

2022

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 2022 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law. These properties are assessed at 56.05 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 2022-2023 private railroad car assessments is 1.155 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 2022 recommendations below.

Year	Equivalent Number of Cars	Total Full Value Per R&T Code Section 11292	Total Assessed Value	Tax Rate	Amount of Tax
2018	32,363	\$ 1,424,786,404	\$ 865,473,228 ¹	1.149	\$ 9,944,287
2019	34,031	1,504,562,849	915,676,949 ²	1.151	10,540,684
2020	33,229	1,505,055,257	900,012,319 ³	1.154	10,386,142
2021	30,530	1,371,387,706	806,238,832 ⁴	1.156	9,321,217
2022	33,799	\$ 1,508,331,325	\$ 845,419,709 ⁵	1.155	\$ 9,766,538

¹ Represents 60.73 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

² Represents 60.86 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

³ Represents 59.79 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

⁴ Represents 58.79 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

⁵ Represents 56.05 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, 2022

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 56.05%	Penalties			Total Assessed Value	Amount of Tax @ 1.155%
					Late Filing	Failure to File	Willful Failure to File		
0500	Honeywell International, Inc.	3.41	84,108	47,143				47,143	545
0519	Crystal Car Line, Inc.	41.03	547,455	306,849				306,849	3,544
0522	Chicago Freight Car Leasing Company	354.50	16,529,450	9,264,757				9,264,757	107,008
0529	Eastman Chemical Company, Inc.	11.30	361,004	202,343				202,343	2,337
0534	GATX Corp.	2,376.28	102,041,246	57,194,118				57,194,118	660,592
0539	PCS Phosphate Company, Inc.	4.97	142,356	79,791				79,791	922
0544	Delta Tank Line Co.	6.07	143,944	80,681				80,681	932
0546	Celtran, Inc.	5.50	75,653	42,404				42,404	490
0547	Occidental Chemical Corporation	103.61	2,472,625	1,385,906				1,385,906	16,007
0557	Halliburton Energy Services, Inc.	8.97	522,924	293,099				293,099	3,385
0571	Granite Rock Company	34.34	220,016	123,319				123,319	1,424
0591	Walter Haffner Company	17.61	398,847	223,554				223,554	2,582
0596	Mosaic Global Sales, LLC.	10.15	320,598	179,695				179,695	2,075
0599	ADM Transportation Company	357.53	5,947,029	3,333,310				3,333,310	38,500
0605	Shell USA, Inc.	14.58	813,389	455,905				455,905	5,266
0611	Kennecott Utah Copper, LLC	26.68	277,445	155,508				155,508	1,796
0616	Air Products And Chemicals, Inc.	3.85	668,610	374,756				374,756	4,328
0618	TTX Company	11,509.52	483,877,787	271,213,500				271,213,500	3,132,516
0620	Union Tank Car Company	2,076.30	79,818,000	44,737,989				44,737,989	516,724
0633	GATX Rail Canada Corporation	42.87	1,222,294	685,096				685,096	7,913
0634	Phillips 66 Company	61.88	4,898,050	2,745,357				2,745,357	31,709
0635	Union Carbide Corporation Subs. Dow Chemical	73.96	917,905	514,486				514,486	5,942
0640	PPG Industries, Inc.	0.65	16,511	9,254				9,254	107
0641	The Dow Chemical Company	157.51	7,888,799	4,421,672				4,421,672	51,070
0645	Arkema, Inc.	3.72	115,908	64,966				64,966	750
0660	J. M. Huber Corporation	1.30	20,368	11,416				11,416	132
0665	Air Liquide Industrial U.S. LP	7.94	1,271,718	712,798				712,798	8,233
0670	Greenbrier Management Services, LLC	461.39	42,030,034	23,557,834				23,557,834	272,093
0690	Genesis Alkali Wyoming, LP.	16.13	385,394	216,013				216,013	2,495
0693	Shintech, Inc.	63.12	832,990	466,891				466,891	5,393
5709	BASF Corporation	37.19	2,170,706	1,216,681				1,216,681	14,053
5711	INEOS USA, LLC.	247.07	10,258,346	5,749,803				5,749,803	66,410
5717	GLNX Corporation	50.13	479,594	268,812				268,812	3,105
5728	Axiall, LLC	15.57	267,010	149,659				149,659	1,729
5734	Exxon Mobil Corporation	195.41	6,097,711	3,417,767				3,417,767	39,475

Recommendation for Assessment of Private Railroad Cars
Lien Date - January 1, 2022

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 56.05%	Penalties			Total Assessed Value	Amount of Tax @ 1.155%
					Late Filing	Failure to File	Willful Failure to File		
5742	Equistar Chemicals, LP	132.10	6,474,925	3,629,195				3,629,195	41,917
5752	California Railcar Corporation	0.94	47,000	26,344			6,586	32,930	380
5767	Chevron USA, Inc.	505.67	21,517,776	12,060,713				12,060,713	139,301
5785	Reagent Chemical & Research, Inc.	30.02	1,123,799	629,889				629,889	7,275
5787	Trinity Industries Leasing Company	3,424.74	206,249,605	115,602,904				115,602,904	1,335,214
5790	Geon Performance Solutions	23.19	204,860	114,824		11,482		126,306	1,459
5798	RGCX, LLC.	37.31	843,714	472,902				472,902	5,462
5826	Arrendadora Nacional De Carros De Ferrocarril,	55.84	503,527	282,227				282,227	3,260
5834	Cargill, Inc.	407.57	9,944,234	5,573,743				5,573,743	64,377
5876	SGA Leasing Company	2.56	23,442	13,139				13,139	152
5878	Lone Star Industries, Inc.	1.17	14,828	8,311				8,311	96
5884	Formosa Transrail Corporation	87.23	2,996,842	1,679,730				1,679,730	19,401
5891	The Proctor & Gamble Manufacturing Company	64.04	1,017,599	570,364				570,364	6,588
5898	Aeropres Corporation	3.18	253,726	142,213				142,213	1,643
5916	Procor Limited	675.76	35,577,435	19,941,152				19,941,152	230,320
5921	Nova Chemicals Inc.	78.32	3,031,219	1,698,998				1,698,998	19,623
5927	Mitsui Rail Capital, LLC	124.31	9,667,273	5,418,507				5,418,507	62,584
5933	Tate & Lyle Ingredients Americas, LLC.	41.92	869,196	487,184				487,184	5,627
5939	Ag Processing, Inc a Cooperative.	41.29	2,309,102	1,294,252				1,294,252	14,949
5946	Cryo-Trans, Inc.	266.96	42,160,793	23,631,124				23,631,124	272,939
5959	Ravago Americas LLC	1.91	34,433	19,300				19,300	223
5971	Inspiration Holdings, Inc.	4.73	46,888	26,281				26,281	304
5975	Excel Railcar Corporation	1.12	12,207	6,842				6,842	79
5982	Residual Based Finance Corporation	41.42	242,684	136,024				136,024	1,571
5985	S. M. Brooks Freight	1.19	14,181	7,948				7,948	92
5986	J. R. Simplot Company	53.45	1,333,958	747,683				747,683	8,636
5991	Tyson Foods, Inc	6.17	74,256	41,620				41,620	481
6014	Citicorp Railmark, Inc.	3.54	27,332	15,320				15,320	177
6023	AMG Resources Corporation	10.74	65,357	36,633				36,633	423
6037	National Salvage and Service Corporation	14.27	40,541	22,723				22,723	262
6041	Searles Valley Minerals	775.61	14,260,030	7,992,747				7,992,747	92,316
6055	Structural Metals, Inc.	24.34	961,083	538,687				538,687	6,222
6065	Nashtex Leasing, Inc.	2.11	25,643	14,373				14,373	166
6073	Evonik Corporation	6.24	185,378	103,904				103,904	1,200
6084	Cemex, Inc.	514.62	12,968,939	7,269,090				7,269,090	83,958

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 @ 56.05%	Penalties			Total Assessed Value	Amount of Tax @ 1.155%
					Late Filing	Failure to File	Willful Failure to File		
6093	Consolidated Grain & Barge, Inc.	2.62	100,705	56,445				56,445	652
6103	Linde Engineering North America	8.63	1,070,931	600,257				600,257	6,933
6109	ECDC Environmental, L.C.	191.12	744,962	417,551				417,551	4,823
6113	CTS Cement Manufacturing Corporation	0.72	55,267	30,977				30,977	358
6114	The David J. Joseph Company	62.18	983,108	551,032				551,032	6,364
6118	Helm-Pacific Leasing	36.19	337,999	189,448				189,448	2,188
6121	Covia Rail, LLC	3.89	200,833	112,567				112,567	1,300
6128	Loram Maintenance of Way, Inc.	0.33	49,714	27,865				27,865	322
6133	Safety-Kleen Systems, Inc.	22.88	1,951,481	1,093,805				1,093,805	12,633
6134	American Soda LLC. (Formerly Solvay Chemicals)	46.83	1,285,952	720,776				720,776	8,325
6142	Schlumberger Technology Corporation	6.92	349,875	196,105				196,105	2,265
6156	Compass Minerals America Inc.	20.71	1,277,965	716,299				716,299	8,273
6159	Progress Rail Services Corporation	81.26	3,198,891	1,792,978				1,792,978	20,709
6185	Kemira Water Solutions, Inc.	23.76	436,455	244,633				244,633	2,826
6186	Wells Fargo Rail Corporation	1,234.36	41,226,866	23,107,658				23,107,658	266,893
6188	Nevada Cement Company LLC.	8.73	50,101	28,082				28,082	324
6192	Dana Container, Inc	1.42	23,712	13,291				13,291	154
6209	JAIX Leasing Company	2.47	157,223	88,123				88,123	1,018
6214	Rampart Range Corporation	1.25	13,519	7,577				7,577	88
6220	Atel Leasing Corporation	2.10	16,527	9,263				9,263	107
6223	CarMath, Inc.	41.51	235,672	132,094				132,094	1,526
6237	Dow Chemical Canada, Inc.	13.93	204,782	114,780				114,780	1,326
6249	South Dakota Soybean Processors LLC	7.45	230,374	129,125				129,125	1,491
6256	Factor Gas Liquids, Inc.	1.32	118,024	66,152				66,152	764
6260	The CIT Group/Equipment Financing, Inc.	1,796.84	104,695,246	58,681,685				58,681,685	677,773
6265	Westlake Chemical Corporation	41.55	2,012,192	1,127,834				1,127,834	13,026
6283	Southwest Rail Industries, Inc.	76.70	1,767,753	990,826				990,826	11,444
6285	Bunge North America, Inc.	53.12	1,996,037	1,118,779				1,118,779	12,922
6286	Cenex Harvest States Cooperative	35.89	1,555,015	871,586				871,586	10,067
6290	Trinity Chemical Leasing L.L.C.	180.01	7,748,911	4,343,265				4,343,265	50,165
6298	Infineum USA, L.P.	0.75	28,888	16,192				16,192	187
6303	MHF Services	4.33	43,260	24,247				24,247	280
6309	Messer, LLC	9.26	2,283,998	1,280,181				1,280,181	14,786
6314	L. B. Foster Company	0.29	18,601	10,426				10,426	120
6315	Midwest Railcar Corporation	319.61	11,715,228	6,566,385				6,566,385	75,842

Recommendation for Assessment of Private Railroad Cars
Lien Date - January 1, 2022

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 56.05%	Penalties			Total Assessed Value	Amount of Tax @ 1.155%
					Late Filing	Failure to File	Willful Failure to File		
6319	INEOS Pigments USA Inc.	6.61	105,370	59,060				59,060	682
6336	Chevron Phillips Chemical Company, LP	130.17	5,388,264	3,020,122				3,020,122	34,882
6340	Chevron Oronite Company, LLC	40.72	864,241	484,407				484,407	5,595
6344	PCS Sales (USA), Inc.	17.62	1,056,865	592,373				592,373	6,842
6355	Pol-tex International, Division of Poly-America	0.85	25,095	14,066				14,066	162
6364	Tropicana Transportation Corp.	9.40	418,413	234,520				234,520	2,709
6367	Southern Rail Associates	20.61	167,250	93,744				93,744	1,083
6370	RRM Properties Ltd.	44.00	432,828	242,600				242,600	2,802
6371	H. J. Baker Logistics, LLC (FKA Sulcom, Inc.)	5.27	97,748	54,788				54,788	633
6373	Kraton Chemical LLC	3.18	59,768	33,500				33,500	387
6378	Edman Corporation	13.75	99,798	55,937				55,937	646
6391	Minnesota Soybean Processors	24.67	450,770	252,657				252,657	2,918
6392	Coffeyville Resources Nitrogen Fertilizers, LLC	8.76	181,113	101,514				101,514	1,172
6403	Infinity Rail, LLC	6.63	26,417	14,807		1,481		16,288	188
6404	Omaha Track, Inc.	19.70	287,837	161,333				161,333	1,863
6406	Mexicana De Cobre S.A. de C. V.	1.74	14,238	7,980		798		8,778	101
6412	Lane Forest Products, Inc.	30.00	964,410	540,552				540,552	6,243
6416	Innophos Inc.	3.82	235,702	132,111				132,111	1,526
6420	CanAm Minerals, Inc.	3.59	15,053	8,437				8,437	97
6426	Redstreak, LLC	2.23	14,161	7,937				7,937	92
6430	INEOS Styrolution America LLC	15.39	382,257	214,255				214,255	2,475
6437	Erco Worldwide (USA) Inc.	4.79	309,702	173,588				173,588	2,005
6441	PV Rail Services, LLC.	1.90	187,796	105,260				105,260	1,216
6445	Calpac, LLC	11.53	900,239	504,584				504,584	5,828
6447	Everest Railcar Services, Inc.	9.01	109,151	61,179				61,179	707
6448	US Ecology, Inc.	1.70	43,843	24,574				24,574	284
6449	TMS International, LLC.	1.38	39,572	22,180				22,180	256
6450	Midwest Ethanol Transport, LLC.	10.61	354,947	198,948				198,948	2,298
6456	Ineos ABS (USA), LLC.	2.80	11,141	6,245				6,245	72
6457	Pinnacle Polymers, LLC.	13.76	255,977	143,475				143,475	1,657
6458	Energysolutions, LLC	4.49	135,252	75,809				75,809	876
6476	Foremark Performance Chemicals	4.58	103,215	57,852				57,852	668
6477	J & J Railcar Leasing LLC	0.43	28,337	15,883				15,883	183
6481	Badger State Ethanol LLC	0.35	9,737	5,458				5,458	63
6484	Univar Canada Ltd.	8.15	54,344	30,460				30,460	352

Recommendation for Assessment of Private Railroad Cars
Lien Date - January 1, 2022

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					Late Filing	Failure to File	Willful Failure to File		
6486	Americas Styrenics LLC	56.80	653,978	366,555				366,555	4,234
6494	American Industrial Transport, Inc.	510.64	24,494,790	13,729,330				13,729,330	158,574
6496	Atel Equipment Services	11.82	96,611	54,150				54,150	625
6497	Browner Turnout Company	3.11	23,021	12,903				12,903	149
6498	Wacker Chemical Corporation	3.03	155,063	86,913				86,913	1,004
6507	Vulcan Materials Company	3.10	161,191	90,348				90,348	1,044
6516	Taminco US, Inc.	1.21	13,765	7,715				7,715	89
6524	Feed Products South, Inc.	2.39	8,284	4,643				4,643	54
6526	Reichhold LLC2	1.57	22,151	12,416				12,416	143
6528	Infinity Transportation, LLC	131.17	1,831,633	1,026,630		102,663		1,129,293	13,043
6529	Trinseo LLC	11.82	273,195	153,126				153,126	1,769
6531	SMBC Rail Services, L.L.C.	770.51	35,138,706	19,695,245				19,695,245	227,480
6535	DAK Americas LLC	41.29	1,742,190	976,497				976,497	11,279
6539	Braskem America, Inc.	7.47	53,343	29,899				29,899	345
6545	Olin Chlor Alkali Logistics	55.74	3,935,634	2,205,923				2,205,923	25,478
6549	Valero Terminals and Distribution Company	72.31	7,257,538	4,067,850				4,067,850	46,984
6551	Siemens Mobility, Inc	6.43	401,991	225,316				225,316	2,602
6552	Infinity transportation 2020-1, LLC	306.95	7,848,267	4,398,954				4,398,954	50,808
6555	KBX Rail, LLC.	53.18	1,009,189	565,650				565,650	6,533
6562	CMF Leasing Inc.	8.02	320,800	179,808			44,952	224,760	2,596
6563	Agrothrive, Inc.	1.40	20,399	11,434				11,434	132
6564	Cedar Grove Logistics LLC	15.52	551,426	309,074				309,074	3,570
6565	NGL Crude Transportation, LLC	5.42	547,312	306,768				306,768	3,543
6567	Siouxland Ethanol LLC	7.80	727,498	407,763				407,763	4,710
6569	Eco Services Operations Corporation	2.20	18,506	10,373				10,373	120
6570	Solvay Fluorides, LLC	0.75	108,788	60,976				60,976	704
6576	Standridge Color Corporation	2.90	35,847	20,092				20,092	232
6578	Husker Ag Marketing, Inc.	6.77	604,074	338,583				338,583	3,911
6579	Zeeland Freight Services, LLC.	11.02	1,240,136	695,096				695,096	8,028
6581	Plains Marketing, L.P.	15.60	1,944,462	1,089,871				1,089,871	12,588
6582	PBF Holding Company, LLC.	87.66	8,611,017	4,826,475				4,826,475	55,746
6583	The Chemours Company FC, LLC.	22.84	640,228	358,848				358,848	4,145
6585	Nachurs Alpine Solutions, Inc	1.14	94,175	52,785				52,785	610
6586	Gavilon Global Ag Holdings, LLC	1.89	23,134	12,967				12,967	150
6587	Lion Oil Trading and Transportation, LLC.	6.60	677,794	379,904				379,904	4,388

Recommendation for Assessment of Private Railroad Cars
Lien Date - January 1, 2022

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 56.05%	Penalties			Total Assessed Value	Amount of Tax @ 1.155%
					Late Filing	Failure to File	Willful Failure to File		
6590	Blue Cube Operations, LLC.	13.08	368,751	206,685				206,685	2,387
6592	Reg Marketing and Logistics Group LLC	2.71	308,214	172,754				172,754	1,995
6593	American Iron & Metal Company, Inc.	91.22	7,156,756	4,011,362				4,011,362	46,331
6596	Ardent Mills, LLC.	8.69	130,055	72,896				72,896	842
6597	United Liquid Gas Company	1.81	226,922	127,190				127,190	1,469
6600	JBS USA Food Company	5.11	65,654	36,799				36,799	425
6602	E D & F Man Liquids Products LLC	2.88	268,140	150,292				150,292	1,736
6607	PNC Equipment Finance, LLC	90.76	5,676,862	3,181,881				3,181,881	36,751
6610	The Instar Group, LLC.	93.69	5,862,130	3,285,724				3,285,724	37,950
6613	Pyco Industries Inc.	26.42	2,581,577	1,446,974				1,446,974	16,713
6615	EM Resources, LLC.	11.08	598,165	335,271				335,271	3,872
6616	Heartland Rail	26.52	1,354,164	759,009				759,009	8,767
6617	Sasol Chemicals (USA) LLC	41.68	3,762,078	2,108,645				2,108,645	24,355
6619	Enkay Leasing	3.10	239,044	133,984				133,984	1,548
6621	Stonebriar Commercial Finance	19.97	1,187,917	665,827				665,827	7,690
6623	Iowa Fertilizer Company	2.53	215,131	120,581				120,581	1,393
6624	Runyon Industries, Inc.	2.39	17,425	9,767				9,767	113
6625	FTAI Railcar Holdings LLC	0.13	13,062	7,321				7,321	85
6626	Riverside Rail LLC	3.59	179,219	100,452				100,452	1,160
6627	Enrail Partnership LP	0.48	55,296	30,993				30,993	358
6629	PNW Railcars, Inc	132.49	13,300,381	7,454,864				7,454,864	86,104
6631	Chimico Rail Logistics	2.95	18,116	10,154				10,154	117
6632	Pencco, Inc.	1.09	45,984	25,774				25,774	298
6633	Zekelman Freight LLC	3.54	10,443	5,853				5,853	68
6634	Imerys Perlite USA.	5.08	340,289	190,732				190,732	2,203
6636	SA RECYCLING LLC	224.88	10,457,595	5,861,482				5,861,482	67,700
6637	Corteva Agriscience	32.31	1,127,813	632,139				632,139	7,301
6638	Imperial Oil Limited	5.55	175,856	98,567				98,567	1,138
6639	Hickman Williams & Company	1.83	9,516	5,334				5,334	62
6643	Combined Metal Industries, Inc.	0.96	16,087	9,017				9,017	104
Total Recommended Assessed Values		33,799.33	1,508,331,325	845,419,709	-	116,424	51,538	845,587,671	9,766,538

Alphabetic Cross Reference of Private Railroad Car Companies

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Company Name	Company Number
ADM Transportation Company	0599
Aeropres Corporation	5898
Ag Processing, Inc a Cooperative.	5939
Agrothrive, Inc.	6563
Air Liquide Industrial U.S. LP	0665
Air Products And Chemicals, Inc.	0616
American Industrial Transport, Inc.	6494
American Iron & Metal Company, Inc.	6593
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
Atel Leasing Corporation	6220
Axiall, LLC	5728
Badger State Ethanol LLC	6481
BASF Corporation	5709
Blue Cube Operations, LLC.	6590
Braskem America, Inc.	6539
Browner Turnout Company	6497
Bunge North America, Inc.	6285
California Railcar Corporation	5752
Calpac, LLC	6445
CanAm Minerals, Inc.	6420
Cargill, Inc.	5834
CarMath, Inc.	6223
Cedar Grove Logistics LLC	6564
Celtran, Inc.	0546
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

Company Name	Company Number
Chimico Rail Logistics	6631
Citicorp Railmark, Inc.	6014
CMF Leasing Inc.	6562
Coffeyville Resources Nitrogen Fertilizers, LLC	6392
Combined Metal Industries, Inc.	6643
Compass Minerals America Inc.	6156
Consolidated Grain & Barge, Inc.	6093
Corteva Agriscience	6637
Covia Rail, LLC	6121
Cryo-Trans, Inc.	5946
Crystal Car Line, Inc.	0519
CTS Cement Manufacturing Corporation	6113
DAK Americas LLC	6535
Dana Container, Inc	6192
Delta Tank Line Co.	0544
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
Everest Railcar Services, Inc.	6447
Evonik Corporation	6073
Excel Railcar Corporation	5975
Exxon Mobil Corporation	5734
Factor Gas Liquids, Inc.	6256
Feed Products South, Inc.	6524
Foremark Performance Chemicals	6476
Formosa Transrail Corporation	5884
FTAI Railcar Holdings LLC	6625

Alphabetic Cross Reference of Private Railroad Car Companies

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Company Name	Company Number
GATX Corp.	0534
GATX Rail Canada Corporation	0633
Gavilon Global Ag Holdings, LLC	6586
Genesis Alkali Wyoming, LP.	0690
Geon Performance Solutions	5790
GLNX Corporation	5717
Granite Rock Company	0571
Greenbrier Management Services, LLC	0670
H. J. Baker Logistics, LLC (FKA Sulcom, Inc.)	6371
Halliburton Energy Services, Inc.	0557
Heartland Rail	6616
Helm-Pacific Leasing	6118
Hickman Williams & Company	6639
Honeywell International, Inc.	0500
Husker Ag Marketing, Inc.	6578
Imerys Perlite USA.	6634
Imperial Oil Limited	6638
Ineos ABS (USA), LLC.	6456
INEOS Pigments USA Inc.	6319
INEOS Styrolution America LLC	6430
INEOS USA, LLC.	5711
Infineum USA, L.P.	6298
Infinity Rail, LLC	6403
Infinity transportation 2020-1, LLC	6552
Infinity Transportation, LLC	6528
Innophos Inc.	6416
Inspiration Holdings, Inc.	5971
Iowa Fertilizer Company	6623
J & J Railcar Leasing LLC	6477
J. M. Huber Corporation	0660
J. R. Simplot Company	5986
JAIX Leasing Company	6209
JBS USA Food Company	6600
KBX Rail, LLC.	6555
Kemira Water Solutions, Inc.	6185
Kennecott Utah Copper, LLC	0611

Company Name	Company Number
Kraton Chemical LLC	6373
L. B. Foster Company	6314
Lane Forest Products, Inc.	6412
Linde Engineering North America	6103
Lion Oil Trading and Transportation, LLC.	6587
Lone Star Industries, Inc.	5878
Loram Maintenance of Way, Inc.	6128
Messer, LLC	6309
Mexicana De Cobre S.A. de C. V.	6406
MHF Services	6303
Midwest Ethanol Transport, LLC.	6450
Midwest Railcar Corporation	6315
Minnesota Soybean Processors	6391
Mitsui Rail Capital, LLC	5927
Mosaic Global Sales, LLC.	0596
Nachurs Alpine Solutions, Inc	6585
Nashtex Leasing, Inc.	6065
National Salvage and Service Corporation	6037
Nevada Cement Company LLC.	6188
NGL Crude Transportation, LLC	6565
Nova Chemicals Inc.	5921
Occidental Chemical Corporation	0547
Olin Chlor Alkali Logistics	6545
Omaha Track, Inc.	6404
PBF Holding Company, LLC.	6582
PCS Phosphate Company, Inc.	0539
PCS Sales (USA), Inc.	6344
Pencoco, Inc.	6632
Phillips 66 Company	0634
Pinnacle Polymers, LLC.	6457
Plains Marketing, L.P.	6581
PNC Equipment Finance, LLC	6607
PNW Railcars, Inc	6629
Pol-tex International, Division of Poly-America	6355
PPG Industries, Inc.	0640
Procor Limited	5916

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Company Name	Company Number
Progress Rail Services Corporation	6159
PV Rail Services, LLC.	6441
Pyco Industries Inc.	6613
Rampart Range Corporation	6214
Ravago Americas LLC	5959
Reagent Chemical & Research, Inc.	5785
Redstreak, LLC	6426
Reg Marketing and Logistics Group LLC	6592
Reichhold LLC2	6526
Residual Based Finance Corporation	5982
RGCX, LLC.	5798
Riverside Rail LLC	6626
RRM Properties Ltd.	6370
Runyon Industries, Inc.	6624
S. M. Brooks Freight	5985
SA RECYCLING LLC	6636
Safety-Kleen Systems, Inc.	6133
Sasol Chemicals (USA) LLC	6617
Schlumberger Technology Corporation	6142
Searles Valley Minerals	6041
SGA Leasing Company	5876
Shell USA, Inc.	0605
Shintech, Inc.	0693
Siemens Mobility, Inc	6551
Siouxland Ethanol LLC	6567
SMBC Rail Services, L.L.C.	6531
Solvay Fluorides, LLC	6570
South Dakota Soybean Processors LLC	6249
Southern Rail Associates	6367
Southwest Rail Industries, Inc.	6283
Standridge Color Corporation	6576
Stonebriar Commercial Finance	6621
Structural Metals, Inc.	6055
Taminco US, Inc.	6516
Tate & Lyle Ingredients Americas, LLC.	5933
The Chemours Company FC, LLC.	6583

Company Name	Company Number
The CIT Group/Equipment Financing, Inc.	6260
The David J. Joseph Company	6114
The Dow Chemical Company	0641
The Instar Group, LLC.	6610
The Proctor & Gamble Manufacturing Company	5891
TMS International, LLC.	6449
Trinity Chemical Leasing L.L.C.	6290
Trinity Industries Leasing Company	5787
Trinseo LLC	6529
Tropicana Transportation Corp.	6364
TTX Company	0618
Tyson Foods, Inc	5991
Union Carbide Corporation Subs. Dow Chemical Co.	0635
Union Tank Car Company	0620
United Liquid Gas Company	6597
Univar Canada Ltd.	6484
US Ecology, Inc.	6448
Valero Terminaling and Distribution Company	6549
Vulcan Materials Company	6507
Wacker Chemical Corporation	6498
Walter Haffner Company	0591
Wells Fargo Rail Corporation	6186
Westlake Chemical Corporation	6265
Zeeland Freight Services, LLC.	6579
Zekelman Freight LLC	6633