

# 2023

## Recommendation for Assessment of Private Railroad Cars



CALIFORNIA STATE BOARD OF EQUALIZATION

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## Executive Summary

This summary report sets forth the State-Assessed Properties Division staff’s recommendation for the lien date 2023 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law. These properties are assessed at 54.31 percent of the full value to comply with the requirements of Federal law, i.e., the Railroad Revitalization and Regulatory Reform Act (4-R Act). This report reflects the following for each company:

- Company Number
- Company Name
- Equivalent Number of Cars
- Full Value
- Assessed Value
- Penalties (when applicable)
- Total Assessed Value
- Estimated Amount of Taxes

The average rate of general property taxation in California applicable to fiscal year 2023-2024 private railroad car assessments is 1.149 percent. This is the tax rate calculated under the provisions of Revenue & Taxation Code section 11401. The total assessed values and taxes for the prior four years as approved by the Board are compared to the 2023 recommendations below.

<b>Year</b>	<b>Equivalent Number of Cars</b>	<b>Total Full Value Per R&amp;T Code Section 11292</b>	<b>Total Assessed Value</b>	<b>Tax Rate</b>	<b>Amount of Tax</b>
2019	34,031	\$ 1,504,562,849	\$ 915,676,949 <sup>1</sup>	1.151	\$ 10,540,684
2020	33,229	1,505,055,257	900,012,319 <sup>2</sup>	1.154	10,386,142
2021	30,530	1,371,387,706	806,238,832 <sup>3</sup>	1.156	9,321,217
2022	33,799	1,508,331,325	845,419,709 <sup>4</sup>	1.155	9,766,538
2023	36,487	\$ 1,652,635,938	\$ 899,043,904 <sup>5</sup>	1.149	\$ 10,330,014

<sup>1</sup> Represents 60.86 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

<sup>2</sup> Represents 59.79 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

<sup>3</sup> Represents 58.79 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

<sup>4</sup> Represents 56.05 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

<sup>5</sup> Represents 54.31 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

## Recommendation for Assessment of Private Railroad Cars

Lien Date - January 1, 2023

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 54.31%	Penalties			Total Assessed Value	Amount of Tax @ 1.149%
					Late Filing	Failure to File	Willful Failure to File		
0500	Honeywell International, Inc.	4.96	111,595	60,607				60,607	696
0519	Crystal Car Line, Inc.	33.75	453,281	246,177		24,618		270,795	3,111
0522	Chicago Freight Car Leasing Company	337.08	12,346,872	6,705,586				6,705,586	77,047
0529	Eastman Chemical Company, Inc.	10.34	329,113	178,741				178,741	2,054
0534	GATX Corp.	2,463.32	109,980,982	59,730,671				59,730,671	686,305
0539	PCS Phosphate Company, Inc.	4.61	152,586	82,869				82,869	952
0544	Delta Tank Line Co.	6.91	156,795	85,155				85,155	978
0546	Celtran, Inc.	5.73	79,802	43,340				43,340	498
0547	Occidental Chemical Corporation	121.17	3,104,832	1,686,234				1,686,234	19,375
0557	Halliburton Energy Services, Inc.	4.03	224,358	121,849				121,849	1,400
0571	Granite Rock Company	18.72	79,335	43,087				43,087	495
0591	Walter Haffner Company	24.77	565,552	307,151				307,151	3,529
0596	Mosaic Global Sales, LLC.	6.32	195,591	106,225				106,225	1,221
0599	ADM Transportation Company	376.27	7,080,438	3,845,386				3,845,386	44,183
0605	Shell USA, Inc.	12.83	753,124	409,022				409,022	4,700
0611	Kennecott Utah Copper, LLC	10.23	106,699	57,948				57,948	666
0616	Air Products And Chemicals, Inc.	4.05	635,737	345,269				345,269	3,967
0618	TTX Company	12,146.45	522,057,327	283,529,334				283,529,334	3,257,752
0620	Union Tank Car Company	2,281.60	86,854,921	47,170,908				47,170,908	541,994
0633	GATX Rail Canada Corporation	53.62	1,448,490	786,675				786,675	9,039
0634	Phillips 66 Company	62.16	4,630,920	2,515,053				2,515,053	28,898
0635	Union Carbide Corporation Subs. Dow Chemical	69.47	868,684	471,782				471,782	5,421
0640	PPG Industries, Inc.	1.41	32,131	17,450				17,450	201
0641	The Dow Chemical Company	163.35	8,402,160	4,563,213				4,563,213	52,431
0645	Arkema, Inc.	4.25	159,826	86,802				86,802	997
0660	J. M. Huber Corporation	1.67	26,166	14,211				14,211	163
0665	Air Liquide Industrial U.S. LP	9.58	1,452,271	788,728				788,728	9,062
0670	Greenbrier Management Services, LLC	674.54	67,143,067	36,465,400				36,465,400	418,987
0690	Genesis Alkali Wyoming, LP.	29.39	726,756	394,701				394,701	4,535
0693	Shintech, Inc.	77.32	1,020,610	554,293				554,293	6,369

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					Late Filing	Failure to File	Willful Failure to File		
5709	BASF Corporation	35.63	2,019,152	1,096,601				1,096,601	12,600
5711	INEOS USA, LLC.	326.35	15,281,991	8,299,649				8,299,649	95,363
5717	GLNX Corporation	41.68	412,007	223,761				223,761	2,571
5728	Westlake Chor-Vinyls Corporation	14.06	305,410	165,868				165,868	1,906
5734	Exxon Mobil Corporation	180.24	6,170,027	3,350,942				3,350,942	38,502
5742	Equistar Chemicals, LP	111.56	4,893,757	2,657,799				2,657,799	30,538
5752	California Railcar Corporation	0.98	49,000	26,612			6,653	33,265	382
5767	Chevron USA, Inc.	514.95	20,844,661	11,320,735				11,320,735	130,075
5785	Reagent Chemical & Research, Inc.	26.46	924,592	502,146				502,146	5,770
5787	Trinity Industries Leasing Company	3,539.77	205,307,386	111,502,441				111,502,441	1,281,163
5790	Geon Performance Solutions	24.82	219,260	119,080				119,080	1,368
5826	Arrendadora Nacional De Carros De Ferrocarril,	47.99	401,892	218,268				218,268	2,508
5834	Cargill, Inc.	409.28	14,042,265	7,626,354				7,626,354	87,627
5876	SGA Leasing Company	5.37	49,157	26,697				26,697	307
5878	Lone Star Industries, Inc.	1.77	20,904	11,353				11,353	130
5884	Formosa Transrail Corporation	96.97	3,160,607	1,716,526				1,716,526	19,723
5891	The Proctor & Gamble Manufacturing Company	66.29	985,191	535,057				535,057	6,148
5898	Aeropres Corporation	3.39	256,891	139,518				139,518	1,603
5916	Procor Limited	701.00	36,651,457	19,905,406				19,905,406	228,713
5921	Nova Chemicals Inc.	65.24	3,182,211	1,728,259				1,728,259	19,858
5927	Mitsui Rail Capital, LLC	131.38	7,947,144	4,316,094				4,316,094	49,592
5933	Primary Products Ingredients Americas, LLC.	47.87	925,751	502,775				502,775	5,777
5939	Ag Processing, Inc a Cooperative.	37.64	2,053,187	1,115,086				1,115,086	12,812
5946	Cryo-Trans, Inc.	320.69	58,693,018	31,876,178				31,876,178	366,257
5959	Ravago Americas LLC	2.03	35,143	19,086				19,086	219
5971	Inspiration Holdings, Inc.	5.45	52,915	28,738				28,738	330
5975	Excel Railcar Corporation	1.49	14,998	8,145				8,145	94
5982	Residual Based Finance Corporation	54.71	363,637	197,491				197,491	2,269
5985	S. M. Brooks Freight	0.98	11,695	6,352				6,352	73
5986	J. R. Simplot Company	44.66	1,084,357	588,914				588,914	6,767

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					Late Filing	Failure to File	Willful Failure to File		
5991	Tyson Foods, Inc	8.20	98,589	53,544				53,544	615
6023	AMG Resources Corporation	12.15	65,930	35,807				35,807	411
6037	National Salvage and Service Corporation	3.35	8,690	4,720				4,720	54
6041	Searles Valley Minerals	790.28	13,929,857	7,565,305				7,565,305	86,925
6055	Structural Metals, Inc.	17.39	658,165	357,449				357,449	4,107
6065	Nashtex Leasing, Inc.	1.38	16,719	9,080				9,080	104
6073	Evonik Corporation	4.83	135,139	73,394				73,394	843
6084	Cemex, Inc.	645.82	15,357,600	8,340,713	834,071			9,174,784	105,418
6093	Consolidated Grain & Barge, Inc.	3.15	115,287	62,612				62,612	719
6103	Linde Inc.	10.04	1,489,725	809,070				809,070	9,296
6109	ECDC Environmental, L.C.	217.17	839,383	455,869				455,869	5,238
6113	CTS Cement Manufacturing Corporation	0.62	36,610	19,883				19,883	228
6114	Nucor Logistics LLC.	101.85	1,923,902	1,044,871				1,044,871	12,006
6121	Covia Rail, LLC	2.97	143,876	78,139				78,139	898
6128	Loram Maintenance of Way, Inc.	0.66	92,403	50,184				50,184	577
6133	Safety-Kleen Systems, Inc.	24.53	1,987,985	1,079,675				1,079,675	12,405
6134	American Soda LLC. (Formerly Solvay Chemica	46.72	1,446,918	785,821				785,821	9,029
6142	Schlumberger Technology Corporation	8.13	398,492	216,421				216,421	2,487
6156	Compass Minerals America Inc.	18.28	1,125,703	611,369				611,369	7,025
6159	Progress Rail Services Corporation	105.42	2,154,990	1,170,375				1,170,375	13,448
6185	Kemira Water Solutions, Inc.	18.40	342,915	186,237				186,237	2,140
6186	Wells Fargo Rail Corporation	1,428.53	45,057,582	24,470,773				24,470,773	281,169
6188	Nevada Cement Company LLC.	11.68	67,032	36,405				36,405	418
6209	JAIX Leasing Company	2.71	164,286	89,224				89,224	1,025
6214	Rampart Range Corporation	1.12	11,544	6,270				6,270	72
6220	Atel Leasing Corporation	1.72	13,474	7,318				7,318	84
6223	CarMath, Inc.	43.99	263,860	143,302				143,302	1,647
6237	Dow Chemical Canada, Inc.	15.40	218,769	118,813				118,813	1,365
6249	South Dakota Soybean Processors LLC	9.23	346,253	188,050				188,050	2,161
6256	Factor Gas Liquids, Inc.	0.87	72,927	39,607				39,607	455

**Recommendation for Assessment of Private Railroad Cars**

**Lien Date - January 1, 2023**

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 54.31%	Penalties			Total Assessed Value	Amount of Tax @ 1.149%
					Late Filing	Failure to File	Willful Failure to File		
6260	The CIT Group/Equipment Financing, Inc.	2,016.30	114,806,749	62,351,545				62,351,545	716,419
6265	Westlake Corporation	46.01	2,533,981	1,376,205				1,376,205	15,813
6283	Southwest Rail Industries, Inc.	76.24	1,628,619	884,503				884,503	10,163
6285	Bunge North America, Inc.	78.87	2,898,394	1,574,118				1,574,118	18,087
6286	Cenex Harvest States Cooperative	53.48	2,290,668	1,244,062				1,244,062	14,294
6290	Trinity Chemical Leasing L.L.C.	231.52	9,931,143	5,393,604				5,393,604	61,973
6298	Infineum USA, L.P.	1.95	73,733	40,044				40,044	460
6303	MHF Services	7.70	372,433	202,268				202,268	2,324
6309	Messer, LLC	9.40	2,156,830	1,171,374				1,171,374	13,459
6315	Midwest Railcar Corporation	324.19	12,905,927	7,009,209				7,009,209	80,536
6319	INEOS Pigments USA Inc.	5.26	83,850	45,539				45,539	523
6336	Chevron Phillips Chemical Company, LP	130.34	5,108,449	2,774,399				2,774,399	31,878
6340	Chevron Oronite Company, LLC	46.01	940,628	510,855				510,855	5,870
6344	PCS Sales (USA), Inc.	32.04	1,766,077	959,156				959,156	11,021
6355	Pol-tex International, Division of Poly-America	1.02	28,187	15,308				15,308	176
6364	Tropicana Transportation Corp.	5.35	232,511	126,277				126,277	1,451
6367	Southern Rail Associates	26.43	220,320	119,656				119,656	1,375
6370	RRM Properties Ltd.	5.64	53,264	28,928				28,928	332
6371	H. J. Baker Logistics, LLC (FKA Sulcom, Inc.)	8.99	161,281	87,592				87,592	1,006
6373	Kraton Chemical LLC	2.98	54,603	29,655				29,655	341
6378	Edman Corporation	31.11	207,815	112,864				112,864	1,297
6380	Modern Dispersions, Inc.	1.59	13,351	7,251	725			7,976	92
6391	Minnesota Soybean Processors	32.19	513,624	278,949				278,949	3,205
6404	Omaha Track, Inc.	18.92	451,564	245,244				245,244	2,818
6406	Mexicana De Cobre S.A. de C. V.	3.32	27,168	14,755		1,475		16,230	186
6412	Lane Forest Products, Inc.	34.42	2,354,362	1,278,654				1,278,654	14,692
6416	Innophos Inc.	6.13	359,960	195,494				195,494	2,246
6426	Redstreak, LLC	3.45	22,908	12,441				12,441	143
6430	INEOS Styrolution America LLC	15.28	368,630	200,203				200,203	2,300
6437	Erco Worldwide (USA) Inc.	2.99	183,987	99,923				99,923	1,148

**Recommendation for Assessment of Private Railroad Cars**

**Lien Date - January 1, 2023**

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 54.31%	Penalties			Total Assessed Value	Amount of Tax @ 1.149%
					Late Filing	Failure to File	Willful Failure to File		
6441	PV Rail Services, LLC.	3.47	275,351	149,543			149,543	1,718	
6443	OmniSource Corporation	0.43	25,280	13,730			13,730	158	
6445	Calpac, LLC	10.10	902,849	490,337			490,337	5,634	
6447	Everest Railcar Services, Inc.	10.56	122,254	66,396			66,396	763	
6448	US Ecology, Inc.	16.88	385,202	209,203			209,203	2,404	
6449	TMS International, LLC.	1.08	29,011	15,756			15,756	181	
6450	Midwest Ethanol Transport, LLC.	12.73	383,288	208,164			208,164	2,392	
6456	Ineos ABS (USA), LLC.	5.24	31,262	16,978			16,978	195	
6457	Pinnacle Polymers, LLC.	12.28	221,666	120,387			120,387	1,383	
6458	Energysolutions, LLC	4.54	121,563	66,021			66,021	759	
6471	Rocky Mountain Recycling, Inc.	2.42	14,805	8,041			8,041	92	
6473	Helena Chemical Company	0.24	8,190	4,448			4,448	51	
6476	Foremark Performance Chemicals	1.62	31,945	17,349			17,349	199	
6477	J & J Railcar Leasing LLC	0.69	49,292	26,770			26,770	308	
6484	Univar Canada Ltd.	7.24	48,341	26,254			26,254	302	
6486	Americas Styrenics LLC	47.27	536,044	291,125			291,125	3,345	
6494	American Industrial Transport, Inc.	644.22	30,928,898	16,797,485			16,797,485	193,003	
6496	Atel Equipment Services	18.14	117,254	63,681			63,681	732	
6497	Browner Turnout Company	10.46	77,168	41,910			41,910	482	
6498	Wacker Chemical Corporation	4.28	211,552	114,894			114,894	1,320	
6516	Taminco US, Inc.	1.65	18,770	10,194			10,194	117	
6525	INEOS Oligomers USA, LLC	0.26	20,024	10,875			10,875	125	
6526	Reichhold LLC2	1.15	16,225	8,812			8,812	101	
6529	Trinseo LLC	10.61	220,485	119,745			119,745	1,376	
6531	SMBC Rail Services, L.L.C.	954.63	43,322,658	23,528,536			23,528,536	270,343	
6535	DAK Americas LLC	28.33	1,130,622	614,041			614,041	7,055	
6539	Braskem America, Inc.	8.71	77,632	42,162			42,162	484	
6545	Olin Chlor Alkali Logistics	50.52	3,572,623	1,940,292			1,940,292	22,294	
6549	Valero Terminaling and Distribution Company	74.84	6,949,792	3,774,432			3,774,432	43,368	
6551	Siemens Energy, Inc	6.73	350,626	190,425			190,425	2,188	

## Recommendation for Assessment of Private Railroad Cars

Lien Date - January 1, 2023

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 54.31%	Penalties			Total Assessed Value	Amount of Tax @ 1.149%
					Late Filing	Failure to File	Willful Failure to File		
6552	Infinity transportation 2020-1, LLC	436.89	10,781,505	5,855,435				5,855,435	67,279
6555	KBX Rail, LLC.	77.43	2,230,574	1,211,425				1,211,425	13,919
6563	Agrothrive, Inc.	1.33	19,379	10,525				10,525	121
6564	Cedar Grove Logistics LLC	15.10	486,356	264,140				264,140	3,035
6565	NGL Crude Transportation, LLC	8.13	772,675	419,640				419,640	4,822
6567	Siouxland Ethanol LLC	10.31	904,156	491,047				491,047	5,642
6569	Eco Services Operations Corporation	2.94	24,722	13,427				13,427	154
6570	Solvay Fluorides, LLC	0.39	53,226	28,907				28,907	332
6576	Standridge Color Corporation	3.38	39,580	21,496				21,496	247
6578	Husker Ag Marketing, Inc.	10.25	935,641	508,147				508,147	5,839
6579	Zeeland Freight Services, LLC.	7.56	803,499	436,380				436,380	5,014
6581	Plains Marketing, L.P.	14.18	1,669,284	906,588				906,588	10,417
6582	PBF Holding Company, LLC.	107.61	10,047,115	5,456,588				5,456,588	62,696
6583	The Chemours Company FC, LLC.	24.14	702,112	381,317				381,317	4,381
6585	Nachurs Alpine Solutions, Inc	1.64	127,512	69,252				69,252	796
6586	Gavilon Global Ag Holdings, LLC	2.47	30,233	16,420				16,420	189
6587	DK Trading & Supply, LLC.	8.99	865,539	470,074				470,074	5,401
6590	Blue Cube Operations, LLC.	13.46	288,771	156,832				156,832	1,802
6592	Reg Marketing and Logistics Group LLC	1.76	188,394	102,317				102,317	1,176
6593	American Iron & Metal Company, Inc.	155.20	11,579,472	6,288,811		628,881		6,917,692	79,484
6596	Ardent Mills, LLC.	12.18	182,286	99,000				99,000	1,138
6597	United Liquid Gas Company	3.51	416,893	226,415				226,415	2,602
6600	JBS USA Food Company	4.63	50,504	27,429				27,429	315
6602	E D & F Man Liquids Products LLC	3.31	291,442	158,282				158,282	1,819
6607	PNC Equipment Finance, LLC	114.40	5,515,181	2,995,295				2,995,295	34,416
6610	The Instar Group, LLC.	99.62	6,929,233	3,763,266				3,763,266	43,240
6613	Pyco Industries Inc.	35.09	3,607,427	1,959,194				1,959,194	22,511
6615	EM Resources, LLC.	13.85	711,516	386,424				386,424	4,440
6616	Heartland Rail	25.88	1,479,793	803,676				803,676	9,234
6618	Thiele Kaolin Company	0.67	8,757	4,756				4,756	55



## Recommendation for Assessment of Private Railroad Cars

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Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 54.31%	Penalties			Total Assessed Value	Amount of Tax @ 1.149%
					Late Filing	Failure to File	Willful Failure to File		
6619	Enkay Leasing	4.35	344,042	186,849				186,849	2,147
6621	Stonebriar Commercial Finance	28.39	2,098,468	1,139,678				1,139,678	13,095
6623	Iowa Fertilizer Company	2.68	215,518	117,048				117,048	1,345
6624	Runyon Industries, Inc.	3.19	23,258	12,631				12,631	145
6625	FTAI Railcar Holdings LLC	28.68	2,712,096	1,472,939				1,472,939	16,924
6626	Riverside Rail LLC	7.81	371,767	201,907				201,907	2,320
6627	Enrail Partnership LP	0.60	65,280	35,454				35,454	407
6629	PNW Railcars, Inc	163.00	16,379,899	8,895,923				8,895,923	102,214
6632	Pencoco, Inc.	0.52	22,709	12,333				12,333	142
6634	Imerys Perlite USA.	3.59	229,028	124,385				124,385	1,429
6637	Corteva Agriscience	33.07	1,466,092	796,235				796,235	9,149
6638	Imperial Oil Limited	12.73	130,232	70,729				70,729	813
6639	Hickman Williams & Company	3.33	16,650	9,043	904			9,947	114
6641	BJB LLC	2.32	225,453	122,444				122,444	1,407
6645	Bayport Polymers	4.14	347,781	188,880				188,880	2,170
6646	Federal White Cement Rail, Inc.	1.90	148,202	80,489				80,489	925
6648	North Star Refining, LLC.	1.53	71,194	38,665				38,665	444
6649	National Gypsum Services Company	4.30	168,031	91,258				91,258	1,049
6651	Matheson Tri-Gas, Inc.	2.62	971,774	527,770				527,770	6,064
6652	PVS Chemical, Inc.	1.34	46,360	25,178				25,178	289
6653	GC Rail Partners, LP.	10.04	177,176	96,224				96,224	1,106
6654	Greentree Leasing, Inc.	0.19	8,874	4,819				4,819	55
6657	Ethanol Products, LLC dba MCL	1.31	238,734	129,656				129,656	1,490
6660	Utah Iron, LLC	268.99	3,095,268	1,681,040				1,681,040	19,315
6661	Ballast Partners, LLC	1.32	37,236	20,223				20,223	232
6662	LGBP1, LLC	1.28	27,967	15,189				15,189	175
6663	SBBR, LLC	0.51	10,285	5,586				5,586	64
6664	Louisiana Integraed PolyEthylene JC LLC	29.49	2,167,810	1,177,338				1,177,338	13,528
<b>Total Recommended Assessed Values</b>		<b>\$36,487.15</b>	<b>\$1,652,635,938</b>	<b>\$897,546,577</b>	<b>\$835,700</b>	<b>\$654,974</b>	<b>\$6,653</b>	<b>\$899,043,904</b>	<b>\$10,330,014</b>

## Alphabetic Cross Reference of Private Railroad Car Companies

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Company Name	Company Number	Company Name	Company Number
A. & K. Railroad Materials, Inc.	6512	Cenex Harvest States Cooperative	6286
AAk USA K1, LLC	5995	Chevron Oronite Company, LLC	6340
ADM Transportation Company	0599	Chevron Phillips Chemical Company, LP	6336
Aeropres Corporation	5898	Chevron USA, Inc.	5767
A-F Acquisitions, LLC	6606	Chicago Freight Car Leasing Company	0522
Ag Processing, Inc a Cooperative.	5939	CMF Leasing Inc.	6562
Agrium U. S. Inc.	6224	Compass Minerals America Inc.	6156
Agrothrive, Inc.	6563	Consolidated Grain & Barge, Inc.	6093
Air Liquide Industrial U.S. LP	0665	Contractors Cargo Company	6478
Air Products And Chemicals, Inc.	0616	Corteva Agriscience	6637
American Industrial Transport, Inc.	6494	Covia Rail, LLC	6121
American Iron & Metal Company, Inc.	6593	Cryo-Trans, Inc.	5946
American Plant Food Corporation	6656	Crystal Car Line, Inc.	0519
American Soda LLC. (Formerly Solvay Chemicals, Inc.)	6134	CTS Cement Manufacturing Corporation	6113
Americas Styrenics LLC	6486	DAK Americas LLC	6535
AMG Resources Corporation	6023	Dana Container, Inc	6192
Ardent Mills, LLC.	6596	Delta Tank Line Co.	0544
Arkema, Inc.	0645	DK Trading & Supply, LLC.	6587
Arrendadora Nacional De Carros De Ferrocarril, S.A. De C.V.	5826	Dow Chemical Canada, Inc.	6237
Atel Equipment Services	6496	E D & F Man Liquids Products LLC	6602
Atel Leasing Corporation	6220	Eastman Chemical Company, Inc.	0529
Ballast Partners, LLC	6661	ECDC Environmental, L.C.	6109
BASF Corporation	5709	Eco Services Operations Corporation	6569
Bayport Polymers	6645	Edman Corporation	6378
BJB LLC	6641	EM Resources, LLC.	6615
Blue Cube Operations, LLC.	6590	Empire Railcar Corp.	6395
Braskem America, Inc.	6539	Energysolutions, LLC	6458
Browner Turnout Company	6497	Enkay Leasing	6619
Bunge North America, Inc.	6285	Enrail Partnership LP	6627
California Railcar Corporation	5752	Equistar Chemicals, LP	5742
Calpac, LLC	6445	Erco Worldwide (USA) Inc.	6437
Cargill, Inc.	5834	Essex Hybrid Seed Company, LTD.	6381
CarMath, Inc.	6223	Ethanol Products, LLC dba MCL	6657
Cedar Grove Logistics LLC	6564	Everest Railcar Services, Inc.	6447
Celtran, Inc.	0546	Evonik Corporation	6073
Cemex, Inc.	6084	Excel Railcar Corporation	5975
Exxon Mobil Corporation	5734	Iowa Fertilizer Company	6623
Factor Gas Liquids, Inc.	6256	J & J Railcar Leasing LLC	6477

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Company Name	Company Number	Company Name	Company Number
Federal White Cement Rail, Inc.	6646	J. M. Huber Corporation	0660
Foremark Performance Chemicals	6476	J. R. Simplot Company	5986
Formosa Transrail Corporation	5884	JAIX Leasing Company	6209
FTAI Railcar Holdings LLC	6625	JBS USA Food Company	6600
GATX Corp.	0534	Joy Global Surface Mining, Inc.	6543
GATX Rail Canada Corporation	0633	KBX Rail, LLC.	6555
Gavilon Global Ag Holdings, LLC	6586	Kemira Water Solutions, Inc.	6185
GC Rail Partners, LP.	6653	Kennecott Utah Copper, LLC	0611
Genesis Alkali Wyoming, LP.	0690	Kraton Chemical LLC	6373
Geon Performance Solutions	5790	Lane Forest Products, Inc.	6412
GLNX Corporation	5717	LGBP1, LLC	6662
Granite Rock Company	0571	Linde Inc.	6103
Greenbrier Management Services, LLC	0670	Lone Star Industries, Inc.	5878
Greentree Leasing, Inc.	6654	Loram Maintenance of Way, Inc.	6128
H. J. Baker Logistics, LLC (FKA Sulcom, Inc.)	6371	Louisiana Integrated PolyEthylene JV LLC	6664
Halliburton Energy Services, Inc.	0557	Matheson Tri-Gas, Inc.	6651
Heartland Rail	6616	Messer, LLC	6309
Helena Chemical Company	6473	Mexicana De Cobre S.A. de C. V.	6406
Herzog Railroad Services, Inc.	6095	MHF Services	6303
Hickman Williams & Company	6639	Midwest Ethanol Transport, LLC.	6450
Honeywell International, Inc.	0500	Midwest Railcar Corporation	6315
Husker Ag Marketing, Inc.	6578	Minnesota Soybean Processors	6391
Imerys Perlite USA.	6634	Mitsui Rail Capital, LLC	5927
Imperial Oil Limited	6638	MLTM, LP	6588
Ineos ABS (USA), LLC.	6456	Modern Dispersions, Inc.	6380
INEOS Oligomers USA, LLC	6525	Mosaic Global Sales, LLC.	0596
INEOS Pigments USA Inc.	6319	Nachurs Alpine Solutions, Inc	6585
INEOS Styrolution America LLC	6430	Nashtex Leasing, Inc.	6065
INEOS USA, LLC.	5711	National Gypsum Services Company	6649
Infineum USA, L.P.	6298	National Salvage and Service Corporation	6037
Infinity Rail, LLC	6403	Nevada Cement Company LLC.	6188
Infinity transportation 2020-1, LLC	6552	NGL Crude Transportation, LLC	6565
Innophos Inc.	6416	North Star Refining, LLC.	6648
Inspiration Holdings, Inc.	5971	Nova Chemicals Inc.	5921
NTL Transportation, Ltd.	6379	Safety-Kleen Systems, Inc.	6133
Nucor Logistics LLC.	6114	SBBR, LLC	6663
Occidental Chemical Corporation	0547	Schlumberger Technology Corporation	6142
Olin Chlor Alkali Logistics	6545	Searles Valley Minerals	6041

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Company Name	Company Number	Company Name	Company Number
Omaha Track, Inc.	6404	SGA Leasing Company	5876
OmniSource Corporation	6443	Shell USA, Inc.	0605
PBF Holding Company, LLC.	6582	Sherwin Alumina, LP	6351
PCS Phosphate Company, Inc.	0539	Shintech, Inc.	0693
PCS Sales (USA), Inc.	6344	Siemens Energy, Inc	6551
Pencco, Inc.	6632	Siouxland Ethanol LLC	6567
Phillips 66 Company	0634	SMBC Rail Services, L.L.C.	6531
Pinnacle Polymers, LLC.	6457	Solvay Fluorides, LLC	6570
Plains Marketing, L.P.	6581	South Dakota Soybean Processors LLC	6249
PNC Equipment Finance, LLC	6607	Southern Rail Associates	6367
PNW Railcars, Inc	6629	Southwest Rail Industries, Inc.	6283
Pol-tex International, Division of Poly-America	6355	Standridge Color Corporation	6576
PPG Industries, Inc.	0640	Stella-Jones Corporation	6472
Primary Products Ingredients Americas, LLC.	5933	Stonebriar Commercial Finance	6621
Procor Limited	5916	Structural Metals, Inc.	6055
Progress Rail Services Corporation	6159	Taminco US, Inc.	6516
PV Rail Services, LLC.	6441	The Chemours Company FC, LLC.	6583
PVS Chemical, Inc.	6652	The CIT Group/Equipment Financing, Inc.	6260
Pyco Industries Inc.	6613	The Dow Chemical Company	0641
Rail Connection, LLC	6598	The Instar Group, LLC.	6610
Rampart Range Corporation	6214	The Proctor & Gamble Manufacturing Company	5891
Ravago Americas LLC	5959	Thiele Kaolin Company	6618
Reagent Chemical & Research, Inc.	5785	TMS International, LLC.	6449
Redstreak, LLC	6426	Transtar, LLC.	6386
Reg Marketing and Logistics Group LLC	6592	Trinity Chemical Leasing L.L.C.	6290
Reichhold LLC2	6526	Trinity Industries Leasing Company	5787
Residual Based Finance Corporation	5982	Trinseo LLC	6529
Riverside Rail LLC	6626	Tropicana Transportation Corp.	6364
Rocky Mountain Recycling, Inc.	6471	TTX Company	0618
RRM Properties Ltd.	6370	Tyson Foods, Inc	5991
Runyon Industries, Inc.	6624	Union Carbide Corporation Subs. Dow Chemical Co.	0635
S. M. Brooks Freight	5985	Union Tank Car Company	0620
United Liquid Gas Company	6597		
Univar Canada Ltd.	6484		
US Ecology, Inc.	6448		
Utah Iron, LLC	6660		
Valero Terminaling and Distribution Company	6549		
Wacker Chemical Corporation	6498		

## Alphabetic Cross Reference of Private Railroad Car Companies

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<b>Company Name</b>	<b>Company Number</b>
Walter Haffner Company	0591
Wells Fargo Rail Corporation	6186
Westlake Chor-Vinyls Corporation	5728
Westlake Corporation	6265
Zeeland Freight Services, LLC.	6579
Zekelman Freight LLC	6633