

2026

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 2026 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law. These properties are assessed at 66.88 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 2026-2027 private railroad car assessments is 1.157 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 2026 recommendations below.

Year	Equivalent Number of Cars	Total Full Value Per R&T Code Section 11292	Total Assessed Value		Tax Rate	Amount of Tax
2022	33,799	\$1,508,331,325	\$845,587,671	¹	1.155	\$9,766,538
2023	36,487	1,652,635,938	899,043,904	²	1.149	10,330,014
2024	35,808	1,686,322,523	886,025,529	³	1.153	10,215,874
2025	37,674	1,789,475,004	1,045,172,648	⁴	1.151	12,029,937
2026	35,962	\$1,709,045,654	\$1,143,009,736	⁵	1.157	\$13,235,129

¹ Represents 56.05 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

² Represents 54.31 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

³ Represents 52.48 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

⁴ Represents 58.40 percent of the value calculated pursuant to Revenue and Taxation Code section 11292, plus applicable penalties.

⁵ Represents 66.88 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, 2026

Company Number	Company Name	Equivalent Number of Cars	Full Value per R&T Code Section 11292	Assessed Value @ 66.88%	Penalties			Total Assessed Value	Amount of Tax @ 1.157%
					Late Filing	Failure to File	Willful Failure to File		
0500	Solstice Advanced Materials US, Inc.	4.88	\$170,253	\$113,865				\$113,865	\$1,317.42
0519	Crystal Car Line, Inc.	23.54	292,442	195,585				195,585	2,262.92
0522	Chicago Freight Car Leasing LLC	280.53	10,718,740	7,168,693				7,168,693	82,941.78
0529	Eastman Chemical Company, Inc.	10.55	281,793	188,463				188,463	2,180.52
0534	GATX Corp.	2,515.70	134,283,505	89,808,808				89,808,808	1,039,087.91
0539	PCS Phosphate Company, Inc.	2.12	75,109	50,233				50,233	581.19
0544	Delta Tank Line Co.	14.91	436,222	291,745				291,745	3,375.49
0546	Celtran, Inc.	2.78	199,838	133,652				133,652	1,546.35
0547	Occidental Chemical Corporation	70.89	1,767,959	1,182,411				1,182,411	13,680.50
0557	Halliburton Energy Services, Inc.	10.80	517,061	345,810				345,810	4,001.03
0571	Granite Rock Company	1.05	7,051	4,716				4,716	54.56
0591	Walter Haffner Company	17.82	346,884	231,996				231,996	2,684.19
0596	Mosaic Global Sales, LLC.	4.06	250,145	167,297				167,297	1,935.63
0599	ADM Transportation Company	334.37	9,097,513	6,084,417				6,084,417	70,396.70
0605	Shell USA, Inc.	9.29	608,783	407,154				407,154	4,710.77
0611	Kennecott Utah Copper, LLC	15.91	138,178	92,413				92,413	1,069.22
0616	Air Products And Chemicals, Inc.	3.70	416,232	278,376				278,376	3,220.81
0618	TTX Company	11,349.25	515,918,826	345,046,511				345,046,511	3,992,188.13
0620	Union Tank Car Company	2,108.69	73,912,503	49,432,682				49,432,682	571,936.13
0633	GATX Rail Canada Corporation	44.76	1,037,990	694,208				694,208	8,031.98
0634	Phillips 66 Company	46.18	2,478,619	1,657,700				1,657,700	19,179.59
0635	Union Carbide Corporation Subs. Dow Chemical	49.74	618,135	413,409				413,409	4,783.14
0641	The Dow Chemical Company	136.43	7,299,612	4,881,981				4,881,981	56,484.51
0645	Arkema, Inc.	1.41	47,252	31,602				31,602	365.64
0665	Air Liquide Industrial U.S. LP	19.05	4,580,992	3,063,767				3,063,767	35,447.79
0670	Greenbrier Management Services, LLC	957.90	103,995,996	69,552,522				69,552,522	804,722.68
0690	Genesis Alkali Wyoming, LP.	37.79	1,492,440	998,144				998,144	11,548.52
0693	Shintech, Inc.	69.52	2,483,621	1,661,046				1,661,046	19,218.30
5709	BASF Corporation	33.15	1,304,519	872,462				872,462	10,094.39
5711	INEOS USA, LLC.	308.60	14,137,275	9,455,010				9,455,010	109,394.46

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					Late Filing	Failure to File	Willful Failure to File		
5717	GLNX Corporation	17.37	168,298	112,558				112,558	1,302.29
5728	Westlake Chor-Vinyls Corporation	15.25	395,341	264,404				264,404	3,059.15
5734	Exxon Mobil Corporation	161.34	6,439,920	4,307,018				4,307,018	49,832.20
5742	Equistar Chemicals, LP	117.90	5,140,907	3,438,239				3,438,239	39,780.42
5767	Chevron USA, Inc.	459.11	18,815,705	12,583,944				12,583,944	145,596.23
5785	Reagent Chemical & Research, Inc.	40.33	1,161,181	776,598				776,598	8,985.24
5787	Trinity Industries Leasing Company	3,268.45	176,221,686	117,857,064				117,857,064	1,363,606.23
5790	Geon Performance Solutions, LLC	24.93	167,879	112,277		11,228		123,505	1,428.96
5826	Arrendadora Nacional De Carros De Ferrocarril, S	48.94	459,013	306,988				306,988	3,551.85
5834	Cargill, Inc.	389.79	16,063,693	10,743,398				10,743,398	124,301.11
5876	SGA Leasing Company	1.72	12,829	8,580				8,580	99.27
5878	Lone Star Industries, Inc.	1.27	13,543	9,058				9,058	104.80
5884	Formosa Transrail Corporation	91.77	2,610,024	1,745,584				1,745,584	20,196.41
5891	The Proctor & Gamble Manufacturing Company	38.62	670,612	448,505				448,505	5,189.21
5898	Aeropres Corporation	2.98	221,775	148,323				148,323	1,716.10
5916	Procor Limited	549.81	29,119,204	19,474,924				19,474,924	225,324.87
5921	Nova Chemicals Inc.	71.51	3,048,614	2,038,913				2,038,913	23,590.22
5927	Modern Rail Capital, LLC	126.06	9,088,600	6,078,456				6,078,456	70,327.73
5933	Primary Products Ingredients Americas, LLC.	45.99	956,911	639,982				639,982	7,404.59
5939	Ag Processing, Inc a Cooperative.	22.79	1,248,208	834,802				834,802	9,658.65
5946	Cryo-Trans, LLC	441.70	62,140,184	41,559,355				41,559,355	480,841.74
5959	Ravago Americas LLC	0.29	15,791	10,561				10,561	122.19
5971	Inspiration Holdings, Inc.	4.71	47,255	31,604				31,604	365.66
5975	Excel Railcar Corporation	1.04	8,863	5,928				5,928	68.58
5982	Residual Based Finance Corporation	37.60	264,788	177,090				177,090	2,048.93
5986	J. R. Simplot Company	47.47	2,130,002	1,424,545				1,424,545	16,481.99
5991	Tyson Foods, Inc	8.25	99,413	66,487				66,487	769.26
6023	AMG Resources Corporation	5.05	32,175	21,519				21,519	248.97
6041	Searles Valley Minerals	951.53	14,674,544	9,814,335				9,814,335	113,551.86
6055	Structural Metals, Inc.	51.45	2,122,599	1,419,594				1,419,594	16,424.71

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					Late Filing	Failure to File	Willful Failure to File		
6073	Evonik Corporation	6.53	164,700	110,151				110,151	1,274.45
6084	Cemex, Inc.	729.50	18,009,463	12,044,729				12,044,729	139,357.51
6093	Consolidated Grain & Barge, Inc.	3.35	105,615	70,635				70,635	817.25
6103	Linde Inc.	15.50	3,156,932	2,111,356				2,111,356	24,428.39
6109	ECDC Environmental, L.C.	222.40	832,467	556,754				556,754	6,441.64
6113	CTS Cement Manufacturing Corporation	1.83	148,805	99,521				99,521	1,151.46
6114	Nucor Logistics LLC.	78.53	1,764,550	1,180,131				1,180,131	13,654.12
6128	Loram Maintenance of Way, Inc.	6.08	707,098	472,907				472,907	5,471.54
6133	Safety-Kleen Systems, Inc.	13.82	925,263	618,816				618,816	7,159.70
6134	American Soda LLC. (Formerly Solvay Chemical	58.86	2,452,461	1,640,206				1,640,206	18,977.18
6142	Schlumberger Technology Corporation	8.59	368,855	246,690				246,690	2,854.21
6156	Compass Minerals America Inc.	12.00	602,043	402,646				402,646	4,658.62
6159	Progress Rail Services Corporation	132.20	3,834,689	2,564,640				2,564,640	29,672.88
6185	Kemira Water Solutions, Inc.	16.30	257,699	172,349				172,349	1,994.08
6186	GABX Leasing LLC	1,394.54	51,573,064	34,492,065				34,492,065	399,073.19
6188	Nevada Cement Company LLC.	45.32	244,909	163,795				163,795	1,895.11
6192	Dana Container, Inc	1.36	51,963	34,753				34,753	402.09
6209	JAIX Leasing Company	1.59	81,931	54,795				54,795	633.98
6223	CarMath, Inc.	27.22	196,147	131,183				131,183	1,517.79
6237	Dow Chemical Canada, Inc.	12.16	157,131	105,089				105,089	1,215.88
6249	South Dakota Soybean Processors LLC	28.80	1,980,311	1,324,432				1,324,432	15,323.68
6260	CIT Equipment Financing, LLC	2,231.18	129,518,064	86,621,681				86,621,681	1,002,212.85
6265	Westlake Corporation	67.08	3,724,120	2,490,691				2,490,691	28,817.30
6283	Southwest Rail Industries, Inc.	166.18	3,055,508	2,043,524				2,043,524	23,643.57
6285	Bunge North America, Inc.	36.95	1,285,084	859,464				859,464	9,944.00
6286	Cenex Harvest States Cooperative	30.78	1,090,362	729,234				729,234	8,437.24
6290	Trinity Chemical Leasing L.L.C.	207.80	8,811,821	5,893,346				5,893,346	68,186.01
6298	Infineum USA, L.P.	0.77	33,433	22,360				22,360	258.71
6303	MHF Services	63.60	770,975	515,628				515,628	5,965.82
6309	Messer, LLC	8.98	1,697,436	1,135,245				1,135,245	13,134.79

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					Late Filing	Failure to File	Willful Failure to File		
6315	Midwest Railcar Corporation	352.08	13,028,345	8,713,357				8,713,357	100,813.54
6319	INEOS Pigments USA Inc.	5.73	91,342	61,090				61,090	706.81
6336	Chevron Phillips Chemical Company, LP	119.82	7,303,693	4,884,710				4,884,710	56,516.09
6340	Chevron Oronite Company, LLC	48.82	1,651,629	1,104,609				1,104,609	12,780.33
6344	PCS Sales (USA), Inc.	30.57	1,369,444	915,884				915,884	10,596.78
6355	Pol-tex International, Division of Poly-America	0.85	18,673	12,489				12,489	144.49
6364	Tropicana Transportation Corp.	1.32	83,189	55,637				55,637	643.72
6367	Southern Rail Associates	8.03	90,635	60,617				60,617	701.34
6370	RRM Properties Ltd.	44.00	415,536	277,910				277,910	3,215.42
6371	H. J. Baker Logistics, LLC (FKA Sulcom, Inc.)	11.63	184,556	123,431				123,431	1,428.10
6373	Kraton Chemical LLC	0.86	14,771	9,879				9,879	114.30
6378	Edman Corporation	43.56	471,711	315,480				315,480	3,650.11
6380	Modern Dispersions, Inc.	0.51	9,334	6,243				6,243	72.23
6391	Minnesota Soybean Processors	14.42	726,090	485,609				485,609	5,618.50
6392	Coffeyville Resources Nitrogen Fertilizers, LLC	7.66	147,279	98,500				98,500	1,139.65
6404	Omaha Track, Inc.	9.48	251,116	167,946				167,946	1,943.14
6406	Metalurgica De Cobre S.A. de C. V.	7.01	65,081	43,526				43,526	503.60
6408	Tealinc, LLC	21.95	79,516	53,180				53,180	615.30
6412	Lane Forest Products, Inc.	24.88	1,489,566	996,222				996,222	11,526.29
6416	Innophos Inc.	3.27	168,078	112,411				112,411	1,300.59
6426	Redstreak, LLC	2.93	34,530	23,094				23,094	267.19
6430	INEOS Styrolution America LLC	21.21	465,517	311,338				311,338	3,602.18
6437	Erco Worldwide (USA) Inc.	2.07	115,742	77,408				77,408	895.61
6441	PV Rail Services, LLC.	4.82	336,185	224,841				224,841	2,601.40
6443	OmniSource Corporation	0.45	33,941	22,700				22,700	262.64
6445	Calpac, LLC	3.62	291,910	195,229				195,229	2,258.80
6447	Everest Railcar Services, Inc.	22.27	403,371	269,775				269,775	3,121.29
6448	US Ecology Idaho, Inc.	22.04	327,272	218,880				218,880	2,532.44
6449	TMS International, LLC.	0.35	6,765	4,524				4,524	52.35
6450	Midwest Ethanol Transport, LLC.	8.23	165,193	110,481				110,481	1,278.27

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 @ 66.88%	Penalties			Total Assessed Value	Amount of Tax @ 1.157%
					Late Filing	Failure to File	Willful Failure to File		
6456	Ineos ABS (USA), LLC.	3.09	22,217	14,859				14,859	171.92
6457	Pinnacle Polymers, LLC.	15.92	261,104	174,626				174,626	2,020.43
6458	Energysolutions, LLC	11.59	193,959	129,720				129,720	1,500.86
6459	BNSF Logistics	0.41	8,931	5,973				5,973	69.11
6472	Stella-Jones Corporation	1.61	14,443	9,659				9,659	111.76
6473	Helena Agri-Enterprises, LLC.	0.34	8,525	5,702				5,702	65.97
6486	Americas Styrenics LLC	36.42	425,681	284,695				284,695	3,293.93
6494	American Industrial Transport, Inc.	1,651.98	68,983,638	46,136,257				46,136,257	533,796.49
6496	Atel Equipment Services	25.74	147,582	98,703				98,703	1,141.99
6498	Wacker Chemical Corporation	3.43	153,839	102,888				102,888	1,190.41
6516	Taminco US, Inc.	1.92	21,842	14,608				14,608	169.01
6525	INEOS Oligomers USA, LLC	1.25	86,074	57,566				57,566	666.04
6529	Trinseo LLC	2.84	51,256	34,280				34,280	396.62
6535	Alpek Polyester USA, LLC	14.22	608,275	406,814				406,814	4,706.84
6539	Braskem America, Inc.	7.45	42,212	28,231				28,231	326.64
6545	Olin Chlor Alkali Logistics	54.23	3,688,399	2,466,801				2,466,801	28,540.89
6549	Valero Terminating and Distribution Company	89.85	6,770,467	4,528,088				4,528,088	52,389.98
6551	Siemens Mobility, Inc	19.47	973,500	651,077				651,077	7,532.96
6552	Infinity transportation 2020-1, LLC	406.78	9,268,868	6,199,019				6,199,019	71,722.65
6555	KBX Logistics, LLC.	92.04	1,496,899	1,001,126				1,001,126	11,583.03
6562	CMF Leasing Inc.	8.49	339,600	227,124			56,781	283,905	3,284.79
6563	Agrothrive, Inc.	0.89	12,968	8,673				8,673	100.35
6564	Cedar Grove Logistics LLC	18.73	630,265	421,521				421,521	4,877.00
6567	Siouxland Ethanol LLC	5.48	388,965	260,140				260,140	3,009.82
6569	Eco Services Operations Corporation	3.94	33,179	22,190				22,190	256.74
6576	Standridge Color Corporation	1.48	15,798	10,566				10,566	122.25
6577	Big West Oil, LLC	0.40	25,899	17,321				17,321	200.41
6579	Zeeland Freight Services, LLC.	1.47	128,665	86,051				86,051	995.61
6582	PBF Holding Company, LLC.	97.07	7,575,537	5,066,519				5,066,519	58,619.63
6583	The Chemours Company FC, LLC.	24.44	2,638,420	1,764,575				1,764,575	20,416.14

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					Late Filing	Failure to File	Willful Failure to File		
6585	Nachurs Alpine Solutions, Inc	1.37	86,546	57,882				57,882	669.69
6589	Creative Railcar Marketing Services II, LLC.	2.40	120,000	80,256			20,064	100,320	1,160.70
6590	Blue Cube Operations, LLC.	4.84	94,554	63,238				63,238	731.66
6593	American Iron & Metal Company, Inc.	193.58	12,209,671	8,165,828		816,583		8,982,411	103,926.49
6596	Ardent Mills, LLC.	6.13	91,282	61,049				61,049	706.34
6597	United Liquid Gas Company	5.32	526,558	352,162				352,162	4,074.51
6598	Rail Connection, LLC	1.45	12,189	8,152				8,152	94.32
6600	JBS USA Food Company	3.44	41,018	27,433				27,433	317.40
6602	E D & F Man Liquids Products LLC	2.28	166,005	111,024				111,024	1,284.55
6606	Pullman Innovations	4.32	193,087	129,137				129,137	1,494.11
6607	Amergin Asset Management	119.29	5,245,255	3,508,027				3,508,027	40,587.87
6610	The Instar Group, LLC.	180.78	13,434,442	8,984,955				8,984,955	103,955.93
6613	Pyco Industries Inc.	43.43	3,827,008	2,559,503				2,559,503	29,613.45
6615	EM Resources, LLC.	23.21	1,046,446	699,863				699,863	8,097.42
6619	Enkay Leasing US LLC	49.46	4,499,720	3,009,413				3,009,413	34,818.91
6621	Stonebriar Commercial Finance	29.03	1,462,012	977,794				977,794	11,313.07
6625	FTAI Railcar Holdings LLC	18.68	1,435,240	959,889				959,889	11,105.91
6626	Riverside Rail LLC	8.20	208,744	139,608				139,608	1,615.26
6627	Enrail Partners, LP	0.42	37,632	25,168				25,168	291.20
6628	Reliant Transportation Ltd.	0.24	22,623	15,130				15,130	175.06
6629	PNW Railcars, Inc	319.98	29,037,041	19,419,973				19,419,973	224,689.09
6634	Imerys Perlite USA.	0.15	8,134	5,440				5,440	62.94
6636	SA RECYCLING LLC	52.12	4,124,829	2,758,686				2,758,686	31,917.99
6637	Corteva Agriscience LLC	16.30	772,913	516,924				516,924	5,980.81
6638	Imperial Oil Limited	16.88	384,005	256,823				256,823	2,971.44
6639	Hickman Williams & Company	1.50	7,697	5,148				5,148	59.56
6641	BJB LLC	27.11	2,266,098	1,515,566				1,515,566	17,535.10
6645	Bayport Polymers, LLC.	26.96	1,762,456	1,178,731				1,178,731	13,637.91
6646	Federal White Cement Rail, Inc.	0.41	27,243	18,220				18,220	210.81
6649	National Gypsum Services Company	3.58	108,721	72,713				72,713	841.28

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6651	Matheson Tri-Gas, Inc.	2.37	762,808	510,166				510,166	5,902.62
6652	PVS Chemical, Inc.	0.65	36,687	24,536				24,536	283.88
6656	American Plant Food Corporation	4.31	185,783	124,252				124,252	1,437.59
6657	Ethanol Products, LLC dba MCL	14.15	2,194,031	1,467,368				1,467,368	16,977.45
6658	POET Ethanol Products	17.22	2,582,776	1,727,361				1,727,361	19,985.56
6659	Sisecam Wyoming LLC	1.01	10,706	7,160				7,160	82.84
6660	Utah Iron, LLC	47.99	422,984	282,892				282,892	3,273.06
6664	Louisiana Integrated PolyEthylene JV LLC	17.76	1,115,470	746,026				746,026	8,631.52
6668	Hill Country Hiways LLC.	13.00	187,187	125,191				125,191	1,448.46
6669	Southern Ionics Incorporated	4.61	85,608	57,255				57,255	662.44
6670	Schnitzer Steel Industries, Inc.	8.17	43,407	29,031				29,031	335.88
6671	Carbide Industries LLC.	0.59	50,925	34,059		3,406		37,465	433.47
6672	Pacific Steel & Recycling	1.23	145,203	97,112				97,112	1,123.58
6673	Progressive Fuels Limited	18.04	197,340	131,981				131,981	1,527.02
6674	CalPortland Company	9.58	125,824	84,151				84,151	973.63
6678	Steel Dynamics	8.13	1,065,107	712,344				712,344	8,241.82
6679	VP Racing Fuels, Inc	2.86	265,994	177,897				177,897	2,058.27
6680	Longhorn Rail LLC	8.54	156,615	104,744				104,744	1,211.89
6681	Southwest Iowa Renewable Energy	0.80	102,666	68,663				68,663	794.43
6682	Darling Ingredients	1.10	150,040	100,347				100,347	1,161.01
6683	GALLO	5.84	522,768	349,627				349,627	4,045.19
6686	KEG River Chemical Corp	0.47	22,497	15,046				15,046	174.08
6688	MCMX LLC	2.72	419,098	280,293				280,293	3,242.99
Total Recommended Assessed Values		35,961.60	\$1,709,045,654	\$1,143,009,736		\$831,217	\$76,845	\$1,143,917,798	\$13,235,128.94

Alphabetic Cross Reference of Private Railroad Car Companies

Lien Date - January 1, 2026

Company Name	Company Number	Company Name	Company Number
ADM Transportation Company	0599	Chevron Oronite Company, LLC	6340
Aeropres Corporation	5898	Chevron Phillips Chemical Company, LP	6336
Ag Processing, Inc a Cooperative.	5939	Chevron USA, Inc.	5767
Agrothrive, Inc.	6563	Chicago Freight Car Leasing LLC	0522
Air Liquide Industrial U.S. LP	0665	CIT Equipment Financing, LLC	6260
Air Products And Chemicals, Inc.	0616	CMF Leasing Inc.	6562
Alpek Polyester USA, LLC	6535	Coffeyville Resources Nitrogen Fertilizers, LLC	6392
Amergin Asset Management	6607	Compass Minerals America Inc.	6156
American Industrial Transport, Inc.	6494	Consolidated Grain & Barge, Inc.	6093
American Iron & Metal Company, Inc.	6593	Corteva Agriscience LLC	6637
American Plant Food Corporation	6656	Creative Railcar Marketing Services II, LLC.	6589
American Soda LLC. (Formerly Solvay Chemicals, Inc.)	6134	Cryo-Trans, LLC	5946
Americas Styrenics LLC	6486	Crystal Car Line, Inc.	0519
AMG Resources Corporation	6023	CTS Cement Manufacturing Corporation	6113
Ardent Mills, LLC.	6596	Dana Container, Inc	6192
Arkema, Inc.	0645	Darling Ingredients	6682
Arrendadora Nacional De Carros De Ferrocarril, S.A. De C.V.	5826	Delta Tank Line Co.	0544
Atel Equipment Services	6496	Dow Chemical Canada, Inc.	6237
BASF Corporation	5709	E D & F Man Liquids Products LLC	6602
Bayport Polymers, LLC.	6645	Eastman Chemical Company, Inc.	0529
Big West Oil, LLC	6577	ECDC Environmental, L.C.	6109
BJB LLC	6641	Eco Services Operations Corporation	6569
Blue Cube Operations, LLC.	6590	Edman Corporation	6378
BNSF Logistics	6459	EM Resources, LLC.	6615
Braskem America, Inc.	6539	Energysolutions, LLC	6458
Bunge North America, Inc.	6285	Enkay Leasing US LLC	6619
Calpac, LLC	6445	Enrail Partners, LP	6627
CalPortland Company	6674	Equistar Chemicals, LP	5742
Carbide Industries LLC.	6671	Erco Worldwide (USA) Inc.	6437
Cargill, Inc.	5834	Ethanol Products, LLC dba MCL	6657
CarMath, Inc.	6223	Everest Railcar Services, Inc.	6447
Cedar Grove Logistics LLC	6564	Evonik Corporation	6073
Celtran, Inc.	0546	Excel Railcar Corporation	5975
Cemex, Inc.	6084	Exxon Mobil Corporation	5734
Cenex Harvest States Cooperative	6286	Federal White Cement Rail, Inc.	6646

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Lien Date - January 1, 2026

Company Name	Company Number	Company Name	Company Number
Formosa Transrail Corporation	5884	Lane Forest Products, Inc.	6412
FTAI Railcar Holdings LLC	6625	Linde Inc.	6103
GABX Leasing LLC	6186	Lone Star Industries, Inc.	5878
GALLO	6683	Longhorn Rail LLC	6680
GATX Corp.	0534	Loram Maintenance of Way, Inc.	6128
GATX Rail Canada Corporation	0633	Louisiana Integrated PolyEthylene JV LLC	6664
Genesis Alkali Wyoming, LP.	0690	Matheson Tri-Gas, Inc.	6651
Geon Performance Solutions, LLC	5790	MCMX LLC	6688
GLNX Corporation	5717	Messer, LLC	6309
Granite Rock Company	0571	Metalurgica 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
Helena Agri-Enterprises, LLC.	6473	Minnesota Soybean Processors	6391
Hickman Williams & Company	6639	Modern Dispersions, Inc.	6380
Hill Country Hideways LLC.	6668	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	National Gypsum Services Company	6649
INEOS Oligomers USA, LLC	6525	Nevada Cement Company LLC.	6188
INEOS Pigments USA Inc.	6319	Nova Chemicals Inc.	5921
INEOS Styrolution America LLC	6430	Nucor Logistics LLC.	6114
INEOS USA, LLC.	5711	Occidental Chemical Corporation	0547
Infineum USA, L.P.	6298	Olin Chlor Alkali Logistics	6545
Infinity transportation 2020-1, LLC	6552	Omaha Track, Inc.	6404
Innophos Inc.	6416	OmniSource Corporation	6443
Inspiration Holdings, Inc.	5971	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
KBX Logistics, LLC.	6555	Phillips 66 Company	0634
KEG River Chemical Corp	6686	Pinnacle Polymers, LLC.	6457
Kemira Water Solutions, Inc.	6185	PNW Railcars, Inc	6629
Kennecott Utah Copper, LLC	0611	POET Ethanol Products	6658
Kraton Chemical LLC	6373	Pol-tex International, Division of Poly-America	6355

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Lien Date - January 1, 2026

Company Name	Company Number	Company Name	Company Number
Primary Products Ingredients Americas, LLC.	5933	Stella-Jones Corporation	6472
Procor Limited	5916	Stonebriar Commercial Finance	6621
Progress Rail Services Corporation	6159	Structural Metals, Inc.	6055
Progressive Fuels Limited	6673	Taminco US, Inc.	6516
Pullman Innovations	6606	Tealinc, LLC	6408
PV Rail Services, LLC.	6441	The Chemours Company FC, LLC.	6583
PVS Chemical, Inc.	6652	The Dow Chemical Company	0641
Pyco Industries Inc.	6613	The Instar Group, LLC.	6610
Rail Connection, LLC	6598	The Proctor & Gamble Manufacturing Company	5891
Ravago Americas LLC	5959	TMS International, LLC.	6449
Reagent Chemical & Research, Inc.	5785	Trinity Chemical Leasing L.L.C.	6290
Redstreak, LLC	6426	Trinity Industries Leasing Company	5787
Reliant Transportation Ltd.	6628	Trinseo LLC	6529
Residual Based Finance Corporation	5982	Tropicana Transportation Corp.	6364
Riverside Rail LLC	6626	TTX Company	0618
RRM Properties Ltd.	6370	Tyson Foods, Inc	5991
SA RECYCLING LLC	6636	Union Carbide Corporation Subs. Dow Chemical Co.	0635
Safety-Kleen Systems, Inc.	6133	Union Tank Car Company	0620
Schlumberger Technology Corporation	6142	United Liquid Gas Company	6597
Schnitzer Steel Industries, Inc.	6670	US Ecology Idaho, Inc.	6448
Searles Valley Minerals	6041	Utah Iron, LLC	6660
SGA Leasing Company	5876	Valero Terminaling and Distribution Company	6549
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	Westlake Chor-Vinyls Corporation	5728
Sisecam Wyoming LLC	6659	Westlake Corporation	6265
Solstice Advanced Materials US, Inc.	0500	Zeeland Freight Services, LLC.	6579
South Dakota Soybean Processors LLC	6249		
Southern Ionics Incorporated	6669		
Southern Rail Associates	6367		
Southwest Iowa Renewable Energy	6681		
Southwest Rail Industries, Inc.	6283		
Standridge Color Corporation	6576		
Steel Dynamics	6678		