

2025

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 2025 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law. These properties are assessed at 58.40 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
- Assessed Value
- Company Name
- Penalties (when applicable)
- Equivalent Number of Cars
- Total Assessed Value
- Full Value
- Estimated Amount of Taxes

The average rate of general property taxation in California applicable to fiscal year 2025-2026 private railroad car assessments is 1.151 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 2025 recommendations below.

Year	Equivalent Number of Cars	Total Full Value Per R&T Code Section 11292	Total Assessed Value	Tax Rate	Amount of Tax
2021	30,530	\$1,371,387,706	\$806,333,655 ¹	1.156	\$9,321,217
2022	33,799	1,508,331,325	845,587,671 ²	1.155	9,766,538
2023	36,487	1,652,635,938	899,043,904 ³	1.149	10,330,014
2024	35,808	1,686,322,523	886,025,529 ⁴	1.153	10,215,874
2025	37,674	\$1,789,475,004	\$1,045,172,648 ⁵	1.151	\$12,029,937

¹ Represents 58.79 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

² Represents 56.05 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

³ Represents 54.31 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

⁴ Represents 52.48 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

⁵ Represents 58.40 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, 2025

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 58.40%	Penalties			Total Assessed Value	Amount of Tax @ 1.151%
					Late Filing	Failure to File	Willful Failure to File		
0500	Honeywell International, Inc.	4.16	\$79,323	\$46,325				\$46,325	\$533.20
0519	Crystal Car Line, Inc.	33.26	467,821	273,207				273,207	3,144.62
0522	Chicago Freight Car Leasing Company	295.47	11,529,938	6,733,484				6,733,484	77,502.40
0529	Eastman Chemical Company, Inc.	12.43	321,670	187,855				187,855	2,162.21
0534	GATX Corp.	2,640.81	130,427,541	76,169,684				76,169,684	876,713.06
0539	PCS Phosphate Company, Inc.	3.28	111,097	64,881				64,881	746.78
0544	Delta Tank Line Co.	14.63	430,151	251,208				251,208	2,891.41
0546	Celtran, Inc.	1.99	135,698	79,248				79,248	912.14
0547	Occidental Chemical Corporation	81.32	1,971,546	1,151,383				1,151,383	13,252.42
0557	Halliburton Energy Services, Inc.	12.19	616,412	359,985				359,985	4,143.42
0571	Granite Rock Company	1.66	12,266	7,163				7,163	82.45
0591	Walter Haffner Company	14.94	306,004	178,706				178,706	2,056.91
0596	Mosaic Global Sales, LLC.	3.35	196,132	114,541				114,541	1,318.37
0599	ADM Transportation Company	407.25	11,441,557	6,681,869				6,681,869	76,908.32
0605	Shell USA, Inc.	8.71	535,756	312,882				312,882	3,601.27
0611	Kennecott Utah Copper, LLC	19.76	170,568	99,612				99,612	1,146.53
0616	Air Products And Chemicals, Inc.	3.40	430,957	251,679				251,679	2,896.82
0618	TTX Company	11,305.30	507,499,118	296,379,485				296,379,485	3,411,327.87
0620	Union Tank Car Company	2,513.85	91,792,347	53,606,731				53,606,731	617,013.47
0633	GATX Rail Canada Corporation	53.39	1,276,585	745,526				745,526	8,581.00
0634	Phillips 66 Company	90.24	5,233,018	3,056,083				3,056,083	35,175.51
0635	Union Carbide Corporation Subs. Dow Chemical	59.16	735,781	429,696				429,696	4,945.80
0640	PPG Industries, Inc.	0.94	17,258	10,079				10,079	116.01
0641	The Dow Chemical Company	164.99	8,139,431	4,753,428				4,753,428	54,711.95
0645	Arkema, Inc.	3.10	106,290	62,073				62,073	714.46
0665	Air Liquide Industrial U.S. LP	9.27	1,260,553	736,163				736,163	8,473.24
0670	Greenbrier Management Services, LLC	1,014.00	111,742,239	65,257,468				65,257,468	751,113.45
0690	Genesis Alkali Wyoming, LP.	48.13	1,988,828	1,161,476				1,161,476	13,368.58
0693	Shintech, Inc.	71.87	954,073	557,179				557,179	6,413.13
5709	BASF Corporation	36.29	1,880,584	1,098,261				1,098,261	12,640.98
5711	INEOS USA, LLC.	302.24	14,199,537	8,292,530				8,292,530	95,447.02

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					Late Filing	Failure to File	Willful Failure to File		
5717	GLNX Corporation	29.30	287,052	167,638				167,638	1,929.52
5728	Westlake Chor-Vinyls Corporation	19.96	469,778	274,350				274,350	3,157.77
5734	Exxon Mobil Corporation	198.60	7,414,164	4,329,872				4,329,872	49,836.82
5742	Equistar Chemicals, LP	135.98	6,184,395	3,611,687				3,611,687	41,570.51
5767	Chevron USA, Inc.	495.08	18,475,395	10,789,631				10,789,631	124,188.65
5785	Reagent Chemical & Research, Inc.	42.86	1,304,187	761,645				761,645	8,766.54
5787	Trinity Industries Leasing Company	3,507.84	192,232,439	112,263,744				112,263,744	1,292,155.70
5790	Geon Performance Solutions, LLC	19.72	132,794	77,552				77,552	892.62
5826	Arrendadora Nacional De Carros De Ferrocarril, S	55.78	480,207	280,441				280,441	3,227.87
5834	Cargill, Inc.	451.66	17,775,592	10,380,946				10,380,946	119,484.69
5876	SGA Leasing Company	1.53	12,303	7,185				7,185	82.70
5878	Lone Star Industries, Inc.	1.62	18,311	10,694				10,694	123.08
5884	Formosa Transrail Corporation	98.52	2,930,854	1,711,619				1,711,619	19,700.73
5891	The Proctor & Gamble Manufacturing Company	50.45	862,745	503,843				503,843	5,799.23
5898	Aeropres Corporation	2.20	149,750	87,454				87,454	1,006.60
5916	Procor Limited	681.38	37,006,389	21,611,731				21,611,731	248,751.03
5921	Nova Chemicals Inc.	79.98	3,573,746	2,087,068				2,087,068	24,022.15
5927	Modern Rail Capital, LLC	144.69	10,274,595	6,000,363				6,000,363	69,064.18
5933	Primary Products Ingredients Americas, LLC.	37.56	851,892	497,505				497,505	5,726.28
5939	Ag Processing, Inc a Cooperative.	24.38	1,349,482	788,097				788,097	9,071.00
5946	Cryo-Trans, LLC	433.43	76,096,492	44,440,351				44,440,351	511,508.44
5959	Ravago Americas LLC	1.04	58,926	34,413				34,413	396.09
5971	Inspiration Holdings, Inc.	5.23	52,050	30,397				30,397	349.87
5982	Residual Based Finance Corporation	36.43	248,476	145,110				145,110	1,670.22
5985	S. M. Brooks Freight	2.52	30,593	17,866				17,866	205.64
5986	J. R. Simplot Company	48.29	1,577,704	921,379				921,379	10,605.07
5991	Tyson Foods, Inc	20.91	251,966	147,148				147,148	1,693.68
6023	AMG Resources Corporation	6.83	34,957	20,415				20,415	234.98
6041	Searles Valley Minerals	847.37	13,690,478	7,995,239				7,995,239	92,025.20
6055	Structural Metals, Inc.	53.85	2,277,081	1,329,815				1,329,815	15,306.17
6065	Nashtex Leasing, Inc.	3.48	42,759	24,971				24,971	287.42

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6073	Evonik Corporation	6.14	157,430	91,939				91,939	1,058.22
6084	Cemex, Inc.	817.58	22,849,186	13,343,925				13,343,925	153,588.57
6093	Consolidated Grain & Barge, Inc.	2.39	79,004	46,138				46,138	531.05
6103	Linde Inc.	15.67	3,031,518	1,770,407				1,770,407	20,377.38
6109	ECDC Environmental, L.C.	221.97	858,974	501,641				501,641	5,773.89
6113	CTS Cement Manufacturing Corporation	0.82	47,740	27,880				27,880	320.90
6114	Nucor Logistics LLC.	94.12	1,886,531	1,101,734				1,101,734	12,680.96
6128	Loram Maintenance of Way, Inc.	6.95	861,779	503,279				503,279	5,792.74
6133	Safety-Kleen Systems, Inc.	21.03	1,507,220	880,216				880,216	10,131.29
6134	American Soda LLC. (Formerly Solvay Chemical	47.40	2,015,164	1,176,856				1,176,856	13,545.61
6142	Schlumberger Technology Corporation	8.58	380,514	222,220				222,220	2,557.75
6156	Compass Minerals America Inc.	14.27	769,648	449,474				449,474	5,173.45
6159	Progress Rail Services Corporation	118.54	4,080,742	2,383,153				2,383,153	27,430.09
6185	Kemira Water Solutions, Inc.	17.44	280,065	163,558				163,558	1,882.55
6186	Wells Fargo Rail Corporation	1,503.24	50,133,673	29,278,065				29,278,065	336,990.53
6188	Nevada Cement Company LLC.	30.42	164,390	96,004				96,004	1,105.00
6192	Dana Container, Inc	0.28	11,363	6,636				6,636	76.38
6209	JAIX Leasing Company	2.59	141,310	82,525				82,525	949.86
6214	Rampart Range Corporation	0.80	7,646	4,465				4,465	51.40
6223	CarMath, Inc.	35.10	215,845	126,053				126,053	1,450.88
6237	Dow Chemical Canada, Inc.	15.37	202,254	118,116				118,116	1,359.52
6249	South Dakota Soybean Processors LLC	19.00	1,297,349	757,652				757,652	8,720.57
6256	Factor Gas Liquids, Inc.	1.02	74,100	43,274				43,274	498.09
6260	CIT Equipment Financing, LLC	2,241.13	133,075,173	77,715,901				77,715,901	894,510.02
6265	Westlake Corporation	75.00	4,439,690	2,592,779				2,592,779	29,842.89
6283	Southwest Rail Industries, Inc.	182.52	3,187,122	1,861,279				1,861,279	21,423.32
6285	Bunge North America, Inc.	61.63	2,359,998	1,378,239				1,378,239	15,863.53
6286	Cenex Harvest States Cooperative	48.49	1,835,298	1,071,814				1,071,814	12,336.58
6290	Trinity Chemical Leasing L.L.C.	221.12	9,402,437	5,491,023				5,491,023	63,201.68
6298	Infineum USA, L.P.	0.65	26,387	15,410				15,410	177.37
6303	MHF Services	35.20	429,309	250,716				250,716	2,885.75

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					Late Filing	Failure to File	Willful Failure to File		
6309	Messer, LLC	9.53	2,047,435	1,195,702				1,195,702	13,762.53
6315	Midwest Railcar Corporation	329.23	11,320,845	6,611,373				6,611,373	76,096.91
6319	INEOS Pigments USA Inc.	6.27	99,950	58,371				58,371	671.85
6336	Chevron Phillips Chemical Company, LP	134.05	6,205,717	3,624,139				3,624,139	41,713.84
6340	Chevron Oronite Company, LLC	54.20	1,599,442	934,074				934,074	10,751.19
6344	PCS Sales (USA), Inc.	32.39	1,570,785	917,338				917,338	10,558.57
6355	Pol-tex International, Division of Poly-America	0.66	15,745	9,195				9,195	105.84
6364	Tropicana Transportation Corp.	9.24	583,626	340,838				340,838	3,923.04
6367	Southern Rail Associates	12.07	134,979	78,828				78,828	907.31
6370	RRM Properties Ltd.	5.09	48,070	28,073				28,073	323.12
6371	H. J. Baker Logistics, LLC (FKA Sulcom, Inc.)	8.14	135,702	79,250				79,250	912.17
6373	Kraton Chemical LLC	2.20	38,656	22,575				22,575	259.84
6378	Edman Corporation	35.98	376,531	219,894				219,894	2,530.98
6380	Modern Dispersions, Inc.	0.98	20,656	12,063				12,063	138.85
6391	Minnesota Soybean Processors	10.80	139,741	81,609				81,609	939.32
6392	Coffeyville Resources Nitrogen Fertilizers, LLC	14.43	290,115	169,427				169,427	1,950.11
6404	Omaha Track, Inc.	5.75	127,800	74,635				74,635	859.05
6406	Mexicana De Cobre S.A. de C. V.	7.43	68,965	40,276	4,028			44,304	509.93
6408	Tealinc, LLC	10.89	36,372	21,241				21,241	244.49
6412	Lane Forest Products, Inc.	21.01	1,317,621	769,491				769,491	8,856.84
6416	Innophos Inc.	2.57	139,106	81,238				81,238	935.05
6426	Redstreak, LLC	3.17	30,961	18,081				18,081	208.11
6430	INEOS Styrolution America LLC	21.07	478,078	279,198				279,198	3,213.56
6437	Erco Worldwide (USA) Inc.	2.65	151,153	88,273				88,273	1,016.03
6441	PV Rail Services, LLC.	7.32	501,962	293,146				293,146	3,374.11
6445	Calpac, LLC	12.00	972,672	568,040				568,040	6,538.15
6447	Everest Railcar Services, Inc.	18.18	249,258	145,567				145,567	1,675.47
6448	US Ecology Idaho, Inc.	30.71	518,416	302,755				302,755	3,484.71
6450	Midwest Ethanol Transport, LLC.	6.28	147,065	85,886				85,886	988.55
6456	Ineos ABS (USA), LLC.	5.95	35,444	20,699				20,699	238.25
6457	Pinnacle Polymers, LLC.	15.66	265,406	154,997				154,997	1,784.02

Recommendation for Assessment of Private Railroad Cars

Lien Date - January 1, 2025

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 58.40%	Penalties			Total Assessed Value	Amount of Tax @ 1.151%
					Late Filing	Failure to File	Willful Failure to File		
6458	Energysolutions, LLC	8.52	170,729	99,706				99,706	1,147.61
6459	BNSF Logistics	1.51	117,422	68,574				68,574	789.29
6477	J & J Railcar Leasing LLC	0.89	58,080	33,919				33,919	390.40
6484	Univar Canada Ltd.	2.00	27,196	15,882				15,882	182.81
6486	Americas Styrenics LLC	42.36	482,481	281,769				281,769	3,243.16
6494	American Industrial Transport, Inc.	1,803.39	80,371,809	46,937,136				46,937,136	540,246.44
6496	Atel Equipment Services	31.93	191,523	111,849				111,849	1,287.39
6497	Browner Turnout Company	2.05	15,382	8,983				8,983	103.40
6498	Wacker Chemical Corporation	3.90	179,131	104,613				104,613	1,204.09
6516	Taminco US, Inc.	1.32	15,016	8,769				8,769	100.94
6525	INEOS Oligomers USA, LLC	0.30	21,913	12,797				12,797	147.30
6529	Trinseo LLC	5.43	98,001	57,233				57,233	658.75
6535	Alpek Polyester USA, LLC	17.16	791,951	462,499				462,499	5,323.37
6539	Braskem America, Inc.	8.92	54,306	31,715				31,715	365.04
6545	Olin Chlor Alkali Logistics	45.34	3,256,818	1,901,982				1,901,982	21,891.81
6549	Valero Terminating and Distribution Company	95.11	7,721,981	4,509,637				4,509,637	51,905.92
6551	Siemens Mobility, Inc	5.13	1,022,378	597,069				597,069	6,872.26
6552	Infinity transportation 2020-1, LLC	423.93	9,650,100	5,635,658				5,635,658	64,866.43
6555	KBX Logistics, LLC.	73.29	1,281,482	748,385				748,385	8,613.92
6562	CMF Leasing Inc.	10.26	410,400	239,674			59,918	299,592	3,448.30
6563	Agrothrive, Inc.	2.92	42,547	24,847				24,847	285.99
6564	Cedar Grove Logistics LLC	12.91	323,718	189,051				189,051	2,175.98
6565	NGL Crude Transportation, LLC	32.93	2,843,637	1,660,684				1,660,684	19,114.47
6567	Siouxland Ethanol LLC	6.03	461,609	269,580				269,580	3,102.86
6569	Eco Services Operations Corporation	5.72	48,099	28,090				28,090	323.31
6576	Standridge Color Corporation	2.93	31,823	18,585				18,585	213.91
6577	Big West Oil, LLC	0.40	27,988	16,345				16,345	188.13
6579	Zeeland Freight Services, LLC.	1.66	155,673	90,913				90,913	1,046.41
6582	PBF Holding Company, LLC.	127.05	10,599,273	6,189,975				6,189,975	71,246.62
6583	The Chemours Company FC, LLC.	31.64	2,744,643	1,602,872				1,602,872	18,449.05
6585	Nachurs Alpine Solutions, Inc	0.32	21,770	12,714				12,714	146.33

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6586	Viterra Ag Holdings, LLC	1.97	24,113	14,082				14,082	162.08
6587	DK Trading & Supply, LLC.	3.30	275,355	160,807				160,807	1,850.89
6589	Creative Railcar Marketing Services II, LLC.	2.70	29,484	17,219		1,722		18,941	218.01
6590	Blue Cube Operations, LLC.	17.97	349,966	204,380				204,380	2,352.42
6592	Reg Marketing and Logistics Group LLC	0.83	77,739	45,400				45,400	522.55
6593	American Iron & Metal Company, Inc.	201.99	15,783,499	9,217,563				9,217,563	106,094.15
6596	Ardent Mills, LLC.	12.03	180,041	105,144				105,144	1,210.21
6597	United Liquid Gas Company	5.27	556,386	324,929				324,929	3,739.94
6598	Rail Connection, LLC	2.66	18,659	10,897				10,897	125.42
6600	JBS USA Food Company	4.68	53,684	31,351				31,351	360.86
6602	E D & F Man Liquids Products LLC	1.63	126,959	74,144				74,144	853.40
6606	A-F Acquisitions, LLC	2.68	138,851	81,089				81,089	933.33
6607	Amergin Asset Management	119.51	6,067,062	3,543,164				3,543,164	40,781.82
6610	The Instar Group, LLC.	161.24	12,336,801	7,204,692				7,204,692	82,926.00
6612	RALCO, LLC	1.13	10,107	5,902				5,902	67.94
6613	Pyco Industries Inc.	26.22	2,438,827	1,424,275				1,424,275	16,393.40
6615	EM Resources, LLC.	25.63	1,177,955	687,926				687,926	7,918.03
6618	Thiele Kaolin Company	0.85	11,110	6,488				6,488	74.68
6619	Enkay Leasing	35.46	3,377,396	1,972,399				1,972,399	22,702.32
6621	Stonebriar Commercial Finance	27.59	1,578,400	921,786				921,786	10,609.75
6625	FTAI Railcar Holdings LLC	19.19	1,587,838	927,297				927,297	10,673.19
6626	Riverside Rail LLC	7.62	268,733	156,940				156,940	1,806.38
6627	Enrail Partnership LP	0.71	68,160	39,805				39,805	458.16
6628	Reliant Transportation Ltd.	0.22	21,952	12,820				12,820	147.56
6629	PNW Railcars, Inc	260.75	23,556,260	13,756,856				13,756,856	158,341.41
6633	Zekelman Freight LLC	2.52	11,300	6,599				6,599	75.96
6634	Imerys Perlite USA.	0.28	16,076	9,388				9,388	108.06
6636	SA RECYCLING LLC	17.38	694,227	405,429		40,543		445,972	5,133.13
6637	Corteva Agriscience	35.61	1,434,406	837,693				837,693	9,641.85
6638	Imperial Oil Limited	11.47	121,865	71,169				71,169	819.16
6639	Hickman Williams & Company	2.25	11,545	6,742				6,742	77.60

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Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 58.40%	Penalties			Total Assessed Value	Amount of Tax @ 1.151%
					Late Filing	Failure to File	Willful Failure to File		
6641	BJB LLC	22.70	2,000,301	1,168,176				1,168,176	13,445.70
6645	Bayport Polymers	15.53	1,283,741	749,705				749,705	8,629.10
6646	Federal White Cement Rail, Inc.	0.81	56,941	33,254				33,254	382.75
6649	National Gypsum Services Company	6.44	205,874	120,230				120,230	1,383.85
6650	K+S Legacy GP, Inc.	0.16	9,460	5,525				5,525	63.59
6651	Matheson Tri-Gas, Inc.	4.91	1,660,601	969,791				969,791	11,162.29
6652	PVS Chemical, Inc.	0.86	37,039	21,631				21,631	248.97
6656	American Plant Food Corporation	5.55	269,136	157,175				157,175	1,809.09
6657	Ethanol Products, LLC dba MCL	15.20	2,512,834	1,467,495				1,467,495	16,890.87
6658	POET Ethanol Products	21.34	3,354,861	1,959,239				1,959,239	22,550.84
6659	Sisecam Wyoming LLC	2.03	21,518	12,567				12,567	144.64
6660	Utah Iron, LLC	196.02	1,815,733	1,060,388				1,060,388	12,205.07
6664	Louisiana Integrated PolyEthylene JV LLC	21.80	1,447,128	845,123				845,123	9,727.36
6668	Hill Country Hideways LLC.	20.14	316,440	184,801				184,801	2,127.06
6669	Southern Ionics Incorporated	6.89	135,402	79,075				79,075	910.15
6670	Schnitzer Steel Industries, Inc.	5.85	32,637	19,060				19,060	219.38
6671	Carbide Industries LLC.	1.12	103,116	60,220	6,022			66,242	762.44
6672	Pacific Steel & Recycling	1.37	156,655	91,487				91,487	1,053.01
6673	Progressive Fuels Limited	10.40	113,766	66,439				66,439	764.72
6674	CalPortland Company	9.76	138,651	80,972				80,972	931.99
6678	Steel Dynamics	3.46	120,100	70,138		7,014		77,152	888.02
6679	VP Racing Fuels, Inc	0.37	36,132	21,101				21,101	242.87
6680	Longhorn Rail LLC	6.22	123,013	71,840				71,840	826.87
6681	Southwest Iowa Renewable Energy	1.83	245,526	143,387				143,387	1,650.39
Total Recommended Assessed Values		37,673.56	\$1,789,475,004	\$1,045,053,401	\$10,050	\$49,279	\$59,918	\$1,045,172,648	\$12,029,937

Alphabetic Cross Reference of Private Railroad Car Companies

Lien Date - January 1, 2025

Company Name	Company Number
ADM Transportation Company	0599
Aeropres Corporation	5898
A-F Acquisitions, LLC	6606
Ag Processing, Inc a Cooperative.	5939
Agrothrive, Inc.	6563
Air Liquide Industrial U.S. LP	0665
Air Products And Chemicals, Inc.	0616
Alpek Polyester USA, LLC	6535
Amergin Asset Management	6607
American Industrial Transport, Inc.	6494
American Iron & Metal Company, Inc.	6593
American Plant Food Corporation	6656
American Soda LLC. (Formerly Solvay Chemicals, Inc.)	6134
Americas Styrenics LLC	6486
AMG Resources Corporation	6023
Ardent Mills, LLC.	6596
Arkema, Inc.	0645
Arrendadora Nacional De Carros De Ferrocarril, S.A. De C.V.	5826
Atel Equipment Services	6496
BASF Corporation	5709
Bayport Polymers	6645
Big West Oil, LLC	6577
BJB LLC	6641
Blue Cube Operations, LLC.	6590
BNSF Logistics	6459
Braskem America, Inc.	6539
Browner Turnout Company	6497
Bunge North America, Inc.	6285
Calpac, LLC	6445
CalPortland Company	6674
Carbide Industries LLC.	6671
Cargill, Inc.	5834
CarMath, Inc.	6223
Cedar Grove Logistics LLC	6564
Celtran, Inc.	0546

Company Name	Company Number
Cemex, Inc.	6084
Cenex Harvest States Cooperative	6286
Chevron Oronite Company, LLC	6340
Chevron Phillips Chemical Company, LP	6336
Chevron USA, Inc.	5767
Chicago Freight Car Leasing Company	0522
CIT Equipment Financing, LLC	6260
CMF Leasing Inc.	6562
Coffeyville Resources Nitrogen Fertilizers, LLC	6392
Compass Minerals America Inc.	6156
Consolidated Grain & Barge, Inc.	6093
Corteva Agriscience	6637
Creative Railcar Marketing Services II, LLC.	6589
Cryo-Trans, LLC	5946
Crystal Car Line, Inc.	0519
CTS Cement Manufacturing Corporation	6113
Dana Container, Inc	6192
Delta Tank Line Co.	0544
DK Trading & Supply, LLC.	6587
Dow Chemical Canada, Inc.	6237
E D & F Man Liquids Products LLC	6602
Eastman Chemical Company, Inc.	0529
ECDC Environmental, L.C.	6109
Eco Services Operations Corporation	6569
Edman Corporation	6378
EM Resources, LLC.	6615
Energysolutions, LLC	6458
Enkay Leasing	6619
Enrail Partnership LP	6627
Equistar Chemicals, LP	5742
Erco Worldwide (USA) Inc.	6437
Ethanol Products, LLC dba MCL	6657
Everest Railcar Services, Inc.	6447
Evonik Corporation	6073
Exxon Mobil Corporation	5734

Alphabetic Cross Reference of Private Railroad Car Companies

Lien Date - January 1, 2025

Company Name	Company Number	Company Name	Company Number
Factor Gas Liquids, Inc.	6256	Kraton Chemical LLC	6373
Federal White Cement Rail, Inc.	6646	Lane Forest Products, Inc.	6412
Formosa Transrail Corporation	5884	Linde Inc.	6103
FTAI Railcar Holdings LLC	6625	Lone Star Industries, Inc.	5878
GATX Corp.	0534	Longhorn Rail LLC	6680
GATX Rail Canada Corporation	0633	Loram Maintenance of Way, Inc.	6128
Genesis Alkali Wyoming, LP.	0690	Louisiana Integrated PolyEthylene JV LLC	6664
Geon Performance Solutions, LLC	5790	Matheson Tri-Gas, Inc.	6651
GLNX Corporation	5717	Messer, LLC	6309
Granite Rock Company	0571	Mexicana De Cobre S.A. de C. V.	6406
Greenbrier Management Services, LLC	0670	MHF Services	6303
H. J. Baker Logistics, LLC (FKA Sulcom, Inc.)	6371	Midwest Ethanol Transport, LLC.	6450
Halliburton Energy Services, Inc.	0557	Midwest Railcar Corporation	6315
Hickman Williams & Company	6639	Minnesota Soybean Processors	6391
Hill Country Hiways LLC.	6668	Modern Dispersions, Inc.	6380
Honeywell International, Inc.	0500	Modern Rail Capital, LLC	5927
Imerys Perlite USA.	6634	Mosaic Global Sales, LLC.	0596
Imperial Oil Limited	6638	Nachurs Alpine Solutions, Inc	6585
Ineos ABS (USA), LLC.	6456	Nashtex Leasing, Inc.	6065
INEOS Oligomers USA, LLC	6525	National Gypsum Services Company	6649
INEOS Pigments USA Inc.	6319	Nevada Cement Company LLC.	6188
INEOS Styrolution America LLC	6430	NGL Crude Transportation, LLC	6565
INEOS USA, LLC.	5711	Nova Chemicals Inc.	5921
Infineum USA, L.P.	6298	Nucor Logistics LLC.	6114
Infinity transportation 2020-1, LLC	6552	Occidental Chemical Corporation	0547
Innophos Inc.	6416	Olin Chlor Alkali Logistics	6545
Inspiration Holdings, Inc.	5971	Omaha Track, Inc.	6404
J & J Railcar Leasing LLC	6477	Pacific Steel & Recycling	6672
J. R. Simplot Company	5986	PBF Holding Company, LLC.	6582
JAIX Leasing Company	6209	PCS Phosphate Company, Inc.	0539
JBS USA Food Company	6600	PCS Sales (USA), Inc.	6344
K+S Legacy GP, Inc.	6650	Phillips 66 Company	0634
KBX Logistics, LLC.	6555	Pinnacle Polymers, LLC.	6457
Kemira Water Solutions, Inc.	6185	PNW Railcars, Inc	6629
Kennecott Utah Copper, LLC	0611	POET Ethanol Products	6658

Alphabetic Cross Reference of Private Railroad Car Companies

Lien Date - January 1, 2025

Company Name	Company Number	Company Name	Company Number
Pol-tex International, Division of Poly-America	6355	Southwest Iowa Renewable Energy	6681
PPG Industries, Inc.	0640	Southwest Rail Industries, Inc.	6283
Primary Products Ingredients Americas, LLC.	5933	Standridge Color Corporation	6576
Procor Limited	5916	Steel Dynamics	6678
Progress Rail Services Corporation	6159	Stonebriar Commercial Finance	6621
Progressive Fuels Limited	6673	Structural Metals, Inc.	6055
PV Rail Services, LLC.	6441	Taminco US, Inc.	6516
PVS Chemical, Inc.	6652	Tealinc, LLC	6408
Pyco Industries Inc.	6613	The Chemours Company FC, LLC.	6583
Rail Connection, LLC	6598	The Dow Chemical Company	0641
RALCO, LLC	6612	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	Trinity Chemical Leasing L.L.C.	6290
Redstreak, LLC	6426	Trinity Industries Leasing Company	5787
Reg Marketing and Logistics Group LLC	6592	Trinseo LLC	6529
Reliant Transportation Ltd.	6628	Tropicana Transportation Corp.	6364
Residual Based Finance Corporation	5982	TTX Company	0618
Riverside Rail LLC	6626	Tyson Foods, Inc	5991
RRM Properties Ltd.	6370	Union Carbide Corporation Subs. Dow Chemical Co.	0635
S. M. Brooks Freight	5985	Union Tank Car Company	0620
SA RECYCLING LLC	6636	United Liquid Gas Company	6597
Safety-Kleen Systems, Inc.	6133	Univar Canada Ltd.	6484
Schlumberger Technology Corporation	6142	US Ecology Idaho, Inc.	6448
Schnitzer Steel Industries, Inc.	6670	Utah Iron, LLC	6660
Searles Valley Minerals	6041	Valero Terminaling and Distribution Company	6549
SGA Leasing Company	5876	Viterra Ag Holdings, LLC	6586
Shell USA, Inc.	0605	VP Racing Fuels, Inc	6679
Shintech, Inc.	0693	Wacker Chemical Corporation	6498
Siemens Mobility, Inc	6551	Walter Haffner Company	0591
Siouxland Ethanol LLC	6567	Wells Fargo Rail Corporation	6186
Sisecam Wyoming LLC	6659	Westlake Chor-Vinyls Corporation	5728
South Dakota Soybean Processors LLC	6249	Westlake Corporation	6265
Southern Ionics Incorporated	6669	Zeeland Freight Services, LLC.	6579
Southern Rail Associates	6367	Zekelman Freight LLC	6633