .....	38.00		919.60
Delaware .....	29.00		701.80
<b>Total</b> .....	<b>350.26</b>	<b>\$ 24.20</b>	<b>\$ 8,476.29</b>
<b>Irwin Telephone Company—</b>			
.....	3.00	60.00	180.00
<b>Jasper County Telephone Company—</b>			
Polk .....	24.50	51.27	1,256.11
Poweshiek .....	3.00		153.81
Jasper .....	187.00		9,587.49
<b>Total</b> .....	<b>214.50</b>	<b>\$ 51.27</b>	<b>\$ 10,997.41</b>
<b>Johnson County Telephone Company—</b>			
Linn .....	9.00	99.76	897.84
Scott .....	10.50		1,047.48
Johnson .....	50.50		5,087.88
Washington .....	4.75		473.86
Muscatine .....	81.00		8,092.56
<b>Total</b> .....	<b>105.75</b>	<b>\$ 99.76</b>	<b>\$ 10,549.62</b>

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Johnson County Mutual Telephone Company—</b>			
Johnson .....	120.75	\$ 12.13	\$ 1,464.69
Washington .....	7.00		84.91
<b>Total</b> .....	<b>127.75</b>	<b>\$ 12.13</b>	<b>\$ 1,549.60</b>
<b>Jackson Telephone Company—</b>			
Clinton .....	5.00	19.95	99.75
Jackson .....	60.00		1,197.00
<b>Total</b> .....	<b>65.00</b>	<b>\$ 19.95</b>	<b>\$ 1,296.75</b>
<b>Jewell Telephone Company—</b>			
Hamilton .....	11.00	108.50	1,193.50
Hardin .....	1.00		108.50
<b>Total</b> .....	<b>12.00</b>	<b>\$ 108.50</b>	<b>\$ 1,302.00</b>
<b>Jefferson County Telephone Company—</b>			
Jefferson .....	126.25	46.67	5,892.08
Washington .....	.50		23.33
Van Buren .....	1.25		58.33
<b>Total</b> .....	<b>128.00</b>	<b>\$ 46.67</b>	<b>\$ 5,973.74</b>
<b>Jameson Telephone Company—</b>			
Franklin .....	4.00	80.00	320.00
Wright .....	5.00		400.00
<b>Total</b> .....	<b>9.00</b>	<b>80.00</b>	<b>720.00</b>
<b>Jones County Telephone Company—</b>			
Jones .....	196.00	31.79	6,230.84
<b>Knoxville Electric Telephone Company—</b>			
Marion .....	129.55	35.80	4,637.89
Warren .....	8.20		293.56
Monroe .....	12.00		429.60
Polk .....	7.20		257.76
<b>Total</b> .....	<b>156.95</b>	<b>\$ 35.80</b>	<b>\$ 5,618.81</b>
<b>Kellerton Mutual Central Telephone Company—</b>			
Ringgold .....	1.00	2,175.00	2,175.00
<b>Koerner Bros. &amp; Co. Telephone Company—</b>			
Hancock .....	45.00	15.22	684.90
<b>Keystone Monmouth Telephone Company—</b>			
Jackson .....	4.00	28.88	115.52
Jones .....	.50		14.44
<b>Total</b> .....	<b>4.50</b>	<b>\$ 28.88</b>	<b>\$ 129.96</b>
<b>Kamrar Telephone Company—</b>			
Hamilton .....	8.50	37.64	319.94
<b>Kenseth Telephone Company—</b>			
Worth .....	42.00	21.00	882.00
<b>Kossuth Telephone Company—</b>			
Kossuth .....	198.50	10.00	1,985.00
Emmet .....	5.50		55.00
Winnebago .....	1.00		10.00
Hancock .....	2.00		20.00
<b>Total</b> .....	<b>147.00</b>	<b>\$ 10.00</b>	<b>\$ 1,470.00</b>

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Kingsley Telephone Company—</b>			
Plymouth.....	80.00	\$ 22.00	\$ 1,760.00
Woodbury.....	25.00	.....	550.00
Cherokee.....	4.25	.....	93.50
Total.....	109.25	\$ 22.00	\$ 2,403.50
<b>Leroy Telephone Company—</b>			
Howard.....	29.50	12.82	378.19
Mitchell.....	19.00	.....	243.58
Total.....	48.50	\$ 12.82	\$ 621.77
<b>Linn County Telegraph &amp; Telephone Company—</b>			
Jones.....	30.00	50.09	1,502.70
Linn.....	122.00	.....	6,110.98
Total.....	152.00	\$ 50.09	\$ 7,613.68
<b>Laurens Telephone Company—</b>			
Pocahontas.....	8.50	12.94	109.99
<b>Long Distance Copper Telephone Company—</b>			
Poweshiek.....	42.00	37.49	1,574.58
Iowa.....	21.00	.....	787.29
Mahaska.....	15.00	.....	562.35
Jasper.....	4.00	.....	149.96
Marshall.....	21.00	.....	787.29
Johnson.....	14.00	.....	524.86
Benton.....	4.00	.....	149.96
Total.....	121.00	\$ 37.49	\$ 4,586.29
<b>Lakesburg Telephone &amp; Telegraph Company—</b>			
Wapello.....	2.00	168.00	336.00
<b>Lewis Mutual Telephone Company—</b>			
Cass.....	1.00	375.00	375.00
<b>Lisbon Telephone Company—</b>			
Jones.....	1.25	28.46	35.57
Linn.....	22.25	.....	633.23
Cedar.....	48.25	.....	1,378.19
Johnson.....	48.75	.....	1,387.42
Total.....	120.50	\$ 28.46	\$ 3,429.41
<b>Lamoni Telephone Company—</b>			
Ringgold.....	15.00	30.07	451.05
Decatur.....	47.00	.....	1,413.29
Total.....	62.00	\$ 30.07	\$ 1,864.34
<b>Leon Telephone Company—</b>			
Decatur.....	87.00	22.35	1,944.45
<b>LeClaire Independent Telephone Company—</b>			
Scott.....	2.00	78.50	157.00
<b>Libertyville Telephone Company—</b>			
Van Buren.....	2.00	15.54	31.08
Jefferson.....	55.25	.....	858.53
Total.....	57.25	\$ 15.54	\$ 859.61
<b>Lemars Telephone Company—</b>			
Plymouth.....	59.25	60.58	3,589.36

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Linden &amp; Adel Telephone Company—</b>			
Dallas.....	21.50	\$ 36.27	\$ 779.80
<b>Leslie Telephone Company—</b>			
Clarke.....	20.00	18.60	272.00
<b>Lineville Telephone Company—</b>			
Wayne.....	121.00	15.58	1,885.18
Decatur.....	194.25	.....	3,026.41
Clarke.....	3.50	.....	54.58
Total.....	318.75	\$ 15.58	\$ 4,966.12
<b>Lenox &amp; Clearfield Telephone Company—</b>			
Union.....	22.50	21.73	488.92
Adams.....	6.50	.....	141.24
Ringgold.....	5.00	.....	108.85
Taylor.....	12.00	.....	260.76
Total.....	46.00	\$ 21.73	\$ 999.57
<b>Lawton Telephone Company—</b>			
Woodbury.....	12.00	Not assess	able for 1904.
<b>Lost Nation Telephone Company—</b>			
Clinton.....	42.00	15.40	646.80
Jackson.....	8.00	.....	123.20
Total.....	50.00	\$ 15.40	\$ 770.00
<b>Lorimer &amp; Macksburg Telephone Company—</b>			
Union.....	8.50	10.95	88.32
Madison.....	10.25	.....	112.28
Clarke.....	.75	.....	8.21
Total.....	14.50	\$ 10.95	\$ 158.76
<b>Larchwood Telephone Company—</b>			
Lyon.....	1.00	375.00	375.00
<b>La Porte Public Utility Company—</b>			
Black Hawk.....	87.00	28.98	2,521.26
Benton.....	60.00	.....	1,738.80
Iowa.....	3.00	.....	86.94
Buchanan.....	6.00	.....	178.88
Total.....	156.00	\$ 28.98	\$ 4,526.88
<b>Lake Park Telephone Exchange—</b>			
Dickinson.....	.75	533.33	399.99
<b>Maple Valley Telephone &amp; Telegraph Company—</b>			
Woodbury.....	105.00	43.69	4,587.45
Monona.....	52.00	.....	2,271.88
Total.....	157.00	\$ 43.69	\$ 6,859.33
<b>Musson Bros. Telephone Company—</b>			
Audubon.....	4.00	58.24	232.96
Cass.....	92.00	.....	5,368.08
Pottawattamie.....	12.50	.....	728.00
Adair.....	4.00	.....	232.96
Montgomery.....	14.50	.....	844.48
Total.....	127.00	\$ 58.24	\$ 7,396.48

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Mississippi Valley Telephone Company of Iowa—</b>			
Lee.....	52.00	\$ 121.72	\$ 6,329.44
Des Moines.....	54.00	.....	6,572.88
Louisa.....	23.00	.....	2,799.56
Muscatine.....	20.00	.....	2,434.40
Total.....	149.00	\$ 121.72	\$ 18,136.28
<b>Montgomery County Telephone Company—</b>			
Montgomery.....	22.50	205.55	4,624.87
<b>Mutual (Des Moines) Telephone Company—</b>			
Polk.....	19.00	1,092.10	20,749.90
<b>Marshall Telephone Company—</b>			
Marshall.....	49.00	149.83	7,341.67
<b>Morning Sun Telephone Company—</b>			
Des Moines.....	18.00	24.50	441.00
Henry.....	1.50	.....	36.75
Louisa.....	50.50	.....	1,237.25
Total.....	70.00	\$ 24.50	\$ 1,715.00
<b>Mount Vernon Telephone Company—</b>			
Linn.....	4.00	568.75	2,275.00
<b>Marcus Telephone Company—</b>			
Plymouth.....	2.00	74.50	149.00
Cherokee.....	14.00	.....	1,043.00
Total.....	16.00	\$ 74.50	\$ 1,192.00
<b>Manilla Telephone Company—</b>			
Crawford.....	22.00	40.77	896.94
Shelby.....	6.50	.....	285.00
Total.....	28.50	\$ 40.77	\$ 1,181.94
<b>Montour Telephone Company—</b>			
Tama.....	6.00	67.83	406.98
<b>Maxwell Telephone Company—</b>			
Polk.....	4.50	80.11	360.49
Story.....	12.50	.....	1,001.37
Total.....	17.00	\$ 80.11	\$ 1,361.86
<b>Moulton Telephone Exchange—</b>			
Davis.....	14.00	39.74	556.36
Appanoose.....	37.00	.....	1,470.88
Total.....	51.00	\$ 89.74	\$ 2,026.74
<b>Midland Telephone Company—</b>			
Dickinson.....	66.00	21.69	1,431.54
<b>Madrid Ice &amp; Telephone Company—</b>			
Boone.....	5.50	75.62	415.91
Dallas.....	8.00	.....	604.96
Polk.....	2.50	.....	189.05
Total.....	16.00	\$ 75.62	\$ 1,209.92
<b>Monroe Telephone Company—</b>			
Marion.....	22.50	26.48	595.80
Jasper.....	70.00	.....	1,853.60
Total.....	92.50	\$ 26.48	\$ 2,449.40

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Melvin Telephone Company—</b>			
Osceola.....	46.00	\$ 16.95	\$ 779.70
<b>Marble Rock Telephone Company—</b>			
Floyd.....	42.00	25.76	1,081.92
<b>Marne &amp; Elkhorn Telephone Company—</b>			
Cass.....	9.50	15.85	150.57
Shelby.....	81.50	.....	499.27
Total.....	41.00	\$ 15.85	\$ 649.84
<b>Marathon Telephone Company—</b>			
Clay.....	3.00	26.00	78.00
Buena Vista.....	23.00	.....	572.00
Total.....	25.00	\$ 26.00	\$ 650.00
<b>Moravia Telephone Company—</b>			
Monroe.....	15.50	27.93	432.91
Appanoose.....	14.75	.....	411.96
Total.....	30.25	\$ 27.93	\$ 844.87
<b>Mediapolis Telephone Company—</b>			
Des Moines.....	153.75	16.04	2,466.15
Louisa.....	1.25	.....	20.05
Total.....	155.00	\$ 16.04	\$ 2,486.20
<b>Mitchellville Telephone Company—</b>			
Polk.....	74.75	23.55	1,760.86
Ja-per.....	6.00	.....	141.80
Total.....	80.75	\$ 23.55	\$ 1,901.66
<b>Mingo Farmers Mutual Telephone Company—</b>			
Polk.....	2.75	60.10	165.27
Jasper.....	6.85	.....	411.68
Total.....	9.60	\$ 60.10	\$ 576.95
<b>Minburn Mutual Telephone Company—</b>			
Dallas.....	45.00	20.04	901.80
<b>Mechanicsville Telephone Company—</b>			
Cedar.....	45.00	39.82	1,791.90
<b>Mount Pleasant Telephone Company—</b>			
Henry.....	123.00	52.50	6,457.50
<b>Milton Telephone Company—</b>			
Van Buren.....	4.00	225.00	900.00
<b>Mt. Auburn Mutual Telephone Company—</b>			
Benton.....	.25	Not assess	able for 1904.
<b>Missouri Valley Telephone Company—</b>			
Harrison.....	4.00	575.00	2,300.00
<b>Martin—E. H., Telephone Company—</b>			
Story.....	.75	50.34	37.75
Boone.....	9.75	.....	490.81
Wright.....	31.00	.....	1,560.54
Webster.....	19.50	.....	981.68
Kossuth.....	5.50	.....	176.87
Hardin.....	15.50	.....	780.27
Hamilton.....	77.61	.....	3,906.88
Total.....	159.61	\$ 50.84	\$ 8,084.75

TABLE No. 1.—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Miller & Marsh Telephone Company— Washington .....	66.50	\$ 19.50	\$ 1,296.75
Maquoketa Telephone Company— Clinton .....	48.00	44.35	2,128.80
Jackson .....	60.00		2,661.00
Total .....	108.00	\$ 44.35	\$ 4,789.80
Martin Telephone Company— Grundy .....	3.00	375.00	1,125.00
Norway Farmers Union Telephone Company— Winnebago .....	16.00	17.18	274.88
New State Telegraph & Telephone Company— Calhoun .....	7.00	12.59	88.13
Sac .....	29.50		1,630.40
Woodbury .....	32.00		402.88
Ida .....	46.91		590.60
Plymouth .....	3.00		37.77
Total .....	218.41	\$ 12.59	\$ 2,749.78
Nevada Mutual Telephone Company— Story .....	59.00	46.60	2,749.40
Nebraska Telephone Company— Shelby .....	.50	85.98	42.99
Harrison .....	3.50		300.93
Pottawattamie .....	228.85		19,676.52
Total .....	232.85	\$ 85.98	\$ 20,020.44
Northwestern Telephone Exchange Company— Plymouth .....	15.50	91.44	1,417.32
Woodbury .....	5.63		514.80
Lyon .....	3.00		274.32
Sioux .....	16.88		1,543.50
Total .....	41.01	\$ 91.44	\$ 3,749.94
Northwestern Telephone Company— Van Buren .....	23.50	13.68	320.30
Lee .....	86.60		1,178.99
Total .....	110.00	\$ 13.68	\$ 1,499.29
Northern Iowa Telephone Company— Howard .....	228.76	37.56	8,517.10
Winneshiek .....	15.75		591.57
Chickasaw .....	1.00		37.56
Mitchell .....	8.25		309.87
Total .....	251.76	\$ 37.56	\$ 9,456.10
Northern Telephone Company— Webster .....	10.00	21.16	211.00
Humboldt .....	28.00		592.48
Buena Vista .....	201.00		4,253.16
Pocahontas .....	129.75		2,745.51
Sac .....	9.75		206.31
Calhoun .....	12.75		269.79
Cherokee .....	93.25		1,973.17
Total .....	484.50	\$ 21.16	\$ 10,252.02

TABLE No. 2.—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
New Monona Telephone Company— Woodbury .....	5.50	\$ 18.00	\$ 99.00
Monona .....	103.25		1,858.50
Harrison .....	5.50		99.00
Total .....	114.25	\$ 18.00	\$ 2,056.50
New Sharon Independent Telephone Company— Mahaska .....	82.00	33.25	2,726.50
Poweshiek .....	18.00		598.50
Total .....	100.00	\$ 33.25	\$ 3,325.00
North Tama Telephone Company— Tama .....	48.50	30.64	1,486.04
Grundy .....	2.00		61.28
Marshall .....	3.50		107.24
Total .....	54.00	\$ 30.64	\$ 1,654.56
Nora Springs Telephone Exchange— Floyd .....	2.00	384.50	769.00
Northwood Telephone Company— Worth .....	41.00	38.65	1,584.65
Northern Telephone Company— Clay .....	149.00	11.94	1,779.06
Buena Vista .....	23.00		274.62
O'Brien .....	18.00		214.92
Total .....	190.00	\$ 11.94	\$ 2,268.60
Ottumwa Telephone Company— Wapello .....	81.00	163.70	13,664.70
Ocheyedan Automatic Telephone Company— Osceola .....	1.88	239.36	449.99
Olds Telephone Company— Washington .....	8.75	20.40	178.50
Henry .....	52.75		1,076.10
Total .....	61.50	\$ 20.40	\$ 1,254.60
Oak Ridge Telephone Company— Jackson .....	7.00	16.42	114.94
Oskaloosa Home Telephone Company— Mahaska .....	51.25	195.10	9,993.87
Oakville Telephone Company— Louisa .....	34.00	21.56	733.04
Des Moines .....	28.00		603.68
Total .....	62.00	\$ 21.56	\$ 1,336.72
Paullina Telephone Exchange Company— O'Brien .....			420.00
Palo Alto Telephone Company— Palo Alto .....	103.00	13.17	1,422.86
Emmet .....	10.00		131.70
Total .....	118.00	\$ 13.17	\$ 1,554.06

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Peoples Telephone Company—			
Washington.....	6.00	\$ 41.85	\$ 251.10
Keokuk.....	83.00	.....	3,473.55
Total.....	89.00	\$ 41.85	\$ 3,724.65
Pocahontas Telephone Company—			
Pocahontas.....	7.00	144.57	\$ 1,011.99
Providence Township Mutual Telephone Company—			
Hardin.....	62.88	16.14	1,014.88
Pleasant Plaine Telephone Company—			
Washington.....	1.00	17.18	17.18
Jefferson.....	54.00	.....	927.72
Total.....	55.00	\$ 17.18	\$ 944.90
Pierson Independent Telephone Company—			
Woodbury.....	24.50	19.32	473.34
Cherokee.....	17.00	.....	528.44
Total.....	41.50	\$ 19.32	\$ 801.78
Paton Mutual Telephone Company—			
Greene.....	30.00	18.06	541.80
Peoples Mutual Telephone Company—			
Cerro Gordo.....	30.00	20.07	602.10
Franklin.....	125.00	.....	2,508.75
Total.....	155.00	\$ 20.07	\$ 3,110.85
Perlee & Fairfield Telephone Company—			
Jefferson.....	5.50	12.00	66.00
Primghar Telephone Exchange—			
O'Brien.....	1.00	1,000.00	1,000.00
Rock Valley Telephone System—			
Sioux.....	3.00	131.00	393.00
Radcliffe Mutual Telephone Company—			
Hardin.....	1.25	500.00	625.00
Rock Rapids Telephone Company—			
Lyon.....	2.00	656.00	1,312.00
Rolfe Telephone Company—			
Pocahontas.....	82.75	26.95	2,230.11
Humboldt.....	1.50	.....	40.42
Palo Alto.....	4.50	.....	121.27
Total.....	88.75	\$ 26.95	\$ 2,391.80
Reasnor Mutual Telephone Company—			
Jasper.....	50.00	14.94	747.00
Rowan Rural Telephone Company—			
Wright.....	26.00	14.98	389.48
Franklin.....	2.50	.....	37.45
Total.....	28.50	\$ 14.98	\$ 426.93
Remsen Telephone Company—			
Plymouth.....	2.00	375.00	750.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Rural Union Telephone Company—			
Humboldt.....	170.50	\$ 44.00	\$ 7,502.00
Kossuth.....	12.50	.....	550.00
Wright.....	19.00	.....	836.00
Total.....	202.00	\$ 44.00	\$ 8,888.00
Ruthven Telephone Company—			
Palo Alto.....	16.50	29.00	478.50
Clay.....	11.00	.....	319.00
Total.....	27.50	\$ 23.00	\$ 797.50
Richland Telephone Company—			
Washington.....	6.00	85.80	211.80
Jefferson.....	16.00	.....	564.80
Keokuk.....	17.00	.....	600.10
Total.....	39.00	\$ 85.80	\$ 1,376.70
Rural Telephone Company—			
Cass.....	60.75	27.48	1,669.41
Adair.....	9.00	.....	247.32
Total.....	69.75	\$ 27.48	\$ 1,916.73
Riverton Telephone Company—			
Fremont.....	12.00	30.00	360.00
Short Line Telephone Company—			
Hardin.....	31.00	16.62	515.22
Story.....	12.00	.....	193.44
Total.....	43.00	\$ 16.62	\$ 714.66
Southern Iowa Telephone Company—			
Warren.....	25.00	29.41	735.25
Decatur.....	2.00	.....	53.52
Lucas.....	3.50	.....	102.93
Union.....	27.00	.....	794.07
Madison.....	22.00	.....	647.02
Clarke.....	38.50	.....	1,132.28
Polk.....	4.00	.....	117.64
Ringgold.....	48.00	.....	1,411.68
Total.....	170.00	\$ 29.41	\$ 4,999.69
Shelby Independent Telephone Company—			
Harrison.....	12.00	22.96	275.52
Pottawattamie.....	32.00	.....	734.72
Shelby.....	47.75	.....	1,096.34
Total.....	91.75	\$ 22.96	\$ 2,106.58
Shell Rock Valley Telephone Company—			
Butler.....	20.50	38.65	792.32
Floyd.....	58.00	.....	2,164.40
Total.....	78.50	\$ 38.65	\$ 2,956.72
St. Ansgar Telephone Company—			
Worth.....	2.00	23.79	47.58
Mitchell.....	89.50	.....	2,129.20
Total.....	91.50	\$ 23.79	\$ 2,176.78

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Summer Telephone Company—</b>			
Cnicasaw .....	59.00	\$ 40.25	\$ 2,374.75
Bremer .....	5.00	.....	201.25
Fayette .....	93.00	.....	3,748.25
<b>Total .....</b>	<b>157.00</b>	<b>\$ 40.25</b>	<b>\$ 6,319.25</b>
<b>Salem Telegraph &amp; Telephone Company—</b>			
Lee .....	6.00	21.62	129.72
Henry .....	37.00	.....	799.94
<b>Total .....</b>	<b>43.00</b>	<b>\$ 21.62</b>	<b>\$ 929.66</b>
<b>Sac County Mutual Telephone Company—</b>			
Sac .....	39.00	15.95	622.05
Ida .....	8.00	.....	127.60
<b>Total .....</b>	<b>47.00</b>	<b>\$ 15.95</b>	<b>\$ 749.65</b>
<b>Story City Telephone Company—</b>			
Story .....	3.50	321.42	1,124.97
<b>Shannon City Telephone Company—</b>			
Union .....	2.75	62.33	171.40
Ringgold .....	.25	.....	15.59
<b>Total .....</b>	<b>3.00</b>	<b>\$ 62.33</b>	<b>\$ 186.99</b>
<b>Sloan Telephone Company—</b>			
Woodbury .....	2.00	300.00	600.00
<b>Springville Telephone Company—</b>			
Linn .....	.75	520.00	390.00
<b>Stacyville Telephone Company—</b>			
Mitchell .....	100.00	16.15	1,615.00
<b>Sanders—John G.—Telephone Company—</b>			
Henry .....	1.00	22.30	22.30
Lee .....	43.25	.....	964.47
<b>Total .....</b>	<b>44.25</b>	<b>\$ 22.30</b>	<b>\$ 986.77</b>
<b>Sabula Telephone Company—</b>			
Clinton .....	15.00	21.67	325.05
Jackson .....	25.00	.....	541.75
<b>Total .....</b>	<b>40.00</b>	<b>\$ 21.67</b>	<b>\$ 866.80</b>
<b>Seymour Telephone Company—</b>			
Appanoose .....	116.25	27.81	3,232.91
Wayne .....	63.75	.....	1,772.88
<b>Total .....</b>	<b>180.00</b>	<b>\$ 27.81</b>	<b>\$ 5,005.79</b>
<b>Sanborn Telephone Company—</b>			
O'Brien .....	12.90	85.81	1,106.94
<b>South English Town Mutual Telephone Company—</b>			
Keokuk .....	1.75	40.00	70.00
<b>Standard Telephone Company—</b>			
Allamakee .....	168.95	15.31	2,577.48
Fayette .....	14.00	.....	214.84
Clayton .....	196.25	.....	3,004.58
Howard .....	84.00	.....	520.54
Winneshek .....	203.00	.....	3,184.48
Chickasaw .....	18.00	.....	275.58
<b>Total .....</b>	<b>638.60</b>	<b>\$ 15.81</b>	<b>\$ 9,776.95</b>

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Shell Rock Telephone Company—</b>			
Butler .....	2.00	\$ 159.00	\$ 318.00
<b>Spencer Telephone Company—</b>			
Clay .....	52.00	49.75	2,587.00
<b>Scranton Telephone Company—</b>			
Greene .....	2.50	158.80	397.00
<b>Shaller Telephone Company—</b>			
Sac .....	22.00	35.00	770.00
Ida .....	2.00	.....	70.00
<b>Total .....</b>	<b>24.00</b>	<b>\$ 35.00</b>	<b>\$ 840.00</b>
<b>Slater Mutual Telephone Company—</b>			
Polk .....	13.50	34.97	472.09
Story .....	9.00	.....	314.73
<b>Total .....</b>	<b>22.50</b>	<b>\$ 34.97</b>	<b>\$ 786.82</b>
<b>Southwest Iowa Telephone Company—</b>			
Fremont .....	18.00	87.11	1,567.98
<b>Tri City Telephone Company—</b>			
Clinton .....	59.50	96.25	5,726.87
<b>Tama Telephone Company—</b>			
Tama .....	6.00	291.66	1,749.96
<b>Tingley Telephone Company—</b>			
Ringgold .....	1.75	180.00	315.00
<b>Tindderdale Mutual Telephone Company—</b>			
Carroll .....	26.00	11.42	296.92
<b>Union Electric Telephone &amp; Telegraph Company of Illinois—</b>			
Scott .....	14.00	991.92	13,898.88
<b>Union Telephone Company—</b>			
Wapello .....	5.00	21.55	107.75
Mahaska .....	24.00	.....	517.20
<b>Total .....</b>	<b>29.00</b>	<b>\$ 21.55</b>	<b>\$ 624.95</b>
<b>Union Telephone Company—</b>			
Jefferson .....	9.00	26.05	234.45
Van Buren .....	133.00	.....	3,464.65
<b>Total .....</b>	<b>142.00</b>	<b>\$ 26.05</b>	<b>\$ 3,699.10</b>
<b>Union Mutual Telephone Company—</b>			
Marshall .....	1.50	90.48	135.72
Hardin .....	7.75	.....	701.22
<b>Total .....</b>	<b>9.25</b>	<b>\$ 90.48</b>	<b>\$ 836.94</b>
<b>"U" Line Telephone Company—</b>			
Carroll .....	.50	250.00	125.00
<b>Union Dale Telephone Company—</b>			
Washington .....	60.25	19.10	1,150.77
Johnson .....	6.50	.....	124.15
Louisa .....	.50	.....	9.55
<b>Total .....</b>	<b>67.25</b>	<b>\$ 19.10</b>	<b>\$ 1,284.47</b>

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>United States Telephone Company—</b>			
Black Hawk .....	221.80	\$ 41.09	\$ 9,113.78
Fayette .....	123.00		5,054.07
Grundy .....	97.25		3,960.00
Marshall .....	34.00		1,397.66
Chickasaw .....	42.00		1,725.78
Franklin .....	60.00		2,465.40
Benton .....	10.00		410.90
Bremer .....	112.25		4,612.35
Buchanan .....	2.00		82.18
Butler .....	91.50		3,759.73
Tama .....	106.80		4,385.41
Floyd .....	6.00		246.54
Cerro Gordo .....	6.00		246.54
<b>Total.....</b>	<b>912.60</b>	<b>\$ 41.09</b>	<b>\$ 37,498.72</b>
<b>Udell Mutual Telephone Company—</b>			
Appanoose .....	22.00	Not assess	able for 1904.
<b>Vinton &amp; Benton Telephone Company—</b>			
Black Hawk .....	.50	36.92	18.16
Linn .....	7.00		254.24
Benton .....	280.00		10,169.60
<b>Total.....</b>	<b>287.50</b>	<b>\$ 36.92</b>	<b>\$ 10,442.00</b>
<b>Van Meter Telephone Company—</b>			
Dallas .....	1.25	171.42	214.27
<b>Van Wert Rural Telephone Company—</b>			
Decatur .....	45.50	62.85	2,859.67
Clarke .....	10.50		659.92
<b>Total.....</b>	<b>56.00</b>	<b>\$ 62.85</b>	<b>\$ 3,519.59</b>
<b>West Liberty Telephone Exchange—</b>			
Cedar .....	5.00	86.50	432.50
Muscatine .....	25.00		2,162.50
<b>Total.....</b>	<b>30.00</b>	<b>\$ 86.50</b>	<b>\$ 2,595.00</b>
<b>Western Electric Telephone Company—</b>			
Worth .....	9.25	18.25	168.81
O'Brien .....	69.00		1,259.25
Wright .....	27.75		508.43
Sioux .....	10.00		182.50
Cerro Gordo .....	6.50		118.62
Clay .....	73.75		1,345.93
Buena Vista .....	43.50		793.87
Osceola .....	61.00		1,113.25
Lyon .....	93.00		1,697.25
Dickinson .....	55.75		1,017.43
Pocahontas .....	8.75		159.68
Humboldt .....	10.75		195.18
Emmet .....	70.25		1,282.06
Palo Alto .....	75.25		1,373.31
Winnebago .....	57.75		1,053.93
Kossuth .....	159.75		2,915.43
Hancock .....	96.75		1,765.63
<b>Total.....</b>	<b>928.75</b>	<b>\$ 18.25</b>	<b>\$ 16,949.61</b>
<b>Wayne County Telephone Company—</b>			
Wayne .....	20.00	15.00	300.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Way &amp; Martin Telephone Company—</b>			
Cerro Gordo.....	17.00	\$ 9.23	\$ 156.91
Franklin.....	12.25		113.06
<b>Total.....</b>	<b>29.25</b>	<b>\$ 9.23</b>	<b>\$ 269.97</b>
<b>West Bend Telephone Company—</b>			
Kossuth.....	24.50	21.05	515.72
Palo Alto .....	46.50		978.82
<b>Total.....</b>	<b>71.00</b>	<b>\$ 21.05</b>	<b>\$ 1,494.54</b>
<b>Wyoming Telephone Company—</b>			
Jackson .....	1.50	27.55	41.32
Jones .....	56.75		1,563.46
<b>Total.....</b>	<b>58.25</b>	<b>\$ 27.55</b>	<b>\$ 1,604.78</b>
<b>Woodbine Telephone Company—</b>			
Ha rison.....	137.60	48.57	5,993.23
Crawford.....	21.75		947.64
Monona.....	6.50		283.20
Shelby .....	5.50		239.63
<b>Total.....</b>	<b>171.35</b>	<b>\$ 48.57</b>	<b>\$ 7,465.70</b>
<b>Williamsburg Telephone Company—</b>			
Iowa .....	130.00	23.73	3,091.40
<b>Winnebago Telephone Company—</b>			
Winnebago.....	3.00	302.60	906.00
<b>Washington Telephone Company—</b>			
Washington.....	106.50	48.51	5,166.31
<b>What Cheer Telephone Company—</b>			
Keokuk .....	3.50	175.71	614.98
<b>Wall Lake Farmers' Telephone Company (Div. "O")—</b>			
Sac.....	1.50	284.66	851.99
<b>Woodburn Telephone Company—</b>			
Clarke.....	4.00	112.50	450.00
<b>Wayne Telephone Company—</b>			
Wayne .....	17.00	100.41	1,706.97
<b>Wilton Telephone Company—</b>			
Muscatine .....	17.00	109.52	1,861.84
<b>West Branch Telephone Company—</b>			
Cedar .....	68.00	18.64	1,267.52
Johnson .....	17.00		316.88
<b>Total.....</b>	<b>85.00</b>	<b>\$ 18.64</b>	<b>\$ 1,584.40</b>
<b>Wayland Telephone Company—</b>			
Washington.....	12.50	19.20	240.00
Henry .....	37.50		720.00
<b>Total.....</b>	<b>50.00</b>	<b>\$ 19.20</b>	<b>\$ 960.00</b>
<b>Winfield Telephone Company—</b>			
Louisa .....	28.50	26.20	746.70
Washington.....	.25		6.55
Henry .....	53.75		1,408.25
<b>Total.....</b>	<b>82.50</b>	<b>\$ 26.20</b>	<b>\$ 2,161.50</b>



TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Williams Telephone Company—			
Hamilton .....	50.00	\$ 13.27	\$ 663.50
Wright .....	2.00	.....	26.54
Hardin.....	4.50	.....	59.71
Total .....	56.50	\$ 13.27	\$ 749.75
Western Farmers Mutual Telephone Company—			
Adair .....	40.00	11.92	476.80
Yorktown Consolidated Telephone Company—			
Page .....	1.00	40.00	40.00
Commercial Telephone mileage.....	30,442.73		
Commercial telephone total assessment.....			\$1,261,588.74

TABLE No. 3—RURAL TELEPHONE COMPANIES.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Alburnette & Marion Telephone Company—			
Linn .....	15.00	\$ 10.00	\$ 150.00
Andrew Cockhoo Telephone Company—			
Muscatine .....	20.50	11.00	225.50
Amador Farmers' Mutual Telephone Company—			
Wapello .....	13.75	10.00	137.50
Athens Township Telephone Company—			
Ringgold.....	10.00	9.00	90.00
Albion Farmers Telephone Company—			
Winneshiek .....	2.25	11.00	24.75
Howard.....	26.00	.....	286.00
Total.....	28.25	\$ 11.00	\$ 310.75
Argo Telephone System Line No. 4—			
Scot.....	3.00	14.00	42.00
Allerton & Sewal Telephone Company—			
Wayne.....	13.00	9.00	117.00
Allerton Northwestern Telephone Company—			
Wayne .....	15.50	10.00	155.00
Athens-Elley Mutual Telephone Company—			
Ringgold.....	15.00	7.00	105.00
Auburn & Northwest Division Farmers Telephone Co.—			
Sac .....	11.00	11.00	121.00
Adams Telephone Company—			
Mahaska .....	9.00	9.00	81.00
Armah & Millersburg Southern Division Telephone Company—			
Iowa .....	8.00	13.00	39.00
Antioch Mutual Telephone Company—			
Wayne.....	13.00	11.00	143.00
Amana Society Telephone Line—			
Iowa .....	19.00	13.00	247.00
Allerton Cannon Ball Telephone Company—			
Wayne.....	12.75	10.00	127.50
Argo Telephone System No. 2—			
Scott .....	5.00	15.00	75.00
Atalissa South Telephone Company—			
Muscatine .....	8.00	13.00	104.00
Argo No. 1 Telephone Company—			
Scott .....	7.00	12.50	87.50
Amity Telephone Company—			
Lucas.....	10.50	10.00	105.00
Abey Creek Telephone Company—			
Linn .....	3.50	13.00	45.50
Amherst Rural Telephone Company—			
Cherokee .....	15.00	12.00	180.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Amherst Central Telephone Company— Cherokee .....	9.50	\$ 10.00	\$ 95.00
Attig & Petsel Mutual Telephone Company— Johnson .....	5.50	15.00	82.50
Athens & Riley Center Telephone Company— Ringgold .....	8.00	11.00	88.00
Aikin & Arispe Mutual Telephone Company— Union .....	9.25	9.00	83.25
Advance Rural Telephone Lines— Ida .....	100.50	20.00	2,010.00
Cherokee .....	10.70		214.00
Total .....	111.20	\$ 20.00	\$ 2,224.00
Aldrich Telephone Company— Warren .....	3.75	10.00	37.50
Advance Telephone Company— Mahaska .....	9.00	9.00	81.00
Argo Telephone System Line No. 6— Scott .....	9.00	11.00	99.00
Argo Telephone System Line No. 10— Scott .....	8.00	10.00	80.00
Acme Telephone Company— Linn .....	2.25	20.00	45.00
Buchanan .....	.25		5.00
Total .....	2.50	\$ 20.00	\$ 50.00
Audubon County Farmers Telephone Company— Audubon .....	100.00	15.00	1,500.00
Attica & Columbia Mutual Telephone Company— Marion .....	19.00	11.00	209.00
Monroe .....	1.00		11.00
Total .....	20.00	\$ 11.00	\$ 220.00
Argo-Pleasant Valley Telephone Line (Stafford H. L.)— Scott .....	5.50	8.00	44.00
Acworth Telephone Company— Warren .....	8.00	9.00	72.00
Attica & McClintock Telephone Company— Marion .....	7.50	12.00	90.00
Argo Mutual Telephone Line No. 3— Scott .....	6.00	14.00	84.00
Audubon-Manning Telephone Company— Carroll .....	2.00	\$ 48.00	\$ 96.00
Audubon .....	17.00		816.00
Total .....	19.00	\$ 48.00	\$ 912.00
Antioch & Gravity Telephone Company— Taylor .....	11.00	7.63	83.93
Auburn Southwestern Telephone Company— Sac. ....	5.75	11.00	63.25

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Andrew-Iowa North Telephone Line No. 4— Jackson .....	10.00	\$ 7.00	\$ 70.00
Arispe & Grant Telephone Company— Union .....	6.00	11.00	66.00
Alburnette Telephone Association— Linn .....	1.00	25.00	25.00
Adair Telephone Company— Adair .....	1.00	16.00	16.00
Guthrie .....	17.00		272.00
Total .....	18.00	\$ 16.00	\$ 288.00
Alcorn & Jeffries Telephone Line— Benton .....	4.50	16.00	72.00
Braden Telephone Company— Washington .....	6.00	10.00	60.00
Belinda Center Telephone Company— Lucas .....	21.75	7.00	152.25
Marion .....	1.25		8.75
Total .....	23.00	\$ 7.00	\$ 161.00
Bloomfield Telephone Company— Manaska .....	4.00	12.50	50.00
Big Rock Telephone Company— Linn .....	1.00	25.00	25.00
Bear Creek Mutual Telephone Company— Wapello .....	2.50	15.00	37.50
Bowser Telephone Line— Linn .....	2.50	18.00	45.00
Burr Oak Telephone Company— Taylor .....	10.00	11.00	110.00
Blue Line Farmers Mutual Telephone Company— Ringgold .....	7.25	14.00	101.50
Big Nine Telephone Company— Wapello .....	4.00	12.50	50.00
Bear Grove Mutual Telephone Company— Cass .....	10.00	10.00	100.00
Black Hawk Telephone Company— Keokuk .....	7.00	7.00	49.00
Bear Creek Mutual Telephone Company— Guthrie .....	8.00	9.00	72.00
Bidwell Telephone Company— Wapello .....	11.25	\$ 10.00	\$ 112.50
Bedford & Plattville Telephone Company— Taylor .....	15.00	10.00	150.00
Bloomington Telephone Company— Decatur .....	10.50	8.00	84.00
Ringgold .....	2.50		20.00
Total .....	13.00	\$ 8.00	\$ 104.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Barnes City & Nashua Mutual Telephone Company— Mahaska.....	4.50	\$ 11.00	\$ 49.50
Brooklyn & Malcolm Telephone Company— Poweshiek.....	7.00	13.00	91.00
Big Grove Township Telephone Company— Benton.....	14.50	13.00	188.50
Bee Line Telephone Company— Tama.....	10.00	9.00	90.00
Beaconsfield & Grand River Mutual Telephone Co.— Decatur.....	3.25	12.00	39.00
Ringgold.....	3.00	.....	36.00
Total.....	6.25	\$ 12.00	\$ 75.00
Bagley South Eastern Farmers Mutual Telephone Co.— Guthrie.....	5.50	12.00	66.00
Barr Telephone Company— Mahaska.....	4.62	11.00	50.82
Big Four Telephone Company— Buchanan.....	2.50	11.00	27.50
Business Corner Mutual Telephone Company— Keokuk.....	8.25	11.00	90.75
Bushy Ridge Telephone Company— Tama.....	4.42	15.00	66.30
Brookside Telephone Company— Cedar.....	6.00	12.00	72.00
Jones.....	11.75	.....	141.00
Total.....	17.75	\$ 12.00	\$ 218.00
Bertram & Mt. Vernon Telephone Company— Linn.....	7.00	13.00	91.00
Big Six Mutual Telephone Company— Grundy.....	5.50	6.00	33.00
Hardin.....	7.50	.....	45.00
Total.....	13.00	\$ 6.00	\$ 78.00
Bob Street Telephone Company— Buchanan.....	4.50	10.00	45.00
Byron Township Telephone Company— Buchanan.....	5.00	13.00	65.00
Barnes City & Oneska Telephone Company— Mahaska.....	5.00	14.00	70.00
Bunker Hill Telephone Association— Jones.....	7.25	11.00	79.75
Buckeye Valley Telephone Company— Benton.....	6.25	13.00	81.25
Belle Plaine & Dayton Telephone Co.— Iowa.....	2.75	11.00	30.25
Benton.....	5.50	.....	60.50
Total.....	8.25	\$ 11.00	\$ 90.75

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Bailey Spring Telephone Company— Winneshiek.....	22.00	\$ 7.00	\$ 154.00
Blockton-Plattville Telephone Company— Ringgold.....	1.25	12.00	15.00
Taylor.....	3.75	.....	45.00
Total.....	5.00	\$ 12.00	\$ 60.00
Bertram & Big Creek Telephone Company— Linn.....	11.00	10.00	110.00
Benton Short Line Mutual Telephone Company— Ringgold.....	5.25	10.00	52.50
Beaconsfield & Ellston Telephone Company— Ringgold.....	9.00	12.00	108.00
Burgen Farmers Telephone Company— Allamakee.....	4.75	11.00	52.25
Beaconsfield & Monroe Center Telephone Company— Ringgold.....	9.00	10.00	90.00
Boone Telephone Company— Linn.....	7.00	11.00	77.00
Bear Creek Private Telephone Company— Winneshiek.....	5.00	14.00	70.00
Allamakee.....	6.00	.....	84.00
Total.....	11.00	\$ 14.00	\$ 154.00
Buelah Telephone Company— Tama.....	16.00	12.00	192.00
Big Two Telephone Company— Jasper.....	7.00	12.00	84.00
Blanchard, Coin & College Springs Mutual Telephone Company— Page.....	33.00	14.00	462.00
Bland & Donnelly Telephone Company— Linn.....	1.50	10.00	15.00
Buchanan.....	6.00	.....	60.00
Total.....	7.50	\$ 10.00	\$ 75.00
Big Four Telephone Company— Van Buren.....	7.00	Not assessable for 1904.	
Big Four Mutual Telephone Company— Keokuk.....	.62	20.00	12.40
Brown-Shaffer Telephone Company— Washington.....	4.25	15.00	63.75
"B" or "1100" Telephone Line— Keokuk.....	9.25	9.00	83.25
Buffalo Valley Telephone Company— Buchanan.....	9.00	10.00	90.00
Bagley & Cooper Farmers Mutual Telephone Co.— Guthrie.....	1.50	11.00	16.50
Greene.....	13.50	.....	148.50
Total.....	15.00	\$ 11.00	\$ 165.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Bula Telephone Company— Mahaska.....	9.50	\$ 9.00	\$ 85.50
Bachelor Telephone Company— Page.....	6.25	8.00	50.00
Boulder Private Telephone Line— Linn.....	6.75	8.00	54.00
Blairs Ferry Telephone Company— Linn.....	8.00	11.00	88.00
Brand Mutual Telephone Company— Appanoose.....	9.25	11.00	35.75
Brush-College & State Line Mutual Telephone Co.— Ringgold..... Taylor.....	6.75 1.00	10.00	67.50 10.00
Total.....	7.75	\$ 10.00	\$ 77.50
Butler Telephone Company— Butler.....	29.00	10.00	290.00
Buffalo & Blue Grass Telephone Company— Scott.....	6.09	9.00	54.81
Buckeye Telephone Company No. 33— Mahaska.....	5.25	11.00	57.75
Box Elder Telephone Company— Lucas..... Clarke.....	3.25 2.50	12.00	39.00 30.00
Total.....	5.75	\$ 12.00	\$ 69.00
Bloody Seven Telephone Company— Wapello.....	2.00	10.00	20.00
Buffalo Telephone Company— Scott.....	5.00	7.50	37.50
Banner (Lawton) Telephone Company— Woodbury.....	6.50	12.69	82.48
Benton (Corydon) Telephone Company— Wayne.....	9.00	9.00	81.00
Bohemian Telephone Company— Tama.....	16.00	10.00	160.00
Belinda & Southwestern Telephone Company— Lucas..... Marion.....	10.50 4.75	6.00	63.00 28.50
Total.....	15.25	\$ 6.00	\$ 91.50
Bakers Grove No.'s 1 & 2 Telephone Company— Tama.....	18.75	12.00	225.00
Bear Grove & Baker Telephone Company— Guthrie.....	19.25	10.00	192.50
Bartholomew Mutual Telephone Company— Washington.....	8.00	12.00	96.00
Blake, Rosencrance & Brady Telephone Company— Buchanan.....	1.50	10.00	15.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Burr Oak Mutual Telephone Company— Maha-ka..... Keokuk.....	1.50 9.50	\$ 10.00	\$ 15.00 95.00
Total.....	11.00	\$ 10.00	\$ 110.00
Bunch & Unionville Telephone Company— Davis..... Appanoose.....	5.00 4.50	9.00	45.00 40.50
Total.....	9.50	\$ 9.00	\$ 85.50
Black Diamond Telephone Company— Page..... Taylor.....	1.00 10.50	10.00	10.00 105.00
Total.....	11.50	\$ 10.00	\$ 115.00
Brooklyn Central Telephone Line No. 5— Powe-hiek.....	6.50	14.00	91.00
Brooklyn & Harmony Telephone Company— Poweshiek.....	8.50	14.00	119.00
Bear Creek Telephone Company— Buchanan.....	5.00	12.50	62.50
Brooklyn-Hartwick Telephone Company— Poweshiek.....	12.00	9.00	108.00
Bear Creek Telephone Company— Benton.....	4.50	11.00	49.50
Brooklyn Central Telephone Line No. 1— Poweshiek.....	9.00	11.00	99.00
Buck Creek Telephone Company— Page.....	13.50	12.00	162.00
Brooklyn Central Telephone Line No. 9— Poweshiek.....	4.00	18.00	72.00
Bagley & Coon River Mutual Telephone Company— Guthrie.....	12.75	10.00	127.50
Blue Creek Telephone Line— Linn.....	8.00	9.00	72.00
Bunker Hill Mutual Telephone Company— Washington.....	6.00	15.00	90.00
Bethel Telephone Company— Keokuk.....	2.75	20.00	55.00
Bunch & Pleasant Hill Telephone Company— Davis.....	6.00	12.50	75.00
Big Four Telephone Company— Lucas.....	8.00	12.50	87.50
Benton Telephone Company— Lucas.....	7.25	12.00	87.00
Banner Telephone Company— Linn.....	9.00	10.00	90.00
Burchinal Rural Telephone Company— Cerro Gordo.....	3.00	8.00	24.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Beaconsfield & Tingley Telephone Company— Ringgold.....	15.00	\$ 10.00	\$ 150.00
Bell Telephone Company (Clear Lake)— Cerro Gordo.....	7.50	12.00	90.00
Bethel Telephone Company— Davis.....	8.00	10.00	80.00
Brooklyn Central Telephone Company No. 21— Poweshiek..... Tama.....	14.25 8.25	13.00	185.25 42.25
Total.....	17.50	\$ 13.00	\$ 227.50
Bear Creek Mutual Telephone Company— Hardin.....	7.50	18.00	135.00
Brooklyn Central Telephone Line No. 8— Poweshiek.....	9.00	13.00	117.00
Branch of Farmers Mutual Telephone Company of Dysart— Benton.....	4.50	11.00	49.50
Brooklyn & South Eastern Mutual Telephone Company— Poweshiek.....	6.25	12.00	75.00
Burton & Grant Mutual Telephone Company— Montgomery..... Adams.....	1.00 3.00		
Total.....	4.00	Not assess	able for 1904.
Blaine Farmers Mutual Telephone Company— Wright..... Franklin.....	9.00 1.00	12.00	108.00 12.00
Total.....	10.00	\$ 12.00	\$ 120.00
Brooklyn & North Ridge Telephone Company— Poweshiek.....	6.00	12.50	75.00
Bethle Telephone Company— Davis.....	7.75	11.00	85.25
Blumenstein Mutual Telephone Company— Washington.....	2.50	12.00	30.00
Brush Creek Telephone Company— Clark.....	3.00	Not assess	able for 1904.
Big Four Telephone Company— Jasper.....	12.00	11.00	132.00
Barnes City & Southwestern Telephone Company— Mahaska.....	6.25	6.80	42.50
Butterville Telephone Company— Marshall..... Tama.....	1.00 4.50	32.00	32.00 144.00
Total.....	5.50	\$ 32.00	\$ 176.00
Burr Oak Telephone Company— Marion..... Mahaska.....	.50 6.50	8.00	4.00 52.00
Total.....	7.00	\$ 8.00	\$ 56.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Big Four Telephone Company— Tama.....	4.00	\$ 7.50	\$ 30.00
Bridge Line Mutual Telephone Company— Wayne..... Appanoose.....	2.75 5.00	8.00	22.00 40.00
Total.....	7.75	\$ 8.00	\$ 62.00
Briscoe & Grant Mutual Telephone Company— Cass..... Montgomery..... Adams.....	3.50 4.25 .25	9.00	31.50 38.25 2.25
Total.....	8.00	\$ 9.00	\$ 72.00
Burlington & Augusta Telephone Company — Des Moines.....	42.00	18.00	756.00
Cherry Grove & Chester Telephone Company— Howard.....	14.00	8.00	112.00
Central Telephone Company— Linn.....	6.25	10.00	62.50
Corydon & Humeston Telephone Company— Wayne.....	16.25	10.00	162.50
Cedar Telephone Company— Linn.....	6.00	10.00	60.00
Clayton County Farmers Telephone Company— Clayton.....	24.00	12.00	288.00
Clearfield, Benton & Mt. Ayr Mutual Telephone Co.— Ringgold.....	20.50	11.00	225.50
Case Telephone Company— Sioux.....	27.50	12.00	330.00
County Line Telephone Company— Monroe.....	6.50	9.00	58.50
Central Telephone Company— Cerro Gordo.....	7.00	9.00	63.00
Coon Valley Center Telephone Company— Sac.....	8.00	10.00	80.00
County Line Mutual Telephone Company— Guthrie..... Dallas..... Madison..... Adair.....	.50 1.00 1.00 7.00	12.00	6.00 12.00 12.00 84.00
Total.....	9.50	\$ 12.00	\$ 114.00
Centennial Mutual Telephone Company— Montgomery.....	9.00	13.00	117.00
Clarinda & Shambaugh Mutual Telephone Company— Page.....	11.50	12.00	138.00
Clarinda & Northwestern Telephone Company— Page.....	6.00	11.00	66.00
College Springs & Shambaugh Telephone Company— Page.....	9.00	8.00	72.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Cono Line Telephone Company—</b>			
Buchanan .....	6.00	\$ 10.00	\$ 60.00
Linn .....	1.00	.....	10.00
<b>Total</b> .....	7.00	\$ 10.00	\$ 70.00
<b>Conway &amp; Shearer Telephone Company—</b>			
Taylor .....	5.00	9.00	45.00
<b>Coon Creek Mutual Telephone Company—</b>			
Iowa .....	8.00	15.00	120.00
Benton .....	9.75	.....	146.25
<b>Total</b> .....	17.75	15.00	266.25
<b>Casey &amp; Menlo Mutual Telephone Company—</b>			
Adair .....	.75	14.00	10.50
Guthrie .....	10.25	.....	143.50
<b>Total</b> .....	11.00	\$ 14.00	\$ 154.00
<b>Comet Telephone Company—</b>			
Mahaska .....	3.25	13.00	42.25
<b>Chariton &amp; Russell Telephone Company—</b>			
Lucas .....	5.50	12.00	66.00
<b>Chequest Farmers Telephone Company—</b>			
Davis .....	3.75	10.00	37.50
Van Buren .....	14.00	.....	140.00
<b>Total</b> .....	17.75	\$ 10.00	\$ 177.50
<b>Clear Creek Telephone Company—</b>			
Keokuk .....	6.50	12.00	78.00
<b>Charter Oak Farmers Telephone Company—</b>			
Tama .....	5.25	10.00	52.50
<b>Coal Glen Mutual Telephone Company—</b>			
Marion .....	3.00	6.00	18.00
Lucas .....	20.00	.....	120.00
<b>Total</b> .....	23.00	\$ 6.00	\$ 138.00
<b>Chester &amp; Grinnell Telephone Company—</b>			
Poweshiek .....	6.00	15.00	90.00
<b>Columbia Mutual Telephone Company—</b>			
Marion .....	36.25	12.00	435.00
Lucas .....	30.00	.....	360.00
<b>Total</b> .....	66.25	\$ 12.00	\$ 795.00
<b>Cedar Valley Mutual Telephone Company—</b>			
Monroe .....	13.75	8.00	110.00
<b>Crow &amp; Beeney Telephone Company—</b>			
Iowa .....	27.50	15.00	412.50
Johnson .....	1.50	.....	22.50
Buchanan .....	1.00	.....	15.00
<b>Total</b> .....	30.00	\$ 15.00	\$ 450.00
<b>Crow, Fred H., Telephone Company—</b>			
Iowa .....	8.50	16.00	136.00
Johnson .....	74.75	.....	1,196.00
Washington .....	4.75	.....	76.00
<b>Total</b> .....	88.00	\$ 16.00	\$ 1,408.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Cherry Grove Mutual Telephone Company—</b>			
Jones .....	10.00	\$ 11.00	\$ 110.00
<b>Colo &amp; New Albany Telephone Company—</b>			
Story .....	35.50	12.00	426.00
<b>Canoe Telephone Company—</b>			
Winneshiek .....	20.00	8.00	160.00
<b>Cedar Vale Telephone Company —</b>			
Monroe .....	2.75	9.00	24.75
Lucas .....	6.25	.....	53.25
<b>Total</b> .....	9.00	\$ 9.00	\$ 81.00
<b>Chilicothe &amp; Munterville Telephone Company—</b>			
Wapello .....	11.50	11.00	126.50
<b>Cass Center Mutual Telephone Company—</b>			
Cass .....	7.75	11.00	85.25
<b>Coin &amp; Northboro Telephone Company—</b>			
Page .....	24.00	15.00	360.00
Fremont .....	6.00	.....	90.00
<b>Total</b> .....	30.00	\$ 15.00	\$ 450.00
<b>Cono &amp; Quasqueton Telephone Line—</b>			
Buchanan .....	4.75	11.00	52.25
<b>County Line Telephone Company—</b>			
Linn .....	4.00	10.00	40.00
Buchanan .....	2.50	.....	25.00
<b>Total</b> .....	6.50	\$ 10.00	\$ 65.00
<b>College Corners Telephone Company—</b>			
Guthrie .....	5.50	12.00	66.00
Dallas .....	.50	.....	6.00
<b>Total</b> .....	6.00	\$ 12.00	\$ 72.00
<b>Conway &amp; Sharpsburg Farmers' Mutual Tel. Co.—</b>			
Taylor .....	10.50	11.00	115.50
<b>Clarinda Short Line Telephone Company—</b>			
Page .....	8.00	10.00	80.00
<b>College Springs &amp; State Line Telephone Company—</b>			
Page .....	6.00	13.00	78.00
<b>Coal Creek &amp; What Cheer Telephone Company—</b>			
Mahaska .....	2.50	14.00	35.00
Keokuk .....	7.50	.....	105.00
<b>Total</b> .....	10.00	\$ 14.00	\$ 140.00
<b>College Springs &amp; Braddyville Farmers' Rural Tel. Co.—</b>			
Page .....	8.00	14.00	112.00
<b>Carrollton Independent Telephone Company—</b>			
Carroll .....	25.00	8.00	200.00
<b>Crescent Telephone Company—</b>			
Cerro Gordo .....	6.50	7.00	45.50
<b>Crowley Telephone Line—</b>			
Buchanan .....	6.20	11.00	68.20

## ASSESSED VALUATION OF

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Cannon Ball Telephone Company— Van Buren.....	7.00	\$ 8.00	\$ 56.00
Covington & Northwestern Telephone Company— Linn.....	15.25	9.00	137.25
Conway-Clearfield Telephone Company— Taylor.....	11.00	10.00	110.00
Cresco & Kendalville Telephone Company— Howard.....	2.50	12.00	30.00
Winneshek.....	7.25		87.00
Total.....	9.75	\$ 12.00	\$ 117.00
Church Hill Telephone Company— Grundy.....	7.25	18.00	94.25
Conway & Gordon Telephone Company— Taylor.....	8.00	11.00	88.00
Columbus City & Cotter Telephone Company— Louisa.....	12.00	9.00	108.00
Coakley, J. W., Telephone Line— Adams.....	24.00	5.00	120.00
Coon River Telephone Company— Sac.....	11.00	9.00	99.00
Cleghorn Farmers' Mutual Telephone Company— Cherokee.....	10.00	11.00	110.00
Clover Dell Mutual Telephone Company— Washington.....	8.75	15.00	58.25
Communia Farmers' Mutual Telephone Co.— Clayton.....	18.00	10.00	180.00
Crumley, O. M., Telephone Line— Warren.....	.75	14.00	10.50
Concord Telephone Company— Warren.....	6.50	10.00	65.00
Clear Creek No. 6 Telephone Company— Keokuk.....	10.50	7.78	81.16
Confidence & Bethlehem Straight Line Telephone Co.— Wayne.....	7.00	8.00	56.00
Center Rural Telephone Company— Jasper.....	4.25	11.00	46.75
Poweshiek.....	.75		8.25
Total.....	5.00	\$ 11.00	\$ 55.00
Cedar Telephone Company— Jefferson.....	4.50	12.00	54.00
Clanton Valley Telephone Company— Madison.....	2.75	12.00	33.00
Warren.....	6.75		81.00
Total.....	9.50	\$ 12.00	\$ 114.00
Cross Roads Mutual Telephone Company— Davis.....	5.25	11.00	57.75

## TELEGRAPH AND TELEPHONE PROPERTY.

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
College Springs Stub Line Telephone Co.— Page.....	3.00	\$ 10.00	\$ 30.00
Creston-Ringgold Farmers Mutual Telephone Co.— Union.....	14.75	10.00	147.50
Cotter, E. G., Telephone Line— Johnson.....	26.00	10.00	260.00
Linn.....	6.00		60.00
Iowa.....	5.00		50.00
Benton.....	2.00		20.00
Total.....	39.00	\$ 10.00	\$ 390.00
Center Mutual Telephone Company— Keokuk.....	6.00	15.00	90.00
Creston & Grant Telephone Company— Union.....	9.75	8.00	78.00
Center Mutual Telephone Company— Guthrie.....	12.25	Not assess	able for 1904.
Cottage Hill Telephone Company— Jones.....	5.75	12.00	69.00
Coon Valley Mutual Telephone Company— Guthrie.....	5.50	9.00	49.50
Coon Rapids & Carrollton Telephone Company— Carroll.....	23.00	13.00	299.00
Greene.....	1.00		13.00
Total.....	24.00	\$ 13.00	\$ 312.00
Cedar Township Telephone Line— Lucas.....	5.00	11.00	55.00
Custer Telephone Company— Cass.....	6.00	12.50	75.00
Carlton Telephone Company— Marshall.....	4.50	11.00	49.50
Tama.....	4.75		52.25
Total.....	9.25	\$ 11.00	\$ 101.75
Center Telephone Company— Center.....	7.25	10.00	72.50
Crescent Telephone Company— Adams.....	8.00	9.00	72.00
Union.....	1.25		11.25
Total.....	9.25	\$ 9.00	\$ 83.25
Charter Oak Telephone Company— Clarke.....	8.00	11.00	88.00
Cono Telephone Company— Linn.....	1.50	9.00	13.50
Buchanan.....	5.00		45.00
Benton.....	.50		4.50
Total.....	7.00	\$ 9.00	\$ 63.00
Crescent Mutual Telephone Company— Clarke.....	15.00	9.00	135.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Clark Farmers' Telephone Company— Tama .....	7.25	\$ 10.00	\$ 72.50
Coon Valley Mutual Telephone Company— Sac .....	10.00	10.90	109.00
Calhoun .....	1.00	.....	10.90
Total .....	11.00	\$ 10.90	\$ 119.90
Carnsforth & Victor Telephone Company— Poweshiek .....	6.00	15.00	90.00
Chelsea Star Telephone Company— Poweshiek .....	4.22	11.51	48.57
Tama .....	3.62	.....	41.66
Total .....	7.84	\$ 11.51	\$ 90.23
Chariton & Cambria Telephone Company— Lucas .....	7.00	11.00	77.00
Wayne .....	7.50	.....	82.50
Total .....	14.50	\$ 11.00	\$ 159.50
Center Point & Honey Hill (Ind.) Telephone Company— Benton .....	1.00	12.00	12.00
Linn .....	2.50	.....	30.00
Total .....	3.50	\$ 12.00	\$ 42.00
Carroll Telephone Company— Tama .....	11.00	11.00	121.00
Cedar Telephone Company— Wayne .....	12.00	10.00	120.00
Coggan & Prairiesburg Free Line Telephone Co.— Linn .....	8.00	10.00	80.00
Culver-Gould & Smith Telephone Company— Cedar .....	60.00	20.00	1,200.00
Colo & Johnson Grove Mutual Telephone Company— Story .....	11.00	12.00	132.00
Canton Co-Operative Telephone Company— Lyon .....	2.00	30.00	60.00
Confidence & South Chariton Telephone Company— Wayne .....	8.00	6.12	48.96
Center Point & Toddville Telephone Company— Linn .....	11.00	10.00	110.00
City Telephone Line— Buchanan .....	3.00	20.00	60.00
County Line Telephone Company— Louisa .....	1.00	25.00	25.00
Cedar Ridge Union Telephone Company— Benton .....	.50	10.00	5.00
Linn .....	8.00	.....	80.00
Total .....	8.50	\$ 10.00	\$ 85.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Curry Telephone Company— Ringgold .....	.50	\$ 14.44	\$ 7.22
Taylor .....	4.00	.....	57.76
Total .....	4.50	\$ 14.44	\$ 64.98
Center Point-Urbana Telephone Company— Linn .....	9.00	9.00	81.00
Crescent Coal Company Telephone Company— Mahaska .....	3.40	7.50	25.50
Culver-Leffingwell Telephone Line— Carroll .....	1.87	12.50	17.12
Coon Valley Mutual Telephone Company— Taylor .....	18.00	12.50	225.00
Central Telephone Company— Marshall .....	5.50	8.00	44.00
Tama .....	5.00	.....	44.00
Total .....	11.00	\$ 8.00	\$ 88.00
Cone Telephone Line— Tama .....	5.00	12.00	60.00
Center North No. 4 Putnam Township Telephone Co.— Linn .....	7.00	12.00	84.00
Chelsea, Hartwick & Burr Oak Telephone Company— Tama .....	3.25	10.00	32.50
Poweshiek .....	80.00	.....	80.00
Total .....	11.25	\$ 10.00	\$ 112.50
Critchfield-Bailey Mutual Telephone Company— Ringgold .....	5.50	9.00	49.50
Cass Mutual Telephone Company— Jones .....	24.00	14.00	336.00
Chelsea & Haven Telephone Company— Poweshiek .....	2.25	11.00	24.75
Tama .....	8.50	.....	93.50
Total .....	10.75	\$ 11.00	\$ 118.25
Center Telephone Company— Linn .....	7.00	8.00	56.00
Columbia Center Telephone Company— Tama .....	6.50	15.00	97.50
Cedar Springs Telephone Company— Linn .....	2.00	11.00	22.00
Conway-Blockton Telephone Company— Taylor .....	15.50	10.96	169.98
Confidence & Milledgeville Telephone Company— Wayne .....	2.50	9.00	22.50
Appanoose .....	6.50	.....	58.50
Total .....	9.00	\$ 9.00	\$ 81.00
Cedar Valley Telephone Company— Marion .....	3.75	10.00	37.50
Monroe .....	2.50	.....	25.00
Total .....	6.25	\$ 10.00	\$ 62.50



TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Cedar Mutual Telephone Company— Calhoun .....	12.00	\$ 11.00	\$ 132.00
Center Point, Green's Grove & Toddville Telephone Company— Linn .....	12.00	7.00	84.00
Clearfield & Southwestern Telephone Company— Taylor .....	12.00	9.00	108.00
Corydon Township Telephone Company— Wayne .....	11.00	9.00	99.00
Coaltrain Telephone Line — Jefferson .....	4.50	11.00	49.50
Van Buren .....	4.00	.....	44.00
Henry .....	1.50	.....	16.50
Total .....	10.00	\$ 11.00	\$ 110.00
Center Point & Lewis Bottom Independent Telephone Company— Linn .....	4.75	Not assess	able for 1904.
Cedar Central Rural Telephone Company— Cherokee .....	11.75	11.00	129.25
Cherry Grove & Emeline Telephone Company— Jackson .....	3.00	Not assess	able for 1904.
Central City & Waubeek (Middle Section) Telephone Company— Linn .....	2.00	8.00	16.00
Central Telephone Company No. 2— Davis .....	4.00	Not assess	able for 1904.
Cedar (Promise City) Telephone Company— Wayne .....	12.00	7.00	84.00
Clothes Line Telephone Company— Poweshiek .....	1.75	10.00	17.50
Clearfield & Maloy Telephone Company— Ringgold .....	13.00	9.00	117.00
Taylor .....	1.00	.....	9.00
Total .....	14.00	\$ 9.00	\$ 126.00
Cottonwood Telephone Line— Ringgold .....	10.50	10.00	105.00
Delphos, Benton & Mt. Ayr Mutual Telephone Company— Ringgold .....	9.00	11.00	99.00
Denmark Independent Telephone Company— Lee .....	58.75	12.99	763.18
Davis, W. T., Private Telephone Line— Fremont .....	6.00	6.00	36.00
Diagonal & Mt. Ayr Telephone Company— Ringgold .....	13.00	12.00	156.00
Delta Short Line Telephone Company— Keokuk .....	8.00	10.00	80.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Denison Telephone Company— Jackson .....	25.00	\$ 8.00	\$ 200.00
Drakeville & Bloomfield Mutual Telephone Company— Davis .....	6.00	11.00	66.00
Dugan & Mt. Ayr Telephone Company— Ringgold .....	15.50	8.00	124.00
Dedham & Viola Center Telephone Company— Audubon .....	13.25	13.00	172.25
Carroll .....	7.00	.....	91.00
Total .....	20.25	\$ 13.00	\$ 263.25
Daytonville Mutual Telephone Company— Washington .....	8.50	15.00	52.50
Diagonal Telephone Company— Buchanan .....	7.50	7.50	56.25
Danville Mutual Telephone Company— Davis .....	4.50	14.00	63.00
Doe Branch Telephone Company— Carroll .....	8.50	12.00	102.00
Diagonal, Benton & Maloy Mutual Telephone Company— Ringgold .....	16.75	10.00	167.50
Dublin Telephone Company— Washington .....	15.75	13.00	204.75
Douds-Leando Southwestern Telephone Company— Van Buren .....	14.00	10.00	140.00
Diamond Telephone Company— Lucas .....	5.00	7.50	37.50
Monroe .....	7.00	.....	52.50
Total .....	12.00	\$ 7.50	\$ 90.00
Dutch Flat Farmers' Mutual Telephone Company— Davis .....	6.50	12.50	81.25
Dallas & Bauer Mutual Telephone Company— Marion .....	17.50	9.00	157.50
Warren .....	8.00	.....	54.00
Total .....	23.50	\$ 9.00	\$ 211.50
Dalmanetha Telephone Company— Guthrie .....	11.00	13.00	143.00
Derby & Cambria Telephone Company— Lucas .....	8.50	12.00	102.00
Wayne .....	8.00	.....	96.00
Total .....	18.50	\$ 12.00	\$ 198.00
Diagonal, Knowlton & Shannon City Mutual Telephone Company— Ringgold .....	14.00	10.00	140.00
Derby & Warren Township Telephone Company— Lucas .....	10.25	10.00	102.50

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Denker &amp; Kinross Mutual Telephone Company—</b>			
Washington	5.75	16.00	\$ 92.00
Keokuk	2.50		40.00
Total	8.25	\$ 16.00	\$ 132.00
<b>Deep River &amp; Tilton Telephone—</b>			
Poweshiek	9.00	10.00	90.00
Keokuk	1.00		10.00
Total	10.00	\$ 10.00	\$ 100.00
<b>Dale Southern Telephone Company—</b>			
Guthrie	2.50	14.00	35.00
<b>"Duesy" Telephone Company (John Orris)—</b>			
Washington	4.50	11.00	49.50
<b>Dysart &amp; Clutier Telephone Company—</b>			
Tama	15.00	Not assessable for 1904.	
<b>Denison Bottom Telephone Company—</b>			
Linn	1.50	12.50	18.75
Benton	2.50		31.25
Total	4.00	\$ 12.50	\$ 50.00
<b>Deep River &amp; Pleasant Ridge Telephone Company—</b>			
Poweshiek	9.50	10.00	95.00
<b>Diagonal Telephone Company—</b>			
Hardin	8.00	12.00	96.00
Grundy	1.50		18.00
Total	9.50	\$ 12.00	\$ 114.00
<b>Duffy Telephone Company—</b>			
Buchanan	2.75	8.00	22.00
Delaware	5.25		42.00
Linn	1.00		8.00
Total	9.00	\$ 8.00	\$ 72.00
<b>Delta Mutual Telephone Company—</b>			
Keokuk	.87	102.00	89.76
<b>Diagonal Telephone Company—</b>			
Lucas	6.75	10.00	67.50
<b>Deer Park Mutual Telephone Company—</b>			
Washington	4.00	13.00	52.00
<b>Dutch Creek Telephone Company—</b>			
Washington	6.00	13.00	78.00
Keokuk	.50		6.50
Total	6.50	\$ 13.00	\$ 84.50
<b>Dysart &amp; Garrison Telephone Company—</b>			
Benton	10.50	10.00	105.00
<b>Dry Creek Telephone Company—</b>			
Benton	10.00	11.00	110.00
<b>Deer Creek Telephone Company—</b>			
Tama	10.50	9.00	94.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Delaware Farmers' Mutual Telephone Company—</b>			
Decatur	14.00	\$ 12.00	\$ 168.00
<b>Downey &amp; Scott Telephone Company—</b>			
Decatur	1.25	12.00	20.00
Johnson	6.75		78.00
Total	8.00	\$ 12.00	\$ 98.00
<b>Dinsdale &amp; Reinbeck Farmers' Telephone Company—</b>			
Grundy	5.00	11.00	55.00
Tama	4.00		44.00
Total	9.00	\$ 11.00	\$ 99.00
<b>Derby &amp; Leroy Telephone Company—</b>			
Lucas	5.50	11.00	60.50
Clarke	.75		8.25
Decatur	1.50		15.50
Total	7.75	\$ 11.00	\$ 84.25
<b>Diagonal, Clearfield &amp; South Line Telephone Company—</b>			
Ringgold	11.75	15.00	176.25
Taylor	.25		3.75
Total	12.00	\$ 15.00	\$ 180.00
<b>Erastus &amp; Coon Rapids Telephone Company—</b>			
Guthrie	16.00	11.00	176.00
<b>East Clear Creek Mutual Telephone Company—</b>			
Johnson	7.00	10.00	70.00
<b>Elk Run Telephone Company—</b>			
Tama	9.50	10.00	95.00
<b>Eldora &amp; Fairfax Telephone Company—</b>			
Hardin	8.00	10.00	80.00
<b>East Toledo Telephone Company—</b>			
Tama	2.75	18.00	49.50
<b>Essex &amp; Norwich Telephone Company—</b>			
Page	18.00	18.00	324.00
<b>Eldora &amp; Owassa Telephone Company—</b>			
Hardin	11.00	11.00	121.00
<b>Eldora &amp; Whitten Telephone Company—</b>			
Hardin	18.75	11.00	206.25
<b>Eiberson-Irving Telephone Company—</b>			
Tama	5.00	18.00	90.00
<b>Eldora Center Mutual Telephone Company—</b>			
Grundy	.25	14.00	3.50
Hardin	7.75		108.50
Total	8.00	\$ 14.00	\$ 112.00
<b>Elk Valley Telephone Company—</b>			
Ringgold	2.75	9.82	27.00
Decatur	11.25		110.47
Total	14.00	\$ 9.82	\$ 137.47
<b>Edmundson Telephone Company—</b>			
Keokuk	4.25	18.00	76.50

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
East Nodaway Telephone Company— Page .....	9.25	\$ 14.00	\$ 129.50
Montgomery .....	8.25	.....	45.50
Total .....	12.50	\$ 14.00	\$ 1.75
Eme Canto Telephone Company— Jackson .....	9.00	11.00	99.00
English Telephone Company— Lucas .....	32.50	10.00	325.00
East Lancaster Telephone Company— Keokuk .....	11.25	9.00	101.25
Ehler Telephone Company— Delaware .....	9.75	9.00	87.75
Linn .....	1.50	.....	13.50
Total .....	5.25	\$ 9.00	\$ 47.25
Eldora, Rough Wood & Point Pleasant Telephone Company— Hardin .....	19.00	14.00	266.00
Eldorado Telephone Company— Marion .....	5.25	8.00	42.00
Monroe .....	7.25	.....	58.00
Total .....	12.50	\$ 8.00	\$ 100.00
Eureka Farmers Mutual Telephone Company— Ringgold .....	17.00	9.00	153.00
Elliott & Grant Mutual Telephone Company— Harrison .....	.75	12.00	9.00
Montgomery .....	18.25	.....	188.00
Total .....	16.00	\$ 12.00	\$ 192.00
Elm Grove Telephone Company— Linn .....	8.00	10.00	80.00
Essex & Bethesda Telephone Company— Page .....	18.00	15.00	195.00
Elm Grove Mutual Telephone Company— Keokuk .....	14.00	10.00	140.00
East Union Telephone Company— Hardin .....	4.00	13.00	52.00
East Winterset Mutual Telephone Company— Madison .....	4.50	16.00	72.00
Erwin, J. W., Telephone Company— Iowa .....	.17	30.00	5.10
Evergreen Telephone Company— Clarke .....	12.00	8.00	96.00
Elk Township Telephone Company— Buena Vista .....	6.50	6.00	39.00
East Lincoln Farmers Telephone Company— Adams .....	4.00	16.00	64.00
East Liberty Telephone Company— Muscatine .....	1.62	20.00	32.40

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
East Lyman Mutual Telephone Association— Cass .....	7.00	\$ 12.00	\$ 84.00
Ely Telephone Line No. 1— Linn .....	7.00	13.00	91.00
Epworth Rural Telephone Company— Cherokee .....	10.00	14.00	140.00
East Walnut Telephone Company— Adair .....	7.00	13.00	91.00
Elliott & Pleasant Township Mutual Telephone Co.— Cass .....	8.25	14.00	87.50
Eastern Central Telephone Company— Iowa .....	8.00	12.00	96.00
Poweshiek .....	8.50	.....	102.00
Total .....	11.50	\$ 12.00	\$ 138.00
Eureka Farmers Mutual Telephone Company— Marion .....	5.25	9.00	47.25
East Lincoln Telephone Line— Warren .....	18.25	10.00	182.50
East Marion Telephone Company— Hamilton .....	20.00	8.00	160.00
English River Mutual Telephone Company— Washington .....	5.00	10.00	50.00
Elleston & Kellerton Telephone Company— Ringgold .....	18.75	9.00	168.75
Elliott & Pilot Grove Mutual Telephone Company— Montgomery .....	20.00	25.00	500.00
East Grove Telephone Company— Cerro Gordo .....	6.75	10.00	67.50
Essex-Bethesda Mutual Telephone Company— Page .....	18.00	10.00	180.00
Early Farmers Mutual Division "A" Telephone Co.— Sac .....	17.50	10.00	175.00
East Liberty Telephone Company— Marshall .....	27.00	15.00	405.00
East River Telephone Company— Page .....	12.50	12.00	150.00
East Highland & Columbia Telephone Company— Tama .....	18.00	11.00	198.00
East Buffalo Telephone Company— Buchanan .....	5.25	16.00	84.00
Elliott Northwestern Mutual Telephone Company— Montgomery .....	14.00	12.50	175.00
Pottawattamie .....	18.00	.....	225.00
Total .....	32.00	\$ 12.50	\$ 400.00

## ASSESSED VALUATION OF

TABLE No. 3--CONTINUED.

Name of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Elleston & Hopeville Farmers Mutual Telephone Co.—			
Ringgold.....	11.75	\$ 9.00	\$ 105.75
Decatur.....	1.75	.....	15.75
Clarke.....	4.00	.....	36.00
Total.....	17.50	\$ 9.00	\$ 157.50
East Byron Telephone Company—			
Buchanan.....	5.00	12.50	62.50
Enterprise Telephone Company—			
Worth.....	3.00	17.50	52.50
Cerro Gordo.....	1.00	.....	17.50
Total.....	4.00	\$ 17.50	\$ 70.00
Eldora, Pleasant View & Steamboat Rock Telephone Company—			
Harding.....	12.00	12.00	144.00
East Summit Telephone Company—			
Adair.....	12.00	12.50	180.00
East Telephone Company No. 5—			
Jackson.....	6.00	8.00	48.00
Exley, C. S., Private Telephone Line—			
Decatur.....	3.00	10.00	30.00
Clarke.....	3.50	.....	35.00
Lucas.....	24.00	.....	240.00
Total.....	30.50	\$ 10.00	\$ 305.00
East Long Grove Mutual Telephone Company—			
Scott.....	13.00	12.00	216.00
East Orange Mutual Telephone Company—			
Carroll.....	3.00	10.00	60.00
Elk Creek Mutual Telephone Company—			
Decatur.....	3.00	12.00	36.00
Ringgold.....	5.00	.....	60.00
Total.....	8.00	\$ 12.00	\$ 96.00
Evergreen Telephone Company—			
Oedar.....	16.00	13.43	214.88
Extra & Audubon Township Mutual Telephone Co.—			
Audubon.....	17.50	12.00	210.00
East Fremont Telephone Company—			
Johnson.....	8.37	14.00	117.18
Muscatine.....	.13	.....	1.32
Total.....	8.50	\$ 14.00	\$ 118.50
Eden Mutual Telephone Company—			
Sac.....	25.50	16.00	408.00
Ida.....	1.50	.....	24.00
Total.....	30.00	\$ 16.00	\$ 480.00
Hillington Telephone Company—			
Hancock.....	12.00	15.00	180.00
Egypt Telephone Company—			
Van Buren.....	5.75	16.00	92.00

## TELEGRAPH AND TELEPHONE PROPERTY.

TABLE No. 3--CONTINUED.

Name of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Fairview Telephone Company—			
Louisa.....	8.00	\$ 10.00	\$ 80.00
Flemingsville & Alburnett Telephone Company—			
Linn.....	3.75	10.00	37.50
Fremont Farmers Telephone Company—			
Howard.....	2.00	12.00	24.00
Winnebuck.....	7.50	.....	90.00
Total.....	9.50	\$ 12.00	\$ 114.00
Farmers Division "E" Telephone Company—			
Sac.....	2.75	12.00	33.00
Farmers Mutual Telephone Company—			
Hardin.....	1.50	11.00	16.50
Franklin.....	4.25	.....	46.75
Total.....	5.75	\$ 11.00	\$ 63.25
Farmers & Merchants Mutual Telephone Company—			
Ringgold.....	34.88	14.00	488.32
Farmers Telephone Line No. 1200—			
Keokuk.....	8.00	12.50	100.00
Farmers Mutual (Glidden) Telephone Company—			
Greene.....	1.25	10.00	12.50
Carroll.....	12.25	.....	122.50
Total.....	13.50	\$ 10.00	\$ 135.00
Farmers Lake View (Division "F") Telephone Co.—			
Sac.....	12.00	10.00	120.00
Farmers Mutual (Conway) Telephone Company—			
Taylor.....			50.00
Fayette Independent Telephone Company—			
Linn.....	5.00	9.00	54.00
Farmers Co-operative Telephone Company—			
Boone.....	9.75	8.00	78.00
Fairview Telephone Company—			
Mahaska.....	8.00	10.00	80.00
Fairplay Farmers Mutual Telephone Company—			
Taylor.....	8.75	11.00	96.25
Franklin Telephone Company—			
Monroe.....	5.50	10.00	55.00
Franklin Mutual Telephone Company—			
Keokuk.....	7.00	11.00	77.00
Farmers Mutual Telephone Company—			
Shelby.....	16.25	7.89	128.96
Farmers Telephone Company Division "D"—			
Sac.....	11.00	11.00	121.00
Fairview Telephone Company—			
Buchanan.....	7.00	7.60	53.20
Fremont Center Telephone Company—			
Buchanan.....	9.00	10.00	90.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Fair Haven Telephone Company— Tama .....	12.00	\$ 12.50	\$ 150.00
Farmers Mutual Telephone Company— Woodbury .....	6.25	12.00	75.00
Farmers Central Telephone Company— Winnoshiek .....	5.50	13.00	71.50
Farmers Mutual Telephone Line No. 5 of Argo— Boots .....	5.75	12.00	69.00
Farmers Independent Telephone Company— Decatur .....	8.50	10.00	85.00
Farmers Mutual Grant Township Telephone Company— Hancock .....	.75	11.00	8.25
Winnabago .....	9.25		101.75
Total .....	10.00	\$ 11.00	\$ 110.00
Franklin Short Line Telephone Company— Oasa .....	20.00	12.00	240.00
Farmers Mutual (Dexter) Telephone Company— Dallas .....	2.00	12.00	24.00
Madison .....	72.00		864.00
Total .....	74.00	\$ 12.00	\$ 888.00
Farmers Mutual Telephone Company— Cainoun .....	12.00	14.00	168.00
Farmers Northwestern Mutual Telephone Company— Keokuk .....	4.62	12.00	55.44
Farmers Mutual Telephone Co. of Baxter— Jespe .....	5.50	12.00	75.00
Marshall .....	7.50		90.00
Total .....	14.00	\$ 12.00	\$ 168.00
Farmers Mutual Telephone Company— Benton .....	15.00	10.00	150.00
Farmers Mutual Telephone Company (Yarmouth)— Des Moines .....	22.25	12.00	450.00
Louis .....	7.25		87.00
Henry .....	7.50		90.00
Total .....	37.00	\$ 12.00	\$ 447.00
Farmers Mutual (Birmingham) Telephone Company— Jefferson .....	2.00	7.00	14.00
Van Buren .....	40.75		285.25
Total .....	42.75	\$ 7.00	\$ 299.25
Farmers South Telephone Line— roka .....	6.25	10.00	62.50
Fremont Farmers Telephone Company— Winneshiek .....	8.00	12.00	96.00
Howard .....	1.50		18.00
Total .....	9.50	\$ 12.00	\$ 114.00
Farmers Mutual Telephone Company— Keokuk .....	5.50	13.00	71.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Farmers Mutual (Utica) Telephone Company— Van Buren .....	50.00	\$ 9.00	\$ 450.00
Farmers Mutual Telephone Company of Carl— Adair .....	2.00	10.50	21.00
Adams .....	30.00		315.00
Total .....	82.00	\$ 10.50	\$ 866.00
Farmers Mutual (Kalona) Telephone Company— Jonsson .....	1.62	10.00	16.20
Washington .....	9.00		90.00
Total .....	10.62	\$ 10.00	\$ 106.20
Farmers Mutual Telephone Company— Pago .....	6.00	11.00	66.00
Fairview Independent Telephone Company— Linn .....	10.00	12.00	120.00
Farmers Creek Telephone Company— Jackson .....	5.00	15.00	75.00
Fairview Mutual Telephone Company— Wayne .....	9.00	10.00	90.00
Farmers Mutual No. "2" Telephone Company— Cainoun .....	12.00	18.00	216.00
Farmers Central Telephone Company— Tama .....	5.50	10.00	55.00
Marshall .....	5.50		55.00
Total .....	11.00	\$ 10.00	\$ 110.00
Finchford Mutual Telephone Company— Black Hawk .....	19.00	15.00	285.00
Brenner .....	4.00		60.00
Butler .....	9.00		135.00
Total .....	32.00	\$ 15.00	\$ 480.00
Farmers Mutual Telephone Company— Linn .....	14.50	14.00	203.00
Farmers Rural No. 1 Telephone Company— Baird .....	3.50	18.00	63.00
Farmers Mutual Telephone Company— Clarke .....	17.00	12.50	212.50
Farmers Mutual Telephone Company— Butler .....	8.25	10.00	82.50
Fisher Telephone Line— Washington .....	8.75	10.88	94.88
Johnson .....	.75		8.16
Total .....	4.50	\$ 10.88	\$ 48.96
Farmers Rural No. 1 Telephone Company— Hamilton .....	9.00	12.00	108.00
Farmers Northwestern Telephone Company— Clarke .....	9.25	10.00	92.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Farmers East Mutual Telephone Company—</b>			
Appanoose.....	1.85	\$ 12.00	\$ 19.80
Wayne.....	1.00	.....	12.00
Total.....	2.85	\$ 12.00	\$ 31.80
<b>Fremont Township Mutual Telephone Company—</b>			
Johnson.....	10.50	14.00	147.00
Louisia.....	5.50	.....	77.00
Total.....	15.00	\$ 14.00	\$ 224.00
<b>Farmers Mutual "A" Branch Telephone Company—</b>			
Tama.....	3.50	9.00	31.50
<b>Fairview Telephone Company—</b>			
Tama.....	18.00	12.00	156.00
<b>Farmers Line No. 3 (Andrew) Telephone Company—</b>			
Jackson.....	6.00	10.00	60.00
<b>Fairview &amp; Bethesda Telephone Company—</b>			
Page.....	9.00	10.00	90.00
Montgomery.....	5.00	.....	50.00
Total.....	12.00	\$ 10.00	\$ 130.00
<b>Fairview &amp; Lewis Telephone Company—</b>			
Cass.....	8.00	12.00	96.00
<b>Fairview &amp; Shambaugh Rural Telephone Company—</b>			
Page.....	10.00	12.00	120.00
<b>Farmers Telephone Company (Harrison)—</b>			
Harrison.....	18.25	8.00	106.00
<b>Fansler Farmers Mutual Telephone Company—</b>			
Guthrie.....	8.50	11.00	93.50
<b>Fielding Telephone Company—</b>			
Cherokee.....	29.50	18.00	388.50
Plymouth.....	2.50	.....	32.50
Total.....	32.00	\$ 18.00	\$ 416.00
<b>Felix Telephone Company No. 2—</b>			
Grundy.....	4.25	18.00	55.25
<b>Farmers Rock Falls Telephone Company—</b>			
Cerro Gordo.....	7.00	10.00	70.00
<b>Farmers Telephone Line (Lenoctor)—</b>			
Pottawattamie.....	72.00	14.00	1,008.00
<b>Fletcher Telephone Company—</b>			
Cass.....	9.50	15.00	142.50
<b>Fairview Mutual Telephone Company—</b>			
Poweshiek.....	2.75	20.00	55.00
<b>Farm Line No. 6 (Alta) Telephone Company—</b>			
Buena Vista.....	2.50	10.00	25.00
<b>Farmers Mutual Telephone Company of Panora—</b>			
Guthrie.....	7.00	8.00	56.00
<b>Farmers Mutual (Dysart Central) Telephone Company—</b>			
Tama.....	8.50	25.00	122.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Farmers Friend Telephone Company—</b>			
Linn.....	9.00	\$ 10.00	\$ 90.00
<b>Fertile Telephone Company—</b>			
Worth.....	7.50	14.00	105.00
<b>Ferry Telephone Company—</b>			
Mahaeka.....	9.50	8.00	76.00
<b>Farmers Independent Telephone Company—</b>			
Polk.....	9.00	10.00	90.00
<b>Farmers Mutual Telephone Company—</b>			
Woodbury.....	6.25	10.00	62.50
<b>Farmers Union Telephone Company—</b>			
Van Buren.....	23.50	8.00	188.00
<b>Farmers Rural No. 1 (Milford) Telephone Company—</b>			
Dickinson.....	5.00	12.50	62.50
Clay.....	5.00	.....	62.50
Total.....	10.00	\$ 12.50	\$ 125.00
<b>Farmers Mutual Telephone Company—</b>			
Kossuth.....	12.50	10.00	125.00
<b>Farmers Central Telephone Company —</b>			
Marshall.....	5.00	12.00	72.00
Jasper.....	6.50	.....	78.00
Total.....	12.50	\$ 12.00	\$ 150.00
<b>Franklin Mutual Telephone Company—</b>			
Washington.....	50	12.00	6.00
Iowa.....	2.00	.....	24.00
Total.....	2.50	\$ 12.00	\$ 80.00
<b>Farmers Mutual Telephone Company—</b>			
Buchanan.....	11.00	11.00	121.00
<b>Farmers Mutual Telephone Company—</b>			
Wayne.....	11.00	9.00	99.00
<b>Freedom Telephone Company—</b>			
Lucas.....	2.50	11.00	27.50
Wayne.....	4.50	.....	49.50
Total.....	7.00	\$ 11.00	\$ 77.00
<b>Forest Hill Telephone Company—</b>			
Jones.....	10.00	8.00	80.00
<b>Farmers Mutual Argo No. 9 Telephone Company—</b>			
Scott.....	6.50	14.00	91.00
<b>Farmers Mutual Telephone Company—</b>			
Lyon.....	15.00	10.00	150.00
<b>Franklin Center Mutual Telephone Company—</b>			
Marion.....	25.00	11.00	253.00
Warren.....	1.00	.....	11.00
Total.....	24.00	\$ 11.00	\$ 264.00
<b>Farmers Mutual Argo Telephone System No. 7—</b>			
Scott.....	9.75	14.00	82.50

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Fertile & Wheelerwood Farmers Mutual Telephone Co.—			
Cerro Gordo.....	8.00	\$ 8.00	\$ 64.00
Worth.....	8.00	.....	64.00
Total.....	9.00	\$ 6.00	\$ 54.00
Farmers Linn Grove Telephone Company—			
Linn.....	15.00	10.00	150.00
Fairview Mutual Telephone Company—			
Clarke.....	9.50	11.00	104.50
Decatur.....	.75	.....	8.25
Total.....	10.25	\$ 11.00	\$ 112.75
Free Stony Creek Telephone Company —			
Lucas.....	8.25	9.00	74.25
Warren.....	1.00	.....	9.00
Total.....	9.25	\$ 9.00	\$ 83.25
Farmers Telephone Company—			
Jackson.....	2.00	16.00	32.00
Four Corners Telephone Company—			
Jefferson.....	8.00	10.00	80.00
Farmers Union Telephone Association—			
Lyon.....	7.50	9.00	67.50
Four Mile Telephone Company—			
Tama.....	9.00	10.00	90.00
Farmers & Merchants Mutual Telephone Company—			
Ringgold.....	11.50	9.00	103.50
Farmers Independent Telephone Company—			
Decatur.....	8.50	10.00	85.00
Fairfax Telephone Line—			
Linn.....	4.50	9.44	42.45
Farmers Mutual Telephone Association—			
Lyon.....	15.00	10.00	150.00
Farmers Mutual (Stockport) Telephone Company—			
Van Buren.....	28.00	11.00	308.00
Henry.....	1.00	.....	11.00
Total.....	29.00	\$ 11.00	\$ 319.00
Farmers Mutual Independent Telephone Company—			
Linn.....	1.00	22.50	22.50
Farmers Mutual No. 1 (Glasgow) Telephone Co.—			
Jefferson.....	14.50	12.00	174.00
Van Buren.....	8.50	.....	42.00
Total.....	18.00	\$ 12.00	\$ 216.00
Farmers Mutual Telephone Company—			
Winnebago.....	4.00	11.00	44.00
Worth.....	11.00	.....	121.00
Total.....	17.00	\$ 11.00	\$ 165.00
Farmers Telephone Association of Otter Creek—			
Jackson.....	28.00	9.00	252.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Farmers (Monti) Telephone Company—			
Buchanan.....	9.50	\$ 9.00	\$ 85.50
Farmers Mutual (Rural Route No. 2) Telephone Co.—			
Grundy.....	9.25	11.00	101.75
Farmers Telephone Line No. 7—			
Lyon.....	8.50	10.00	85.00
Farmers Mutual Telephone Company—			
Grundy.....	15.00	15.00	225.00
Grant District Mutual Telephone Company—			
Keokuk.....	4.00	15.00	60.00
Gilman & Southwestern Telephone Company—			
Marshall.....	1.00	10.00	10.00
Jasper.....	12.00	.....	120.00
Total.....	13.00	\$ 10.00	\$ 130.00
Gravity & Bedford Mutual Telephone Company—			
Taylor.....	8.00	13.00	104.00
German Telephone Company—			
Tama.....	10.00	12.00	120.00
Poweshiek.....	8.00	.....	80.00
Total.....	18.00	\$ 12.00	\$ 160.00
Gildden & Richland Center Telephone Company—			
Carroll.....	14.00	13.00	182.00
Garnaville Telephone Company—			
Clayton.....	47.25	10.00	472.50
Gravity & Guss Mutual Telephone Company—			
Taylor.....	11.75	11.00	129.25
German Township Pioneer Telephone Company—			
Keokuk.....	18.25	8.00	106.00
Grinnell & Lynnville Telephone Company —			
Jasper.....	7.50	13.00	97.50
Poweshiek.....	11.50	.....	149.50
Total.....	19.00	\$ 13.00	\$ 247.00
Grandview & Port Louisa Telephone Company—			
Louisa.....	6.00	11.00	66.00
Gowne Telephone Company—			
Calhoun.....	2.00	20.00	40.00
Webster.....	38.00	.....	760.00
Total.....	40.00	\$ 20.00	\$ 800.00
Garfield No. 21 Telephone Company—			
Mahaska.....	8.25	12.00	99.00
Good Hope Telephone Company—			
Woodbury.....	8.75	14.00	122.50
Grant Township Telephone Company—			
Guthrie.....	18.50	11.00	203.50
Grant Center Mutual Telephone Company—			
Hardin.....	9.00	10.00	90.00

## ASSESSED VALUATION OF

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Grand Meadow Farmers Mutual Telephone Company— Clayton.....	22.00	\$ 9.00	\$ 228.00
German Center Telephone Company— Wayne.....	5.00	10.00	50.00
Great Western Telephone Company— Monroe.....	4.91	12.00	58.92
Geneva Mutual Telephone Company— Benton.....	8.25	12.00	99.00
Gay Center & Blockton Telephone Company— Taylor.....	7.75	15.00	116.25
Grape Vine Telephone Company— Guthrie.....	7.50	13.00	97.50
Grover Farmers Telephone Company— Buchanan.....	4.75	10.00	47.50
Germany Telephone Company— Lucas.....	9.53	10.00	95.30
German Mutual Telephone Company— Scott..... Clinton.....	15.00 26.00	11.00	165.00 286.00
Total.....	41.00	\$ 11.00	\$ 451.00
Great Northern Farmers Telephone Company— Winnebago.....	23.00	10.00	230.00
Gilman & South Highland Telephone Company— Marshall..... Tama.....	1.00 12.00	10.00	10.00 120.00
Total.....	20.00	\$ 10.00	\$ 200.00
Globe Telephone Line— Buchanan.....	8.75	10.00	87.50
Gritter Mutual Telephone Company— Iowa.....	5.50	13.00	71.50
Green Line Mutual Telephone Company— Ringgold.....	7.50	9.00	67.50
Goeldner Telephone Company— Keokuk.....	9.50	9.00	85.50
Guthrie Center & Northwestern Telephone Company— Guthrie.....	17.27	7.50	129.53
Graff Bros. Private Telephone Line— Sioux.....	.25	40.00	10.00
Grove Mutual Telephone Company— Davis.....	22.50	9.00	202.50
Gatesville-Diagonal Telephone Company— Buchanan.....	7.00	11.00	77.00
German Independent Telephone Association— Iowa.....	4.75	15.00	71.25

TABLE No. 3—CONTINUED

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Gilman & South Central Telephone Company— Jasper..... Marshall.....	5.50 2.00	\$ 9.00	\$ 49.50 18.00
Total.....	7.50	\$ 9.00	\$ 67.50
Grant & Audubon Township Mutual Telephone Co.— Audubon..... Guthrie.....	10.00 18.00	16.00	160.00 288.00
Total.....	28.00	\$ 16.00	\$ 448.00
German Island Farmers Mutual Telephone Company— Sac.....	14.25	10.11	144.06
German-American Telephone Company— Union.....	2.25	15.00	33.75
Great Western Telephone Company— Linn.....	5.00	13.00	65.00
Glasgow & Denova Mutual Telephone Company— Jefferson..... Henry.....	3.75 6.25	8.00	30.00 50.00
Total.....	10.00	\$ 8.00	\$ 80.00
Green Center Mutual Telephone Company— Washington..... Johnson..... Iowa.....	3.00 4.25 19.75	12.50	37.50 53.12 246.88
Total.....	27.00	\$ 12.50	\$ 337.50
Grinnell & Turner Telephone Company— Jasper..... Potosi.....	4.00 1.00	17.50	70.00 17.50
Total.....	5.00	\$ 17.50	\$ 87.50
Greenwood Telephone Company— Buchanan..... Benton.....	4.50 8.00	10.00	45.00 80.00
Total.....	7.50	\$ 10.00	\$ 75.00
Grant Township Telephone Line— Carroll.....	4.00	15.00	60.00
Gilman & Newburg Telephone Company— Marshall..... Jasper..... Potosi.....	2.00 5.00 .50	10.00	20.00 50.00 5.00
Total.....	10.50	\$ 10.00	\$ 105.00
Gibson Short Line Telephone Company— Keokuk.....	.20	540.00	108.00
German Telephone Company— Linn.....	7.50	9.00	67.50
Grady & Hayes Mutual Telephone Company— Adams.....	5.00	9.00	45.00
Guthrie Center & Coon River Mutual Telephone Co.— Guthrie.....	10.25	8.00	82.00



TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Grant Center Mutual Telephone Company—</b>			
Taylor.....	2.50	11.00	\$ 27.50
Adams.....	5.00		55.00
Total.....	7.50	\$ 11.00	\$ 82.50
<b>Guernsey &amp; Deep River Telephone Company—</b>			
Poweshiek.....	9.00	10.00	90.00
Iowa.....	2.50		25.00
Total.....	11.50	\$ 10.00	\$ 115.00
<b>Gladstone Rural Telephone Company—</b>			
Tama.....	8.50	14.00	77.00
<b>Grant-Mortons Mills Telephone Company—</b>			
Montgomery.....	9.00	8.00	72.00
<b>Griffin Telephone Line—</b>			
Boone.....	10.00	8.00	80.00
<b>Grant &amp; Housler Telephone Company—</b>			
Adams.....	1.00	9.00	9.00
Montgomery.....	7.00		63.00
Total.....	8.00	\$ 9.00	\$ 72.00
<b>Great Northern Telephone Company—</b>			
Monroe.....	10.00	9.00	90.00
<b>Groves Hollow Telephone Line—</b>			
Lucas.....	6.00	9.00	54.00
<b>Greens Grove Telephone Line—</b>			
Linn.....	5.00	15.00	75.00
<b>Grangers Telephone Company—</b>			
Lucas.....	7.50	8.00	60.00
<b>Glidden Willow Creek Mutual Telephone Co.—</b>			
Carroll.....	7.00	10.00	70.00
<b>Glenwood Farmers Telephone Company—</b>			
Winneshiek.....	40.00	12.50	500.00
<b>Garvin, Monticello &amp; Toledo Telephone Company—</b>			
Tama.....	18.00	10.00	180.00
<b>Gifford Mutual Telephone Company—</b>			
Hardin.....	6.00	14.00	70.00
<b>Grandview Telephone Company—</b>			
Tama.....	5.50	10.00	55.00
<b>Glendale Telephone Company—</b>			
Mahaska.....	2.50	16.00	40.00
<b>Great Northern Telephone Company—</b>			
Davis.....	4.25	9.00	38.25
<b>Grace Hill Telephone Company—</b>			
Washington.....	8.50	10.00	85.00
<b>Groves Farmers Mutual (N. 15 Mi.) Telephone Co.—</b>			
Grundy.....	4.75	11.00	52.25
Tama.....	5.75		63.25
Total.....	10.50	\$ 11.00	\$ 115.50

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Grant &amp; Hayes Telephone Company—</b>			
Adams.....	4.50	\$ 100.00	\$ 450.00
Montgomery.....	8.00		300.00
Total.....	7.50	\$ 100.00	\$ 750.00
<b>Grant Mutual Telephone Company—</b>			
Montgomery.....	.75	60.00	45.00
<b>Gillespie Mutual Farmers Telephone Company —</b>			
Benton.....	5.50	Not assessed	ble for 1904.
<b>Guernsey &amp; Victor Mutual Telephone Company—</b>			
Poweshiek.....	10.00	18.00	180.00
<b>Germania Telephone Company—</b>			
Buchanan.....	8.00	10.00	80.00
<b>Glendale Telephone Company—</b>			
Washington.....	16.50	13.00	214.50
<b>Great Northern Telephone Company—</b>			
Adams.....	5.50	13.00	71.50
<b>Grant Center Mutual Telephone Company—</b>			
Union.....	8.75	10.00	87.50
<b>Great Wycondah Telephone Company—</b>			
Davis.....	6.75	11.00	74.25
<b>Guthrie Center &amp; Monteith Rural Telephone Company—</b>			
Guthrie.....	10.00	10.00	100.00
<b>Highland Mutual Telephone Line—</b>			
Ringgold.....	18.00	8.00	104.00
<b>Highland Center Telephone Company—</b>			
Van Buren.....	7.50	8.00	60.00
<b>Hutton Telephone Company—</b>			
Van Buren.....	1.50	20.00	30.00
<b>Hess Mutual Telephone Company—</b>			
Sac.....	5.00	8.00	40.00
<b>Hollandale Mutual Telephone Company—</b>			
Hancock.....	1.50	12.00	18.00
Winnebago.....	8.50		102.00
Total.....	10.00	\$ 12.00	\$ 120.00
<b>Harrison Telephone Company—</b>			
Louisa.....	6.00	10.00	60.00
<b>Harper Mutual No. 8 Telephone Line—</b>			
Keokuk.....	1.50	16.00	24.00
<b>Hartwick &amp; Belle Plaine Farmers Mutual Telephone Company—</b>			
Iowa.....	2.00	11.00	22.00
Poweshiek.....	12.00		132.00
Benton.....	2.00		22.00
Total.....	16.00	\$ 11.00	\$ 176.00
<b>Heiny, W. A., Private Telephone Line—</b>			
Warren.....	2.75	9.00	24.75

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Harmony Telephone Company— Lucas.....	3.33	\$ 15.00	\$ 49.95
Holt Township Telephone Company— Taylor.....	13.00	12.00	156.00
Howard Farmers Telephone Company— Tama.....	14.75	10.00	147.50
Hawkeye Telephone Company— Linn.....	3.50	12.71	44.48
Harper Mutual Telephone Company No. 1— Keokuk.....	7.50	11.00	82.50
Holden Mutual Telephone Company— Ringgold.....	18.00	9.00	162.00
Harvey Mutual Telephone Company— Marion.....	1.00	40.00	40.00
Hopkins Telephone Company— Taylor.....	25.00	11.00	275.00
Hickory Telephone Company— Tama.....	17.00	10.00	170.00
Hawkeye Telephone Company— Iowa.....	12.50	13.00	162.50
Highland Telephone Company— Cedar.....	.83	12.50	4.12
Johnson.....	5.66		70.75
Total.....	5.99	\$ 12.50	\$ 74.87
Hickory Grove Central Telephone Company— Jasper.....	10.75	13.00	139.75
Highland North Eastern Farmers Telephone Company— Winneshiek.....	11.00	10.00	110.00
High Prairie Telephone Company— Wapello.....	2.25	13.00	29.25
Keokuk.....	3.75		48.75
Total.....	6.00	\$ 13.00	\$ 78.00
Home Center Telephone Company— Buchanan.....	3.50	15.00	52.50
Homer No. 1 Telephone Company— Buchanan.....	8.50	12.00	102.00
Hawkeye Telephone Company— Lucas.....	5.50	10.00	55.00
Highlandville Telephone Company— Winneshiek.....	26.00	10.00	260.00
Harper Mutual No. 3 Telephone Company— Keokuk.....	12.50	11.00	137.50
Hawkeye Telephone Company— Monroe.....	4.50	Not assessable for 1904.	
Hardin County Central Telephone Company— Hardin.....	30.00	12.00	360.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Horn & Clark Private Telephone Line— Keokuk.....	.04	\$ 150.00	\$ 6.00
Holt Center Mutual Telephone Company— Taylor.....	10.25	13.00	133.25
Harmony & Kendallville Telephone Company— Winneshiek.....	5.50	17.45	95.97
Hill Side Mutual Telephone Company— Iowa.....	16.00	12.00	192.00
Hepburn-Bethesda Central Telephone Company— Page.....	12.37	11.00	136.07
Hubbard & Buckeye Independent Mutual Telephone Company— Hardin.....	13.00	10.00	130.00
Hawkeye Mutual Telephone Company— Keokuk.....	.50	12.00	6.00
Washington.....	28.00		336.00
Total.....	28.50	\$ 12.00	\$ 342.00
Hickory Grove Farmers Mutual Telephone Company— Taylor.....	9.50	14.00	133.00
Homan & Van Wagnen Private Telephone Line— Adams.....	.60	17.50	10.50
Hall Telephone Company— Wayne.....	.87	14.00	12.18
Hawkeye Telephone Company— Buchanan.....	9.50	7.50	71.25
Hall, E. P., Telephone Company— Appanoose.....	.25	40.00	10.00
Henderson Private Telephone Company— Linn.....	2.00	16.00	32.00
Happy Home Telephone Company— Linn.....	6.33	12.00	75.96
Hall Line Telephone Company— Linn.....	2.31	9.00	20.79
Buchanan.....	2.31		21.79
Total.....	4.62	9.00	41.58
'H' Line No. '1500' Telephone Company— Keokuk.....	5.00	15.00	75.00
Howard & Bowlan Chapel Telephone Company— Wayne.....	18.25	9.00	119.25
Horse Shoe Bend Mutual Telephone Company— Johnson.....	1.00	12.57	12.57
Washington.....	2.50		31.42
Total.....	3.50	\$ 12.57	\$ 43.99
Highland Township No. 1 Telephone Company— Union.....	5.50	11.00	60.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Hoosier Creek Telephone Company—</b>			
Johnson .....	8.00	\$ 10.00	\$ 80.00
Linn .....	2.00	.....	20.00
Total.....	10.00	\$ 10.00	\$ 100.00
<b>Hazel Dell Telephone Company—</b>			
Muscataine .....	4.50	16.00	72.00
Cedar .....	2.00	.....	32.00
Johnson .....	.50	.....	8.00
Total.....	7.00	\$ 16.00	\$ 112.00
<b>Hartwick Northern Telephone Company—</b>			
Poweshiek.....	8.00	16.00	48.00
<b>Hawkeye Mutual (What Cheer) Telephone Company—</b>			
Keokuk .....	8.00	11.00	88.00
<b>Hildebrand-Willfongs-Carpenter Telephone Company—</b>			
Buena Vista.....	3.00	12.00	36.00
<b>Hardin &amp; Franklin Telephone Company—</b>			
Franklin.....	24.00	13.46	323.04
Hardin.....	2.00	.....	26.92
Total.....	26.00	\$ 13.46	\$ 349.96
<b>Hazel Dell Mutual Telephone Company—</b>			
Taylor.....	12.75	18.00	229.50
<b>Harrison &amp; Township Telephone Company—</b>			
Manaska .....	3.75	15.00	56.25
<b>Hopeville &amp; Pleasant Township Telephone Company—</b>			
Union.....	21.75	8.00	174.00
Clarke.....	2.00	.....	16.00
Total .....	23.75	\$ 8.00	\$ 190.00
<b>Hepburn-Villisca Telephone Company—</b>			
Page.....	6.00	8.00	48.00
Montgomery .....	2.00	.....	16.00
Total.....	8.00	\$ 8.00	\$ 64.00
<b>Hartland Mutual Telephone Company—</b>			
Marshall.....	16.00	11.00	176.00
<b>Humeston &amp; Cambria Telephone Company—</b>			
Wayne.....	8.00	9.00	72.00
<b>Hall Private Telephone Line—</b>			
Linn .....	7.00	9.00	63.00
<b>High Point Telephone Company—</b>			
Adams.....	7.00	11.00	77.00
<b>Hilton (South Amana) Telephone Company—</b>			
Iowa .....	6.25	14.00	87.50
<b>Highland Telephone Company —</b>			
Cedar.....	7.00	18.00	126.00
<b>Huxley Mutual Telephone Company—</b>			
Polk.....	7.00	18.00	126.00
Story.....	16.75	.....	301.50
Total .....	23.75	\$ 18.00	\$ 427.50
<b>Hopewell Telephone Company—</b>			
Van Buren.....	9.00	11.00	99.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Hartwick No. 1 Telephone Company—</b>			
Poweshiek.....	3.50	\$ 15.00	\$ 52.50
<b>Highland Jack Rural Telephone Company—</b>			
Monroe .....	10.00	10.00	100.00
<b>Honey Creek Valley Mutual Telephone Company—</b>			
Marshall.....	2.75	10.00	27.50
Hardin.....	9.25	.....	92.50
Total.....	12.00	\$ 10.00	\$ 120.00
<b>Haven &amp; Tama Telephone Company —</b>			
Tama.....	16.00	11.00	176.00
<b>Hollinghead-Goltry Telephone Line—</b>			
Lucas.....	3.00	18.00	54.00
<b>Hauch &amp; Rampton Telephone Line—</b>			
Benton.....	11.25	Not assess	able for 1904.
<b>Hamburg &amp; Madison Telephone Company—</b>			
Fremont.....	10.50	13.00	136.50
<b>Hepburn-Bethesda-Clarinda Telephone Company—</b>			
Page .....	18.00	10.00	180.00
<b>Hopeville &amp; Grand River Mutual Telephone Company—</b>			
Clarke.....	3.50	10.00	35.00
Decatur.....	10.00	.....	100.00
Total .....	13.50	\$ 10.00	\$ 135.00
<b>Home Mutual Telephone Company—</b>			
Marshall .....	19.75	12.00	237.00
<b>Harmony Mutual Telephone Company—</b>			
Clay.....	11.00	16.00	176.00
<b>Hammonsburg Telephone Company—</b>			
Warren.....	6.00	Not assess	able for 1904.
<b>High &amp; Dry Agricultural Telephone Company—</b>			
Monroe .....	11.00	Not assess	able for 1904.
<b>Highland Short Line Telephone Company—</b>			
Union.....	6.00	11.38	67.98
<b>Harvey Porter Telephone Line—</b>			
Wayne.....	2.00	10.00	20.00
<b>Hartwick Mutual Telephone Company—</b>			
Poweshiek.....	4.50	12.00	54.00
<b>Highland Telephone Company—</b>			
Tama .....	9.00	12.00	108.00
<b>Half Acre Telephone Line—</b>			
Poweshiek .....	7.00	11.00	77.00
<b>Hitt &amp; Stiles Telephone Line—</b>			
Davis.....	4.00	8.00	32.00
<b>Hotchkiss &amp; Stoakesberry Mutual Telephone Co.—</b>			
Davis.....	17.00	8.00	136.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Henderson Prairie Farmers Mutual Telephone Co.—			
Clayton .....	5.50	\$ 13.00	\$ 71.50
Payette .....	5.75	.....	48.75
Allamakee .....	1.75	.....	22.75
Total .....	11.00	\$ 13.00	143.00
Hatfield & Watterson Mutual Telephone Company—			
Ringgold .....	4.50	10.00	45.00
Iowa & Missouri Telephone Company—			
Ringgold .....	15.00	9.00	135.00
Iowa Falls & Owasa Telephone Company—			
Hardin .....	15.50	14.00	217.00
Industrial Mutual Telephone Company—			
Ringgold .....	9.00	9.00	81.00
Iowa-Hilton Township Telephone Company—			
Iowa .....	33.25	13.00	432.25
Irving Mutual Telephone Company—			
Tama .....	2.00	12.00	24.00
Benton .....	4.50	.....	54.00
Total .....	6.50	\$ 12.00	\$ 78.00
Iowa County Mutual Telephone Company—			
Iowa .....	65.00	16.00	1,040.00
Independent (Hammerville) Telephone Company—			
Linn .....	2.75	119.15	327.66
Benton .....	3.25	.....	387.28
Total .....	6.00	\$ 119.15	\$ 714.89
Independent Mutual Telephone Company—			
Washington .....	4.25	9.00	38.25
Iowa Center Telephone Company—			
Benton .....	3.88	13.00	50.44
Iowa River Road Rural Telephone Company—			
Lousa .....	.50	40.00	20.00
Independent Telephone Company—			
Tama .....	3.50	8.00	28.00
Iowa City & West Branch Telephone Company—			
Cedar .....	1.00	10.00	10.00
Johnson .....	8.00	.....	80.00
Total .....	9.00	\$ 10.00	\$ 90.00
Independent Telephone Company—			
Muscatine .....	8.00	9.00	72.00
Irish Grove Telephone Company—			
Warren .....	7.75	11.00	85.25
Independent Four Mutual Farmers Telephone Co.—			
Davis .....	4.50	9.00	40.50
Independent (Milo) Telephone Company—			
Warren .....	1.50	16.00	24.00
Independent Stub No. 2 (Milo) Telephone Co.—			
Warren .....	3.25	9.00	29.25

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Iowa Mutual Telephone Company—			
Keokuk .....	7.00	\$ 12.00	\$ 84.00
Iowa Falls, Ellis & Buckeye Mutual Telephone Co.—			
Hardin .....	17.00	14.00	238.00
Independent Northwest No. 49 Telephone Company—			
Poweshiek .....	9.50	10.00	95.00
Ivester Mutual Telephone Company—			
Grundy .....	10.00	14.00	140.00
Independent Mutual Telephone Company—			
Story .....	1.00	7.50	7.50
Indianapolis Telephone Company—			
Mahaska .....	8.00	10.00	80.00
Keokuk .....	4.75	.....	47.50
Total .....	12.75	\$ 10.00	\$ 127.50
Independent Mutual Telephone Exchange of Urbana—			
Benton .....	55.00	13.00	715.00
Independent Telephone Company—			
Wayne .....	5.75	8.00	46.00
Individual Telephone Line—			
Warren .....	.80	12.50	10.00
Indiana Telephone Line —			
Cass .....	7.00	10.86	76.02
Independent Mutual Telephone Company—			
Scott .....	17.50	12.00	210.00
Inwood & Rock Valley Mutual Telephone Company—			
Lyon .....	8.25	.....	.....
Sioux .....	1.00	.....	.....
Total .....	9.25	Not assess	able for 1904.
Independent Telephone Company—			
Poweshiek .....	11.50	8.00	92.00
Ingham Township Mutual Telephone Company—			
Franklin .....	25.00	16.00	400.00
Butler .....	5.00	.....	80.00
Total .....	30.00	\$ 16.00	\$ 480.00
Juvenal Private Telephone Line —			
Polk .....	.88	.....	8.00
Jack Oak Telephone Company—			
Warren .....	5.00	8.00	40.00
Jersey Telephone Company—			
Wayne .....	4.75	10.00	47.50
Jacob Telephone Company—			
Poweshiek .....	14.00	15.00	210.00
Johnson & Mt. Ayr Telephone Company—			
Ringgold .....	9.75	10.00	97.50
Jordans Grove Telephone Company—			
Linn .....	16.00	9.00	144.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Jefferson No. "24" Telephone Company— Mahaska.....	1.25	\$ 24.00	\$ 30.00
Jewell & Wall Lake Telephone Company— Hamilton.....	19.00	20.00	380.00
Jolly Eight Telephone Company— Jasper.....	4.00	12.00	48.00
Jamison Farmers Mutual Telephone Company— Clarke.....	8.12	12.50	101.50
Jefferson Telephone Company— Butler.....	11.25	11.00	123.75
Jewell North East Telephone Company— Hamilton.....	9.50	18.00	171.00
Johnson Telephone Company— Boone.....	7.00	9.00	63.00
Jasper Telephone Company— Greene..... Carroll.....	2.00 20.00	8.00	18.00 160.00
Total.....	22.00	\$ 8.00	\$ 176.00
Jay & Woodburn Telephone Company— Clarke.....	8.00	12.00	96.00
Jewell & Northwest Telephone Company— Hamilton.....	12.00	12.50	150.00
Jackson Center Telephone Company— Boone.....	25.00	18.00	450.00
Kennedy, J. M. Telephone Line— Harrison.....	4.00	8.00	32.00
Keswick & Webster Mutual Telephone Company— Keokuk.....	5.00	15.00	75.00
Keswick Southwestern Mutual Telephone Company— Keokuk.....	8.50	12.00	102.00
Keystone Luzerne Mutual Telephone Company— Benton.....	14.50	10.00	145.00
Kane & Homer Telephone Company— Benton.....	8.50	14.00	119.00
Keswick Northeastern Mutual Telephone Company— Keokuk.....	2.00	12.50	25.00
Kellerton & Mt. Ayr Mutual Telephone Company— Ringgold.....	14.50	7.00	101.50
Kellogg & Turner Telephone Company— Jasper.....	7.00	11.00	77.00
Kramer Mutual Telephone Company — Keokuk.....	6.00	10.00	60.0
Kelley Farmers Telephone Company— Story.....	5.00	18.00	85.00
Keswick-Thornburg Northern Telephone Company— Keokuk.....	6.75	13.00	87.75

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
K. K. Mutual Telephone Company— Keokuk.....	12.00	\$ 13.00	\$ 156.00
Kellerton & Tuskego Telephone Company— Decatur..... Ringgold.....	3.97 7.38	10.00	39.70 73.80
Total.....	10.75	\$ 10.00	\$ 107.50
Kane Center Telephone Company — Tama..... Benton.....	1.00 2.66	11.00	11.00 29.26
Total.....	3.66	\$ 11.00	\$ 40.26
Koszta & Belle Plaine Telephone Company— Iowa.....	4.00	15.00	60.00
Keswick, Ambrose & Armah Mutual Telephone Co.— Iowa..... Keokuk.....	3.50 4.00	14.00	49.00 56.00
Total.....	7.50	\$ 14.00	\$ 105.00
Koszta Mutual Telephone Company— Iowa.....	.69	30.79	21.24
Koszta & Luzerne Telephone Company— Iowa..... Benton.....	3.50 3.75	10.00	35.00 37.50
Total.....	7.25	\$ 10.00	\$ 72.50
Kniffin & Promise City Mutual Telephone Company— Wayne.....	13.00	9.00	117.00
Knuser Farmers Mutual Telephone Company— Sac.....	4.00	10.00	40.00
Knowledge Point Mutual Telephone Company— Mahaska.....	4.50	14.00	63.00
Kent North Platte Farmers Mutual Telephone Co.— Union.....	9.25	12.00	111.00
Kendrick Chapel & What Cheer Telephone Company— Keokuk.....	8.00	11.00	88.00
Kellerton & Beaconsfield Telephone Company— Ringgold.....	7.75	10.00	77.50
Kendallville & Burr Oak Telephone Company— Winneshiek.....	10.00	9.00	90.00
Keswick & Northwestern Telephone Company— Keokuk..... Iowa.....	4.00 .50	16.00	64.00 8.00
Total.....	4.50	\$ 16.00	\$ 72.00
Kellogg & Highland Telephone Company— Jasper.....	12.00	9.00	108.00
Klondike Telephone Company— Wayne.....	20.00	8.00	160.00
Kent & Cromwell Farmers Mutual Telephone Co.— Union.....	9.00	13.00	117.00

ASSESSED VALUATION OF  
TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Kiron Telephone Company—</b>			
Ida.....	29.00	\$ 14.00	\$ 4.06
Crawford.....	14.50	.....	2.03
Sac.....	23.00	.....	3.22
<b>Total.....</b>	<b>66.50</b>	<b>\$ 14.00</b>	<b>\$ 9.31</b>
<b>Kuester Telephone Company—</b>			
Cass.....	2.50	11.00	27.50
<b>King Telephone Company—</b>			
Wayne.....	2.00	6.25	12.50
Lucas.....	3.00	.....	18.75
<b>Total.....</b>	<b>5.00</b>	<b>\$ 6.25</b>	<b>\$ 31.25</b>
<b>Kingsley Telephone Company—</b>			
Plymouth.....	80.00	22.00	1,760.00
Woodbury.....	25.00	.....	550.00
Cherokee.....	4.25	.....	93.50
<b>Total.....</b>	<b>109.25</b>	<b>\$ 22.00</b>	<b>\$ 2,403.50</b>
<b>Lombardy Mutual Telephone Company—</b>			
Montgomery.....	10.00	14.00	140.00
<b>Long Branch Telephone Company—</b>			
Page.....	11.75	2.00	141.00
<b>Lincoln Rural Telephone Company—</b>			
O'Brien.....	21.50	11.00	236.50
<b>Loftice, M. J., Telephone Line—</b>			
Howard.....	9.00	10.00	90.00
Mitchell.....	51.00	.....	510.00
<b>Total.....</b>	<b>60.00</b>	<b>\$ 10.00</b>	<b>\$ 600.00</b>
<b>Lime Springs &amp; Bristol Telephone Company—</b>			
Howard.....	5.50	13.00	71.50
<b>Lott's Creek Mutual Telephone Company—</b>			
Ringgold.....	16.00	7.00	112.00
<b>Lakeside Farmers Telephone Company—</b>			
Sac.....	7.50	12.00	90.00
<b>Laurens &amp; Curlew Telephone Company—</b>			
Palo Alto.....	20.00	11.00	220.00
Pocahontas.....	4.00	.....	44.00
<b>Total.....</b>	<b>24.00</b>	<b>\$ 11.00</b>	<b>\$ 264.00</b>
<b>Logan Township Telephone Company—</b>			
Lyon.....	14.00	11.00	154.00
<b>Lennox Farmers Mutual Telephone Company—</b>			
Benton.....	2.75	8.00	22.00
Iowa.....	4.75	.....	38.00
<b>Total.....</b>	<b>7.50</b>	<b>\$ 8.00</b>	<b>\$ 60.00</b>
<b>Lower Muscatine Road Telephone Company—</b>			
Cedar.....	1.50	14.00	21.00
Johnson.....	19.25	.....	269.50
<b>Total.....</b>	<b>20.75</b>	<b>\$ 14.00</b>	<b>\$ 290.50</b>
<b>Lincoln Telephone Company—</b>			
Lucas.....	7.00	9.00	63.00
<b>La Fayette Telephone Company—</b>			
Linn.....	12.25	9.00	110.25

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Lincoln Mutual Telephone Company—</b>			
Poweshiek.....	4.00	\$ 13.00	\$ 52.00
Iowa.....	7.00	.....	91.00
<b>Total.....</b>	<b>11.00</b>	<b>\$ 13.00</b>	<b>\$ 143.00</b>
<b>Lake View Farmers (Division "B") Telephone Co.—</b>			
Sac.....	14.00	11.00	154.00
<b>Lacona &amp; Southwestern Telephone Company—</b>			
Lucas.....	7.62	10.00	76.20
Warren.....	4.00	.....	40.00
<b>Total.....</b>	<b>11.62</b>	<b>\$ 10.00</b>	<b>116.20</b>
<b>Lacona &amp; Milo Telephone Company—</b>			
Warren.....	11.50	16.00	184.00
<b>Linn Junction Telephone Company—</b>			
Linn.....	10.00	9.00	90.00
<b>Lakeside Telephone Company—</b>			
Linn.....	7.00	10.00	70.00
<b>La Fayette &amp; Center Point Willow Line Telephone Company—</b>			
Linn.....	8.50	8.00	68.00
<b>Lyon &amp; Osceola County Farmers Telephone Company—</b>			
Lyon.....	13.00	10.00	130.00
Osceola.....	15.00	.....	150.00
<b>Total.....</b>	<b>28.00</b>	<b>\$ 10.00</b>	<b>\$ 280.00</b>
<b>Lincoln Mutual Telephone Company—</b>			
Adair.....	74.00	13.00	962.00
<b>Lovilla Telephone Company—</b>			
Monroe.....	14.50	9.00	130.50
<b>Lee County Telephone Company—</b>			
Lee.....	11.00	12.00	132.00
<b>Luana Monona Farmers Telephone Company—</b>			
Allamakee.....	2.00	12.50	25.00
Clayton.....	42.00	.....	525.00
<b>Total.....</b>	<b>44.00</b>	<b>\$ 12.50</b>	<b>\$ 550.00</b>
<b>Liberty Telephone Company—</b>			
Boone.....	6.00	12.00	72.00
Story.....	2.00	.....	24.00
<b>Total.....</b>	<b>8.00</b>	<b>\$ 12.00</b>	<b>\$ 96.00</b>
<b>Lyle Telephone Company—</b>			
Worth.....	12.50	16.00	200.00
Mitchell.....	17.00	.....	272.00
<b>Total.....</b>	<b>29.50</b>	<b>\$ 16.00</b>	<b>\$ 472.00</b>
<b>La Fayette &amp; Center Point Telephone Company—</b>			
Linn.....	9.00	10.00	90.00
<b>Ladora &amp; Northern Telephone Company—</b>			
Iowa.....	53.00	13.00	689.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Line No. "22" Telephone Company— Keokuk.....	12.50	\$ 9.00	\$ 112.50
La Fayette & Spring Valley Telephone Company— Linn.....	7.00	11.00	77.00
Lexington, West Chester Mutual Farmers Telephone Line— Keokuk.....	.75	11.00	8.25
Washington.....	8.25		90.75
Total.....	9.00	\$ 11.00	\$ 99.00
Luman Telephone Company— Van Buren.....	1.50	Not assess	able for 1904
Lenox & Kent Farmers Mutual Telephone Company— Taylor.....	7.50	10.00	75.00
Adams.....	5.33		53.30
Ringgold.....	.50		5.00
Total.....	13.33	\$ 10.00	\$ 133.30
Line No. "21" Telephone Company— Keokuk.....	10.25	10.00	102.50
Lucas & Norwood Telephone Company— Lucas.....	8.25	8.00	66.00
Lucas County North Western Telephone Company— Lucas.....	4.25	10.00	42.50
Marion.....	.25		2.50
Total.....	4.50	\$ 10.00	\$ 45.00
Lenox Northwestern Mutual Telephone Company— Adams.....	8.50	12.00	42.00
Taylor.....	7.00		84.00
Total.....	10.50	\$ 12.00	\$ 126.00
Liberty Telephone Company— Lucas.....	7.50	7.00	52.50
Lake Shore Telephone Company— Buchanan.....	1.00	18.00	18.00
Benton.....	.50		8.00
Total.....	1.50	\$ 18.00	\$ 24.00
Liberty Central Telephone Company— Cherokee.....	11.00	13.00	143.00
Lacey Rural No. "3" Telephone Company— Mahaska.....	6.50	13.00	84.50
Lohr Division Farmers Telephone Company— Sac.....	8.50	15.00	52.50
Locust Grove Mutual Telephone Company— Davis.....	8.00	9.00	72.00
Locust Grove Telephone Company— Wayne.....	11.50	8.00	92.00
Lyon County Telephone Company— Lyon.....	21.75	12.00	261.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Long Creek Telephone Company— Louisa.....	8.37	\$ 11.00	\$ 92.07
Linn Grove Telephone Company— Cedar.....	5.00	13.00	65.00
Lewis Southern Telephone Association— Cass.....	7.00	8.00	56.00
Lewis & Weston Telephone Company— Cass.....	7.00	16.00	112.00
Pottawattamie.....	8.00		128.00
Total.....	15.00	\$ 16.00	\$ 240.00
Lime Creek Telephone Company— Cerro Gordo.....	7.25	7.00	50.75
Hancock.....	3.75		26.25
Total.....	11.00	\$ 7.00	\$ 77.00
Lancaster Farmers No. 26 Telephone Company— Keokuk.....	8.00	10.00	80.00
Locust Hill Telephone Company— Jones.....	.50	15.00	7.50
Linn.....	2.00		30.00
Total.....	2.50	\$ 15.00	\$ 37.50
Little Northern Telephone Company— Appanoose.....	4.50	Not assess	able for 1904.
Lincoln Mutual Telephone Company— Johnson.....	8.25	10.00	82.50
Lake View Telephone Company— Hamilton.....	12.00	12.00	144.00
Lakeside Telephone Company— Muscatine.....	9.00	11.00	99.00
Linn Franklin Telephone Company— Linn.....	8.08	14.00	113.12
Long Grove & Donahue Telephone Company— Scott.....	13.00	11.00	143.00
Linn Grove Rural Telephone Company— Linn.....	7.50	10.00	75.00
Johnson.....	.50		5.00
Total.....	8.00	\$ 10.00	\$ 80.00
Laurel Hill Telephone Company— Jones.....	7.50	10.00	75.00
Liberty Telephone Company— Davis.....	8.50	10.00	85.00
Ludlow Telephone Company— Winneshiek.....	5.00	10.00	50.00
Allamakee.....	40.00		400.00
Total.....	45.00	\$ 10.00	\$ 450.00
Long Grove Telephone Company— Scott.....	10.75	11.00	118.25

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Le Clere Telephone Company— Linn.....	8.00	\$ 10.00	\$ 80.00
Lake Shore Telephone Company— Cerro Gordo.....	20.00	10.00	200.00
La Grange Telephone Company— Lucas.....	7.00	9.00	63.00
Lincoln Farmers Telephone Company— Winneshiek.....	25.00	12.00	300.00
Lenox & Kent Star Telephone Company— Taylor.....	1.50	12.00	18.00
Adams.....	14.50		174.00
Union.....	1.00		12.00
Total.....	17.00	\$ 12.00	\$ 204.00
Long Creek Farmers Mutual Telephone Company— Clarke.....	8.50	10.00	85.00
Lake Side Telephone Company— Cerro Gordo.....	9.00	8.00	72.00
Linn Grove Telephone Company No. 1— Linn.....	9.00	11.00	99.00
Lone Tree Telephone Company— Buchanan.....	5.00	10.00	50.00
Liberty Telephone Company— Buchanan.....	1.50	23.33	34.99
Lakonta Telephone Company— Mahaska.....	8.00	7.00	56.00
Lyman Mutual Telephone Company— Cass.....	11.50	14.00	161.00
Luzerne & Blairstown Farmers Mutual Telephone Co.— Benton.....	11.00	10.00	110.00
Linn Telephone Company— Linn.....	7.50	9.00	67.50
Lime Creek Telephone Company— Buchanan.....	9.00	9.00	81.00
Locust Grove Mutual Telephone Company— Keokuk.....	14.00	14.00	196.00
Lawton Telephone Company— Woodbury.....	.12	Not assess	able for 1904.
Lamotte Cottonville Telephone Company— Jacksonville.....	11.00	9.00	99.00
Line No. 22 (Eli Davis) Telephone Company— Mahaska.....	4.66	12.00	55.92
Luzerne Short Line Telephone Co.— Benton.....	6.00	16.00	96.00
Lone Tree Telephone Company— Cass.....	7.50	10.00	75.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Lacona & Oakley Rural Telephone Company— Warren.....	.88	\$ 10.00	\$ 8.80
Lucas.....	9.62		96.20
Total.....	10.50	\$ 10.00	\$ 105.00
Melrose & Prairie Center Telephone Company— Monroe.....	10.00	10.00	100.00
Maple Grove Telephone Company— Marshall.....	6.50	13.00	84.50
Marcy & Gore Rural Telephone Line— Jasper.....	7.00	11.00	77.00
Model Telephone Company— Taylor.....	7.75	10.00	77.50
Mackey & Gilbert Telephone Company— Story.....	3.00	9.00	27.00
Boone.....	7.00		63.00
Total.....	10.00	\$ 9.00	\$ 60.00
Marion Suburban Telephone Company— Linn.....	2.00	12.50	25.00
Morning Glory Telephone Company— Boone.....	10.00	7.00	70.00
Montour Telephone Company— Tama.....	4.25	11.00	46.75
May City Rural Telephone Company— Dickinson.....	.19	10.00	1.90
Osceola.....	83.50		835.00
O'Brien.....	6.50		65.00
Total.....	40.19	\$ 10.00	\$ 401.90
Muscatine Central Telephone Company— Muscatine.....	14.43	12.00	173.16
May Telephone Company— Lucas.....	14.00	11.00	154.00
Mackey, Rosendale & Story City Telephone Co.— Boone.....	7.75	10.00	77.50
Story.....	5.10		51.00
Total.....	12.85	\$ 10.00	\$ 128.50
Maple Grove Rural Telephone Company— Louisa.....	4.50	14.00	63.00
"M" Rural Telephone Company— Mahaska.....	6.00	11.00	66.00
Marion Northern Telephone Company— Linn.....	14.00	10.00	140.00
Manley Telephone Company— Cerro Gordo.....	14.50	9.00	130.50
Worth.....	62.37		561.33
Total.....	76.87	\$ 9.00	\$ 691.83



TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Mutual Telephone Company— Keokuk .....	14.00	\$ 8.00	\$ 112.00
Marion & Prairie Chapel Telephone Company— Linn.....	18.00	11.00	198.00
Morning Star Telephone Company— Tama.....	7.75	13.00	100.75
Moville & Klondike Telephone Company — Woodbury.....	6.00	13.00	78.00
Mineral Branch Telephone Company— Tama.....	3.00	11.00	33.00
Munterville & Dudley Telephone Company— Wapello.....	9.00	11.00	99.00
Mt. Ayr & Liberty Township Telephone Company— Kinggold.....	11.00	9.00	99.00
Mariposa, Rushville & Kellogg Telephone Company— Jasper.....	11.00	13.00	143.00
Marengo & North Western Telephone Company— Iowa.....	10.00	10.00	100.00
Melrose Mutual Telephone Company— Hardin.....	.13	13.00	1.69
Grundy.....	9.87	.....	128.31
Total.....	10.00	\$ 13.00	\$ 130.00
Montieth & Dale Telephone Company— Guthrie.....	11.00	11.00	\$ 121.00
May Telephone Company— Manaska.....	7.50	11.00	82.50
Mosher Mutual Telephone Company— Adair.....	13.00	10.00	130.00
Mt. Vernon & Linn Grove Mutual Telephone Company— Muscatine.....	17.00	8.00	136.00
Mt. Auburn & Brandon Farmers Mutual Telephone Co.— Buchanan.....	4.00	11.00	44.00
Benton.....	4.25	.....	44.00
Total.....	8.00	\$ 11.00	\$ 88.00
Mutual Telephone Line No. 14— Keokuk.....	1.98	27.46	52.99
Midway Telephone Company— Louisa.....	7.00	12.00	84.00
Missing Link Telephone Lines & Branches— Benton.....	4.00	11.00	44.00
Tama.....	6.75	.....	74.25
Total.....	10.75	\$ 11.00	\$ 118.25
Melrose & Whites' Creek Telephone Company— Monroe.....	8.50	9.00	76.50
Millersburg & Parnell Mutual Telephone Company— Iowa.....	8.75	13.00	243.75

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Midland Telephone Company— Page.....	12.00	\$ 11.00	\$ 132.00
Mt. Ayr-Caledonias Farmers Mutual Telephone Co.— Kinggold.....	17.00	10.00	170.00
Millersburg & Genoa Bluffs Telephone Company— Iowa.....	9.75	12.00	117.00
Midland Telephone Company— Linn.....	8.50	9.00	76.50
Middlefield Center Telephone Company— Buchanan.....	8.00	11.00	88.00
Mead, H. C., & Sons, Telephone Company— Butler.....	6.00	6.00	36.00
Montieth & Menlo Farmers Mutual Telephone Co.— Guthrie.....	14.00	10.00	140.00
Melrose & Honey Creek Telephone Company— Monroe.....	18.00	8.00	144.00
Mutual No. 15 Telephone Company— Keokuk.....	3.25	10.00	32.50
Morley Northwestern Telephone Company— Jones.....	7.00	12.00	84.00
Middlefield Telephone Company— Delaware.....	.75	12.00	9.00
Buchanan.....	14.75	.....	177.00
Total.....	15.50	\$ 12.00	\$ 186.00
Moulton, M. W., Telephone Line— Jackson.....	24.00	8.00	192.00
Magoon, George, Telephone Line— Iowa.....	37.00	32.43	1199
Melrose & Southern Telephone Company— Appanoose.....	1.50	9.00	13.50
Monroe.....	4.25	.....	38.25
Total.....	5.75	\$ 9.00	\$ 51.75
Marion County Farmers Mutual Telephone Company— Marion.....	27.00	18.00	486.00
Maple Leaf Mutual Telephone Company— Harding.....	4.25	13.00	55.25
Myers Bros., Rural Telephone Company— Grundy.....	4.00	11.00	44.00
Marion, Crabapple & Springville Telephone Co.— Linn.....	13.00	12.00	156.00
Mutual No. 3 Telephone Company— Grundy.....	30.00	10.00	300.00
Mineral Ridge Telephone Company— Boone.....	2.75	18.00	49.50
Mt. Zion Rural Telephone Company— Jefferson.....	11.00	12.00	132.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Marion & Bighead Telephone Company— Linn.....	11.00	10.00	110.00
Mount Grove Rural Telephone Company— Muscatine.....	15.00	7.00	105.00
Morning Star Mutual Telephone Company— Taylor.....	29.00	11.00	319.00
Mill Creek Farmers Mutual Telephone Company— Cherokee..... O'Brien.....	2.00 9.00	12.00	24.00 108.00
Total.....	11.00	12.00	132.00
Montour & Garvin Telephone Company— Tama.....	13.00	9.00	117.00
Miller, J. C., Post Office Telephone Line— Clayton.....	3.00	6.00	18.00
Muscatine & Louisa Counties Mutual Telephone Co.— Louisa..... Muscatine.....	30.00 17.00	10.00	300.00 170.00
Total.....	47.00	10.00	470.00
Mark & West Grove Telephone Company— Davis.....	9.00	11.00	99.00
Marion, Concord & Crabapple Telephone Company— Linn.....	6.50	12.00	78.00
Mineral Point & Eldora Telephone Company— Hardin.....	6.50	13.00	84.50
Mill Line Kalona Mutual Telephone Company— Washington.....	3.50	10.00	35.00
Morgan Township Farmers Mutual Telephone Co.— Franklin.....	17.00	15.00	255.00
Mount Pleasant Mutual Telephone Company— Franklin.....	5.00	15.00	75.00
Macy Mutual Telephone Company— Franklin..... Hardin.....	14.00 18.00	14.00	196.00 252.00
Total.....	32.00	14.00	448.00
Midway Telephone Company— Wayne..... Lucas.....	5.50 6.50	12.00	66.00 78.00
Total.....	12.50	12.00	150.00
Middle Valley Mutual Telephone Company— Adams.....	14.00	8.00	112.00
Maple Grove Telephone Company— Linn..... Jones.....	4.25 .25	11.00	46.75 2.75
Total.....	4.50	11.00	49.50
Marion & Excelsior Telephone Company— Linn.....	4.50	12.00	54.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Maple Grove Telephone Company— Cedar..... Jones.....	6.25 3.50	12.00	75.00 42.00
Total.....	9.75	12.00	117.00
Mt. Zion Mutual Telephone Company— Wapello.....	6.75	9.00	60.75
Myers—T. L.—Telephone Line— Guthrie.....	8.75	11.00	96.25
Murray & Osceola Telephone Company— Clarke.....	15.00	9.00	135.00
Montith & Panora Telephone Company— Guthrie.....	8.00	10.00	80.00
Motor Telephone Company— Marion..... Warren.....	.80 8.15	10.00	8.00 81.50
Total.....	8.45	10.00	84.50
Martins Creek Telephone Company— Linn.....	8.00	11.00	88.00
Mosman & Grant Mutual Telephone Company— Montgomery.....	8.00	9.00	72.00
Mystic Telephone Company— Warren..... Lucas..... Clarke.....	9.00 2.50 .50	10.00	90.00 25.00 5.00
Total.....	12.00	10.00	120.00
Martelle Telephone Company— Jones.....	10.00	11.00	110.00
Mutual Telephone Line No. 1— Taylor.....	5.75	16.00	92.00
Morman Point Telephone Company— Mahaska.....	6.75	13.00	87.75
Mortons Mills & Grant Telephone Company— Montgomery.....	7.00	9.00	63.00
Maple Grove Telephone Company— Wayne.....	14.25	10.00	142.50
Mahaska Telephone Association— Jasper.....	8.00	12.00	96.00
Mount View Rural Telephone Company— Monroe.....	6.00	9.00	54.00
Middle Branch Telephone Company— Warren.....	5.75	10.00	57.50
Mutual Line No. 5 Telephone Company— Taylor.....	3.50	12.00	42.00
Mutual Telephone Company— Linn.....	5.50	12.00	66.00
Maplewood Telephone Company— Guthrie.....	5.00		

Not assessable for 1904.

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Maple Grove Telephone Company—			
Guthrie.....	8.75	\$ 8.00	\$ 30.00
Dallas.....	15.25	.....	122.00
Total.....	19.00	\$ 8.00	\$ 152.00
Meriden Liberty Mutual Telephone Company—			
Cherokee.....	11.00	14.00	154.00
Merchants Telephone Company—			
Cerro Gordo.....	10.50	7.00	73.50
Morrisburg Mutual Telephone Company—			
Guthrie.....	6.63	11.53	76.44
Maple Hill Telephone Company—			
Cedar.....	9.00	11.00	99.00
Maloy Short Line Telephone Company—			
Taylor.....	1.00	9.00	9.00
Ringgold.....	9.00	.....	81.00
Total.....	10.00	\$ 9.00	\$ 90.00
Mohawk Telephone Company—			
Jefferson.....	9.00	7.78	70.02
Middletown Mutual Telephone Company—			
Mahaska.....	5.25	10.00	52.50
Meriden Short Line Mutual Telephone Company—			
Cherokee.....	6.50	18.00	117.00
Monterey & Moulton Telephone Company—			
Davis.....	8.00	.....	.....
Appanoose.....	2.00	.....	.....
Total.....	10.00	Not assess	able for 1904.
Mahaska Center Telephone Company—			
Mahaska.....	5.00	8.00	40.00
Mutual (Washington Township) Telephone Co.—			
Linn.....	2.75	13.00	35.75
Moville & Wolf Creek Township Telephone Company—			
Woodbury.....	22.50	7.50	168.75
Melrose & Tyrone Telephone Company—			
Monroe.....	9.50	6.00	57.00
Mt. Ayr Mutual Telephone Company—			
Ringgold.....	4.00	328.00	1,312.00
Miford Telephone Company—			
Story.....	3.75	15.00	56.25
Malcom, Sheridan & Madison Telephone Company—			
Poweshiek.....	9.00	10.00	90.00
McCulloch Telephone Line—			
Wayne.....	1.50	10.00	15.00
Millersburg & Armah No. 2 Telephone Company—			
Iowa.....	7.50	7.80	58.50
McCausland Rural Line No. 4 Telephone Company—			
Scott.....	4.50	16.00	72.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Mutual No. 1 Telephone Company—			
Keokuk.....	8.75	\$ 11.00	\$ 96.25
Midland Telephone Company—			
Cass.....	8.00	14.00	112.00
Midland Telephone Company—			
Jackson.....	1.25	10.00	12.50
Jones.....	4.85	.....	48.50
Total.....	6.10	\$ 10.00	\$ 61.00
Monmouth-Canton Telephone Company—			
Jackson.....	7.50	8.00	60.00
Jones.....	1.75	.....	14.00
Total.....	9.25	\$ 8.00	\$ 74.00
Middle Creek Telephone Company—			
Mahaska.....	7.00	11.00	77.00
McCausland & Long Grove Telephone Company—			
Scott.....	10.25	10.00	102.50
McCausland Mutual Telephone Company—			
Scott.....	3.50	15.00	52.50
McNaughton, M. N., Telephone Company—			
Montgomery.....	.50	30.00	15.00
Macy Mutual Telephone Co.—			
Franklin.....	14.00	14.00	196.00
Hardin.....	18.00	.....	252.00
Total.....	32.00	\$ 14.00	\$ 448.00
Morgan Township Farmers Mutual Telephone Co.			
Franklin.....	17.00	15.00	255.00
Mount Pleasant Mutual Telephone Company—			
Franklin.....	5.00	15.00	75.00
Miles Switchboard Telephone Company—			
Jackson.....	31.00	12.00	372.00
Clinton.....	57.00	.....	684.00
Total.....	88.00	\$ 12.00	\$ 1,056.00
Newberg Short Line Telephone Company—			
Jasper.....	.50	25.00	12.50
Poweshiek.....	2.00	.....	50.00
Total.....	2.50	\$ 25.00	\$ 62.50
North Prairie Telephone Company—			
Van Buren.....	12.00	12.50	150.00
Nassau & Lester Telephone Company—			
Mahaska.....	3.50	16.00	56.00
Keokuk.....	1.25	.....	20.00
Total.....	4.75	\$ 16.00	\$ 76.00
North Orleans Farmers Telephone Company—			
Winnebiek.....	11.00	12.00	132.00
Howard.....	2.00	.....	24.00
Total.....	13.00	12.00	156.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
North Liberty Mutual Telephone Company— Warren .....	1.25	\$ 24.00	\$ 30.00
North Star Telephone Company— Taylor .....	6.25	14.00	87.50
Northeastern Mutual Telephone Company— Benton .....	14.00	8.00	112.00
Northwestern Telephone Company— Lucas .....	8.50	18.00	63.00
Newport Rural Mutual Telephone Company— Louisa .....	6.75	11.00	74.25
New Market & Clarinda Mutual Telephone Co.— Page .....	8.00	\$ 11.00	\$ 88.00
Taylor .....	2.00		22.00
Total .....	10.00	\$ 11.00	\$ 110.00
New Albin & Citizens Mutual Telephone Company— Allamakee .....	10.00	10.00	100.00
Norwood Mutual Telephone Company— Lucas .....	9.25	7.00	64.75
Northwest Union Mutual Telephone Company— Hardin .....	9.00	12.00	108.00
Northwestern Telephone Company— Palo Alto .....	2.50	18.00	32.50
Pocahontas .....	6.00		78.00
Total .....	8.50	\$ 18.00	\$ 110.50
Norwich-Yorktown Telephone Company— Page .....	5.50	14.00	77.00
Nassau & Northwestern Telephone Company— Keokuk .....	2.00	11.00	22.00
Poweshiek .....	5.25		57.75
Total .....	7.25	\$ 11.00	\$ 79.75
North Star Telephone Company— Monroe .....	14.00	8.00	112.00
New Port Telephone Company— Iowa .....	9.00	11.00	99.00
North Andrew No. "4" Telephone Company— Jackson .....	10.00	8.00	80.00
North Kellogg Telephone Company— Jasper .....	12.00	10.00	120.00
Nodaway Valley Telephone Company— Montgomery .....	4.50	10.00	45.00
Taylor .....	5.00		50.00
Page .....	9.50		95.00
Adams .....	2.50		25.00
Total .....	21.50	\$ 10.00	\$ 215.00
Newburg & Grinnell Telephone Company— Jasper .....	9.00	13.00	117.00
Poweshiek .....	6.00		78.00
Total .....	15.00	\$ 13.00	\$ 195.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Northwestern Telephone Company— Linn .....	.50	\$ 18.00	\$ 6.50
Buchanan .....	3.25		42.25
Total .....	3.75	\$ 18.00	\$ 48.75
North Side Telephone Company— Johnson .....	7.00	10.00	70.00
Nassau & Tilton Telephone Company— Keokuk .....	2.25	15.00	33.75
Poweshiek .....	4.50		67.50
Total .....	6.75	\$ 15.00	\$ 101.25
Newtonville Farmers Telephone Company— Buchanan .....	6.00	12.00	72.00
Nassau & Coal Creek Telephone Company— Keokuk .....	5.00	15.00	75.00
North Western Mutual Telephone Company— Calhoun .....	4.75	11.00	52.25
Greene .....	16.00		176.00
Carroll .....	4.00		44.00
Total .....	24.75	\$ 11.00	\$ 272.25
Nordness Telephone Company— Winneshiek .....	75.00	10.00	750.00
North Linn & Springville Rural Telephone Company— Linn .....	12.00	10.00	120.00
North Coon Telephone Company— Calhoun .....	5.25	9.00	47.25
Carroll .....	22.59		203.81
Total .....	27.84	\$ 9.00	\$ 250.56
North Telephone Company— Woodbury .....	3.25	13.00	42.25
North Eastern Telephone Association— Pocahontas .....	17.00	11.00	187.00
North Madison Farmers Telephone Company— Jones .....	8.00	10.00	80.00
North English & Armah Mutual Telephone Company— Iowa .....	8.00	10.00	80.00
North Eastern Mutual Telephone Company— Sioux .....	1.00	15.12	15.12
O'Brien .....	15.00		226.80
Total .....	16.00	\$ 15.12	\$ 241.92
North Branch Telephone Company— Madison .....	6.00	9.00	54.00
North Western Telephone Company— Buchanan .....	5.50	15.00	82.50
Noble Center Mutual Telephone Company— Montgomery .....	.50	15.00	7.50
Cass .....	6.50		97.50
Total .....	7.00	\$ 15.00	\$ 105.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
North English & Armah No. 2 Telephone Co.— Iowa .....	10.00	\$ 7.50	\$ 75.00
North Fremont Telephone Company— Buchanan.....	6.25	18.00	81.25
Nira-Wellman Mutual Telephone Company— Washington.....	5.00	12.00	60.00
Northern Star Telephone Company— O'Brien .....	18.50	14.00	189.00
Norwood & Liberty Center Mutual Telephone Co.— Lucas.....	9.50	10.00	95.00
Warren.....	4.00	.....	40.00
Total .....	18.50	\$ 10.00	\$ 185.00
Nodaway & Guss Telephone Company— Adams.....	18.00	48.00	624.00
Taylor .....	18.00	.....	624.00
Total.....	26.00	48.00	1,248.00
North Belmont Telephone Company— Warren.....	8.87	12.00	106.44
Nel Grove Telephone Company— Boone .....	4.50	12.50	56.25
North Eastern (Woodburn) Telephone Company— Clarke.....	7.75	11.00	85.25
North Lockridge Township Telephone Line— Jefferson.....	12.00	11.00	132.00
Number "2300" Telephone Line— Keokuk.....	3.75	12.00	45.00
Nemaha Mutual Telephone Association— Sac .....	15.00	14.00	210.00
Buena Vista.....	2.00	.....	28.00
Total.....	17.00	\$ 14.00	\$ 238.00
North Liberty Telephone Company— Cedar.....	6.75	11.00	74.75
North Prairie Telephone Company— Muscatine.....	1.00	11.00	11.00
Cedar.....	8.00	.....	88.00
Total.....	4.00	\$ 11.00	\$ 44.00
North West (Clear Lake) Telephone Company— Cerro Gordo.....	10.00	8.00	80.00
North Center Telephone Company— Linn.....	7.00	12.50	87.50
North Western Farmers Mutual Telephone Co.— Guthrie .....	10.25	10.00	102.50
North Cono & Rowley Telephone Company— Buchanan .....	9.50	11.00	104.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
North Cedar Telephone Company— Benton.....	9.00	\$ 11.00	\$ 99.00
Black Hawk.....	1.00	.....	11.00
Total .....	10.00	\$ 11.00	\$ 110.00
Northern Mutual Telephone Company— Davis .....	10.50	9.00	94.50
Norwood & Jay Telephone Company— Lucas.....	6.50	10.00	65.00
Clarke .....	1.50	.....	15.00
Total .....	8.00	\$ 10.00	\$ 80.00
Newport No. 1 Telephone Company— Jones .....	9.00	10.00	90.00
No. 1 & Toddville Telephone Company— Linn.....	8.00	10.00	80.00
North Washington Mutual Telephone Company— Cass.....	7.00	8.00	56.00
Northwestern Mutual Telephone Company— Buchanan.....	2.50	12.00	30.00
North Western (Madison) Telephone Company— Poweshiek .....	15.50	10.00	155.00
North Western Telephone Company— Poweshiek.....	7.25	11.00	79.75
North West Farmers Telephone Line— Story .....	8.50	8.50	29.75
Boone.....	8.50	.....	29.75
Total .....	7.00	\$ 8.50	\$ 59.50
North Western Mutual Telephone Company— Davis.....	7.00	10.00	70.00
North Military Road Telephone Company— Linn.....	5.00	12.00	60.00
North West Cedar Mutual Telephone Company— Cherokee.....	18.00	11.00	148.00
North Eastern Rural Telephone Company— Lyon.....	10.50	7.50	78.75
Nassau & Pleasant Grove Telephone Company— Mahaska .....	5.00	8.00	40.00
Keokuk .....	2.00	.....	16.00
Total .....	7.00	\$ 8.00	\$ 56.00
Number 22 Telephone Company— Mahaska .....	4.66	15.00	69.90
Northwestern No. 3 Telephone Company— Poweshiek.....	10.00	10.00	100.00
North English & Green Valley Telephone Co.— Iowa .....	8.00	7.00	56.00
North Jackson Telephone Company— Benton.....	6.25	13.00	81.25

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Northern Vienna Telephone Company— Marshall .....	6.50	\$ 16.00	\$ 104.60
Nevinville Telephone Company— Adams .....	40.00	15.00	600.00
Adair .....	30.00	.....	450.00
Union .....	29.00	.....	300.00
Total .....	90.00	\$ 15.00	\$ 1,350.00
Niertert, H. J., Telephone Line— Linn .....	.....	.....	10.00
Otter Creek Telephone Company— Linn .....	7.00	12.00	84.00
Otter Creek & Liberty Center Mutual Telephone Co.— Warren .....	35.00	10.00	350.00
Owens Grove Telephone Company— Cerro Gordo .....	9.00	Not assess	able for 1904.
Oak Grove Blue Point Rural Telephone Company— Poweshiek .....	32.00	14.00	448.00
Ola Mutual Telephone Company— Lucas .....	6.00	12.50	75.00
Otter Creek Farm Line Telephone Company— Lucas .....	13.00	9.23	119.99
Oregon Short Line Telephone Company— Monroe .....	8.00	10.00	80.00
Oak Ridge No. "2" Telephone Company— Iowa .....	6.50	13.00	84.50
Oak Ridge Mutual Telephone Company— Keokuk .....	.75	16.00	12.00
Iowa .....	2.63	.....	42.08
Total .....	3.38	\$ 16.00	\$ 54.08
Oak Grove Telephone Company— Van Buren .....	8.50	10.35	87.97
O. K. Mutual Telephone Company— Guthrie .....	7.50	10.00	75.00
Dallas .....	2.50	.....	25.00
Total .....	10.00	\$ 10.00	\$ 100.00
Otte Telephone Company— Iowa .....	3.00	8.00	24.00
Oakley Telephone Company— Lucas .....	9.00	6.00	54.00
Osceola, New Virginia & Jamison Telephone Co.— Warren .....	1.25	9.00	11.25
Clark .....	16.25	.....	146.25
Total .....	17.50	\$ 9.00	\$ 157.50
Oak Hill Telephone Company— Clarke .....	5.50	10.00	55.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Oneida Center Telephone Company— Tama .....	10.00	Not assess	able for 1904
Osceola & Liberty Telephone Company— Clarke .....	20.00	\$ 9.00	\$ 180.00
Osceola & Union Chapel Telephone Company— Clarke .....	8.75	12.00	105.00
Otley Telephone Company— Marion .....	45.00	16.00	720.00
O'Brien County Telephone Company— O'Brien .....	30.00	13.00	390.00
Oakwood & Owasa Telephone Company— Hardin .....	8.00	12.50	100.00
Otter Telephone Company— Tama .....	6.75	10.00	67.50
Oakfield & Cass County Telephone Company— Audubon .....	6.00	16.00	96.00
O. K. Rural Telephone Company— Mahaska .....	4.00	16.00	64.00
Osceola, Hebron & Weldon Telephone Company— Clarke .....	18.00	8.00	144.00
Osceola & Weldon Short Line Telephone Co.— Decatur .....	.75	10.00	7.50
Clarke .....	12.75	.....	127.50
Total .....	18.50	\$ 10.00	\$ 185.00
Oak Grove Telephone Company— Page .....	13.00	11.00	143.00
One Hundred Line Telephone Company— Tama .....	5.00	13.50	67.50
Olin-Morley Telephone Company— Jones .....	7.00	17.00	119.00
Jdessa Mutual Telephone Company— Louisa .....	8.00	8.75	70.00
Owasa & Ellis Telephone Company— Hardin .....	4.75	17.00	80.75
Oakley & Newbern Telephone Company— Lucas .....	9.25	9.00	83.25
Oregon & Highland Telephone Company— Washington .....	12.00	10.00	120.00
Oakley Short Line Telephone Company— Lucas .....	2.25	8.00	18.00
Pleasant Ridge Telephone Company— Adams .....	7.75	18.00	140.75
Taylor .....	1.25	.....	16.25
Total .....	9.00	\$ 18.00	\$ 117.00
Pleasant Home Mutual Telephone Company— Wapello .....	1.00	40.00	40.00

ASSESSED VALUATION OF

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Prairie Chapel Telephone Company— Wapello .....	8.00	\$ 10.00	\$ 80.00
Pleasant Corners Mutual Telephone Company— Monroe .....	7.25	9.00	65.25
Portland Heights Telephone Company— Cerro Gordo.....	3.50	20.00	70.00
Pleasant Center Mutual Telephone Company— Hardin.....	8.00	12.00	96.00
Peoples Line No. 1800 Telephone Company— Keokuk .....	4.25	11.00	46.75
Pleasant Hill Telephone Company— Tama.....	6.50	10.00	65.00
Page Center & College Springs Telephone Company— Page .....	15.00	11.00	165.00
Promise City & Confidence Telephone Company— Wayne.....	10.75	9.00	96.75
Prairie Bell Telephone Company— Iowa.....	.75	11.00	8.25
Benton.....	6.25		68.75
Total .....	7.00	\$ 11.00	\$ 77.00
Plymouth Farmers Mutual Telephone Company— Marion.....	8.75	11.00	96.25
Pleasant Ridge Telephone Company— Tama.....	2.75	20.00	55.00
Prairie Center Telephone Company— Buchanan.....	5.00	10.00	50.00
Pleasant Valley Telephone Company— Buchanan .....	6.75	6.00	40.50
Delaware .....	3.00		18.00
Linn.....	1.00		6.00
Total.....	10.75	\$ 6.00	\$ 64.50
Pleasant Grove Telephone Company— Keokuk .....	12.00	9.00	108.00
Persia Co-operative Telephone Company— Harrison .....	14.50	10.00	145.00
Patton Telephone Company— Delaware .....	6.25	10.00	62.50
Linn.....	1.75		17.50
Total .....	8.00	\$ 10.00	\$ 80.00
Prairie Valley Telephone Company— Buchanan .....	9.00	10.00	90.00
Page Center Telephone Company— Page .....	10.25	18.00	184.25

TELEGRAPH AND TELEPHONE PROPERTY.

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Protivin Telephone Company — Chickasaw .....	33.75	\$ 13.00	\$ 438.75
Fayette .....	1.75		22.75
Winneshiek .....	52.00		676.00
Howard .....	1.75		22.75
Total.....	89.25	\$ 13.00	\$ 1,160.25
Portsmouth Telephone Company— Harrison .....	10.25	15.00	153.75
Shelby .....	21.50		322.50
Total.....	31.75	\$ 15.00	\$ 476.25
Palermo Mutual Telephone Company— Grundy.....	11.00	11.00	121.00
Pleasant Ridge Telephone Company— Page .....	19.50	14.00	273.00
Peoples Telephone Company— Dallas .....	3.50	16.00	56.00
Polk .....	18.00		288.00
Boone.....	63.25		1,012.00
Total.....	84.75	\$ 16.00	\$ 1,356.00
Pilotsburg Star Mutual Telephone Company— Washington .....	5.25	12.00	63.00
Postville & Frankville Telephone Company— Winneshiek.....	14.00	10.00	140.00
Allamakee .....	6.00		60.00
Total.....	20.00	\$ 10.00	\$ 200.00
Pea Vine Telephone Company— Van Buren.....	5.00	12.00	60.00
Post, C. G., Telephone Line— Iowa .....	.50	40.00	20.00
Pumpkin Vine Mutual Telephone Company— Iowa .....	6.75	10.00	67.50
Pleasant View Telephone Company— Adams .....	6.50	6.00	39.00
Pleasant U. & I. Mutual Telephone Company— Winneshiek ..	48.00	6.00	288.00
Plain Park Mutual Telephone Company— Linn .....	7.25	11.00	79.75
Pleasanton Telephone Company— Wayne .....	8.00	8.00	24.00
Decatur.....	27.00		216.00
Total.....	80.00	\$ 8.00	\$ 240.00
Pumpkin Ridge Telephone Line— Iowa .....	.75	9.00	6.75
Washington .....	.25		2.25
Keokuk .....	7.25		65.25
Total.....	8.25	\$ 9.00	\$ 74.25

TABLE No. 3—CONTINUED

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Poe Center & Caledonia Telephone Company — Ringgold.....	10.25	\$ 10.00	\$ 102.50
Pleasant Valley Mutual Telephone Company— Johnson.....	41.50	14.00	581.00
Panora & Guthrie Center Farmers Mutual Telephone Company— Guthrie.....	18.00	8.00	104.00
Prairie Farmers Mutual Telephone Company— Keokuk.....	5.50	15.00	82.50
Prairie Dale Telephone Company— Linn.....	6.50	12.69	82.48
Pleasant Hill Telephone Company— Jefferson.....	7.25	10.00	72.50
Pilotsburg Telephone Company— Washington.....	3.00	15.00	45.00
Plaquymine Telephone Company— Tama.....	6.00	11.00	66.00
Pleasant Township Mutual Telephone Company— Cass.....	7.00	14.00	98.00
Pleasant Center Telephone Company— Cass.....	8.00	15.00	120.00
Pleasant Hill Telephone Company— Wapello.....	7.00	9.00	63.00
Princeton & McCauseland Farmers Mutual Telephone Company— Scott.....	12.00	10.00	120.00
Plimpton Telephone Company— Lucas.....	9.00	10.00	90.00
Pleasant Grove Telephone Company— Linn.....	1.50	33.00	49.50
Palestine Mutual Telephone Company— Johnson.....	7.50	10.00	75.00
Pleasantview Telephone Company— Muscatine.....	2.50	20.00	50.00
Pine, Frank & Keswick Savings Bank Telephone Line— Keokuk.....	.07	50.00	3.50
Pleasant Mount Mutual Telephone Company— Washington.....	3.75	10.00	37.50
Perrin, M. J., Telephone Line— Butler.....	180.00 rods	12.50	7.50
Pleasant Township Mutual No. 2 Telephone Co.— Cass.....	10.50	14.00	147.00
Pleasant View & Keswick Telephone Company— Keokuk.....	9.00	11.00	99.00
Pleasant Bidge & New Virginia Telephone Company— Warren.....	9.00	8.00	72.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Pleasant Hill Telephone Company— Clarke.....	9.75	\$ 10.00	\$ 97.50
Pleasant Dell Telephone Company— Cass.....	6.25	11.00	68.75
Pleasant Grove Telephone Company— Lucas.....	.50	10.00	5.00
Wayne.....	5.00		50.00
Total.....	5.50	\$ 10.00	\$ 55.00
Pleasant Run Rural Telephone Company— Tama.....	6.50	14.00	91.00
Perry Center Telephone Company— Davis.....	7.00	10.00	70.00
Prole & Spring Hill Farmers Mutual Telephone Co.— Warren.....	9.00	12.50	112.50
Pleasant Hill Telephone Company— Cerro Gordo.....	13.00	8.00	104.00
Panora-Franklin Telephone Company— Guthrie.....	10.00	10.00	100.00
Pleasant Valley Independent Farmers Telephone Co.— Linn.....	8.00	10.00	80.00
Polk City Telephone Company— Polk.....	7.00	16.00	112.00
Palo & Round Prairie Telephone Company— Linn.....	7.00	10.00	70.00
Plymouth Telephone Company— Cerro Gordo.....	46.00	14.00	644.00
Penn-Clay Telephone Company— Keokuk.....	3.00	6.00	18.00
Washington.....	2.00		12.00
Jefferson.....	4.00		24.00
Total.....	9.00	\$ 6.00	\$ 54.00
Pleasant Valley & Springville Telephone Co.— Linn.....	12.00	9.00	108.00
Perry Center Mutual Telephone Company— Davis.....	5.50	12.27	67.48
Prescott Telephone Company— Adams.....	10.00	15.00	150.00
Palestine Center Telephone Company— Story.....	5.00	11.00	55.00
Pleasant View Mutual Telephone Company— Washington.....	8.00	18.00	144.00
Pioneer Telephone Company— Cedar.....	3.00	12.00	36.00
Jones.....	1.50		18.00
Total.....	4.50	\$ 12.00	\$ 54.00



TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Pine Creek Telephone Company— Buchanan.....	3.50	Not assess	able for 1904.
Paris Telephone Company— Linn.....	12.00	\$ 11.00	\$ 132.00
Paint Creek Farmers Telephone Company— Allamakee.....	132.25	11.00	1,454.75
Pleasant Prairie Telephone Company— Buchanan.....	8.25	10.00	82.50
Plainville & Rose Mound Telephone Company— Warren.....	16.50	8.00	132.00
Prairie Telephone Company— Davis.....	1.50	Not assess	able for 1904.
Prairie Valley Telephone Company— Buchanan.....	4.25	9.00	38.25
Linn.....	75	.....	6.75
Total.....	5.00	\$ 9.00	\$ 45.00
Prairie Creek Mutual Telephone Company— Tama.....	8.50	6.11	51.93
Pleasant Ridge Telephone Company— Winneshiek.....	50.00	9.00	450.00
Fayette.....	10.00	.....	90.00
Total.....	60.00	\$ 9.00	\$ 540.00
Pebble Hill Telephone Company— Cass.....	14.00	10.35	144.90
Prairie Side Rural Phone Company— Poweshiek.....	11.00	14.00	154.00
Prairie Valley Telephone Company— Linn.....	5.25	7.00	36.75
Benton.....	2.75	.....	19.25
Total.....	8.00	7.00	56.00
Pleasant Ridge & Shambaugh Telephone Company— Page.....	11.00	14.00	154.00
Richland Telephone Line— Story.....	5.00	8.00	40.00
Riverside Telephone Company— Winneshiek.....	9.00	10.00	90.00
Russell & Greenville Telephone Company— Lucas.....	10.00	9.00	90.00
Russell & Bethlehem Telephone Company— Wayne.....	4.00	10.00	40.00
Lucas.....	5.50	.....	55.00
Total.....	9.50	\$ 10.00	\$ 95.00
Round Prairie Telephone Company— Henry.....	2.75	10.00	27.50
Jefferson.....	8.75	.....	87.50
Total.....	11.50	\$ 10.00	\$ 115.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Rice Township Telephone Company— Ringgold.....	18.00	\$ 10.00	\$ 180.00
Red Line Telephone Company— Iowa.....	1.25	32.00	40.00
Rural "H" Telephone Company— Mahaska.....	3.88	12.00	46.56
Ringgold & Decatur Farmers Telephone Company— Kinggold.....	11.00	8.00	88.00
Riverside Telephone Company— Iowa.....	7.00	13.00	91.00
Robins Telephone Company— Linn.....	3.50	18.71	65.48
Riverside Mutual Telephone Company— Mahaska.....	2.87	14.00	40.18
Rangger, Joseph, Private Telephone Line — Keokuk.....	7.00	7.00	49.00
Richland Center Telephone Company— Guthrie.....	12.00	10.00	120.00
Rowen Telephone Company— Hardin.....	3.25	9.00	29.25
Riverside Telephone Company— Sac.....	7.50	10.00	75.00
Rock Branch Telephone Company— Woodbury.....	27.00	7.50	202.50
Rural Home Telephone Company— Franklin.....	15.00	13.00	195.00
Hardin.....	21.50	.....	279.50
Wright.....	2.00	.....	26.00
Total.....	58.50	\$ 13.00	\$ 506.50
Reeves Bros. Telephone Line— Warren.....	25.00	5.00	125.00
Rayburn Mutual Farmers Telephone Line— Davis.....	9.00	9.00	81.00
Rome Branch of Round Prairie Farmers Mutual Telephone Company— Henry.....	45.00	10.00	45.00
Jefferson.....	6.00	.....	60.00
Total.....	10.50	\$ 10.00	\$ 105.00
Roscoe Mutual Telephone Company— Davis.....	8.50	11.00	93.50
Rural Independent Telephone Company — Cass.....	7.00	11.00	77.00
Rock Valley Telephone Company— Sioux.....	7.00	11.00	77.00
Russell & Adams Telephone Company— Lucas.....	4.50	13.00	58.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Rural No. 1 (Oskaloosa) Telephone Company— Mahaska.....	8.50	\$ 14.00	\$ 49.00
Riverside Mutual No. 1 Telephone Company— Adams.....	5.00	18.00	65.00
Montgomery.....	5.00	65.00	65.00
Total.....	10.00	\$ 18.00	\$ 180.00
Rural "A" Telephone Company— Keokuk.....	8.50	10.00	85.00
Rural Line No. 3700 (Sigourney) Telephone Co.— Keokuk.....	8.25	13.00	81.25
Ross Valley Telephone Company— Bac.....	85.00	10.00	850.00
Richland Telephone Company— Poweshiek.....	5.00	9.00	45.00
Jasper.....	7.00	83.00	83.00
Total.....	12.00	\$ 9.00	\$ 108.00
Richland Telephone Company— Tama.....	10.00	11.00	110.00
Ross Branch & Seven Mile Telephone Line— Cass.....	4.00		
Montgomery.....	4.00		
Total.....	8.00	Not assessable for 1934.	
Rural No. 3100 Telephone Company— Keokuk.....	7.00	11.00	77.00
Russell & Confidence Telephone Company— Wayne.....	4.25	9.00	38.25
Lucas.....	4.25	38.25	38.25
Total.....	8.50	\$ 9.00	\$ 76.50
Rich-Heath Telephone Line— Cerro Gordo.....	2.00	12.00	24.00
Rural No. 10 (Leighton) Telephone Company— Mahaska.....	8.00	12.50	100.00
Riley Telephone Company— Adams.....	2.50	14.00	35.00
Russell & New York Telephone Company— Wayne.....	3.25	8.00	26.00
Lucas.....	11.75	94.00	94.00
Total.....	15.00	\$ 8.00	\$ 120.00
Richardson Telephone Company— Linn.....	5.50	8.00	44.00
Delaware.....	1.00	8.00	8.00
Buchanan.....	1.50	12.00	12.00
Total.....	8.00	\$ 8.00	\$ 64.00
Red Oak Mutual Telephone Company— Montgomery.....	195.00	11.00	2,145.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Roland Mutual Telephone Company— Story.....	50.00	\$ 15.00	\$ 750.00
Hardin.....	5.00	7.50	7.50
Hamilton.....	5.00	45.00	45.00
Total.....	55.00	\$ 15.00	\$ 802.50
Rural No. 5 Telephone Company— Mahaska.....	.25	110.00	27.50
Rolling Green Mutual Telephone Company— Washington.....	4.50	11.00	49.50
Riverside Rural Telephone Company— Lyon.....	11.50	7.50	86.25
Russell Chapel Telephone Company— Wapello.....	5.00	12.50	62.50
Ringold Mutual Telephone Company— Ringold.....	10.00	9.00	90.00
Rex Supply Company Telephone Company— Mahaska.....	4.00	8.00	32.00
Riverton & Madison Mutual Telephone Company— Fremont.....	8.00	10.00	80.00
Rural No. 17 Telephone Company— Mahaska.....	5.75	8.00	46.00
Rabbit Ridge Telephone Company— Davis.....	5.00	12.00	60.00
Rock Glen Telephone Company — Buchanan.....	8.00	15.00	45.00
Sisley Grove Telephone Company— Linn.....	7.00	12.50	87.50
Six Mile Telephone Line— Mahaska.....	5.00	10.00	50.00
Sheldahl Main Line Telephone Company— Boone.....	4.00	12.00	48.00
Stoddard, B. M., Private Telephone Line— Woodbury.....	4.00	7.00	28.00
Silver Lake & Bristol Telephone Company— Worth.....	28.00	10.00	280.00
Winnebago.....	2.00	20.00	20.00
Total.....	28.00	\$ 10.00	\$ 280.00
Stanton Wallin Mutual Telephone Company— Montgomery.....	9.25	18.51	124.96
Stanton & Frankfort Telephone Company— Montgomery.....	9.50	12.94	122.98
Salem Telephone Company— Tama.....	14.00	11.00	154.00
Sewal & Miller Telephone Company — Wayne.....	9.00	13.00	117.00
Stanton & Villisca Telephone Company— Montgomery.....	18.50	11.00	170.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Scotland Mutual Telephone Company— Keokuk .....	8.00	\$ 12.50	\$ 100.00
Sheridan & Malcolm Telephone Company— Poweshiek .....	12.50	11.00	137.50
Stanton & Northern Telephone Company— Montgomery .....	7.82	15.00	114.50
Shannon City Southwestern Mutual Telephone Co.— Union .....	2.00	10.00	20.00
Ringgold .....	12.00	10.00	120.00
Total .....	14.00	\$ 10.00	\$ 140.00
Studen Farmers Mutual Telephone Company— Davis .....	6.00	9.00	54.00
Star Telephone Company— Keokuk .....	4.00	15.00	60.00
Stanley Telephone Company— Louisa .....	1.25	10.00	12.50
Washington .....	6.50	10.00	65.00
Total .....	7.75	\$ 10.00	\$ 77.50
Stringtown Telephone Company— Adams .....	7.50	12.50	93.75
Taylor .....	.50	12.50	6.25
Total .....	8.00	\$ 12.50	\$ 100.00
Steady Run Mutual Telephone Company— Keokuk .....	16.50	13.00	214.50
Stanton & Bethesda Telephone Company— Page .....	9.70	10.00	97.00
Montgomery .....	2.30	10.00	23.00
Total .....	12.00	\$ 10.00	\$ 120.00
Sharpsburg & Gravity North Line Telephone Co.— Taylor .....	9.00	14.00	126.00
Stanton Spring Valley Mutual Telephone Co.— Montgomery .....	9.50	13.00	123.50
Stanton & North Eastern Telephone Company— Montgomery .....	10.50	13.00	136.50
Soap Creek Telephone Company— Davis .....	4.50	14.00	63.00
Scotch Grove Telephone Company— Benton .....	4.25	11.00	46.75
Linn .....	1.25	11.00	13.75
Total .....	5.50	\$ 11.00	\$ 60.50
South Madison Farmers Telephone Company— Winnebuck .....	13.00	10.00	130.00
Stanton & Eastern Telephone Company— Montgomery .....	7.00	15.00	105.00
St. Charles & Truro Telephone Company— Madison .....	11.25	13.28	149.40

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Sweet Land & Annex Telephone Company— Muscatine .....	7.00	\$ 12.50	\$ 87.50
Spicer & Stennet Telephone Company— Montgomery .....	12.00	12.00	144.00
Star Telephone Company— Cerro Gordo .....	20.00	10.00	200.00
South Pine Mutual Telephone Company— Hardin .....	8.50	15.00	45.00
Shady Side Mutual Telephone Company— Iowa .....	7.50	9.00	67.50
Stony Point Telephone Company— Linn .....	5.00	15.00	75.00
Sweets Mutual Telephone Company— Keokuk .....	9.00	7.00	63.00
Sewal & Powersville Telephone Company— Wayne .....	6.50	9.00	58.50
Sewal & Corydon Telephone Company— Wayne .....	8.75	11.00	96.25
Sewal & Kniffin Telephone Company— Wayne .....	4.50	12.00	54.00
South West Malcolm Telephone Company— Poweshiek .....	18.00	14.00	252.00
Sugar Creek Telephone Company— Jasper .....	11.75	10.00	117.50
Poweshiek .....	.75	10.00	7.50
Total .....	12.50	\$ 10.00	\$ 125.00
South Prairie Mutual Telephone Company— Johnson .....	2.50	13.00	32.50
Muscatine .....	20.00	13.00	260.00
Total .....	22.50	\$ 13.00	\$ 292.50
Scott Township Telephone Company— Johnson .....	6.50	15.00	97.50
State Road Telephone Company— Buchanan .....	8.75	9.00	78.75
St. Charles-Patterson Farmers Telephone Company— Madison .....	16.00	9.00	144.00
Sunshine Telephone Company— Buchanan .....	1.00	25.00	25.00
Sunset Telephone Company— Washington .....	9.00	11.25	101.25
Soap Creek Valley Telephone Company— Davis .....	6.50	10.00	65.00
Appanoose .....	4.00	10.00	40.00
Total .....	10.50	\$ 10.00	\$ 105.00
St. Charles & Peru Farmers Mutual Telephone Co.— Madison .....	15.50	9.00	139.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Sec County Farmers Mutual Division "B" Telephone Company—	17.00	\$ 10.00	\$ 170.00
Bsc .....			
Summit-Yorktown Telephone Company—	11.50	13.00	149.50
Page .....			
South Eastern Iowa Telephone Company—	20.00	15.00	300.00
Jefferson .....	5.00		90.00
Keokuk .....			
Total .....	25.00	\$ 15.00	\$ 390.00
Siam & Hopkins Farmers Telephone Company—	11.50	11.00	126.50
Taylor .....			
Stanton South Western Telephone Company—	4.07	25.00	101.75
Montgomery .....			
Seven Mile Telephone Company—	14.50	10.00	145.00
Montgomery .....			
South Spring Creek Telephone Company—	7.00	9.00	63.00
Mahaska .....			
Stanhope Lake Center & Rosendale Telephone Co.—	25.50	18.00	305.50
Hamilton .....			
Sugar Grove Rural Line Telephone Company—	5.00	12.50	75.00
Linn .....			
Sunny Side & Armah Telephone Company—	4.75	12.00	57.00
Iowa .....			
Sonora Telephone Company—	15.75	14.00	220.50
Powesh k .....	1.00		14.00
Tama .....			
Total .....	16.75	\$ 14.00	\$ 234.50
Short Line Mutual Telephone Company—	1.00	11.00	11.00
Ringgold .....	2.25		24.75
Decatur .....			
Total .....	3.25	\$ 11.00	\$ 35.75
South Diagonal Telephone Line —	2.12	12.97	27.49
Ringgold .....			
Stanton-Washington Mutual Telephone Company—	5.00	13.00	65.00
Montgomery .....			
Shane Hill Telephone Company—	6.75	11.00	74.25
Wayne .....			
Sugar Creek Telephone Company—	1.25	12.50	15.62
Muscatine .....	9.25		115.62
Cedar .....			
Total .....	10.50	12.50	131.25
State Line Mutual Telephone Company—	6.50	5.00	32.00
Allamakee .....			
Sugar Creek Telephone Company—	12.00	9.00	108.00
Tama .....			
Sheridan No. 1 Telephone Company—	5.00	14.00	70.00
Cherokee .....			

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Spring Brooke Telephone Company—			
Buena Vista .....	5.00	\$ 11.00	\$ 55.00
Cherokee .....	10.00		110.00
Clay .....	2.00		22.00
Total .....	17.00	\$ 11.00	\$ 187.00
Salt Creek Valley Telephone Company—			
Tama .....	11.00	10.00	110.00
Springdale & Rochester Telephone Company—	5.00	12.00	60.00
Cedar .....			
Science Hill Telephone Company—	1.00	12.00	12.00
Madison .....	6.00		72.00
Warren .....			
Total .....	7.00	\$ 12.00	\$ 84.00
St. Mary's & Eastern Telephone Company—	7.00	10.00	70.00
Warren .....			
Surprise Valley Mutual Telephone Company—	6.00	11.00	66.00
Washington .....			
Sunsford & Savannah Telephone Company—	5.00	13.00	65.00
Davis .....			
South Side Farmers Mutual Telephone Company—	4.75	11.07	52.59
O'Brien .....	1.75		19.37
Cherokee .....			
Total .....	6.50	\$ 11.07	\$ 71.96
Schleswig Telephone Company—			
Ida .....	7.50	15.00	112.50
Crawford .....	27.25		408.75
Total .....	34.75	\$ 15.00	\$ 521.25
South Douglas Farmers Telephone Company—	18.20	9.00	121.80
Adams .....			
St. Mary's Southern Telephone Company —	5.00	12.50	62.50
Warren .....			
South Western Telephone Company—	5.00	12.00	60.00
Jackson .....			
Shunem Mutual Telephone Company—	9.25	7.00	64.75
Davis .....			
Sunny Side Mutual Telephone Company—	8.20	12.20	101.25
Cass .....	.50		6.25
Montgomery .....			
Total .....	9.00	12.50	112.50
Silver Plate (Walker) Telephone Company—	9.00	10.00	90.00
Linn .....			
Southern Mutual Telephone Company—	10.00	Not assessable for 1904.	
Davis .....			
Slide Rock Telephone Company—	6.0	10.00	60.00
Jones .....			

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
South Western Farmers Mutual Telephone Company—			
Pocahontas.....	11.50	\$ 10.00	\$ 115.00
Buena Vista.....	2.00	.....	20.00
Total.....	13.50	\$ 10.00	\$ 135.00
Sandyville & Mile Telephone Company—			
Warren.....	8.50	15.00	127.50
Southwestern Mutual Farmers Telephone Company—			
Davis.....	18.25	10.00	182.50
Sand Creek Mutual Telephone Company—			
Union.....	14.87	11.00	163.57
Smymna & Derby Telephone Company—			
Clarke.....	5.75	10.00	57.50
Lucas.....	4.25	.....	42.50
Total.....	10.00	\$ 10.00	\$ 100.00
Starr Rural No. 1 Telephone Company—			
Kookuk.....	8.00	12.00	96.00
Safe Side Telephone Company—			
Guthrie.....	12.00	10.00	120.00
Sewal & St. John Telephone Company—			
Wayne.....	8.00	16.00	128.00
Samuel Cassidy Telephone Company—			
Warren.....	.50	16.00	8.00
Satre Telephone Company—			
Winneshiek.....	11.00	9.28	102.08
Allamakee.....	5.00	.....	27.54
Total.....	14.00	\$ 9.28	\$ 129.62
South Marion Telephone Company—			
Hamilton.....	28.00	13.00	296.00
Boone.....	8.00	.....	39.00
Webster.....	4.00	.....	52.00
Total.....	40.00	\$ 13.00	\$ 387.00
St. Charles & New Virginia Farmers Telephone Co.—			
Madison.....	5.50	8.00	44.00
Warren.....	14.50	.....	116.00
Total.....	20.00	\$ 8.00	\$ 160.00
Salem Telephone Company—			
Lucas.....	8.75	8.91	77.96
Success Telephone Company—			
Cerro Gordo.....	8.00	3.00	24.00
Seminary Telephone Company—			
Linn.....	4.00	9.00	36.00
Stanley Farmers No. 1 Telephone Company—			
Buchanan.....	10.50	12.00	126.00
South Clark Farmers Mutual Telephone Company—			
Tama.....	8.00	Not assess- able for 1904	
South Eastern Telephone Company—			
Lee.....	80.00	10.00	800.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Sheldahl Mutual Telephone Company—			
Polk.....	1.00	\$ 30.00	\$ 30.00
Boone.....	.50	.....	15.00
Total.....	1.50	\$ 30.00	\$ 45.00
Sixteen Rural Telephone Company—			
Mahaska.....	4.00	12.00	48.00
Searsboro & Lynnville Telephone Company—			
Poweshiek.....	7.00	12.50	87.50
Jasper.....	2.00	.....	25.00
Total.....	9.00	\$ 12.50	\$ 112.50
Sheridan-Grinnell Telephone Company—			
Rowshiek.....	22.50	13.00	292.50
Stanhope & Griffin Telephone Company—			
Hamilton.....	7.20	12.50	90.00
Boone.....	8.50	.....	43.75
Total.....	10.70	\$ 12.50	\$ 133.75
Scranton Mutual Telephone Company—			
Greene.....	97.00	15.00	555.00
Carroll.....	4.00	.....	80.00
Total.....	41.00	\$ 15.00	\$ 615.00
Stanton-Red Oak Mutual Telephone Company—			
Montgomery.....	11.50	12.00	138.00
Shambaugh & College Springs No. 2 Telephone Co.—			
Page.....	8.75	15.00	131.25
Silver Plate Telephone Company—			
Linn.....	9.00	10.00	90.00
State Road Telephone Line—			
Poweshiek.....	4.14	14.00	57.96
Signalpost Telephone Company—			
Poweshiek.....	9.00	15.00	117.00
Stanhope-Jewell Telephone Company—			
Hamilton.....	12.00	14.00	168.00
South Cairo Telephone Company—			
Hamilton.....	4.50	16.00	72.00
South Eastern Mutual Telephone Company —			
Muscatine.....	5.00	12.00	60.00
Sylvia Telephone Company (Fairfax)—			
Linn.....	7.00	6.85	47.95
South Side Rural No. 3 Telephone Company—			
Mahaska.....	1.75	13.00	22.75
South Telephone Company (Fairfax)—			
Linn.....	4.00	43.00	172.00
Spring Cedar Mutual Telephone Company—			
Cherokee.....	24.50	11.00	269.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
South Eastern Iowa Telephone Company—			
Jefferson.....	28.00	\$ 12.00	\$ 336.00
Keokuk.....	5.00	.....	60.00
Total.....	33.00	\$ 12.00	\$ 396.00
Smyrna & West Concord Telephone Company—			
Clarke.....	5.00	12.50	62.50
Swigart & Wherry Telephone Line—			
Scott.....	2.00	15.00	30.00
Clinton.....	15.00	.....	225.00
Total.....	17.00	\$ 15.00	\$ 255.00
South Western Telephone Company—			
Worth.....	10.00	12.00	120.00
Soap Creek & Union Township Farmers Mutual Telephone Company—			
Appanoose.....	6.00	10.00	60.00
Stuart & Lindon Telephone Company—			
Guthrie.....	14.00	7.00	98.00
Sharon Farmers Mutual Telephone Company—			
Johnson.....	71.75	11.00	789.25
Washington.....	1.25	.....	15.75
Total.....	73.00	\$ 11.00	\$ 805.00
Sunnyside Telephone Company—			
Buchanan.....	1.50	10.00	15.00
Spring Grove & Jackson Telephone Company—			
Linn.....	9.00	7.50	67.50
Star Mutual Telephone Company—			
Davis.....	4.50	12.00	54.00
Salt Creek Telephone Company—			
Tama.....	6.00	11.00	66.00
Swamp Angel Mutual Telephone Company—			
Davis.....	6.50	11.00	71.50
Short Route Telephone Company—			
Wayne.....	11.50	6.00	69.00
South Cedar Mutual Telephone Company—			
Benton.....	9.00	Not assessable for 1904.	.....
Spring Valley & Lincoln Township Telephone Co.—			
Dallas.....	11.00	7.50	82.50
Sherod Telephone Company—			
Wayne.....	12.00	6.00	72.00
Short Line No. 1 Telephone Company—			
Buchanan.....	1.50	10.00	15.00
Sewal & Medicineville Telephone Company—			
Wayne.....	11.00	10.00	110.00
Spring Creek Farmers Mutual Telephone Company—			
Tama.....	8.50	11.00	93.50
Marshall.....	5.50	.....	60.50
Total.....	14.00	\$ 11.00	\$ 154.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Seventy-Six Telephone Company—			
Washington.....	12.50	\$ 10.00	\$ 125.00
Spring Creek Telephone Company—			
Benton.....	8.00	15.00	39.00
South of Inwood Telephone Company—			
Sioux.....	5.00	7.00	35.00
Lyon.....	3.50	.....	24.50
Total.....	10.00	7.00	70.00
Salt Creek Telephone Company—			
Davis.....	7.25	10.00	72.50
State Road Telephone Company—			
Wayne.....	18.00	10.00	180.00
Sheridan & Tama Mutual Telephone Company—			
Tama.....	12.00	10.00	120.00
Poweshiek.....	7.00	.....	70.00
Total.....	19.00	\$ 10.00	\$ 190.00
South Western No. 1 Telephone Company—			
Pocahontas.....	10.50	12.00	126.00
Star Telephone Company—			
Clarke.....	13.00	8.00	104.00
Wayne.....	2.50	.....	20.00
Total.....	15.50	\$ 8.00	\$ 124.00
Shiloh Mutual Telephone Company—			
Grundy.....	12.00	11.00	132.00
South Fork No. 9 Telephone Company—			
Wayne.....	5.25	10.00	52.50
Appanoose.....	.75	.....	7.50
Total.....	6.00	\$ 10.00	\$ 60.00
Smoky Ridge Telephone Company—			
Wayne.....	8.00	9.00	72.00
South Cotter Telephone Company—			
Louisa.....	9.00	10.00	90.00
Star Mutual Telephone Company—			
Montgomery.....	.50	20.00	10.00
Cass.....	1.75	.....	30.50
Total.....	2.25	\$ 20.00	\$ 40.50
Sheridan Mutual Telephone Company—			
Tama.....	10.50	10.00	105.00
Poweshiek.....	8.50	.....	72.50
Total.....	19.00	\$ 10.00	\$ 177.50
South West Rural Telephone Company—			
Louisa.....	5.88	12.00	70.56
Tingley & Mt. Ayr Telephone Company—			
Ringgold.....	14.75	12.00	177.00
Town Mutual (Keswick) Telephone Company—			
Keokuk.....	2.00	30.00	60.00

## ASSESSED VALUATION OF

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Tingley & Ellston Telephone Company— Ringgold	8.00	\$ 12.00	\$ 96.00
Thornburg-Tilton Telephone Company— Iowa	.75	11.00	8.25
Keokuk	11.25		128.75
Total	12.00	\$ 11.00	\$ 182.00
Troy Mills & Walker Telephone Company— Linn	8.75	11.00	74.25
Tilton Mutual Telephone Company— Keokuk	.75	11.00	8.25
Poweshiek	4.50		49.50
Total	5.25	\$ 11.00	\$ 57.75
Tiffin North West Telephone Company— Johnson	9.50	11.00	104.50
Three Wing Telephone Company— Lucas	8.00	8.00	64.00
Township Line Telephone Company— Buchanan	6.50	12.00	78.00
Turkey Valley Telephone Company— Cass	16.25	13.00	211.25
Two Thousand (2,000) Telephone Company— Keokuk	6.00	11.00	66.00
Thornburg & North Eastern Telephone Company— Poweshiek	.25	10.00	2.50
Keokuk	11.00		110.00
Total	11.25	\$ 10.00	\$ 112.50
Tilford Telephone Company— Jefferson	6.00	10.00	60.00
Tama & Chelsea Telephone Company— Tama	9.50	10.00	95.00
Tracey Telephone Company— Marion	7.00	18.00	126.00
Tingley & Melrose Telephone Company— Ringgold	4.75	9.00	42.75
Union	8.50		76.50
Total	13.25	\$ 9.00	\$ 119.25
Terpin Ridge Telephone Company— Jackson	7.50	Not assess- able for 1904.	
Tingley & Arispe Telephone Company— Union	4.25	11.00	46.75
Ringgold	6.15		67.65
Total	10.40	\$ 11.00	\$ 114.40
Teesds Grove Telephone Line— Jackson	7.00	9.00	63.00
Clinton	2.00		18.00
Total	9.00	\$ 9.00	\$ 81.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Tyrone & Cedar Valley Telephone Company— Monroe	10.00	\$ 8.00	\$ 80.00
Township Telephone Line— Sac	5.15	10.00	51.50
Township Line Mutual Telephone Company— Iowa	6.50	13.00	84.50
Truro Telephone Company— Madison	16.00	20.00	320.00
Clarke	2.00		40.00
Warren	4.00		80.00
Total	22.00	\$ 20.00	\$ 440.00
Tyrone Mutual Telephone Company— Washington	4.50	13.00	58.50
Keokuk	1.50		19.50
Total	6.00	13.00	78.00
Telephone Line No. 22— Keokuk	12.00	9.00	108.00
Telephone Company No. 8 — Lyon	5.00	10.00	50.00
Traer & Dinsdale Telephone Company— Tama	16.00	9.00	144.00
Tingley & Sheldon Telephone Company— Ringgold	6.50	11.00	71.50
Tama & Potter Telephone Line— Tama	12.50	12.00	150.00
Thirty-Six Hundred Telephone Company— Keokuk	6.25	9.00	47.25
Tipton Mutual Telephone Company— Hardin	2.00	20.00	40.00
Tobins Mutual Telephone Company— Davis	6.25	10.00	62.50
Tingley & Southwestern Telephone Company— Ringgold	11.00	12.00	132.00
Tyrrell Bros. Telephone Line— Wright			30.00
Tatman & Brimley Telephone Company— Van Buren	12.00	11.00	132.00
Union Township Telephone Company— Union	2.00	12.00	24.00
Adams	22.00		264.00
Total	24.00	\$ 12.00	\$ 288.00
Union Grove Mutual Telephone Company— Tama	7.50	12.00	90.00
Marshall	1.00		12.00
Total	8.50	\$ 12.00	\$ 102.00
Union Telephone Company— Page	9.25	9.00	83.25
Montgomery	6.75		60.75
Total	16.00	\$ 9.00	\$ 144.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Union Hall Telephone Company— Keokuk .....	7.25	\$ 13.00	\$ 94.25
Union County Platte Farmers Mutual Telephone Co.— Union .....	7.00	12.00	84.00
Union Telephone Company— Linn .....	8.50	13.00	110.50
Ulmer Telephone Company— Bao .....	6.00	10.00	60.00
Union Telephone Company— Marion .....	6.00	15.00	90.00
Union Mills Telephone Company— Mahaska .....	5.00	15.00	75.00
Union Mills Mutual No. 1 Telephone Company— Mahaska .....	2.75	18.00	49.50
Union Central Telephone Company— Cass .....	6.00	9.00	54.00
Union Telephone Company— Cerro Gordo .....	11.00	8.00	88.00
Unity Rural Telephone Company— Butler .....	5.50	15.00	82.50
Unity Telephone Company— Union .....	9.00	8.00	72.00
Utica Ridge Telephone Company — Scott .....	6.00	10.00	60.00
Unity Telephone Company— Union .....	6.50	10.00	65.00
Union Mills & New Sharon Mutual Telephone Co.— Mahaska .....	2.25	18.00	40.50
Union Chapel Mutual Telephone Company— Wapello .....	2.75	12.00	33.00
Marion .....	.50	8.00	4.00
Total .....	6.25	\$ 12.00	\$ 75.00
Union Telephone Company— Linn .....	14.00	11.00	154.00
Union Center Mutual Telephone Company— Appanoose .....	13.00	10.00	130.00
Union Prairie Telephone Company— Allamakee .....	14.25	13.00	185.25
Union & Clark County Telephone Company— Union .....	17.00	13.00	221.00
Clarke .....	1.00	13.00	13.00
Total .....	18.00	\$ 13.00	\$ 234.00
Union Mills & New Sharon Mutual Telephone Co.— Mahaska .....	6.66	9.00	59.94
Union Telephone Company— Woodbury .....	10.00	10.00	100.00
Union County Platte Farmers Mutual Telephone Co.— Union .....	11.50	9.00	103.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Union Mutual Telephone Company— Keokuk .....	9.75	\$ 12.95	\$ 126.26
Iowa .....	.75	9.75	7.31
Total .....	10.50	\$ 12.95	\$ 133.57
Victor Rural Telephone Company— Poweshiek .....	1.00	18.00	18.00
Jasper .....	11.00	13.00	143.00
Total .....	12.00	\$ 13.00	\$ 161.00
Viola & Stone City Telephone Company— Linn .....	4.00	13.00	52.00
Jones .....	1.00	13.00	13.00
Total .....	5.00	\$ 13.00	\$ 65.00
Victoria Telephone Company— Boone .....	1.75	15.00	26.25
Vaughn, F. C. Telephone Company— Wright .....	18.50	15.00	277.50
Hamilton .....	29.50	15.00	442.50
Total .....	49.75	\$ 15.00	\$ 742.50
Victor & South Eastern Telephone Company— Iowa .....	9.00	12.00	108.00
Victor Mutual Telephone Company— Marion .....	17.50	12.00	210.00
Viola & Springville Telephone Company— Linn .....	10.50	14.00	147.00
Vernon Spring Farmers Telephone Company — Howard .....	4.50	14.00	63.00
Victor North Lincoln Independent Telephone As- sociation— Iowa .....	10.00	10.00	100.00
Victor & Ladora Independent Telephone Company— Iowa .....	8.75	10.00	87.50
Victor & Summit Independent Telephone Company— Iowa .....	19.00	13.00	247.00
Victor Telephone Company— Lucas .....	5.50	10.00	55.00
Vettier, D., Telephone Company— Montgomery .....	2.50	6.00	15.00
Volga Valley Telephone Company— Clayton .....	10.00	9.00	90.00
Viola Township Farmers Division F. Telephone Co.— Bao .....	7.50	12.50	93.75
Valley Mutual Telephone Company— Marion .....	10.00	10.00	100.00
Victor & State Road Telephone Company— Iowa .....	3.00	18.00	54.00
Villisca Sciola & Northern Telephone Company— Montgomery .....	18.00	7.50	135.00



TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Vining Telephone Company— Tama .....	12.00	\$ 10.00	\$ 120.00
Villisca & Pleasant Ridge Mutual Telephone Co.— Montgomery .....	18.00	10.00	180.00
Valley Telephone Company— Wayne .....	8.50	15.00	127.50
Victor & Hartwick Telephone Company— Poweshiek .....	8.50	11.00	93.50
Vernon Farmers Mutual Telephone Company— Wright .....	38.00	15.00	570.00
Hamilton .....	6.00	.....	90.00
Total .....	42.00	\$ 15.00	\$ 630.00
Valley Mutual Telephone Company— Adams .....	6.50	10.00	65.00
Villisca & Pleasant Valley Telephone Company— Montgomery .....	10.00	15.00	150.00
Page .....	8.00	.....	48.00
Total .....	18.00	\$ 16.00	\$ 288.00
Viola & Anamosa Mutual Telephone Company— Linn .....	1.00	9.00	9.00
Jones .....	2.00	.....	18.00
Total .....	3.00	\$ 9.00	\$ 27.00
Victor South Western Telephone Company— Poweshiek .....	5.00	11.00	55.00
Iowa .....	2.00	.....	22.00
Total .....	7.00	\$ 11.00	\$ 77.00
Valley City Telephone Company— Buchanan .....	8.50	12.00	102.00
Viola & Bullalo Telephone Company— Linn .....	8.00	9.00	72.00
Willow Grove Short Line Telephone Company— Wayne .....	18.00	9.00	162.00
Webster & Armah Telephone Company— Keokuk .....	4.00	10.00	40.00
Wertz Mutual Telephone Company— Jones .....	.50	30.00	15.00
Wire Corners Telephone Company— Linn .....	5.00	15.00	75.00
West Toledo Telephone Company— Tama .....	1.25	10.00	12.50
White Telephone Company— Wayne .....	7.50	10.00	75.00
Washington Center Telephone Company— Lucas .....	9.00	9.00	81.00

TABLE No. 3—CONTINUED

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Willow Line Telephone Company— Marshall .....	4.00	\$ 10.00	\$ 40.00
Tama .....	3.50	.....	35.00
Total .....	7.50	\$ 10.00	\$ 75.00
Wetmore, H. A. & G. L. Telephone Line— Woodbury .....	19.00	10.00	190.00
Wren Hill Telephone Company— Clarke .....	6.00	11.00	66.00
Lucas .....	7.00	.....	77.00
Total .....	13.00	\$ 11.00	\$ 143.00
Whitley Short Line Telephone Company— Wayne .....	4.00	10.00	40.00
White Oak Mutual Telephone Company— Linn .....	17.00	9.00	153.00
West Central Farmers Telephone Company— Monroe .....	9.25	9.00	83.25
Woodstock Telephone Company— Hamilton .....	17.50	20.00	350.00
Wright .....	45.50	.....	910.00
Total .....	68.00	\$ 20.00	\$ 1,360.00
White Cloud Telephone Company— Washington .....	8.50	14.00	119.00
Louisa .....	1.25	.....	17.50
Total .....	9.75	\$ 14.00	\$ 136.50
Wheeler Telephone Company— Sioux .....	17.50	12.00	210.00
Walker-Bowley Telephone Company— Linn .....	1.00	10.00	10.00
Buchanan .....	9.50	.....	95.00
Total .....	10.50	\$ 10.00	\$ 105.00
Whites Creek & Lovilia Farmers Mutual Telephone Company— Monroe .....	13.00	8.00	104.00
Wapello Northwestern Telephone Company— Louisa .....	7.50	12.00	90.00
Wall Street Telephone Company— Page .....	11.00	13.00	143.00
West Franklin Telephone Company— Linn .....	4.50	13.00	58.50
Wood Telephone Company— Tama .....	4.00	10.00	40.00
Washington Mutual Telephone Company— Keokuk .....	7.00	12.00	84.00
West La Fayette Telephone Company— Keokuk .....	6.50	20.00	130.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
White, J. F., & Sons, Private Telephone Company— Keokuk.....	.25	\$ 60.00	\$ 15.00
Whittier & Southern Telephone Company— Linn.....	4.00	14.00	56.00
West Fremont Telephone Company— Buchanan.....	4.86	12.00	79.92
White Oak No. "2" Telephone Company— Linn.....	1.50	16.00	24.00
Jones.....	5.50	.....	88.00
Total.....	5.00	\$ 16.00	\$ 80.00
Wilkins Telephone Line— Warren.....	10.00	9.00	90.00
Wellers Farmers Telephone Company— Monroe.....	12.00	8.00	96.00
West Malcolm & Sheridan Telephone Company— Poweshiek.....	21.25	13.00	276.25
Webster Mutual Telephone Company— Keokuk.....	3.00	15.00	45.00
Whittier North Western Telephone Company— Linn.....	7.00	18.00	126.00
Wapsie Telephone Company— Buchanan.....	5.25	10.00	52.50
Whittier & Western Telephone Company— Linn.....	3.75	16.00	60.00
Whittier & Co. Home Telephone Company— Linn.....	3.50	18.00	63.00
White Pigeon Telephone Company— Iowa.....	1.50	10.00	15.00
Keokuk.....	15.25	.....	152.50
Total.....	16.75	\$ 10.00	\$ 167.50
Waldon Mutual Telephone Company— Keokuk.....	15.00	10.00	150.00
White Oak Telephone Company— Jones.....	7.00	8.00	56.00
Linn.....	4.00	.....	32.00
Total.....	11.00	\$ 8.00	\$ 88.00
West Des Moines Telephone Company— Mahaska.....	12.00	6.00	72.00
Wapello Telephone Company— Wapello.....	5.75	7.00	40.25
What Cheer & Delta Mutual Telephone Company— Keokuk.....	9.00	11.00	99.00
West Union Mutual Telephone Company— Harding.....	5.25	12.00	63.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Webster-Armah Telephone Company— Keokuk.....	4.00	\$ 9.00	\$ 36.00
Iowa.....	2.50	.....	22.50
Total.....	6.50	\$ 9.00	\$ 58.50
West Liberty Farmers Mutual Telephone Company— Cherokee.....	18.00	11.00	198.00
White Oak Telephone Company— Warren.....	7.25	10.00	72.50
Wagner, Geo. E., Telephone Line— Franklin.....	12.25	18.00	158.25
Winthrop-Quasqueton Telephone Company— Buchanan.....	8.00	12.00	96.00
West Union Telephone Company— Wayne.....	11.75	8.00	94.00
Webster & South English Mutual Telephone Co.— Keokuk.....	6.75	12.00	81.00
West Liberty & Springville Mutual Telephone Co.— Muscatine.....	1.50	10.00	15.00
Cedar.....	8.50	.....	85.00
Total.....	10.00	\$ 10.00	\$ 100.00
What Cheer, Thornburg & Gibson Telephone Co.— Keokuk.....	12.00	17.00	204.00
West Grove & Bloomfield Farmers Mutual Telephone Company— Davis.....	9.00	9.27	83.43
Willowdale Telephone Company— Cedar.....	3.00	18.00	54.00
Johnson.....	3.25	.....	48.25
Total.....	6.25	\$ 18.00	\$ 102.25
Wicks & St. Mary's Telephone Company— Warren.....	6.25	7.80	47.75
Wellman Mutual Telephone Exchange— Washington.....	.....	.....	175.00
West Liberty & Union Valley Telephone Company— Cedar.....	5.00	18.00	90.00
Muscatine.....	1.00	.....	18.00
Total.....	6.00	\$ 18.00	\$ 72.00
Whittier & Springville Farmers Mutual Telephone Co.— Linn.....	3.75	27.00	101.25
Wagner Telephone Company— Clayton.....	12.00	10.00	120.00
Woodward, W. J., Telephone Line— Cass.....	.80	20.00	16.00
Wax Mutual Telephone Company— Cass.....	14.00	18.00	252.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Wyncedah Telephone Company— Davis.....	18.00	\$ 10.00	\$ 180.00
Wellington Telephone Line— Buchanan.....	1.00	11.00	11.00
Benton.....	1.50	.....	16.50
Total.....	2.50	\$ 11.00	\$ 27.50
Woodburn Mutual Northwestern Telephone Co.— Clarke.....	8.00	12.00	96.00
Woodburn, Osceola & White Braas Telephone Co.— Clarke.....	7.75	13.55	106.46
White Pigeon Rural Telephone Company— Cedar.....	8.80	9.00	79.20
Walnut No. 3 (Casey) Telephone Company— Adair.....	11.00	11.00	121.00
Wolf Creek (Huneston) Telephone Company— Lucas.....	7.00	12.50	87.50
Wayne.....	8.00	.....	104.00
Total.....	15.00	\$ 12.50	\$ 187.50
Washington Center Telephone Company— Clarke.....	12.50	9.00	112.50
Walters, L. G. & Menness, J. E. Telephone Line— Carroll.....	8.50	15.00	127.50
Washington Township Mutual Telephone Company— Jasper.....	2.15	10.00	21.50
Story.....	.75	.....	7.50
Polk.....	15.00	.....	150.00
Total.....	18.00	\$ 10.00	\$ 180.00
Washington Line Telephone Company— Marion.....	7.00	Not assessable for 1904.	
Willow Creek Rural Telephone Company— Curro Gordo.....	7.00	10.00	70.00
West Nodaway Telephone Company— Montgomery.....	8.53	15.00	127.95
Wilton & Muscatine Telephone Company— Muscatine.....	7.00	12.00	84.00
Woodburn South Eastern Telephone Company— Clarke.....	5.00	11.00	55.00
Lucas.....	4.00	.....	44.00
Total.....	9.00	\$ 11.00	\$ 99.00
West Walnut Telephone Company— Adair.....	10.50	12.00	126.00
Whiskey Bottom Telephone Company— Tama.....	4.50	10.00	45.00
Woodburn & Smyrna Telephone Company— Clarke.....	8.00	15.00	120.00
West Cedar Telephone Company— Linn.....	3.25	10.00	32.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
West Buffalo Telephone Company— Buchanan.....	11.00	\$ 8.00	\$ 88.00
Wolf Creek Telephone Company— Wayne.....	12.00	12.50	150.00
Lucas.....	3.00	.....	37.50
Total.....	15.00	\$ 12.50	\$ 187.50
Woodburn & Cleveland Telephone Company— Clarke.....	3.50	11.00	38.50
Lucas.....	2.50	.....	27.50
Total.....	6.00	\$ 11.00	\$ 66.00
Wayne Line No. 4 Telephone Company— Monroe.....	12.00	8.00	96.00
West Liberty Short Line Telephone Company— Muscatine.....	3.25	16.00	52.00
Western Union Telephone Company— Ringgold.....	15.00	10.00	150.00
Waldon, Lacelle & Osceola Telephone Company— Clarke.....	135.00	8.00	1,080.00
Warren Center Telephone Company— Lucas.....	10.00	9.00	90.00
West Grove & Monterey Telephone Company— Davis.....	9.50	9.00	85.50
Winthrop Telephone Company— Buchanan.....	5.00	28.00	140.00
West Union Telephone Company— Lucas.....	1.25	8.00	10.00
Wayne.....	8.25	.....	66.00
Total.....	9.50	\$ 8.00	\$ 76.00
Walnut Hill Telephone Company— Tama.....	9.50	10.00	95.00
Will Creek Meriden Mutual Telephone Company— Cherokee.....	12.50	11.00	137.50
Walker Short Line Telephone Company— Linn.....	1.75	10.00	17.50
Wapsa Valley Telephone Company— Linn.....	5.00	13.50	67.50
Williams & Calhoun Private Telephone Line— Linn.....	.75	15.00	11.25
Waubeek Telephone Company— Linn.....	12.50	12.00	150.00
West Grove Telephone Company— Davis.....	.75	Not assessable for 1904.	
White Willow Telephone Line— Mahaska.....	2.00	7.50	15.00
Poweshiek.....	.50	.....	3.75
Total.....	2.50	\$ 7.50	\$ 18.75

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
White Brush Telephone Company— Lucas .....	2.50	\$ 15.00	\$ 37.50
White Star Telephone Company— Montou .....	6.75	Not assess- able for 1904.	
Whitten Mutual Telephone Company— Hardin .....	3.00	21.00	63.00
West Homer Mutual Telephone Company — Benton .....	14.00	12.00	168.00
Will Telephone Company— Benton .....	6.50	11.00	71.50
West Otter Creek & Mutual Telephone Co.— Linn .....	6.00	10.00	60.00
Wm. H. Plummer (Private) Telephone Line— Harrison .....	.50	20.00	10.00
Whittier Telephone Company— Linn .....	.87	12.00	10.44
Wever Independent Telephone Company— Lee .....	30.00	19.00	560.00
Des Moines .....	13.00		169.00
Total .....	43.00	\$ 13.00	\$ 559.00
West Cedar Farmers Mutual Telephone Company— Benton .....	3.75	14.00	52.50
Wild Cat & Cambria Telephone Company— Wayne .....	17.25	9.00	155.25
White Rock Mutual Telephone Company — Guthrie .....	2.25	15.00	33.75
Wapsie Valley Telephone Company— Buchanan .....	4.00	15.00	60.00
Whipporwill Telephone Company— Tama .....	7.00	11.00	77.00
Willow Grove Mutual "No. 3" Telephone Co. — Keokuk .....	8.00	11.99	95.92
Iowa .....	.63		7.35
Total .....	8.63	\$ 11.99	\$ 103.27
What Cheer & Janstown Telephone Company— Keokuk .....	2.25	12.00	29.25
West Farmers (Kelley) Telephone Company— Story .....	1.00	18.00	18.00
Boone .....	2.00		36.00
Total .....	3.00	\$ 18.00	\$ 54.00
Wall Street Telephone Company— Lucas .....	7.00	13.00	91.00
Warren .....	4.00		52.00
Total .....	11.00	\$ 13.00	\$ 143.00
Washington Telephone Line— Clarke .....	11.50	10.00	115.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Willey Mutual Telephone Company— Carroll .....	19.75	\$ 12.50	\$ 246.87
Walker & Urbana Telephone Company— Linn .....	3.00	6.00	18.00
Benton .....	8.00		48.00
Total .....	11.00	\$ 6.00	\$ 66.00
White Oak Telephone Company No. 3— Linn .....	4.00	8.00	32.00
Jones .....	6.00		48.00
Total .....	10.00	\$ 8.00	\$ 80.00
Wanamaker & Kellerton Telephone Line— Ringgold .....	8.00	8.00	64.00
West Morgan Telephone Company— Franklin .....	14.50	15.00	21.750
"X" Telephone Company— Keokuk .....	5.50	11.00	60.50
Yorktown, Clarinda & State Road Telephone Co.— Page .....	10.00	16.00	160.00
Yankee Hollow Rural Telephone Company— Muscatine .....	5.00	11.00	55.00
Yorktown-Fairview Telephone Company— Page .....	6.00	11.00	66.00
Yale & Western Mutual Telephone Company— Guthrie .....	6.75	14.00	94.50
Yankee Point Mutual Telephone Company— Iowa .....	12.87	10.00	128.70
Yorktown & Norwich Telephone Company— Page .....	6.75	14.00	94.50
Yale & Janica Telephone Company— Dallas .....	2.00	10.00	20.00
Guthrie .....	10.50		105.00
Total .....	12.50	\$ 10.00	\$ 125.00
Young America Telephone Company — Louisa .....	19.00	12.00	228.00
Yale & Bagley Telephone Company— Guthrie .....	17.00	11.00	187.00
Yoeman Telephone Company— Wayne .....	5.25	10.00	52.50
Yorktown & Bethesda Telephone Company— Page .....	14.00	11.00	154.00
Yorktown East Center & Clarinda Telephone Co.— Page .....	11.00	10.00	110.00
Yorktown, Bethesda & Summit Telephone Company— Page .....	12.50	12.50	156.25
Yorktown (Fairview) Telephone Company— Page .....	6.00	11.00	66.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<b>Zero Telephone Company—</b>			
Lucas .....	8.25	\$ 6.00	\$ 49.50
Marion .....	8.00	.....	18.00
<b>Total .....</b>	<b>11.25</b>	<b>\$ 6.00</b>	<b>\$ 67.50</b>
<b>Zearing Mutual No. 1 Telephone Company—</b>			
Story .....	6.00	22.00	132.00
Hardin .....	2.50	.....	55.00
<b>Total .....</b>	<b>8.50</b>	<b>\$ 22.00</b>	<b>\$ 187.00</b>
<b>Zearing Mutual No. 5 Telephone Company—</b>			
Story .....	8.25	12.00	99.00
<b>Zinn Electric Light &amp; Power Telephone Co.—</b>			
Jones .....	6.00	22.00	132.00
<b>Zearing Johnson Grove Mutual Telephone Co.—</b>			
Story .....	12.50	11.00	137.50
<b>Zellman, Wm., Telephone Line—</b>			
Buena Vista .....	2.00	15.00	30.00
<b>Zion-Artice Mutual (Rural) Telephone Company—</b>			
Marion .....	4.50	8.00	36.00
<b>Rural Telephone Mileage .....</b>	<b>18,085.88</b>		
<b>Rural Telephone Assessment .....</b>			<b>\$ 206,927.52</b>

## RECAPITULATION.

	Total Miles.	Total Net Assessment
Telegraph Lines .....	10,028.72	\$ 780,801.08
Commercial Telephone Lines .....	80,487.10	1,261,028.24
Rural Telephone Lines .....	18,085.88	206,927.52
<b>Grand Total .....</b>	<b>88,501.70</b>	<b>\$ 2,248,756.84</b>